

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| ALACHUA COUNTY LIBRARY | G | 10/01/2011 | N | None | 15,376,653 | 9,123,651 | 1,865,897 | 9,715,473 | 20,705,021 | 74.3% | 100.0% | 100.0% | 45.2% | |
| ALACHUA COUNTY LIBRARY | G | 10/01/2010 | N | None | 14,604,830 | 8,427,056 | 0 | 10,772,970 | 19,200,026 | 76.1% | 100.0% | 100.0% | 57.3% | |
| ALACHUA COUNTY LIBRARY | G | 10/01/2009 | N | None | 12,760,886 | 8,068,010 | 1,676,906 | 8,111,565 | 17,856,481 | 71.5% | 100.0% | 100.0% | 37.2% | |
| ALACHUA COUNTY LIBRARY | G | 10/01/2008 | N | None | 11,997,270 | 6,653,600 | 1,658,725 | 7,909,900 | 16,222,225 | 74.0% | 100.0% | 100.0% | 46.6% | |
| ALACHUA COUNTY LIBRARY | G | 10/01/2007 | N | None | 13,038,810 | 4,114,021 | 1,836,817 | 8,463,267 | 14,414,105 | 90.5% | 100.0% | 100.0% | 83.7% | |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2011 | N | After | 3,352,827 | 5,902,766 | 0 | 401,261 | 6,304,027 | 53.2% | 56.8% | 0.0% | 0.0% | |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2010 | N | None | 3,086,288 | 5,307,845 | 0 | 301,413 | 5,609,258 | 55.0% | 58.1% | 0.0% | 0.0% | |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2009 | N | None | 2,662,525 | 5,164,759 | 0 | 320,564 | 5,485,323 | 48.5% | 51.6% | 0.0% | 0.0% | |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2008 | N | None | 3,350,259 | 5,134,462 | 0 | 398,060 | 5,532,522 | 60.6% | 65.3% | 0.0% | 0.0% | |
| ALTAMONTE SPRINGS | G | 10/01/2011 | N | None | 9,523,673 | 1,809,949 | | 6,072,075 | 7,882,024 | 120.8% | 100.0% | 100.0% | 100.0% | |
| ALTAMONTE SPRINGS | G | 10/01/2010 | N | After | 8,837,719 | 1,307,727 | | 5,353,602 | 6,661,329 | 132.7% | 100.0% | 100.0% | 100.0% | |
| ALTAMONTE SPRINGS | G | 10/01/2009 | N | None | 7,048,958 | 787,661 | 0 | 4,272,331 | 5,059,992 | 139.3% | 100.0% | 100.0% | 100.0% | |
| ALTAMONTE SPRINGS | G | 10/01/2008 | N | None | 6,173,313 | 574,774 | 0 | 3,852,020 | 4,426,794 | 139.5% | 100.0% | 100.0% | 100.0% | |
| ALTAMONTE SPRINGS | G | 10/01/2007 | N | None | 6,430,844 | 363,516 | 0 | 3,240,635 | 3,604,151 | 178.4% | 100.0% | 100.0% | 100.0% | |
| ALTAMONTE SPRINGS | P | 10/01/2011 | N | None | 6,135,753 | 687,628 | | 4,724,660 | 5,412,288 | 113.4% | 100.0% | 100.0% | 100.0% | |
| ALTAMONTE SPRINGS | P | 10/01/2010 | N | After | 5,474,818 | 750,451 | | 3,851,800 | 4,602,251 | 119.0% | 100.0% | 100.0% | 100.0% | |
| ALTAMONTE SPRINGS | P | 10/01/2009 | Y | After | 4,052,288 | 540,032 | 178,035 | 3,045,305 | 3,763,372 | 107.7% | 100.0% | 100.0% | 100.0% | |
| ALTAMONTE SPRINGS | P | 10/01/2009 | N | After | 4,052,288 | 540,032 | 178,035 | 3,223,340 | 3,941,407 | 102.8% | 100.0% | 100.0% | 100.0% | |
| ALTAMONTE SPRINGS | P | 10/01/2008 | N | None | 3,443,861 | 15,817 | 158,220 | 2,270,041 | 2,444,078 | 140.9% | 100.0% | 100.0% | 100.0% | |
| ALTAMONTE SPRINGS | P | 10/01/2007 | N | None | 3,644,751 | 17,905 | 130,952 | 1,758,158 | 1,907,015 | 191.1% | 100.0% | 100.0% | 100.0% | |
| APOPKA | F | 10/01/2010 | Y | None | 20,244,813 | 11,980,961 | 2,401,335 | 5,724,870 | 20,107,166 | 100.7% | 100.0% | 100.0% | 100.0% | |
| APOPKA | F | 10/01/2009 | N | After | 19,094,215 | 13,620,567 | 2,574,195 | 4,059,591 | 19,283,606 | 99.0% | 100.0% | 100.0% | 71.4% | |
| APOPKA | F | 10/01/2008 | N | None | 17,737,074 | 11,028,781 | 2,242,496 | 4,431,262 | 17,065,215 | 103.9% | 100.0% | 100.0% | 100.0% | |
| APOPKA | F | 10/01/2007 | N | None | 18,829,451 | 10,353,483 | 1,955,371 | 4,606,767 | 16,447,568 | 114.5% | 100.0% | 100.0% | 100.0% | |
| APOPKA | G | 10/01/2011 | N | None | 25,908,758 | 14,540,019 | 3,091,702 | 12,542,868 | 29,717,906 | 87.2% | 100.0% | 100.0% | 66.0% | |
| APOPKA | G | 10/01/2010 | N | None | 25,808,838 | 12,699,315 | 2,825,041 | 11,073,718 | 26,297,252 | 98.1% | 100.0% | 100.0% | 92.9% | |
| APOPKA | G | 10/01/2009 | N | After | 24,122,423 | 11,849,562 | 2,568,179 | 9,703,475 | 24,121,216 | 100.0% | 100.0% | 100.0% | 100.0% | |
| APOPKA | G | 10/01/2008 | N | None | 22,017,143 | 8,524,478 | 2,544,065 | 10,170,272 | 21,238,815 | 103.7% | 100.0% | 100.0% | 100.0% | |
| APOPKA | G | 10/01/2007 | N | None | 23,669,948 | 9,132,012 | 2,205,622 | 8,235,210 | 18,535,093 | 127.7% | 100.0% | 100.0% | 100.0% | |

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|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| APOPKA | P | 10/01/2010 | N | None | 24,460,371 | 12,793,841 | 1,961,512 | 9,508,443 | 24,263,796 | 100.8% | 100.0% | 100.0% | 100.0% | |
| APOPKA | P | 10/01/2009 | N | After | 22,449,085 | 11,582,541 | 2,080,286 | 8,566,703 | 22,229,530 | 101.0% | 100.0% | 100.0% | 100.0% | |
| APOPKA | P | 10/01/2008 | N | None | 20,576,975 | 8,735,000 | 1,829,574 | 8,158,891 | 18,723,465 | 109.9% | 100.0% | 100.0% | 100.0% | |
| APOPKA | P | 10/01/2007 | N | None | 22,268,550 | 7,145,452 | 1,663,822 | 7,908,997 | 16,718,271 | 133.2% | 100.0% | 100.0% | 100.0% | |
| ARCADIA | G | 01/01/2012 | N | After | 1,998,633 | 1,305,674 | 455,759 | 421,436 | 2,182,869 | 91.6% | 100.0% | 100.0% | 56.3% | |
| ARCADIA | G | 01/01/2011 | N | None | 1,946,570 | 1,283,329 | 412,841 | 312,350 | 2,008,520 | 96.9% | 100.0% | 100.0% | 80.2% | |
| ARCADIA | G | 01/01/2010 | N | None | 1,774,769 | 1,096,801 | 458,709 | 327,289 | 1,882,799 | 94.3% | 100.0% | 100.0% | 67.0% | |
| ARCADIA | G | 01/01/2009 | N | None | 1,503,356 | 879,467 | 508,985 | 364,483 | 1,752,935 | 85.8% | 100.0% | 100.0% | 31.5% | |
| ARCADIA | G | 01/01/2008 | N | None | 1,564,499 | 882,723 | 456,740 | 281,918 | 1,621,381 | 96.5% | 100.0% | 100.0% | 79.8% | |
| ARCADIA | PF | 10/01/2011 | N | None | 6,793,295 | 6,955,427 | 506,189 | 1,914,730 | 9,118,759 | 74.5% | 97.7% | 0.0% | 0.0% | |
| ARCADIA | PF | 10/01/2010 | N | None | 7,216,637 | 5,550,525 | 572,419 | 2,778,109 | 8,740,807 | 82.6% | 100.0% | 100.0% | 39.4% | |
| ARCADIA | PF | 10/01/2009 | Y | After | 6,503,802 | 5,382,451 | 557,098 | 2,326,903 | 8,152,703 | 79.8% | 100.0% | 100.0% | 24.2% | |
| ARCADIA | PF | 10/01/2009 | N | None | 6,503,802 | 5,336,127 | 557,098 | 2,319,922 | 8,099,398 | 80.3% | 100.0% | 100.0% | 26.3% | |
| ARCADIA | PF | 10/01/2008 | N | After | 6,876,143 | 5,196,906 | 577,512 | 2,281,665 | 7,683,294 | 89.5% | 100.0% | 100.0% | 48.3% | |
| ARCADIA | PF | 10/01/2007 | N | None | 8,072,627 | 5,026,872 | 548,199 | 2,218,159 | 7,504,015 | 107.6% | 100.0% | 100.0% | 100.0% | |
| ATLANTIC BEACH | G | 09/30/2011 | N | None | 10,448,504 | 6,836,513 | 1,211,505 | 5,513,056 | 13,348,960 | 78.3% | 100.0% | 100.0% | 43.5% | |
| ATLANTIC BEACH | G | 09/30/2010 | N | After | 10,417,807 | 5,907,409 | 1,120,281 | 5,350,971 | 12,227,533 | 85.2% | 100.0% | 100.0% | 63.4% | |
| ATLANTIC BEACH | G | 09/30/2009 | N | After | 9,213,319 | 4,759,459 | 989,457 | 4,922,324 | 10,574,385 | 87.1% | 100.0% | 100.0% | 70.4% | |
| ATLANTIC BEACH | G | 09/30/2008 | N | After | 8,167,648 | 4,652,774 | 799,000 | 5,950,226 | 11,402,000 | 71.6% | 100.0% | 100.0% | 45.6% | |
| ATLANTIC BEACH | P | 09/30/2011 | N | None | 6,056,405 | 6,016,226 | 333,818 | 2,074,844 | 8,408,268 | 72.0% | 100.0% | 12.0% | 0.0% | |
| ATLANTIC BEACH | P | 09/30/2010 | N | After | 6,010,957 | 5,122,509 | 298,857 | 2,454,890 | 7,876,256 | 76.3% | 100.0% | 100.0% | 24.0% | |
| ATLANTIC BEACH | P | 09/30/2009 | N | After | 5,457,479 | 5,272,396 | 236,929 | 1,915,894 | 7,044,846 | 77.5% | 100.0% | 78.1% | 0.0% | |
| ATLANTIC BEACH | P | 09/30/2008 | N | None | 5,085,645 | 4,970,128 | 158,000 | 2,532,872 | 7,661,000 | 66.4% | 100.0% | 73.1% | 0.0% | |
| ATLANTIS | P | 10/01/2011 | Y | After | 1,140,287 | 1,569,732 | 0 | 0 | 1,569,732 | 72.6% | 72.6% | 0.0% | 0.0% | |
| ATLANTIS | P | 10/01/2011 | N | After | 1,140,287 | 1,529,662 | 0 | 0 | 1,529,662 | 74.5% | 74.5% | 0.0% | 0.0% | |
| ATLANTIS | P | 10/01/2008 | N | After | 1,334,544 | 1,516,393 | 0 | 0 | 1,516,393 | 88.0% | 88.0% | 0.0% | 0.0% | |
| AUBURNDALE | F | 10/01/2011 | N | None | 4,369,977 | 4,525,300 | 289,457 | 1,344,997 | 5,835,768 | 74.9% | 96.6% | 0.0% | 0.0% | |
| AUBURNDALE | F | 10/01/2010 | N | After | 4,581,497 | 3,930,412 | 300,682 | 1,497,767 | 5,552,400 | 82.5% | 100.0% | 100.0% | 23.4% | |
| AUBURNDALE | F | 10/01/2009 | N | None | 4,276,507 | 3,116,489 | 291,248 | 1,726,385 | 5,092,102 | 84.0% | 100.0% | 100.0% | 50.3% | |
| AUBURNDALE | F | 10/01/2008 | N | After | 4,166,640 | 1,999,220 | 316,858 | 1,937,292 | 4,253,370 | 98.0% | 100.0% | 100.0% | 95.5% | |

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|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| AUBURNDALE | F | 10/01/2007 | N | None | 4,637,427 | 1,971,805 | 280,650 | 1,633,671 | 3,886,126 | 119.3% | 100.0% | 100.0% | 100.0% | |
| AUBURNDALE | G | 10/01/2011 | Y | None | 11,357,849 | 10,034,993 | 549,020 | 4,750,986 | 15,334,999 | 74.1% | 100.0% | 100.0% | 16.3% | |
| AUBURNDALE | G | 10/01/2010 | Y | After | 11,278,446 | 8,789,202 | 504,755 | 4,639,200 | 13,933,157 | 80.9% | 100.0% | 100.0% | 42.8% | |
| AUBURNDALE | G | 10/01/2010 | N | None | 11,278,445 | 8,414,580 | 504,755 | 4,277,076 | 13,196,411 | 85.5% | 100.0% | 100.0% | 55.2% | |
| AUBURNDALE | G | 10/01/2010 | Y | After | 11,278,446 | 8,598,188 | 504,755 | 4,453,507 | 13,556,450 | 83.2% | 100.0% | 100.0% | 48.8% | |
| AUBURNDALE | G | 10/01/2009 | N | None | 10,648,052 | 7,435,580 | 468,364 | 4,309,533 | 12,213,477 | 87.2% | 100.0% | 100.0% | 63.7% | |
| AUBURNDALE | G | 10/01/2009 | Y | After | 10,648,052 | 7,573,837 | 468,364 | 4,486,509 | 12,528,710 | 85.0% | 100.0% | 100.0% | 58.1% | |
| AUBURNDALE | G | 10/01/2008 | N | After | 12,403,233 | 7,864,140 | 432,747 | 4,932,589 | 13,229,476 | 93.8% | 100.0% | 100.0% | 83.2% | |
| AUBURNDALE | G | 10/01/2007 | N | None | 13,898,812 | 7,100,299 | 372,904 | 4,793,170 | 12,266,373 | 113.3% | 100.0% | 100.0% | 100.0% | |
| AUBURNDALE | P | 10/01/2011 | N | None | 6,513,370 | 3,565,187 | 263,282 | 3,230,383 | 7,019,190 | 92.8% | 100.0% | 100.0% | 83.1% | |
| AUBURNDALE | P | 10/01/2010 | N | After | 6,531,196 | 2,160,044 | 267,992 | 3,690,560 | 6,118,596 | 106.7% | 100.0% | 100.0% | 100.0% | |
| AUBURNDALE | P | 10/01/2009 | N | None | 5,837,728 | 2,122,674 | 230,620 | 3,035,899 | 5,389,193 | 108.3% | 100.0% | 100.0% | 100.0% | |
| AUBURNDALE | P | 10/01/2008 | N | After | 5,732,834 | 2,182,910 | 192,505 | 2,543,441 | 4,918,856 | 116.5% | 100.0% | 100.0% | 100.0% | |
| AUBURNDALE | P | 10/01/2007 | N | None | 6,384,408 | 1,805,766 | 180,704 | 2,592,752 | 4,579,222 | 139.4% | 100.0% | 100.0% | 100.0% | |
| AVENTURA | P | 10/01/2009 | Y | None | 10,357,391 | 914,180 | 3,436,299 | 5,995,041 | 10,345,520 | 100.1% | 100.0% | 100.0% | 100.0% | |
| AVENTURA | P | 10/01/2007 | N | None | 7,611,288 | 578,224 | 2,737,312 | 3,478,030 | 6,793,566 | 112.0% | 100.0% | 100.0% | 100.0% | |
| AVON PARK | F | 10/01/2011 | N | None | 3,046,877 | 2,186,633 | 257,712 | 1,675,980 | 4,120,325 | 73.9% | 100.0% | 100.0% | 36.0% | |
| AVON PARK | F | 10/01/2010 | N | After | 3,035,523 | 2,144,635 | 222,529 | 1,387,307 | 3,754,471 | 80.9% | 100.0% | 100.0% | 48.2% | |
| AVON PARK | F | 10/01/2010 | Y | After | 3,035,523 | 2,189,176 | 222,529 | 1,442,056 | 3,853,761 | 78.8% | 100.0% | 100.0% | 43.3% | |
| AVON PARK | F | 10/01/2009 | N | None | 2,712,242 | 1,278,022 | 238,026 | 1,764,780 | 3,280,828 | 82.7% | 100.0% | 100.0% | 67.8% | |
| AVON PARK | F | 10/01/2008 | N | After | 2,836,161 | 1,541,001 | 201,107 | 1,615,781 | 3,175,157 | 89.3% | 100.0% | 100.0% | 67.7% | |
| AVON PARK | F | 10/01/2007 | N | None | 3,426,660 | 1,786,510 | 164,204 | 1,431,160 | 3,167,766 | 108.2% | 100.0% | 100.0% | 100.0% | |
| AVON PARK | P | 10/01/2011 | N | None | 4,698,666 | 3,553,429 | 235,062 | 1,301,100 | 5,089,591 | 92.3% | 100.0% | 100.0% | 70.0% | |
| AVON PARK | P | 10/01/2010 | N | After | 4,857,652 | 3,516,387 | 233,963 | 1,074,130 | 4,824,480 | 100.7% | 100.0% | 100.0% | 100.0% | |
| AVON PARK | P | 10/01/2009 | N | None | 4,509,785 | 2,861,367 | 228,279 | 1,146,082 | 4,235,728 | 106.5% | 100.0% | 100.0% | 100.0% | |
| AVON PARK | P | 10/01/2008 | N | After | 4,433,422 | 2,757,956 | 211,028 | 1,064,173 | 4,033,157 | 109.9% | 100.0% | 100.0% | 100.0% | |
| AVON PARK | P | 10/01/2007 | N | None | 4,915,981 | 2,417,822 | 185,126 | 1,117,511 | 3,720,459 | 132.1% | 100.0% | 100.0% | 100.0% | |
| BAL HARBOUR VILLAGE | G | 10/01/2010 | N | None | 7,427,444 | 5,855,701 | 557,911 | 2,493,048 | 8,421,823 | 88.2% | 100.0% | 100.0% | 40.7% | |
| BAL HARBOUR VILLAGE | G | 10/01/2009 | N | None | 6,703,763 | 5,312,835 | 520,656 | 3,019,727 | 8,546,217 | 78.4% | 100.0% | 100.0% | 28.8% | |
| BAL HARBOUR VILLAGE | G | 10/01/2008 | N | After | 7,163,506 | 4,042,949 | 655,894 | 4,013,117 | 8,518,343 | 84.1% | 100.0% | 100.0% | 61.4% | |

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|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| BAL HARBOUR VILLAGE | G | 10/01/2007 | N | None | 7,886,484 | 2,604,451 | 609,583 | 3,846,972 | 6,981,294 | 113.0% | 100.0% | 100.0% | 100.0% | |
| BAL HARBOUR VILLAGE | P | 10/01/2011 | N | None | 10,803,381 | 12,743,856 | 1,059,858 | 5,522,548 | 18,317,445 | 59.0% | 84.8% | 0.0% | 0.0% | |
| BAL HARBOUR VILLAGE | P | 10/01/2010 | N | After | 9,470,916 | 9,034,241 | 1,136,155 | 7,037,927 | 16,492,574 | 57.4% | 100.0% | 38.4% | 0.0% | |
| BAL HARBOUR VILLAGE | P | 10/01/2009 | Y | None | 7,791,707 | 4,981,980 | 1,168,044 | 9,124,278 | 14,946,983 | 52.1% | 100.0% | 100.0% | 18.0% | |
| BAL HARBOUR VILLAGE | P | 10/01/2008 | N | After | 6,688,677 | 4,772,489 | 945,006 | 7,546,793 | 13,100,385 | 51.1% | 100.0% | 100.0% | 12.9% | |
| BAL HARBOUR VILLAGE | P | 10/01/2007 | N | After | 6,788,756 | 4,458,704 | 765,076 | 6,090,031 | 11,272,975 | 60.2% | 100.0% | 100.0% | 25.7% | |
| BARTOW | F | 10/01/2011 | N | None | 5,505,924 | 4,783,550 | 159,068 | 1,734,398 | 6,677,016 | 82.5% | 100.0% | 100.0% | 32.5% | |
| BARTOW | F | 10/01/2010 | N | After | 5,413,116 | 4,461,023 | 155,458 | 1,620,970 | 6,237,451 | 86.8% | 100.0% | 100.0% | 49.1% | |
| BARTOW | F | 10/01/2009 | N | None | 4,888,533 | 4,417,845 | 135,822 | 1,384,134 | 5,937,801 | 82.3% | 100.0% | 100.0% | 24.2% | |
| BARTOW | F | 10/01/2008 | N | After | 4,865,273 | 4,311,812 | 166,549 | 1,467,315 | 5,945,676 | 81.8% | 100.0% | 100.0% | 26.4% | |
| BARTOW | F | 10/01/2007 | N | None | 5,714,754 | 3,540,750 | 187,734 | 1,506,505 | 5,234,989 | 109.2% | 100.0% | 100.0% | 100.0% | |
| BARTOW | G | 10/01/2011 | Y | After | 12,017,259 | 8,516,376 | 2,353,552 | 5,728,947 | 16,112,597 | 74.6% | 100.0% | 100.0% | 20.0% | |
| BARTOW | G | 10/01/2010 | N | None | 11,321,415 | 5,095,469 | 2,734,797 | 5,637,105 | 13,301,053 | 85.1% | 100.0% | 100.0% | 61.9% | |
| BARTOW | G | 10/01/2009 | N | After | 9,624,157 | 4,204,239 | 2,640,403 | 4,865,645 | 11,644,186 | 82.7% | 100.0% | 100.0% | 57.1% | |
| BARTOW | G | 10/01/2008 | N | After | 8,402,742 | 3,197,542 | 2,608,949 | 4,703,775 | 10,330,045 | 81.3% | 100.0% | 100.0% | 55.2% | |
| BARTOW | G | 10/01/2007 | N | None | 9,508,952 | 2,006,934 | 2,782,063 | 1,980,861 | 6,642,369 | 143.2% | 100.0% | 100.0% | 100.0% | |
| BARTOW | P | 10/01/2011 | N | None | 10,614,135 | 8,838,983 | 529,858 | 5,116,963 | 13,906,787 | 76.3% | 100.0% | 100.0% | 24.3% | |
| BARTOW | P | 10/01/2010 | N | None | 10,623,853 | 8,258,991 | 493,923 | 4,494,253 | 12,891,663 | 82.4% | 100.0% | 100.0% | 41.6% | |
| BARTOW | P | 10/01/2008 | N | After | 10,108,304 | 6,513,826 | 455,842 | 4,023,364 | 10,907,568 | 92.7% | 100.0% | 100.0% | 78.0% | |
| BARTOW | P | 10/01/2007 | N | None | 12,120,923 | 4,046,730 | 499,538 | 5,073,738 | 9,620,006 | 126.0% | 100.0% | 100.0% | 100.0% | |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2011 | N | None | 5,329,264 | 1,572,890 | 1,329,755 | 3,374,221 | 6,276,866 | 84.9% | 100.0% | 100.0% | 71.9% | |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2010 | N | After | 5,454,127 | 1,609,864 | 1,429,163 | 3,543,995 | 6,583,022 | 82.9% | 100.0% | 100.0% | 68.1% | |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2009 | N | After | 4,587,228 | 1,521,321 | | 4,751,328 | 6,272,649 | 73.1% | 100.0% | 100.0% | 64.5% | |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2008 | N | None | 4,422,936 | 1,186,894 | 1,435,457 | 3,450,363 | 6,072,714 | 72.8% | 100.0% | 100.0% | 52.2% | |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2007 | N | After | 5,043,821 | 1,157,100 | 1,465,405 | 3,424,271 | 6,046,776 | 83.4% | 100.0% | 100.0% | 70.7% | |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2011 | N | None | 6,066,531 | 1,277,357 | 1,048,370 | 5,482,216 | 7,807,943 | 77.7% | 100.0% | 100.0% | 68.2% | |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2010 | N | After | 5,609,179 | 784,696 | 939,298 | 5,260,173 | 6,984,167 | 80.3% | 100.0% | 100.0% | 73.9% | |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2009 | N | After | 4,554,602 | 848,393 | | 4,841,973 | 5,690,366 | 80.0% | 100.0% | 100.0% | 76.5% | |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2008 | N | None | 3,714,939 | 608,569 | 766,529 | 3,393,135 | 4,768,233 | 77.9% | 100.0% | 100.0% | 69.0% | |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2007 | N | After | 3,693,382 | 820,170 | 639,412 | 2,838,639 | 4,298,221 | 85.9% | 100.0% | 100.0% | 78.7% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| BAY MEDICAL CENTER | G | 01/01/2011 | N | After | 83,063,046 | 60,430,333 | 0 | 30,760,957 | 91,191,290 | 91.1% | 100.0% | 100.0% | 73.6% | |
| BAY MEDICAL CENTER | G | 01/01/2010 | Y | After | 74,887,272 | 59,132,016 | 0 | 28,931,593 | 88,063,609 | 85.0% | 100.0% | 100.0% | 54.5% | |
| BAY MEDICAL CENTER | G | 01/01/2010 | N | None | 74,887,272 | 59,132,016 | 0 | 27,683,868 | 86,815,884 | 86.3% | 100.0% | 100.0% | 56.9% | |
| BAY MEDICAL CENTER | G | 01/01/2009 | N | After | 65,703,187 | 41,968,570 | 0 | 42,825,449 | 84,794,019 | 77.5% | 100.0% | 100.0% | 55.4% | |
| BAY MEDICAL CENTER | G | 01/01/2008 | N | None | 82,521,906 | 35,704,664 | 0 | 44,004,431 | 79,709,095 | 103.5% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE | G | 10/01/2011 | N | After | 11,361,709 | 6,194,537 | 955,208 | 2,619,084 | 9,768,829 | 116.3% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE | G | 10/01/2010 | N | None | 11,555,442 | 6,013,247 | 918,494 | 2,161,078 | 9,092,819 | 127.1% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE | G | 10/01/2009 | N | After | 10,914,398 | 4,896,051 | 1,230,321 | 2,666,105 | 8,792,477 | 124.1% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE | G | 10/01/2008 | N | After | 10,924,037 | 4,400,662 | 1,106,065 | 2,450,801 | 7,957,528 | 137.3% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE | G | 10/01/2007 | N | None | 12,221,903 | 3,420,964 | 1,369,351 | 2,851,488 | 7,641,803 | 159.9% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE (RETIRED) | PF | 10/01/2011 | N | After | 4,655,665 | 3,279,249 | 0 | | 3,279,249 | 142.0% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE (RETIRED) | PF | 10/01/2010 | N | None | 4,745,197 | 3,497,569 | 0 | 0 | 3,497,569 | 135.7% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE (RETIRED) | PF | 10/01/2009 | N | None | 4,583,203 | 3,485,625 | 0 | 0 | 3,485,625 | 131.5% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE (RETIRED) | PF | 10/01/2008 | N | None | 4,454,412 | 3,620,585 | 0 | 0 | 3,620,585 | 123.0% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE HOUSING | G | 10/01/2011 | N | None | 1,427,204 | 274,526 | 0 | 1,052,866 | 1,327,392 | 107.5% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE HOUSING | G | 10/01/2010 | N | None | 1,233,941 | 320,611 | | 995,394 | 1,316,005 | 93.8% | 100.0% | 100.0% | 91.8% | |
| BELLE GLADE HOUSING | G | 10/01/2009 | N | None | 1,078,488 | 382,991 | 0 | 786,587 | 1,169,578 | 92.2% | 100.0% | 100.0% | 88.4% | |
| BELLE GLADE HOUSING | G | 10/01/2008 | N | None | 998,547 | 305,558 | 0 | 662,736 | 968,294 | 103.1% | 100.0% | 100.0% | 100.0% | |
| BELLE GLADE HOUSING | G | 10/01/2007 | N | None | 1,069,123 | 385,051 | 0 | 570,600 | 955,651 | 111.9% | 100.0% | 100.0% | 100.0% | |
| BELLEAIR | P | 10/01/2011 | N | None | 1,855,983 | 644,704 | 313,187 | 1,153,147 | 2,111,038 | 87.9% | 100.0% | 100.0% | 77.9% | |
| BELLEAIR | P | 10/01/2010 | N | None | 1,749,663 | 593,819 | 259,119 | 909,755 | 1,762,693 | 99.3% | 100.0% | 100.0% | 98.6% | |
| BELLEAIR | P | 10/01/2009 | N | None | 1,510,934 | 578,566 | 216,423 | 735,541 | 1,530,530 | 98.7% | 100.0% | 100.0% | 97.3% | |
| BELLEAIR | P | 10/01/2008 | N | After | 1,556,884 | 564,844 | 174,984 | 567,633 | 1,307,461 | 119.1% | 100.0% | 100.0% | 100.0% | |
| BELLEAIR | P | 10/01/2007 | N | None | 1,804,586 | 550,471 | 135,712 | 490,536 | 1,176,719 | 153.4% | 100.0% | 100.0% | 100.0% | |
| BELLEAIR BLUFFS | F | 10/01/2010 | N | After | 1,411,867 | 1,532,157 | 0 | | 1,532,157 | 92.1% | 92.1% | 0.0% | 0.0% | |
| BELLEAIR BLUFFS | F | 10/01/2009 | Y | None | 1,222,591 | 1,420,365 | 0 | 0 | 1,420,365 | 86.1% | 86.1% | 0.0% | 0.0% | |
| BELLEAIR BLUFFS | F | 10/01/2008 | N | After | 983,923 | 1,066 | 63,936 | 917,947 | 982,949 | 100.1% | 100.0% | 100.0% | 100.0% | |
| BELLEAIR BLUFFS | F | 10/01/2007 | N | None | 941,706 | 8,042 | 55,343 | 798,915 | 862,300 | 109.2% | 100.0% | 100.0% | 100.0% | |
| BELLEVUE | P | 10/01/2011 | N | After | 1,863,988 | 1,018,895 | 115,607 | 923,915 | 1,995,928 | 93.4% | 100.0% | 100.0% | 79.0% | |
| BELLEVUE | P | 10/01/2010 | N | After | 1,854,806 | 1,212,904 | 108,380 | 830,074 | 1,895,860 | 97.8% | 100.0% | 100.0% | 64.3% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|-----------|
| BELLEVUE | P | 10/01/2009 | N | None | 1,830,315 | 634,936 | 109,501 | 1,103,820 | 1,619,246 | 113.0% | 100.0% | 100.0% | 98.4% | |
| BELLEVUE | P | 10/01/2008 | N | After | 1,676,941 | 636,352 | 81,905 | 1,029,798 | 1,522,986 | 110.1% | 100.0% | 100.0% | 93.1% | |
| BELLEVUE | P | 10/01/2007 | N | None | 1,864,924 | 419,862 | 51,080 | 861,802 | 1,332,744 | 139.9% | 100.0% | 100.0% | 100.0% | |
| BOCA GRANDE FCD | F | 10/01/2011 | Y | After | 2,199,148 | 286,611 | 28,711 | 998,858 | 1,314,180 | 167.3% | 100.0% | 100.0% | 100.0% | |
| BOCA GRANDE FCD | F | 10/01/2010 | N | After | 1,879,110 | 232,031 | 23,332 | 508,212 | 763,575 | 246.1% | 100.0% | 100.0% | 100.0% | |
| BOCA GRANDE FCD | F | 10/01/2009 | N | After | 1,449,871 | 3,911 | 21,960 | 584,710 | 610,581 | 237.5% | 100.0% | 100.0% | 100.0% | |
| BOCA RATON | G | 10/01/2011 | N | None | 147,102,722 | 93,177,415 | 20,503,927 | 50,921,408 | 159,226,055 | 92.4% | 100.0% | 100.0% | 65.6% | |
| BOCA RATON | G | 10/01/2010 | N | None | 154,861,377 | 61,722,909 | 19,896,805 | 67,996,750 | 149,616,464 | 103.5% | 100.0% | 100.0% | 100.0% | |
| BOCA RATON | G | 10/01/2009 | N | None | 142,839,381 | 70,133,058 | 15,490,488 | 55,420,077 | 141,043,623 | 101.3% | 100.0% | 100.0% | 100.0% | |
| BOCA RATON | G | 10/01/2008 | N | None | 144,794,207 | 62,307,923 | 16,709,555 | 113,890,701 | 192,908,179 | 75.1% | 100.0% | 100.0% | 57.8% | |
| BOCA RATON | G | 10/01/2007 | N | None | 172,764,407 | 51,641,154 | 15,813,852 | 58,365,311 | 125,820,317 | 137.3% | 100.0% | 100.0% | 100.0% | |
| BOCA RATON | PF | 10/01/2011 | N | None | 194,132,277 | 217,082,894 | 23,543,725 | 67,818,791 | 295,395,149 | 65.7% | 89.4% | 0.0% | 0.0% | |
| BOCA RATON | PF | 10/01/2010 | N | None | 204,304,759 | 169,103,119 | 23,861,097 | 74,354,392 | 267,318,608 | 76.4% | 100.0% | 100.0% | 15.3% | 267318608 |
| BOCA RATON | PF | 10/01/2009 | N | None | 183,053,194 | 147,864,648 | 22,910,716 | 74,758,863 | 245,534,227 | 74.6% | 100.0% | 100.0% | 16.4% | |
| BOCA RATON | PF | 10/01/2008 | N | None | 189,723,247 | 126,140,694 | 21,626,490 | 69,491,048 | 217,258,232 | 87.3% | 100.0% | 100.0% | 60.4% | |
| BOCA RATON | PF | 10/01/2008 | Y | After | 189,723,247 | 126,140,694 | 21,626,490 | 69,761,048 | 217,528,232 | 87.2% | 100.0% | 100.0% | 60.1% | |
| BOCA RATON | PF | 10/01/2007 | N | None | 218,026,214 | 120,948,296 | 19,752,538 | 67,282,955 | 207,983,789 | 104.8% | 100.0% | 100.0% | 100.0% | |
| BOCA RATON EXECUTIVE | G | 10/01/2011 | N | After | 18,200,395 | 13,964,838 | 6,690,053 | 8,791,994 | 29,188,878 | 62.4% | 100.0% | 63.3% | 0.0% | |
| BOCA RATON EXECUTIVE | G | 10/01/2010 | N | After | 17,022,864 | 10,130,110 | 7,268,337 | 7,344,388 | 24,441,571 | 69.6% | 100.0% | 94.8% | 0.0% | 24441571 |
| BOCA RATON EXECUTIVE | G | 10/01/2010 | Y | After | 17,022,864 | 10,270,335 | 7,268,337 | 8,264,482 | 25,501,890 | 66.8% | 100.0% | 92.9% | 0.0% | 25501890 |
| BOCA RATON EXECUTIVE | G | 10/01/2009 | N | After | 14,597,675 | 8,329,653 | | 14,225,920 | 22,273,109 | 65.5% | 100.0% | 100.0% | 44.1% | |
| BOCA RATON EXECUTIVE | G | 10/01/2008 | N | After | 13,476,705 | 4,135,384 | 7,623,146 | 6,777,377 | 18,535,907 | 72.7% | 100.0% | 100.0% | 25.4% | |
| BOCA RATON EXECUTIVE | G | 10/01/2007 | N | None | 14,305,443 | 2,738,833 | 7,066,746 | 4,724,731 | 14,530,310 | 98.5% | 100.0% | 100.0% | 95.2% | |
| BOCA RATON HOUSING | G | 10/01/2011 | Y | After | 1,528,642 | 128,733 | 245,852 | 666,552 | 1,041,137 | 146.8% | 100.0% | 100.0% | 100.0% | |
| BOCA RATON HOUSING | G | 10/01/2009 | N | After | 1,201,094 | 110,413 | 247,157 | 454,832 | 812,402 | 147.8% | 100.0% | 100.0% | 100.0% | |
| BOCA RATON HOUSING | G | 10/01/2007 | N | None | 1,112,331 | 0 | 217,117 | 342,865 | 559,982 | 198.6% | 100.0% | 100.0% | 100.0% | |
| BONITA SPRINGS FCD | F | 10/01/2011 | N | None | 29,813,221 | 32,500,132 | 2,661,882 | 15,965,536 | 50,995,557 | 58.5% | 91.7% | 0.0% | 0.0% | |
| BONITA SPRINGS FCD | F | 10/01/2010 | N | After | 27,765,668 | 14,615,562 | 3,392,249 | 22,372,196 | 40,380,007 | 68.8% | 100.0% | 100.0% | 43.6% | |
| BONITA SPRINGS FCD | F | 10/01/2009 | N | None | 22,558,809 | 12,646,167 | 3,008,709 | 17,657,147 | 33,312,023 | 67.7% | 100.0% | 100.0% | 39.1% | |
| BONITA SPRINGS FCD | F | 10/01/2008 | N | After | 19,755,079 | 12,386,975 | 2,669,321 | 14,948,594 | 30,004,890 | 65.8% | 100.0% | 100.0% | 31.4% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| BONITA SPRINGS FCD | F | 10/01/2007 | N | None | 21,258,499 | 5,127,049 | 3,051,378 | 17,241,995 | 25,420,422 | 83.6% | 100.0% | 100.0% | 75.9% | |
| BONITA SPRINGS FCD | G | 10/01/2011 | N | None | 1,914,860 | 1,188,092 | 501,168 | 306,147 | 1,987,423 | 96.3% | 100.0% | 100.0% | 73.7% | |
| BONITA SPRINGS FCD | G | 10/01/2010 | N | None | 1,741,923 | 407,136 | 763,514 | 584,604 | 1,755,254 | 99.2% | 100.0% | 100.0% | 97.7% | |
| BONITA SPRINGS FCD | G | 10/01/2009 | N | After | 1,338,249 | 407,147 | 697,889 | 438,316 | 1,543,352 | 86.7% | 100.0% | 100.0% | 53.2% | |
| BONITA SPRINGS FCD | G | 10/01/2008 | N | After | 1,126,691 | 298,462 | 694,537 | 330,657 | 1,323,656 | 85.1% | 100.0% | 100.0% | 40.4% | |
| BONITA SPRINGS FCD | G | 10/01/2007 | N | None | 1,113,966 | 283,947 | 646,166 | 133,608 | 1,063,721 | 104.7% | 100.0% | 100.0% | 100.0% | |
| BOYNTON BEACH | F | 10/01/2011 | N | After | 41,836,608 | 59,699,960 | 6,533,704 | 16,891,639 | 76,939,785 | 54.4% | 70.1% | 0.0% | 0.0% | |
| BOYNTON BEACH | F | 10/01/2010 | Y | After | 42,186,213 | 47,820,031 | 6,590,977 | 21,928,387 | 71,187,400 | 59.3% | 88.2% | 0.0% | 0.0% | |
| BOYNTON BEACH | F | 10/01/2009 | N | None | 37,695,701 | 43,676,400 | 5,722,788 | 19,951,382 | 64,832,282 | 58.1% | 86.3% | 0.0% | 0.0% | |
| BOYNTON BEACH | F | 10/01/2009 | Y | None | 37,695,701 | 43,676,400 | 5,722,788 | 19,951,382 | 64,832,282 | 58.1% | 86.3% | 0.0% | 0.0% | |
| BOYNTON BEACH | F | 10/01/2008 | N | None | 37,110,428 | 39,744,745 | 4,941,028 | 19,825,461 | 60,471,719 | 61.4% | 93.4% | 0.0% | 0.0% | |
| BOYNTON BEACH | F | 10/01/2007 | N | None | 45,408,226 | 38,449,175 | 3,805,010 | 14,485,413 | 52,943,593 | 85.8% | 100.0% | 100.0% | 21.8% | |
| BOYNTON BEACH | G | 10/01/2011 | N | After | 84,478,635 | 71,732,946 | 12,524,528 | 34,312,004 | 114,654,060 | 73.7% | 100.0% | 100.0% | 0.6% | |
| BOYNTON BEACH | G | 10/01/2010 | N | None | 85,659,035 | 58,548,952 | 13,781,502 | 37,012,549 | 106,514,955 | 80.4% | 100.0% | 100.0% | 36.0% | |
| BOYNTON BEACH | G | 10/01/2009 | N | After | 77,752,019 | 53,756,085 | 13,107,477 | 34,434,276 | 99,634,298 | 78.0% | 100.0% | 100.0% | 31.6% | |
| BOYNTON BEACH | G | 10/01/2008 | N | None | 76,562,988 | 48,552,342 | 12,168,171 | 33,677,550 | 93,309,351 | 82.1% | 100.0% | 100.0% | 47.0% | |
| BOYNTON BEACH | G | 10/01/2007 | Y | None | 89,904,590 | 46,641,732 | 11,151,378 | 29,700,834 | 86,332,768 | 104.1% | 100.0% | 100.0% | 100.0% | |
| BOYNTON BEACH | P | 10/01/2011 | N | After | 44,131,282 | 56,066,321 | 5,609,965 | 18,504,985 | 74,497,057 | 59.2% | 78.7% | 0.0% | 0.0% | |
| BOYNTON BEACH | P | 10/01/2010 | N | None | 44,363,165 | 50,602,415 | 5,299,542 | 20,803,320 | 70,670,498 | 62.8% | 87.7% | 0.0% | 0.0% | |
| BOYNTON BEACH | P | 10/01/2010 | Y | None | 44,363,165 | 50,602,415 | 5,299,542 | 20,803,320 | 70,670,498 | 62.8% | 87.7% | 0.0% | 0.0% | |
| BOYNTON BEACH | P | 10/01/2009 | Y | None | 39,319,885 | 45,044,753 | 4,904,175 | 19,857,994 | 65,849,052 | 59.7% | 87.3% | 0.0% | 0.0% | |
| BOYNTON BEACH | P | 10/01/2009 | N | None | 39,319,885 | 45,044,753 | 4,904,175 | 19,857,994 | 65,849,052 | 59.7% | 87.3% | 0.0% | 0.0% | |
| BOYNTON BEACH | P | 10/01/2008 | N | None | 39,213,781 | 42,805,354 | 4,307,354 | 18,713,246 | 62,538,394 | 62.7% | 91.6% | 0.0% | 0.0% | |
| BOYNTON BEACH | P | 10/01/2007 | N | None | 46,515,146 | 43,820,404 | 3,746,616 | 16,085,398 | 60,853,527 | 76.4% | 100.0% | 71.9% | 0.0% | |
| BRADENTON | F | 10/01/2011 | N | None | 26,267,308 | 25,709,020 | 2,111,830 | 8,641,087 | 35,028,876 | 75.0% | 100.0% | 26.4% | 0.0% | |
| BRADENTON | F | 10/01/2010 | N | After | 27,365,065 | 23,521,509 | 2,131,619 | 7,238,094 | 32,034,649 | 85.4% | 100.0% | 100.0% | 23.7% | |
| BRADENTON | F | 10/01/2009 | N | None | 25,461,485 | 18,215,988 | 2,328,700 | 8,763,974 | 28,635,681 | 88.9% | 100.0% | 100.0% | 56.1% | |
| BRADENTON | F | 10/01/2008 | N | After | 24,905,703 | 16,828,057 | 545,567 | 9,797,565 | 26,835,499 | 92.8% | 100.0% | 100.0% | 76.9% | |
| BRADENTON | F | 10/01/2007 | N | None | 29,531,615 | 15,050,794 | 2,041,761 | 7,835,263 | 24,807,770 | 119.0% | 100.0% | 100.0% | 100.0% | |
| BRADENTON | P | 10/01/2011 | N | None | 43,839,850 | 37,236,850 | 2,491,370 | 11,676,723 | 50,053,798 | 87.6% | 100.0% | 100.0% | 35.2% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| BRADENTON | P | 10/01/2010 | N | After | 43,326,495 | 34,366,875 | 2,310,568 | 11,049,751 | 46,419,263 | 93.3% | 100.0% | 100.0% | 60.2% | |
| BRADENTON | P | 10/01/2009 | N | None | 38,898,693 | 31,137,404 | 2,222,726 | 11,691,859 | 44,171,630 | 88.1% | 100.0% | 100.0% | 47.4% | |
| BRADENTON | P | 10/01/2008 | N | None | 37,841,583 | 27,884,987 | 2,059,095 | 11,178,834 | 40,583,649 | 93.2% | 100.0% | 100.0% | 70.6% | |
| BRADENTON | P | 10/01/2007 | N | None | 43,649,135 | 23,655,329 | 1,958,297 | 12,073,933 | 37,301,785 | 117.0% | 100.0% | 100.0% | 100.0% | |
| BROOKSVILLE | F | 10/01/2011 | Y | After | 4,191,982 | 4,540,533 | 112,021 | 1,190,361 | 5,812,071 | 72.1% | 92.3% | 0.0% | 0.0% | |
| BROOKSVILLE | F | 10/01/2010 | N | After | 4,196,805 | 3,227,252 | 137,013 | 1,990,359 | 5,354,624 | 78.4% | 100.0% | 100.0% | 41.8% | |
| BROOKSVILLE | F | 10/01/2009 | N | None | 3,820,514 | 3,215,006 | 122,477 | 1,766,392 | 5,103,875 | 74.9% | 100.0% | 100.0% | 27.3% | |
| BROOKSVILLE | F | 10/01/2008 | N | After | 3,754,879 | 3,241,085 | 107,013 | 1,479,333 | 4,827,431 | 77.8% | 100.0% | 100.0% | 27.5% | |
| BROOKSVILLE | F | 10/01/2007 | N | None | 4,242,479 | 3,225,582 | 92,135 | 1,312,771 | 4,630,488 | 91.6% | 100.0% | 100.0% | 70.4% | |
| BROOKSVILLE | P | 10/01/2011 | N | None | 3,059,472 | 3,700 | 48,264 | 1,513,407 | 1,565,371 | 195.4% | 100.0% | 100.0% | 100.0% | |
| BROOKSVILLE | P | 10/01/2010 | N | After | 3,013,631 | 2,940 | 40,377 | 1,198,107 | 1,241,424 | 242.8% | 100.0% | 100.0% | 100.0% | |
| BROOKSVILLE | P | 10/01/2009 | Y | None | 2,650,304 | 401 | 33,020 | 913,275 | 946,696 | 280.0% | 100.0% | 100.0% | 100.0% | |
| BROOKSVILLE | P | 10/01/2008 | N | After | 2,414,427 | 395 | 25,127 | 713,002 | 738,524 | 326.9% | 100.0% | 100.0% | 100.0% | |
| BROOKSVILLE | P | 10/01/2007 | N | None | 2,543,399 | 1,316 | 19,951 | 465,801 | 487,068 | 522.2% | 100.0% | 100.0% | 100.0% | |
| BUNNELL | F | 10/01/2010 | N | After | 389,009 | 96,279 | 2,919 | 179,834 | 279,032 | 139.4% | 100.0% | 100.0% | 100.0% | |
| BUNNELL | F | 10/01/2008 | N | After | 318,690 | 119,951 | 708 | 134,524 | 232,834 | 136.9% | 100.0% | 100.0% | 100.0% | |
| BUSHNELL | G | 10/01/2011 | N | None | 1,094,729 | 139,329 | 0 | | 139,329 | 785.7% | 100.0% | 100.0% | 100.0% | |
| BUSHNELL | G | 10/01/2009 | N | None | 782,768 | 46,101 | 0 | 375,923 | 422,024 | 185.5% | 100.0% | 100.0% | 100.0% | |
| BUSHNELL | G | 10/01/2008 | N | After | 638,971 | 13,104 | 0 | 323,868 | 336,972 | 189.6% | 100.0% | 100.0% | 100.0% | |
| BUSHNELL | G | 10/01/2007 | N | None | 636,112 | 12,126 | 0 | 247,198 | 259,324 | 245.3% | 100.0% | 100.0% | 100.0% | |
| BUSHNELL | P | 10/01/2011 | N | None | 939,218 | 52,140 | 22,838 | 853,183 | 928,161 | 101.2% | 100.0% | 100.0% | 100.0% | |
| BUSHNELL | P | 10/01/2010 | Y | After | 838,600 | 0 | 24,377 | | 24,377 | 3440.1% | 100.0% | 100.0% | 100.0% | |
| BUSHNELL | P | 10/01/2009 | N | None | 709,236 | 0 | 20,300 | 638,205 | 658,505 | 107.7% | 100.0% | 100.0% | 100.0% | |
| BUSHNELL | P | 10/01/2008 | N | After | 607,743 | 0 | 16,100 | 520,563 | 536,663 | 113.2% | 100.0% | 100.0% | 100.0% | |
| BUSHNELL | P | 10/01/2007 | N | None | 660,879 | 0 | 13,382 | 447,601 | 460,983 | 143.4% | 100.0% | 100.0% | 100.0% | |
| CAPE CORAL | F | 10/01/2011 | N | None | 75,366,502 | 87,679,372 | 6,982,295 | 31,456,506 | 121,140,632 | 62.2% | 86.0% | 0.0% | 0.0% | |
| CAPE CORAL | F | 10/01/2010 | N | After | 74,958,437 | 78,433,613 | 6,678,094 | 31,095,215 | 113,178,438 | 66.2% | 95.6% | 0.0% | 0.0% | |
| CAPE CORAL | F | 10/01/2009 | N | None | 67,119,357 | 72,921,060 | 5,878,046 | 28,307,380 | 104,792,876 | 64.0% | 92.0% | 0.0% | 0.0% | |
| CAPE CORAL | F | 10/01/2008 | N | After | 69,304,148 | 41,919,972 | 7,172,234 | 42,041,372 | 89,980,171 | 77.0% | 100.0% | 100.0% | 48.1% | |
| CAPE CORAL | F | 10/01/2007 | N | None | 77,392,706 | 30,123,463 | 7,454,856 | 40,653,919 | 77,888,941 | 99.4% | 100.0% | 100.0% | 97.9% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| CAPE CORAL | G | 10/01/2011 | N | None | 114,767,989 | 118,902,635 | 22,076,356 | 39,397,886 | 177,396,321 | 64.7% | 96.5% | 0.0% | 0.0% | |
| CAPE CORAL | G | 10/01/2010 | N | None | 110,755,138 | 91,068,428 | 22,681,265 | 44,679,332 | 156,460,430 | 70.8% | 100.0% | 86.8% | 0.0% | |
| CAPE CORAL | G | 10/01/2009 | N | After | 97,930,714 | 88,764,864 | 19,862,493 | 43,427,171 | 150,489,007 | 65.1% | 100.0% | 46.1% | 0.0% | |
| CAPE CORAL | G | 10/01/2008 | N | After | 99,983,711 | 71,264,468 | 19,476,976 | 42,929,539 | 132,662,643 | 75.4% | 100.0% | 100.0% | 21.5% | |
| CAPE CORAL | G | 10/01/2007 | N | None | 109,498,296 | 40,152,779 | 19,888,879 | 44,759,726 | 104,152,564 | 105.1% | 100.0% | 100.0% | 100.0% | |
| CAPE CORAL | P | 10/01/2011 | N | None | 73,866,204 | 77,305,136 | 7,060,362 | 20,896,613 | 102,124,113 | 72.3% | 95.6% | 0.0% | 0.0% | |
| CAPE CORAL | P | 10/01/2010 | N | After | 72,378,679 | 70,546,301 | 6,686,601 | 20,472,139 | 95,330,161 | 75.9% | 100.0% | 27.4% | 0.0% | |
| CAPE CORAL | P | 10/01/2009 | N | None | 63,790,717 | 64,474,226 | 6,128,146 | 18,135,315 | 86,900,529 | 73.4% | 98.9% | 0.0% | 0.0% | |
| CAPE CORAL | P | 10/01/2009 | Y | None | 63,790,716 | 64,474,225 | 6,128,146 | 18,135,316 | 86,900,529 | 73.4% | 98.9% | 0.0% | 0.0% | |
| CAPE CORAL | P | 10/01/2008 | N | After | 61,760,086 | 52,411,043 | 6,088,077 | 23,000,537 | 80,207,904 | 77.0% | 100.0% | 100.0% | 14.2% | |
| CAPE CORAL | P | 10/01/2007 | N | None | 68,024,399 | 28,371,955 | 6,768,882 | 28,603,248 | 63,091,442 | 107.8% | 100.0% | 100.0% | 100.0% | |
| CASSELBERRY | PF | 10/01/2011 | N | None | 8,642,985 | 567,515 | 285,413 | 3,611,701 | 4,464,629 | 193.6% | 100.0% | 100.0% | 100.0% | |
| CASSELBERRY | PF | 10/01/2010 | N | After | 7,861,257 | 276,584 | 274,097 | 2,814,341 | 3,365,022 | 233.6% | 100.0% | 100.0% | 100.0% | |
| CASSELBERRY | PF | 10/01/2009 | N | None | 6,303,951 | 197,276 | 260,336 | 2,154,614 | 2,612,226 | 241.3% | 100.0% | 100.0% | 100.0% | |
| CASSELBERRY | PF | 10/01/2008 | N | After | 5,019,370 | 166,804 | 245,802 | 1,699,232 | 2,111,838 | 237.7% | 100.0% | 100.0% | 100.0% | |
| CHATTAHOOCHEE | F | 10/01/2010 | N | After | 379,802 | 187,587 | 26,803 | 159,896 | 374,286 | 101.5% | 100.0% | 100.0% | 100.0% | |
| CHATTAHOOCHEE | F | 10/01/2007 | N | None | 339,785 | 162,468 | 29,268 | 147,907 | 339,643 | 100.0% | 100.0% | 100.0% | 100.0% | |
| CLEARWATER | F | 01/01/2012 | N | After | 6,341,468 | 5,659,565 | 0 | 0 | 5,659,565 | 112.0% | 100.0% | 100.0% | 100.0% | |
| CLEARWATER | F | 01/01/2010 | N | None | 7,069,681 | 6,752,633 | 0 | 0 | 6,752,633 | 104.7% | 100.0% | 100.0% | 100.0% | |
| CLEARWATER | F | 01/01/2008 | N | None | 8,063,338 | 7,815,729 | 0 | 0 | 7,815,729 | 103.2% | 100.0% | 100.0% | 100.0% | |
| CLEARWATER | GPF | 01/01/2012 | N | None | 656,705,582 | 411,791,797 | 54,042,120 | 171,720,651 | 637,554,568 | 103.0% | 100.0% | 100.0% | 100.0% | |
| CLEARWATER | GPF | 01/01/2011 | N | None | 670,340,014 | 381,318,507 | 53,322,108 | 170,352,281 | 604,992,896 | 110.8% | 100.0% | 100.0% | 100.0% | |
| CLEARWATER | GPF | 01/01/2010 | N | None | 578,108,232 | 340,562,249 | 54,147,862 | 175,692,955 | 570,403,066 | 101.4% | 100.0% | 100.0% | 100.0% | |
| CLEARWATER | GPF | 01/01/2009 | N | None | 447,362,061 | 303,897,556 | 55,587,769 | 152,430,600 | 511,915,925 | 87.4% | 100.0% | 100.0% | 57.7% | |
| CLEARWATER | GPF | 01/01/2008 | N | None | 624,560,675 | 283,129,313 | 53,183,617 | 141,087,082 | 477,400,012 | 130.8% | 100.0% | 100.0% | 100.0% | |
| CLERMONT | F | 10/01/2011 | N | None | 4,284,079 | 45,754 | 0 | 2,307,330 | 2,353,084 | 182.1% | 100.0% | 100.0% | 100.0% | |
| CLERMONT | F | 10/01/2009 | N | After | 2,609,047 | 17,877 | 0 | 1,459,868 | 1,477,745 | 176.6% | 100.0% | 100.0% | 100.0% | |
| CLERMONT | F | 10/01/2007 | N | None | 1,972,299 | 0 | 0 | 0 | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| CLERMONT | P | 10/01/2011 | N | None | 7,341,114 | 3,467,007 | 0 | 2,835,985 | 6,302,992 | 116.5% | 100.0% | 100.0% | 100.0% | |
| CLERMONT | P | 10/01/2009 | N | After | 5,288,822 | 1,594,772 | 0 | 3,085,351 | 4,680,123 | 113.0% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| CLERMONT | P | 10/01/2007 | N | None | 4,905,071 | 1,318,733 | | | 1,318,733 | 372.0% | 100.0% | 100.0% | 100.0% | |
| CLERMONT (RETIRED) | G | 10/01/2011 | N | None | 488,225 | 412,730 | 0 | 0 | 412,730 | 118.3% | 100.0% | 100.0% | 100.0% | |
| CLERMONT (RETIRED) | G | 10/01/2009 | N | After | 573,379 | 566,885 | 0 | 0 | 566,885 | 101.1% | 100.0% | 100.0% | 100.0% | |
| CLERMONT (RETIRED) | G | 10/01/2007 | N | None | 822,401 | 744,012 | 0 | 0 | 744,012 | 110.5% | 100.0% | 100.0% | 100.0% | |
| CLEWISTON | G | 10/01/2010 | N | None | 7,061,840 | 4,594,132 | | 2,885,943 | 7,480,075 | 94.4% | 100.0% | 100.0% | 85.5% | |
| CLEWISTON | G | 10/01/2009 | N | None | 7,378,850 | 3,806,918 | | 3,199,388 | 7,006,306 | 105.3% | 100.0% | 100.0% | 100.0% | |
| CLEWISTON | G | 10/01/2008 | N | None | 6,213,675 | 3,525,219 | 0 | 2,900,325 | 6,425,544 | 96.7% | 100.0% | 100.0% | 92.7% | |
| CLEWISTON | G | 10/01/2007 | N | None | 7,501,405 | 2,574,557 | 0 | 3,082,379 | 5,656,936 | 132.6% | 100.0% | 100.0% | 100.0% | |
| COCOA | F | 10/01/2011 | N | After | 9,300,585 | 14,767,206 | 1,182,573 | 3,413,908 | 19,025,348 | 48.9% | 63.0% | 0.0% | 0.0% | |
