



2017
Annual Report

Florida Local
Government
Retirement Systems





FLORIDA DEPARTMENT OF MANAGEMENT SERVICES

retirement

We serve those who serve Florida

Bureau Local Retirement Systems

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Rick Scott, Governor

Erin Rock, Secretary

December 14, 2017

The Honorable Joe Negron, President
Florida Senate
409, The Capitol
404 South Monroe Street
Tallahassee, FL 32399-1100

The Honorable Richard Corcoran, Speaker
Florida House of Representatives
420, The Capitol
402 South Monroe Street
Tallahassee, FL 32399-1300

Dear President Negron and Speaker Corcoran:

Section 112.665(1)(d), Florida Statutes, requires the Department of Management Services to submit an annual report by January 1 to the President of the Senate and the Speaker of the House of Representatives that details division activities, findings, and recommendations concerning all local governmental retirement systems. This report, entitled the *Florida Local Government Retirement Systems Annual Report*, provides inventories of municipalities, special districts, and school boards and the types of retirement options offered by those entities. This report also provides data on the assets and liabilities of each system.

If you have any questions about this report, please feel free to contact Keith Brinkman, Bureau Chief, of the Bureau of Local Retirement Systems, at 850-488-2784 or Keith.Brinkman@dms.myflorida.com.

Sincerely,

Erin Rock
Secretary

ER/dc

Enclosure

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I. INTRODUCTION

A. BACKGROUND

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

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

Within DMS, the Division of Retirement's Bureau of Local Retirement Systems (bureau) issues this annual report. This is the 37th annual report published since the local government retirement system review function was established in 1981, pursuant to section 112.63, Florida Statutes, to ensure that local government retirement plans are funded on an actuarially sound basis. The number of defined benefit local government retirement plans has increased from 355 in 1981 to 490 in 2017. Recent years have seen a decline in the number of plans after a peak of 520 in 2005.

The bureau currently monitors and oversees 490 municipal and special district retirement plans and school boards' early retirement programs for actuarially sound funding (97 of which are closed to new members or have frozen benefit accruals). In aggregate, these plans provide retirement, death, and/or disability benefits to 94,782 retirees, beneficiaries, Deferred Retirement Option Plan (DROP) participants and vested terminated participants. Active plan membership for only the municipalities and special districts retirement plans is 96,030 while school board early retirement program active plan membership is 587. Total plan assets were valued at approximately \$35.34 billion for the municipalities and special districts and \$69.61 million for the school boards' early retirement programs, as of Sept. 30, 2017.

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

- Reviewing and commenting on actuarial valuations, impact statements and reports submitted by local governments, special districts and school

boards, in accordance with part VII of Chapter 112, Florida Statutes;

- Determining if actuarial reports are timely, complete, accurate and based on reasonable assumptions;
- Gathering and cataloging data to maintain a computerized data information system on all local retirement systems;
- Receiving additional actuarial disclosures required by subsection 112.664(1), Florida Statutes;
- Cooperating with local retirement systems on matters of mutual concern by providing technical assistance when requested;
- Providing a fact sheet for each local government defined benefit pension plan summarizing the plan's actuarial status, to be posted on the department's website;
- Issuing a report to the Department of Economic Opportunity (Special District Information Program) regarding special district pension plans and their compliance with the local government and state-administered retirement provisions as required by paragraph 112.665(1)(f), Florida Statutes; and,
- Adopting reasonable rules to administer the provisions of Chapter 112, Part VII, Florida Statutes.

B. SCOPE OF REPORT

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

1. Details the activities of the division in overseeing the provisions of Chapter 112, Part VII, Florida Statutes;
2. Highlights the status of local government retirement systems;
3. Provides inventories of municipalities, special districts and school boards and the types of retirement options offered by those entities and also provides data from the bureau's computerized information system; and
4. Presents information collected with respect to subsection 112.664(1), Florida Statutes.

C. EXECUTIVE SUMMARY

Status of Local Government Retirement Systems

The bureau monitors 490 defined benefit plans sponsored by 247 local governments (many local governments sponsor plans for more than one employee group) and six school boards. The following charts summarize the number of local government and school board plans the bureau oversees, the number of employees and retirees, and the financial resources of these plans.

Municipal & Special District Defined Benefit Retirement Systems as of Sept. 30, 2017

| | |
|--|------------------|
| Number of Municipalities | 200 |
| Number of Special Districts | 47 |
| Number of Plans | 484 |
| Total Assets (Market Value) | \$35,337,124,436 |
| Number of Active Employees | 96,030 |
| Number of Retirees, Beneficiaries, DROP and Vested Terminees ⁽¹⁾ | 93,176 |
| Annual Retiree and Vested Terminees Payroll | \$2,548,781,066 |
| Average Annual Pension | \$27,354 |
| Sponsor Payroll | \$5,750,782,374 |
| Annual Required Contribution ⁽²⁾ | \$1,974,293,933 |
| As Percent of Payroll ⁽³⁾ | 34.33% |

- (1) Some pension systems purchase annuities from insurance companies at the time of an employee's retirement. Following retirement, these individuals are not reported to the bureau.
- (2) Depending on the individual retirement system, all or some of the annual contributions could be borne by the local government sponsor, the employees or other sources (such as state disbursements through Chapters 175 or 185, Florida Statutes, for eligible fire and police pension plans).
- (3) This percentage is calculated by dividing the aggregate Annual Required Contributions by the aggregate Sponsor Payrolls for all plans. The percentage of payroll actually contributed may be higher than the reported amount. This may be attributed to several contribution practices: the total required annual contribution is not normally paid in a lump sum at the beginning of a plan year, so an interest factor must be applied; sponsors often contribute the amount determined by multiplying the contribution rate and the applicable payroll; the contributions to a police or fire plan from state revenues may exceed the required annual contribution; or a plan sponsor may elect to pay in excess of the minimum requirement.

**School Board Early Retirement Programs
as of Sept. 30, 2017**

| | |
|--|--------------|
| Number of Reporting Programs ⁽⁵⁾ | 6 |
| Total Assets (Market Value) | \$69,608,490 |
| Number of Active Employees ⁽⁴⁾ | 587 |
| Number of Retirees, Beneficiaries and Vested Terminees ⁽¹⁾ | 1,606 |
| Annual Retiree and Vested Terminee Payroll | \$8,663,410 |
| Average Annual Pension | \$5,394 |
| Sponsor Payroll | \$24,925,025 |
| Annual Required Contribution ⁽²⁾ | \$3,873,652 |
| As Percent of Payroll ⁽³⁾ | 15.54% |

(1)-(3) See page 4.

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

(5) There may be additional school board programs for which sufficient data are not yet available.

Florida's local government retirement plans experienced mixed results in 2017. The number of active employees in municipal and special district defined benefit plans changed by +0.89 percent, and the number of retirees, beneficiaries, DROP participants, and vested terminees changed by +2.40 percent. Covered employees' payroll changed by +3.16 percent, and contributions made to those retirement plans changed by +6.43 percent. The average annual retiree pension for municipal and special district retirement plans is now \$27,354. Aggregate asset values for local government retirement plans changed by -1.43 percent to \$35.34 billion.

The measurements for Florida's school boards' early retirement programs also had mixed results in 2017. Active employee membership did not change, while school board early retirement plans' retirees and vested terminees changed by -0.50 percent. The average annual retiree supplemental pension is now \$5,394. Aggregate asset values for school board plans changed by +2.03 percent.

A total of 317 municipal and special district pension plans offer participants a DROP plan.

Data Collection

The Data Collection section includes information relating to defined benefit pension plans' finances, benefits, market value of assets, active employee and retired membership counts, funding methods and assumptions, and funding ratios. This section also includes inventories of municipal, special district, and school board retirement plans.

II. STATUS OF LOCAL GOVERNMENT RETIREMENT SYSTEMS

A. LOCAL GOVERNMENT RETIREMENT SYSTEMS' GROWTH

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

1. Municipal & Special District Defined Benefit Pension Plans as of Sept. 30, 2017

| | <u>2016</u> | <u>2017</u> | <u>Change</u> |
|---|------------------|------------------|---------------|
| Covered Employees | | | |
| Payroll | \$5,574,418,767 | \$5,750,782,374 | +3.16% |
| Number of Active | | | |
| Employees | 95,182 | 96,030 | +0.89% |
| Retirees, Beneficiaries, DROP Participants & Vested Terminees | 90,994 | 93,176 | +2.40% |
| Assets (Market Value) | \$35,851,274,025 | \$35,337,124,436 | -1.43% |
| Annual Contributions | \$1,854,998,024 | \$1,974,293,933 | +6.43% |

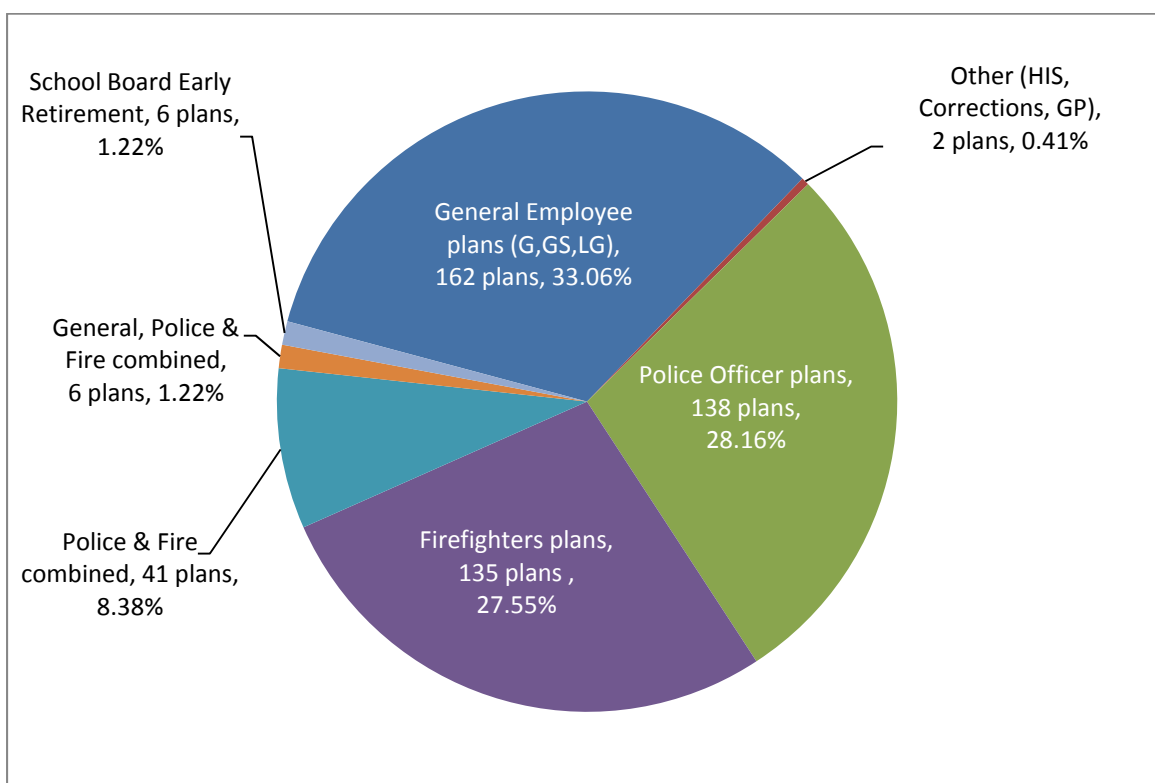
2. School Board Early Retirement Programs as of Sept. 30, 2017

| | <u>2016</u> | <u>2017</u> | <u>Change</u> |
|---|--------------|--------------|---------------|
| Covered Employees | | | |
| Payroll | \$24,925,025 | \$24,925,025 | 0.00% |
| Number of Active | | | |
| Employees | 587 | 587 | 0.00% |
| Retirees, Beneficiaries & Vested Terminees | 1,614 | 1,606 | -0.50% |
| Assets (Market Value) | \$68,221,346 | \$69,608,490 | +2.03% |
| Annual Contributions | \$4,042,635 | \$3,873,652 | -4.18% |

B. LOCAL GOVERNMENT RETIREMENT SYSTEMS' FACTS & TRENDS

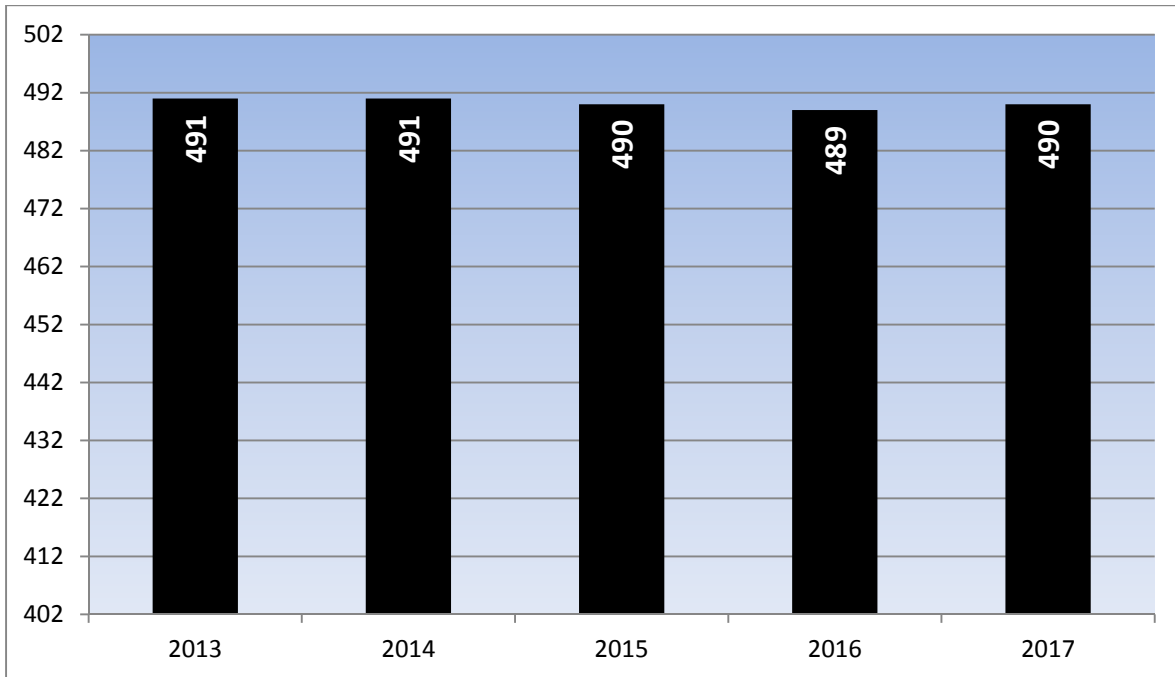
The bureau collects and retains information on the benefits that Florida's local government defined benefit plans provide. The information collected includes data such as the retirement benefit accrual rate, the formula for determining the normal retirement benefit, the number of years included in the average final compensation determination, the vesting requirement, the normal retirement requirement, any offering of cost-of-living adjustments, death and disability benefit descriptions, early retirement provisions, and other benefit-related information. From this data (as of Sept. 30, 2017), the following information identifies benefits and other statistical information:

1. Local Government Retirement Systems by Employee Group as of Sept. 30, 2017*

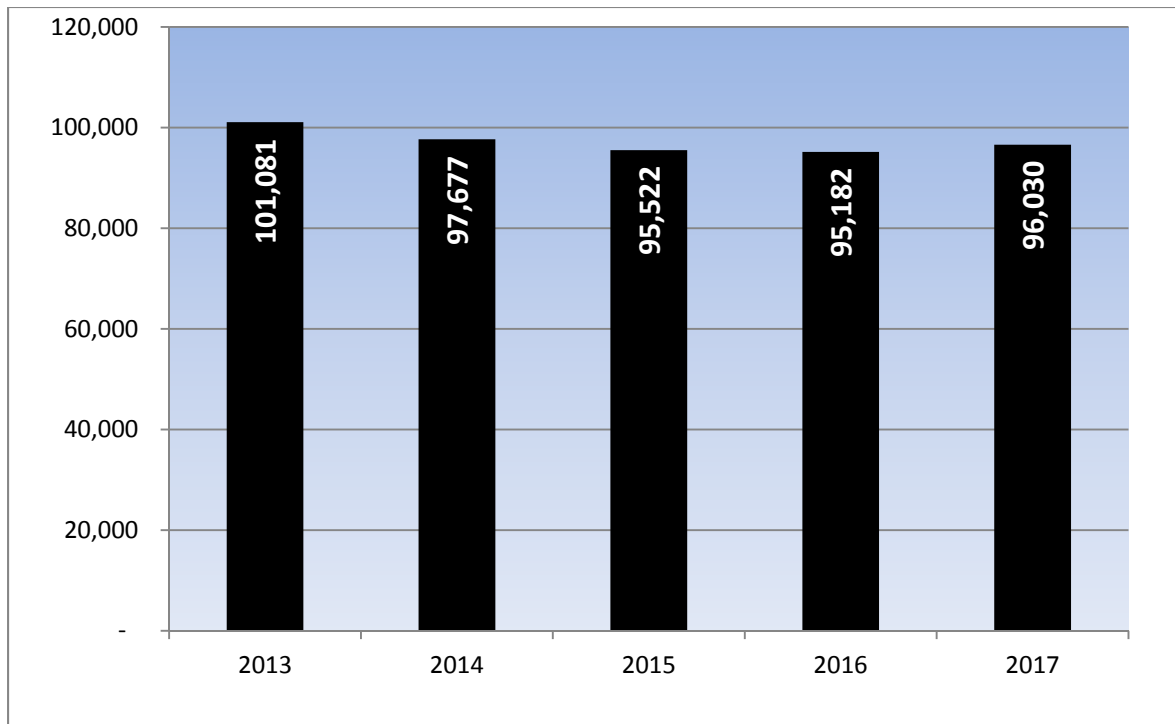


* A city may operate more than one plan for general employees, police officers, firefighters, elected officials, and utility employees, or there may be various combinations of these plans. There are 415 incorporated cities in Florida, with 371 sponsoring at least one type of retirement system (defined benefit or defined contribution). As of Sept. 30, 2017, the bureau's count of local-defined benefit retirement systems (including municipal, special district, county and school board early retirement plans) is 490.

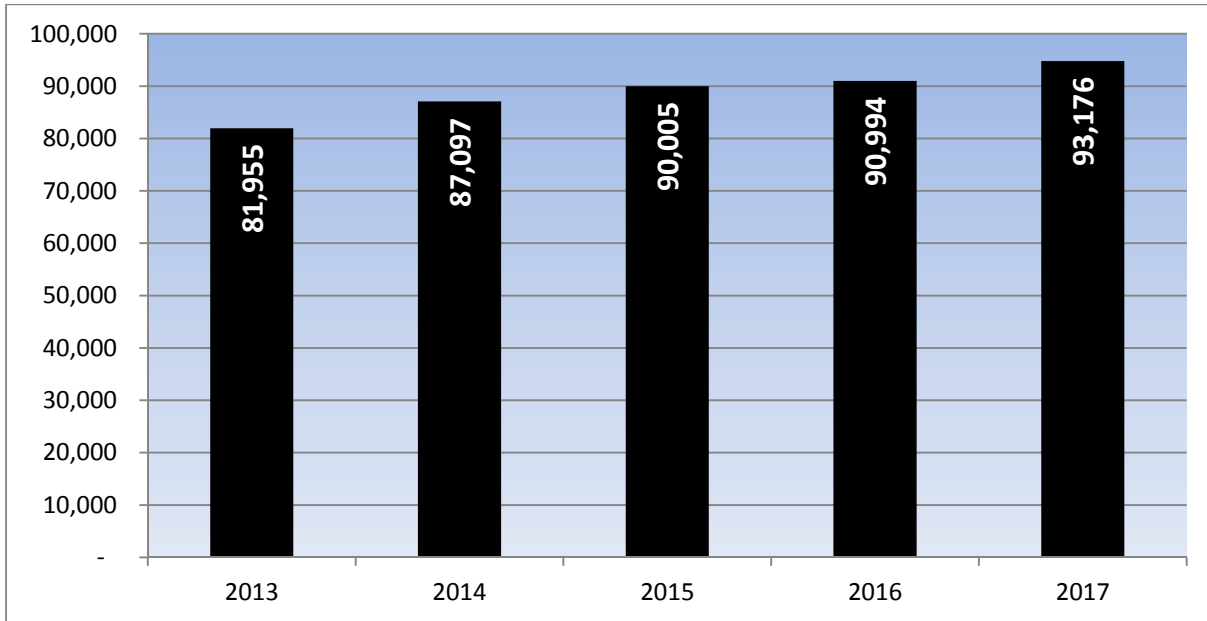
**2. Number of Defined Benefit Pension Plans
Five Years Ended Sept. 30, 2017**



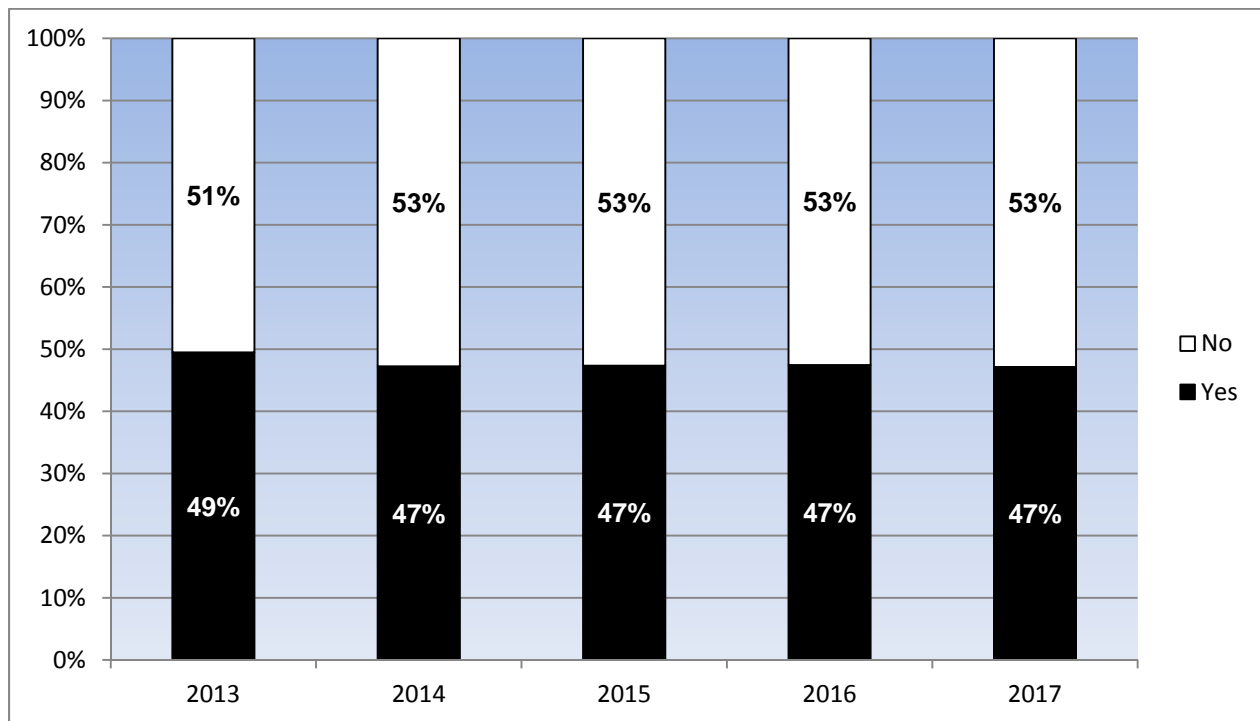
**3. Municipal & Special District Retirement Systems' Active Employees
Five Years Ended Sept. 30, 2017**



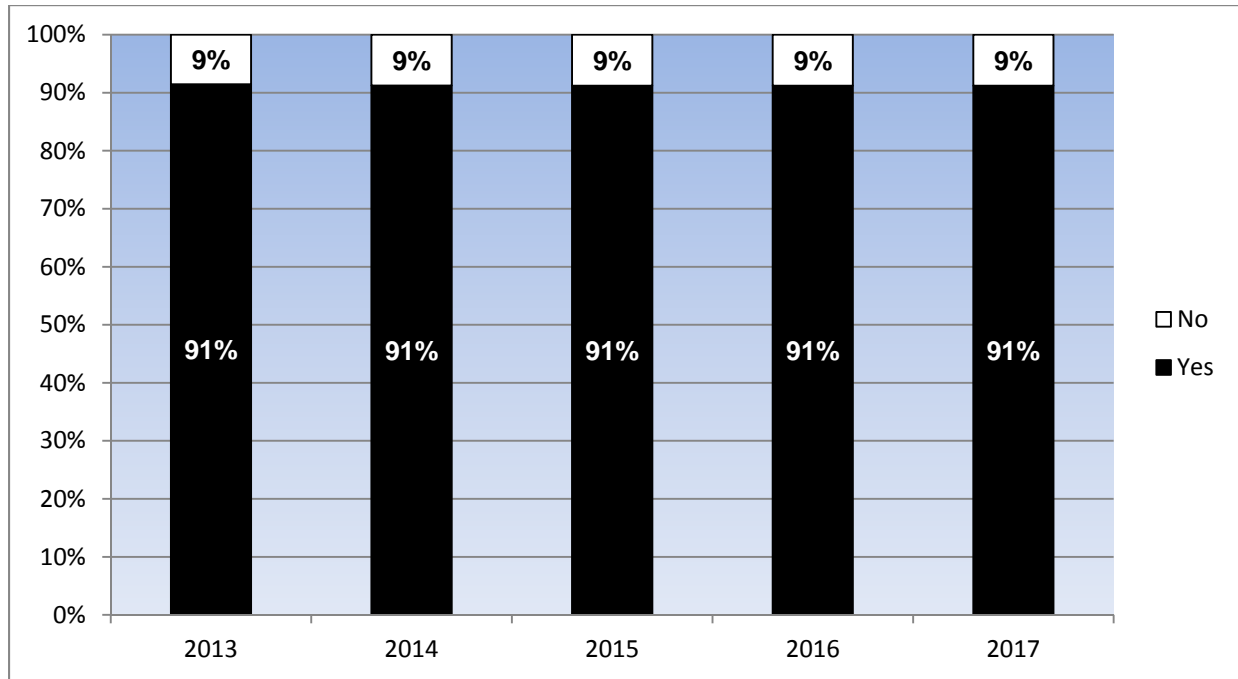
**4. Municipal & Special District Retirement Systems'
Retirees, Beneficiaries, DROP Participants & Terminated Vested Employees
Five Years Ended Sept. 30, 2017**



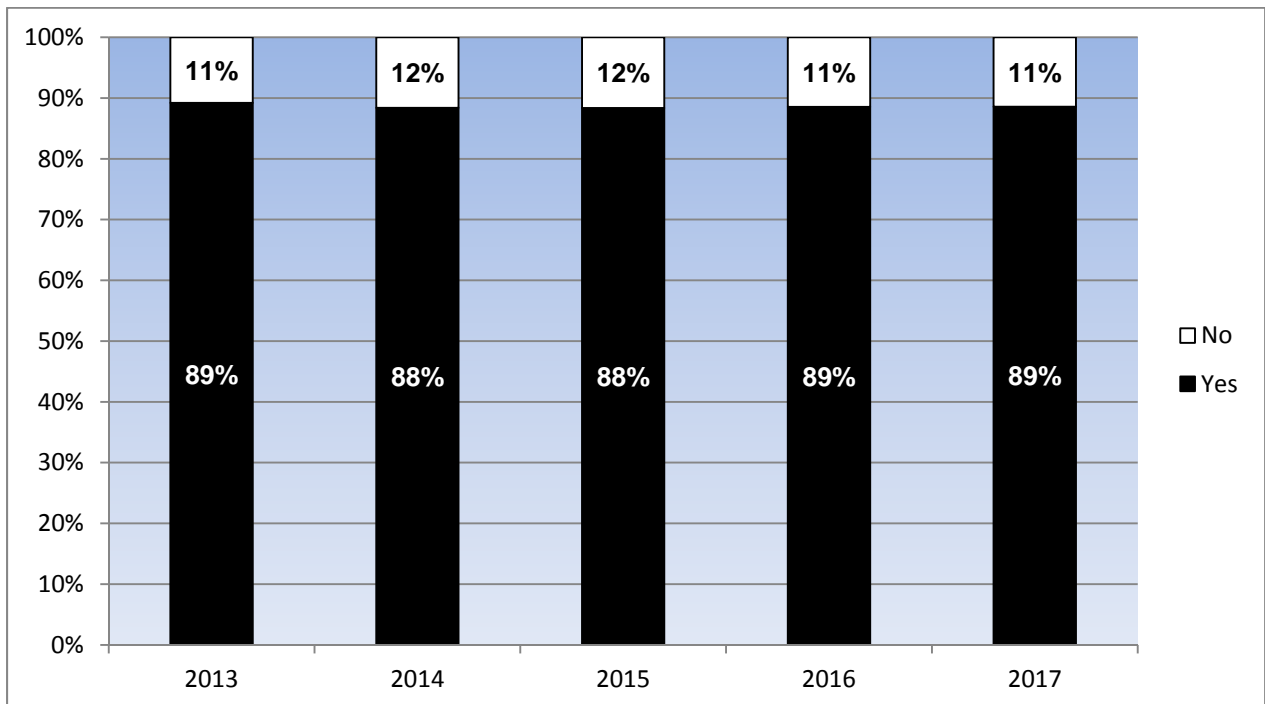
**5. Percentage of Plans Offering Cost of Living Adjustments (COLAs)
Five Years Ended Sept. 30, 2017**



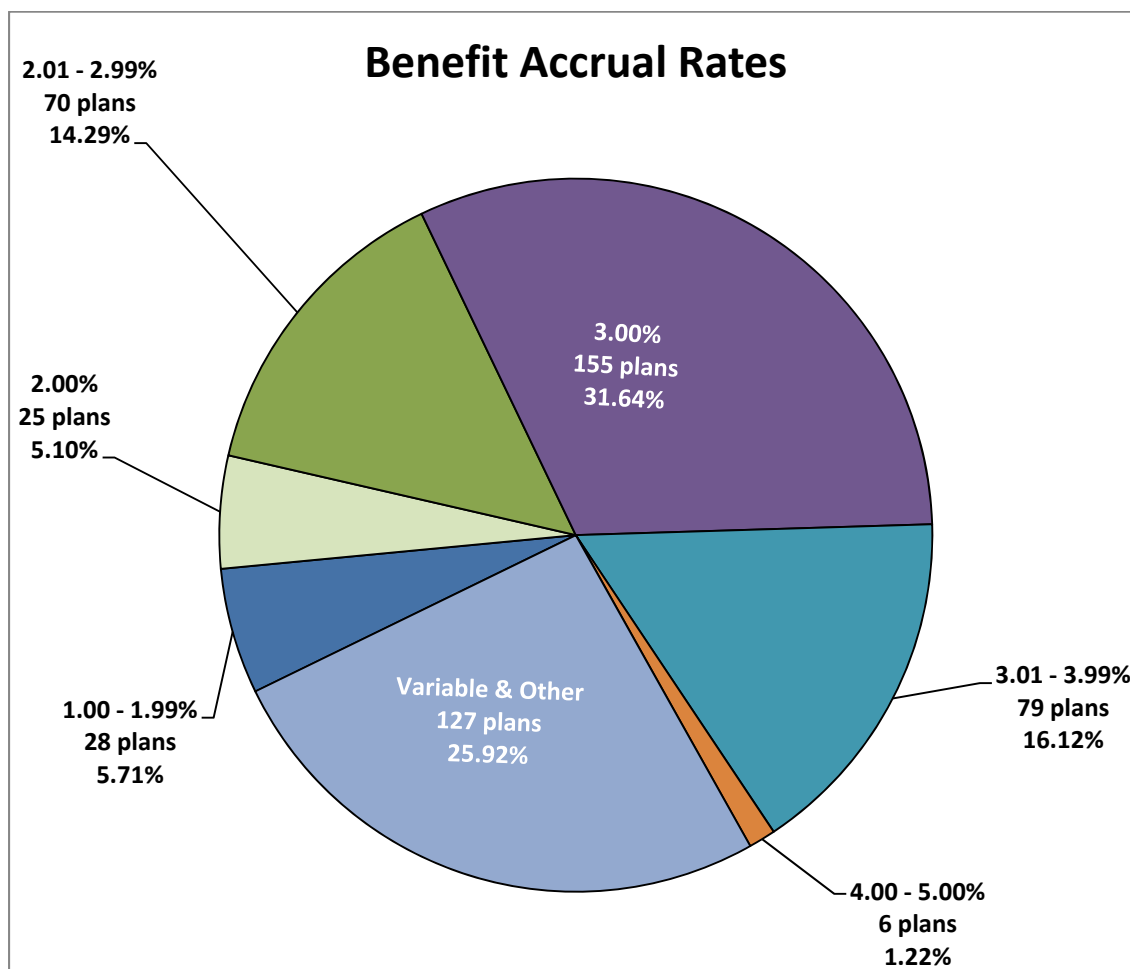
**6. Percentage of Plans Offering Disability Benefits
Five Years Ended Sept. 30, 2017**



**7. Percentage of Plans Offering Early Retirement Benefits
Five Years Ended Sept. 30, 2017**

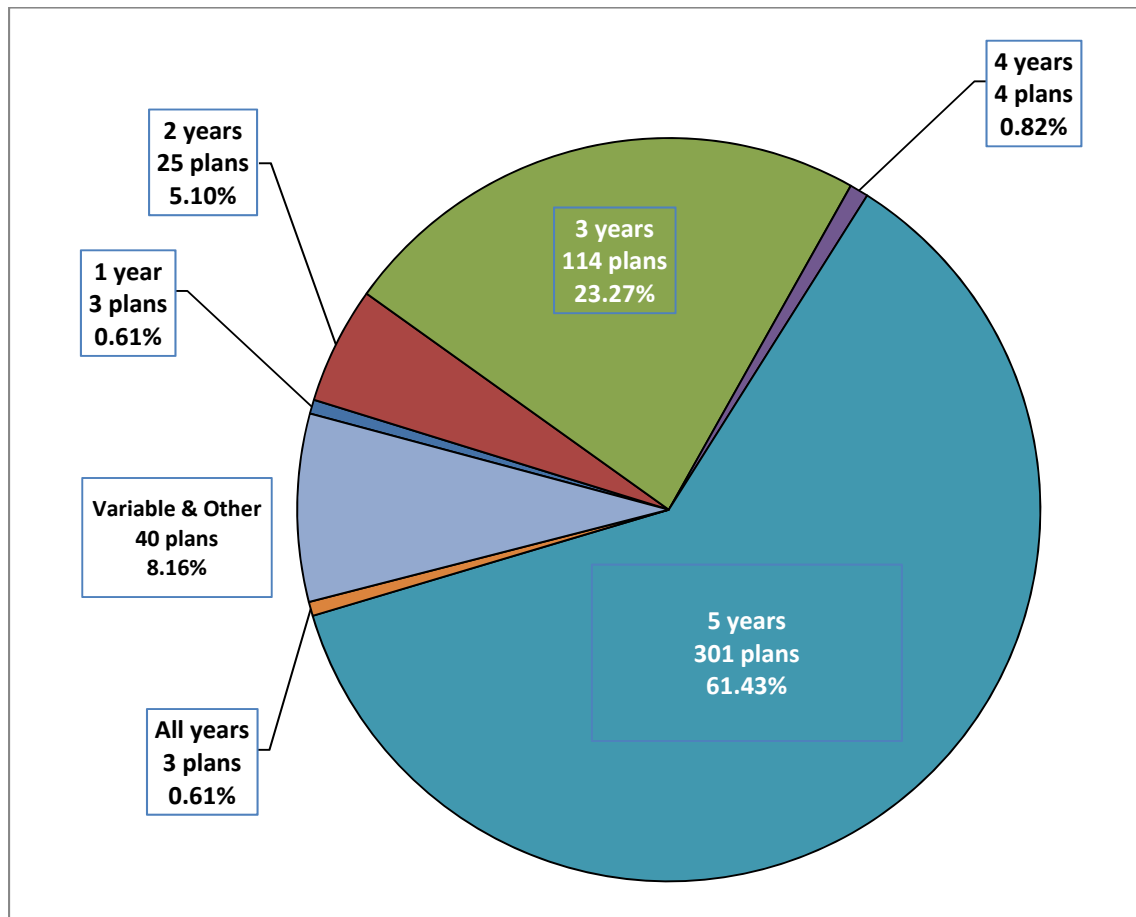


8. Local Government Retirement Systems'
Benefit Accrual Rates *
as of Sept. 30, 2017



* The product of the annual accrual rate, the number of years of service, and the member's average final compensation determines the member's benefit. Current local retirement plan data show that the annual accrual rate for all local retirement plans ranges from one percent to five percent. The most common benefit accrual rates are between two and four percent, or a variable accrual rate. The variable accrual rates vary with service credit dates, hire dates, employee contribution (if variable), or the particular benefit program (if options are presented).

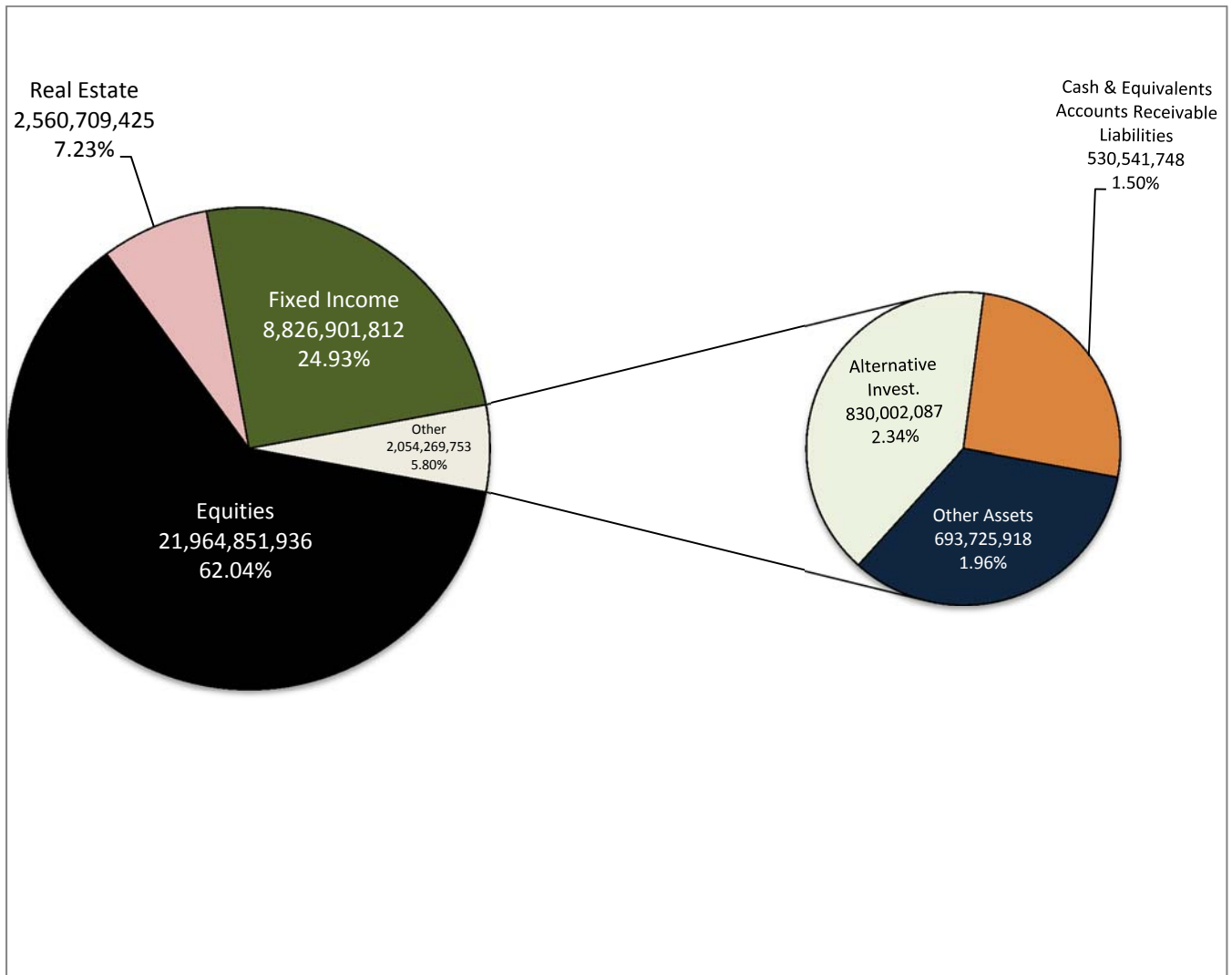
**9. Frequency of Average Final Compensation (AFC) Periods
as of Sept. 30, 2017**



C. ASSETS & INVESTMENTS INFORMATION

The following display indicates asset market values held by defined benefit pension trust funds, including school boards, as of Sept. 30, 2017.

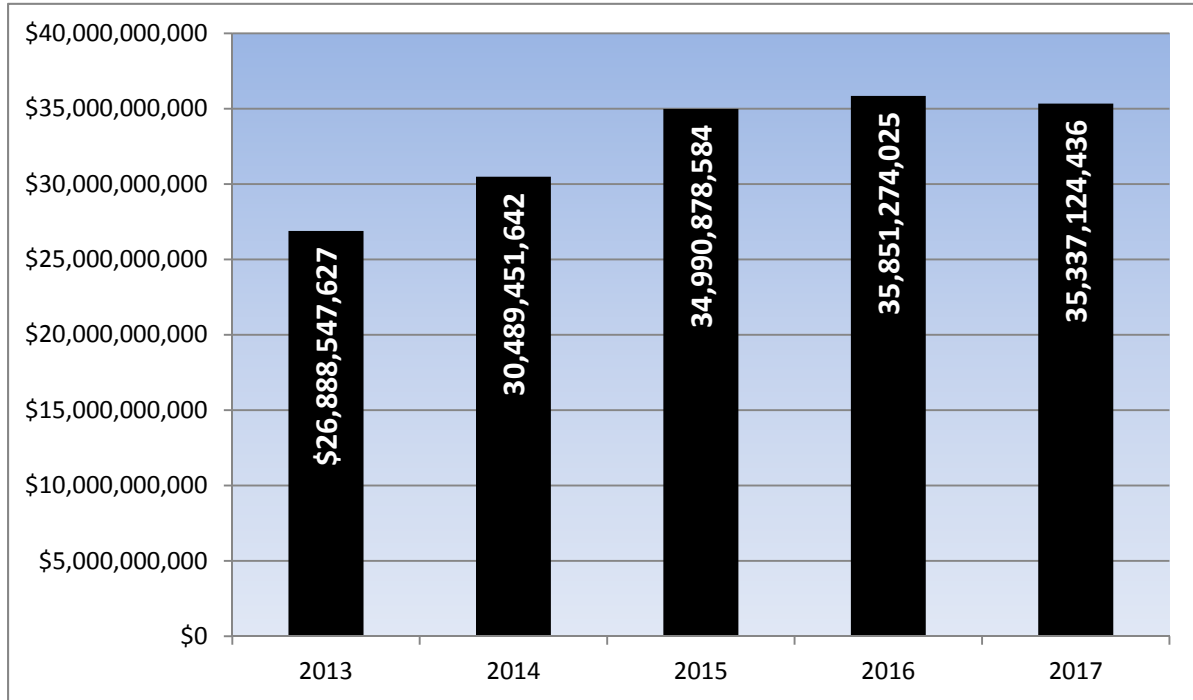
1. Florida Local Government Retirement Systems' Allocation of Investments* as of Sept. 30, 2017



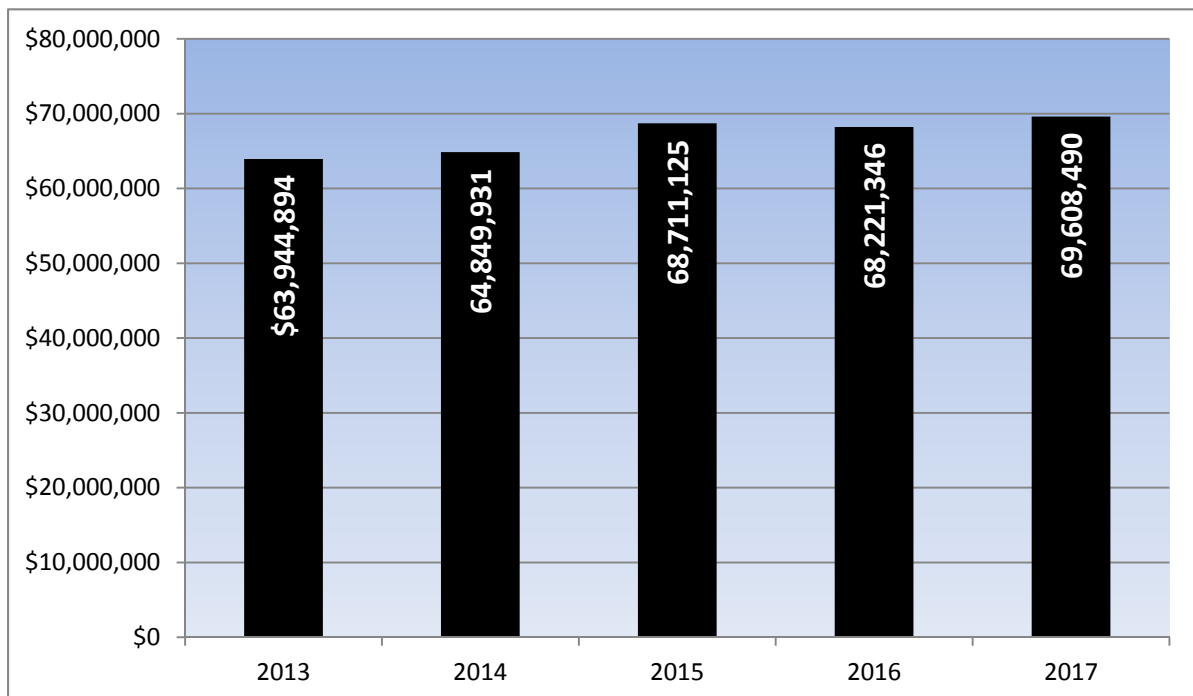
*Individual plan asset data is shown in Appendix C.

The following charts compare the change in assets for the local government retirement systems and school board early retirement program for the past five years for the periods noted:

2. Municipal & Special District Retirement Systems' Assets
Five Year Period Ended Sept. 30, 2017



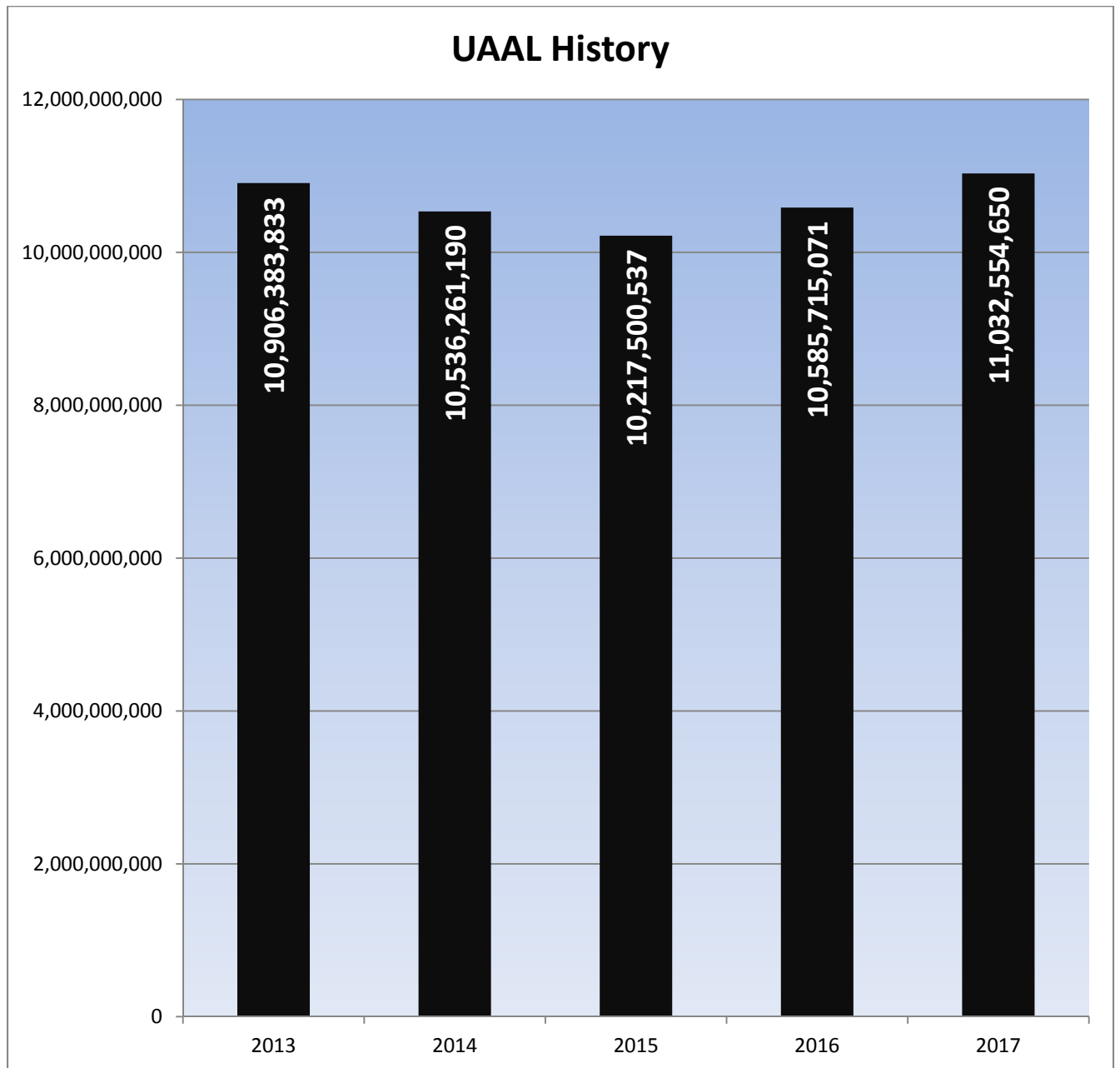
3. School Board Early Retirement Programs' Assets
Five Year Period Ended Sept. 30, 2017



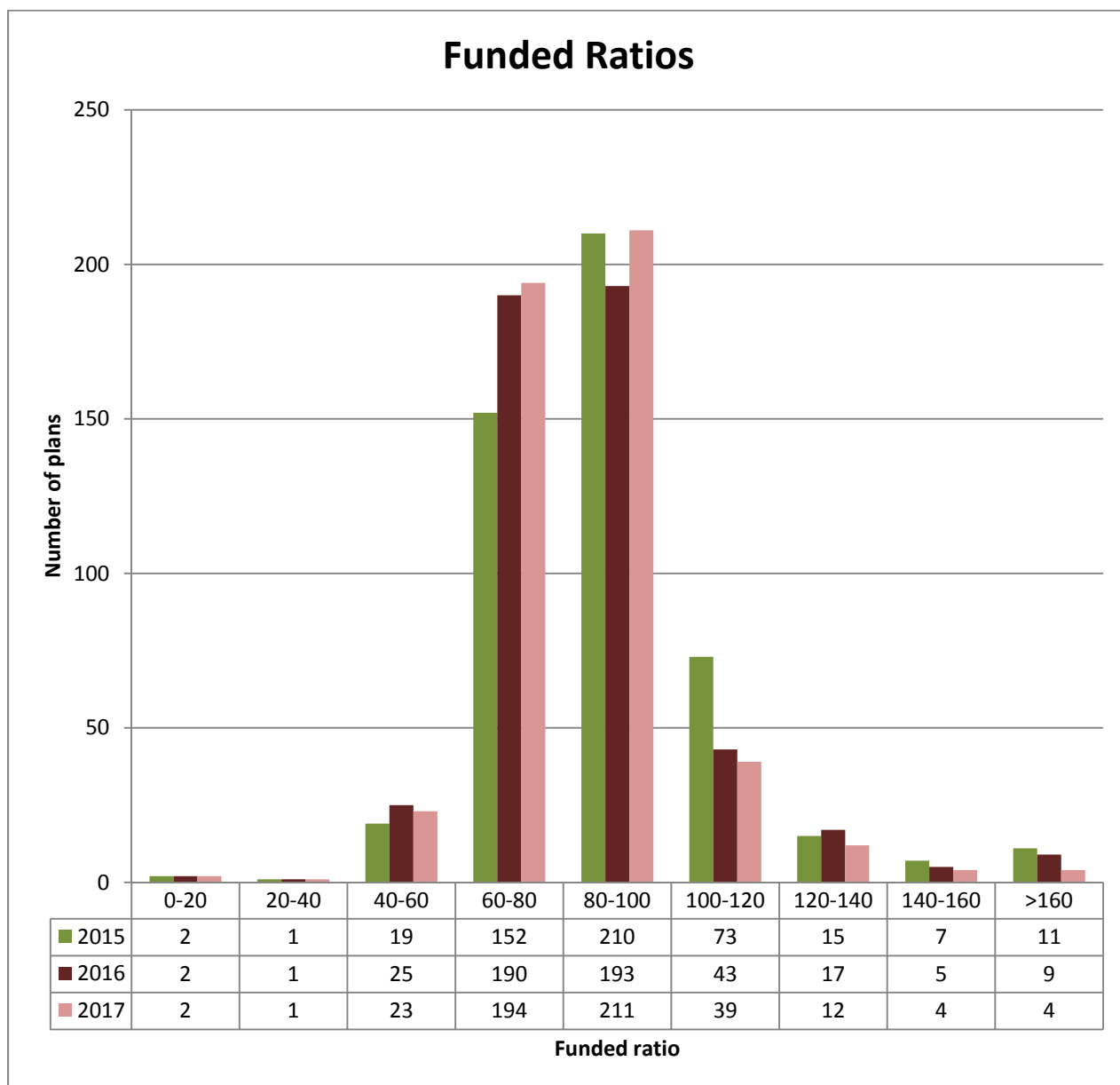
D. Plan Funding Status

The following chart illustrates the change in local retirement systems' aggregate unfunded actuarial accrued liability (UAAL) for the past five years as of Sept. 30, 2017.

1. Local Government Retirement Systems' Aggregate Unfunded Actuarial Accrued Liability Five years Ended Sept. 30, 2017



**2. Florida Local Government Retirement Systems'
Funded Ratios (GASB Basis)
as of Sept. 30, 2017**



* Unfunded plans are shown with funded ratio of zero.

E. NON-COMPLIANT PLANS

As required by subsection 112.63(4), Florida Statutes, the department reviews and comments on each plan's actuarial valuations at least triennially. If the department finds that the actuarial reports are not complete, accurate, or based on reasonable assumptions, or otherwise materially fail to satisfy the statutory requirements, or if the department requires additional material information to complete its review, the department requests that the material error or reporting deficiency be corrected. If the plan does not provide the requested materials or correction within a reasonable period of time, the department may take agency action to encourage compliance. For purposes of this review, the department considers a "reasonable period of time" to be within 60 days.

Following is a list of plans that were found to have been "not state accepted" for compliance with applicable statute and rule prior to Aug. 1, 2017, and that are still in a "not state accepted" status as of Sept. 30, 2017:

| <u>Sponsor</u> | <u>Plan Type</u> |
|-----------------------|-------------------------|
| Hollywood | Firefighters |
| Hollywood | Police Officers |
| Hollywood | General Employees |

When a plan is found to be "not state accepted," the department communicates the issues to be resolved and follows up with the plan at regular intervals to ensure that the responsible parties are aware of the review status. The department works with the plan and sponsor to facilitate appropriate responses or corrections to the actuarial reports. Consequently, the list of non-compliant plans often changes. The department maintains a list of "not state accepted" plans on its website that is updated quarterly. Please refer to the department's website for the most up-to-date version of this list:

http://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/local_retirement_section/local_government_annual_reports/quarterly_list_of_non_compliant_plans.

F. CHAPTER 112.664, LAWS OF FLORIDA ACTUARIAL DISCLOSURES

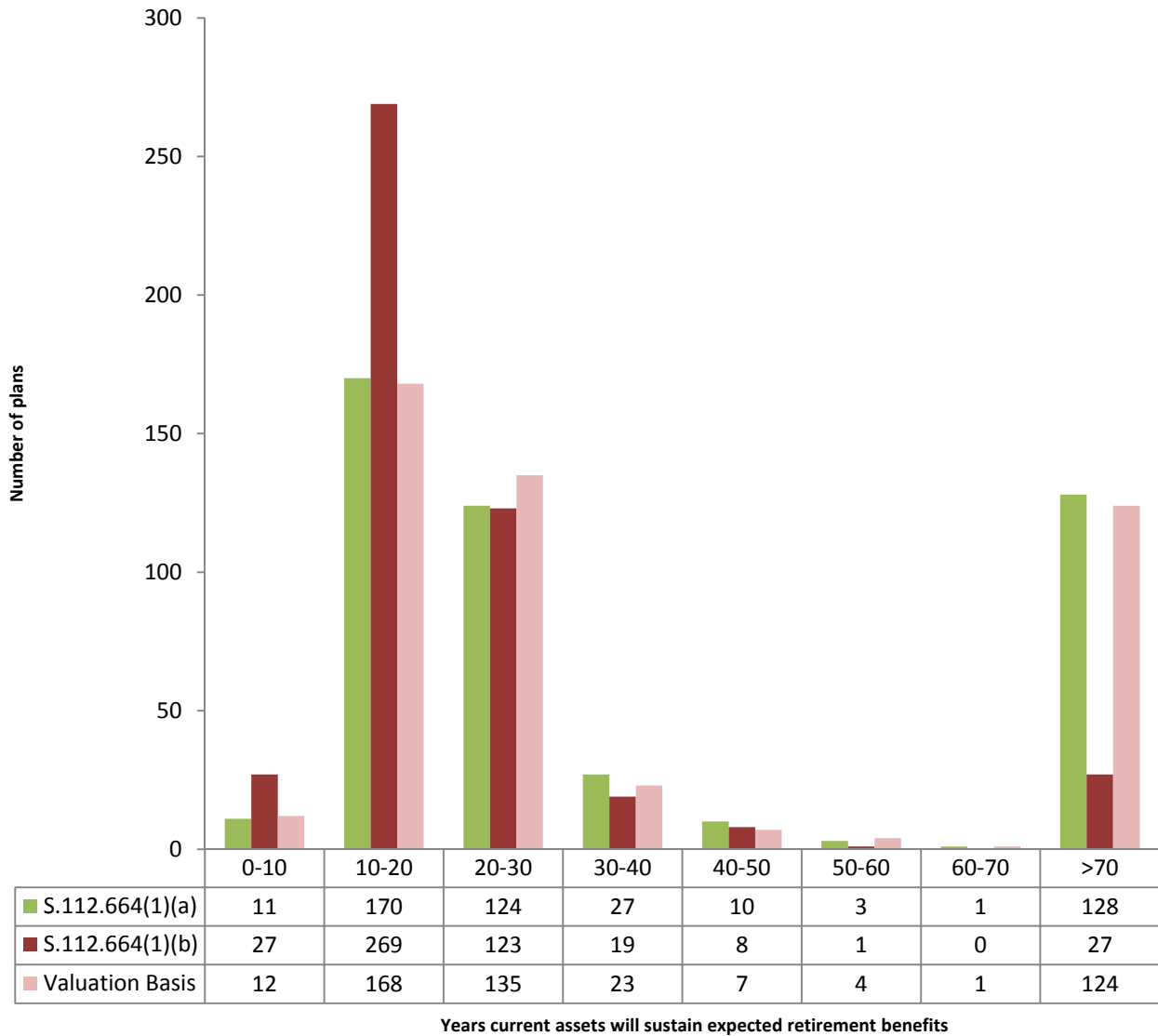
Section 112.664, Florida Statutes, sets forth additional actuarial reporting requirements for Florida's local government defined benefit pension systems to provide meaningful disclosure of the value of such plans' assets and liabilities. These disclosure requirements are summarized as follows:


- Within 60 days of receipt of actuarial valuations submitted after the close of the plan year ending on or after December 31, 2015, and thereafter as required in subsection 112.63(2), Florida Statutes, each plan (excluding FRS) must prepare and electronically submit in a prescribed format the following disclosures to the department:
 - A. Annual financial statements prepared under Governmental Accounting Standards Board (GASB) Statement Nos. 67 and 68, using mortality tables used in either of the two most recently published actuarial valuations of the Florida Retirement System, with appropriate adjustments for mortality improvements and plan demographics.
 - B. Annual financial statements same as above, but using a rate of return assumption 200 basis points below the plan's assumed rate.
 - C. Disclosure of the months or years for which the current market value of assets will sustain payment of expected retirement benefits, as determined in the plan's last valuation and under A and B above.
 - D. Disclosure of the recommended contribution to the plan as a dollar amount and percentage of payroll under the plan's last valuation and under A and B above.


- Each defined benefit retirement plan and plan sponsor (excluding FRS) must do the following:
 - A. Provide the disclosures required by this section and the funded ratio of the plan, as determined in the last actuarial valuation report, on any website containing plan sponsor budget information or plan actuarial or performance information.
 - B. Provide the following on its website:
 - 1. The plan's most recent financial statements and actuarial valuation, including a link to the department's actuarial summary fact sheet for the plan.
 - 2. A side-by-side comparison, for the previous five years beginning 2013, of the plan's assumed and actual rates of return and asset allocations in the plan's investment portfolio.
 - 3. Any charts or graphs of the data provided in 1 or 2 above, as prescribed by the department.
- Section 112.664, Florida Statutes, specifies a timeline, penalty and procedures for determination of non-compliance.
- The department is required to include the disclosed information in this section on its actuarial plan summary fact sheets.
- Because of the timing of the valuation submissions and approval by the pension board, some plans may not have submitted information pursuant to Chapter 112.664, Florida Statutes, yet.
- A summary of that data is included in this report as Appendix H.


**1. Number of Years That the Market Value of Assets Is Adequate To
Sustain the Payment of Expected Retirement Benefits
as of Sept. 30, 2017**

Chapter 112.664(1) Summary (Senate Bill 534)



 s. 112.664(1)(a): Mortality assumptions used in either of the two most recent actuarial valuations of the FRS with mortality improvements and plan demographic adjustments.

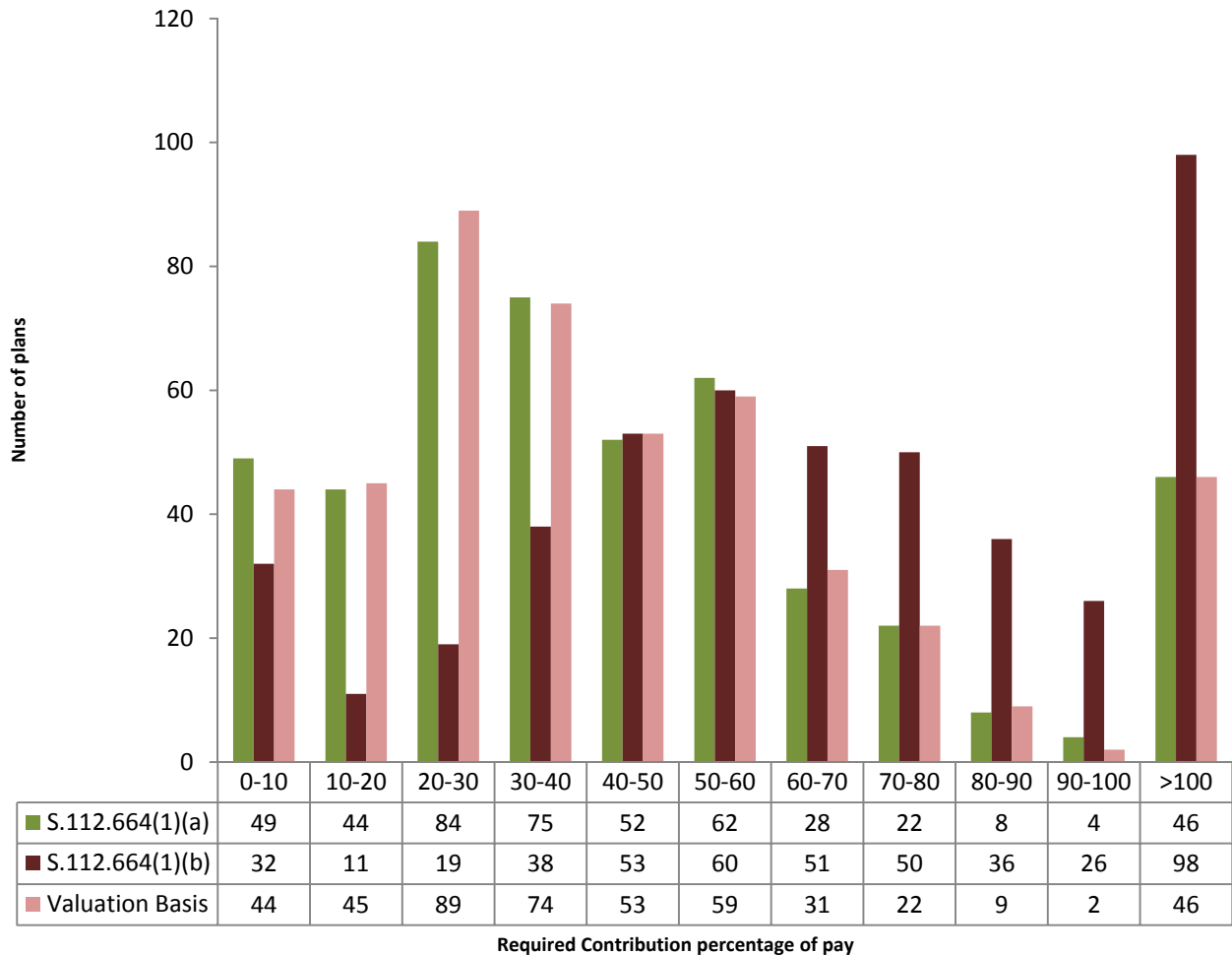
 s. 112.664(1)(b): Mortality assumptions used in either of the two most recent actuarial valuations of the FRS with mortality improvements and plan demographic adjustments and with assumed interest rate 2.00% less than the assumed valuation interest rate.

 Valuation: Based on valuation's assumptions

* Each scenario assumes no future contributions from any source (i.e., employer or sponsor)

**2. Florida Local Government Retirement Systems'
Required Contributions as Percentage of Payroll
Excluding Plans with No Payroll
As of Sept. 30, 2017**

**Required Contribution Percentage of Pay
Chapter 112.664(1) Summary
(Senate Bill 534)**



■ s.112.664(1)(a): Mortality assumptions used in either of the two most recent actuarial valuations of the FRS with mortality improvements and plan demographic adjustments.

