

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Old Plan	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	Int Actual	Pr Gr Assump	Retirement Age YR Description	Comments
ALACHUA COUNTY LIBRARY	G	10/01/2011	UC		09/30/2011	4.00	5.7	7.8	-0.2	0.0 VR	NORM RET AGE OR VARIABLE RATES	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2011	AGG		06/30/2011	4.50	1.1	7.5	12.4	0.0 62	62	
ALTAMONTE SPRINGS	G	10/01/2011	EAN		09/30/2011	4.34	2.5	7.5	-3.2	VR	62 W/6SC; 30SC, ANY AGE	
ALTAMONTE SPRINGS	P	10/01/2011	EAN		09/30/2011	4.14	0.9	7.5	-3.9	VR	VARIES W/ AGE AND SC	
APOPKA	F	10/01/2010	EAN		09/30/2010	7.00	0.0	8.0	3.0	5.0 VR	EARLIER OF 55W/10SC OR 22SC, ANY AGE	
APOPKA	G	10/01/2011	EAN		09/30/2011	7.00	-1.0	8.0	-0.4	5.0 57	AGE 57	
APOPKA	P	10/01/2010	EAN		09/30/2010	7.00	1.1	8.0	3.1	5.0 VR	45 W/10SC OR 20SC, ANY AGE	
ARCADIA	G	01/01/2012	FIL		12/31/2011	4.5	-3.5	6.5	1.2	0.0 65	AGE 65	MORT = IRS 2012 SMALL PLAN COMBINED STATIC
ARCADIA	PF	10/01/2011	EAN		09/30/2011	6.20	0.6	8.0	-1.6	0.0 VR	VARIABLE RATES	
ATLANTIC BEACH	G	09/30/2011	EAN		09/30/2011	6.00	0.5	8.0	2.1	4.0 VR	Varies	
ATLANTIC BEACH	P	09/30/2011	EAN		09/30/2011	7.40	3.8	8.0	2.2	3.4 VR	VARIABLE RATES	
ATLANTIS	P	10/01/2011	EAN		09/30/2011	0.00	0.0	7.7	0.1			
AUBURNDALE	F	10/01/2011	EAN		09/30/2011	6.00	2.4	7.8	-1.4	1.7 VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	
AUBURNDALE	G	10/01/2011	EAN		09/30/2011	5.56	5.1	7.5	-5.4	0.0 VR	LATER OF AGE 59 AND CURRENT AGE	
AUBURNDALE	P	10/01/2011	FIL		09/30/2011	5.75	1.0	7.8	-1.7	3.0 VR	55 W/10SC OR 20SC, ANY AGE	
AVENTURA	P	10/01/2009	EAN		09/30/2009	5.00	6.0	7.5	2.7	0.0 VR	earlier: age 57 w/ 10sc;25 sc- any age	
AVON PARK	F	10/01/2011	EAN		09/30/2011	6.00	3.5	7.8	-4.0	4.9 VR	55 W/10SC OR 52 W/25SC	
AVON PARK	P	10/01/2011	EAN		09/30/2011	6.00	7.1	8.0	-1.6	0.0 VR	55 W/10SC; 20SC, ANY AGE; OR AGE 60	
BAL HARBOUR VILLAGE	G	10/01/2010	EAN		09/30/2010	5.00	3.1	7.5	2.1	1.7 VR	VARIABLE RATES	
BAL HARBOUR VILLAGE	P	10/01/2011	EAN		09/30/2011	7.00	3.9	8.0	2.9	4.0 VR	55W/10SC; AGE 57, ANY SC; 20SC, ANY AGE	
BARTOW	F	10/01/2011	FIL		09/30/2011	6.00	1.5	8.0	-0.9	2.0 VR	55 W/10SC; 52 W/25SC; OR 28SC	
BARTOW	G	10/01/2011	EAN		09/30/2011	4.75	0.6	7.8	-0.7	0.6 VR	VR W/ SC & AGE	
BARTOW	P	10/01/2011	EAN		09/30/2011	6.00	0.3	8.0	-1.8	0.0 VR	55 W/10SC; 20SC, ANY AGE	
BAY HARBOR ISLANDS [GP]	G	10/01/2011	EAN		09/30/2011	4.00	6.7	6.0	0.7	0.0 VR	52 W/20SC; 55 W/10SC OR AGE 65	
BAY HARBOR ISLANDS [GP]	P	10/01/2011	EAN		09/30/2011	4.00	6.1	6.0	0.7	0.0 VR	50 W/20SC; 55 W/10SC OR AGE 65	
BAY MEDICAL CENTER	G	01/01/2011	PUC		12/31/2010	4.00	3.2	8.0	3.7	0.0 VR	VARIABLE RATES	
BELLE GLADE	G	10/01/2011	AGG		09/30/2011	6.00	3.2	7.8	-0.7	0.0 VR	AGE 65; 62 W/10SC; OR 30SC, ANY AGE	
BELLE GLADE (RETIRED)	PF	10/01/2011	AGG		09/30/2011			6.5	3.3			

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BELLE GLADE HOUSING	G	10/01/2011	AGG		09/30/2011	3.50	1.7	5.5	7.1		VR	LATER OF 65 OR 10SC	
BELLEAIR	P	10/01/2011	FIL		09/30/2011	6.50	-0.6	7.8	-4.4	3.0	VR	EARLIER OF 55W/5SC OR 25SC, ANY AGE	
BELLEAIR BLUFFS	F	10/01/2010	FIL		09/30/2010	5.00		8.0	1.8	0.0	VR	EARLIER OF 50W/10SC or val dt	
BELLEVIEW	P	10/01/2011	EAN		09/30/2011	6.00	1.9	7.8	-0.5	0.9	VR	52 W/25SC; 55 W/10SC; AGE 60	
BOCA GRANDE FCD	F	10/01/2011	FIL		09/30/2011	7.00	5.4	7.8	1.4	3.0	VR	52 W/25SC OR 55 W/10SC	
BOCA RATON	G	10/01/2011	EAN		09/30/2011	5.00	0.7	8.0	-1.8	3.0	VR	VARIABLE	
BOCA RATON	PF	10/01/2011	EAN		09/30/2011	5.50	3.9	8.0	-2.7	4.5	VR	VARIABLE	Disabled mortality remains GAM94
BOCA RATON EXECUTIVE	G	10/01/2011	EAN		09/30/2011	0	1.1	7.8	1.8	3.5	VR	VARIABLE	
BOCA RATON HOUSING	G	10/01/2011	AGG		09/30/2011	5.50	7.7	7.5	0.7	0.0	67	AGE 67	No pre-retirement mortality
BONITA SPRINGS FCD	F	10/01/2011	EAN		09/30/2011	6.00	0.9	8.0	-0.8	3.0	VR	EARLIER OF 55 W/10SC OR 50 W/25SC	
BONITA SPRINGS FCD	G	10/01/2011	FIL		09/30/2011	6.00	1.1	8.0	-1.0	2.1	VR	EARLIER: 55 W/ 7SC;25 SC- ANY AGE	
BOYNTON BEACH	F	10/01/2011	EAN		09/30/2011	8.10	3.7	8.0	0.9	4.0	VR	VARIABLE RATES	
BOYNTON BEACH	G	10/01/2011	EAN		09/30/2011	5.30	3.9	8.0	2.8	0.8	VR	VARIABLE RATES	
BOYNTON BEACH	P	10/01/2011	EAN		09/30/2011	5.80	7.3	7.8	1.6	4.0	VR	VARIABLE RATES	
BRADENTON	F	10/01/2011	EAN		09/30/2011	7.50	8.8	8.0	-2.6	3.3	VR	55 W/10SC OR 25SC, ANY AGE	
BRADENTON	P	10/01/2011	EAN		09/30/2011	7.70	3.2	8.0	2.6	3.6	VR	VARIABLE RATES	
BROOKSVILLE	F	10/01/2011	EAN		09/30/2011	6.50	3.0	7.8	-0.9	3.0	VR	55 W/10SC; 20SC; AGE 60	
BROOKSVILLE	P	10/01/2011	AGG		09/30/2011	5.50	8.0	7.5	0.3		VR	VR W/ AGE @ HIRE DT	
BUNNELL	F	10/01/2010	EAN		09/30/2010	7.50	3.8	8.0	0.6	0.0	52	AGE 52W/10SC	
BUSHNELL	G	10/01/2011	EAN		09/30/2011	6.00	6.2	8.0	-3.2	5.0	VR	62 OR 30SC	
BUSHNELL	P	10/01/2011	FIL		09/30/2011	6.00	5.2	8.0	-3.0	0.0	VR	55 W/6SC; 25SC, ANY AGE	
CAPE CORAL	F	10/01/2011	EAN		09/30/2011	7.50	1.6	8.0	-2.3	5.0	VR	AGE 50 OR 25SC	
CAPE CORAL	G	10/01/2011	EAN		09/30/2011	6.91	-1.1	7.8	-2.4	5.0	VR	% VR W/ YRS AFTER NORMAL, OR 25SC	
CAPE CORAL	P	10/01/2011	EAN		09/30/2011	7.50	-3.7	8.0	-1.9	5.0	VR	AGE 50 OR 25SC	
CASSELBERRY	PF	10/01/2011	AGG		09/30/2011	6.00	1.9	8.0	-0.2	0.0	VR	55 W/6SC OR 25SC, ANY AGE	
CHATTAHOOCHEE	F	10/01/2010	AGG		09/30/2010	5.00	24.3	6.0	3.6	0.0	VR	Earlier of 1) Age 52 w/25SC, 2) Age 55 w/10SC	
CLEARWATER	F	01/01/2012	AGG		12/31/2011			3.5	6.3				
CLEARWATER	GPF	01/01/2012	FIL		12/31/2011	6.00	2.6	7.5	4.5	0.0	VR	VARIABLE RATES	
CLERMONT	F	10/01/2011	AGG		09/30/2011	5.50	2.3	7.5	-0.3		VR	At NRA but 20%/yr if eligible for early	
CLERMONT	P	10/01/2011	AGG		09/30/2011	5.50	1.2	7.5	0.3		VR	55 W/10SC OR 20SC, ANY AGE	
CLERMONT (RETIRED)	G	10/01/2011	AGG		09/30/2011	0.00	0.0	7.5	2.1	0.0	VR	N/A	