| COCOA | F | 10/01/2010 | N | After | 9,195,722 | 12,691,016 | 1,299,894 | 3,659,557 | 17,457,010 | 52.7% | 72.5% | 0.0% | 0.0% | |
| COCOA | F | 10/01/2010 | Y | After | 9,195,722 | 12,969,858 | 1,299,894 | 3,874,770 | 17,951,065 | 51.2% | 70.9% | 0.0% | 0.0% | |
| COCOA | F | 10/01/2009 | N | None | 8,357,613 | 12,529,122 | 1,118,659 | 2,982,806 | 16,301,374 | 51.3% | 66.7% | 0.0% | 0.0% | |
| COCOA | F | 10/01/2008 | N | After | 8,713,200 | 13,351,898 | 965,468 | 2,297,739 | 15,821,626 | 55.1% | 65.3% | 0.0% | 0.0% | |
| COCOA | F | 10/01/2008 | Y | After | 8,713,200 | 13,351,898 | 965,468 | 2,297,739 | 15,821,626 | 55.1% | 65.3% | 0.0% | 0.0% | |
| COCOA | F | 10/01/2007 | N | After | 11,001,058 | 13,436,611 | 828,329 | 1,821,078 | 15,187,604 | 72.4% | 81.9% | 0.0% | 0.0% | |
| COCOA | G | 10/01/2011 | N | None | 10,286,780 | 12,918,079 | 266,289 | 2,118,177 | 15,188,889 | 67.7% | 79.6% | 0.0% | 0.0% | |
| COCOA | G | 10/01/2010 | N | None | 11,097,929 | 13,223,875 | 282,028 | 2,295,502 | 15,525,262 | 71.5% | 83.9% | 0.0% | 0.0% | |
| COCOA | G | 10/01/2009 | N | None | 10,918,671 | 13,027,168 | 288,522 | 2,169,391 | 15,348,423 | 71.1% | 83.8% | 0.0% | 0.0% | |
| COCOA | G | 10/01/2008 | N | After | 11,632,853 | 12,747,595 | 312,059 | 2,280,193 | 15,307,162 | 76.0% | 91.3% | 0.0% | 0.0% | |
| COCOA | P | 10/01/2011 | N | None | 17,835,270 | 13,648,574 | 1,618,696 | 4,818,881 | 19,972,152 | 89.3% | 100.0% | 100.0% | 53.3% | |
| COCOA | P | 10/01/2010 | N | None | 17,714,618 | 12,144,553 | 1,679,792 | 5,845,621 | 19,655,671 | 90.1% | 100.0% | 100.0% | 66.6% | |
| COCOA | P | 10/01/2009 | N | None | 15,642,436 | 10,532,791 | 1,610,649 | 6,140,586 | 18,284,026 | 85.6% | 100.0% | 100.0% | 57.0% | |
| COCOA | P | 10/01/2008 | N | After | 16,006,698 | 10,323,524 | 1,509,884 | 5,741,731 | 16,865,929 | 94.9% | 100.0% | 100.0% | 72.7% | |
| COCOA | P | 10/01/2007 | N | After | 18,682,077 | 10,138,455 | 1,379,615 | 5,088,066 | 16,079,241 | 116.2% | 100.0% | 100.0% | 100.0% | |
| COCOA BEACH | F | 10/01/2011 | N | None | 6,477,726 | 7,620,034 | 501,456 | 2,038,295 | 10,042,666 | 64.5% | 85.0% | 0.0% | 0.0% | |
| COCOA BEACH | F | 10/01/2010 | N | None | 6,753,233 | 7,826,560 | 472,643 | 1,744,359 | 9,784,898 | 69.0% | 86.3% | 0.0% | 0.0% | |
| COCOA BEACH | F | 10/01/2009 | N | None | 6,220,029 | 6,147,319 | 518,639 | 2,684,295 | 9,209,264 | 67.5% | 100.0% | 14.0% | 0.0% | |
| COCOA BEACH | F | 10/01/2008 | N | After | 5,813,989 | 5,540,784 | 500,492 | 3,009,838 | 8,963,015 | 64.9% | 100.0% | 54.6% | 0.0% | |
| COCOA BEACH | F | 10/01/2007 | N | None | 6,591,953 | 5,532,560 | 434,748 | 2,468,240 | 8,377,719 | 78.7% | 100.0% | 100.0% | 25.3% | |
| COCOA BEACH | G | 10/01/2011 | N | None | 14,730,150 | 6,399,727 | 2,034,063 | 6,673,403 | 15,107,193 | 97.5% | 100.0% | 100.0% | 94.4% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| COCOA BEACH | G | 10/01/2010 | N | None | 14,724,768 | 5,565,691 | 1,918,376 | 5,635,644 | 13,119,711 | 112.2% | 100.0% | 100.0% | 100.0% | |
| COCOA BEACH | G | 10/01/2009 | N | After | 13,286,833 | 5,156,528 | 1,787,210 | 5,191,914 | 12,135,652 | 109.5% | 100.0% | 100.0% | 100.0% | |
| COCOA BEACH | G | 10/01/2008 | N | After | 12,717,697 | 4,462,617 | 1,654,498 | 4,625,378 | 10,742,493 | 118.4% | 100.0% | 100.0% | 100.0% | |
| COCOA BEACH | G | 10/01/2007 | N | None | 13,898,870 | 4,264,927 | 1,496,020 | 3,909,887 | 9,670,834 | 143.7% | 100.0% | 100.0% | 100.0% | |
| COCOA BEACH | P | 10/01/2011 | N | None | 6,530,225 | 7,509,246 | 707,773 | 3,391,690 | 11,608,709 | 56.3% | 87.0% | 0.0% | 0.0% | |
| COCOA BEACH | P | 10/01/2010 | N | None | 6,794,452 | 7,405,845 | 742,855 | 3,310,229 | 11,289,264 | 60.2% | 91.7% | 0.0% | 0.0% | |
| COCOA BEACH | P | 10/01/2009 | N | None | 6,217,449 | 7,399,607 | 658,940 | 2,850,230 | 10,786,777 | 57.6% | 84.0% | 0.0% | 0.0% | |
| COCOA BEACH | P | 10/01/2008 | N | After | 6,073,260 | 7,458,135 | 576,839 | 2,332,769 | 10,290,670 | 59.0% | 81.4% | 0.0% | 0.0% | |
| COCOA BEACH | P | 10/01/2007 | N | None | 7,166,213 | 7,546,168 | 495,809 | 1,808,395 | 9,796,815 | 73.1% | 95.0% | 0.0% | 0.0% | |
| COLLIER COUNTY HOUSING AUTHORITY | G | 10/01/2009 | N | None | 1,165,310 | 0 | | 925,405 | 925,405 | 125.9% | 100.0% | 100.0% | 100.0% | |
| COLLIER COUNTY HOUSING AUTHORITY | G | 10/01/2008 | N | None | 344,350 | | | 918,873 | 918,873 | 37.5% | 100.0% | 0.0% | 37.5% | |
| COLLIER COUNTY HOUSING AUTHORITY | G | 10/01/2007 | N | None | 589,167 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| COOPER CITY | F | 10/01/2011 | N | After | 13,828,756 | 21,275,419 | 313,734 | 1,910,433 | 22,301,381 | 62.0% | 65.0% | 0.0% | 0.0% | |
| COOPER CITY | F | 10/01/2010 | N | None | 13,370,578 | 13,604,904 | 775,944 | 5,584,758 | 19,534,106 | 68.4% | 98.3% | 0.0% | 0.0% | |
| COOPER CITY | F | 10/01/2009 | N | After | 11,106,244 | 5,172,266 | 1,368,398 | 9,327,060 | 15,796,804 | 70.3% | 100.0% | 100.0% | 48.9% | |
| COOPER CITY | F | 10/01/2008 | N | None | 10,207,329 | 2,495,970 | 1,490,443 | 9,084,339 | 13,005,076 | 78.5% | 100.0% | 100.0% | 68.5% | |
| COOPER CITY | F | 10/01/2007 | N | None | 10,826,479 | 1,826,907 | 1,403,808 | 7,534,498 | 10,765,213 | 100.6% | 100.0% | 100.0% | 100.0% | |
| COOPER CITY | G | 10/01/2010 | N | None | 17,277,469 | 11,286,522 | 3,849,961 | 8,244,469 | 23,260,306 | 74.3% | 100.0% | 100.0% | 26.0% | |
| COOPER CITY | G | 10/01/2009 | N | After | 15,207,473 | 10,326,261 | 3,343,456 | 7,798,869 | 21,383,235 | 71.1% | 100.0% | 100.0% | 19.7% | |
| COOPER CITY | G | 10/01/2008 | N | None | 14,368,505 | 10,360,600 | 2,673,418 | 6,543,038 | 19,523,320 | 73.6% | 100.0% | 100.0% | 20.4% | |
| COOPER CITY | P | 10/01/2011 | N | None | 17,512,941 | 23,070,283 | 1,290,393 | 3,335,572 | 26,988,276 | 64.9% | 75.9% | 0.0% | 0.0% | |
| COOPER CITY | P | 10/01/2010 | N | After | 17,050,924 | 20,801,322 | 1,412,843 | 4,193,585 | 26,045,473 | 65.5% | 82.0% | 0.0% | 0.0% | |
| COOPER CITY | P | 10/01/2009 | Y | After | 14,470,109 | 12,633,965 | 2,315,728 | 8,863,557 | 23,681,833 | 61.1% | 100.0% | 79.3% | 0.0% | |
| COOPER CITY | P | 10/01/2008 | N | None | 13,997,336 | 11,710,376 | 2,205,320 | 5,985,421 | 19,429,669 | 72.0% | 100.0% | 100.0% | 1.4% | |
| COOPER CITY | P | 10/01/2007 | Y | After | 16,398,190 | 10,713,825 | 2,110,962 | 5,794,187 | 18,258,025 | 89.8% | 100.0% | 100.0% | 61.7% | |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2011 | Y | After | 2,093,552 | 3,396,156 | 323,061 | 894,267 | 4,613,484 | 45.4% | 61.6% | 0.0% | 0.0% | |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2011 | N | After | 2,093,552 | 3,258,064 | 323,061 | 823,892 | 4,405,017 | 47.5% | 64.3% | 0.0% | 0.0% | |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2008 | N | After | 1,433,611 | 3,400,181 | 262,173 | 925,481 | 4,587,835 | 31.2% | 42.2% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| CORAL GABLES | GPF | 10/01/2011 | N | After | 240,275,271 | 388,688,517 | 9,442,224 | 103,215,602 | 480,941,323 | 50.0% | 61.8% | 0.0% | 0.0% | |
| CORAL GABLES | GPF | 10/01/2010 | N | None | 236,215,611 | 332,642,892 | 8,143,746 | 96,910,686 | 422,922,484 | 55.9% | 71.0% | 0.0% | 0.0% | |
| CORAL GABLES | GPF | 10/01/2009 | N | None | 218,695,289 | 286,169,146 | 7,228,497 | 125,045,805 | 418,443,448 | 52.3% | 76.4% | 0.0% | 0.0% | |
| CORAL GABLES | GPF | 10/01/2008 | N | None | 224,176,522 | 262,473,852 | 5,840,669 | 124,757,053 | 393,071,574 | 57.0% | 85.4% | 0.0% | 0.0% | |
| CORAL GABLES | GPF | 10/01/2007 | N | None | 267,897,283 | 249,674,016 | 4,636,660 | 125,002,847 | 379,313,523 | 70.6% | 100.0% | 100.0% | 10.9% | |
| CORAL SPRINGS | F | 10/01/2011 | N | After | 32,982,760 | 5,842,994 | 7,338,667 | 14,486,996 | 27,668,657 | 119.2% | 100.0% | 100.0% | 100.0% | |
| CORAL SPRINGS | F | 10/01/2010 | N | After | 30,024,177 | 3,836,363 | 6,477,655 | 11,948,302 | 22,262,320 | 134.9% | 100.0% | 100.0% | 100.0% | |
| CORAL SPRINGS | F | 10/01/2009 | N | After | 23,117,497 | 2,716,012 | 5,584,394 | 10,969,792 | 19,270,198 | 120.0% | 100.0% | 100.0% | 100.0% | |
| CORAL SPRINGS | F | 10/01/2008 | Y | After | 16,658,561 | 761,749 | 4,973,007 | 10,617,849 | 16,352,605 | 101.9% | 100.0% | 100.0% | 100.0% | |
| CORAL SPRINGS | F | 10/01/2007 | N | None | 15,304,566 | 768,006 | 4,143,594 | 6,628,133 | 11,539,733 | 132.6% | 100.0% | 100.0% | 100.0% | |
| CORAL SPRINGS | G | 10/01/2011 | N | None | 6,081,361 | 6,602,760 | 861,513 | 1,637,690 | 9,101,963 | 66.8% | 92.1% | 0.0% | 0.0% | |
| CORAL SPRINGS | G | 10/01/2010 | N | None | 6,280,561 | 6,478,001 | 797,387 | 1,467,083 | 8,742,471 | 71.8% | 97.0% | 0.0% | 0.0% | |
| CORAL SPRINGS | G | 10/01/2009 | N | After | 5,845,167 | 6,384,496 | 849,341 | 1,681,370 | 8,915,207 | 65.6% | 91.6% | 0.0% | 0.0% | |
| CORAL SPRINGS | G | 10/01/2008 | N | None | 5,919,955 | 6,349,211 | 781,321 | 1,413,367 | 8,543,899 | 69.3% | 93.2% | 0.0% | 0.0% | |
| CORAL SPRINGS | G | 10/01/2007 | N | After | 6,849,400 | 6,520,320 | 821,069 | 1,535,736 | 8,877,125 | 77.2% | 100.0% | 40.1% | 0.0% | |
| CORAL SPRINGS | P | 10/01/2011 | N | None | 102,878,798 | 107,880,019 | 13,218,957 | 35,651,289 | 156,750,265 | 65.6% | 95.4% | 0.0% | 0.0% | |
| CORAL SPRINGS | P | 10/01/2011 | Y | After | 102,807,238 | 108,128,130 | 13,218,957 | 37,247,831 | 158,594,918 | 64.8% | 95.1% | 0.0% | 0.0% | |
| CORAL SPRINGS | P | 10/01/2010 | N | After | 94,339,022 | 104,494,820 | 11,674,388 | 33,436,286 | 149,605,494 | 63.1% | 90.3% | 0.0% | 0.0% | |
| CORAL SPRINGS | P | 10/01/2009 | N | After | 82,828,015 | 96,516,324 | 10,608,196 | 29,150,400 | 136,274,920 | 60.8% | 85.8% | 0.0% | 0.0% | |
| CORAL SPRINGS | P | 10/01/2008 | N | After | 81,474,643 | 82,421,524 | 10,029,883 | 23,754,439 | 116,205,846 | 70.1% | 98.9% | 0.0% | 0.0% | |
| CORAL SPRINGS | P | 10/01/2007 | N | After | 88,980,487 | 73,649,584 | 9,691,340 | 23,975,058 | 107,315,982 | 82.9% | 100.0% | 100.0% | 23.5% | |
| CRESCENT CITY | F | 10/01/2010 | N | After | 409,354 | 28,716 | 27,754 | 118,254 | 174,724 | 234.3% | 100.0% | 100.0% | 100.0% | |
| CRESCENT CITY | F | 10/01/2007 | N | None | 406,220 | 29,797 | 26,924 | 204,340 | 261,061 | 155.6% | 100.0% | 100.0% | 100.0% | |
| CRESCENT CITY | P | 10/01/2010 | N | After | 642,467 | 423,674 | 52,022 | 113,847 | 589,543 | 109.0% | 100.0% | 100.0% | 100.0% | |
| CRESCENT CITY | P | 10/01/2007 | N | None | 666,260 | 329,996 | 52,054 | 109,933 | 491,983 | 135.4% | 100.0% | 100.0% | 100.0% | |
| CRESTVIEW | G | 10/01/2011 | N | None | 10,167,032 | 4,583,457 | 1,481,651 | 4,089,044 | 10,017,365 | 101.5% | 100.0% | 100.0% | 100.0% | |
| CRESTVIEW | G | 10/01/2010 | N | None | 9,867,886 | 5,140,197 | 1,344,337 | 3,760,971 | 10,014,128 | 98.5% | 100.0% | 100.0% | 90.0% | |
| CRESTVIEW | G | 10/01/2009 | N | None | 8,455,335 | 3,954,071 | 1,308,469 | 3,893,539 | 8,952,679 | 94.4% | 100.0% | 100.0% | 82.0% | |
| CRESTVIEW | G | 10/01/2008 | N | After | 8,501,937 | 3,920,802 | 1,113,137 | 3,005,620 | 7,935,935 | 107.1% | 100.0% | 100.0% | 100.0% | |
| CRESTVIEW | G | 10/01/2007 | N | None | 9,564,419 | 2,994,144 | 1,012,393 | 2,868,860 | 6,565,580 | 145.7% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| CRESTVIEW | PF | 10/01/2011 | N | None | 9,877,262 | 3,649,792 | 1,423,441 | 3,809,840 | 8,705,117 | 113.5% | 100.0% | 100.0% | 100.0% | |
| CRESTVIEW | PF | 10/01/2010 | N | None | 9,067,338 | 3,591,708 | 1,221,040 | 2,860,957 | 7,586,344 | 119.5% | 100.0% | 100.0% | 100.0% | |
| CRESTVIEW | PF | 10/01/2009 | N | None | 7,619,141 | 2,948,556 | 1,098,954 | 3,048,865 | 7,089,479 | 107.5% | 100.0% | 100.0% | 100.0% | |
| CRESTVIEW | PF | 10/01/2008 | N | After | 7,129,519 | 2,573,677 | 937,263 | 2,603,437 | 6,114,377 | 116.6% | 100.0% | 100.0% | 100.0% | |
| CRESTVIEW | PF | 10/01/2007 | N | None | 7,718,645 | 2,331,987 | 835,494 | 2,130,667 | 5,161,309 | 149.5% | 100.0% | 100.0% | 100.0% | |
| DADE CITY | F | 10/01/2011 | N | None | 4,105,027 | 2,995,066 | 41,478 | 1,346,441 | 4,382,985 | 93.7% | 100.0% | 100.0% | 79.4% | |
| DADE CITY | F | 10/01/2010 | Y | None | 0 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| DADE CITY | F | 10/01/2010 | Y | After | 4,112,894 | 2,928,680 | 37,853 | 1,169,774 | 4,136,307 | 99.4% | 100.0% | 100.0% | 98.0% | |
| DADE CITY | F | 10/01/2009 | N | None | 3,785,261 | 2,779,365 | 34,251 | 938,028 | 3,751,644 | 100.9% | 100.0% | 100.0% | 100.0% | |
| DADE CITY | F | 10/01/2008 | N | After | 3,687,607 | 2,772,701 | 30,694 | 800,860 | 3,604,255 | 102.3% | 100.0% | 100.0% | 100.0% | |
| DADE CITY | F | 10/01/2007 | N | None | 4,139,019 | 2,843,762 | 34,860 | 889,548 | 3,768,170 | 109.8% | 100.0% | 100.0% | 100.0% | |
| DADE CITY | P | 10/01/2011 | Y | After | 5,752,920 | 2,845,977 | 77,727 | 1,928,925 | 4,852,629 | 118.6% | 100.0% | 100.0% | 100.0% | |
| DADE CITY | P | 10/01/2010 | Y | After | 5,717,843 | 3,153,290 | 69,847 | 1,662,132 | 4,584,713 | 124.7% | 100.0% | 100.0% | 100.0% | |
| DADE CITY | P | 10/01/2009 | N | None | 5,241,859 | 3,010,050 | 60,871 | 1,350,584 | 4,191,740 | 125.1% | 100.0% | 100.0% | 100.0% | |
| DADE CITY | P | 10/01/2008 | N | After | 5,040,022 | 2,777,778 | 52,390 | 1,226,997 | 3,892,842 | 129.5% | 100.0% | 100.0% | 100.0% | |
| DADE CITY | P | 10/01/2007 | N | None | 5,731,408 | 2,128,752 | 54,109 | 1,814,650 | 3,893,628 | 147.2% | 100.0% | 100.0% | 100.0% | |
| DANIA BEACH | G | 10/01/2010 | N | After | 15,336,912 | 14,591,082 | 3,825,833 | 3,158,814 | 21,575,729 | 71.1% | 100.0% | 19.5% | 0.0% | |
| DANIA BEACH | G | 10/01/2009 | N | None | 14,585,392 | 15,764,778 | 3,570,919 | 2,634,354 | 20,220,932 | 72.1% | 92.5% | 0.0% | 0.0% | |
| DANIA BEACH | G | 10/01/2008 | Y | None | 14,343,026 | 14,764,996 | 3,403,362 | 2,782,333 | 19,450,491 | 73.7% | 97.1% | 0.0% | 0.0% | |
| DANIA BEACH | G | 10/01/2007 | Y | After | 16,273,401 | 13,738,383 | 3,130,067 | 2,770,361 | 18,551,864 | 87.7% | 100.0% | 81.0% | 0.0% | |
| DANIA BEACH [PF] | F | 10/01/2011 | N | After | 21,082,097 | 24,977,162 | 6,353,951 | 6,042,185 | 36,500,959 | 57.8% | 84.4% | 0.0% | 0.0% | |
| DANIA BEACH [PF] | F | 10/01/2010 | N | After | 18,578,138 | 23,013,620 | 6,318,249 | 6,224,419 | 34,339,053 | 54.1% | 80.7% | 0.0% | 0.0% | |
| DANIA BEACH [PF] | F | 10/01/2009 | N | None | 18,362,917 | 20,107,117 | 6,872,589 | 7,376,497 | 32,155,510 | 57.1% | 91.3% | 0.0% | 0.0% | |
| DANIA BEACH [PF] | F | 10/01/2008 | N | None | 18,489,790 | 20,048,366 | 5,998,331 | 6,245,440 | 30,332,491 | 61.0% | 92.2% | 0.0% | 0.0% | |
| DANIA BEACH [PF] | F | 10/01/2007 | N | None | 21,400,909 | 20,735,213 | 5,193,566 | 6,883,932 | 30,340,514 | 70.5% | 100.0% | 12.8% | 0.0% | |
| DANIA BEACH [PF] | P | 10/01/2011 | N | After | 3,530,652 | 7,302,989 | 0 | 0 | 7,164,669 | 49.3% | 48.3% | 0.0% | 0.0% | |
| DANIA BEACH [PF] | P | 10/01/2010 | N | After | 3,960,281 | 7,856,447 | 0 | 0 | 7,297,208 | 54.3% | 50.4% | 0.0% | 0.0% | |
| DANIA BEACH [PF] | P | 10/01/2009 | N | None | 4,249,809 | 7,548,330 | 0 | 0 | 7,124,969 | 59.6% | 56.3% | 0.0% | 0.0% | |
| DANIA BEACH [PF] | P | 10/01/2008 | N | None | 4,939,528 | 8,030,293 | 0 | 0 | 7,658,149 | 64.5% | 61.5% | 0.0% | 0.0% | |
| DANIA BEACH [PF] | P | 10/01/2007 | N | None | 6,412,915 | 8,042,782 | 0 | 0 | 7,681,189 | 83.5% | 79.7% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| DAVIE | F | 10/01/2011 | N | After | 40,032,439 | 35,870,624 | 5,115,134 | 14,352,074 | 53,609,193 | 74.7% | 100.0% | 81.4% | 0.0% | |
| DAVIE | F | 10/01/2010 | N | After | 37,674,906 | 29,270,660 | 4,712,803 | 17,459,440 | 49,833,430 | 75.6% | 100.0% | 100.0% | 21.1% | |
| DAVIE | F | 10/01/2009 | N | After | 31,622,649 | 22,222,356 | 4,277,832 | 17,713,709 | 42,970,715 | 73.6% | 100.0% | 100.0% | 28.9% | |
| DAVIE | F | 10/01/2008 | N | None | 27,756,192 | 19,513,140 | 3,600,915 | 15,936,607 | 37,507,484 | 74.0% | 100.0% | 100.0% | 29.1% | |
| DAVIE | F | 10/01/2007 | N | After | 29,344,581 | 19,085,917 | 2,969,043 | 12,931,488 | 33,173,042 | 88.5% | 100.0% | 100.0% | 56.4% | |
| DAVIE | P | 10/01/2011 | N | None | 72,353,153 | 62,553,988 | 6,925,651 | 25,217,977 | 90,461,852 | 80.0% | 100.0% | 100.0% | 11.4% | |
| DAVIE | P | 10/01/2010 | N | None | 69,209,832 | 59,939,502 | 5,781,840 | 22,513,310 | 84,445,266 | 82.0% | 100.0% | 100.0% | 15.5% | |
| DAVIE | P | 10/01/2009 | N | After | 60,485,082 | 53,866,929 | 5,341,315 | 21,593,356 | 78,031,418 | 77.5% | 100.0% | 100.0% | 5.9% | |
| DAVIE | P | 10/01/2008 | N | None | 56,170,060 | 48,930,556 | 4,803,185 | 19,074,112 | 70,636,477 | 79.5% | 100.0% | 100.0% | 12.8% | |
| DAVIE | P | 10/01/2007 | N | After | 61,969,685 | 42,779,512 | 4,478,207 | 20,048,577 | 64,754,829 | 95.7% | 100.0% | 100.0% | 73.4% | |
| DAVIE - GENERAL & MGMT | G | 10/01/2010 | N | After | 23,908,450 | 8,355,728 | 0 | 12,900,229 | 21,255,957 | 112.5% | 100.0% | 100.0% | 100.0% | |
| DAVIE - GENERAL & MGMT | G | 10/01/2009 | N | After | 19,114,664 | 7,310,095 | 0 | 12,891,511 | 20,201,606 | 94.6% | 100.0% | 100.0% | 91.6% | |
| DAVIE - GENERAL & MGMT | G | 10/01/2008 | N | None | 15,559,598 | 4,036,277 | 0 | 12,545,639 | 16,581,916 | 93.8% | 100.0% | 100.0% | 91.9% | |
| DAVIE - GENERAL & MGMT | G | 10/01/2007 | N | None | 15,736,581 | 3,005,739 | 0 | 9,622,917 | 12,628,656 | 124.6% | 100.0% | 100.0% | 100.0% | |
| DAYTONA BEACH | PF | 10/01/2011 | Y | After | 122,120,174 | 131,336,872 | 0 | 0 | 131,336,872 | 93.0% | 93.0% | 0.0% | 0.0% | |
| DAYTONA BEACH | PF | 10/01/2010 | N | None | 123,451,305 | 119,263,801 | 16,143,000 | 37,934,702 | 173,341,503 | 71.2% | 100.0% | 25.9% | 0.0% | |
| DAYTONA BEACH | PF | 10/01/2009 | N | None | 111,738,126 | 113,742,146 | 14,831,000 | 34,875,504 | 163,448,650 | 68.4% | 98.2% | 0.0% | 0.0% | |
| DAYTONA BEACH | PF | 10/01/2008 | N | None | 110,194,898 | 103,668,327 | 13,960,000 | 34,494,425 | 152,122,752 | 72.4% | 100.0% | 46.8% | 0.0% | |
| DAYTONA BEACH | PF | 10/01/2007 | N | None | 132,747,786 | 89,890,083 | 13,373,000 | 37,382,000 | 140,645,083 | 94.4% | 100.0% | 100.0% | 78.9% | |
| DEERFIELD BEACH | F | 10/01/2010 | N | None | 72,178,856 | 62,671,841 | 7,123,355 | 3,097,449 | 68,656,410 | 105.1% | 100.0% | 100.0% | 77.0% | |
| DEERFIELD BEACH | F | 10/01/2009 | N | None | 72,425,351 | 57,144,858 | 7,181,630 | 21,010,940 | 85,337,428 | 84.9% | 100.0% | 100.0% | 38.5% | |
| DEERFIELD BEACH | F | 10/01/2008 | N | None | 72,652,519 | 50,627,268 | 6,862,727 | 22,010,439 | 79,500,434 | 91.4% | 100.0% | 100.0% | 68.9% | |
| DEERFIELD BEACH | F | 10/01/2007 | N | None | 75,075,511 | 57,349,796 | 6,211,027 | 20,083,429 | 75,739,084 | 99.1% | 100.0% | 100.0% | 57.3% | |
| DEERFIELD BEACH | G | 10/01/2009 | N | None | 48,609,051 | 35,759,462 | 5,968,332 | 13,478,448 | 55,206,242 | 88.0% | 100.0% | 100.0% | 51.1% | |
| DEERFIELD BEACH | G | 10/01/2008 | N | None | 50,785,700 | 33,158,207 | 6,164,066 | 13,993,737 | 53,316,010 | 95.3% | 100.0% | 100.0% | 81.9% | |
| DEERFIELD BEACH | G | 10/01/2007 | N | None | 60,772,814 | 31,706,617 | 6,247,510 | 13,648,365 | 51,602,492 | 117.8% | 100.0% | 100.0% | 100.0% | |
| DEERFIELD BEACH | P | 10/01/2011 | N | None | 33,011,728 | 49,287,507 | 0 | 0 | 49,287,507 | 67.0% | 67.0% | 0.0% | 0.0% | |
| DEERFIELD BEACH | P | 10/01/2010 | N | After | 35,899,879 | 50,068,994 | 0 | 0 | 50,068,994 | 71.7% | 71.7% | 0.0% | 0.0% | |
| DEERFIELD BEACH | P | 10/01/2009 | N | After | 35,901,173 | 49,724,746 | 0 | 0 | 49,724,746 | 72.2% | 72.2% | 0.0% | 0.0% | |
| DEERFIELD BEACH | P | 10/01/2008 | N | None | 37,301,832 | 46,009,091 | 442,963 | 3,848,937 | 50,300,991 | 74.2% | 81.1% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| DEERFIELD BEACH | P | 10/01/2007 | N | After | 45,080,501 | 41,006,629 | 1,047,990 | 8,078,993 | 50,133,612 | 89.9% | 100.0% | 100.0% | 37.5% | |
| DELAND | F | 10/01/2011 | N | None | 7,956,617 | 5,540,342 | 618,378 | 2,135,969 | 8,294,689 | 95.9% | 100.0% | 100.0% | 84.2% | |
| DELAND | F | 10/01/2010 | N | None | 7,758,177 | 5,581,443 | 553,124 | 1,390,224 | 7,484,009 | 103.7% | 100.0% | 100.0% | 100.0% | |
| DELAND | F | 10/01/2009 | N | None | 6,988,011 | 5,019,015 | 519,400 | 1,595,091 | 7,133,506 | 98.0% | 100.0% | 100.0% | 90.9% | |
| DELAND | F | 10/01/2008 | N | After | 6,048,386 | 5,482,840 | 429,973 | 1,260,161 | 7,001,191 | 86.4% | 100.0% | 100.0% | 10.8% | |
| DELAND | F | 10/01/2007 | N | None | 7,024,743 | 5,491,310 | 358,074 | 1,004,319 | 6,722,848 | 104.5% | 100.0% | 100.0% | 100.0% | |
| DELAND | G | 10/01/2011 | N | After | 21,518,397 | 18,299,765 | 3,188,616 | 5,535,008 | 26,384,736 | 81.6% | 100.0% | 100.0% | 0.5% | |
| DELAND | G | 10/01/2010 | N | None | 21,705,995 | 15,326,278 | 3,550,946 | 10,950,819 | 29,351,163 | 74.0% | 100.0% | 100.0% | 25.8% | |
| DELAND | G | 10/01/2009 | N | None | 19,845,773 | 14,264,799 | 3,753,156 | 7,384,653 | 24,691,492 | 80.4% | 100.0% | 100.0% | 24.8% | |
| DELAND | G | 10/01/2008 | N | None | 18,389,246 | 13,507,459 | 3,798,412 | 6,928,672 | 23,673,602 | 77.7% | 100.0% | 100.0% | 15.6% | |
| DELAND | G | 10/01/2007 | N | None | 20,987,465 | 11,738,420 | 3,732,346 | 6,433,227 | 21,489,224 | 97.7% | 100.0% | 100.0% | 85.8% | |
| DELAND | P | 10/01/2011 | N | None | 14,390,988 | 13,649,950 | 1,671,262 | 7,252,310 | 22,206,268 | 64.8% | 100.0% | 44.3% | 0.0% | |
| DELAND | P | 10/01/2010 | N | None | 15,536,581 | 11,419,876 | 1,656,506 | 6,742,586 | 19,634,238 | 79.1% | 100.0% | 100.0% | 36.5% | |
| DELAND | P | 10/01/2008 | N | None | 13,716,908 | 10,401,825 | 1,501,297 | 6,100,525 | 17,890,927 | 76.7% | 100.0% | 100.0% | 29.7% | |
| DELAND | P | 10/01/2007 | N | None | 15,898,135 | 9,909,455 | 1,439,022 | 5,841,109 | 16,973,602 | 93.7% | 100.0% | 100.0% | 77.9% | |
| DELRAY BEACH | G | 10/01/2011 | N | After | 80,267,519 | 48,796,323 | 5,261,596 | 31,635,865 | 83,340,618 | 96.3% | 100.0% | 100.0% | 82.8% | |
| DELRAY BEACH | G | 10/01/2010 | N | None | 80,346,806 | 41,332,250 | 5,179,032 | 34,244,712 | 78,707,420 | 102.1% | 100.0% | 100.0% | 98.8% | |
| DELRAY BEACH | G | 10/01/2009 | N | None | 74,208,111 | 39,249,893 | 4,858,307 | 33,424,953 | 75,362,891 | 98.5% | 100.0% | 100.0% | 90.1% | |
| DELRAY BEACH | G | 10/01/2008 | N | None | 72,568,814 | 37,400,620 | 4,475,792 | 29,393,753 | 69,507,162 | 104.4% | 100.0% | 100.0% | 100.0% | |
| DELRAY BEACH | G | 10/01/2007 | N | None | 0 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| DELRAY BEACH | PF | 10/01/2011 | N | After | 109,604,357 | 134,615,240 | 8,018,528 | 36,976,896 | 167,691,922 | 65.4% | 81.4% | 0.0% | 0.0% | |
| DELRAY BEACH | PF | 10/01/2010 | N | After | 107,336,210 | 118,633,541 | 7,969,968 | 39,740,367 | 155,398,647 | 69.1% | 90.5% | 0.0% | 0.0% | |
| DELRAY BEACH | PF | 10/01/2009 | N | After | 98,170,515 | 107,529,264 | 7,438,993 | 34,459,986 | 139,685,525 | 70.3% | 91.3% | 0.0% | 0.0% | |
| DELRAY BEACH | PF | 10/01/2008 | Y | After | 99,982,516 | 97,671,322 | 7,128,222 | 32,090,220 | 128,777,868 | 77.6% | 100.0% | 32.4% | 0.0% | |
| DELRAY BEACH | PF | 10/01/2007 | N | After | 120,659,009 | 87,200,163 | 6,859,997 | 30,001,615 | 116,873,432 | 103.2% | 100.0% | 100.0% | 88.7% | |
| DELTONA | F | 10/01/2011 | N | None | 12,463,341 | 4,790,936 | 2,600,381 | 7,825,668 | 15,176,416 | 82.1% | 100.0% | 100.0% | 64.8% | |
| DELTONA | F | 10/01/2010 | N | None | 11,732,761 | 2,569,132 | 2,665,054 | 8,477,540 | 13,561,693 | 86.5% | 100.0% | 100.0% | 76.7% | |
| DELTONA | F | 10/01/2009 | N | None | 9,497,088 | 1,801,813 | 2,481,992 | 7,762,917 | 11,940,195 | 79.5% | 100.0% | 100.0% | 67.2% | |
| DELTONA | F | 10/01/2008 | N | After | 8,606,811 | 1,145,653 | 2,272,742 | 6,471,923 | 9,890,318 | 87.0% | 100.0% | 100.0% | 80.2% | |
| DELTONA | F | 10/01/2007 | N | None | 9,460,862 | 1,069,042 | 1,972,761 | 4,001,124 | 7,030,231 | 134.6% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| DESTIN FCD | F | 10/01/2011 | N | None | 7,831,935 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| DESTIN FCD | F | 10/01/2011 | N | None | 7,831,935 | 8,601,564 | 1,065,287 | 3,056,844 | 12,679,901 | 61.8% | 91.1% | 0.0% | 0.0% | |
| DESTIN FCD | F | 10/01/2010 | N | After | 7,524,748 | 7,737,769 | 1,000,023 | 3,249,161 | 11,986,953 | 62.8% | 97.2% | 0.0% | 0.0% | |
| DESTIN FCD | F | 10/01/2009 | Y | None | 6,111,315 | 7,641,951 | 868,572 | 2,571,227 | 11,081,750 | 55.1% | 80.0% | 0.0% | 0.0% | |
| DESTIN FCD | F | 10/01/2008 | Y | None | 4,396,568 | 0 | 1,013,104 | 9,625,994 | 10,639,098 | 41.3% | 100.0% | 100.0% | 35.1% | |
| DESTIN FCD | F | 10/01/2008 | N | After | 4,396,568 | 0 | 1,013,104 | 9,625,994 | 10,639,098 | 41.3% | 100.0% | 100.0% | 35.1% | |
| DESTIN FCD | F | 10/01/2007 | N | None | 4,364,916 | 0 | 834,037 | 3,235,762 | 4,069,799 | 107.3% | 100.0% | 100.0% | 100.0% | |
| DUNEDIN | F | 10/01/2011 | N | None | 16,943,916 | 10,544,864 | 1,517,142 | 5,701,552 | 17,763,558 | 95.4% | 100.0% | 100.0% | 85.6% | |
| DUNEDIN | F | 10/01/2010 | N | None | 16,792,256 | 10,674,058 | 1,340,697 | 4,757,331 | 16,772,086 | 100.1% | 100.0% | 100.0% | 100.0% | |
| DUNEDIN | F | 10/01/2009 | N | After | 14,656,514 | 11,180,949 | 1,164,018 | 4,042,389 | 16,387,356 | 89.4% | 100.0% | 100.0% | 57.2% | |
| DUNEDIN | F | 10/01/2009 | Y | After | 14,656,514 | 11,180,949 | 1,164,018 | 4,042,389 | 16,387,356 | 89.4% | 100.0% | 100.0% | 57.2% | |
| DUNEDIN | F | 10/01/2008 | N | None | 14,081,208 | 11,608,853 | 997,971 | 3,554,627 | 15,800,446 | 89.1% | 100.0% | 100.0% | 41.5% | |
| DUNEDIN | F | 10/01/2007 | N | None | 16,202,634 | 11,455,844 | 904,799 | 3,023,383 | 15,058,289 | 107.6% | 100.0% | 100.0% | 100.0% | |
| DUNNELLON | PF | 10/01/2011 | N | None | 802,214 | 209,673 | | 300,949 | 510,622 | 157.1% | 100.0% | 100.0% | 100.0% | |
| DUNNELLON | PF | 10/01/2009 | N | After | 547,459 | 210,743 | 0 | 268,746 | 479,489 | 114.2% | 100.0% | 100.0% | 100.0% | |
| DUNNELLON | PF | 10/01/2007 | N | None | 565,801 | 214,563 | 0 | 246,521 | 461,084 | 122.7% | 100.0% | 100.0% | 100.0% | |
| EAST LAKE TARPON FCD | F | 10/01/2011 | N | None | 7,010,342 | 5,074,513 | 1,369,962 | 3,294,237 | 9,688,320 | 72.4% | 100.0% | 100.0% | 17.2% | |
| EAST LAKE TARPON FCD | F | 10/01/2010 | N | After | 6,595,790 | 4,157,516 | 1,438,606 | 3,268,282 | 8,804,715 | 74.9% | 100.0% | 100.0% | 30.6% | |
| EAST LAKE TARPON FCD | F | 10/01/2009 | N | None | 5,687,947 | 3,276,260 | 1,524,843 | 2,912,803 | 7,609,916 | 74.7% | 100.0% | 100.0% | 30.4% | |
| EAST LAKE TARPON FCD | F | 10/01/2008 | N | After | 5,106,704 | 2,139,679 | 1,549,132 | 2,536,108 | 6,183,639 | 82.6% | 100.0% | 100.0% | 55.9% | |
| EAST LAKE TARPON FCD | F | 10/01/2007 | N | None | 5,317,552 | 1,726,070 | 1,488,974 | 2,162,058 | 5,377,102 | 98.9% | 100.0% | 100.0% | 97.2% | |
| EAST NAPLES FCD | F | 10/01/2011 | N | None | 9,575,689 | 364,260 | 238,783 | 4,608,970 | 5,212,013 | 183.7% | 100.0% | 100.0% | 100.0% | |
| EAST NAPLES FCD | F | 10/01/2010 | Y | After | 7,934,741 | 367,211 | 201,595 | 3,665,575 | 4,234,381 | 187.4% | 100.0% | 100.0% | 100.0% | |
| EAST NAPLES FCD | F | 10/01/2010 | N | After | 7,934,741 | 367,211 | 201,595 | 3,665,575 | 4,234,381 | 187.4% | 100.0% | 100.0% | 100.0% | |
| EAST NAPLES FCD | F | 10/01/2009 | N | None | 7,666,996 | 364,981 | 165,305 | 2,794,224 | 3,324,510 | 230.6% | 100.0% | 100.0% | 100.0% | |
| EAST NAPLES FCD | F | 10/01/2009 | Y | None | 7,666,996 | 359,847 | 165,305 | 3,159,205 | 3,684,357 | 208.1% | 100.0% | 100.0% | 100.0% | |
| EAST NAPLES FCD | F | 10/01/2008 | N | None | 3,882,925 | 409,911 | 123,115 | 2,123,184 | 2,656,210 | 146.2% | 100.0% | 100.0% | 100.0% | |
| EAST NAPLES FCD | F | 10/01/2008 | Y | None | 6,002,945 | 409,841 | 123,115 | 2,103,728 | 2,636,684 | 227.7% | 100.0% | 100.0% | 100.0% | |
| EAST NAPLES FCD | F | 10/01/2007 | N | None | 3,268,290 | 0 | 96,374 | 1,619,728 | 1,716,102 | 190.4% | 100.0% | 100.0% | 100.0% | |
| EAST NICEVILLE FCD | F | 10/01/2010 | N | After | 261,539 | 0 | 51,295 | 78,977 | 130,272 | 200.8% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| EAST NICEVILLE FCD | F | 10/01/2007 | N | None | 52,219 | 0 | 9,498 | 21,016 | 30,514 | 171.1% | 100.0% | 100.0% | 100.0% | |
| EATONVILLE | P | 10/01/2010 | N | After | 761,857 | 0 | 125,340 | 106,511 | 231,851 | 328.6% | 100.0% | 100.0% | 100.0% | |
| EATONVILLE | P | 10/01/2007 | N | None | 587,016 | 0 | 46,275 | 59,531 | 105,806 | 554.8% | 100.0% | 100.0% | 100.0% | |
| EDGEWATER | F | 10/01/2011 | N | None | 5,254,136 | 2,259,447 | 826,360 | 2,441,662 | 5,527,469 | 95.1% | 100.0% | 100.0% | 88.8% | |
| EDGEWATER | F | 10/01/2010 | N | After | 5,043,630 | 1,961,188 | 733,369 | 2,443,914 | 4,843,352 | 104.1% | 100.0% | 100.0% | 96.1% | |
| EDGEWATER | F | 10/01/2009 | N | None | 4,457,779 | 961,787 | 713,758 | 2,552,131 | 4,227,676 | 105.4% | 100.0% | 100.0% | 100.0% | |
| EDGEWATER | F | 10/01/2008 | N | After | 3,954,270 | 253,152 | 654,192 | 2,687,903 | 3,595,247 | 110.0% | 100.0% | 100.0% | 100.0% | |
| EDGEWATER | F | 10/01/2007 | N | None | 4,233,133 | 150,470 | 563,098 | 2,421,278 | 3,134,846 | 135.0% | 100.0% | 100.0% | 100.0% | |
| EDGEWATER | G | 10/01/2011 | N | None | 11,351,366 | 13,081,359 | 193,814 | 2,196,336 | 15,471,509 | 73.4% | 86.8% | 0.0% | 0.0% | |
| EDGEWATER | G | 10/01/2010 | N | None | 12,028,266 | 12,563,600 | 209,994 | 2,223,957 | 14,997,551 | 80.2% | 95.7% | 0.0% | 0.0% | |
| EDGEWATER | G | 10/01/2009 | N | None | 11,563,671 | 12,026,137 | 205,187 | 2,331,013 | 14,562,337 | 79.4% | 96.2% | 0.0% | 0.0% | |
| EDGEWATER | G | 10/01/2008 | N | None | 12,221,757 | 11,823,360 | 185,693 | 2,274,639 | 14,283,692 | 85.6% | 100.0% | 100.0% | 9.4% | |
| EDGEWATER | G | 10/01/2007 | N | After | 14,549,928 | 11,245,094 | 220,528 | 3,551,565 | 15,017,187 | 96.9% | 100.0% | 100.0% | 86.8% | |
| EDGEWATER | P | 10/01/2011 | N | None | 7,066,472 | 9,654,776 | 308,631 | 1,314,751 | 11,036,929 | 64.0% | 73.2% | 0.0% | 0.0% | |
| EDGEWATER | P | 10/01/2010 | N | None | 7,165,717 | 7,758,504 | 395,784 | 2,463,166 | 10,414,332 | 68.8% | 92.4% | 0.0% | 0.0% | |
| EDGEWATER | P | 10/01/2009 | N | None | 6,685,303 | 7,648,218 | 367,899 | 1,861,935 | 9,792,428 | 68.3% | 87.4% | 0.0% | 0.0% | |
| EDGEWATER | P | 10/01/2008 | N | None | 6,812,104 | 6,778,283 | 357,161 | 2,468,522 | 9,592,074 | 71.0% | 100.0% | 9.5% | 0.0% | |
| EDGEWATER | P | 10/01/2007 | N | None | 7,859,589 | 4,871,818 | 518,792 | 3,053,367 | 8,443,977 | 93.1% | 100.0% | 100.0% | 80.9% | |
| ENGLEWOOD AREA FCD | F | 10/01/2011 | N | None | 11,712,336 | 6,996,439 | 2,064,949 | 10,240,776 | 19,302,164 | 60.7% | 100.0% | 100.0% | 25.9% | |
| ENGLEWOOD AREA FCD | F | 10/01/2010 | Y | After | 10,339,033 | 6,970,496 | 1,799,939 | 9,337,835 | 18,108,270 | 57.1% | 100.0% | 100.0% | 16.8% | |
| ENGLEWOOD AREA FCD | F | 10/01/2010 | N | After | 10,339,033 | 6,634,932 | 1,799,939 | 8,517,335 | 16,952,206 | 61.0% | 100.0% | 100.0% | 22.4% | |
| ENGLEWOOD AREA FCD | F | 10/01/2009 | N | None | 9,183,864 | 4,954,687 | 1,819,635 | 8,935,325 | 15,709,647 | 58.5% | 100.0% | 100.0% | 27.0% | |
| ENGLEWOOD AREA FCD | F | 10/01/2008 | N | After | 8,431,511 | 3,799,705 | 1,666,932 | 6,527,389 | 11,994,026 | 70.3% | 100.0% | 100.0% | 45.4% | |
| ENGLEWOOD AREA FCD | F | 10/01/2007 | N | None | 8,739,340 | 3,809,315 | 1,436,653 | 5,231,856 | 10,477,824 | 83.4% | 100.0% | 100.0% | 66.8% | |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2011 | N | None | 465,353 | 639,159 | 0 | 0 | 639,159 | 72.8% | 72.8% | 0.0% | 0.0% | |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2008 | N | After | 455,140 | 739,127 | 0 | 0 | 739,127 | 61.6% | 61.6% | 0.0% | 0.0% | |
| ESTERO FCD | F | 10/01/2011 | N | After | 7,180,311 | 1,014,871 | 674,808 | 4,047,131 | 5,736,810 | 125.2% | 100.0% | 100.0% | 100.0% | |
| ESTERO FCD | F | 10/01/2010 | N | None | 6,719,379 | 133,859 | 589,713 | 3,120,998 | 3,844,570 | 174.8% | 100.0% | 100.0% | 100.0% | |
| ESTERO FCD | F | 10/01/2009 | N | After | 4,997,691 | 142,228 | 479,864 | 2,431,742 | 3,053,834 | 163.7% | 100.0% | 100.0% | 100.0% | |
| ESTERO FCD | F | 10/01/2008 | Y | After | 2,829,308 | 154,640 | 376,844 | 1,904,842 | 2,436,326 | 116.1% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| ESTERO FCD | F | 10/01/2008 | Y | After | 2,829,308 | 152,024 | 376,844 | 1,809,381 | 2,338,249 | 121.0% | 100.0% | 100.0% | 100.0% | |
| ESTERO FCD | F | 10/01/2007 | N | None | 3,084,095 | 160,256 | 276,129 | 1,293,118 | 1,729,503 | 178.3% | 100.0% | 100.0% | 100.0% | |
| EUSTIS | F | 10/01/2011 | N | None | 4,817,812 | 4,879,022 | 182,480 | 1,549,255 | 6,414,496 | 75.1% | 98.7% | 0.0% | 0.0% | |
| EUSTIS | F | 10/01/2010 | N | After | 5,129,216 | 3,932,915 | 194,129 | 2,457,519 | 6,430,193 | 79.8% | 100.0% | 100.0% | 40.8% | |
| EUSTIS | F | 10/01/2009 | N | None | 4,934,779 | 3,872,569 | 154,118 | 2,188,187 | 6,130,744 | 80.5% | 100.0% | 100.0% | 41.5% | |
| EUSTIS | F | 10/01/2008 | N | After | 5,091,802 | 3,478,839 | 131,181 | 2,249,413 | 5,821,629 | 87.5% | 100.0% | 100.0% | 65.9% | |
| EUSTIS | F | 10/01/2007 | N | None | 5,967,665 | 2,836,600 | 109,211 | 2,517,873 | 5,463,684 | 109.2% | 100.0% | 100.0% | 100.0% | |
| EUSTIS | P | 10/01/2010 | N | None | 9,652,207 | 5,608,851 | 427,989 | 5,022,382 | 11,059,222 | 87.3% | 100.0% | 100.0% | 72.0% | |
| EUSTIS | P | 10/01/2009 | N | None | 8,663,568 | 4,657,125 | 377,565 | 4,690,968 | 9,725,658 | 89.1% | 100.0% | 100.0% | 77.4% | |
| EUSTIS | P | 10/01/2008 | N | None | 8,436,104 | 4,618,034 | 317,697 | 4,073,738 | 9,009,469 | 93.6% | 100.0% | 100.0% | 85.9% | |
| EUSTIS | P | 10/01/2007 | N | None | 9,081,929 | 4,512,770 | 271,858 | 3,464,513 | 8,249,141 | 110.1% | 100.0% | 100.0% | 100.0% | |
| FERNANDINA BEACH | G | 10/01/2011 | N | None | 11,200,754 | 13,148,522 | 2,014,844 | 2,720,226 | 17,326,793 | 64.6% | 85.2% | 0.0% | 0.0% | |
| FERNANDINA BEACH | G | 10/01/2010 | N | None | 11,706,929 | 11,184,772 | 1,990,627 | 3,311,585 | 16,072,615 | 72.8% | 100.0% | 26.2% | 0.0% | |
| FERNANDINA BEACH | G | 10/01/2009 | N | None | 10,693,809 | 10,088,208 | 1,936,673 | 3,385,980 | 14,944,160 | 71.6% | 100.0% | 31.3% | 0.0% | |
| FERNANDINA BEACH | G | 10/01/2009 | Y | None | 10,693,784 | 10,088,209 | 1,936,673 | 3,385,980 | 14,944,161 | 71.6% | 100.0% | 31.3% | 0.0% | |
| FERNANDINA BEACH | G | 10/01/2008 | N | After | 10,784,978 | 8,992,221 | 1,657,011 | 3,501,644 | 13,884,718 | 77.7% | 100.0% | 100.0% | 3.9% | |
| FERNANDINA BEACH | PF | 10/01/2011 | N | None | 12,268,416 | 16,593,833 | 1,252,976 | 3,950,344 | 20,692,553 | 59.3% | 73.9% | 0.0% | 0.0% | |
| FERNANDINA BEACH | PF | 10/01/2010 | N | After | 13,007,661 | 15,073,337 | 1,224,851 | 4,148,180 | 19,809,963 | 65.7% | 86.3% | 0.0% | 0.0% | |
| FERNANDINA BEACH | PF | 10/01/2009 | Y | None | 12,119,481 | 14,634,488 | 1,007,126 | 3,568,010 | 19,001,019 | 63.8% | 82.8% | 0.0% | 0.0% | |
| FERNANDINA BEACH | PF | 10/01/2009 | N | None | 12,119,481 | 14,634,488 | 1,007,126 | 3,568,010 | 19,001,019 | 63.8% | 82.8% | 0.0% | 0.0% | |
| FERNANDINA BEACH | PF | 10/01/2008 | N | After | 12,661,034 | 11,182,062 | 999,880 | 5,536,305 | 17,692,345 | 71.6% | 100.0% | 100.0% | 8.7% | |
| FERNANDINA BEACH | PF | 10/01/2007 | N | None | 14,772,825 | 8,609,456 | 6,473,131 | 117,096 | 15,199,683 | 97.2% | 100.0% | 95.2% | 0.0% | |
| FLAGLER BEACH | F | 10/01/2010 | N | After | 783,957 | 207,868 | 55,344 | 410,003 | 673,215 | 116.4% | 100.0% | 100.0% | 100.0% | |
| FLAGLER BEACH | F | 10/01/2009 | N | None | 684,389 | 214,444 | 42,892 | 407,539 | 664,875 | 102.9% | 100.0% | 100.0% | 100.0% | |
| FLAGLER BEACH | F | 10/01/2007 | N | None | 708,397 | 148,518 | 26,665 | 28,084 | 203,267 | 348.5% | 100.0% | 100.0% | 100.0% | |
| FLAGLER BEACH | P | 10/01/2010 | N | After | 1,440,319 | 373,564 | 199,541 | 725,599 | 1,298,704 | 110.9% | 100.0% | 100.0% | 100.0% | |
| FLAGLER BEACH | P | 10/01/2007 | N | None | 1,158,788 | 0 | 92,462 | 495,955 | 588,417 | 196.9% | 100.0% | 100.0% | 100.0% | |
| FLORIDA CITY | P | 10/01/2010 | N | None | 2,519,253 | 2,369,541 | | | 2,369,541 | 106.3% | 100.0% | 100.0% | 100.0% | |
| FLORIDA CITY | P | 10/01/2009 | N | After | 2,365,827 | 2,314,592 | | | 2,314,592 | 102.2% | 100.0% | 100.0% | 100.0% | |
| FLORIDA CITY | P | 10/01/2008 | N | None | 2,271,928 | 2,853,332 | 28,675 | 239,866 | 3,121,873 | 72.8% | 79.6% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| FLORIDA CITY | P | 10/01/2007 | N | None | 2,503,787 | 888,012 | 370,771 | 1,932,798 | 3,191,581 | 78.4% | 100.0% | 100.0% | 64.4% | |
| FORT LAUDERDALE | G | 09/30/2011 | N | After | 305,318,905 | 357,825,917 | 31,115,791 | 101,929,687 | 488,745,034 | 62.5% | 85.3% | 0.0% | 0.0% | |
| FORT LAUDERDALE | G | 09/30/2010 | N | None | 312,018,770 | 281,449,618 | 36,704,548 | 128,555,921 | 444,207,372 | 70.2% | 100.0% | 83.3% | 0.0% | |
| FORT LAUDERDALE | G | 09/30/2009 | N | None | 287,699,313 | 272,079,477 | 34,242,911 | 116,238,839 | 420,552,800 | 68.4% | 100.0% | 45.6% | 0.0% | |
| FORT LAUDERDALE | G | 09/30/2008 | N | None | 292,087,582 | 266,073,769 | 30,521,567 | 102,987,736 | 398,006,539 | 73.4% | 100.0% | 85.2% | 0.0% | |
| FORT LAUDERDALE | PF | 01/01/2012 | N | After | 437,086,335 | 481,038,105 | 35,937,000 | 167,898,585 | 669,173,026 | 65.3% | 90.9% | 0.0% | 0.0% | |
| FORT LAUDERDALE | PF | 01/01/2011 | N | None | 455,378,727 | 442,389,564 | 32,399,000 | 147,876,831 | 622,665,395 | 73.1% | 100.0% | 40.1% | 0.0% | |
| FORT LAUDERDALE | PF | 01/01/2010 | N | None | 405,254,377 | 427,040,348 | 29,304,000 | 143,235,942 | 599,580,290 | 67.6% | 94.9% | 0.0% | 0.0% | |
| FORT LAUDERDALE | PF | 01/01/2009 | N | None | 370,372,939 | 425,592,486 | 0 | 144,074,766 | 569,667,252 | 65.0% | 87.0% | 0.0% | 0.0% | |
| FORT LAUDERDALE | PF | 01/01/2008 | N | After | 490,944,264 | 397,279,293 | | 147,335,294 | 544,614,587 | 90.1% | 100.0% | 100.0% | 63.6% | |
| FORT MEADE [GPF] | F | 10/01/2010 | N | None | 307,568 | 283,064 | | 73,977 | 357,041 | 86.1% | 100.0% | 100.0% | 33.1% | |
| FORT MEADE [GPF] | F | 10/01/2008 | N | None | 344,089 | 157,737 | 0 | 147,676 | 305,413 | 112.7% | 100.0% | 100.0% | 100.0% | |
| FORT MEADE [GPF] | F | 10/01/2007 | N | None | 404,811 | 158,289 | 0 | 133,773 | 292,062 | 138.6% | 100.0% | 100.0% | 100.0% | |
| FORT MEADE [GPF] | G | 10/01/2010 | N | None | 3,174,282 | 1,917,195 | | 1,704,561 | 3,621,756 | 87.6% | 100.0% | 100.0% | 73.7% | |
| FORT MEADE [GPF] | G | 10/01/2008 | N | None | 3,103,513 | 1,868,843 | 0 | 1,243,982 | 3,112,825 | 99.7% | 100.0% | 100.0% | 99.3% | |
| FORT MEADE [GPF] | G | 10/01/2007 | N | None | 3,605,148 | 1,661,310 | 0 | 1,242,106 | 2,903,416 | 124.2% | 100.0% | 100.0% | 100.0% | |
| FORT MEADE [GPF] | P | 10/01/2010 | N | None | 1,202,575 | 1,513,126 | 0 | | 1,513,126 | 79.5% | 79.5% | 0.0% | 0.0% | |
| FORT MEADE [GPF] | P | 10/01/2008 | N | None | 1,387,207 | 1,368,954 | 0 | 0 | 1,368,954 | 101.3% | 100.0% | 100.0% | 100.0% | |
| FORT MEADE [GPF] | P | 10/01/2007 | N | None | 1,707,245 | 769,783 | 0 | 644,936 | 1,414,719 | 120.7% | 100.0% | 100.0% | 100.0% | |
| FORT MYERS | F | 10/01/2011 | N | None | 43,857,527 | 52,710,772 | 4,251,581 | 15,268,055 | 71,954,526 | 61.0% | 83.2% | 0.0% | 0.0% | |
| FORT MYERS | F | 10/01/2010 | N | After | 41,407,239 | 49,260,986 | 4,654,222 | 14,663,349 | 68,421,409 | 60.5% | 84.1% | 0.0% | 0.0% | |
| FORT MYERS | F | 10/01/2009 | N | None | 36,508,779 | 50,165,995 | 4,071,102 | 13,625,745 | 67,776,156 | 53.9% | 72.8% | 0.0% | 0.0% | |
| FORT MYERS | F | 10/01/2008 | N | After | 41,093,246 | 54,119,383 | 3,460,776 | 11,395,062 | 68,367,323 | 60.1% | 75.9% | 0.0% | 0.0% | |
| FORT MYERS | F | 10/01/2008 | Y | After | 41,093,246 | 54,119,383 | 3,460,776 | 11,395,062 | 68,367,323 | 60.1% | 75.9% | 0.0% | 0.0% | |