■ s.112.664(1)(b): Mortality assumptions used in either of the two most recent actuarial valuations of the FRS with mortality improvements and plan demographic adjustments and with assumed interest rate 2.00% less than the assumed valuation interest rate.

■ Valuation: Based on valuation's assumptions

* Excludes plans reporting no payroll, but includes 97 closed or frozen plans that may reflect higher contribution as a percentage of payroll as a result of declining payroll amounts

III. DATA COLLECTION

Appendix A - Financial Contribution Data

Appendix B - Benefit Data

Appendix C - Market Value of Assets

Appendix D - Funding Progress FASB 35 Basis

Appendix E - Actuarial Data

Appendix F - Population Data

Appendix G – Funding Progress GASB Basis

Appendix H – Chapter 112.664(1) Summary

Appendix I - Inventory of School Board Early Retirement Programs

Appendix J - Inventory of Municipalities - Retirement Systems Inventory

Appendix K - Inventory of Special Districts - Retirement Systems Inventory

NOTES:

- Each printout is preceded by a heading and abbreviation key to assist the reader.
- Municipal sponsors are in alphabetical order, followed by special district sponsors.
- Subsection 112.63(2), Florida Statutes, requires that each plan have an actuarial valuation performed at least once every three years and that it must submit a copy of the valuation to the department within 60 days of receipt from the plan actuary. Some plans have valuations prepared less frequently than annually. The actuarial data presented in this report have been compiled from the most recent actuarial valuation reports submitted to this office.
- **Please note:** Every effort has been made to ensure that the actuarial data contained in the following appendices are accurate; however, in the event of an error, the actuarial valuation source documents should be consulted. Please notify the Bureau of Local Retirement Systems at 850-488-2784 if an error is discovered.

APPENDIX A

FINANCIAL/CONTRIBUTION DATA

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

HEADINGS

INFORMATION PROVIDED

| | |
|---------------------|--|
| City or District | Plan Sponsor (Name of City, Special District, or School Board) |
| TYP SYS | Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| Valuation Date | The month / day / year on which the financial data in the actuarial valuation is based. |
| Total Market Assets | The market value of assets, including DROP accounts. |
| UAAL | Amount of the <u>U</u> nfunded <u>A</u> ctuarial <u>A</u> ccrued <u>L</u> iability (UAAL) |
| Valuation Payroll | Total payroll of participating employees included in the valuation. |
| Retired Payroll | Reflects annual benefits payable to retirees, beneficiaries and vested terminees. NOTE: Those retirement systems which provide retirees with a lump-sum payment or a purchased annuity will <i>not</i> reflect retired payroll amount. |
| Normal Cost | The amount of the total annual contribution representing the financial obligation associated with service rendered by plan participants in the "current year" as determined by the actuarial cost method used to fund the Plan. |
| Normal Pct | The percent that the normal cost is to the participating employee payroll. |
| UAAL Pymt | The amount of the total annual contribution representing the current year payment on the financial obligation associated with service rendered in past years which has not yet been funded. |
| UAAL Pct | The percent that the UAAL payment is of the participating employee payroll. |
| Reqd Cont | Total annual contribution required for the "current year." The sum of Normal Cost and UAAL payments. |
| Reqd Pct | The percent the required contribution is of the participating employee payroll. |
| CONTRIBUTION | Reflects the percent of participating employee payroll which is paid by: |
| Memb Pct | Employees |
| City Pct | Plan sponsor |
| Other Pct | Other source (often Chapter 175 or 185 funds) |
| | NOTE: Percent of member, city, and other must at least equal total percent of required contributions, though it may be a greater amount. |
| Plan Year Beginning | Plan year for which recommended contributions apply, using beginning date. |
| Payment Beginning | Beginning date of when contributions are actually paid for the plan year. May be fiscal year or budget year. |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|--------------------------------|------------|-------------------|---------------------------|-----------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| ALACHUA COUNTY LIBRARY | G | 10/01/2015 | 23,070,710 | 7,924,534 | 2,720,460 | 2,061,795 | 286,012 | 10.5 | 631,728 | 23.2 | 917,740 | 33.7 | 4.0 | 30.9 | 0.0 | 10/01/2015 | 10/01/2015 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2016 | 3,613,700 | 4,796,528 | 0 | 751,142 | 20,988 | 0.0 | 784,763 | 0.0 | 805,751 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2016 | 07/01/2016 |
| ALTAMONTE SPRINGS | G | 10/01/2016 | 20,351,204 | 1,407,406 | 10,884,334 | 525,694 | 1,515,424 | 13.9 | 175,221 | 1.6 | 1,690,645 | 15.5 | 0.4 | 15.7 | 0.0 | 10/01/2016 | 10/01/2016 |
| ALTAMONTE SPRINGS | P | 10/01/2015 | 13,871,657 | 2,995,183 | 4,742,636 | 177,514 | 956,620 | 20.2 | 433,785 | 9.2 | 1,390,405 | 29.3 | 1.0 | 23.3 | 7.1 | 10/01/2015 | 10/01/2015 |
| APOPKA | F | 10/01/2015 | 30,617,876 | 3,150,322 | 4,960,180 | 1,287,996 | 1,241,074 | 25.0 | 236,614 | 4.8 | 1,477,688 | 29.8 | 9.3 | 16.0 | 5.2 | 10/01/2016 | 10/01/2016 |
| APOPKA | G | 10/01/2015 | 41,051,946 | 6,373,387 | 9,772,660 | 2,092,752 | 1,652,148 | 16.9 | 537,818 | 5.5 | 2,189,966 | 22.4 | 4.9 | 18.1 | 0.0 | 10/01/2016 | 10/01/2016 |
| APOPKA | P | 10/01/2015 | 39,981,396 | 3,508,774 | 5,592,025 | 16,585,968 | 2,067,427 | 37.0 | 200,279 | 3.6 | 2,267,706 | 40.6 | 9.0 | 26.9 | 5.2 | 10/01/2016 | 10/01/2016 |
| ARCADIA | G | 01/01/2016 | 2,342,514 | 921,591 | 952,475 | 224,531 | 142,754 | 15.0 | 89,945 | 9.4 | 232,699 | 24.4 | 5.0 | 26.0 | 0.0 | 01/01/2016 | 01/01/2016 |
| ARCADIA | PF | 10/01/2016 | 9,032,172 | 804,592 | 522,829 | 704,081 | 157,633 | 30.2 | 191,947 | 36.7 | 349,580 | 66.9 | 9.6 | 41.6 | 18.3 | 10/01/2017 | 10/01/2017 |
| ATLANTIC BEACH | G | 09/30/2015 | 15,008,338 | 4,983,315 | 2,074,607 | 1,236,268 | 390,513 | 18.8 | 799,150 | 38.5 | 1,189,663 | 57.3 | 6.0 | 56.7 | 0.0 | 10/01/2016 | 10/01/2016 |
| ATLANTIC BEACH | P | 09/30/2016 | 9,473,354 | 4,366,879 | 1,533,818 | 749,366 | 359,409 | 23.4 | 523,936 | 34.2 | 883,345 | 57.6 | 8.0 | 45.1 | 7.0 | 10/01/2017 | 10/01/2017 |
| ATLANTIS | P | 10/01/2014 | 1,323,407 | 199,371 | 0 | 130,374 | 1,667 | 0.0 | 45,990 | 0.0 | 47,657 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2014 | 10/01/2014 |
| AUBURNDALE | F | 10/01/2016 | 6,503,328 | 2,164,226 | 869,016 | 528,607 | 248,327 | 28.6 | 213,673 | 24.6 | 462,000 | 53.2 | 9.1 | 29.4 | 16.7 | 10/01/2017 | 10/01/2017 |
| AUBURNDALE | G | 10/01/2016 | 16,988,744 | 7,950,423 | 1,897,606 | 1,607,464 | 236,439 | 12.5 | 1,010,979 | 53.3 | 1,247,418 | 65.7 | 2.0 | 66.2 | 0.0 | 10/01/2017 | 10/01/2017 |
| AUBURNDALE | P | 10/01/2016 | 10,460,258 | 1,829,973 | 1,783,797 | 607,970 | 561,478 | 31.5 | 150,036 | 8.4 | 711,514 | 39.9 | 5.6 | 25.2 | 10.6 | 10/01/2017 | 10/01/2017 |
| AVENTURA | P | 10/01/2016 | 34,151,399 | 6,693,238 | 8,398,014 | 519,639 | 1,938,768 | 23.1 | 712,355 | 8.5 | 2,651,123 | 31.6 | 10.8 | 17.9 | 4.1 | 10/01/2017 | 10/01/2017 |
| AVON PARK | F | 10/01/2016 | 5,292,946 | 1,347,512 | 531,936 | 358,389 | 143,188 | 26.9 | 230,131 | 43.3 | 373,319 | 70.2 | 5.0 | 58.6 | 6.6 | 10/01/2016 | 10/01/2016 |
| AVON PARK | P | 10/01/2016 | 6,139,238 | -507,310 | 185,255 | 402,448 | 41,577 | 22.4 | 0 | 0.0 | 41,577 | 22.4 | 5.0 | 0.0 | 17.4 | 10/01/2016 | 10/01/2016 |
| BAL HARBOUR VILLAGE | G | 10/01/2015 | 10,180,883 | 3,823,757 | 1,251,987 | 647,835 | 442,094 | 35.3 | 347,262 | 27.7 | 789,356 | 63.1 | 8.0 | 57.3 | 0.0 | 10/01/2015 | 10/01/2016 |
| BAL HARBOUR VILLAGE | P | 10/01/2016 | 19,189,548 | 7,107,994 | 2,195,982 | 1,348,290 | 708,389 | 32.3 | 853,654 | 38.9 | 1,562,043 | 71.1 | 10.0 | 61.5 | 2.1 | 10/01/2017 | 10/01/2017 |
| BARTOW | F | 10/01/2016 | 8,589,820 | 1,014,386 | 1,030,453 | 496,733 | 461,449 | 44.8 | 93,319 | 9.1 | 554,768 | 53.8 | 2.0 | 46.1 | 7.8 | 10/01/2017 | 10/01/2017 |
| BARTOW | G | 10/01/2016 | 22,995,295 | 8,452,594 | 7,604,094 | 1,452,259 | 652,019 | 8.6 | 952,730 | 12.5 | 1,604,749 | 21.1 | 4.0 | 17.8 | 0.0 | 10/01/2017 | 10/01/2017 |
| BARTOW | P | 10/01/2016 | 17,047,777 | 3,313,627 | 1,634,118 | 1,191,159 | 471,119 | 28.8 | 457,821 | 28.0 | 928,940 | 56.9 | 4.0 | 47.0 | 8.1 | 10/01/2017 | 10/01/2017 |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2015 | 7,246,525 | 806,711 | 2,293,755 | 357,769 | 354,934 | 15.5 | 103,403 | 4.5 | 458,337 | 20.0 | 5.1 | 14.8 | 0.0 | 10/01/2015 | 10/01/2015 |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2015 | 8,190,585 | 519,312 | 1,575,965 | 185,438 | 496,231 | 31.5 | 66,564 | 4.2 | 562,795 | 35.7 | 8.0 | 26.7 | 2.7 | 10/01/2015 | 09/30/2015 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|-----------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| BAY MEDICAL CENTER | G | 01/01/2017 | 93,688,664 | 22,259,672 | 0 | 16,420,088 | 0 | 0.0 | 2,772,254 | 0.0 | 2,772,254 | 0.0 | 0.0 | 0.0 | 0.0 | 01/01/2017 | 10/01/2017 |
| BELLE GLADE | G | 10/01/2016 | 16,083,511 | -2,355,713 | 2,954,105 | 595,935 | 24,119 | 0.8 | 0 | 0.0 | 24,119 | 0.8 | 4.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| BELLE GLADE (RETIRED) | PF | 10/01/2016 | 5,674,007 | -2,654,956 | 0 | 196,430 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| BELLE GLADE HOUSING | G | 10/01/2016 | 2,207,846 | 458,546 | 797,636 | 68,693 | 129,146 | 16.2 | 0 | 0.0 | 129,146 | 16.2 | 0.0 | 17.1 | 0.0 | 10/01/2016 | 10/01/2016 |
| BELLEAIR | P | 10/01/2016 | 3,254,679 | 595,716 | 776,203 | 174,352 | 195,517 | 25.2 | 59,242 | 7.6 | 254,759 | 32.8 | 6.0 | 22.0 | 5.9 | 10/01/2016 | 10/01/2016 |
| BELLEVIEW | P | 10/01/2016 | 3,493,887 | 281,093 | 521,323 | 201,591 | 116,264 | 22.3 | 26,210 | 5.0 | 142,474 | 27.3 | 5.0 | 15.6 | 7.7 | 10/01/2017 | 10/01/2017 |
| BERT FISH MEDICAL CENTER | G | 01/01/2016 | 22,189,338 | 9,942,181 | 1,337,363 | 2,302,996 | 61,806 | 4.6 | 1,965,209 | 147.0 | 2,027,015 | 151.6 | 0.0 | 162.6 | 0.0 | 01/01/2016 | 01/01/2016 |
| BOCA GRANDE FCD | F | 10/01/2016 | 5,637,303 | 2,220,230 | 1,425,424 | 26,490 | 499,555 | 35.1 | 154,463 | 10.8 | 654,018 | 45.9 | 4.0 | 35.7 | 7.7 | 10/01/2017 | 10/01/2017 |
| BOCA RATON | G | 10/01/2015 | 194,806,767 | 23,644,576 | 26,609,943 | 12,768,289 | 4,022,011 | 15.1 | 1,990,467 | 7.5 | 6,012,478 | 22.6 | 8.8 | 13.8 | 0.0 | 10/01/2016 | 10/01/2016 |
| BOCA RATON | PF | 10/01/2016 | 338,440,068 | 104,367,140 | 32,250,886 | 21,080,373 | 9,199,725 | 28.5 | 7,908,339 | 24.5 | 17,108,064 | 53.1 | 10.8 | 32.4 | 11.8 | 10/01/2017 | 10/01/2017 |
| BOCA RATON EXECUTIVE | G | 10/01/2015 | 32,522,053 | 10,803,597 | 4,748,431 | 2,148,109 | 891,144 | 18.8 | 1,178,460 | 24.8 | 2,069,604 | 43.6 | 11.0 | 33.4 | 0.0 | 10/01/2016 | 10/01/2016 |
| BOCA RATON HOUSING | G | 10/01/2015 | 2,511,547 | -744,914 | 652,983 | 42,591 | 44,526 | 6.8 | 0 | 0.0 | 44,526 | 6.8 | 6.4 | 0.4 | 0.0 | 10/01/2015 | 10/01/2015 |
| BONITA SPRINGS FCD | F | 10/01/2016 | 56,829,901 | 24,609,140 | 7,182,291 | 3,558,139 | 1,896,588 | 26.4 | 2,888,269 | 40.2 | 4,784,857 | 66.6 | 7.0 | 54.2 | 7.9 | 10/01/2017 | 10/01/2017 |
| BONITA SPRINGS FCD | G | 10/01/2016 | 2,908,958 | 401,022 | 587,699 | 144,838 | 114,881 | 19.6 | 37,327 | 6.4 | 152,208 | 25.9 | 7.0 | 19.9 | 0.0 | 10/01/2017 | 10/01/2017 |
| BOYNTON BEACH | F | 10/01/2016 | 91,063,794 | 49,585,114 | 10,684,549 | 5,944,229 | 3,676,320 | 34.4 | 3,598,572 | 33.7 | 7,274,892 | 68.1 | 12.0 | 49.0 | 7.1 | 10/01/2017 | 10/01/2017 |
| BOYNTON BEACH | G | 10/01/2016 | 149,625,375 | 30,615,156 | 20,615,893 | 10,919,516 | 3,360,405 | 16.3 | 4,999,520 | 24.3 | 8,359,925 | 40.6 | 7.0 | 33.6 | 0.0 | 10/01/2017 | 10/01/2017 |
| BOYNTON BEACH | P | 10/01/2016 | 86,304,627 | 40,531,358 | 11,075,682 | 6,265,010 | 3,190,364 | 28.8 | 3,304,156 | 29.8 | 6,494,520 | 58.6 | 7.0 | 47.5 | 4.1 | 10/01/2017 | 10/01/2017 |
| BRADENTON | F | 10/01/2016 | 46,624,488 | 5,710,355 | 4,661,562 | 2,630,345 | 1,312,585 | 28.2 | 1,005,725 | 21.6 | 2,318,310 | 49.7 | 10.4 | 32.3 | 9.0 | 10/01/2017 | 10/01/2017 |
| BRADENTON | P | 10/01/2016 | 65,108,829 | 10,126,061 | 6,945,508 | 3,513,372 | 1,813,489 | 26.1 | 888,947 | 12.8 | 2,702,436 | 38.9 | 9.0 | 24.6 | 6.5 | 10/01/2017 | 10/01/2017 |
| BROOKSVILLE | F | 10/01/2016 | 5,763,900 | 872,407 | 633,398 | 461,161 | 164,404 | 26.0 | 149,076 | 23.5 | 313,480 | 49.5 | 3.3 | 36.8 | 11.3 | 10/01/2016 | 10/01/2016 |
| BROOKSVILLE | P | 10/01/2016 | 5,782,871 | -98,448 | 1,190,764 | 49,706 | 447,152 | 37.6 | 0 | 0.0 | 447,152 | 37.6 | 1.0 | 8.3 | 29.6 | 10/01/2017 | 10/01/2017 |
| BUNNELL | F | 10/01/2016 | 566,535 | 26,293 | 0 | 26,459 | 10,235 | 0.0 | 0 | 0.0 | 10,235 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| BUSHNELL | G | 10/01/2016 | 2,546,025 | 312,068 | 1,029,843 | 50,396 | 122,331 | 11.9 | 61,527 | 6.0 | 183,858 | 17.9 | 0.0 | 18.6 | 0.0 | 10/01/2017 | 10/01/2017 |
| CAPE CORAL | F | 10/01/2016 | 147,951,778 | 49,222,641 | 14,024,903 | 8,683,778 | 4,383,410 | 31.3 | 7,316,916 | 52.2 | 11,700,326 | 83.4 | 10.0 | 67.4 | 8.9 | 10/01/2017 | 10/01/2017 |
| CAPE CORAL | G | 10/01/2016 | 224,525,185 | 81,493,977 | 40,808,599 | 15,101,016 | 7,645,451 | 18.7 | 15,059,794 | 36.9 | 22,705,245 | 55.6 | 11.2 | 47.4 | 0.0 | 10/01/2017 | 10/01/2017 |
| CAPE CORAL | P | 10/01/2016 | 139,634,590 | 31,341,971 | 16,725,477 | 7,436,949 | 4,753,970 | 28.4 | 4,634,026 | 27.7 | 9,387,996 | 56.1 | 10.0 | 43.0 | 4.9 | 10/01/2017 | 10/01/2017 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning | | |
|-----------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|------------------|-------------|--------------|------------------------|----------------------|------------|------------|
| CASSELBERRY | PF | 10/01/2016 | 19,699,698 | 0 | 4,300,930 | 418,851 | 981,914 | 22.8 | | 0 | 0.0 | 981,914 | 22.8 | 3.0 | 13.2 | 7.5 | 10/01/2017 | 10/01/2017 |
| CHATTAHOOCHEE | F | 10/01/2013 | 411,769 | 60,094 | 31,994 | 21,688 | 19,037 | 59.5 | | 0 | 0.0 | 19,037 | 59.5 | 5.0 | 31.1 | 23.4 | 10/01/2013 | 10/01/2013 |
| CLEARWATER | F | 10/01/2016 | 4,361,517 | -1,000,520 | 0 | 370,044 | 2,500 | 0.0 | | 0 | 0.0 | 2,500 | 0.0 | 0.0 | 0.0 | 0.0 | 01/01/2016 | 01/01/2016 |
| CLEARWATER | GPF | 01/01/2017 | 905,261,405 | -27,912,594 | 79,276,100 | 44,442,581 | 15,036,949 | 19.0 | | 0 | 0.0 | 15,036,949 | 19.0 | 8.8 | 10.9 | 0.0 | 01/01/2017 | 10/01/2017 |
| CLERMONT | F | 10/01/2016 | 11,977,627 | -33,076 | 3,602,745 | 47,137 | 1,034,916 | 28.7 | | 0 | 0.0 | 1,034,916 | 28.7 | 4.0 | 19.7 | 6.0 | 10/01/2016 | 10/01/2016 |
| CLERMONT | P | 10/01/2016 | 14,099,685 | -332,513 | 3,366,613 | 404,599 | 833,231 | 24.8 | | 0 | 0.0 | 833,231 | 24.8 | 3.0 | 15.5 | 7.1 | 10/01/2016 | 10/01/2016 |
| CLERMONT (RETIRED) | G | 10/01/2016 | 358,184 | 30,515 | 0 | 57,337 | 8,193 | 0.0 | | 0 | 0.0 | 8,193 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| CLEWISTON | G | 10/01/2016 | 10,841,227 | 1,202,390 | 0 | 0 | 8,775 | 0.0 | 90,557 | 0.0 | 99,332 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| COCOA | F | 10/01/2016 | 16,337,706 | 7,991,790 | 2,286,998 | 1,582,307 | 576,897 | 25.2 | 958,489 | 41.9 | 1,535,386 | 67.1 | 6.5 | 58.3 | 5.0 | 10/01/2017 | 10/01/2017 | |
| COCOA | G | 10/01/2016 | 12,879,533 | 3,678,541 | 103,888 | 1,369,227 | 68,774 | 66.2 | 467,251 | 449.8 | 536,025 | 516.0 | 5.0 | 529.4 | 0.0 | 10/01/2017 | 10/01/2017 | |
| COCOA | P | 10/01/2016 | 27,645,211 | 1,440,982 | 2,991,183 | 1,699,565 | 694,086 | 23.2 | 392,250 | 13.1 | 1,086,336 | 36.3 | 6.5 | 26.4 | 4.9 | 10/01/2017 | 10/01/2017 | |
| COCOA BEACH | F | 10/01/2016 | 11,770,118 | 3,069,157 | 1,332,137 | 848,537 | 246,925 | 18.5 | 423,137 | 31.8 | 670,062 | 50.3 | 5.0 | 35.4 | 10.8 | 10/01/2017 | 10/01/2017 | |
| COCOA BEACH | G | 10/01/2016 | 23,307,493 | -666,172 | 5,151,642 | 1,272,331 | 661,986 | 12.9 | 0 | 0.0 | 661,986 | 12.9 | 5.0 | 7.9 | 0.0 | 10/01/2017 | 10/01/2017 | |
| COCOA BEACH | P | 10/01/2016 | 11,562,844 | 5,387,373 | 1,848,587 | 1,094,086 | 299,556 | 16.2 | 696,834 | 37.7 | 996,390 | 53.9 | 5.0 | 46.1 | 5.8 | 10/01/2017 | 10/01/2017 | |
| COOPER CITY | F | 10/01/2015 | 22,586,832 | 5,590,697 | 548,388 | 1,716,994 | 1,189,435 | 216.9 | 0 | 0.0 | 1,189,435 | 216.9 | 3.5 | 176.0 | 46.5 | 10/01/2016 | 10/01/2016 | |
| COOPER CITY | G | 10/01/2016 | 31,360,442 | 5,373,379 | 3,770,460 | 1,787,974 | 833,931 | 22.1 | 492,323 | 13.1 | 1,326,254 | 35.2 | 9.8 | 26.5 | 0.0 | 10/01/2017 | 10/01/2017 | |
| COOPER CITY | P | 10/01/2016 | 27,088,108 | 5,432,672 | 463,179 | 2,247,533 | 199,025 | 43.0 | 1,238,297 | 267.4 | 1,437,322 | 310.3 | 8.1 | 257.1 | 58.3 | 10/01/2016 | 10/01/2016 | |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2014 | 3,432,921 | 2,343,498 | 266,146 | 325,778 | 59,281 | 22.3 | 311,833 | 117.2 | 371,114 | 139.4 | 11.0 | 133.2 | 0.0 | 10/01/2015 | 10/01/2015 | |
| CORAL GABLES | GPF | 10/01/2016 | 345,462,946 | 224,896,425 | 38,659,035 | 42,934,171 | 6,299,172 | 16.3 | 21,087,977 | 54.6 | 27,387,149 | 70.8 | 10.0 | 59.7 | 1.4 | 10/01/2017 | 10/01/2017 | |
| CORAL SPRINGS | F | 10/01/2015 | 69,377,286 | 4,262,292 | 12,808,109 | 625,961 | 3,913,459 | 30.6 | 443,227 | 3.5 | 4,356,686 | 34.0 | 8.8 | 16.4 | 9.1 | 10/01/2015 | 10/01/2015 | |
| CORAL SPRINGS | G | 10/01/2016 | 7,711,470 | 1,872,092 | 49,416 | 941,616 | 28,924 | 58.5 | 389,560 | 788.3 | 418,484 | 846.9 | 10.0 | 868.0 | 0.0 | 10/01/2016 | 10/01/2016 | |
| CORAL SPRINGS | P | 10/01/2015 | 166,533,950 | 58,012,761 | 14,881,215 | 10,720,020 | 5,127,051 | 34.5 | 5,308,184 | 35.7 | 10,435,235 | 70.1 | 9.8 | 53.4 | 7.2 | 10/01/2015 | 10/01/2015 | |
| CRESCENT CITY | F | 10/01/2015 | 490,476 | 0 | 50,847 | 15,365 | 9,322 | 18.3 | 0 | 0.0 | 9,322 | 18.3 | 5.0 | 0.0 | 14.0 | 10/01/2016 | 10/01/2016 | |
| CRESCENT CITY | P | 10/01/2015 | 820,725 | 0 | 216,684 | 29,032 | 21,199 | 9.8 | 0 | 0.0 | 21,199 | 9.8 | 5.0 | 0.0 | 7.2 | 10/01/2016 | 10/01/2016 | |
| CRESTVIEW | G | 10/01/2016 | 16,548,519 | 835,453 | 4,313,074 | 821,599 | 557,795 | 12.9 | 61,875 | 1.4 | 619,670 | 14.4 | 6.4 | 8.5 | 0.0 | 10/01/2017 | 10/01/2017 | |
| CRESTVIEW | PF | 10/01/2016 | 17,297,179 | 352,857 | 4,415,729 | 597,433 | 656,480 | 14.9 | 25,831 | 0.6 | 682,311 | 15.5 | 6.4 | 5.0 | 4.6 | 10/01/2017 | 10/01/2017 | |
| DADE CITY | F | 10/01/2016 | 5,694,024 | 1,192,823 | 340,007 | 365,956 | 90,110 | 26.5 | 165,172 | 48.6 | 255,282 | 75.1 | 1.0 | 68.7 | 12.5 | 10/01/2017 | 10/01/2017 | |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|---------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| DADE CITY | P | 10/01/2016 | 8,405,805 | 0 | 1,107,104 | 311,747 | 377,103 | 34.1 | | 0 0.0 | 377,103 | 34.1 | 1.0 | 27.4 | 6.9 | 10/01/2017 | 10/01/2017 |
| DANIA BEACH | G | 10/01/2016 | 20,576,548 | 6,865,705 | 1,192,932 | 1,673,401 | 1,930,122 | 161.8 | | 0 0.0 | 1,930,122 | 161.8 | 19.7 | 147.7 | 0.0 | 10/01/2017 | 10/01/2017 |
| DANIA BEACH [PF] | F | 10/01/2016 | 40,882,631 | 21,844,704 | 2,191,815 | 3,413,003 | 5,592,735 | 255.2 | | 0 0.0 | 5,592,735 | 255.2 | 24.6 | 234.7 | 5.7 | 10/01/2017 | 10/01/2017 |
| DANIA BEACH [PF] | P | 10/01/2016 | 4,201,758 | 3,156,651 | 0 | 707,823 | 631,330 | 0.0 | | 0 0.0 | 631,330 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| DAVIE | F | 10/01/2015 | 70,999,866 | 22,661,836 | 10,905,908 | 4,170,437 | 3,383,565 | 31.0 | 2,073,202 | 19.0 | 5,456,767 | 50.0 | 9.0 | 37.2 | 6.2 | 10/01/2015 | 10/01/2015 |
| DAVIE | P | 10/01/2016 | 130,723,837 | 36,589,839 | 15,278,632 | 6,826,403 | 4,760,452 | 31.2 | 3,499,995 | 22.9 | 8,260,447 | 54.1 | 9.0 | 43.0 | 4.6 | 10/01/2016 | 10/01/2016 |
| DAVIE - GENERAL & MGMT | G | 10/01/2016 | 55,049,778 | 12,067,598 | 16,597,598 | 2,444,245 | 4,726,146 | 28.5 | | 0 0.0 | 4,726,146 | 28.5 | 2.6 | 25.1 | 0.0 | 10/01/2016 | 10/01/2016 |
| DAYTONA BEACH | PF | 10/01/2016 | 165,952,629 | 66,537,469 | 16,919,210 | 14,789,211 | 3,393,182 | 20.1 | 6,806,733 | 40.2 | 10,199,915 | 60.3 | 9.4 | 46.1 | 5.3 | 10/01/2017 | 10/01/2017 |
| DEERFIELD BEACH | F | 10/01/2015 | 99,661,364 | 31,755,842 | 9,655,892 | 7,597,632 | 3,030,905 | 31.4 | 3,254,004 | 33.7 | 6,284,909 | 65.1 | 9.0 | 52.4 | 6.4 | 10/01/2015 | 10/01/2015 |
| DEERFIELD BEACH | G | 10/01/2015 | 55,328,028 | 7,745,179 | 301,517 | 6,039,321 | 163,408 | 54.2 | 1,343,124 | 445.5 | 1,506,532 | 499.7 | 9.0 | 512.0 | 0.0 | 10/01/2015 | 10/01/2015 |
| DEERFIELD BEACH | P | 10/01/2016 | 38,707,816 | 16,666,625 | 0 | 4,418,525 | 96,928 | 0.0 | 2,199,928 | 0.0 | 2,296,856 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2015 | 10/01/2015 |
| DELAND | F | 10/01/2016 | 13,768,435 | 3,389,531 | 2,317,389 | 838,789 | 565,030 | 24.4 | 380,579 | 16.4 | 945,609 | 40.8 | 5.0 | 33.9 | 5.7 | 10/01/2016 | 10/01/2017 |
| DELAND | G | 10/01/2015 | 27,204,099 | 4,242,405 | 2,199,383 | 2,032,361 | 305,867 | 13.9 | 422,780 | 19.2 | 728,647 | 33.1 | 7.0 | 28.8 | 0.0 | 10/01/2015 | 10/01/2016 |
| DELAND | P | 10/01/2015 | 21,239,451 | 8,507,117 | 2,631,598 | 1,545,285 | 672,963 | 25.6 | 699,158 | 26.6 | 1,372,121 | 52.1 | 7.8 | 38.8 | 6.9 | 10/01/2016 | 10/01/2016 |
| DELRAY BEACH | F | 10/01/2016 | 88,287,565 | 47,424,028 | 9,312,487 | 7,475,693 | 2,401,603 | 25.8 | 4,396,928 | 47.2 | 6,798,531 | 73.0 | 9.4 | 54.4 | 12.1 | 10/01/2017 | 10/01/2017 |
| DELRAY BEACH | G | 10/01/2016 | 116,809,013 | 3,777,860 | 15,449,062 | 7,690,991 | 2,238,938 | 14.5 | 296,931 | 1.9 | 2,535,869 | 16.4 | 3.7 | 13.9 | 0.0 | 10/01/2017 | 10/01/2017 |
| DELRAY BEACH | P | 10/01/2016 | 79,306,441 | 42,784,905 | 10,531,306 | 7,009,207 | 2,380,469 | 22.6 | 4,018,199 | 38.2 | 6,398,668 | 60.8 | 9.0 | 49.2 | 5.5 | 10/01/2017 | 10/01/2017 |
| DELTONA | F | 10/01/2016 | 23,826,426 | 7,960,479 | 3,489,170 | 1,295,433 | 749,387 | 21.5 | 701,801 | 20.1 | 1,451,188 | 41.6 | 8.0 | 23.7 | 12.5 | 10/01/2017 | 10/01/2017 |
| DESTIN FCD | F | 10/01/2016 | 15,601,817 | 8,985,876 | 1,507,040 | 1,099,538 | 442,788 | 29.4 | 818,402 | 54.3 | 1,261,190 | 83.7 | 6.8 | 60.4 | 19.5 | 10/01/2016 | 10/01/2016 |
| DUNEDIN | F | 10/01/2016 | 25,285,901 | -305,666 | 3,405,485 | 1,227,469 | 897,126 | 26.3 | | 0 0.0 | 897,126 | 26.3 | 5.5 | 13.8 | 7.9 | 10/01/2017 | 10/01/2017 |
| DUNNELLON | PF | 10/01/2015 | 2,057,563 | -796,401 | 429,146 | 16,462 | 0 | 0.0 | | 0 0.0 | 0 | 0.0 | 1.0 | 0.0 | 0.0 | 10/01/2015 | 10/01/2015 |
| EAST LAKE TARPON FCD | F | 10/01/2016 | 13,724,265 | 4,160,956 | 2,335,963 | 898,490 | 493,672 | 21.1 | 329,553 | 14.1 | 823,225 | 35.2 | 5.0 | 20.5 | 11.1 | 10/01/2017 | 10/01/2017 |
| EAST NICEVILLE FCD | F | 10/01/2015 | 676,381 | -22,886 | 395,059 | 0 | 78,749 | 19.9 | 1,388 | 0.4 | 80,137 | 20.3 | 5.0 | 1.9 | 14.2 | 10/01/2016 | 10/01/2016 |
| EATONVILLE | P | 10/01/2015 | 1,404,640 | 0 | 570,268 | 0 | 29,505 | 5.2 | | 0 0.0 | 29,505 | 5.2 | 5.0 | 0.0 | 1.7 | 10/01/2016 | 10/01/2016 |
| EDGEWATER | F | 10/01/2016 | 11,124,407 | 256,650 | 1,734,868 | 261,136 | 414,134 | 23.9 | 100,027 | 5.8 | 514,161 | 29.6 | 6.0 | 21.5 | 3.2 | 10/01/2017 | 10/01/2017 |
| EDGEWATER | G | 10/01/2015 | 11,776,097 | 6,257,467 | 209,082 | 1,500,507 | 88,623 | 42.4 | 537,421 | 257.0 | 626,044 | 299.4 | 2.5 | 306.9 | 0.0 | 10/01/2016 | 10/01/2016 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|------------------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| EDGEWATER | P | 10/01/2016 | 8,545,786 | 4,444,360 | 1,462,787 | 883,833 | 310,813 | 21.3 | 501,712 | 34.3 | 812,525 | 55.6 | 6.0 | 51.7 | 0.0 | 10/01/2017 | 10/01/2017 |
| ENGLEWOOD AREA FCD | F | 10/01/2016 | 25,217,804 | 8,493,056 | 3,329,528 | 1,241,403 | 936,512 | 28.1 | 1,080,790 | 32.5 | 2,017,302 | 60.6 | 7.0 | 42.7 | 10.8 | 10/01/2017 | 10/01/2017 |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2015 | 523,493 | 106,386 | 0 | 69,369 | 0 | 0.0 | 14,157 | 0.0 | 14,157 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2015 | 10/01/2015 |
| ESTERO FCD | F | 10/01/2016 | 19,391,306 | 3,980,031 | 4,674,731 | 210,801 | 1,589,912 | 34.0 | 0 | 0.0 | 1,589,912 | 34.0 | 3.0 | 25.7 | 5.5 | 10/01/2017 | 10/01/2017 |
| EUSTIS | F | 10/01/2016 | 7,902,059 | 2,500,567 | 1,359,883 | 631,063 | 279,109 | 20.5 | 510,839 | 37.6 | 789,948 | 58.1 | 4.0 | 48.7 | 7.7 | 10/01/2017 | 10/01/2017 |
| EUSTIS | P | 10/01/2016 | 17,083,227 | 6,004,537 | 2,262,256 | 886,953 | 694,057 | 30.7 | 542,641 | 24.0 | 1,236,698 | 54.7 | 4.0 | 47.2 | 5.5 | 10/01/2017 | 10/01/2017 |
| FERNANDINA BEACH | G | 10/01/2016 | 18,042,439 | 9,330,486 | 4,704,039 | 1,611,846 | 622,446 | 13.2 | 1,159,838 | 24.7 | 1,782,284 | 37.9 | 6.5 | 32.9 | 0.0 | 10/01/2016 | 10/01/2016 |
| FERNANDINA BEACH | PF | 10/01/2016 | 20,704,104 | 8,750,570 | 3,567,922 | 1,780,815 | 645,458 | 18.1 | 1,078,463 | 30.2 | 1,723,921 | 48.3 | 7.7 | 36.3 | 6.3 | 10/01/2017 | 10/01/2017 |
| FLAGLER BEACH | F | 10/01/2016 | 1,354,605 | -293,001 | 332,778 | 54,366 | 93,542 | 28.1 | 0 | 0.0 | 93,542 | 28.1 | 5.0 | 13.4 | 10.7 | 10/01/2017 | 10/01/2017 |
| FLAGLER BEACH | P | 10/01/2016 | 3,031,700 | 300,486 | 775,897 | 141,815 | 203,273 | 26.2 | 25,713 | 3.3 | 228,986 | 29.5 | 10.0 | 15.1 | 5.5 | 10/01/2017 | 10/01/2017 |
| FLORIDA CITY | P | 10/01/2014 | 3,254,448 | -673,243 | 0 | 253,007 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2014 | 10/01/2014 |
| FLORIDA CITY - ELECTED | G | 10/01/2014 | 2,215,356 | 797,230 | 215,601 | 11,339 | 83,283 | 38.6 | 249,573 | 115.8 | 332,856 | 154.4 | 0.0 | 159.1 | 0.0 | 10/01/2015 | 10/01/2015 |
| FORT LAUDERDALE | G | 09/30/2016 | 587,283,771 | 41,774,157 | 47,105,344 | 41,232,766 | 9,918,071 | 21.1 | 3,857,955 | 8.2 | 13,776,026 | 29.3 | 6.0 | 23.3 | 0.0 | 10/01/2017 | 10/01/2017 |
| FORT LAUDERDALE | PF | 10/01/2015 | 774,549,468 | 59,133,872 | 70,003,853 | 47,512,481 | 19,776,293 | 28.3 | 6,355,285 | 9.1 | 26,131,578 | 37.3 | 8.3 | 23.7 | 5.4 | 10/01/2016 | 10/01/2016 |
| FORT MEADE [GPF] | F | 10/01/2015 | 351,907 | 47,127 | 90,926 | 32,276 | 19,725 | 21.7 | 1,049 | 1.2 | 20,774 | 22.9 | 0.0 | 23.7 | 0.0 | 10/01/2015 | 10/01/2015 |
| FORT MEADE [GPF] | G | 10/01/2015 | 4,250,335 | 542,684 | 1,012,380 | 432,208 | 155,989 | 15.4 | 23,140 | 2.3 | 179,129 | 17.7 | 0.0 | 18.4 | 0.0 | 10/01/2015 | 10/01/2015 |
| FORT MEADE [GPF] | P | 10/01/2015 | 1,257,490 | 75,462 | 0 | 154,975 | 12,986 | 0.0 | 7,952 | 0.0 | 20,938 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2015 | 10/01/2015 |
| FORT MYERS | F | 10/01/2016 | 81,343,937 | 40,938,986 | 7,435,415 | 6,125,828 | 1,896,572 | 25.5 | 4,428,595 | 59.6 | 6,325,167 | 85.1 | 8.0 | 80.0 | 5.5 | 10/01/2016 | 10/01/2017 |
| FORT MYERS | G | 10/01/2016 | 99,018,034 | 58,977,670 | 21,132,452 | 10,229,905 | 2,551,359 | 12.1 | 6,231,015 | 29.5 | 8,782,374 | 41.6 | 4.3 | 38.8 | 0.0 | 10/01/2017 | 10/01/2017 |
| FORT MYERS | P | 10/01/2016 | 108,057,451 | 61,590,169 | 11,828,024 | 9,078,546 | 2,935,158 | 24.8 | 6,576,415 | 55.6 | 9,511,573 | 80.4 | 10.0 | 72.1 | 6.1 | 10/01/2016 | 10/01/2017 |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2015 | 52,572,150 | 3,904,000 | 7,383,853 | 4,272,309 | 1,201,353 | 16.3 | 279,110 | 3.8 | 1,480,463 | 20.1 | 5.2 | 14.9 | 0.0 | 10/01/2016 | 10/01/2016 |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2015 | 46,084,150 | 2,089,000 | 6,249,587 | 226,664 | 1,226,169 | 19.6 | 0 | 0.0 | 1,226,169 | 19.6 | 5.2 | 14.6 | 0.0 | 10/01/2016 | 10/01/2016 |
| FORT PIERCE SUPP | P | 09/30/2016 | 12,668,019 | 808,033 | 6,186,251 | 589,743 | 536,478 | 8.7 | 76,844 | 1.2 | 613,322 | 9.9 | 7.0 | 0.0 | 4.8 | 10/01/2016 | 10/01/2016 |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2015 | 75,977,507 | 8,368,000 | 11,841,919 | 532,302 | 1,837,866 | 15.5 | 813,540 | 6.9 | 2,651,406 | 22.4 | 6.2 | 16.2 | 0.0 | 10/01/2016 | 10/01/2016 |
| FORT WALTON BEACH | F | 10/01/2016 | 14,389,400 | 7,998,855 | 2,096,357 | 1,446,669 | 525,699 | 25.1 | 642,451 | 30.7 | 1,168,150 | 55.7 | 8.0 | 40.4 | 9.6 | 10/01/2017 | 10/01/2017 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning | |
|------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|------------------|-------------|--------------|------------------------|----------------------|------------|
| FORT WALTON BEACH | G | 10/01/2016 | 40,706,627 | 7,057,582 | 3,173,529 | 3,077,618 | 517,185 | 16.3 | 1,344,536 | 42.4 | 1,861,721 | 58.7 | 5.0 | 56.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| FORT WALTON BEACH | P | 10/01/2015 | 19,119,281 | 4,086,244 | 2,183,351 | 1,793,656 | 359,404 | 16.5 | 390,546 | 17.9 | 749,950 | 34.4 | 4.8 | 22.9 | 8.0 | 10/01/2016 | 10/01/2016 |
| FROSTPROOF | G | 10/01/2016 | 1,363,565 | -142,800 | 620,486 | 55,504 | 47,003 | 7.6 | 0 | 0.0 | 47,003 | 7.6 | 1.0 | 6.8 | 0.0 | 10/01/2016 | 10/01/2016 |
| FROSTPROOF | P | 10/01/2016 | 3,802,981 | 304,788 | 70,525 | 263,496 | 33,150 | 47.0 | 106,562 | 151.1 | 139,712 | 198.1 | 1.0 | 29.7 | 174.8 | 10/01/2017 | 10/01/2017 |
| FRUITLAND PARK | F | 10/01/2013 | 445,395 | -345,895 | 42,415 | 0 | 2,417 | 5.7 | 0 | 0.0 | 2,417 | 5.7 | 5.0 | 0.0 | 0.7 | 10/01/2014 | 10/01/2014 |
| GAINESVILLE | G | 10/01/2015 | 334,603,948 | 163,923,299 | 80,223,575 | 32,263,145 | 7,794,920 | 9.7 | 10,211,701 | 12.7 | 18,006,621 | 22.5 | 5.0 | 18.1 | 0.0 | 10/01/2016 | 10/01/2016 |
| GAINESVILLE | PF | 10/01/2016 | 217,896,241 | 46,632,254 | 25,501,291 | 16,071,660 | 4,413,187 | 17.3 | 3,440,259 | 13.5 | 7,853,446 | 30.8 | 8.0 | 18.3 | 4.5 | 10/01/2016 | 10/01/2016 |
| GOLDEN BEACH [GP] | G | 10/01/2015 | 2,505,474 | 682,080 | 956,688 | 145,032 | 145,047 | 15.2 | 18,393 | 1.9 | 163,440 | 17.1 | 3.0 | 16.1 | 0.0 | 10/01/2015 | 10/01/2015 |
| GOLDEN BEACH [GP] | P | 10/01/2015 | 4,682,876 | 728,000 | 1,124,800 | 230,208 | 233,216 | 20.7 | 42,503 | 3.8 | 275,719 | 24.5 | 5.2 | 24.6 | 0.0 | 10/01/2015 | 10/01/2015 |
| GREATER NAPLES FCD | F | 10/01/2016 | 23,317,766 | -3,289,694 | 3,648,372 | 275,739 | 1,215,048 | 33.3 | 0 | 0.0 | 1,215,048 | 33.3 | 3.0 | 0.0 | 30.3 | 10/01/2017 | 10/01/2017 |
| GREEN COVE SPRINGS | P | 10/01/2015 | 3,495,232 | -189,382 | 795,991 | 38,610 | 217,113 | 27.3 | 0 | 0.0 | 217,113 | 27.3 | 1.0 | 27.3 | 0.0 | 10/01/2015 | 10/01/2015 |
| GREENACRES | PF | 10/01/2015 | 9,292,323 | 1,301,637 | 2,907,431 | 144,976 | 956,294 | 32.9 | 0 | 0.0 | 956,294 | 32.9 | 4.0 | 22.8 | 6.5 | 10/01/2016 | 10/01/2016 |
| GULF BREEZE | P | 10/01/2015 | 3,923,899 | -148,311 | 632,650 | 126,856 | 210,677 | 33.3 | 0 | 0.0 | 210,677 | 33.3 | 4.0 | 21.1 | 9.2 | 10/01/2015 | 10/01/2015 |
| GULFPORT | F | 10/01/2016 | 3,753,632 | 130,786 | 986,752 | 183,114 | 225,580 | 22.9 | 11,320 | 1.2 | 236,900 | 24.0 | 5.0 | 11.5 | 8.5 | 10/01/2017 | 10/01/2017 |
| GULFPORT | G | 10/01/2016 | 14,579,838 | -987,752 | 2,900,833 | 959,214 | 216,277 | 7.5 | 0 | 0.0 | 216,277 | 7.5 | 2.7 | 4.8 | 0.0 | 10/01/2017 | 10/01/2017 |
| GULFPORT | P | 10/01/2016 | 8,957,070 | 914,138 | 2,166,209 | 543,634 | 458,788 | 21.2 | 74,261 | 3.4 | 533,049 | 24.6 | 8.0 | 13.5 | 4.1 | 10/01/2017 | 10/01/2017 |
| HAINES CITY | F | 10/01/2016 | 5,493,039 | 2,184,367 | 1,205,075 | 588,283 | 189,487 | 15.7 | 276,908 | 23.0 | 466,395 | 38.7 | 9.0 | 27.8 | 3.3 | 10/01/2017 | 10/01/2017 |
| HAINES CITY | G | 10/01/2016 | 15,558,044 | 2,061,390 | 2,231,644 | 1,512,190 | 61,589 | 2.8 | 230,695 | 10.3 | 292,284 | 13.1 | 0.0 | 13.7 | 0.0 | 10/01/2017 | 10/01/2017 |
| HAINES CITY | P | 10/01/2015 | 7,852,057 | 2,427,926 | 2,437,672 | 483,634 | 407,672 | 16.7 | 308,235 | 12.6 | 715,907 | 29.4 | 9.0 | 17.7 | 3.8 | 10/01/2016 | 10/01/2016 |
| HALIFAX HOSPITAL | G | 10/01/2015 | 214,911,093 | 131,227,302 | 42,386,723 | 18,087,604 | 115,000 | 0.3 | 20,955,580 | 49.4 | 21,070,580 | 49.7 | 0.0 | 53.1 | 0.0 | 10/01/2015 | 10/01/2015 |
| HALLANDALE BEACH | G | 10/01/2015 | 48,627,129 | 10,730,000 | 6,818,960 | 3,498,828 | 2,815,706 | 41.3 | 0 | 0.0 | 2,815,706 | 41.3 | 3.0 | 41.1 | 0.0 | 10/01/2016 | 10/01/2016 |
| HALLANDALE BEACH | PF | 10/01/2016 | 143,198,929 | 64,428,556 | 13,076,409 | 10,168,987 | 2,777,789 | 21.2 | 6,930,049 | 53.0 | 9,707,838 | 74.2 | 10.0 | 62.7 | 4.3 | 10/01/2017 | 10/01/2017 |
| HALLANDALE BEACH PM | G | 10/01/2015 | 15,213,430 | 3,494,223 | 703,897 | 981,528 | 149,611 | 21.3 | 428,327 | 60.9 | 577,938 | 82.1 | 6.0 | 99.6 | 0.0 | 10/01/2016 | 10/01/2016 |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2016 | 0 | | | 566,597 | 0 | | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| HAVANA | F | 10/01/2015 | 897,544 | 0 | 11,761 | 1,101 | 7,532 | 64.0 | 0 | 0.0 | 7,532 | 64.0 | 0.6 | 0.0 | 108.8 | 10/01/2016 | 10/01/2016 |
| HIALEAH | GPF | 10/01/2016 | 591,081,423 | 265,298,130 | 58,366,416 | 58,040,200 | 8,489,541 | 14.6 | 24,062,690 | 41.2 | 32,552,231 | 55.8 | 3.8 | 56.8 | 0.8 | 10/01/2017 | 10/01/2017 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|---------------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| HIALEAH - ELECTED | G | 10/01/2015 | 8,675,205 | -241,832 | 791,668 | 523,898 | 175,894 | 22.2 | | 0 0.0 | 175,894 | 22.2 | 2.6 | 19.6 | 0.0 | 10/01/2015 | 10/01/2016 |
| HIALEAH GARDENS | P | 10/01/2015 | 14,283,500 | 927,943 | 2,246,804 | 739,660 | 666,858 | 29.7 | | 0 0.0 | 666,858 | 29.7 | 5.0 | 21.1 | 4.6 | 10/01/2016 | 10/01/2016 |
| HILLSBOROUGH COUNTY | ERP | 07/01/2015 | 12,458,887 | 13,342,606 | 0 | 1,991,220 | 1,054,194 | 0.0 | | 0 0.0 | 1,054,194 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2015 | 07/01/2015 |
| HOLLEY-NAVARRE FCD | F | 10/01/2016 | 2,210,195 | 0 | 696,023 | 0 | -6,801 | -1.0 | | 0 0.0 | -6,801 | 0.0 | 5.0 | 4.5 | 0.0 | 10/01/2017 | 10/01/2017 |
| HOLLY HILL | F | 10/01/2016 | 4,038,667 | 1,469,555 | 719,133 | 323,017 | 207,211 | 28.8 | 117,635 | 16.4 | 324,846 | 45.2 | 7.0 | 32.8 | 6.8 | 10/01/2017 | 10/01/2017 |
| HOLLY HILL | P | 10/01/2015 | 8,566,354 | 1,975,605 | 1,116,990 | 706,102 | 240,401 | 21.5 | 302,889 | 27.1 | 543,290 | 48.6 | 6.1 | 35.6 | 8.6 | 10/01/2016 | 10/01/2016 |
| HOLLYWOOD | F | 10/01/2015 | 201,371,356 | 139,028,020 | 16,225,216 | 15,668,179 | 4,466,166 | 27.5 | 11,429,752 | 70.4 | 15,895,918 | 98.0 | 7.9 | 81.4 | 8.7 | 10/01/2016 | 10/01/2016 |
| HOLLYWOOD | G | 10/01/2016 | 294,554,159 | 195,475,664 | 37,818,489 | 29,474,342 | 5,730,239 | 15.2 | 20,276,963 | 53.6 | 26,007,202 | 68.8 | 8.0 | 63.1 | 0.0 | 10/01/2017 | 10/01/2017 |
| HOLLYWOOD | P | 10/01/2016 | 263,267,183 | 190,268,271 | 23,676,707 | 22,551,090 | 5,319,615 | 22.5 | 15,504,553 | 65.5 | 20,824,168 | 88.0 | 6.9 | 78.8 | 5.6 | 10/01/2016 | 10/01/2016 |
| HOLMES BEACH | P | 10/01/2016 | 7,984,025 | 727,783 | 910,202 | 423,194 | 296,970 | 32.6 | 69,757 | 7.7 | 366,727 | 40.3 | 6.0 | 31.4 | 4.4 | 10/01/2017 | 10/01/2017 |
| HOMESTEAD | F | 01/01/2016 | 7,376,009 | 579,109 | 0 | 718,485 | 58,275 | 0.0 | 205,314 | 0.0 | 263,589 | 0.0 | 0.0 | 0.0 | 0.0 | 01/01/2016 | 10/01/2016 |
| HOMESTEAD | P | 10/01/2016 | 81,781,384 | 21,973,664 | 7,100,856 | 5,041,234 | 2,553,853 | 36.0 | 2,237,727 | 31.5 | 4,791,580 | 67.5 | 7.7 | 58.6 | 4.4 | 10/01/2016 | 10/01/2016 |
| HOMESTEAD - General & Hospital | G | 10/01/2016 | 74,271,912 | 13,161,047 | 8,791,473 | 3,871,745 | 1,789,653 | 20.4 | 1,248,886 | 14.2 | 3,038,539 | 34.6 | 4.0 | 31.8 | 0.0 | 10/01/2017 | 10/01/2017 |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 10/01/2016 | 4,371,315 | 173,908 | 181,000 | 370,478 | 103,406 | 57.1 | 0 | 0.0 | 103,406 | 57.1 | 0.0 | 59.2 | 0.0 | 10/01/2017 | 10/01/2017 |
| HOMESTEAD - Old Elected | G | 10/01/2016 | 2,333,647 | 854,602 | 34,363 | 173,334 | 52,647 | 153.2 | 235,015 | 683.9 | 287,662 | 837.1 | 0.0 | 866.8 | 0.0 | 10/01/2017 | 10/01/2017 |
| HOWEY-IN-THE-HILLS | P | 10/01/2016 | 1,296,213 | 239,039 | 265,367 | 77,149 | 101,851 | 38.4 | 0 | 0.0 | 101,851 | 38.4 | 5.0 | 34.6 | 0.0 | 10/01/2016 | 10/01/2016 |
| INDIALANTIC | G | 10/01/2016 | 1,190,743 | 572,182 | 576,030 | 168,678 | 60,385 | 10.5 | 50,825 | 8.8 | 111,210 | 19.3 | 4.5 | 15.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| INDIALANTIC | PF | 10/01/2016 | 7,339,203 | 798,839 | 1,033,076 | 389,514 | 211,542 | 20.5 | 64,431 | 6.2 | 275,973 | 26.7 | 5.0 | 15.1 | 7.7 | 10/01/2017 | 10/01/2017 |
| INDIAN HARBOUR BEACH | P | 10/01/2016 | 8,573,989 | 1,699,933 | 1,284,613 | 502,881 | 437,312 | 34.0 | 217,812 | 17.0 | 655,124 | 51.0 | 6.5 | 41.1 | 5.4 | 10/01/2017 | 10/01/2017 |
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2015 | 173,381 | 122,537 | 830,401 | 170,880 | 18,991 | 2.3 | 0 | 0.0 | 18,991 | 2.3 | 0.0 | 2.4 | 0.0 | 10/01/2015 | 10/01/2015 |
| INDIAN RIVER SHORES | G | 10/01/2016 | 723,443 | 273,767 | 275,802 | 48,395 | 93,310 | 33.8 | 46,144 | 16.7 | 139,454 | 50.6 | 9.0 | 42.8 | 0.0 | 10/01/2016 | 10/01/2016 |
| INDIAN RIVER SHORES | PF | 10/01/2016 | 13,797,336 | 1,506,550 | 1,273,524 | 702,773 | 374,016 | 29.4 | 454,653 | 35.7 | 828,669 | 65.1 | 9.0 | 58.1 | 0.0 | 10/01/2016 | 10/01/2016 |
| INDIAN SHORES | P | 10/01/2014 | 2,503,740 | 288,311 | 639,204 | 68,394 | 81,466 | 12.7 | 23,750 | 3.7 | 105,216 | 16.5 | 5.0 | 8.8 | 3.2 | 10/01/2015 | 10/01/2015 |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2016 | 579,556,264 | 25,056,237 | 509,069,433 | 17,565,978 | 33,148,502 | 6.5 | 0 | 0.0 | 33,148,502 | 6.5 | 3.0 | 3.5 | 0.0 | 01/01/2017 | 01/01/2017 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|---------------------------------|------------|-------------------|---------------------------|---------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| JACKSONVILLE | CO | 10/01/2015 | 166,866,000 | 159,741,481 | 28,091,083 | 14,029,938 | 7,608,973 | 27.1 | 12,937,787 | 46.1 | 20,546,760 | 73.1 | 8.0 | 67.7 | 0.0 | 10/01/2016 | 10/01/2016 |
| JACKSONVILLE | G | 10/01/2015 | 1,739,891,000 | 900,236,692 | 254,034,479 | 160,814,849 | 38,439,794 | 15.1 | 71,011,167 | 28.0 | 109,450,961 | 43.1 | 7.7 | 36.8 | 0.0 | 10/01/2016 | 10/01/2016 |
| JACKSONVILLE | PF | 10/01/2016 | 1,513,398,466 | 1,832,116,793 | 135,599,741 | 154,741,225 | 56,437,212 | 41.6 | 164,417,818 | 121.3 | 220,855,030 | 162.9 | 8.6 | 149.7 | 4.6 | 10/01/2017 | 10/01/2017 |
| JACKSONVILLE - DISABILITY | G | 10/01/2015 | 9,594,000 | 8,368,006 | 290,257,731 | 656,892 | 1,099,036 | 0.4 | 533,235 | 0.2 | 1,632,271 | 0.6 | 0.3 | 0.0 | 0.3 | 10/01/2016 | 10/01/2016 |
| JACKSONVILLE BEACH | F | 10/01/2016 | 11,141,492 | 3,270,335 | 2,052,021 | 755,407 | 369,775 | 18.0 | 379,624 | 18.5 | 749,399 | 36.5 | 8.0 | 17.3 | 11.2 | 10/01/2017 | 10/01/2017 |
| JACKSONVILLE BEACH | G | 10/01/2016 | 49,137,471 | 13,835,924 | 11,528,990 | 4,072,897 | 1,351,197 | 11.7 | 1,389,243 | 12.1 | 2,740,440 | 23.8 | 8.0 | 15.8 | 0.0 | 10/01/2017 | 10/01/2017 |
| JACKSONVILLE BEACH | P | 10/01/2016 | 19,972,236 | 2,746,226 | 4,254,054 | 1,264,000 | 651,296 | 15.3 | 353,086 | 8.3 | 1,004,382 | 23.6 | 8.0 | 11.0 | 4.7 | 10/01/2017 | 10/01/2017 |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2015 | 4,002,294 | 403,827 | 0 | 109,482 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2015 | 10/01/2015 |
| JUPITER | P | 10/01/2015 | 57,068,208 | 8,308,771 | 7,619,457 | 2,470,872 | 2,494,711 | 32.7 | 654,737 | 8.6 | 3,149,448 | 41.3 | 10.0 | 29.0 | 7.3 | 10/01/2016 | 10/01/2016 |
| JUPITER ISLAND | GPF | 10/01/2016 | 9,779,411 | 3,323,145 | 1,123,300 | 1,353,254 | 513,573 | 45.7 | 0 | 0.0 | 513,573 | 45.7 | 0.0 | 45.7 | 0.0 | 10/01/2016 | 10/01/2016 |
| KEY BISCAYNE | PF | 10/01/2016 | 30,447,079 | 2,844,829 | 5,842,995 | 1,166,841 | 1,075,837 | 18.4 | 467,084 | 8.0 | 1,542,921 | 26.4 | 10.5 | 10.0 | 6.5 | 10/01/2017 | 10/01/2017 |
| KEY WEST | G | 10/01/2015 | 47,155,911 | -749,170 | 11,339,923 | 2,663,990 | 1,289,184 | 11.4 | 0 | 0.0 | 1,289,184 | 11.4 | 6.0 | 5.8 | 0.0 | 10/01/2016 | 10/01/2016 |
| KEY WEST | PF | 10/01/2016 | 86,800,603 | 27,814,569 | 11,570,527 | 5,371,171 | 2,311,990 | 20.0 | 2,431,129 | 21.0 | 4,743,119 | 41.0 | 7.0 | 31.4 | 4.5 | 10/01/2016 | 10/01/2016 |
| KEY WEST HOUSING | G | 01/01/2016 | 7,158,799 | 2,336,246 | 2,844,097 | 401,849 | 293,015 | 10.3 | 190,064 | 6.7 | 483,079 | 17.0 | 0.0 | 18.5 | 0.0 | 01/01/2016 | 01/01/2016 |
| KEY WEST UTILITY | G | 01/01/2016 | 77,361,154 | 28,650,911 | 9,247,710 | 5,710,733 | 1,777,786 | 19.2 | 2,049,311 | 22.2 | 3,827,097 | 41.4 | 0.0 | 42.9 | 0.0 | 01/01/2016 | 01/01/2016 |
| KISSIMMEE | F | 10/01/2016 | 36,924,712 | 10,049,882 | 4,328,956 | 2,950,814 | 746,989 | 17.3 | 984,806 | 22.8 | 1,731,795 | 40.0 | 1.7 | 34.5 | 7.8 | 10/01/2016 | 10/01/2017 |
| KISSIMMEE | G | 10/01/2016 | 102,279,679 | 18,680,353 | 20,477,381 | 6,519,812 | 3,540,198 | 17.3 | 1,292,073 | 6.3 | 4,832,271 | 23.6 | 4.1 | 19.6 | 0.0 | 10/01/2017 | 10/01/2017 |
| KISSIMMEE | P | 10/01/2016 | 56,212,767 | 8,020,287 | 7,324,589 | 3,566,390 | 1,843,332 | 25.2 | 675,521 | 9.2 | 2,518,853 | 34.4 | 3.8 | 26.0 | 8.0 | 10/01/2016 | 10/01/2017 |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2016 | 76,815,267 | 28,879,142 | 17,479,401 | 5,394,821 | 2,186,987 | 12.5 | 2,548,460 | 14.6 | 4,735,447 | 27.1 | 1.6 | 25.5 | 0.0 | 10/01/2016 | 10/01/2016 |
| LABELLE | F | 10/01/2016 | 1,341,881 | -227,320 | 151,296 | 13,693 | 34,371 | 22.7 | 0 | 0.0 | 34,371 | 22.7 | 1.0 | 15.6 | 6.9 | 10/01/2016 | 10/01/2016 |
| LADY LAKE | P | 10/01/2016 | 7,005,074 | -547,528 | 1,503,497 | 286,989 | 376,514 | 25.0 | 0 | 0.0 | 376,514 | 25.0 | 5.0 | 12.5 | 6.5 | 10/01/2017 | 10/01/2017 |
| LAKE ALFRED | G | 10/01/2016 | 4,043,450 | 492,807 | 1,238,502 | 336,256 | 206,686 | 16.7 | 61,427 | 5.0 | 268,113 | 21.7 | 5.5 | 16.5 | 0.0 | 10/01/2017 | 10/01/2017 |
| LAKE ALFRED | PF | 10/01/2016 | 3,443,391 | -131,893 | 619,065 | 109,431 | 117,386 | 19.0 | 0 | 0.0 | 117,386 | 19.0 | 5.2 | 8.4 | 9.6 | 10/01/2017 | 10/01/2017 |
| LAKE CITY | F | 10/01/2015 | 7,691,695 | 1,560,952 | 805,330 | 560,852 | 172,912 | 21.5 | 235,101 | 29.2 | 408,013 | 50.7 | 5.0 | 38.5 | 8.7 | 10/01/2016 | 10/01/2016 |
| LAKE CITY | G | 10/01/2015 | 17,146,870 | 4,468,384 | 1,496,576 | 1,380,697 | 170,890 | 11.4 | 796,719 | 53.2 | 967,609 | 64.7 | 1.9 | 65.2 | 0.0 | 10/01/2015 | 10/01/2015 |
| LAKE CITY | P | 10/01/2016 | 14,092,138 | -1,148,283 | 1,702,128 | 715,568 | 339,522 | 20.0 | 0 | 0.0 | 339,522 | 20.0 | 5.0 | 11.1 | 6.9 | 10/01/2017 | 10/01/2017 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|-----------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| LAKE HELEN | P | 10/01/2016 | 1,176,260 | -50,089 | 124,155 | 20,512 | 30,274 | 24.4 | 0 | 0.0 | 30,274 | 24.4 | 1.0 | 7.6 | 15.8 | 10/01/2017 | 10/01/2017 |
| LAKE MARY | F | 10/01/2015 | 13,359,438 | 2,149,602 | 2,531,495 | 510,148 | 757,835 | 29.9 | 164,546 | 6.5 | 922,381 | 36.4 | 5.0 | 26.2 | 6.4 | 10/01/2016 | 10/01/2016 |
| LAKE MARY | P | 10/01/2016 | 18,259,155 | -770,600 | 2,926,756 | 672,168 | 802,104 | 27.4 | 114,973 | 3.9 | 917,077 | 31.3 | 5.0 | 22.5 | 5.0 | 10/01/2017 | 10/01/2017 |
| LAKE PARK (RETIRED) | P | 10/01/2016 | 1,353,255 | 500,933 | 0 | 156,529 | 0 | 0.0 | 77,475 | 0.0 | 77,475 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| LAKE WALES | F | 10/01/2016 | 7,958,636 | 3,384,248 | 1,478,248 | 636,758 | 291,964 | 19.8 | 278,321 | 18.8 | 570,285 | 38.6 | 5.0 | 26.1 | 9.0 | 10/01/2017 | 10/01/2017 |
| LAKE WALES | G | 10/01/2016 | 10,088,321 | 864,461 | 3,604,772 | 533,738 | 249,648 | 6.9 | 93,670 | 2.6 | 343,318 | 9.5 | 5.0 | 4.9 | 0.0 | 10/01/2017 | 10/01/2017 |
| LAKE WALES | P | 10/01/2016 | 14,177,126 | 1,457,906 | 2,327,018 | 913,464 | 513,519 | 22.1 | 149,546 | 6.4 | 663,065 | 28.5 | 5.0 | 20.3 | 4.4 | 10/01/2017 | 10/01/2017 |
| LAKE WORTH | F | 10/01/2015 | 37,635,643 | 23,120,535 | 940,768 | 3,675,641 | 466,342 | 49.6 | 2,371,253 | 252.1 | 2,837,595 | 301.6 | 11.3 | 288.1 | 10.7 | 10/01/2016 | 10/01/2016 |
| LAKE WORTH | G | 10/01/2016 | 65,483,268 | 38,034,409 | 11,914,034 | 8,778,914 | 1,197,304 | 10.1 | 3,420,756 | 28.7 | 4,618,060 | 38.8 | 7.8 | 32.2 | 0.0 | 10/01/2017 | 10/01/2017 |
| LAKE WORTH | P | 10/01/2016 | 29,128,036 | 20,956,767 | 1,117,134 | 3,705,746 | 324,432 | 29.0 | 2,393,515 | 214.3 | 2,717,947 | 243.3 | 7.1 | 199.3 | 46.1 | 10/01/2017 | 10/01/2017 |
| LAKELAND | F | 10/01/2016 | 87,582,084 | 17,706,495 | 9,780,412 | 5,145,988 | 1,506,515 | 15.4 | 1,149,150 | 11.8 | 2,655,665 | 27.2 | 7.3 | 13.0 | 7.9 | 10/01/2017 | 10/01/2017 |
| LAKELAND | G | 10/01/2015 | 498,769,283 | 108,763,663 | 83,131,770 | 37,391,477 | 12,503,398 | 15.0 | 10,560,752 | 12.7 | 23,064,150 | 27.7 | 9.4 | 19.3 | 0.0 | 10/01/2016 | 10/01/2016 |
| LAKELAND | P | 10/01/2016 | 108,492,820 | 36,304,945 | 14,070,007 | 8,590,978 | 2,844,526 | 20.2 | 2,707,284 | 19.2 | 5,551,810 | 39.5 | 15.7 | 19.9 | 5.3 | 10/01/2017 | 10/01/2017 |
| LANTANA | F | 09/30/2015 | 32,438,197 | 2,561,251 | 1,927,364 | 1,039,000 | 708,499 | 36.8 | 661,471 | 34.3 | 1,369,970 | 71.1 | 2.0 | 62.3 | 6.8 | 10/01/2016 | 10/01/2016 |
| LANTANA | P | 10/01/2015 | 11,189,518 | 1,020,757 | 1,547,076 | 508,949 | 379,305 | 24.5 | 111,230 | 7.2 | 490,535 | 31.7 | 7.0 | 20.1 | 5.8 | 10/01/2016 | 10/01/2016 |
| LARGO | PF | 10/01/2016 | 127,354,026 | 47,730,607 | 15,243,424 | 8,492,581 | 3,615,949 | 23.7 | 3,484,373 | 22.9 | 7,100,322 | 46.6 | 8.0 | 32.3 | 7.6 | 10/01/2017 | 10/01/2017 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2015 | 1,763,537 | -107,508 | 301,409 | 52,309 | 43,638 | 14.5 | 0 | 0.0 | 43,638 | 14.5 | 5.0 | 0.0 | 9.9 | 10/01/2015 | 10/01/2015 |
| LAUDERHILL | F | 10/01/2015 | 63,881,885 | 16,389,329 | 7,486,533 | 3,987,060 | 3,143,038 | 42.0 | 1,654,521 | 22.1 | 4,797,559 | 64.1 | 13.5 | 51.0 | 2.2 | 10/01/2015 | 10/01/2015 |
| LAUDERHILL | G | 10/01/2015 | 19,860,168 | 7,566,214 | 3,543,395 | 1,529,950 | 715,771 | 20.2 | 757,350 | 21.4 | 1,473,121 | 41.6 | 10.0 | 33.2 | 0.0 | 10/01/2015 | 10/01/2015 |
| LAUDERHILL | P | 10/01/2016 | 57,837,119 | 14,245,286 | 8,091,698 | 3,316,270 | 2,124,895 | 26.3 | 1,301,528 | 16.1 | 3,426,423 | 42.3 | 10.0 | 28.9 | 4.7 | 10/01/2016 | 10/01/2016 |
| LAUDERHILL (C&M) | G | 10/01/2016 | 20,710,297 | 12,883,808 | 6,458,558 | 1,276,050 | 1,535,088 | 23.8 | 1,827,793 | 28.3 | 3,362,881 | 52.1 | 8.0 | 45.8 | 0.0 | 10/01/2016 | 10/01/2016 |
| LEESBURG | F | 10/01/2016 | 17,475,117 | 4,188,958 | 2,573,622 | 1,188,274 | 525,335 | 20.4 | 402,404 | 15.6 | 927,739 | 36.1 | 6.5 | 26.6 | 4.3 | 10/01/2017 | 10/01/2017 |
| LEESBURG | G | 10/01/2016 | 34,967,109 | 4,814,208 | 8,768,032 | 3,713,884 | 159,691 | 1.8 | 844,958 | 9.6 | 1,004,649 | 11.5 | 0.0 | 11.9 | 0.0 | 10/01/2017 | 10/01/2017 |
| LEESBURG | P | 10/01/2016 | 17,840,282 | 1,594,230 | 3,713,452 | 991,042 | 728,073 | 19.6 | 196,667 | 5.3 | 924,740 | 24.9 | 7.7 | 13.3 | 5.0 | 10/01/2017 | 10/01/2017 |
| LIGHTHOUSE POINT | PF | 10/01/2014 | 16,318,729 | 2,422,101 | 3,043,337 | 286,379 | 1,043,957 | 34.3 | 0 | 0.0 | 1,043,957 | 34.3 | 14.5 | 20.4 | 0.0 | 10/01/2014 | 10/01/2014 |
| LIVE OAK | F | 10/01/2016 | 1,685,373 | 331,493 | 0 | 188,606 | 52,104 | 0.0 | 0 | 0.0 | 52,104 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| LONGBOAT KEY | F | 10/01/2016 | 15,852,516 | 14,653,281 | 0 | 1,959,171 | 48,080 | 0.0 | 1,650,315 | 0.0 | 1,698,395 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2017 | 10/01/2017 |