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CLEWISTON	G	10/01/2010	AGG		09/30/2010	5.60	-7.1	8.0	2.6	0.0	VR	62 W/10SC; 65 W/5SC	
COCOA	F	10/01/2011	EAN		09/30/2011	5.00	0.3	8.0	-3.3	0.9	VR	AGE 52 OR 25SC	
COCOA	G	10/01/2011	EAN		09/30/2011	6.50	-2.9	8.0	-0.4	0.0	VR	50 W/25SC OR AGE 57	
COCOA	P	10/01/2011	EAN		09/30/2011	6.50	-4.7	8.0	-1.2	1.5	VR	50 W/10SC OR 25SC, ANY AGE	
COCOA BEACH	F	10/01/2011	EAN		09/30/2011	6.50	0.3	8.0	-0.7	2.9	VR	55 W/10SC; 25SC, ANY AGE	
COCOA BEACH	G	10/01/2011	FIL		09/30/2011	6.00	3.4	8.0	-2.0	0.0	VR	LATER: AGE 62 OR 5 SC	
COCOA BEACH	P	10/01/2011	EAN		09/30/2011	6.00	3.2	8.0	-0.3	3.0	VR	EARLIER: 55 W/ 10SC;52 W/ 25SC	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2009	AGG		09/30/2009	5.00	0.0	7.0	8.6	0.0	65	AGE 65 W/5SC	
COOPER CITY	F	10/01/2011	AGG		09/30/2011	7.25	5.4	7.5	4.3	0.0	VR	VARIABLE RATES	
COOPER CITY	G	10/01/2010	FIL		09/30/2010	6.00	3.2	7.5	5.2	0.0	VR	VARIABLE RATES	
COOPER CITY	P	10/01/2011	AGG		09/30/2011	5.00	3.4	7.5	3.9	0.0	VR	WHEN 1ST ELIG FOR NORM RET OR DROP	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	EAN		09/30/2011	4.00	0.9	7.5	-0.9	0.0	VR	VARIABLE RATES	
CORAL GABLES	GPF	10/01/2011	EAN		09/30/2011	4.80	-2.7	7.8	1.1	0.0	VR	VARIABLE RATES	
CORAL SPRINGS	F	10/01/2011	EAN		09/30/2011	6.00	6.8	8.0	2.3		VR	VARIES	
CORAL SPRINGS	G	10/01/2011	EAN		09/30/2011	5.00	4.3	7.5	3.0	0.0	VR	55 W/10SC, 62 W/ANY SC	
CORAL SPRINGS	P	10/01/2011	EAN		09/30/2011	5.75	4.3	8.0	0.0	0.0	VR	20CS OR 55 W/10CS	
CRESCENT CITY	F	10/01/2010	AGG		09/30/2010	5.00	15.6	6.5	7.2		VR	EARLIER OF 52W/25SC OR 55W/10SC	
CRESCENT CITY	P	10/01/2010	AGG		09/30/2010	7.50	-6.0	8.0	8.0		VR	EARLIER OF 52W/25SC OR 55W/10SC	
CRESTVIEW	G	10/01/2011	FIL		09/30/2011	6.00	3.4	8.0	-2.0	3.0	55	55 W/10SC	
CRESTVIEW	PF	10/01/2011	FIL		09/30/2011	6.50	3.3	8.0	-0.8	3.0	VR	55 W/10SC; 52 W/25SC	
DADE CITY	F	10/01/2011	EAN		09/30/2011	5.75	0.6	7.8	-0.1	0.0	VR	55 W/10SC; 52 W/25SC	
DADE CITY	P	10/01/2011	AGG		09/30/2011	5.50	0.3	7.8	0.2	0.0	VR	55 W/10SC OR 52 W/25SC	
DANIA BEACH	G	10/01/2010	AGG		09/30/2010	4.00	2.0	7.5	3.4	0.0	VR	VARIABLE	
DANIA BEACH [PF]	F	10/01/2011	EAN		09/30/2011	6.00	17.8	8.0	0.8	0.0	VR	VARIABLE RATES	
DANIA BEACH [PF]	P	10/01/2011	EAN		09/30/2011	6.00		8.0	0.8	0.0	VR	VARIABLE RATES	
DAVIE	F	10/01/2011	EAN		09/30/2011	6.25	6.2	7.9	1.2	0.0	VR	VARIABLE RATES	
DAVIE	P	10/01/2011	EAN		09/30/2011	6.25	9.5	7.9	-2.6	0.0	VR	VARIABLE RATES	
DAVIE - GENERAL & MGMT	G	10/01/2010	AGG		09/30/2010	5.80	5.3	7.8	9.2		VR	VARIES	
DAYTONA BEACH	PF	10/01/2011	EAN		09/30/2011	6.2	0.2	7.5	4.7	0.0	VR	VARIABLE	
DEERFIELD BEACH	F	10/01/2010	EAN		09/30/2010	9.00	8.0	7.6	6.9	4.0	VR	VARIABLE RATES	
DEERFIELD BEACH	G	10/01/2009	AGG		09/30/2009	6.00	4.9	7.5	1.5	0.0	VR	AGE 64W/10SC OR 55W/25SC	
DEERFIELD BEACH	P	10/01/2011	EAN		09/30/2011	6.50	0.0	6.8	3.3			N/A	
DELAND	F	10/01/2011	EAN		09/30/2011	8.50	1.1	8.0	0.2	6.1	VR	58 W/10SC; 23SC, ANY AGE	
DELAND	G	10/01/2011	EAN		09/30/2011	6.00	0.1	7.5	4.6	0.0	VR	VARIABLE RATES	

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DELAND	P	10/01/2011	EAN		09/30/2011	8.00	1.4	7.5	1.4		VR 5% FOR 1ST YR ELIG FOR EARLY RET, 2% THEREAFTER UNTIL 100% @ NRD		
DELRAY BEACH	G	10/01/2011	EAN		09/30/2011	2.00	1.1	7.3	4.3		VR VARIABLE RATES		
DELRAY BEACH	PF	10/01/2011	EAN		09/30/2011	6.25	4.6	8.0	-3.0	4.0	VR VARIES		
DELTONA	F	10/01/2011	EAN		09/30/2011	5.70	-2.7	8.0	0.5	3.0	VR VARIABLE RATES		
DESTIN FCD	F	10/01/2011	EAN		09/30/2011	7.50		8.0		5.0	VR EARLIER OF 55W/10SC OR 52W/25SC		
DUNEDIN	F	10/01/2011	EAN		09/30/2011	9.00	0.1	7.8	2.2	3.5	VR VARIABLE RATES		
DUNNELLON	PF	10/01/2011	AGG		09/30/2011	6.06	-1.2	7.5	1.8	0.0	VR 55 W/10SC; 52 W/25SC		
EAST LAKE TARPON FCD	F	10/01/2011	FIL		09/30/2011	6.00	0.6	8.0	-1.2	3.0	VR 52 W/25SC; 55 W/10SC		
EAST NAPLES FCD	F	10/01/2011	EAN		09/30/2011	9.00	2.9	8.0	-1.5	0.0	VR 55 W/6SC; 25SC, ANY AGE		
EAST NICEVILLE FCD	F	10/01/2010	EAN		09/30/2010	6.00	0.1	8.0	1.0		VR Earlier of 1) Age 52 w/25SC or 2) Age 55 w/10SC		
EATONVILLE	P	10/01/2010	AGG		09/30/2010	7.50	2.6	8.0	7.9		VR Earlier of 1) Age 52 w/25SC and 2) Age 55 w/10SC		
EDGEWATER	F	10/01/2011	EAN		09/30/2011	7.50	4.1	7.5	-2.5	5.0	VR 55 W/5SC; 20SC, ANY AGE		
EDGEWATER	G	10/01/2011	AGG		09/30/2011	5.50	1.7	7.5	-3.4	0.0	VR ACTIVES = 60; INAC = NRA		
EDGEWATER	P	10/01/2011	FIL		09/30/2011	6.00	5.7	7.5	-1.8	0.0	VR SAME AS NRA; BUT NOT LESS THAN AGE 47		
ENGLEWOOD AREA FCD	F	10/01/2011	EAN		09/30/2011	6.00	7.5	7.5	-1.6	5.0	VR 55 W/10SC OR 23SC, ANY AGE		
ENGLEWOOD WATER DISTRICT	G	10/01/2011	FIL		09/30/2011			8.0	-1.4				
ESTERO FCD	F	10/01/2011	AGG		09/30/2011	5.22	5.6	7.5	0.9	0.0	VR VARIABLE RATES		
EUSTIS	F	10/01/2011	EAN		09/30/2011	6.50	6.1	8.0	-3.1	3.0	VR 55 W/10SC; 52 W/25SC		
EUSTIS	P	10/01/2010	EAN		09/30/2010	7.00	1.1	8.0	1.9	0.0	VR VARIABLE RATES		
FERNANDINA BEACH	G	10/01/2011	EAN		09/30/2011	5.00	1.4	8.0	-1.7	3.6	VR 55 W/25SC; 65 W/6SC; OR 35SC, ANY AGE		
FERNANDINA BEACH	PF	10/01/2011	EAN		09/30/2011	5.00	5.7	8.0	-2.4	2.3	VR 55 W/6SC; 25SC, ANY AGE		
FLAGLER BEACH	F	10/01/2010	AGG		09/30/2010	7.50	-1.4	8.0	10.2	3.0	VR EARLIER: 55 W/10SC; 52W/ 25		
FLAGLER BEACH	P	10/01/2010	AGG		09/30/2010	7.50	-0.3	8.0	9.5		VR Earlier of 1) Age 52 w/25SC or 2) Age 55 w/10SC		
FLORIDA CITY	P	10/01/2010	AGG		09/30/2010	0		7.0	9.8	0.0	VR AGE 60; 55W/10SC; OR 25SC, ANY AGE		
FORT LAUDERDALE	G	09/30/2011	EAN		09/30/2011	5.4	2.2	7.8	1.5	3.3	VR VARIABLE RATES		
FORT LAUDERDALE	PF	01/01/2012	EAN		12/31/2011	VR	6.6	7.5	5.0	2.0	VR W/20SC; VARIABLE RATES		Changed salary assumption for years 1-6
FORT MEADE [GPF]	F	10/01/2010	FIL		09/30/2010	7.00	0.0	7.5	7.3	0.0	VR 55 W/ 30SC, 40SC ANY AGE, ETC		
FORT MEADE [GPF]	G	10/01/2010	FIL		09/30/2010	7.00	0.0	7.5	7.3	0.0	VR 62 W/ 30SC, 60 W/ 35SC, 40SC REGARDLESS OF AGE, ETC		