| FORT MYERS | F | 10/01/2007 | N | None | 45,456,468 | 27,701,933 | 4,896,466 | 22,980,983 | 55,205,248 | 82.3% | 100.0% | 100.0% | 56.0% | |
| FORT MYERS | G | 10/01/2011 | N | None | 62,963,153 | 74,090,753 | 6,203,611 | 28,152,647 | 107,662,048 | 58.5% | 85.0% | 0.0% | 0.0% | |
| FORT MYERS | G | 10/01/2010 | N | None | 63,841,498 | 71,201,486 | 5,836,034 | 22,983,298 | 99,264,715 | 64.3% | 89.7% | 0.0% | 0.0% | |
| FORT MYERS | G | 10/01/2009 | Y | After | 57,752,122 | 68,432,960 | 3,989,163 | 21,538,176 | 93,425,470 | 61.8% | 84.4% | 0.0% | 0.0% | |
| FORT MYERS | G | 10/01/2008 | N | After | 57,510,681 | 62,001,257 | 2,091,909 | 21,059,437 | 84,690,008 | 67.9% | 92.8% | 0.0% | 0.0% | |
| FORT MYERS | G | 10/01/2007 | N | None | 65,306,805 | 29,691,788 | 4,708,919 | 30,319,889 | 64,157,384 | 101.8% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| FORT MYERS | P | 10/01/2011 | N | After | 58,048,975 | 96,251,438 | 6,724,657 | 17,311,858 | 119,842,198 | 48.4% | 60.3% | 0.0% | 0.0% | |
| FORT MYERS | P | 10/01/2010 | N | After | 57,065,013 | 89,604,262 | 6,103,496 | 14,812,140 | 110,132,434 | 51.8% | 63.7% | 0.0% | 0.0% | |
| FORT MYERS | P | 10/01/2009 | N | None | 50,732,427 | 90,516,843 | 10,917,507 | 201,218 | 100,459,701 | 50.5% | 56.0% | 0.0% | 0.0% | |
| FORT MYERS | P | 10/01/2008 | N | After | 50,786,145 | 83,748,354 | 4,029,859 | 8,016,437 | 94,729,757 | 53.6% | 60.6% | 0.0% | 0.0% | |
| FORT MYERS | P | 10/01/2007 | N | None | 59,561,977 | 43,030,717 | 6,448,880 | 22,691,955 | 71,611,744 | 83.2% | 100.0% | 100.0% | 44.4% | |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2011 | N | After | 41,317,100 | 34,331,552 | 4,087,000 | 8,646,000 | 47,064,552 | 87.8% | 100.0% | 100.0% | 33.5% | |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2010 | N | After | 42,943,594 | 32,602,000 | 4,092,000 | 9,168,000 | 45,862,000 | 93.6% | 100.0% | 100.0% | 68.2% | |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2009 | N | None | 40,046,178 | 22,128,000 | 5,471,000 | 15,279,000 | 42,878,000 | 93.4% | 100.0% | 100.0% | 81.5% | |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2008 | N | None | 39,173,080 | 16,439,000 | 6,141,000 | 17,455,000 | 40,035,000 | 97.8% | 100.0% | 100.0% | 95.1% | |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2011 | N | After | 34,846,485 | 24,350,769 | 3,293,000 | 9,296,000 | 36,939,769 | 94.3% | 100.0% | 100.0% | 77.5% | |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2010 | N | After | 35,796,928 | 24,151,000 | 3,059,000 | 9,114,000 | 36,324,000 | 98.5% | 100.0% | 100.0% | 94.2% | |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2009 | N | None | 33,097,503 | 19,223,000 | 3,478,000 | 11,859,000 | 34,560,000 | 95.8% | 100.0% | 100.0% | 87.7% | |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2008 | N | None | 32,408,302 | 16,266,000 | 3,711,000 | 12,883,000 | 32,860,000 | 98.6% | 100.0% | 100.0% | 96.5% | |
| FORT PIERCE SUPP | P | 09/30/2011 | N | After | 8,786,669 | 2,943,852 | 1,804,243 | 4,290,669 | 9,032,267 | 97.3% | 100.0% | 100.0% | 94.1% | |
| FORT PIERCE SUPP | P | 09/30/2010 | N | None | 8,678,406 | 0 | | 8,006,614 | 8,006,614 | 108.4% | 100.0% | 100.0% | 100.0% | |
| FORT PIERCE SUPP | P | 09/30/2009 | N | None | 8,471,608 | 1,755,658 | | 8,304,943 | 10,060,601 | 84.2% | 100.0% | 100.0% | 80.9% | |
| FORT PIERCE SUPP | P | 09/30/2008 | N | None | 8,138,620 | 0 | | 0 | 0 | N/A | 100.0% | 100.0% | 100.0% | |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2011 | N | After | 58,363,519 | 45,444,649 | 7,800,000 | 15,654,000 | 68,898,649 | 84.7% | 100.0% | 100.0% | 32.7% | |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2010 | N | None | 60,113,283 | 42,961,000 | 7,492,000 | 15,618,000 | 66,071,000 | 91.0% | 100.0% | 100.0% | 61.9% | |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2009 | N | None | 55,975,641 | 36,313,000 | 8,058,000 | 18,389,000 | 62,760,000 | 89.2% | 100.0% | 100.0% | 63.1% | |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2008 | N | None | 55,350,689 | 31,541,000 | 8,379,000 | 18,930,000 | 58,850,000 | 94.1% | 100.0% | 100.0% | 81.5% | |
| FORT WALTON BEACH | F | 10/01/2011 | N | None | 9,577,812 | 11,991,231 | 788,344 | 2,384,216 | 15,163,791 | 63.2% | 79.9% | 0.0% | 0.0% | |
| FORT WALTON BEACH | F | 10/01/2010 | N | After | 9,750,404 | 11,612,176 | 751,512 | 2,143,388 | 14,507,076 | 67.2% | 84.0% | 0.0% | 0.0% | |
| FORT WALTON BEACH | F | 10/01/2009 | Y | None | 9,012,462 | 11,391,515 | 645,998 | 1,629,133 | 13,666,646 | 65.9% | 79.1% | 0.0% | 0.0% | |
| FORT WALTON BEACH | F | 10/01/2008 | N | After | 9,296,642 | 10,199,368 | 630,783 | 1,865,952 | 12,696,103 | 73.2% | 91.1% | 0.0% | 0.0% | |
| FORT WALTON BEACH | F | 10/01/2007 | N | None | 10,445,559 | 5,032,397 | 921,337 | 3,845,041 | 9,798,775 | 106.6% | 100.0% | 100.0% | 100.0% | |
| FORT WALTON BEACH | G | 10/01/2011 | N | None | 28,883,580 | 27,815,233 | 2,445,827 | 7,286,536 | 37,547,596 | 76.9% | 100.0% | 43.7% | 0.0% | |
| FORT WALTON BEACH | G | 10/01/2010 | N | After | 29,986,598 | 28,966,199 | 2,367,590 | 6,491,154 | 37,824,943 | 79.3% | 100.0% | 43.1% | 0.0% | |
| FORT WALTON BEACH | G | 10/01/2009 | N | None | 27,780,232 | 23,141,106 | 2,828,545 | 8,670,622 | 34,640,273 | 80.2% | 100.0% | 100.0% | 20.9% | |
| FORT WALTON BEACH | G | 10/01/2008 | N | None | 27,924,358 | 22,301,840 | 2,826,346 | 8,361,777 | 33,489,963 | 83.4% | 100.0% | 100.0% | 33.4% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| FORT WALTON BEACH | G | 10/01/2007 | N | None | 33,703,112 | 19,710,831 | 2,792,392 | 8,672,512 | 31,175,735 | 108.1% | 100.0% | 100.0% | 100.0% | |
| FORT WALTON BEACH | P | 10/01/2011 | N | None | 16,278,144 | 16,998,058 | 869,607 | 4,527,760 | 22,395,425 | 72.7% | 95.8% | 0.0% | 0.0% | |
| FORT WALTON BEACH | P | 10/01/2010 | N | After | 17,235,921 | 15,516,635 | 899,658 | 4,952,591 | 21,368,884 | 80.7% | 100.0% | 100.0% | 16.5% | |
| FORT WALTON BEACH | P | 10/01/2009 | N | None | 16,372,389 | 12,342,508 | 1,058,407 | 6,635,547 | 20,036,462 | 81.7% | 100.0% | 100.0% | 44.8% | |
| FORT WALTON BEACH | P | 10/01/2008 | N | After | 16,616,157 | 11,250,968 | 1,020,814 | 6,893,424 | 19,165,206 | 86.7% | 100.0% | 100.0% | 63.0% | |
| FORT WALTON BEACH | P | 10/01/2007 | N | None | 18,980,433 | 10,153,438 | 984,838 | 7,058,683 | 18,196,959 | 104.3% | 100.0% | 100.0% | 100.0% | |
| FROSTPROOF | G | 10/01/2010 | N | After | 1,178,546 | 517,457 | | 279,797 | 797,254 | 147.8% | 100.0% | 100.0% | 100.0% | |
| FROSTPROOF | G | 10/01/2008 | N | After | 1,111,310 | 599,917 | 23,797 | 208,736 | 832,450 | 133.5% | 100.0% | 100.0% | 100.0% | |
| FROSTPROOF | P | 10/01/2011 | N | None | 2,445,284 | 1,982,852 | 21,603 | 1,121,697 | 3,126,152 | 78.2% | 100.0% | 100.0% | 39.3% | |
| FROSTPROOF | P | 10/01/2010 | N | After | 2,607,074 | 1,944,646 | 19,624 | 965,958 | 2,930,228 | 89.0% | 100.0% | 100.0% | 66.5% | |
| FROSTPROOF | P | 10/01/2009 | N | None | 2,522,607 | 1,978,835 | 17,750 | 911,135 | 2,907,720 | 86.8% | 100.0% | 100.0% | 57.7% | |
| FROSTPROOF | P | 10/01/2008 | N | After | 2,596,269 | 1,940,059 | 15,887 | 751,526 | 2,707,472 | 95.9% | 100.0% | 100.0% | 85.2% | |
| FROSTPROOF | P | 10/01/2007 | N | None | 2,985,975 | 1,882,361 | 14,125 | 606,883 | 2,503,369 | 119.3% | 100.0% | 100.0% | 100.0% | |
| FRUITLAND PARK | F | 10/01/2010 | N | After | 366,544 | 497 | 8,413 | 58,587 | 67,497 | 543.1% | 100.0% | 100.0% | 100.0% | |
| FRUITLAND PARK | F | 10/01/2007 | N | None | 277,943 | 0 | 13,720 | 31,427 | 45,147 | 615.6% | 100.0% | 100.0% | 100.0% | |
| GAINESVILLE | G | 10/01/2010 | N | After | 239,911,906 | 240,122,003 | 28,449,707 | 69,637,540 | 334,051,855 | 71.8% | 99.9% | 0.0% | 0.0% | |
| GAINESVILLE | G | 10/01/2009 | N | After | 228,505,410 | 213,299,530 | 27,763,935 | 79,875,201 | 316,878,267 | 72.1% | 100.0% | 54.8% | 0.0% | |
| GAINESVILLE | G | 10/01/2008 | N | None | 248,617,329 | 187,665,436 | 25,777,499 | 65,738,526 | 275,647,585 | 90.2% | 100.0% | 100.0% | 53.5% | |
| GAINESVILLE | G | 10/01/2007 | N | None | 308,230,474 | 172,387,226 | 23,471,505 | 56,271,511 | 250,937,784 | 122.8% | 100.0% | 100.0% | 100.0% | |
| GAINESVILLE | PF | 10/01/2010 | Y | After | 153,755,586 | 126,587,088 | 13,553,518 | 42,993,461 | 180,886,656 | 85.0% | 100.0% | 100.0% | 31.7% | |
| GAINESVILLE | PF | 10/01/2010 | N | After | 156,232,405 | 124,339,677 | 13,553,518 | 42,993,461 | 180,886,656 | 86.4% | 100.0% | 100.0% | 42.7% | |
| GAINESVILLE | PF | 10/01/2009 | N | After | 144,299,411 | 109,775,517 | 13,762,911 | 51,360,980 | 172,687,912 | 83.6% | 100.0% | 100.0% | 40.4% | |
| GAINESVILLE | PF | 10/01/2008 | N | None | 160,940,196 | 105,112,253 | 12,291,221 | 43,227,659 | 160,631,133 | 100.2% | 100.0% | 100.0% | 100.0% | |
| GAINESVILLE | PF | 10/01/2007 | N | None | 194,396,293 | 101,727,231 | 11,209,796 | 41,431,781 | 154,368,808 | 125.9% | 100.0% | 100.0% | 100.0% | |
| GAINESVILLE - DISABILITY | G | 10/01/2010 | N | After | 5,459,769 | 2,079,420 | 0 | 2,172,394 | 4,251,814 | 128.4% | 100.0% | 100.0% | 100.0% | |
| GAINESVILLE - DISABILITY | G | 10/01/2007 | N | None | 4,882,539 | 2,466,488 | 0 | 2,875,204 | 5,341,692 | 91.4% | 100.0% | 100.0% | 84.0% | |
| GOLDEN BEACH [GP] | G | 10/01/2010 | N | None | 1,765,179 | 687,852 | 198,691 | 902,766 | 1,789,309 | 98.7% | 100.0% | 100.0% | 97.3% | |
| GOLDEN BEACH [GP] | G | 10/01/2009 | N | None | 1,586,550 | 700,969 | 176,931 | 793,698 | 1,671,598 | 94.9% | 100.0% | 100.0% | 89.3% | |
| GOLDEN BEACH [GP] | G | 10/01/2008 | N | None | 1,396,959 | 589,155 | 157,726 | 587,479 | 1,334,360 | 104.7% | 100.0% | 100.0% | 100.0% | |
| GOLDEN BEACH [GP] | G | 10/01/2007 | N | None | 1,532,563 | 599,485 | 133,062 | 488,374 | 1,220,921 | 125.5% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| GOLDEN BEACH [GP] | P | 10/01/2010 | N | None | 2,540,232 | 1,918,811 | 226,836 | 831,432 | 2,977,079 | 85.3% | 100.0% | 100.0% | 47.5% | |
| GOLDEN BEACH [GP] | P | 10/01/2009 | N | None | 2,238,826 | 1,789,860 | 198,984 | 749,289 | 2,738,133 | 81.8% | 100.0% | 100.0% | 33.4% | |
| GOLDEN BEACH [GP] | P | 10/01/2008 | N | None | 1,944,435 | 1,674,015 | 152,815 | 570,407 | 2,397,237 | 81.1% | 100.0% | 100.0% | 20.6% | |
| GOLDEN BEACH [GP] | P | 10/01/2007 | N | None | 2,571,815 | 1,586,406 | 128,301 | 569,849 | 2,284,556 | 112.6% | 100.0% | 100.0% | 100.0% | |
| GREEN COVE SPRINGS | P | 10/01/2011 | N | None | 1,863,280 | 127,019 | | 961,716 | 1,088,735 | 171.1% | 100.0% | 100.0% | 100.0% | |
| GREEN COVE SPRINGS | P | 10/01/2010 | N | None | 1,648,285 | 67,170 | | 861,941 | 929,111 | 177.4% | 100.0% | 100.0% | 100.0% | |
| GREEN COVE SPRINGS | P | 10/01/2009 | N | After | 1,287,400 | 58,737 | 0 | 726,070 | 784,807 | 164.0% | 100.0% | 100.0% | 100.0% | |
| GREEN COVE SPRINGS | P | 10/01/2007 | N | None | 891,697 | 1,207 | 0 | 281,740 | 282,947 | 315.1% | 100.0% | 100.0% | 100.0% | |
| GREEN COVE SPRINGS | P | 10/01/2007 | Y | After | 1,029,753 | 1,207 | | 396,733 | 397,940 | 258.8% | 100.0% | 100.0% | 100.0% | |
| GREENACRES | PF | 10/01/2011 | Y | None | 10,564,789 | 946,402 | | 5,818,633 | 6,765,035 | 156.2% | 100.0% | 100.0% | 100.0% | |
| GREENACRES | PF | 10/01/2011 | N | None | 10,447,459 | 946,402 | | 5,818,633 | 6,765,035 | 154.4% | 100.0% | 100.0% | 100.0% | |
| GREENACRES | PF | 10/01/2010 | N | After | 9,367,420 | 930,946 | | 4,594,623 | 5,525,569 | 169.5% | 100.0% | 100.0% | 100.0% | |
| GREENACRES | PF | 10/01/2009 | N | After | 7,152,844 | 333,093 | 0 | 4,117,003 | 4,450,096 | 160.7% | 100.0% | 100.0% | 100.0% | |
| GREENACRES | PF | 10/01/2008 | Y | After | 5,844,087 | 645,210 | 720,551 | 2,053,469 | 3,419,230 | 170.9% | 100.0% | 100.0% | 100.0% | |
| GREENACRES | PF | 10/01/2007 | N | None | 6,021,159 | 549,964 | 555,816 | 1,106,648 | 2,212,428 | 272.2% | 100.0% | 100.0% | 100.0% | |
| GULF BREEZE | P | 10/01/2010 | N | None | 1,994,190 | 165,988 | 0 | 1,334,686 | 1,500,674 | 132.9% | 100.0% | 100.0% | 100.0% | |
| GULF BREEZE | P | 10/01/2007 | N | None | 1,343,358 | 0 | | 633,294 | 633,294 | 212.1% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | F | 10/01/2011 | N | None | 2,016,613 | 1,280,814 | 231,611 | 368,675 | 1,881,100 | 107.2% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | F | 10/01/2010 | N | After | 1,996,255 | 1,151,621 | 203,516 | 364,221 | 1,719,358 | 116.1% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | F | 10/01/2009 | N | None | 1,772,574 | 1,155,415 | 166,161 | 321,493 | 1,643,069 | 107.9% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | F | 10/01/2008 | N | After | 1,706,925 | 1,181,613 | 141,086 | 175,165 | 1,497,864 | 114.0% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | F | 10/01/2007 | Y | None | 1,872,793 | 1,190,372 | 107,180 | 123,966 | 1,421,518 | 131.7% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | G | 10/01/2011 | N | None | 9,687,468 | 4,922,882 | 176,276 | 3,522,474 | 8,621,632 | 112.4% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | G | 10/01/2010 | N | After | 9,932,520 | 4,472,790 | 117,458 | 3,336,037 | 7,926,285 | 125.3% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | G | 10/01/2009 | Y | None | 9,085,845 | 4,237,329 | 44,054 | 3,458,998 | 7,740,381 | 117.4% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | G | 10/01/2009 | N | None | 9,085,845 | 4,281,383 | 3,323,185 | 135,813 | 7,740,381 | 117.4% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | G | 10/01/2008 | N | After | 8,479,039 | 4,062,658 | 0 | 2,665,345 | 6,728,003 | 126.0% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | G | 10/01/2007 | N | None | 9,824,315 | 3,832,661 | 0 | 2,383,381 | 6,216,042 | 158.0% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | P | 10/01/2011 | N | None | 5,764,084 | 4,410,311 | 895,618 | 940,661 | 6,246,590 | 92.3% | 100.0% | 100.0% | 48.7% | |
| GULFPORT | P | 10/01/2010 | N | None | 5,688,488 | 3,190,055 | 934,330 | 1,483,911 | 5,608,296 | 101.4% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| GULFPORT | P | 10/01/2009 | N | None | 5,022,415 | 3,100,450 | 788,800 | 1,348,648 | 5,237,898 | 95.9% | 100.0% | 100.0% | 84.0% | |
| GULFPORT | P | 10/01/2008 | N | After | 4,940,330 | 2,631,236 | 709,024 | 1,506,044 | 4,846,304 | 101.9% | 100.0% | 100.0% | 100.0% | |
| GULFPORT | P | 10/01/2007 | N | After | 5,493,492 | 2,687,137 | 630,131 | 1,291,189 | 4,608,457 | 119.2% | 100.0% | 100.0% | 100.0% | |
| HAINES CITY | F | 10/01/2011 | N | None | 3,654,907 | 5,415,943 | 352,711 | 418,374 | 6,187,028 | 59.1% | 67.5% | 0.0% | 0.0% | |
| HAINES CITY | F | 10/01/2010 | N | None | 3,723,477 | 4,361,690 | 507,807 | 1,009,526 | 5,879,023 | 63.3% | 85.4% | 0.0% | 0.0% | |
| HAINES CITY | F | 10/01/2009 | N | None | 3,527,899 | 4,427,825 | 443,073 | 904,877 | 5,775,775 | 61.1% | 79.7% | 0.0% | 0.0% | |
| HAINES CITY | F | 10/01/2008 | N | After | 3,552,249 | 3,775,945 | 465,822 | 1,218,975 | 5,460,742 | 65.1% | 94.1% | 0.0% | 0.0% | |
| HAINES CITY | F | 10/01/2007 | Y | After | 4,026,546 | 3,783,402 | 374,282 | 1,013,023 | 5,170,707 | 77.9% | 100.0% | 65.0% | 0.0% | |
| HAINES CITY | G | 10/01/2011 | N | None | 10,210,713 | 4,459,253 | 1,509,245 | 6,508,070 | 12,476,568 | 81.8% | 100.0% | 100.0% | 65.2% | |
| HAINES CITY | G | 10/01/2010 | N | None | 9,625,473 | 4,438,462 | 1,315,301 | 3,850,618 | 9,604,381 | 100.2% | 100.0% | 100.0% | 100.0% | |
| HAINES CITY | G | 10/01/2009 | N | None | 8,087,119 | 3,679,081 | 1,163,145 | 4,028,398 | 8,870,624 | 91.2% | 100.0% | 100.0% | 80.6% | |
| HAINES CITY | G | 10/01/2008 | N | After | 7,378,730 | 3,742,594 | 988,377 | 3,379,278 | 8,110,249 | 91.0% | 100.0% | 100.0% | 78.4% | |
| HAINES CITY | G | 10/01/2007 | N | After | 6,931,027 | 2,903,199 | 812,109 | 3,081,960 | 6,797,268 | 102.0% | 100.0% | 100.0% | 100.0% | |
| HAINES CITY | P | 10/01/2011 | N | None | 4,931,628 | 4,744,275 | 856,805 | 999,246 | 6,600,326 | 74.7% | 100.0% | 21.9% | 0.0% | |
| HAINES CITY | P | 10/01/2010 | N | None | 5,111,650 | 4,634,352 | 815,068 | 835,217 | 6,284,637 | 81.3% | 100.0% | 58.6% | 0.0% | |
| HAINES CITY | P | 10/01/2009 | N | None | 4,629,803 | 4,407,197 | 701,819 | 788,396 | 5,897,412 | 78.5% | 100.0% | 31.7% | 0.0% | |
| HAINES CITY | P | 10/01/2008 | N | After | 4,562,993 | 3,367,807 | 753,609 | 1,237,356 | 5,358,772 | 85.1% | 100.0% | 100.0% | 35.7% | |
| HAINES CITY | P | 10/01/2007 | Y | After | 5,170,922 | 2,794,260 | 736,881 | 1,256,572 | 4,787,713 | 108.0% | 100.0% | 100.0% | 100.0% | |
| HALIFAX HOSPITAL | G | 10/01/2010 | N | After | 169,082,866 | 185,567,026 | | 98,963,017 | 284,530,043 | 59.4% | 91.1% | 0.0% | 0.0% | |
| HALIFAX HOSPITAL | G | 10/01/2009 | N | None | 148,179,777 | 160,761,467 | 0 | 86,261,120 | 247,022,587 | 60.0% | 92.2% | 0.0% | 0.0% | |
| HALIFAX HOSPITAL | G | 10/01/2008 | N | None | 133,939,523 | 112,944,195 | 0 | 101,531,083 | 214,475,278 | 62.4% | 100.0% | 100.0% | 20.7% | |
| HALIFAX HOSPITAL | G | 10/01/2007 | N | None | 166,428,675 | 86,579,349 | 1 | 75,523,824 | 162,103,174 | 102.7% | 100.0% | 100.0% | 100.0% | |
| HALLANDALE BEACH | G | 10/01/2011 | N | None | 30,590,184 | 22,981,199 | 3,090,632 | 15,913,483 | 41,548,860 | 73.6% | 100.0% | 100.0% | 28.4% | |
| HALLANDALE BEACH | G | 10/01/2010 | N | None | 28,956,537 | 21,741,934 | 2,846,428 | 15,991,131 | 39,943,354 | 72.5% | 100.0% | 100.0% | 27.3% | |
| HALLANDALE BEACH | G | 10/01/2009 | N | None | 25,537,551 | 20,595,038 | 2,199,288 | 14,297,852 | 37,092,178 | 68.8% | 100.0% | 100.0% | 19.2% | |
| HALLANDALE BEACH | G | 10/01/2008 | N | After | 25,824,801 | 24,388,374 | 1,984,465 | 8,291,625 | 34,664,464 | 74.5% | 100.0% | 72.4% | 0.0% | |
| HALLANDALE BEACH | G | 10/01/2007 | N | After | 30,275,710 | 19,282,444 | 1,803,887 | 10,834,714 | 31,921,045 | 94.8% | 100.0% | 100.0% | 84.8% | |
| HALLANDALE BEACH | PF | 10/01/2011 | N | After | 63,951,078 | 118,309,956 | 8,978,018 | 17,939,385 | 126,607,888 | 50.5% | 54.1% | 0.0% | 0.0% | |
| HALLANDALE BEACH | PF | 10/01/2010 | N | After | 64,197,638 | 114,487,365 | 8,055,242 | 16,042,638 | 121,359,019 | 52.9% | 56.1% | 0.0% | 0.0% | |
| HALLANDALE BEACH | PF | 10/01/2009 | N | None | 73,185,087 | 109,172,314 | 7,253,911 | 19,072,607 | 135,498,832 | 54.0% | 67.0% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| HALLANDALE BEACH | PF | 10/01/2008 | N | None | 70,578,357 | 100,850,319 | 6,475,022 | 22,083,574 | 129,408,915 | 54.5% | 70.0% | 0.0% | 0.0% | |
| HALLANDALE BEACH | PF | 10/01/2007 | N | None | 81,292,324 | 86,298,490 | 6,302,793 | 19,936,448 | 112,537,731 | 72.2% | 94.2% | 0.0% | 0.0% | |
| HALLANDALE BEACH PM | G | 10/01/2011 | N | None | 9,370,153 | 8,226,448 | 795,419 | 4,154,148 | 12,443,511 | 75.3% | 100.0% | 100.0% | 8.4% | |
| HALLANDALE BEACH PM | G | 10/01/2010 | N | None | 8,215,384 | 6,916,210 | 849,272 | 4,708,736 | 11,519,812 | 71.3% | 100.0% | 100.0% | 9.6% | |
| HALLANDALE BEACH PM | G | 10/01/2009 | N | After | 7,921,579 | 6,096,758 | 1,012,825 | 4,622,333 | 10,269,646 | 77.1% | 100.0% | 100.0% | 17.6% | |
| HALLANDALE BEACH PM | G | 10/01/2008 | N | None | 7,629,178 | 4,579,444 | 846,606 | 3,603,735 | 9,029,785 | 84.5% | 100.0% | 100.0% | 61.1% | |
| HALLANDALE BEACH PM | G | 10/01/2007 | N | None | 8,476,476 | 3,224,777 | 758,127 | 3,635,541 | 7,618,445 | 111.3% | 100.0% | 100.0% | 100.0% | |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2011 | N | None | 0 | 8,377,327 | 0 | | 8,377,327 | .0% | 0.0% | 0.0% | 0.0% | |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2010 | N | None | 0 | 7,640,811 | | | 7,640,811 | .0% | 0.0% | 0.0% | 0.0% | |
| HAVANA | F | 10/01/2010 | N | After | 632,597 | 3,289 | 2,486 | 20,952 | 26,727 | 2366.9% | 100.0% | 100.0% | 100.0% | |
| HAVANA | F | 10/01/2007 | N | None | 588,008 | 6,617 | 2,922 | 18,494 | 28,033 | 2097.6% | 100.0% | 100.0% | 100.0% | |
| HIALEAH | GPF | 10/01/2010 | N | None | 474,586,014 | 436,146,273 | 64,419,145 | 136,193,252 | 632,510,199 | 75.0% | 100.0% | 59.7% | 0.0% | |
| HIALEAH | GPF | 10/01/2009 | N | None | 460,192,910 | 369,172,709 | 78,333,090 | 157,779,058 | 602,977,627 | 76.3% | 100.0% | 100.0% | 8.0% | |
| HIALEAH | GPF | 10/01/2008 | N | None | 457,700,275 | 627,530,393 | 77,006,760 | 141,660,478 | 846,197,631 | 54.1% | 72.9% | 0.0% | 0.0% | |
| HIALEAH | GPF | 10/01/2007 | N | None | 539,707,290 | 337,710,044 | 70,746,536 | 135,068,018 | 543,524,598 | 99.3% | 100.0% | 100.0% | 97.2% | |
| HIALEAH - ELECTED | G | 10/01/2009 | N | After | 5,766,656 | 2,124,324 | 0 | 3,261,604 | 5,385,928 | 107.1% | 100.0% | 100.0% | 100.0% | |
| HIALEAH - ELECTED | G | 09/30/2008 | N | None | 4,839,784 | 1,937,377 | 0 | 2,375,936 | 4,313,313 | 112.2% | 100.0% | 100.0% | 100.0% | |
| HIALEAH GARDENS | P | 10/01/2011 | N | None | 9,790,489 | 8,082,659 | 598,513 | 2,967,200 | 11,569,094 | 84.6% | 100.0% | 100.0% | 37.4% | |
| HIALEAH GARDENS | P | 10/01/2010 | N | None | 9,713,927 | 3,664,555 | 1,159,111 | 6,001,948 | 10,825,614 | 89.7% | 100.0% | 100.0% | 81.5% | |
| HIALEAH GARDENS | P | 10/01/2009 | N | None | 8,732,727 | 3,718,162 | 1,029,890 | 5,408,120 | 10,156,172 | 86.0% | 100.0% | 100.0% | 73.7% | |
| HIALEAH GARDENS | P | 10/01/2008 | N | None | 8,193,599 | 3,158,244 | 1,141,513 | 4,922,894 | 9,222,651 | 88.8% | 100.0% | 100.0% | 79.1% | |
| HIALEAH GARDENS | P | 10/01/2007 | N | None | 8,919,469 | 2,798,714 | 957,599 | 4,279,416 | 8,035,729 | 111.0% | 100.0% | 100.0% | 100.0% | |
| HILLSBOROUGH COUNTY | ERP | 07/01/2010 | N | None | 15,735,803 | 29,577,005 | | | 29,577,005 | 53.2% | 53.2% | 0.0% | 0.0% | |
| HILLSBOROUGH COUNTY | ERP | 07/01/2009 | Y | None | 15,024,428 | 29,027,261 | | 9,819,925 | 38,847,186 | 38.7% | 51.8% | 0.0% | 0.0% | |
| HILLSBOROUGH COUNTY | ERP | 07/01/2008 | Y | None | 14,570,542 | 22,507,867 | 0 | 9,052,216 | 31,560,083 | 46.2% | 64.7% | 0.0% | 0.0% | |
| HOLLEY-NAVARRE FCD | F | 10/01/2011 | N | After | 614,542 | 0 | 69,600 | | 69,600 | 883.0% | 100.0% | 100.0% | 100.0% | |
| HOLLEY-NAVARRE FCD | F | 10/01/2008 | N | None | 96,472 | 0 | 20,573 | 31,409 | 51,982 | 185.6% | 100.0% | 100.0% | 100.0% | |
| HOLLEY-NAVARRE FCD | F | 10/01/2007 | Y | None | 24,044 | 0 | 1,539 | 20,720 | 22,259 | 108.0% | 100.0% | 100.0% | 100.0% | |
| HOLLEY-NAVARRE FCD | F | 10/01/2007 | N | None | 24,044 | 0 | 0 | 22,258 | 22,258 | 108.0% | 100.0% | 100.0% | 100.0% | |
| HOLLY HILL | F | 10/01/2011 | N | None | 2,769,185 | 2,911,027 | 242,848 | 662,323 | 3,704,972 | 74.7% | 95.1% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| HOLLY HILL | F | 10/01/2010 | N | After | 2,858,119 | 2,038,426 | 331,774 | 1,057,400 | 3,387,041 | 84.4% | 100.0% | 100.0% | 46.1% | |
| HOLLY HILL | F | 10/01/2009 | N | None | 2,685,963 | 1,478,683 | 373,233 | 1,226,543 | 3,078,459 | 87.3% | 100.0% | 100.0% | 68.0% | |
| HOLLY HILL | F | 10/01/2008 | Y | After | 2,566,769 | 1,825,898 | 369,736 | 1,071,023 | 3,266,657 | 78.6% | 100.0% | 100.0% | 34.7% | |
| HOLLY HILL | F | 10/01/2007 | Y | None | 2,882,370 | 1,846,921 | 342,334 | 986,973 | 3,176,228 | 90.7% | 100.0% | 100.0% | 70.2% | |
| HOLLY HILL | P | 10/01/2011 | N | None | 5,958,679 | 8,046,229 | 406,926 | 953,120 | 8,878,461 | 67.1% | 74.1% | 0.0% | 0.0% | |
| HOLLY HILL | P | 10/01/2010 | N | None | 6,064,825 | 8,059,825 | 400,119 | 845,666 | 8,657,890 | 70.0% | 75.2% | 0.0% | 0.0% | |
| HOLLY HILL | P | 10/01/2009 | N | None | 5,789,780 | 6,345,780 | 542,080 | 1,822,221 | 8,365,454 | 69.2% | 91.2% | 0.0% | 0.0% | |
| HOLLY HILL | P | 10/01/2008 | Y | After | 5,425,686 | 6,000,820 | 605,537 | 1,853,722 | 8,316,723 | 65.2% | 90.4% | 0.0% | 0.0% | |
| HOLLY HILL | P | 10/01/2007 | Y | After | 6,080,982 | 4,568,396 | 678,915 | 2,088,332 | 7,306,700 | 83.2% | 100.0% | 100.0% | 39.9% | |
| HOLLYWOOD | F | 10/01/2010 | N | After | 86,849,783 | 226,899,647 | 8,052,611 | 45,288,374 | 217,715,371 | 39.9% | 38.3% | 0.0% | 0.0% | |
| HOLLYWOOD | F | 10/01/2010 | Y | After | 86,849,783 | 227,009,448 | 8,052,611 | 29,265,448 | 201,692,445 | 43.1% | 38.3% | 0.0% | 0.0% | |
| HOLLYWOOD | F | 10/01/2009 | N | After | 83,252,872 | 210,967,033 | 7,707,772 | 36,702,749 | 199,040,840 | 41.8% | 39.5% | 0.0% | 0.0% | |
| HOLLYWOOD | F | 10/01/2008 | N | None | 95,210,650 | 147,038,306 | 7,395,168 | 35,290,425 | 189,723,899 | 50.2% | 64.8% | 0.0% | 0.0% | |
| HOLLYWOOD | F | 10/01/2007 | N | None | 122,040,614 | 143,624,644 | 6,715,150 | 28,832,833 | 179,172,627 | 68.1% | 85.0% | 0.0% | 0.0% | |
| HOLLYWOOD | G | 10/01/2010 | N | None | 191,068,253 | 258,157,838 | 23,673,667 | 74,156,991 | 346,015,559 | 55.2% | 74.0% | 0.0% | 0.0% | |
| HOLLYWOOD | G | 10/01/2009 | N | None | 175,949,842 | 243,955,430 | 22,672,713 | 81,563,986 | 340,678,746 | 51.6% | 72.1% | 0.0% | 0.0% | |
| HOLLYWOOD | G | 10/01/2008 | N | After | 187,681,205 | 218,448,894 | 21,857,490 | 79,182,302 | 312,960,582 | 60.0% | 85.9% | 0.0% | 0.0% | |
| HOLLYWOOD | G | 10/01/2007 | N | None | 211,030,965 | 203,278,808 | 19,994,590 | 68,799,471 | 285,974,915 | 73.8% | 100.0% | 38.8% | 0.0% | |
| HOLLYWOOD | P | 10/01/2011 | N | None | 148,523,932 | 298,762,374 | 12,569,564 | 22,834,872 | 286,288,994 | 51.9% | 49.7% | 0.0% | 0.0% | |
| HOLLYWOOD | P | 10/01/2010 | Y | After | 115,581,192 | 241,199,191 | 11,932,090 | 25,184,017 | 237,294,934 | 48.7% | 47.9% | 0.0% | 0.0% | |
| HOLLYWOOD | P | 10/01/2009 | N | None | 147,072,847 | 252,877,988 | 12,716,178 | 43,108,225 | 273,851,384 | 53.7% | 58.2% | 0.0% | 0.0% | |
| HOLLYWOOD | P | 10/01/2008 | N | None | 150,682,249 | 231,507,837 | 12,501,590 | 41,606,882 | 255,642,065 | 58.9% | 65.1% | 0.0% | 0.0% | |
| HOLLYWOOD | P | 10/01/2007 | N | None | 183,577,473 | 246,605,934 | 11,662,040 | 63,962,182 | 298,060,644 | 61.6% | 74.4% | 0.0% | 0.0% | |
| HOLMES BEACH | P | 10/01/2011 | N | None | 5,406,118 | 3,983,552 | 249,257 | 1,354,552 | 5,565,058 | 97.1% | 100.0% | 100.0% | 86.6% | |
| HOLMES BEACH | P | 10/01/2010 | N | After | 5,255,884 | 1,792,522 | 353,797 | 2,711,703 | 4,858,022 | 108.2% | 100.0% | 100.0% | 100.0% | |
| HOLMES BEACH | P | 10/01/2009 | Y | None | 4,519,103 | 1,818,202 | 80,848 | 2,495,821 | 4,394,871 | 102.8% | 100.0% | 100.0% | 100.0% | |
| HOLMES BEACH | P | 10/01/2008 | N | After | 4,440,613 | 1,857,044 | 32,843 | 2,132,765 | 4,022,652 | 110.4% | 100.0% | 100.0% | 100.0% | |
| HOLMES BEACH | P | 10/01/2007 | N | None | 4,922,694 | 1,197,049 | 284,704 | 2,056,843 | 3,538,596 | 139.1% | 100.0% | 100.0% | 100.0% | |
| HOMESTEAD | F | 01/01/2012 | N | None | 6,873,262 | 9,556,752 | 0 | | 8,551,288 | 80.4% | 71.9% | 0.0% | 0.0% | |
| HOMESTEAD | F | 01/01/2011 | N | None | 7,613,148 | 9,935,670 | 0 | 0 | 8,733,659 | 87.2% | 76.6% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| HOMESTEAD | F | 01/01/2010 | N | None | 7,466,206 | 9,710,064 | 0 | | 8,908,272 | 83.8% | 76.9% | 0.0% | 0.0% | |
| HOMESTEAD | F | 01/01/2009 | N | After | 6,543,979 | 9,454,578 | | | 9,075,477 | 72.1% | 69.2% | 0.0% | 0.0% | |
| HOMESTEAD | F | 01/01/2008 | N | After | 9,070,078 | 9,432,712 | 0 | 0 | 9,272,706 | 97.8% | 96.2% | 0.0% | 0.0% | |
| HOMESTEAD | P | 10/01/2011 | N | None | 42,824,469 | 49,267,169 | 3,072,919 | 17,628,578 | 66,291,256 | 64.6% | 86.9% | 0.0% | 0.0% | |
| HOMESTEAD | P | 10/01/2010 | N | None | 40,449,299 | 41,372,211 | 3,100,128 | 21,271,151 | 62,020,352 | 65.2% | 97.8% | 0.0% | 0.0% | |
| HOMESTEAD | P | 10/01/2009 | N | None | 34,586,314 | 37,580,782 | 2,746,806 | 19,646,400 | 57,748,416 | 59.9% | 92.0% | 0.0% | 0.0% | |
| HOMESTEAD | P | 10/01/2008 | N | None | 28,012,304 | 37,057,127 | 2,297,729 | 16,699,241 | 53,414,419 | 52.4% | 75.6% | 0.0% | 0.0% | |
| HOMESTEAD | P | 10/01/2007 | N | None | 34,896,641 | 34,145,788 | 2,036,840 | 16,579,258 | 49,752,113 | 70.1% | 100.0% | 36.9% | 0.0% | |
| HOMESTEAD - General & Hospital | G | 10/01/2011 | N | None | 47,103,474 | 31,733,183 | 4,273,583 | 21,867,394 | 57,254,223 | 82.3% | 100.0% | 100.0% | 50.7% | |
| HOMESTEAD - General & Hospital | G | 10/01/2010 | N | None | 44,667,801 | 30,365,029 | 3,919,164 | 20,255,081 | 53,863,429 | 82.9% | 100.0% | 100.0% | 51.3% | |
| HOMESTEAD - General & Hospital | G | 10/01/2009 | N | None | 39,475,259 | 27,711,097 | 3,746,188 | 18,898,703 | 49,601,270 | 79.6% | 100.0% | 100.0% | 42.4% | |
| HOMESTEAD - General & Hospital | G | 10/01/2008 | N | None | 37,557,365 | 25,240,666 | 3,658,788 | 17,491,865 | 45,842,968 | 81.9% | 100.0% | 100.0% | 49.5% | |
| HOMESTEAD - General & Hospital | G | 10/01/2007 | N | None | 39,760,553 | 23,138,963 | 3,463,743 | 16,386,029 | 42,530,973 | 93.5% | 100.0% | 100.0% | 80.3% | |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 12/01/2008 | N | None | 1,891,842 | 1,798,505 | 0 | 1,488,011 | 3,286,516 | 57.6% | 100.0% | 100.0% | 6.3% | |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 12/01/2007 | N | None | 1,935,597 | 0 | 0 | 2,687,946 | 2,687,946 | 72.0% | 100.0% | 100.0% | 72.0% | |
| HOMESTEAD - Old Elected | G | 01/01/2010 | N | After | 1,464,903 | 1,712,359 | | 394,889 | 2,107,248 | 69.5% | 85.5% | 0.0% | 0.0% | |
| HOWEY-IN-THE-HILLS | P | 10/01/2010 | N | After | 787,999 | 373,060 | 92,331 | 328,107 | 793,498 | 99.3% | 100.0% | 100.0% | 98.3% | |
| HOWEY-IN-THE-HILLS | P | 10/01/2007 | N | None | 810,933 | 360,124 | 175,453 | 94,469 | 630,046 | 128.7% | 100.0% | 100.0% | 100.0% | |
| HOWEY-IN-THE-HILLS | P | 10/01/2007 | Y | None | 810,933 | 360,124 | 175,453 | 94,469 | 630,046 | 128.7% | 100.0% | 100.0% | 100.0% | |
| INDIALANTIC | G | 10/01/2011 | N | None | 801,732 | 500,460 | 171,975 | 427,185 | 1,099,620 | 72.9% | 100.0% | 100.0% | 30.3% | |
| INDIALANTIC | G | 10/01/2010 | N | None | 761,653 | 601,132 | 147,001 | 344,778 | 1,092,911 | 69.7% | 100.0% | 100.0% | 3.9% | |
| INDIALANTIC | G | 10/01/2009 | N | None | 644,781 | 437,348 | 156,361 | 478,132 | 1,071,841 | 60.2% | 100.0% | 100.0% | 10.7% | |
| INDIALANTIC | G | 10/01/2008 | N | After | 568,996 | 385,068 | 158,598 | 459,516 | 1,003,182 | 56.7% | 100.0% | 100.0% | 5.5% | |
| INDIALANTIC | G | 10/01/2007 | N | None | 589,407 | 271,584 | 148,017 | 386,823 | 806,424 | 73.1% | 100.0% | 100.0% | 43.9% | |
| INDIALANTIC | PF | 10/01/2011 | N | None | 4,468,845 | 2,012,140 | 418,915 | 2,320,206 | 4,751,261 | 94.1% | 100.0% | 100.0% | 87.8% | |
| INDIALANTIC | PF | 10/01/2010 | N | None | 4,340,640 | 1,997,749 | 366,592 | 1,974,065 | 4,338,406 | 100.1% | 100.0% | 100.0% | 100.0% | |
| INDIALANTIC | PF | 10/01/2009 | N | None | 3,853,032 | 1,560,492 | 344,011 | 1,884,363 | 3,788,866 | 101.7% | 100.0% | 100.0% | 100.0% | |
| INDIALANTIC | PF | 10/01/2008 | N | After | 3,372,627 | 1,559,712 | 239,481 | 1,413,457 | 3,212,650 | 105.0% | 100.0% | 100.0% | 100.0% | |
| INDIALANTIC | PF | 10/01/2007 | N | None | 3,726,774 | 1,396,898 | 269,861 | 1,369,731 | 3,036,490 | 122.7% | 100.0% | 100.0% | 100.0% | |
| INDIAN HARBOUR BEACH | P | 10/01/2011 | N | None | 5,240,836 | 1,876,567 | 529,349 | 3,414,530 | 5,820,446 | 90.0% | 100.0% | 100.0% | 83.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|---------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|
| INDIAN HARBOUR BEACH | P | 10/01/2010 | N | After | 5,033,615 | 1,912,611 | 467,482 | 2,870,088 | 5,250,181 | 95.9% | 100.0% | 100.0% | 92.5% | |
| INDIAN HARBOUR BEACH | P | 10/01/2009 | N | None | 4,415,631 | 1,978,115 | 406,619 | 2,493,594 | 4,878,328 | 90.5% | 100.0% | 100.0% | 81.4% | |
| INDIAN HARBOUR BEACH | P | 10/01/2008 | Y | After | 4,043,286 | 2,024,403 | 344,507 | 2,004,979 | 4,373,889 | 92.4% | 100.0% | 100.0% | 83.5% | |
| INDIAN HARBOUR BEACH | P | 10/01/2007 | N | None | 4,458,026 | 2,071,396 | 286,626 | 1,541,041 | 3,899,063 | 114.3% | 100.0% | 100.0% | 100.0% | |
| INDIAN RIVER SHORES | G | 10/01/2011 | N | After | 286,201 | 466,806 | | 41,645 | 508,451 | 56.3% | 61.3% | 0.0% | 0.0% | |
| INDIAN RIVER SHORES | G | 10/01/2009 | Y | After | 265,658 | 459,075 | 0 | 15,384 | 474,459 | 56.0% | 57.9% | 0.0% | 0.0% | |
| INDIAN RIVER SHORES | G | 10/01/2009 | N | None | 265,658 | 459,075 | | 23,105 | 482,180 | 55.1% | 57.9% | 0.0% | 0.0% | |
| INDIAN RIVER SHORES | G | 10/01/2008 | Y | After | 286,072 | 473,381 | 0 | 12,981 | 486,362 | 58.8% | 60.4% | 0.0% | 0.0% | EE Contrib not available |
| INDIAN RIVER SHORES | G | 10/01/2007 | Y | None | 4,104,494 | 1,000,598 | | 4,425,560 | 5,426,158 | 75.6% | 100.0% | 100.0% | 70.1% | |
| INDIAN RIVER SHORES | PF | 10/01/2011 | N | After | 6,128,432 | 1,699,239 | | 6,336,513 | 8,035,752 | 76.3% | 100.0% | 100.0% | 69.9% | |
| INDIAN RIVER SHORES | PF | 10/01/2009 | Y | After | 4,555,912 | 1,277,457 | 0 | 4,399,626 | 5,677,083 | 80.3% | 100.0% | 100.0% | 74.5% | |
| INDIAN RIVER SHORES | PF | 10/01/2009 | N | None | 4,555,912 | 1,277,457 | | 121,806 | 1,399,263 | 325.6% | 100.0% | 100.0% | 100.0% | |
| INDIAN RIVER SHORES | PF | 10/01/2008 | Y | After | 3,912,239 | 1,160,934 | 5,002,675 | 87,965 | 6,251,574 | 62.6% | 100.0% | 55.0% | 0.0% | |
| INDIAN SHORES | P | 10/01/2011 | N | After | 1,616,746 | 284,482 | 190,228 | 1,071,192 | 1,545,902 | 104.6% | 100.0% | 100.0% | 100.0% | |
| INDIAN SHORES | P | 10/01/2008 | N | None | 1,312,994 | 285,332 | 180,865 | 737,918 | 1,204,115 | 109.0% | 100.0% | 100.0% | 100.0% | |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2011 | N | None | 369,739,399 | 49,993,043 | | 198,421,197 | 248,414,240 | 148.8% | 100.0% | 100.0% | 100.0% | |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2010 | N | None | 289,458,850 | 32,650,131 | | 170,212,031 | 202,862,162 | 142.7% | 100.0% | 100.0% | 100.0% | |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2009 | N | None | 203,616,907 | 23,902,421 | 0 | 131,315,576 | 155,217,997 | 131.2% | 100.0% | 100.0% | 100.0% | |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2008 | N | None | 228,407,251 | 17,282,354 | 0 | 99,635,172 | 116,917,526 | 195.4% | 100.0% | 100.0% | 100.0% | |
| JACKSONVILLE | CO | 10/01/2011 | N | None | 93,409,000 | 137,094,535 | 16,927,534 | 62,595,585 | 201,169,654 | 46.4% | 68.1% | 0.0% | 0.0% | |
| JACKSONVILLE | CO | 10/01/2010 | N | After | 89,622,000 | 108,023,123 | 16,979,981 | 66,992,311 | 181,927,415 | 49.3% | 83.0% | 0.0% | 0.0% | |
| JACKSONVILLE | CO | 10/01/2008 | Y | After | 71,452,205 | 47,609,605 | | 88,717,937 | 133,830,301 | 53.4% | 100.0% | 100.0% | 26.9% | |
| JACKSONVILLE | CO | 10/01/2007 | N | None | 81,514,350 | 29,788,255 | | 61,857,678 | 90,788,450 | 89.8% | 100.0% | 100.0% | 83.6% | |
| JACKSONVILLE | G | 10/01/2011 | N | None | 1,384,227,000 | 1,408,801,894 | 188,273,197 | 439,175,897 | 2,036,250,988 | 68.0% | 98.3% | 0.0% | 0.0% | |
| JACKSONVILLE | G | 10/01/2010 | N | After | 1,456,079,000 | 1,349,949,442 | 180,295,958 | 454,112,027 | 1,984,357,427 | 73.4% | 100.0% | 58.9% | 0.0% | |
| JACKSONVILLE | G | 10/01/2008 | N | None | 1,443,749,863 | 1,208,728,523 | 172,448,863 | 443,213,220 | 1,824,390,606 | 79.1% | 100.0% | 100.0% | 14.1% | |
| JACKSONVILLE | G | 10/01/2007 | N | None | 1,783,525,685 | 1,159,001,239 | | 533,019,637 | 1,692,020,876 | 105.4% | 100.0% | 100.0% | 100.0% | |
| JACKSONVILLE | PF | 10/01/2011 | N | After | 927,318,048 | 1,912,738,596 | | 530,749,834 | 2,240,900,719 | 41.4% | 48.5% | 0.0% | 0.0% | |
| JACKSONVILLE | PF | 10/01/2008 | N | After | 1,048,303,124 | 1,263,076,006 | 86,437,285 | 313,384,349 | 1,506,463,348 | 69.6% | 83.0% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|---------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| JACKSONVILLE - DISABILITY | G | 10/01/2009 | Y | None | 8,541,231 | 0 | 0 | 12,100,727 | 12,100,727 | 70.6% | 100.0% | 100.0% | 70.6% | |
| JACKSONVILLE BEACH | F | 10/01/2011 | N | None | 7,758,867 | 6,486,971 | 1,098,000 | 2,803,000 | 10,387,971 | 74.7% | 100.0% | 100.0% | 6.2% | |
| JACKSONVILLE BEACH | F | 10/01/2010 | N | None | 7,875,016 | 6,647,316 | 974,000 | 2,871,000 | 10,492,316 | 75.1% | 100.0% | 100.0% | 8.8% | |
| JACKSONVILLE BEACH | F | 10/01/2009 | N | After | 7,595,451 | 6,914,000 | 852,000 | 2,394,000 | 10,160,000 | 74.8% | 100.0% | 80.0% | 0.0% | |
| JACKSONVILLE BEACH | F | 10/01/2008 | N | None | 7,431,300 | 7,073,000 | 728,000 | 2,449,000 | 10,250,000 | 72.5% | 100.0% | 49.2% | 0.0% | |
| JACKSONVILLE BEACH | F | 10/01/2007 | N | None | 8,407,118 | 7,191,000 | 622,000 | 1,948,000 | 9,761,000 | 86.1% | 100.0% | 100.0% | 30.5% | |
| JACKSONVILLE BEACH | G | 10/01/2011 | N | None | 37,189,171 | 26,907,539 | 7,431,000 | 14,775,000 | 48,468,349 | 76.7% | 100.0% | 100.0% | 19.3% | |
| JACKSONVILLE BEACH | G | 10/01/2010 | N | None | 38,248,162 | 24,491,525 | 7,560,000 | 15,161,000 | 46,445,730 | 82.4% | 100.0% | 100.0% | 40.9% | |
| JACKSONVILLE BEACH | G | 10/01/2009 | N | None | 37,248,503 | 22,566,000 | 7,365,000 | 14,414,000 | 44,345,000 | 84.0% | 100.0% | 100.0% | 50.8% | |
| JACKSONVILLE BEACH | G | 10/01/2008 | N | None | 36,348,335 | 21,434,000 | 6,941,000 | 13,658,000 | 42,033,000 | 86.5% | 100.0% | 100.0% | 58.4% | |
| JACKSONVILLE BEACH | G | 10/01/2007 | N | None | 41,109,401 | 18,949,000 | 6,899,000 | 13,266,000 | 39,114,000 | 105.1% | 100.0% | 100.0% | 100.0% | |
| JACKSONVILLE BEACH | P | 10/01/2011 | N | None | 14,335,554 | 11,286,778 | 1,984,000 | 5,055,222 | 18,326,000 | 78.2% | 100.0% | 100.0% | 21.1% | |
| JACKSONVILLE BEACH | P | 10/01/2010 | N | None | 14,616,340 | 10,175,258 | 2,083,000 | 5,221,000 | 17,479,258 | 83.6% | 100.0% | 100.0% | 45.2% | |
| JACKSONVILLE BEACH | P | 10/01/2009 | N | None | 13,751,378 | 10,113,000 | 2,008,000 | 4,562,000 | 16,683,000 | 82.4% | 100.0% | 100.0% | 35.7% | |
| JACKSONVILLE BEACH | P | 10/01/2008 | N | None | 13,389,964 | 9,646,000 | 1,948,000 | 4,528,000 | 16,122,000 | 83.1% | 100.0% | 100.0% | 39.7% | |
| JACKSONVILLE BEACH | P | 10/01/2007 | N | None | 15,331,815 | 9,416,000 | 1,832,000 | 4,286,000 | 15,534,000 | 98.7% | 100.0% | 100.0% | 95.3% | |
| JUPITER | P | 10/01/2011 | N | None | 36,038,163 | 28,729,059 | 4,599,343 | 14,357,686 | 47,366,257 | 76.1% | 100.0% | 100.0% | 18.9% | |
| JUPITER | P | 10/01/2010 | N | After | 33,621,029 | 22,479,734 | 4,588,467 | 17,461,095 | 44,241,266 | 76.0% | 100.0% | 100.0% | 37.5% | |
| JUPITER | P | 10/01/2009 | N | None | 29,094,716 | 19,036,036 | 4,442,118 | 16,951,448 | 40,284,910 | 72.2% | 100.0% | 100.0% | 33.1% | |
| JUPITER | P | 10/01/2008 | N | None | 25,805,965 | 15,582,308 | 4,124,438 | 17,018,680 | 36,725,426 | 70.3% | 100.0% | 100.0% | 35.8% | |
| JUPITER | P | 10/01/2007 | N | After | 26,391,150 | 13,202,768 | 3,816,240 | 16,283,324 | 33,302,332 | 79.2% | 100.0% | 100.0% | 57.6% | |
| JUPITER ISLAND | GPF | 10/01/2011 | N | None | 8,338,190 | 7,342,267 | 0 | | 7,342,267 | 113.6% | 100.0% | 100.0% | 100.0% | |
| JUPITER ISLAND | GPF | 10/01/2010 | N | None | 8,737,515 | 7,610,063 | 0 | 3,852,502 | 11,462,565 | 76.2% | 100.0% | 100.0% | 29.3% | |
| JUPITER ISLAND | GPF | 10/01/2009 | Y | After | 8,113,422 | 6,060,520 | 0 | 4,708,928 | 10,769,448 | 75.3% | 100.0% | 100.0% | 43.6% | |
| JUPITER ISLAND | GPF | 10/01/2009 | N | After | 8,113,422 | 6,060,490 | 0 | 4,728,040 | 10,788,530 | 75.2% | 100.0% | 100.0% | 43.4% | |
| JUPITER ISLAND | GPF | 10/01/2008 | N | After | 7,939,043 | 6,032,450 | 0 | 4,355,922 | 10,388,372 | 76.4% | 100.0% | 100.0% | 43.8% | |
| JUPITER ISLAND | GPF | 10/01/2007 | N | None | 10,201,013 | 5,600,203 | 0 | 2,984,152 | 8,584,355 | 118.8% | 100.0% | 100.0% | 100.0% | |
| KEY BISCAYNE | PF | 10/01/2011 | N | After | 14,913,954 | 2,759,382 | 5,472,588 | 10,682,079 | 18,831,832 | 79.2% | 100.0% | 100.0% | 62.6% | |
| KEY BISCAYNE | PF | 10/01/2010 | N | None | 13,988,687 | 2,614,917 | 4,813,805 | 8,019,383 | 15,415,621 | 90.7% | 100.0% | 100.0% | 81.8% | |