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| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|--------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| LONGBOAT KEY | G | 10/01/2016 | 10,241,393 | 4,774,619 | 0 | 1,167,624 | 42,027 | 0.0 | 629,909 | 0.0 | 671,936 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| LONGBOAT KEY | P | 10/01/2016 | 6,636,440 | 5,286,092 | 0 | 853,237 | 57,211 | 0.0 | 544,034 | 0.0 | 601,245 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| LONGWOOD | PF | 10/01/2015 | 11,919,195 | 90,653 | 2,961,226 | 352,749 | 646,930 | 21.9 | 0 | 0.0 | 646,930 | 21.9 | 1.0 | 12.1 | 9.1 | 10/01/2016 | 10/01/2016 |
| LYNN HAVEN | F | 10/01/2016 | 5,581,075 | 202,052 | 865,473 | 186,245 | 191,991 | 22.2 | 15,400 | 1.8 | 207,391 | 24.0 | 5.0 | 8.8 | 10.1 | 10/01/2017 | 10/01/2017 |
| LYNN HAVEN | G | 10/01/2016 | 16,232,550 | 2,616,749 | 3,342,454 | 874,512 | 631,781 | 18.9 | 281,274 | 8.4 | 913,055 | 27.3 | 5.0 | 23.2 | 0.0 | 10/01/2017 | 10/01/2017 |
| LYNN HAVEN | P | 10/01/2016 | 7,958,115 | -809,720 | 1,324,885 | 383,927 | 304,072 | 23.0 | 0 | 0.0 | 304,072 | 23.0 | 5.0 | 8.8 | 7.9 | 10/01/2017 | 10/01/2017 |
| MADISON | F | 10/01/2016 | 1,551,757 | 1,095,913 | 352,723 | 212,833 | 194,674 | 55.2 | 0 | 0.0 | 194,674 | 55.2 | 7.1 | 44.6 | 5.4 | 10/01/2017 | 10/01/2017 |
| MADISON | P | 10/01/2016 | 3,233,154 | -261,406 | 703,686 | 251,206 | 126,404 | 18.0 | 0 | 0.0 | 126,404 | 18.0 | 5.0 | 9.9 | 3.8 | 10/01/2017 | 10/01/2017 |
| MAITLAND | PF | 10/01/2016 | 26,353,184 | 7,136,484 | 5,217,224 | 1,943,085 | 874,224 | 16.8 | 637,202 | 12.2 | 1,511,426 | 29.0 | 8.0 | 19.0 | 3.0 | 10/01/2017 | 10/01/2017 |
| MARATHON | F | 10/01/2016 | 6,612,931 | -2,212,355 | 1,743,822 | 77,765 | 382,030 | 21.9 | 0 | 0.0 | 382,030 | 21.9 | 5.0 | 7.5 | 9.4 | 10/01/2017 | 10/01/2017 |
| MARCO ISLAND | F | 10/01/2016 | 15,184,532 | -609,838 | 2,330,584 | 40,739 | 974,986 | 41.8 | 0 | 0.0 | 974,986 | 41.8 | 1.0 | 39.2 | 3.1 | 10/01/2017 | 10/01/2017 |
| MARCO ISLAND | P | 10/01/2016 | 11,429,998 | 912,300 | 2,265,691 | 375,098 | 684,453 | 30.2 | 94,879 | 4.2 | 779,332 | 34.4 | 0.5 | 26.6 | 8.6 | 10/01/2017 | 10/01/2017 |
| MARIANNA | F | 10/01/2014 | 3,130,402 | 0 | 638,891 | 105,127 | 96,339 | 15.1 | 0 | 0.0 | 96,339 | 15.1 | 5.0 | 3.8 | 6.8 | 10/01/2015 | 10/01/2015 |
| MARIANNA | P | 10/01/2014 | 3,884,677 | 0 | 679,292 | 65,115 | 40,760 | 6.0 | 0 | 0.0 | 40,760 | 6.0 | 5.0 | 0.0 | 6.3 | 10/01/2015 | 10/01/2015 |
| MARTIN COUNTY | ERP | 07/01/2016 | 7,725,387 | 816,634 | 0 | 659,383 | 15,000 | 0.0 | 181,267 | 0.0 | 196,267 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| MEDLEY | P | 10/01/2016 | 20,890,026 | 6,260,287 | 3,158,981 | 1,029,521 | 453,235 | 14.4 | 636,550 | 20.2 | 1,089,785 | 34.5 | 5.0 | 27.1 | 3.5 | 10/01/2017 | 10/01/2017 |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2016 | 17,304,524 | 2,845,353 | 2,471,933 | 810,015 | 818,346 | 33.1 | 0 | 0.0 | 818,346 | 33.1 | 0.0 | 35.3 | 0.0 | 10/01/2016 | 10/01/2016 |
| MELBOURNE | F | 10/01/2015 | 58,341,219 | 19,185,890 | 6,701,288 | 4,691,676 | 1,728,561 | 25.8 | 1,626,444 | 24.3 | 3,355,005 | 50.1 | 7.5 | 40.0 | 8.4 | 10/01/2016 | 10/01/2016 |
| MELBOURNE | G | 10/01/2016 | 6,858,732 | -1,025,871 | 212,361 | 475,633 | 47,733 | 22.5 | 0 | 0.0 | 47,733 | 22.5 | 0.0 | 23.3 | 0.0 | 10/01/2017 | 10/01/2017 |
| MELBOURNE | P | 10/01/2016 | 71,918,610 | 22,683,582 | 7,666,800 | 5,677,252 | 1,535,277 | 20.0 | 2,358,015 | 30.8 | 3,893,292 | 50.8 | 6.8 | 38.1 | 7.8 | 10/01/2017 | 10/01/2017 |
| MELBOURNE - SPECIAL RISK | G | 10/01/2016 | 1,064,709 | 135,103 | 77,343 | 48,257 | 32,259 | 41.7 | 32,170 | 41.6 | 64,429 | 83.3 | 0.0 | 86.2 | 0.0 | 10/01/2017 | 10/01/2017 |
| MELBOURNE BEACH | P | 10/01/2016 | 2,756,819 | 840,247 | 471,258 | 268,593 | 106,185 | 22.5 | 134,715 | 28.6 | 240,900 | 51.1 | 5.0 | 41.3 | 6.8 | 10/01/2017 | 10/01/2017 |
| MIAMI - ELECTED | G | 01/01/2016 | 6,962,265 | 1,680,002 | 0 | 621,866 | 2,400 | 0.0 | 389,803 | 0.0 | 392,203 | 0.0 | 0.0 | 0.0 | 0.0 | 01/01/2016 | 01/01/2016 |
| MIAMI - FIPO | PF | 10/01/2016 | 1,467,635,390 | 503,486,623 | 133,083,231 | 125,032,842 | 58,980,445 | 44.3 | 0 | 0.0 | 58,980,445 | 44.3 | 8.9 | 38.0 | 0.0 | 10/01/2016 | 10/01/2017 |
| MIAMI - FIPO (STAFF) | G | 10/01/2016 | 2,051,025 | -123,286 | 431,922 | 0 | 85,204 | 19.7 | 0 | 0.0 | 85,204 | 19.7 | 7.0 | 13.6 | 0.0 | 10/01/2016 | 10/01/2017 |
| MIAMI - FIPO COLA (RETIRED) | PF | 01/01/2016 | 381,440,560 | 11,002,936 | 0 | 0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|---------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| MIAMI - GESE | GS | 10/01/2016 | 617,704,941 | 333,625,378 | 97,373,080 | 73,096,969 | 13,156,853 | 13.5 | 37,459,740 | 38.5 | 50,616,593 | 52.0 | 10.0 | 42.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| MIAMI - GESE (EXCESS) | GS | 10/01/2012 | 0 | 6,280,868 | 0 | 569,907 | | | 665,540 | 0.0 | 665,540 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2013 | 10/01/2013 |
| MIAMI - GESE (STAFF) | GS | 10/01/2016 | 3,465,231 | 1,433,691 | 225,148 | 294,727 | 52,832 | 23.5 | 202,925 | 90.1 | 255,757 | 113.6 | 10.0 | 103.6 | 0.0 | 10/01/2017 | 10/01/2017 |
| MIAMI - OFF-STREET PARKING | G | 10/01/2016 | 16,699,432 | -61,477 | 3,460,576 | 577,757 | 541,296 | 15.6 | 0 | 0.0 | 541,296 | 15.6 | 6.5 | 9.3 | 0.0 | 10/01/2016 | 10/01/2016 |
| MIAMI BEACH | G | 10/01/2016 | 540,876,019 | 246,167,224 | 77,013,213 | 47,495,337 | 15,592,738 | 20.3 | 21,689,894 | 28.2 | 37,282,632 | 48.4 | 9.9 | 38.5 | 0.0 | 10/01/2017 | 10/01/2017 |
| MIAMI BEACH | PF | 10/01/2015 | 750,617,498 | 299,156,628 | 59,124,134 | 61,253,669 | 18,581,095 | 31.4 | 21,205,832 | 35.9 | 39,786,927 | 67.3 | 10.0 | 57.7 | 0.2 | 10/01/2016 | 10/01/2016 |
| MIAMI SHORES VILLAGE | G | 10/01/2015 | 11,374,066 | 2,531,507 | 3,214,670 | 759,065 | 349,551 | 10.9 | 248,131 | 7.7 | 597,682 | 18.6 | 6.0 | 12.6 | 0.0 | 10/01/2016 | 10/01/2016 |
| MIAMI SHORES VILLAGE | P | 10/01/2015 | 19,054,943 | 6,539,917 | 1,998,278 | 1,324,992 | 574,691 | 28.8 | 643,007 | 32.2 | 1,217,698 | 60.9 | 9.0 | 55.3 | 1.5 | 10/01/2016 | 10/01/2016 |
| MIAMI SPRINGS | G | 10/01/2016 | 18,089,807 | 1,684,315 | 3,112,373 | 1,394,112 | 505,144 | 16.2 | 153,931 | 5.0 | 659,075 | 21.2 | 8.4 | 12.9 | 0.0 | 10/01/2017 | 10/01/2017 |
| MIAMI SPRINGS | PF | 10/01/2016 | 28,740,140 | 3,101,176 | 2,491,689 | 2,036,540 | 683,181 | 27.4 | 306,224 | 12.3 | 989,405 | 39.7 | 9.0 | 32.3 | 2.0 | 10/01/2017 | 10/01/2017 |
| MIAMI-DADE COUNTY | ERP | 07/01/2014 | 27,195,354 | 11,397,517 | 0 | 4,125,794 | 0 | 0.0 | 1,770,740 | 0.0 | 1,770,740 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2014 | 07/01/2014 |
| MIDWAY FCD | F | 10/01/2016 | 4,150,214 | -315,725 | 1,253,665 | 26,944 | 200,469 | 16.0 | 0 | 0.0 | 200,469 | 16.0 | 5.0 | 0.3 | 11.2 | 10/01/2017 | 10/01/2017 |
| MILTON | F | 10/01/2016 | 3,835,019 | 4,285,355 | 849,109 | 444,759 | 152,590 | 18.0 | 337,311 | 39.7 | 489,901 | 57.7 | 6.5 | 43.8 | 9.6 | 10/01/2017 | 10/01/2017 |
| MILTON | G | 10/01/2016 | 12,736,260 | 1,968,673 | 2,220,297 | 1,026,318 | 356,544 | 16.1 | 326,340 | 14.7 | 682,884 | 30.8 | 10.0 | 22.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| MILTON | P | 10/01/2016 | 7,183,974 | -204,615 | 875,070 | 355,534 | 225,416 | 25.8 | 0 | 0.0 | 225,416 | 25.8 | 8.0 | 8.6 | 10.2 | 10/01/2016 | 10/01/2016 |
| MIRAMAR | F | 10/01/2016 | 117,447,732 | 35,944,072 | 11,443,779 | 4,191,125 | 3,296,359 | 28.8 | 3,590,866 | 31.4 | 6,887,225 | 60.2 | 8.5 | 54.3 | 0.0 | 10/01/2017 | 10/01/2017 |
| MIRAMAR | G | 10/01/2015 | 72,066,307 | 17,388,824 | 15,909,213 | 4,256,578 | 3,174,620 | 20.0 | 1,530,132 | 9.6 | 4,704,752 | 29.6 | 7.4 | 23.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| MIRAMAR | P | 10/01/2015 | 120,593,577 | 62,384,288 | 11,902,101 | 6,851,890 | 3,959,595 | 33.3 | 5,709,234 | 48.0 | 9,668,829 | 81.2 | 13.4 | 64.2 | 7.4 | 10/01/2016 | 10/01/2016 |
| MIRAMAR - MANAGEMENT | G | 10/01/2016 | 30,594,737 | 20,750,484 | 10,962,290 | 2,673,015 | 3,080,108 | 28.1 | 1,407,028 | 12.8 | 4,487,136 | 40.9 | 13.5 | 27.4 | 0.0 | 10/01/2017 | 10/01/2017 |
| MONROE COUNTY | ERP | 07/01/2015 | 197,126 | 352,520 | 0 | 56,807 | 46,700 | 0.0 | 0 | 0.0 | 46,700 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2015 | 07/01/2015 |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2017 | 856,446 | 81,314 | 0 | 32,265 | 24,448 | 0.0 | 0 | 0.0 | 24,448 | 0.0 | 0.0 | 0.0 | 0.0 | 01/01/2017 | 10/01/2017 |
| MONTICELLO | F | 10/01/2015 | 721,100 | -229,627 | 0 | 24,657 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| MONTICELLO | P | 10/01/2014 | 1,808,956 | 106,735 | 363,175 | 78,984 | 80,222 | 22.1 | 0 | 0.0 | 80,222 | 22.1 | 7.0 | 3.7 | 12.2 | 10/01/2015 | 10/01/2015 |
| MOUNT DORA | F | 10/01/2016 | 7,597,102 | 565,293 | 1,415,833 | 309,880 | 384,394 | 27.2 | 0 | 0.0 | 384,394 | 27.2 | 7.0 | 15.3 | 5.8 | 10/01/2017 | 10/01/2017 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|---|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| MOUNT DORA | G | 10/01/2015 | 15,057,224 | 2,920,110 | 3,093,661 | 1,191,655 | -126,082 | -4.1 | 319,982 | 10.3 | 193,900 | 6.3 | 0.7 | 5.8 | 0.0 | 10/01/2016 | 10/01/2016 |
| MOUNT DORA | P | 10/01/2016 | 9,299,773 | 1,049,247 | 2,234,588 | 538,850 | 503,251 | 22.5 | 0 | 0.0 | 503,251 | 22.5 | 4.1 | 15.2 | 3.9 | 10/01/2017 | 10/01/2017 |
| NAPLES | F | 10/01/2016 | 48,689,417 | 13,116,153 | 3,025,094 | 3,044,628 | 772,385 | 25.5 | 1,388,515 | 45.9 | 2,160,900 | 71.4 | 4.8 | 45.6 | 21.1 | 10/01/2017 | 10/01/2017 |
| NAPLES | G | 10/01/2016 | 51,937,865 | 15,625,009 | 16,216,214 | 4,189,023 | 1,498,804 | 9.2 | 1,108,089 | 6.8 | 2,606,893 | 16.1 | 4.2 | 11.8 | 0.0 | 10/01/2017 | 10/01/2017 |
| NAPLES | P | 10/01/2016 | 45,732,479 | 19,850,863 | 4,082,422 | 3,850,919 | 753,130 | 18.5 | 1,927,700 | 47.2 | 2,680,830 | 65.7 | 4.5 | 46.2 | 15.0 | 10/01/2017 | 10/01/2017 |
| NEPTUNE BEACH | P | 10/01/2016 | 8,315,169 | 1,394,621 | 1,136,306 | 637,802 | 211,085 | 18.6 | 176,545 | 15.5 | 387,630 | 34.1 | 8.0 | 25.1 | 2.4 | 10/01/2017 | 10/01/2017 |
| NEW PORT RICHEY | F | 10/01/2016 | 11,008,916 | 0 | 1,284,968 | 855,885 | 392,603 | 30.6 | 0 | 0.0 | 392,603 | 30.6 | 8.0 | 23.2 | 0.0 | 10/01/2016 | 10/01/2016 |
| NEW PORT RICHEY | P | 10/01/2015 | 23,074,302 | 2,021,195 | 2,189,643 | 1,549,391 | 814,788 | 37.2 | 213,922 | 9.8 | 1,028,710 | 47.0 | 4.5 | 35.9 | 8.6 | 10/01/2016 | 10/01/2016 |
| NEW SMYRNA BEACH | F | 10/01/2016 | 19,383,684 | 6,433,497 | 2,203,610 | 1,699,601 | 296,921 | 13.5 | 1,364,397 | 61.9 | 1,661,318 | 75.4 | 10.0 | 55.8 | 12.6 | 10/01/2017 | 10/01/2017 |
| NEW SMYRNA BEACH | P | 10/01/2016 | 16,972,214 | 705,872 | 2,100,684 | 1,459,053 | 730,109 | 34.8 | 114,225 | 5.4 | 844,334 | 40.2 | 10.0 | 26.4 | 5.8 | 10/01/2017 | 10/01/2017 |
| NORTH BAY FCD | F | 10/01/2016 | 3,803,053 | 0 | 751,000 | 184,364 | 209,908 | 28.0 | 0 | 0.0 | 209,908 | 28.0 | 5.0 | 12.6 | 11.5 | 10/01/2017 | 10/01/2017 |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2016 | 59,084,922 | 0 | 33,188,147 | 1,962,777 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| NORTH BROWARD HOSPITAL | G | 07/01/2016 | 314,298,979 | 4,061,625 | 376,440,867 | 14,537,268 | 12,314,352 | 3.3 | 1,853,259 | 0.5 | 14,167,611 | 3.8 | 0.0 | 4.1 | 0.0 | 07/01/2016 | 07/01/2016 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2016 | 58,512,948 | 7,491,666 | 12,673,917 | 694,309 | 3,836,034 | 30.3 | 821,876 | 6.5 | 4,657,910 | 36.8 | 3.0 | 22.6 | 11.1 | 10/01/2017 | 10/01/2017 |
| NORTH MIAMI 691 [GPF] | F | 10/01/2015 | 2,740,458 | 96,614 | 0 | 423,425 | 0 | 0.0 | 96,614 | 0.0 | 96,614 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| NORTH MIAMI 691 [GPF] | G | 10/01/2015 | 89,414,583 | 12,305,306 | 11,501,739 | 5,728,923 | 2,175,271 | 18.9 | 3,142,412 | 27.3 | 5,317,683 | 46.2 | 6.8 | 42.4 | 0.0 | 10/01/2016 | 10/01/2016 |
| NORTH MIAMI 691 [GPF] | P | 10/01/2015 | 5,568,142 | -199,425 | 117,235 | 436,203 | 51,372 | 43.8 | 0 | 0.0 | 51,372 | 43.8 | 7.0 | 39.6 | 0.0 | 10/01/2016 | 10/01/2016 |
| NORTH MIAMI 748 | P | 10/01/2014 | 52,546,501 | 21,455,330 | 8,303,772 | 2,576,952 | 2,540,883 | 30.6 | 1,750,003 | 21.1 | 4,290,886 | 51.7 | 9.5 | 41.2 | 1.0 | 10/01/2015 | 10/01/2015 |
| NORTH MIAMI BEACH | G | 10/01/2015 | 74,770,502 | 27,367,532 | 8,435,083 | 6,712,235 | 1,315,965 | 15.6 | 2,502,439 | 29.7 | 3,818,404 | 45.3 | 7.0 | 38.5 | 0.0 | 10/01/2016 | 10/01/2016 |
| NORTH MIAMI BEACH | PF | 10/01/2016 | 94,383,506 | 41,395,362 | 6,381,893 | 8,902,570 | 2,225,477 | 34.9 | 4,009,477 | 62.8 | 6,234,954 | 97.7 | 11.1 | 84.7 | 5.7 | 10/01/2017 | 10/01/2017 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2016 | 16,778,564 | 6,282,213 | 3,075,576 | 1,542,109 | 1,160,668 | 37.7 | 0 | 0.0 | 1,160,668 | 37.7 | 8.0 | 30.8 | 0.0 | 10/01/2017 | 10/01/2017 |
| NORTH PORT | F | 10/01/2016 | 42,346,454 | -520,498 | 4,073,329 | 1,839,336 | 1,232,926 | 30.3 | 0 | 0.0 | 1,232,926 | 30.3 | 10.6 | 12.6 | 7.0 | 10/01/2017 | 10/01/2017 |
| NORTH PORT | P | 10/01/2016 | 34,995,161 | 4,197,552 | 6,579,405 | 1,663,129 | 1,932,814 | 29.4 | 662,428 | 10.1 | 2,595,242 | 39.4 | 8.0 | 28.7 | 3.9 | 10/01/2017 | 10/01/2017 |
| NORTH RIVER FCD | F | 10/01/2016 | 16,998,362 | 5,695,666 | 3,136,975 | 1,221,227 | 723,427 | 23.1 | 732,307 | 23.3 | 1,455,734 | 46.4 | 4.5 | 36.5 | 5.4 | 10/01/2017 | 10/01/2017 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning | |
|--------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|------------------|-------------|--------------|------------------------|----------------------|------------|
| OAKLAND PARK | G | 10/01/2016 | 35,588,977 | 11,037,548 | 3,616,327 | 3,524,569 | 1,959,412 | 54.2 | 0 | 0.0 | 1,959,412 | 54.2 | 0.0 | 57.1 | 0.0 | 10/01/2017 | 10/01/2017 |
| OAKLAND PARK | PF | 10/01/2016 | 58,294,508 | 21,975,530 | 3,880,334 | 5,680,862 | 561,539 | 14.5 | 2,043,556 | 52.7 | 2,605,095 | 67.1 | 8.7 | 52.2 | 8.8 | 10/01/2017 | 10/01/2017 |
| OCALA | F | 10/01/2016 | 46,846,080 | 15,439,325 | 7,333,107 | 2,974,703 | 1,399,517 | 19.1 | 1,694,301 | 23.1 | 3,093,818 | 42.2 | 7.7 | 32.7 | 3.1 | 10/01/2017 | 10/01/2017 |
| OCALA | G | 10/01/2016 | 128,556,179 | 90,155,576 | 13,870,704 | 14,607,753 | 1,570,158 | 11.3 | 13,202,447 | 95.2 | 14,772,605 | 106.5 | 5.0 | 104.5 | 0.0 | 10/01/2017 | 10/01/2017 |
| OCALA | P | 10/01/2016 | 62,806,327 | 19,494,312 | 8,085,751 | 4,579,407 | 1,621,804 | 20.1 | 2,468,803 | 30.5 | 4,090,607 | 50.6 | 8.0 | 38.2 | 6.4 | 10/01/2017 | 10/01/2017 |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2016 | 9,537,261 | 8,839,497 | 2,108,455 | 804,686 | 365,037 | 17.3 | 647,506 | 30.7 | 1,012,543 | 48.0 | 5.0 | 14.1 | 30.8 | 10/01/2017 | 10/01/2017 |
| OCOEE | G | 10/01/2016 | 33,626,110 | 2,161,409 | 8,412,752 | 1,843,766 | 1,150,504 | 13.7 | 317,241 | 3.8 | 1,467,745 | 17.5 | 7.4 | 10.8 | 0.0 | 10/01/2017 | 10/01/2017 |
| OCOEE | PF | 10/01/2016 | 45,408,536 | 7,992,815 | 7,432,068 | 2,674,235 | 1,556,857 | 21.0 | 1,573,155 | 21.2 | 3,130,012 | 42.1 | 8.0 | 30.1 | 5.7 | 10/01/2017 | 10/01/2017 |
| OKALOOSA ISLAND FCD | F | 10/01/2016 | 6,970,367 | 8,347,230 | 1,181,359 | 656,155 | 348,994 | 29.5 | 587,083 | 49.7 | 936,077 | 79.2 | 8.0 | 70.5 | 3.8 | 10/01/2017 | 10/01/2017 |
| OKEECHOBEE | F | 10/01/2016 | 3,542,832 | -52,101 | 565,871 | 114,890 | 190,044 | 33.6 | 0 | 0.0 | 190,044 | 33.6 | 5.4 | 21.4 | 8.2 | 10/01/2017 | 10/01/2017 |
| OKEECHOBEE | G | 10/01/2016 | 4,415,578 | -443,971 | 950,270 | 225,114 | 126,676 | 13.3 | 0 | 0.0 | 126,676 | 13.3 | 6.4 | 7.5 | 0.0 | 10/01/2017 | 10/01/2017 |
| OKEECHOBEE | P | 10/01/2016 | 8,040,106 | -194,043 | 864,631 | 383,470 | 233,501 | 27.0 | 0 | 0.0 | 233,501 | 27.0 | 5.3 | 16.0 | 8.6 | 10/01/2017 | 10/01/2017 |
| OKEECHOBEE UTILITY | G | 10/01/2016 | 6,869,802 | 703,830 | 2,182,573 | 210,603 | 403,048 | 18.5 | 0 | 0.0 | 403,048 | 18.5 | 6.4 | 14.1 | 0.0 | 10/01/2017 | 10/01/2017 |
| OLDSMAR | F | 10/01/2015 | 4,689,517 | -286,648 | 577,978 | 68,060 | 164,548 | 28.5 | 0 | 0.0 | 164,548 | 28.5 | 5.0 | 4.9 | 19.5 | 10/01/2015 | 10/01/2015 |
| ORANGE COUNTY LIBRARY | G | 01/01/2016 | 41,398,327 | 2,181,705 | 4,807,950 | 2,274,586 | 529,301 | 11.0 | 287,631 | 6.0 | 816,932 | 17.0 | 0.0 | 18.1 | 0.0 | 01/01/2016 | 01/01/2016 |
| ORANGE PARK | F | 10/01/2016 | 6,246,688 | 11,619 | 1,073,726 | 367,390 | 253,538 | 23.6 | 52,775 | 4.9 | 306,313 | 28.5 | 4.0 | 17.7 | 7.9 | 10/01/2017 | 10/01/2017 |
| ORANGE PARK | G | 10/01/2016 | 9,134,338 | 665,771 | 1,838,219 | 578,806 | 216,827 | 11.8 | 92,673 | 5.0 | 309,500 | 16.8 | 3.3 | 14.1 | 0.0 | 10/01/2016 | 10/01/2016 |
| ORANGE PARK | P | 10/01/2016 | 14,834,344 | 1,634,402 | 1,222,098 | 975,773 | 361,642 | 29.6 | 292,563 | 23.9 | 654,205 | 53.5 | 6.5 | 37.7 | 11.4 | 10/01/2017 | 10/01/2017 |
| ORLANDO | F | 10/01/2016 | 358,610,651 | 96,501,719 | 41,973,977 | 20,933,080 | 14,209,012 | 33.9 | 8,379,530 | 20.0 | 22,588,542 | 53.8 | 7.5 | 42.5 | 5.5 | 10/01/2017 | 10/01/2017 |
| ORLANDO | G | 09/30/2016 | 206,001,245 | 45,717,088 | 7,538,477 | 18,167,874 | 10,060,938 | 133.5 | 0 | 0.0 | 10,060,938 | 133.5 | 4.9 | 138.6 | 0.0 | 10/01/2017 | 10/01/2017 |
| ORLANDO | P | 10/01/2016 | 511,863,840 | 129,021,388 | 54,920,286 | 31,604,623 | 15,941,837 | 29.0 | 19,431,837 | 35.4 | 35,373,674 | 64.4 | 8.4 | 52.1 | 3.9 | 10/01/2017 | 10/01/2017 |
| ORLANDO AVIATION | G | 10/01/2016 | 122,964,256 | 12,642,517 | 6,705,962 | 8,882,057 | 1,164,073 | 17.4 | 1,682,252 | 25.1 | 2,846,325 | 42.4 | 0.0 | 43.9 | 0.0 | 10/01/2017 | 10/01/2017 |
| ORLANDO UTILITY | G | 10/01/2015 | 326,754,031 | 131,702,276 | 78,313,766 | 30,723,710 | 5,642,747 | 7.2 | 15,506,002 | 19.8 | 21,148,749 | 27.0 | 1.0 | 27.1 | 0.0 | 10/01/2016 | 10/01/2016 |
| ORMOND BEACH | F | 10/01/2016 | 25,707,312 | 10,046,657 | 2,685,761 | 1,898,413 | 792,061 | 29.5 | 913,526 | 34.0 | 1,705,587 | 63.5 | 8.4 | 44.7 | 12.6 | 10/01/2017 | 10/01/2017 |
| ORMOND BEACH | G | 10/01/2016 | 43,167,929 | 9,729,161 | 6,643,500 | 2,957,145 | 1,002,933 | 15.1 | 1,005,568 | 15.1 | 2,008,501 | 30.2 | 4.0 | 27.2 | 0.0 | 10/01/2017 | 10/01/2017 |
| ORMOND BEACH | P | 10/01/2016 | 28,767,375 | 12,300,127 | 3,129,691 | 2,179,080 | 900,219 | 28.8 | 1,004,830 | 32.1 | 1,905,049 | 60.9 | 9.0 | 43.2 | 10.7 | 10/01/2017 | 10/01/2017 |

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| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning | |
|----------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|------------------|-------------|--------------|------------------------|----------------------|------------|
| OVIEDO | F | 10/01/2016 | 11,781,519 | 3,416,103 | 2,766,914 | 509,981 | 442,427 | 16.0 | 218,188 | 7.9 | 660,615 | 23.9 | 7.0 | 8.6 | 9.2 | 10/01/2017 | 10/01/2017 |
| OVIEDO | P | 10/01/2016 | 19,775,122 | 1,181,599 | 4,002,591 | 713,155 | 735,606 | 18.4 | 224,276 | 5.6 | 959,882 | 24.0 | 6.0 | 5.4 | 13.5 | 10/01/2017 | 10/01/2017 |
| PALATKA | F | 10/01/2016 | 6,857,313 | 2,295,772 | 948,655 | 630,207 | 216,826 | 22.9 | 248,789 | 26.2 | 465,615 | 49.1 | 6.0 | 39.8 | 5.3 | 10/01/2017 | 10/01/2017 |
| PALATKA | G | 10/01/2016 | 17,418,064 | 5,734,318 | 3,079,411 | 1,747,722 | 389,352 | 12.6 | 623,385 | 20.2 | 1,012,737 | 32.9 | 6.0 | 28.2 | 0.0 | 10/01/2016 | 10/01/2016 |
| PALATKA | P | 10/01/2016 | 10,220,063 | 1,024,068 | 1,395,649 | 726,627 | 236,620 | 17.0 | 115,835 | 8.3 | 352,455 | 25.3 | 6.0 | 15.5 | 4.7 | 10/01/2017 | 10/01/2017 |
| PALM BAY | G | 10/01/2016 | 177,417 | 0 | 0 | 4,115 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| PALM BAY [PF] | F | 10/01/2016 | 76,241,499 | 16,129,760 | 6,042,297 | 4,498,735 | 1,840,245 | 30.5 | 1,403,811 | 23.2 | 3,244,056 | 53.7 | 8.8 | 37.9 | 8.8 | 10/01/2017 | 10/01/2017 |
| PALM BAY [PF] | P | 10/01/2016 | 96,934,603 | 11,061,789 | 7,363,529 | 5,498,019 | 1,796,577 | 24.4 | 982,675 | 13.4 | 2,779,252 | 37.7 | 8.8 | 22.4 | 7.7 | 10/01/2017 | 10/01/2017 |
| PALM BEACH [G,P,F,LG] | F | 09/30/2016 | 58,525,406 | 37,222,920 | 3,457,670 | 6,486,496 | 466,251 | 13.5 | 2,732,942 | 79.0 | 3,199,193 | 92.5 | 6.6 | 86.1 | 0.0 | 10/01/2017 | 10/01/2017 |
| PALM BEACH [G,P,F,LG] | G | 09/30/2016 | 72,869,851 | 27,113,457 | 10,549,091 | 6,587,896 | 894,760 | 8.5 | 1,953,692 | 18.5 | 2,848,452 | 27.0 | 2.6 | 24.4 | 0.0 | 10/01/2017 | 10/01/2017 |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2016 | 3,627,160 | 2,346,165 | 173,278 | 401,471 | 14,576 | 8.4 | 167,802 | 96.8 | 182,378 | 105.3 | 2.5 | 103.3 | 0.0 | 10/01/2017 | 10/01/2017 |
| PALM BEACH [G,P,F,LG] | P | 09/30/2016 | 61,488,263 | 29,929,159 | 3,559,337 | 5,766,229 | 700,373 | 19.7 | 2,390,807 | 67.2 | 3,091,180 | 86.9 | 10.0 | 76.9 | 0.0 | 10/01/2017 | 10/01/2017 |
| PALM BEACH GARDENS | F | 10/01/2016 | 80,631,588 | 21,289,945 | 7,515,525 | 3,231,896 | 2,237,728 | 29.8 | 2,448,405 | 32.6 | 4,686,133 | 62.4 | 6.0 | 51.9 | 6.8 | 10/01/2017 | 10/01/2017 |
| PALM BEACH GARDENS | G | 10/01/2016 | 2,285,725 | 1,134,415 | 174,581 | 267,918 | 192,673 | 110.4 | 0 | 0.0 | 192,673 | 110.4 | 6.0 | 104.4 | 0.0 | 10/01/2016 | 10/01/2016 |
| PALM BEACH GARDENS | P | 10/01/2015 | 74,092,896 | 23,624,780 | 5,074,483 | 5,197,412 | 1,436,246 | 28.3 | 2,101,220 | 41.4 | 3,537,466 | 69.7 | 8.6 | 53.4 | 7.7 | 10/01/2016 | 10/01/2016 |
| PALM COAST (VOL) | F | 10/01/2016 | 3,537,093 | -882,812 | 0 | 126,460 | 161,985 | 0.0 | 0 | 0.0 | 161,985 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2017 | 10/20/2017 |
| PALM HARBOR FCD | F | 10/01/2016 | 18,467,345 | 1,566,969 | 3,210,127 | 263,775 | 1,284,769 | 40.0 | 186,127 | 5.8 | 1,470,896 | 45.8 | 7.4 | 28.1 | 12.1 | 10/01/2017 | 10/01/2017 |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2015 | 85,267,807 | 22,337,397 | 27,029,436 | 5,366,412 | 3,922,674 | 14.5 | 1,700,501 | 6.3 | 5,623,175 | 20.8 | 3.0 | 19.7 | 0.0 | 01/01/2015 | 01/01/2015 |
| PALMETTO | G | 10/01/2016 | 12,318,303 | 3,072,073 | 2,863,680 | 985,187 | 360,067 | 12.6 | 455,258 | 15.9 | 815,325 | 28.5 | 5.0 | 24.5 | 0.0 | 10/01/2017 | 10/01/2017 |
| PALMETTO | P | 10/01/2016 | 11,468,522 | 2,399,832 | 1,651,987 | 772,768 | 350,694 | 21.2 | 250,671 | 15.2 | 601,365 | 36.4 | 5.0 | 25.8 | 6.9 | 10/01/2017 | 10/01/2017 |
| PANAMA CITY | F | 10/01/2016 | 33,333,295 | 13,608,992 | 3,199,055 | 3,159,009 | 966,924 | 30.2 | 1,316,606 | 41.2 | 2,283,530 | 71.4 | 7.5 | 54.5 | 9.4 | 10/01/2016 | 10/01/2016 |
| PANAMA CITY | P | 10/01/2016 | 31,473,540 | 6,831,664 | 4,116,754 | 2,588,362 | 898,871 | 21.8 | 588,001 | 14.3 | 1,486,872 | 36.1 | 8.2 | 21.7 | 7.5 | 10/01/2017 | 10/01/2017 |
| PANAMA CITY (SUPP) | G | 10/01/2016 | 2,859,415 | 510,677 | 1,338,740 | 188,441 | 208,432 | 15.6 | 0 | 0.0 | 208,432 | 15.6 | 4.5 | 11.6 | 0.0 | 10/01/2017 | 10/01/2017 |
| PANAMA CITY BEACH | F | 10/01/2015 | 13,673,096 | 820,239 | 1,308,805 | 499,675 | 475,617 | 36.3 | 129,021 | 9.9 | 604,638 | 46.2 | 4.4 | 26.9 | 16.3 | 10/01/2015 | 10/01/2015 |
| PANAMA CITY BEACH | G | 10/01/2015 | 29,492,670 | 417,823 | 5,323,787 | 1,257,368 | 1,255,730 | 23.6 | 85,762 | 1.6 | 1,341,492 | 25.2 | 8.7 | 17.0 | 0.0 | 10/01/2015 | 10/01/2015 |
| PANAMA CITY BEACH | P | 10/01/2015 | 16,344,206 | 332,748 | 2,969,177 | 940,760 | 906,280 | 30.5 | 55,360 | 1.9 | 961,640 | 32.4 | 10.0 | 20.0 | 3.2 | 10/01/2015 | 10/01/2015 |
| PARKLAND | P | 10/01/2016 | 2,054,583 | 292,652 | 0 | 154,006 | 35,000 | 0.0 | 91,135 | 0.0 | 126,135 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|----------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| PASCO COUNTY | ERP | 07/01/2015 | 18,418,036 | -2,733,484 | 24,925,025 | 1,079,064 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2015 | 07/01/2015 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2016 | 2,208,214 | 527,972 | 43,260 | 27,956 | 75,378 | 174.2 | 0 | 0.0 | 75,378 | 174.2 | 0.0 | 185.6 | 0.0 | 10/01/2016 | 10/01/2016 |
| PEMBROKE PINES | G | 10/01/2015 | 158,607,927 | -2,576,638 | 3,280,160 | 12,905,885 | 663,793 | 20.2 | 21,071 | 0.6 | 684,864 | 20.9 | 7.3 | 16.6 | 0.0 | 10/01/2016 | 10/01/2016 |
| PEMBROKE PINES | PF | 10/01/2015 | 495,206,739 | 201,039,140 | 26,675,674 | 28,263,903 | 10,057,117 | 37.7 | 18,330,028 | 68.7 | 28,387,145 | 106.4 | 9.9 | 92.5 | 9.2 | 10/01/2016 | 10/01/2016 |
| PENSACOLA | F | 10/01/2016 | 113,883,891 | 9,537,764 | 4,164,100 | 8,177,057 | 1,404,066 | 33.7 | 915,115 | 22.0 | 2,319,181 | 55.7 | 11.0 | 30.6 | 14.1 | 10/01/2017 | 10/01/2017 |
| PENSACOLA | G | 09/30/2016 | 134,865,141 | 40,730,808 | 6,347,558 | 13,989,813 | 955,798 | 15.1 | 5,595,199 | 88.2 | 6,550,997 | 103.2 | 5.8 | 101.6 | 0.0 | 10/01/2017 | 10/01/2017 |
| PENSACOLA | P | 10/01/2015 | 80,130,799 | 44,999,092 | 4,423,864 | 6,153,005 | 982,596 | 22.2 | 4,483,574 | 101.4 | 5,466,170 | 123.6 | 5.2 | 106.8 | 11.6 | 10/01/2016 | 10/01/2016 |
| PERRY | F | 10/01/2016 | 3,199,740 | 625,674 | 623,630 | 273,851 | 135,016 | 21.7 | 99,536 | 16.0 | 234,552 | 37.6 | 1.0 | 31.8 | 6.2 | 10/01/2017 | 10/01/2017 |
| PERRY | P | 10/01/2016 | 7,215,528 | 264,467 | 1,151,923 | 406,650 | 251,173 | 21.8 | 36,790 | 3.2 | 287,963 | 25.0 | 2.0 | 20.3 | 3.6 | 10/01/2017 | 10/01/2017 |
| PINELLAS PARK | F | 10/01/2016 | 54,954,227 | 17,032,734 | 4,552,464 | 3,464,155 | 1,469,703 | 32.3 | 1,568,348 | 34.5 | 3,038,051 | 66.7 | 9.0 | 53.0 | 4.7 | 10/01/2017 | 10/01/2017 |
| PINELLAS PARK | G | 10/01/2016 | 73,015,382 | 10,038,895 | 13,607,794 | 3,849,672 | 1,977,959 | 14.5 | 850,523 | 6.3 | 2,828,482 | 20.8 | 4.8 | 16.9 | 0.0 | 10/01/2017 | 10/01/2017 |
| PINELLAS PARK | P | 10/01/2015 | 54,087,769 | 2,843,330 | 5,860,127 | 2,299,336 | 1,397,405 | 23.9 | 280,449 | 4.8 | 1,677,854 | 28.6 | 8.0 | 19.7 | 2.8 | 10/01/2016 | 10/01/2016 |
| PLANT CITY | PF | 10/01/2016 | 36,301,759 | 19,959,496 | 6,661,296 | 2,783,017 | 1,769,238 | 26.6 | 1,558,076 | 23.4 | 3,327,314 | 50.0 | 10.0 | 33.9 | 7.5 | 10/01/2017 | 10/01/2017 |
| PLANTATION | G | 10/01/2015 | 135,289,919 | 37,992,374 | 22,904,474 | 10,031,925 | 3,830,956 | 16.7 | 4,204,889 | 18.4 | 8,035,845 | 35.1 | 7.4 | 29.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| PLANTATION | P | 10/01/2016 | 133,332,946 | 44,094,094 | 9,355,012 | 8,941,670 | 3,103,478 | 33.2 | 3,940,661 | 42.1 | 7,044,139 | 75.3 | 9.0 | 60.8 | 8.3 | 10/01/2017 | 10/01/2017 |
| PLANTATION (VOL) | F | 10/01/2015 | 16,910,248 | -3,376,496 | 0 | 750,372 | 367,627 | 0.0 | 0 | 0.0 | 367,627 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| POMPANO BEACH | G | 10/01/2016 | 160,422,298 | 68,395,011 | 27,957,209 | 12,805,800 | 5,018,087 | 18.0 | 4,900,831 | 17.5 | 9,918,918 | 35.5 | 9.2 | 29.3 | 0.0 | 10/01/2017 | 10/01/2017 |
| POMPANO BEACH | PF | 10/01/2016 | 223,871,513 | 105,100,106 | 13,527,197 | 20,917,998 | 4,713,564 | 34.9 | 8,373,779 | 61.9 | 13,087,343 | 96.8 | 12.0 | 77.9 | 13.2 | 10/01/2017 | 10/01/2017 |
| PORT ORANGE | F | 10/01/2016 | 24,887,832 | 17,507,703 | 2,791,036 | 2,448,417 | 541,365 | 19.4 | 2,411,102 | 86.4 | 2,952,467 | 105.8 | 7.7 | 88.9 | 13.2 | 10/01/2017 | 10/01/2017 |
| PORT ORANGE | G | 10/01/2016 | 30,631,109 | 6,707,890 | 5,287,951 | 21,301,325 | 1,324,150 | 25.0 | 0 | 0.0 | 1,324,150 | 25.0 | 7.5 | 18.5 | 0.0 | 10/01/2016 | 10/01/2016 |
| PORT ORANGE | P | 10/01/2015 | 28,157,398 | 15,573,818 | 4,704,236 | 2,199,036 | 989,726 | 21.0 | 2,337,268 | 49.7 | 3,326,994 | 70.7 | 7.7 | 58.9 | 7.1 | 10/01/2016 | 10/01/2016 |
| PORT ST. LUCIE | P | 10/01/2016 | 81,244,475 | 23,662,871 | 17,107,896 | 3,631,015 | 3,599,767 | 21.0 | 3,172,172 | 18.5 | 6,771,939 | 39.6 | 9.0 | 24.9 | 6.8 | 10/01/2017 | 10/01/2017 |
| PUNTA GORDA | F | 10/01/2016 | 11,884,346 | 1,881,947 | 1,735,502 | 599,895 | 469,577 | 27.1 | 198,664 | 11.5 | 668,241 | 38.5 | 9.3 | 17.8 | 11.4 | 10/01/2017 | 10/01/2017 |
| PUNTA GORDA | G | 10/01/2016 | 39,999,643 | 6,922,834 | 4,677,975 | 2,808,386 | 802,284 | 17.2 | 1,145,924 | 24.5 | 1,948,208 | 41.7 | 8.1 | 33.6 | 0.0 | 10/01/2017 | 10/01/2017 |
| PUNTA GORDA | P | 10/01/2016 | 14,958,607 | 1,612,099 | 2,269,073 | 840,821 | 658,275 | 29.0 | 125,485 | 5.5 | 783,760 | 34.5 | 8.0 | 18.7 | 7.9 | 10/01/2017 | 10/01/2017 |
| QUINCY | PF | 10/01/2015 | 6,619,947 | 2,438,324 | 820,527 | 726,092 | 109,420 | 13.3 | 277,172 | 33.8 | 386,592 | 47.1 | 7.5 | 29.9 | 11.6 | 10/01/2015 | 10/01/2015 |
| RIVIERA BEACH | F | 10/01/2016 | 75,621,439 | 583,929 | 5,332,052 | 3,601,756 | 2,224,045 | 41.7 | 50,767 | 1.0 | 2,274,812 | 42.7 | 8.0 | 33.1 | 1.5 | 10/01/2017 | 10/01/2017 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|----------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| RIVIERA BEACH | G | 10/01/2016 | 106,796,523 | -3,027,254 | 7,947,790 | 7,078,328 | 2,057,635 | 25.9 | 0 | 0.0 | 2,057,635 | 25.9 | 6.0 | 20.4 | 0.0 | 10/01/2017 | 10/01/2017 |
| RIVIERA BEACH | P | 09/30/2015 | 69,554,949 | 1,190,000 | 5,640,000 | 4,600,000 | 1,485,576 | 26.3 | 43,992 | 0.8 | 1,529,568 | 27.1 | 8.0 | 19.1 | 0.0 | 10/01/2015 | 10/01/2015 |
| ROCKLEDGE | F | 10/01/2015 | 9,790,114 | 3,379,750 | 1,427,401 | 731,952 | 318,003 | 22.3 | 294,966 | 20.7 | 612,969 | 42.9 | 7.0 | 26.0 | 12.1 | 10/01/2015 | 10/01/2015 |
| ROCKLEDGE | G | 10/01/2015 | 13,177,393 | 2,709,865 | 4,099,396 | 760,764 | 566,761 | 13.8 | 209,613 | 5.1 | 776,374 | 18.9 | 6.0 | 13.7 | 0.0 | 10/01/2015 | 10/01/2015 |
| ROCKLEDGE | P | 10/01/2015 | 10,698,704 | 690,157 | 2,239,986 | 457,740 | 481,525 | 21.5 | 52,163 | 2.3 | 533,688 | 23.8 | 7.0 | 10.2 | 7.9 | 10/01/2015 | 10/01/2015 |
| SAFETY HARBOR | F | 10/01/2015 | 5,526,007 | -752,081 | 1,133,154 | 16,777 | 312,789 | 27.6 | 0 | 0.0 | 312,789 | 27.6 | 1.0 | 15.0 | 12.6 | 10/01/2015 | 10/01/2015 |
| SAINT AUGUSTINE | F | 10/01/2016 | 11,584,563 | -113,174 | 1,673,859 | 766,057 | 421,463 | 25.2 | 24,239 | 1.5 | 445,702 | 26.6 | 5.0 | 18.2 | 4.5 | 10/01/2017 | 10/01/2017 |
| SAINT AUGUSTINE | G | 10/01/2015 | 31,876,682 | 10,099,514 | 9,168,707 | 2,364,374 | 982,178 | 10.7 | 1,397,277 | 15.2 | 2,379,455 | 26.0 | 4.3 | 22.5 | 0.0 | 10/01/2015 | 10/01/2016 |
| SAINT AUGUSTINE | P | 10/01/2015 | 15,967,713 | 712,813 | 2,867,573 | 971,146 | 618,901 | 21.6 | 136,545 | 4.8 | 755,446 | 26.3 | 5.9 | 14.8 | 6.6 | 10/01/2015 | 10/01/2016 |
| SAINT CLOUD | G | 10/01/2016 | 48,920,221 | -178,409 | 10,354,810 | 2,502,745 | 1,339,440 | 12.9 | 0 | 0.0 | 1,339,440 | 12.9 | 1.0 | 12.4 | 0.0 | 10/01/2017 | 10/01/2017 |
| SAINT CLOUD | PF | 10/01/2016 | 41,683,934 | 11,836,188 | 8,125,894 | 2,682,275 | 1,875,406 | 23.1 | 1,424,643 | 17.5 | 3,300,049 | 40.6 | 5.6 | 31.2 | 5.5 | 10/01/2017 | 10/01/2017 |
| SAINT JOHNS RIVER PW PK | G | 10/01/2016 | 142,285,489 | 19,743,378 | 15,489,302 | 10,541,376 | 1,112,830 | 7.2 | 6,439,869 | 41.6 | 7,552,699 | 48.8 | 4.0 | 47.7 | 0.0 | 10/01/2017 | 10/01/2017 |
| SAINT LUCIE COUNTY FCD | F | 10/01/2015 | 191,806,650 | 86,258,457 | 30,156,226 | 13,253,065 | 7,454,553 | 24.7 | 6,015,423 | 20.0 | 13,469,976 | 44.7 | 2.3 | 36.0 | 6.4 | 10/01/2016 | 10/01/2016 |
| SAINT LUCIE COUNTY FCD | G | 10/01/2015 | 11,470,451 | 5,561,063 | 3,220,327 | 1,053,174 | 531,177 | 16.5 | 377,713 | 11.7 | 908,890 | 28.2 | 2.0 | 26.4 | 0.0 | 10/01/2016 | 10/01/2016 |
| SAINT PETE BEACH | F | 10/01/2016 | 11,554,030 | 5,550,944 | 1,894,373 | 988,461 | 206,269 | 10.9 | 517,615 | 27.3 | 723,884 | 38.2 | 3.0 | 27.3 | 9.4 | 10/01/2017 | 10/01/2017 |
| SAINT PETE BEACH | G | 10/01/2016 | 11,625,585 | 4,665,444 | 724,814 | 1,204,627 | 80,536 | 11.1 | 500,933 | 69.1 | 581,469 | 80.2 | 3.0 | 80.4 | 0.0 | 10/01/2017 | 10/01/2017 |
| SAINT PETE BEACH | P | 10/01/2016 | 11,084,818 | 6,170,998 | 0 | 1,293,313 | 15,598 | 0.0 | 574,205 | 0.0 | 589,803 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| SAINT PETERSBURG | F | 10/01/2016 | 245,210,493 | -11,932,303 | 16,264,742 | 17,853,254 | 3,891,326 | 23.9 | 0 | 0.0 | 3,891,326 | 23.9 | 7.0 | 11.6 | 7.4 | 10/01/2017 | 10/01/2017 |
| SAINT PETERSBURG | G | 10/01/2016 | 387,352,419 | 28,687,806 | 77,392,386 | 22,593,186 | 8,912,845 | 11.5 | 2,872,583 | 3.7 | 11,785,428 | 15.2 | 2.3 | 14.2 | 0.0 | 10/01/2017 | 10/01/2017 |
| SAINT PETERSBURG | P | 10/01/2016 | 378,349,695 | 36,574,191 | 35,120,540 | 28,007,755 | 6,910,840 | 19.7 | 3,639,155 | 10.4 | 10,549,995 | 30.0 | 6.9 | 20.8 | 4.8 | 10/01/2017 | 10/01/2017 |
| SAN CARLOS PARK FCD | F | 10/01/2016 | 14,210,548 | 2,121,045 | 2,658,831 | 131,763 | 1,070,300 | 40.3 | 0 | 0.0 | 1,070,300 | 40.3 | 0.8 | 31.1 | 8.5 | 10/01/2017 | 10/01/2017 |
| SANFORD | F | 10/01/2016 | 29,069,903 | 3,677,823 | 3,672,217 | 1,759,715 | 749,618 | 20.4 | 628,102 | 17.1 | 1,377,720 | 37.5 | 7.0 | 27.4 | 4.6 | 10/01/2017 | 10/01/2017 |
| SANFORD | P | 10/01/2016 | 42,432,734 | 1,640,331 | 5,671,117 | 2,458,650 | 1,209,195 | 21.3 | 429,355 | 7.6 | 1,638,550 | 28.9 | 5.1 | 21.9 | 3.1 | 10/01/2017 | 10/01/2017 |
| SANIBEL | G | 10/01/2016 | 25,558,259 | 7,406,690 | 1,132,833 | 2,450,848 | 170,161 | 15.0 | 1,706,347 | 150.6 | 1,876,508 | 165.7 | 5.2 | 166.1 | 0.0 | 10/01/2017 | 10/01/2017 |
| SANIBEL | P | 10/01/2016 | 17,505,610 | 5,069,068 | 1,405,605 | 1,287,967 | 475,264 | 33.8 | 598,895 | 42.6 | 1,074,159 | 76.4 | 8.0 | 65.9 | 6.1 | 10/01/2017 | 10/01/2017 |
| SARASOTA | F | 09/30/2016 | 136,197,634 | 45,869,891 | 395,169 | 10,920,848 | 1,056,712 | 267.4 | 8,660,352 | 191.6 | 9,717,067 | 2,459.0 | 0.0 | 2,275.6 | 183.7 | 10/01/2017 | 10/01/2017 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning | |
|--|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|------------------|-------------|--------------|------------------------|----------------------|------------|
| SARASOTA | G | 09/30/2016 | 139,731,460 | 56,470,065 | 12,474,000 | 11,135,755 | 2,185,445 | 17.5 | 5,288,976 | 42.4 | 7,474,421 | 59.9 | 6.0 | 53.9 | 0.0 | 10/01/2017 | 10/01/2017 |
| SARASOTA | P | 09/30/2016 | 205,346,043 | 53,049,054 | 11,237,000 | 12,466,000 | 4,009,361 | 35.7 | 4,699,313 | 41.8 | 8,708,674 | 77.5 | 8.0 | 64.1 | 5.4 | 10/01/2017 | 10/01/2017 |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2014 | 296,972,526 | 66,123,729 | 127,730,377 | 10,469,952 | 9,029,215 | 7.1 | 9,485,138 | 7.4 | 18,514,353 | 14.5 | 0.0 | 15.5 | 0.0 | 10/01/2014 | 10/01/2014 |
| SARASOTA-MANATEE A | G | 10/01/2016 | 20,475,578 | 5,324,684 | 3,540,676 | 1,076,436 | 435,767 | 12.3 | 547,536 | 15.5 | 983,303 | 27.8 | 0.0 | 29.5 | 0.0 | 10/01/2016 | 10/01/2016 |
| SATELLITE BEACH | G | 10/01/2016 | 6,563,141 | 1,517,011 | 273,990 | 673,829 | 343,107 | 125.2 | 0 | 0.0 | 343,107 | 125.2 | 8.0 | 121.3 | 0.0 | 10/01/2017 | 10/01/2017 |
| SATELLITE BEACH | PF | 10/01/2016 | 14,703,110 | 4,774,055 | 2,478,690 | 778,565 | 673,382 | 27.2 | 424,291 | 17.1 | 1,097,673 | 44.3 | 8.0 | 38.7 | 0.0 | 10/01/2017 | 10/01/2017 |
| SEBASTIAN | P | 10/01/2016 | 12,488,710 | 2,457,455 | 2,245,394 | 690,827 | 456,228 | 20.3 | 203,047 | 9.0 | 659,275 | 29.4 | 7.2 | 15.8 | 7.5 | 10/01/2017 | 10/01/2017 |
| SEBRING | F | 10/01/2016 | 12,227,474 | 939,851 | 364,598 | 774,185 | 517,930 | 142.1 | 86,285 | 23.7 | 604,215 | 165.7 | 7.2 | 159.0 | 0.0 | 10/01/2017 | 10/01/2017 |
| SEBRING | P | 10/01/2016 | 16,300,314 | 330,141 | 1,043,062 | 562,829 | 426,539 | 40.9 | 0 | 0.0 | 426,539 | 40.9 | 5.0 | 35.9 | 0.0 | 10/01/2017 | 10/01/2017 |
| SEMINOLE | F | 10/01/2016 | 35,836,808 | 4,639,196 | 4,044,573 | 3,032,863 | 801,759 | 19.8 | 430,528 | 10.6 | 1,232,287 | 30.5 | 12.7 | 12.7 | 6.2 | 10/01/2017 | 10/01/2017 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2016 | 490,032,863 | 87,187,614 | 387,420,172 | 0 | 21,654,871 | 5.6 | 13,200,053 | 3.4 | 34,854,924 | 9.0 | 0.0 | 9.6 | 0.0 | 05/01/2016 | 05/01/2016 |
| SOUTH MIAMI [GP] | G | 10/01/2015 | 13,584,839 | -952,058 | 1,534,040 | 706,825 | 202,926 | 13.2 | 0 | 0.0 | 202,926 | 13.2 | 7.0 | 6.2 | 0.0 | 10/01/2016 | 10/01/2016 |
| SOUTH MIAMI [GP] | P | 10/01/2015 | 18,502,750 | 2,190,424 | 3,316,524 | 715,915 | 629,716 | 19.0 | 189,592 | 5.7 | 819,308 | 24.7 | 11.4 | 13.8 | 1.1 | 10/01/2016 | 10/01/2016 |
| SOUTH PASADENA | F | 10/01/2016 | 6,541,514 | 2,391,185 | 791,769 | 590,987 | 178,489 | 22.5 | 228,258 | 28.8 | 406,747 | 51.4 | 6.2 | 41.1 | 6.1 | 10/01/2017 | 10/01/2017 |
| SOUTH WALTON FCD | F | 10/01/2016 | 39,194,424 | -3,575,778 | 6,527,328 | 708,640 | 1,538,535 | 23.6 | 0 | 0.0 | 1,538,535 | 23.6 | 7.1 | 7.4 | 9.7 | 10/01/2017 | 10/01/2017 |
| SOUTHERN MANATEE FCD | F | 10/01/2016 | 30,527,026 | 8,632,061 | 4,470,500 | 1,002,264 | 2,523,065 | 56.4 | 0 | 0.0 | 2,523,065 | 56.4 | 3.5 | 45.6 | 9.3 | 10/01/2016 | 10/01/2016 |
| SOUTHERN MANATEE FCD | G | 10/01/2016 | 2,314,211 | 516,451 | 424,163 | 39,945 | 206,555 | 48.7 | 0 | 0.0 | 206,555 | 48.7 | 3.5 | 46.8 | 0.0 | 10/01/2016 | 10/01/2016 |
| STARKE | F | 10/01/2015 | 2,854,982 | 826,688 | 301,292 | 211,373 | 99,717 | 33.1 | 66,788 | 22.2 | 166,505 | 55.3 | 5.2 | 42.4 | 9.9 | 10/01/2016 | 10/01/2016 |
| STARKE | G | 10/01/2015 | 8,479,993 | 4,112,293 | 948,129 | 1,008,322 | 125,638 | 13.3 | 383,737 | 40.5 | 509,375 | 53.7 | 6.0 | 49.7 | 0.0 | 10/01/2016 | 10/01/2016 |
| STARKE | P | 10/01/2015 | 3,675,791 | 204,408 | 535,576 | 234,840 | 157,012 | 29.3 | 18,186 | 3.4 | 175,198 | 32.7 | 1.0 | 23.4 | 9.6 | 10/01/2016 | 10/01/2016 |
| SUNRISE | F | 10/01/2015 | 108,526,799 | 50,096,730 | 11,458,711 | 7,507,464 | 3,380,599 | 29.5 | 3,474,500 | 30.3 | 6,855,099 | 59.8 | 10.6 | 45.7 | 7.2 | 10/01/2016 | 10/01/2016 |
| SUNRISE | G | 10/01/2015 | 160,767,773 | 87,088,447 | 31,775,096 | 14,698,003 | 6,447,449 | 20.3 | 7,531,429 | 23.7 | 13,978,878 | 44.0 | 8.1 | 37.5 | 0.0 | 10/01/2016 | 10/01/2016 |
| SUNRISE | P | 10/01/2016 | 122,661,859 | 61,479,332 | 16,027,155 | 7,443,351 | 4,839,618 | 30.2 | 6,653,887 | 41.5 | 11,493,505 | 71.7 | 9.8 | 60.1 | 4.2 | 10/01/2017 | 10/01/2017 |
| SURFSIDE [GP] | G | 10/01/2015 | 6,372,256 | 830,053 | 3,121,306 | 359,697 | 367,414 | 11.8 | 65,535 | 2.1 | 432,949 | 13.9 | 6.0 | 8.1 | 0.0 | 10/01/2016 | 10/01/2016 |
| SURFSIDE [GP] | P | 10/01/2015 | 10,121,233 | 1,313,286 | 2,363,597 | 393,492 | 650,377 | 27.5 | 77,304 | 3.3 | 727,681 | 30.8 | 8.0 | 23.1 | 0.0 | 10/01/2016 | 10/01/2016 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning | |
|-------------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|------------------|-------------|--------------|------------------------|----------------------|------------|
| SWEETWATER | P | 10/01/2015 | 8,005,848 | 2,040,305 | 3,363,706 | 243,039 | 1,177,867 | 35.0 | 0 | 0.0 | 1,177,867 | 35.0 | 6.0 | 27.4 | 2.7 | 10/01/2016 | 10/01/2016 |
| TALLAHASSEE [GPF] | F | 10/01/2014 | 179,828,022 | 36,105,000 | 12,719,000 | 11,344,018 | 3,326,000 | 26.2 | 2,300,000 | 18.1 | 5,626,000 | 44.2 | 19.5 | 26.5 | 0.0 | 10/01/2014 | 10/01/2014 |
| TALLAHASSEE [GPF] | G | 10/01/2014 | 948,469,443 | 10,158,000 | 98,430,000 | 48,075,621 | 14,887,000 | 15.1 | 1,064,000 | 1.1 | 15,951,000 | 16.2 | 3.7 | 13.1 | 0.0 | 10/01/2014 | 10/01/2014 |
| TALLAHASSEE [GPF] | P | 10/01/2014 | 263,321,584 | 37,206,000 | 21,461,000 | 13,763,892 | 5,159,000 | 24.0 | 2,254,000 | 10.5 | 7,413,000 | 34.5 | 10.6 | 25.2 | 0.0 | 10/01/2014 | 10/01/2014 |
| TAMARAC | F | 10/01/2015 | 79,636,905 | 15,428,390 | 7,564,449 | 3,592,171 | 2,567,972 | 34.0 | 1,488,580 | 19.7 | 4,056,552 | 53.6 | 10.5 | 35.1 | 8.0 | 10/01/2015 | 10/01/2015 |
| TAMARAC | G | 10/01/2016 | 44,843,967 | 3,691,929 | 6,261,743 | 2,416,243 | 1,415,920 | 22.6 | 380,259 | 6.1 | 1,796,179 | 28.7 | 7.0 | 21.7 | 0.0 | 10/01/2016 | 10/01/2016 |
| TAMARAC | P | 10/01/2015 | 4,828,889 | 5,732,657 | 0 | 171,074 | 67,343 | 0.0 | 667,135 | 0.0 | 734,478 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2015 | 10/01/2015 |
| TAMARAC - ELECTED | G | 10/01/2016 | 38,401,166 | 10,282,821 | 6,738,201 | 1,427,654 | 2,133,368 | 31.7 | 909,112 | 13.5 | 3,042,480 | 45.2 | 10.0 | 35.2 | 0.0 | 10/01/2016 | 10/01/2016 |
| TAMPA | G | 01/01/2016 | 657,493,325 | 59,884,579 | 134,322,320 | 50,461,968 | 15,444,733 | 11.5 | 1,160,677 | 0.9 | 16,605,410 | 12.4 | 0.1 | 13.8 | 0.0 | 10/01/2016 | 10/01/2016 |
| TAMPA | PF | 10/01/2016 | 1,103,569,405 | 17,056,352 | 109,272,433 | 77,953,855 | 31,315,533 | 28.7 | 0 | 0.0 | 31,315,533 | 28.7 | 10.0 | 13.3 | 5.7 | 10/01/2017 | 10/01/2017 |
| TARPON SPRINGS | F | 10/01/2016 | 22,252,732 | 4,246,082 | 1,828,614 | 1,430,588 | 485,678 | 26.6 | 548,866 | 30.0 | 1,034,544 | 56.6 | 9.5 | 37.5 | 11.5 | 10/01/2017 | 10/01/2017 |
| TARPON SPRINGS | P | 10/01/2016 | 24,954,974 | 403,256 | 2,973,100 | 1,303,229 | 634,602 | 21.3 | 32,322 | 1.1 | 666,924 | 22.4 | 8.0 | 8.1 | 7.2 | 10/01/2017 | 10/01/2017 |
| TAVARES | F | 10/01/2016 | 6,208,594 | 231,449 | 1,551,999 | 201,678 | 381,663 | 24.6 | 26,729 | 1.7 | 408,392 | 26.3 | 3.5 | 18.6 | 5.3 | 10/01/2017 | 10/01/2017 |
| TAVARES | P | 10/01/2016 | 10,889,684 | 1,895,094 | 1,666,954 | 442,879 | 442,452 | 26.5 | 155,319 | 9.3 | 597,771 | 35.9 | 12.8 | 19.5 | 5.0 | 10/01/2017 | 10/01/2017 |
| TEMPLE TERRACE | F | 10/01/2016 | 20,893,327 | 9,675,563 | 2,993,758 | 1,523,007 | 960,921 | 32.1 | 729,911 | 24.4 | 1,690,832 | 56.5 | 10.5 | 42.7 | 5.4 | 10/01/2017 | 10/01/2017 |
| TEMPLE TERRACE | P | 10/01/2016 | 22,152,013 | 21,048,474 | 2,922,456 | 2,489,451 | 672,128 | 23.0 | 1,852,081 | 63.4 | 2,524,209 | 86.4 | 11.6 | 71.9 | 6.1 | 10/01/2017 | 10/01/2017 |
| TEQUESTA | G | 10/01/2016 | 4,015,694 | 58,906 | 2,816,595 | 30,200 | 445,080 | 15.8 | 0 | 0.0 | 445,080 | 15.8 | 5.0 | 11.2 | 0.0 | 10/01/2017 | 10/01/2017 |
| TEQUESTA [PF] | F | 10/01/2016 | 8,827,021 | 1,370,439 | 1,434,198 | 234,323 | 386,120 | 26.9 | 145,187 | 10.1 | 531,307 | 37.1 | 6.0 | 11.9 | 20.4 | 10/01/2016 | 10/01/2016 |
| TEQUESTA [PF] | P | 10/01/2016 | 3,386,147 | -1,073,181 | 311,044 | 77,592 | 105,697 | 34.0 | 0 | 0.0 | 105,697 | 34.0 | 5.0 | 30.1 | 0.0 | 10/01/2017 | 10/01/2017 |
| TITUSVILLE | G | 10/01/2016 | 53,281,167 | 8,023,539 | 11,735,047 | 4,621,741 | 909,964 | 7.8 | 1,543,260 | 13.2 | 2,453,224 | 20.9 | 2.5 | 19.1 | 0.0 | 10/01/2017 | 10/01/2017 |
| TITUSVILLE | PF | 10/01/2016 | 53,173,633 | 8,667,438 | 6,748,203 | 5,016,470 | 1,009,385 | 15.0 | 1,618,353 | 24.0 | 2,627,738 | 38.9 | 6.5 | 23.5 | 10.2 | 10/01/2017 | 10/01/2017 |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2016 | 130,924,844 | 2,991,762 | 28,338,911 | 7,119,609 | 4,857,643 | 17.1 | 628,572 | 2.2 | 5,486,215 | 19.4 | 7.3 | 12.7 | 0.0 | 10/01/2016 | 10/01/2016 |
| UMATILLA | P | 10/01/2016 | 1,705,205 | -401,644 | 467,055 | 46,876 | 31,368 | 6.7 | 0 | 0.0 | 31,368 | 6.7 | 0.5 | 0.7 | 5.7 | 10/01/2017 | 10/01/2017 |
| VALPARAISO | PF | 10/01/2015 | 1,829,567 | -502,179 | 405,994 | 29,574 | 78,625 | 19.4 | 0 | 0.0 | 78,625 | 19.4 | 2.0 | 0.6 | 17.4 | 10/01/2015 | 10/01/2015 |
| VENICE | F | 10/01/2016 | 19,973,427 | 19,052,667 | 1,731,061 | 2,471,170 | 766,429 | 44.3 | 1,737,813 | 100.4 | 2,504,242 | 144.7 | 7.0 | 129.1 | 13.4 | 10/01/2017 | 10/01/2017 |
| VENICE | P | 10/01/2016 | 32,717,933 | 6,852,326 | 579,764 | 3,306,231 | 230,875 | 39.8 | 1,199,563 | 206.9 | 1,430,438 | 246.7 | 7.0 | 214.3 | 33.8 | 10/01/2017 | 10/01/2017 |
| VERO BEACH | F | 10/01/2016 | 7,450,456 | 1,366,640 | 0 | 728,994 | 17,811 | 0.0 | 240,341 | 0.0 | 258,152 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|--------------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| VERO BEACH | G | 10/01/2016 | 76,932,732 | 34,437,414 | 0 | 7,166,256 | | | 4,225,291 | 0.0 | 4,225,291 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2016 | 10/01/2016 |
| VERO BEACH | P | 10/01/2015 | 35,211,438 | 4,963,557 | 2,856,355 | 2,051,536 | 629,536 | 22.0 | 422,358 | 14.8 | 1,051,894 | 36.8 | 6.0 | 29.2 | 8.7 | 10/01/2016 | 10/01/2016 |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2015 | 12,109,145 | 2,011,105 | 2,494,318 | 675,649 | 258,368 | 10.4 | 183,481 | 7.4 | 441,849 | 17.7 | 0.0 | 18.4 | 0.0 | 10/01/2015 | 10/01/2015 |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2016 | 19,934,073 | 2,248,026 | 4,721,172 | 720,691 | 916,776 | 19.4 | 196,911 | 4.2 | 1,113,687 | 23.6 | 4.4 | 15.6 | 4.9 | 10/01/2017 | 10/01/2017 |
| VILLAGE OF PALM SPRINGS | G | 10/01/2016 | 21,853,722 | 2,111,342 | 1,962,392 | 1,316,949 | 420,042 | 21.4 | 356,242 | 18.2 | 776,284 | 39.6 | 3.0 | 41.2 | 0.0 | 10/01/2017 | 10/01/2017 |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2015 | 20,416,170 | 5,110,904 | 1,783,251 | 951,509 | 462,063 | 25.9 | 845,529 | 47.4 | 1,307,592 | 73.3 | 6.6 | 69.4 | 0.0 | 10/01/2016 | 10/01/2016 |
| VOLUSIA COUNTY (VOL) | F | 10/01/2015 | 4,187,181 | -210,721 | 0 | 117,689 | 304,729 | 0.0 | 0 | 0.0 | 304,729 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2015 | 10/01/2015 |
| WAUCHULA | GP | 10/01/2015 | 15,880,274 | -1,498,797 | 2,590,078 | 815,969 | 378,353 | 14.6 | 61,365 | 2.4 | 439,718 | 17.0 | 10.0 | 7.2 | 0.0 | 10/01/2015 | 10/01/2015 |
| WEST MANATEE FCD | F | 10/01/2016 | 12,220,633 | 748,752 | 2,487,621 | 133,318 | 917,854 | 36.9 | 0 | 0.0 | 917,854 | 36.9 | 2.9 | 24.2 | 11.3 | 10/01/2017 | 10/01/2017 |
| WEST MELBOURNE | P | 10/01/2016 | 11,738,917 | 1,396,347 | 1,947,746 | 568,832 | 433,605 | 22.3 | 122,185 | 6.3 | 555,790 | 28.5 | 8.5 | 13.6 | 7.1 | 10/01/2017 | 10/01/2017 |
| WEST PALM BEACH | F | 09/30/2016 | 188,743,084 | 81,647,000 | 16,634,526 | 11,072,314 | 3,786,126 | 22.8 | 6,629,048 | 39.9 | 10,415,174 | 62.6 | 13.1 | 49.5 | 0.0 | 10/01/2017 | 10/01/2017 |
| WEST PALM BEACH | G | 09/30/2015 | 37,618,564 | -1,868,568 | 1,672,545 | 411,655 | 857,017 | 51.2 | 0 | 0.0 | 857,017 | 51.2 | 5.5 | 47.5 | 0.0 | 10/01/2016 | 10/01/2016 |
| WEST PALM BEACH | P | 09/30/2015 | 263,834,220 | 56,666,324 | 19,209,819 | 12,744,085 | 4,233,844 | 22.0 | 7,169,104 | 37.3 | 11,402,948 | 59.4 | 11.0 | 48.4 | 0.0 | 10/01/2016 | 10/01/2016 |
| WILLISTON | G | 10/01/2015 | 4,314,930 | -259,758 | 880,740 | 213,510 | 100,529 | 11.4 | 0 | 0.0 | 100,529 | 11.4 | 4.8 | 6.9 | 0.0 | 10/01/2015 | 10/01/2015 |
| WILLISTON | P | 10/01/2015 | 1,810,378 | 26,382 | 331,296 | 90,720 | 90,205 | 27.2 | 0 | 0.0 | 90,205 | 27.2 | 5.0 | 22.2 | 0.0 | 10/01/2016 | 10/01/2016 |
| WILTON MANORS (VOL) | F | 10/01/2016 | 1,528,157 | 560,117 | 1,483,572 | 108,484 | 34,298 | 2.3 | 52,202 | 3.5 | 86,500 | 5.8 | 0.0 | 0.0 | 7.6 | 10/01/2016 | 10/01/2016 |
| WILTON MANORS [GP] | G | 10/01/2016 | 11,386,312 | 5,776,174 | 429,324 | 1,289,033 | 150,168 | 35.0 | 637,721 | 148.5 | 787,889 | 183.5 | 11.0 | 179.3 | 0.0 | 10/01/2016 | 10/01/2016 |
| WILTON MANORS [GP] | P | 10/01/2016 | 12,297,443 | 7,499,879 | 199,248 | 1,246,507 | 84,994 | 42.7 | 817,412 | 410.3 | 902,406 | 452.9 | 10.0 | 459.5 | 0.0 | 10/01/2016 | 10/01/2016 |
| WINTER GARDEN | G | 10/01/2016 | 24,622,751 | 1,797,116 | 7,744,628 | 1,603,021 | 784,073 | 10.1 | 138,440 | 1.8 | 922,513 | 11.9 | 2.5 | 9.8 | 0.0 | 10/01/2017 | 10/01/2017 |
| WINTER GARDEN | PF | 10/01/2016 | 33,986,108 | 1,130,244 | 7,128,363 | 1,591,547 | 1,314,375 | 18.4 | 87,068 | 1.2 | 1,401,443 | 19.7 | 3.5 | 13.0 | 3.9 | 10/01/2017 | 10/01/2017 |
| WINTER HAVEN | F | 10/01/2016 | 26,966,776 | 7,442,562 | 3,938,627 | 1,520,062 | 1,128,185 | 28.6 | 984,001 | 25.0 | 2,112,186 | 53.6 | 10.0 | 40.9 | 4.8 | 10/01/2017 | 10/01/2017 |
| WINTER HAVEN | G | 10/01/2016 | 61,304,787 | 19,806,258 | 10,250,086 | 5,172,629 | 1,259,620 | 12.3 | 3,067,220 | 29.9 | 4,326,840 | 42.2 | 9.5 | 34.3 | 0.0 | 10/01/2017 | 10/01/2017 |
| WINTER HAVEN | P | 10/01/2016 | 29,725,881 | 4,914,088 | 4,666,986 | 1,992,598 | 886,871 | 19.0 | 596,738 | 12.8 | 1,483,609 | 31.8 | 8.2 | 16.9 | 7.9 | 10/01/2017 | 10/01/2017 |
| WINTER PARK | F | 10/01/2015 | 46,938,709 | 6,375,234 | 4,275,632 | 2,334,319 | 1,182,650 | 27.7 | 962,062 | 22.5 | 2,144,712 | 50.2 | 6.0 | 38.7 | 7.5 | 10/01/2016 | 10/01/2016 |
| WINTER PARK | P | 10/01/2015 | 42,256,882 | 11,902,334 | 4,286,032 | 2,971,441 | 940,109 | 21.9 | 1,528,346 | 35.7 | 2,468,455 | 57.6 | 6.0 | 47.6 | 6.3 | 10/01/2016 | 10/01/2016 |