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FORT MEADE [GPF]	P	10/01/2010	FIL		09/30/2010	0	0.0	7.5	7.3	0.0	VR		
FORT MYERS	F	10/01/2011	EAN		09/30/2011	7.00	-4.2	8.5	-2.0	5.0	VR	AGE 53 OR 26SC	
FORT MYERS	G	10/01/2011	EAN		09/30/2011	6.00	-8.9	8.4	-2.5	3.2	VR	63W/6SC; 30SC, ANY AGE; OR AGE + SC = 82	
FORT MYERS	P	10/01/2011	EAN		09/30/2011	6.00	-6.8	8.0	-2.7	4.9	VR	55 OR 25 SC, ANY AGE	
FORT PIERCE [G, P, UTIL]	G	09/30/2011	EAN		09/30/2011	5.7	-0.6	8.0	-0.2	0.2	VR	VARIABLE RATES	
FORT PIERCE [G, P, UTIL]	P	09/30/2011	EAN		09/30/2011	6.80	-4.7	8.0	-0.2	2.0	VR	VARIABLE RATES	
FORT PIERCE SUPP	P	09/30/2011	EAN		09/30/2011	6.90	-5.7	7.5	-0.5	4.0	VR	VARIABLE RATES	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	EAN		09/30/2011	5.70	2.8	8.0	-0.2	2.0	VR	VARIABLE RATES	
FORT WALTON BEACH	F	10/01/2011	EAN		09/30/2011	6.50	0.1	8.0	-0.8	3.0	VR	55 W/10SC; 25SC, ANY AGE	
FORT WALTON BEACH	G	10/01/2011	EAN		09/30/2011	0.00	1.5	7.9	0.6	62		62 W/10SC	
FORT WALTON BEACH	P	10/01/2011	EAN		09/30/2011	7.50	2.6	8.0	-1.2	1.6	VR	AGE 55; 30SC, ANY AGE	
FROSTPROOF	G	10/01/2010	AGG		09/30/2010	5.50	2.2	7.3	9.1		VR	varies w/ age at retirement	
FROSTPROOF	P	10/01/2011	EAN		09/30/2011	6.50	7.7	8.0	-3.1	0.0	VR	EARLIER:AGE 50 OR 20SC	
FRUITLAND PARK	F	10/01/2010	AGG		09/30/2010	4.50	-1.3	4.0	3.2	0.0	VR	Earlier of 52 w/25SC or 55 w/10SC	
GAINESVILLE	G	10/01/2010	EAN		09/30/2010	5.77	3.0	8.5	9.5	4.5	VR	VARIABLE	
GAINESVILLE	PF	10/01/2010	EAN		09/30/2010	4.91	8.4	8.5	5.2	4.0	VR	VARIABLE RATES	
GAINESVILLE - DISABILITY	G	10/01/2010	EAN		09/30/2010	5.77	3.0	8.5	10.6	4.5	VR		
GOLDEN BEACH [GP]	G	10/01/2010	FIL		09/30/2010	7.00	3.6	7.5	6.0	4.0	VR	VARIABLE RATES	
GOLDEN BEACH [GP]	P	10/01/2010	FIL		09/30/2010	7.00	9.1	7.5	6.0	4.0	VR	VARIABLE RATES	
GREEN COVE SPRINGS	P	10/01/2011	AGG		09/30/2011	5.84	0.1	7.5	0.1		VR	MOST VALUABLE RET AGE	
GREENACRES	PF	10/01/2011	AGG		09/30/2011	5.19	3.7	7.3	0.3		VR	VARIES	
GULF BREEZE	P	10/01/2010	AGG		09/30/2010	5.21	-3.3	7.5	9.0		VR	AGE 55 W/ 6SC;52 W/ 25 SC	
GULFPORT	F	10/01/2011	FIL		09/30/2011	5.50	13.2	8.0	-1.2	3.0	VR	55 W/10SC, 52 W/25SC OR 30SC, ANY AGE	
GULFPORT	G	10/01/2011	EAN		09/30/2011	6.00	0.5	7.5	-0.2	3.0	62	62 W/5SC	
GULFPORT	P	10/01/2011	FIL		09/30/2011	7.00	0.3	8.0	-0.5	3.0	VR	55 W/10SC OR 52 W/25SC	
HAINES CITY	F	10/01/2011	EAN		09/30/2011	6.50	-0.1	7.5	1.2	3.0	VR	55 W/10SC; 52 W/25SC; AGE 60	
HAINES CITY	G	10/01/2011	EAN		09/30/2011	6.00	-0.4	8.0	3.4	3.0	VR	60 W/7SC; 55 W/25SC	
HAINES CITY	P	10/01/2011	EAN		09/30/2011	7.00	-3.0	7.5	0.9	3.0	VR	56 W/11SC; 53 W/26SC; 60	
HALIFAX HOSPITAL	G	10/01/2010	PUC		09/30/2010	3.0	-1.3	7.3	2.0	63		AGE 63	
HALLANDALE BEACH	G	10/01/2011	AGG		09/30/2011	5.59	3.1	7.5	0.5	0.0	60	AGE 60	
HALLANDALE BEACH	PF	10/01/2011	FIL		09/30/2011	7.80	2.0	7.8	1.8	4.2	VR	54 W/12SC; 52 W/20SC; 25SC OR WHEN MAX BEN EARNED	

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HALLANDALE BEACH PM	G	10/01/2011	FIL		09/30/2011	7.43	3.2	7.8	-1.7	0.0	VR	52 W/10PMSC; 60 W/4PMSC; OR 25PMSC	
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	UC		09/30/2011	7.52		7.8			VR	52 W/10SC; 60 W/4SC; 25SC, ANY AGE	
HAVANA	F	10/01/2010	AGG		09/30/2010	7.50	0.0	8.0	8.4		VR	52W/25SC; 55W/ 10 SC	
HIALEAH	GPF	10/01/2010	EAN		09/30/2010	7.02	4.4	8.0	4.1	3.5	VR	VARIES W/ EMPLOYEE GROUP	
HIALEAH - ELECTED	G	10/01/2009	EAN		09/30/2009	8.00	0.3	6.0	7.2		VR	20 SC; AGE 55 W/ 8SC	
HIALEAH GARDENS	P	10/01/2011	AGG		09/30/2011	10.70	-0.2	7.8	1.8		VR	VARIABLE RATES	
HILLSBOROUGH COUNTY	ERP	07/01/2010	EAN		06/30/2010	0.00	0.0	3.5	2.9	0.0	VR	VARIES W/AGE BETWEEN 55 AND 59	
HOLLEY-NAVARRE FCD	F	10/01/2011	AGG		09/30/2011	5.50	-13.2	7.5	1.8	0.0	VR	52 W/25SC, 55 W/10SC	
HOLLY HILL	F	10/01/2011	EAN		09/30/2011	6.00	4.0	7.5	-2.0	0.6	VR	50 W/6SC OR 25SC, ANY AGE	
HOLLY HILL	P	10/01/2011	EAN		09/30/2011	6.00	1.0	7.5	1.0	2.0	VR	55 W/6SC; 20SC, ANY AGE	
HOLLYWOOD	F	10/01/2010	EAN		09/30/2010	VR	7.2	7.9	3.7	3.0	VR	VARIABLE RATES	
HOLLYWOOD	G	10/01/2010	EAN		09/30/2010	6.20	1.9	8.0	5.4	3.5	VR	VARIABLE	
HOLLYWOOD	P	10/01/2011	EAN		09/30/2011	5.54	1.2	8.0	-1.1	3.5	VR	VARIABLE RATES	
HOLMES BEACH	P	10/01/2011	FIL		09/30/2011	6.00	3.0	7.5	-0.3	2.0	VR	55 W/ 10SC; 25 SC, ANY AGE	
HOMESTEAD	F	01/01/2012	EAN		12/31/2011	0.00	0.0	6.5	9.9	0.0	VR	VARIABLE OR NRD + 1	
HOMESTEAD	P	10/01/2011	EAN		09/30/2011	7.10	5.4	8.0	1.4	4.0	VR	55W/10SC; 20SC, ANY AGE; OR RULE OF 64	
HOMESTEAD - General & Hospital	G	10/01/2011	EAN		09/30/2011	6.20	5.3	7.0	1.9				
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2008	AGG	YES	11/30/2008	1.00	4.3	7.0	-23.4	3.0	55	age 55 w/ 4 sc	SALARY ASSUMED/ACTUAL FOR EXEC CLASS = 5.50/9.40 %
HOMESTEAD - Old Elected	G	01/01/2010	EAN		12/31/2009	7.00	0.0	7.0	37.2		55	Age 55 with 4 years of service	
HOWEY-IN-THE-HILLS	P	10/01/2010	AGG		09/30/2010	7.50	-0.9	8.0	8.8	0.0	VR	EARLIER: 52 W/25SC; 55 W/10SC	
INDIALANTIC	G	10/01/2011	FIL		09/30/2011	6.00	1.0	7.0	-1.5	3.0	VR	LATER: AGE 65 OR 5 SC	
INDIALANTIC	PF	10/01/2011	EAN		09/30/2011	7.00	-0.8	8.0	1.1	3.0	VR	AGE 55 OR 52 W/25SC	
INDIAN HARBOUR BEACH	P	10/01/2011	EAN		09/30/2011	7.00	-0.4	8.0	-0.4	3.0	VR	LATER OF 52 OR 10SC	
INDIAN RIVER SHORES	G	10/01/2011	EAN		09/30/2011	5.00	3.0	6.9	-0.6	0.0	VR	LATER OF AGE 62 OR 1 YR AFTER VAL DATE	
INDIAN RIVER SHORES	PF	10/01/2011	EAN		09/30/2011	5.00	4.9	6.5	0.4	0.0	VR	LATER OF AGE 55OR 1 YEAR AFTER VAL DATE	
INDIAN SHORES	P	10/01/2011	FIL		09/30/2011	7.00	5.5	7.5	-0.2	0.0	VR	52 W/25SC OR 55 W/10SC	
JACKSON MEMORIAL HOSPITAL	G	01/01/2011	AGG		12/31/2010	7.00	-0.8	8.0	4.8	0.0	VR	VR W/ AGE	
JACKSONVILLE	CO	10/01/2011	EAN		09/30/2011	5.80	3.1	8.3	2.7	3.5	VR	65 W/5SC OR ANY AGE W/ 20SC	