| KEY BISCAYNE | PF | 10/01/2009 | N | None | 11,140,505 | 2,066,892 | 4,313,445 | 6,835,807 | 13,216,144 | 84.3% | 100.0% | 100.0% | 69.6% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| KEY BISCAYNE | PF | 10/01/2008 | N | None | 9,397,366 | 2,079,168 | 3,656,820 | 5,552,645 | 11,288,633 | 83.2% | 100.0% | 100.0% | 65.9% | |
| KEY BISCAYNE | PF | 10/01/2007 | N | None | 9,533,919 | 2,099,365 | 3,099,118 | 4,277,513 | 9,475,996 | 100.6% | 100.0% | 100.0% | 100.0% | |
| KEY WEST | G | 10/01/2010 | N | None | 36,586,205 | 20,577,449 | 3,416,488 | 7,254,623 | 31,007,590 | 118.0% | 100.0% | 100.0% | 100.0% | |
| KEY WEST | G | 10/01/2009 | N | None | 33,939,905 | 16,710,522 | 3,462,905 | 8,909,750 | 29,012,615 | 117.0% | 100.0% | 100.0% | 100.0% | |
| KEY WEST | G | 10/01/2008 | N | None | 31,679,524 | 15,676,713 | 3,346,364 | 9,134,757 | 27,860,533 | 113.7% | 100.0% | 100.0% | 100.0% | |
| KEY WEST | G | 10/01/2007 | N | None | 35,050,475 | 11,614,202 | 3,361,160 | 11,307,965 | 26,044,467 | 134.6% | 100.0% | 100.0% | 100.0% | |
| KEY WEST | PF | 10/01/2011 | N | None | 46,425,175 | 45,539,255 | 5,260,034 | 21,428,950 | 66,866,257 | 69.4% | 100.0% | 16.8% | 0.0% | |
| KEY WEST | PF | 10/01/2010 | N | After | 48,552,786 | 42,605,502 | 5,128,424 | 20,207,462 | 63,355,418 | 76.6% | 100.0% | 100.0% | 4.1% | |
| KEY WEST | PF | 10/01/2009 | N | After | 46,570,135 | 41,294,946 | 4,752,107 | 20,526,572 | 62,640,347 | 74.3% | 100.0% | 100.0% | 2.5% | |
| KEY WEST | PF | 10/01/2008 | N | None | 48,498,200 | 38,019,701 | 4,660,438 | 30,310,881 | 69,629,971 | 69.7% | 100.0% | 100.0% | 19.2% | |
| KEY WEST | PF | 10/01/2007 | N | None | 56,900,488 | 33,774,597 | 4,466,817 | 20,394,613 | 55,907,476 | 101.8% | 100.0% | 100.0% | 91.5% | |
| KEY WEST HOUSING | G | 01/01/2012 | N | None | 4,799,151 | 2,746,959 | 0 | 3,369,366 | 5,850,122 | 82.0% | 100.0% | 100.0% | 60.9% | |
| KEY WEST HOUSING | G | 01/01/2011 | N | None | 4,658,537 | 2,373,693 | 0 | 3,181,405 | 5,305,999 | 87.8% | 100.0% | 100.0% | 71.8% | |
| KEY WEST HOUSING | G | 01/01/2010 | N | None | 3,953,724 | 2,244,081 | 0 | 2,716,797 | 4,719,803 | 83.8% | 100.0% | 100.0% | 62.9% | |
| KEY WEST HOUSING | G | 01/01/2009 | N | After | 3,247,629 | 2,575,279 | 0 | 2,259,579 | 4,537,318 | 71.6% | 100.0% | 100.0% | 29.8% | |
| KEY WEST HOUSING | G | 01/01/2008 | N | None | 3,946,613 | 2,569,474 | 0 | 2,349,901 | 4,637,683 | 85.1% | 100.0% | 100.0% | 58.6% | |
| KEY WEST UTILITY | G | 01/01/2012 | N | None | 58,164,551 | 48,859,664 | 21,301 | 26,704,917 | 75,585,882 | 77.0% | 100.0% | 100.0% | 34.8% | |
| KEY WEST UTILITY | G | 01/01/2011 | N | None | 58,610,097 | 45,831,100 | 26,315 | 25,420,270 | 71,277,685 | 82.2% | 100.0% | 100.0% | 50.2% | |
| KEY WEST UTILITY | G | 01/01/2010 | N | None | 53,418,717 | 43,757,930 | 39,940 | 23,451,758 | 67,249,628 | 79.4% | 100.0% | 100.0% | 41.0% | |
| KEY WEST UTILITY | G | 01/01/2009 | N | After | 45,494,046 | 41,647,499 | 53,375 | 21,519,536 | 63,220,410 | 72.0% | 100.0% | 100.0% | 17.6% | |
| KEY WEST UTILITY | G | 01/01/2008 | N | None | 59,570,528 | 38,866,974 | 61,282 | 18,616,963 | 57,545,219 | 103.5% | 100.0% | 100.0% | 100.0% | |
| KISSIMMEE | F | 10/01/2011 | N | None | 23,006,877 | 24,020,647 | 390,605 | 12,452,288 | 34,705,604 | 66.3% | 95.8% | 0.0% | 0.0% | |
| KISSIMMEE | F | 10/01/2010 | N | None | 22,989,136 | 19,622,290 | 401,899 | 14,243,222 | 32,534,206 | 70.7% | 100.0% | 100.0% | 20.8% | |
| KISSIMMEE | F | 10/01/2009 | Y | After | 20,514,388 | 15,637,225 | 390,401 | 15,443,299 | 30,156,700 | 68.0% | 100.0% | 100.0% | 29.1% | |
| KISSIMMEE | F | 10/01/2008 | N | After | 19,139,397 | 13,652,904 | 349,972 | 14,513,447 | 27,616,463 | 69.3% | 100.0% | 100.0% | 35.4% | |
| KISSIMMEE | F | 10/01/2007 | N | None | 23,271,781 | 13,287,056 | 335,300 | 13,773,102 | 26,245,890 | 88.7% | 100.0% | 100.0% | 70.1% | |
| KISSIMMEE | G | 10/01/2011 | N | After | 61,651,817 | 33,085,750 | 5,676,747 | 33,093,942 | 71,122,378 | 86.7% | 100.0% | 100.0% | 69.2% | |
| KISSIMMEE | G | 10/01/2010 | N | None | 61,290,903 | 30,779,361 | 5,201,199 | 30,512,643 | 66,011,110 | 92.8% | 100.0% | 100.0% | 83.0% | |
| KISSIMMEE | G | 10/01/2009 | N | None | 54,776,116 | 28,024,934 | 4,823,811 | 28,499,836 | 60,977,917 | 89.8% | 100.0% | 100.0% | 76.9% | |
| KISSIMMEE | G | 10/01/2008 | N | None | 52,153,554 | 24,257,655 | 4,184,196 | 26,784,770 | 54,989,261 | 94.8% | 100.0% | 100.0% | 88.5% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| KISSIMMEE | G | 10/01/2007 | N | None | 57,125,124 | 21,451,747 | 3,494,678 | 21,502,720 | 45,932,079 | 124.4% | 100.0% | 100.0% | 100.0% | |
| KISSIMMEE | G | 10/01/2007 | Y | After | 57,125,124 | 22,161,274 | 3,494,678 | 24,386,240 | 49,525,126 | 115.3% | 100.0% | 100.0% | 100.0% | |
| KISSIMMEE | P | 10/01/2011 | N | None | 34,942,331 | 27,385,853 | 2,351,336 | 13,873,250 | 42,886,549 | 81.5% | 100.0% | 100.0% | 37.5% | |
| KISSIMMEE | P | 10/01/2010 | N | None | 34,215,567 | 26,372,646 | 2,324,781 | 9,948,060 | 37,803,910 | 90.5% | 100.0% | 100.0% | 55.5% | |
| KISSIMMEE | P | 10/01/2009 | N | None | 30,618,527 | 24,446,813 | 2,273,085 | 8,679,149 | 34,941,189 | 87.6% | 100.0% | 100.0% | 44.9% | |
| KISSIMMEE | P | 10/01/2008 | N | After | 30,711,920 | 20,529,858 | 2,335,167 | 9,202,022 | 31,858,283 | 96.4% | 100.0% | 100.0% | 85.3% | |
| KISSIMMEE | P | 10/01/2007 | N | After | 34,980,085 | 18,945,055 | 2,269,201 | 8,710,399 | 29,867,347 | 117.1% | 100.0% | 100.0% | 100.0% | |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2011 | N | None | 42,235,913 | 35,373,585 | 1,513,292 | 21,632,708 | 57,131,964 | 73.9% | 100.0% | 100.0% | 24.7% | |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2010 | N | None | 42,855,536 | 32,661,021 | 1,456,777 | 19,394,034 | 51,854,435 | 82.6% | 100.0% | 100.0% | 45.1% | |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2009 | Y | After | 39,104,176 | 29,392,822 | 1,404,451 | 18,464,921 | 47,577,705 | 82.2% | 100.0% | 100.0% | 45.0% | |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2008 | N | After | 39,679,388 | 25,944,081 | 1,257,127 | 16,372,176 | 42,274,221 | 93.9% | 100.0% | 100.0% | 76.2% | |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2007 | N | None | 46,907,240 | 24,822,397 | 1,083,289 | 14,958,883 | 39,577,089 | 118.5% | 100.0% | 100.0% | 100.0% | |
| LABELLE | F | 10/01/2011 | N | None | 340,194 | 4,237 | | 154,899 | 159,136 | 213.8% | 100.0% | 100.0% | 100.0% | |
| LABELLE | F | 10/01/2008 | N | None | 128,329 | 1,699 | 7,684 | 74,200 | 83,583 | 153.5% | 100.0% | 100.0% | 100.0% | |
| LADY LAKE | P | 10/01/2011 | N | None | 3,827,070 | 695,153 | 377,618 | 1,527,097 | 2,599,868 | 147.2% | 100.0% | 100.0% | 100.0% | |
| LADY LAKE | P | 10/01/2010 | N | None | 3,583,803 | 462,884 | 404,555 | 1,538,525 | 2,405,964 | 149.0% | 100.0% | 100.0% | 100.0% | |
| LADY LAKE | P | 10/01/2009 | Y | None | 2,986,366 | 239,400 | 344,964 | 1,358,461 | 1,942,825 | 153.7% | 100.0% | 100.0% | 100.0% | |
| LADY LAKE | P | 10/01/2008 | N | After | 2,620,169 | 221,449 | 285,981 | 1,081,300 | 1,588,730 | 164.9% | 100.0% | 100.0% | 100.0% | |
| LADY LAKE | P | 10/01/2007 | N | None | 2,894,512 | 206,076 | 238,941 | 921,918 | 1,366,935 | 211.8% | 100.0% | 100.0% | 100.0% | |
| LAKE ALFRED | G | 10/01/2011 | N | None | 2,901,934 | 2,042,896 | 204,240 | 804,018 | 3,051,154 | 95.1% | 100.0% | 100.0% | 81.4% | |
| LAKE ALFRED | G | 10/01/2010 | N | None | 3,481,134 | 1,400,681 | 274,337 | 1,330,088 | 3,005,106 | 115.8% | 100.0% | 100.0% | 100.0% | |
| LAKE ALFRED | G | 10/01/2009 | N | None | 3,134,510 | 1,513,557 | 232,500 | 1,170,409 | 2,916,466 | 107.5% | 100.0% | 100.0% | 100.0% | |
| LAKE ALFRED | G | 10/01/2008 | N | After | 2,869,099 | 1,129,046 | 212,917 | 1,292,523 | 2,634,486 | 108.9% | 100.0% | 100.0% | 100.0% | |
| LAKE ALFRED | G | 10/01/2007 | N | None | 3,193,669 | 1,101,467 | 167,758 | 1,133,940 | 2,403,165 | 132.9% | 100.0% | 100.0% | 100.0% | |
| LAKE ALFRED | PF | 10/01/2011 | N | None | 1,984,287 | 615,940 | 199,282 | 755,703 | 1,570,925 | 126.3% | 100.0% | 100.0% | 100.0% | |
| LAKE ALFRED | PF | 10/01/2010 | N | None | 1,513,849 | 613,014 | 128,472 | 429,897 | 1,171,383 | 129.2% | 100.0% | 100.0% | 100.0% | |
| LAKE ALFRED | PF | 10/01/2009 | N | None | 1,407,607 | 551,187 | 139,479 | 375,156 | 1,065,822 | 132.1% | 100.0% | 100.0% | 100.0% | |
| LAKE ALFRED | PF | 10/01/2008 | N | After | 1,390,773 | 374,631 | 149,489 | 441,356 | 965,476 | 144.1% | 100.0% | 100.0% | 100.0% | |
| LAKE CITY | F | 10/01/2010 | N | After | 5,508,818 | 3,626,706 | 478,838 | 2,424,214 | 6,414,580 | 85.9% | 100.0% | 100.0% | 57.9% | |
| LAKE CITY | F | 10/01/2009 | N | None | 5,056,522 | 3,526,082 | 440,222 | 1,868,400 | 5,765,807 | 87.7% | 100.0% | 100.0% | 58.4% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| LAKE CITY | F | 10/01/2008 | N | None | 5,130,359 | 3,586,034 | 396,766 | 1,669,016 | 5,628,124 | 91.2% | 100.0% | 100.0% | 68.8% | |
| LAKE CITY | F | 10/01/2007 | Y | None | 5,839,949 | 2,951,217 | 422,169 | 1,867,112 | 5,240,498 | 111.4% | 100.0% | 100.0% | 100.0% | |
| LAKE CITY | G | 10/01/2010 | N | After | 11,035,102 | 8,686,544 | 337,044 | 6,097,958 | 14,833,653 | 74.4% | 100.0% | 100.0% | 33.0% | |
| LAKE CITY | G | 10/01/2009 | N | After | 10,279,352 | 8,688,919 | 314,808 | 5,188,923 | 13,882,715 | 74.0% | 100.0% | 100.0% | 24.6% | |
| LAKE CITY | G | 10/01/2008 | N | None | 10,380,884 | 8,143,308 | 291,673 | 4,618,758 | 12,885,362 | 80.6% | 100.0% | 100.0% | 42.1% | |
| LAKE CITY | G | 10/01/2007 | N | None | 12,323,770 | 7,033,500 | 273,788 | 4,880,391 | 12,187,679 | 101.1% | 100.0% | 100.0% | 100.0% | |
| LAKE CITY | P | 10/01/2011 | N | After | 8,339,684 | 6,061,021 | 487,339 | 1,990,526 | 8,538,886 | 97.7% | 100.0% | 100.0% | 90.0% | |
| LAKE CITY | P | 10/01/2010 | N | None | 8,177,695 | 5,730,297 | 435,572 | 1,472,730 | 7,638,599 | 107.1% | 100.0% | 100.0% | 100.0% | |
| LAKE CITY | P | 10/01/2009 | N | None | 7,404,982 | 4,355,455 | 545,837 | 2,146,669 | 7,047,961 | 105.1% | 100.0% | 100.0% | 100.0% | |
| LAKE CITY | P | 10/01/2008 | N | After | 7,606,809 | 4,622,749 | 524,950 | 1,890,709 | 6,872,639 | 110.7% | 100.0% | 100.0% | 100.0% | |
| LAKE CITY | P | 10/01/2007 | N | None | 8,893,248 | 4,973,226 | 353,838 | 1,783,963 | 6,633,547 | 134.1% | 100.0% | 100.0% | 100.0% | |
| LAKE HELEN | P | 10/01/2010 | N | None | 613,988 | 102,149 | 10,835 | 174,383 | 287,367 | 213.7% | 100.0% | 100.0% | 100.0% | |
| LAKE HELEN | P | 10/01/2008 | N | None | 349,903 | 149 | 10,985 | 175,969 | 187,103 | 187.0% | 100.0% | 100.0% | 100.0% | |
| LAKE MARY | F | 10/01/2011 | N | After | 7,690,429 | 3,315,303 | 1,269,045 | 4,260,941 | 8,659,368 | 88.8% | 100.0% | 100.0% | 72.9% | |
| LAKE MARY | F | 10/01/2010 | N | After | 7,351,829 | 3,229,026 | 1,107,442 | 3,577,315 | 7,797,799 | 94.3% | 100.0% | 100.0% | 84.3% | |
| LAKE MARY | F | 10/01/2009 | N | None | 6,152,632 | 1,119,786 | 1,130,496 | 4,504,094 | 6,736,772 | 91.3% | 100.0% | 100.0% | 86.6% | |
| LAKE MARY | F | 10/01/2008 | Y | After | 5,538,196 | 788,363 | 1,010,627 | 4,485,526 | 6,284,516 | 88.1% | 100.0% | 100.0% | 83.4% | |
| LAKE MARY | F | 10/01/2007 | Y | After | 5,567,098 | 164,039 | 871,485 | 4,788,233 | 5,823,757 | 95.6% | 100.0% | 100.0% | 94.6% | |
| LAKE MARY | F | 10/01/2007 | Y | After | 5,567,098 | 174,039 | 871,485 | 4,690,440 | 5,735,964 | 97.1% | 100.0% | 100.0% | 96.4% | |
| LAKE MARY | P | 10/01/2011 | N | None | 9,799,564 | 5,938,037 | 750,294 | 3,185,941 | 9,874,272 | 99.2% | 100.0% | 100.0% | 97.7% | |
| LAKE MARY | P | 10/01/2010 | N | After | 9,753,640 | 5,874,392 | 659,773 | 2,743,560 | 9,277,725 | 105.1% | 100.0% | 100.0% | 100.0% | |
| LAKE MARY | P | 10/01/2009 | N | None | 8,729,260 | 4,791,020 | 704,728 | 2,848,268 | 8,344,016 | 104.6% | 100.0% | 100.0% | 100.0% | |
| LAKE MARY | P | 10/01/2008 | N | After | 8,250,401 | 3,000,091 | 788,935 | 3,461,135 | 7,250,161 | 113.8% | 100.0% | 100.0% | 100.0% | |
| LAKE MARY | P | 10/01/2007 | Y | None | 8,867,065 | 2,500,284 | 710,661 | 3,364,290 | 6,575,235 | 134.9% | 100.0% | 100.0% | 100.0% | |
| LAKE PARK (RETIRED) | P | 10/01/2011 | N | None | 1,266,384 | 1,628,136 | 0 | | 1,628,136 | 77.8% | 77.8% | 0.0% | 0.0% | |
| LAKE PARK (RETIRED) | P | 10/01/2010 | N | After | 1,375,827 | 1,656,828 | 0 | 0 | 1,656,828 | 83.0% | 83.0% | 0.0% | 0.0% | |
| LAKE PARK (RETIRED) | P | 10/01/2009 | N | None | 1,382,517 | 1,678,814 | 0 | 0 | 1,678,814 | 82.4% | 82.4% | 0.0% | 0.0% | |
| LAKE WALES | F | 10/01/2011 | Y | After | 5,300,075 | 6,481,746 | 514,019 | 1,896,710 | 8,620,542 | 61.5% | 81.8% | 0.0% | 0.0% | |
| LAKE WALES | F | 10/01/2011 | N | None | 2,617,661 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| LAKE WALES | F | 10/01/2011 | N | After | 5,300,075 | 6,481,746 | 514,019 | 1,896,710 | 8,620,542 | 61.5% | 81.8% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| LAKE WALES | F | 10/01/2010 | N | None | 5,522,832 | 6,273,696 | 457,822 | 1,439,132 | 8,053,014 | 68.6% | 88.0% | 0.0% | 0.0% | |
| LAKE WALES | F | 10/01/2009 | N | None | 5,214,839 | 4,647,021 | 156,882 | 2,656,099 | 7,346,398 | 71.0% | 100.0% | 100.0% | 15.5% | |
| LAKE WALES | F | 10/01/2008 | N | After | 5,270,898 | 4,897,107 | 97,366 | 2,409,524 | 7,149,519 | 73.7% | 100.0% | 100.0% | 11.5% | |
| LAKE WALES | F | 10/01/2007 | N | None | 6,252,016 | 4,976,107 | 419,037 | 1,608,535 | 6,829,218 | 91.5% | 100.0% | 100.0% | 53.3% | |
| LAKE WALES | G | 10/01/2011 | N | None | 6,522,732 | 5,018,733 | 742,825 | 1,300,746 | 6,534,639 | 99.8% | 100.0% | 100.0% | 58.5% | |
| LAKE WALES | G | 10/01/2010 | N | None | 7,107,377 | 4,429,272 | 734,637 | 1,304,479 | 6,142,391 | 115.7% | 100.0% | 100.0% | 100.0% | |
| LAKE WALES | G | 10/01/2009 | N | None | 6,859,048 | 4,093,442 | 702,415 | 1,460,640 | 5,878,524 | 116.7% | 100.0% | 100.0% | 100.0% | |
| LAKE WALES | G | 10/01/2008 | Y | After | 7,006,152 | 3,295,879 | 738,780 | 1,788,376 | 5,586,795 | 125.4% | 100.0% | 100.0% | 100.0% | |
| LAKE WALES | G | 10/01/2007 | N | None | 8,196,407 | 2,302,812 | 876,659 | 1,892,139 | 4,941,720 | 165.9% | 100.0% | 100.0% | 100.0% | |
| LAKE WALES | P | 10/01/2011 | Y | After | 9,386,803 | 6,459,651 | 795,675 | 3,541,209 | 10,796,535 | 86.9% | 100.0% | 100.0% | 60.2% | |
| LAKE WALES | P | 10/01/2011 | N | After | 9,386,803 | 6,459,651 | 795,675 | 3,518,948 | 10,774,274 | 87.1% | 100.0% | 100.0% | 60.6% | |
| LAKE WALES | P | 10/01/2010 | N | None | 9,552,106 | 6,144,168 | 778,516 | 2,881,090 | 9,803,774 | 97.4% | 100.0% | 100.0% | 91.3% | |
| LAKE WALES | P | 10/01/2009 | N | None | 8,805,929 | 6,637,303 | 684,458 | 2,323,325 | 9,470,455 | 93.0% | 100.0% | 100.0% | 63.9% | |
| LAKE WALES | P | 10/01/2008 | N | After | 8,827,145 | 6,678,406 | 595,989 | 1,908,951 | 9,047,098 | 97.6% | 100.0% | 100.0% | 81.3% | |
| LAKE WALES | P | 10/01/2007 | N | None | 10,344,687 | 6,693,353 | 602,539 | 1,392,005 | 8,592,729 | 120.4% | 100.0% | 100.0% | 100.0% | |
| LAKE WORTH | F | 10/01/2011 | N | After | 18,235,265 | 46,451,016 | 776,415 | 2,615,554 | 41,522,637 | 43.9% | 39.3% | 0.0% | 0.0% | |
| LAKE WORTH | F | 10/01/2010 | N | After | 20,347,126 | 40,677,385 | 1,007,146 | 5,045,946 | 39,644,353 | 51.3% | 50.0% | 0.0% | 0.0% | |
| LAKE WORTH | F | 10/01/2009 | Y | None | 20,059,121 | 38,425,990 | 864,161 | 4,654,340 | 38,857,374 | 51.6% | 52.2% | 0.0% | 0.0% | |
| LAKE WORTH | F | 10/01/2008 | N | None | 20,874,803 | 27,364,738 | 1,706,578 | 12,338,667 | 38,137,246 | 54.7% | 76.3% | 0.0% | 0.0% | |
| LAKE WORTH | F | 10/01/2007 | N | None | 25,082,110 | 15,115,399 | 2,390,587 | 19,563,174 | 34,751,488 | 72.2% | 100.0% | 100.0% | 38.7% | |
| LAKE WORTH | G | 10/01/2011 | N | After | 50,697,203 | 89,162,737 | 4,650,182 | 10,059,777 | 100,155,143 | 50.6% | 56.9% | 0.0% | 0.0% | |
| LAKE WORTH | G | 10/01/2010 | N | After | 56,795,536 | 83,346,243 | 5,060,197 | 12,805,167 | 96,879,797 | 58.6% | 68.1% | 0.0% | 0.0% | |
| LAKE WORTH | G | 10/01/2009 | N | After | 60,665,265 | 73,831,337 | 5,922,946 | 16,896,634 | 91,686,270 | 66.2% | 82.2% | 0.0% | 0.0% | |
| LAKE WORTH | G | 10/01/2008 | N | None | 58,366,454 | 68,540,561 | 5,896,853 | 16,753,912 | 86,794,121 | 67.2% | 85.2% | 0.0% | 0.0% | |
| LAKE WORTH | G | 10/01/2007 | N | None | 71,117,910 | 67,047,341 | 5,270,320 | 15,431,531 | 83,702,078 | 85.0% | 100.0% | 77.2% | 0.0% | |
| LAKE WORTH | P | 10/01/2011 | N | After | 20,113,719 | 37,896,951 | 879,928 | 2,983,660 | 41,059,793 | 49.0% | 53.1% | 0.0% | 0.0% | |
| LAKE WORTH | P | 10/01/2010 | N | After | 22,053,019 | 32,894,919 | 1,492,772 | 5,568,527 | 38,987,289 | 56.6% | 67.0% | 0.0% | 0.0% | |
| LAKE WORTH | P | 10/01/2009 | N | After | 21,234,969 | 25,807,203 | 2,110,361 | 9,269,494 | 36,422,876 | 58.3% | 82.3% | 0.0% | 0.0% | |
| LAKE WORTH | P | 10/01/2008 | N | None | 22,403,731 | 23,250,816 | 1,899,964 | 9,867,124 | 34,241,022 | 65.4% | 96.4% | 0.0% | 0.0% | |
| LAKE WORTH | P | 10/01/2007 | N | None | 26,122,778 | 21,067,386 | 2,488,509 | 10,758,398 | 33,141,670 | 78.8% | 100.0% | 100.0% | 23.9% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| LAKELAND | GPF | 10/01/2011 | N | After | 408,046,766 | 326,137,151 | 61,724,036 | 191,899,441 | 570,198,647 | 71.6% | 100.0% | 100.0% | 10.5% | |
| LAKELAND | GPF | 10/01/2010 | N | After | 417,037,250 | 292,090,138 | 61,349,784 | 190,306,971 | 536,245,046 | 77.8% | 100.0% | 100.0% | 33.4% | |
| LAKELAND | GPF | 10/01/2009 | N | After | 383,901,750 | 274,993,074 | 59,090,785 | 184,195,532 | 505,486,784 | 75.9% | 100.0% | 100.0% | 27.0% | |
| LAKELAND | GPF | 10/01/2008 | N | None | 434,980,781 | 294,318,160 | 64,850,611 | 194,239,553 | 542,617,693 | 80.2% | 100.0% | 100.0% | 39.0% | |
| LAKELAND | GPF | 10/01/2007 | N | None | 537,749,062 | 282,996,659 | 60,734,775 | 176,294,478 | 512,195,421 | 105.0% | 100.0% | 100.0% | 100.0% | |
| LAKELAND | P | 10/01/2010 | Y | After | 76,842,020 | 64,066,700 | 10,153,057 | 26,125,659 | 97,579,822 | 78.7% | 100.0% | 100.0% | 10.0% | |
| LAKELAND | P | 10/01/2009 | N | None | 70,345,948 | 56,993,061 | 10,843,097 | 23,014,997 | 88,487,975 | 79.5% | 100.0% | 100.0% | 10.9% | |
| LAKELAND | P | 10/01/2008 | Y | After | 17,555,509 | 13,179,569 | 1,018,257 | 9,042,567 | 23,240,393 | 75.5% | 100.0% | 100.0% | 37.1% | |
| LAKELAND | P | 10/01/2008 | N | After | 17,555,509 | 13,012,766 | 1,018,257 | 9,042,567 | 23,073,590 | 76.1% | 100.0% | 100.0% | 39.0% | |
| LAKELAND | P | 10/01/2007 | N | None | 20,984,694 | 12,457,396 | 935,800 | 9,303,023 | 22,696,219 | 92.5% | 100.0% | 100.0% | 81.6% | |
| LAKELAND SUPP | F | 10/01/2009 | N | None | 16,889,349 | 7,601,444 | 2,578,983 | 5,138,646 | 15,319,073 | 110.3% | 100.0% | 100.0% | 100.0% | |
| LAKELAND SUPP | F | 10/01/2008 | N | After | 16,615,961 | 7,495,065 | 2,360,672 | 4,852,650 | 14,708,387 | 113.0% | 100.0% | 100.0% | 100.0% | |
| LAKELAND SUPP | F | 10/01/2007 | N | None | 18,090,200 | 7,371,229 | 2,161,731 | 4,627,743 | 14,160,703 | 127.7% | 100.0% | 100.0% | 100.0% | |
| LANTANA | F | 09/30/2011 | N | After | 19,266,901 | 9,974,789 | 463,000 | 12,302,416 | 22,144,128 | 87.0% | 100.0% | 100.0% | 71.8% | |
| LANTANA | F | 09/30/2010 | N | None | 18,423,102 | 8,141,981 | 451,000 | 8,379,000 | 16,758,000 | 109.9% | 100.0% | 100.0% | 100.0% | |
| LANTANA | F | 09/30/2009 | N | None | 15,920,565 | 4,308,954 | 491,000 | 12,058,526 | 16,761,000 | 95.0% | 100.0% | 100.0% | 92.2% | |
| LANTANA | F | 09/30/2008 | N | None | 13,741,578 | 2,419,542 | 499,000 | 11,767,458 | 14,686,000 | 93.6% | 100.0% | 100.0% | 92.0% | |
| LANTANA | P | 10/01/2011 | N | After | 7,341,028 | 3,156,493 | 787,441 | 3,257,151 | 7,201,085 | 101.9% | 100.0% | 100.0% | 100.0% | |
| LANTANA | P | 10/01/2010 | N | After | 7,085,478 | 2,770,414 | 717,631 | 2,787,534 | 6,275,579 | 112.9% | 100.0% | 100.0% | 100.0% | |
| LANTANA | P | 10/01/2009 | N | None | 6,076,336 | 1,898,767 | 705,048 | 2,671,444 | 5,275,259 | 115.2% | 100.0% | 100.0% | 100.0% | |
| LANTANA | P | 10/01/2008 | N | After | 4,973,003 | 1,895,611 | 594,008 | 2,028,080 | 4,517,699 | 110.1% | 100.0% | 100.0% | 100.0% | |
| LANTANA | P | 10/01/2007 | N | None | 5,262,761 | 1,458,568 | 551,830 | 1,997,813 | 4,008,211 | 131.3% | 100.0% | 100.0% | 100.0% | |
| LARGO | PF | 10/01/2011 | N | None | 77,099,070 | 83,089,329 | 6,283,639 | 31,544,231 | 115,588,856 | 66.7% | 92.8% | 0.0% | 0.0% | |
| LARGO | PF | 10/01/2010 | N | After | 77,602,424 | 74,839,104 | 6,575,275 | 33,066,571 | 110,740,261 | 70.1% | 100.0% | 42.0% | 0.0% | |
| LARGO | PF | 10/01/2009 | N | None | 72,605,836 | 61,228,427 | 7,070,602 | 33,178,548 | 98,069,000 | 74.0% | 100.0% | 100.0% | 13.0% | |
| LARGO | PF | 10/01/2008 | N | None | 75,153,252 | 53,703,018 | 7,416,917 | 33,821,835 | 91,996,241 | 81.7% | 100.0% | 100.0% | 41.5% | |
| LARGO | PF | 10/01/2007 | N | None | 88,514,589 | 53,298,029 | 6,619,483 | 30,890,380 | 88,423,790 | 100.1% | 100.0% | 100.0% | 92.6% | |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2009 | N | None | 515,934 | 138,997 | 27,026 | 146,523 | 312,546 | 165.1% | 100.0% | 100.0% | 100.0% | |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2008 | N | None | 412,514 | 142,347 | 19,411 | 91,216 | 252,974 | 163.1% | 100.0% | 100.0% | 100.0% | |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2007 | N | None | 579,283 | 137,949 | 24,839 | 160,241 | 323,029 | 179.3% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| LAUDERHILL | F | 10/01/2009 | N | After | 33,196,711 | 31,831,590 | | 18,928,178 | 50,759,768 | 65.4% | 100.0% | 100.0% | 7.2% | |
| LAUDERHILL | F | 10/01/2008 | N | None | 31,702,019 | 30,441,148 | | 18,643,745 | 47,026,355 | 67.4% | 100.0% | 100.0% | 6.8% | |
| LAUDERHILL | F | 10/01/2007 | N | None | 37,685,174 | 25,196,734 | 0 | 21,532,051 | 45,002,714 | 83.7% | 100.0% | 100.0% | 58.0% | |
| LAUDERHILL | G | 10/01/2011 | N | None | 13,610,435 | 15,220,961 | | 6,036,249 | 20,407,574 | 66.7% | 89.4% | 0.0% | 0.0% | |
| LAUDERHILL | G | 10/01/2010 | N | None | 14,352,140 | 15,472,357 | 2,142,177 | 3,442,372 | 20,155,776 | 71.2% | 92.8% | 0.0% | 0.0% | |
| LAUDERHILL | G | 10/01/2009 | N | None | 13,476,408 | 14,182,198 | 1,938,231 | 3,773,690 | 19,315,078 | 69.8% | 95.0% | 0.0% | 0.0% | |
| LAUDERHILL | G | 10/01/2008 | N | None | 13,497,631 | 11,810,796 | 1,807,235 | 4,799,606 | 18,141,814 | 74.4% | 100.0% | 93.3% | 0.0% | |
| LAUDERHILL | G | 10/01/2007 | N | None | 15,068,626 | 7,868,044 | 1,995,195 | 7,055,393 | 16,918,632 | 89.1% | 100.0% | 100.0% | 73.8% | |
| LAUDERHILL | P | 10/01/2011 | N | After | 26,880,688 | 8,796,322 | 5,608,268 | 21,190,913 | 35,449,802 | 75.8% | 100.0% | 100.0% | 58.9% | |
| LAUDERHILL | P | 10/01/2010 | N | None | 25,395,398 | 4,370,622 | 5,408,700 | 17,260,401 | 27,039,723 | 93.9% | 100.0% | 100.0% | 90.5% | |
| LAUDERHILL | P | 10/01/2009 | N | After | 20,320,447 | 3,312,030 | 4,743,974 | 13,942,020 | 21,998,024 | 92.4% | 100.0% | 100.0% | 88.0% | |
| LAUDERHILL | P | 10/01/2008 | N | None | 17,428,892 | 2,674,036 | 3,665,201 | 11,282,672 | 17,621,909 | 98.9% | 100.0% | 100.0% | 98.3% | |
| LAUDERHILL | P | 10/01/2007 | N | None | 16,994,490 | 1,578,520 | 3,394,703 | 8,599,665 | 13,572,888 | 125.2% | 100.0% | 100.0% | 100.0% | |
| LAUDERHILL (C&M) | G | 10/01/2010 | N | None | 12,182,539 | 12,783,589 | 1,902,648 | 4,098,441 | 18,557,850 | 65.6% | 95.3% | 0.0% | 0.0% | |
| LAUDERHILL (C&M) | G | 10/01/2009 | N | After | 10,744,549 | 12,705,363 | 1,540,616 | 3,259,379 | 17,189,967 | 62.5% | 84.6% | 0.0% | 0.0% | |
| LAUDERHILL (C&M) | G | 10/01/2008 | N | After | 10,221,830 | 12,068,731 | 1,276,719 | 2,780,286 | 15,524,173 | 65.8% | 84.7% | 0.0% | 0.0% | |
| LAUDERHILL (C&M) | G | 10/01/2007 | N | After | 10,542,138 | 5,411,524 | 1,693,787 | 6,445,396 | 13,070,143 | 80.7% | 100.0% | 100.0% | 53.3% | |
| LEESBURG | F | 10/01/2011 | N | None | 10,739,624 | 6,672,011 | 1,617,881 | 4,848,767 | 13,138,659 | 81.7% | 100.0% | 100.0% | 50.5% | |
| LEESBURG | F | 10/01/2010 | Y | After | 10,692,388 | 6,265,712 | 1,495,351 | 3,846,167 | 11,607,230 | 92.1% | 100.0% | 100.0% | 76.2% | |
| LEESBURG | F | 10/01/2009 | N | None | 9,576,786 | 6,435,752 | 1,390,368 | 3,272,759 | 11,098,879 | 86.3% | 100.0% | 100.0% | 53.5% | |
| LEESBURG | F | 10/01/2008 | N | After | 9,151,452 | 6,513,015 | 1,181,775 | 2,691,617 | 10,386,407 | 88.1% | 100.0% | 100.0% | 54.1% | |
| LEESBURG | F | 10/01/2007 | Y | After | 9,833,153 | 4,842,981 | 1,235,209 | 3,409,625 | 9,487,815 | 103.6% | 100.0% | 100.0% | 100.0% | |
| LEESBURG | G | 10/01/2011 | N | None | 28,828,625 | 25,497,242 | 20,102 | 12,827,096 | 38,344,440 | 75.2% | 100.0% | 100.0% | 25.8% | |
| LEESBURG | G | 10/01/2010 | N | None | 30,058,657 | 24,701,513 | 20,102 | 12,810,769 | 37,532,384 | 80.1% | 100.0% | 100.0% | 41.7% | |
| LEESBURG | G | 10/01/2009 | N | None | 29,233,191 | 24,325,022 | 20,102 | 12,825,369 | 37,170,493 | 78.6% | 100.0% | 100.0% | 38.1% | |
| LEESBURG | G | 10/01/2008 | N | After | 29,307,223 | 23,709,903 | 20,102 | 13,509,364 | 37,239,369 | 78.7% | 100.0% | 100.0% | 41.3% | |
| LEESBURG | G | 10/01/2008 | Y | After | 29,307,223 | 23,709,903 | 20,102 | 13,220,613 | 36,950,618 | 79.3% | 100.0% | 100.0% | 42.2% | |
| LEESBURG | G | 10/01/2007 | N | None | 34,379,654 | 18,541,471 | 20,102 | 13,167,189 | 31,728,762 | 108.4% | 100.0% | 100.0% | 100.0% | |
| LEESBURG | P | 10/01/2011 | N | None | 12,285,713 | 6,974,296 | 2,180,231 | 3,278,046 | 12,432,573 | 98.8% | 100.0% | 100.0% | 95.5% | |
| LEESBURG | P | 10/01/2010 | N | After | 12,360,304 | 6,194,003 | 2,071,084 | 2,942,814 | 11,207,901 | 110.3% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| LEESBURG | P | 10/01/2009 | N | None | 11,195,792 | 6,145,201 | 1,850,340 | 2,363,306 | 10,358,847 | 108.1% | 100.0% | 100.0% | 100.0% | |
| LEESBURG | P | 10/01/2008 | N | After | 11,128,424 | 5,647,837 | 1,909,851 | 2,335,916 | 9,893,604 | 112.5% | 100.0% | 100.0% | 100.0% | |
| LEESBURG | P | 10/01/2007 | N | None | 12,893,591 | 5,952,163 | 1,746,704 | 1,987,384 | 9,686,251 | 133.1% | 100.0% | 100.0% | 100.0% | |
| LIGHTHOUSE POINT | PF | 10/01/2010 | N | None | 7,741,279 | 1,992,422 | 3,828,551 | 1,916,231 | 7,737,204 | 100.1% | 100.0% | 100.0% | 100.0% | |
| LIGHTHOUSE POINT | PF | 10/01/2009 | N | After | 6,195,864 | 822,225 | 4,226,900 | 1,463,236 | 6,512,361 | 95.1% | 100.0% | 100.0% | 78.4% | |
| LIGHTHOUSE POINT | PF | 10/01/2008 | Y | None | 5,002,081 | 816,420 | 3,735,874 | 900,191 | 5,452,485 | 91.7% | 100.0% | 100.0% | 50.0% | |
| LIGHTHOUSE POINT | PF | 10/01/2007 | N | None | 5,081,694 | 740,043 | 3,486,491 | -669,032 | 3,557,502 | 142.8% | 100.0% | 100.0% | 0.0% | |
| LIVE OAK | F | 10/01/2010 | N | None | 1,701,982 | 1,484,378 | 48,268 | 473,723 | 2,006,369 | 84.8% | 100.0% | 100.0% | 35.7% | |
| LIVE OAK | F | 10/01/2007 | N | After | 2,099,637 | 1,556,015 | 43,167 | 438,832 | 2,038,014 | 103.0% | 100.0% | 100.0% | 100.0% | |
| LONGBOAT KEY | F | 10/01/2011 | N | None | 11,014,911 | 17,329,945 | 1,705,749 | 4,748,180 | 23,745,530 | 46.4% | 63.6% | 0.0% | 0.0% | |
| LONGBOAT KEY | F | 10/01/2010 | N | None | 10,843,487 | 16,177,655 | 1,594,965 | 4,470,668 | 22,243,288 | 48.7% | 67.0% | 0.0% | 0.0% | |
| LONGBOAT KEY | F | 10/01/2009 | Y | None | 9,720,487 | 15,193,875 | 1,337,589 | 4,662,658 | 21,030,176 | 46.2% | 64.0% | 0.0% | 0.0% | |
| LONGBOAT KEY | F | 10/01/2008 | Y | After | 9,373,376 | 12,520,951 | 1,422,435 | 6,098,955 | 19,793,684 | 47.4% | 74.9% | 0.0% | 0.0% | |
| LONGBOAT KEY | F | 10/01/2008 | N | After | 9,373,376 | 12,520,951 | 1,422,435 | 6,098,955 | 19,793,684 | 47.4% | 74.9% | 0.0% | 0.0% | |
| LONGBOAT KEY | F | 10/01/2007 | N | After | 10,384,313 | 10,527,943 | 1,346,655 | 6,857,274 | 18,675,947 | 55.6% | 98.6% | 0.0% | 0.0% | |
| LONGBOAT KEY | G | 10/01/2011 | N | None | 6,603,428 | 5,399,249 | 1,216,721 | 3,079,534 | 9,680,069 | 68.2% | 100.0% | 99.0% | 0.0% | |
| LONGBOAT KEY | G | 10/01/2010 | N | None | 6,280,460 | 4,684,498 | 1,187,822 | 3,111,705 | 8,977,867 | 70.0% | 100.0% | 100.0% | 13.1% | |
| LONGBOAT KEY | G | 10/01/2009 | Y | None | 6,325,677 | 4,531,023 | 1,111,115 | 3,513,129 | 9,155,267 | 69.1% | 100.0% | 100.0% | 19.5% | |
| LONGBOAT KEY | G | 10/01/2008 | N | After | 6,097,789 | 3,922,419 | 1,044,723 | 3,429,149 | 8,370,464 | 72.8% | 100.0% | 100.0% | 33.0% | |
| LONGBOAT KEY | P | 10/01/2011 | N | None | 4,611,904 | 8,556,676 | 462,772 | 1,095,764 | 9,987,626 | 46.2% | 53.9% | 0.0% | 0.0% | |
| LONGBOAT KEY | P | 10/01/2010 | N | None | 4,407,186 | 8,216,094 | 532,445 | 1,189,384 | 9,681,780 | 45.5% | 53.6% | 0.0% | 0.0% | |
| LONGBOAT KEY | P | 10/01/2009 | Y | None | 4,303,037 | 6,257,034 | 710,500 | 2,396,107 | 9,245,751 | 46.5% | 68.8% | 0.0% | 0.0% | |
| LONGBOAT KEY | P | 10/01/2008 | Y | After | 4,247,889 | 4,263,592 | 822,853 | 3,698,356 | 8,746,995 | 48.6% | 99.6% | 0.0% | 0.0% | |
| LONGBOAT KEY | P | 10/01/2007 | N | After | 4,747,155 | 3,104,038 | 835,552 | 3,574,241 | 7,513,831 | 63.2% | 100.0% | 100.0% | 22.6% | |
| LONGWOOD | PF | 10/01/2011 | N | None | 4,551,114 | 684,487 | | 2,860,721 | 3,545,208 | 128.4% | 100.0% | 100.0% | 100.0% | |
| LONGWOOD | PF | 10/01/2010 | N | None | 6,500,141 | 541,174 | | 2,348,208 | 2,889,382 | 225.0% | 100.0% | 100.0% | 100.0% | |
| LONGWOOD | PF | 10/01/2009 | N | After | 5,529,653 | 381,873 | 0 | 1,964,820 | 2,346,693 | 235.6% | 100.0% | 100.0% | 100.0% | |
| LONGWOOD | PF | 10/01/2008 | N | After | 2,224,672 | 352,241 | 87,591 | 1,350,099 | 1,789,931 | 124.3% | 100.0% | 100.0% | 100.0% | |
| LYNN HAVEN | F | 10/01/2011 | N | None | 3,142,650 | 920,922 | 278,135 | 1,316,767 | 2,450,834 | 128.2% | 100.0% | 100.0% | 100.0% | |
| LYNN HAVEN | F | 10/01/2010 | N | After | 2,366,426 | 1,017,170 | 255,286 | 1,102,516 | 2,221,299 | 106.5% | 100.0% | 100.0% | 99.2% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| LYNN HAVEN | F | 10/01/2009 | N | None | 2,569,868 | 1,141,911 | 775,906 | 138,890 | 1,963,878 | 130.9% | 100.0% | 100.0% | 100.0% | |
| LYNN HAVEN | F | 10/01/2008 | N | After | 2,304,493 | 643,615 | 219,215 | 987,944 | 1,809,867 | 127.3% | 100.0% | 100.0% | 100.0% | |
| LYNN HAVEN | F | 10/01/2007 | N | None | 2,417,007 | 574,376 | 187,491 | 815,756 | 1,577,623 | 153.2% | 100.0% | 100.0% | 100.0% | |
| LYNN HAVEN | G | 10/01/2011 | N | None | 8,949,316 | 3,005,976 | 1,187,138 | 5,994,713 | 9,975,631 | 89.7% | 100.0% | 100.0% | 79.3% | |
| LYNN HAVEN | G | 10/01/2010 | N | None | 8,229,386 | 2,283,938 | 1,127,075 | 5,367,449 | 8,704,659 | 94.5% | 100.0% | 100.0% | 89.8% | |
| LYNN HAVEN | G | 10/01/2009 | N | After | 7,045,988 | 1,416,838 | 1,074,342 | 5,416,406 | 7,872,228 | 89.5% | 100.0% | 100.0% | 84.1% | |
| LYNN HAVEN | G | 10/01/2008 | N | After | 6,245,369 | 1,269,035 | 984,459 | 4,566,813 | 6,810,371 | 91.7% | 100.0% | 100.0% | 87.4% | |
| LYNN HAVEN | G | 10/01/2007 | N | None | 6,428,298 | 1,007,593 | 895,278 | 3,965,451 | 5,868,322 | 109.5% | 100.0% | 100.0% | 100.0% | |
| LYNN HAVEN | P | 10/01/2011 | N | None | 4,594,139 | 2,421,207 | 303,315 | 1,446,879 | 4,146,956 | 110.8% | 100.0% | 100.0% | 100.0% | |
| LYNN HAVEN | P | 10/01/2010 | N | After | 4,313,085 | 2,380,336 | 282,253 | 1,286,821 | 3,731,943 | 115.6% | 100.0% | 100.0% | 100.0% | |
| LYNN HAVEN | P | 10/01/2009 | N | None | 3,803,949 | 2,292,239 | 258,864 | 1,120,538 | 3,509,962 | 108.4% | 100.0% | 100.0% | 100.0% | |
| LYNN HAVEN | P | 10/01/2008 | N | After | 3,454,851 | 2,105,619 | 247,116 | 966,935 | 3,222,633 | 107.2% | 100.0% | 100.0% | 100.0% | |
| LYNN HAVEN | P | 10/01/2007 | N | None | 3,580,544 | 1,885,038 | 286,248 | 774,089 | 2,887,499 | 124.0% | 100.0% | 100.0% | 100.0% | |
| MACCLENNY | F | 10/01/2010 | N | After | 564,433 | 13,655 | | 574,553 | 588,208 | 96.0% | 100.0% | 100.0% | 95.9% | |
| MACCLENNY | F | 10/01/2007 | N | None | 192,976 | 119 | 7,185 | 301,515 | 308,819 | 62.5% | 100.0% | 100.0% | 61.6% | |
| MADISON | F | 10/01/2011 | N | None | 1,389,703 | 1,283,824 | 112,400 | 811,514 | 2,207,738 | 62.9% | 100.0% | 94.2% | 0.0% | |
| MADISON | F | 10/01/2010 | N | After | 1,371,378 | 1,303,530 | 99,900 | 599,987 | 2,003,417 | 68.5% | 100.0% | 67.9% | 0.0% | |
| MADISON | F | 10/01/2009 | N | None | 1,296,860 | 1,368,543 | 84,284 | 507,120 | 1,905,916 | 68.0% | 94.8% | 0.0% | 0.0% | |
| MADISON | F | 10/01/2008 | N | After | 1,286,916 | 755,699 | 70,244 | 427,167 | 1,246,311 | 103.3% | 100.0% | 100.0% | 100.0% | |
| MADISON | F | 10/01/2007 | N | None | 1,461,858 | 840,748 | 78,334 | 702,383 | 1,621,465 | 90.2% | 100.0% | 100.0% | 77.3% | |
| MADISON | P | 10/01/2011 | N | None | 2,609,016 | 1,471,103 | 157,746 | 802,464 | 2,431,313 | 107.3% | 100.0% | 100.0% | 100.0% | |
| MADISON | P | 10/01/2010 | N | After | 2,606,548 | 1,470,185 | 130,602 | 732,915 | 2,333,702 | 111.7% | 100.0% | 100.0% | 100.0% | |
| MADISON | P | 10/01/2009 | N | None | 2,455,152 | 1,468,129 | 110,017 | 650,168 | 2,192,903 | 112.0% | 100.0% | 100.0% | 100.0% | |
| MADISON | P | 10/01/2008 | N | After | 2,412,950 | 755,699 | 158,454 | 1,131,236 | 2,045,389 | 118.0% | 100.0% | 100.0% | 100.0% | |
| MADISON | P | 10/01/2007 | N | None | 2,793,296 | 756,645 | 140,023 | 1,040,125 | 1,936,793 | 144.2% | 100.0% | 100.0% | 100.0% | |
| MAITLAND | PF | 10/01/2011 | N | None | 16,175,553 | 18,635,352 | 1,290,458 | 5,447,879 | 24,053,051 | 67.2% | 86.8% | 0.0% | 0.0% | |
| MAITLAND | PF | 10/01/2010 | N | After | 15,981,972 | 17,209,141 | 1,287,175 | 6,042,763 | 22,949,741 | 69.6% | 92.9% | 0.0% | 0.0% | |
| MAITLAND | PF | 10/01/2009 | N | None | 14,835,044 | 16,096,340 | 1,136,441 | 5,072,990 | 21,305,979 | 69.6% | 92.2% | 0.0% | 0.0% | |
| MAITLAND | PF | 10/01/2008 | N | None | 15,414,216 | 14,721,054 | 1,092,105 | 6,141,931 | 21,097,727 | 73.1% | 100.0% | 63.5% | 0.0% | |
| MAITLAND | PF | 10/01/2007 | N | None | 18,824,127 | 14,050,328 | 1,029,496 | 5,037,008 | 19,604,198 | 96.0% | 100.0% | 100.0% | 74.3% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| MARATHON | F | 10/01/2010 | N | After | 2,460,019 | 6,713 | 0 | 1,087,586 | 1,094,299 | 224.8% | 100.0% | 100.0% | 100.0% | |
| MARATHON | F | 10/01/2008 | N | After | 1,130,532 | 6,713 | 90,207 | 443,590 | 540,510 | 209.2% | 100.0% | 100.0% | 100.0% | |
| MARATHON | F | 10/01/2008 | Y | After | 1,130,532 | 6,713 | 90,207 | 378,750 | 475,670 | 237.7% | 100.0% | 100.0% | 100.0% | |
| MARCO ISLAND | F | 10/01/2011 | N | After | 3,071,853 | 459,014 | 67,654 | 1,582,788 | 2,109,456 | 145.6% | 100.0% | 100.0% | 100.0% | |
| MARCO ISLAND | F | 10/01/2010 | N | After | 2,662,517 | 388,603 | 58,306 | 1,259,869 | 1,706,778 | 156.0% | 100.0% | 100.0% | 100.0% | |
| MARCO ISLAND | F | 10/01/2009 | N | None | 1,914,130 | 0 | 52,705 | 1,029,023 | 1,081,728 | 177.0% | 100.0% | 100.0% | 100.0% | |
| MARCO ISLAND | F | 10/01/2007 | N | None | 1,629,498 | 0 | 31,890 | 575,327 | 607,217 | 268.4% | 100.0% | 100.0% | 100.0% | |
| MARCO ISLAND | P | 10/01/2010 | N | After | 2,857,608 | 727,080 | 442,640 | 2,640,400 | 3,810,120 | 75.0% | 100.0% | 100.0% | 63.9% | |
| MARCO ISLAND | P | 10/01/2009 | Y | None | 1,954,277 | 290,429 | 384,685 | 2,187,049 | 2,862,163 | 68.3% | 100.0% | 100.0% | 58.5% | |
| MARCO ISLAND | P | 10/01/2009 | N | None | 1,954,277 | 290,429 | 384,685 | 2,187,051 | 2,862,165 | 68.3% | 100.0% | 100.0% | 58.5% | |
| MARCO ISLAND | P | 10/01/2008 | N | After | 1,194,196 | 124,422 | 237,539 | 1,804,535 | 2,166,496 | 55.1% | 100.0% | 100.0% | 46.1% | |
| MARCO ISLAND | P | 10/01/2007 | N | None | 792,684 | 71,819 | 147,169 | 1,331,793 | 1,550,781 | 51.1% | 100.0% | 100.0% | 43.1% | |
| MARIANNA | F | 10/01/2011 | N | After | 2,058,743 | 651,904 | 205,229 | 607,707 | 1,464,840 | 140.5% | 100.0% | 100.0% | 100.0% | |
| MARIANNA | F | 10/01/2008 | N | None | 1,661,665 | 735,310 | 160,343 | 492,371 | 1,388,024 | 119.7% | 100.0% | 100.0% | 100.0% | |
| MARIANNA | P | 10/01/2011 | N | After | 2,576,135 | 738,601 | 137,838 | 557,989 | 1,434,428 | 179.6% | 100.0% | 100.0% | 100.0% | |
| MARIANNA | P | 10/01/2008 | N | None | 2,481,437 | 844,965 | 129,494 | 470,107 | 1,444,566 | 171.8% | 100.0% | 100.0% | 100.0% | |
| MARTIN COUNTY | ERP | 07/01/2009 | N | After | 5,679,264 | 6,793,696 | 0 | 103,977 | 6,897,673 | 82.3% | 83.6% | 0.0% | 0.0% | |
| MEDLEY | P | 10/01/2011 | N | None | 10,309,212 | 5,443,200 | 592,772 | 9,500,168 | 15,536,140 | 66.4% | 100.0% | 100.0% | 45.0% | |
| MEDLEY | P | 10/01/2010 | Y | After | 8,898,313 | 4,023,307 | 483,425 | 8,906,572 | 13,413,304 | 66.3% | 100.0% | 100.0% | 49.3% | |
| MEDLEY | P | 10/01/2008 | N | After | 4,324,107 | 822,695 | 294,431 | 8,385,555 | 9,502,681 | 45.5% | 100.0% | 100.0% | 38.2% | |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2010 | N | None | 8,491,233 | 4,819,883 | 0 | | 4,819,883 | 176.2% | 100.0% | 100.0% | 100.0% | |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2009 | N | None | 6,653,129 | 3,650,834 | 0 | 8,801,065 | 12,451,899 | 53.4% | 100.0% | 100.0% | 34.1% | |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2008 | N | None | 4,849,226 | 3,621,925 | 0 | 7,700,708 | 11,322,633 | 42.8% | 100.0% | 100.0% | 15.9% | |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2007 | N | None | 4,631,754 | 2,652,499 | 0 | 6,595,547 | 9,248,046 | 50.1% | 100.0% | 100.0% | 30.0% | |
| MELBOURNE | F | 10/01/2010 | N | None | 39,192,951 | 30,970,670 | | 22,424,112 | 50,784,069 | 77.2% | 100.0% | 100.0% | 36.7% | |
| MELBOURNE | F | 10/01/2009 | N | After | 37,116,486 | 25,727,506 | | 25,194,879 | 48,210,238 | 77.0% | 100.0% | 100.0% | 45.2% | |
| MELBOURNE | F | 10/01/2008 | N | None | 39,644,731 | 21,080,585 | | 5,456,267 | 23,168,944 | 171.1% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE | F | 10/01/2007 | N | After | 45,089,945 | 20,371,852 | | 6,132,316 | 23,288,233 | 193.6% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE | G | 10/01/2011 | N | None | 4,884,643 | 2,412,598 | 122,382 | 1,324,110 | 3,806,808 | 128.3% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE | G | 10/01/2010 | N | None | 5,131,376 | 1,964,555 | 122,382 | 1,084,516 | 3,056,496 | 167.9% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| MELBOURNE | G | 10/01/2009 | Y | After | 5,571,319 | 1,752,351 | 122,382 | 985,817 | 2,800,920 | 198.9% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE | G | 10/01/2008 | N | After | 5,525,728 | 1,510,150 | 122,382 | 947,452 | 2,544,835 | 217.1% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE | G | 10/01/2007 | Y | None | 11,867,049 | 756,996 | 473,345 | 4,552,026 | 5,770,601 | 205.6% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE | G | 10/01/2007 | N | None | 11,855,283 | 768,762 | 473,345 | 4,552,026 | 5,782,367 | 205.0% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE | P | 10/01/2011 | Y | After | 43,869,058 | 50,537,798 | 3,244,600 | 15,648,336 | 66,884,478 | 65.6% | 86.8% | 0.0% | 0.0% | |
| MELBOURNE | P | 10/01/2010 | N | After | 44,559,645 | 50,188,313 | 3,124,433 | 16,294,460 | 66,845,378 | 66.7% | 88.8% | 0.0% | 0.0% | |
| MELBOURNE | P | 10/01/2009 | N | None | 42,017,505 | 43,412,550 | 3,176,361 | 18,517,100 | 63,162,528 | 66.5% | 96.8% | 0.0% | 0.0% | |
| MELBOURNE | P | 10/01/2008 | N | After | 43,125,352 | 37,469,419 | 3,140,202 | 17,941,985 | 57,105,971 | 75.5% | 100.0% | 100.0% | 14.0% | |
| MELBOURNE | P | 10/01/2007 | N | None | 48,397,208 | 33,705,733 | 3,157,820 | 19,670,758 | 55,080,745 | 87.9% | 100.0% | 100.0% | 58.6% | |
| MELBOURNE - SPECIAL RISK | G | 10/01/2011 | N | None | 486,925 | 68,272 | 0 | | 68,272 | 713.2% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE - SPECIAL RISK | G | 10/01/2010 | N | None | 411,038 | 69,336 | 0 | 324,381 | 393,717 | 104.4% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE - SPECIAL RISK | G | 10/01/2009 | Y | After | 292,867 | 69,235 | 0 | 269,100 | 338,335 | 86.6% | 100.0% | 100.0% | 83.1% | |