APPENDIX A - Financial/Contribution Data

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|----------------------|------------|-------------------|---------------------------|----------------|----------------------|--------------------|----------------|---------------|---------------|-------------|---------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| WINTER SPRINGS | GPF | 10/01/2015 | 37,362,769 | 13,594,575 | 6,868,214 | 3,607,356 | 820,218 | 11.9 | 1,257,178 | 18.3 | 2,077,396 | 30.3 | 5.0 | 26.7 | 0.0 | 10/01/2016 | 10/01/2016 |
| Grand Totals: | 490 | | 35,406,732,926 | | 5,775,707,399 | | 964,190,991 | | 1,013,976,594 | | 1,978,167,585 | | | | | | |
| | | | | 11,032,554,650 | | 2,557,444,476 | | | | | | | | | | | |

APPENDIX B

BENEFIT DATA

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

HEADINGS

INFORMATION PROVIDED

City or District

Plan Sponsor (Name of City, Special District, or School Board)

TYP SYS

Type of Retirement System:

- G = General Employees only
- P = Police Officers only
- F = Firefighters only
- PF = Police Officers and Firefighters only
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers only
- GF = General Employees and Firefighters only
- GS = General and Sanitation Employees only
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers only
- ERP = Early Retirement Program

Retirement Benefit

Percent of Average Compensation which is earned with each year of service. May be referred to as Average Final Compensation (AFC), Average Monthly Earnings (AME), Final Average Compensation (FAC), or Average Annual Earnings (AAE).

Retirement Benefit Description

The usual formula for determining what a final benefit at retirement would be is to multiply (1), (2), and (3) where:

- (1) = percent of AFC earned each year
- (2) = AFC, AME, FAC, or AAE
- (3) = service credit (years of service)

AFC

The number of years used in determining the AFC, e.g., "05" could be either average of best five years of service or last five years of service.

- 99 = Career average
- AL = All years of service used
- VR = Varies - may vary with hire date

Normal Retirement Age YR

Normal retirement age

Normal Retirement Age Description

Describes requirement for full pension, e.g., attained age of 65 years with 10 years of service (65 w/10 SC).

Normal Form of Benefit N

Number of type of benefit - option 1, 2, 3, 4, or 5 (see below)

Normal Form of Benefit Description

There are five types of benefit payment forms:

1. Life Annuity
2. Life Annuity w/10 years certain
3. Joint & Survivor
4. Single Sum
5. Other (often Life Annuity w/5 years certain or a variation of the Joint & Survivor benefit)

Vesting Schedule

The schedule by which a plan member becomes eligible to receive a benefit

"Cliff" means that there is a point (usually a number of years of service) at which a member goes from being 0 percent vested to 100 percent vested, and the member's benefit at normal retirement is calculated strictly according to the formula in "Retirement Benefit Description."

"Graded" means that the schedule includes a gradual progression from 0 percent vesting to 100 percent vesting (e.g., 10 percent per year from 0 to 10 years). The member's vesting percentage modifies further the formula in "Retirement Benefit Description."

Years to full vesting

The number of years at which a member attains 100 percent vesting

COL

Indicates whether the plan has an *automatic* cost-of-living provision for retirees.

A "NO" may indicate either that the plan has no provisions for a COLA under any circumstances, or that the plan has provisions for a COLA that is *not* automatic

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|--------------------------------|----------------------------------|--|-----|--|---|-----|--|
| ALACHUA COUNTY LIBRARY | G | 2.00 2.00% X FAE X SC | 03 | VR 20SC, ANY AGE; 65 W/5SC | Cliff | YES | COLA = MAX 2.2%/YR (BASED ON CPI) |
| | Closed | | | 1 LIFE ANNUITY | 5 | | |
| ALACHUA COUNTY SCHOOL BOARD | ERP | VR BEN=AMT OF FRS EARLY RET REDUCTION | N/A | VR AGE 55-61 W/ 25 SC | Graded | YES | IF RET'D 7/08- 6/09: 20 YRS SCH BD SC & FRS SC REQ'D; IF RET'D 7/09- 6/13: LAST 15 YRS W/ SCH BD |
| | Closed | | | 1 LIFE ANNUITY | N/A | | |
| ALTAMONTE SPRINGS | G | VR Var. W/SC OVER 30 YRS, RET AFT AGE 62 OR IF ELEC | 05 | 62 30SC, ANY AGE; 62 W/6SC | Cliff | YES | COLA = 3%/YR |
| | Active | | | 1 LIFE ANNUITY | 6 | | |
| ALTAMONTE SPRINGS | P | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/6SC | Cliff | YES | COLA= 3%/YR |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| APOPKA | F | 3.00 3.00% X FAE X SC | 05 | VR 22SC, ANY AGE; 55 W/10SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| APOPKA | G | 2.75 2.75% X FAE X SC | 05 | 57 57 W/5SC | Cliff | NO | |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| APOPKA | P | VR 3.60% FAE FOR 0-10SC, 4.00% FAE AFTER | 03 | VR 20SC, ANY AGE; 45 W/10SC | Cliff | NO | SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| ARCADIA | G | 2.00 2.00% X AMC X SC | 05 | 65 AGE 65 | Graded | NO | PRIOR TO 9/20/11, FULL VESTING = 10 YRS |
| | Active | | | 1 LIFE ANNUITY | 6 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|----------------------------------|--|-----|--|---|-----|---|
| ARCADIA | PF Active | 3.65 3.65% X AFC X SC | 03 | VR AGE 55 OR 20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | NO | DROP |
| ATLANTIC BEACH | G Closed | 2.50 2.50% X FAC X SC (MAX 100% FAC) | 05 | 60 60 W/10SC 1 LIFE ANNUITY | Cliff 5 | NO | FOR HDT BEF 9/1/08 = NR: 60 W/5SC, VESTING: 5 YRS; FOR HDT BEF 4/24/05 = BEN RATE: 2.85% |
| ATLANTIC BEACH | P Active | 2.00 2.00% X FAC X SC (MAX 100% FAC) | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | FOR HDT BEF 1/1/13 = BEN RATE: 3.00%; NR: 25SC, 50 W/20SC, 55 W/10SC, 60 W/5SC; VESTING: 5 YRS |
| ATLANTIS | P Closed | VR W/SC BEF OR AFT 1-1-05 | 05 | VR 55 W/6SC OR 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| AUBURNDALE | F Active | 3.50 3.50% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP |
| AUBURNDALE | G Closed | 2.50 2.50% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 1 LIFE ANNUITY | Cliff 10 | NO | BEN RATE FOR SC BEF 10/1/03 = 2.75%; DOWRY BEN FOR SURV SP WHO REMARRIES |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|---------------------|------------------------------|--|-----|---|---|-----|--|
| AUBURNDALE | P Active | 3.50 3.50% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP |
| AVENTURA | P Active | VR Var. W/ HDT, SC DATES | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| AVON PARK | F Active | 3.16 3.16% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; COLA = 3%/YR, 5X BEGINNING LATER OF AGE 58 & 1 YR AFT RET |
| AVON PARK | P Active | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 20SC, ANY AGE; OR AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| BAL HARBOUR VILLAGE | G Active | 3.00 3.00% X FAC X SC | 03 | VR 30SC, ANY AGE; 55 W/25SC; AGE 57 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | DROP; COLA = 2.5%/YR |
| BAL HARBOUR VILLAGE | P Active | 3.50 3.50% X FAC X SC; MIN \$25/MO | 03 | VR 20SC, ANY AGE; AGE 57; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | COLA = 2.5%/YR |
| BARTOW | F Active | 3.15 3.15% X AFC X SC | 05 | VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET |

APPENDIX B - Benefit Data

| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | | Vesting Schedule | | COL | Comments |
|----------------------------|-----------------|-------------------------|---|-----|-----------------------|---|-----------------------|-----|---------------------------------------|----------|
| | Plan Status | Pct | Description | | YR | Description | Years to full vesting | | | |
| | | | | | | Normal Form of Benefit N Description | | | | |
| BARTOW | G Active | 2.53 | 2.53% X AMC X SC | 05 | VR | 25SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY | Cliff 6 | NO | DROP | |
| BARTOW | P Active | 3.15 | 3.15% X AFC X SC | 05 | VR | 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | COLA | |
| BAY HARBOR ISLANDS [GP] | G Active | VR | %AFC Var. W/TYPE SC & RATE | 05 | VR | 52 W/20SC; 55 W/10SC; OR AGE 65 1 LIFE ANNUITY | Graded 10 | NO | SUBSIDY | |
| BAY HARBOR ISLANDS [GP] | P Active | VR | %AFC Var. W/TYPE SC & RATE | 03 | VR | 50 W/20SC; 55 W/10SC; OR AGE 65 1 LIFE ANNUITY | Graded 10 | NO | SUBSIDY | |
| BAY MEDICAL CENTER | G Frozen | VR | Var. W/ CONVERSION BEN OR CASH BAL BEN | 05 | 62 | 62 W/5SC; NO LATER THAN 65 W/5SC 1 LIFE ANNUITY | Cliff 5 | YES | HEALTH INSURANCE SUBSIDY | |
| BELLE GLADE | G Active | 2.00 | 2.00% X AME X SC, MAX 30SC | 05 | VR | 30SC, ANY AGE; 62 W/10SC; AGE 65 1 LIFE ANNUITY | Cliff 10 | YES | COLA DEPENDS ON CPI (MAX 3%/YR) | |
| BELLE GLADE (RETIRED) PF | Closed | N/A | N/A | N/A | 55 | 55&6CS; 25CS N/N/A | Cliff N/A | YES | RETIRED EMPLOYEES' PLAN ONLY | |
| BELLE GLADE HOUSING | G Active | VR | Var. | 05 | VR | LATER OF 65 OR 10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | | |
| BELLEAIR | P Active | 3.50 | 3.50% X AFC X SC | 05 | VR | 25SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|--------------------------|------------------------------|---|-----|--|---|-----|---|
| BELLEVIEW | P Active | 3.00 3.00% X AFC X SC | 05 | VR AGE 60; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SHARE PLAN |
| BERT FISH MEDICAL CENTER | G Frozen | VR 1.60% X AC X SC (RATE INCR AFT NR) | 05 | VR 62 W/5SC OR 30SC, ANY AGE 1 LIFE ANNUITY | Cliff 5 | YES | COLA = 3%/YR; FROZEN AS OF 12/31/10 |
| BOCA GRANDE FCD | F Active | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| BOCA RATON | G Active | 1.75 1.75% X AME X SC (FOR PLAN C (HDT AFT 10/31/07)) | 05 | VR 55 W/20SC; 53 W/30SC; AGE 65 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; BEN RATE = 3.00% X AME FOR PLANS A & B |
| BOCA RATON | PF Active | VR P = 3.5% AME X CSC; F = 3.4% AME X CSC | 02 | VR 20CSC, ANY AGE; 55 W/10CSC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = 2%/YR (P), 3%/YR (F); SUPP |
| BOCA RATON EXECUTIVE | G Active | VR Var. W/ DIVISION | VR | VR 65 W/6SC; 58 W/10SC 5 OTHER | Cliff 6 | YES | SUPP; NR = 65 W/6SC OR 55 W/10SC IF HDT BEF 10/1/10 |
| BOCA RATON HOUSING | G Active | VR % Var. W/ GRP OR DIV | VR | VR AGE & SC VR W/ DIV, HIRED DATE, ETC. 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Pct | Benefit Description | Rate | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|--------------------|------------------------------|-------------------|-----------------------------|------|-----|---|---|-----|--|
| BONITA SPRINGS FCD | F | 3.00 | 3.00% X AFC X SC | | 05 | VR 55 W/10SC; 50 W/25SC | Cliff | YES | BEN RATE = 3.58% FOR HIRES BEF 6/1/10 |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| BONITA SPRINGS FCD | G | 2.48 | 2.48% X AFC X SC | | 05 | VR EARLIER OF 55W/7SC OR 25SC, ANY AGE | Cliff | YES | DROP |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 7 | | |
| BOYNTON BEACH | F | 3.00 | 3.00% X FAC X SC | | 03 | VR 20SC, ANY AGE; 55 W/10SC | Cliff | YES | DROP; 13TH CHECK; COLA = 2%/YR BEGINNING 5 YRS AFT RET |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| BOYNTON BEACH | G | 3.00 | 3.00% X FAMC X SC (MAX 75%) | | 05 | VR 30SC, ANY AGE; 62 W/5SC; 55 W/25SC | Cliff | NO | 13TH CHK |
| | Active | | | | | 1 LIFE ANNUITY | 5 | | |
| BOYNTON BEACH | P | 3.50 | 3.50% X AFC X SC | | 05 | VR 20SC, ANY AGE; 55 W/10SC; 50 W/15SC | Cliff | NO | 13TH CHECK |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| BRADENTON | F | 3.00 | 3.00% X AFC X SC | | 02 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | YES | COLA = 3%/YR FROM AGE 55 TO AGE 64 |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|---|-----|--|---|-----|---|
| BRADENTON | P | 3.00 3.00% X AFC X SC | VR | VR 45 W/20SC; 55 W/10SC | Cliff | YES | ADD'L SUPP FOR 20+SC = \$10/MO PER YR OF TOTAL SC; COLA ONLY FOR NORM RET & >20SC |
| | Active | | | 3 JOINT/SURVIVOR | 10 | | |
| BROOKSVILLE | F | 3.10 3.10% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC; 60 | Cliff | YES | COLA = 3%/YR FROM 55 TO 65 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| BROOKSVILLE | P | 4.00 4.00% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/6SC | Cliff | YES | DROP; COLA = 3%/YR FROM AGE 55 TO 65 ONLY |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| BUNNELL | F | VR >\$47 x SC OR 3%AFC X SC | 05 | 52 AGE 52 W/10SC | Cliff | NO | DROP; COMP & SC SEPARATE FOR VOL & ACTIVE SVC |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| BUSHNELL | G | 1.60 1.60% X AFC X SC; Var. W/>30SC OR >62 | 05 | 62 30SC, ANY AGE; AGE 62 | Cliff | YES | COLA = 3%/YR |
| | Closed | | | 1 LIFE ANNUITY | 6 | | |
| CAPE CORAL | F | 3.25 3.25% X AFC X SC | 05 | VR 25SC, ANY AGE OR AGE 50 | Graded | YES | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| CAPE CORAL | G | VR 2.5% AFC X (0-20)SC + 2.75% AFC X (20+)SC | 05 | VR 27SC, ANY AGE; 62 W/10SC | Graded | YES | NORM RET FOR HDT BEF 10/1/13 = AGE 60 OR 25SC |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|---|-----|--|---|-----|---|
| CAPE CORAL | P | 3.25 3.25% X AFC X SC | 05 | VR 27SC, ANY AGE; 50 W/10SC | Graded | YES | NR = 25SC OR AGE 50 IF HDT BEF 10/1/13; COLA = 3%/YR |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| CASSELBERRY | PF | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | YES | FOR HDT BEF 9/15/13: NR = 25SC OR 55 W/6SC, VEST = 6; COLA = 3%/YR; SUPP BEN = \$5 PER YR OF SC |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 8 | | |
| CHATTAHOOCHEE | F | 2.50 2.50% X AFC X SC | 05 | VR 55 W/10 SC,OR 52 W/25SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| CLEARWATER | F | VR 50%PAY + 2%/YR OVER 20, MAX 60% | 03 | VR 20SC | Cliff | YES | |
| | Closed | | | 3 JOINT/SURVIVOR | 12 | | |
| CLEARWATER | GPF | VR G = 2% X AMC X SC; PF = 2.75% X AMC X SC | 05 | VR G = 60 W/25SC, 65 W/10SC; PF = 20SC OR 55 W/10SC | Cliff | YES | G W/ HDT BEF 1/1/13: NR = 30SC, 55 W/20SC, 65 W/10SC; BEN RATE = 2.75% |
| | Active | | | 5 OTHER | 10 | | |
| CLERMONT | F | 3.00 3.00% X AME X SC | 05 | VR 55 W/10SC; 52 W/25SC | Graded | NO | FOR SC BEF 10/1/02 = BEN RATE: 2.25% |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

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|--------------------|------------------------------|-------------------|---------------------------------|------|-----|---|---|---|-----|--|
| CLERMONT | P | 3.00 | 3.00% X AFC X SC | | 05 | VR 20SC, ANY AGE; 55 W/10SC | | Graded | | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | DROP; 2.25% X AFC FOR SC BEF 10/1/02 |
| CLERMONT (RETIRED) | G | 2.00 | 2.00% X AFC X SC | | 05 | 65 65 W/10SC | | Cliff | | |
| | Closed | | | | | 1 LIFE ANNUITY | | N/A | | |
| CLEWISTON | G | 1.80 | 1.80% X AMC X SC | | 05 | VR 65 W/5SC; 62 W/10SC | | Cliff | | |
| | Frozen | | | | | 1 LIFE ANNUITY | | 5 | YES | COLA = 3%/YR |
| COCOA | F | 3.00 | 3.00% X AME X SC | | 03 | VR 25SC, ANY AGE; 52 W/10SC | | Cliff | | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | YES | NR = 25SC OR AGE 52 IF HDT BEF 1/1/99 |
| COCOA | G | 3.00 | 3.00% X AFC X SC | | 03 | VR 50 W/25SC; 57 W/10SC | | Cliff | | |
| | Closed | | | | | 1 LIFE ANNUITY | | 10 | YES | NR = AGE 57 IF HDT BEF 4/1/94; COLA = 3%/YR BEG @ AGE 65 |
| COCOA | P | 3.00 | 3.00% X AME X SC | | 05 | VR 25SC, ANY AGE; 50 W/10SC | | Cliff | | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | YES | DROP |
| COCOA BEACH | F | 3.00 | 3.00% X AFC X SC | | 03 | VR 25SC, ANY AGE; 55 W/10SC | | Cliff | | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | NO | BEN RATE = 4.00% FOR SC BEF 11/19/98 |
| COCOA BEACH | G | VR | Var. W/ HDT BEF OR AFT 11/18/99 | | 05 | 62 62 W/5SC | | Cliff | | |
| | Active | | | | | 1 LIFE ANNUITY | | 5 | NO | |

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|--------------------------|------------------------------|--|-----|---|---|-----|---|
| COCOA BEACH | P | 3.00 3.00% X AFC X SC | 03 | VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC | Cliff | NO | BEN RATE = 4.00% FOR SC BEF 11/19/98 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| COOPER CITY | F | 3.00 3.00% X AME X SC | 03 | VR 25SC, ANY AGE; 50 W/10SC | Cliff | NO | SUPP, 13TH CHK |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| COOPER CITY | G | 2.50 2.50% X FMC X SC | 03 | 55 55 W/6SC | Cliff | NO | SUPP; BEN RATES FOR BSO TRANSFERS VR W/ SC DATES |
| | Closed | | | 1 LIFE ANNUITY | 6 | | |
| COOPER CITY | P | 3.00 3.00% X AME X CSC | 03 | VR 25SC, ANY AGE; 50 W/10SC | Cliff | NO | MBR CONTRIB OF 8.13% PD BY BSO; SUPP = \$9.44/MO X SC (MAX=\$236); 13TH CHK |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| COOPER CITY - MANAGEMENT | GPF | 2.25 2.25% X AFC X SC + SUPP | 03 | 55 55 W/6SC | Cliff | NO | DROP |
| | Active | | | 1 LIFE ANNUITY | 6 | | |
| CORAL GABLES | GPF | VR % Var. W/ P/F, BARG, NON-BARG | VR | VR 65 W/6SC; 62 W/10SC; RULE OF 80 | Cliff | YES | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|----------------------------------|--|-----|--|---|-----|--|
| CORAL SPRINGS | F Active | 3.50 3.50% X AME X SC | 03 | VR 25CS, ANY AGE; 52 W/20CS; 55 W/10CS 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | BEN RATE VR FOR SC BEF 1/1/03; COLA = 1%/YR |
| CORAL SPRINGS | G Closed | VR 3.0% AME X SC AFT 1/1/91; 2.5% BEF | 03 | VR 62 W/5SC; 55 W/10SC 1 LIFE ANNUITY | Graded 15 | YES | COLA = 2%/YR (FOR SVC RET ONLY) |
| CORAL SPRINGS | P Active | 3.00 3.00% X AME X SC | 4 | VR 25CS, ANY AGE; 55 W/10CS 1 LIFE ANNUITY | Graded 10 | YES | FOR SC BEF 10/1/12 = BEN RATE: 3.50%, AFC: 3 YRS, NR: 20CS OR 55 W/10SC |
| CRESCENT CITY | F Active | 2.00 2.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| CRESCENT CITY | P Active | 2.00 2.00% X AFC X SC | 05 | VR 55W/10SC; 52W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| CRESTVIEW | G Active | 2.64 2.64% X AFC X SC | 05 | 55 55 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | DROP; \$215/MO SUPP (NORMAL ONLY) |
| CRESTVIEW | PF Active | 3.2 3.2% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| DADE CITY | F Active | 3.25 3.25% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Y | | DROP |

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|------------------------|----------------------------------|---|-----|--|---|-----|---|
| DADE CITY | P | 3.50 3.50% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | YES | DROP; COLA = 2%/YR EACH 10/1 AFT 1 FULL YR RET |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DANIA BEACH | G | 3.00 3.00% X AME X SC | 03 | VR 50 W/25SC; 55 W/6SC | Cliff | YES | HEALTH SUBSIDY |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| DANIA BEACH [PF] | F | VR % AFC (MAX 85%) Var. W/SC | 02 | VR 25SC, ANY AGE; 55 W/8SC | Cliff | YES | HIS |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 8 | | |
| DANIA BEACH [PF] | P | 3.00 3.00% X AME X SC, MAX 75% AME | 02 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | YES | HIS |
| | Closed | | | 1 LIFE ANNUITY | 8 | | |
| DAVIE | F | VR Var. W/SC (MAX 95% FMC) | 03 | VR 20SC, ANY AGE; 55 W/10SC | Graded | YES | DROP |
| | Active | | | 5 OTHER | 10 | | |
| DAVIE | P | VR 3% FAE X (0-20)SC + 2% FAE X (20+)SC (MAX 80%) | VR | VR 20SC, ANY AGE; AGE 55 | Cliff | YES | DROP; DIFF VR BEN RATE STRUCTURE FOR TIER 1 (HDT BEF 4/20/11) |
| | Active | | | 5 OTHER | 10 | | |
| DAVIE - GENERAL & MGMT | G | 1.80 1.80% X AFC X SC | 06 | VR 60 W/30SC; 65 W/10SC | Cliff | YES | FOR HDT BEF 10/1/13: BEN RATE, AFC, NR, VESTING VR W/ G OR MGMT |
| | Active | | | 1 LIFE ANNUITY | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|--|-----|--|---|-----|--|
| DAYTONA BEACH | PF | 3.00 3.00% X AFC X SC | 03 | VR 20SC, MAX AGE 60 (ORIG MBRS: MAX AGE 55) | Cliff | YES | DROP; SUPP; BEN RATE = 3.38% (P) BEF 9/30/11, 3.50% (F) BEF 9/19/12 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DEERFIELD BEACH | F | VR 3.00% X AFC X (0-10)SC + 3.25% X AFC X (10+)SC | 03 | VR 20SC, ANY AGE; 52 W/10SC | Cliff | YES | DROP; SHARE PLAN |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DEERFIELD BEACH | G | 3.00 3.00% X FAE X SC (MAX 30SC) | 03 | 65 65 W/10SC | Cliff | NO | VARIABLE COLA |
| | Closed | | | 1 LIFE ANNUITY | 10 | | |
| DEERFIELD BEACH | P | 3.00 3.00% X AFC X SC, MAX 30SC | 03 | VR 20SC, ANY AGE; 47 W/10SC | Cliff | NO | SHARE ACCTS |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DELAND | F | 3.00 3.00% X AMS X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC | Cliff | YES | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DELAND | G | 2.40 2.40% X FMC X SC | 05 | VR 25SC, ANY AGE; 65 W/10SC; 60 W/20SC | Cliff | YES | DROP |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DELAND | P | 3.00 3.00% X FMC X SC | 05 | VR 55 W/10SC; 20SC, ANY AGE | Cliff | YES | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DELRAY BEACH | F | 3.00 3.00*AFC*CS | 05 | 55 55&10CS; 25CS ANY AGE | Cliff | YES | |
| | Active | | | 3 JOINT/SURVIVOR | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|--|-----|--|---|-----|--|
| DELRAY BEACH | G | 2.50 2.50% X FMC X SC | 05 | 65 65 W/10SC | Graded | NO | FOR HDT BEF 10/6/10 = 3- YR FMC, NORM RET PROVISIONS VR |
| | Active | | | 5 OTHER | 10 | | |
| DELRAY BEACH | P | 2.50 2.5 % X AFC X CSC | 03 | 55 55&10CS; 20CS ANY AGE | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| DELTONA | F | VR Var. W/ SC OR PAST SC (MAX 100% AFC) | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | DROP; SUPP BEN = \$5/MO PER YR SC (MAX = \$125/MO) |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DESTIN FCD | F | 2.50 2.50% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC | Cliff | NO | DROP; BEN RATE = 3.50%, VESTING = 7 YRS & COLA = 2%/YR IF HDT BEF 10/1/12 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DUNEDIN | F | VR 3% AFC X (0-25)SC + 2% AFC X (37.5+)SC | 03 | VR 20SC, ANY AGE; 55 W/10SC; 52 W/25SC | Cliff | NO | SHARE PLAN; SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DUNNELLO | PF | 2.50 2.50% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | BEN RATE FOR SC BEF 10/1/11 = 2.00% |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | | Vesting Schedule | | COL | Comments |
|--------------------------|----------------|-------------------------|------------------|-----|-----------------------|-----------------------------------|-----------------------|----|-----|---|
| | Plan Status | Description | Description | | YR | Description | Years to full vesting | | | |
| EAST LAKE TARPON FCD | F | 3.00 | 3.00% X AFC X SC | 05 | VR | 55 W/10SC; 52 W/25SC | Cliff | 7 | YES | DROP |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | | | |
| EAST NICEVILLE FCD | F | 3.00 | 3.00% x AFC X SC | 05 | VR | 55 W/10SC; 52 W/25SC | Cliff | 10 | NO | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | | | |
| EATONVILLE | P | 2.00 | 2.00% X AFC X SC | 05 | VR | 55 W/10SC; 52 W/25SC | Cliff | 10 | NO | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | | | |
| EDGEWATER | F | 3.00 | 3.00% X AFC X SC | 05 | VR | 20SC, ANY AGE; 55 W/5SC | Cliff | 5 | NO | SHARE PLAN |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | | | |
| EDGEWATER | G | 2.00 | 2.00% X AFC X SC | 03 | VR | 55 W/5SC OR 25SC, ANY AGE | Cliff | 5 | NO | |
| | Closed | | | | | 1 LIFE ANNUITY | | | | |
| EDGEWATER | P | 3.00 | 3.00% X AFC X SC | 03 | VR | 20SC, ANY AGE; 55 W/5SC | Cliff | 5 | NO | FOR SC BEF 10/1/87 = BEN RATE: 2.00% |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | | | |
| ENGLEWOOD AREA FCD | F | 3.25 | 3.25% X AFC X SC | 05 | VR | 20SC, ANY AGE; 55 W/10SC | Cliff | 10 | YES | FOR SC BEF 1/6/12: BEN RATE = 3.50%, AFC = 2-YR AVG |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | | | |
| ENGLEWOOD WATER DISTRICT | G | 1.30 | 1.30% X AFC X SC | 05 | VR | AGE 65 OR 30SC, ANY AGE | Cliff | 10 | YES | |
| | Closed | | | | | 1 LIFE ANNUITY | | | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|----------------------------------|--|-----|---|---|-----|---|
| ESTERO FCD | F | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10) |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| EUSTIS | F | 4.00 4.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| EUSTIS | P | VR 2.5% AFC X CS BEF 1/89, 3% AFTER | 05 | VR AGE 55 & VESTED OR 52 W/25CS | Cliff | YES | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| FERNANDINA BEACH | G | 2.75 2.75% X AFC X SC | 05 | VR 35SC, ANY AGE; 55 W/25SC; 65 W/6SC | Cliff | NO | DROP |
| | Active | | | 1 LIFE ANNUITY | 6 | | |
| FERNANDINA BEACH | PF | 3.25 3.25% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/6SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| FLAGLER BEACH | F | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| FLAGLER BEACH | P | 3.00 2.96% X AFC X SC | 05 | VR 55 W/10 SC OR 52 W/25 SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| FLORIDA CITY | P | 2.75 2.75% X AC X SC; MAX 30SC ALL | VR | 25SC, ANY AGE; 55 W/10SC | Graded | NO | |
| | Frozen | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|---------------------------|----------------------------------|--|-----|--|---|-----|---|
| FLORIDA CITY - ELECTED | G | 4.00 4.00% X AFC X SC (MAX 80%) | 03 | VR 55 W/12SC (COMM) OR 10SC (MAYOR); 12 COMBINED SC | Cliff | YES | VESTING = 12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); COLA = 4%/YR; HEALTH SUPP = \$20/MO PER YR SC |
| | Active | | | 1 LIFE ANNUITY | VR | | |
| FORT LAUDERDALE | G | VR Var. W/GROUP 1 OR 2 | VR | VR VR W/GROUP 1 OR 2 | Cliff | YES | AD HOC COLA; AME, VESTING VR W/ GROUP 1 OR 2 |
| | Closed | | | 5 OTHER | VR | | |
| FORT LAUDERDALE | PF | VR Var. W/SC, HIRE DTS, OR PLAN 1 OR 2 | 02 | VR 20SC OR 55 W/10SC | Cliff | YES | DROP |
| | Active | | | 3 JOINT/SURVIVOR | 10 | | |
| FORT MEADE [GPF] | F | 1.75 1.75% X AME X SC | 05 | VR 40SC; 55 W/30; 60 W/10; ADD'L PROV VR W/ AGE @ HDT | Cliff | NO | |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| FORT MEADE [GPF] | G | 1.50 1.50% X AME X SC | 05 | VR 40SC; 60 W/35; 62 W/30; 65 W/10; ADD'L PROVS | Cliff | NO | |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| FORT MEADE [GPF] | P | 1.75 1.75% X AFC X SC | 05 | VR 40SC; 55 W/30; 60 W/10; ADD'L PROV VR W/ AGE @ HDT | Cliff | NO | |
| | Closed | | | 1 LIFE ANNUITY | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------------------------|------------------------------|---|-----|--|---|-----|--|
| FORT MYERS | F | 3.11 3.11% X AME X SC (OFFSET W/INS. CON) | 05 | VR 25SC, ANY AGE; AGE 52 | Cliff | YES | DROP; SUPP; COLA = 3%/YR ON 10/1 AT LEAST 2 YRS AFT NRD |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| FORT MYERS | G | VR RATE A (1.8%) OR B (3%) X AFC X SC | 05 | VR 30SC, ANY AGE; AGE+SC=80; 62 W/5SC | Cliff | YES | DIFF BEN RATES BEF 9/17/12 & BEF 4/2/98; SUPP BEN (TIER 2 & 4 MBRS) IF ADD'L CONTRIB FOR MIN 3 YRS |
| | Active | | | 1 LIFE ANNUITY | 7 | | |
| FORT MYERS | P | 3.24 3.24% X AFC X SC +\$290/MO SUPP | 05 | VR AGE 55 OR 25SC, ANY AGE | Cliff | YES | DROP; SUPP = \$290/MO |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| FORT PIERCE [G, P, UTIL] | G | 3.00 3.00 NO REDUCTION DUE TO AGE | VR | 60 60 NO REDUCTION DUE TO AGE | Cliff | YES | AFC (HIGHEST 5 OF THE LAST 10 YRS) |
| | Active | | | 1 LIFE ANNUITY | NRA | | |
| FORT PIERCE [G, P, UTIL] | P | 3.00 3.00% X FAS X SC | 05 | VR 20SC FOR ORIG MBRS; 55 W/5SC, OR 25SC | Cliff | YES | DROP |
| | Active | | | 1 LIFE ANNUITY | 5 | | |
| FORT PIERCE SUPP | P | VR > OF 2% FAS X SC (MAX \$1000) OR 1% FAS X (0-30)SC | 03 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 3.00 3.00% X FAS X SC | 05 | VR 20SC FOR ORIG MBRS; 60 W/5SC, OR 25SC | Cliff | YES | DROP |
| | Active | | | 1 LIFE ANNUITY | 5 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS | Retirement Pct | Benefit Description | Rate | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments |
|-------------------|----------------|-------------------|--------------------------------|------|-----|---|------------------|-----|--|
| | Plan Status | | | | | YR | | | |
| | | | | | | Normal Form of Benefit N Description | | | |
| FORT WALTON BEACH | F | 3.25 | 3.25% AFC X SC (MAX 100% AFC) | | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | YES | DROP, COLA = 3%/YR |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| FORT WALTON BEACH | G | 2.75 | 2.75% X FAE X SC (MAX 75% FAE) | | 05 | 62 62 W/10SC | Cliff | YES | VESTING VR FOR CITY MGR, DIR. OR DEPT HEADS; COLA BASED ON CPI |
| | Closed | | | | | 1 LIFE ANNUITY | 10 | | |
| FORT WALTON BEACH | P | 2.75 | 2.75% X AFC X SC (MAX 75% AFC) | | 05 | VR 30SC, ANY AGE; 55 W/10SC | Cliff | YES | COLA DEPENDS ON CPI (MAX 3%/YR) |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| FROSTPROOF | G | 1.50 | 1.50% X FMC X SC | | 05 | 65 65 W/10SC | Cliff | NO | |
| | Active | | | | | 1 LIFE ANNUITY | 10 | | |
| FROSTPROOF | P | 3.55 | 3.55% X AFC X SC | | 03 | VR 20SC OR AGE 50 | Graded | YES | COLA = UP TO 3%/YR |
| | Closed | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| FRUITLAND PARK | F | 3.00 | 3.00% X AFC X SC | | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| GAINESVILLE | G | VR | Var. W/ CITY OR GAS CO | | 05 | VR 30SC, ANY AGE; 65 W/10SC | Cliff | YES | AFC & NR VR FOR HDT BEF 10/1/07 OR BTW 10/2/07 & 10/1/12; COLA = 2%/YR |
| | Active | | | | | 1 LIFE ANNUITY | 5 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|--------------------|------------------------------|--|-----|--|---|-----|--|
| GAINESVILLE | PF | 2.625 2.625% X FAE X SC | 03 | VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=70 | Cliff | YES | DROP; OLD BEN RATE = 2.50% |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| GOLDEN BEACH [GP] | G | VR CONTRIB = 2.25%; NON-CONTRIB = 2.00% | 05 | 65 AGE 65 | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| GOLDEN BEACH [GP] | P | VR CONTRIB = 3.00%; NON-CONTRIB = 2.00% | 05 | VR 55 W/10SC; 52 W/20SC | Cliff | NO | CONTRIB BEF 10/1/06 = 2.75% AME |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| GREATER NAPLES FCD | F | 3.00 3.00% X AFC X SC, MAX 100% AFC | 05 | VR 25SC, ANY AGE; 55 W/6SC | Cliff | YES | SUPP; SHARE PLAN |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| GREEN COVE SPRINGS | P | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/6SC | Cliff | YES | COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200) |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| GREENACRES | PF | 3.00 3.00% X AME X SC | 05 | VR 25SC, ANY AGE; 55 W/6SC | Cliff | YES | COLA = 3%/YR |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| GULF BREEZE | P | 3.50 3.50% X AFC X SC | 05 | VR 55 W/6SC; 52 W/25SC | Cliff | YES | DROP; SUPP; COLA = 3%/YR |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | | Vesting Schedule | | COL | Comments |
|------------------|----------------|-------------------------|------------------|-----|-----------------------|-------------------------------------|-----------------------|-------|-----|--|
| | Plan Status | Pct | Description | | YR | Description | Years to full vesting | | | |
| | | | | | | | | | | |
| GULFPORT | F | 3.14 | 3.14% X AFC X SC | 05 | VR | 30SC, ANY AGE; 52 W/25SC; 55 W/10SC | | Cliff | YES | COLA = 0.76%/YR FROM AGE 55 TO AGE 65 |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| GULFPORT | G | 2.00 | 2.00% X AC X SC | 05 | 62 | 62 W/5SC | | Cliff | NO | |
| | Active | | | | 1 | LIFE ANNUITY | | 5 | | |
| GULFPORT | P | 2.86 | 2.86% X AFC X SC | 05 | VR | 55 W/10SC; 52 W/25SC | | Cliff | NO | |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| HAINES CITY | F | 3.11 | 3.11% X AFC X SC | 05 | VR | AGE 60; 55 W/10SC; 52 W/25SC | | Cliff | NO | FOR ALL SC BEF 10/1/10: BEN RATE = 3.20% |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| HAINES CITY | G | 3.00 | 3.00% X AFC X SC | 05 | 60 | 60 W/7SC | | Cliff | NO | HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC) |
| | Frozen | | | | 1 | LIFE ANNUITY | | 7 | | |
| HAINES CITY | P | 3.30 | 3.30% X AFC X SC | 05 | VR | 55 W/10SC; 52 W/25SC; AGE 60 | | Cliff | NO | FOR ALL SC BEF 10/1/11: BEN RATE = 3.35% |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|---------------------------------|------------------------------|---|-----|---|---|---|-----|---|
| HALIFAX HOSPITAL | G | 1.6 1.60% X AC X SC LESS ANY FRS BEN | 03 | VR AGE 62 OR 30SC | | Cliff | YES | COLA = 3%; BEN RATE INCREASES FOR WORKING 1, 2 OR 3+ YRS PAST NR |
| | Frozen | | | 1 LIFE ANNUITY | | 5 | | |
| HALLANDALE BEACH | G | VR %AC X SHT SC Var. W/BARG OR N-BARG EE | 03 | 60 ATTAINED AGE 60 | | Graded | NO | DROP |
| | Active | | | 1 LIFE ANNUITY | | 7 | | |
| HALLANDALE BEACH | PF | 3.20 3.20% X FAC X SC, MAX 80% FAC | 02 | VR 25SC, ANY AGE; 52 W/10SC | | Cliff | YES | HEALTH SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| HALLANDALE BEACH PM | G | 3.20 3.20%X AFC X SC; MAX 80% AFC | 02 | VR 52 W/ 10 PMSC; 60 W/ 4PMSC; OR 25PMSC | | Cliff | YES | DROP |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | NRA | | |
| HALLANDALE BEACH PM (EXCESS) | G | 3.20 3.20% X AFC X SC; MAX 80% AFC | 02 | VR 52 W/10PMSC; 60 W/4PMSC; OR 25PMSC | | Cliff | YES | DROP |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | N/A | | |
| HAVANA | F | 3.50 3.50% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| HIALEAH | GPF | VR Var. W/ SC; EECON; AGE | 03 | VR AGE + SC = 70 (MIN 20SC) | | VR | YES | VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS) |
| | Active | | | 5 OTHER | | VR | | |
| HIALEAH - ELECTED | G | 3.00 3% X FAMC X SC, MAX 25SC | 01 | VR 55 W/8SC OR 20SC, ANY AGE | | Cliff | NO | |
| | Active | | | 5 OTHER | | 8 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------------|------------------------------|--|-----|--|---|---|-----|---|
| HIALEAH GARDENS | P | 2.75 2.75% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC | Cliff | | NO | DROP; BEN RATE = 3.00% BEF 10/1/11 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | | |
| HILLSBOROUGH COUNTY | ERP | 1.60 1.60% X FAC X SC | 05 | VR AGE 55-60 W/25-28SC & 5 CONTINUOUS SC | N | | YES | FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010 |
| | Closed | | | 1 LIFE ANNUITY | N/A | | | |
| HOLLEY-NAVARRE FCD | F | 2.00 2.00% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC | Cliff | | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | | |
| HOLLY HILL | F | 3.00 3.00% X AME X SC (+SUPP) | 05 | VR 25SC, ANY AGE; 50 W/6SC | Cliff | | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | | |
| HOLLY HILL | P | 3.00 3.00% AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC (6SC IF HDT BEF 7/1/11) | Cliff | | YES | SUPP; COLA = 2%/YR; 6-YR VESTING IF HDT BEF 7/1/11 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | | |
| HOLLYWOOD | F | 3.00 3.00% X AME X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | | YES | DIFF BEN RATES, AFC, NORM RET BEF 10/1/11 |
| | Active | | | 5 OTHER | 10 | | | |
| HOLLYWOOD | G | 2.00 2.00% X AFC X SC | 05 | VR 65 W/7SC; 62 W/25SC; 60 W/30SC | Cliff | | NO | DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NR, COLA) |
| | Active | | | 1 LIFE ANNUITY | 7 | | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS | Retirement | Benefit Rate | AFC | Normal Retirement Age | Description | Vesting Schedule | COL | Comments |
|------------------------------------|----------------|------------|--------------------------------|-----|-----------------------|--|-----------------------|-----|---|
| | Plan Status | Pct | Description | | YR | | Years to full vesting | | |
| HOLLYWOOD | P | 3.00 | 3.00% X AME X SC (MAX 80%) | 05 | VR | 55 W/10SC; 52 W/25SC | Cliff | NO | SUPP; DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NORM RET, COLA, DROP, REG DISB, ETC) |
| | Active | | | | 5 | OTHER | 10 | | |
| HOLMES BEACH | P | 3.25 | 3.25% X AFC X SC, MAX 30SC | 03 | VR | 25SC, ANY AGE OR 55 W/10SC | Graded | YES | SUPP = \$5 X SC PER MO |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| HOMESTEAD | F | 3.00 | 3.00% X AFC X SC; MAX 80% AFC | 05 | VR | 55 W/10SC; 52 W/25SC | Cliff | NO | DROP; SUPP BEN |
| | Closed | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| HOMESTEAD | P | 3.50 | 3.50% X AFC X SC (MAX 80% AFC) | 05 | VR | 20SC, ANY AGE; 55 W/10SC; OR AGE+SC=64 | Cliff | YES | DROP; COLA = 2%/YR BEGINNING 5 YRS AFTER RET |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| HOMESTEAD - General & Hospital | G | 3.00 | 3.00% X FAE X SC; PROVISIONS | 05 | VR | W/5SC = AGE 65 OR AGE+SC=68 | Cliff | NO | DROP |
| | Closed | | | | 1 | LIFE ANNUITY | 5 | | |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 4.00 | 4.00% X FAE X SC (MAX 80% FAE) | 03 | 55 | 55 W/5SC | Cliff | YES | COLA = 2%/YR AFTER 5 YRS RET; CLOSED TO NEW SENIOR MANAGERS 4/20/09 |
| | Active | | | | 1 | LIFE ANNUITY | 5 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Pct | Benefit Rate Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|--------------------------------|----------------------------------|-------------------|---|-----|--|---|-----|---------------------------------------|
| HOMESTEAD - Old Elected | G Closed | 5.00 | 5.00% X FAE X SC, MAX 100% | 03 | 55 55 W/4SC 3 JOINT/SURVIVOR | Cliff 4 | YES | |
| HOWEY-IN-THE-HILLS | P Active | 3.00 | 3.00% X AFC X SC | 05 | VR 55 W/10 SC,OR 52 W/25 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| INDIALANTIC | G Active | 2.00 | 2.00% X AFC X SC | 05 | VR LATER OF AGE 65 OR 5SC 1 LIFE ANNUITY | Cliff 5 | NO | |
| INDIALANTIC | PF Active | 3.00 | 3.00% X AME X SC | 05 | VR 52 W/25SC; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| INDIAN HARBOUR BEACH | P Active | 3.00 | 3.00% X AFC X SC | 05 | 52 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; COLA = 3%/YR |
| INDIAN HARBOUR BEACH (SUPP) | P Active | X SC | \$60 X SC, PAYABLE ANNUALLY ON JAN 1 | N/A | 52 AGE 52 1 LIFE ANNUITY | Cliff 0 | NO | |
| INDIAN RIVER SHORES | G Closed | 2.75 | 2.75% X AME X SC -IRSPP | 05 | 62 AGE 62 1 LIFE ANNUITY | Graded 7 | NO | TOWN MGR ELIG FOR NR @ 55 W/5SC |
| INDIAN RIVER SHORES | PF Active | 2.75 | 2.75% X AFC X SC-IRSPP | 05 | VR AGE 55 W/ 7SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 7 | NO | |
| INDIAN SHORES | P Active | 2.50 | 2.50% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------------------|----------------------------------|---|-----|--|---|-----|---|
| JACKSON MEMORIAL HOSPITAL | G | 1.60 1.60% X AFC X SC | 8 | VR 30SC, ANY AGE; 65 W/6SC | Cliff | YES | CERT MBRS W/ HDT BEF 4/1/12 = AFC: 5 YRS, NR: 30SC OR 62 W/6SC; BEN RATE INCREASES AFTER NRA; HIS |
| | Active | | | 1 LIFE ANNUITY | 6 | | |
| JACKSONVILLE | CO | VR 3.0% X FMC (0-20SC), 2.0% X FMC (AFTER 20SC) | 03 | VR 20SC, ANY AGE; 65 W/5SC | Cliff | YES | HIS; DROP |
| | Active | | | 5 OTHER | 5 | | |
| JACKSONVILLE | G | 2.50 2.50% X FMC X SC (MAX 80% FMC) | 03 | VR 30SC, ANY AGE; 55 W/20SC, 65 W/5C | Cliff | YES | HIS; BACKDROP; PLOP |
| | Active | | | 3 JOINT/SURVIVOR | 5 | | |
| JACKSONVILLE | PF | VR Var. W/ SC | 02 | VR 20SC | Cliff | YES | DROP; COLA = 3%/YR |
| | Active | | | 3 JOINT/SURVIVOR | 5 | | |
| JACKSONVILLE - DISABILITY | G | VR SUPPLEMENTAL DIS BENEFIT | N/A | N/ N/A | Cliff | YES | 0 SC FOR ILOD; 5 SC FOR REG |
| | Active | | | N/N/A | VR | | |
| JACKSONVILLE BEACH | F | VR 3% FAC X (0-30)SC + 2% FAC X (30+)SC | 05 | VR 52 W/25SC; 55 W/5SC | Cliff | YES | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| JACKSONVILLE BEACH | G | 2.50 2.50% X FAC X SC, MAX 75% FAC | 05 | VR 30SC, ANY AGE; 60 W/5SC | Cliff | NO | DROP |
| | Active | | | 1 LIFE ANNUITY | 5 | | |
| JACKSONVILLE BEACH | P | VR 3% FAC X (0-30)SC + 2% FAC X (30+)SC (MAX 100%) | 05 | VR 52 W/25SC; 55 W/5SC | Cliff | YES | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|---------------------------------|----------------------------------|--|-----|---|---|-----|--|
| JACKSONVILLE PF SENIOR STAFF | G Active | 3.00 3% EACH YEAR OF SERVICE | N/A | 65 65W 5 YEARS OF SERVICE 3 JOINT/SURVIVOR | Cliff 5 | YES | |
| JUPITER | P Active | 2.75 2.75% X AS X SC (MAX 25SC) | 05 | VR RULE OF 70 (MIN 25SC); 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; SUPP; SHARE PLAN; TIER 1 (HDT BEF 3/6/12)= 3.00% X AS X SC, 3-YR AFC, RULE OF 65 OR 55 W/10SC |
| JUPITER ISLAND | GPF Frozen | 3.00 3.00% X FAC X SC | 03 | VR 65 W/5SC; 55 W/25SC OtLIFE ANNUITY W/ 5 YEAR CERTAIN | Cliff 5 | NO | PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION |
| KEY BISCAYNE | PF Active | VR % AFC X SC Var. W/ P OR F | 05 | VR 55 W/5SC; 52 W/25SC; AGE+SC = 75 (F ONLY) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | SUPP |
| KEY WEST | G Active | 2.50 2.50% X FMC X SC | 03 | VR 20SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY | Graded 10 | NO | DROP |
| KEY WEST | PF Active | 3.00 3.00% X FMC X SC | 03 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | SHARE PLAN; SUPP |
| KEY WEST HOUSING | G Active | 1.85 1.85% X AFS X SC | 05 | VR 30SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY | Graded 15 | NO | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|--------------------------------|----------------------------------|---|-----|---|---|---|-----|---|
| KEY WEST UTILITY | G | 2.00 2.00% X CAC X SC | ALL | VR 30SC, ANY AGE; 60 W/10SC | | Graded | YES | COLA = 3%/YR; IF HDT BEF 6/1/10, 2.4% BEN RATE, 5-YR AFC, NR = 30SC OR AGE 60 |
| | Active | | | 1 LIFE ANNUITY | | 10 | | |
| KISSIMMEE | F | VR 3.00% AFC X (0-30)SC, 2% AFC X (30+)SC (MAX 100%) | 05 | VR 30SC, ANY AGE; 55 W/10SC | | Graded | NO | FOR HDT BEF 1/1/13 = BEN RATE: 3.23% FOR 1ST 30SC, NR: 25SC OR 50 W/10SC, EARLY: 40 W/10SC |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| KISSIMMEE | G | VR Var. W/TIER 1 OR 2; MAX 30CS | 05 | 60 60 W/10CS | | Graded | NO | SUPP |
| | Active | | | 1 LIFE ANNUITY | | 10 | | |
| KISSIMMEE | P | 3.50 3.50% X AFC X SC (MAX 100% AFC) | 03 | 50 50 W/10SC | | Graded | YES | COLA = 1%/YR |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| KISSIMMEE UTILITY AUTHORITY | G | VR 2.6% TIER 1&2, 3% TIER 3 X AFC X SC | 05 | VR TIERS 1&3: 62 W/10SC; TIER 2: AGE+SC=80 | | Graded | NO | DROP; SUPP |
| | Active | | | 1 LIFE ANNUITY | | 10 | | |
| LABELLE | F | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC OR 25SC | | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| LADY LAKE | P | 3.30 3.30% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC | | Cliff | NO | ; SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|---------------------|------------------------------|--|-----|---|---|-----|---|
| LAKE ALFRED | G | 2.72 2.72% X AFC X SC (MAX 40 YR) | 05 | 57 57 W/10SC | Cliff | NO | VESTING = 5 YRS IF HDT BEF 10/1/99 |
| | Active | | | 5 OTHER | 10 | | |
| LAKE ALFRED | PF | 2.75 2.75% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| LAKE CITY | F | 2.75 2.75% X FMC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | YES | DROP; SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| LAKE CITY | G | VR Var. W/ NON-ELEC OR ELEC, SC <15 OR >15 | 03 | VR NON-ELEC = 62 W/10SC; 55 W/30SC; ELEC = 62 W/8SC | Cliff | YES | DROP; H.I.S.; VESTING = NON-ELEC: 10 YRS, ELEC: 8 YRS |
| | Closed | | | 1 LIFE ANNUITY | VR | | |
| LAKE CITY | P | 3.00 3.00% X FMC X SC | 03 | VR 55 W/10SC; 52 W/25SC | Cliff | YES | SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| LAKE HELEN | P | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/6SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| LAKE MARY | F | 3.20 3.20% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/5SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| LAKE MARY | P | 3.20 3.20% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/5SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| LAKE PARK (RETIRED) | P | 2.50 2.50% X AFC X SC | 05 | VR 20SC, 60 W/10SC | Cliff | NO | |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | N/A | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Pct | Benefit Description | Rate | AFC | Normal Retirement Age Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|-------------------|-------------------------|------|-----|---|---|-----|---|
| LAKE WALES | F Active | 3.00 | 3% X AFC X SC | | 05 | VR 50 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| LAKE WALES | G Active | 2.50 | 2.50% X AMC X SC | | 05 | 60 60 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | |
| LAKE WALES | P Active | 3.00 | 3.00% X SC X AFC | | 05 | VR 55 W/10SC; 50 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| LAKE WORTH | F Closed | VR | Var. W/ EMP DT, RET DT | | 02 | VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=75 (MIN 10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; 13TH CHK |
| LAKE WORTH | G Active | 2.00 | 2.00% X AFC X SC | | 05 | VR 55 W/30SC; 65 W/10SC 1 LIFE ANNUITY | Cliff 20 | NO | FOR SC BEF 10/1/10 = BEN RATE: 3.00%, AFC: 2 YRS; COLA NOT AUTOMATIC |
| LAKE WORTH | P Closed | 3.00 | 3.00% X AFC X SC | | 02 | VR 20SC, ANY AGE; 55 W/10SC (& RULE OF 75 W/10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| LAKELAND | F Active | 3.00 | 3.00% X AFC X SC | | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | BEN RATE = 3.30% IF HDT BEF 10/1/03; BACKDROP |
| LAKELAND | G Active | VR | Var. W/ HIRE DT, YRS SC | | VR | VR VR W/ HIRE DT 1 LIFE ANNUITY | Cliff 5 | NO | COLA UP TO 4% IF GAINS SUFFICIENT TO COVER |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|---------------------------------|------------------------------|---|-----|--|---|-----|----------------------------------|
| LAKELAND | P Active | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SHARE PLAN |
| LANTANA | F Closed | 3.00 3.00% X AFS X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| LANTANA | P Active | 3.00 3.00% X AFC X SC | 05 | 50 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; SUPP |
| LARGO | PF Active | 3.25 3.25% X AFC X SC; PMAX 95%, FMAX 85 | 03 | VR 55 W/10SC; 23SC, ANY AGE; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; SHARE PLAN |
| LAUDERDALE-BY-THE- SEA (VOL) | F Active | VR > OF \$10/MO X SC OR 2% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| LAUDERHILL | F Active | VR Var. W/ SC DATES | 03 | VR 20SC, ANY AGE OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = 1.5%/YR AFTER 3 YRS |
| LAUDERHILL | G Active | VR % AME Var. W/SC DTS & AMT; MIN | 05 | VR 62 W/7SC OR 20SC, ANY AGE 1 LIFE ANNUITY | Cliff 7 | NO | DROP |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|--|-----|--|---|-----|--|
| LAUDERHILL | P | 3.00 3.00% X FMC X SC (MAX 75% FMC) | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | HDT BEF 3/23/09 = 3% FMC BEF 9/30/01 (3.5% FMC AFT), 20SC OR 55 W/5SC, 5-YR VEST; SUPP, 13TH CHK |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 7 | | |
| LAUDERHILL (C&M) | G | VR Var. W/HDT BEF OR AFT 3/1/09 | 05 | VR 20SC, ANY AGE; 55 W/10SC (HDT AFT 3/1/09) OR 7SC | Cliff | YES | DROP; VESTING = 7 YRS IF HDT BEF 3/1/09 |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| LEESBURG | F | 3.00 3.00% X AME X SC | 03 | VR 52 W/25SC; 55 W/10SC | Cliff | NO | SUPP; SHARE PLAN |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| LEESBURG | G | 2.00 2% X AFC X SC BEF 10/1/08; MAX 45SC | 03 | 65 65 W/5SC | Cliff | YES | DROP |
| | Closed | | | 1 LIFE ANNUITY | 5 | | |
| LEESBURG | P | VR 3% X AFC X SC BEF 5/27/03, 2% AFT | 04 | VR 50 W/25SC OR 55 W/10SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| LIGHTHOUSE POINT | PF | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 50 W/25SC; 60 W/8SC | Cliff | YES | HIS = \$3/MO PER YR SC (MAX \$90); COLA = 3%/YR AFTER 5 YRS RET |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 8 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | | Vesting Schedule | | COL | Comments |
|------------------|----------------|-------------------------|------------------|-----|-----------------------|--------------------------------------|-----------------------|--|-----|---|
| | Plan Status | Pct | Description | | YR | Description | Years to full vesting | | | |
| LIVE OAK | F | 3.00 | 3.00% X AFC X SC | 05 | VR | 55 W/10SC; 52 W/25SC | Cliff | | NO | SUBSTITUTE PLAN |
| | Closed | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | | |
| LONGBOAT KEY | F | 3.50 | 3.50% X AFC X SC | 05 | VR | 25SC, ANY AGE; 55 W/10SC; AGE 60 | Graded | | YES | DROP; SUPP = \$10/MO PER YR OF SC PAYABLE TO AGE 65 |
| | Frozen | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | | |
| LONGBOAT KEY | G | 2.75 | 2.75% X AFC X SC | 05 | VR | 55 W/30SC; AGE 62 | Cliff | | NO | FROZEN AS OF 10/1/2013, ALL MBRS 100% VESTED IN ACCR BEN |
| | Frozen | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 0 | | | |
| LONGBOAT KEY | P | 3.50 | 3.50% X AFC X SC | 05 | VR | 25SC, ANY AGE; 55 W/10SC; AGE 60 | Cliff | | YES | FROZEN AS OF 2/1/14, ALL MBRS 100% VESTED IN ACCR BEN; SUPP; COLA = 3%/YR |
| | Frozen | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 0 | | | |
| LONGWOOD | PF | 3.00 | 3.00% X AFC X SC | 03 | VR | 25SC, ANY AGE; 50 W/5SC | Cliff | | NO | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | | |
| LYNN HAVEN | F | 3.50 | 3.50% X AFC X SC | 05 | VR | 25SC, ANY AGE; 55 W/10SC | Cliff | | NO | DROP |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | | |
| LYNN HAVEN | G | 3.00 | 3.00% X AFC X SC | 05 | 55 | 55 W/10SC | Cliff | | NO | DROP |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|----------------------------------|--|-----|---|---|-----|--|
| LYNN HAVEN | P Active | 3.50 3.50% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| MADISON | F Active | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| MADISON | P Active | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = 1.35%/YR |
| MAITLAND | PF Active | 3.00 3.00% X AFC X SC | 03 | VR 55 W/10SC; 45 W/20SC; 20SC IF ADD'L CONTRIB MADE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | DROP; SUPP BEN PD TO RETIRES FROM THE SHARE PLAN |
| MARATHON | F Active | 3.50 3.50% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | DROP; COLA = 1.5%/YR |
| MARCO ISLAND | F Active | 3.00 3.00% X AFC X SC + MO SUPP | 05 | VR 25SC, ANY AGE OR 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | COLA = 3%/YR; SHARE PLAN |
| MARCO ISLAND | P Active | 3.00 3.00% X AFC X SC | 05 | VR 25 SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | SUPP = \$3/MO X SC (\$30 TO \$90/MO); COLA = 3%/YR |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|-------------------------------|------------------------------|--|-----|---|---|-----|--|
| MARIANNA | F Active | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| MARIANNA | P Active | 3.50 3.50% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| MARTIN COUNTY | ERP Closed | VR AMT OF FRS REDUCTION FOR EARLY RET | 05 | VR VARIES 1 LIFE ANNUITY | N/A N/A | YES | FRS SUPPLEMENT |
| MEDLEY | P Active | 3.00 3.00% AFC X SC (HDT >10/08: MAX 75%) | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| MEDLEY - GENERAL + ELECTED | G Active | VR BASED ON JOB CLASSIF | 05 | VR REG = 62 OR 30SC; ELECTED = LATER OF 55 OR 8SC OtLIFE ANNUITY W/ 20 YEAR CERTAIN | Cliff 5 | YES | ELECTED = AUTOMATIC 100% VESTING |
| MELBOURNE | F Active | 3.25 3.25% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP; PAST BEN RATE = 3%; NORM RET = 25SC OR AGE 50 IF MBR BEF 5/9/78 |
| MELBOURNE | G Closed | 1.60 1.60% X AFC X SC | 05 | VR 30SC, ANY AGE; 62 W/6SC 1 LIFE ANNUITY | Cliff 6 | YES | BEN RATE INCREASES AFTER NORM RET; COLA = 3%/YR |
| MELBOURNE | P Active | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |

APPENDIX B - Benefit Data

| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | | Vesting Schedule | | COL | Comments |
|-----------------------------|-------------------|-------------------------|--|-----|-----------------------|------------------------------------|-----------------------|--|-----|--|
| | Plan Status | Pct | Description | | YR | Description | Years to full vesting | | | |
| | | | | | | | | | | |
| MELBOURNE - SPECIAL RISK | G | 3.00 | 3.00% X AFC X SC | 05 | VR | 25SC, ANY AGE; 55 W/6SC | Cliff | | YES | DROP |
| | Closed | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | | |
| MELBOURNE BEACH | P | 3.00 | 3.00% X AFC X SC | 05 | VR | 55 W/10SC; 52 W/20SC | Cliff | | YES | COLA = 3%/YR FROM NRD TO AGE 62; SUPP FOR NORM RET |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | | |
| MIAMI - ELECTED | G | VR | 50% PAY (@7SC) + 5%/YR OVER 7SC (MAX 100%) | 03 | VR | LATER OF AGE 55 OR TERMINATION | Cliff | | NO | |
| | Closed | | | | | 1 LIFE ANNUITY | 7 | | | |
| MIAMI - FIPO | PF | VR | Var. W/ SC | 05 | 50 | 50 | Cliff | | YES | |
| | Active | | | | | 3 JOINT/SURVIVOR | 10 | | | |
| MIAMI - FIPO (STAFF) | G | 3.00 | 2.5 hired after OCT 1, 2012 | 02 | 55 | 55&10CS; 30CS | Cliff | | N/A | |
| | Active | | | | | 5 OTHER | 5 | | | |
| MIAMI - FIPO COLA (RETIRED) | PF | N/A | N/a | N/A | N/ | N/A | N/A | | NO | |
| | Closed | | | | | N/N/A | N/A | | | |
| MIAMI - GESE | GS | VR | Var. W/ 0-15SC, 15-20SC OR >20SC | 05 | VR | 55 W/30CSC; 60 W/10CSC; RULE OF 80 | Cliff | | YES | AFC VR BEF 10/1/12; COLA = 4%/YR |
| | Active | | | | | 1 LIFE ANNUITY | 10 | | | |
| MIAMI - GESE (EXCESS) | GS | 3.00 | N/A | 05 | N/ | N/A | N/A | | NO | SUPPLEMENTAL BENEFITS ONLY |
| | Active but not re | | | | | N/N/A | N/A | | | |
| MIAMI - GESE (STAFF) | GS | 3.00 | 3% X AFC X SC; INCR BY 5% @ RET | 02 | VR | 10CSC | Cliff | | NO | |
| | Active | | | | | 5 OTHER | 10 | | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|-------------------------------|------------------------------|--|-----|--|---|-----|--|
| MIAMI - OFF-STREET PARKING | G | VR 3.00% FAC FOR 0<SC<10; 2.00% FAC FOR SC>10 | 02 | 60 60 W/5SC | Cliff | NO | FOR HDT BEF 11/1/07 = NR: 25SC OR 55 W/5SC |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| MIAMI BEACH | G | 2.50 2.50% X FAME X SC | 05 | VR 55 W/30SC, 62 W/5SC (HDT AFT 9/30/10) | Cliff | YES | DROP; COLA = 1.5%; RET DATES, FAME, COLA & BEN RATE VR FOR CERTAIN CLASSES HIRED BEF 9/30/10 |
| | Active | | | 1 LIFE ANNUITY | 5 | | |
| MIAMI BEACH | PF | VR Var. W/EMPLOYMENT DT & SC | 02 | VR AGE 50 OR, IF EARLIER, DATE WHEN AGE + SC = 70 | Cliff | YES | DROP |
| | Active | | | 3 JOINT/SURVIVOR | 10 | | |
| MIAMI SHORES VILLAGE | G | 2.00 2.00% X AFC X SC; MAX 60% AFC | 03 | VR EARLIER OF AGE 62 OR 30SC, ANY AGE | Cliff | NO | DROP |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| MIAMI SHORES VILLAGE | P | 2.91 2.91% X AFC X SC | 03 | VR 25SC, ANY AGE | Cliff | YES | COLA = 1.5%/YR |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| MIAMI SPRINGS | G | 2.50 2.50% X FAS X SC | 05 | VR 62 W/5SC OR AGE+SC=75 | Cliff | NO | DROP; BEN RATE = 1.75% (1.00% FOR PRGM A MBRS) BEF 10/1/89 |
| | Active | | | 1 LIFE ANNUITY | 5 | | |
| MIAMI SPRINGS | PF | 3.50 3.50% X AME X SC | 03 | VR 20SC, ANY AGE; 55 W/10SC | Cliff | NO | DROP |
| | Active | | | 1 LIFE ANNUITY | 5 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|-------------------|----------------------------------|--|-----|--|---|-----|------------------------------------|
| MIAMI-DADE COUNTY | ERP | VR AMT OF FRS E.R. REDUCT. | N/A | VR 54-55W/25 UP TO 28SC | N/A | YES | FRS SUPPLEMENT |
| | Closed | | | 1 LIFE ANNUITY | N/A | | |
| MIDWAY FCD | F | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| MILTON | F | 3.85 3.85% X AFC X SC (+SUPP) | 05 | VR 25SC, ANY AGE; 54 W/10SC | Cliff | NO | SUPP = \$165/MO |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| MILTON | G | 2.50 2.50% X AFC X SC (MAX 100%) | 05 | VR 25SC, ANY AGE; 65 W/10SC | Cliff | NO | |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| MILTON | P | 3.10 3.10% X AFC X SC | 03 | VR 20SC, ANY AGE; 55 W/10SC | Cliff | YES | COLA = 1%/YR; SUPP TO AGE 65 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| MIRAMAR | F | 3.00 3% X AFC X SC (MAX 80% AFC) | 03 | VR 25SC, ANY AGE OR 55 W/10SC | Cliff | YES | DROP; SUPP; SHARE PLAN |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| MIRAMAR | G | VR % AME Var. W/SC @ RET DATE | 03 | VR 20SC, ANY AGE; 65 W/7SC | Cliff | NO | |
| | Active | | | 1 LIFE ANNUITY | 7 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------------------|------------------------------|--|-----|--|---|-----|---|
| MIRAMAR | P | 3.00 3.00% X AME X SC (MAX 75% UNTIL 37.5SC) | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | YES | TIER 1 = HDT BEF 6/10/08 (3.25% BEN RATE, 3-YR AFC, 20SC OR 55 W/10SC); COLA = 2%/YR; AD HOC VR BEN |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| MIRAMAR - MANAGEMENT | G | VR % FMC Var. W/SC (- OFFSET); MAX 80% FMC | 03 | VR 20SC, ANY AGE; 62 W/5SC; 55 W/10SC | Cliff | NO | |
| | Active | | | 3 JOINT/SURVIVOR | 5 | | |
| MONROE COUNTY | ERP | N/A SUPP FRS OR TRS RED BEN | N/A | VR AGE55 TO 61 W/25 TO 29SC | N/A | YES | FRS SUPPLEMENT |
| | Closed | | | 1 LIFE ANNUITY | N/A | | |
| MONROE COUNTY VOL F.F. & EMS | F | VR \$15/MO X SC (MIN 10SC, MAX 25SC) | VR | VR 10SC | Cliff | NO | |
| | Active | | | 5 OTHER | 10 | | |
| MONTICELLO | F | VR > 2.5% X AFC X SC OR \$21/MO/YR SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| MONTICELLO | P | 2.75 2.75% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| MOUNT DORA | F | 3.25 3.25% X AFC X SC | 05 | VR 50 W/10SC; 47 W/25SC | Cliff | NO | SHARE PLAN; HDT BEF 5/20/97 = NR: AGE 50 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|--|-----|---|---|-----|---|
| MOUNT DORA | G | VR Var. W/CONT PD,SC DTS & CONTRACT | 05 | 60 60 W/7SC | Cliff | NO | DROP; NR = AGE 60 ONLY IF HDT BEF 5/20/97 |
| | Closed | | | 1 LIFE ANNUITY | 7 | | |
| MOUNT DORA | P | 3.25 3.25% X AFC X SC | 05 | 55 SC VR W/ HDT BEF OR AFT 5/20/97 | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| NAPLES | F | 3.00 3.00% X FAC X SC | 05 | VR 25SC, ANY AGE; 55 W/8SC | Cliff | YES | COLA = 3%/YR; BEN RATE = 4.00%, FAC = 3 YRS FOR SC BEF 6/1/13; DIFF NR & VESTING FOR HDT BEF 6/1/13 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 8 | | |
| NAPLES | G | 1.60 1.60% X FAC X SC | 8 | VR 33SC, ANY AGE; 65 W/8SC | Cliff | NO | HDT BEF 10/1/11: RULE OF 85 OR 60 W/5SC, 5-YR VESTING; SC BEF 10/1/11: 3- YR FAC, 2.50% FAC |
| | Active | | | 1 LIFE ANNUITY | 8 | | |
| NAPLES | P | 3.00 3.00% X FAC X SC | 8 | VR 30SC, ANY AGE; 60 W/8SC | Cliff | NO | HDT BEF 4/1/12: 25SC OR AGE 50, 5- YR VESTING, 3% COLA; SVC BEF 4/1/12: 3.63% FAC |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 8 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|-------------------------------------|----------------------------------|--|-----|--|---|-----|--------------------------|
| NEPTUNE BEACH | P Active | 2.75 2.75% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| NEW PORT RICHEY | F Active | 3.50 3.50% X AFC X SC (MAX 75% AFC) | 01 | VR 50 W/10SC; 40 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; SUPP = \$200/MO |
| NEW PORT RICHEY | P Active | 3.50 3.5% X AFC X SC (MAX 75%, MIN 2% X SC) | VR | 50 20SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | VR SUPP |
| NEW SMYRNA BEACH | F Active | VR 3% AFC X SC (2% IF HDT AFT 6/30/12) | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| NEW SMYRNA BEACH | P Active | 3.00 3.00% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP; SHARE PLAN |
| NORTH BAY FCD | F Active | 3.50 3.50% X AFC X SC | 03 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| NORTH BREVARD HOSPITAL (Parrish) | G Active | VR 1.75% AME UP TO \$1K; 1.5% AME >\$1K | 05 | VR 30SC, ANY AGE; 60 W/25SC; AGE 65 1 LIFE ANNUITY | Graded 10 | NO | HIS |
| NORTH BROWARD HOSPITAL | G Active | VR VARIES W/SERV & EMP DATE | VR | 65 65 1 LIFE ANNUITY | Cliff 5 | NO | |

APPENDIX B - Benefit Data

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|---|----------------------------------|--|-----|--|---|-----|--|
| NORTH COLLIER FCD (was North Naples) | F Active | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | SUPP; BEN RATE = 3.53% FOR SC BEF 10/1/10 |
| NORTH MIAMI 691 [GPF] | F Closed | VR Var. W/SC DTS & CONT RATE | 02 | 50 50 W/20SC 1 LIFE ANNUITY | Graded 10 | YES | |
| NORTH MIAMI 691 [GPF] | G Active | VR Var. W/SC DTS & CONT RATE | 02 | VR 55 W/20SC OR 62 W/10SC 1 LIFE ANNUITY | Graded 10 | YES | |
| NORTH MIAMI 691 [GPF] | P Closed | VR Var. W/SC DTS & CONT RATE | 02 | 50 50 W/20SC 1 LIFE ANNUITY | Graded 10 | YES | VESTING SCHEDULE VR W/MEMBERSHIP IN OR NOT IN POLICE BARGAINING UNIT |
| NORTH MIAMI 748 | P Closed | 3.50 3.50% X AFC X SC | VR | VR 55 W/10SC OR 50 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | BEN RATE = 1% AFC PRIOR TO 7/1/79, 3% AFC 7/1/79 THRU 12/31/97 |
| NORTH MIAMI BEACH | G Active | VR Varies based on group | 05 | VR AGE 62 OR 55 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | DROP |
| NORTH MIAMI BEACH | PF Active | VR 3.00% (P) 3.30% (F) X FMC X SC | VR | VR AGE 52; 20SC (F) OR 22SC (P) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Pct | Benefit Description | Rate AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|--------------------------|------------------------------|-------------------|---|-------------|---|---|-----|---|
| OCALA | F Active | 3.00 | 3.00% X AME X SC, MAX 93% AFC | 03 | VR 55 W/10SC; RULE OF 70; 25SC, ANY AGE 5 OTHER | Cliff 10 | YES | DROP |
| OCALA | G Closed | VR | BEN RATE Var. BTW 1.00% & 2.55% BASED ON REQ CONT | 08 | 65 30SC, ANY AGE; 65 W/5SC 1 LIFE ANNUITY | Cliff 5 | NO | SUPP = \$100/MO |
| OCALA | P Active | 3.00 | 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP |
| OCEAN CITY-WRIGHT FCD | F Active | 3.00 | 3.00% X AFC X SC | 03 | VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 7 | NO | DROP; SUPP TO AGE 65 |
| OCOEE | G Active | 2.25 | 2.25% X AFC X SC; MAX 70% AFC | 05 | 62 62 W/7SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 7 | NO | HDT BEF 9/17/12 = NR: AGE 60; 3% BEN RATE (MAX 81%) 5- YR VEST; MAYOR/COMM = 9-YR VEST |
| OCOEE | PF Active | 3.50 | 3.50% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | |
| OKALOOSA ISLAND FCD | F Active | 3.50 | 3.50% X AFC X SC | 03 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | SUPP = \$250/MO (REDUCED IF EARLY); COLA = 3%/YR |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Pct | Benefit Description | Rate | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|--------------------------|------------------------------|-------------------|-------------------------------|------|-----|---|---|-----|---|
| OKEECHOBEE | F | 3.00 | 3.00% X AFC X SC | | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | YES | COLA = 0.5% IN ODD- NUMBERED YEARS |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| OKEECHOBEE | G | 2.10 | 2.10% X AFC X CSC | | 05 | VR 30SC, ANY AGE; 65 W/5SC | Cliff | NO | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| OKEECHOBEE | P | 3.00 | 3.00% X AFC X CONTIN. SC | | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | YES | COLA = 0.5% EVERY ODD- NUMBERED YEAR |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| OKEECHOBEE UTILITY | G | 2.10 | 2.10% X AFC X CSC | | 05 | VR 30SC, ANY AGE; 65 W/5SC | Cliff | NO | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| OLDSMAR | F | 3.125 | 3.125% X AME X SC | | 05 | 55 25SC, ANY AGE; 55 W/10SC | Cliff | YES | FOR SC BEF 6/1/12 = BEN RATE: 3.25%; SUPP; COLA = 3%/YR |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| ORANGE COUNTY LIBRARY | G | 2.00 | 2.00% X AMC X SC, MAX 30SC | | 05 | VR LATER OF AGE 65 OR 4 VESTED SC | Cliff | YES | COLA = 2%/YR |
| | Closed | | | | | 1 LIFE ANNUITY | 4 | | |
| ORANGE PARK | F | 3.00 | 3.00% X AFC X SC | | 03 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | DROP |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| ORANGE PARK | G | 2.50 | 2.50% X AME X SC | | 03 | VR 65 W/10SC; 62 W/20SC | Cliff | NO | HIS = \$5/YR SC |
| | Active | | | | | 1 LIFE ANNUITY | 5 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|----------------------------------|---|-----|--|---|-----|---|
| ORANGE PARK | P Active | 3.75 3.75% X AFC X SC + \$200 MO SUPP | 03 | VR EARLIER OF 55W/10SC OR 52W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | YES | |
| ORLANDO | F Active | VR % X AMS Var. W/SC | VR | VR 20SC, ANY AGE; 47 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; COLA = 3% TRIENNIALY IF RET W/ (20+)SC |
| ORLANDO | G Closed | 2.50 2.50% X FAE X SC, MAX 75% AFC | 03 | VR 25SC, ANY AGE; 65 W/5SC 1 LIFE ANNUITY | Cliff 5 | YES | COLA = 2%/YR |
| ORLANDO | P Active | VR Var. W/SC | 03 | VR 20SC, ANY AGE 3 JOINT/SURVIVOR | Cliff 10 | YES | BACKDROP ONLY; COLA = 2%/YR BEGINNING AT AGE 55 |
| ORLANDO AVIATION | G Closed | 3.00 3.00% X FAC X SC W/MAX SC | 03 | VR 25SC, ANY AGE; 65 W/7SC 1 LIFE ANNUITY | Graded 5 | NO | HDT BEF 9/1/96 = NR: 65 W/3SC |
| ORLANDO UTILITY | G Active | VR 2.5% X AFC (MAX 30SC); ST.CLOUD =Var. | 03 | VR 62 W/5SC; ST.CLOUD EE'S WHO TERM BEF 5/1/07= AGE65 3 JOINT/SURVIVOR | Cliff 5 | NO | ADD'L CASH BALANCE PLAN |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|--|-----|--|---|-----|--|
| ORMOND BEACH | F | 3.33 3.33% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC; AGE 60 | Cliff | NO | DROP & BAC- DROP; BEN RATE = 3.37% BEF 1/1/10, 3.34% BTW 1/1/10 & 12/31/13 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| ORMOND BEACH | G | 2.50 2.50% X AMC X SC | 05 | VR 62 W/5SC; AGE (MIN 55)+SC = 85 | Cliff | NO | DROP |
| | Closed | | | 1 LIFE ANNUITY | 5 | | |
| ORMOND BEACH | P | 2.75 2.75% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC; AGE 60 | Cliff | YES | DROP; COLA = 1%/YR; BEN RATE IF HDT BEF 8/21/12 = 3.30% |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| OVIEDO | F | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| OVIEDO | P | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | HDT BEF 1/1/06 = 5-YR VESTING |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| PALATKA | F | 3.29 2.50% + 0.79% X FAC X SC | 03 | VR 25SC, ANY AGE; 55 W/10SC; 50 W/7SC | Cliff | NO | DROP |
| | Active | | | 3 JOINT/SURVIVOR | 7 | | |
| PALATKA | G | 2.50 2.50% X FAC X SC | 03 | VR 30SC, ANY AGE; 50 W/7SC | Cliff | NO | DROP |
| | Active | | | 3 JOINT/SURVIVOR | 7 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|-----------------------|------------------------------|--|-----|--|---|---|-----|---|
| PALATKA | P Active | 3.11 3.11% X FAC X SC | 03 | VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC; 50 W/7SC | 3 JOINT/SURVIVOR | Cliff 7 | NO | DROP |
| PALM BAY | G Closed | N/A N/A | N/A | N/ N/A | N/N/A | N/A N/A | NO | CONVERTED TO DC PLAN |
| PALM BAY [PF] | F Active | VR Var. W/SC & DATES | 05 | VR 25SC, ANY AGE; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | Graded 10 | YES | DROP; SUPP |
| PALM BAY [PF] | P Active | VR Var. W/SC AND DATES (MAX 100% AFC) | 05 | VR 25SC, ANY AGE; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | Graded 10 | YES | DROP; SUPP |
| PALM BEACH [G,P,F,LG] | F Active | 1.25 1.25% X AFC X SC | 05 | 65 65 W/10SC | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; DIFF BEN RATE, NORM RET, COLA, DEATH BEN FOR ACCR BEF 5/1/12 |
| PALM BEACH [G,P,F,LG] | G Active | 1.25 1.25% X AFC X SC | 05 | 65 65 W/10SC | 1 LIFE ANNUITY | Cliff 10 | NO | ACCR BEF 4/30/12 = BEN RATE VR W/ SC & DATES, 2-YR AFC, 30SC OR 55 W/10SC, COLA |

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| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|-----------------------|----------------------------------|--|-----|---|---|---|-----|---|
| PALM BEACH [G,P,F,LG] | LG | 1.25 1.25% X AFC X SC | 05 | 65 65 W/10SC | | Cliff | NO | ACCR BEF 4/30/12 = BEN RATE VR W/ </> 25SC, 2-YR AFC, 50 W/10SC OR AGE+SC=65 (W/10SC), COLA |
| | Active | | | 1 LIFE ANNUITY | | 10 | | |
| PALM BEACH [G,P,F,LG] | P | 1.25 1.25% X AFC X SC | 05 | 65 65 W/10SC | | Cliff | NO | DROP; DIFF BEN RATE, NORM RET, COLA DEATH BEN FOR ACCR BEF 5/1/12 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| PALM BEACH GARDENS | F | 3.00 3.00% X AFC X SC (MAX 75% AFC) | 05 | VR 25SC, ANY AGE; 52 W/10SC | | Graded | YES | DROP; SHARE; COLA = 1% @ AGE 53, 2% @ AGE 54; 1.5% @ AGE 55+ |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| PALM BEACH GARDENS | G | 2.50 2.50% X AME X SC | 03 | 62 AGE 62 | | Graded | NO | |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| PALM BEACH GARDENS | P | 3.50 3.5% X AME X SC (MAX 100%AME) +SUPP | 05 | VR 52 W/10SC OR 20SC,ANY AGE | | Graded | NO | DROP; SUPP = \$12.50/MO PER YR SC |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| PALM COAST (VOL) | F | ASED \$65.00 X SC | 05 | VR 62 W/5SC; 55 W/10SC; 52 W/25SC | | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 5 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|----------------------------|------------------------------|--|-----|--|---|-----|---|
| PALM HARBOR FCD | F Active | VR Var. W/ CONT & SC DATE | 03 | VR 55 W/6SC OR 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | DROP; COLA = 3%/YR |
| PALM TRAN, INC. (ATU-1577) | G Active | 2.50 2.50% X FAS X SC (MAX 25SC) | 03 | VR 65 W/5SC; 62 W/10SC; AGE+SC = 85 1 LIFE ANNUITY | Cliff 5 | NO | SUPP FOR RET @ 60 OR LATER W/10SC |
| PALMETTO | G Active | 2.50 2.50% X AFC X SC | 05 | VR 30SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | FOR HDT BEF 1/1/95 = 30SC OR 60 W/5SC, VESTING: 5SC |
| PALMETTO | P Active | 3.00 3.00% X AFC X SC (MAX 75%) | 05 | VR 23SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| PANAMA CITY | F Active | 2.90 2.90% AFC X SC (MAX 30SC) + SUPP | 03 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP BEN = \$575/MO TO SS RET AGE |
| PANAMA CITY | P Active | VR Var. W/SC | 03 | VR 23SC, ANY AGE; 50 W/15SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP; NORM RET = 15SC IF HDT BEF 1/1/82 |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|-------------------------|----------------------------------|--|-----|--|---|-----|---|
| PANAMA CITY (SUPP) | G | 1.00 1.00% X AME X SC (W/MIN) | 05 | 59 59 W/10SC (CAT. 1) OR 6SC (CAT. 2 & 3) | VR | YES | COLA= 2%/YR (CAT. 1 REQ 15SC, CAT. 2&3 REQ 10SC); VEST = CAT. 1: GRADED/10SC, CAT. 2 & 3: CLIFF/6SC |
| | Active | | | 1 LIFE ANNUITY | VR | | |
| PANAMA CITY BEACH | F | \ 3.35% X AFC X SC, MAX 100% AFC | VR | VR 50 W/20SC; 55 W/10SC; 25&OUT TIER = 25SC, ANY AGE | Cliff | YES | DROP; SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| PANAMA CITY BEACH | G | VR Var. W/ BEF/AFT 10/1/05; MAX 100% AFC | VR | VR 50 W/20SC OR 55 W/10SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| PANAMA CITY BEACH | P | 3.50 3.50% X AFC X SC, MAX 100% AFC | VR | VR 50 W/20SC; 55 W/10SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| PARKLAND | P Closed | 3.00 3.00% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff N/A | YES | COLA = 2%/YR |
| PASCO COUNTY | ERP | VR Var. W/ RET AGE | 05 | VR 50<AGE<62 & 25<SC<30 | N | N/A | FRS SUPPLEMENT |
| | Active | | | 1 LIFE ANNUITY | N/A | | |
| PEMBROKE PARK COMM SUPP | G | 5.0% 5% X AMC X SC (MAX 20SC) | 01 | VR LATER OF 62 OR: 4SC(HDT<10/08) OR 13SC(HDT>10/08) | Cliff | YES | COLA = 3.5%/YR |
| | Active | | | 1 LIFE ANNUITY | VR | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|---|-----|--|---|-----|--|
| PEMBROKE PINES | G Closed | 2.85 2.85% X AC X SC (MAX = 80%) | 02 | VR LATER OF AGE 55 OR 10SC 1 LIFE ANNUITY | Graded 10 | YES | DROP |
| PEMBROKE PINES | PF Active | VR Var. W/ P OR F | 02 | VR 20CSC, ANY AGE; 50 W/10CSC 5 OTHER | Cliff 10 | YES | 13TH CHK (P ONLY) |
| PENSACOLA | F Active | VR Var. %'S PER AFC AMTS & SC | 02 | VR 25SC, ANY AGE; 52 W/10SC 5 OTHER | Cliff 10 | YES | DROP |
| PENSACOLA | G Closed | VR Var. W/ SC DATES, AFC, OR \$300/YR SC (MAX \$6000) | 05 | 55 55 W/20SC 5 OTHER | Cliff 6 | YES | DROP; HEALTH INS PREM ASST |
| PENSACOLA | P Closed | 3.00 3.00% X AFC X SC | 02 | VR 25SC, ANY AGE; 55 W/10SC 5 OTHER | Cliff 10 | YES | DROP; BEN RATE = 2.00% IF HDT BEF 10/1/79 OR NON-ELECTING HIRED BETW 10/1/79 & 10/1/02 |
| PERRY | F Active | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| PERRY | P Active | 3.25 3.25% X AME X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| PINELLAS PARK | F Active | 3.00 3.00% X AFC X SC | VR | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | SH PLAN; COLA VR; BEN RATES VR W/ DATES (CURRENT = 3%) |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|----------------------------------|---|-----|--|---|-----|---|
| PINELLAS PARK | G | VR LEVEL 1 = 1.70% AMC X SC; LEVEL 2 = 2.10% AMC X SC | VR | VR 30SC, ANY AGE; 62 W/10SC | Cliff | YES | DROP; COLA |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| PINELLAS PARK | P | 3.00 3.00% X FAMC X SC | 03 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | YES | BEN RATE VR W/ SC DATES FOR MBRS HIRED BEF 10/1/09 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| PLANT CITY | PF | 3.75 3.75% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC; AGE 60 | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| PLANTATION | G | 2.25 2.25% X FAC X SC | 5 | 59 59 W/10SC | Cliff | NO | TIER 2 (HDT ON/AFT 10/1/10) = BEN RATE VR W/ SC; 3-YR AFC; 55 W/10SC; |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| PLANTATION | P | 3.00 3.00% X AFC X BSC | 05 | VR 20VSC, ANY AGE; 55 W/10VSC | Cliff | NO | SUPP; TIER 1 = HDT BEF 1/1/10, BEN RATE VR W/ >OR< 20VSC, 3-YR AFC, COLA |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| PLANTATION (VOL) | F | N/A \$60/MO PER YR SC | N/A | VR 20SC, ANY AGE; 55 W/7SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|--|-----|---|---|-----|--|
| POMPANO BEACH | G | VR Var. W/ PLAN 1 (2.75%) OR 2 (2%) | VR | VR 55 W/20CSC; 62 W/3SC | Cliff | YES | VESTING = 10SC (REG EMP) OR 5SC (SR MGMT OR ELEC) |
| | Active | | | 1 LIFE ANNUITY | VR | | |
| POMPANO BEACH | PF | VR Var. W/ POLICE OR FIRE | 03 | VR 47 W/20SC; 55 W/10 SC | Y | YES | DROP |
| | Active | | | 2 LIFE W/10 YEARS CERTAIN | | | |
| PORT ORANGE | F | 2.50 2.50% X AFC X SC (MAX 80% AFC) | 05 | VR 52 W/25SC; 55 W/10SC | Cliff | NO | SC BEF 9/25/12: 3.00% BEN RATE, 3-YR AFC, NR = 20SC OR 50 W/10SC; COLA FOR HDT BEF 12/4/12; SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| PORT ORANGE | G | VR 2.12%/YR SC BEF 9/30/09 + 2%/YR AFT | 05 | VR LATER OF AGE 65 OR 10SC | Graded | NO | SUPP |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| PORT ORANGE | P | 3.00 3.00% X AFC X SC | 05 | 48 48 W/10SC | Cliff | NO | FOR HDT BEF 2/1/11 = AFC: 3 YRS, NR: 48 W/10SC OR 45 W/25SC, COLA; SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| PORT ST. LUCIE | P | 3.09 3.09% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|----------------------------------|--|-----|--|---|-----|---|
| RIVIERA BEACH | P Active | 3.00 3% X AFC X SC; MAX 70% AFC | 02 | VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| ROCKLEDGE | F Active | 2.75 2.75% X AFC X SC | 05 | VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | FOR HDT BEF 10/1/12 = BEN RATE: 3% FOR 0-25SC, 1.5% FOR 25-30SC |
| ROCKLEDGE | G Active | 2.75 2.75% X AMC X SC (MAX 30SC) | 05 | 65 65 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | |
| ROCKLEDGE | P Active | 3.00 3.00 X AMC X SC UP TO 25 | 05 | 52 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| SAFETY HARBOR | F Active | 3.00 3.00% X AME X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = 2%/YR |
| SAINT AUGUSTINE | F Active | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| SAINT AUGUSTINE | G Active | 1.00 2.50% X AFC X SC, MAX 35SC | 05 | VR 65 W/5SC; 60 W/10SC; 55 W/25SC 5 OTHER | Cliff 10 | NO | BAC DROP |
| SAINT AUGUSTINE | P Active | VR Var. W/ BEF/AFT 10/1/2005 | 05 | VR 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = MAX 3% |
| SAINT CLOUD | G Active | 3.00 3.00% X AFC X SC | 05 | VR 30SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY | Cliff 5 | NO | DROP |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|----------------------------|------------------------------|--|-----|--|---|-----|---|
| SAINT CLOUD | PF | 3.75 3.75% x AFC X SC +ADD'L FRACTION | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| SAINT JOHNS RIVER PW PK | G | VR Var. W/SC, SS, AFC & HDT | 03 | VR 30SC, ANY AGE; 55 W/20SC; 65 W/5SC | Cliff | YES | BACKDROP; PLOP; TIER 1 = HDT BEF 2/25/13; TIER 2 = CASH BAL ACCT |
| | Active | | | 3 JOINT/SURVIVOR | 5 | | |
| SAINT LUCIE COUNTY FCD | F | 3.00 3.00% X FAS X SC +SUPP | 04 | VR 25SC, ANY AGE; 55 W/5SC | Cliff | YES | DROP; SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| SAINT LUCIE COUNTY FCD | G | 3.00 3.00% X FAS X SC (MAX 100% FAS) | 05 | VR 25SC, ANY AGE; 60 W/5SC | Cliff | YES | DROP |
| | Active | | | 1 LIFE ANNUITY | 5 | | |
| SAINT PETE BEACH | F | 1.25 1.25% X AFC X SC | 05 | VR AGE 60 OR 30SC | Cliff | NO | BEF 1/1/13 = BEN RATE: 3.40%, NR: 55 OR 25SC, GRADED VESTING, COLA |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| SAINT PETE BEACH | G | 1.00 1.00% X AFC X SC | 05 | VR 30SC, ANY AGE; 60 W/10SC | Cliff | NO | FOR SC BEF 10/1/12 = BEN RATE: 2.25%; NR: 55 OR 25SC; VESTING: GRADED/10; COLA = 3%/YR |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | | Vesting Schedule | COL | Comments |
|---------------------|----------------|-------------------------|-------------------------------|-----|-----------------------|--|------------------|-----|--|
| | Plan Status | Description | YR | | Description | Years to full vesting | | | |
| SAINT PETE BEACH | P | VR | Var. W/SC & HDT (MAX 90% AFC) | 05 | VR | AGE 55 OR 25SC | Graded | YES | DROP |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| SAINT PETERSBURG | F | 3.00 | 3.00% X AMS X SC | 03 | VR | 30SC, 50 W/10SC, AGE 53, 20SC < AGE 50 (DEF TO 50) | Graded | YES | PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS |
| | Active | | | | 3 | JOINT/SURVIVOR | 10 | | |
| SAINT PETERSBURG | G | 2.00 | 2.00% X AMS X SC | 05 | VR | 60 W/10SC, 55 W/25SC, 51 W/30SC | Graded | YES | DROP; BEN RATE CHANGED MULTIPLE TIMES UNTIL |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 17 | | |
| SAINT PETERSBURG | P | 3.00 | 3.00% X EARN BASE X SC | 03 | VR | AGE 55 OR 25SC | Graded | YES | PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS |
| | Active | | | | 1 | LIFE ANNUITY | 17 | | |
| SAN CARLOS PARK FCD | F | 3.00 | 3.00% X AME X SC | 05 | VR | 25SC, ANY AGE; 55 W/6SC | Cliff | YES | DROP; COLA = 3%/YR |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| SANFORD | F | 3.08 | 3.08% X AFC X SC | 05 | VR | 25SC, ANY AGE; 55 W/10SC | Cliff | NO | DROP |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| SANFORD | P | 3.50 | 3.50% X AFC X SC | 05 | VR | 25SC, ANY AGE; 55 W/10SC | Cliff | NO | |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|-------------------------------|------------------------------|--|-----|---|---|---|-----|---|
| SANIBEL | G | 1.68 1.68% X AFC X SC | ALL | 65 65 W/6SC | | Cliff | YES | DROP; COLA = 2% FOR 25 YRS AFTER 5 YRS RET; BEN RATE = 3% FOR SC BEF 5/1/11 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 6 | | |
| SANIBEL | P | 3.00 3% X AFC X SC, MAX 90% AFC | 05 | VR 60 W/5SC; 55 W/10SC; 25SC, ANY AGE | | Cliff | YES | SUPP; COLA = 3%/YR |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 5 | | |
| SARASOTA | F | 3.00 3.00% X AC X SC, MAX 100% AC | 03 | VR 25SC, ANY AGE; 50 W/10SC | | Cliff | YES | |
| | Closed | | | 3 JOINT/SURVIVOR | | 10 | | |
| SARASOTA | G | VR Var. W/ SC DATE | VR | VR 65 W/10SC OR 30SC, ANY AGE | | Y | YES | DROP |
| | Closed | | | 1 LIFE ANNUITY | | 10 | | |
| SARASOTA | P | 3.00 3.00% X FAC X SC | 05 | VR 25SC, ANY AGE; 50 W/10SC | | Cliff | YES | FAC NOT < 3-YR AVG AS OF 9/30/12 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| SARASOTA MEMORIAL HEALTH CARE | G | VR ELECT: TRAD'L OR PENS. EQUITY | 05 | 62 62 W/5SC | | Y | YES | |
| | Closed | | | 1 LIFE ANNUITY | | N/A | | |
| SARASOTA-MANATEE A | G | VR % Var. W/SC, DTS, BARG OR NON-BARG | 05 | 62 62 W/2 CALENDAR YRS SC | | Cliff | NO | |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | | 5 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Pct | Benefit Description | Rate | AFC | Normal Retirement YR Description | Age | Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|------------------------------|-------------------|-----------------------------|------|-----|-------------------------------------|---|---|---|-----|--|
| SATELLITE BEACH | G | 2.00 | 2.00% X AME X SC | | 03 | 62 | 62 W/5SC | | Cliff | NO | BEN RATE FOR SC BEF 10/1/10 = 3.00%; ONE-TIME COLA FOR RETIREES IN PAY STATUS ON 10/1/97 |
| | Closed | | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | 5 | | |
| SATELLITE BEACH | PF | 3.00 | 3.00% X AME X SC | | 03 | 52 | 52 W/5SC | | Cliff | NO | ONE-TIME COLA FOR RETIREES IN PAY STATUS ON 10/1/97 |
| | Active | | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | 5 | | |
| SEBASTIAN | P | 2.00 | 2.00% X AFC X SC | | 05 | VR | 55 W/10SC; 52 W/25SC | | Cliff | NO | BEN RATE = 3.00% IF HDT BEF 4/11/12 |
| | Active | | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| SEBRING | F | 3.00 | 3.00% X AFC X SC (MAX 90%) | | 03 | VR | 25SC, ANY AGE; 55 W/10SC | | Cliff | YES | DROP |
| | Active | | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| SEBRING | P | 3.00 | 3% X AFC X SC (MAX 90% AFC) | | 03 | VR | 20SC, ANY AGE; 52 W/10SC (5SC IF HDT BEF 10/1/98) | | Cliff | YES | DROP; SUPP; 13TH CHK; VESTING = 5-YR CLIFF IF HDT BEF 10/1/98) |
| | Closed | | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |
| SEMINOLE | F | 3.00 | 3.00% X AFC X SC | | 05 | VR | 25SC, ANY AGE; 55 W/10SC; AGE 62 | | Cliff | NO | |
| | Active | | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|--|----------------------------------|--|-----|--|---|-----|--|
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | VR Var. W/AC AMT, NEW/OLD PLAN | 05 | VR 65 W/5SC; 62 W/20SC; 55 W/30SC | Cliff | NO | NR = ONLY 65 W/5SC IF HDT BETWEEN 5/1/10 AND 10/31/11 |
| | Closed | | | 1 LIFE ANNUITY | 5 | | |
| SOUTH MIAMI [GP] | G | 2.25 2.25% X FMC X SC | 05 | 60 60 W/10SC | Cliff | NO | FOR SC BEF 10/1/11 = AFC: 3 YRS, NR: 55 W/10SC; BEN RATE = 2.50% (BEF 10/99), 2.75% (10/99 - 9/11) |
| | Closed | | | 1 LIFE ANNUITY | 10 | | |
| SOUTH MIAMI [GP] | P | 3.00 3.00% X FMC X SC | 05 | VR 25SC, ANY AGE; 60 W/10SC | Cliff | YES | COLA = 3% MAX; DIFF BEN RATES BEF 10/1/03 |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| SOUTH PASADENA | F | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| SOUTH WALTON FCD | F | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | HDT BEF 10/1/11 = 4.00% AFC, SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| SOUTHERN MANATEE FCD | F | 3.50 3.50% X AFC X SC | 03 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | DROP; HIS |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|-------------------------|----------------------------------|--|-----|---|---|-----|--|
| SOUTHERN MANATEE FCD | G Active | 2.50 2.50% X AFC X SC | 03 | VR 30SC, ANY AGE; 62 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | HIS; COLA = 3%/YR |
| STARKE | F Active | 3.50 3.50% X FAS X SC (MAX 100% FAS) | 03 | VR 25SC, ANY AGE; 55 W/10SC, MAX AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| STARKE | G Active | VR % Var. W/ ELECTED OR NOT | 03 | VR 30SC OR 60 W/10SC (ELECTED = 8SC), MAX AGE 65 1 LIFE ANNUITY | Cliff VR | YES | ELEC = 3% BEN RATE, NON-ELEC = 2.5% BEN RATE; MANDATORY RET @ AGE 65 |
| STARKE | P Active | 3.75 3.75% X FAS X SC; MAX 100% AFC | 03 | VR 25SC, ANY AGE; 55 W/10SC (MAX AGE 60) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| SUNRISE | F Active | VR % AFC & SC Var. W/BEF OR AFT 10/01 | VR | VR 45 W/25SC, 47 W/20SC, 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| SUNRISE | G Active | VR Var. W/ EMPLOYEE GROUP | VR | VR AGE & SC - VR W/ NON- MGR & MGR 1 LIFE ANNUITY | Cliff 6 | NO | HDT ON/AFT 10/1/09 = 62 W/6SC, 2.5% BEN RATE; 6- YR VESTING |
| SUNRISE | P Active | VR Var. W/SC, DT, RET DT | 03 | VR 53 W/10SC OR 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP; 13TH & 14TH CHECK |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|-------------------|------------------------------|--|-----|--|---|-----|--|
| SURFSIDE [GP] | G | VR Var. W/SC DT & EE CONTRIB RATE | 05 | VR 62 W/15SC; 65 W/10SC | Graded | YES | COLA = 1.50%/YR; TOWN MGR = 64 W/7SC |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| SURFSIDE [GP] | P | VR Var. W/SC DT & EE CONTRIB RATE | 03 | VR 25SC, ANY AGE; 52 W/20SC, 62 W/5SC | Cliff | YES | DROP; COLA= 1.5%/YR |
| | Active | | | 1 LIFE ANNUITY | 5 | | |
| SWEETWATER | P | 2.00 2.00% X AC X SC | 05 | 50 50 W/10SC | Graded | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| TALLAHASSEE [GPF] | F | VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC | 03 | VR 25SC, ANY AGE; 55 W/5SC | Cliff | YES | COLA = 3%/YR STARTING AT AGE 52; HEALTH SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| TALLAHASSEE [GPF] | G | 2.25 2.25% X AFC X SC;3%ELECTD;2%MILTRY | 03 | VR 30 SC;62 W/5 SC; 55 + AGE=90 | Cliff | YES | HIS; DROP; VESTING = 5 YRS (SHORT SVC ELIG) OR 10 YRS (LONG SVC ELIG) |
| | Active | | | 1 LIFE ANNUITY | VR | | |
| TALLAHASSEE [GPF] | P | VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC | 03 | VR 25SC, ANY AGE; 55 W/5SC | Cliff | YES | COLA = 3%/YR W/ VR BEGIN DATE; HEALTH SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 5 | | |
| TAMARAC | F | VR Var. W/TOTAL YRS CSC | 05 | VR AGE 55 (W/8CSC IF HDT AFT 12/31/12); 25SC, ANY AGE | Cliff | YES | DROP; SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 8 | | |

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|----------------------------------|------------------------------|--|-----|---|---|-----|--|
| TITUSVILLE | G | 2.00 2.00% X AFC X SC | 05 | VR 30SC, ANY AGE; 62 W/10SC | Cliff | NO | ACCR BEF 8/26/13: BEN RATE = 2.482%, NR = 28SC OR 58 W/7.5SC |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| TITUSVILLE | PF | 2.50 2.50% X AFC X SC | 05 | VR 52 W/25SC; 55 W/10SC | Cliff | NO | FOR ACCR BEF 6/1/13: 3% BEN RATE, 3- YR AFC, NR = 25SC OR 55 W/8SC, 8-YR VESTING; 1.277% COLA |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| TRI-COUNTY TRANSIT (ATU-1596) | G | VR 2.13/2.38/2.63% X AME X UBC | 05 | 62 AGE 62 | Graded | NO | DROP, SHARE PLAN |
| | Closed | | | 1 LIFE ANNUITY | 10 | | |
| UMATILLA | P | 2.50 2.50% X AFC X SC | 05 | VR 55 W/10SC, 52 W/25SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| VALPARAISO | PF | 3.00 3.00% X AFC X SC | 05 | VR 55 W/6SC; 52 W/25SC | Cliff | YES | DROP; COLA = 2%/YR |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| VENICE | F | 3.50 3.50% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | YES | SUPP = \$175/MO |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| VENICE | P | 2.75 2.75% X AFC X SC +\$175/MO SUPP | 05 | VR 25SC, ANY AGE; 52 W/10SC | Cliff | NO | SUPP = \$175/MO |
| | Closed | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|--------------------------------|----------------------------------|--|-----|--|---|-----|--|
| VERO BEACH | F Closed | 3.00 3.00% X FAC X SC + \$25 X SC | 03 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | A/D 13TH CK; COLA = 2%/YR |
| VERO BEACH | G Active | 1.60 1.60% X ABMC X SC | 05 | 65 65 W/5SC 1 LIFE ANNUITY | Cliff 5 | YES | BEN RATE FOR ACCR BEF 10/1/10 = 2.25% |
| VERO BEACH | P Active | 3.00 3.00% X AMS X SC (+\$5 X SC) | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| VILLAGE OF NORTH PALM BEACH | G Active | VR % Var. W/ CONT & SC | 05 | VR 60 OR 65 W/9SC (AGE VR W/HDT, CONT) 1 LIFE ANNUITY | Graded 9 | YES | COLA = VR W/HDT & CONTRIB PD |
| VILLAGE OF NORTH PALM BEACH | PF Active | VR 2.5% AFC X 0-24SC, 0% 24-30SC, 2% 30+SC | 05 | VR AGE 55; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| VILLAGE OF PALM SPRINGS | G Closed | 2.50 2.50% X FAE X SC, MAX 25SC | 05 | 62 62 W/5SC 1 LIFE ANNUITY | Graded 10 | NO | COLA BASED ON CPI (0% TO 3%/YR) |
| VILLAGE OF PALM SPRINGS | PF Closed | 3.00 3.00% X AC X SC | 05 | VR 50 W/15SC; 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | |
| VOLUSIA COUNTY (VOL) | F Active | VR \$20/MO X SC, MAX 35SC | N/A | VR 30SC, ANY AGE; 55 W/10SC 1 LIFE ANNUITY | Cliff 10 | YES | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|----------------------------------|--|-----|--|---|-----|--|
| WAUCHULA | GP | 2.50 2.50% X AFC X SC (MAX 40SC) | 03 | VR 30SC, ANY AGE; 60 W/6SC | Cliff | YES | SUPP |
| | Active | | | 1 LIFE ANNUITY | 6 | | |
| WEST MANATEE FCD | F | 3.50 3.50% X AFC X SC | 05 | VR 55 W/6SC; 25SC, ANY AGE | Cliff | YES | DROP; SUPP = \$5 X SC PER MO |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| WEST MELBOURNE | P | 3.00 3% X AFC X SC, | 05 | VR 25SC, ANY AGE; 55 W/10SC | Graded | NO | DROP, SUPP & COLA (PRO RATA PORTION OF 2%/YR) FOR HDT BEF 1/1/11 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| WEST PALM BEACH | F | 3.00 3.00% X FAS X SC | 03 | VR 26SC, ANY AGE; 55 W/10SC; 50 W/15SC | Cliff | YES | DROP; SUPP; BENEFIT RATE = 4% & FAS = 2-YR AVG FOR SC BEF 5/13/12 |
| | Active | | | 5 OTHER | 10 | | |
| WEST PALM BEACH | G | VR Var. W/ CONTRIB OR NON-CONTRIB | 03 | VR AGE 60; 55 W/25SC; 30SC, ANY AGE | Cliff | YES | ALL MEMBERS VESTED AS OF PLAN CLOSING (9/10/97) |
| | Closed | | | 1 LIFE ANNUITY | ALL 100% VESTED | | |
| WEST PALM BEACH | P | 2.68 2.68% X FAS X SC | 03 | VR 25CSC; 55 W/10SC; 50 W/20SC | Cliff | YES | SHARE PLAN; BEN RATE = 2.5% FAS BEF 4/1/87, 3% FAS 4/1/87 TO 9/30/11 |
| | Active | | | 3 JOINT/SURVIVOR | 10 | | |
| WILLISTON | G | 2.25 2.25% X AME X SC | 05 | 62 62 W/5SC | Cliff | NO | |
| | Active | | | 1 LIFE ANNUITY | 5 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule Years to full vesting | COL | Comments |
|---------------------|------------------------------|--|-----|---|---|-----|---|
| WILLISTON | P Active | 3.00 3.00% X AME X SC | 05 | VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| WILTON MANORS (VOL) | F Active | VR \$56/MO X SC (\$50 BEF 11/06) | VR | VR 50 W/20SC; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| WILTON MANORS [GP] | G Closed | 3.00 3.00% X AMC X SC + SUPP | 03 | VR 20SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY | Graded 15 | YES | DROP; SUPP |
| WILTON MANORS [GP] | P Closed | 3.00 3.00% X AMC X SC + SUPP | 03 | VR 20SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY | Graded 15 | YES | DROP; SUPP |
| WINTER GARDEN | G Active | 2.50 2.50% X AFC X SC | 03 | VR 30SC, ANY AGE; 65 W/5SC; AGE 70 1 LIFE ANNUITY | Cliff 5 | NO | |
| WINTER GARDEN | PF Active | VR 3.00% AFC X (0-25)SC + 2% AFC X (25+)SC (MAX 95%) | 05 | VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | NO | |
| WINTER HAVEN | F Active | 3.80 3.80% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; COLA = 0.5% EACH YR FOR 10 YRS |
| WINTER HAVEN | G Active | 3.00 3.00% X AFC X SC | 05 | 55 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | GRADED VESTING IF EMP'D BEF 1/1/99; COLA = 0.5%/YR FOR 1ST 10 YRS |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------|----------------------------------|---|-----|--|---|-----|---|
| WINTER HAVEN | P | 3.50 3.50% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC; AGE 60 | Cliff | YES | COLA = 0.5%/YR FOR 10 YRS |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| WINTER PARK | F | 3.00 3.00% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC | Cliff | YES | COLA = 3%/YR AT AGE 60 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| WINTER PARK | P | 3.00 3.00% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC | Cliff | YES | COLA = 3%/YR AT AGE 60 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| WINTER SPRINGS | GPF | VR PF/FORENSIC = 3.00%; G = 2.50% (MAX 30SC FOR ALL) | 05 | 65 AGE 65 | Cliff | NO | BEN RATE FOR G BEF 10/1/11 = 3.00%; AFC NOT < 3-YR AVG AS OF 9/30/11 |
| | Active | | | 1 LIFE ANNUITY | 7 | | |

APPENDIX B - Benefit Data

| City or District | TYP SYS Plan Status | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description Normal Form of Benefit N Description | Vesting Schedule Years to full vesting | COL | Comments |
|------------------------------|----------------------------------|--|-----------|--|---|------------------|-----------|
| <hr/> | | | | | | | |
| | | | | <i>1-Yr. AFC</i> | 3 | | |
| <i>Gen. Plans (G,GS,LG):</i> | 162 | <i>1.00 - 1.99%</i> | 28 | <i>2-Yr. AFC</i> | 25 | <i>Offer COL</i> | 231 |
| <i>Police Plans:</i> | 138 | <i>2.00%</i> | 25 | <i>3-Yr. AFC</i> | 114 | <i>No COL</i> | 259 |
| <i>Fire Plans:</i> | 135 | <i>2.01 - 2.99%</i> | 70 | <i>4-Yr. AFC</i> | 4 | | <hr/> 490 |
| <i>GPF Plans:</i> | 6 | <i>3.00%</i> | 155 | <i>5-Yr. AFC</i> | 301 | | |
| <i>GP Plans:</i> | 1 | <i>3.01 - 3.99%</i> | 79 | <i>6-Yr. AFC</i> | 1 | | |
| <i>PF Plans:</i> | 41 | <i>4.00 - 5.00%</i> | 6 | <i>8-Yr. AFC</i> | 4 | | |
| <i>ERP Plans:</i> | 6 | <i>Variable and other</i> | 122 | <i>All Yrs. AFC</i> | 3 | | |
| <i>HIS Plans:</i> | 0 | <i>N/A</i> | 5 | <i>Variable and other</i> | 24 | | |
| <i>CO Plans:</i> | 1 | | <hr/> 490 | <i>N/A</i> | 11 | | |
| | <hr/> 490 | | | <hr/> 490 | | | |

APPENDIX B

(Continued)