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JACKSONVILLE	G	10/01/2011	EAN		09/30/2011	5.62	0.9	8.3	1.4	3.5 VR	65 W/5SC, 55 W/20SC, OR ANY AGE W/30SC		
JACKSONVILLE	PF	10/01/2011	EAN		09/30/2011	5.00	2.5	7.8	-2.4	4.5 VR	VR W/ SC		
JACKSONVILLE - DISABILITY	G	10/01/2009	EAN		09/30/2009			8.4		3.5 VR	VARIABLE		NEW PLAN; INITIAL VALUATION
JACKSONVILLE BEACH	F	10/01/2011	EAN		09/30/2011	6.40	2.5	8.0	0.4	4.5 VR	VARIES		
JACKSONVILLE BEACH	G	10/01/2011	EAN		09/30/2011	5.60	4.0	8.0	0.4	3.7 VR	60 W/5SC OR 30 YRS		
JACKSONVILLE BEACH	P	10/01/2011	EAN		09/30/2011	6.30	5.5	8.0	0.5	4.4 VR	VARIABLE RATES		
JUPITER	P	10/01/2011	EAN		09/30/2011	8.40	4.2	7.5	2.7	4.0 VR	VARIABLE		
JUPITER ISLAND	GPF	10/01/2011	FIL		09/30/2011	0.00	0.0	7.0	1.5	0.0 VR	VARIABLE		
KEY BISCAYNE	PF	10/01/2011	EAN		09/30/2011	7.80	1.5	8.0	4.9	4.0 VR	VARIABLE RATES		
KEY WEST		G 10/01/2010											
KEY WEST	PF	10/01/2011	EAN		09/30/2011	5.00	3.6	7.9	-0.4	5.0 VR	VARIABLE		
KEY WEST HOUSING	G	01/01/2012	EAN		12/31/2011	4.50	-3.6	8.0	3.2		VR VARIABLE		
KEY WEST UTILITY	G	01/01/2012	EAN		12/31/2011	7.40	4.4	8.0	2.6	3.0 VR	VARIABLE		
KISSIMMEE	F	10/01/2011	EAN		09/30/2011	6.60	2.0	8.0	0.1	3.5 VR	50W/10SC OR 25SC, ANY AGE		
KISSIMMEE	G	10/01/2011	EAN		09/30/2011	6.50	1.2	8.0	3.8	4.0 VR	VARIABLE RATES		
KISSIMMEE	P	10/01/2011	EAN		09/30/2011	7.00	-0.2	8.0	-1.6	3.0 50	50 W/10SC		
KISSIMMEE UTILITY AUTHORITY	G	10/01/2011	EAN		09/30/2011	6.00	1.5	8.0	-2.1	3.4 VR	62 W/10SC; AGE + SC=80 FOR TIER 2 MBRS		
LABELLE	F	10/01/2011	AGG		09/30/2011	6.04	0.5	6.8	1.9		VR MOST VALUABLE RET AGE		
LADY LAKE	P	10/01/2011	EAN		09/30/2011	6.25	3.5	7.8	-2.1	5.0 VR	EARLIER OF 55W/10SC; 25 SC ANY AGE		
LAKE ALFRED	G	10/01/2011	EAN		09/30/2011	6.25	5.2	7.8	-0.9	4.1 VR	60 W/5SC; 57 W/10SC		
LAKE ALFRED	PF	10/01/2011	EAN		09/30/2011	5.75	4.3	7.8	-1.2	3.0 VR	55 W/10SC; 52 W/25SC		
LAKE CITY	F	10/01/2010	EAN		09/30/2010	5.71	0.3	7.8	8.5	3.5 VR	55W/10SC OR 52W/25SC		
LAKE CITY	G	10/01/2010	EAN		09/30/2010	5.28	4.1	7.8	1.9	0.0 VR	ELEC = 62 W/10SC;NON-ELEC=55 W/ 30 SC OR 62 W/ 10 SC		
LAKE CITY	P	10/01/2011	EAN		09/30/2011	6.00	5.6	7.8	-2.0	1.4 VR	55 W/10SC OR 52 W/25SC		
LAKE HELEN	P	10/01/2010	AGG		09/30/2010	5.25	-3.2	7.5	9.1		VR AGE 55 W/ 6 SC; 25 SC AT ANY AGE		
LAKE MARY	F	10/01/2011	EAN		09/30/2011	7.50	2.0	7.9	4.1	5.0 VR	5% at early ret dt;100% at NRA		
LAKE MARY	P	10/01/2011	EAN		09/30/2011	7.00	-1.2	7.5	-2.0	5.0 VR	55W/5SC; 20 SC-ANY AGE		
LAKE PARK (RETIRED)	P	10/01/2011	EAN		09/30/2011			8.0	2.4				
LAKE WALES	F	10/01/2011	EAN		09/30/2011	5.75	-0.1	7.8	-2.3	3.0 VR	55 W/10SC; 50 W/25SC; NRD +1		
LAKE WALES	G	10/01/2011	FIL		09/30/2011	7.00	0.2	7.8	-3.2	1.6 60	AGE 60 W/ 10 SC		
LAKE WALES	P	10/01/2011	EAN		09/30/2011	5.75	0.4	7.8	-1.9	2.7 VR	55 W/10SC; 50 W/25SC		

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LAKE WORTH	F	10/01/2011	EAN		09/30/2011	6.50	21.0	8.2	1.5	0.0 VR	VARIABLE RATES		5-YR PHASE-IN: GAM83 TO RP2000, 8.5% TO 7.75%
LAKE WORTH	G	10/01/2011	EAN		09/30/2011	6.40	1.4	8.1	0.7	4.0 VR	55 W/30SC; 65 W/10SC		MORTALITY = 60% RP2000, 40% GAM83
LAKE WORTH	P	10/01/2011	EAN		09/30/2011	6.50	7.3	8.1	0.6	0.0 VR	VARIABLE		MORTALITY = 60% RP2000, 40% GAM83
LAKELAND	GPF	10/01/2011	EAN		09/30/2011	6.30	2.1	7.3	0.5	2.4 VR	VARIES		
LAKELAND	P	10/01/2010	EAN		09/30/2010	VR	1.5	7.8	2.6	4.0 VR	VARIABLE RATES		
LAKELAND SUPP	F	10/01/2009	AGG		09/30/2009	6.00	4.9	7.5	3.4	6.0 VR	VARIABLE		
LANTANA	F	09/30/2011	EAN		09/30/2011	7.00	8.1	8.0	4.3	VR	VARIABLE RATES		
LANTANA	P	10/01/2011	EAN		09/30/2011	6.00	1.6	7.8	7.6	VR	VARIABLE		4-YR PHASE-IN OF CHANGES IN MORT & INT
LARGO	PF	10/01/2011	EAN		09/30/2011	5.00	2.2	7.5	-1.6	3.0 VR	55 W/10SC, 23SC OR 62		
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2009	AGG		09/30/2009	5.50	133.4	7.0	9.8	0.0 VR	VARIABLE RATES		
LAUDERHILL	F	10/01/2009	EAN		09/30/2009	7.00	11.9	8.0	0.3	4.0 VR	VARIES		
LAUDERHILL	G	10/01/2011	EAN		09/30/2011	7.00	1.9	8.0	-0.9	0.0 VR	62 W/7SC OR 20SC, ANY AGE		
LAUDERHILL	P	10/01/2011	EAN		09/30/2011	6.00	0.3	7.8	1.0	0.0 VR	VR W/ TIER 1 OR 2		
LAUDERHILL (C&M)	G	10/01/2010	EAN		09/30/2010	7.00	3.0	8.0	3.4	4.0 VR	HIRED BEF 3/1/09=20SC OR 55W/7SC; HIRED AFT 3/1/09=20SC OR 55W/10SC		
LEESBURG	F	10/01/2011	FIL		09/30/2011	5.00	4.1	7.8	-2.1	3.0 VR	55 W/10SC; 52 W/25SC		
LEESBURG	G	10/01/2011	EAN		09/30/2011			7.5	-0.5	0.0 VR	VARIABLE RATES		
LEESBURG	P	10/01/2011	FIL		09/30/2011	6.20	0.9	7.9	-1.3	3.0 VR	50 W/25SC OR 55 W/10SC		
LIGHTHOUSE POINT	PF	10/01/2010	FIL		09/30/2010	5.63	4.5	7.8	9.2	VR	VARIABLE		
LIVE OAK	F	10/01/2010	EAN		09/30/2010	6.00	-1.2	7.5	10.5	0.0 VR	EARLIER: 55 W/ 10SC; 52 W/ 25 SC		
LONGBOAT KEY	F	10/01/2011	EAN		09/30/2011	6.00	-0.4	8.0	-0.9	3.9 VR	AGE 60; 55 W/10SC; OR 25SC, ANY AGE		
LONGBOAT KEY	G	10/01/2011	EAN		09/30/2011	6.00	0.6	8.0	-2.8	1.0 VR	AGE 62 OR 55 W/30SC		
LONGBOAT KEY	P	10/01/2011	EAN		09/30/2011	6.00	3.1	8.0	-0.6	0.0 VR	AGE 60; 55 W/10SC; OR 25SC, ANY AGE		
LONGWOOD	PF	10/01/2011	AGG		09/30/2011	5.76	3.6	7.5	1.4	0.0 VR	50 W/5SC OR 25SC, ANY AGE		
LYNN HAVEN	F	10/01/2011	FIL		09/30/2011	6.50	2.0	8.0	-0.8	3.0 VR	55 W/10SC OR 25SC, ANY AGE		
LYNN HAVEN	G	10/01/2011	EAN		09/30/2011	6.00	3.2	8.0	0.6	5.0 55	55 W/10SC		
LYNN HAVEN	P	10/01/2011	FIL		09/30/2011	6.50	2.8	8.0	0.4	3.0 VR	55 W/10SC; 25SC, ANY AGE OR AGE 60		
MACCLENNY	F	10/01/2010	FIL		09/30/2010	6.42	6.6	7.5	12.8	VR	VARIABLE RATES		
MADISON	F	10/01/2011	EAN		09/30/2011	6.00	0.4	8.0	0.7	4.0 VR	55 W/10SC; 52 W/25SC; NRA +1		
MADISON	P	10/01/2011	AGG		09/30/2011	6.00	0.4	8.0	-0.2	VR	55 W/10SC; 25SC, ANY AGE		