| MELBOURNE - SPECIAL RISK | G | 10/01/2008 | N | After | 269,060 | 64,961 | 0 | 209,777 | 274,738 | 97.9% | 100.0% | 100.0% | 97.3% | |
| MELBOURNE - SPECIAL RISK | G | 10/01/2007 | Y | None | 566,043 | 65,257 | 0 | 224,422 | 289,679 | 195.4% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE - SPECIAL RISK | G | 10/01/2007 | N | None | 566,043 | 65,257 | 0 | 224,422 | 289,679 | 195.4% | 100.0% | 100.0% | 100.0% | |
| MELBOURNE BEACH | P | 10/01/2011 | N | None | 1,808,009 | 2,493,380 | 88,425 | 193,909 | 2,775,714 | 65.1% | 72.5% | 0.0% | 0.0% | |
| MELBOURNE BEACH | P | 10/01/2009 | N | None | 1,708,361 | 2,514,253 | 57,296 | 91,259 | 2,662,808 | 64.2% | 67.9% | 0.0% | 0.0% | |
| MELBOURNE BEACH | P | 10/01/2008 | N | After | 1,903,185 | 2,531,125 | 50,059 | 60,759 | 2,641,943 | 72.0% | 75.2% | 0.0% | 0.0% | |
| MELBOURNE BEACH | P | 10/01/2007 | N | None | 2,311,648 | 2,022,496 | 70,409 | 472,707 | 2,565,612 | 90.1% | 100.0% | 100.0% | 46.3% | |
| MELBOURNE BEACH | P | 10/01/2007 | Y | After | 2,311,648 | 2,022,496 | 70,409 | 472,707 | 2,565,612 | 90.1% | 100.0% | 100.0% | 46.3% | |
| MIAMI | GS | 10/01/2010 | N | None | 538,012,201 | 742,702,827 | 51,512,855 | 6,069,402 | 800,285,084 | 67.2% | 72.4% | 0.0% | 0.0% | |
| MIAMI | GS | 10/01/2009 | Y | None | 538,012,201 | 592,395,005 | 74,970,761 | 74,710,339 | 742,076,105 | 72.5% | 90.8% | 0.0% | 0.0% | |
| MIAMI | GS | 10/01/2008 | Y | After | 576,492,500 | 531,826,799 | 78,833,075 | 104,233,909 | 714,893,783 | 80.6% | 100.0% | 56.7% | 0.0% | |
| MIAMI | GS | 10/01/2008 | N | None | 576,492,500 | 529,821,253 | 78,833,075 | 104,035,389 | 712,689,717 | 80.9% | 100.0% | 59.2% | 0.0% | |
| MIAMI | GS | 10/01/2007 | N | None | 694,302,333 | 512,794,295 | 75,660,523 | 95,235,939 | 683,690,757 | 101.6% | 100.0% | 100.0% | 100.0% | |
| MIAMI | PF | 10/01/2010 | N | After | 1,027,748,485 | 1,360,342,406 | | 184,203,740 | 1,544,546,146 | 66.5% | 75.6% | 0.0% | 0.0% | |
| MIAMI | PF | 10/01/2009 | N | None | 970,811,437 | 945,370,374 | 117,247,000 | 328,569,497 | 1,391,186,871 | 69.8% | 100.0% | 21.7% | 0.0% | |
| MIAMI | PF | 10/01/2008 | N | None | 1,018,935,217 | 802,312,544 | 133,288,000 | 321,189,075 | 1,256,789,619 | 81.1% | 100.0% | 100.0% | 25.9% | |
| MIAMI | PF | 10/01/2007 | N | After | 1,268,869,871 | 789,981,807 | | 340,155,434 | 1,130,137,241 | 112.3% | 100.0% | 100.0% | 100.0% | |
| MIAMI - COLA (RETIRED) | PF | 10/01/2010 | N | After | 311,770,986 | 281,197,797 | | | 281,197,797 | 110.9% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| MIAMI - COLA (RETIRED) | PF | 10/01/2009 | N | None | 296,317,281 | 238,761,931 | | | 238,761,931 | 124.1% | 100.0% | 100.0% | 100.0% | |
| MIAMI - COLA (RETIRED) | PF | 10/01/2008 | N | None | 305,815,025 | 228,700,000 | 2,400,000 | 50,100,000 | 281,200,000 | 108.8% | 100.0% | 100.0% | 100.0% | |
| MIAMI - COLA (RETIRED) | PF | 10/01/2007 | N | None | 369,024,733 | 196,400,000 | 2,600,000 | | 199,000,000 | 185.4% | 100.0% | 100.0% | 100.0% | |
| MIAMI - ELECTED | G | 12/31/2008 | N | None | 4,134,637 | 1,703,985 | 0 | 4,210,853 | 5,914,838 | 69.9% | 100.0% | 100.0% | 57.7% | |
| MIAMI - ELECTED | G | 12/31/2007 | Y | None | 4,050,993 | 1,354,081 | 0 | 2,519,495 | 3,873,576 | 104.6% | 100.0% | 100.0% | 100.0% | |
| MIAMI - EXCESS | GS | 10/01/2010 | N | None | 0 | 5,704,602 | | | 5,704,602 | .0% | 0.0% | 0.0% | 0.0% | |
| MIAMI - EXCESS | GS | 10/01/2009 | N | None | 0 | 4,321,427 | | 77,645 | 4,399,072 | .0% | 0.0% | 0.0% | 0.0% | |
| MIAMI - EXCESS | GS | 10/01/2008 | N | None | 0 | 3,056,818 | 0 | 0 | 3,056,818 | .0% | 0.0% | 0.0% | 0.0% | |
| MIAMI - EXCESS | GS | 10/01/2007 | N | None | 0 | 6,118,179 | 0 | | 6,118,179 | .0% | 0.0% | 0.0% | 0.0% | |
| MIAMI - OFF-STREET PARKING | G | 10/01/2011 | N | None | 11,399,849 | 2,121,285 | 2,687,977 | 5,605,718 | 10,414,980 | 109.5% | 100.0% | 100.0% | 100.0% | |
| MIAMI - OFF-STREET PARKING | G | 10/01/2010 | Y | None | 11,179,490 | 2,160,339 | 2,331,825 | 4,796,873 | 9,289,037 | 120.4% | 100.0% | 100.0% | 100.0% | |
| MIAMI - OFF-STREET PARKING | G | 10/01/2010 | N | None | 11,179,490 | 2,160,339 | 2,331,825 | 4,796,873 | 9,289,037 | 120.4% | 100.0% | 100.0% | 100.0% | |
| MIAMI - OFF-STREET PARKING | G | 10/01/2009 | N | None | 10,311,737 | 1,601,226 | 2,315,917 | 5,029,234 | 8,946,377 | 115.3% | 100.0% | 100.0% | 100.0% | |
| MIAMI - OFF-STREET PARKING | G | 10/01/2009 | Y | None | 10,311,737 | 1,601,226 | 2,315,917 | 5,029,234 | 8,946,377 | 115.3% | 100.0% | 100.0% | 100.0% | |
| MIAMI - OFF-STREET PARKING | G | 10/01/2008 | N | None | 9,766,827 | 3,706,371 | 4,473,574 | | 8,179,945 | 119.4% | 100.0% | 100.0% | 100.0% | |
| MIAMI - OFF-STREET PARKING | G | 10/01/2008 | Y | None | 9,766,827 | 1,625,399 | 2,080,972 | 4,473,574 | 8,179,945 | 119.4% | 100.0% | 100.0% | 100.0% | |
| MIAMI - OFF-STREET PARKING | G | 10/01/2007 | N | None | 10,958,422 | 1,636,412 | 1,834,968 | 3,608,115 | 7,079,495 | 154.8% | 100.0% | 100.0% | 100.0% | |
| MIAMI - STAFF | GS | 10/01/2010 | N | None | 1,817,316 | 0 | 778,535 | 1,238,108 | 2,016,643 | 90.1% | 100.0% | 100.0% | 83.9% | |
| MIAMI - STAFF | GS | 10/01/2009 | N | None | 1,413,563 | 0 | 644,238 | 797,195 | 1,441,433 | 98.1% | 100.0% | 100.0% | 96.5% | |
| MIAMI - STAFF | GS | 10/01/2008 | N | After | 1,140,033 | 22,667 | 526,826 | 644,289 | 1,193,782 | 95.5% | 100.0% | 100.0% | 91.7% | |
| MIAMI - STAFF | GS | 10/01/2007 | N | None | 1,141,279 | 0 | 466,051 | 780,751 | 1,246,802 | 91.5% | 100.0% | 100.0% | 86.5% | |
| MIAMI BEACH | G | 10/01/2010 | N | After | 379,911,671 | 377,406,163 | 57,037,036 | 102,153,167 | 534,033,829 | 71.1% | 100.0% | 4.4% | 0.0% | |
| MIAMI BEACH | G | 10/01/2009 | N | After | 349,416,064 | 350,589,202 | 53,405,537 | 101,082,166 | 504,604,698 | 69.2% | 99.7% | 0.0% | 0.0% | |
| MIAMI BEACH | G | 10/01/2009 | Y | After | 350,542,468 | 350,589,202 | 53,405,537 | 101,082,166 | 504,604,698 | 69.5% | 100.0% | 0.0% | 0.0% | |
| MIAMI BEACH | G | 10/01/2008 | N | After | 363,584,796 | 317,373,928 | 52,644,549 | 100,368,435 | 470,386,912 | 77.3% | 100.0% | 87.8% | 0.0% | |
| MIAMI BEACH | G | 10/01/2007 | Y | After | 429,720,685 | 287,540,226 | 50,696,622 | 94,059,602 | 432,296,450 | 99.4% | 100.0% | 100.0% | 97.3% | |
| MIAMI BEACH | PF | 10/01/2011 | N | After | 523,126,011 | 625,920,189 | 46,162,066 | 139,891,542 | 811,973,797 | 64.4% | 83.6% | 0.0% | 0.0% | |
| MIAMI BEACH | PF | 10/01/2010 | N | After | 533,495,516 | 579,966,347 | 41,768,661 | 140,955,416 | 762,690,424 | 69.9% | 92.0% | 0.0% | 0.0% | |
| MIAMI BEACH | PF | 10/01/2009 | Y | After | 494,211,874 | 545,683,166 | 41,768,661 | 139,403,673 | 726,855,500 | 68.0% | 90.6% | 0.0% | 0.0% | |
| MIAMI BEACH | PF | 10/01/2009 | N | After | 494,211,874 | 545,683,166 | 41,768,661 | 139,403,673 | 726,855,500 | 68.0% | 90.6% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| MIAMI BEACH | PF | 10/01/2008 | N | None | 499,788,831 | 484,054,598 | 42,386,719 | 114,681,834 | 641,123,151 | 78.0% | 100.0% | 37.1% | 0.0% | |
| MIAMI BEACH | PF | 10/01/2007 | N | None | 571,193,561 | 446,246,833 | 42,140,489 | 107,927,751 | 588,100,891 | 97.1% | 100.0% | 100.0% | 76.7% | |
| MIAMI SHORES VILLAGE | G | 10/01/2009 | N | None | 7,762,847 | 3,467,425 | 1,634,406 | 2,666,743 | 7,670,475 | 101.2% | 100.0% | 100.0% | 99.8% | |
| MIAMI SHORES VILLAGE | G | 10/01/2007 | N | After | 9,404,521 | 3,526,679 | 1,329,430 | 2,131,637 | 6,967,151 | 135.0% | 100.0% | 100.0% | 100.0% | |
| MIAMI SHORES VILLAGE | P | 10/01/2009 | N | None | 10,649,534 | 10,609,319 | 1,448,411 | 2,693,514 | 14,649,136 | 72.7% | 100.0% | 2.8% | 0.0% | |
| MIAMI SHORES VILLAGE | P | 10/01/2008 | N | After | 10,650,781 | 10,196,514 | 1,391,807 | 2,734,977 | 14,152,802 | 75.3% | 100.0% | 32.6% | 0.0% | |
| MIAMI SHORES VILLAGE | P | 10/01/2007 | N | None | 12,078,187 | 10,120,599 | 1,212,133 | 2,467,478 | 13,688,735 | 88.2% | 100.0% | 100.0% | 30.2% | |
| MIAMI SPRINGS | G | 10/01/2011 | N | After | 12,348,302 | 8,584,060 | 1,526,478 | 3,762,408 | 13,743,110 | 89.9% | 100.0% | 100.0% | 59.5% | |
| MIAMI SPRINGS | G | 10/01/2010 | N | After | 13,117,248 | 6,312,823 | 1,922,669 | 4,841,296 | 12,933,205 | 101.4% | 100.0% | 100.0% | 100.0% | |
| MIAMI SPRINGS | G | 10/01/2009 | N | After | 12,566,008 | 6,282,666 | 1,888,685 | 4,243,502 | 12,071,564 | 104.1% | 100.0% | 100.0% | 100.0% | |
| MIAMI SPRINGS | G | 10/01/2008 | N | After | 13,388,358 | 5,903,452 | 1,693,216 | 4,180,347 | 11,527,520 | 116.1% | 100.0% | 100.0% | 100.0% | |
| MIAMI SPRINGS | G | 10/01/2007 | N | None | 15,742,311 | 6,048,372 | 1,636,576 | 3,741,938 | 11,137,439 | 141.3% | 100.0% | 100.0% | 100.0% | |
| MIAMI SPRINGS | PF | 10/01/2011 | N | After | 18,572,636 | 14,464,338 | 2,440,578 | 8,297,802 | 25,069,735 | 74.1% | 100.0% | 100.0% | 20.1% | |
| MIAMI SPRINGS | PF | 10/01/2010 | N | After | 19,543,010 | 9,944,087 | 2,795,649 | 10,461,947 | 22,855,790 | 85.5% | 100.0% | 100.0% | 65.0% | |
| MIAMI SPRINGS | PF | 10/01/2009 | N | After | 18,435,666 | 9,833,880 | 2,387,295 | 9,297,203 | 21,288,990 | 86.6% | 100.0% | 100.0% | 66.8% | |
| MIAMI SPRINGS | PF | 10/01/2008 | N | None | 19,191,395 | 8,932,053 | 2,088,362 | 8,967,351 | 19,987,766 | 96.0% | 100.0% | 100.0% | 91.1% | |
| MIAMI SPRINGS | PF | 10/01/2007 | N | None | 22,336,464 | 8,926,454 | 1,882,701 | 8,297,441 | 19,106,596 | 116.9% | 100.0% | 100.0% | 100.0% | |
| MIAMI-DADE COUNTY | ERP | 07/01/2011 | N | None | 25,132,979 | 42,586,249 | 0 | 0 | 42,586,249 | 59.0% | 59.0% | 0.0% | 0.0% | |
| MIAMI-DADE COUNTY | ERP | 07/01/2009 | N | None | 23,989,786 | 45,820,261 | | | 45,820,261 | 52.4% | 52.4% | 0.0% | 0.0% | |
| MIDWAY FCD | F | 10/01/2011 | N | After | 1,752,005 | 14,450 | 279,506 | 341,414 | 635,370 | 275.7% | 100.0% | 100.0% | 100.0% | |
| MIDWAY FCD | F | 10/01/2008 | N | After | 938,056 | 0 | 155,405 | 99,958 | 255,363 | 367.3% | 100.0% | 100.0% | 100.0% | |
| MILTON | F | 10/01/2011 | N | None | 2,929,688 | 3,926,537 | 324,418 | 1,173,652 | 5,402,801 | 54.2% | 74.6% | 0.0% | 0.0% | |
| MILTON | F | 10/01/2010 | N | After | 3,068,665 | 3,149,880 | 305,502 | 1,497,169 | 4,952,551 | 62.0% | 97.4% | 0.0% | 0.0% | |
| MILTON | F | 10/01/2010 | Y | After | 3,068,665 | 3,196,828 | 305,502 | 1,560,036 | 5,062,366 | 60.6% | 96.0% | 0.0% | 0.0% | |
| MILTON | F | 10/01/2009 | N | None | 2,855,227 | 3,568,745 | 1,017,955 | 218,062 | 4,804,762 | 59.4% | 80.0% | 0.0% | 0.0% | |
| MILTON | F | 10/01/2008 | N | After | 3,040,362 | 3,447,878 | 263,295 | 1,033,208 | 4,600,801 | 66.1% | 88.2% | 0.0% | 0.0% | |
| MILTON | F | 10/01/2007 | N | None | 3,654,385 | 2,885,019 | 266,038 | 1,171,230 | 4,237,073 | 86.2% | 100.0% | 100.0% | 43.0% | |
| MILTON | G | 10/01/2011 | N | None | 8,610,967 | 6,987,303 | 1,785,877 | 2,161,627 | 10,771,868 | 79.9% | 100.0% | 90.9% | 0.0% | |
| MILTON | G | 10/01/2010 | N | None | 8,839,855 | 5,932,755 | 1,934,752 | 2,519,186 | 10,336,189 | 85.5% | 100.0% | 100.0% | 38.6% | |
| MILTON | G | 10/01/2009 | N | None | 6,756,917 | 4,474,347 | 2,065,529 | 3,094,993 | 9,634,869 | 70.1% | 100.0% | 100.0% | 7.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| MILTON | G | 10/01/2008 | N | After | 7,827,928 | 3,918,739 | 2,018,351 | 3,103,643 | 9,040,733 | 86.6% | 100.0% | 100.0% | 60.9% | |
| MILTON | G | 10/01/2007 | N | None | 8,909,556 | 3,772,025 | 1,853,841 | 2,870,600 | 8,496,466 | 104.9% | 100.0% | 100.0% | 100.0% | |
| MILTON | P | 10/01/2011 | N | None | 4,729,037 | 2,064,394 | 363,846 | 1,778,926 | 4,207,166 | 112.4% | 100.0% | 100.0% | 100.0% | |
| MILTON | P | 10/01/2010 | N | After | 4,700,078 | 2,089,945 | 332,439 | 1,381,018 | 3,803,402 | 123.6% | 100.0% | 100.0% | 100.0% | |
| MILTON | P | 10/01/2009 | N | None | 3,997,969 | 2,181,410 | 262,789 | 1,127,378 | 3,560,635 | 112.3% | 100.0% | 100.0% | 100.0% | |
| MILTON | P | 10/01/2008 | N | After | 4,175,878 | 2,189,653 | 250,976 | 918,759 | 3,359,388 | 124.3% | 100.0% | 100.0% | 100.0% | |
| MILTON | P | 10/01/2007 | N | None | 4,743,985 | 1,669,583 | 257,480 | 1,007,873 | 2,934,936 | 161.6% | 100.0% | 100.0% | 100.0% | |
| MIRAMAR | F | 10/01/2010 | N | None | 42,705,483 | 40,709,298 | 9,267,212 | 32,635,804 | 77,324,484 | 55.2% | 100.0% | 21.5% | 0.0% | |
| MIRAMAR | F | 10/01/2010 | Y | None | 42,649,474 | 41,287,950 | 9,267,212 | 22,789,940 | 68,057,272 | 62.7% | 100.0% | 14.7% | 0.0% | |
| MIRAMAR | F | 10/01/2009 | N | After | 41,768,404 | 37,830,306 | 8,235,792 | 20,297,840 | 62,252,304 | 67.1% | 100.0% | 47.8% | 0.0% | |
| MIRAMAR | F | 10/01/2008 | N | None | 42,519,144 | 32,278,562 | 7,321,330 | 17,909,886 | 54,821,457 | 77.6% | 100.0% | 100.0% | 16.3% | |
| MIRAMAR | F | 10/01/2007 | N | None | 49,753,088 | 25,187,013 | 7,048,780 | 18,397,790 | 48,979,017 | 101.6% | 100.0% | 100.0% | 95.2% | |
| MIRAMAR | G | 10/01/2010 | N | None | 42,858,288 | 27,628,995 | 7,449,689 | 20,662,098 | 54,355,477 | 78.8% | 100.0% | 100.0% | 37.7% | |
| MIRAMAR | G | 10/01/2008 | N | After | 32,038,740 | 24,061,174 | 5,608,048 | 16,502,727 | 45,176,655 | 70.9% | 100.0% | 100.0% | 14.4% | |
| MIRAMAR | G | 10/01/2007 | N | None | 33,392,954 | 19,449,463 | 5,095,211 | 16,013,940 | 39,666,558 | 84.2% | 100.0% | 100.0% | 55.3% | |
| MIRAMAR | P | 10/01/2010 | N | None | 53,091,676 | 57,677,117 | 10,577,953 | 22,360,285 | 82,964,848 | 64.0% | 92.0% | 0.0% | 0.0% | |
| MIRAMAR | P | 10/01/2009 | N | After | 46,583,389 | 49,161,050 | 9,567,151 | 38,928,988 | 92,017,910 | 50.6% | 94.8% | 0.0% | 0.0% | |
| MIRAMAR | P | 10/01/2008 | N | After | 44,051,246 | 42,397,422 | 8,299,750 | 20,322,091 | 66,426,761 | 66.3% | 100.0% | 19.9% | 0.0% | |
| MIRAMAR | P | 10/01/2007 | N | None | 47,315,489 | 32,970,133 | 7,703,729 | 20,052,658 | 57,083,815 | 82.9% | 100.0% | 100.0% | 33.1% | |
| MIRAMAR - MANAGEMENT | G | 10/01/2011 | N | After | 14,612,639 | 13,506,573 | 5,825,703 | 5,936,029 | 25,055,820 | 58.3% | 100.0% | 19.0% | 0.0% | |
| MIRAMAR - MANAGEMENT | G | 10/01/2010 | N | None | 11,694,354 | 9,648,623 | 4,467,190 | 7,745,982 | 21,861,795 | 53.5% | 100.0% | 45.8% | 0.0% | |
| MIRAMAR - MANAGEMENT | G | 10/01/2009 | N | None | 9,749,066 | 5,774,286 | 4,973,370 | 6,656,666 | 17,404,322 | 56.0% | 100.0% | 79.9% | 0.0% | |
| MIRAMAR - MANAGEMENT | G | 10/01/2008 | N | None | 7,553,209 | 5,292,258 | 4,537,506 | 5,182,332 | 15,012,096 | 50.3% | 100.0% | 49.8% | 0.0% | |
| MIRAMAR - MANAGEMENT | G | 10/01/2007 | N | After | 6,988,362 | 3,816,301 | 3,046,699 | 5,057,416 | 11,920,416 | 58.6% | 100.0% | 100.0% | 2.5% | |
| MONROE COUNTY | ERP | 10/01/2009 | N | After | 181,849 | 659,800 | 0 | 0 | 659,800 | 27.6% | 27.6% | 0.0% | 0.0% | |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2011 | N | After | 841,980 | 353,035 | | 328,315 | 681,350 | 123.6% | 100.0% | 100.0% | 100.0% | |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2010 | N | After | 831,083 | 370,065 | | 328,012 | 698,077 | 119.1% | 100.0% | 100.0% | 100.0% | |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2009 | N | After | 817,512 | 289,726 | 0 | 359,923 | 649,649 | 125.8% | 100.0% | 100.0% | 100.0% | |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2008 | N | After | 782,060 | 297,365 | 0 | 350,324 | 647,689 | 120.7% | 100.0% | 100.0% | 100.0% | |
| MONTICELLO | F | 10/01/2011 | N | None | 0 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| MONTICELLO | F | 10/01/2010 | N | After | 482,869 | 214,060 | 0 | 122,616 | 336,676 | 143.4% | 100.0% | 100.0% | 100.0% | |
| MONTICELLO | F | 10/01/2009 | N | None | 413,441 | 201,141 | 0 | 94,956 | 296,097 | 139.6% | 100.0% | 100.0% | 100.0% | |
| MONTICELLO | F | 10/01/2008 | N | None | 411,106 | 194,701 | 0 | 81,039 | 275,740 | 149.1% | 100.0% | 100.0% | 100.0% | |
| MONTICELLO | F | 10/01/2007 | N | None | 459,987 | 188,880 | 0 | 69,263 | 258,143 | 178.2% | 100.0% | 100.0% | 100.0% | |
| MONTICELLO | P | 10/01/2011 | N | After | 1,293,465 | 730,729 | 152,856 | 421,442 | 1,305,027 | 99.1% | 100.0% | 100.0% | 97.3% | |
| MONTICELLO | P | 10/01/2010 | N | After | 1,336,435 | 721,352 | 149,088 | 308,137 | 1,178,577 | 113.4% | 100.0% | 100.0% | 100.0% | |
| MONTICELLO | P | 10/01/2007 | N | None | 1,448,513 | 613,641 | 131,067 | 257,019 | 1,001,727 | 144.6% | 100.0% | 100.0% | 100.0% | |
| MOUNT DORA | F | 10/01/2010 | Y | After | 4,071,126 | 1,527,068 | 424,084 | 1,771,704 | 3,722,856 | 109.4% | 100.0% | 100.0% | 100.0% | |
| MOUNT DORA | F | 10/01/2009 | N | After | 3,336,276 | 1,529,152 | 355,903 | 1,428,452 | 3,313,507 | 100.7% | 100.0% | 100.0% | 100.0% | |
| MOUNT DORA | F | 10/01/2008 | N | None | 3,295,554 | 1,393,074 | 323,641 | 1,242,417 | 2,959,132 | 111.4% | 100.0% | 100.0% | 100.0% | |
| MOUNT DORA | F | 10/01/2007 | N | None | 3,715,366 | 1,407,640 | 269,720 | 1,018,981 | 2,696,341 | 137.8% | 100.0% | 100.0% | 100.0% | |
| MOUNT DORA | G | 10/01/2011 | N | After | 11,525,703 | 9,474,387 | 1,778,453 | 4,586,749 | 15,782,462 | 73.0% | 100.0% | 100.0% | 5.9% | |
| MOUNT DORA | G | 10/01/2010 | N | After | 12,091,526 | 8,331,426 | 570,424 | 6,563,912 | 15,465,762 | 78.2% | 100.0% | 100.0% | 48.6% | |
| MOUNT DORA | G | 10/01/2009 | N | After | 10,497,679 | 6,559,465 | 1,976,962 | 4,436,394 | 12,972,821 | 80.9% | 100.0% | 100.0% | 44.2% | |
| MOUNT DORA | G | 10/01/2008 | N | None | 10,254,272 | 5,988,472 | 1,717,007 | 4,283,605 | 11,989,084 | 85.5% | 100.0% | 100.0% | 59.5% | |
| MOUNT DORA | G | 10/01/2007 | N | None | 11,371,156 | 5,577,262 | 1,482,507 | 3,870,397 | 10,930,166 | 104.0% | 100.0% | 100.0% | 100.0% | |
| MOUNT DORA | P | 10/01/2011 | N | None | 4,984,218 | 2,743,083 | 620,260 | 2,046,605 | 5,409,948 | 92.1% | 100.0% | 100.0% | 79.2% | |
| MOUNT DORA | P | 10/01/2010 | N | None | 4,785,196 | 1,965,446 | 606,885 | 2,967,312 | 5,539,643 | 86.4% | 100.0% | 100.0% | 74.6% | |
| MOUNT DORA | P | 10/01/2009 | N | None | 4,054,454 | 1,598,730 | 599,718 | 2,846,642 | 5,045,090 | 80.4% | 100.0% | 100.0% | 65.2% | |
| MOUNT DORA | P | 10/01/2008 | N | None | 3,841,911 | 1,603,709 | 526,929 | 1,922,996 | 4,053,634 | 94.8% | 100.0% | 100.0% | 89.0% | |
| MOUNT DORA | P | 10/01/2007 | Y | None | 4,132,561 | 1,243,165 | 465,898 | 1,672,126 | 3,381,189 | 122.2% | 100.0% | 100.0% | 100.0% | |
| NAPLES | F | 10/01/2010 | N | None | 26,688,421 | 18,502,686 | 1,909,819 | 19,629,129 | 40,041,634 | 66.7% | 100.0% | 100.0% | 32.0% | |
| NAPLES | F | 10/01/2010 | Y | None | 26,007,939 | 18,502,686 | 1,909,819 | 19,629,129 | 40,041,634 | 65.0% | 100.0% | 100.0% | 28.5% | |
| NAPLES | F | 10/01/2009 | N | After | 23,123,957 | 16,737,664 | 1,753,455 | 17,633,943 | 36,125,062 | 64.0% | 100.0% | 100.0% | 26.3% | |
| NAPLES | F | 10/01/2008 | N | None | 19,636,710 | 13,269,387 | 1,815,569 | 17,060,940 | 32,145,896 | 61.1% | 100.0% | 100.0% | 26.7% | |
| NAPLES | F | 10/01/2007 | N | None | 21,991,743 | 11,522,724 | 1,623,019 | 14,723,649 | 27,869,392 | 78.9% | 100.0% | 100.0% | 60.1% | |
| NAPLES | G | 10/01/2011 | N | None | 35,552,799 | 30,145,077 | 6,033,660 | 18,666,817 | 54,507,632 | 65.2% | 100.0% | 89.6% | 0.0% | |
| NAPLES | G | 10/01/2010 | N | None | 35,696,922 | 26,500,453 | 5,680,007 | 19,790,706 | 51,685,582 | 69.1% | 100.0% | 100.0% | 17.8% | |
| NAPLES | G | 10/01/2009 | N | After | 32,568,152 | 24,078,008 | 4,817,916 | 17,721,904 | 46,384,403 | 70.2% | 100.0% | 100.0% | 20.7% | |
| NAPLES | G | 10/01/2009 | Y | None | 32,568,152 | 25,011,162 | 4,817,916 | 19,166,935 | 48,762,588 | 66.8% | 100.0% | 100.0% | 14.3% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| NAPLES | G | 10/01/2008 | N | None | 31,529,757 | 21,868,771 | 4,314,926 | 16,470,771 | 42,479,390 | 74.2% | 100.0% | 100.0% | 32.5% | |
| NAPLES | G | 10/01/2007 | N | None | 36,972,631 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| NAPLES | P | 10/01/2011 | N | None | 28,037,423 | 30,241,947 | 2,289,765 | 18,390,475 | 50,922,187 | 55.1% | 92.7% | 0.0% | 0.0% | |
| NAPLES | P | 10/01/2010 | N | None | 28,068,954 | 27,520,262 | 2,115,871 | 16,410,694 | 46,046,827 | 61.0% | 100.0% | 25.9% | 0.0% | |
| NAPLES | P | 10/01/2009 | N | After | 25,311,058 | 21,761,659 | 2,053,327 | 16,594,822 | 40,409,808 | 62.6% | 100.0% | 100.0% | 9.0% | |
| NAPLES | P | 10/01/2009 | Y | None | 25,311,058 | 22,846,790 | 2,053,327 | 17,422,334 | 42,322,451 | 59.8% | 100.0% | 100.0% | 2.4% | |
| NAPLES | P | 10/01/2008 | N | None | 23,966,991 | 19,881,499 | 1,938,718 | 14,110,322 | 35,930,539 | 66.7% | 100.0% | 100.0% | 15.2% | |
| NAPLES | P | 10/01/2007 | N | None | 26,886,268 | 18,524,519 | 1,693,920 | 11,444,189 | 31,662,628 | 84.9% | 100.0% | 100.0% | 58.3% | |
| NEPTUNE BEACH | P | 10/01/2011 | N | None | 5,060,359 | 2,961,655 | 822,013 | 2,229,194 | 5,870,087 | 86.2% | 100.0% | 100.0% | 57.3% | |
| NEPTUNE BEACH | P | 10/01/2010 | N | After | 4,956,239 | 2,935,065 | 748,967 | 1,901,131 | 5,531,632 | 89.6% | 100.0% | 100.0% | 66.9% | |
| NEPTUNE BEACH | P | 10/01/2009 | N | None | 4,470,822 | 2,722,148 | 727,116 | 1,906,843 | 5,356,107 | 83.5% | 100.0% | 100.0% | 53.6% | |
| NEPTUNE BEACH | P | 10/01/2008 | N | After | 4,301,929 | 2,121,113 | 740,867 | 2,009,790 | 4,871,770 | 88.3% | 100.0% | 100.0% | 71.6% | |
| NEW PORT RICHEY | F | 10/01/2011 | N | None | 8,348,518 | 9,993,615 | 259,111 | 1,317,444 | 10,547,658 | 79.2% | 83.5% | 0.0% | 0.0% | |
| NEW PORT RICHEY | F | 10/01/2010 | N | After | 8,970,169 | 9,877,514 | 220,381 | 1,076,311 | 10,328,984 | 86.8% | 90.8% | 0.0% | 0.0% | |
| NEW PORT RICHEY | F | 10/01/2009 | N | None | 8,753,251 | 7,673,337 | 305,899 | 2,367,885 | 9,788,808 | 89.4% | 100.0% | 100.0% | 32.7% | |
| NEW PORT RICHEY | F | 10/01/2008 | N | After | 8,927,436 | 7,617,651 | 267,522 | 2,001,161 | 9,279,895 | 96.2% | 100.0% | 100.0% | 52.1% | |
| NEW PORT RICHEY | F | 10/01/2007 | N | None | 10,782,528 | 7,880,648 | 256,429 | 1,996,881 | 9,577,277 | 112.6% | 100.0% | 100.0% | 100.0% | |
| NEW PORT RICHEY | P | 10/01/2011 | N | None | 14,268,174 | 12,807,495 | 716,641 | 5,721,314 | 19,245,450 | 74.1% | 100.0% | 100.0% | 13.0% | |
| NEW PORT RICHEY | P | 10/01/2010 | N | None | 14,303,251 | 12,809,129 | 652,391 | 5,422,390 | 18,676,407 | 76.6% | 100.0% | 100.0% | 15.5% | |
| NEW PORT RICHEY | P | 10/01/2009 | N | None | 12,761,231 | 13,188,421 | 619,067 | 4,886,667 | 17,759,180 | 71.9% | 96.8% | 0.0% | 0.0% | |
| NEW PORT RICHEY | P | 10/01/2008 | N | None | 12,273,672 | 13,448,051 | 536,193 | 4,116,766 | 17,039,350 | 72.0% | 91.3% | 0.0% | 0.0% | |
| NEW PORT RICHEY | P | 10/01/2007 | N | None | 15,065,417 | 13,892,646 | 461,208 | 3,399,438 | 17,044,547 | 88.4% | 100.0% | 100.0% | 20.9% | |
| NEW SMYRNA BEACH | F | 10/01/2011 | Y | After | 12,568,489 | 16,310,611 | 208,037 | 4,484,711 | 19,678,724 | 63.9% | 77.1% | 0.0% | 0.0% | |
| NEW SMYRNA BEACH | F | 10/01/2011 | N | None | 12,568,489 | 16,310,611 | 208,037 | 4,484,711 | 19,678,724 | 63.9% | 77.1% | 0.0% | 0.0% | |
| NEW SMYRNA BEACH | F | 10/01/2010 | Y | After | 12,749,655 | 14,884,297 | 211,162 | 4,767,567 | 18,532,150 | 68.8% | 85.7% | 0.0% | 0.0% | |
| NEW SMYRNA BEACH | F | 10/01/2009 | N | None | 11,796,422 | 11,728,529 | 227,954 | 6,320,711 | 17,618,971 | 67.0% | 100.0% | 29.8% | 0.0% | |
| NEW SMYRNA BEACH | F | 10/01/2008 | N | After | 10,098,236 | 9,244,080 | 237,886 | 7,476,375 | 16,373,308 | 61.7% | 100.0% | 100.0% | 8.2% | |
| NEW SMYRNA BEACH | F | 10/01/2007 | N | None | 11,128,296 | 6,407,992 | 254,419 | 9,278,472 | 15,526,134 | 71.7% | 100.0% | 100.0% | 48.1% | |
| NEW SMYRNA BEACH | P | 10/01/2011 | N | None | 12,435,010 | 9,941,230 | 1,510,251 | 4,595,830 | 15,976,545 | 77.8% | 100.0% | 100.0% | 21.4% | |
| NEW SMYRNA BEACH | P | 10/01/2010 | N | None | 12,250,218 | 9,823,975 | 1,463,589 | 4,693,381 | 15,678,202 | 78.1% | 100.0% | 100.0% | 20.5% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|---|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| NEW SMYRNA BEACH | P | 10/01/2009 | N | None | 11,324,315 | 6,704,357 | 1,662,810 | 6,035,268 | 14,402,435 | 78.6% | 100.0% | 100.0% | 49.0% | |
| NEW SMYRNA BEACH | P | 10/01/2008 | N | None | 11,498,334 | 5,150,680 | 1,567,882 | 6,498,023 | 13,216,585 | 87.0% | 100.0% | 100.0% | 73.6% | |
| NEW SMYRNA BEACH | P | 10/01/2007 | N | After | 13,277,690 | 4,825,267 | 1,390,285 | 5,612,750 | 11,828,302 | 112.3% | 100.0% | 100.0% | 100.0% | |
| NORTH BAY FCD | F | 10/01/2011 | N | None | 1,658,332 | 248,541 | 260,498 | 916,155 | 1,425,194 | 116.4% | 100.0% | 100.0% | 100.0% | |
| NORTH BAY FCD | F | 10/01/2010 | N | After | 1,437,173 | 241,728 | 190,673 | 810,588 | 1,242,989 | 115.6% | 100.0% | 100.0% | 100.0% | |
| NORTH BAY FCD | F | 10/01/2009 | N | After | 1,040,580 | 243,182 | 190,673 | 449,577 | 883,432 | 117.8% | 100.0% | 100.0% | 100.0% | |
| NORTH BAY FCD | F | 10/01/2008 | N | After | 850,694 | 244,415 | 154,239 | 367,929 | 766,583 | 111.0% | 100.0% | 100.0% | 100.0% | |
| NORTH BAY FCD | F | 10/01/2008 | N | After | 850,694 | 244,415 | 154,239 | 367,929 | 766,583 | 111.0% | 100.0% | 100.0% | 100.0% | |
| NORTH BAY FCD | F | 10/01/2007 | N | None | 780,200 | 108,192 | 127,591 | 345,088 | 580,871 | 134.3% | 100.0% | 100.0% | 100.0% | |
| NORTH BAY FCD | F | 10/01/2007 | N | None | 780,200 | 108,192 | 127,591 | 345,088 | 580,871 | 134.3% | 100.0% | 100.0% | 100.0% | |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2011 | N | None | 41,879,122 | 6,267,494 | 0 | 31,626,033 | 37,893,527 | 110.5% | 100.0% | 100.0% | 100.0% | |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2010 | N | None | 40,779,602 | 6,564,292 | 0 | 29,884,811 | 36,449,103 | 111.9% | 100.0% | 100.0% | 100.0% | |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2009 | N | None | 35,455,520 | 3,646,730 | 0 | 26,354,496 | 30,001,226 | 118.2% | 100.0% | 100.0% | 100.0% | |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2008 | N | None | 31,799,152 | 3,285,700 | 0 | 24,167,023 | 27,452,723 | 115.8% | 100.0% | 100.0% | 100.0% | |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2007 | N | None | 35,745,140 | 3,186,230 | 0 | 23,115,911 | 26,302,141 | 135.9% | 100.0% | 100.0% | 100.0% | |
| NORTH BROWARD HOSPITAL (aka Broward Health) | G | 07/01/2010 | N | None | 205,310,150 | 139,758,197 | 0 | 147,699,390 | 287,457,587 | 71.4% | 100.0% | 100.0% | 44.4% | |
| NORTH BROWARD HOSPITAL (aka Broward Health) | G | 07/01/2009 | N | None | 181,597,225 | 140,617,985 | 0 | 135,921,123 | 276,539,108 | 65.7% | 100.0% | 100.0% | 30.1% | |
| NORTH BROWARD HOSPITAL (aka Broward Health) | G | 07/01/2008 | N | None | 236,813,323 | 138,504,814 | 123,842,394 | | 262,347,208 | 90.3% | 100.0% | 79.4% | 0.0% | |
| NORTH MIAMI 691 [GPF] | F | 10/01/2010 | N | None | 2,904,605 | 4,185,205 | | | 4,185,205 | 69.4% | 69.4% | 0.0% | 0.0% | |
| NORTH MIAMI 691 [GPF] | F | 10/01/2009 | N | None | 3,153,084 | 4,308,110 | | | 4,308,110 | 73.2% | 73.2% | 0.0% | 0.0% | |
| NORTH MIAMI 691 [GPF] | F | 10/01/2008 | Y | None | 4,268,924 | 4,428,076 | 0 | 0 | 4,428,076 | 96.4% | 96.4% | 0.0% | 0.0% | |
| NORTH MIAMI 691 [GPF] | F | 10/01/2007 | N | After | 4,417,136 | 4,544,968 | 0 | 0 | 4,544,968 | 97.2% | 97.2% | 0.0% | 0.0% | |
| NORTH MIAMI 691 [GPF] | G | 10/01/2010 | N | After | 62,573,641 | 31,213,882 | 11,125,161 | 37,657,440 | 79,996,483 | 78.2% | 100.0% | 100.0% | 53.7% | |
| NORTH MIAMI 691 [GPF] | G | 10/01/2009 | N | None | 57,772,523 | 20,871,546 | 12,784,866 | 44,922,278 | 78,578,690 | 73.5% | 100.0% | 100.0% | 53.7% | |
| NORTH MIAMI 691 [GPF] | G | 10/01/2008 | Y | None | 56,560,605 | 18,816,732 | 12,310,745 | 43,079,569 | 74,207,046 | 76.2% | 100.0% | 100.0% | 59.0% | |
| NORTH MIAMI 691 [GPF] | G | 10/01/2007 | N | After | 58,638,702 | 17,757,830 | 11,209,160 | 38,801,774 | 67,768,764 | 86.5% | 100.0% | 100.0% | 76.5% | |
| NORTH MIAMI 691 [GPF] | P | 10/01/2010 | N | After | 5,016,011 | 4,824,935 | 1,538,738 | | 6,363,673 | 78.8% | 100.0% | 12.4% | 0.0% | |
| NORTH MIAMI 691 [GPF] | P | 10/01/2009 | N | After | 4,520,976 | 4,923,439 | 198,490 | 1,355,445 | 6,477,374 | 69.8% | 91.8% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|--------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| NORTH MIAMI 691 [GPF] | P | 10/01/2008 | Y | None | 4,412,105 | 3,665,221 | 373,456 | 2,131,581 | 6,170,258 | 71.5% | 100.0% | 100.0% | 17.5% | |
| NORTH MIAMI 691 [GPF] | P | 10/01/2007 | N | After | 4,712,865 | 2,578,162 | 516,574 | 2,950,705 | 6,045,441 | 78.0% | 100.0% | 100.0% | 54.8% | |
| NORTH MIAMI 748 | P | 10/01/2010 | N | After | 34,315,243 | 13,401,434 | 5,878,106 | 31,050,613 | 50,330,153 | 68.2% | 100.0% | 100.0% | 48.4% | |
| NORTH MIAMI 748 | P | 10/01/2008 | N | None | 29,795,866 | 2,776,277 | 5,218,643 | 34,114,807 | 42,109,727 | 70.8% | 100.0% | 100.0% | 63.9% | |
| NORTH MIAMI 748 | P | 10/01/2007 | N | None | 33,054,494 | 2,793,444 | 4,710,185 | 27,735,786 | 35,239,415 | 93.8% | 100.0% | 100.0% | 92.1% | |
| NORTH MIAMI BEACH | G | 10/01/2011 | N | After | 54,048,907 | 56,120,802 | 7,524,103 | 21,736,728 | 83,637,588 | 64.6% | 96.3% | 0.0% | 0.0% | |
| NORTH MIAMI BEACH | G | 10/01/2010 | Y | None | 54,938,172 | 45,331,159 | 7,970,181 | 19,584,662 | 71,967,406 | 76.3% | 100.0% | 100.0% | 8.4% | |
| NORTH MIAMI BEACH | G | 10/01/2010 | N | None | 54,938,172 | 45,331,159 | 7,970,181 | 19,584,844 | 71,967,588 | 76.3% | 100.0% | 100.0% | 8.4% | |
| NORTH MIAMI BEACH | G | 10/01/2009 | N | None | 50,116,833 | 38,634,686 | 7,957,621 | 20,138,861 | 66,337,538 | 75.5% | 100.0% | 100.0% | 17.5% | |
| NORTH MIAMI BEACH | G | 10/01/2008 | N | After | 47,981,513 | 33,519,132 | 7,859,958 | 19,872,081 | 61,002,291 | 78.7% | 100.0% | 100.0% | 33.2% | |
| NORTH MIAMI BEACH | G | 10/01/2007 | N | None | 55,401,712 | 26,612,032 | 7,734,830 | 19,911,966 | 54,180,982 | 102.3% | 100.0% | 100.0% | 100.0% | |
| NORTH MIAMI BEACH | PF | 10/01/2010 | N | After | 62,884,072 | 76,914,480 | 8,007,504 | 11,859,701 | 96,781,685 | 65.0% | 81.8% | 0.0% | 0.0% | |
| NORTH MIAMI BEACH | PF | 10/01/2009 | N | None | 53,640,052 | 76,914,480 | 8,308,659 | 14,195,962 | 99,419,101 | 54.0% | 69.7% | 0.0% | 0.0% | |
| NORTH MIAMI BEACH | PF | 10/01/2008 | N | None | 51,978,183 | 68,676,421 | | 24,022,105 | 92,698,526 | 56.1% | 75.7% | 0.0% | 0.0% | |
| NORTH MIAMI BEACH | PF | 10/01/2007 | N | None | 53,935,293 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2010 | N | None | 11,532,009 | 12,281,332 | 1,913,933 | 2,453,701 | 16,648,966 | 69.3% | 93.9% | 0.0% | 0.0% | |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2009 | N | After | 9,902,870 | 11,169,882 | 1,990,912 | 4,742,805 | 17,903,599 | 55.3% | 88.7% | 0.0% | 0.0% | |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2007 | N | None | 10,474,548 | 3,010,194 | 4,527,000 | 4,904,562 | 12,441,756 | 84.2% | 100.0% | 100.0% | 59.9% | |
| NORTH NAPLES FCD | F | 10/01/2011 | N | None | 26,196,164 | 134,912 | 631,161 | 18,935,983 | 19,702,056 | 133.0% | 100.0% | 100.0% | 100.0% | |
| NORTH NAPLES FCD | F | 10/01/2010 | N | None | 22,990,534 | 7,688 | 538,044 | 13,461,730 | 14,007,462 | 164.1% | 100.0% | 100.0% | 100.0% | |
| NORTH NAPLES FCD | F | 10/01/2009 | N | None | 17,833,111 | 5,221 | 430,592 | 10,856,881 | 11,292,694 | 157.9% | 100.0% | 100.0% | 100.0% | |
| NORTH NAPLES FCD | F | 10/01/2008 | N | After | 14,723,716 | 1,654 | 352,609 | 8,427,290 | 8,781,553 | 167.7% | 100.0% | 100.0% | 100.0% | |
| NORTH NAPLES FCD | F | 10/01/2007 | N | After | 12,904,948 | 54,188 | 210,411 | 6,108,951 | 6,373,550 | 202.5% | 100.0% | 100.0% | 100.0% | |
| NORTH PORT | F | 10/01/2011 | N | None | 22,603,662 | 9,010,819 | 3,823,234 | 7,583,631 | 20,417,684 | 110.7% | 100.0% | 100.0% | 100.0% | |
| NORTH PORT | F | 10/01/2010 | N | After | 21,738,463 | 9,165,071 | 3,372,814 | 6,498,194 | 18,894,729 | 115.1% | 100.0% | 100.0% | 100.0% | |
| NORTH PORT | F | 10/01/2009 | N | None | 18,440,026 | 7,602,642 | 3,046,093 | 8,258,163 | 18,800,279 | 98.1% | 100.0% | 100.0% | 94.3% | |
| NORTH PORT | F | 10/01/2008 | N | After | 16,877,488 | 7,068,736 | 2,534,675 | 6,014,248 | 15,542,890 | 108.6% | 100.0% | 100.0% | 100.0% | |
| NORTH PORT | F | 10/01/2007 | N | None | 18,141,905 | 4,825,547 | 2,259,100 | 6,173,138 | 13,212,184 | 137.3% | 100.0% | 100.0% | 100.0% | |
| NORTH PORT | P | 10/01/2011 | N | None | 17,266,450 | 8,088,203 | 3,279,778 | 7,649,103 | 18,895,556 | 91.4% | 100.0% | 100.0% | 77.1% | |
| NORTH PORT | P | 10/01/2010 | N | After | 16,425,735 | 7,502,622 | 2,896,279 | 4,921,112 | 15,301,293 | 107.3% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| NORTH PORT | P | 10/01/2009 | N | None | 13,727,446 | 6,530,063 | 2,556,301 | 4,707,648 | 13,644,158 | 100.6% | 100.0% | 100.0% | 98.6% | |
| NORTH PORT | P | 10/01/2008 | N | After | 12,372,612 | 6,514,356 | 2,044,963 | 3,950,239 | 12,438,513 | 99.5% | 100.0% | 100.0% | 96.5% | |
| NORTH PORT | P | 10/01/2007 | N | None | 13,175,601 | 6,567,874 | 1,602,211 | 3,418,988 | 11,583,058 | 113.7% | 100.0% | 100.0% | 100.0% | |
| NORTH PORT | P | 10/01/2007 | N | None | 13,175,601 | 6,567,874 | 1,602,211 | 3,418,988 | 11,583,058 | 113.7% | 100.0% | 100.0% | 100.0% | |
| NORTH RIVER FCD | F | 10/01/2011 | N | None | 9,910,965 | 5,508,672 | 706,783 | 7,715,888 | 13,931,343 | 71.1% | 100.0% | 100.0% | 47.9% | |
| NORTH RIVER FCD | F | 10/01/2011 | Y | After | 9,910,965 | 5,632,260 | 706,783 | 7,984,467 | 14,323,510 | 69.2% | 100.0% | 100.0% | 44.7% | |
| NORTH RIVER FCD | F | 10/01/2010 | N | None | 9,301,293 | 5,225,127 | 634,166 | 6,825,556 | 12,684,849 | 73.3% | 100.0% | 100.0% | 50.4% | |
| NORTH RIVER FCD | F | 10/01/2009 | N | None | 8,178,625 | 4,462,256 | 554,504 | 6,887,074 | 11,903,834 | 68.7% | 100.0% | 100.0% | 45.9% | |
| NORTH RIVER FCD | F | 10/01/2008 | Y | After | 7,842,709 | 4,470,970 | 448,540 | 5,563,279 | 10,482,789 | 74.8% | 100.0% | 100.0% | 52.5% | |
| NORTH RIVER FCD | F | 10/01/2007 | N | None | 8,479,093 | 1,598,751 | 422,163 | 7,203,616 | 9,224,530 | 91.9% | 100.0% | 100.0% | 89.7% | |
| OAKLAND PARK | G | 10/01/2010 | Y | After | 22,425,535 | 24,673,743 | 261,502 | 17,565,010 | 42,500,255 | 52.8% | 90.9% | 0.0% | 0.0% | |
| OAKLAND PARK | G | 10/01/2010 | N | None | 22,425,535 | 24,188,227 | 261,502 | 16,955,044 | 41,404,773 | 54.2% | 92.7% | 0.0% | 0.0% | |
| OAKLAND PARK | G | 10/01/2009 | Y | After | 19,914,148 | 24,042,090 | 42,380 | 14,306,281 | 38,390,751 | 51.9% | 82.8% | 0.0% | 0.0% | |
| OAKLAND PARK | G | 10/01/2009 | Y | After | 19,914,148 | 22,882,312 | 0 | 17,612,473 | 40,494,785 | 49.2% | 87.0% | 0.0% | 0.0% | |
| OAKLAND PARK | G | 10/01/2008 | Y | None | 19,528,812 | 20,590,251 | 0 | 14,004,276 | 34,594,527 | 56.5% | 94.8% | 0.0% | 0.0% | |
| OAKLAND PARK | G | 10/01/2007 | Y | None | 23,559,344 | 21,081,989 | 0 | 11,887,140 | 32,969,129 | 71.5% | 100.0% | 100.0% | 20.8% | |
| OAKLAND PARK | G | 10/01/2007 | Y | After | 23,559,344 | 21,081,989 | 0 | 11,887,140 | 32,969,129 | 71.5% | 100.0% | 100.0% | 20.8% | |
| OAKLAND PARK | PF | 10/01/2011 | N | None | 42,100,137 | 46,532,183 | 4,921,044 | 11,087,272 | 62,540,499 | 67.3% | 90.5% | 0.0% | 0.0% | |
| OAKLAND PARK | PF | 10/01/2010 | N | After | 43,436,844 | 45,393,690 | 4,813,663 | 11,000,462 | 60,195,314 | 72.2% | 95.7% | 0.0% | 0.0% | |
| OAKLAND PARK | PF | 10/01/2009 | N | After | 41,914,462 | 43,383,799 | 4,626,757 | 10,649,488 | 58,088,547 | 72.2% | 96.6% | 0.0% | 0.0% | |
| OAKLAND PARK | PF | 10/01/2008 | N | None | 42,216,853 | 35,323,443 | 4,901,431 | 13,983,293 | 54,024,776 | 78.1% | 100.0% | 100.0% | 14.2% | |
| OAKLAND PARK | PF | 10/01/2007 | N | None | 50,747,346 | 33,943,856 | 4,847,562 | 12,697,985 | 51,481,554 | 98.6% | 100.0% | 100.0% | 94.2% | |
| OCALA | G | 10/01/2010 | N | None | 69,417,652 | 88,255,009 | 6,035,098 | 39,016,628 | 127,475,190 | 54.5% | 78.7% | 0.0% | 0.0% | |
| OCALA | G | 10/01/2009 | N | None | 60,674,710 | 80,134,496 | 4,077,462 | 40,922,223 | 121,053,345 | 50.1% | 75.7% | 0.0% | 0.0% | |
| OCALA | G | 10/01/2008 | N | After | 70,182,209 | 46,763,812 | 2,345,589 | 70,744,952 | 117,487,625 | 59.7% | 100.0% | 100.0% | 29.8% | |
| OCALA | G | 10/01/2007 | N | After | 79,462,670 | 45,811,981 | 1,624,167 | 38,332,501 | 82,966,812 | 95.8% | 100.0% | 100.0% | 83.5% | |
| OCALA SUPP | F | 10/01/2010 | N | None | 25,602,539 | 20,952,744 | 4,266,137 | 10,261,148 | 34,654,223 | 73.9% | 100.0% | 100.0% | 3.7% | |
| OCALA SUPP | F | 10/01/2009 | N | None | 23,017,831 | 16,430,326 | 4,044,235 | 11,294,940 | 31,228,027 | 73.7% | 100.0% | 100.0% | 22.5% | |
| OCALA SUPP | F | 10/01/2008 | N | None | 22,711,315 | 13,853,376 | 4,504,269 | 9,950,731 | 27,657,511 | 82.1% | 100.0% | 100.0% | 43.8% | |
| OCALA SUPP | F | 10/01/2007 | N | None | 28,278,728 | 14,396,753 | 3,933,129 | 8,155,289 | 25,918,638 | 109.1% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| OCALA SUPP | P | 10/01/2011 | N | After | 37,338,950 | 34,829,466 | 4,822,780 | 17,453,768 | 55,286,190 | 67.5% | 100.0% | 52.0% | 0.0% | |
| OCALA SUPP | P | 10/01/2010 | Y | After | 37,734,344 | 32,154,341 | 4,522,784 | 15,185,404 | 49,831,844 | 75.7% | 100.0% | 100.0% | 7.0% | |
| OCALA SUPP | P | 10/01/2010 | N | None | 37,734,345 | 31,672,411 | 4,522,784 | 14,664,797 | 48,829,307 | 77.3% | 100.0% | 100.0% | 10.5% | |
| OCALA SUPP | P | 10/01/2009 | N | None | 35,501,087 | 28,840,488 | 4,144,802 | 15,294,571 | 46,887,006 | 75.7% | 100.0% | 100.0% | 16.4% | |
| OCALA SUPP | P | 10/01/2008 | N | After | 36,174,654 | 25,750,388 | 3,814,406 | 15,632,021 | 43,990,222 | 82.2% | 100.0% | 100.0% | 42.3% | |
| OCALA SUPP | P | 10/01/2007 | N | After | 43,279,918 | 24,985,815 | 3,372,506 | 14,622,070 | 41,291,258 | 104.8% | 100.0% | 100.0% | 100.0% | |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2011 | N | None | 4,454,655 | 5,429,474 | 1,365,908 | 3,300,385 | 10,095,767 | 44.1% | 82.0% | 0.0% | 0.0% | |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2010 | Y | After | 4,216,531 | 5,612,542 | 1,266,112 | 2,474,593 | 9,353,247 | 45.1% | 75.1% | 0.0% | 0.0% | |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2010 | N | After | 4,216,531 | 5,487,822 | 1,266,112 | 2,338,764 | 9,092,698 | 46.4% | 76.8% | 0.0% | 0.0% | |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2009 | N | None | 3,514,108 | 5,752,723 | 1,156,864 | 1,801,805 | 8,711,392 | 40.3% | 61.1% | 0.0% | 0.0% | |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2008 | N | After | 3,584,959 | 5,765,004 | 1,054,398 | 1,108,417 | 7,927,819 | 45.2% | 62.2% | 0.0% | 0.0% | |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2007 | N | None | 4,164,383 | 678,711 | 2,189,620 | 2,883,841 | 5,752,172 | 72.4% | 100.0% | 100.0% | 44.9% | |
| OCOEE | G | 10/01/2011 | N | None | 18,919,351 | 11,357,410 | 3,717,316 | 5,928,980 | 20,591,535 | 91.9% | 100.0% | 100.0% | 64.8% | |
| OCOEE | G | 10/01/2010 | N | None | 18,395,224 | 9,970,307 | 3,478,625 | 5,767,524 | 19,024,109 | 96.7% | 100.0% | 100.0% | 85.8% | |
| OCOEE | G | 10/01/2009 | N | After | 15,695,280 | 8,552,686 | 3,315,877 | 5,552,449 | 17,421,012 | 90.1% | 100.0% | 100.0% | 68.9% | |
| OCOEE | G | 10/01/2008 | N | After | 14,160,706 | 8,340,227 | 2,813,856 | 4,490,127 | 15,644,210 | 90.5% | 100.0% | 100.0% | 67.0% | |
| OCOEE | G | 10/01/2007 | N | None | 15,993,768 | 7,469,439 | 2,472,846 | 3,993,118 | 13,935,403 | 114.8% | 100.0% | 100.0% | 100.0% | |
| OCOEE | PF | 10/01/2011 | N | None | 24,403,545 | 15,883,758 | 3,557,726 | 12,084,305 | 31,045,672 | 78.6% | 100.0% | 100.0% | 41.1% | |
| OCOEE | PF | 10/01/2010 | N | None | 23,842,713 | 12,117,752 | 3,447,264 | 11,633,491 | 27,141,220 | 87.8% | 100.0% | 100.0% | 71.2% | |