ADDED BENEFIT DATA

| <u>HEADINGS</u> | <u>INFORMATION PROVIDED</u> |
|---------------------------------------|--|
| City or District | Plan Sponsor (Name of City, Special District, or School Board) |
| TYP SYS | Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| Y | Does plan provide disability benefits? Y = Yes; N = No |
| Disability Benefits Description | <p>The description of disability benefits usually falls into two classes:</p> <p>ILOD: In-Line-of-Duty disability REG: Regular or <i>not</i> ILOD</p> <p>The class of disability (ILOD or REG) is followed by a formula (e.g., 2 percent x AFC x SC - reduced) where "REDUCED" is an actuarial factor by which the benefit is reduced.</p> |
| Y | Does plan provide death benefits? Y = Yes; N = No |
| Death Benefits Description | Plan provisions if member dies prior to normal retirement. |
| Y | Does plan contain an early retirement provision? Y = Yes; N = No |
| Early Retirement Benefits Description | Provides a description of minimum requirements for early retirement (e.g., 55 w/10sc-reduced) translates to the employee must be age 55 with at least 10 years of service followed by a description of how the normal retirement benefit is reduced for early retirement. |
| Offer Drop | Whether the plan offers a Deferred Retirement Option Plan |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-----------------------------|--------------|---|---|--|---------------|
| ALACHUA COUNTY LIBRARY | G | N NONE PROVIDED | Y RET ELIG = ACCR BEN; VESTED & NOT ELIG = LUMP SUM; NON-VESTED = REF W/O INT | Y 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65 | No |
| ALACHUA COUNTY SCHOOL BOARD | ERP | N NONE SPECIFIED | N NONE SPECIFIED | Y AGE 55 W/25SC; RETIRED UNDER FRS | No |
| ALTAMONTE SPRINGS | G | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC) | Y ILOD = 50% MONTHLY PAY OR, IF VESTED, ACCR BEN; REG = W/6SC, ACCR BEN | Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR | No |
| ALTAMONTE SPRINGS | P | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC) | Y ILOD = ACCR BEN (MIN 50% SAL); REG = VR W/ VESTING & ACT OR INAC | Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| APOPKA | F | Y ILOD = ACCR BEN @ 2.5% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 2.5% | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| APOPKA | G | N NONE PROVIDED | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 47 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS & (1/30)/YR FOR NEXT 5 YRS PRIOR TO NR | Yes |
| APOPKA | P | Y ILOD = ACCR BEN @ 3.6% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 3.6%; INTENTIONAL VIOLENCE -> 20SC | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 40 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| ARCADIA | G | N NONE AVAILABLE | Y 50 W/15SC; R.E.A. QUALIFIED PRE-RET SPOUSE BEN | Y AGE 55; ACCR BEN REDUCED ACTUARIALLY | No |
| ARCADIA | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y NON-VESTED = CONTRIB REF; VESTED = 10-YR ACCR BEN | Y 45 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO 55 | Yes |
| ATLANTIC BEACH | G | Y W/5CSC; ACCR BEN | Y W/5SC; ACCR BEN REDUCED AS 100% SURV PENSION | Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED FOR EACH YR PRIOR TO AGE 60 | Yes |
| ATLANTIC BEACH | P | Y ILOD = ACCR BEN (MIN 42% FAC); REG = W/5SC, ACCR BEN (MIN 25% FAC W/ 8 1/3 SC) | Y VESTED = ACTUARIALLY REDUCED 10-YR CERTAIN BEN | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | Yes |
| ATLANTIS | P | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC) | Y VR W/ ILOD, ELIG FOR NR, REG VESTED, REG NON-VESTED | Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| AUBURNDALE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| AUBURNDALE | G | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC) | Y ILOD = 50% AFC; REG = VESTED: ACCR BEN, NON-VESTED = REF W/ 5% INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-------------------------|-----|---|---|--|---------------|
| AUBURNDALE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| AVENTURA | P | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 30% AME) | Y ILOD = ACCR BEN (MIN 30% AME); REG = VEST: ACCR BEN, NON-VEST: REF W/INT | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 W/10SC | No |
| AVON PARK | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| AVON PARK | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y ILOD = VR W/ MARITAL STATUS, DEPENDENTS; REG = W/5SC, VR W/ MARITAL STATUS & SC | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| BAL HARBOUR VILLAGE | G | Y REG = MBR IS ASSUMED VESTED, EARLY RET BEN | Y ILOD = 10-YR CERT BEN OF 50% BASE PAY; REG = 10-YR BEN AS IF EARLY RET ELIG; MIN = CONTRIB REF | Y 55 W/10SC; ACCR BEN ACT REDUCED (1/15 - 1/30 METHOD) PER YR PRIOR TO NRD | Yes |
| BAL HARBOUR VILLAGE | P | Y ILOD = ACCR BEN (MIN 42% AMC); REG = ACCR BEN (MIN 25% AMC) | Y ILOD = 50% BASE PAY FOR 10 YRS; REG = 10-YR ACCR BEN (REDUCED IF EARLY); MIN = > OF PVAB OR REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| BARTOW | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY THEREAFTER | No |
| BARTOW | G | Y W/10SC; ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY) | Y W/10SC; ACCR BEN ACTUARIALLY REDUCED | Yes |
| BARTOW | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY THEREAFTER | Yes |
| BAY HARBOR ISLANDS [GP] | G | Y ILOD = ACCR BEN PAYABLE @ NRA W/ ADD'L SC FOR DISB PERIOD (- WC, OTHER DISB, ETC) | Y 10-YEAR CERTAIN ACCR BEN | N NONE PROVIDED | No |
| BAY HARBOR ISLANDS [GP] | P | Y ILOD = ACCR BEN PAYABLE @ NRA W/ ADD'L SC FOR DISB PERIOD (- WC, OTHER DISB, ETC) | Y 10-YEAR CERTAIN ACCR BEN | N NONE PROVIDED | No |
| BAY MEDICAL CENTER | G | N W/10SC, CONVERSION OR CASH BALANCE BEN; NO DISB RET AFTER 3/31/12 PLAN FREEZE | Y W/5SC; RET ELIG = 50% OF BEN PAYABLE TO SP, NOT ELIG = 50% OF BEN PAYABLE IN 50% JT & SURV FORM | Y 50 W/5SC, ACCR BEN REDUCED | No |
| BELLE GLADE | G | Y ILOD = W/5SC, ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC, ETC | Y RET ELIG = 50% JT & SURV ACCR BEN; NOT ELIG = REF W/ INT | Y 20SC, ANY AGE, 52 W/10SC OR AGE 55; ACCR BEN ACTUARIALLY REDUCED | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|--------------------------|-----|--|---|--|---------------|
| BELLE GLADE (RETIRED) | PF | N NONE SPECIFIED | N NONE SPECIFIED | N NONE SPECIFIED | No |
| BELLE GLADE HOUSING | G | N NONE SPECIFIED | N NONE SPECIFIED | Y 55 W/15SC, ACCR BEN REDUCED ACTUARIALLY | No |
| BELLEAIR | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED OR ILOD = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED OR REG = CONTRIB REF | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| BELLEVIEW | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN @ MBR'S RET DATE; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| BERT FISH MEDICAL CENTER | G | Y ILOD = ACCR BEN (MIN 42% AC); REG = W/5SC, ACCR BEN (MIN 25% AC) | Y SURV PORTION OF ACTUARIALLY REDUCED 100% JT & SURV BEN | Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62 | No |
| BOCA GRANDE FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| BOCA RATON | G | Y ILOD = 60% EARN (OFFSET BY SS, ETC); REG = 50% EARN; RECALC'D AT 65 W/ ADD'L SC | Y LUMP SUM (3.5 X EARN) OR 50% ACCR BEN (SPOUSE) | Y 50 W/20SC; REDUCED 5%/YR PRIOR TO 55; RULE OF 68 (MIN 50 & MIN 15SC); 55 W/15SC (IF EMP'D 10/1/01) | Yes |
| BOCA RATON | PF | Y ILOD = ACCR BEN (MIN 75% AME) W/ OFFSETS; REG = W/10CSC, 3.25% X AME X CSC OR ACCR BEN (MIN 25% AME) | Y ILOD = VR W/ SP AND/OR CH; REG = W/5CSC: VR; <5CSC: \$5000; <1CSC: \$2500 | Y 50 W/10CSC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| BOCA RATON EXECUTIVE | G | Y AFC INCREASED 2%/YR FROM DISB TO AGE 65, 60% AFC @ AGE 65 | Y VR W/ AGE & DIVISION | Y 53 (50 IF MBR BEF 10/1/10) W/10SC; ACCR BEN REDUCED (REDUCTION VR BTW DIVS 1-3 & DIV 4) | Yes |
| BOCA RATON HOUSING | G | Y ILOD = ACCR BEN; REG = NONE SPECIFIED | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/ INT | Y 50 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |
| BONITA SPRINGS FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| BONITA SPRINGS FCD | G | Y ILOD & REG W/7SC = BEN ACCR TO DT OF DISB | Y VESTED = 10-YR ACCR BEN @ NRD OR RED IF EARLY; NON-VESTED=REF W/O INT | Y EARLIER OF 50W/7SC OR 20SC, ANY AGE; ACCR BEN, REDUCED 7%/YR | Yes |
| BOYNTON BEACH | F | Y ILOD = 66.67% PAY - SS (MIN 42% FAC); REG = W/10SC, ACCR BEN @ 2.5% FAC (MIN 25% FAC) | Y VESTED = ACCR BEN @ 2.5% FAC; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRD | Yes |
| BOYNTON BEACH | G | Y ACCR BEN PAYABLE @ NRD | Y ILOD & REG (BOTH W/5SC); ACCR BEN OR > OF PVAB & REF W/ INT | Y 55 W/10SC OR 52 W/25SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------|--------------|--|---|---|------------|
| BOYNTON BEACH | P | Y ILOD = 2/3 PAY - WC&SS (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC, MAX 60% AFC) | Y ILOD = ACCR BEN (MIN 30% AFC); REG = >10SC: ACCR BEN; <10SC: CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 1.5%/YR PRIOR TO NRD | Yes |
| BRADENTON | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF | Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| BRADENTON | P | Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN + \$20/MO/CHILD SUPP | Y ILOD = ACCR BEN (MIN 60% AFC) + CHILD SUPP; REG VESTED = ACCR BEN (REDUCED IF EARLY) | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| BROOKSVILLE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| BROOKSVILLE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC) | Y ILOD = ACCR BEN (MIN 75% PAY); REG = VESTED: 10-YR ACCR BEN (REDUCED IF EARLY) | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR | Yes |
| BUNNELL | F | Y ILOD=NO <42%AFC; REG=W/10SC, NO <25%AFC | Y <10SC=REF; VESTED=10-YR ACCR BEN @ NORM RET DT (UNREDUCED) OR EARLY RET DT (REDUCED) | Y 50W/10SC, NORM RET REDUCED 3%/YR EARLY RET PRECEDES AGE 52 | Yes |
| BUSHNELL | G | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN TO QUAL JT. ANNUIT (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR | No |
| CAPE CORAL | F | Y ILOD = 2/3 AFC; REG = % AFC VR W/ SC (5, 5 TO 10, 10+) | Y ACTUARIAL EQUIV OF ACCR BEN | Y 40 W/10SC; ACCR BEN ACTUARIALLY REDUCED | Yes |
| CAPE CORAL | G | N NONE SPECIFIED | Y ACTUARIAL EQUIV OF ACCR BEN | Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED | Yes |
| CAPE CORAL | P | Y ILOD = 2/3 AFC; REG = % AFC VR W/ SC | Y ACTUARIAL EQUIV OF ACCR BEN | Y 40 W/10SC; ACCR BEN ACTUARIALLY REDUCED | Yes |
| CASSELBERRY | PF | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC (HDT BEF 9/15/13 = 6SC), ACCR BEN | Y VESTED = REF OR 100% JT&SURV BEN; NON-VESTED = REF; ILOD MIN = 50% SAL TO SP FOR LIFE | Y W/8SC (HDT BEF 9/15/13 = 6SC); ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & 5%/YR FOR ADD'L YRS PRIOR TO NR | No |
| CHATTAHOOCHEE | F | Y ILOD=NO<42%AMC; REG=W/10SC,NO<25%AMC | Y W/10 SC,ACCR.BEN,REF OR INS. | Y 50 W/10 SC - REDUCED BENEFIT | No |
| CLEARWATER | F | Y ILOD=60% PAY (50% TO SP); REG=2.5% X SC (25% PAY TO SP); BOTH PAY 7.5% TO SURV CH<18 (MAX TOTAL 50%) | Y ILOD=50%PAY + 7.5% TO CH<18 (MAX 60%); REG=VR W/SC | N NONE SPECIFIED | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|--------------------------|--------------|--|---|--|---------------|
| CLEARWATER | GPF | Y ILOD = G: ACCR BEN (MIN 42% AMC), PF: ACCR BEN (MIN 2/3 AMC); REG = W/10SC, ACCR BEN; OFFSET W/ WC | Y ILOD = ACCR BEN (MIN 2/3 AMC); REG = VESTED: ACCR BEN, NON-VESTED: REF W/INT | Y G = NONE; PF = 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | No |
| CLERMONT | F | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME) | Y VESTED = ACCR BEN; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | Yes |
| CLERMONT | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC. | Y FULLY OR PART VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/5% INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| CLERMONT (RETIRED) | G | Y VESTED = ACCR BEN; NON-VESTED = REF | Y VESTED = REDUCED ACCR BEN; NONVESTED = REF | Y 60 W/10SC; REDUCED ACCR BEN | No |
| CLEWISTON | G | Y 55 W/10SC; ACCR BEN | Y ACTUARIAL EQUIV OF ACCR BEN | Y 55 W/5SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD | No |
| COCOA | F | Y ILOD = ACCR BEN @ 2% AME (MIN = 42% AME); REG = 25% PAY | Y ELIG = ACCR BEN @ 2% AME; VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| COCOA | G | Y ILOD = 50% AVG PAY FOR PREV 12 MONTHS; REG = 25% AVG PAY FOR PREV 12 MONTHS; OFFSET W/ SS, WC | Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NOT VESTED OR RET ELIG = REF W/ INT | Y 55 W/10SC; ACCR BEN REDUCED 1/15TH PER YR (1ST 5 YRS) & 1/30TH PER YR (NEXT 5 YRS) PRIOR TO NR | Yes |
| COCOA | P | Y ILOD = > OF ACCR BEN, 42% AME OR 50% BASE PAY; REG = W/10SC, ACCR BEN; OFFSET W/ SS, WC, ETC | Y VESTED OR RET ELIG = 10-YR ACCR BEN; NOT VESTED OR RET ELIG = REF W/ 4.5% INT | N NONE PROVIDED | Yes |
| COCOA BEACH | F | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| COCOA BEACH | G | Y W/10SC; ACCR BEN REDUCED FROM NRD | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 52 W/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NR | No |
| COCOA BEACH | P | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| COOPER CITY | F | Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME) | Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = REF W/6% INT | N NONE PROVIDED | Yes |
| COOPER CITY | G | Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN | Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT | Y 53 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD | Yes |
| COOPER CITY | P | Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME) | Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/INT | N NONE PROVIDED | Yes |
| COOPER CITY - MANAGEMENT | GPF | Y W/6 MO TOTAL & PERM DISB = ACCR BEN | Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 6%/YR | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------|--------------|--|---|--|---------------|
| CORAL GABLES | GPF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC) | Y G = VR, MO BEN 5 YRS CERTAIN & LIFE; P&F ILOD = ACCR BEN (MIN 75% AFC); P&F REG = VR | Y G = 47 W/25SC, ACCR BEN RED 6%/YR PRIOR TO NRD; P&F = 50 W/10SC, ACCR BEN RED 3%/YR PRIOR TO NRD | Yes |
| CORAL SPRINGS | F | Y ILOD = ACCR BEN (MIN 52.5% AME); REG = W/10SC, ACCR BEN (MIN 30% AME) | Y VESTED = VR W/ SP, CH, OR UNMARRIED; NON-VESTED = REF W/INT | Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRA | Yes |
| CORAL SPRINGS | G | Y ILOD = ACCR BEN (MIN 70% SAL -SS, WC, ETC); REG = W/10SC, ACCR BEN | Y RET ELIG = 10-YR CERTAIN ACCR BEN (CONTRIBS GUARANTEED) | N ONLY IF RETIRING BEF 1/1/97 | No |
| CORAL SPRINGS | P | Y ILOD = > OF ACCR BEN, 70% BASE SAL OR 42% AME; REG = W/10CS, ACCR BEN (MIN 25% AME); W/ OFFSETS | Y VESTED = 10-YR CERT ANNUITY; NON-VESTED = REF W/ INT | Y 50 W/10CS; ACCR BEN REDUCED 5/9 OF 1%/MO PRIOR TO AGE 55 | Yes |
| CRESCENT CITY | F | Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED | No |
| CRESCENT CITY | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED | No |
| CRESTVIEW | G | Y W/10SC; ACCR BEN ACTUARIALLY REDUCED | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT | Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY | Yes |
| CRESTVIEW | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND ACTUARIALLY FROM 50 TO 45 | Yes |
| DADE CITY | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR | Yes |
| DADE CITY | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| DANIA BEACH | G | Y ILOD = 66.67% PAY OFFSET W/ SS & WC; REG = ACCR BEN | Y RET ELIG = JT & SURV BEN | Y 50 W/10SC (8SC FOR ELECTED); BEN REDUCED BY 6%/YR PRIOR TO NRD | Yes |
| DANIA BEACH [PF] | F | Y ILOD = ACCR BEN (MIN 68% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC) | Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT | Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| DANIA BEACH [PF] | P | Y ILOD = ACCR BEN (MIN 60% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC) | Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT | Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| DAVIE | F | Y ILOD = 2/3 SAL (MIN 42% FMC OR ACCR BEN); REG = W/10SC, ACCR BEN @ 2% (MAX 50% FMC, MIN 25% FMC) | Y ILOD = VR W/ SP AND/OR CH (MAX TOTAL 60% FMC); REG = VR W/ > OR <5SC; MIN W/10SC = ACCR BEN | Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| DAVIE | P | Y ILOD = ACCR BEN (MIN 42% FAE); REG = ACCR BEN (MIN 25% FAE); W/ OFFSETS | Y ILOD & REG = VR W/ MARITAL STATUS & SC | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------------|--------------|---|---|---|---------------|
| DAVIE - GENERAL & MGMT | G | Y VESTED = NORM RET BEN | Y VESTED = ACCR BEN @ NRA | N NONE SPECIFIED | Yes |
| DAYTONA BEACH | PF | Y ILOD = VR W/ SC (MIN 50% AFC), OFFSET W/WC TO NO < 42% AFC; REG = W/5SC, VR W/SC (MIN 37.5% AFC) | Y ILOD = VR W/ SP, CH, PARENTS; REG = W/5SC, 50% REG DISB BEN TO SP | N NONE PROVIDED | Yes |
| DEERFIELD BEACH | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN; NON-VESTED = REF W/INT | Y 47 OR 10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD | Yes |
| DEERFIELD BEACH | G | Y W/10SC; SAME BEN AS EARLY RET | Y RET ELIG = ACCR BEN (REDUCED IF EARLY); RET INELIG = 10-YR CERTAIN NRB; NON-VESTED = REF W/ INT | Y 55 W/10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD (W/25SC = NO REDUCTION) | No |
| DEERFIELD BEACH | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y W/10SC = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT | Y 47 W/10SC; ACCR BEN REDUCED ACTUARIALLY | No |
| DELAND | F | Y ILOD = ACCR BEN (MIN 50% AMS); REG = ACCR BEN (MIN 25% AMS) | Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X AMS OR 100X ANTICIPATED NRB | Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED (MAX 3%/YR) | Yes |
| DELAND | G | Y ILOD & REG = BEN FROM > OF A) PVAB OR B) 24X FMC (MAX 60% PROJ NRB, B = 12X FMC IF REG DISB & <5SC) | Y BEN PROVIDED BY > OF A) PVAB OR B) < OF 24X FMC OR 100X PROJ NRB @ NRD | Y 55 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS & (1/30)/YR THEREAFTER PRIOR TO NRD | Yes |
| DELAND | P | Y ILOD = ACCR BEN (MIN 60% FMC); REG = 50% FMC; SPEC PROV FOR DEATH OF DISB BEFORE NRD | Y BEN SUPPORTED BY > OF 1) PVAB OR 2) < OF 24X FMC & 100X ANTICIPATED MONTHLY NRB | Y 50 W/10SC, ACCR BEN ACTUARIALLY REDUCED (MAX REDUCTION = 3%/YR PRIOR TO NRD) | Yes |
| DELRAY BEACH | F | Y >61%of AFC,Ben = 2%*AFC | Y 50%of AFC service related; 5000 for non service related | Y 50&10CS | Yes |
| DELRAY BEACH | G | Y ILOD = 60% FMC - SS, ETC; REG = W/10SC, ACCR BEN @ 2% RATE - SS, ETC (MAX 50%) | Y ILOD=\$10K + 60% FMC + 7.5%/CH (MAX 90%); REG= 1-5SC: \$5K, 5+SC: \$10K + 65% AB (MIN 20% FMC)+ 7.5%/CH | Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | Yes |
| DELRAY BEACH | P | Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER,+ ACTUARIAL REDUCTION IF PRIOR TO 55 | Y VESTED => 50% PVVB OR REF W/ INT; RET ELIG => OF ACCR BEN OR 50 % PVVB; NON-VESTED =REF W/ INT | Y 55W/10SC; ACC BEN REDUCED 2% YR PRIOR TO NDR | No |
| DELTONA | F | Y ILOD = ACCR BEN (MIN 60% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y 10-YR ACCR BEN, REDUCED IF EARLY (MAY BEGIN IMMEDIATELY IF ACTUARIALLY REDUCED) | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| DESTIN FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|--------------------------|-----|---|--|--|---------------|
| DUNEDIN | F | Y ILOD = ACCR BEN (MIN 60% AVG SAL OF BEST 5SC); REG=W/10SC, ACCR BEN (MIN 30% AVG SAL OF BEST 5SC) | Y ILOD & REG = %PAY VR W/SP &/OR UNMARRIED CHILD | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND 3.33%/YR FROM 50 TO 45 | Yes |
| DUNNELLON | PF | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| EAST LAKE TARPON FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| EAST NICEVILLE FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y W/10SC; ACCR BEN OR CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED | No |
| EATONVILLE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED BY 3%/YR PRIOR TO NRA | No |
| EDGEWATER | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| EDGEWATER | G | Y W/5SC; ACCR BEN (MIN 25% AFC) | Y VESTED = 50% QUALIFIED JT & SURV BEN; NOT VESTED = REF W/O INT | Y 50 W/5SC OR 20SC, ANY AGE; ACCR BEN REDUCED 5%/YR PRIOR TO NR | No |
| EDGEWATER | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 100% JT & SURV ANNUITY; NON-VESTED = REF W/O INT | Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| ENGLEWOOD AREA FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| ENGLEWOOD WATER DISTRICT | G | N NONE SPECIFIED | Y VESTED = ACCR BEN | Y 50 W/10SC; ACCR BEN REDUCED 5%/YR | No |
| ESTERO FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET BY SS, WC, ETC | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| EUSTIS | F | Y ACCR BEN; ILOD MIN = 65% AFC, REG MIN = 25% AFC | Y VESTED = ACCR BEN (EARLY IF REDUCED); NON-VESTED = CONTRIB REF | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR | Yes |
| EUSTIS | P | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10CS, ACCR BEN (MIN 25% AFC) | Y 10+ CS = ACCR BEN (REDUCED IF EARLY); <10CS = CONTRIB REF | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| FERNANDINA BEACH | G | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 25SC, ANY AGE OR 55 W/6SC; ACCR BEN REDUCED 2%/YR | Yes |
| FERNANDINA BEACH | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|--------------------------|-----|--|--|---|---------------|
| FLAGLER BEACH | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | No |
| FLAGLER BEACH | P | Y ILOD=NO <42%AMC, REG=W/10SC, NO <25%AMC | Y W/10SC; ACCR BEN, REF OR INS | Y 50 W/10 SC, REDUCED BENEFIT | No |
| FLORIDA CITY | P | Y ILOD = ACCR BEN (MIN 42% AC); REG = W/10SC, ACCR BEN (MIN 25% AC) | Y W/10SC = 10-YR ACCR BEN; <10SC = BEF NRA: REF W/INT, ALL OTHERS: BEN W/ELECTED OPTION | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| FLORIDA CITY - ELECTED | G | Y W/10SC; ACCR BEN (MIN 35% AVG OF LAST 5 YRS) | Y W/12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); 100% JT & SURV ACCR BEN | N NONE AVAILABLE | No |
| FORT LAUDERDALE | G | Y ILOD = 65% MO EARN -WC; REG = GROUP 1: 50% MO EARN, GROUP 2: 5% MO EARN X (UP TO 13SC), OFFSET W/ SS | Y ILOD = VR W/ SP AND/OR CH; REG = VR W/ GRP (GRP 2 MUST BE 55 W/15SC) | Y GRP 1 = 50 W/15SC, GRP 2 = 55 W/15SC; ACCR BEN REDUCTION VR W/ GRP | Yes |
| FORT LAUDERDALE | PF | Y ILOD = 65% AFC -SS&WC (MIN 42% AFC); REG = 50% AFC -SS&WC (MIN 25% AFC) | Y ILOD = VR W/ SP&CH; REG = VR | Y (FIRE ONLY) 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| FORT MEADE [GPF] | F | Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN | Y 66 2/3 JT & SURV ACCR BEN (NONE IF DEATH BEF NRD) | Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60 | No |
| FORT MEADE [GPF] | G | Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN | Y 66 2/3 JT & SURV ACCR BEN (NONE IF DEATH BEF NRD) | Y 60 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65 | No |
| FORT MEADE [GPF] | P | Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN | Y 66 2/3 JT & SURV ACCR BEN (NONE IF DEATH BEF NRD) | Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60 | No |
| FORT MYERS | F | Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN | Y EARLY RET BEN (MIN 50% PROJ NRB) TO SP + 5% PROJ NRB TO EACH CH <21 | Y 45 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD | Yes |
| FORT MYERS | G | Y W/5SC; ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 55 W/7SC OR 60 W/5SC; ACCR BEN REDUCED 4%/YR PRIOR TO NR | Yes |
| FORT MYERS | P | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/5SC, SAME BEN; + SUPP; OFFSET W/ WC | Y VR W/ SP, CH OR NEITHER | Y 15SC, ANY AGE OR 45 W/10SC; ACCR BEN REDUCED 3%/YR (+\$290/MO SUPP) | Yes |
| FORT PIERCE [G, P, UTIL] | G | Y 5 OR MORE YEARS OF SERVICE | Y NO AGE ORSERVICE REQUIREMENTS | N | No |
| FORT PIERCE [G, P, UTIL] | P | Y ILOD = NRB W/ SC PROJ TO END OF DISB PD (MIN 75% FAS); REG = W/5SC, ACCR BEN | Y ILOD = BEN EQ TO WC BEN, AFT WC ENDS; REG = W/5SC, ACCR BEN REDUCED ACTUARIALLY (100% JT & SURV) | N NONE SPECIFIED | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------------------------|--------------|---|---|--|---------------|
| FORT PIERCE SUPP | P | Y VESTED = PVAB | Y VESTED = PV OF NRB MBR WOULD HAVE HAD @ NRA | Y 45 W/10SC; 2% FAS X SC (\$1000 MAX @NRD), REDUCED 3%/YR PRIOR TO 55 | Yes |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | Y ILOD = NRB W/ SC PROJ TO END OF DISB PD (MIN 75% FAS); REG = W/5SC, ACCR BEN | Y ILOD = BEN EQ TO WC BEN, PD AFT WC ENDS; REG = W/5SC, ACCR BEN REDUCED ACTUARIALLY (100% JT & SURV) | N NONE SPECIFIED | Yes |
| FORT WALTON BEACH | F | Y ILOD = ACCR BEN @ 2.5% (MIN 50% AFC); REG = W/10SC, ACCR BEN @ 2.5% (MIN 25% AFC) | Y ILOD = ACCR BEN (MIN 50% AFC); REG = VR W/ < OR >5SC | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| FORT WALTON BEACH | G | Y ILOD = ACCR BEN (MIN 50% COMP); REG = W/10SC, ACCR BEN (MIN 40% COMP); NO COLA | Y >2SC = 50% ACCR BEN BASED ON CURRENT COMP W/ SC PROJ TO NRD; <2SC = REF W/INT | Y 52 W/10SC, ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD | No |
| FORT WALTON BEACH | P | Y ACCR BEN; ILOD = MIN 50% PAY; REG (INJ) OR REG (SICKNESS) = MIN 40% PAY; SICKNESS REQ 2SC | Y W/2SC = 50% PROJ NR BEN; <2SC = CONTRIB REF | Y 25SC OR 50 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 55 | No |
| FROSTPROOF | G | Y ACTUARIAL EQUIV OF ACCR BEN | Y ACTUARIALLY REDUCED ACCR BEN | Y 55 W/10SC; ACTUARIAL EQUIV OF ACCR BEN | No |
| FROSTPROOF | P | Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN @ 2% RATE (MIN 25% AFC) | Y ILOD = 50% AFC (ALL TO SP OR 15% AFC PER CH); REG = 25% AFC (ALL TO SP OR 15% AFC PER CH) | Y 45 W/10SC; ACCR BEN REDUCED 1/15TH PER YR FOR 1ST 5 YRS EARLY & 1/30TH PER YR FOR NEXT 5 YRS EARLY | No |
| FRUITLAND PARK | F | Y ILOD=NO <42%AMC; REG=W/10SC,NO <25%AMC | Y W/10 SC,ACCR BEN,REF OR INS | Y 50 W/10 SC - REDUCED BENEFIT | No |
| GAINESVILLE | G | N NONE PROVIDED | Y RET ELIG = 2/3 SURV ANNUITY TO SP; RET INELIG = REF W/O INT | Y 60 W/20SC (55 W/15SC FOR HDT BEF 10/2/12); ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65 | Yes |
| GAINESVILLE | PF | Y ILOD = ACCR BEN (MIN 42% FAE); REG = W/5SC, ACCR BEN (MIN 25% FAE) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED MAX OF 3%/YR PRIOR TO AGE 55 | Yes |
| GOLDEN BEACH [GP] | G | Y ILOD = ACCR BEN (MIN 42% PAY); REG = W/5SC, ACCR BEN (MIN 25% PAY) | Y ILOD = ACCR BEN (MIN 12% PAY) | Y 55 W/10SC; ACCR BEN REDUCED 3%/YR | No |
| GOLDEN BEACH [GP] | P | Y ILOD = ACCR BEN (MIN 70% PAY); REG = W/5SC, ACCR BEN (MIN 25% PAY) | Y ILOD = ACCR BEN (MIN 12% PAY) | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR; IF >20SC, REDUCED FROM AGE 52 | No |
| GREATER NAPLES FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/8SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN ACTUARIALLY REDUCED IF PRIOR TO AGE 50; NON-VESTED = CONTRIB REF | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------------------|--------------|---|--|---|---------------|
| GREEN COVE SPRINGS | P | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ SS, WC, ETC | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| GREENACRES | PF | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC; ACCR BEN (MIN 25% AME) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | No |
| GULF BREEZE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| GULFPORT | F | Y ILOD = ACCR BEN (MIN \$250/MO OR 50% AFC); REG = W/10SC, ACCR BEN | Y < OF 1) \$25,000 OR 2) > OF 2X SAL, 100X PROJ BEN OR PVAB | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | No |
| GULFPORT | G | N NONE PROVIDED | Y W/5SC; 10-YR ACCR BEN (REDUCED IF EARLY) | Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED | No |
| GULFPORT | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| HAINES CITY | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| HAINES CITY | G | Y W/10SC; ACCR BEN | Y > OF REF W/ INT OR (55 W/10SC) JT & 50% SURV TO SP | Y 55 W/10SC; ACCR BEN REDUCED 2%/YR TO 5 YRS, 4%/YR FROM 5 TO 10 YRS BEF NR; 55 W/25SC = NO REDUCTION | No |
| HAINES CITY | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| HALIFAX HOSPITAL | G | Y W/10SC; ACCR BEN (MIN 25% AC BEF OFFSET W/ FRS BEN) | Y JT & 100% SURV ACCR BEN (REDUCED IF EARLY) | Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62 | No |
| HALLANDALE BEACH | G | N NONE SPECIFIED | Y > OF ACCUM CONT OR MONTHLY BEN TO SPOUSE (JT & 50% SURV; 55W/20SC REQ'D) | Y 55 W/20SC, ACCR BEN REDUCED 6 2/3%/YR PRIOR TO NRD (MAX 5 YRS EARLY) | Yes |
| HALLANDALE BEACH | PF | Y ILOD=75% PAY - 64%SS, 33%WC, ETC (MIN 42% COMP); REG=W/10SC, ACCR BEN - 64%SS (MIN 25%, MAX 50%FAC) | Y ILOD = ACCR BEN (MIN 30% BASIC COMP); REG = W/10SC, ACCR BEN | Y 45 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 52 | Yes |
| HALLANDALE BEACH PM | G | Y W/ 10 PMSC; ACCR BEN OFFSET BY SS DISB | Y > SINGLE SUM OR SURVIVOR DEATH BEN | Y 45 W/ 10 PMSC BEN REDUCED 6% YR UP TO 5 YRS | Yes |
| HALLANDALE BEACH PM (EXCESS) | G | Y W/10PMSC; ACCR BEN OFFSET BY SS DISB | Y > SINGLE SUM OR SURVIVOR DEATH BEN | Y 45W/10PMSC; ACCR BEN REDUCED 6%/YR UP TO 5 YRS | Yes |
| HAVANA | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y W/10SC; ACCR BEN, REF OR INS | Y 50 W/10SC; ACCR BEN REDUCED | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|--------------------------------|--------------|--|---|---|---------------|
| HIALEAH | GPF | Y G = ACCR BEN; PF = ACCR BEN (REG = W/10SC, MIN = 25% AFC; ILOD = MIN 42% AFC) | Y G = 5-YR OR 10-YR ANNUITY; PF = 10-YR ACCR BEN (REDUCED IF EARLY) | Y G = 55 W/10SC, PF = 50 W/10SC; ACCR BEN REDUCED | Yes |
| HIALEAH - ELECTED | G | N NONE PROVIDED | Y COMPUTED AS NORM RET W/LIMITED PERIOD | N NONE SPECIFIED | No |
| HIALEAH GARDENS | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR CERT ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| HILLSBOROUGH COUNTY | ERP | N NONE AVAILABLE | N NONE AVAILABLE | Y REPLACEMENT OF EARLY RET REDUCTION FROM FRS ; FRS RED=5%/YR ERD PRECEDES AGE 62 | No |
| HOLLEY-NAVARRE FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AME) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED 3%/YR PRIOR TO NRA | No |
| HOLLY HILL | F | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN | Y ILOD VESTED = 50% SAL TO SP FOR LIFE; REG VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF | Y 48 W/6SC; ACCR BEN ACTUARIALLY REDUCED | Yes |
| HOLLY HILL | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC (6SC IF HDT BEF 7/1/11); ACCR BEN REDUCED 3%/YR | Yes |
| HOLLYWOOD | F | Y ILOD = 75% COMP; REG = W/5SC, 25% EARN (RECALC @ NRA); OFFSET W/ WC, ETC | Y ILOD = 50% COMP TO SP; REG = W/5SC; ACCR BEN (MIN 25% COMP) | N NONE SPECIFIED | Yes |
| HOLLYWOOD | G | Y ILOD = 75% SAL; REG = W/7SC, ACCR BEN (MIN 20% AFC) | Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = CONTRIB REF | N NOT APPLICABLE | Yes |
| HOLLYWOOD | P | Y ILOD = ACCR BEN (MIN 50% EARN); REG = W/5SC, 3% AME X SC (MIN 25% EARN); OFFSET W/ SS, WC, ETC | Y ILOD = 50% EARN TO SP OR CH; REG = 25% EARN TO SP OR CH | N NONE SPECIFIED | No |
| HOLMES BEACH | P | Y ILOD = % AFC VR W/SC; REG = W/10SC, ACCR BEN (MAX 60% AFC) | Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 24X MO SAL ON PREV MARCH 1 OR 100X PROJ MO BEN | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| HOMESTEAD | F | Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC); BOTH REDUCED FOR EARLY RET | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| HOMESTEAD | P | Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC | Y W/10SC OR RET ELIG = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 2.333%/YR PRIOR TO NRD | Yes |
| HOMESTEAD - General & Hospital | G | Y W/10SC, ACCR BEN (MIN 35% FAE); MAX SUM W/ SS, WC, ETC IS 100% FAE | Y >AGE 55 = 100% JT & SURV BEN; <AGE 55 = REF W/ INT | Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------------------------|-----|---|---|--|------------|
| HOMESTEAD - New Elected & Sr. Mgmt | G | Y W/10SC; ACCR BEN (MIN 35% AVG COMP FOR LAST 48 MONTHS SVC) | Y W/5SC; 100% JT & SURV BEN | N NONE SPECIFIED | No |
| HOMESTEAD - Old Elected | G | Y W/10SC; > OF ACCR BEN OR 35% MAC FOR LAST 48 MO SC | Y W/4SC PRIOR TO AGE 55 = 100% JT & SURV | N NONE PROVIDED | No |
| HOWEY-IN-THE-HILLS | P | Y ILOD = NO < 42% AMC; REG = W/10SC, NO < 25% AMC | Y W/10 SC, ACCR BEN., REF OR INS | Y 50 W/10 SC - REDUCED BENEFIT | No |
| INDIALANTIC | G | N NONE PROVIDED | Y ACTUARIAL EQUIV OF ACCR BEN OR CONTRIB REF | Y LATER OF AGE 60 OR 5SC; REDUCED 1/15TH PER YR PRIOR TO NR | No |
| INDIALANTIC | PF | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC | Y VESTED = ACTUARIAL EQUIV OF ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| INDIAN HARBOUR BEACH | P | Y ILOD = ACCR BEN (MIN 50% BASE PAY); REG = REF | Y ILOD = 50% BASE PAY (DURATION VR W/ SP OR CH); REG = 50% PAY FOR 1 YR (OPT = 10-YR ACCR BEN) | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| INDIAN HARBOUR BEACH (SUPP) | P | N NONE PROVIDED | N NONE PROVIDED | Y 50 W/10SC; ACCR BEN PAYABLE ANNUALLY ON JAN 1 | No |
| INDIAN RIVER SHORES | G | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC, ETC | Y VESTED = 10-YR CERT ACCR BEN (OR HALF OF 50% JT & CONT BEN, IF MARRIED); NON-VESTED = CONTRIB REF | Y 55 W/7SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRA | No |
| INDIAN RIVER SHORES | PF | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ OTHER BENS | Y BEN VR W/ VESTED, MARRIED OR NON-VESTED; ACCUM CONTRIBS GUARANTEED | Y 50 W/7SC, ACCR BEN REDUCED 2%/YR PRIOR TO MBR'S NRA | No |
| INDIAN SHORES | P | Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| JACKSON MEMORIAL HOSPITAL | G | Y ACTUARIALLY REDUCED ACCR BEN; ILOD = MIN 42% AMC; REG = W/8SC, MIN 25% AMC | Y ILOD = ACCR BEN (MIN 50% PAY); REG = 100% JT & SURV ACCR BEN | Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |
| JACKSONVILLE | CO | Y ILOD = 50% AVG SAL FOR LAST 3 YRS; REG = W/5SC, 25% AVG SAL FOR LAST 3 YRS + 2.5%/YR OVER 5SC (MAX 50%) | Y RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% OF BEN IF MBR WORKED TO NR @ 2% BEN RATE | N NONE PROVIDED | Yes |
| JACKSONVILLE | G | Y DISB THRU DIFFERENT PLAN/FUND | Y RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% BEN IF MBR WORKED TO NR (BASED ON 2% ACCR RATE) | Y 50 W/20SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO 55; ALSO 25SC (2% FMC X SC) | No |
| JACKSONVILLE | PF | Y ACCR BEN (MIN 60% EARNINGS BASE), MIN \$400/MO | Y W/20SC: 75% PROJ BEN TO SP + \$200/MO TO CH; MAX PROJ NRB | N NONE SPECIFIED | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------------------|--------------|---|---|---|---------------|
| JACKSONVILLE - DISABILITY | G | Y REG = W/5SC, 25% PAY + 2.5%/YR SC OVER 5 (MAX 50%); ILOD = 50% PAY | Y SURVING SPOUSE BEN = 75% ACCR DISB BEN | N NONE PROVIDED | No |
| JACKSONVILLE BEACH | F | Y ILOD = ACCR BEN (MIN 50% FAC, + SPECIAL PROV); REG = W/10SC, ACCR BEN (MIN 25% FAC) | Y ILOD = 100% NRB TO SP (MIN 35% FAC); REG = W/10SC, 100% NRB TO SP | Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| JACKSONVILLE BEACH | G | Y ILOD= ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC) | Y ILOD = 100% ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, 100% ACCR BEN TO SP | Y W/20SC; ACCR BEN REDUCED 7.5%/YR FOR 1ST 5 YRS PRIOR TO NRD, 5.5%/YR IN EXCESS OF 5 YRS PRIOR | Yes |
| JACKSONVILLE BEACH | P | Y ILOD = ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC) | Y ILOD = ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, ACCR BEN TO SP | Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| JACKSONVILLE PF SENIOR STAFF | G | Y 60 % OF FIINAL AVER. EARNING | Y | Y AGE 60 W/ 65 YRS OF SC. BEN. REDUCED .5% BEFORE AGE 65 | No |
| JUPITER | P | Y ACTUARIALLY REDUCED ACCR BEN (MIN 60% SAL), +SUPP; REG REQUIRES 10SC EFF. 3/6/12 | Y ILOD = ACCR BEN (MIN 60% AS); REG = VESTED: ACCR BEN, NON-VESTED: CONTRIB REF | Y 50 W/10SC; REDUCTION VR W/ TIER 1 OR 2 | Yes |
| JUPITER ISLAND | GPF | Y ILOD & REG = W/5SC, 2/3 ACCR BEN | Y VESTED & MARRIED = JT & 50% SURV | Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR 1ST 5 YRS EARLY & 1/30TH FOR NEXT 5 YRS | No |
| KEY BISCAYNE | PF | Y ILOD = ACCR BEN (MIN 70% AFC); REG = W/5SC, ACCR BEN (MIN 50% AFC) | Y ILOD & REG = W/10SC: MO BEN FROM PVAB; <10SC: REF W/O INT; WORKING AFT NRD: 10-YR ACCR BEN | Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| KEY WEST | G | Y ILOD & REG (W/10SC) = > OF BEN SUPPORTED BY PVAB OR BEN SUPPORTED BY 18X FMC (ILOD MIN = 42% FMC) | Y 10-YR CERT BEN SUPPORTED BY > OF 1) PVAB OR 2) < OF 18X FMC OR 100X ANTICIPATED MONTHLY NRB | Y 55 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR | Yes |
| KEY WEST | PF | Y ILOD = > OF 42% AMC, MO BEN FROM PVAB, OR MO BEN FROM 18X AMC; REG = W/10SC, ACCR BEN (MIN 25% AMC) | Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 18X FMC OR 100X NRB | Y 50 W/10SC; ACCR BEN REDUCED IN AN ACTUARIAL EQUIV MANNER (MAX 3%/YR) | Yes |
| KEY WEST HOUSING | G | Y W/5SC; ACCR BEN (MIN 20% AVG BASIC COMP FOR FINAL 3 YRS); OFFSET W/ WC, ETC | Y ILOD=75% PROJ NRB TO SP (100% IF SP HAS CH<19); REG=60% VESTED PROJ NRB TO SP (75% IF SP HAS CH<19) | Y 20SC OR 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60 | Yes |
| KEY WEST UTILITY | G | Y W/10SC = ACCR BEN (MIN 20% CAC (20% FINAL 3-YR AVG BASIC COMP IF HDT BEF 6/1/10)); OFFSET W/WC, ETC | Y OPT 1 (75% PROJ NR BEN TO SP) OR OPT 2 (100% PROJ NR BEN WHILE CH < 21, THEN 60% PROJ NR BEN TO SP) | Y 20SC, ANY AGE OR 55 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-----------------------------|--------------|--|---|---|---------------|
| KISSIMMEE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC) | Y W/5SC; MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NR BEN | Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY | Yes |
| KISSIMMEE | G | Y W/2CS, ACCR BEN; ILOD = MIN 42% FAC, REG = MIN 25% FAC; OFFSET W/ SS, WC, ETC | Y W/5CS, MO ANNUITY BASED ON > OF (1) PVAB OR (2) < OF 24X AVG COMP & 100X NRB | Y 55 W/10CS; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 60, + \$100/MO TO AGE 65 (\$25/MO AFTER) | Yes |
| KISSIMMEE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC) | Y W/5SC = MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NRB | Y 40 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS AND 2%/YR FOR NEXT 5 YRS | Yes |
| KISSIMMEE UTILITY AUTHORITY | G | Y W/2SC; ACCR BEN (MIN 25% AFC) | Y W/5SC; 10-YR CERT BEN FUNDED BY > OF (1) ACCR BEN OR (2) < OF 24X AFC OR 100X PROJ NRB | Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR; + VR SUPP | Yes |
| LABELLE | F | Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, OTHER DISB, ETC | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| LADY LAKE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| LAKE ALFRED | G | Y ACCR BEN, ACTUARIALLY REDUCED | Y VESTED = 5-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT | Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| LAKE ALFRED | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| LAKE CITY | F | Y ILOD = ACCR BEN (MIN 42% FMC); REG = VESTED: ACCR BEN (MIN 27.5% FMC), NON-VESTED: CONTRIB REF | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| LAKE CITY | G | Y EARLY RET BEN (ILOD MIN 42% AMC, REG MIN 25% AMC) LESS SS DISB BEN; REG REQ 10SC | Y VESTED = 100% JT & SURV BEN @ EARLIEST RET ELIG; NON-VESTED = REF W/INT | Y 52 W/10SC (NON-ELEC) OR 52 W/8SC (ELEC); ACCR BEN REDUCED FROM AGE 62 | Yes |
| LAKE CITY | P | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET BY WC IF NECESSARY | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY) | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR (SUPP NOT REDUCED) | Yes |
| LAKE HELEN | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC | Y ILOD = 50% SAL FOR LIFE; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF | Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| LAKE MARY | F | Y ILOD = ACCR BEN (MIN 50% SAL); REG = W/5SC, ACCR BEN (MIN 25% SAL) | Y ILOD = MO BEN FROM > OF ACTUARIAL EQUIV OF PVAB OR 10% SAL; REG = W/5SC, 50% OF ILOD BEN | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|---------------------|-----|---|--|--|---------------|
| LAKE MARY | P | Y ILOD = ACCR BEN (MIN 50% SAL); REG = VESTED: ACCR BEN; NON-VESTED: CONTRIB REF | Y VESTED = ACTUARIAL EQUIV OF ACCR BEN (ILOD MIN = 10% COMP); NON-VESTED = CONTRIB REF | Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| LAKE PARK (RETIRED) | P | Y ILOD = 2/3 ME; REG = W/10SC, ACCR BEN; OFFSET W/ SS & WC | Y ACCR BEN OR REF W/ INT | N NONE SPECIFIED | No |
| LAKE WALES | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = SPECIAL PROVISIONS FOR SP & CH; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| LAKE WALES | G | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (REDUCED IF EARLY) OR REF W/INT | Y REF W/INT | Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR THE 1ST 2.5 YRS & 1/30TH FOR THE NEXT 2.5 YRS PRIOR TO NR | Yes |
| LAKE WALES | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = 10-YR ACCR BEN OR OPT VR W/ SP OR CH; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| LAKE WORTH | F | Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN; W/ OFFSETS | Y ILOD = SPEC PROV; REG = VESTED: ACCR BEN (100% JT & SURV), NON-VESTED: CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| LAKE WORTH | G | Y ILOD = ACCR BEN (MIN 20SC) W/ OFFSETS; REG = W/10SC, ACCR BEN | Y ILOD = CONTRIB REF + VR % AMONG SP AND/OR CH OR PARENT; REG = W/10SC, ACTUARIAL EQUIV OF ACCR BEN | N NONE PROVIDED | Yes |
| LAKE WORTH | P | Y ILOD = ACCR BEN (MIN 20SC); REG = W/10SC, ACCR BEN; W/ OFFSETS | Y ILOD = CONTRIB REF + MO PENS (VR W/ SP OR CH); REG = VESTED: ACTUARIAL EQUIV OF NRB, NON-VESTED: REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| LAKELAND | F | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 40% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | Yes |
| LAKELAND | G | N NOT APPLICABLE | Y >10SC = MO BEN, VR W/ MBR < OR > AGE 50; <10SC = CONTRIB REF | Y VR W/ HIRE DT | Yes |
| LAKELAND | P | Y ILOD = ACCR BEN (MIN 65% FINAL PAY), REG = W/10SC, ACCR BEN (MIN 40% FINAL PAY) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | Yes |
| LANTANA | F | Y ILOD = ACCR BEN (MIN 75% AFS); REG = W/5SC, ACCR BEN (MIN 25% AFS) | Y NORM RET ELIG = 10-YR ACCR BEN; W/10SC = 10-YR REDUCED ACCR BEN; <10SC = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-----------------------------|-----|---|---|--|---------------|
| LANTANA | P | Y VESTED = 2% X AFC X SC (MIN 25% AFC) | Y VESTED = ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF | N NONE PROVIDED | Yes |
| LARGO | PF | Y ILOD = 60% AFC, OFFSET W/ WC; REG = W/10SC, 50% AFC, OFFSET W/ WC | Y > OF (1) PVAB OR (2) < OF 24X AFC OR 100X ANTICIPATED MO PENS @ NRD | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| LAUDERDALE-BY-THE-SEA (VOL) | F | Y ILOD & REG = W/10SC, ACCR BEN; <10SC = CONTRIB REF | Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| LAUDERHILL | F | Y ILOD & REG (W/2SC) = ACCR BEN (MIN 50% RATE OF EARN); OFFSET W/ WC | Y ILOD = 20% RATE OF EARN TO SP OR CH (OR ACCR BEN IF >10SC); REG = ACCR BEN (PMT VR W/ SP AND/OR CH) | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| LAUDERHILL | G | Y ILOD & REG (W/2SC = ACCR BEN (MIN 20% MO EARN) @ DISB; OFFSET W/ DISB, SS, ETC TO MAX OF 100% EARN) | Y ILOD = 20% MO EARN; REG = 50% JT & SURV BEN TO SP OR 10-YR CERT BEN TO CH | Y 55 W/15SC, ACCR BEN ACTUARIALLY REDUCED BY (1/15)-(1/30) METHOD FOR EACH MO PRIOR TO NRD | Yes |
| LAUDERHILL | P | Y ILOD = ACCR BEN (MIN 42% FMC); REG = W/10SC, ACCR BEN (MIN 25% FMC OR 2% FMC PER YR) | Y W/5SC = ACCR BEN (REDUCED IF EARLY); <5SC = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| LAUDERHILL (C&M) | G | Y ILOD = ACCR BEN (MIN 20% EARN); REG = W/7SC, ACCR BEN (MIN 20% EARN); OFFSET W/ WC, SS | Y ILOD = 20% SAL; REG = RET ELIG; BEN VR W/ MARR OR UNMARR | Y 55 W/15SC; ACCR BEN REDUCED (1/15) FOR 1ST 5 YRS & (1/30) EACH ADD'L YR PRIOR TO AGE 62 | Yes |
| LEESBURG | F | Y ILOD = 50% BASIC COMP IN YR BEF DISB (MAX = APV OF ACCR NRB); REG = VR W/ VESTING | Y 10-YR CERT TO BENEF; > OF 1) PVAB OR 2) 2X BASIC COMP IN PREV YR (MAX = APV OF NRB) | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| LEESBURG | G | Y W/10SC; BEN VR W/ ELIG OR INELIG FOR NR | Y MO BEN PROV BY > OF 1) PVAB OR 2) < OF 18X AFC AND 100X ANTICIPATED MO NRB | Y 50 W/15SC; ACCR BEN REDUCED 3.33%/YR PRIOR TO AGE 65 | Yes |
| LEESBURG | P | Y ILOD = ACCR BEN (MIN 50% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD & VESTED REG = MO BEN PROVIDED BY > OF 1) PVAB OR 2) < OF 24X AFC OR 100X ANTICIPATED NRB | Y 45 W/10SC, ACCR BEN REDUCED 3%/YR | Yes |
| LIGHTHOUSE POINT | PF | N NONE PROVIDED | Y VESTED = 10-YR ACCR BEN; NON- VESTED = REF W/INT | Y 50 W/10SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD | No |
| LIVE OAK | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 50% PAY; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED | No |
| LONGBOAT KEY | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED OR RET ELIG = ACCR BEN; NON-VESTED = CONTRIB REF | Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------|-----|--|--|---|---------------|
| LONGBOAT KEY | G | N NONE PROVIDED | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/15SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| LONGBOAT KEY | P | Y ILOD = ACCR BEN @ 3% (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3% | Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | N NO LONGER OFFERED | Yes |
| LONGWOOD | PF | Y ACCR BEN @ 2% (ILOD = MIN 50% AFC; REG = W/10SC, MIN 25% AFC); OFFSET W/ WC, ETC. | Y VESTED = \$50K LUMP SUM + 10-YR ACCR BEN @ NR; NON-VESTED = \$50K LUMP SUM + REF W/O INT | N NOT APPLICABLE | No |
| LYNN HAVEN | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| LYNN HAVEN | G | Y ILOD & REG (W/10SC) = ACTUARIALLY REDUCED ACCR BEN | Y VESTED = 10-YR CERT ACCR BEN; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 1/15TH EACH OF 1ST 5 YRS & 1/30TH NEXT 5 YRS PRIOR TO NRD | Yes |
| LYNN HAVEN | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| MADISON | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| MADISON | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| MAITLAND | PF | Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VR W/SC | Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO AGE 55 | Yes |
| MARATHON | F | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN; OFFSET W/ SS, WC, ETC (BUT REG NOT <25% AFC) | Y ILOD = 50% COMP TO BENEF; REG = 10-YR ACCR BEN (REDUCED IF EARLY) | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR | Yes |
| MARCO ISLAND | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| MARCO ISLAND | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| MARIANNA | F | Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC) | Y W/10SC, ACCR BEN, REF OR INS | Y 50 W/10SC, ACCR BEN REDUCED | No |
| MARIANNA | P | Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|--------------------------------|--------------|---|---|---|---------------|
| MARTIN COUNTY | ERP | N NONE SPECIFIED | N NONE SPECIFIED | Y BENEFIT=FRS EARLY RET REDUCT | No |
| MEDLEY | P | Y ILOD = ACCR BEN @ 2.5% (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 2.5% (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| MEDLEY - GENERAL + ELECTED | G | Y ACCRUED YR VESTING SC FOR EACH YR DISB | Y VESTED = 20-YR ACCR BEN STARTING NO LATER THAN MBR'S AGE 70.5 | Y ELECTED = ELIG UPON TERMINATION (UNREDUCED = 50 W/8SC); REG = AGE 50 | No |
| MELBOURNE | F | Y ILOD = > OF 42% AFC, 40% SAL, 2% AFC X SC; REG = W/10SC, > OF 25% AFC, EARLY RET BEN, 2% AFC X SC | Y ILOD = 40% SAL TO SP OR 15% PER MINOR CH (MAX TOTAL 40%); REG = REF W/INT OR ACTUARIALLY REDUCED BEN | Y AGE 50 OR 20SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD, +SUPP | Yes |
| MELBOURNE | G | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 100% JT & SURV ACCR BEN (REDUCED IF EARLY); NON- VESTED = CONTRIB REF | Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR | Yes |
| MELBOURNE | P | Y ILOD = ACCR BEN (MIN 50% AFC), REG = W/366 CONSEC DAYS SC, ACCR BEN (MIN 25% AFC) | Y VESTED = \$50,000 OR 10-YR ACCR BEN (REDUCED IF EARLY); NON- VESTED = CONTRIB REF | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY AFTER THAT | Yes |
| MELBOURNE - SPECIAL RISK | G | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 100% JT & SURV ACCR BEN (REDUCED IF EARLY); NON- VESTED = CONTRIB REF | Y W/6SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS PRIOR TO NR & 5%/YR FOR ADD'L YRS | Yes |
| MELBOURNE BEACH | P | Y ILOD = 50% BASE PAY; REG = W/10SC, ACCR BEN (MIN 25% AME) | Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| MIAMI - ELECTED | G | N NONE PROVIDED | Y PVAB | N NONE PROVIDED | No |
| MIAMI - FIPO | PF | Y ILOD ("ACCIDENTAL") = > OF 2/3 AFC OR 2/3 FC; REG ("ORDINARY") = W/10SC, ACCR BEN @ 90% OF BEN RATE | Y VR W/ ILOD ("ACCIDENTAL") OR REG ("ORDINARY") | Y W/20SC; ACTUARIAL EQUIV OF ACCR BEN | Yes |
| MIAMI - FIPO (STAFF) | G | Y after 5 yrs of Vesting Service | Y Normal Retirement date, equivalent to lump sum payable immediately | Y 50&10 CS; 6%/ yr prior to Normal Retirement | No |
| MIAMI - FIPO COLA (RETIRED) | PF | Y FOR MEMBERS WHO HAVE RETIRED | Y FOR MEMBERS WHO HAVE RETIRED | Y FOR MEMBERS WHO HAVE RETIRED | No |
| MIAMI - GESE | GS | Y ILOD = ACCID: 2/3 (AFC OR FINAL COMP), SICK: 90% AB OR 40% FAC; REG = W/10SC, 90% AB OR 30% FAC | Y ILOD = 50% AFC + CONTRIBS; REG = W/3SC, LUMP SUM = CONTRIBS + 50% COMP; OPTIONAL SP BEN IF RET ELIG | Y W/20SC; ACCR BEN ACTUARIALLY REDUCED FROM EARLIEST NRA | Yes |
| MIAMI - GESE (EXCESS) | GS | N SUPPLEMENTAL BENEFITS ONLY | N SUPPLEMENTAL BENEFITS ONLY | N SUPPLEMENTAL BENEFITS ONLY | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|----------------------------|-----|---|--|---|---------------|
| MIAMI - GESE (STAFF) | GS | N NONE SPECIFIED | N NONE SPECIFIED | N NONE SPECIFIED | Yes |
| MIAMI - OFF-STREET PARKING | G | N NOT APPLICABLE | Y VESTED = LUMP SUM APV OF ACCR BEN (MIN = REF W/ INT) | N NOT APPLICABLE | No |
| MIAMI BEACH | G | Y ILOD = ACCR BEN (MIN 65% F.A.M.E. (TIER A = MIN 75%)); REG = W/5SC, ACCR BEN (MIN 35% F.A.M.E.) | Y W/3SC; 50% ACCR BEN (MIN 30%, MAX 40% F.A.M.E.) | Y RULE OF 75; TIER B MIN AGE = 50; HDT AFT 9/30/10 MIN AGE = 55; ACCR BEN ACTUARIALLY REDUCED | Yes |
| MIAMI BEACH | PF | Y ILOD=AB, MIN: 85% COMPENSATION; REG=W/5SC, MONTHLY ACCR BEN | Y ILOD=>AB & 85% COMPENSATION; REG=W/5SC, VARIES | N NONE SPECIFIED | Yes |
| MIAMI SHORES VILLAGE | G | N NONE PROVIDED | Y ELIGIBLE FOR EARLY OR NORM RET BENEFIT; ILOD & REG=ACCRUED NORM RET BENEFIT | Y 55W/15SC; NORM RET BEN REDUCED FOR NUMBER OF MO EARLY RET DATE PRECEDES AGE 62 | Yes |
| MIAMI SHORES VILLAGE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y RET ELIG = ACCR BEN (REDUCED IF EARLY); NOT ELIG = REF W/ INT | Y 55 W/15SC, ACCR BEN ACTUARIALLY REDUCED FROM 62 | Yes |
| MIAMI SPRINGS | G | Y ILOD & REG = W/10SC (UNLESS MBR GETS WC), ACCR BEN (MIN 25% SAL IF GETTING WC), | Y W/10SC = 100% JT & SURV ACCR BEN; <10SC = CONTRIB REF | Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| MIAMI SPRINGS | PF | Y ILOD = 2/3 EARN; REG = W/10SC, ACCR BEN (MIN 25% AME) | Y ILOD = 25% EARN TO SP + 7.5% EARN TO ELIG CH (MAX TOTAL 40%); REG & NR ELIG = ACCR BEN | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| MIAMI-DADE COUNTY | ERP | N NONE SPECIFIED | N NONE PROVIDED | Y SPEC PROV BY BARGAINING UNIT | No |
| MIDWAY FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y >10SC = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT; | Y 50 W/10SC; REDUCED ACCR BEN | No |
| MILTON | F | Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| MILTON | G | Y W/10SC; ACCR BEN | Y CONTRIB REF | Y 55 W/10SC; ACCR BEN ACTUARIALLY REDUCED | Yes |
| MILTON | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| MIRAMAR | F | Y ILOD = ACCR BEN (MIN 2/3 AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC) | Y ILOD = VR W/ SP OR NO SP; REG = VESTED: ACCR BEN, NON-VESTED: REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| MIRAMAR | G | N NOT APPLICABLE | Y VESTED = RET ELIG: ACCR BEN (10-YR CERT & LIFE), INELIG = EARLY RET BEN; NON-VESTED = REF W/ INT | Y 55 W/7` SC; ACCR BEN REDUCED 6%/YR PRIOR TO NRD | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------------------|--------------|---|--|---|---------------|
| MIRAMAR | P | Y ILOD = 66.67% AME; REG = W/10SC, ACCR BEN (MIN 25% AME) | Y VESTED = ACCR BEN; NON-VESTED = REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| MIRAMAR - MANAGEMENT | G | N NONE PROVIDED | Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55 | Yes |
| MONROE COUNTY | ERP | N NONE | N NONE | Y BEN = FRS OR TRS RED BENEFIT | No |
| MONROE COUNTY VOL F.F. & EMS | F | N NONE SPECIFIED | Y VESTED = PVVB | N NONE SPECIFIED | No |
| MONTICELLO | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY) OR CONTRIB REF; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| MONTICELLO | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y >10SC = ACCR BEN; <10SC = REF W/O INT | Y 50 W/10SC, REDUCED ACCR BEN | No |
| MOUNT DORA | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN; NON-VESTED = REF W/INT; HDT BEF 5/20/97 = AGE 50 | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| MOUNT DORA | G | Y ACCR BEN, REDUCED SAME AS EARLY RET | Y 50 W/7SC; ACCR BEN TO SP (50% JT & SURV) OR BENEF (10-YR CERT) | Y 50 W/7SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| MOUNT DORA | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | Yes |
| NAPLES | F | Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC) | Y VESTED = ACCR BEN (100% JT & SURV) ACTUARIALLY REDUCED FROM AGE 55; NON-VESTED = REF W/ INT | Y 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| NAPLES | G | N NONE PROVIDED | Y <5.5SC = REF W/INT; >5.5SC = REF W/ INT + AMT EQUAL TO ACCUM CONT @ CITY RATE | Y 55 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65 (HDT BEF 10/1/11 = 3%/YR PRIOR TO 60) | Yes |
| NAPLES | P | Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC) | Y VESTED = 10-YR CERT ACCR BEN (ACTUARIALLY REDUCED); NON-VESTED = REF W/5.5% INT | Y 45 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR (45 OR 20SC, 3%/YR IF HDT BEF 4/1/12) | Yes |
| NEPTUNE BEACH | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| NEW PORT RICHEY | F | Y ILOD = > OF ACCR BEN/60% SAL/42% AFC; REG = W/1SC, > OF ACCR BEN/30% SAL/25% AFC; +\$100/MO TO AGE 65 | Y VESTED OR ELIG FOR NORM RET = 100% JT & SURV ACCR BEN OR 10-YR ACCR BEN; OTHERWISE = REF W/O INT | N NONE SPECIFIED | Yes |
| NEW PORT RICHEY | P | Y SPEC. PROV. FOR ILOD, REG (W/1SC) | Y SPEC. PROV. FOR ILOD, REG (W/5SC) | N 20SC = UNREDUCED ACCR BEN | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|--------------------------------------|-----|--|--|--|---------------|
| NEW SMYRNA BEACH | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AME) | Y ILOD = 50% AFC FOR LIFE OF SP; REG = VESTED: 50% JT & SURV TO SP; NON-VESTED: CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| NEW SMYRNA BEACH | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 50% AFC TO SP FOR LIFE; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| NORTH BAY FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| NORTH BREVARD HOSPITAL (Parrish) | G | Y W/10SC; ACCR BEN W/ NO REDUCTION | Y W/5SC; PVAB | Y 55 W/20SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 5 YRS PRIOR TO AGE 65 | No |
| NORTH BROWARD HOSPITAL | G | Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING | Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING | Y 55 W/5SC; VESTED ACCOUNT VALUE | No |
| NORTH COLLIER FCD (was North Naples) | F | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC) | Y VESTED = MARRIED: 10-YR CERT ACCR BEN, SINGLE: 10-YR ACCR BEN (BOTH REDUCED IF EARLY) | Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| NORTH MIAMI 691 [GPF] | F | Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS | Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG | Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD | No |
| NORTH MIAMI 691 [GPF] | G | Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS | Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG | Y 14SC OR 55 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD | No |
| NORTH MIAMI 691 [GPF] | P | Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS | Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG | Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD | No |
| NORTH MIAMI 748 | P | Y ILOD = 75% COMP (MIN ACCR BEN OR 42% AFC); REG = VESTED ACCR BEN (W/10SC, MIN = ACCR BEN OR 25% AFC) | Y ILOD = VR W/SP&CH; REG = LUMP SUM, VR W/ VESTED OR NON-VESTED | Y 20SC (IF NO 20 & OUT WAIVER) OR 50 W/10SC; REDUCED ACCR BEN (REDUCTION VR W/ OR W/O 20 & OUT WAIVER) | No |
| NORTH MIAMI BEACH | G | Y ACCR BEN (MIN = 60% FMC - 64% SS DISB); SPECIAL PROVISIONS IF MBR DIES BEF NRD | Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X MO PAY ON PRIOR OCTOBER 1 AND 100X ANTICIPATED NRB | Y 20SC OR 55 W/15SC; ACCR BEN ACTUARIALLY REDUCED | Yes |
| NORTH MIAMI BEACH | PF | Y ILOD = ACCR BEN (MIN 60% FMC) | Y ILOD = ACT EQ OF > OF 1) BEN FOR REG DEATH OR 2) 60% FMC; REG = ACT EQ OF > OF 1) PVAB @ NRD OR 2)VR | Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-----------------------------------|-----|---|---|--|---------------|
| NORTH MIAMI BEACH - MANAGEMENT | G | Y ACCR BEN (MIN 25% AME); OFFSET BY WC, DISB, ETC | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/3% INT | Y 55 W/10SC; ACCR BEN REDUCED ACTUARIALLY | Yes |
| NORTH PORT | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON- VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| NORTH PORT | P | Y ILOD = ACCR BEN @ 2% RATE (MIN 60% EARN); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 50% EARN) | Y ILOD = 60% COMP; REG = W/5SC, 50% COMP; VESTED MIN = ACCR BEN LESS SURV BENS PAYABLE | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR IF SC<15, 2%/YR IF 15<SC<20, OR 1%/YR IF SC>20 | Yes |
| NORTH RIVER FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC) | Y VESTED = A) LUMP SUM (> OF PVAB OR 5X ANN'L ACCR BEN) OR B) MO BEN FROM A); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | No |
| OAKLAND PARK | G | Y 66 2/3% BASE SAL; OFFSET W/ SS & WC UNTIL NRA FOLLOWED BY ORIG ACCR BEN @ NRA | Y LUMP SUM = 100% BASIC PAY (IF <15SC) OR 150% BASIC PAY (IF >15SC); MAX \$30,000 | Y 30SC OR 52 W/7SC; ACCR BEN REDUCED 3.1%/YR PRIOR TO AGE 62 (IF <30SC) | No |
| OAKLAND PARK | PF | Y ILOD = VR; REG = W/10SC, VR; DIFF PROVISIONS FOR F HIRED AFT 3/1/13 | Y ILOD = VR W/SP OR CH; REG = 1/2 ILOD (MIN W/10SC = ACCR BEN); DIFF PROVISIONS FOR F HIRED AFT 3/1/13 | Y W/20CSC OR 50 W/10CSC; ACCR BEN REDUCED 3%/YR | Yes |
| OCALA | F | Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 30% AME) | Y ILOD OR VESTED = 10-YR ACCR BEN OR 50% AME TO SP UNTIL DEATH; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD | Yes |
| OCALA | G | Y ILOD = \$50 + 1% X AFC X SC (MIN \$100); REG = W/5SC, SAME BEN AS ILOD | Y VESTED = 10-YR ACCR BEN; NON- VESTED = REF W/O INT | Y 25SC, ANY AGE OR 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| OCALA | P | Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| OCEAN CITY-WRIGHT FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| OCOEE | G | N NONE SPECIFIED | Y VESTED = 10-YR ACCR BEN; NON- VESTED = REF W/O INT | Y 50 W/7SC (5SC IF HDT BEF 9/17/12; 9SC IF MAYOR/COMM); ACCR BEN ACTUARIALLY REDUCED | Yes |
| OCOEE | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON- VESTED = REF W/O INT | Y 45 W/5SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FROM AGE 50 TO 45 | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-----------------------|-----|--|--|--|---------------|
| OKALOOSA ISLAND FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| OKEECHOBEE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% RATE OR 25% AFC | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| OKEECHOBEE | G | Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55 | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT | Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD | Yes |
| OKEECHOBEE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% AFC, OR 25% AFC | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| OKEECHOBEE UTILITY | G | Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55 | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT | Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD | Yes |
| OLDSMAR | F | Y ILOD = ACCR BEN (MIN 66% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, DISB, ETC | Y ILOD = ACCR BEN (MIN 50% PLAN COMP); REG = VESTED: 50% ACCR BEN, NON-VESTED: CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | No |
| ORANGE COUNTY LIBRARY | G | N NONE PROVIDED | Y REF W/ INT | Y 55 W/9SC; ACCR BEN REDUCED BY 5%/YR PRIOR TO NR | No |
| ORANGE PARK | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = ACCR BEN REDUCED ACTUARIALLY; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| ORANGE PARK | G | N NONE SPECIFIED | Y MARRIED = 50% JT & SURV ANNUITY; UNMARRIED = 10-YR CERTAIN ACCR BEN | Y 55 W/10SC; ACCR BEN REDUCED BY (1/15)/YR FOR 1ST 5 YRS AND (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD | No |
| ORANGE PARK | P | Y ILOD=50%PAY @ DT OF DISAB ; REG=W/10SC, 25%PAY @ DT OF DISAB: + PROV; MIN=2%AME X SC | Y ILOD=50% PAY; REG W/10SC OR SERVICE CONNECTED W/NO SPOUSE OR DEP CHILDREN=ACCRUED BENEFIT | Y 45W/10SC; ACCR BEN (EXCLUDING \$200MO SUPP), RED 3%/YR EARLY RET PRECEDES NORM RET | No |
| ORLANDO | F | Y ILOD = 80% AMS + 2%/YR FOR 40 TO 50SC; REG = AB @ VR MULT, <10SC: 3%, 10-20SC: 4% (MAX 60%) | Y ILOD= VR W/ SC & SP/CH/BENEF; REG = W/10SC: 10-YR ACCR BEN, THEN VR% OF ACCR BEN FOR LIFE | Y 20SC, ANY AGE OR 47 W/10SC; SAME AS NORM RET BUT MULTIPLIER MAY CHANGE | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------|-----|--|--|---|---------------|
| ORLANDO | G | Y PAID THROUGH INSURANCE CONTRACT | Y 1) 40 W/10SC: 50% OF ACTUARIALLY RED ACCR BEN TO SP; 2) 25SC: 100% OF ACTUARIALLY REDUCED ACCR BEN | Y 55 W/10SC; ACCR BEN REDUCED BY 1/6 OF 1% PER MONTH PRIOR TO AGE 65 | No |
| ORLANDO | P | Y ILOD=80%AMS; REG=AB W/ VR MULT: <10SC=3%, 10-15SC=4%, 16-20SC=60%AMS, (20+)SC=60%AMS+4%/YR OVER 20 | Y ILOD = 60% AMS; REG = W/10SC; 65% OF REG DISB BEN | Y 47 W/10SC; 2% X AMS X SC | Yes |
| ORLANDO AVIATION | G | N NONE PROVIDED | Y W/3SC; VESTED ACCR BEN (MARR: 50% CONTINGENT; UN-MARR: 5-YR BEN, ACTUARIALLY EQUIV) | Y 55 W/7SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD | No |
| ORLANDO UTILITY | G | N NONE PROVIDED | Y W/10SC; VR W/ MARRIED OR NOT; BEF/AFT EARLIEST RET AGE | Y 25SC OR 55 W/10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD; ST.CLOUD EE's TERM BEF 5/1/07=ACTUARIAL RED | No |
| ORMOND BEACH | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| ORMOND BEACH | G | Y W/10SC, ACCR BEN (CVG FROM HDT IF HIRED BEF 9/1/93) | Y VESTED = SURV ANNUITY; NON-VESTED = REF W/ INT | Y 60 W/5SC OR AGE+SC = 80; ACCR BEN REDUCED 5%/YR PRIOR TO NR | Yes |
| ORMOND BEACH | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| OVIEDO | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | No |
| OVIEDO | P | Y ILOD = ACCR BEN (MIN 42% AFC OR 80% FOR INTENTIONAL VIOLENCE); REG = W/10SC, ACCR BEN | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 45 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| PALATKA | F | Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC) | Y ILOD & REG W/7SC = TO SP: 75% ACCR BEN (ILOD MIN = 35% FAC) | N NONE SPECIFIED | Yes |
| PALATKA | G | Y ILOD = ACCR BEN (MIN 45% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC) | Y ILOD = 75% ACCR BEN TO SP (MIN 35% FAC); REG = W/7SC, 75% ACCR BEN PD TO SP @ MBR'S NRD | N NONE SPECIFIED | Yes |
| PALATKA | P | Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC) | Y ILOD & REG W/7SC = 75% ACCR BEN TO SP (ILOD MIN = 35% FAC); NO SP = 10-YR ACCR BEN | N NONE SPECIFIED | Yes |
| PALM BAY | G | N CONVERTED TO DC PLAN | N CONVERTED TO DC PLAN | N CONVERTED TO DC PLAN | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|----------------------------|--------------|---|--|---|---------------|
| PALM BAY [PF] | F | Y ILOD = ACCR BEN (MIN 66% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y 45 W/20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PALM BAY [PF] | P | Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = >10SC: ACCR BEN @ RET ELIG; <10SC: REF W/O INT | Y 45 W/20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PALM BEACH [G,P,F,LG] | F | Y ILOD = ACCR BEN W/ ADD'L SC TO EARLIEST NR ELIG (MIN 60% AFC); REG = W/10SC, ACCR BEN | Y ILOD OR REG W/10SC = VR W/ SP OR CH | N NONE SPECIFIED | Yes |
| PALM BEACH [G,P,F,LG] | G | Y ILOD = ACCR BEN W/ SC PROJ TO NR (MIN 60% AFC); REG = W/10SC, ACCR BEN | Y ILOD = VR W/ SP OR CH; REG = W/10SC, 75% NRB TO SP OR IN SHARES TO MINOR CH | Y 60 W/10SC; NORM RET BEN REDUCED 0.6% (0.3% IF SC>20) EACH MO PRIOR TO NRD | Yes |
| PALM BEACH [G,P,F,LG] | LG | Y ILOD = ACCR BEN W/ SC PROJ TO NR (MIN 60% AFC); REG = W/10SC, ACCR BEN | Y ILOD = VR W/ SP OR CH; REG = W/10SC, 75% NRB TO SP OR IN SHARES TO MINOR CH | N NONE PROVIDED | Yes |
| PALM BEACH [G,P,F,LG] | P | Y ILOD = ACCR BEN W/ ADD'L SC TO EARLIEST NR ELIG (MIN 60% AFC); REG = W/10SC, ACCR BEN | Y ILOD OR REG W/10SC = VR W/ SP OR CH | N NONE SPECIFIED | Yes |
| PALM BEACH GARDENS | F | Y ILOD = 60% AFC (MIN 2% AFC X SC), REG = W/10SC, 2.5% AFC X SC | Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 52 | Yes |
| PALM BEACH GARDENS | G | Y ACCR BEN - WC, 50%SS, ETC | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 55 W/10SC; ACCR BEN REDUCED 1/15 PER YR FOR 1ST 5 YRS AND 1/30 PER YR FOR NEXT 2 YRS PRIOR TO NRA | No |
| PALM BEACH GARDENS | P | Y ILOD = ACCR BEN (MIN 60% PAY); REG = W/10SC, ACCR BEN (MIN 2.5% X SC OR 25% SAL) | Y ILOD = ACCR BEN W/O REDUCTION (MIN 50% AME); REG = W/5SC, ACCR BEN (REDUCED IF EARLY) | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PALM COAST (VOL) | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 OR 62 | No |
| PALM HARBOR FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC, 65% IF UNABLE TO PERFORM ANOTHER TYPE OF WORK); REG = W/8SC, ACCR BEN | Y VR W/ VESTED OR NOT, REG OR ILOD | Y 45 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| PALM TRAN, INC. (ATU-1577) | G | Y W/10SC = ACCR BEN (+ SUPP PENSION TO AGE 65); ALSO REF W/O INT | Y NON-VESTED OR SINGLE = REF W/INT; VESTED & MARRIED = JT & SURV BEN + CONTRIB REF. ALSO LUMP SUM (VR) | Y 55 W/10SC; REG & UNRED EARLY BEN VR W/HDT, TERM DT, AGE & SC | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-------------------------|--------------|--|---|--|---------------|
| PALMETTO | G | Y VESTED = ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT | Y 55 W/10SC (5SC IF HDT BEF 1/1/95); ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PALMETTO | P | Y ILOD = ACCR BEN ACTUARIALLY REDUCED (MIN 62% AFC); REG = ACCR BEN ACTUARIALLY REDUCED (MIN VR W/ SC) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PANAMA CITY | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/1SC, ACCR BEN (MIN 25% AFC) | Y VESTED = > OF PVAB OR 3X SAL; NON-VESTED = 3X SAL | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FOR YRS PRIOR TO AGE 50 | Yes |
| PANAMA CITY | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC) | Y > OF CH 185 DEATH BEN, CONTRIB REF OR 3X SAL | Y 40 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PANAMA CITY (SUPP) | G | N NONE PROVIDED | Y REF W/O INT | N NONE PROVIDED | No |
| PANAMA CITY BEACH | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC | Y 100 X ACCR MONTHLY BEN (OR EQUIV ANNUITY); + 10 YR-CERT PORTION OF NORM FORM OR CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PANAMA CITY BEACH | G | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC | Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERTAIN PORTION OF NORM FORM OR CONTRIB REF | Y 48 W/10SC, ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 2 YRS PRIOR TO NRD | Yes |
| PANAMA CITY BEACH | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC | Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERT PORTION OF NORM FORM OR CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PARKLAND | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED | No |
| PASCO COUNTY | ERP | N NONE PROVIDED | N NONE PROVIDED | Y 50<AGE<62 & 25<SC<30; PAYS AMT OF REDUCTION IN FRS BEN (UP TO 35%) | No |
| PEMBROKE PARK COMM SUPP | G | N NONE SPECIFIED | Y 10-YR ACCR BEN, REDUCED BY LIFE INSUR PROVIDED BY TOWN | Y LATER OF AGE 55 OR: 4SC (HDT<10/1/08) OR 13SC (HDT>10/1/08) | No |
| PEMBROKE PINES | G | Y ILOD = ACCR BEN (MIN 40% COMP); REG = W/10SC, ACCR BEN | Y GREATER OF SINGLE SUM OR (50 W/5SC) JT & 50% SURV ANNUITY | Y 50 W/5SC; ACCR BEN REDUCED 6 2/3% PER YR PRIOR TO NRD | Yes |
| PEMBROKE PINES | PF | Y ILOD = ACCR BEN (MIN 2/3 EARN); REG = W/10CSC, ACCR BEN (MIN 35% AME) | Y ILOD = % AME VR TO SP & CH; REG = VR W/ <5CSC, 5-10CSC, 10+CSC | N NONE PROVIDED | Yes |
| PENSACOLA | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC) | Y VESTED = 75% ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------|--------------|--|--|--|---------------|
| PENSACOLA | G | Y ILOD & REG W/6SC = ACCR BEN (VR REDUCTION, MIN \$300 PER YR SC (MAX 20SC)) | Y ILOD = 80% DISB BEN; REG = W/6SC, SAME AS ILOD DEATH (IF SP, REG DISB BEN) | Y 30SC, ANY AGE; UNREDUCED ACCR BEN | Yes |
| PENSACOLA | P | Y ILOD = ACCR BEN (MIN 42% AMS); REG = W/10SC, ACCR BEN (MIN 25% AMS) | Y SAME AS DISABILITY BENEFITS | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PERRY | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = ACCR BEN | Y 50 W/10SC; ACCR BEN REDUCED | Yes |
| PERRY | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| PINELLAS PARK | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC) | Y ILOD = 50% PAY TO SP (REG BEN IF NO SP); REG = VESTED: ACT. EQUIV OF ACCR BEN, NON-VESTED: REF | Y W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| PINELLAS PARK | G | Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/5SC, ACCR BEN (MIN 25% AMC) | Y ILOD = > OF 50% SAL @ DEATH OR 50% AMC; REG = W/10SC, JT&SURV ACCR BEN | Y VESTED = ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PINELLAS PARK | P | Y ILOD = ACCR BEN (MIN 42% FAMC); REG = W/5SC, ACCR BEN (MIN 25% FAMC) | Y ILOD = MO BEN, > OF 50% TOTAL EARN FOR PRIOR YR OR 50% FAMC; REG = VESTED: ACCR BEN | Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PLANT CITY | PF | Y ILOD = ACCR BEN @ 3% RATE (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3% RATE | Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| PLANTATION | G | Y ILOD = 70% COMP - SS, ETC; REG = W/5SC, SAME AS ILOD IF 100% DISABLED, OR ACCR BEN | Y ILOD = 55 W/10SC, ACCR BEN OR 1.5-2X ACCUM CONT NOW; REG = ACCR BEN | Y 25SC, ANY AGE OR 50 W/15SC, ACCR BEN REDUCED 3%/YR (TIER 1 = 2%/YR) | Yes |
| PLANTATION | P | Y ILOD = 70% PAY - SS, WC, ETC; REG = W/5VSC, SAME BEN AS ILOD | Y VR W/ REG OR ILOD, RET ELIG, VESTING | Y 50 W/10VSC OR 45 W/15VSC; ACCR BEN REDUCED 3%/YR EARLY | Yes |
| PLANTATION (VOL) | F | Y ACCR BEN (MIN \$100/MO); REG REQ 10SC | Y W/7SC, ILOD & REG = LUMP SUM (> OF PVAB OR \$300/YR SC) OR 10-YR ACCR BEN | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 TO 50 | No |
| POMPANO BEACH | G | Y ILOD = 60% EARNINGS; REG = W/10SC, ACCR BEN (MIN 25% EARNINGS) | Y RET ELIG = 10-YR ACCR BEN; OTHERWISE 1X ANNUAL EARNINGS (OVER 4 YRS) + REF W/INT | Y W/20SC; ACCR BEN REDUCED WITH SOME EXCEPTIONS | Yes |
| POMPANO BEACH | PF | Y VARIES W POLICE OR FIRE | Y ILOD = VR; REG= VR BASED ON SC | Y 20CSC OR 50W/10CSC; RED BENEF | No |
| PORT ORANGE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC (40 W/10SC IF HDT BEF 12/4/12); ACCR BEN ACTUARIALLY REDUCED | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------|--------------|---|---|--|---------------|
| PORT ORANGE | G | Y VR BASED ON SC, AND ILOD OR REG | Y 10-YR CERT MONTHLY ANNUITY BASED ON APV OF ACCR BEN (MIN APV = 2 X SAL, MAX APV = 100 X NRB) | Y 55 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| PORT ORANGE | P | Y ILOD = ACCR BEN (MIN 51% AMC PREV YR); REG = W/10SC, ACCR BEN (MIN 25% AMC PREV YR); W/ OFFSETS | Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY) | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PORT ST. LUCIE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| PUNTA GORDA | F | Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = 60% AFC (SPOUSE), OR 15% AFC TO EACH CHILD (MAX TOTAL 60% AFC); REG OR NO SP/CH = ACCR BEN | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| PUNTA GORDA | G | Y W/10SC; ACCR BEN (ILOD MIN = 60% AFC) | Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = VR W/ RET ELIG OR INELIG | Y 55 W/5SC; ACCR BEN REDUCED 1/15 PER YR PRIOR TO AGE 60 | Yes |
| PUNTA GORDA | P | Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN | Y ILOD = 60% AFC TO SP OR (IF NO SP) 15% AFC TO EACH CH (MAX 60% TOTAL); REG OR NO SP/CH = ACCR BEN | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| QUINCY | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = ACCR BEN @ NRD; NON-VESTED = REF W/INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| RIVIERA BEACH | F | Y ILOD = ACCR BEN (MIN 60% AMS IN LAST YR); REG = W/10SC, ACCR BEN (MIN 48% AMS IN LAST YR) | Y ILOD & REG = VR W/ VESTED OR NON-VESTED | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| RIVIERA BEACH | G | Y ILOD = 66.67% EARN - SS, WC, ETC; REG = 45% EARN - SS, ETC. | Y ILOD = VR W/ SP AND/OR CH; REG = RET ELIG: 10-YR EARLY BEN, NOT ELIG: REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD | Yes |
| RIVIERA BEACH | P | Y ILOD = ACCR BEN (MIN 50% AVG COMP IN PAST YR); REG = W/10SC, ACCR BEN (MIN 40% AVG COMP IN PAST YR) | Y VESTED = ACTUARIALLY EQUIV. 10-YR BEN; NON-VESTED = REF W/ INT | Y 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY (MAX 3%/YR) | Yes |
| ROCKLEDGE | F | Y ILOD = 50% BASIC COMP; REG = VR W/ VESTING STATUS | Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD | Y 45 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC) | Yes |
| ROCKLEDGE | G | Y ILOD = 50% BASIC COMP (MAX PVAB = 100X ANTICIPATED NRB); REG = VR W/ VESTING STATUS | Y VR W/ VESTING STATUS, ACT OR INAC, BEF OR AFT NRD | Y 55 W/10SC; ACCR BEN REDUCED 6.66%/YR FOR 1ST 5 YRS & 3.33%/YR THEREAFTER | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|----------------------------|--------------|--|---|--|---------------|
| ROCKLEDGE | P | Y ILOD = 50% COMP; REG = VR W/ VESTING STATUS | Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD | Y 44 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC) | Yes |
| SAFETY HARBOR | F | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET W/ WC, SS, ETC | Y ILOD VESTED = 50% COMP FOR LIFE; REG VESTED = VR W/ MARRIED OR NOT; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | No |
| SAINT AUGUSTINE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y ILOD = ACTUARIAL EQUIV OF ACCR BEN (SC PROJ TO AGE 60); REG = W/5SC: SAME AS ILOD, <5SC: REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| SAINT AUGUSTINE | G | Y ILOD = W/5SC, REG RETIRE W/ ADDED SC GRANTED | Y W/5SC; % OF ACCR BEN VR W/ SP & # OF CH | Y 50 W/10SC; ACCR BEN REDUCED BY 0.25%/MO PRIOR TO NRD | No |
| SAINT AUGUSTINE | P | Y ILOD = ACCR BEN (MIN 42% FAS); REG = ACCR BEN (MIN 25% FAS) | Y 10-YR ACCR BEN | Y 50 W/10SC; ACCR BEN @ 2% FAS REDUCED 3%/YR PRIOR TO NRD | Yes |
| SAINT CLOUD | G | Y ACCR BEN ACTUARIALLY REDUCED AS EARLY RET | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED FROM AGE 60 | Yes |
| SAINT CLOUD | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| SAINT JOHNS RIVER PW PK | G | Y EARLY RET ELIG = ACCR BEN (TIER 1 BEN REDUCED FOR EARLY RET) | Y VESTED & MARRIED = TIER 1: 75% OF ACCR BEN, TIER 2: CASH DIST; NON-VESTED = CONTRIB REF | Y 55 W/10-20SC; ACCR BEN REDUCED BY (1/12)/YR FOR 1ST 3 YRS & (1/24)/YR FOR NEXT 7 YRS PRIOR TO AGE 65 | No |
| SAINT LUCIE COUNTY FCD | F | Y ILOD = ACCR BEN (MIN 75% FAS); REG = W/5SC, ACCR BEN | Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/5SC, ACCR BEN | Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| SAINT LUCIE COUNTY FCD | G | Y ILOD = ACCR BEN (MIN 75% FAS), RECALC'D @ NRD W/ ADD'L SC; REG = W/5SC, ACCR BEN | Y ILOD = ACCR BEN (MIN 75% SAL); REG = W/5SC, ACCR BEN | N NONE SPECIFIED | Yes |
| SAINT PETE BEACH | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF | N ONLY OFFERED ON ACCR BEF 1/1/13 (20SC OR 50 W/10SC, REDUCED 3%/YR) | Yes |
| SAINT PETE BEACH | G | Y W/10SC, ACCR BEN | Y 10-YR ACCR BEN | N FOR ACCR BEF 10/1/12 ONLY; 50 W/10SC, REDUCED 1/15 PER YR PRIOR TO NR | Yes |
| SAINT PETE BEACH | P | Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-------------------------------|--------------|--|--|--|---------------|
| SAINT PETERSBURG | F | Y ILOD = ACCR BEN (MIN 60% AMS), -WC; REG = ACCR BEN (MIN 25% AMS) + 7.5% AMS PER TO EACH MINOR CH | Y ILOD = ACCR BEN (MIN 60% AMS); REG = ACCR BEN | Y 25SC; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 50 (OR DATE MBR WOULD HAVE 30SC, IF EARLIER) | Yes |
| SAINT PETERSBURG | G | Y ILOD = ACCR BEN W/ SC PROJ TO AGE 65 (MIN 65% AMS), -WC, SS; REG = W/7SC, ACCR BEN (MIN 30% AMS) | Y ILOD = 40% SAL TO SP FOR 10 YRS, THEN 30% SAL; REG = VR W/SC, RET ELIG | N NONE SPECIFIED | Yes |
| SAINT PETERSBURG | P | Y ILOD = ACCR BEN (MIN 60% EARN BASE), -WC; REG = ACCR BEN (MIN 25% EARN BASE) + 7.5% TO EACH MINOR CH | Y ILOD = ACCR BEN (MIN 60% EARN BASE); REG = ACCR BEN (MIN 25% EARN BASE) | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | Yes |
| SAN CARLOS PARK FCD | F | Y ILOD = ACCR BEN (MIN 65% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); W/ OFFSETS | Y ILOD OR VESTED = ACCR BEN (REDUCED IF EARLY, ILOD MIN = 50% SAL); REG & NON-VESTED = CONTRIB REF | Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | Yes |
| SANFORD | F | Y ILOD = ACCR BEN (MIN 60% BASE PAY); REG = W/5SC, ACCR BEN | Y ILOD = UNREDUCED ACCR BEN (MIN 40% AFC); REG = VESTED: 10-YR ACCR BEN; NON-VESTED: CONTRIB REF | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| SANFORD | P | Y ILOD = ACCR BEN (REG = 50% PAY, MALICIOUS ACT = 80% AFC); REG = W/5SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (ILOD MIN 40% AFC); NON-VESTED = CONTRIB REF + 5% PD BY CITY | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| SANIBEL | G | N NONE PROVIDED | Y W/5SC; 50% OF ACTUARIALLY REDUCED ACCR BEN | Y 60 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | Yes |
| SANIBEL | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD | Yes |
| SARASOTA | F | Y ILOD = ACCR BEN (MIN 75% AC); REG = 2.5% AC X SC | Y ILOD & REG = ACCR BEN (ILOD = MIN 25SC) | Y 50 W/10SC; 2.5% X SC | No |
| SARASOTA | G | Y <10SC = REF W/ INT; >10SC = ACCR BEN OFFSET W/ WC, SS, ETC | Y W/10SC = LIFE ANNUITY BASED ON APV OF ACCR BEN (OR LUMP SUM); <10SC = REF W/ INT | Y 55 W/10SC; ACCR BEN REDUCTION VR W/ SC & AGE | Yes |
| SARASOTA | P | Y ILOD = ACCR BEN (MIN 25SC); REG = ACCR BEN @ 2.5% FAC (MAX 40SC) + CHILD BEN | Y ILOD = ACCR BEN (MIN 25SC) + CHILD BEN; REG = VR W/ ELIG FOR NR | N NONE PROVIDED | Yes |
| SARASOTA MEMORIAL HEALTH CARE | G | Y ACCR BEN @ DT OF DISB | Y W/5SC; VR W/ TRAD'L OR PENSION EQUITY BEN | Y 42 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|--|-----|--|---|---|---------------|
| SARASOTA-MANATEE A | G | Y ACCR BEN (REDUCED IF EARLY) | Y VR W/ AGE & SC | Y 55 W/2 CALENDAR YRS SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 2 YRS PRIOR TO NR | No |
| SATELLITE BEACH | G | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); BEN OFFSET BY WC, ETC | Y VESTED = 10-YR CERTAIN ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT | Y 35SC, ANY AGE OR 55 W/10SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NR | Yes |
| SATELLITE BEACH | PF | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET BY WC, ETC | Y VESTED = 10-YR CERTAIN ANNUITY (REDUCED IF EARLY); NON-VESTED = REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | Yes |
| SEBASTIAN | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN @ NR; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| SEBRING | F | Y ILOD = 60% AFC; REG = ACCR BEN (MIN 25%, MAX 50% AFC) + 7.5% AFC TO EACH CH (MAX BEN 50% AFC) | Y ILOD = 50% AFC TO SP + 7.5% TO EACH CH (MAX 60%); REG = 25% AFC TO SP + 7.5% TO EACH CH (MAX 50%) | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | Yes |
| SEBRING | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN (MIN 25%,MAX 50% AFC) | Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 45 W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| SEMINOLE | F | Y ILOD = MIN 42% FINAL 2-YR AVG + 3%/YR OF SC (MAX 75%); REG = ACCR % OF FINAL 2-YR AVG (MIN VR); | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | No |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | Y 100% VESTING; ACCR BEN ACTUARIALLY REDUCED | Y 20CS, ANY AGE OR 55 W/10CS; JT & 50% CONT BEN | Y 55 W/10CS OR (IF HDT BEF 5/1/10) 52 W/20CS; ACCR BEN REDUCED | No |
| SOUTH MIAMI [GP] | G | Y ACTUARIALLY REDUCED ACCR BEN | Y CONTRIB REF | N NONE SPECIFIED FOR GENERAL EMPLOYEES | No |
| SOUTH MIAMI [GP] | P | Y ACTUARIALLY REDUCED ACCR BEN | Y CONTRIB REF | Y 50 W/15SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| SOUTH PASADENA | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| SOUTH WALTON FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NR | Yes |
| SOUTHERN MANATEE FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, ETC | Y ILOD = ACCR BEN (MIN 50% PAY); REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT | Y VESTED = ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-------------------------|--------------|--|---|---|---------------|
| SOUTHERN MANATEE FCD | G | Y W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, SS, ETC | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | Yes |
| STARKE | F | Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC | Y VESTED = ACCR BEN REDUCED AS 100% JT & SURV ELECTION | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| STARKE | G | Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC | Y W/15S; 100% JT&SURV ACCR BEN | Y W/25SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD | Yes |
| STARKE | P | Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC | Y VESTED = ACCR BEN (100% JT & SURV) | N NONE PROVIDED | No |
| SUNRISE | F | Y ILOD = 75% SAL -WC (MIN= > OF ACCR BEN OR 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 47 W/10SC, ACCR BEN REDUCED ACTUARIALLY FROM NRA (MAX 3%/YR) | Yes |
| SUNRISE | G | Y ILOD = 75% SAL, -SS, WC, ETC; REG = W/5SC, ACCR BEN (BETWEEN 25 & 50% AFC) | Y VESTED = OPTIONAL ALLOWANCE; NON-VESTED = REF W/O INT | Y AGE & SC VR W/ HDT & MGR OR NON- MGR; REDUCTION VR W/ MGR OR NON- MGR | Yes |
| SUNRISE | P | Y ILOD = 75% SAL - OFFSETS (MIN ACCR BEN OR 42% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC) | Y ILOD = ACCR BEN (MIN 75% FAC); REG = VESTED: ACCR BEN, NON- VESTED: REF W/O INT | Y 47 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| SURFSIDE [GP] | G | Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE), -SS&WC; REG = ACCR BEN | Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD | Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD | No |
| SURFSIDE [GP] | P | Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE); REG = ACCR BEN | Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD | Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD | Yes |
| SWEETWATER | P | Y ILOD = ACCR BEN (MIN 42% SAL); REG = AFTER PROBATIONARY PD, ACCR BEN (MIN 25% SAL) | Y RET ELIG = ACCR BEN; NOT ELIG = REF W/ INT | Y UP TO 10 YRS EARLY, REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD | No |
| TALLAHASSEE [GPF] | F | Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD @ NOT > 50% AMC); REG = W/2SC, SAME BEN | Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG | Y 20SC OR 50 W/5SC; IF 20SC, AB RED 6.8%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD | Yes |
| TALLAHASSEE [GPF] | G | Y GREATER OF: ACCR BENEFIT; PROJECTED BENEF TO NRD W/ MAX = 50% AFC | Y GREATER OF: 50% BASE SALARY; CONTRIB REFUND; OR \$50,000 | Y W/ 25SC; 55 W/ 5SC-REDUCED | No |
| TALLAHASSEE [GPF] | P | Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD & NOT > 50% AMC); REG = W/2SC, SAME BEN | Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG | Y 20SC OR 50 W/5SC; IF 20SC, AB RED 7.2%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-------------------|--------------|---|--|--|---------------|
| TAMARAC | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8CSC, ACCR BEN (MIN 25% AFC); OFFSET W/ LONG-TERM DISB | Y VESTED = ACCR BEN; NON-VESTED = REF W/INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | Yes |
| TAMARAC | G | Y ILOD & REG (W/10SC) = SPEC. PROV. FOR BEN UNTIL NRA & BEN AFTER NRA | Y VESTED = ACTUARIAL EQUIV. (> OF 50% ACCR BEN OR 100% JT & CONT); NON-VESTED = REF W/INT | Y 55 W/10SC; ACCR BEN REDUCED 2.8%/YR PRIOR TO AGE 62 | Yes |
| TAMARAC | P | Y ILOD = > OF ACCR BEN, 42% AMC OR BASE PAY W/ OFFSETS; REG = W/2SC, VR W/ 2-9SC OR 10+SC | Y VESTED = > OF ACCR BEN, 100% SURV ANNUITY OR CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | No |
| TAMARAC - ELECTED | G | Y ACCR BEN | Y VESTED = 50% JT & CONT ACCR BEN; NON-VESTED = REF W/ INT | Y 50 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60 | No |
| TAMPA | G | Y W/6SC; ACCR BEN PAID IMMEDIATELY | Y VESTED = 50% ACCR BEN (REDUCED IF EARLY) + 1X SAL; DIV A = 75% ACCR BEN | Y 55 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR; DIV A = NONE | Yes |
| TAMPA | PF | Y ILOD = 65% SAL + 1/12 OTH EARN IN PRIOR YR; REG = W/10SC, VR PROVISIONS | Y ILOD = 50% FINAL EARN TO SP + 15% TO CH (MAX 95%); REG = W/10SC, 65% ACCR BEN TO SP, 7.5% F.E. TO CH | N NONE PROVIDED | Yes |
| TARPON SPRINGS | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y ILOD = 10-YR ACCR BEN (MIN 42% AFC); REG = VESTED: 10-YR ACCR BEN (MIN 25% AFC); NON-VESTED: REF | N NONE SPECIFIED | Yes |
| TARPON SPRINGS | P | Y ILOD = 50% AME; REG = W/10SC, ACCR BEN (MIN 25% AME) | Y ILOD = 50% AME TO SP; REG = VESTED: 25% AME TO SP, NON-VESTED: CONTRIB REF | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| TAVARES | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR | Yes |
| TAVARES | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR | Yes |
| TEMPLE TERRACE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = \$10000 + VR BEN; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| TEMPLE TERRACE | P | Y ILOD = ACCR BEN (MIN 50%, MAX 100% PAY), REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = \$10000 + BENS TO SP & CH; REG = VESTED: ACCR BEN (REDUCED IF EARLY), NON-VESTED: REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-------------------------------|--------------|--|---|---|---------------|
| TEQUESTA | G | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN PAYABLE @ NRD; NON-VESTED = REF W/ INT | Y 50 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |
| TEQUESTA [PF] | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC) | Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| TEQUESTA [PF] | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC) | Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| TITUSVILLE | G | Y W/10SC; ACCR BEN OFFSET W/ WC & SS TO MAX 100% AFC | Y VESTED = ACTUARIAL EQUIV OF 50% ACCR BEN | Y LATER OF 52 & 10SC; ACCR BEN REDUCED ACTUARIALLY | Yes |
| TITUSVILLE | PF | Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN; OFFSET W/ WC | Y ILOD = ACCR BEN (MIN 50% AFC, MAX 25 YRS FOR NON-SP BENEF); REG = W/8SC, SAME BEN | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | Yes |
| TRI-COUNTY TRANSIT (ATU-1596) | G | Y W/10UBC = ACCR BEN | Y VESTED = 100% SURV BEN; NON-VESTED = REF W/5% INT | Y 55 W/10SC&10UBC = ACCR BEN REDUCED 5/9 OF 1% FOR 1ST 60 MONTHS & 5/18 OF 1% FOR ADD'L MONTHS BEF 62 | Yes |
| UMATILLA | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y W/10SC, ACCR BEN, REF OR INS | Y 50 W/10SC; REDUCED ACCR BEN | No |
| VALPARAISO | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| VENICE | F | Y ILOD & REG = ACCR BEN @ 2% RATE (MIN 50% AFC); REG REQ 5SC | Y ILOD & REG = 50% AFC TO SP; REG REQ 5SC & ENDS ON REMARRIAGE; VESTED MIN = ACCR BEN LESS SURV BEN | Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 2%/YR | No |
| VENICE | P | Y ILOD = 62.5% SAL; REG = W/5SC, 50% SAL | Y ILOD = 62.5% EARNINGS; REG = W/5SC, 50% EARNINGS | Y 20SC, ANY AGE; ACCR BEN REDUCED 2%/YR PRIOR TO NRD | Yes |
| VERO BEACH | F | Y ILOD & REG VESTED = ACCR BEN (MIN 50% FAC) | Y ILOD & REG W/1SC = SPOUSE: 50% ACCR BEN (MIN 25% FAC), NO SPOUSE: REF TO ESTATE | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| VERO BEACH | G | Y W/5SC; ACCR BEN (MIN 25% BMC); OFFSET W/ SS, WC, ETC | Y VESTED = @ MBR'S AGE 55, 66.67% JT & SURV ACCR BEN; NON-VESTED = REF W/O INT | Y 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR (1.5%/YR FOR ACCR BEF 10/1/10) | No |
| VERO BEACH | P | Y ILOD = ACCR BEN (MIN 50% AMS); REG = W/10SC, SAME BEN AS ILOD | Y ILOD = ACCR BEN (MIN 25% AMS); REG = W/1SC, SAME BEN AS ILOD | Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD | Yes |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP SYS Y | Disability Benefits Description | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|-----------------------------|--------------|--|---|--|---------------|
| VILLAGE OF NORTH PALM BEACH | G | N NONE PROVIDED | Y ACTIVE = W/5SC, ACCR BEN; INACTIVE = 55 W/5SC, 50% JT & SURV BEN | Y AGE 55; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |
| VILLAGE OF NORTH PALM BEACH | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y RET ELIG = 50% JT & SURV BEN; VESTED & RET INELIG = 10-YR ACCR BEN (REDUCED IF EARLY) | Y AGE 50; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| VILLAGE OF PALM SPRINGS | G | N NONE SPECIFIED | Y ACTIVE W/10SC = ACCR BEN ADJUSTED FOR 100% JT & SURV | Y 52 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |
| VILLAGE OF PALM SPRINGS | PF | Y ILOD = ACCR BEN (MIN 42% AC); REG = W/10SC, ACCR BEN (MIN 30% AC) | Y W/10SC; 100% ACCR BEN REDUCED FOR 100% JT & SURV, REDUCED IF EARLY (MAX 15%) | Y 50 W/10SC OR 45 W/15SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD; MAX REDUCTION OF 15% | Yes |
| VOLUSIA COUNTY (VOL) | F | Y ACCR BEN PAYABLE IMMEDIATELY | Y ACTUARIAL EQUIVALENT OF ACCR BEN | Y ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55 | No |
| WAUCHULA | GP | Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC) | Y VR W/ MARR, UNMARR OR POLICE | Y 50 W/6SC; ACCR BEN REDUCED 1%/YR FOR 1ST 5 YRS PRIOR TO 60, 2%/YR FOR NEXT 5 YRS PRIOR TO 60 | No |
| WEST MANATEE FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN | Y ILOD & REG = VR W/ VESTED OR NON-VESTED | Y W/6SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| WEST MELBOURNE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y >10SC = 50% JT & SURV ACCR BEN; <10SC = REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| WEST PALM BEACH | F | Y ILOD = ACCR BEN (MIN 65% FAS); REG = W/5SC, ACCR BEN (MIN 25% FAS IF 10+ SC) | Y ILOD = 2/3 OF > OF HIGHEST 12-MO SAL OR TOP STEP FF PAY; REG = W/5SC, 2/3 ACCR BEN | N NONE SPECIFIED | Yes |
| WEST PALM BEACH | G | Y ILOD = VR W/ DURING OR AFTER DISB PERIOD; REG = EARLY RET BEN | Y ILOD = CONTRIB REF + MO BEN; REG = 100% JT & SURV ACCR BEN | Y AGE 55 (50 IF HIRED PRIOR TO 10/1/70); ACCR BEN REDUCED 0.5%/MO PRIOR TO AGE 60 (MAX 30% REDUCED) | No |
| WEST PALM BEACH | P | Y ILOD = ACCR BEN (MIN 2/3 FAS) TO LATER OF 55 OR 5 YRS, THEN ADD'L SC; REG = W/5SC, ACCR BEN (MIN VR) | Y ILOD = 2/3 > OF HIGH CONSEC 12 MONTHS SAL OR TOP STEP PAY; REG = W/5SC, 2/3 ACCR BEN (MIN 1/7 FAS) | Y 50 W/10SC; ACCR BEN 3%/YR PRIOR TO NRA | Yes |
| WILLISTON | G | Y ACCR BEN REDUCED ACTUARIALLY | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 55 W/5SC; ACCR BEN REDUCED ACTUARIALLY | Yes |
| WILLISTON | P | Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, SS, ETC | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP | Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|---------------------|-----|---|---|--|---------------|
| WILTON MANORS (VOL) | F | Y ILOD ONLY = ACCR BEN | Y ACCR BEN | N NONE PROVIDED | No |
| WILTON MANORS [GP] | G | Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC) | Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH) | Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%); EFF 5/27/03, NO REDUCTION FOR SR MGMT | Yes |
| WILTON MANORS [GP] | P | Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC) | Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH) | Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%) | Yes |
| WINTER GARDEN | G | Y W/10SC; 2% AFC X (0-20)SC + 1% AFC X (20+)SC; MIN 40% AFC OR \$100/MO | Y VESTED = 5-YR; 10-YR ACCR BEN (REDUCED IF EARLY) | Y 60 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65 | No |
| WINTER GARDEN | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = CONTRIB REF | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | No |
| WINTER HAVEN | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y ILOD = ACCR BEN (MIN 50% FINAL MO SAL), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FROM 55 TO 50, ACTUARIALLY REDUCED FROM 50 TO 45 | Yes |
| WINTER HAVEN | G | Y ACCR BEN (MIN 40% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/5% INT | Y 50 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR | Yes |
| WINTER HAVEN | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y ILOD = ACCR BEN (MIN 50% AVG SAL FROM LAST YR), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN | Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| WINTER PARK | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| WINTER PARK | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| WINTER SPRINGS | GPF | Y W/30SC & DISB UNDER DISB INS POLICY; ACCR BEN | Y BEN SUPPORTED BY PVAB | Y 25SC OR 55 W/15SC; ACCR BEN, ACTUARIALLY REDUCED FOR EACH YR PRIOR TO AGE 55 | No |