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MAITLAND	PF	10/01/2011	EAN		09/30/2011	6.50	6.4	7.9	2.0	4.0	VR	VARIABLE RATES	
MARATHON	F	10/01/2010	AGG		09/30/2010	5.00	0.1	7.5	3.0		VR	55 w/ 6 sc; 20 sc-any age	
MARCO ISLAND	F	10/01/2011	EAN		09/30/2011	8.80	5.1	7.5	-0.3	4.0	VR	100% when 1st eligible for norm ret	
MARCO ISLAND	P	10/01/2010	EAN		09/30/2010	6.00	2.9	8.0	1.1	3.0	VR	earlier: 55 w/6sc;25 sc-any age	
MARIANNA	F	10/01/2011	AGG		09/30/2011	7.00	5.6	7.5	0.8		VR	VARIABLE RATES	
MARIANNA	P	10/01/2011	AGG		09/30/2011	7.00	3.3	7.5	1.5		VR	52 W/25SC OR 55 W/10SC	
MARTIN COUNTY	ERP	07/01/2009	AGG		06/30/2009	VR	0.0	8.0	-10.8				
MEDLEY	P	10/01/2011	FIL		09/30/2011	6.00	7.3	7.5	-1.6	0.0	VR	55 W/10SC OR 52 W/25SC	
MEDLEY - GENERAL + ELECTED	G	10/01/2010	AGG		09/30/2010			7.0	9.3		VR	ELECTED = LATER OF 55 OR 8SC; REG = 62 OR 30SC	
MELBOURNE	F	10/01/2010	EAN		09/30/2010	6.00	3.6	8.0	3.2	4.0	VR	VARIABLE RATES	
MELBOURNE	G	10/01/2011	EAN		09/30/2011	6.00	1.3	8.0	-4.2	0.0	VR	62 W/6SC OR 30SC, ANY AGE	
MELBOURNE	P	10/01/2011	EAN		09/30/2011	6.00	6.0	7.5	-1.7	0.8	VR	AGE & SC VR W/ HDT BEF OR AFT 1/1/80	
MELBOURNE - SPECIAL RISK	G	10/01/2011	EAN		09/30/2011	6.00	1.7	8.0	-4.2	0.0	VR	55 W/6SC; 25SC, ANY AGE	
MELBOURNE BEACH	P	10/01/2011	EAN		09/30/2011	6.00	1.5	8.0	-2.0	2.1	VR	55 W/10SC OR 52 W/20SC	
MIAMI	GS	10/01/2010	EAN		09/30/2010	5.25		8.1	5.5	3.0	VR	variable	
MIAMI	PF	10/01/2010	AGG		09/30/2010	7.51	-9.3	7.5	4.5		VR	RULE OF 64, RULE OF 68, OR SC-BASED	Inflation assumption = 3.25%
MIAMI - COLA (RETIRED)	PF	10/01/2010	AB		09/30/2010			7.5	4.5		VR	RULE OF 64 OR SC BASED	
MIAMI - ELECTED	G	12/31/2008	EAN		12/31/2008	0.00	0.0	3.8	3.1	0.0	VR	VARIABLE	
MIAMI - EXCESS	GS	10/01/2010	EAN		09/30/2010	5.25		8.1			VR	VARIABLE	
MIAMI - OFF-STREET PARKING	G	10/01/2011	AGG		09/30/2011	5.50	4.6	7.5	2.9		VR	VR W/ HDT	
MIAMI - STAFF	GS	10/01/2010	EAN		09/30/2010	6.00	18.0	8.1	1.4	0.0	VR	VARIABLE	
MIAMI BEACH	G	10/01/2010	EAN		09/30/2010	6.00	2.5	8.3	5.0	4.0	VR	VARIABLE RATES	
MIAMI BEACH	PF	10/01/2011	EAN		09/30/2011	3.88	3.4	8.1	2.6	3.5	VR	50W/26.25SC, NO LATER THAN AGE 65; VARIABLE RATES	
MIAMI SHORES VILLAGE	G	10/01/2009	AGG		09/30/2009	5.5	3.4	8.0	2.2	0.0	VR	VARIABLE	
MIAMI SHORES VILLAGE	P	10/01/2009	AGG		09/30/2009	6.50	12.2	8.0	3.8	0.0	VR	WHEN 1ST ELIG FOR NORM RET	
MIAMI SPRINGS	G	10/01/2011	EAN		09/30/2011	6.70	3.3	7.7	3.3	0.0	VR	VR	
MIAMI SPRINGS	PF	10/01/2011	EAN		09/30/2011	6.80	3.2	7.7	-0.9		VR	VARIES	Year 3 of 5-year phase-in of RP2000
MIAMI-DADE COUNTY	ERP	07/01/2011	EAN		06/30/2011	0.00	0.0	6.8	14.4	0.0	VR	VR	
MIDWAY FCD	F	10/01/2011	AGG		09/30/2011	7.00	0.4	7.5	0.5		VR	52 W/25SC, 55 W/10SC	
MILTON	F	10/01/2011	EAN		09/30/2011	6.00	3.7	8.0	-1.3	3.5	VR	54 W/10SC; 25 SC-ANY AGE	

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City or District	TYP SYS	Valuation Date	Funding Method	Old Plan	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	Int Actual	Pr Gr Assump	Retirement YR	Age Assumption Description	Comments
MILTON	G	10/01/2011	EAN		09/30/2011	5.50	4.3	8.0	0.2	2.4	VR	65 W/10SC; 25SC, ANY AGE	
MILTON	P	10/01/2011	EAN		09/30/2011	7.50	5.3	8.0	0.3	3.0	VR	55 W/10SC; 20SC, ANY AGE	
MIRAMAR	F	10/01/2010	EAN		09/30/2010	6.75	-1.7	8.5	2.0	3.5	VR	VARIABLE RATES	
MIRAMAR	G	10/01/2010	EAN		09/30/2010	7.3	0.3	7.5	5.9		VR	VARIABLE	
MIRAMAR	P	10/01/2010	EAN		09/30/2010	6.25	0.5	8.0	2.6	6.3	VR	VARIES W/ TIER ONE OR TIER TWO EMPLOYEE GROUP	
MIRAMAR - MANAGEMENT	G	10/01/2011	EAN		09/30/2011	4.50	2.7	7.5	4.3	4.0	VR	VARIABLE RATES	
MONROE COUNTY	ERP	10/01/2009	AGG		09/30/2009			4.0	0.0				
MONROE COUNTY VOL F.F. & EMS	F	01/01/2011	AGG		12/31/2010	0.00		2.5	1.0	0.0	VR	VARIES	
MONTICELLO	F	10/01/2011	AGG		09/30/2011	0.00		8.0		0.0	VR	EARLIER OF 55W/10SC OR 52W/25SC	
MONTICELLO	P	10/01/2011	AGG		09/30/2011	7.00	3.5	7.5	0.1		VR	52 W/25SC OR 55 W/10SC	
MOUNT DORA	F	10/01/2010	AGG		09/30/2010	5.50	7.9	8.0	6.2	4.0	VR	VARIABLE RATES	
MOUNT DORA	G	10/01/2011	FIL		09/30/2011	6.00	-3.0	7.6	0.4	3.0	60		
MOUNT DORA	P	10/01/2011	AGG		09/30/2011	7.50	1.3	7.5	1.8	4.0	VR	VARIABLE	
NAPLES	F	10/01/2010	EAN		09/30/2010	6.00	3.4	7.5	2.6	5.0	VR	AGE 55; 25SC, ANY AGE; OR 50 W/20SC	
NAPLES	G	10/01/2011	EAN		09/30/2011	6.80	4.4	7.5	-0.6	5.0	VR	VARIABLE RATES	
NAPLES	P	10/01/2011	EAN		09/30/2011	6.50	-0.4	7.5	1.0	5.0	VR	50 OR 25SC	
NEPTUNE BEACH	P	10/01/2011	EAN		09/30/2011	6.50	2.9	8.0	-1.2	3.3	VR	EARLIER: 55W/10SC OR 25SC, ANY AGE	
NEW PORT RICHEY	F	10/01/2011	AGG		09/30/2011	6.00	-3.2	8.0	-1.7	0.0	VR	EARLIER OF 41W/21SC OR 51W/11SC	
NEW PORT RICHEY	P	10/01/2011	EAN		09/30/2011	6.50	5.8	8.0	2.1	0.0	VR	@EARLY RET AGE; NO LATER THAN NRA OR 1 YR AFT VAL DT	
NEW SMYRNA BEACH	F	10/01/2011	EAN		09/30/2011	5.75	1.7	7.9	1.0	0.9	VR	56 W/10SC; 26SC, ANY AGE	
NEW SMYRNA BEACH	P	10/01/2011	FIL		09/30/2011	5.7	0.4	8.0	-1.6	0.0	VR	ACT: LATER OF AGE 50 OR EARLIER OF 55 W/10SC OR 20SC; INACT: NRA	
NORTH BAY FCD	F	10/01/2011	AGG		09/30/2011	6.00	1.5	8.0	4.0	0.0	VR	55 W/10SC, 52 W/25SC	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2011	AGG		09/30/2011	5.20	2.8	8.0	4.9		VR	VARIABLE RATES	
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2010	FIL		06/30/2010	4.50	4.0	8.5	12.0	0.0	VR	VARIABLE	
NORTH MIAMI 691 [GPF]	F	10/01/2010	EAN		09/30/2010			7.5	5.3	0.0	VR	VARIABLE RATES	
NORTH MIAMI 691 [GPF]	G	10/01/2010	EAN		09/30/2010	6.0	-1.5	7.5	5.3	4.0	VR	VARIABLE RATES	
NORTH MIAMI 691 [GPF]	P	10/01/2010	EAN		09/30/2010	5.40	-0.3	7.5	5.3	0.0	VR	VARIABLE RATES	