| OCOEE | PF | 10/01/2009 | N | None | 20,893,121 | 10,106,721 | 3,175,104 | 10,763,734 | 24,045,559 | 86.9% | 100.0% | 100.0% | 70.7% | |
| OCOEE | PF | 10/01/2008 | N | After | 19,344,374 | 9,346,219 | 2,804,592 | 9,469,453 | 21,620,264 | 89.5% | 100.0% | 100.0% | 76.0% | |
| OCOEE | PF | 10/01/2007 | N | None | 21,059,086 | 8,136,835 | 2,654,005 | 6,708,419 | 17,439,637 | 120.8% | 100.0% | 100.0% | 100.0% | |
| OKALOOSA ISLAND FCD | F | 10/01/2011 | N | None | 4,032,958 | 7,746,417 | 440,264 | 1,838,255 | 10,024,936 | 40.2% | 52.1% | 0.0% | 0.0% | |
| OKALOOSA ISLAND FCD | F | 10/01/2010 | N | After | 3,543,478 | 5,948,107 | 433,594 | 2,529,036 | 8,910,737 | 39.8% | 59.6% | 0.0% | 0.0% | |
| OKALOOSA ISLAND FCD | F | 10/01/2010 | Y | After | 3,543,478 | 6,107,089 | 433,594 | 2,629,580 | 9,170,263 | 38.6% | 58.0% | 0.0% | 0.0% | |
| OKALOOSA ISLAND FCD | F | 10/01/2009 | N | None | 2,658,065 | 2,583,974 | 533,493 | 4,528,852 | 7,646,319 | 34.8% | 100.0% | 13.9% | 0.0% | |
| OKALOOSA ISLAND FCD | F | 10/01/2008 | N | After | 2,425,039 | 2,626,666 | 444,323 | 2,781,942 | 5,852,931 | 41.4% | 92.3% | 0.0% | 0.0% | |
| OKALOOSA ISLAND FCD | F | 10/01/2007 | N | None | 0 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| OKEECHOBEE | F | 10/01/2011 | N | None | 2,226,001 | 943,380 | 221,116 | 828,170 | 1,910,395 | 116.5% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | F | 10/01/2010 | N | None | 2,270,865 | 907,327 | 202,443 | 763,054 | 1,825,023 | 124.4% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| OKEECHOBEE | F | 10/01/2009 | N | None | 2,044,631 | 877,237 | 181,920 | 626,932 | 1,670,654 | 122.4% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | F | 10/01/2008 | N | None | 2,008,551 | 465,721 | 206,763 | 838,897 | 1,511,381 | 132.9% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | F | 10/01/2007 | N | After | 2,220,473 | 464,200 | 179,391 | 708,261 | 1,351,852 | 164.3% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | G | 10/01/2011 | N | None | 6,712,136 | 2,205,924 | 1,827,134 | 2,253,909 | 6,286,967 | 106.8% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | G | 10/01/2010 | N | None | 6,579,412 | 2,147,435 | 1,713,788 | 1,932,299 | 5,793,522 | 113.6% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | G | 10/01/2009 | N | None | 5,662,261 | 2,178,043 | 1,496,695 | 1,889,096 | 5,563,834 | 101.8% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | G | 10/01/2008 | N | None | 5,339,324 | 2,211,792 | 1,282,690 | 1,502,820 | 4,997,302 | 106.8% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | P | 10/01/2011 | N | None | 5,277,364 | 2,861,811 | 443,542 | 1,864,120 | 5,167,072 | 102.1% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | P | 10/01/2010 | N | None | 5,420,638 | 2,260,387 | 450,976 | 2,186,519 | 4,897,882 | 110.7% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | P | 10/01/2009 | N | None | 4,828,491 | 2,071,304 | 412,462 | 1,854,148 | 4,337,914 | 111.3% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | P | 10/01/2008 | N | None | 4,754,509 | 2,181,792 | 353,774 | 1,659,067 | 4,194,633 | 113.3% | 100.0% | 100.0% | 100.0% | |
| OKEECHOBEE | P | 10/01/2007 | N | After | 5,277,173 | 2,114,002 | 326,944 | 1,438,847 | 3,879,793 | 136.0% | 100.0% | 100.0% | 100.0% | |
| OLDSMAR | F | 10/01/2011 | N | After | 1,987,344 | 2,903 | 67,264 | 888,723 | 958,890 | 207.3% | 100.0% | 100.0% | 100.0% | |
| OLDSMAR | F | 10/01/2010 | N | None | 2,231,621 | 2,903 | | 739,876 | 742,779 | 300.4% | 100.0% | 100.0% | 100.0% | |
| OLDSMAR | F | 10/01/2009 | N | None | 1,692,152 | 2,903 | 0 | 556,516 | 559,419 | 302.5% | 100.0% | 100.0% | 100.0% | |
| OLDSMAR | F | 10/01/2007 | N | None | 882,721 | 2,750 | 26,878 | 272,577 | 302,205 | 292.1% | 100.0% | 100.0% | 100.0% | |
| ORANGE COUNTY LIBRARY | G | 01/01/2012 | N | None | 32,747,770 | 19,250,751 | 172,834 | 9,619,473 | 29,043,058 | 112.8% | 100.0% | 100.0% | 100.0% | |
| ORANGE COUNTY LIBRARY | G | 01/01/2011 | N | None | 33,685,826 | 18,480,099 | 489,691 | 8,283,644 | 27,253,434 | 123.6% | 100.0% | 100.0% | 100.0% | |
| ORANGE COUNTY LIBRARY | G | 01/01/2010 | N | None | 29,887,954 | 17,500,832 | 482,478 | 7,726,420 | 25,709,730 | 116.3% | 100.0% | 100.0% | 100.0% | |
| ORANGE COUNTY LIBRARY | G | 01/01/2009 | N | None | 23,147,672 | 12,321,854 | 718,427 | 10,197,108 | 23,237,389 | 99.6% | 100.0% | 100.0% | 99.1% | |
| ORANGE COUNTY LIBRARY | G | 01/01/2008 | N | None | 31,448,331 | 12,118,898 | 684,216 | 8,855,436 | 21,658,550 | 145.2% | 100.0% | 100.0% | 100.0% | |
| ORANGE PARK | F | 10/01/2011 | N | None | 3,880,360 | 2,703,313 | 199,863 | 1,129,543 | 4,032,719 | 96.2% | 100.0% | 100.0% | 86.5% | |
| ORANGE PARK | F | 10/01/2010 | N | After | 3,840,610 | 2,847,882 | 170,901 | 818,693 | 3,600,018 | 106.7% | 100.0% | 100.0% | 100.0% | |
| ORANGE PARK | F | 10/01/2009 | Y | None | 3,515,989 | 2,906,199 | 144,580 | 676,785 | 3,531,003 | 99.6% | 100.0% | 100.0% | 68.7% | |
| ORANGE PARK | F | 10/01/2009 | N | None | 3,515,989 | 2,906,199 | 144,580 | 724,266 | 3,578,484 | 98.3% | 100.0% | 100.0% | 64.2% | |
| ORANGE PARK | F | 10/01/2008 | N | After | 3,517,291 | 2,410,638 | 142,308 | 888,708 | 3,306,038 | 106.4% | 100.0% | 100.0% | 100.0% | |
| ORANGE PARK | F | 10/01/2007 | N | None | 3,957,213 | 2,462,551 | 114,484 | 775,268 | 3,254,546 | 121.6% | 100.0% | 100.0% | 100.0% | |
| ORANGE PARK | G | 10/01/2011 | Y | None | 4,050,451 | 1,177,986 | 0 | | 1,177,986 | 343.8% | 100.0% | 100.0% | 100.0% | |
| ORANGE PARK | G | 10/01/2010 | N | None | 3,313,330 | 919,978 | 0 | 3,739,674 | 4,659,652 | 71.1% | 100.0% | 100.0% | 64.0% | |
| ORANGE PARK | G | 10/01/2009 | N | After | 3,941,366 | 540,076 | 0 | 4,582,043 | 5,122,119 | 76.9% | 100.0% | 100.0% | 74.2% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| ORANGE PARK | G | 10/01/2008 | N | None | 4,675,206 | 624,732 | 0 | 4,464,868 | 5,089,600 | 91.9% | 100.0% | 100.0% | 90.7% | |
| ORANGE PARK | G | 10/01/2007 | N | None | 4,183,201 | 441,969 | 0 | 3,929,298 | 4,371,267 | 95.7% | 100.0% | 100.0% | 95.2% | |
| ORANGE PARK | P | 10/01/2011 | N | None | 9,328,816 | 7,344,143 | 233,265 | 4,319,014 | 11,896,422 | 78.4% | 100.0% | 100.0% | 40.6% | |
| ORANGE PARK | P | 10/01/2010 | N | After | 9,609,021 | 7,499,261 | 211,169 | 3,363,144 | 11,073,574 | 86.8% | 100.0% | 100.0% | 56.5% | |
| ORANGE PARK | P | 10/01/2009 | N | None | 9,093,893 | 6,088,792 | 212,388 | 3,795,427 | 10,096,607 | 90.1% | 100.0% | 100.0% | 73.6% | |
| ORANGE PARK | P | 10/01/2008 | N | After | 9,165,956 | 5,485,122 | 193,545 | 3,990,725 | 9,669,392 | 94.8% | 100.0% | 100.0% | 87.4% | |
| ORANGE PARK | P | 10/01/2007 | N | None | 10,442,643 | 4,827,445 | 177,256 | 3,999,086 | 9,003,787 | 116.0% | 100.0% | 100.0% | 100.0% | |
| ORLANDO | F | 10/01/2011 | N | None | 232,736,249 | 183,030,531 | 22,599,127 | 93,592,452 | 297,958,520 | 78.1% | 100.0% | 100.0% | 29.0% | |
| ORLANDO | F | 10/01/2010 | N | After | 231,127,492 | 165,039,869 | 21,798,479 | 96,244,292 | 282,124,205 | 81.9% | 100.0% | 100.0% | 46.0% | |
| ORLANDO | F | 10/01/2009 | N | None | 207,889,831 | 154,180,904 | 20,147,113 | 87,699,764 | 261,124,429 | 79.6% | 100.0% | 100.0% | 38.3% | |
| ORLANDO | F | 10/01/2008 | N | None | 208,809,264 | 148,759,404 | 17,895,274 | 73,020,380 | 238,860,965 | 87.4% | 100.0% | 100.0% | 57.7% | |
| ORLANDO | F | 10/01/2007 | N | After | 252,981,746 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| ORLANDO | G | 09/30/2011 | N | None | 159,751,648 | 153,084,036 | 7,774,127 | 46,339,396 | 207,197,559 | 77.1% | 100.0% | 85.8% | 0.0% | |
| ORLANDO | G | 09/30/2010 | N | None | 161,310,955 | 150,592,091 | | 53,474,647 | 204,066,738 | 79.0% | 100.0% | 100.0% | 20.0% | |
| ORLANDO | G | 09/30/2009 | N | None | 149,868,694 | 129,971,820 | 8,832,690 | 95,192,953 | 233,997,463 | 64.0% | 100.0% | 100.0% | 11.6% | |
| ORLANDO | G | 09/30/2008 | N | None | 153,357,664 | 116,620,669 | 9,529,624 | | 126,150,293 | 121.6% | 100.0% | 100.0% | 100.0% | |
| ORLANDO | P | 10/01/2011 | N | None | 356,615,717 | 264,422,507 | 32,017,181 | 96,518,238 | 392,957,926 | 90.8% | 100.0% | 100.0% | 62.3% | |
| ORLANDO | P | 10/01/2010 | N | After | 350,804,714 | 241,116,796 | 30,579,300 | 95,482,727 | 367,178,823 | 95.5% | 100.0% | 100.0% | 82.9% | |
| ORLANDO | P | 10/01/2009 | N | None | 322,084,363 | 215,686,941 | 28,317,300 | 81,942,480 | 325,946,721 | 98.8% | 100.0% | 100.0% | 95.3% | |
| ORLANDO | P | 10/01/2008 | N | None | 322,501,165 | 197,277,802 | 26,175,800 | 75,112,503 | 298,566,105 | 108.0% | 100.0% | 100.0% | 100.0% | |
| ORLANDO | P | 10/01/2007 | N | None | 392,439,633 | 24,083,400 | 176,756,200 | 153,827,100 | 354,666,700 | 110.7% | 100.0% | 100.0% | 100.0% | |
| ORLANDO AVIATION | G | 10/01/2011 | Y | After | 75,090,673 | 50,566,828 | 0 | 0 | 50,566,828 | 148.5% | 100.0% | 100.0% | 100.0% | |
| ORLANDO AVIATION | G | 10/01/2010 | N | None | 73,928,361 | 44,059,923 | 0 | 46,369,798 | 90,429,721 | 81.8% | 100.0% | 100.0% | 64.4% | |
| ORLANDO AVIATION | G | 10/01/2009 | N | None | 63,886,298 | 41,642,444 | 0 | 42,406,829 | 84,049,273 | 76.0% | 100.0% | 100.0% | 52.5% | |
| ORLANDO AVIATION | G | 10/01/2008 | N | None | 59,375,049 | 31,740,746 | 0 | 45,392,109 | 77,132,855 | 77.0% | 100.0% | 100.0% | 60.9% | |
| ORLANDO AVIATION | G | 10/01/2007 | N | None | 63,464,807 | 28,299,798 | 0 | 38,818,392 | 67,118,190 | 94.6% | 100.0% | 100.0% | 90.6% | |
| ORLANDO AVIATION | G | 10/01/2007 | Y | After | 63,464,807 | 29,242,008 | 0 | 41,006,538 | 70,248,546 | 90.3% | 100.0% | 100.0% | 83.5% | |
| ORLANDO UTILITY | G | 10/01/2010 | N | After | 235,592,606 | 189,022,712 | 28,670,091 | 87,601,095 | 305,293,898 | 77.2% | 100.0% | 100.0% | 20.4% | |
| ORLANDO UTILITY | G | 10/01/2009 | N | After | 231,229,860 | 171,014,546 | 26,581,940 | 69,447,366 | 267,043,852 | 86.6% | 100.0% | 100.0% | 48.4% | |
| ORLANDO UTILITY | G | 10/01/2009 | Y | After | 219,092,708 | 180,689,905 | 27,897,471 | 69,783,266 | 278,370,642 | 78.7% | 100.0% | 100.0% | 15.1% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| ORLANDO UTILITY | G | 10/01/2008 | Y | After | 231,229,860 | 171,014,546 | 26,581,940 | 69,447,366 | 267,043,852 | 86.6% | 100.0% | 100.0% | 48.4% | |
| ORLANDO UTILITY | G | 10/01/2008 | N | None | 231,229,860 | 171,014,546 | 26,581,940 | 69,447,366 | 267,043,852 | 86.6% | 100.0% | 100.0% | 48.4% | |
| ORLANDO UTILITY | G | 10/01/2007 | N | None | 283,174,239 | 161,811,182 | 26,279,388 | 68,522,304 | 256,612,874 | 110.4% | 100.0% | 100.0% | 100.0% | |
| ORMOND BEACH | F | 10/01/2011 | Y | None | 15,542,091 | 17,633,665 | 2,017,259 | 5,378,430 | 25,029,354 | 62.1% | 88.1% | 0.0% | 0.0% | |
| ORMOND BEACH | F | 10/01/2010 | N | After | 15,794,302 | 15,529,098 | 2,120,950 | 5,438,125 | 23,088,173 | 68.4% | 100.0% | 12.5% | 0.0% | |
| ORMOND BEACH | F | 10/01/2010 | Y | After | 15,794,302 | 15,883,593 | 2,120,950 | 5,562,348 | 23,566,891 | 67.0% | 99.4% | 0.0% | 0.0% | |
| ORMOND BEACH | F | 10/01/2009 | Y | None | 15,005,793 | 11,518,761 | 542,532 | 7,982,516 | 20,043,809 | 74.9% | 100.0% | 100.0% | 36.9% | |
| ORMOND BEACH | F | 10/01/2008 | N | After | 14,370,069 | 11,248,655 | 2,088,017 | 5,754,608 | 19,091,280 | 75.3% | 100.0% | 100.0% | 18.0% | |
| ORMOND BEACH | F | 10/01/2007 | N | None | 16,623,397 | 11,327,369 | 1,826,478 | 4,352,953 | 17,506,800 | 95.0% | 100.0% | 100.0% | 79.7% | |
| ORMOND BEACH | G | 10/01/2011 | N | None | 26,858,789 | 26,167,510 | 2,384,031 | 10,933,321 | 39,028,807 | 68.8% | 100.0% | 29.0% | 0.0% | |
| ORMOND BEACH | G | 10/01/2010 | N | None | 27,702,247 | 24,702,929 | 2,197,479 | 8,083,175 | 34,682,240 | 79.9% | 100.0% | 100.0% | 9.9% | |
| ORMOND BEACH | G | 10/01/2009 | Y | After | 26,901,822 | 23,933,597 | 2,050,954 | 8,018,082 | 33,892,591 | 79.4% | 100.0% | 100.0% | 11.4% | |
| ORMOND BEACH | G | 10/01/2008 | N | After | 27,094,405 | 21,608,151 | 2,095,468 | 8,118,786 | 31,789,533 | 85.2% | 100.0% | 100.0% | 41.8% | |
| ORMOND BEACH | G | 10/01/2007 | N | None | 32,168,548 | 12,868,659 | 2,611,408 | 13,027,256 | 28,370,500 | 113.4% | 100.0% | 100.0% | 100.0% | |
| ORMOND BEACH | P | 10/01/2011 | Y | None | 18,590,911 | 24,908,970 | 1,754,311 | 3,691,580 | 29,392,696 | 63.3% | 74.6% | 0.0% | 0.0% | |
| ORMOND BEACH | P | 10/01/2010 | Y | After | 19,454,355 | 21,389,356 | 2,028,327 | 5,039,583 | 27,858,199 | 69.8% | 91.0% | 0.0% | 0.0% | |
| ORMOND BEACH | P | 10/01/2009 | N | None | 18,530,307 | 17,671,117 | 2,205,255 | 4,644,358 | 23,699,455 | 78.2% | 100.0% | 39.0% | 0.0% | |
| ORMOND BEACH | P | 10/01/2008 | N | After | 18,470,621 | 16,673,859 | 2,140,597 | 5,179,835 | 23,167,709 | 79.7% | 100.0% | 83.9% | 0.0% | |
| ORMOND BEACH | P | 10/01/2007 | N | None | 22,485,818 | 14,753,052 | 2,240,672 | 6,033,936 | 22,318,814 | 100.7% | 100.0% | 100.0% | 91.0% | |
| OVIEDO | F | 10/01/2011 | N | None | 4,864,367 | 310,340 | 1,267,646 | 4,501,247 | 6,079,233 | 80.0% | 100.0% | 100.0% | 73.0% | |
| OVIEDO | F | 10/01/2010 | N | After | 4,192,656 | 313,801 | 1,133,696 | 3,802,216 | 5,249,713 | 79.9% | 100.0% | 100.0% | 72.2% | |
| OVIEDO | F | 10/01/2008 | N | None | 2,557,919 | 316,446 | 754,442 | 2,345,300 | 3,416,188 | 74.9% | 100.0% | 100.0% | 63.4% | |
| OVIEDO | P | 10/01/2011 | N | None | 10,699,407 | 5,584,466 | 1,553,164 | 3,691,645 | 10,829,275 | 98.8% | 100.0% | 100.0% | 96.5% | |
| OVIEDO | P | 10/01/2010 | N | After | 10,281,870 | 4,216,287 | 1,514,891 | 3,983,571 | 9,714,749 | 105.8% | 100.0% | 100.0% | 100.0% | |
| OVIEDO | P | 10/01/2009 | N | None | 8,978,204 | 2,785,914 | 1,555,120 | 4,271,062 | 8,612,096 | 104.3% | 100.0% | 100.0% | 100.0% | |
| OVIEDO | P | 10/01/2008 | N | After | 8,325,108 | 2,806,490 | 1,416,686 | 3,130,154 | 7,353,330 | 113.2% | 100.0% | 100.0% | 100.0% | |
| OVIEDO | P | 10/01/2007 | N | None | 9,304,297 | 2,594,704 | 1,240,866 | 2,922,684 | 6,758,254 | 137.7% | 100.0% | 100.0% | 100.0% | |
| PALATKA | F | 10/01/2011 | Y | After | 5,265,299 | 7,076,014 | 179,683 | 132,242 | 7,319,015 | 71.9% | 74.4% | 0.0% | 0.0% | |
| PALATKA | F | 10/01/2010 | N | None | 5,563,318 | 5,562,208 | 288,295 | 1,232,822 | 6,717,898 | 82.8% | 100.0% | 0.4% | 0.0% | |
| PALATKA | F | 10/01/2009 | Y | After | 5,279,733 | 6,125,397 | 261,203 | 1,274,758 | 6,767,209 | 78.0% | 86.2% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| PALATKA | F | 10/01/2008 | N | After | 5,585,897 | 6,009,997 | 228,283 | 1,129,412 | 6,625,713 | 84.3% | 92.9% | 0.0% | 0.0% | |
| PALATKA | F | 10/01/2007 | N | None | 6,536,375 | 6,571,443 | 199,783 | 1,005,112 | 7,220,901 | 90.5% | 99.5% | 0.0% | 0.0% | |
| PALATKA | G | 10/01/2011 | Y | After | 13,627,097 | 14,704,695 | 1,241,602 | 3,922,616 | 18,803,375 | 72.5% | 92.7% | 0.0% | 0.0% | |
| PALATKA | G | 10/01/2010 | Y | None | 14,457,075 | 14,059,640 | 1,268,941 | 4,055,632 | 18,313,528 | 78.9% | 100.0% | 31.3% | 0.0% | |
| PALATKA | G | 10/01/2009 | Y | After | 13,839,579 | 12,196,538 | 1,334,642 | 5,165,173 | 17,749,287 | 78.0% | 100.0% | 100.0% | 6.0% | |
| PALATKA | G | 10/01/2008 | N | After | 13,869,817 | 10,511,234 | 1,405,788 | 6,218,123 | 17,151,412 | 80.9% | 100.0% | 100.0% | 31.4% | |
| PALATKA | G | 10/01/2007 | N | None | 16,387,120 | 10,271,653 | 1,381,047 | 6,220,011 | 17,114,778 | 95.7% | 100.0% | 100.0% | 76.1% | |
| PALATKA | P | 10/01/2011 | Y | After | 7,289,826 | 5,133,824 | 672,626 | 1,995,857 | 7,802,307 | 93.4% | 100.0% | 100.0% | 74.3% | |
| PALATKA | P | 10/01/2010 | N | After | 7,721,261 | 5,002,419 | 730,096 | 1,950,480 | 7,682,995 | 100.5% | 100.0% | 100.0% | 100.0% | |
| PALATKA | P | 10/01/2009 | Y | After | 7,143,543 | 5,041,394 | 654,225 | 1,782,280 | 7,477,899 | 95.5% | 100.0% | 100.0% | 81.2% | |
| PALATKA | P | 10/01/2008 | N | After | 7,293,257 | 5,239,824 | 567,545 | 1,483,855 | 7,291,224 | 100.0% | 100.0% | 100.0% | 100.0% | |
| PALATKA | P | 10/01/2007 | N | None | 7,991,058 | 5,325,407 | 451,375 | 1,222,074 | 6,998,856 | 114.2% | 100.0% | 100.0% | 100.0% | |
| PALM BAY | G | 10/01/2011 | N | After | 144,663 | 48,676 | 0 | 0 | 48,676 | 297.2% | 100.0% | 100.0% | 100.0% | |
| PALM BAY | G | 10/01/2010 | N | After | 155,095 | 49,834 | 0 | 0 | 49,834 | 311.2% | 100.0% | 100.0% | 100.0% | |
| PALM BAY | G | 10/01/2009 | N | None | 152,065 | 69,626 | 0 | 0 | 69,626 | 218.4% | 100.0% | 100.0% | 100.0% | |
| PALM BAY | G | 10/01/2008 | N | None | 171,940 | 82,656 | 0 | 0 | 82,656 | 208.0% | 100.0% | 100.0% | 100.0% | |
| PALM BAY | G | 10/01/2007 | N | None | 211,374 | 87,195 | 0 | 0 | 87,195 | 242.4% | 100.0% | 100.0% | 100.0% | |
| PALM BAY [PF] | F | 10/01/2011 | N | After | 50,042,081 | 39,157,965 | 3,514,958 | 20,525,708 | 60,685,094 | 82.5% | 100.0% | 100.0% | 35.9% | |
| PALM BAY [PF] | F | 10/01/2010 | N | After | 50,666,528 | 31,443,054 | 3,385,876 | 18,181,163 | 51,865,761 | 97.7% | 100.0% | 100.0% | 87.1% | |
| PALM BAY [PF] | F | 10/01/2009 | N | None | 46,403,548 | 22,444,545 | 3,595,037 | 21,993,393 | 47,860,946 | 97.0% | 100.0% | 100.0% | 92.6% | |
| PALM BAY [PF] | F | 10/01/2008 | N | After | 44,834,977 | 7,916,052 | 4,195,249 | 29,648,725 | 41,681,894 | 107.6% | 100.0% | 100.0% | 100.0% | |
| PALM BAY [PF] | F | 10/01/2007 | N | None | 48,171,333 | 5,246,366 | 4,558,419 | 26,296,856 | 36,070,530 | 133.5% | 100.0% | 100.0% | 100.0% | |
| PALM BAY [PF] | P | 10/01/2011 | N | After | 65,514,336 | 45,961,693 | 5,171,316 | 19,993,019 | 69,640,139 | 94.1% | 100.0% | 100.0% | 71.9% | |
| PALM BAY [PF] | P | 10/01/2010 | N | After | 66,832,306 | 42,002,985 | 4,941,087 | 15,213,391 | 59,602,343 | 112.1% | 100.0% | 100.0% | 100.0% | |
| PALM BAY [PF] | P | 10/01/2009 | N | None | 61,510,338 | 31,108,997 | 5,317,719 | 20,991,521 | 55,168,803 | 111.5% | 100.0% | 100.0% | 100.0% | |
| PALM BAY [PF] | P | 10/01/2008 | N | After | 61,228,080 | 26,458,300 | 4,937,454 | 18,920,783 | 49,177,909 | 124.5% | 100.0% | 100.0% | 100.0% | |
| PALM BAY [PF] | P | 10/01/2007 | N | None | 67,221,092 | 19,917,341 | 4,978,778 | 19,862,173 | 44,126,326 | 152.3% | 100.0% | 100.0% | 100.0% | |
| PALM BEACH [G,P,F,LG] | F | 09/30/2011 | N | After | 50,211,355 | 59,046,324 | 3,104,000 | 8,505,000 | 70,570,000 | 71.2% | 85.0% | 0.0% | 0.0% | |
| PALM BEACH [G,P,F,LG] | F | 09/30/2010 | N | None | 51,533,882 | 48,951,832 | 4,035,000 | 20,352,000 | 72,779,000 | 70.8% | 100.0% | 64.0% | 0.0% | |
| PALM BEACH [G,P,F,LG] | F | 09/30/2009 | N | None | 48,209,802 | 47,042,197 | 3,531,000 | 7,507,852 | 57,348,000 | 84.1% | 100.0% | 33.1% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| PALM BEACH [G,P,F,LG] | F | 09/30/2008 | N | None | 49,729,313 | 42,913,337 | 3,641,334 | 6,801,666 | 52,777,029 | 94.2% | 100.0% | 100.0% | 46.7% | |
| PALM BEACH [G,P,F,LG] | G | 09/30/2011 | N | After | 64,715,832 | 53,537,000 | 7,513,000 | 14,017,000 | 75,067,000 | 86.2% | 100.0% | 100.0% | 26.2% | |
| PALM BEACH [G,P,F,LG] | G | 09/30/2010 | N | None | 62,181,081 | 48,801,329 | 7,301,000 | 17,964,000 | 74,066,329 | 84.0% | 100.0% | 100.0% | 33.8% | |
| PALM BEACH [G,P,F,LG] | G | 09/30/2009 | N | None | 57,407,768 | 41,613,850 | 7,650,000 | 20,127,000 | 69,390,850 | 82.7% | 100.0% | 100.0% | 40.5% | |
| PALM BEACH [G,P,F,LG] | G | 09/30/2008 | N | None | 58,392,827 | 37,039,394 | 7,504,000 | 19,373,606 | 63,917,000 | 91.4% | 100.0% | 100.0% | 71.5% | |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2011 | N | After | 2,934,916 | 3,715,000 | 211,000 | 424,000 | 4,350,000 | 67.5% | 79.0% | 0.0% | 0.0% | |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2010 | N | None | 3,061,267 | 3,216,176 | 260,000 | 817,000 | 4,293,176 | 71.3% | 95.2% | 0.0% | 0.0% | |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2009 | N | None | 2,900,845 | 2,781,294 | 329,000 | 984,000 | 4,094,294 | 70.9% | 100.0% | 36.3% | 0.0% | |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2008 | N | None | 3,050,864 | 2,781,361 | 291,000 | 794,639 | 3,867,000 | 78.9% | 100.0% | 92.6% | 0.0% | |
| PALM BEACH [G,P,F,LG] | P | 09/30/2011 | N | After | 54,154,099 | 55,941,000 | 3,226,000 | 10,710,000 | 69,877,000 | 77.5% | 96.8% | 0.0% | 0.0% | |
| PALM BEACH [G,P,F,LG] | P | 09/30/2010 | N | None | 55,461,520 | 46,852,000 | 4,001,000 | 18,674,000 | 69,527,000 | 79.8% | 100.0% | 100.0% | 24.7% | |
| PALM BEACH [G,P,F,LG] | P | 09/30/2009 | N | None | 52,565,185 | 45,154,532 | 3,468,000 | 17,051,468 | 65,674,000 | 80.0% | 100.0% | 100.0% | 23.1% | |
| PALM BEACH [G,P,F,LG] | P | 09/30/2008 | N | None | 54,715,567 | 43,487,000 | 3,332,000 | 14,436,000 | 61,255,000 | 89.3% | 100.0% | 100.0% | 54.7% | |
| PALM BEACH GARDENS | F | 09/30/2011 | N | None | 37,906,384 | 11,379,257 | | 38,406,000 | 49,785,257 | 76.1% | 100.0% | 100.0% | 69.1% | |
| PALM BEACH GARDENS | F | 09/30/2010 | N | None | 34,346,668 | 8,147,974 | | 35,339,000 | 43,486,974 | 79.0% | 100.0% | 100.0% | 74.1% | |
| PALM BEACH GARDENS | F | 09/30/2009 | N | None | 27,839,949 | 6,339,000 | | 30,518,000 | 36,857,000 | 75.5% | 100.0% | 100.0% | 70.5% | |
| PALM BEACH GARDENS | F | 09/30/2008 | N | None | 23,603,792 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| PALM BEACH GARDENS | G | 10/01/2011 | N | None | 1,914,292 | 2,626,005 | | 377,918 | 3,003,923 | 63.7% | 72.9% | 0.0% | 0.0% | |
| PALM BEACH GARDENS | G | 10/01/2009 | N | None | 2,084,720 | 2,769,697 | 0 | 272,432 | 3,042,129 | 68.5% | 75.3% | 0.0% | 0.0% | |
| PALM BEACH GARDENS | G | 10/01/2008 | N | After | 2,422,057 | 2,780,684 | 78,366 | 102,019 | 2,961,069 | 81.8% | 87.1% | 0.0% | 0.0% | |
| PALM BEACH GARDENS | G | 10/01/2007 | N | None | 3,089,245 | 2,832,555 | 69,369 | 57,028 | 2,958,952 | 104.4% | 100.0% | 100.0% | 100.0% | |
| PALM BEACH GARDENS | P | 10/01/2011 | N | After | 40,379,486 | 48,108,301 | 4,622,917 | 17,433,082 | 66,770,064 | 60.5% | 83.9% | 0.0% | 0.0% | |
| PALM BEACH GARDENS | P | 10/01/2010 | N | None | 38,889,826 | 33,997,972 | 5,275,526 | 23,845,039 | 60,581,471 | 64.2% | 100.0% | 92.7% | 0.0% | |
| PALM BEACH GARDENS | P | 10/01/2009 | N | None | 32,976,755 | 21,089,984 | 5,775,810 | 28,630,709 | 54,441,005 | 60.6% | 100.0% | 100.0% | 21.3% | |
| PALM BEACH GARDENS | P | 10/01/2008 | N | None | 27,467,099 | 14,452,223 | 5,702,234 | 28,815,073 | 48,517,549 | 56.6% | 100.0% | 100.0% | 25.4% | |
| PALM BEACH GARDENS | P | 10/01/2007 | N | None | 28,370,285 | 10,871,397 | 5,060,423 | 26,025,229 | 41,505,379 | 68.4% | 100.0% | 100.0% | 47.8% | |
| PALM COAST (VOL) | F | 10/01/2011 | N | None | 2,125,985 | 530,732 | 0 | | 530,732 | 400.6% | 100.0% | 100.0% | 100.0% | |
| PALM COAST (VOL) | F | 10/01/2010 | N | After | 1,819,246 | 521,039 | 0 | 292,497 | 813,536 | 223.6% | 100.0% | 100.0% | 100.0% | |
| PALM COAST (VOL) | F | 10/01/2009 | N | None | 1,419,654 | 195,257 | 0 | 495,236 | 690,493 | 205.6% | 100.0% | 100.0% | 100.0% | |
| PALM COAST (VOL) | F | 10/01/2008 | N | After | 933,907 | 71,982 | 0 | 436,279 | 508,261 | 183.7% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| PALM COAST (VOL) | F | 10/01/2007 | N | None | 558,348 | 40,799 | 0 | 289,813 | 330,612 | 168.9% | 100.0% | 100.0% | 100.0% | |
| PALM HARBOR FCD | F | 10/01/2011 | N | After | 6,784,044 | 1,093,243 | 879,509 | 4,314,801 | 6,287,553 | 107.9% | 100.0% | 100.0% | 100.0% | |
| PALM HARBOR FCD | F | 10/01/2010 | N | After | 5,956,440 | 1,028,973 | 726,533 | 3,128,522 | 4,884,028 | 122.0% | 100.0% | 100.0% | 100.0% | |
| PALM HARBOR FCD | F | 10/01/2010 | Y | After | 5,956,441 | 1,088,305 | 726,533 | 3,524,973 | 5,339,811 | 111.5% | 100.0% | 100.0% | 100.0% | |
| PALM HARBOR FCD | F | 10/01/2009 | N | None | 4,523,730 | 1,799,719 | 610,735 | 2,564,557 | 3,783,420 | 119.6% | 100.0% | 100.0% | 82.4% | |
| PALM HARBOR FCD | F | 10/01/2008 | N | After | 3,749,528 | 1,523,018 | 471,066 | 1,775,877 | 2,865,878 | 130.8% | 100.0% | 100.0% | 98.8% | |
| PALM HARBOR FCD | F | 10/01/2007 | N | None | 4,280,677 | 1,289,402 | 376,938 | 1,455,049 | 3,121,389 | 137.1% | 100.0% | 100.0% | 100.0% | |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2011 | N | None | 53,700,203 | 29,557,831 | 5,420,033 | 32,850,218 | 67,828,082 | 79.2% | 100.0% | 100.0% | 57.0% | |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2010 | N | None | 46,496,283 | 24,438,847 | 5,303,452 | 31,469,534 | 61,211,833 | 76.0% | 100.0% | 100.0% | 53.2% | |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2009 | N | After | 37,332,547 | 21,933,553 | 4,999,030 | 27,558,487 | 54,491,070 | 68.5% | 100.0% | 100.0% | 37.7% | |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2008 | N | None | 46,902,218 | 19,577,958 | 4,598,535 | 22,867,182 | 47,043,675 | 99.7% | 100.0% | 100.0% | 99.4% | |
| PALMETTO | G | 10/01/2011 | N | None | 7,748,335 | 8,028,533 | 904,262 | 2,873,621 | 11,566,524 | 67.0% | 96.5% | 0.0% | 0.0% | |
| PALMETTO | G | 10/01/2010 | N | After | 7,855,509 | 6,934,231 | 986,543 | 3,353,146 | 10,767,660 | 73.0% | 100.0% | 93.4% | 0.0% | |
| PALMETTO | G | 10/01/2009 | N | None | 7,223,742 | 6,716,996 | 909,742 | 3,396,257 | 10,715,242 | 67.4% | 100.0% | 55.7% | 0.0% | |
| PALMETTO | G | 10/01/2008 | N | After | 7,071,029 | 5,658,673 | 934,976 | 3,585,644 | 10,012,989 | 70.6% | 100.0% | 100.0% | 13.3% | |
| PALMETTO | G | 10/01/2007 | N | After | 8,055,261 | 5,086,758 | 840,881 | 3,014,173 | 8,855,509 | 91.0% | 100.0% | 100.0% | 70.6% | |
| PALMETTO | P | 10/01/2011 | Y | After | 7,532,771 | 6,158,726 | 621,184 | 2,864,010 | 9,643,920 | 78.1% | 100.0% | 100.0% | 26.3% | |
| PALMETTO | P | 10/01/2010 | N | After | 7,370,674 | 5,516,325 | 635,910 | 3,046,840 | 9,199,075 | 80.1% | 100.0% | 100.0% | 40.0% | |
| PALMETTO | P | 10/01/2009 | N | None | 6,786,334 | 5,554,421 | 553,330 | 2,556,989 | 8,598,421 | 78.9% | 100.0% | 100.0% | 26.5% | |
| PALMETTO | P | 10/01/2008 | N | After | 6,647,082 | 5,138,619 | 513,835 | 2,468,995 | 8,121,449 | 81.8% | 100.0% | 100.0% | 40.3% | |
| PALMETTO | P | 10/01/2007 | N | None | 7,644,172 | 3,924,464 | 498,341 | 2,719,997 | 7,142,802 | 107.0% | 100.0% | 100.0% | 100.0% | |
| PANAMA CITY | F | 10/01/2011 | N | None | 24,330,986 | 30,056,695 | 1,672,467 | 5,761,749 | 36,779,210 | 66.2% | 81.0% | 0.0% | 0.0% | |
| PANAMA CITY | F | 10/01/2010 | N | After | 25,293,727 | 24,878,279 | 1,963,711 | 7,957,464 | 34,419,708 | 73.5% | 100.0% | 21.2% | 0.0% | |
| PANAMA CITY | F | 10/01/2009 | N | None | 23,644,035 | 23,389,814 | 1,887,111 | 7,768,531 | 32,772,714 | 72.1% | 100.0% | 13.5% | 0.0% | |
| PANAMA CITY | F | 10/01/2008 | N | After | 25,298,762 | 20,451,999 | 1,928,957 | 7,737,203 | 30,020,111 | 84.3% | 100.0% | 100.0% | 37.7% | |
| PANAMA CITY | F | 10/01/2007 | N | None | 28,565,323 | 20,852,455 | 1,785,880 | 6,879,674 | 29,289,169 | 97.5% | 100.0% | 100.0% | 86.2% | |
| PANAMA CITY | P | 10/01/2011 | N | None | 21,983,534 | 21,931,663 | 1,153,133 | 3,680,720 | 26,391,797 | 83.3% | 100.0% | 4.5% | 0.0% | |
| PANAMA CITY | P | 10/01/2010 | N | After | 22,392,179 | 22,313,800 | 1,050,009 | 3,383,354 | 26,504,866 | 84.5% | 100.0% | 7.5% | 0.0% | |
| PANAMA CITY | P | 10/01/2009 | N | None | 21,459,788 | 21,277,203 | 1,047,981 | 3,183,296 | 25,282,740 | 84.9% | 100.0% | 17.4% | 0.0% | |
| PANAMA CITY | P | 10/01/2008 | Y | After | 21,965,943 | 20,751,311 | 989,878 | 3,015,251 | 24,560,750 | 89.4% | 100.0% | 100.0% | 7.5% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| PANAMA CITY | P | 10/01/2007 | N | None | 25,435,828 | 17,229,010 | 1,097,878 | 4,638,339 | 22,734,684 | 111.9% | 100.0% | 100.0% | 100.0% | |
| PANAMA CITY (SUPP) | G | 10/01/2011 | N | After | 1,701,792 | 974,988 | 295,930 | 847,765 | 2,118,683 | 80.3% | 100.0% | 100.0% | 50.8% | |
| PANAMA CITY (SUPP) | G | 10/01/2010 | N | After | 1,522,708 | 873,031 | 269,467 | 1,079,911 | 2,222,409 | 68.5% | 100.0% | 100.0% | 35.2% | |
| PANAMA CITY (SUPP) | G | 10/01/2009 | N | After | 1,164,630 | 871,755 | 222,933 | 751,137 | 1,845,825 | 63.1% | 100.0% | 100.0% | 9.3% | |
| PANAMA CITY (SUPP) | G | 10/01/2008 | N | None | 897,654 | 222,881 | 201,972 | 1,177,596 | 1,602,449 | 56.0% | 100.0% | 100.0% | 40.1% | |
| PANAMA CITY (SUPP) | G | 10/01/2007 | N | None | 812,996 | 220,108 | 160,149 | 1,045,394 | 1,425,651 | 57.0% | 100.0% | 100.0% | 41.4% | |
| PANAMA CITY BEACH | F | 10/01/2011 | N | None | 7,786,479 | 3,507,536 | 972,282 | 5,572,296 | 9,755,867 | 79.8% | 100.0% | 100.0% | 59.3% | |
| PANAMA CITY BEACH | F | 10/01/2010 | N | None | 7,322,546 | 2,069,946 | 974,460 | 5,609,302 | 8,480,231 | 86.3% | 100.0% | 100.0% | 76.3% | |
| PANAMA CITY BEACH | F | 10/01/2009 | N | None | 6,087,601 | 1,551,521 | 851,148 | 5,154,627 | 7,437,934 | 81.8% | 100.0% | 100.0% | 71.5% | |
| PANAMA CITY BEACH | F | 10/01/2008 | N | None | 5,460,585 | 1,513,500 | 728,830 | 4,461,378 | 6,628,681 | 82.4% | 100.0% | 100.0% | 72.1% | |
| PANAMA CITY BEACH | F | 10/01/2007 | N | None | 5,608,222 | 1,419,059 | 626,494 | 3,545,348 | 5,590,901 | 100.3% | 100.0% | 100.0% | 100.0% | |
| PANAMA CITY BEACH | G | 10/01/2011 | N | None | 18,199,089 | 6,927,070 | 3,106,458 | 9,279,782 | 19,313,310 | 94.2% | 100.0% | 100.0% | 88.0% | |
| PANAMA CITY BEACH | G | 10/01/2010 | N | None | 17,454,543 | 7,199,593 | 2,693,654 | 7,740,025 | 17,339,496 | 100.7% | 100.0% | 100.0% | 97.7% | |
| PANAMA CITY BEACH | G | 10/01/2009 | N | None | 14,974,094 | 6,710,774 | 2,264,972 | 6,659,305 | 15,427,576 | 97.1% | 100.0% | 100.0% | 90.1% | |
| PANAMA CITY BEACH | G | 10/01/2008 | N | None | 13,807,147 | 6,700,652 | 1,937,592 | 6,234,885 | 14,524,178 | 95.1% | 100.0% | 100.0% | 82.9% | |
| PANAMA CITY BEACH | G | 10/01/2007 | N | None | 15,129,316 | 6,361,098 | 1,605,953 | 4,932,203 | 12,647,222 | 119.6% | 100.0% | 100.0% | 100.0% | |
| PANAMA CITY BEACH | P | 10/01/2011 | N | None | 10,845,417 | 6,954,834 | 1,543,872 | 3,149,872 | 11,597,789 | 93.5% | 100.0% | 100.0% | 74.5% | |
| PANAMA CITY BEACH | P | 10/01/2010 | N | None | 10,591,050 | 5,503,527 | 1,659,519 | 3,857,098 | 11,020,144 | 96.1% | 100.0% | 100.0% | 88.9% | |
| PANAMA CITY BEACH | P | 10/01/2009 | N | None | 9,184,207 | 4,697,175 | 1,420,693 | 3,915,474 | 10,033,342 | 91.5% | 100.0% | 100.0% | 78.3% | |
| PANAMA CITY BEACH | P | 10/01/2008 | N | None | 8,618,659 | 4,643,429 | 1,206,397 | 3,233,091 | 9,082,917 | 94.9% | 100.0% | 100.0% | 85.6% | |
| PANAMA CITY BEACH | P | 10/01/2007 | N | None | 9,540,709 | 4,626,311 | 1,071,779 | 2,691,361 | 8,389,451 | 113.7% | 100.0% | 100.0% | 100.0% | |
| PARKLAND | P | 10/01/2010 | N | None | 1,694,567 | 1,447,948 | 84,669 | 448,654 | 1,981,271 | 85.5% | 100.0% | 100.0% | 36.1% | |
| PARKLAND | P | 10/01/2009 | N | After | 1,314,133 | 1,443,894 | 0 | 484,601 | 1,928,495 | 68.1% | 91.0% | 0.0% | 0.0% | |
| PARKLAND | P | 10/01/2008 | N | None | 896,556 | 1,599,779 | 64,757 | 394,713 | 2,059,249 | 43.5% | 56.0% | 0.0% | 0.0% | |
| PARKLAND | P | 10/01/2007 | N | After | 868,031 | 1,549,258 | 60,982 | 337,163 | 1,947,403 | 44.6% | 56.0% | 0.0% | 0.0% | |
| PASCO COUNTY | ERP | 07/01/2011 | N | After | 13,612,687 | 9,507,715 | 0 | 8,454,625 | 17,962,340 | 75.8% | 100.0% | 100.0% | 48.6% | |
| PASCO COUNTY | ERP | 07/01/2009 | N | None | 10,777,103 | 7,264,809 | 0 | 7,261,461 | 14,526,270 | 74.2% | 100.0% | 100.0% | 48.4% | |
| PEMBROKE PARK COMM SUPP | G | 10/01/2011 | N | None | 808,880 | 122,632 | | 1,498,307 | 1,620,939 | 49.9% | 100.0% | 100.0% | 45.8% | |
| PEMBROKE PARK COMM SUPP | G | 10/01/2010 | N | None | 873,807 | 144,277 | | 1,464,994 | 1,609,271 | 54.3% | 100.0% | 100.0% | 49.8% | |
| PEMBROKE PARK COMM SUPP | G | 10/01/2009 | N | None | 726,421 | 115,684 | | 1,020,387 | 1,136,071 | 63.9% | 100.0% | 100.0% | 59.9% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| PEMBROKE PARK COMM SUPP | G | 10/01/2008 | N | None | 700,000 | 136,751 | | 784,766 | 921,517 | 76.0% | 100.0% | 100.0% | 71.8% | |
| PEMBROKE PINES | G | 10/01/2011 | N | After | 111,620,570 | 132,784,984 | 3,149,264 | 8,595,988 | 144,530,236 | 77.2% | 84.1% | 0.0% | 0.0% | |
| PEMBROKE PINES | G | 10/01/2010 | N | After | 115,229,691 | 124,476,360 | 3,586,093 | 10,214,698 | 138,277,151 | 83.3% | 92.6% | 0.0% | 0.0% | |
| PEMBROKE PINES | G | 10/01/2009 | N | After | 107,879,667 | 122,022,016 | 3,386,853 | 13,437,619 | 138,846,488 | 77.7% | 88.4% | 0.0% | 0.0% | |
| PEMBROKE PINES | G | 10/01/2008 | N | None | 109,980,617 | 58,878,009 | 15,158,459 | 53,299,909 | 127,336,377 | 86.4% | 100.0% | 100.0% | 67.4% | |
| PEMBROKE PINES | G | 10/01/2007 | N | None | 129,453,535 | 50,373,267 | 13,637,376 | 51,378,323 | 115,388,966 | 112.2% | 100.0% | 100.0% | 100.0% | |
| PEMBROKE PINES | PF | 10/01/2011 | N | After | 235,326,337 | 408,936,424 | 26,333,244 | 96,783,926 | 458,960,829 | 51.3% | 57.5% | 0.0% | 0.0% | |
| PEMBROKE PINES | PF | 10/01/2010 | N | None | 235,574,058 | 368,933,063 | 25,391,021 | 100,142,144 | 431,692,310 | 54.6% | 63.9% | 0.0% | 0.0% | |
| PEMBROKE PINES | PF | 10/01/2009 | N | After | 209,561,086 | 334,878,168 | 24,207,033 | 58,242,949 | 364,953,068 | 57.4% | 62.6% | 0.0% | 0.0% | |
| PEMBROKE PINES | PF | 10/01/2008 | N | None | 206,870,033 | 279,220,222 | 24,671,302 | 57,566,519 | 317,614,816 | 65.1% | 74.1% | 0.0% | 0.0% | |
| PEMBROKE PINES | PF | 10/01/2007 | N | None | 241,148,539 | 268,076,666 | 24,523,062 | 64,028,197 | 320,192,211 | 75.3% | 90.0% | 0.0% | 0.0% | |
| PENSACOLA | F | 10/01/2010 | Y | None | 86,593,031 | 78,166,906 | 5,290,074 | 27,156,204 | 108,222,701 | 80.0% | 100.0% | 100.0% | 11.5% | |
| PENSACOLA | F | 10/01/2009 | N | None | 80,747,303 | 77,669,372 | 4,884,275 | 25,619,685 | 106,092,677 | 76.1% | 100.0% | 63.0% | 0.0% | |
| PENSACOLA | F | 10/01/2008 | N | After | 77,636,222 | 76,684,364 | 4,847,928 | 22,485,130 | 102,818,811 | 75.5% | 100.0% | 19.6% | 0.0% | |
| PENSACOLA | F | 10/01/2007 | N | None | 91,862,462 | 69,444,452 | 5,037,299 | 23,564,937 | 97,185,828 | 94.5% | 100.0% | 100.0% | 73.8% | |
| PENSACOLA | G | 09/30/2010 | N | After | 110,078,932 | 142,489,888 | 5,828,008 | 25,696,585 | 174,014,481 | 63.3% | 77.3% | 0.0% | 0.0% | |
| PENSACOLA | G | 09/30/2009 | N | None | 102,811,916 | 135,346,438 | 5,717,205 | 27,989,282 | 169,052,925 | 60.8% | 76.0% | 0.0% | 0.0% | |
| PENSACOLA | G | 09/30/2008 | N | After | 100,489,512 | 129,234,965 | 6,053,707 | 31,023,005 | 166,311,677 | 60.4% | 77.8% | 0.0% | 0.0% | |
| PENSACOLA | P | 10/01/2009 | N | After | 52,521,529 | 48,784,886 | | | 48,784,886 | 107.7% | 100.0% | 100.0% | 100.0% | |
| PERRY | F | 10/01/2011 | N | None | 2,077,121 | 2,432,243 | 30,997 | 885,454 | 3,348,694 | 62.0% | 85.4% | 0.0% | 0.0% | |
| PERRY | F | 10/01/2010 | N | After | 2,202,516 | 2,125,102 | 34,793 | 1,152,027 | 3,311,922 | 66.5% | 100.0% | 100.0% | 3.7% | |
| PERRY | F | 10/01/2009 | N | None | 2,057,575 | 2,237,554 | 30,499 | 963,640 | 3,121,600 | 65.9% | 92.0% | 0.0% | 0.0% | |
| PERRY | F | 10/01/2008 | N | After | 2,215,753 | 1,897,301 | 34,432 | 982,264 | 2,822,955 | 78.5% | 100.0% | 100.0% | 28.9% | |
| PERRY | F | 10/01/2007 | N | None | 2,502,360 | 1,686,935 | 36,705 | 898,157 | 2,552,095 | 98.1% | 100.0% | 100.0% | 86.7% | |
| PERRY | P | 10/01/2011 | N | None | 4,568,558 | 3,768,474 | 89,281 | 1,246,327 | 4,979,027 | 91.8% | 100.0% | 100.0% | 57.0% | |
| PERRY | P | 10/01/2010 | N | After | 4,642,333 | 3,150,782 | 83,460 | 1,435,724 | 4,642,812 | 100.0% | 100.0% | 100.0% | 98.1% | |
| PERRY | P | 10/01/2009 | N | None | 4,242,744 | 2,026,459 | 99,753 | 2,029,674 | 4,155,886 | 102.1% | 100.0% | 100.0% | 100.0% | |
| PERRY | P | 10/01/2008 | N | After | 4,205,464 | 2,142,596 | 85,386 | 1,775,658 | 3,957,511 | 106.3% | 100.0% | 100.0% | 100.0% | |
| PERRY | P | 10/01/2007 | N | None | 4,891,477 | 2,010,123 | 77,764 | 1,679,201 | 3,752,163 | 130.4% | 100.0% | 100.0% | 100.0% | |
| PINELLAS PARK | F | 10/01/2011 | N | None | 32,120,665 | 39,301,429 | 2,155,972 | 8,769,823 | 47,147,151 | 68.1% | 81.7% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| PINELLAS PARK | F | 10/01/2010 | Y | After | 32,773,170 | 39,031,570 | 1,826,050 | 8,589,056 | 46,636,664 | 70.3% | 84.0% | 0.0% | 0.0% | |
| PINELLAS PARK | F | 10/01/2009 | Y | None | 30,496,153 | 34,902,927 | 1,609,553 | 8,548,385 | 43,429,870 | 70.2% | 87.4% | 0.0% | 0.0% | |
| PINELLAS PARK | F | 10/01/2009 | N | None | 30,496,153 | 34,902,927 | 1,609,553 | 8,551,139 | 43,432,624 | 70.2% | 87.4% | 0.0% | 0.0% | |
| PINELLAS PARK | F | 10/01/2008 | N | After | 31,266,036 | 22,491,616 | 2,000,715 | 15,817,580 | 39,884,012 | 78.4% | 100.0% | 100.0% | 42.8% | |
| PINELLAS PARK | F | 10/01/2008 | Y | After | 31,266,036 | 22,491,616 | 2,000,715 | 15,817,580 | 39,884,012 | 78.4% | 100.0% | 100.0% | 42.8% | |
| PINELLAS PARK | F | 10/01/2007 | N | None | 38,154,068 | 19,177,711 | 1,897,693 | 15,984,966 | 36,719,145 | 103.9% | 100.0% | 100.0% | 100.0% | |
| PINELLAS PARK | G | 10/01/2010 | N | After | 48,101,386 | 25,239,632 | 897,977 | 18,695,935 | 44,833,544 | 107.3% | 100.0% | 100.0% | 100.0% | |
| PINELLAS PARK | G | 10/01/2009 | N | None | 42,820,232 | 22,955,191 | 571,247 | 29,541,917 | 52,749,168 | 81.2% | 100.0% | 100.0% | 65.3% | |
| PINELLAS PARK | G | 10/01/2008 | N | None | 41,780,508 | 18,118,512 | 386,289 | 28,643,586 | 47,148,387 | 88.6% | 100.0% | 100.0% | 81.3% | |
| PINELLAS PARK | G | 10/01/2008 | N | None | 41,780,508 | 18,118,512 | 386,289 | 28,643,586 | 47,148,387 | 88.6% | 100.0% | 100.0% | 81.3% | |
| PINELLAS PARK | G | 10/01/2007 | N | After | 48,527,949 | 15,592,062 | 178,303 | 27,297,854 | 43,068,219 | 112.7% | 100.0% | 100.0% | 100.0% | |
| PINELLAS PARK | P | 10/01/2011 | N | None | 33,725,860 | 22,734,293 | 2,537,835 | 12,349,901 | 36,768,914 | 91.7% | 100.0% | 100.0% | 68.5% | |
| PINELLAS PARK | P | 10/01/2010 | N | After | 34,675,915 | 20,610,267 | 2,297,447 | 12,322,508 | 34,630,924 | 100.1% | 100.0% | 100.0% | 95.5% | |
| PINELLAS PARK | P | 10/01/2009 | N | After | 30,067,291 | 16,705,702 | 2,117,001 | 14,450,282 | 33,009,435 | 91.1% | 100.0% | 100.0% | 77.8% | |
| PINELLAS PARK | P | 10/01/2008 | N | None | 30,125,855 | 15,449,074 | 195,424 | 12,294,301 | 27,873,049 | 108.1% | 100.0% | 100.0% | 100.0% | |
| PINELLAS PARK | P | 10/01/2007 | N | None | 34,225,342 | 12,637,451 | 1,818,750 | 11,481,486 | 25,937,687 | 132.0% | 100.0% | 100.0% | 100.0% | |
| PLANT CITY | PF | 10/01/2011 | N | After | 19,458,658 | 24,238,575 | 3,729,106 | 6,488,276 | 32,640,499 | 59.6% | 80.3% | 0.0% | 0.0% | |
| PLANT CITY | PF | 10/01/2010 | N | After | 18,983,318 | 22,610,518 | 3,777,455 | 6,646,773 | 31,735,272 | 59.8% | 84.0% | 0.0% | 0.0% | |
| PLANT CITY | PF | 10/01/2009 | N | None | 16,928,519 | 20,978,995 | 3,308,738 | 6,000,030 | 29,467,655 | 57.4% | 80.7% | 0.0% | 0.0% | |
| PLANT CITY | PF | 10/01/2008 | N | After | 16,073,788 | 19,909,690 | 2,245,320 | 5,744,773 | 27,080,942 | 59.4% | 80.7% | 0.0% | 0.0% | |
| PLANT CITY | PF | 10/01/2007 | N | None | 18,421,040 | 17,015,106 | 2,671,569 | 6,435,574 | 25,731,611 | 71.6% | 100.0% | 52.6% | 0.0% | |
| PLANTATION | G | 10/01/2011 | N | After | 94,498,839 | 71,051,257 | 15,189,226 | 41,016,616 | 124,859,112 | 75.7% | 100.0% | 100.0% | 20.1% | |
| PLANTATION | G | 10/01/2010 | N | After | 94,428,882 | 61,511,170 | 15,054,374 | 41,422,169 | 116,348,867 | 81.2% | 100.0% | 100.0% | 43.1% | |
| PLANTATION | G | 10/01/2009 | N | None | 85,733,543 | 52,252,422 | 14,641,498 | 42,507,637 | 108,394,511 | 79.1% | 100.0% | 100.0% | 44.3% | |
| PLANTATION | G | 10/01/2008 | N | None | 80,624,472 | 46,793,759 | 13,578,464 | 40,648,642 | 100,229,413 | 80.4% | 100.0% | 100.0% | 49.8% | |
| PLANTATION | G | 10/01/2007 | N | None | 92,347,031 | 44,262,991 | 12,333,269 | 36,715,525 | 92,647,547 | 99.7% | 100.0% | 100.0% | 97.4% | |
| PLANTATION | P | 10/01/2011 | N | After | 73,541,514 | 81,107,121 | 7,724,197 | 39,812,883 | 120,351,038 | 61.1% | 90.7% | 0.0% | 0.0% | |