APPENDIX B (Cont.'d) - Added Benefit Data

| City or District | TYP Disability Benefits Description SYS Y | Death Benefits Description Y | Early Retirement Benefits Description | Offer DROP |
|------------------|--|---------------------------------|---------------------------------------|------------|
| | <i>Offer Disability</i> 447 | <i>Offer Early Ret.</i> 434 | <i>Offer DROP</i> | 317 |
| | <i>No Disability</i> 43 | <i>No Early Ret.</i> 56 | <i>No DROP</i> | 173 |
| | 490 | 490 | | 490 |

APPENDIX C

MARKET VALUE OF ASSETS

The market value of assets listing identifies the asset mix held by each local retirement plan.

HEADINGS

INFORMATION PROVIDED

City or District

Plan Sponsor (Name of City, Special District, or School Board)

TYP SYS

Type of Retirement System:

- G = General Employees only
- P = Police Officers only
- F = Firefighters only
- PF = Police Officers and Firefighters only
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers only
- GF = General Employees and Firefighters only
- GS = General and Sanitation Employees only
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers only
- ERP = Early Retirement Program

Valuation Date

The month / day / year on which the financial data in the actuarial valuation is based.

The different asset investment categories are as follows:

Equities

Equities includes stock and stock mutual funds. (May be domestic or international)

Cash & Equiv

Cash and equivalents includes cash on hand, accrued interest, certificates of deposit, money market accounts, commercial paper and repurchase agreements.

Receivables

Short term assets consisting of contributions due as of the end of the reporting period from the sponsors and plan members as well as interests and dividends receivable on investments.

Fixed Inc.

Fixed income includes bonds, mortgages, corporate debts, securities and agency debts, government bills (T-bills), notes, fixed income mutual funds and convertible securities. (May be domestic or international)

Real Estate

Current market value of properties, lands and buildings

Liabilities

Prepaid contributions, short term payables, etc.

Alternative Invest.

May include private placements and other alternatives

Other Assets

Uncommon assets that do not fit in any of the above categories.

Total Market Assets

The market of value of assets, including DROP accounts.

DROP Amount

The accumulated DROP account balances for participants in Deferred Retirement Option Programs