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City or District	TYP SYS	Valuation Date	Funding Method	Old Plan	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	Int Actual	Pr Gr Assump	Retirement YR Description	Age Assumption	Comments
NORTH MIAMI 748	P	10/01/2010	EAN		09/30/2010	6.40	4.9	8.5	8.6	3.5	VR		
NORTH MIAMI BEACH	G	10/01/2011	EAN		09/30/2011	3.75	3.6	7.8	2.7	1.6	VR	VR W/AGE	
NORTH MIAMI BEACH	PF	10/01/2010	EAN		09/30/2010	6.90	6.1	8.0	3.1	5.0	VR	VARIES	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	FIL		09/30/2010	5.75	-4.2	7.8	9.0	0.0	VR	62 W/6SC; 55 W/ (AGE+SC=75)	
NORTH NAPLES FCD	F	10/01/2011	FIL		09/30/2011	6.00	4.9	8.0	-1.8	0.0	VR	55 W/6SC OR 25SC, ANY AGE	
NORTH PORT	F	10/01/2011	EAN		09/30/2011	7.50	1.0	8.0	-2.0	5.0	VR	55 W/10SC; 52 W/25SC	
NORTH PORT	P	10/01/2011	EAN		09/30/2011	7.50	4.6	8.0	-2.4	5.0	VR	EARLIER: 55W/10SC OR 25SC, ANY AGE	
NORTH RIVER FCD	F	10/01/2011	EAN		09/30/2011	6.50	4.7	8.3	-0.8	5.0	VR	55 W/5SC; 25SC, ANY AGE	
OAKLAND PARK	G	10/01/2010	EAN		09/30/2010	5.00	4.0	7.5	-2.8	0.0	VR	EARLIER OF THE ATTAINMENT OF AGE 62 OR 30SC	
OAKLAND PARK	PF	10/01/2011	EAN		09/30/2011	5.75	1.5	7.8	4.3	3.0	VR	VR W/ EMPLOYEE GROUP	
OCALA	G	10/01/2010	EAN		09/30/2010	6.00	0.4	8.5	2.6	2.6	VR	65 W/ 5SC;30 SC-ANY AGE	
OCALA SUPP	F	10/01/2010	EAN		09/30/2010	5.80	1.5	8.0	4.6	3.5	VR	75%@RULE 80; REMAINDER:60W/10SC OR 30SC; @NRA=ON VAL DT	
OCALA SUPP	P	10/01/2011	EAN		09/30/2011	Other	3.5	8.0	0.5	2.5	VR	52 W/10SC OR 25SC, ANY AGE	Salary assumption = scale based on SC
OCEAN CITY-WRIGHT FCD	F	10/01/2011	EAN		09/30/2011	6.00	6.8	8.0	-4.9	5.0	VR	52 W/25SC OR 55 W/10SC	
OCOEE	G	10/01/2011	EAN		09/30/2011	6.00	3.1	8.0	-0.2	3.3	60	AGE 60	
OCOEE	PF	10/01/2011	EAN		09/30/2011	6.00	5.0	8.0	-0.4	3.0	VR	55 W/10SC OR 25SC, ANY AGE	
OKALOOSA ISLAND	F	10/01/2011	EAN		09/30/2011	6.50	5.2	8.0	0.4	3.0	VR	55 W/10SC;52 W/ 25 SC	
OKEECHOBEE	F	10/01/2011	AGG		09/30/2011	7.00	-0.5	7.0	-0.8		VR	55 W/10SC OR 25SC, ANY AGE	
OKEECHOBEE	G	10/01/2011	AGG		09/30/2011	6.00	0.4	7.0	-0.1		VR	65 W/5SC OR 30SC, ANY AGE	
OKEECHOBEE	P	10/01/2011	AGG		09/30/2011	6.00	0.2	7.0	-0.7	0.0	VR	55 W/10SC OR 25SC, ANY AGE	
OLDSMAR	F	10/01/2011	AGG		09/30/2011	5.40	2.7	7.5	0.5	0.0	VR	AT MOST VALUABLE RET AGE	
ORANGE COUNTY LIBRARY	G	01/01/2012	FIL		12/31/2011	5.00	0.1	7.0	-1.2	0.0	VR	AGE 65 OR, IF LATER, COMPLETION OF 4 YRS VESTING SERVICE IN THE PLAN	MORTALITY = IRS GENERATIONAL MORTALITY
ORANGE PARK	F	10/01/2011	EAN		09/30/2011	7.50	5.1	8.0	-1.1	4.8	VR	55 W/10SC; 25SC, ANY AGE	
ORANGE PARK	G	10/01/2011	EAN		09/30/2011	6.50	1.7	8.0	4.7		VR	65 W/10SC; 62 W/20SC	
ORANGE PARK	P	10/01/2011	EAN		09/30/2011	6.00	10.6	8.0	-2.1	1.2	VR	earlier: 55 w/ 10sc;52w/25sc	
ORLANDO	F	10/01/2011	EAN		09/30/2011	6.10	3.7	8.0	4.4	5.0	VR	W/20SC; VARIABLE RATES	
ORLANDO	G	09/30/2011	AGG		09/30/2011	4.40	1.8	8.0	0.1		VR	variable	
ORLANDO	P	10/01/2011	EAN		09/30/2011	4.98	3.3	8.0	1.3	3.8	VR	VARIABLE	
ORLANDO AVIATION	G	10/01/2011	AGG		09/30/2011	5.00	2.3	7.3	2.7	0.0	VR	VARIABLE RATES	
ORLANDO UTILITY	G	10/01/2010	AGG		09/30/2010	5.00	3.9	8.0	6.3	0.0	VR	VARIABLE RATES	
ORMOND BEACH	F	10/01/2011	EAN		09/30/2011	5.50	3.9	7.5	-1.6	0.0	VR	AGE 60; 55 W/10SC; 20SC, ANY AGE	

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ORMOND BEACH	G	10/01/2011	EAN		09/30/2011	4.00	2.2	7.5	-1.8	0.9	VR	62 W/5SC; AGE + SC = 85 (MIN AGE: 55)	
ORMOND BEACH	P	10/01/2011	EAN		09/30/2011	5.5	0.7	7.5	-2.0	0.6	VR	55 W/10SC; 20SC; AGE 60	
OVIEDO	F	10/01/2011	FIL		09/30/2011	6.00	0.4	8.0	-2.8	3.0	VR	55 W/10SC; 52 W/25SC	
OVIEDO	P	10/01/2011	EAN		09/30/2011	6.00	4.4	8.0	-1.3	3.7	VR	55 W/ 10SC;25 SC-ANY AGE;NRA + 1	
PALATKA	F	10/01/2011	EAN		09/30/2011	5.00	4.0	8.0	-0.6	2.4	VR	50 W/7SC; 55 W/10SC; 25SC, ANY AGE	
PALATKA	G	10/01/2011	EAN		09/30/2011	5.50	2.3	8.0	-0.7	0.0	VR	VARIABLE	
PALATKA	P	10/01/2011	EAN		09/30/2011	5.50	-1.4	8.0	-1.1	2.8	VR	50 W/7SC; 55 W/10SC; 52 W/25SC; 30SC, ANY AGE	
PALM BAY	G	10/01/2011	AGG		09/30/2011			8.0	6.6				
PALM BAY [PF]	F	10/01/2011	EAN		09/30/2011	6.50	5.3	8.0	6.2	3.0	VR	EARLY @ RATE OF 5%/YR PRIOR TO NR; NRA + 1SC	
PALM BAY [PF]	P	10/01/2011	EAN		09/30/2011	6.50	5.1	8.0	6.3	4.0	VR	EARLY @ RATE OF 5%/YR PRIOR TO NR; 50% RET @ 25SC; 100% @ 55, 28SC OR 52 W/25SC	
PALM BEACH [G,P,F,LG]	F	09/30/2011	EAN		09/30/2011	6.80	0.4	8.0	1.0	4.5	VR	VARIABLE RATES	
PALM BEACH [G,P,F,LG]	G	09/30/2011	EAN		09/30/2011	7.00	1.0	8.0	1.7	2.5	VR	30SC OR 55W/10SC	
PALM BEACH [G,P,F,LG]	LG	09/30/2011	EAN		09/30/2011	7.50	2.1	8.0	1.7	0.0	VR	50 W/10SC OR (AFT 2/9/93) 10SC & AGE + SC = 65	
PALM BEACH [G,P,F,LG]	P	09/30/2011	EAN		09/30/2011	6.70	0.8	8.0	1.6	4.5	VR	VARIABLE RATES	
PALM BEACH GARDENS	F	09/30/2011	PUC		09/30/2011	5.10	7.2	8.3	1.1	4.5	VR	VARIABLE	
PALM BEACH GARDENS	G	10/01/2011	AGG		09/30/2011	5.00	1.6	7.3	-2.8	0.0	VR	MOST VALUABLE RET AGE	
PALM BEACH GARDENS	P	10/01/2011	EAN		09/30/2011	7.50	-1.9	7.4	4.6	3.6	VR	VARIABLE	
PALM COAST (VOL)	F	10/01/2011	EAN		09/30/2011	0.00	0.0	8.0	2.6	0.0	VR	55 W/10SC; 52 W/25SC OR 62 W/5SC	
PALM HARBOR FCD	F	10/01/2011	EAN		09/30/2011	VR	3.5	7.5	-1.7	6.0	VR	55 W/6SC; 25SC, ANY AGE	
PALM TRAN, INC. (ATU-1577)	G	01/01/2011	EAN		12/31/2010	8.10	3.5	8.0	4.8	4.0	65	65 W/5SC; 62 W/10SC; AGE+SC = 85	
PALMETTO	G	10/01/2011	EAN		09/30/2011	7.42	-2.1	7.5	0.5	0.0	VR	VARIABLE RATES	
PALMETTO	P	10/01/2011	EAN		09/30/2011	8.00	-2.5	7.9	1.6	0.0	VR	VARIABLE RATES	
PANAMA CITY	F	10/01/2011	EAN		09/30/2011	6.00	-1.3	8.0	-2.7	1.1	VR	55 W/10SC OR 25SC, ANY AGE	
PANAMA CITY	P	10/01/2011	EAN		09/30/2011	6.00	-1.7	8.0	-1.5	2.6	VR	50 W/15SC; 23SC, ANY AGE; 55 W/10SC; 15SC IF HDT BEF 1/1/82	
PANAMA CITY (SUPP)	G	10/01/2011	AGG		09/30/2011	5.00	-1.6	7.5	0.4	0.0	VR	VARIABLE RATES	
PANAMA CITY BEACH	F	10/01/2011	FIL		09/30/2011	6.00	8.8	8.0	3.7	0.0	VR	LATER OF ACTUARIAL VALUATION DT OR NORM RET DT	
PANAMA CITY BEACH	G	10/01/2011	FIL		09/30/2011	6.00	7.5	8.0	3.2	0.0	VR	LATER OF ACTUARIAL VAL DT OR NORM RET DT	