| PLANTATION | P | 10/01/2010 | N | After | 74,385,640 | 70,780,391 | 7,610,051 | 39,517,632 | 111,521,817 | 66.7% | 100.0% | 47.4% | 0.0% | |
| PLANTATION | P | 10/01/2009 | N | After | 69,762,554 | 62,212,791 | 7,421,053 | 36,100,662 | 100,490,643 | 69.4% | 100.0% | 100.0% | 0.4% | |
| PLANTATION | P | 10/01/2008 | N | After | 64,947,689 | 56,865,761 | 6,901,020 | 33,307,237 | 94,029,249 | 69.1% | 100.0% | 100.0% | 3.5% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| PLANTATION | P | 10/01/2007 | N | None | 74,673,929 | 42,524,731 | 6,913,139 | 27,188,760 | 74,986,255 | 99.6% | 100.0% | 100.0% | 92.8% | |
| PLANTATION (VOL) | F | 10/01/2011 | N | After | 12,169,328 | 5,569,791 | 0 | 3,118,670 | 8,688,461 | 140.1% | 100.0% | 100.0% | 100.0% | |
| PLANTATION (VOL) | F | 10/01/2010 | N | None | 11,976,189 | 4,710,274 | 0 | 3,889,935 | 8,600,209 | 139.3% | 100.0% | 100.0% | 100.0% | |
| PLANTATION (VOL) | F | 10/01/2009 | N | None | 10,554,442 | 4,159,064 | 0 | 4,084,938 | 8,244,002 | 128.0% | 100.0% | 100.0% | 100.0% | |
| PLANTATION (VOL) | F | 10/01/2008 | N | None | 9,685,878 | 3,751,195 | 0 | 3,944,751 | 7,695,946 | 125.9% | 100.0% | 100.0% | 100.0% | |
| PLANTATION (VOL) | F | 10/01/2007 | N | After | 10,622,874 | 3,203,591 | 0 | 3,673,135 | 6,876,726 | 154.5% | 100.0% | 100.0% | 100.0% | |
| POMPANO BEACH | G | 10/01/2011 | N | None | 106,693,934 | 99,610,571 | 23,431,152 | 35,098,733 | 158,140,456 | 67.5% | 100.0% | 30.2% | 0.0% | |
| POMPANO BEACH | G | 10/01/2010 | N | None | 106,118,339 | 90,270,656 | 22,362,903 | 35,491,669 | 148,125,228 | 71.6% | 100.0% | 70.9% | 0.0% | |
| POMPANO BEACH | G | 10/01/2009 | N | After | 99,128,822 | 77,421,532 | 21,946,846 | 39,130,218 | 138,498,596 | 71.6% | 100.0% | 98.9% | 0.0% | |
| POMPANO BEACH | G | 10/01/2008 | N | After | 106,187,212 | 73,274,237 | 19,567,785 | 36,696,355 | 129,538,377 | 82.0% | 100.0% | 100.0% | 36.4% | |
| POMPANO BEACH | G | 10/01/2007 | N | None | 126,522,229 | 62,493,978 | 17,789,646 | 41,957,179 | 122,240,803 | 103.5% | 100.0% | 100.0% | 100.0% | |
| POMPANO BEACH [PF] | F | 10/01/2011 | N | After | 76,001,495 | 98,018,389 | | 31,124,706 | 119,355,699 | 63.7% | 77.5% | 0.0% | 0.0% | |
| POMPANO BEACH [PF] | F | 10/01/2011 | Y | After | 73,351,196 | 88,230,993 | | 31,124,706 | 119,355,699 | 61.5% | 83.1% | 0.0% | 0.0% | |
| POMPANO BEACH [PF] | F | 10/01/2010 | N | After | 78,218,299 | 85,761,363 | | 32,019,182 | 109,738,487 | 71.3% | 91.2% | 0.0% | 0.0% | |
| POMPANO BEACH [PF] | F | 10/01/2009 | N | After | 71,605,670 | 76,160,787 | | 36,111,569 | 107,069,301 | 66.9% | 94.0% | 0.0% | 0.0% | |
| POMPANO BEACH [PF] | F | 10/01/2008 | N | After | 71,066,552 | 70,603,860 | 8,580,132 | 23,718,485 | 99,066,362 | 71.7% | 100.0% | 5.4% | 0.0% | |
| POMPANO BEACH [PF] | F | 10/01/2007 | N | None | 83,470,419 | 62,693,397 | 8,141,089 | 33,323,437 | 99,819,018 | 83.6% | 100.0% | 100.0% | 37.9% | |
| POMPANO BEACH [PF] | P | 10/01/2011 | Y | After | 86,688,716 | 110,034,268 | | 28,517,071 | 134,204,237 | 64.6% | 78.8% | 0.0% | 0.0% | |
| POMPANO BEACH [PF] | P | 10/01/2011 | N | After | 87,537,470 | 110,034,268 | | 28,517,071 | 134,204,237 | 65.2% | 79.6% | 0.0% | 0.0% | |
| POMPANO BEACH [PF] | P | 10/01/2010 | N | After | 85,645,883 | 99,595,972 | 0 | 27,370,833 | 121,316,066 | 70.6% | 86.0% | 0.0% | 0.0% | |
| POMPANO BEACH [PF] | P | 10/01/2009 | N | After | 81,057,343 | 90,123,614 | | 29,823,276 | 114,057,053 | 71.1% | 89.9% | 0.0% | 0.0% | |
| POMPANO BEACH [PF] | P | 10/01/2008 | N | After | 57,559,302 | 76,535,135 | 9,301,811 | 26,730,946 | 107,398,805 | 53.6% | 75.2% | 0.0% | 0.0% | |
| POMPANO BEACH [PF] | P | 10/01/2007 | N | None | 98,552,868 | 72,831,207 | 9,612,120 | 25,257,893 | 102,578,309 | 96.1% | 100.0% | 100.0% | 63.8% | |
| PONCE INLET (VOL) | F | 10/01/2010 | Y | After | 182,763 | 0 | 0 | 17,445 | 17,445 | 1047.7% | 100.0% | 100.0% | 100.0% | |
| PONCE INLET (VOL) | F | 10/01/2008 | N | None | 101,078 | 0 | 0 | 2,424 | 2,424 | 4169.9% | 100.0% | 100.0% | 100.0% | |
| PORT ORANGE | F | 10/01/2011 | N | None | 14,291,137 | 32,696,589 | 341,402 | 3,260,231 | 34,976,843 | 40.9% | 43.7% | 0.0% | 0.0% | |
| PORT ORANGE | F | 10/01/2010 | N | After | 14,165,616 | 27,031,185 | 544,359 | 5,111,533 | 31,513,456 | 45.0% | 52.4% | 0.0% | 0.0% | |
| PORT ORANGE | F | 10/01/2010 | Y | After | 14,165,616 | 28,420,385 | 544,359 | 5,567,221 | 33,358,344 | 42.5% | 49.8% | 0.0% | 0.0% | |
| PORT ORANGE | F | 10/01/2009 | Y | None | 13,173,258 | 26,690,863 | 574,209 | 4,662,758 | 30,226,637 | 43.6% | 49.4% | 0.0% | 0.0% | |
| PORT ORANGE | F | 10/01/2009 | N | None | 13,173,258 | 26,690,863 | 574,209 | 4,662,758 | 30,226,637 | 43.6% | 49.4% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| PORT ORANGE | F | 10/01/2008 | Y | After | 13,421,143 | 14,232,288 | 1,198,583 | 12,606,396 | 27,470,469 | 48.9% | 94.3% | 0.0% | 0.0% | |
| PORT ORANGE | F | 10/01/2007 | N | None | 14,741,894 | 11,357,778 | 1,331,242 | 12,442,036 | 24,775,001 | 59.5% | 100.0% | 100.0% | 16.5% | |
| PORT ORANGE | G | 10/01/2011 | N | None | 18,446,044 | 9,657,209 | 2,983,363 | 7,304,171 | 19,944,743 | 92.5% | 100.0% | 100.0% | 79.5% | |
| PORT ORANGE | G | 10/01/2010 | N | None | 20,012,738 | 7,740,963 | 2,566,140 | 8,129,889 | 18,436,992 | 108.5% | 100.0% | 100.0% | 100.0% | |
| PORT ORANGE | G | 10/01/2009 | N | None | 17,915,620 | 6,078,087 | 2,167,187 | 8,851,482 | 17,096,756 | 104.8% | 100.0% | 100.0% | 100.0% | |
| PORT ORANGE | G | 10/01/2008 | N | None | 16,970,186 | 5,635,887 | 1,748,912 | 7,147,140 | 14,531,939 | 116.8% | 100.0% | 100.0% | 100.0% | |
| PORT ORANGE | G | 10/01/2007 | N | None | 18,557,936 | 2,866,258 | 1,322,703 | 8,420,678 | 12,609,639 | 147.2% | 100.0% | 100.0% | 100.0% | |
| PORT ORANGE | P | 10/01/2009 | N | None | 13,980,301 | 16,325,585 | 734,226 | 10,322,992 | 27,382,803 | 51.1% | 85.6% | 0.0% | 0.0% | |
| PORT ORANGE | P | 10/01/2008 | N | None | 11,830,484 | 15,510,746 | 761,198 | 8,836,022 | 25,107,966 | 47.1% | 76.3% | 0.0% | 0.0% | |
| PORT ORANGE | P | 10/01/2007 | N | After | 12,231,990 | 13,321,556 | 878,710 | 8,160,601 | 22,360,867 | 54.7% | 91.8% | 0.0% | 0.0% | |
| PORT ST. LUCIE | P | 10/01/2010 | N | After | 36,069,974 | 18,520,339 | 8,376,131 | 10,731,891 | 35,993,669 | 100.2% | 100.0% | 100.0% | 85.5% | |
| PORT ST. LUCIE | P | 10/01/2009 | N | None | 31,080,533 | 14,755,238 | 8,076,575 | 12,325,022 | 33,943,481 | 91.6% | 100.0% | 100.0% | 66.9% | |
| PORT ST. LUCIE | P | 10/01/2008 | N | After | 27,203,670 | 12,652,645 | 6,995,542 | 9,543,288 | 28,507,619 | 95.4% | 100.0% | 100.0% | 79.2% | |
| PORT ST. LUCIE | P | 10/01/2007 | N | None | 28,667,794 | 9,074,019 | 6,128,880 | 9,320,969 | 24,377,920 | 117.6% | 100.0% | 100.0% | 100.0% | |
| PUNTA GORDA | F | 10/01/2011 | N | None | 6,339,710 | 3,990,999 | 804,869 | 2,899,079 | 7,694,947 | 82.4% | 100.0% | 100.0% | 53.3% | |
| PUNTA GORDA | F | 10/01/2010 | N | After | 6,182,984 | 4,018,265 | 716,725 | 2,338,489 | 7,073,479 | 87.4% | 100.0% | 100.0% | 61.9% | |
| PUNTA GORDA | F | 10/01/2009 | N | None | 5,507,033 | 3,972,597 | 603,091 | 1,965,189 | 6,540,877 | 84.2% | 100.0% | 100.0% | 47.4% | |
| PUNTA GORDA | F | 10/01/2008 | N | After | 5,227,284 | 3,993,054 | 481,750 | 1,754,288 | 6,229,092 | 83.9% | 100.0% | 100.0% | 42.9% | |
| PUNTA GORDA | F | 10/01/2007 | N | None | 5,643,709 | 3,199,769 | 409,718 | 1,766,592 | 5,376,079 | 105.0% | 100.0% | 100.0% | 100.0% | |
| PUNTA GORDA | G | 10/01/2011 | N | None | 22,476,313 | 13,964,547 | 3,381,299 | 10,880,878 | 28,027,054 | 80.2% | 100.0% | 100.0% | 47.2% | |
| PUNTA GORDA | G | 10/01/2010 | N | None | 22,200,402 | 11,396,952 | 3,433,706 | 9,743,976 | 24,493,471 | 90.6% | 100.0% | 100.0% | 75.6% | |
| PUNTA GORDA | G | 10/01/2009 | N | None | 19,896,953 | 11,072,519 | 3,095,396 | 8,736,649 | 22,877,675 | 87.0% | 100.0% | 100.0% | 65.6% | |
| PUNTA GORDA | G | 10/01/2008 | N | After | 19,460,520 | 10,400,374 | 2,810,650 | 8,022,701 | 21,228,370 | 91.7% | 100.0% | 100.0% | 77.9% | |
| PUNTA GORDA | G | 10/01/2007 | N | None | 21,287,088 | 6,476,443 | 2,807,915 | 8,688,490 | 17,972,848 | 118.4% | 100.0% | 100.0% | 100.0% | |
| PUNTA GORDA | P | 10/01/2011 | N | None | 9,583,837 | 6,110,531 | 965,986 | 3,306,882 | 10,318,970 | 92.9% | 100.0% | 100.0% | 75.8% | |
| PUNTA GORDA | P | 10/01/2010 | N | None | 9,608,860 | 4,696,092 | 921,713 | 3,910,226 | 9,528,031 | 100.8% | 100.0% | 100.0% | 100.0% | |
| PUNTA GORDA | P | 10/01/2009 | Y | After | 8,659,185 | 4,733,455 | 790,520 | 3,608,420 | 9,132,395 | 94.8% | 100.0% | 100.0% | 86.9% | |
| PUNTA GORDA | P | 10/01/2009 | N | None | 8,659,186 | 4,659,740 | 790,520 | 3,587,857 | 9,038,117 | 95.8% | 100.0% | 100.0% | 89.4% | |
| PUNTA GORDA | P | 10/01/2008 | N | After | 8,437,149 | 4,534,238 | 721,929 | 3,065,963 | 8,322,130 | 101.4% | 100.0% | 100.0% | 100.0% | |
| PUNTA GORDA | P | 10/01/2007 | N | None | 9,329,270 | 2,996,371 | 687,945 | 3,573,163 | 7,257,479 | 128.5% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| QUINCY | PF | 10/01/2010 | N | After | 5,682,953 | 4,928,146 | | 2,450,565 | 7,378,711 | 77.0% | 100.0% | 100.0% | 30.8% | |
| QUINCY | PF | 10/01/2008 | N | After | 5,728,106 | 4,922,443 | 0 | 1,922,863 | 6,845,306 | 83.7% | 100.0% | 100.0% | 41.9% | |
| RIVIERA BEACH | F | 10/01/2011 | N | After | 41,540,062 | 40,159,436 | 3,156,662 | 8,566,362 | 50,635,895 | 82.0% | 100.0% | 43.7% | 0.0% | |
| RIVIERA BEACH | F | 10/01/2010 | N | None | 42,526,316 | 30,922,911 | 3,902,819 | 12,942,250 | 47,364,063 | 89.8% | 100.0% | 100.0% | 59.5% | |
| RIVIERA BEACH | F | 10/01/2009 | N | After | 39,222,831 | 25,628,901 | 4,123,077 | 14,949,763 | 44,690,328 | 87.8% | 100.0% | 100.0% | 63.4% | |
| RIVIERA BEACH | F | 10/01/2008 | N | None | 37,905,200 | 22,479,654 | 3,940,294 | 15,222,696 | 41,642,644 | 91.0% | 100.0% | 100.0% | 75.4% | |
| RIVIERA BEACH | F | 10/01/2007 | N | None | 41,201,599 | 22,687,447 | 3,374,172 | 13,061,719 | 39,123,338 | 105.3% | 100.0% | 100.0% | 100.0% | |
| RIVIERA BEACH | G | 10/01/2011 | N | After | 46,981,426 | 60,055,279 | 4,593,495 | 14,750,887 | 77,793,020 | 60.4% | 78.2% | 0.0% | 0.0% | |
| RIVIERA BEACH | G | 10/01/2010 | N | After | 47,166,017 | 49,489,785 | 5,480,165 | 18,778,742 | 73,006,271 | 64.6% | 95.3% | 0.0% | 0.0% | |
| RIVIERA BEACH | G | 10/01/2009 | N | After | 42,991,123 | 40,844,823 | 6,008,082 | 22,561,769 | 69,414,674 | 61.9% | 100.0% | 35.7% | 0.0% | |
| RIVIERA BEACH | G | 10/01/2008 | N | None | 42,239,195 | 30,316,737 | 6,865,577 | 26,044,584 | 63,226,898 | 66.8% | 100.0% | 100.0% | 19.4% | |
| RIVIERA BEACH | G | 10/01/2007 | N | None | 43,647,637 | 27,009,055 | 6,612,597 | 24,771,859 | 58,393,511 | 74.7% | 100.0% | 100.0% | 40.5% | |
| RIVIERA BEACH | P | 09/30/2011 | N | After | 44,249,462 | 45,591,824 | 2,919,175 | 9,520,825 | 58,031,824 | 76.3% | 97.1% | 0.0% | 0.0% | |
| RIVIERA BEACH | P | 09/30/2010 | N | None | 45,340,869 | 36,424,922 | 3,701,472 | 12,065,346 | 52,191,740 | 86.9% | 100.0% | 100.0% | 43.2% | |
| RIVIERA BEACH | P | 09/30/2009 | N | None | 42,692,970 | 32,410,000 | 3,779,000 | 13,911,000 | 50,100,000 | 85.2% | 100.0% | 100.0% | 46.8% | |
| RIVIERA BEACH | P | 09/30/2008 | N | None | 40,587,525 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| ROCKLEDGE | F | 10/01/2010 | N | None | 7,354,559 | 3,910,833 | | 4,234,933 | 8,145,766 | 90.3% | 100.0% | 100.0% | 81.3% | |
| ROCKLEDGE | F | 10/01/2009 | N | After | 6,551,286 | 1,521,979 | 0 | 5,401,589 | 6,923,568 | 94.6% | 100.0% | 100.0% | 93.1% | |
| ROCKLEDGE | F | 10/01/2008 | N | After | 6,117,865 | 5,817,550 | | 309,034 | 6,126,584 | 99.9% | 100.0% | 100.0% | 97.2% | |
| ROCKLEDGE | F | 10/01/2007 | N | After | 6,856,342 | 1,081,261 | 1,381,838 | 2,920,301 | 5,383,400 | 127.4% | 100.0% | 100.0% | 100.0% | |
| ROCKLEDGE | G | 10/01/2010 | N | None | 9,255,489 | 2,076,637 | | 6,648,740 | 8,725,377 | 106.1% | 100.0% | 100.0% | 100.0% | |
| ROCKLEDGE | G | 10/01/2009 | N | None | 8,259,764 | 1,722,895 | 0 | 5,020,528 | 6,743,423 | 122.5% | 100.0% | 100.0% | 100.0% | |
| ROCKLEDGE | G | 10/01/2008 | N | None | 7,794,927 | 1,690,457 | | 4,459,002 | 6,149,459 | 126.8% | 100.0% | 100.0% | 100.0% | |
| ROCKLEDGE | G | 10/01/2007 | N | None | 8,707,729 | 1,741,383 | | 4,035,700 | 5,777,083 | 150.7% | 100.0% | 100.0% | 100.0% | |
| ROCKLEDGE | P | 10/01/2010 | N | None | 7,614,445 | 2,796,374 | | 3,618,278 | 6,414,652 | 118.7% | 100.0% | 100.0% | 100.0% | |
| ROCKLEDGE | P | 10/01/2009 | N | After | 6,963,511 | 2,824,447 | | 3,353,629 | 6,178,076 | 112.7% | 100.0% | 100.0% | 100.0% | |
| ROCKLEDGE | P | 10/01/2008 | N | None | 6,671,261 | 2,293,260 | | 3,181,344 | 5,474,604 | 121.9% | 100.0% | 100.0% | 100.0% | |
| ROCKLEDGE | P | 10/01/2007 | N | None | 7,449,379 | 1,926,922 | 1,107,609 | 2,001,897 | 5,036,428 | 147.9% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|
| ROYAL PALM BEACH | P | 10/01/2010 | N | None | 0 | 0 | 0 | 0 | 0 | N/A | 100.0% | 100.0% | 100.0% | FULLY ANNUITIZED, NO ACTUARIAL REVIEW |
| SAFETY HARBOR | F | 10/01/2011 | N | None | 2,663,464 | 114,569 | | 1,022,651 | 1,137,220 | 234.2% | 100.0% | 100.0% | 100.0% | |
| SAFETY HARBOR | F | 10/01/2010 | N | None | 2,946,774 | 0 | | 918,881 | 918,881 | 320.7% | 100.0% | 100.0% | 100.0% | |
| SAFETY HARBOR | F | 10/01/2009 | N | After | 2,295,331 | 0 | 0 | 696,835 | 696,835 | 329.4% | 100.0% | 100.0% | 100.0% | |
| SAFETY HARBOR | F | 10/01/2007 | N | None | 1,099,877 | 0 | 0 | 365,226 | 365,226 | 301.1% | 100.0% | 100.0% | 100.0% | |
| SAINT AUGUSTINE | F | 10/01/2011 | N | None | 7,837,799 | 5,479,298 | 452,501 | 2,106,320 | 8,035,982 | 97.5% | 100.0% | 100.0% | 90.5% | |
| SAINT AUGUSTINE | F | 10/01/2010 | N | None | 0 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| SAINT AUGUSTINE | F | 10/01/2010 | Y | None | 7,862,296 | 5,580,297 | 371,609 | 1,933,600 | 7,877,363 | 99.8% | 100.0% | 100.0% | 98.8% | |
| SAINT AUGUSTINE | F | 10/01/2009 | N | None | 7,220,181 | 4,122,533 | 409,456 | 2,549,110 | 6,968,732 | 103.6% | 100.0% | 100.0% | 100.0% | |
| SAINT AUGUSTINE | F | 10/01/2009 | Y | After | 7,220,180 | 4,291,781 | 409,456 | 2,789,039 | 7,377,909 | 97.9% | 100.0% | 100.0% | 90.3% | |
| SAINT AUGUSTINE | F | 10/01/2008 | N | After | 7,155,813 | 4,307,182 | 332,776 | 2,256,071 | 6,696,711 | 106.9% | 100.0% | 100.0% | 100.0% | |
| SAINT AUGUSTINE | G | 10/01/2011 | N | None | 22,177,395 | 18,439,367 | | 10,279,529 | 28,718,896 | 77.2% | 100.0% | 100.0% | 36.4% | |
| SAINT AUGUSTINE | G | 10/01/2010 | N | After | 22,062,308 | 17,346,105 | | 9,715,815 | 27,061,920 | 81.5% | 100.0% | 100.0% | 48.5% | |
| SAINT AUGUSTINE | G | 10/01/2009 | N | After | 19,847,311 | 13,572,896 | 2,948,366 | 6,744,955 | 23,266,217 | 85.3% | 100.0% | 100.0% | 49.3% | |
| SAINT AUGUSTINE | G | 10/01/2008 | N | None | 19,422,881 | 11,467,153 | 163,819 | 9,632,360 | 21,263,332 | 91.3% | 100.0% | 100.0% | 80.9% | |
| SAINT AUGUSTINE | G | 10/01/2007 | N | None | 23,049,050 | 10,379,710 | 162,692 | 8,721,945 | 19,264,347 | 119.6% | 100.0% | 100.0% | 100.0% | |
| SAINT AUGUSTINE | P | 10/01/2011 | N | None | 11,868,904 | 7,300,936 | | 5,006,322 | 12,184,911 | 97.4% | 100.0% | 100.0% | 91.2% | |
| SAINT AUGUSTINE | P | 10/01/2010 | N | After | 11,361,074 | 7,268,780 | 843,997 | 4,281,211 | 12,168,140 | 93.4% | 100.0% | 100.0% | 75.9% | |
| SAINT AUGUSTINE | P | 10/01/2009 | N | After | 10,479,331 | 7,530,789 | 0 | 4,024,494 | 11,425,532 | 91.7% | 100.0% | 100.0% | 73.3% | |
| SAINT AUGUSTINE | P | 10/01/2008 | N | None | 12,790,326 | 6,857,856 | 725,788 | 3,496,694 | 11,080,338 | 115.4% | 100.0% | 100.0% | 100.0% | |
| SAINT AUGUSTINE | P | 10/01/2007 | N | None | 12,730,458 | 5,764,161 | 702,107 | 3,505,342 | 9,971,610 | 127.7% | 100.0% | 100.0% | 100.0% | |
| SAINT CLOUD | G | 10/01/2011 | N | None | 27,791,145 | 11,036,280 | 793,202 | 17,022,774 | 28,575,674 | 97.3% | 100.0% | 100.0% | 93.8% | |
| SAINT CLOUD | G | 10/01/2010 | N | After | 26,672,467 | 8,570,707 | 737,406 | 18,182,992 | 26,946,392 | 99.0% | 100.0% | 100.0% | 95.5% | |
| SAINT CLOUD | G | 10/01/2009 | N | None | 23,528,656 | 8,206,068 | 655,241 | 16,398,765 | 24,895,107 | 94.5% | 100.0% | 100.0% | 89.4% | |
| SAINT CLOUD | G | 10/01/2008 | N | After | 22,338,535 | 7,698,436 | 586,187 | 12,835,772 | 20,890,174 | 106.9% | 100.0% | 100.0% | 100.0% | |
| SAINT CLOUD | G | 10/01/2007 | N | None | 25,511,856 | 6,666,130 | 511,143 | 11,109,487 | 18,198,384 | 140.2% | 100.0% | 100.0% | 100.0% | |
| SAINT CLOUD | PF | 10/01/2011 | N | None | 22,712,967 | 17,318,859 | 1,997,889 | 9,153,267 | 27,160,201 | 83.6% | 100.0% | 100.0% | 37.1% | |
| SAINT CLOUD | PF | 10/01/2011 | Y | After | 22,712,967 | 17,666,850 | 1,997,889 | 9,652,562 | 28,007,487 | 81.1% | 100.0% | 100.0% | 31.6% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| SAINT CLOUD | PF | 10/01/2010 | N | None | 22,348,797 | 16,073,540 | 1,661,768 | 7,891,836 | 24,904,139 | 89.7% | 100.0% | 100.0% | 58.5% | |
| SAINT CLOUD | PF | 10/01/2009 | N | None | 20,009,597 | 11,496,977 | 1,597,450 | 9,489,073 | 22,227,813 | 90.0% | 100.0% | 100.0% | 72.9% | |
| SAINT CLOUD | PF | 10/01/2008 | N | After | 18,464,265 | 8,531,396 | 1,491,012 | 10,392,007 | 20,235,538 | 91.2% | 100.0% | 100.0% | 81.2% | |
| SAINT CLOUD | PF | 10/01/2007 | N | None | 20,389,638 | 6,759,250 | 1,332,014 | 9,745,569 | 17,781,813 | 114.7% | 100.0% | 100.0% | 100.0% | |
| SAINT JOHNS RIVER PW PK | G | 10/01/2009 | Y | After | 73,884,366 | 39,770,863 | 5,531,986 | 50,670,090 | 95,972,939 | 77.0% | 100.0% | 100.0% | 56.4% | |
| SAINT JOHNS RIVER PW PK | G | 10/01/2008 | Y | After | 60,997,520 | 34,368,372 | 5,010,436 | 49,433,065 | 88,811,873 | 68.7% | 100.0% | 100.0% | 43.7% | |
| SAINT JOHNS RIVER PW PK | G | 10/01/2007 | N | None | 61,029,123 | 26,248,923 | 4,547,154 | 45,897,149 | 76,693,226 | 79.6% | 100.0% | 100.0% | 65.9% | |
| SAINT LUCIE COUNTY FCD | F | 09/30/2010 | N | None | 125,728,630 | 90,966,715 | 3,994,876 | 62,097,815 | 153,439,011 | 81.9% | 100.0% | 100.0% | 49.5% | |
| SAINT LUCIE COUNTY FCD | F | 09/30/2009 | N | None | 110,565,495 | 56,727,202 | 7,880,896 | 71,857,215 | 134,984,636 | 81.9% | 100.0% | 100.0% | 64.0% | |
| SAINT LUCIE COUNTY FCD | F | 09/30/2008 | N | None | 103,806,577 | 41,084,201 | | | 40,638,291 | 255.4% | 100.0% | 100.0% | 100.0% | |
| SAINT LUCIE COUNTY FCD | G | 09/30/2010 | N | None | 8,291,283 | 5,605,167 | 229,224 | 3,754,971 | 9,550,248 | 86.8% | 100.0% | 100.0% | 65.4% | |
| SAINT LUCIE COUNTY FCD | G | 09/30/2009 | N | None | 7,047,451 | 2,667,637 | 517,767 | 4,280,446 | 7,465,850 | 94.4% | 100.0% | 100.0% | 90.2% | |
| SAINT LUCIE COUNTY FCD | G | 09/30/2008 | N | None | 6,473,099 | 1,994,497 | 507,522 | 3,902,524 | 6,404,543 | 101.1% | 100.0% | 100.0% | 100.0% | |
| SAINT PETE BEACH | F | 10/01/2010 | Y | After | 7,908,154 | 9,476,199 | 1,226,834 | 1,930,335 | 12,144,400 | 65.1% | 83.5% | 0.0% | 0.0% | |
| SAINT PETE BEACH | F | 10/01/2009 | N | None | 7,292,335 | 9,321,824 | 1,154,236 | 1,445,398 | 11,149,675 | 65.4% | 78.2% | 0.0% | 0.0% | |
| SAINT PETE BEACH | F | 10/01/2008 | N | After | 7,224,605 | 8,717,711 | 1,066,424 | 1,209,682 | 10,475,583 | 69.0% | 82.9% | 0.0% | 0.0% | |
| SAINT PETE BEACH | F | 10/01/2008 | Y | After | 7,224,605 | 8,717,711 | 1,066,424 | 1,399,645 | 10,665,546 | 67.7% | 82.9% | 0.0% | 0.0% | |
| SAINT PETE BEACH | F | 10/01/2007 | N | None | 8,568,304 | 8,107,808 | 998,308 | 1,402,451 | 10,226,193 | 83.8% | 100.0% | 46.1% | 0.0% | |
| SAINT PETE BEACH | G | 10/01/2010 | N | None | 10,243,291 | 11,977,099 | 755,649 | 2,116,803 | 14,398,303 | 71.1% | 85.5% | 0.0% | 0.0% | |
| SAINT PETE BEACH | G | 10/01/2009 | Y | After | 9,187,086 | 11,218,807 | 777,844 | 2,386,142 | 14,048,667 | 65.4% | 81.9% | 0.0% | 0.0% | |
| SAINT PETE BEACH | G | 10/01/2008 | N | After | 9,492,852 | 10,984,170 | 730,652 | 2,062,783 | 13,468,715 | 70.5% | 86.4% | 0.0% | 0.0% | |
| SAINT PETE BEACH | G | 10/01/2007 | N | None | 11,021,732 | 9,957,369 | 860,914 | 2,483,211 | 12,986,124 | 84.9% | 100.0% | 100.0% | 8.2% | |
| SAINT PETE BEACH | P | 10/01/2011 | Y | After | 8,614,943 | 13,984,729 | 604,359 | 1,262,805 | 14,885,634 | 57.9% | 61.6% | 0.0% | 0.0% | |
| SAINT PETE BEACH | P | 10/01/2010 | Y | After | 8,910,203 | 11,141,325 | 839,450 | 1,846,767 | 13,143,946 | 67.8% | 80.0% | 0.0% | 0.0% | |
| SAINT PETE BEACH | P | 10/01/2009 | N | None | 8,262,050 | 10,773,199 | 746,286 | 1,486,619 | 12,568,417 | 65.7% | 76.7% | 0.0% | 0.0% | |
| SAINT PETE BEACH | P | 10/01/2008 | N | After | 8,496,271 | 10,057,992 | 766,947 | 1,525,127 | 12,141,131 | 70.0% | 84.5% | 0.0% | 0.0% | |
| SAINT PETE BEACH | P | 10/01/2007 | N | None | 9,756,716 | 7,788,052 | 909,117 | 2,577,265 | 11,219,998 | 87.0% | 100.0% | 100.0% | 41.1% | |
| SAINT PETERSBURG | F | 10/01/2011 | N | After | 169,937,426 | 158,665,503 | 8,897,539 | 36,009,380 | 203,572,422 | 83.5% | 100.0% | 100.0% | 6.6% | |
| SAINT PETERSBURG | F | 10/01/2010 | N | None | 172,370,122 | 148,779,637 | | 51,805,796 | 200,585,433 | 85.9% | 100.0% | 100.0% | 45.5% | |
| SAINT PETERSBURG | F | 10/01/2009 | N | None | 160,804,438 | 145,918,659 | 0 | 52,317,498 | 198,236,157 | 81.1% | 100.0% | 100.0% | 28.5% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| SAINT PETERSBURG | F | 10/01/2008 | N | None | 155,013,630 | 138,899,381 | | 54,841,384 | 193,740,765 | 80.0% | 100.0% | 100.0% | 29.4% | |
| SAINT PETERSBURG | F | 10/01/2007 | N | None | 178,569,331 | 155,852,696 | 0 | 49,938,460 | 200,257,589 | 89.2% | 100.0% | 100.0% | 45.5% | |
| SAINT PETERSBURG | G | 10/01/2011 | N | None | 251,664,554 | 175,719,448 | 12,562,121 | 110,709,858 | 293,765,656 | 85.7% | 100.0% | 100.0% | 57.3% | |
| SAINT PETERSBURG | G | 10/01/2010 | N | None | 260,385,187 | 158,616,268 | | 118,747,886 | 277,364,154 | 93.9% | 100.0% | 100.0% | 85.7% | |
| SAINT PETERSBURG | G | 10/01/2009 | N | None | 237,972,943 | 152,707,608 | 0 | 114,493,445 | 262,759,413 | 90.6% | 100.0% | 100.0% | 74.5% | |
| SAINT PETERSBURG | G | 10/01/2008 | N | None | 230,196,463 | 138,021,950 | | 105,780,873 | 239,580,150 | 96.1% | 100.0% | 100.0% | 87.1% | |
| SAINT PETERSBURG | G | 10/01/2007 | N | None | 266,059,474 | 125,903,668 | | 103,001,007 | 224,489,831 | 118.5% | 100.0% | 100.0% | 100.0% | |
| SAINT PETERSBURG | P | 10/01/2011 | N | After | 273,724,542 | 245,762,782 | 17,258,050 | 67,003,649 | 330,024,481 | 82.9% | 100.0% | 100.0% | 16.0% | |
| SAINT PETERSBURG | P | 10/01/2011 | N | None | 0 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| SAINT PETERSBURG | P | 10/01/2010 | N | None | 283,168,413 | 229,128,377 | | 92,420,588 | 321,548,965 | 88.1% | 100.0% | 100.0% | 58.5% | |
| SAINT PETERSBURG | P | 10/01/2009 | N | None | 266,219,431 | 211,733,420 | | 93,018,080 | 304,751,500 | 87.4% | 100.0% | 100.0% | 58.6% | |
| SAINT PETERSBURG | P | 10/01/2008 | N | None | 261,851,791 | 206,193,599 | 0 | 92,105,026 | 296,670,285 | 88.3% | 100.0% | 100.0% | 60.4% | |
| SAINT PETERSBURG | P | 10/01/2007 | N | None | 305,620,815 | 210,955,248 | 0 | 92,388,542 | 303,343,790 | 100.8% | 100.0% | 100.0% | 100.0% | |
| SAN CARLOS PARK FCD | F | 10/01/2011 | N | None | 4,916,770 | 168,303 | 80,065 | 4,137,040 | 4,385,408 | 112.1% | 100.0% | 100.0% | 100.0% | |
| SAN CARLOS PARK FCD | F | 10/01/2010 | N | None | 4,312,752 | 172,982 | 66,709 | 3,252,606 | 3,492,297 | 123.5% | 100.0% | 100.0% | 100.0% | |
| SAN CARLOS PARK FCD | F | 10/01/2010 | Y | None | 4,349,018 | 172,982 | 66,709 | 3,252,606 | 3,492,297 | 124.5% | 100.0% | 100.0% | 100.0% | |
| SAN CARLOS PARK FCD | F | 10/01/2009 | N | After | 3,107,597 | 0 | 56,371 | 2,626,814 | 2,683,185 | 115.8% | 100.0% | 100.0% | 100.0% | |
| SAN CARLOS PARK FCD | F | 10/01/2008 | Y | After | 1,858,224 | 173 | 44,734 | 1,923,923 | 1,968,830 | 94.4% | 100.0% | 100.0% | 94.3% | |
| SAN CARLOS PARK FCD | F | 10/01/2007 | N | None | 1,623,948 | 0 | 34,121 | 1,192,294 | 1,226,415 | 132.4% | 100.0% | 100.0% | 100.0% | |
| SANFORD | F | 10/01/2011 | N | None | 16,754,963 | 12,035,555 | 2,359,984 | 6,479,939 | 20,665,229 | 81.1% | 100.0% | 100.0% | 36.4% | |
| SANFORD | F | 10/01/2010 | N | None | 16,271,986 | 10,952,955 | 2,284,621 | 5,974,090 | 18,941,044 | 85.9% | 100.0% | 100.0% | 50.8% | |
| SANFORD | F | 10/01/2009 | N | None | 14,573,186 | 11,498,605 | 2,009,331 | 5,314,937 | 18,682,943 | 78.0% | 100.0% | 100.0% | 20.0% | |
| SANFORD | F | 10/01/2008 | N | After | 13,708,800 | 10,686,633 | 1,848,120 | 5,009,684 | 17,386,224 | 78.8% | 100.0% | 100.0% | 23.4% | |
| SANFORD | F | 10/01/2007 | N | After | 15,741,771 | 10,845,698 | 1,678,658 | 4,281,672 | 16,625,698 | 94.7% | 100.0% | 100.0% | 75.1% | |
| SANFORD | P | 10/01/2011 | N | None | 24,373,095 | 17,491,143 | 3,529,545 | 9,155,430 | 30,003,492 | 81.2% | 100.0% | 100.0% | 36.6% | |
| SANFORD | P | 10/01/2010 | N | After | 23,934,127 | 16,385,911 | 3,600,744 | 7,567,776 | 27,487,499 | 87.1% | 100.0% | 100.0% | 52.2% | |
| SANFORD | P | 10/01/2009 | N | None | 21,537,266 | 13,371,707 | 4,135,051 | 8,242,323 | 25,670,890 | 83.9% | 100.0% | 100.0% | 48.9% | |
| SANFORD | P | 10/01/2008 | N | After | 22,480,547 | 11,884,886 | 3,884,384 | 8,813,700 | 24,542,145 | 91.6% | 100.0% | 100.0% | 76.1% | |
| SANFORD | P | 10/01/2007 | N | None | 25,873,409 | 11,734,313 | 3,471,690 | 7,185,889 | 22,380,070 | 115.6% | 100.0% | 100.0% | 100.0% | |
| SANIBEL | G | 10/01/2011 | N | None | 11,535,557 | 20,780,770 | 341,443 | 1,962,194 | 22,811,408 | 50.6% | 55.5% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| SANIBEL | G | 10/01/2010 | N | None | 10,731,859 | 12,102,983 | 957,088 | 8,827,605 | 21,609,307 | 49.7% | 88.7% | 0.0% | 0.0% | |
| SANIBEL | G | 10/01/2009 | N | None | 9,815,828 | 10,032,356 | 783,987 | 7,682,366 | 18,365,299 | 53.4% | 97.8% | 0.0% | 0.0% | |
| SANIBEL | G | 10/01/2008 | N | After | 10,189,042 | 9,431,127 | 629,310 | 7,115,279 | 17,110,917 | 59.5% | 100.0% | 100.0% | 1.8% | |
| SANIBEL | G | 10/01/2007 | N | None | 11,419,802 | 6,104,318 | 448,341 | 6,810,645 | 13,363,304 | 85.5% | 100.0% | 100.0% | 71.5% | |
| SANIBEL | P | 10/01/2011 | N | None | 8,312,930 | 7,365,923 | 1,107,664 | 4,250,882 | 12,398,430 | 67.0% | 100.0% | 85.5% | 0.0% | |
| SANIBEL | P | 10/01/2010 | N | After | 8,377,660 | 7,013,726 | 1,016,631 | 3,688,904 | 11,437,177 | 73.2% | 100.0% | 100.0% | 9.4% | |
| SANIBEL | P | 10/01/2009 | N | None | 7,466,687 | 5,371,025 | 1,000,888 | 3,660,865 | 9,889,904 | 75.5% | 100.0% | 100.0% | 29.9% | |
| SANIBEL | P | 10/01/2008 | N | After | 7,114,158 | 5,210,750 | 902,114 | 3,762,583 | 9,815,414 | 72.5% | 100.0% | 100.0% | 26.6% | |
| SANIBEL | P | 10/01/2007 | Y | None | 7,927,016 | 3,835,986 | 845,367 | 3,915,824 | 8,597,177 | 92.2% | 100.0% | 100.0% | 82.9% | |
| SARASOTA | F | 09/30/2011 | N | After | 89,655,808 | 122,303,670 | 3,870,000 | 19,758,000 | 145,931,670 | 61.4% | 73.3% | 0.0% | 0.0% | |
| SARASOTA | F | 09/30/2010 | N | None | 91,534,881 | 105,572,000 | 5,494,000 | 27,239,000 | 138,305,000 | 66.2% | 86.7% | 0.0% | 0.0% | |
| SARASOTA | F | 09/30/2009 | N | After | 85,686,047 | 101,653,000 | 5,370,000 | 26,614,000 | 133,637,000 | 64.1% | 84.3% | 0.0% | 0.0% | |
| SARASOTA | F | 09/30/2008 | N | None | 91,382,026 | 97,335,000 | 5,985,000 | 29,185,000 | 132,505,000 | 69.0% | 93.9% | 0.0% | 0.0% | |
| SARASOTA | G | 09/30/2011 | N | After | 105,025,416 | 104,286,257 | 10,050,000 | 36,771,000 | 150,201,996 | 69.9% | 100.0% | 7.4% | 0.0% | |
| SARASOTA | G | 09/30/2010 | N | After | 109,976,172 | 96,307,179 | 11,001,000 | 31,634,000 | 137,889,000 | 79.8% | 100.0% | 100.0% | 8.4% | |
| SARASOTA | G | 09/30/2009 | N | None | 106,230,980 | 82,564,463 | 13,224,000 | 32,871,280 | 127,851,000 | 83.1% | 100.0% | 100.0% | 31.8% | |
| SARASOTA | G | 09/30/2008 | N | None | 109,282,824 | 74,696,455 | 13,634,000 | 33,266,555 | 119,704,000 | 91.3% | 100.0% | 100.0% | 63.0% | |
| SARASOTA | P | 09/30/2011 | N | After | 133,398,468 | 147,742,994 | 10,127,000 | 36,905,000 | 189,581,636 | 70.4% | 90.3% | 0.0% | 0.0% | |
| SARASOTA | P | 09/30/2010 | N | After | 138,690,079 | 134,627,021 | 8,912,000 | 35,429,000 | 174,902,000 | 79.3% | 100.0% | 45.6% | 0.0% | |
| SARASOTA | P | 09/30/2009 | N | None | 130,934,571 | 115,732,435 | 10,692,000 | 35,360,316 | 158,972,000 | 82.4% | 100.0% | 100.0% | 12.8% | |
| SARASOTA | P | 09/30/2008 | N | None | 134,441,894 | 103,381,342 | 10,918,000 | 36,950,890 | 148,650,000 | 90.4% | 100.0% | 100.0% | 54.5% | |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2011 | N | After | 155,417,362 | 98,190,181 | 0 | 133,477,960 | 231,668,141 | 67.1% | 100.0% | 100.0% | 42.9% | |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2010 | N | After | 149,952,161 | 86,589,549 | 0 | 123,378,293 | 209,967,842 | 71.4% | 100.0% | 100.0% | 51.4% | |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2009 | N | None | 131,779,582 | 80,154,712 | 0 | 113,477,957 | 193,632,669 | 68.1% | 100.0% | 100.0% | 45.5% | |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2008 | N | After | 119,554,246 | 68,920,011 | 0 | 103,218,996 | 172,139,007 | 69.5% | 100.0% | 100.0% | 49.1% | |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2007 | N | None | 135,525,006 | 59,800,306 | 0 | 89,999,188 | 149,799,494 | 90.5% | 100.0% | 100.0% | 84.1% | |
| SARASOTA-MANATEE A | G | 10/01/2011 | N | After | 12,294,221 | 5,043,486 | 0 | 11,146,948 | 16,190,434 | 75.9% | 100.0% | 100.0% | 65.0% | |
| SARASOTA-MANATEE A | G | 10/01/2010 | N | After | 11,600,293 | 4,256,216 | 0 | 9,253,038 | 13,509,254 | 85.9% | 100.0% | 100.0% | 79.4% | |
| SARASOTA-MANATEE A | G | 10/01/2009 | N | After | 10,072,192 | 4,593,904 | 0 | 7,599,481 | 12,193,385 | 82.6% | 100.0% | 100.0% | 72.1% | |
| SARASOTA-MANATEE A | G | 10/01/2008 | N | None | 9,428,036 | 3,705,391 | 0 | 7,005,809 | 10,711,200 | 88.0% | 100.0% | 100.0% | 81.7% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| SARASOTA-MANATEE A | G | 10/01/2007 | N | None | 10,398,079 | 2,768,451 | 0 | 6,603,806 | 9,372,257 | 110.9% | 100.0% | 100.0% | 100.0% | |
| SATELLITE BEACH | G | 10/01/2011 | N | None | 4,401,778 | 2,899,942 | 973,858 | 2,249,510 | 5,991,594 | 73.5% | 100.0% | 100.0% | 23.5% | |
| SATELLITE BEACH | G | 10/01/2010 | N | After | 4,400,072 | 2,829,788 | 869,170 | 1,636,339 | 5,335,297 | 82.5% | 100.0% | 100.0% | 42.8% | |
| SATELLITE BEACH | G | 10/01/2009 | N | After | 3,935,038 | 1,996,506 | 1,289,608 | 2,049,183 | 5,335,297 | 73.8% | 100.0% | 100.0% | 31.7% | |
| SATELLITE BEACH | G | 10/01/2008 | N | None | 3,743,899 | 1,991,964 | 1,156,218 | 1,606,275 | 4,754,457 | 78.7% | 100.0% | 100.0% | 37.1% | |
| SATELLITE BEACH | G | 10/01/2007 | N | None | 4,118,181 | 2,182,790 | 1,036,615 | 1,358,731 | 4,578,136 | 90.0% | 100.0% | 100.0% | 66.1% | |
| SATELLITE BEACH | PF | 10/01/2011 | N | After | 8,743,701 | 7,281,736 | 1,811,233 | 3,361,238 | 12,262,059 | 71.3% | 100.0% | 80.7% | 0.0% | |
| SATELLITE BEACH | PF | 10/01/2010 | N | None | 8,928,751 | 6,983,001 | 1,531,245 | 3,100,524 | 11,614,770 | 76.9% | 100.0% | 100.0% | 13.4% | |
| SATELLITE BEACH | PF | 10/01/2009 | N | After | 8,291,005 | 5,491,276 | 1,662,281 | 4,163,393 | 10,754,593 | 77.1% | 100.0% | 100.0% | 27.3% | |
| SATELLITE BEACH | PF | 10/01/2008 | N | None | 7,305,888 | 4,647,124 | 1,495,833 | 3,206,836 | 8,950,189 | 81.6% | 100.0% | 100.0% | 36.3% | |
| SATELLITE BEACH | PF | 10/01/2007 | N | None | 8,084,721 | 4,929,571 | 1,225,421 | 2,699,031 | 8,584,241 | 94.2% | 100.0% | 100.0% | 71.5% | |
| SEBASTIAN | P | 10/01/2010 | N | After | 7,086,302 | 1,835,269 | 835,451 | 3,753,219 | 6,423,939 | 110.3% | 100.0% | 100.0% | 100.0% | |
| SEBASTIAN | P | 10/01/2008 | N | None | 5,474,816 | 1,057,164 | 734,593 | 3,417,366 | 5,209,123 | 105.1% | 100.0% | 100.0% | 100.0% | |
| SEBRING | F | 10/01/2011 | Y | None | 8,851,566 | 9,853,084 | 343,234 | 1,835,261 | 11,742,886 | 75.4% | 89.8% | 0.0% | 0.0% | |
| SEBRING | F | 10/01/2010 | Y | After | 8,981,492 | 9,033,529 | 359,220 | 2,097,014 | 11,328,240 | 79.3% | 99.4% | 0.0% | 0.0% | |
| SEBRING | F | 10/01/2009 | N | None | 8,116,499 | 9,229,479 | 310,343 | 1,585,080 | 10,808,748 | 75.1% | 87.9% | 0.0% | 0.0% | |
| SEBRING | F | 10/01/2008 | N | After | 8,755,636 | 8,510,006 | 288,871 | 1,591,890 | 10,131,404 | 86.4% | 100.0% | 85.0% | 0.0% | |
| SEBRING | F | 10/01/2007 | N | None | 10,213,255 | 7,050,819 | 324,393 | 2,488,332 | 9,605,066 | 106.3% | 100.0% | 100.0% | 100.0% | |
| SEBRING | P | 10/01/2011 | N | None | 8,899,316 | 6,408,818 | 424,050 | 2,446,499 | 9,010,909 | 98.8% | 100.0% | 100.0% | 84.5% | |
| SEBRING | P | 10/01/2010 | N | None | 8,942,272 | 4,462,340 | 492,760 | 3,438,525 | 8,301,317 | 107.7% | 100.0% | 100.0% | 100.0% | |
| SEBRING | P | 10/01/2009 | N | None | 8,014,008 | 2,657,943 | 572,692 | 4,459,542 | 7,690,177 | 104.2% | 100.0% | 100.0% | 100.0% | |
| SEBRING | P | 10/01/2008 | N | After | 7,586,287 | 2,579,508 | 518,588 | 3,631,478 | 6,729,574 | 112.7% | 100.0% | 100.0% | 100.0% | |
| SEBRING | P | 10/01/2007 | N | None | 8,397,185 | 2,398,979 | 475,017 | 3,491,909 | 6,365,905 | 131.9% | 100.0% | 100.0% | 100.0% | |
| SEMINOLE | F | 10/01/2011 | N | After | 29,914,447 | 22,280,582 | 2,483,024 | 7,744,655 | 32,508,261 | 92.0% | 100.0% | 100.0% | 66.5% | |
| SEMINOLE | F | 10/01/2010 | N | After | 30,114,302 | 19,915,367 | 2,646,974 | 8,191,292 | 30,753,633 | 97.9% | 100.0% | 100.0% | 92.2% | |
| SEMINOLE | F | 10/01/2009 | Y | None | 27,916,520 | 16,155,601 | 2,773,897 | 9,391,873 | 28,321,371 | 98.6% | 100.0% | 100.0% | 95.7% | |
| SEMINOLE | F | 10/01/2008 | N | After | 25,924,300 | 15,374,947 | 2,599,708 | 8,622,015 | 26,596,670 | 97.5% | 100.0% | 100.0% | 92.2% | |
| SEMINOLE | F | 10/01/2007 | N | None | 29,216,126 | 13,867,854 | 2,634,734 | 8,917,014 | 25,419,602 | 114.9% | 100.0% | 100.0% | 100.0% | |
| SHALIMAR | P | 10/01/2011 | N | None | 278,387 | 0 | 6,602 | | 6,602 | 4216.7% | 100.0% | 100.0% | 100.0% | |
| SHALIMAR | P | 10/01/2010 | N | None | 413,393 | 0 | 5,473 | 142,279 | 147,752 | 279.8% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|---|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| SHALIMAR | P | 10/01/2008 | N | None | 165,522 | 902 | 3,552 | 92,264 | 96,718 | 171.1% | 100.0% | 100.0% | 100.0% | |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2011 | N | After | 298,024,672 | 104,098,415 | 0 | 189,929,621 | 294,028,036 | 101.4% | 100.0% | 100.0% | 100.0% | |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2010 | N | After | 248,766,404 | 91,726,899 | | 187,144,766 | 278,871,665 | 89.2% | 100.0% | 100.0% | 83.9% | |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2009 | N | After | 180,698,546 | 80,384,314 | 0 | 161,761,922 | 242,146,236 | 74.6% | 100.0% | 100.0% | 62.0% | |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2008 | N | After | 219,072,757 | 71,497,225 | 0 | 137,966,368 | 209,463,593 | 104.6% | 100.0% | 100.0% | 100.0% | |
| SOUTH MIAMI [GP] | G | 10/01/2011 | N | After | 9,930,842 | 6,739,706 | 1,746,639 | 3,478,973 | 11,965,318 | 83.0% | 100.0% | 100.0% | 41.5% | |
| SOUTH MIAMI [GP] | G | 10/01/2010 | N | After | 10,157,886 | 5,359,076 | 1,991,157 | 4,076,873 | 11,427,106 | 88.9% | 100.0% | 100.0% | 68.9% | |
| SOUTH MIAMI [GP] | G | 10/01/2009 | N | After | 8,728,913 | 3,757,232 | 2,151,596 | 3,840,365 | 9,749,193 | 89.5% | 100.0% | 100.0% | 73.4% | |
| SOUTH MIAMI [GP] | G | 10/01/2008 | N | None | 7,935,262 | 2,828,593 | 1,788,283 | 3,294,413 | 7,911,289 | 100.3% | 100.0% | 100.0% | 100.0% | |
| SOUTH MIAMI [GP] | G | 10/01/2007 | N | None | 8,845,418 | 2,864,577 | 1,447,977 | 2,833,638 | 7,146,192 | 123.8% | 100.0% | 100.0% | 100.0% | |
| SOUTH MIAMI [GP] | P | 10/01/2011 | N | After | 11,476,667 | 7,591,872 | 2,550,961 | 4,582,091 | 14,724,924 | 77.9% | 100.0% | 100.0% | 29.1% | |
| SOUTH MIAMI [GP] | P | 10/01/2010 | N | After | 11,610,373 | 7,964,167 | 2,358,260 | 4,705,909 | 15,028,336 | 77.3% | 100.0% | 100.0% | 27.4% | |
| SOUTH MIAMI [GP] | P | 10/01/2009 | N | After | 10,182,475 | 6,566,145 | 2,077,765 | 4,328,107 | 12,972,017 | 78.5% | 100.0% | 100.0% | 35.5% | |
| SOUTH MIAMI [GP] | P | 10/01/2008 | N | None | 9,489,969 | 6,233,977 | 1,752,717 | 3,054,828 | 11,041,522 | 85.9% | 100.0% | 100.0% | 49.2% | |
| SOUTH MIAMI [GP] | P | 10/01/2007 | N | None | 10,564,971 | 3,877,218 | 1,779,585 | 3,931,425 | 9,588,228 | 110.2% | 100.0% | 100.0% | 100.0% | |
| SOUTH PASADENA | F | 10/01/2011 | N | None | 4,479,419 | 3,387,930 | 538,756 | 2,411,838 | 6,099,316 | 73.4% | 100.0% | 100.0% | 22.9% | |
| SOUTH PASADENA | F | 10/01/2010 | N | After | 4,294,876 | 2,521,189 | 553,645 | 2,704,365 | 5,665,170 | 75.8% | 100.0% | 100.0% | 45.1% | |
| SOUTH PASADENA | F | 10/01/2009 | N | None | 3,937,463 | 2,594,025 | 497,232 | 2,408,592 | 5,491,078 | 71.7% | 100.0% | 100.0% | 35.1% | |
| SOUTH PASADENA | F | 10/01/2008 | N | After | 3,907,309 | 1,586,013 | 550,881 | 2,880,197 | 5,017,091 | 77.9% | 100.0% | 100.0% | 61.5% | |
| SOUTH PASADENA | F | 10/01/2008 | Y | After | 3,907,308 | 1,586,013 | 550,881 | 2,880,197 | 5,017,091 | 77.9% | 100.0% | 100.0% | 61.5% | |
| SOUTH PASADENA | F | 10/01/2007 | N | None | 4,455,623 | 1,576,676 | 511,151 | 2,548,917 | 4,636,744 | 96.1% | 100.0% | 100.0% | 92.9% | |
| SOUTH WALTON FCD | F | 10/01/2011 | Y | None | 15,506,281 | 1,356,015 | 2,254,058 | 8,396,158 | 12,006,231 | 129.2% | 100.0% | 100.0% | 100.0% | |
| SOUTH WALTON FCD | F | 10/01/2010 | Y | None | 13,701,158 | 660,674 | 1,856,937 | 6,786,885 | 9,304,496 | 147.3% | 100.0% | 100.0% | 100.0% | |
| SOUTH WALTON FCD | F | 10/01/2010 | Y | After | 13,701,158 | 660,674 | 1,856,937 | 6,786,885 | 9,304,496 | 147.3% | 100.0% | 100.0% | 100.0% | |
| SOUTH WALTON FCD | F | 10/01/2010 | N | None | 0 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| SOUTH WALTON FCD | F | 10/01/2009 | Y | None | 10,092,850 | 320,986 | 1,517,652 | 6,006,553 | 7,845,191 | 128.7% | 100.0% | 100.0% | 100.0% | |
| SOUTH WALTON FCD | F | 10/01/2008 | N | After | 7,572,665 | 388,577 | 1,151,721 | 4,790,969 | 6,331,267 | 119.6% | 100.0% | 100.0% | 100.0% | |
| SOUTH WALTON FCD | F | 10/01/2007 | N | None | 7,318,035 | 366,724 | 735,556 | 3,834,955 | 4,937,235 | 148.2% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| SOUTHERN MANATEE FCD | F | 10/01/2011 | N | None | 14,407,208 | 8,209,849 | 1,122,440 | 7,770,277 | 16,622,265 | 86.7% | 100.0% | 100.0% | 65.3% | |
| SOUTHERN MANATEE FCD | F | 10/01/2010 | N | None | 13,816,083 | 3,918,450 | 1,279,450 | 9,494,608 | 14,343,342 | 96.3% | 100.0% | 100.0% | 90.8% | |
| SOUTHERN MANATEE FCD | F | 10/01/2009 | N | After | 11,531,839 | 2,952,633 | 1,155,353 | 8,482,178 | 12,424,598 | 92.8% | 100.0% | 100.0% | 87.5% | |
| SOUTHERN MANATEE FCD | F | 10/01/2007 | N | None | 10,178,736 | 686,212 | 836,253 | 8,442,849 | 9,965,314 | 102.1% | 100.0% | 100.0% | 100.0% | |
| SOUTHERN MANATEE FCD | G | 10/01/2011 | N | None | 1,120,735 | 528,385 | 86,339 | 568,563 | 1,183,287 | 94.7% | 100.0% | 100.0% | 89.0% | |
| SOUTHERN MANATEE FCD | G | 10/01/2010 | N | None | 1,015,691 | 521,159 | 73,652 | 448,536 | 1,043,347 | 97.3% | 100.0% | 100.0% | 93.8% | |
| SOUTHERN MANATEE FCD | G | 10/01/2009 | N | After | 880,491 | 505,456 | 71,438 | 372,722 | 949,616 | 92.7% | 100.0% | 100.0% | 81.5% | |
| SOUTHERN MANATEE FCD | G | 10/01/2007 | N | None | 785,284 | 372,864 | 47,671 | 309,763 | 730,298 | 107.5% | 100.0% | 100.0% | 100.0% | |
| STARKE | F | 10/01/2010 | N | None | 1,723,803 | 797,261 | 348,747 | 1,005,027 | 2,151,035 | 80.1% | 100.0% | 100.0% | 57.5% | |