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PANAMA CITY BEACH	P	10/01/2011	FIL		09/30/2011	6.00	8.8	8.0	3.1	0.0 VR		LATER OF ACTUARIAL VAL DT OR NORM RET DT	
PARKLAND	P	10/01/2010	EAN		09/30/2010	4.00	9.3	7.0	8.1	VR		UPON ATTAINMENT OF NRA	
PASCO COUNTY	ERP	07/01/2011	EAN		06/30/2011	4.00	-3.9	5.5	5.7	0.0 VR		VARIABLE RATES	RP2000 PROJ TO 2013
PEMBROKE PARK COMM SUPP	G	10/01/2011	AGG		09/30/2011	3.00		5.0	-4.8	VR		EARLY RET AGE (VR W/ BEF OR AFT 10/1/08)	Mortality = 2011 IRS Lump Sum table
PEMBROKE PINES	G	10/01/2011	AGG		09/30/2011	4.66	-3.3	7.8	-3.2	0.0 VR		LATER OF 55 OR 10SC	Mortality = IRS Prescribed Mortality
PEMBROKE PINES	PF	10/01/2011	EAN		09/30/2011	5.50	1.6	8.0	3.8	1.6 VR		VR W/ HDT	
PENSACOLA	F	10/01/2010	EAN		09/30/2010	7.50	0.9	8.0	5.1	1.7 VR		VARIABLE RATES	
PENSACOLA	G	09/30/2010	EAN		09/30/2010	6.40	3.3	8.0	3.0	3.5 VR		varies with 100% at age 60 w/ 30 sc	
PENSACOLA	P	10/01/2009	FIL		09/30/2009	5.50	2.7	8.0	1.0	3.5 VR		VARIABLE RATES	
PERRY	F	10/01/2011	EAN		09/30/2011	6.00	2.7	8.0	-1.3	0.0 VR		55W/10SC; 52 W/ 25 SC	
PERRY	P	10/01/2011	EAN		09/30/2011	6.00	1.4	8.0	-1.0	0.8 VR		55 W/10SC; 25SC, ANY AGE	
PINELLAS PARK	F	10/01/2011	EAN		09/30/2011	6.00	0.1	8.0	0.1	1.1 VR		1 YR AFT 55 W/10SC OR 25SC, ANY AGE	
PINELLAS PARK	G	10/01/2010	EAN		09/30/2010	7.00	1.3	7.5	2.7	3.5 VR		variable	
PINELLAS PARK	P	10/01/2011	EAN		09/30/2011	5.50	3.5	7.5	0.8	3.0 VR		VARIABLE	
PLANT CITY	PF	10/01/2011	EAN		09/30/2011	6.00	-4.9	7.8	-0.9	3.0 VR		AGE 60; 55 W/10SC; OR 23SC	
PLANTATION	G	10/01/2011	EAN		09/30/2011	4.50	3.3	7.8	3.2	4.0 VR		VARIABLE RATES	
PLANTATION	P	10/01/2011	EAN		09/30/2011	6.60	4.3	7.2	1.3	2.8 VR		VARIABLE RATES	
PLANTATION (VOL)	F	10/01/2011	AGG		09/30/2011	0.00	0.0	7.5	4.3	0.0 VR		NORM RET DT OR 1YR AFTER VAL DT IF BEYOND SUCH DT	
POMPANO BEACH	G	10/01/2011	EAN		09/30/2011	6.30	1.6	8.0	-0.5	2.4 VR		VARIABLE RATES	
POMPANO BEACH [PF]	F	10/01/2011	EAN		09/30/2011	6.40	-1.5	7.9	1.2	3.4 VR		VARIABLE	
POMPANO BEACH [PF]	P	10/01/2011	EAN		09/30/2011	6.4	-1.5	8.1	1.2	VR		VR	
PONCE INLET (VOL)	F	10/01/2010	EAN		09/30/2010	0	0.0	8.0	0.2	0.0 VR		55 W/5SC OR 25SC, ANY AGE	
PORT ORANGE	F	10/01/2011	EAN		09/30/2011	5.60	1.0	8.0	-1.1	1.6 VR		VARIABLE RATES	
PORT ORANGE	G	10/01/2011	AGG		09/30/2011	4.00		7.5	0.5	VR		LATER OF 65 OR 10SC	
PORT ORANGE	P	10/01/2009	EAN		09/30/2009	7.50	7.4	8.0	8.2	3.5 VR		VARIABLE RATES	
PORT ST. LUCIE	P	10/01/2010	EAN		09/30/2010	6.50	-9.0	8.5	2.7	5.0 VR		EARLIER: AGE 52 W/ 25SC;55 W/ 10 SC	
PUNTA GORDA	F	10/01/2011	EAN		09/30/2011	6.00	3.7	8.0	-2.0	5.0 VR		AGE 55 OR 25SC	
PUNTA GORDA	G	10/01/2011	EAN		09/30/2011	5.00	-0.2	8.0	-1.9	0.0 60		60 W/5SC	
PUNTA GORDA	P	10/01/2011	FIL		09/30/2011	7.00	-0.7	8.0	-1.8	3.0 VR		46 W/21SC OR AGE 56	
QUINCY	PF	10/01/2010	FIL		09/30/2010	6.00	-0.9	8.0	-0.7	0.0			
RIVIERA BEACH	F	10/01/2011	EAN		09/30/2011	7.50	4.5	7.6	4.8	2.2 VR		VARIABLE	
RIVIERA BEACH	G	10/01/2011	EAN		09/30/2011	6.60	5.3	7.7	4.1	4.0 VR		VARIABLE RATES	See report (p2) for info on phasing in new assumps

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RIVIERA BEACH	P	09/30/2011	EAN		09/30/2011	6.40	6.2	7.5	2.2	4.5	VR	VARIES	
ROCKLEDGE	F	10/01/2010	EAN		09/30/2010	6.00	1.6	8.0	7.8	3.5	VR	VARIABLE RATES	
ROCKLEDGE	G	10/01/2010	EAN		09/30/2010	6.00	0.6	8.0	2.9	3.5	65	65W/10SC	
ROCKLEDGE	P	10/01/2010	EAN		09/30/2010	6.00	0.3	8.0	7.4	3.5	VR	VARIABLE RATES	
ROYAL PALM BEACH	P	10/01/2010	FIL		09/30/2010								FULLY ANNUITIZED, NO ACTUARIAL REVIEW PERFORMED
SAFETY HARBOR	F	10/01/2011	AGG		09/30/2011	5.39	4.0	7.5	0.7	0.0	VR	AT MOST VALUABLE RET AGE	
SAINT AUGUSTINE	F	10/01/2011	FIL		09/30/2011	5.70	3.1	7.5	-1.4	3.0	VR	VARIABLE RATES	
SAINT AUGUSTINE	G	10/01/2011	EAN		09/30/2011	0.00	5.9	7.8	1.4	3.3	VR	VARIABLE RATES	
SAINT AUGUSTINE	P	10/01/2011	EAN		09/30/2011	0.00	4.0	7.8	1.9	3.5	VR	varies	
SAINT CLOUD	G	10/01/2011	EAN		09/30/2011	6.00	0.6	8.0	-0.4	0.0	VR	60 W/5SC OR 30SC, ANY AGE	
SAINT CLOUD	PF	10/01/2011	EAN		09/30/2011	5.75	3.2	8.3	-0.1	5.0	VR	55 W/10SC OR 25SC, ANY AGE	
SAINT JOHNS RIVER PW PK	G	10/01/2009	EAN		09/30/2009	4.38	3.6	7.8	7.6	0.0	VR	VARIABLE RATES	
SAINT LUCIE COUNTY FCD	F	09/30/2010	EAN		09/30/2010	6.70	5.2	8.0	11.6	4.5	VR	VARIABLE RATES	
SAINT LUCIE COUNTY FCD	G	09/30/2010	EAN		09/30/2010	5.8	6.1	8.0	13.5	4.5	VR	VARIABLE RATES	
SAINT PETE BEACH	F	10/01/2010	EAN		09/30/2010	5.5	4.3	8.5	2.2	2.2	VR	EARLIER OF AGE 56 OR COMPLETION OF 26SC	
SAINT PETE BEACH	G	10/01/2010	EAN		09/30/2010	6.00	0.5	8.0	3.0	0.0	VR	EARLIER: AGE 55 OR 25 SC	
SAINT PETE BEACH	P	10/01/2011	EAN		09/30/2011	5.00	1.6	7.8	0.1	0.0	VR	AGE 55 OR 25SC	
SAINT PETERSBURG	F	10/01/2011	EAN		09/30/2011	6.40	2.1	8.0	0.0	0.9	VR	VARIES	
SAINT PETERSBURG	G	10/01/2011	EAN		09/30/2011	3.50	1.3	7.8	-0.3	1.9	VR	VARIABLE	
SAINT PETERSBURG	P	10/01/2011	EAN		09/30/2011	2.00	2.3	8.0	-1.0	3.0	VR	VARIABLE	
SAN CARLOS PARK FCD	F	10/01/2011	AGG		09/30/2011	5.32	8.3	7.3	-0.2		VR	VARIABLE	
SANFORD	F	10/01/2011	EAN		09/30/2011	6.00	1.2	8.0	0.1	5.0	VR	55 W/ 10SC; 25 SC, ANY AGE	
SANFORD	P	10/01/2011	EAN		09/30/2011	6.00	1.8	8.0	-2.7	4.0	VR	55 W/10SC; 25SC, ANY AGE	
SANIBEL	G	10/01/2011	EAN		09/30/2011	4.80	0.2	7.5	-3.1	0.0	VR	61 W/6SC	
SANIBEL	P	10/01/2011	EAN		09/30/2011	7.00	0.4	8.0	-0.5	4.2	VR	2 YRS AFTER: 60 W/5SC; 55 W/10SC; 25SC, ANY AGE	
SARASOTA	F	09/30/2011	EAN		09/30/2011	4.20	5.1	7.8	1.2	4.5	50	AGE 50	
SARASOTA	G	09/30/2011	EAN		09/30/2011	6.60	8.4	8.0	1.0	0.0	VR	VARIABLE RATES	
SARASOTA	P	09/30/2011	EAN		09/30/2011	5.50	4.4	7.8	2.3	3.1	VR	VARIABLE RATES	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2011	PUC		09/30/2011	5.70	4.9	7.3	1.4	0.0	VR	VARIABLE RATES	
SARASOTA-MANATEE A	G	10/01/2011	AGG		09/30/2011	3.90	8.2	6.8	0.4	0.0	62	AGE 62W/2 CALENDAR YEARS SC	MORTALITY = IRS PRESCRIBED
SATELLITE BEACH	G	10/01/2011	EAN		09/30/2011	4.75	2.4	7.8	-0.3	4.0	62	62W/5SC	
SATELLITE BEACH	PF	10/01/2011	EAN		09/30/2011	4.75	-2.7	7.8	-0.4	1.5	52	52 W/5SC	