| STARKE | F | 10/01/2009 | N | After | 1,484,654 | 810,533 | 303,780 | 1,144,167 | 2,258,480 | 65.7% | 100.0% | 100.0% | 32.4% | |
| STARKE | F | 09/30/2008 | N | None | 1,393,455 | 823,120 | 71,000 | 849,880 | 1,744,000 | 79.9% | 100.0% | 100.0% | 58.8% | |
| STARKE | G | 10/01/2010 | N | None | 6,658,279 | 7,203,509 | 889,931 | 2,070,396 | 9,728,914 | 68.4% | 92.4% | 0.0% | 0.0% | |
| STARKE | G | 10/01/2009 | N | After | 6,121,802 | 7,034,294 | 844,856 | 2,978,197 | 10,540,876 | 58.1% | 87.0% | 0.0% | 0.0% | |
| STARKE | G | 09/30/2008 | N | None | 6,384,490 | 5,164,938 | 867,000 | 1,341,062 | 7,373,000 | 86.6% | 100.0% | 100.0% | 26.3% | |
| STARKE | P | 10/01/2010 | N | None | 2,460,846 | 1,247,378 | 223,923 | 733,916 | 2,205,217 | 111.6% | 100.0% | 100.0% | 100.0% | |
| STARKE | P | 10/01/2009 | N | After | 2,308,929 | 1,139,269 | 202,164 | 735,152 | 2,076,585 | 111.2% | 100.0% | 100.0% | 100.0% | |
| STARKE | P | 09/30/2008 | N | None | 2,412,967 | 1,092,201 | 260,000 | 575,799 | 1,928,000 | 125.2% | 100.0% | 100.0% | 100.0% | |
| SUNRISE | F | 10/01/2011 | N | None | 64,485,086 | 86,697,224 | 7,758,866 | 27,509,072 | 113,767,654 | 56.7% | 74.4% | 0.0% | 0.0% | |
| SUNRISE | F | 10/01/2010 | N | After | 63,908,824 | 74,000,471 | | 37,011,814 | 104,984,800 | 60.9% | 86.4% | 0.0% | 0.0% | |
| SUNRISE | F | 10/01/2009 | N | None | 64,716,039 | 67,336,726 | | 2,716,223 | 64,587,512 | 100.2% | 96.1% | 0.0% | 0.0% | |
| SUNRISE | F | 10/01/2008 | N | None | 61,800,073 | 52,446,632 | | 1,943,677 | 51,257,775 | 120.6% | 100.0% | 100.0% | 100.0% | |
| SUNRISE | F | 10/01/2007 | N | None | 67,155,119 | 42,408,840 | 6,546,261 | 23,630,985 | 70,786,487 | 94.9% | 100.0% | 100.0% | 77.0% | |
| SUNRISE | G | 10/01/2011 | N | After | 103,448,740 | 117,912,807 | | 63,420,798 | 170,762,518 | 60.6% | 87.7% | 0.0% | 0.0% | |
| SUNRISE | G | 10/01/2010 | N | After | 105,699,185 | 110,596,661 | | 56,442,730 | 158,333,713 | 66.8% | 95.6% | 0.0% | 0.0% | |
| SUNRISE | G | 10/01/2009 | N | None | 94,782,707 | 103,498,114 | | 49,075,757 | 144,424,535 | 65.6% | 91.6% | 0.0% | 0.0% | |
| SUNRISE | G | 10/01/2008 | N | After | 94,097,908 | 48,437,188 | | 89,153,882 | 131,171,476 | 71.7% | 100.0% | 100.0% | 51.2% | |
| SUNRISE | G | 10/01/2007 | N | After | 107,929,876 | 50,594,302 | 11,751,018 | 59,999,890 | 116,256,132 | 92.8% | 100.0% | 100.0% | 76.0% | |
| SUNRISE | P | 10/01/2011 | N | After | 60,377,326 | 74,005,595 | 8,844,401 | 28,955,329 | 106,016,377 | 57.0% | 81.6% | 0.0% | 0.0% | |
| SUNRISE | P | 10/01/2010 | N | After | 58,413,115 | 63,446,811 | 8,301,841 | 27,518,495 | 95,536,968 | 61.1% | 92.1% | 0.0% | 0.0% | |
| SUNRISE | P | 10/01/2009 | N | After | 50,805,922 | 49,432,464 | 8,171,572 | 29,355,007 | 84,812,301 | 59.9% | 100.0% | 16.8% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|-------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| SUNRISE | P | 10/01/2008 | N | After | 48,405,394 | 42,178,986 | 7,428,361 | 26,200,575 | 74,703,445 | 64.8% | 100.0% | 83.8% | 0.0% | |
| SUNRISE | P | 10/01/2007 | N | None | 53,357,305 | 34,991,775 | 7,020,645 | 22,655,503 | 64,009,011 | 83.4% | 100.0% | 100.0% | 50.1% | |
| SURFSIDE [GP] | G | 10/01/2011 | N | None | 4,384,931 | 2,719,390 | 966,346 | 1,321,356 | 5,007,092 | 87.6% | 100.0% | 100.0% | 52.9% | |
| SURFSIDE [GP] | G | 10/01/2010 | N | After | 4,554,342 | 2,941,952 | 901,346 | 1,258,323 | 5,101,621 | 89.3% | 100.0% | 100.0% | 56.5% | |
| SURFSIDE [GP] | G | 10/01/2009 | N | None | 4,219,121 | 2,828,898 | 769,956 | 1,160,826 | 4,759,680 | 88.6% | 100.0% | 100.0% | 53.4% | |
| SURFSIDE [GP] | G | 10/01/2008 | N | None | 4,303,558 | 2,071,918 | 991,134 | 1,473,757 | 4,536,809 | 94.9% | 100.0% | 100.0% | 84.2% | |
| SURFSIDE [GP] | G | 10/01/2007 | N | After | 5,016,137 | 2,159,781 | 897,139 | 1,152,988 | 4,209,908 | 119.2% | 100.0% | 100.0% | 100.0% | |
| SURFSIDE [GP] | P | 10/01/2011 | N | None | 6,070,730 | 3,527,024 | 951,679 | 1,892,677 | 6,371,380 | 95.3% | 100.0% | 100.0% | 84.1% | |
| SURFSIDE [GP] | P | 10/01/2010 | N | After | 6,089,260 | 3,503,463 | 807,530 | 1,569,516 | 5,880,509 | 103.5% | 100.0% | 100.0% | 100.0% | |
| SURFSIDE [GP] | P | 10/01/2009 | N | None | 5,529,211 | 3,325,558 | 667,047 | 1,437,090 | 5,429,695 | 101.8% | 100.0% | 100.0% | 100.0% | |
| SURFSIDE [GP] | P | 10/01/2008 | N | None | 5,572,503 | 3,226,859 | 537,372 | 1,327,129 | 5,091,360 | 109.5% | 100.0% | 100.0% | 100.0% | |
| SURFSIDE [GP] | P | 10/01/2007 | N | After | 6,302,626 | 3,344,655 | 398,960 | 1,087,828 | 4,831,443 | 130.5% | 100.0% | 100.0% | 100.0% | |
| SURFSIDE [GP] | P | 10/01/2007 | N | None | 5,906,098 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| SWEETWATER | P | 10/01/2010 | N | None | 4,258,794 | 275,863 | 1,079,802 | 2,598,950 | 3,954,615 | 107.7% | 100.0% | 100.0% | 100.0% | |
| SWEETWATER | P | 10/01/2009 | N | None | 3,674,754 | 274,603 | 965,120 | 2,213,698 | 3,453,421 | 106.4% | 100.0% | 100.0% | 100.0% | |
| SWEETWATER | P | 10/01/2008 | N | None | 3,577,517 | 275,749 | 843,490 | 1,879,378 | 2,998,617 | 119.3% | 100.0% | 100.0% | 100.0% | |
| SWEETWATER | P | 10/01/2007 | N | After | 4,273,397 | 273,216 | 882,479 | 1,849,218 | 3,004,913 | 142.2% | 100.0% | 100.0% | 100.0% | |
| TALLAHASSEE [GPF] | F | 10/01/2009 | N | None | 124,592,000 | 84,208,000 | | 53,066,000 | 137,274,000 | 90.8% | 100.0% | 100.0% | 76.1% | |
| TALLAHASSEE [GPF] | G | 10/01/2009 | N | None | 651,054,000 | 410,080,000 | | 220,734,000 | 630,814,000 | 103.2% | 100.0% | 100.0% | 100.0% | |
| TALLAHASSEE [GPF] | P | 10/01/2009 | N | None | 166,274,000 | 109,378,000 | 0 | 63,183,000 | 172,561,000 | 96.4% | 100.0% | 100.0% | 90.0% | |
| TAMARAC | F | 10/01/2010 | N | None | 47,892,191 | 38,044,747 | 5,685,100 | 13,177,301 | 56,907,148 | 84.2% | 100.0% | 100.0% | 31.6% | |
| TAMARAC | F | 10/01/2009 | N | After | 41,804,534 | 34,081,725 | 5,297,840 | 13,463,287 | 52,842,852 | 79.1% | 100.0% | 100.0% | 18.0% | |
| TAMARAC | F | 10/01/2008 | N | After | 34,791,690 | 28,142,283 | 4,864,550 | 13,369,332 | 46,376,165 | 75.0% | 100.0% | 100.0% | 13.4% | |
| TAMARAC | F | 10/01/2007 | N | None | 37,579,942 | 23,413,132 | 4,587,898 | 13,763,296 | 41,764,326 | 90.0% | 100.0% | 100.0% | 69.6% | |
| TAMARAC | G | 10/01/2010 | N | None | 28,297,671 | 15,459,927 | 3,451,367 | 9,233,327 | 28,144,621 | 100.5% | 100.0% | 100.0% | 100.0% | |
| TAMARAC | G | 10/01/2009 | N | After | 24,782,531 | 13,203,033 | 3,867,807 | 9,222,095 | 26,292,935 | 94.3% | 100.0% | 100.0% | 83.6% | |
| TAMARAC | G | 10/01/2008 | N | After | 22,854,125 | 13,430,575 | 3,590,091 | 8,878,777 | 25,899,443 | 88.2% | 100.0% | 100.0% | 65.7% | |
| TAMARAC | G | 10/01/2007 | N | None | 25,285,681 | 12,660,371 | 3,063,757 | 7,834,119 | 23,558,247 | 107.3% | 100.0% | 100.0% | 100.0% | |
| TAMARAC | P | 10/01/2011 | Y | After | 5,358,328 | 10,774,685 | 0 | 0 | 10,774,685 | 49.7% | 49.7% | 0.0% | 0.0% | |
| TAMARAC | P | 10/01/2010 | N | None | 6,118,996 | 10,721,944 | 0 | 0 | 10,721,944 | 57.1% | 57.1% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs | Comments |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| TAMARAC | P | 10/01/2009 | N | None | 6,113,776 | 11,029,438 | 0 | 0 | 11,029,438 | 55.4% | 55.4% | 0.0% | 0.0% | |
| TAMARAC | P | 10/01/2008 | N | None | 7,762,755 | 10,919,691 | 0 | 0 | 10,919,691 | 71.1% | 71.1% | 0.0% | 0.0% | |
| TAMARAC | P | 10/01/2007 | N | None | 9,906,282 | 11,182,761 | 0 | 0 | 11,182,761 | 88.6% | 88.6% | 0.0% | 0.0% | |
| TAMARAC - EXECUTIVE | G | 10/01/2011 | Y | After | 16,357,771 | 11,057,558 | 4,886,662 | 8,995,923 | 24,940,143 | 65.6% | 100.0% | 100.0% | 4.6% | |
| TAMARAC - EXECUTIVE | G | 10/01/2010 | Y | None | 14,302,715 | 8,607,984 | 4,889,328 | 8,773,198 | 22,270,510 | 64.2% | 100.0% | 100.0% | 9.2% | |
| TAMARAC - EXECUTIVE | G | 10/01/2009 | N | After | 11,803,150 | 1,501,596 | 4,932,935 | 11,006,997 | 17,441,528 | 67.7% | 100.0% | 100.0% | 48.8% | |
| TAMARAC - EXECUTIVE | G | 10/01/2008 | N | None | 8,632,131 | 2,878,526 | 4,530,147 | 7,529,560 | 14,938,233 | 57.8% | 100.0% | 100.0% | 16.2% | |
| TAMARAC - EXECUTIVE | G | 10/01/2007 | N | None | 8,287,371 | 2,360,150 | 4,373,717 | 6,087,799 | 12,821,666 | 64.6% | 100.0% | 100.0% | 25.5% | |
| TAMPA | G | 01/01/2011 | N | None | 544,460,000 | 471,361,467 | 4,931,454 | 116,738,943 | 579,708,864 | 93.9% | 100.0% | 100.0% | 58.4% | |
| TAMPA | G | 01/01/2010 | N | None | 496,247,000 | 419,243,844 | 7,818,314 | 126,802,014 | 540,553,172 | 91.8% | 100.0% | 100.0% | 54.6% | |
| TAMPA | G | 01/01/2009 | N | None | 424,146,000 | 395,561,854 | 9,407,696 | 127,080,415 | 522,984,965 | 81.1% | 100.0% | 100.0% | 15.1% | |
| TAMPA | G | 01/01/2008 | N | None | 606,245,000 | 386,552,807 | 10,797,265 | 113,194,808 | 495,475,880 | 122.4% | 100.0% | 100.0% | 100.0% | |
| TAMPA | PF | 10/01/2010 | N | None | 636,967,389 | 557,370,323 | 33,304,810 | 142,414,214 | 733,089,347 | 86.9% | 100.0% | 100.0% | 32.5% | |
| TAMPA | PF | 10/01/2010 | Y | None | 594,602,074 | 599,735,638 | 33,304,810 | 142,414,214 | 733,089,347 | 81.1% | 99.1% | 0.0% | 0.0% | |
| TAMPA | PF | 10/01/2009 | N | None | 518,870,559 | 470,036,090 | 36,414,368 | 179,179,766 | 685,630,224 | 75.7% | 100.0% | 100.0% | 6.9% | |
| TAMPA | PF | 10/01/2008 | N | None | 584,699,201 | 438,657,022 | 36,350,776 | 173,501,353 | 648,509,151 | 90.2% | 100.0% | 100.0% | 63.2% | |
| TAMPA | PF | 10/01/2007 | N | None | 719,097,961 | 404,164,182 | 38,397,068 | 181,105,492 | 623,666,742 | 115.3% | 100.0% | 100.0% | 100.0% | |
| TARPON SPRINGS | F | 10/01/2011 | N | None | 14,287,480 | 15,694,746 | 1,134,970 | 3,125,652 | 19,303,117 | 74.0% | 91.0% | 0.0% | 0.0% | |
| TARPON SPRINGS | F | 10/01/2011 | Y | After | 14,287,480 | 15,850,324 | 1,134,970 | 3,227,990 | 19,561,033 | 73.0% | 90.1% | 0.0% | 0.0% | |
| TARPON SPRINGS | F | 10/01/2010 | N | After | 15,295,525 | 12,311,496 | 1,349,889 | 4,455,582 | 17,427,128 | 87.8% | 100.0% | 100.0% | 36.7% | |
| TARPON SPRINGS | F | 10/01/2009 | N | None | 14,212,388 | 11,233,691 | 1,262,337 | 4,447,347 | 16,481,226 | 86.2% | 100.0% | 100.0% | 38.6% | |
| TARPON SPRINGS | F | 10/01/2008 | N | After | 13,297,132 | 9,242,363 | 1,278,558 | 5,095,349 | 15,410,684 | 86.3% | 100.0% | 100.0% | 54.5% | |
| TARPON SPRINGS | F | 10/01/2007 | N | None | 15,210,323 | 8,279,344 | 1,237,342 | 5,140,086 | 14,566,735 | 104.4% | 100.0% | 100.0% | 100.0% | |
| TARPON SPRINGS | P | 10/01/2011 | N | None | 16,033,796 | 10,136,229 | 1,710,479 | 6,096,394 | 17,586,188 | 91.2% | 100.0% | 100.0% | 68.7% | |
| TARPON SPRINGS | P | 10/01/2010 | N | None | 16,120,122 | 9,236,278 | 1,627,525 | 4,457,272 | 15,106,369 | 106.7% | 100.0% | 100.0% | 100.0% | |
| TARPON SPRINGS | P | 10/01/2009 | Y | After | 14,782,210 | 8,498,986 | 1,490,793 | 4,642,349 | 14,567,135 | 101.5% | 100.0% | 100.0% | 100.0% | |
| TARPON SPRINGS | P | 10/01/2008 | N | After | 13,837,297 | 7,638,613 | 1,469,640 | 4,344,609 | 13,181,138 | 105.0% | 100.0% | 100.0% | 100.0% | |
| TARPON SPRINGS | P | 10/01/2007 | N | None | 15,625,519 | 7,020,904 | 1,349,788 | 4,071,149 | 12,243,644 | 127.6% | 100.0% | 100.0% | 100.0% | |
| TAVARES | F | 10/01/2011 | N | None | 3,190,652 | 1,194,886 | 218,802 | 1,758,253 | 3,171,941 | 100.6% | 100.0% | 100.0% | 100.0% | |
| TAVARES | F | 10/01/2010 | N | None | 2,870,355 | 1,206,091 | 182,101 | 1,560,650 | 2,948,842 | 97.3% | 100.0% | 100.0% | 95.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| TAVARES | F | 10/01/2009 | N | None | 2,386,391 | 1,227,698 | 139,826 | 1,282,066 | 2,649,590 | 90.1% | 100.0% | 100.0% | 79.5% | |
| TAVARES | F | 10/01/2008 | N | After | 2,042,037 | 1,245,331 | 96,606 | 1,045,332 | 2,378,932 | 85.8% | 100.0% | 100.0% | 67.0% | |
| TAVARES | F | 10/01/2007 | N | None | 2,038,665 | 853,610 | 64,524 | 1,131,343 | 2,049,477 | 99.5% | 100.0% | 100.0% | 99.0% | |
| TAVARES | P | 10/01/2011 | N | None | 6,366,577 | 2,897,504 | 971,085 | 3,495,186 | 7,145,046 | 89.1% | 100.0% | 100.0% | 71.5% | |
| TAVARES | P | 10/01/2010 | N | None | 6,079,860 | 2,803,208 | 807,112 | 3,388,171 | 6,845,358 | 88.8% | 100.0% | 100.0% | 72.9% | |
| TAVARES | P | 10/01/2009 | N | None | 5,414,946 | 2,716,091 | 690,529 | 3,060,475 | 6,374,992 | 84.9% | 100.0% | 100.0% | 65.6% | |
| TAVARES | P | 10/01/2008 | N | After | 4,701,302 | 1,203,345 | 641,591 | 4,239,414 | 6,048,710 | 77.7% | 100.0% | 100.0% | 67.4% | |
| TAVARES | P | 10/01/2007 | N | None | 4,696,193 | 380,735 | 418,753 | 3,447,742 | 4,247,230 | 110.6% | 100.0% | 100.0% | 100.0% | |
| TEMPLE TERRACE | F | 10/01/2011 | N | None | 12,237,610 | 13,089,833 | 1,539,958 | 5,767,469 | 19,400,275 | 63.1% | 93.5% | 0.0% | 0.0% | |
| TEMPLE TERRACE | F | 10/01/2010 | N | None | 12,022,414 | 12,003,656 | 1,397,912 | 3,841,015 | 15,945,885 | 75.4% | 100.0% | 1.3% | 0.0% | |
| TEMPLE TERRACE | F | 10/01/2009 | Y | After | 10,845,122 | 10,615,087 | 1,187,549 | 4,057,112 | 14,969,500 | 72.4% | 100.0% | 19.4% | 0.0% | |
| TEMPLE TERRACE | F | 10/01/2008 | N | After | 10,596,591 | 9,814,442 | 972,998 | 3,386,505 | 13,569,542 | 78.1% | 100.0% | 80.4% | 0.0% | |
| TEMPLE TERRACE | F | 10/01/2007 | Y | None | 11,907,937 | 8,084,906 | 881,415 | 3,990,106 | 12,655,350 | 94.1% | 100.0% | 100.0% | 73.7% | |
| TEMPLE TERRACE | P | 10/01/2011 | N | None | 14,088,878 | 23,381,973 | 1,710,249 | 5,631,588 | 30,299,933 | 46.5% | 60.3% | 0.0% | 0.0% | |
| TEMPLE TERRACE | P | 10/01/2011 | Y | After | 14,088,878 | 23,624,510 | 1,710,249 | 5,787,859 | 30,698,741 | 45.9% | 59.6% | 0.0% | 0.0% | |
| TEMPLE TERRACE | P | 10/01/2010 | N | After | 14,281,465 | 20,990,868 | 1,602,833 | 5,978,640 | 27,885,630 | 51.2% | 68.0% | 0.0% | 0.0% | |
| TEMPLE TERRACE | P | 10/01/2009 | N | None | 13,681,544 | 19,472,135 | 1,421,029 | 5,953,493 | 26,305,295 | 52.0% | 70.3% | 0.0% | 0.0% | |
| TEMPLE TERRACE | P | 10/01/2008 | N | After | 13,874,659 | 15,789,576 | 1,446,722 | 7,496,049 | 24,422,160 | 56.8% | 87.9% | 0.0% | 0.0% | |
| TEMPLE TERRACE | P | 10/01/2007 | N | None | 15,840,861 | 12,874,982 | 1,271,904 | 8,919,279 | 22,920,118 | 69.1% | 100.0% | 100.0% | 19.0% | |
| TEMPLE TERRACE | P | 10/01/2007 | Y | None | 15,860,161 | 12,874,982 | 1,271,904 | 8,919,279 | 22,920,118 | 69.2% | 100.0% | 100.0% | 19.2% | |
| TEQUESTA | G | 10/01/2011 | N | None | 1,768,399 | 135,586 | 507,317 | 953,944 | 1,596,847 | 110.7% | 100.0% | 100.0% | 100.0% | |
| TEQUESTA | G | 10/01/2010 | N | None | 1,574,631 | 165,553 | 386,081 | 848,119 | 1,399,753 | 112.5% | 100.0% | 100.0% | 100.0% | |
| TEQUESTA | G | 10/01/2009 | N | None | 1,270,107 | 79,931 | 343,663 | 791,211 | 1,214,805 | 104.6% | 100.0% | 100.0% | 100.0% | |
| TEQUESTA | G | 10/01/2008 | N | After | 1,062,197 | 46,343 | 251,752 | 689,649 | 987,744 | 107.5% | 100.0% | 100.0% | 100.0% | |
| TEQUESTA | G | 10/01/2007 | N | None | 1,026,897 | 17,904 | 218,893 | 452,490 | 689,287 | 149.0% | 100.0% | 100.0% | 100.0% | |
| TEQUESTA [PF] | F | 10/01/2011 | N | After | 4,226,710 | 1,453,832 | 563,027 | 2,564,358 | 4,526,363 | 93.4% | 100.0% | 100.0% | 86.2% | |
| TEQUESTA [PF] | F | 10/01/2009 | N | After | 3,278,453 | 81,688 | 553,410 | 2,522,966 | 3,158,064 | 103.8% | 100.0% | 100.0% | 100.0% | |
| TEQUESTA [PF] | F | 10/01/2007 | N | None | 3,101,331 | 63,315 | 407,679 | 1,594,245 | 2,065,239 | 150.2% | 100.0% | 100.0% | 100.0% | |
| TEQUESTA [PF] | P | 10/01/2011 | N | After | 1,550,035 | 35,001 | 227,157 | 913,086 | 1,175,244 | 131.9% | 100.0% | 100.0% | 100.0% | |
| TEQUESTA [PF] | P | 10/01/2009 | N | After | 1,084,023 | 26,574 | 149,023 | 504,203 | 679,800 | 159.5% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| TEQUESTA [PF] | P | 10/01/2007 | N | None | 979,278 | 0 | 103,645 | 315,764 | 419,409 | 233.5% | 100.0% | 100.0% | 100.0% | |
| TITUSVILLE | G | 10/01/2011 | N | None | 33,587,440 | 39,260,568 | 363,277 | 12,653,353 | 50,904,393 | 66.0% | 85.6% | 0.0% | 0.0% | |
| TITUSVILLE | G | 10/01/2010 | N | None | 33,545,674 | 33,820,153 | 240,963 | 13,798,290 | 46,796,545 | 71.7% | 99.2% | 0.0% | 0.0% | |
| TITUSVILLE | G | 10/01/2009 | N | None | 31,669,130 | 27,770,994 | 322,589 | 15,807,364 | 43,143,161 | 73.4% | 100.0% | 100.0% | 22.6% | |
| TITUSVILLE | G | 10/01/2009 | Y | After | 31,669,136 | 27,770,994 | 322,589 | 16,098,523 | 43,434,320 | 72.9% | 100.0% | 100.0% | 22.2% | |
| TITUSVILLE | G | 10/01/2008 | N | After | 31,800,846 | 26,018,674 | 254,499 | 15,255,274 | 40,825,636 | 77.9% | 100.0% | 100.0% | 36.2% | |
| TITUSVILLE | G | 10/01/2007 | N | None | 36,707,796 | 25,001,201 | 194,100 | 14,688,499 | 39,105,382 | 93.9% | 100.0% | 100.0% | 78.4% | |
| TITUSVILLE | PF | 10/01/2011 | N | None | 32,074,673 | 41,064,461 | 3,137,113 | 9,635,794 | 51,722,372 | 62.0% | 78.1% | 0.0% | 0.0% | |
| TITUSVILLE | PF | 10/01/2010 | N | After | 32,498,166 | 38,905,373 | 2,970,112 | 9,022,045 | 49,695,833 | 65.4% | 83.5% | 0.0% | 0.0% | |
| TITUSVILLE | PF | 10/01/2009 | N | After | 30,515,828 | 33,369,430 | 2,972,219 | 10,723,445 | 45,714,615 | 66.8% | 91.4% | 0.0% | 0.0% | |
| TITUSVILLE | PF | 10/01/2008 | N | After | 32,319,915 | 26,456,323 | 3,419,392 | 14,200,384 | 43,248,292 | 74.7% | 100.0% | 100.0% | 17.2% | |
| TITUSVILLE | PF | 10/01/2007 | N | None | 36,717,646 | 24,935,189 | 3,039,741 | 12,275,453 | 39,791,300 | 92.3% | 100.0% | 100.0% | 71.2% | |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2011 | N | None | 79,800,342 | 29,614,666 | | 49,148,707 | 78,494,482 | 101.7% | 100.0% | 100.0% | 100.0% | |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2010 | N | After | 76,956,985 | 25,220,416 | | 45,994,340 | 71,033,134 | 108.3% | 100.0% | 100.0% | 100.0% | |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2009 | N | None | 66,816,679 | 21,324,259 | | 43,967,660 | 65,155,603 | 102.5% | 100.0% | 100.0% | 100.0% | |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2008 | N | None | 61,933,605 | 54,400 | 0 | 61,013,803 | 61,013,803 | 101.5% | 100.0% | 100.0% | 100.0% | |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2007 | N | After | 67,941,933 | 16,415,301 | | 35,859,694 | 52,258,208 | 130.0% | 100.0% | 100.0% | 100.0% | |
| UMATILLA | P | 10/01/2011 | N | After | 1,005,072 | 39,867 | 33,620 | 368,081 | 441,568 | 227.6% | 100.0% | 100.0% | 100.0% | |
| UMATILLA | P | 10/01/2008 | N | None | 832,941 | 42,481 | 29,256 | 245,118 | 316,855 | 262.9% | 100.0% | 100.0% | 100.0% | |
| VALPARAISO | PF | 10/01/2011 | N | None | 850,835 | 95,763 | | 529,535 | 625,298 | 136.1% | 100.0% | 100.0% | 100.0% | |
| VALPARAISO | PF | 10/01/2009 | N | None | 690,187 | 89,413 | | 179,203 | 268,616 | 256.9% | 100.0% | 100.0% | 100.0% | |
| VALPARAISO | PF | 10/01/2009 | Y | None | 690,187 | 89,413 | 259,807 | 179,203 | 528,423 | 130.6% | 100.0% | 100.0% | 100.0% | |
| VALPARAISO | PF | 10/01/2007 | N | None | 327,278 | 93,911 | 16,158 | 117,725 | 227,794 | 143.7% | 100.0% | 100.0% | 100.0% | |
| VENICE | F | 10/01/2011 | N | None | 13,573,304 | 18,530,970 | 2,391,031 | 6,488,955 | 27,410,956 | 49.5% | 73.2% | 0.0% | 0.0% | |
| VENICE | F | 10/01/2010 | N | After | 13,095,533 | 16,963,558 | 2,229,847 | 6,011,665 | 25,205,070 | 52.0% | 77.2% | 0.0% | 0.0% | |
| VENICE | F | 10/01/2009 | Y | After | 11,997,914 | 16,849,621 | 1,927,438 | 5,146,754 | 23,923,813 | 50.2% | 71.2% | 0.0% | 0.0% | |
| VENICE | F | 10/01/2008 | N | After | 12,555,242 | 14,815,212 | 1,811,689 | 3,991,573 | 20,618,474 | 60.9% | 84.7% | 0.0% | 0.0% | |
| VENICE | F | 10/01/2007 | N | None | 13,955,518 | 14,808,377 | 1,535,693 | 3,081,395 | 19,425,465 | 71.8% | 94.2% | 0.0% | 0.0% | |
| VENICE | F | 10/01/2007 | N | None | 13,955,518 | 14,808,377 | 1,535,693 | 3,081,395 | 19,425,465 | 71.8% | 94.2% | 0.0% | 0.0% | |
| VENICE | P | 10/01/2011 | N | After | 21,945,402 | 24,669,809 | 1,645,351 | 6,270,353 | 31,346,509 | 70.0% | 89.0% | 0.0% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| VENICE | P | 10/01/2010 | N | After | 22,538,602 | 24,486,968 | 1,531,813 | 5,486,257 | 30,126,125 | 74.8% | 92.0% | 0.0% | 0.0% | |
| VENICE | P | 10/01/2009 | N | None | 20,667,300 | 23,499,966 | 1,408,119 | 5,058,658 | 29,052,519 | 71.1% | 87.9% | 0.0% | 0.0% | |
| VENICE | P | 10/01/2008 | N | After | 22,771,035 | 23,146,223 | 1,257,155 | 4,726,466 | 28,441,550 | 80.1% | 98.4% | 0.0% | 0.0% | |
| VENICE | P | 10/01/2007 | N | None | 28,406,784 | 21,201,513 | 1,292,002 | 4,687,029 | 26,865,082 | 105.7% | 100.0% | 100.0% | 100.0% | |
| VERO BEACH | F | 10/01/2011 | N | None | 6,269,595 | 8,311,501 | 0 | | 8,311,501 | 75.4% | 75.4% | 0.0% | 0.0% | |
| VERO BEACH | F | 10/01/2010 | N | None | 6,696,940 | 8,372,361 | 0 | 0 | 8,372,361 | 80.0% | 80.0% | 0.0% | 0.0% | |
| VERO BEACH | F | 10/01/2009 | N | None | 6,705,423 | 8,413,467 | 0 | 0 | 8,413,467 | 79.7% | 79.7% | 0.0% | 0.0% | |
| VERO BEACH | F | 10/01/2008 | N | None | 7,024,637 | 8,718,721 | 0 | 0 | 8,718,721 | 80.6% | 80.6% | 0.0% | 0.0% | |
| VERO BEACH | F | 10/01/2007 | N | None | 8,328,896 | 7,794,043 | 0 | 0 | 7,794,043 | 106.9% | 100.0% | 100.0% | 100.0% | |
| VERO BEACH | G | 10/01/2011 | N | None | 49,715,336 | 45,724,492 | | 31,525,724 | 77,250,216 | 64.4% | 100.0% | 100.0% | 12.7% | |
| VERO BEACH | G | 10/01/2010 | N | After | 48,902,478 | 45,769,387 | | 31,037,763 | 76,807,150 | 63.7% | 100.0% | 100.0% | 10.1% | |
| VERO BEACH | G | 10/01/2009 | N | None | 44,680,696 | 36,497,934 | 4,325,624 | 26,204,881 | 67,028,439 | 66.7% | 100.0% | 100.0% | 14.7% | |
| VERO BEACH | G | 10/01/2008 | N | None | 45,206,720 | 35,051,243 | 3,973,406 | 23,017,294 | 62,041,943 | 72.9% | 100.0% | 100.0% | 26.9% | |
| VERO BEACH | G | 10/01/2007 | N | None | 55,010,150 | 32,813,604 | 3,716,983 | 20,951,814 | 57,482,401 | 95.7% | 100.0% | 100.0% | 88.2% | |
| VERO BEACH | P | 10/01/2011 | N | None | 24,998,010 | 20,269,434 | 1,093,556 | 9,338,532 | 30,369,340 | 82.3% | 100.0% | 100.0% | 38.9% | |
| VERO BEACH | P | 10/01/2010 | N | None | 25,547,245 | 15,618,188 | 1,272,324 | 11,553,019 | 28,293,156 | 90.3% | 100.0% | 100.0% | 74.9% | |
| VERO BEACH | P | 10/01/2009 | N | None | 23,769,428 | 15,578,207 | 1,183,621 | 11,032,587 | 27,756,917 | 85.6% | 100.0% | 100.0% | 63.5% | |
| VERO BEACH | P | 10/01/2008 | N | After | 24,676,814 | 14,273,775 | 1,133,550 | 10,559,586 | 25,815,996 | 95.6% | 100.0% | 100.0% | 87.8% | |
| VERO BEACH | P | 10/01/2007 | N | None | 28,916,567 | 13,564,395 | 1,062,620 | 8,619,304 | 23,246,319 | 124.4% | 100.0% | 100.0% | 100.0% | |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2011 | N | None | 6,891,782 | 1,710,650 | 1,087,437 | 5,762,677 | 8,560,764 | 80.5% | 100.0% | 100.0% | 71.0% | |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2010 | N | After | 6,256,127 | 1,712,796 | 924,200 | 5,041,019 | 7,678,015 | 81.5% | 100.0% | 100.0% | 71.8% | |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2009 | N | None | 5,208,323 | 1,573,724 | 773,682 | 6,091,753 | 8,439,159 | 61.7% | 100.0% | 100.0% | 47.0% | |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2008 | N | None | 5,014,956 | 1,789,967 | 683,800 | 4,857,426 | 7,331,193 | 68.4% | 100.0% | 100.0% | 52.3% | |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2007 | N | None | 6,677,782 | 1,611,250 | 696,763 | 5,638,241 | 7,946,254 | 84.0% | 100.0% | 100.0% | 77.5% | |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2011 | N | None | 10,372,780 | 5,191,200 | 489,994 | 6,469,694 | 12,150,888 | 85.4% | 100.0% | 100.0% | 72.5% | |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2010 | N | After | 10,651,237 | 5,743,046 | 395,049 | 5,578,767 | 11,716,862 | 90.9% | 100.0% | 100.0% | 80.9% | |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2009 | Y | None | 9,979,357 | 6,115,178 | 320,579 | 4,547,871 | 10,983,628 | 90.9% | 100.0% | 100.0% | 77.9% | |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2008 | Y | After | 10,045,838 | 5,116,817 | 283,429 | 4,754,426 | 10,154,672 | 98.9% | 100.0% | 100.0% | 97.7% | |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2008 | N | After | 10,045,837 | 5,150,425 | 283,429 | 4,659,239 | 10,093,093 | 99.5% | 100.0% | 100.0% | 99.0% | |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2007 | N | None | 10,404,511 | 3,613,675 | 302,658 | 5,215,586 | 9,131,919 | 113.9% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|---|
| VILLAGE OF PALM SPRINGS | G | 10/01/2011 | N | None | 12,196,718 | 8,240,022 | 475,104 | 5,803,041 | 14,518,167 | 84.0% | 100.0% | 100.0% | 60.0% | |
| VILLAGE OF PALM SPRINGS | G | 10/01/2010 | N | None | 12,001,482 | 7,802,672 | | 5,502,735 | 13,305,407 | 90.2% | 100.0% | 100.0% | 76.3% | |
| VILLAGE OF PALM SPRINGS | G | 10/01/2009 | N | None | 10,342,313 | 4,495,457 | 469,032 | 7,811,369 | 12,775,858 | 81.0% | 100.0% | 100.0% | 68.8% | |
| VILLAGE OF PALM SPRINGS | G | 10/01/2008 | N | None | 9,618,909 | 4,131,837 | 362,766 | 7,018,731 | 11,513,334 | 83.5% | 100.0% | 100.0% | 73.0% | |
| VILLAGE OF PALM SPRINGS | G | 10/01/2007 | N | None | 9,674,855 | 3,659,060 | 252,520 | 6,286,751 | 10,198,331 | 94.9% | 100.0% | 100.0% | 91.7% | |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2011 | N | None | 12,240,604 | 11,703,715 | 733,068 | 5,498,265 | 17,566,487 | 69.7% | 100.0% | 73.2% | 0.0% | |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2010 | N | None | 12,309,538 | 10,589,574 | 610,947 | 5,433,154 | 16,360,636 | 75.2% | 100.0% | 100.0% | 20.4% | |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2009 | Y | None | 10,913,638 | 9,803,150 | 552,867 | 4,900,651 | 15,130,448 | 72.1% | 100.0% | 100.0% | 11.4% | |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2009 | N | None | 10,913,638 | 9,844,548 | 637,415 | 4,995,886 | 15,351,629 | 71.1% | 100.0% | 100.0% | 8.6% | |
| VILLAGE OF PALM SPRINGS | PF | 09/30/2008 | N | After | 8,931,777 | 7,624,047 | 682,992 | | 8,160,859 | 109.4% | 100.0% | 100.0% | 100.0% | |
| VOLUSIA COUNTY (VOL) | F | 10/01/2010 | N | None | 4,185,859 | 1,152,487 | | 1,182,454 | 2,334,941 | 179.3% | 100.0% | 100.0% | 100.0% | |
| VOLUSIA COUNTY (VOL) | F | 10/01/2007 | N | None | 5,033,476 | 840,048 | 0 | 604,952 | 1,445,000 | 348.3% | 100.0% | 100.0% | 100.0% | |
| WAUCHULA | GP | 10/01/2011 | N | None | 11,767,746 | 5,535,725 | 2,086,289 | 2,765,138 | 10,387,152 | 113.3% | 100.0% | 100.0% | 100.0% | |
| WAUCHULA | GP | 10/01/2010 | N | After | 11,602,139 | 5,512,046 | 1,732,530 | 2,534,106 | 9,778,682 | 118.6% | 100.0% | 100.0% | 100.0% | |
| WAUCHULA | GP | 10/01/2009 | N | After | 10,740,499 | 3,331,618 | 1,870,586 | 3,126,960 | 8,329,164 | 129.0% | 100.0% | 100.0% | 100.0% | |
| WAUCHULA | GP | 10/01/2008 | N | After | 9,470,146 | 3,453,493 | 1,625,433 | 2,433,397 | 7,512,323 | 126.1% | 100.0% | 100.0% | 100.0% | |
| WEST MANATEE FCD | F | 10/01/2011 | N | None | 5,513,145 | 633,830 | 246,556 | 2,261,923 | 3,142,309 | 175.4% | 100.0% | 100.0% | 100.0% | |
| WEST MANATEE FCD | F | 10/01/2010 | Y | After | 4,842,114 | 531,858 | 210,437 | 1,790,024 | 2,532,319 | 191.2% | 100.0% | 100.0% | 100.0% | |
| WEST MANATEE FCD | F | 10/01/2009 | N | None | 3,837,540 | 499,481 | 171,157 | 1,457,230 | 2,127,868 | 180.3% | 100.0% | 100.0% | 100.0% | |
| WEST MANATEE FCD | F | 10/01/2008 | N | After | 2,967,498 | 425,007 | 136,164 | 1,134,769 | 1,695,940 | 175.0% | 100.0% | 100.0% | 100.0% | |
| WEST MANATEE FCD | F | 10/01/2007 | N | None | 2,628,095 | 404,455 | 93,682 | 797,528 | 1,295,665 | 202.8% | 100.0% | 100.0% | 100.0% | |
| WEST MELBOURNE | P | 10/01/2011 | N | After | 5,737,612 | 4,996,750 | 874,915 | 2,353,347 | 7,969,707 | 72.0% | 100.0% | 84.7% | 0.0% | |
| WEST MELBOURNE | P | 10/01/2010 | N | None | 5,380,870 | 4,226,406 | 954,080 | 2,705,672 | 7,469,851 | 72.0% | 100.0% | 100.0% | 7.4% | |
| WEST MELBOURNE | P | 10/01/2009 | N | After | 4,334,402 | 2,983,140 | 941,196 | 3,060,085 | 6,705,170 | 64.6% | 100.0% | 100.0% | 13.4% | |
| WEST MELBOURNE | P | 10/01/2008 | N | None | 4,267,440 | 2,581,737 | 768,824 | 2,199,670 | 5,459,945 | 78.2% | 100.0% | 100.0% | 41.7% | |
| WEST MELBOURNE | P | 10/01/2008 | Y | None | 3,986,425 | 2,703,884 | 768,824 | 2,199,670 | 5,459,945 | 73.0% | 100.0% | 100.0% | 23.4% | |
| WEST MELBOURNE | P | 10/01/2007 | N | None | 3,502,891 | 1,828,691 | 668,885 | 2,325,268 | 4,795,818 | 73.0% | 100.0% | 100.0% | 43.2% | |
| WEST PALM BEACH | F | 09/30/2011 | N | After | 65,406,759 | 134,319,331 | 29,827,000 | 55,968,000 | 190,895,000 | 34.3% | 48.7% | 0.0% | 0.0% | Total PV is net of DROP and Share Plans |
| WEST PALM BEACH | F | 09/30/2010 | N | None | 119,860,361 | 95,361,000 | 32,034,000 | 55,612,000 | 183,007,000 | 65.5% | 100.0% | 76.5% | 0.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| WEST PALM BEACH | F | 09/30/2009 | N | None | 110,242,861 | 109,060,540 | 33,518,000 | 77,172,000 | 196,565,000 | 56.1% | 100.0% | 3.5% | 0.0% | |
| WEST PALM BEACH | F | 09/30/2008 | N | None | 110,540,394 | 77,752,000 | 31,910,000 | 70,884,000 | 180,546,000 | 61.2% | 100.0% | 100.0% | 1.2% | |
| WEST PALM BEACH | G | 09/30/2011 | N | After | 24,861,112 | 23,562,206 | 2,402,000 | 6,219,000 | 32,183,206 | 77.2% | 100.0% | 54.1% | 0.0% | |
| WEST PALM BEACH | G | 09/30/2010 | N | None | 24,284,897 | 21,205,000 | 2,756,000 | 6,617,000 | 30,578,000 | 79.4% | 100.0% | 100.0% | 4.9% | |
| WEST PALM BEACH | G | 09/30/2009 | N | None | 21,769,380 | 18,417,901 | 3,185,000 | 7,330,000 | 28,932,901 | 75.2% | 100.0% | 100.0% | 2.3% | |
| WEST PALM BEACH | G | 09/30/2008 | N | None | 21,107,062 | 16,818,895 | 3,400,000 | 6,916,105 | 27,135,000 | 77.8% | 100.0% | 100.0% | 12.8% | |
| WEST PALM BEACH | P | 09/30/2011 | N | After | 113,135,328 | 174,367,181 | 15,625,000 | 42,261,000 | 200,938,784 | 56.3% | 64.9% | 0.0% | 0.0% | |
| WEST PALM BEACH | P | 09/30/2010 | N | None | 154,069,664 | 160,053,705 | 28,778,000 | 60,069,000 | 219,773,363 | 70.1% | 96.3% | 0.0% | 0.0% | |
| WEST PALM BEACH | P | 09/30/2009 | N | None | 165,608,704 | 118,803,000 | 14,270,000 | 76,266,000 | 209,339,000 | 79.1% | 100.0% | 100.0% | 42.7% | |
| WEST PALM BEACH | P | 09/30/2008 | N | None | 162,450,781 | 128,848,020 | 13,146,000 | 73,219,935 | 193,353,000 | 84.0% | 100.0% | 100.0% | 27.9% | |
| WILLISTON | G | 10/01/2011 | N | None | 3,205,991 | 1,806,480 | | 1,370,457 | 3,176,937 | 100.9% | 100.0% | 100.0% | 100.0% | |
| WILLISTON | G | 10/01/2010 | N | None | 3,676,791 | 1,781,846 | | 1,489,895 | 3,271,741 | 112.4% | 100.0% | 100.0% | 100.0% | |
| WILLISTON | G | 10/01/2009 | N | After | 3,456,528 | 1,475,634 | | 1,735,750 | 3,150,223 | 109.7% | 100.0% | 100.0% | 100.0% | |
| WILLISTON | G | 10/01/2008 | N | After | 2,793,092 | 831,855 | 736,093 | 1,256,109 | 2,824,057 | 98.9% | 100.0% | 100.0% | 97.5% | |
| WILLISTON | P | 10/01/2011 | N | After | 939,672 | 262,409 | | 869,367 | 1,131,776 | 83.0% | 100.0% | 100.0% | 77.9% | |
| WILLISTON | P | 10/01/2010 | N | None | 901,803 | 267,504 | | 749,381 | 1,016,885 | 88.7% | 100.0% | 100.0% | 84.6% | |
| WILLISTON | P | 10/01/2009 | N | After | 738,602 | 285,313 | | 623,734 | 909,047 | 81.3% | 100.0% | 100.0% | 72.7% | |
| WILLISTON | P | 10/01/2008 | N | None | 520,896 | 277,411 | | 508,748 | 786,159 | 66.3% | 100.0% | 100.0% | 47.9% | |
| WILLISTON | P | 10/01/2007 | N | None | 514,949 | | | | 0 | N/A | 100.0% | 0.0% | 100.0% | |
| WILTON MANORS (VOL) | F | 10/01/2011 | N | None | 597,867 | 831,960 | 0 | | 831,960 | 71.9% | 71.9% | 0.0% | 0.0% | |
| WILTON MANORS (VOL) | F | 10/01/2010 | N | None | 598,119 | 813,715 | | 264,717 | 1,078,432 | 55.5% | 73.5% | 0.0% | 0.0% | |
| WILTON MANORS (VOL) | F | 10/01/2009 | N | None | 543,061 | 798,096 | | 234,683 | 1,032,779 | 52.6% | 68.0% | 0.0% | 0.0% | |
| WILTON MANORS (VOL) | F | 10/01/2008 | N | None | 702,016 | 779,912 | 0 | 207,689 | 987,601 | 71.1% | 90.0% | 0.0% | 0.0% | |
| WILTON MANORS (VOL) | F | 10/01/2007 | N | None | 688,157 | 750,447 | 0 | 183,435 | 933,882 | 73.7% | 91.7% | 0.0% | 0.0% | |
| WILTON MANORS [GP] | G | 10/01/2011 | N | None | 9,719,151 | 13,754,598 | 723,243 | 2,046,294 | 15,441,865 | 62.9% | 70.7% | 0.0% | 0.0% | |
| WILTON MANORS [GP] | G | 10/01/2010 | N | After | 10,433,802 | 13,472,191 | 726,912 | 1,973,964 | 15,323,054 | 68.1% | 77.4% | 0.0% | 0.0% | |
| WILTON MANORS [GP] | G | 10/01/2009 | N | None | 10,257,149 | 12,670,672 | 779,264 | 1,848,594 | 14,719,642 | 69.7% | 81.0% | 0.0% | 0.0% | |
| WILTON MANORS [GP] | G | 10/01/2009 | Y | None | 10,257,149 | 12,670,672 | 779,264 | 1,848,594 | 14,719,642 | 69.7% | 81.0% | 0.0% | 0.0% | |
| WILTON MANORS [GP] | G | 10/01/2008 | N | None | 10,762,906 | 10,367,000 | 1,094,417 | 2,964,482 | 14,144,351 | 76.1% | 100.0% | 36.2% | 0.0% | |
| WILTON MANORS [GP] | G | 10/01/2007 | N | None | 13,134,594 | 7,061,342 | 1,495,958 | 4,499,785 | 13,057,085 | 100.6% | 100.0% | 100.0% | 100.0% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| WILTON MANORS [GP] | P | 10/01/2011 | N | None | 9,581,104 | 17,174,648 | 327,501 | 918,024 | 17,444,142 | 54.9% | 55.8% | 0.0% | 0.0% | |
| WILTON MANORS [GP] | P | 10/01/2010 | N | After | 9,838,736 | 16,907,567 | 300,216 | 738,987 | 17,167,480 | 57.3% | 58.2% | 0.0% | 0.0% | |
| WILTON MANORS [GP] | P | 10/01/2009 | N | None | 9,409,972 | 15,292,298 | 372,752 | 1,034,374 | 16,098,795 | 58.5% | 61.5% | 0.0% | 0.0% | |
| WILTON MANORS [GP] | P | 10/01/2009 | Y | None | 9,409,972 | 15,292,298 | 372,752 | 1,034,374 | 16,098,795 | 58.5% | 61.5% | 0.0% | 0.0% | |
| WILTON MANORS [GP] | P | 10/01/2008 | N | None | 9,707,450 | 14,376,137 | 510,543 | 1,349,701 | 15,776,935 | 61.5% | 67.5% | 0.0% | 0.0% | |
| WILTON MANORS [GP] | P | 10/01/2007 | N | None | 11,466,617 | 10,605,640 | 920,295 | 2,906,529 | 14,432,464 | 79.5% | 100.0% | 93.6% | 0.0% | |
| WINTER GARDEN | G | 10/01/2011 | N | None | 15,912,465 | 9,665,517 | 0 | 6,005,534 | 15,671,051 | 101.5% | 100.0% | 100.0% | 100.0% | |
| WINTER GARDEN | G | 10/01/2010 | Y | After | 15,446,746 | 8,205,000 | 0 | 6,264,288 | 14,469,288 | 106.8% | 100.0% | 100.0% | 100.0% | |
| WINTER GARDEN | G | 10/01/2009 | N | After | 13,704,910 | 8,300,773 | 0 | 6,419,958 | 14,720,731 | 93.1% | 100.0% | 100.0% | 84.2% | |
| WINTER GARDEN | G | 10/01/2008 | N | After | 14,007,303 | 8,396,800 | 0 | 5,312,828 | 13,709,628 | 102.2% | 100.0% | 100.0% | 100.0% | |
| WINTER GARDEN | G | 10/01/2007 | N | None | 15,836,957 | 7,554,423 | 0 | 4,751,473 | 12,305,896 | 128.7% | 100.0% | 100.0% | 100.0% | |
| WINTER GARDEN | PF | 10/01/2011 | N | None | 20,400,282 | 12,926,081 | 349,158 | 6,550,191 | 19,825,430 | 102.9% | 100.0% | 100.0% | 100.0% | |
| WINTER GARDEN | PF | 10/01/2010 | Y | After | 19,926,160 | 11,409,086 | 320,209 | 6,562,752 | 18,292,047 | 108.9% | 100.0% | 100.0% | 100.0% | |
| WINTER GARDEN | PF | 10/01/2009 | N | After | 17,465,106 | 9,817,507 | 297,681 | 7,267,109 | 17,382,297 | 100.5% | 100.0% | 100.0% | 100.0% | |
| WINTER GARDEN | PF | 10/01/2008 | N | After | 16,848,543 | 9,767,789 | 253,900 | 6,177,626 | 16,199,315 | 104.0% | 100.0% | 100.0% | 100.0% | |
| WINTER GARDEN | PF | 10/01/2007 | N | None | 17,930,958 | 8,752,538 | 220,434 | 5,461,002 | 14,433,974 | 124.2% | 100.0% | 100.0% | 100.0% | |
| WINTER HAVEN | F | 10/01/2011 | N | None | 12,961,398 | 9,872,676 | 2,141,322 | 7,083,493 | 19,002,228 | 68.2% | 100.0% | 100.0% | 13.4% | |
| WINTER HAVEN | F | 10/01/2010 | N | None | 5,829,429 | 9,686,998 | 1,860,949 | 5,886,237 | 16,942,253 | 34.4% | 60.2% | 0.0% | 0.0% | |
| WINTER HAVEN | F | 10/01/2009 | N | None | 11,169,549 | 9,656,717 | 1,550,064 | 5,569,149 | 16,032,737 | 69.7% | 100.0% | 97.6% | 0.0% | |
| WINTER HAVEN | F | 10/01/2008 | N | After | 10,794,142 | 9,491,832 | 1,232,919 | 4,562,209 | 14,770,978 | 73.1% | 100.0% | 100.0% | 1.5% | |
| WINTER HAVEN | F | 10/01/2007 | N | None | 12,627,134 | 8,497,068 | 1,034,577 | 4,083,675 | 13,311,775 | 94.9% | 100.0% | 100.0% | 75.8% | |
| WINTER HAVEN | G | 10/01/2011 | N | None | 32,944,598 | 32,881,173 | 6,197,015 | 16,977,888 | 55,571,499 | 59.3% | 100.0% | 1.0% | 0.0% | |
| WINTER HAVEN | G | 10/01/2010 | N | None | 33,632,626 | 29,815,521 | 5,861,573 | 15,603,787 | 50,563,058 | 66.5% | 100.0% | 65.1% | 0.0% | |
| WINTER HAVEN | G | 10/01/2009 | N | None | 31,226,121 | 28,886,176 | 5,282,174 | 15,316,065 | 48,303,857 | 64.6% | 100.0% | 44.3% | 0.0% | |
| WINTER HAVEN | G | 10/01/2008 | N | After | 30,388,893 | 25,055,940 | 5,028,911 | 15,379,678 | 44,428,896 | 68.4% | 100.0% | 100.0% | 2.0% | |
| WINTER HAVEN | G | 10/01/2007 | N | After | 35,154,261 | 22,433,051 | 4,578,781 | 15,285,858 | 41,359,229 | 85.0% | 100.0% | 100.0% | 53.3% | |
| WINTER HAVEN | P | 10/01/2011 | N | None | 18,579,754 | 14,412,345 | 2,072,609 | 7,353,207 | 23,790,628 | 78.1% | 100.0% | 100.0% | 28.5% | |
| WINTER HAVEN | P | 10/01/2010 | N | None | 18,434,655 | 14,577,817 | 1,897,955 | 5,490,011 | 21,944,856 | 84.0% | 100.0% | 100.0% | 35.7% | |
| WINTER HAVEN | P | 10/01/2009 | N | None | 17,153,729 | 13,318,048 | 1,775,595 | 5,768,079 | 20,861,722 | 82.2% | 100.0% | 100.0% | 35.7% | |
| WINTER HAVEN | P | 10/01/2008 | N | After | 17,573,603 | 11,744,026 | 1,695,943 | 6,104,079 | 19,544,048 | 89.9% | 100.0% | 100.0% | 67.7% | |

APPENDIX D - Funding Progress (FASB-35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs | Comments |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| WINTER HAVEN | P | 10/01/2007 | N | None | 20,014,907 | 10,669,303 | 1,574,888 | 5,947,053 | 18,191,244 | 110.0% | 100.0% | 100.0% | 100.0% | |
| WINTER PARK | F | 10/01/2011 | N | None | 29,482,896 | 26,163,064 | 3,064,054 | 10,392,342 | 37,308,683 | 79.0% | 100.0% | 100.0% | 2.5% | |
| WINTER PARK | F | 10/01/2010 | Y | None | 29,330,763 | 21,472,485 | 3,255,781 | 11,284,361 | 34,405,500 | 85.3% | 100.0% | 100.0% | 40.8% | |
| WINTER PARK | F | 10/01/2009 | N | None | 26,597,846 | 17,407,851 | 3,280,687 | 11,624,853 | 31,462,376 | 84.5% | 100.0% | 100.0% | 50.8% | |
| WINTER PARK | F | 10/01/2009 | Y | None | 26,597,846 | 17,493,202 | 3,280,687 | 11,624,853 | 31,462,376 | 84.5% | 100.0% | 100.0% | 50.1% | |
| WINTER PARK | F | 10/01/2008 | N | After | 28,140,949 | 12,392,637 | 3,521,344 | 12,922,352 | 28,353,382 | 99.3% | 100.0% | 100.0% | 94.6% | |
| WINTER PARK | F | 10/01/2007 | N | None | 27,831,418 | 11,853,370 | 2,910,899 | 12,013,858 | 26,456,238 | 105.2% | 100.0% | 100.0% | 100.0% | |
| WINTER PARK | P | 10/01/2011 | N | None | 29,995,238 | 29,867,362 | 3,038,148 | 8,690,211 | 40,982,153 | 73.2% | 100.0% | 4.2% | 0.0% | |
| WINTER PARK | P | 10/01/2010 | Y | None | 30,597,114 | 26,027,903 | 3,168,392 | 9,925,992 | 38,746,991 | 79.0% | 100.0% | 100.0% | 14.1% | |
| WINTER PARK | P | 10/01/2009 | Y | None | 28,229,704 | 21,348,233 | 3,467,372 | 11,680,057 | 36,189,380 | 78.0% | 100.0% | 100.0% | 29.2% | |
| WINTER PARK | P | 10/01/2009 | N | None | 28,535,986 | 21,348,233 | 3,467,372 | 11,680,057 | 36,189,380 | 78.9% | 100.0% | 100.0% | 31.9% | |
| WINTER PARK | P | 10/01/2008 | N | After | 28,750,054 | 19,697,092 | 3,379,788 | 11,199,087 | 33,670,098 | 85.4% | 100.0% | 100.0% | 50.7% | |
| WINTER PARK | P | 10/01/2007 | N | None | 32,907,570 | 17,323,567 | 3,235,448 | 11,476,613 | 31,570,601 | 104.2% | 100.0% | 100.0% | 100.0% | |
| WINTER SPRINGS | GPF | 10/01/2010 | N | None | 21,017,997 | 13,493,518 | 2,234,009 | 16,634,849 | 32,362,376 | 64.9% | 100.0% | 100.0% | 31.8% | |
| WINTER SPRINGS | GPF | 10/01/2009 | N | None | 17,323,879 | 10,869,581 | 2,101,077 | 15,843,080 | 28,813,738 | 60.1% | 100.0% | 100.0% | 27.5% | |
| WINTER SPRINGS | GPF | 10/01/2008 | N | After | 15,622,479 | 7,581,072 | 1,948,000 | 15,169,072 | 24,698,144 | 63.3% | 100.0% | 100.0% | 40.2% | |
| WINTER SPRINGS | GPF | 10/01/2007 | N | None | 16,985,582 | 4,976,311 | 2,245,441 | 10,380,845 | 17,602,597 | 96.5% | 100.0% | 100.0% | 94.1% | |