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City or District	TYP SYS	Valuation Date	Funding Method	Old Plan	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	Int Actual	Pr Gr Assump	Retirement YR	Age Assumption Description	Comments
SEBASTIAN	P	10/01/2010	FIL		09/30/2010	6.00	2.5	8.0	6.5	3.0 VR	52 W/ 25SC;55W/10 SC;NRA + 1		
SEBRING	F	10/01/2011	FIL		09/30/2011	7.00	5.8	8.0	-1.8	1.2 VR	55 W/10SC; 25SC, ANY AGE		
SEBRING	P	10/01/2011	FIL		09/30/2011	7.00	2.0	8.0	5.3	VR	VARIABLE RATES		
SEMINOLE	F	10/01/2011	EAN		09/30/2011	VR	0.7	8.0	1.1	0.0 VR	VARIABLE RATES		
SHALIMAR	P	10/01/2011	AGG		09/30/2011	5.83	2.0	7.5	2.0	0.0 VR	50 W/6SC; 48 W/20SC		
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2011	PUC		04/30/2011	5.20	2.9	7.5	3.0	0.0 VR	VARIABLE RATES		
SOUTH MIAMI [GP]	G	10/01/2011	EAN		09/30/2011	6.7	0.3	7.0	1.4	0.0 VR	VARIABLE RATES		
SOUTH MIAMI [GP]	P	10/01/2011	EAN		09/30/2011	5.30	0.5	7.0	1.3	0.0 VR	VARIABLE RATES		
SOUTH PASADENA	F	10/01/2011	EAN		09/30/2011	6.00	2.6	8.0	-1.1	2.7 VR	55 W/10SC OR 52 W/25SC		
SOUTH WALTON FCD	F	10/01/2011	EAN		09/30/2011	7.50	1.2	8.0	4.6	5.0 VR	55 W/10SC OR 25SC		
SOUTHERN MANATEE FCD	F	10/01/2011	AGG		09/30/2011	5.13	0.2	7.5	0.8	VR	VARIABLE RATES		
SOUTHERN MANATEE FCD	G	10/01/2011	AGG		09/30/2011	6.00	2.0	7.5	0.6	VR	30 SC, ANY AGE; 60 W/10SC		
STARKE	F	10/01/2010	EAN		09/30/2010	7.40	12.0	8.0	1.1	5.0 VR	25SC OR AGE 55W/10SC		
STARKE	G	10/01/2010	EAN		09/30/2010	6.40	3.8	8.0	9.6	5.0 VR	30SC OR AGE 60W/10SC		
STARKE	P	10/01/2010	EAN		09/30/2010	6.9	7.2	8.0	4.7	5.0 VR	25SC OR AGE 55W/10SC		
SUNRISE	F	10/01/2011	EAN		09/30/2011	8.10	6.5	8.0	2.7	3.5 VR	VARIABLE RATES		
SUNRISE	G	10/01/2011	EAN		09/30/2011	5.87	3.8	8.0	1.7	2.7 VR	VARIABLE RATES		
SUNRISE	P	10/01/2011	EAN		09/30/2011	6.40	6.4	8.2	6.8	4.0 VR	VARIABLE RATES		Mortality = 60% RP2000, 40% GAM83
SURFSIDE [GP]	G	10/01/2011	EAN		09/30/2011	5.00	8.6	7.5	0.3	0.0 VR	VARIABLE RATES		
SURFSIDE [GP]	P	10/01/2011	EAN		09/30/2011	5.50	5.0	7.5	0.3	0.0 VR	VARIABLE RATES		
SWEETWATER	P	10/01/2010	AGG		09/30/2010	7.00	9.3	7.5	1.5	4.0 VR	LATER:AGE 50 W/ 10SC;VAL DT + 1 YR		
TALLAHASSEE [GPF]	F	10/01/2009	EAN		09/30/2009	6.00	2.3	7.8	3.4	3.5 VR	VARIES		
TALLAHASSEE [GPF]	G	10/01/2009	EAN		09/30/2009	6.00	3.3	7.8	3.3	3.0 VR	VARIES		
TALLAHASSEE [GPF]	P	10/01/2009	EAN		09/30/2009	6.00	6.5	7.8	-2.4	4.0 VR	VARIES		
TAMARAC	F	10/01/2010	EAN		09/30/2010	5.00	7.5	7.0	0.6	0.0 VR	EARLIER: AGE 55 OR 25 SC		
TAMARAC	G	10/01/2010	EAN		09/30/2010	5.00	6.8	7.0	-0.2	0.0 VR	variable		
TAMARAC	P	10/01/2011	EAN		09/30/2011	7.00		7.0	-5.8	0.0 N/A	N/A		
TAMARAC - EXECUTIVE	G	10/01/2011	EAN		09/30/2011	5.00	1.4	7.0	0.4	4.0 VR	100% AT NRA;5% AT EARLY RET DT		
TAMPA	G	01/01/2011	FIL		12/31/2010	6.00	-1.0	8.0	3.9	4.0 VR	VARIABLE RATES		
TAMPA	PF	10/01/2010	EAN		09/30/2010	6.00	1.4	10.0	21.4	0.0 VR	VARIABLE RATES		
TARPON SPRINGS	F	10/01/2011	EAN		09/30/2011	7.00	3.0	7.9	-0.6	1.1 VR	50 W/10SC; 25SC, ANY AGE; NRA + 1		
TARPON SPRINGS	P	10/01/2011	EAN		09/30/2011	7.00	3.4	7.9	0.4	3.8 VR	50 W/10SC OR 25SC, ANY AGE		

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TAVARES	F	10/01/2011	EAN		09/30/2011	7.50	12.0	8.0	3.9	3.0 VR	EARLIEST ELIG RET DT		
TAVARES	P	10/01/2011	EAN		09/30/2011	6.00	7.6	8.0	0.6	3.0 VR	EARLIEST AGE MBR IS ELIG FOR UNREDUCED BEN		
TEMPLE TERRACE	F	10/01/2011	EAN		09/30/2011	6.50	4.9	8.0	-0.9	5.0 VR	55 W/10SC OR 25SC, ANY AGE		
TEMPLE TERRACE	P	10/01/2011	EAN		09/30/2011	6.50	4.1	7.9	-1.3	3.2 VR	55 W/10SC; 20SC, ANY AGE		
TEQUESTA	G	10/01/2011	AGG		09/30/2011	6.00	0.4	7.5	2.6	4.0 VR	62 W/6SC OR 30 SC		
TEQUESTA [PF]	F	10/01/2011	EAN		09/30/2011	6.00	-3.1	7.5	2.6	0.0 VR	NRD		
TEQUESTA [PF]	P	10/01/2011	EAN		09/30/2011	6.00	-2.8	7.5	-0.1	0.0 VR	NRD		
TITUSVILLE	G	10/01/2011	EAN		09/30/2011	5.00	-2.1	8.0	-0.3	0.5 VR	58 W/7.5SC; 28SC, ANY AGE		
TITUSVILLE	PF	10/01/2011	EAN		09/30/2011	6.00	-2.5	8.0	-1.5	1.9 VR	55 W/8SC; 25SC, ANY AGE		
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2011	EAN		09/30/2011	6.1	-0.7	7.5	2.9	0.0 VR	VARIABLE RATES		
UMATILLA	P	10/01/2011	AGG		09/30/2011	7.00	-0.9	7.5	0.8		VR 52 W/25SC, 55 W/10SC		
VALPARAISO	PF	10/01/2011	AGG		09/30/2011	5.75	1.2	7.5	0.6		VR 55 W/6SC; 52 W/25SC		
VENICE	F	10/01/2011	EAN		09/30/2011	8.00	-1.2	7.8	-1.8	3.0 VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE		
VENICE	P	10/01/2011	EAN		09/30/2011	5 W/SC	0.5	7.9	-2.5	0.0 VR	50 W/10SC; 25SC, ANY AGE		Amort. bases as of 10/1/10 still use 2.8% payroll
VERO BEACH	F	10/01/2011	EAN		09/30/2011	0.00	0.0	7.0	4.3	0.0 VR	NOT APPLICABLE		
VERO BEACH	G	10/01/2011	EAN		09/30/2011	5.07	0.7	7.8	0.3	3.8 VR	VARIABLE RATES		
VERO BEACH	P	10/01/2011	EAN		09/30/2011	6.50	3.4	8.0	0.4	5.0 VR	VARIABLE RATES		
VILLAGE OF NORTH PALM BEACH	G	10/01/2011	FIL		09/30/2011	5.50	-1.9	7.5	2.3	0.4 VR	VARIABLE		
VILLAGE OF NORTH PALM BEACH	PF	10/01/2011	AGG		09/30/2011	6.00	-2.3	8.0	3.9	0.0 VR	VARIABLE RATES		
VILLAGE OF PALM SPRINGS	G	10/01/2011	EAN		09/30/2011	6.00	5.8	8.0	2.6		VR W/5SC; ASSUMED TO RET@RATE OF 10%/YR FROM AGE 52-61; @62, 100%		
VILLAGE OF PALM SPRINGS	PF	10/01/2011	EAN		09/30/2011	5.50	6.7	8.0	3.0	5.0 VR	VARIABLE RATES		
VOLUSIA COUNTY (VOL)	F	10/01/2010	FIL		09/30/2010			5.5	5.6		VR AGE 55 W/ 10 SC; ANY AGE W/ 30 SC		
WAUCHULA	GP	10/01/2011	FIL		09/30/2011	5.95	6.0	7.5	1.3		VR VARIES		
WEST MANATEE FCD	F	10/01/2011	AGG		09/30/2010	6.00	4.2	8.0	1.0	5.0 VR	55 W/6SC; 25 SC-ANY AGE		
WEST MELBOURNE	P	10/01/2011	FIL		09/30/2011	6.00	0.1	7.8	6.0	4.0 VR	VARIABLE RATES		
WEST PALM BEACH	F	09/30/2011	EAN		09/30/2011	6.40	1.2	8.3	-6.3	5.5 VR	variable		
WEST PALM BEACH	G	09/30/2011	FIL		09/30/2011	5.90	-0.7	8.0	1.1	0.0 VR	VARIABLE RATES		
WEST PALM BEACH	P	09/30/2011	EAN		09/30/2011	5.00	0.2	8.0	-3.7	4.5 VR	VARIABLE RATES		
WILLISTON	G	10/01/2011	AGG		09/30/2011	5.50	1.6	7.5	1.9	62	62 W/5SC		
WILLISTON	P	10/01/2011	AGG		09/30/2011	4.50	1.7	7.3	0.7		VR @ MOST VALUABLE RET AGE		

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WILTON MANORS (VOL)	F	10/01/2011	EAN		09/30/2011	0.00	0.0	8.0	1.9	0.0 VR	1/2 YR AFT VAL DT @ WHICH 1ST ELIGIBLE FOR NORM RET	
WILTON MANORS [GP]	G	10/01/2011	EAN		09/30/2011	5.50	-1.8	7.5	0.4	0.0 VR	VARIABLE RATES	
WILTON MANORS [GP]	P	10/01/2011	EAN		09/30/2011	5.50	-4.1	7.5	0.4	0.0 VR	VARIABLE RATES	
WINTER GARDEN	G	10/01/2011	EAN		09/30/2011	5.90	0.0	7.3	3.4	0.0 VR	30SC OR 65 W/5SC	
WINTER GARDEN	PF	10/01/2011	EAN		09/30/2011	6.50	0.4	7.5	3.9	0.0 VR	VARIABLE RATES	
WINTER HAVEN	F	10/01/2011	EAN		09/30/2011	6.00	2.0	8.0	-3.1	5.0 VR	55 W/10SC; 25SC, ANY AGE	
WINTER HAVEN	G	10/01/2011	EAN		09/30/2011	5.00	2.9	8.0	-2.3	2.4 55	55 W/10SC	
WINTER HAVEN	P	10/01/2011	EAN		09/30/2011	6.00	3.4	8.0	-1.0	3.8 VR	AGE 60; 55 W/10SC; 25SC, ANY AGE	
WINTER PARK	F	10/01/2011	EAN		09/30/2011	8.00	-0.9	7.8	0.4	2.4 VR	VARIABLE	
WINTER PARK	P	10/01/2011	EAN		09/30/2011	7.00	-0.5	8.3	-1.0	1.1 VR	VR W/ AGE	
WINTER SPRINGS	GPF	10/01/2010	EAN		09/30/2010	VR	0.9	8.0	12.0	VR	VARIES W/ AGE AND SC	Salary actual: G=0.9%; PF=2.8%
Total Plans:		492										