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|--------------------------------|------------|-------------------|----------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| ALACHUA COUNTY LIBRARY | G | 10/01/2015 | 43,468 799,662 | 0 14,516,847 | 0 7,725,937 | 0 | 0 | 0 | 15,204 | 23,070,710 | / 0 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2016 | 0 515,026 | 0 1,521,436 | 0 1,581,226 | 0 | 0 | 0 | 3,988 | 3,613,700 | / 0 |
| ALTAMONTE SPRINGS | G | 10/01/2016 | 25,443 84,358 | 0 13,837,079 | 0 6,417,268 | 0 | 0 | 0 | 12,944 | 20,351,204 | / 0 |
| ALTAMONTE SPRINGS | P | 10/01/2015 | 4,443 52,669 | 0 8,527,437 | 0 5,299,430 | 0 | 0 | 0 | 12,322 | 13,871,657 | / 0 |
| AOPKA | F | 10/01/2015 | 509,038 2,268,579 | 0 17,827,436 | 0 10,012,823 | 0 | 0 | 0 | 0 | 30,617,876 | / 289,470 |
| AOPKA | G | 10/01/2015 | 376,262 3,387,845 | 0 23,771,285 | 0 13,516,554 | 0 | 0 | 0 | 0 | 41,051,946 | / 842,476 |
| AOPKA | P | 10/01/2015 | 741,928 3,710,743 | 0 22,755,405 | 0 12,773,320 | 0 | 0 | 0 | 0 | 39,981,396 | / 0 |
| ARCADIA | G | 01/01/2016 | 19,491 51,742 | 0 534,104 | 0 784,160 | 0 | 0 | 953,017 | 0 | 2,342,514 | / 0 |
| ARCADIA | PF | 10/01/2016 | 37,399 235,755 | 0 5,311,179 | 0 3,547,928 | 0 | 0 | 0 | 100,089 | 9,032,172 | / 1,097,379 |
| ATLANTIC BEACH | G | 09/30/2015 | 5,565 4,915,350 | 0 9,339,085 | 0 719,299 | 0 | 0 | 29,039 | 0 | 15,008,338 | / 252,720 |
| ATLANTIC BEACH | P | 09/30/2016 | 121,632 817,627 | 0 6,221,688 | 0 2,312,407 | 0 | 0 | 0 | 0 | 9,473,354 | / 439,764 |
| ATLANTIS | P | 10/01/2014 | 0 0 | 0 642,792 | 0 649,681 | 30,934 | 0 | 0 | 0 | 1,323,407 | / 0 |
| AUBURNDALE | F | 10/01/2016 | 144,286 85,394 | 0 3,832,846 | 0 2,444,270 | 0 | 0 | 0 | 3,468 | 6,503,328 | / 283,986 |
| AUBURNDALE | G | 10/01/2016 | 309,613 207,474 | 0 9,999,735 | 0 6,479,541 | 0 | 0 | 0 | 7,619 | 16,988,744 | / 0 |
| AUBURNDALE | P | 10/01/2016 | 211,294 103,298 | 0 6,347,270 | 0 3,798,396 | 0 | 0 | 0 | 0 | 10,460,258 | / 155,425 |
| AVENTURA | P | 10/01/2016 | 152,689 2,136,283 | 0 23,963,658 | 0 6,655,765 | 1,411,829 | 0 | 0 | 168,825 | 34,151,399 | / 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------------|------------|-------------------|---------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| AVON PARK | F | 10/01/2016 | 54,796 101,976 | 0 3,389,083 | 0 1,756,431 | 0 | 0 | 0 | 9,340 | 5,292,946 | / 210,457 |
| AVON PARK | P | 10/01/2016 | 3,277 202,954 | 0 3,563,348 | 0 2,383,674 | 0 | 0 | 0 | 14,015 | 6,139,238 | / 0 |
| BAL HARBOUR VILLAGE | G | 10/01/2015 | 0 531,321 | 0 6,004,244 | 0 3,645,318 | 0 | 0 | 0 | 0 | 10,180,883 | / 80,277 |
| BAL HARBOUR VILLAGE | P | 10/01/2016 | 61,309 548,494 | 0 11,604,591 | 0 7,271,468 | 0 | 0 | 0 | 296,314 | 19,189,548 | / 1,081,357 |
| BARTOW | F | 10/01/2016 | 105,280 101,773 | 0 5,287,506 | 0 3,106,057 | 0 | 0 | 0 | 10,796 | 8,589,820 | / 0 |
| BARTOW | G | 10/01/2016 | 262,126 621,747 | 0 13,010,952 | 0 6,251,261 | 2,850,255 | 0 | 0 | 1,046 | 22,995,295 | / 532,280 |
| BARTOW | P | 10/01/2016 | 180,156 652,148 | 0 10,017,477 | 0 6,234,733 | 0 | 0 | 0 | 36,737 | 17,047,777 | / 381,140 |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2015 | 75,145 174,981 | 0 4,183,160 | 0 2,880,299 | 0 | 0 | 0 | 67,060 | 7,246,525 | / 0 |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2015 | 84,933 197,778 | 0 4,728,132 | 0 3,255,538 | 0 | 0 | 0 | 75,796 | 8,190,585 | / 0 |
| BAY MEDICAL CENTER | G | 01/01/2017 | 40,376 3,034,647 | 0 60,981,820 | 0 29,631,821 | 0 | 0 | 0 | 0 | 93,688,664 | / 0 |
| BELLE GLADE | G | 10/01/2016 | 41,042 309,644 | 0 10,193,507 | 0 5,685,937 | 0 | 0 | 0 | 146,619 | 16,083,511 | / 0 |
| BELLE GLADE (RETIRED) | PF | 10/01/2016 | 20,375 329,515 | 0 2,576,798 | 0 2,747,319 | 0 | 0 | 0 | 0 | 5,674,007 | / 0 |
| BELLE GLADE HOUSING | G | 10/01/2016 | 0 0 | 0 0 | 0 0 | 0 | 0 | 2,207,846 | 0 | 2,207,846 | / 0 |
| BELLEAIR | P | 10/01/2016 | 95,297 101,643 | 0 1,953,685 | 0 1,104,054 | 0 | 0 | 0 | 0 | 3,254,679 | / 0 |
| BELLEVUE | P | 10/01/2016 | 7,130 198,443 | 0 1,706,919 | 0 1,581,395 | 0 | 0 | 0 | 0 | 3,493,887 | / 219,767 |
| BERT FISH MEDICAL CENTER | G | 01/01/2016 | 8,704 203,221 | 0 10,242,285 | 0 4,469,483 | 0 | 7,265,645 | 0 | 0 | 22,189,338 | / 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|----------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| BOCA GRANDE FCD | F | 10/01/2016 | 14,096 288,815 | 0 3,146,437 | 0 2,190,172 | 0 | 0 | 0 | 2,217 | 5,637,303 | / 0 |
| BOCA RATON | G | 10/01/2015 | 1,364,133 7,842,053 | 17,521,066 91,410,514 | 0 58,329,656 | 19,043,048 | 0 | 22,749 | 726,452 | 194,806,767 | / 4,411,443 |
| BOCA RATON | PF | 10/01/2016 | 1,049,747 7,529,126 | 242,947,420 0 | 54,433,463 0 | 0 | 34,383,619 | 0 | 1,903,307 | 338,440,068 | / 26,489,802 |
| BOCA RATON EXECUTIVE | G | 10/01/2015 | 85,219 259,495 | 3,081,499 19,429,563 | 0 9,666,277 | 0 | 0 | 0 | 0 | 32,522,053 | / 1,608,206 |
| BOCA RATON HOUSING | G | 10/01/2015 | 16,913 19,957 | 234,496 1,821,083 | 0 419,098 | 0 | 0 | 0 | 0 | 2,511,547 | / 0 |
| BONITA SPRINGS FCD | F | 10/01/2016 | 344,901 2,235,130 | 0 31,681,759 | 0 17,830,741 | 4,744,304 | 0 | 0 | 6,934 | 56,829,901 | / 2,334,406 |
| BONITA SPRINGS FCD | G | 10/01/2016 | 13,078 169,655 | 0 1,752,013 | 0 1,126,176 | 0 | 0 | 0 | 151,964 | 2,908,958 | / 0 |
| BOYNTON BEACH | F | 10/01/2016 | 1,151,683 604,761 | 12,791,093 46,452,887 | 3,554,896 18,147,153 | 8,716,700 | 0 | 0 | 355,379 | 91,063,794 | / 13,881,890 |
| BOYNTON BEACH | G | 10/01/2016 | 3,467,624 7,126,724 | 0 86,021,312 | 33,969 32,476,356 | 21,335,007 | 0 | 0 | 835,617 | 149,625,375 | / 11,159,348 |
| BOYNTON BEACH | P | 10/01/2016 | 839,414 2,494 | 0 55,116,055 | 0 23,733,809 | 6,759,760 | 0 | 0 | 146,905 | 86,304,627 | / 10,639,649 |
| BRADENTON | F | 10/01/2016 | 161,718 1,240,370 | 0 27,926,526 | 0 11,321,226 | 6,645,089 | 0 | 0 | 670,441 | 46,624,488 | / 333,129 |
| BRADENTON | P | 10/01/2016 | 818,278 1,996,338 | 0 32,472,642 | 0 25,136,214 | 6,315,812 | 0 | 0 | 1,630,455 | 65,108,829 | / 677,910 |
| BROOKSVILLE | F | 10/01/2016 | 40,009 237,471 | 0 3,341,193 | 0 2,159,839 | 0 | 0 | 0 | 14,612 | 5,763,900 | / 104,493 |
| BROOKSVILLE | P | 10/01/2016 | 14,041 24,094 | 0 3,798,175 | 0 1,954,135 | 0 | 0 | 0 | 7,574 | 5,782,871 | / 0 |
| BUNNELL | F | 10/01/2016 | 8,707 5,606 | 0 362,629 | 0 189,593 | 0 | 0 | 0 | 0 | 566,535 | / 17,251 |
| BUSHNELL | G | 10/01/2016 | 32,248 140,870 | 0 1,608,119 | 0 787,990 | 0 | 0 | 0 | 23,202 | 2,546,025 | / 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|--------------------|------------|-------------------|-------------------------|----------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| CAPE CORAL | F | 10/01/2016 | 606,338 5,809,018 | 0 94,995,722 | 0 31,919,020 | 15,971,274 | 0 | 0 | 1,349,594 | 147,951,778 | / 13,911,474 |
| CAPE CORAL | G | 10/01/2016 | 567,516 4,970,964 | 0 119,965,857 | 0 53,235,463 | 46,271,020 | 0 | 0 | 485,635 | 224,525,185 | / 13,339,026 |
| CAPE CORAL | P | 10/01/2016 | 663,109 4,327,960 | 0 92,309,453 | 0 27,743,728 | 15,971,274 | 0 | 0 | 1,380,934 | 139,634,590 | / 6,365,097 |
| CASSELBERRY | PF | 10/01/2016 | 34,019 244,513 | 0 12,841,763 | 0 5,205,993 | 1,452,249 | 0 | 0 | 78,839 | 19,699,698 | / 0 |
| CHATTAHOOCHEE | F | 10/01/2013 | 21,343 390,426 | 0 0 | 0 0 | 0 | 0 | 0 | 0 | 411,769 | / 0 |
| CLEARWATER | F | 10/01/2016 | 30,406 1,123,231 | 0 0 | 0 3,207,880 | 0 | 0 | 0 | 0 | 4,361,517 | / 0 |
| CLEARWATER | GPF | 01/01/2017 | 7,757,577 10,199,335 | 159,375,680 389,773,760 | 0 254,108,019 | 84,706,678 | 0 | 0 | 659,644 | 905,261,405 | / 0 |
| CLERMONT | F | 10/01/2016 | 100 95,820 | 1,173,798 8,839,415 | 0 1,868,494 | 0 | 0 | 0 | 0 | 11,977,627 | / 0 |
| CLERMONT | P | 10/01/2016 | -258,179 114,863 | 0 10,596,103 | 1,407,071 2,239,827 | 0 | 0 | 0 | 0 | 14,099,685 | / 0 |
| CLERMONT (RETIRED) | G | 10/01/2016 | 0 2,865 | 35,102 264,340 | 0 55,877 | 0 | 0 | 0 | 0 | 358,184 | / 0 |
| CLEWISTON | G | 10/01/2016 | 0 0 | 0 6,494,353 | 0 4,346,874 | 0 | 0 | 0 | 0 | 10,841,227 | / 0 |
| COCOA | F | 10/01/2016 | 34,190 1,010,382 | 0 10,619,965 | 0 3,146,658 | 1,567,142 | 0 | 0 | 40,631 | 16,337,706 | / 126,650 |
| COCOA | G | 10/01/2016 | 38,221 325,629 | 0 7,221,723 | 0 3,328,251 | 1,975,460 | 0 | 0 | 9,751 | 12,879,533 | / 299,799 |
| COCOA | P | 10/01/2016 | 14,961 246,189 | 0 16,967,500 | 0 10,442,818 | 0 | 0 | 0 | 26,257 | 27,645,211 | / 841,824 |
| COCOA BEACH | F | 10/01/2016 | 9,315 256,821 | 0 7,710,484 | 0 2,806,166 | 1,053,307 | 0 | 0 | 65,975 | 11,770,118 | / 132,875 |
| COCOA BEACH | G | 10/01/2016 | 44,544 870,206 | 0 15,136,279 | 0 7,256,464 | 0 | 0 | 0 | 0 | 23,307,493 | / 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| COCOA BEACH | P | 10/01/2016 | 9,647 327,770 | 0 7,410,460 | 0 2,811,401 | 1,053,307 | 0 | 0 | 49,741 | 11,562,844 | / 87,702 |
| COOPER CITY | F | 10/01/2015 | 431,831 283,840 | 0 13,174,818 | 0 7,591,729 | 1,153,459 | 0 | 0 | 48,845 | 22,586,832 | / 3,658,079 |
| COOPER CITY | G | 10/01/2016 | 448,170 531,490 | 0 16,946,526 | 0 9,321,370 | 4,173,001 | 0 | 0 | 60,115 | 31,360,442 | / 1,003,088 |
| COOPER CITY | P | 10/01/2016 | 334,785 763,710 | 2,714,664 12,989,095 | 0 6,417,379 | 3,940,138 | 0 | 0 | 71,663 | 27,088,108 | / 3,608,420 |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2014 | 1,107 20,591 | 326,022 2,536,111 | 0 549,090 | 0 | 0 | 0 | 0 | 3,432,921 | / 69,879 |
| CORAL GABLES | GPF | 10/01/2016 | 5,776,973 8,073,720 | 25,503,626 145,181,654 | 8,393,093 35,631,085 | 51,046,126 | 67,139,780 | 0 | 1,283,111 | 345,462,946 | / 36,708,992 |
| CORAL SPRINGS | F | 10/01/2015 | 138,868 3,269,112 | 0 45,939,275 | 0 19,887,570 | 0 | 0 | 1,700,858 | 1,558,397 | 69,377,286 | / 1,652,986 |
| CORAL SPRINGS | G | 10/01/2016 | 31,436 451,962 | 0 4,019,899 | 0 3,242,881 | 0 | 0 | 0 | 34,708 | 7,711,470 | / 0 |
| CORAL SPRINGS | P | 10/01/2015 | 312,851 4,880,128 | 0 117,589,928 | 0 41,455,732 | 3,104,252 | 233,865 | 0 | 1,042,806 | 166,533,950 | / 8,793,765 |
| CRESCENT CITY | F | 10/01/2015 | 2,742 0 | 0 487,734 | 0 0 | 0 | 0 | 0 | 0 | 490,476 | / 0 |
| CRESCENT CITY | P | 10/01/2015 | 7,624 0 | 0 813,101 | 0 0 | 0 | 0 | 0 | 0 | 820,725 | / 0 |
| CRESTVIEW | G | 10/01/2016 | 10,817 188,991 | 0 9,757,873 | 0 5,056,755 | 1,611,508 | 0 | 0 | 77,425 | 16,548,519 | / 390,556 |
| CRESTVIEW | PF | 10/01/2016 | 6,476 613,164 | 0 10,084,002 | 0 5,134,576 | 1,650,862 | 0 | 0 | 191,901 | 17,297,179 | / 166,103 |
| DADE CITY | F | 10/01/2016 | 28,541 293,487 | 0 3,587,567 | 0 1,830,537 | 0 | 0 | 0 | 46,108 | 5,694,024 | / 86,453 |
| DADE CITY | P | 10/01/2016 | 0 472,330 | 0 5,186,031 | 0 2,777,070 | 0 | 0 | 0 | 29,626 | 8,405,805 | / 274,464 |
| DANIA BEACH | G | 10/01/2016 | 340,226 92,821 | 0 13,226,545 | 0 5,470,564 | 0 | 0 | 1,446,392 | 0 | 20,576,548 | / 1,356,075 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|------------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| DANIA BEACH [PF] | F | 10/01/2016 | 228,048 2,009,398 | 0 21,591,025 | 0 6,847,225 | 4,509,168 | 5,697,767 | 0 | 0 | 40,882,631 | 1,023,539 |
| DANIA BEACH [PF] | P | 10/01/2016 | 27,233 239,962 | 0 2,578,386 | 0 817,693 | 538,484 | 0 | 0 | 0 | 4,201,758 | 0 |
| DAVIE | F | 10/01/2015 | 1,064,432 896,255 | 5,670,524 42,893,018 | 0 16,865,537 | 11,017,750 | 0 | 0 | 7,407,650 | 70,999,866 | 1,846,151 |
| DAVIE | P | 10/01/2016 | 1,220,729 2,773,306 | 11,430,932 62,925,863 | 0 38,775,963 | 16,679,186 | 0 | 0 | 3,082,142 | 130,723,837 | 5,421,637 |
| DAVIE - GENERAL & MGMT | G | 10/01/2016 | 0 440,398 | 5,394,878 40,626,736 | 0 8,587,766 | 0 | 0 | 0 | 0 | 55,049,778 | 117,858 |
| DAYTONA BEACH | PF | 10/01/2016 | 1,437,280 3,242,518 | 27,852,892 50,350,055 | 0 33,897,966 | 6,685,930 | 28,195,521 | 14,948,422 | 657,955 | 165,952,629 | 1,333,550 |
| DEERFIELD BEACH | F | 10/01/2015 | 325,795 2,032,142 | 0 41,707,546 | 0 26,887,656 | 11,692,842 | 0 | 17,015,383 | 0 | 99,661,364 | 12,608,002 |
| DEERFIELD BEACH | G | 10/01/2015 | 147,644 2,224,721 | 0 28,216,057 | 0 15,837,108 | 3,402,007 | 5,647,561 | 0 | 147,070 | 55,328,028 | 0 |
| DEERFIELD BEACH | P | 10/01/2016 | 29,936 1,054,781 | 0 23,777,037 | 0 14,039,516 | 0 | 0 | 0 | 193,454 | 38,707,816 | 0 |
| DELAND | F | 10/01/2016 | 895,317 280,749 | 0 8,797,047 | 0 2,539,698 | 1,285,722 | 0 | 0 | 30,098 | 13,768,435 | 73,795 |
| DELAND | G | 10/01/2015 | 698,324 891,925 | 0 14,870,134 | 0 5,832,438 | 0 | 0 | 4,911,278 | 0 | 27,204,099 | 1,117,259 |
| DELAND | P | 10/01/2015 | 42,311 501,384 | 0 13,783,173 | 0 6,901,781 | 0 | 0 | 10,802 | 0 | 21,239,451 | 1,189,217 |
| DELRAY BEACH | F | 10/01/2016 | 378,162 2,258,957 | 0 52,581,955 | 0 23,448,733 | 9,727,527 | 0 | 0 | 107,769 | 88,287,565 | 0 |
| DELRAY BEACH | G | 10/01/2016 | 2,547,411 1,455,025 | 0 90,213,500 | 0 22,972,799 | 0 | 0 | 0 | 379,722 | 116,809,013 | 5,666,178 |
| DELRAY BEACH | P | 10/01/2016 | 339,694 2,029,162 | 0 47,233,013 | 0 21,063,392 | 8,737,987 | 0 | 0 | 96,807 | 79,306,441 | 0 |
| DELTONA | F | 10/01/2016 | 41,111 728,229 | 0 15,040,882 | 0 6,837,638 | 1,205,731 | 0 | 0 | 27,165 | 23,826,426 | 323,386 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|--------------------------|------------|-------------------|---------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| DESTIN FCD | F | 10/01/2016 | 8,385 513,037 | 0 8,961,605 | 0 4,755,472 | 1,428,677 | 0 | 0 | 65,359 | 15,601,817 | / 537,064 |
| DUNEDIN | F | 10/01/2016 | 67,999 324,416 | 0 16,114,242 | 0 6,046,544 | 2,759,992 | 0 | 0 | 27,292 | 25,285,901 | / 137,846 |
| DUNNELLON | PF | 10/01/2015 | 149 16,459 | 193,397 1,501,912 | 0 345,646 | 0 | 0 | 0 | 0 | 2,057,563 | / 0 |
| EAST LAKE TARPON FCD | F | 10/01/2016 | 22,711 362,217 | 0 8,259,527 | 0 4,001,230 | 1,208,550 | 0 | 0 | 129,970 | 13,724,265 | / 353,158 |
| EAST NICEVILLE FCD | F | 10/01/2015 | 56,017 339,240 | 0 281,124 | 0 0 | 0 | 0 | 0 | 0 | 676,381 | / 0 |
| EATONVILLE | P | 10/01/2015 | 16,385 51,942 | 0 737,789 | 0 598,524 | 0 | 0 | 0 | 0 | 1,404,640 | / 0 |
| EDGEWATER | F | 10/01/2016 | 20,757 204,787 | 0 8,073,264 | 0 2,849,993 | 0 | 0 | 0 | 24,394 | 11,124,407 | / 0 |
| EDGEWATER | G | 10/01/2015 | 37,197 848,232 | 0 7,242,384 | 0 3,661,731 | 0 | 0 | 0 | 13,447 | 11,776,097 | / 0 |
| EDGEWATER | P | 10/01/2016 | 30,504 245,535 | 0 5,136,129 | 0 3,138,862 | 0 | 0 | 0 | 5,244 | 8,545,786 | / 0 |
| ENGLEWOOD AREA FCD | F | 10/01/2016 | 765,699 769,912 | 0 13,948,580 | 0 6,744,792 | 3,051,858 | 0 | 0 | 63,037 | 25,217,804 | / 1,961,794 |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2015 | 0 95,410 | 0 321,429 | 0 118,024 | 0 | 0 | 0 | 11,370 | 523,493 | / 0 |
| ESTERO FCD | F | 10/01/2016 | 2,871 155,107 | 1,900,067 14,308,665 | 0 3,024,596 | 0 | 0 | 0 | 0 | 19,391,306 | / 0 |
| EUSTIS | F | 10/01/2016 | 178,271 188,550 | 0 4,529,084 | 0 3,006,154 | 0 | 0 | 0 | 0 | 7,902,059 | / 138,840 |
| EUSTIS | P | 10/01/2016 | 189,221 879,989 | 1,281,992 9,143,690 | 109,186 5,479,149 | 0 | 0 | 0 | 0 | 17,083,227 | / 0 |
| FERNANDINA BEACH | G | 10/01/2016 | 60,020 1,238,728 | 0 10,893,186 | 0 4,225,768 | 1,647,238 | 0 | 0 | 22,501 | 18,042,439 | / 854,863 |
| FERNANDINA BEACH | PF | 10/01/2016 | 69,690 1,454,389 | 0 12,219,674 | 0 5,260,212 | 1,749,286 | 0 | 0 | 49,147 | 20,704,104 | / 227,706 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|------------------------------------|------------|-------------------|-------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| FLAGLER BEACH | F | 10/01/2016 | 10,944 17,358 | 0 899,245 | 0 427,746 | 0 | 0 | 0 | 688 | 1,354,605 | / 0 |
| FLAGLER BEACH | P | 10/01/2016 | 1,718 35,508 | 0 2,069,375 | 0 932,675 | 0 | 0 | 0 | 7,576 | 3,031,700 | / 0 |
| FLORIDA CITY | P | 10/01/2014 | 6,092 134,885 | 0 2,186,134 | 0 927,337 | 0 | 0 | 0 | 0 | 3,254,448 | / 0 |
| FLORIDA CITY - ELECTED | G | 10/01/2014 | 0 2,215,356 | 0 0 | 0 0 | 0 | 0 | 0 | 0 | 2,215,356 | / 0 |
| FORT LAUDERDALE | G | 09/30/2016 | 2,279,213 11,980,438 | 0 455,500,129 | 0 67,475,889 | 54,998,643 | 0 | 0 | 4,950,541 | 587,283,771 | / 1,490,123 |
| FORT LAUDERDALE | PF | 10/01/2015 | 4,050,137 23,385,963 | 0 452,178,828 | 0 202,401,256 | 95,021,582 | 0 | 0 | 2,488,298 | 774,549,468 | / 23,996,281 |
| FORT MEADE [GPF] | F | 10/01/2015 | 3,691 2,786 | 32,734 254,213 | 0 58,504 | 0 | 0 | 0 | 21 | 351,907 | / 0 |
| FORT MEADE [GPF] | G | 10/01/2015 | 0 34,003 | 399,532 3,102,744 | 0 714,056 | 0 | 0 | 0 | 0 | 4,250,335 | / 132,799 |
| FORT MEADE [GPF] | P | 10/01/2015 | 0 10,061 | 118,211 918,023 | 0 211,271 | 0 | 0 | 0 | 76 | 1,257,490 | / 0 |
| FORT MYERS | F | 10/01/2016 | 6,691,438 2,405,306 | 0 49,607,102 | 0 13,764,568 | 9,352,194 | 0 | 0 | 476,671 | 81,343,937 | / 1,977,320 |
| FORT MYERS | G | 10/01/2016 | 545,243 6,218,814 | 0 43,378,693 | 0 49,483,476 | 0 | 0 | 0 | 608,192 | 99,018,034 | / 2,222,020 |
| FORT MYERS | P | 10/01/2016 | 10,392,655 2,853,055 | 0 55,323,512 | 0 29,644,122 | 10,065,621 | 0 | 0 | 221,514 | 108,057,451 | / 1,136,625 |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2015 | 210,826 1,619,439 | 0 32,390,959 | 0 18,359,162 | 0 | 0 | 0 | 8,236 | 52,572,150 | / 0 |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2015 | 1,594,739 9,651 | 0 28,393,547 | 0 16,093,433 | 0 | 0 | 0 | 7,220 | 46,084,150 | / 0 |
| FORT PIERCE SUPP | P | 09/30/2016 | 43,213 1,089,854 | 0 4,690,912 | 0 6,850,490 | 0 | 0 | 0 | 6,450 | 12,668,019 | / 91,023 |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2015 | 304,687 2,340,420 | 0 46,811,560 | 0 26,532,743 | 0 | 0 | 0 | 11,903 | 75,977,507 | / 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|--------------------|------------|-------------------|----------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| FORT WALTON BEACH | F | 10/01/2016 | 26,207 421,889 | 0 8,088,477 | 0 4,365,974 | 1,486,853 | 0 | 0 | 0 | 14,389,400 | / 78,025 |
| FORT WALTON BEACH | G | 10/01/2016 | 48,974 1,789,143 | 0 26,037,084 | 0 8,179,189 | 4,652,237 | 0 | 0 | 0 | 40,706,627 | / 0 |
| FORT WALTON BEACH | P | 10/01/2015 | 212,668 819,699 | 0 10,728,045 | 0 7,390,575 | 0 | 0 | 0 | 31,706 | 19,119,281 | / 0 |
| FROSTPROOF | G | 10/01/2016 | 1,651 10,895 | 133,468 1,005,092 | 0 212,459 | 0 | 0 | 0 | 0 | 1,363,565 | / 0 |
| FROSTPROOF | P | 10/01/2016 | 27,089 154,491 | 0 2,477,734 | 0 1,146,769 | 0 | 0 | 0 | 3,102 | 3,802,981 | / 0 |
| FRUITLAND PARK | F | 10/01/2013 | 0 304,450 | 0 119,945 | 0 21,000 | 0 | 0 | 0 | 0 | 445,395 | / 0 |
| GAINESVILLE | G | 10/01/2015 | 624,949 5,268,066 | 0 269,057,972 | 0 4,786,071 | 54,938,842 | 484,173 | 0 | 556,125 | 334,603,948 | / 12,457,815 |
| GAINESVILLE | PF | 10/01/2016 | 0 18,681,553 | 0 159,022,271 | 0 14,260,636 | 21,274,961 | 0 | 4,656,820 | 0 | 217,896,241 | / 6,506,768 |
| GOLDEN BEACH [GP] | G | 10/01/2015 | 19,692 121,885 | 0 1,339,129 | 0 834,126 | 0 | 219,673 | 0 | 29,031 | 2,505,474 | / 0 |
| GOLDEN BEACH [GP] | P | 10/01/2015 | 36,805 227,811 | 0 2,502,908 | 0 1,559,031 | 0 | 410,582 | 0 | 54,261 | 4,682,876 | / 0 |
| GREATER NAPLES FCD | F | 10/01/2016 | 442,025 1,201,461 | 0 11,532,383 | 0 8,879,793 | 1,296,382 | 0 | 0 | 34,278 | 23,317,766 | / 0 |
| GREEN COVE SPRINGS | P | 10/01/2015 | 295 27,960 | 328,524 2,551,304 | 0 587,149 | 0 | 0 | 0 | 0 | 3,495,232 | / 0 |
| GREENACRES | PF | 10/01/2015 | 96,285 171,380 | 2,035,142 16,623,894 | 0 2,592,128 | 0 | 0 | 0 | 12,226,506 | 9,292,323 | / 0 |
| GULF BREEZE | P | 10/01/2015 | 72,064 30,815 | 362,072 2,811,840 | 0 647,108 | 0 | 0 | 0 | 0 | 3,923,899 | / 0 |
| GULFPORT | F | 10/01/2016 | 133,028 85,088 | 0 2,098,593 | 0 1,440,718 | 0 | 0 | 0 | 3,795 | 3,753,632 | / 0 |
| GULFPORT | G | 10/01/2016 | 67,257 154,176 | 0 8,644,962 | 0 4,963,631 | 750,000 | 0 | 0 | 188 | 14,579,838 | / 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|---------------------------------|------------|-------------------|-------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| GULFPORT | P | 10/01/2016 | 189,017 209,662 | 0 5,117,494 | 0 3,376,824 | 87,355 | 0 | 0 | 23,282 | 8,957,070 | / 0 |
| HAINES CITY | F | 10/01/2016 | 17,274 152,988 | 0 3,756,126 | 0 1,591,725 | 0 | 0 | 0 | 25,074 | 5,493,039 | / 0 |
| HAINES CITY | G | 10/01/2016 | 10,418 221,444 | 0 9,035,849 | 0 6,331,615 | 0 | 0 | 0 | 41,282 | 15,558,044 | / 0 |
| HAINES CITY | P | 10/01/2015 | 22,358 304,553 | 0 4,438,924 | 0 3,109,922 | 0 | 0 | 0 | 23,700 | 7,852,057 | / 0 |
| HALIFAX HOSPITAL | G | 10/01/2015 | 0 2,500,332 | 0 123,282,122 | 0 89,128,639 | 0 | 0 | 0 | 0 | 214,911,093 | / 0 |
| HALLANDALE BEACH | G | 10/01/2015 | 0 0 | 0 21,882,182 | 0 23,811,874 | 2,933,073 | 0 | 0 | 0 | 48,627,129 | / 1,146,594 |
| HALLANDALE BEACH | PF | 10/01/2016 | 1,517,951 5,901,502 | 0 106,345,299 | 0 23,711,160 | 6,512,345 | 0 | 0 | 789,328 | 143,198,929 | / 25,717,074 |
| HALLANDALE BEACH PM | G | 10/01/2015 | 0 0 | 0 8,438,290 | 0 5,849,625 | 925,515 | 0 | 0 | 0 | 15,213,430 | / 1,529,145 |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2016 | 0 0 | 0 0 | 0 0 | 0 | 0 | 0 | 0 | 0 | / 0 |
| HAVANA | F | 10/01/2015 | 0 93,606 | 0 457,072 | 0 346,866 | 0 | 0 | 0 | 0 | 897,544 | / 0 |
| HIALEAH | GPF | 10/01/2016 | 2,815,956 23,204,946 | 0 352,646,769 | 0 236,782,603 | 14,035,686 | 0 | 10,116,315 | 48,520,852 | 591,081,423 | / 3,451,850 |
| HIALEAH - ELECTED | G | 10/01/2015 | 21,453 172,640 | 0 9,951,271 | 0 0 | 0 | 0 | 0 | 1,470,159 | 8,675,205 | / 0 |
| HIALEAH GARDENS | P | 10/01/2015 | 292,160 773,055 | 1,414,903 6,371,130 | 0 4,911,620 | 569,439 | 0 | 0 | 48,807 | 14,283,500 | / 1,007,344 |
| HILLSBOROUGH COUNTY | ERP | 07/01/2015 | 28,217 43,472 | 0 0 | 0 12,387,198 | 0 | 0 | 0 | 0 | 12,458,887 | / 0 |
| HOLLEY-NAVARRE FCD | F | 10/01/2016 | 200,147 104,222 | 0 918,735 | 0 987,091 | 0 | 0 | 0 | 0 | 2,210,195 | / 0 |
| HOLLY HILL | F | 10/01/2016 | 18,024 288,499 | 0 2,279,462 | 0 1,455,837 | 0 | 0 | 0 | 3,155 | 4,038,667 | / 6,244 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|---------------------------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| HOLLY HILL | P | 10/01/2015 | 25,315 503,487 | 0 5,642,091 | 0 2,397,650 | 0 | 0 | 0 | 2,189 | 8,566,354 | / 0 |
| HOLLYWOOD | F | 10/01/2015 | 3,736,235 8,126,728 | 0 115,468,705 | 0 44,735,222 | 23,487,921 | 7,426,598 | 0 | 1,610,053 | 201,371,356 | / 81,889,939 |
| HOLLYWOOD | G | 10/01/2016 | 5,276,603 4,680,053 | 0 208,001,117 | 0 77,008,220 | 0 | 0 | 0 | 411,834 | 294,554,159 | / 3,383,856 |
| HOLLYWOOD | P | 10/01/2016 | 7,103,880 5,708,358 | 0 147,317,644 | 0 72,290,351 | 27,271,223 | 4,594,088 | 0 | 1,018,361 | 263,267,183 | / 73,606,381 |
| HOLMES BEACH | P | 10/01/2016 | 15,248 208,845 | 0 4,706,236 | 0 3,053,696 | 0 | 0 | 0 | 0 | 7,984,025 | / 394,530 |
| HOMESTEAD | F | 01/01/2016 | 21,125 649,929 | 0 4,833,408 | 0 1,878,257 | 0 | 0 | 0 | 6,710 | 7,376,009 | / 0 |
| HOMESTEAD | P | 10/01/2016 | 841,430 3,179,734 | 0 43,766,230 | 0 34,376,729 | 0 | 0 | 4,953 | 387,692 | 81,781,384 | / 6,895,348 |
| HOMESTEAD - General & Hospital | G | 10/01/2016 | 323,362 2,820,364 | 0 43,515,593 | 0 27,753,430 | 0 | 0 | 0 | 140,837 | 74,271,912 | / 1,512,828 |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 10/01/2016 | 66,226 64,393 | 0 3,213,387 | 0 1,046,947 | 0 | 0 | 0 | 19,638 | 4,371,315 | / 0 |
| HOMESTEAD - Old Elected | G | 10/01/2016 | 15,130 116,087 | 0 1,458,461 | 0 752,001 | 0 | 0 | 0 | 8,032 | 2,333,647 | / 0 |
| HOWEY-IN-THE-HILLS | P | 10/01/2016 | 0 10,370 | 127,029 956,605 | 0 202,209 | 0 | 0 | 0 | 0 | 1,296,213 | / 0 |
| INDIALANTIC | G | 10/01/2016 | 0 9,526 | 116,693 878,768 | 0 185,756 | 0 | 0 | 0 | 0 | 1,190,743 | / 0 |
| INDIALANTIC | PF | 10/01/2016 | 21,115 128,608 | 0 4,557,875 | 0 2,685,039 | 0 | 0 | 0 | 53,434 | 7,339,203 | / 154,701 |
| INDIAN HARBOUR BEACH | P | 10/01/2016 | 212,431 99,808 | 0 8,366,814 | 0 0 | 0 | 0 | 0 | 105,064 | 8,573,989 | / 0 |
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2015 | 0 1,387 | 16,298 126,568 | 0 29,128 | 0 | 0 | 0 | 0 | 173,381 | / 0 |
| INDIAN RIVER SHORES | G | 10/01/2016 | 0 14,469 | 72,344 557,051 | 0 79,579 | 0 | 0 | 0 | 0 | 723,443 | / 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|---------------------------------|------------|-------------------|--------------------------|----------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| INDIAN RIVER SHORES | PF | 10/01/2016 | 129,273 252,983 | 0 7,877,270 | 0 5,542,475 | 0 | 0 | 0 | 4,665 | 13,797,336 | / 0 |
| INDIAN SHORES | P | 10/01/2014 | 17,579 211,227 | 0 1,691,155 | 0 587,922 | 0 | 0 | 0 | 4,143 | 2,503,740 | / 0 |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2016 | 0 12,606,889 | 103,227,479 337,342,315 | 7,946,351 47,687,872 | 30,149,459 | 40,595,899 | 0 | 0 | 579,556,264 | / 0 |
| JACKSONVILLE | CO | 10/01/2015 | 636,000 8,067,520 | 0 92,098,320 | 0 32,315,200 | 33,930,960 | 0 | 0 | 182,000 | 166,866,000 | / 16,643,000 |
| JACKSONVILLE | G | 10/01/2015 | 4,209,000 41,652,000 | 0 922,788,000 | 0 375,868,000 | 284,299,000 | 0 | 114,077,000 | 3,002,000 | 1,739,891,000 | / 0 |
| JACKSONVILLE | PF | 10/01/2016 | 18,277,574 31,515,451 | 0 1,053,394,238 | 0 326,147,367 | 195,943,522 | 0 | 92,879,012 | 204,758,698 | 1,513,398,466 | / 310,283,837 |
| JACKSONVILLE - DISABILITY | G | 10/01/2015 | 15,000 0 | 0 9,587,000 | 0 0 | 0 | 0 | 0 | 8,000 | 9,594,000 | / 0 |
| JACKSONVILLE BEACH | F | 10/01/2016 | 53,595 111,558 | 0 9,834,976 | 0 1,141,363 | 0 | 0 | 0 | 0 | 11,141,492 | / 0 |
| JACKSONVILLE BEACH | G | 10/01/2016 | 70,548 521,417 | 0 34,023,367 | 0 14,522,139 | 0 | 0 | 0 | 0 | 49,137,471 | / 0 |
| JACKSONVILLE BEACH | P | 10/01/2016 | 26,227 247,391 | 0 13,695,481 | 0 6,003,137 | 0 | 0 | 0 | 0 | 19,972,236 | / 0 |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2015 | 0 4,002,294 | 0 0 | 0 0 | 0 | 0 | 0 | 0 | 4,002,294 | / 0 |
| JUPITER | P | 10/01/2015 | -173,939 2,884,188 | 4,730,362 21,521,744 | 114,077 19,741,708 | 6,336,395 | 1,913,673 | 0 | 0 | 57,068,208 | / 3,017,816 |
| JUPITER ISLAND | GPF | 10/01/2016 | 83,551 144,261 | 0 0 | 0 0 | 0 | 0 | 9,551,599 | 0 | 9,779,411 | / 0 |
| KEY BISCAYNE | PF | 10/01/2016 | 169,948 460,634 | 3,186,528 15,494,933 | 0 9,151,213 | 1,413,554 | 586,962 | 0 | 16,693 | 30,447,079 | / 1,192,485 |
| KEY WEST | G | 10/01/2015 | 111,791 824,855 | 0 26,062,452 | 0 14,723,327 | 5,519,795 | 0 | 0 | 86,309 | 47,155,911 | / 637,835 |
| KEY WEST | PF | 10/01/2016 | 974,877 3,722,350 | 9,282,097 47,375,017 | 0 16,114,481 | 5,010,000 | 4,786,215 | 0 | 464,434 | 86,800,603 | / 10,584,291 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|--------------------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| KEY WEST HOUSING | G | 01/01/2016 | 19,827 338,496 | 0 5,188,534 | 0 1,576,059 | 0 | 0 | 41,218 | 5,335 | 7,158,799 | / 549,459 |
| KEY WEST UTILITY | G | 01/01/2016 | 148,761 2,660,095 | 4,396,857 48,399,616 | 0 14,142,284 | 7,462,849 | 0 | 422,754 | 272,062 | 77,361,154 | / 0 |
| KISSIMMEE | F | 10/01/2016 | 1,605,522 605,647 | 0 19,980,453 | 0 12,880,755 | 1,915,286 | 0 | 0 | 62,951 | 36,924,712 | / 4,131,361 |
| KISSIMMEE | G | 10/01/2016 | 3,983,118 1,106,304 | 805,174 57,757,364 | 2,503,123 22,053,690 | 10,772,113 | 3,298,793 | 0 | 0 | 102,279,679 | / 2,079,917 |
| KISSIMMEE | P | 10/01/2016 | 1,960,890 1,147,717 | 0 32,607,089 | 0 14,546,880 | 5,950,191 | 0 | 0 | 0 | 56,212,767 | / 631,069 |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2016 | 138,097 1,021,829 | 0 51,271,613 | 0 16,834,122 | 8,008,539 | 0 | 0 | 458,933 | 76,815,267 | / 2,578,458 |
| LABELLE | F | 10/01/2016 | 13,188 10,629 | 130,212 980,576 | 0 207,276 | 0 | 0 | 0 | 0 | 1,341,881 | / 0 |
| LADY LAKE | P | 10/01/2016 | 77 167,244 | 0 4,355,255 | 0 2,529,811 | 0 | 0 | 0 | 47,313 | 7,005,074 | / 0 |
| LAKE ALFRED | G | 10/01/2016 | 0 0 | 0 4,043,450 | 0 0 | 0 | 0 | 0 | 0 | 4,043,450 | / 0 |
| LAKE ALFRED | PF | 10/01/2016 | 1,387 16,812 | 0 2,061,729 | 0 1,393,771 | 0 | 0 | 0 | 30,308 | 3,443,391 | / 65,661 |
| LAKE CITY | F | 10/01/2015 | 36,924 254,689 | 0 5,124,895 | 0 2,228,796 | 46,391 | 0 | 0 | 0 | 7,691,695 | / 75,806 |
| LAKE CITY | G | 10/01/2015 | 37,100 1,005,763 | 0 15,843,175 | 0 260,832 | 0 | 0 | 0 | 0 | 17,146,870 | / 232,017 |
| LAKE CITY | P | 10/01/2016 | 58,741 861,681 | 0 8,660,448 | 0 4,591,290 | 0 | 0 | 0 | 80,022 | 14,092,138 | / 187,078 |
| LAKE HELEN | P | 10/01/2016 | 0 9,410 | 115,273 868,080 | 0 183,497 | 0 | 0 | 0 | 0 | 1,176,260 | / 0 |
| LAKE MARY | F | 10/01/2015 | 232,318 507,643 | 44,245 8,247,870 | 0 3,469,843 | 889,987 | 0 | 0 | 32,468 | 13,359,438 | / 288,848 |
| LAKE MARY | P | 10/01/2016 | 43,397 1,084,031 | 0 11,482,930 | 0 4,027,557 | 959,768 | 439,936 | 252,526 | 30,990 | 18,259,155 | / 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|--------------------------------|------------|-------------------|-------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| LAKE PARK (RETIRED) | P | 10/01/2016 | 0 57,848 | 0 1,082,893 | 0 219,048 | 0 | 0 | 0 | 6,534 | 1,353,255 | / 0 |
| LAKE WALES | F | 10/01/2016 | 36,847 483,253 | 0 4,793,729 | 0 2,646,638 | 0 | 0 | 0 | 1,831 | 7,958,636 | / 191,602 |
| LAKE WALES | G | 10/01/2016 | 38,389 657,742 | 0 6,292,552 | 0 3,099,638 | 0 | 0 | 0 | 0 | 10,088,321 | / 69,530 |
| LAKE WALES | P | 10/01/2016 | 57,536 916,458 | 0 8,412,816 | 0 4,790,316 | 0 | 0 | 0 | 0 | 14,177,126 | / 274,686 |
| LAKE WORTH | F | 10/01/2015 | 387,264 1,539,936 | 0 24,145,056 | 0 7,693,171 | 4,021,880 | 0 | 0 | 151,664 | 37,635,643 | / 15,280,701 |
| LAKE WORTH | G | 10/01/2016 | 661,585 2,772,501 | 15,386,835 38,825,773 | 8,188,773 0 | 0 | 0 | 0 | 352,199 | 65,483,268 | / 3,274,121 |
| LAKE WORTH | P | 10/01/2016 | 749,152 1,523,219 | 0 15,533,839 | 0 7,532,279 | 3,914,598 | 0 | 0 | 125,051 | 29,128,036 | / 49,850 |
| LAKELAND | F | 10/01/2016 | 1,081,730 834,483 | 0 47,233,844 | 0 25,600,960 | 12,838,631 | 0 | 0 | 7,564 | 87,582,084 | / 2,331,496 |
| LAKELAND | G | 10/01/2015 | 19,189,544 5,266,099 | 88,477,380 190,028,946 | 25,288,591 145,541,829 | 42,466,311 | 2,019,398 | 0 | 19,508,815 | 498,769,283 | / 20,193,719 |
| LAKELAND | P | 10/01/2016 | 304,491 1,995,311 | 0 65,321,030 | 0 34,394,944 | 6,685,604 | 0 | 0 | 208,560 | 108,492,820 | / 3,454,703 |
| LANTANA | F | 09/30/2015 | 302,966 1,578,669 | 0 21,387,751 | 0 7,809,387 | 1,359,424 | 0 | 0 | 0 | 32,438,197 | / 873,096 |
| LANTANA | P | 10/01/2015 | 30,916 186,507 | 1,461,708 5,723,649 | 0 3,803,195 | 0 | 0 | 0 | 16,457 | 11,189,518 | / 176,806 |
| LARGO | PF | 10/01/2016 | 87,864 4,564,102 | 18,013,702 59,009,106 | 0 22,399,859 | 10,604,634 | 0 | 12,720,684 | 45,925 | 127,354,026 | / 9,300,837 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2015 | 115,815 72,863 | 0 907,269 | 0 682,610 | 0 | 0 | 0 | 15,020 | 1,763,537 | / 0 |
| LAUDERHILL | F | 10/01/2015 | 1,003,943 4,106,740 | 0 38,103,039 | 0 10,241,268 | 10,426,895 | 0 | 0 | 0 | 63,881,885 | / 1,852,419 |
| LAUDERHILL | G | 10/01/2015 | 22,415 449,880 | 2,954,120 10,368,897 | 0 4,286,336 | 850,000 | 0 | 931,479 | 2,959 | 19,860,168 | / 329,941 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| LAUDERHILL | P | 10/01/2016 | 2,303,586 1,303,869 | 7,369,842 29,116,202 | 0 8,185,490 | 9,804,788 | 0 | 0 | 246,658 | 57,837,119 | 1,794,218 |
| LAUDERHILL (C&M) | G | 10/01/2016 | 623,274 572,783 | 3,159,035 10,226,557 | 0 6,158,639 | 0 | 0 | 0 | 29,991 | 20,710,297 | 580,651 |
| LEESBURG | F | 10/01/2016 | 39,314 753,977 | 0 9,044,917 | 0 5,960,912 | 1,683,526 | 0 | 0 | 7,529 | 17,475,117 | 0 |
| LEESBURG | G | 10/01/2016 | 71,639 245,236 | 0 20,472,517 | 0 6,190,246 | 7,988,474 | 0 | 0 | 1,003 | 34,967,109 | 0 |
| LEESBURG | P | 10/01/2016 | 0 568,156 | 0 12,248,243 | 0 5,023,883 | 0 | 0 | 0 | 0 | 17,840,282 | 208,850 |
| LIGHTHOUSE POINT | PF | 10/01/2014 | 11,131 97,845 | 1,549,222 12,051,315 | 0 2,609,216 | 0 | 0 | 0 | 0 | 16,318,729 | 0 |
| LIVE OAK | F | 10/01/2016 | 3,241 56,026 | 0 1,104,086 | 0 522,020 | 0 | 0 | 0 | 0 | 1,685,373 | 0 |
| LONGBOAT KEY | F | 10/01/2016 | 44,248 597,391 | 0 10,279,751 | 0 4,948,973 | 0 | 0 | 0 | 17,847 | 15,852,516 | 0 |
| LONGBOAT KEY | G | 10/01/2016 | 28,688 354,608 | 0 6,664,730 | 0 3,208,596 | 0 | 0 | 0 | 15,229 | 10,241,393 | 478,009 |
| LONGBOAT KEY | P | 10/01/2016 | 18,543 250,151 | 0 4,307,847 | 0 2,073,923 | 0 | 0 | 0 | 14,024 | 6,636,440 | 0 |
| LONGWOOD | PF | 10/01/2015 | 314,503 92,838 | 1,090,841 8,471,425 | 0 1,949,588 | 0 | 0 | 0 | 0 | 11,919,195 | 0 |
| LYNN HAVEN | F | 10/01/2016 | 47,298 72,919 | 0 3,348,691 | 0 2,198,991 | 0 | 0 | 0 | 86,824 | 5,581,075 | 0 |
| LYNN HAVEN | G | 10/01/2016 | 37,955 278,951 | 0 8,910,129 | 0 7,084,314 | 0 | 0 | 0 | 78,799 | 16,232,550 | 838,163 |
| LYNN HAVEN | P | 10/01/2016 | 8,516 89,272 | 0 4,401,170 | 0 3,499,276 | 0 | 0 | 0 | 40,119 | 7,958,115 | 14,390 |
| MADISON | F | 10/01/2016 | 62,450 62,493 | 0 1,016,245 | 0 410,827 | 0 | 0 | 0 | 258 | 1,551,757 | 0 |
| MADISON | P | 10/01/2016 | 47,080 157,423 | 0 2,193,657 | 0 896,078 | 0 | 0 | 0 | 61,084 | 3,233,154 | 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-------------------------------|------------|-------------------|--------------------------|----------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| MAITLAND | PF | 10/01/2016 | 51,431 526,694 | 0 14,381,206 | 0 8,628,768 | 2,814,754 | 0 | 0 | 49,669 | 26,353,184 | 395,821 |
| MARATHON | F | 10/01/2016 | 78,289 53,604 | 656,654 3,350,276 | 0 2,640,017 | 0 | 0 | 0 | 165,909 | 6,612,931 | 0 |
| MARCO ISLAND | F | 10/01/2016 | 435,963 750,275 | 0 9,103,446 | 0 4,959,419 | 0 | 0 | 0 | 64,571 | 15,184,532 | 0 |
| MARCO ISLAND | P | 10/01/2016 | 30,663 663,443 | 0 7,004,131 | 0 3,745,679 | 0 | 0 | 0 | 13,918 | 11,429,998 | 0 |
| MARIANNA | F | 10/01/2014 | 18,699 32,224 | 0 2,058,165 | 0 1,021,314 | 0 | 0 | 0 | 0 | 3,130,402 | 0 |
| MARIANNA | P | 10/01/2014 | 32,692 28,516 | 0 2,560,611 | 0 1,262,858 | 0 | 0 | 0 | 0 | 3,884,677 | 0 |
| MARTIN COUNTY | ERP | 07/01/2016 | 1,200,000 2,437,764 | 0 4,087,623 | 0 0 | 0 | 0 | 0 | 0 | 7,725,387 | 0 |
| MEDLEY | P | 10/01/2016 | 0 0 | 0 15,769,425 | 0 6,378,527 | 0 | 0 | 0 | 1,257,926 | 20,890,026 | 0 |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2016 | 0 0 | 1,730,452 10,555,760 | 0 5,018,312 | 0 | 0 | 0 | 0 | 17,304,524 | 0 |
| MELBOURNE | F | 10/01/2015 | 0 1,968,827 | 0 42,953,446 | 0 13,580,095 | 0 | 0 | 0 | 161,149 | 58,341,219 | 7,627,400 |
| MELBOURNE | G | 10/01/2016 | 22,202 153,518 | 0 4,327,564 | 0 2,740,149 | 0 | 0 | 0 | 384,701 | 6,858,732 | 26,731 |
| MELBOURNE | P | 10/01/2016 | 135,720 2,265,471 | 0 48,564,691 | 0 21,123,055 | 0 | 0 | 0 | 170,327 | 71,918,610 | 3,138,647 |
| MELBOURNE - SPECIAL RISK | G | 10/01/2016 | 4,559 23,211 | 0 654,296 | 0 414,291 | 0 | 0 | 0 | 31,648 | 1,064,709 | 0 |
| MELBOURNE BEACH | P | 10/01/2016 | 1,024 79,086 | 0 1,791,568 | 0 885,614 | 0 | 0 | 0 | 473 | 2,756,819 | 0 |
| MIAMI - ELECTED | G | 01/01/2016 | 4,697 1,747,793 | 0 0 | 0 5,209,775 | 0 | 0 | 0 | 0 | 6,962,265 | 0 |
| MIAMI - FIPO | PF | 10/01/2016 | 15,604,231 61,321,445 | 204,203,058 366,888,111 | 24,879,199 442,916,111 | 261,478,204 | 285,111,310 | 198,092,739 | 392,859,018 | 1,467,635,390 | 198,092,739 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|--------------------------------|------------|-------------------|-------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| MIAMI - FIPO (STAFF) | G | 10/01/2016 | 0 80,304 | 298,817 1,050,596 | 0 667,417 | 0 | 0 | 0 | 46,109 | 2,051,025 | / 0 |
| MIAMI - FIPO COLA (RETIRED) | PF | 01/01/2016 | 3,269,941 11,592,205 | 60,062,058 169,355,234 | 0 139,711,173 | 484,897 | 0 | 0 | 3,034,948 | 381,440,560 | / 0 |
| MIAMI - GESE | GS | 10/01/2016 | 3,905,946 24,815,017 | 0 417,045,620 | 0 146,042,350 | 27,412,254 | 0 | 2,282,197 | 3,798,443 | 617,704,941 | / 0 |
| MIAMI - GESE (EXCESS) | GS | 10/01/2012 | 0 0 | 0 0 | 0 0 | 0 | 0 | 0 | 0 | 0 | / 0 |
| MIAMI - GESE (STAFF) | GS | 10/01/2016 | 0 47,153 | 0 2,408,244 | 0 1,011,696 | 0 | 0 | 0 | 1,862 | 3,465,231 | / 0 |
| MIAMI - OFF-STREET PARKING | G | 10/01/2016 | 9,030 217,397 | 0 16,473,005 | 0 0 | 0 | 0 | 0 | 0 | 16,699,432 | / 0 |
| MIAMI BEACH | G | 10/01/2016 | 3,133,151 1,416,967 | 88,174,289 224,113,565 | 0 162,270,704 | 61,908,042 | 0 | 0 | 140,699 | 540,876,019 | / 14,125,917 |
| MIAMI BEACH | PF | 10/01/2015 | 2,466,596 12,844,341 | 25,794,216 373,081,692 | 46,295,751 238,843,339 | 40,287,637 | 0 | 11,437,162 | 433,236 | 750,617,498 | / 11,437,162 |
| MIAMI SHORES VILLAGE | G | 10/01/2015 | 25,050 236,644 | 0 7,218,053 | 0 3,894,319 | 0 | 0 | 0 | 0 | 11,374,066 | / 584,288 |
| MIAMI SHORES VILLAGE | P | 10/01/2015 | 81,516 606,425 | 129,632 10,817,180 | 68,814 7,351,376 | 0 | 0 | 0 | 0 | 19,054,943 | / 361,322 |
| MIAMI SPRINGS | G | 10/01/2016 | 56,537 319,288 | 0 10,556,169 | 0 5,700,165 | 1,502,327 | 0 | 0 | 44,679 | 18,089,807 | / 960,106 |
| MIAMI SPRINGS | PF | 10/01/2016 | 171,749 635,052 | 0 17,227,723 | 0 8,556,560 | 2,218,131 | 0 | 0 | 69,075 | 28,740,140 | / 1,246,884 |
| MIAMI-DADE COUNTY | ERP | 07/01/2014 | 0 837,813 | 4,928,449 13,088,452 | 0 8,340,640 | 0 | 0 | 0 | 0 | 27,195,354 | / 0 |
| MIDWAY FCD | F | 10/01/2016 | 28,731 0 | 0 4,121,483 | 0 0 | 0 | 0 | 0 | 0 | 4,150,214 | / 0 |
| MILTON | F | 10/01/2016 | 37,193 330,415 | 0 2,617,579 | 0 873,881 | 0 | 0 | 0 | 24,049 | 3,835,019 | / 0 |
| MILTON | G | 10/01/2016 | 95,470 332,344 | 0 6,334,108 | 0 4,608,645 | 1,411,231 | 0 | 0 | 45,538 | 12,736,260 | / 713,727 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|---------------------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| MILTON | P | 10/01/2016 | 32,188 297,560 | 0 3,714,156 | 0 2,367,979 | 777,844 | 0 | 0 | 5,753 | 7,183,974 | / 62,097 |
| MIRAMAR | F | 10/01/2016 | 394,081 5,988,000 | 16,171,710 67,623,208 | 0 15,337,566 | 12,525,048 | 0 | 0 | 591,881 | 117,447,732 | / 12,811,463 |
| MIRAMAR | G | 10/01/2015 | 345,153 1,062,676 | 0 45,490,878 | 0 17,521,314 | 7,436,803 | 0 | 261,679 | 52,196 | 72,066,307 | / 3,505,664 |
| MIRAMAR | P | 10/01/2015 | 1,392,319 2,401,314 | 22,169,711 47,720,770 | 0 24,256,504 | 12,429,016 | 10,540,491 | 0 | 316,548 | 120,593,577 | / 23,679,450 |
| MIRAMAR - MANAGEMENT | G | 10/01/2016 | 925,266 639,333 | 0 15,112,263 | 0 5,420,569 | 0 | 8,539,783 | 0 | 42,477 | 30,594,737 | / 1,159,134 |
| MONROE COUNTY | ERP | 07/01/2015 | 0 195,784 | 0 1,342 | 0 0 | 0 | 0 | 0 | 0 | 197,126 | / 0 |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2017 | 0 856,446 | 0 0 | 0 0 | 0 | 0 | 0 | 0 | 856,446 | / 0 |
| MONTICELLO | F | 10/01/2015 | 0 25,708 | 0 418,598 | 0 276,794 | 0 | 0 | 0 | 0 | 721,100 | / 0 |
| MONTICELLO | P | 10/01/2014 | 1 1,221,149 | 0 0 | 0 590,195 | 0 | 0 | 0 | 2,389 | 1,808,956 | / 0 |
| MOUNT DORA | F | 10/01/2016 | 944 128,282 | 0 4,142,027 | 337,306 2,295,420 | 703,415 | 0 | 0 | 10,292 | 7,597,102 | / 191,564 |
| MOUNT DORA | G | 10/01/2015 | 7,403 172,776 | 475,744 8,565,069 | 691,666 3,842,082 | 1,330,764 | 0 | 0 | 28,280 | 15,057,224 | / 137,496 |
| MOUNT DORA | P | 10/01/2016 | 1,235 149,068 | 0 5,883,733 | 1,022,463 2,257,813 | 0 | 0 | 0 | 14,539 | 9,299,773 | / 0 |
| NAPLES | F | 10/01/2016 | 570,302 2,744,547 | 0 33,111,888 | 0 10,347,437 | 1,929,295 | 0 | 0 | 14,052 | 48,689,417 | / 1,201,152 |
| NAPLES | G | 10/01/2016 | 108,402 2,698,935 | 0 33,789,034 | 0 11,307,257 | 2,661,097 | 0 | 1,373,947 | 807 | 51,937,865 | / 0 |
| NAPLES | P | 10/01/2016 | 19,930 2,854,480 | 0 29,787,688 | 0 9,813,048 | 2,062,350 | 1,195,348 | 0 | 365 | 45,732,479 | / 2,090,677 |
| NEPTUNE BEACH | P | 10/01/2016 | 46,462 98,865 | 0 4,410,072 | 0 3,824,754 | 0 | 0 | 0 | 64,984 | 8,315,169 | / 468,589 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|---|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| NEW PORT RICHEY | F | 10/01/2016 | 22,851 220,175 | 0 7,423,777 | 0 3,402,492 | 0 | 0 | 0 | 60,379 | 11,008,916 | / 161,378 |
| NEW PORT RICHEY | P | 10/01/2015 | 226,375 294,209 | 0 13,734,444 | 0 6,028,032 | 2,442,106 | 354,000 | 108,965 | 113,829 | 23,074,302 | / 294,102 |
| NEW SMYRNA BEACH | F | 10/01/2016 | 451,356 1,188,939 | 0 10,969,845 | 0 5,470,301 | 1,466,660 | 0 | 0 | 163,417 | 19,383,684 | / 413,146 |
| NEW SMYRNA BEACH | P | 10/01/2016 | 196,350 904,984 | 0 8,975,295 | 0 4,781,751 | 2,113,834 | 0 | 0 | 0 | 16,972,214 | / 596,376 |
| NORTH BAY FCD | F | 10/01/2016 | 122,324 47,492 | 0 1,268,254 | 0 2,396,068 | 0 | 0 | 0 | 31,085 | 3,803,053 | / 0 |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2016 | 145,418 1,665,050 | 0 38,866,655 | 0 16,555,071 | 1,359,268 | 0 | 901,628 | 408,168 | 59,084,922 | / 0 |
| NORTH BROWARD HOSPITAL | G | 07/01/2016 | 0 9,628,254 | 0 169,318,801 | 0 54,659,968 | 0 | 0 | 80,691,956 | 0 | 314,298,979 | / 0 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2016 | 1,783,221 4,344,726 | 0 30,688,898 | 0 16,223,477 | 5,606,820 | 0 | 0 | 134,194 | 58,512,948 | / 438,296 |
| NORTH MIAMI 691 [GPF] | F | 10/01/2015 | 13,665 77,274 | 0 1,528,279 | 0 839,507 | 292,100 | 0 | 0 | 10,367 | 2,740,458 | / 0 |
| NORTH MIAMI 691 [GPF] | G | 10/01/2015 | 446,202 2,523,148 | 0 49,901,184 | 0 27,411,498 | 9,537,607 | 0 | 0 | 405,056 | 89,414,583 | / 0 |
| NORTH MIAMI 691 [GPF] | P | 10/01/2015 | 27,766 157,008 | 0 3,105,201 | 0 1,705,735 | 593,497 | 0 | 0 | 21,065 | 5,568,142 | / 0 |
| NORTH MIAMI 748 | P | 10/01/2014 | 1,239,835 2,190,707 | 0 21,411,931 | 0 23,050,956 | 5,797,627 | 0 | 0 | 1,144,555 | 52,546,501 | / 0 |
| NORTH MIAMI BEACH | G | 10/01/2015 | 241,737 1,434,722 | 0 42,847,349 | 0 17,603,744 | 5,470,422 | 7,272,331 | 0 | 99,803 | 74,770,502 | / 2,240,161 |
| NORTH MIAMI BEACH | PF | 10/01/2016 | 434,381 5,039,620 | 0 51,618,513 | 0 25,985,466 | 5,574,160 | 0 | 6,314,831 | 583,465 | 94,383,506 | / 8,460,204 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2016 | 10,604 135,069 | 1,654,591 12,460,083 | 0 2,633,838 | 0 | 0 | 0 | 115,621 | 16,778,564 | / 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------|------------|-------------------|----------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| NORTH PORT | F | 10/01/2016 | 247,466 1,060,511 | 0 23,783,339 | 0 12,825,674 | 4,449,894 | 0 | 0 | 20,430 | 42,346,454 | 753,148 |
| NORTH PORT | P | 10/01/2016 | 648,681 754,329 | 0 21,620,547 | 0 10,096,129 | 2,505,152 | 0 | 0 | 629,677 | 34,995,161 | 85,741 |
| NORTH RIVER FCD | F | 10/01/2016 | 67,652 442,693 | 0 9,972,787 | 0 6,521,716 | 0 | 0 | 0 | 6,486 | 16,998,362 | 137,527 |
| OAKLAND PARK | G | 10/01/2016 | 99,213 709,795 | 3,548,976 27,327,119 | 0 3,903,874 | 0 | 0 | 0 | 0 | 35,588,977 | 0 |
| OAKLAND PARK | PF | 10/01/2016 | 486,290 1,141,436 | 9,038,770 24,806,014 | 0 16,700,088 | 6,747,796 | 0 | 0 | 625,886 | 58,294,508 | 2,261,035 |
| OCALA | F | 10/01/2016 | 85,327 1,472,448 | 7,577,449 24,424,938 | 0 10,970,641 | 7,139,581 | 0 | 0 | 4,824,304 | 46,846,080 | 2,072,970 |
| OCALA | G | 10/01/2016 | 23,739 4,880,851 | 0 102,090,104 | 0 0 | 13,582,469 | 0 | 8,161,200 | 182,184 | 128,556,179 | 2,302,719 |
| OCALA | P | 10/01/2016 | 209,421 2,060,064 | 0 37,119,053 | 0 20,360,497 | 3,289,156 | 0 | 0 | 231,864 | 62,806,327 | 4,657,585 |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2016 | 17,522 579,524 | 0 6,920,225 | 0 2,019,990 | 0 | 0 | 0 | 0 | 9,537,261 | 0 |
| OCOEE | G | 10/01/2016 | 142,839 807,097 | 0 20,855,407 | 0 8,913,424 | 3,032,291 | 0 | 0 | 124,948 | 33,626,110 | 254,028 |
| OCOEE | PF | 10/01/2016 | 197,625 1,328,940 | 0 27,375,637 | 0 13,024,035 | 3,499,326 | 0 | 0 | 17,027 | 45,408,536 | 1,418,940 |
| OKALOOSA ISLAND FCD | F | 10/01/2016 | 392,793 275,191 | 0 3,735,643 | 0 1,947,879 | 618,861 | 0 | 0 | 0 | 6,970,367 | 0 |
| OKEECHOBEE | F | 10/01/2016 | 30,859 68,285 | 0 2,062,022 | 0 1,390,872 | 0 | 0 | 0 | 9,206 | 3,542,832 | 0 |
| OKEECHOBEE | G | 10/01/2016 | 38,701 95,400 | 1,931 2,538,262 | 0 1,759,150 | 0 | 0 | 0 | 17,866 | 4,415,578 | 185,244 |
| OKEECHOBEE | P | 10/01/2016 | 119,021 90,344 | 0 4,719,054 | 0 3,122,164 | 0 | 0 | 0 | 10,477 | 8,040,106 | 194,565 |
| OKEECHOBEE UTILITY | G | 10/01/2016 | 56,351 143,100 | 249,781 3,807,393 | 0 2,638,724 | 0 | 0 | 0 | 25,547 | 6,869,802 | 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------|------------|-------------------|-------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| OLDSMAR | F | 10/01/2015 | 0 37,516 | 440,815 3,423,347 | 0 787,839 | 0 | 0 | 0 | 0 | 4,689,517 | / 0 |
| ORANGE COUNTY LIBRARY | G | 01/01/2016 | 50,364 716,490 | 7,290,148 20,412,529 | 0 10,436,338 | 2,492,458 | 0 | 0 | 0 | 41,398,327 | / 0 |
| ORANGE PARK | F | 10/01/2016 | 172,689 55,876 | 0 3,820,770 | 0 2,206,174 | 0 | 0 | 0 | 8,821 | 6,246,688 | / 0 |
| ORANGE PARK | G | 10/01/2016 | 0 2,522 | 0 0 | 0 9,131,816 | 0 | 0 | 0 | 0 | 9,134,338 | / 0 |
| ORANGE PARK | P | 10/01/2016 | 285,325 690,656 | 0 6,415,275 | 0 4,806,472 | 0 | 0 | 2,661,934 | 25,318 | 14,834,344 | / 0 |
| ORLANDO | F | 10/01/2016 | 26,536 15,944,080 | 48,888,405 85,269,168 | 0 116,509,007 | 23,626,123 | 33,177,428 | 35,327,443 | 157,539 | 358,610,651 | / 0 |
| ORLANDO | G | 09/30/2016 | 0 2,006,186 | 31,396,267 88,039,602 | 0 70,687,703 | 12,729,186 | 0 | 1,222,385 | 80,084 | 206,001,245 | / 0 |
| ORLANDO | P | 10/01/2016 | 0 17,271,114 | 51,659,436 201,421,241 | 0 169,803,303 | 32,563,265 | 40,045,836 | 0 | 900,355 | 511,863,840 | / 0 |
| ORLANDO AVIATION | G | 10/01/2016 | 476,770 3,573,359 | 0 77,326,072 | 0 42,152,288 | 0 | 0 | 0 | 564,233 | 122,964,256 | / 0 |
| ORLANDO UTILITY | G | 10/01/2015 | 1,173,060 10,248,323 | 43,546,210 136,246,349 | 0 67,882,801 | 34,476,213 | 34,629,333 | 0 | 1,448,258 | 326,754,031 | / 0 |
| ORMOND BEACH | F | 10/01/2016 | 99,753 1,807,525 | 0 7,106,688 | 0 16,635,749 | 0 | 0 | 61,249 | 3,652 | 25,707,312 | / 399,747 |
| ORMOND BEACH | G | 10/01/2016 | 174,798 2,030,010 | 0 27,827,898 | 0 13,032,238 | 0 | 0 | 103,812 | 827 | 43,167,929 | / 173,911 |
| ORMOND BEACH | P | 10/01/2016 | 48,042 1,234,946 | 0 18,671,469 | 0 8,862,218 | 0 | 0 | 65,344 | 114,644 | 28,767,375 | / 212,927 |
| OVIEDO | F | 10/01/2016 | 9,041 224,375 | 0 6,757,159 | 0 3,802,522 | 1,149,041 | 0 | 0 | 160,619 | 11,781,519 | / 146,017 |
| OVIEDO | P | 10/01/2016 | 65,033 958,013 | 0 10,517,571 | 0 7,236,722 | 1,000,267 | 0 | 0 | 2,484 | 19,775,122 | / 0 |
| PALATKA | F | 10/01/2016 | 70,014 372,474 | 0 4,238,316 | 0 2,180,150 | 0 | 0 | 0 | 3,641 | 6,857,313 | / 323,822 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|----------------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| PALATKA | G | 10/01/2016 | 82,778 21,142 | 0 9,598,232 | 0 7,718,187 | 0 | 0 | 0 | 2,275 | 17,418,064 | 491,288 |
| PALATKA | P | 10/01/2016 | 22,975 588,351 | 0 6,324,406 | 0 3,296,871 | 0 | 0 | 0 | 12,540 | 10,220,063 | 125,251 |
| PALM BAY | G | 10/01/2016 | 93 6,224 | 0 115,608 | 0 59,447 | 0 | 0 | 0 | 3,955 | 177,417 | 0 |
| PALM BAY [PF] | F | 10/01/2016 | 517,500 3,384,838 | 0 41,375,646 | 0 22,791,726 | 9,473,915 | 0 | 0 | 1,302,126 | 76,241,499 | 4,928,536 |
| PALM BAY [PF] | P | 10/01/2016 | 591,718 3,933,388 | 0 54,704,432 | 0 29,557,858 | 9,473,915 | 0 | 0 | 1,326,708 | 96,934,603 | 2,069,171 |
| PALM BEACH [G,P,F,LG] | F | 09/30/2016 | 956,923 679,842 | 15,872,013 15,566,072 | 0 11,933,782 | 6,253,019 | 7,330,681 | 7,275 | 74,201 | 58,525,406 | 0 |
| PALM BEACH [G,P,F,LG] | G | 09/30/2016 | 802,288 851,061 | 19,869,416 19,445,131 | 0 14,939,332 | 7,827,857 | 9,176,929 | 9,109 | 51,272 | 72,869,851 | 0 |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2016 | 39,938 42,366 | 989,111 1,011,335 | 0 743,689 | 389,675 | 456,833 | 453 | 46,240 | 3,627,160 | 0 |
| PALM BEACH [G,P,F,LG] | P | 09/30/2016 | 856,969 716,011 | 16,716,450 16,394,233 | 0 12,568,694 | 6,585,698 | 7,720,695 | 7,662 | 78,149 | 61,488,263 | 0 |
| PALM BEACH GARDENS | F | 10/01/2016 | 339,339 2,364,165 | 0 50,497,029 | 0 18,884,597 | 8,808,132 | 0 | 0 | 261,674 | 80,631,588 | 3,262,062 |
| PALM BEACH GARDENS | G | 10/01/2016 | 0 18,286 | 224,001 1,686,865 | 0 356,573 | 0 | 0 | 0 | 0 | 2,285,725 | 0 |
| PALM BEACH GARDENS | P | 10/01/2015 | 1,027,126 1,107,708 | 5,097,505 42,658,101 | 2,094,879 17,606,322 | 4,731,725 | 0 | 0 | 230,470 | 74,092,896 | 13,700,980 |
| PALM COAST (VOL) | F | 10/01/2016 | 0 28,297 | 0 2,115,181 | 0 1,393,615 | 0 | 0 | 0 | 0 | 3,537,093 | 0 |
| PALM HARBOR FCD | F | 10/01/2016 | 271,125 791,173 | 0 12,404,769 | 0 5,004,037 | 0 | 0 | 0 | 3,759 | 18,467,345 | 0 |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2015 | 138,765 2,436,354 | 0 47,998,485 | 0 26,486,445 | 8,207,758 | 0 | 0 | 0 | 85,267,807 | 0 |
| PALMETTO | G | 10/01/2016 | 49,782 653,548 | 0 7,213,109 | 0 3,121,879 | 1,305,195 | 0 | 0 | 25,210 | 12,318,303 | 169,276 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|----------------------------|------------|-------------------|-------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| PALMETTO | P | 10/01/2016 | 23,453 464,812 | 0 6,740,808 | 0 3,369,586 | 869,863 | 0 | 0 | 0 | 11,468,522 | / 173,775 |
| PANAMA CITY | F | 10/01/2016 | 30,345 1,103,581 | 0 17,723,751 | 0 9,213,396 | 3,727,108 | 1,644,235 | 0 | 109,121 | 33,333,295 | / 882,226 |
| PANAMA CITY | P | 10/01/2016 | 71,778 1,392,968 | 0 19,074,303 | 0 8,846,150 | 2,117,684 | 0 | 0 | 29,343 | 31,473,540 | / 176,594 |
| PANAMA CITY (SUPP) | G | 10/01/2016 | 14,370 22,760 | 278,814 2,099,644 | 0 443,827 | 0 | 0 | 0 | 0 | 2,859,415 | / 0 |
| PANAMA CITY BEACH | F | 10/01/2015 | 413,487 845,828 | 0 8,649,424 | 0 3,779,432 | 0 | 0 | 0 | 15,075 | 13,673,096 | / 1,260,209 |
| PANAMA CITY BEACH | G | 10/01/2015 | 40,495 2,198,101 | 0 19,333,598 | 0 8,519,009 | 0 | 0 | 0 | 598,533 | 29,492,670 | / 867,893 |
| PANAMA CITY BEACH | P | 10/01/2015 | 499,346 1,284,357 | 0 10,237,567 | 0 4,380,901 | 0 | 0 | 0 | 57,965 | 16,344,206 | / 26,723 |
| PARKLAND | P | 10/01/2016 | 0 0 | 0 2,057,339 | 0 0 | 0 | 0 | 0 | 2,756 | 2,054,583 | / 0 |
| PASCO COUNTY | ERP | 07/01/2015 | 162,704 1,972,553 | 0 3,738,439 | 0 12,544,340 | 0 | 0 | 0 | 0 | 18,418,036 | / 0 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2016 | 0 0 | 0 1,136,249 | 0 626,284 | 0 | 445,681 | 0 | 0 | 2,208,214 | / 0 |
| PEMBROKE PINES | G | 10/01/2015 | 0 0 | 0 87,330,483 | 0 59,425,563 | 9,351,881 | 0 | 2,500,000 | 0 | 158,607,927 | / 0 |
| PEMBROKE PINES | PF | 10/01/2015 | 5,214,608 19,284,562 | 0 216,012,467 | 5,321,894 103,345,645 | 369,392 | 143,265,430 | 3,366,390 | 973,649 | 495,206,739 | / 106,616,013 |
| PENSACOLA | F | 10/01/2016 | 312,553 3,054,850 | 0 74,950,277 | 0 28,536,296 | 7,179,920 | 0 | 0 | 150,005 | 113,883,891 | / 2,983,868 |
| PENSACOLA | G | 09/30/2016 | 295,699 89,687 | 0 123,172,653 | 0 11,446,359 | 0 | 0 | 0 | 139,257 | 134,865,141 | / 2,906,406 |
| PENSACOLA | P | 10/01/2015 | 199,403 1,500,248 | 4,360,168 42,904,694 | 0 23,260,642 | 7,988,799 | 0 | 0 | 83,155 | 80,130,799 | / 4,203,550 |
| PERRY | F | 10/01/2016 | 75,846 199,875 | 0 1,952,091 | 0 973,303 | 0 | 0 | 0 | 1,375 | 3,199,740 | / 121,924 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| PERRY | P | 10/01/2016 | 80,519 188,039 | 0 4,478,117 | 0 2,469,474 | 0 | 0 | 0 | 621 | 7,215,528 | / 0 |
| PINELLAS PARK | F | 10/01/2016 | 122,528 2,326,306 | 0 34,016,275 | 0 15,264,054 | 3,225,064 | 0 | 0 | 0 | 54,954,227 | / 1,336,455 |
| PINELLAS PARK | G | 10/01/2016 | 101,818 2,232,890 | 0 52,951,022 | 0 17,729,652 | 0 | 0 | 0 | 0 | 73,015,382 | / 0 |
| PINELLAS PARK | P | 10/01/2015 | 94,436 1,619,908 | 0 40,619,358 | 0 11,754,067 | 0 | 0 | 0 | 0 | 54,087,769 | / 423,872 |
| PLANT CITY | PF | 10/01/2016 | 386,495 1,506,033 | 0 18,452,719 | 0 14,150,281 | 1,806,231 | 0 | 0 | 0 | 36,301,759 | / 1,245,865 |
| PLANTATION | G | 10/01/2015 | 1,642,811 5,750,350 | 16,577,637 68,778,593 | 0 38,528,103 | 5,922,296 | 0 | 0 | 1,909,871 | 135,289,919 | / 6,146,995 |
| PLANTATION | P | 10/01/2016 | 122,409 3,041,371 | 9,401,707 68,687,527 | 0 31,889,685 | 20,594,807 | 0 | 0 | 404,560 | 133,332,946 | / 19,913,475 |
| PLANTATION (VOL) | F | 10/01/2015 | 301,854 277,288 | 0 15,541,155 | 0 1,011,390 | 1,176,496 | 0 | 0 | 1,397,935 | 16,910,248 | / 0 |
| POMPANO BEACH | G | 10/01/2016 | 777,973 5,326,508 | 0 111,939,096 | 0 23,720,154 | 19,265,116 | 0 | 0 | 606,549 | 160,422,298 | / 0 |
| POMPANO BEACH | PF | 10/01/2016 | 1,235,601 1,574,470 | 0 163,130,025 | 0 48,647,891 | 3,027,796 | 0 | 7,696,123 | 1,440,393 | 223,871,513 | / 17,286,429 |
| PORT ORANGE | F | 10/01/2016 | 60,190 1,109,348 | 0 13,579,048 | 0 8,942,374 | 1,212,261 | 0 | 0 | 15,389 | 24,887,832 | / 0 |
| PORT ORANGE | G | 10/01/2016 | 247,067 502,158 | 2,879,403 15,918,147 | 0 7,052,441 | 4,031,893 | 0 | 0 | 0 | 30,631,109 | / 0 |
| PORT ORANGE | P | 10/01/2015 | 507,522 31,709 | 0 18,319,164 | 0 7,315,287 | 1,983,716 | 0 | 0 | 0 | 28,157,398 | / 872,497 |
| PORT ST. LUCIE | P | 10/01/2016 | 389,274 3,653,425 | 0 51,419,510 | 0 20,131,348 | 6,187,499 | 0 | 0 | 536,581 | 81,244,475 | / 2,747,609 |
| PUNTA GORDA | F | 10/01/2016 | 9,982 133,584 | 0 7,622,012 | 1,126,879 2,991,889 | 0 | 0 | 0 | 0 | 11,884,346 | / 416,150 |
| PUNTA GORDA | G | 10/01/2016 | 64,576 1,011,503 | 0 24,335,294 | 0 12,468,770 | 2,119,500 | 0 | 0 | 0 | 39,999,643 | / 2,488,611 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-------------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| PUNTA GORDA | P | 10/01/2016 | 34,165 472,380 | 0 8,518,221 | 0 4,668,981 | 1,264,860 | 0 | 0 | 0 | 14,958,607 | / 67,285 |
| QUINCY | PF | 10/01/2015 | 128,456 217,896 | 0 4,242,870 | 0 2,030,725 | 0 | 0 | 0 | 0 | 6,619,947 | / 0 |
| RIVIERA BEACH | F | 10/01/2016 | 134,000 3,550,780 | 9,378,294 27,606,826 | 0 25,195,936 | 12,014,015 | 0 | 0 | 2,258,412 | 75,621,439 | / 0 |
| RIVIERA BEACH | G | 10/01/2016 | 892,187 4,100,716 | 0 69,986,365 | 0 22,862,839 | 10,860,414 | 0 | 0 | 1,905,998 | 106,796,523 | / 1,669,025 |
| RIVIERA BEACH | P | 09/30/2015 | 608,734 8,076,643 | 0 33,500,100 | 0 20,196,862 | 3,106,403 | 5,999,492 | 15,353 | 1,948,638 | 69,554,949 | / 2,199,990 |
| ROCKLEDGE | F | 10/01/2015 | 259,534 240,796 | 0 6,503,927 | 0 2,785,857 | 0 | 0 | 0 | 0 | 9,790,114 | / 696,434 |
| ROCKLEDGE | G | 10/01/2015 | 283,588 209,538 | 0 8,962,523 | 0 3,721,744 | 0 | 0 | 0 | 0 | 13,177,393 | / 1,033,753 |
| ROCKLEDGE | P | 10/01/2015 | 233,847 120,763 | 0 7,051,757 | 0 3,292,337 | 0 | 0 | 0 | 0 | 10,698,704 | / 3,080 |
| SAFETY HARBOR | F | 10/01/2015 | 98,809 51,250 | 602,190 4,676,583 | 0 1,076,255 | 0 | 0 | 0 | 979,080 | 5,526,007 | / 0 |
| SAINT AUGUSTINE | F | 10/01/2016 | 30,763 576,867 | 0 7,075,232 | 0 4,066,136 | 0 | 0 | 0 | 164,435 | 11,584,563 | / 95,063 |
| SAINT AUGUSTINE | G | 10/01/2015 | 0 895,273 | 0 20,718,843 | 0 5,162,120 | 5,151,547 | 0 | 0 | 51,101 | 31,876,682 | / 0 |
| SAINT AUGUSTINE | P | 10/01/2015 | 13,377 934,564 | 0 9,485,494 | 37,244 2,835,223 | 2,618,882 | 0 | 65,839 | 22,910 | 15,967,713 | / 340,511 |
| SAINT CLOUD | G | 10/01/2016 | 53,218 1,195,077 | 0 28,810,182 | 0 14,513,538 | 4,994,533 | 0 | 0 | 646,327 | 48,920,221 | / 1,252,394 |
| SAINT CLOUD | PF | 10/01/2016 | 140,584 1,626,408 | 0 25,141,956 | 0 11,102,658 | 4,226,167 | 0 | 0 | 553,839 | 41,683,934 | / 1,151,490 |
| SAINT JOHNS RIVER PW PK | G | 10/01/2016 | 400,432 3,132,395 | 0 80,067,504 | 0 58,710,591 | 0 | 0 | 0 | 25,433 | 142,285,489 | / 0 |
| SAINT LUCIE COUNTY FCD | F | 10/01/2015 | 2,952,555 4,975,095 | 0 96,121,658 | 0 68,239,674 | 19,967,999 | 0 | 0 | 450,331 | 191,806,650 | / 23,376,987 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|----------------------------------|------------|-------------------|-----------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| SAINT LUCIE COUNTY FCD | G | 10/01/2015 | 30,332 203,929 | 0 6,774,584 | 0 3,652,662 | 834,020 | 0 | 0 | 25,076 | 11,470,451 | 1,181,988 |
| SAINT PETE BEACH | F | 10/01/2016 | 93,954 900,667 | 0 6,387,776 | 0 3,118,849 | 1,054,342 | 0 | 0 | 1,558 | 11,554,030 | 0 |
| SAINT PETE BEACH | G | 10/01/2016 | 72,372 237,110 | 0 7,595,968 | 0 3,720,135 | 0 | 0 | 0 | 0 | 11,625,585 | 74,758 |
| SAINT PETE BEACH | P | 10/01/2016 | 139,487 662,852 | 0 6,365,607 | 0 3,916,872 | 0 | 0 | 0 | 0 | 11,084,818 | 0 |
| SAINT PETERSBURG | F | 10/01/2016 | 615,940 1,211,014 | 0 186,589,424 | 0 56,816,136 | 0 | 0 | 0 | 22,021 | 245,210,493 | 0 |
| SAINT PETERSBURG | G | 10/01/2016 | 778,923 22,965,628 | 0 235,525,071 | 0 87,347,676 | 0 | 0 | 40,881,601 | 146,480 | 387,352,419 | 0 |
| SAINT PETERSBURG | P | 10/01/2016 | 810,132 10,205,511 | 0 314,660,809 | 0 52,764,645 | 0 | 0 | 0 | 91,402 | 378,349,695 | 0 |
| SAN CARLOS PARK FCD | F | 10/01/2016 | 0 284,211 | 1,421,055 10,942,122 | 0 1,563,160 | 0 | 0 | 0 | 0 | 14,210,548 | 0 |
| SANFORD | F | 10/01/2016 | 349,117 826,116 | 0 17,582,789 | 0 6,243,850 | 4,113,774 | 0 | 0 | 45,743 | 29,069,903 | 1,441,017 |
| SANFORD | P | 10/01/2016 | 480,954 881,182 | 0 25,277,819 | 0 8,108,840 | 7,683,939 | 0 | 0 | 0 | 42,432,734 | 355,420 |
| SANIBEL | G | 10/01/2016 | 70,685 802,401 | 0 13,696,147 | 0 8,202,205 | 1,939,065 | 861,771 | 0 | 14,015 | 25,558,259 | 0 |
| SANIBEL | P | 10/01/2016 | 58,555 406,803 | 0 11,977,057 | 0 5,098,427 | 0 | 0 | 0 | 35,232 | 17,505,610 | 1,030,886 |
| SARASOTA | F | 09/30/2016 | 908,453 998,913 | 2,280,448 80,831,222 | 0 32,730,555 | 19,755,532 | 0 | 0 | 1,307,489 | 136,197,634 | 0 |
| SARASOTA | G | 09/30/2016 | 676,713 4,823,152 | 3,415,748 88,277,419 | 0 26,802,322 | 15,912,521 | 0 | 0 | 176,415 | 139,731,460 | 982,598 |
| SARASOTA | P | 09/30/2016 | 931,245 4,358,355 | 32,665,413 82,319,526 | 0 58,193,718 | 27,075,662 | 0 | 0 | 197,876 | 205,346,043 | 2,606,271 |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2014 | 0 5,787,495 | 0 197,483,176 | 0 93,701,855 | 0 | 0 | 0 | 0 | 296,972,526 | 0 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount | |
|--|------------|-------------------|-----------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|-----------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | | |
| SARASOTA-MANATEE A | G | 10/01/2016 | 0 | 0 | 0 | 1,246,449 | 0 | 0 | 0 | 20,475,578 | / | 0 |
| SATELLITE BEACH | G | 10/01/2016 | 0 | 643,188 | 0 | 0 | 0 | 0 | 0 | 6,563,141 | / | 0 |
| SATELLITE BEACH | PF | 10/01/2016 | 36,304 | 1,465,619 | 0 | 0 | 0 | 0 | 0 | 14,703,110 | / | 91,652 |
| SEBASTIAN | P | 10/01/2016 | 33,095 | 0 | 0 | 0 | 0 | 0 | 0 | 12,488,710 | / | 0 |
| SEBRING | F | 10/01/2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,227,474 | / | 0 |
| SEBRING | P | 10/01/2016 | 23,374 | 0 | 0 | 0 | 0 | 0 | 0 | 16,300,314 | / | 1,808,372 |
| SEMINOLE | F | 10/01/2016 | 403,240 | 0 | 0 | 4,488,631 | 0 | 0 | 22,247 | 35,836,808 | / | 0 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2016 | 0 | 172,981,580 | 27,441,840 | 0 | 0 | 0 | 0 | 490,032,863 | / | 0 |
| SOUTH MIAMI [GP] | G | 10/01/2015 | 32,985 | 114,620 | 0 | 0 | 0 | 860 | 30,818 | 13,584,839 | / | 0 |
| SOUTH MIAMI [GP] | P | 10/01/2015 | 82,614 | 155,796 | 0 | 0 | 0 | 1,170 | 41,888 | 18,502,750 | / | 0 |
| SOUTH PASADENA | F | 10/01/2016 | 149,355 | 0 | 0 | 0 | 0 | 73,999 | 193,279 | 6,541,514 | / | 800,121 |
| SOUTH WALTON FCD | F | 10/01/2016 | 18,036 | 0 | 0 | 3,702,210 | 0 | 0 | 107,598 | 39,194,424 | / | 392,870 |
| SOUTHERN MANATEE FCD | F | 10/01/2016 | 0 | 2,991,649 | 0 | 0 | 0 | 0 | 0 | 30,527,026 | / | 642,275 |
| SOUTHERN MANATEE FCD | G | 10/01/2016 | 0 | 226,793 | 0 | 0 | 0 | 0 | 0 | 2,314,211 | / | 0 |
| STARKE | F | 10/01/2015 | 16,909 | 0 | 0 | 0 | 0 | 0 | 24,297 | 2,854,982 | / | 269,632 |
| STARKE | G | 10/01/2015 | 17,267 | 0 | 0 | 0 | 0 | 0 | 41,129 | 8,479,993 | / | 584,846 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-------------------|------------|-------------------|--------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| STARKE | P | 10/01/2015 | 7,423 319,103 | 0 2,339,568 | 0 1,026,009 | 0 | 0 | 0 | 16,312 | 3,675,791 | / 159,934 |
| SUNRISE | F | 10/01/2015 | 973,220 2,820,684 | 13,967,582 78,585,529 | 0 12,179,784 | 0 | 0 | 0 | 0 | 108,526,799 | / 9,692,950 |
| SUNRISE | G | 10/01/2015 | 309,465 24,498,307 | 22,624,406 64,283,101 | 0 49,341,396 | 0 | 0 | 0 | 288,902 | 160,767,773 | / 6,681,897 |
| SUNRISE | P | 10/01/2016 | 1,328,654 3,196,196 | 11,135,669 64,390,778 | 0 43,318,489 | 0 | 0 | 0 | 707,927 | 122,661,859 | / 7,925,337 |
| SURFSIDE [GP] | G | 10/01/2015 | 39,184 111,497 | 0 4,125,200 | 0 1,770,268 | 351,707 | 0 | 0 | 25,600 | 6,372,256 | / 105,252 |
| SURFSIDE [GP] | P | 10/01/2015 | 62,237 177,094 | 0 6,552,169 | 0 2,811,767 | 558,626 | 0 | 0 | 40,660 | 10,121,233 | / 61,903 |
| SWEETWATER | P | 10/01/2015 | 702,283 214,382 | 1,097,075 3,902,797 | 0 2,202,948 | 0 | 0 | 0 | 113,637 | 8,005,848 | / 0 |
| TALLAHASSEE [GPF] | F | 10/01/2014 | 18,235,986 467,704 | 0 179,866,750 | 0 0 | 0 | 0 | 0 | 18,742,418 | 179,828,022 | / 0 |
| TALLAHASSEE [GPF] | G | 10/01/2014 | 96,182,313 2,466,818 | 0 948,673,707 | 0 0 | 0 | 0 | 0 | 98,853,395 | 948,469,443 | / 0 |
| TALLAHASSEE [GPF] | P | 10/01/2014 | 26,702,894 684,857 | 0 263,378,294 | 0 0 | 0 | 0 | 0 | 27,444,461 | 263,321,584 | / 0 |
| TAMARAC | F | 10/01/2015 | 50,306 3,329,279 | 0 45,649,074 | 0 15,593,628 | 0 | 15,049,725 | 0 | 35,107 | 79,636,905 | / 1,955,040 |
| TAMARAC | G | 10/01/2016 | 0 3,844,144 | 0 30,417,370 | 0 10,584,503 | 0 | 0 | 0 | 2,050 | 44,843,967 | / 225,414 |
| TAMARAC | P | 10/01/2015 | 10,557 363,277 | 0 3,247,165 | 0 1,220,645 | 0 | 0 | 0 | 12,755 | 4,828,889 | / 0 |
| TAMARAC - ELECTED | G | 10/01/2016 | 29 307,462 | 3,764,406 28,348,280 | 0 5,992,319 | 0 | 0 | 0 | 11,330 | 38,401,166 | / 0 |
| TAMPA | G | 01/01/2016 | 1,323,675 16,238,377 | 0 426,872,564 | 0 175,695,090 | 38,351,895 | 0 | 0 | 988,276 | 657,493,325 | / 16,245,568 |
| TAMPA | PF | 10/01/2016 | 3,365,491 100,360,826 | 0 672,254,941 | 0 334,652,131 | 488,238 | 0 | 0 | 7,552,222 | 1,103,569,405 | / 38,469,066 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-------------------------------|------------|-------------------|----------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| TARPON SPRINGS | F | 10/01/2016 | 51,721 927,587 | 0 14,475,279 | 0 4,692,293 | 2,397,974 | 0 | 0 | 292,122 | 22,252,732 | 582,889 |
| TARPON SPRINGS | P | 10/01/2016 | 43,331 1,094,485 | 0 15,440,413 | 0 8,496,209 | 0 | 0 | 0 | 119,464 | 24,954,974 | 315,696 |
| TAVARES | F | 10/01/2016 | 14,191 273,089 | 0 3,180,112 | 0 2,437,635 | 320,630 | 0 | 0 | 17,063 | 6,208,594 | 7,305 |
| TAVARES | P | 10/01/2016 | 23,563 301,701 | 0 5,698,752 | 0 4,319,062 | 591,162 | 0 | 0 | 44,556 | 10,889,684 | 0 |
| TEMPLE TERRACE | F | 10/01/2016 | 264,694 953,478 | 0 11,668,404 | 0 5,848,487 | 2,158,264 | 0 | 0 | 0 | 20,893,327 | 112,608 |
| TEMPLE TERRACE | P | 10/01/2016 | 273,380 1,238,812 | 0 12,537,595 | 0 5,892,175 | 2,214,676 | 0 | 0 | 4,625 | 22,152,013 | 522,839 |
| TEQUESTA | G | 10/01/2016 | 22,349 69,758 | 0 2,548,229 | 0 1,021,351 | 366,358 | 0 | 0 | 12,351 | 4,015,694 | 0 |
| TEQUESTA [PF] | F | 10/01/2016 | 44,789 133,250 | 1,299,970 4,408,584 | 414,900 1,804,865 | 734,971 | 0 | 0 | 14,308 | 8,827,021 | 220,510 |
| TEQUESTA [PF] | P | 10/01/2016 | 11,408 53,841 | 500,080 1,695,919 | 159,618 694,356 | 282,689 | 0 | 0 | 11,764 | 3,386,147 | 0 |
| TITUSVILLE | G | 10/01/2016 | 222,728 1,873,674 | 0 35,130,246 | 0 10,097,987 | 5,956,549 | 0 | 0 | 17 | 53,281,167 | 646,353 |
| TITUSVILLE | PF | 10/01/2016 | 144,073 1,772,422 | 0 32,290,481 | 0 12,275,145 | 6,879,643 | 0 | 0 | 188,131 | 53,173,633 | 1,109,478 |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2016 | 594,940 3,331,595 | 19,391,644 59,024,310 | 0 36,956,348 | 11,852,140 | 0 | 0 | 226,133 | 130,924,844 | 1,297,970 |
| UMATILLA | P | 10/01/2016 | 0 13,642 | 0 1,425,551 | 0 266,012 | 0 | 0 | 0 | 0 | 1,705,205 | 0 |
| VALPARAISO | PF | 10/01/2015 | 13,406 15,366 | 180,554 1,402,176 | 0 322,693 | 0 | 0 | 0 | 104,628 | 1,829,567 | 0 |
| VENICE | F | 10/01/2016 | 70,243 1,820,498 | 0 10,854,586 | 0 5,256,869 | 2,242,960 | 0 | 0 | 271,729 | 19,973,427 | 0 |
| VENICE | P | 10/01/2016 | 31,339 1,004,396 | 0 20,982,415 | 0 7,203,811 | 3,543,791 | 0 | 0 | 47,819 | 32,717,933 | 967,615 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|--------------------------------|------------|-------------------|------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| VERO BEACH | F | 10/01/2016 | 14,803 546,859 | 853,633 3,465,654 | 427,360 1,039,838 | 1,115,815 | 0 | 0 | 13,506 | 7,450,456 | / 0 |
| VERO BEACH | G | 10/01/2016 | 0 0 | 7,445,164 40,037,493 | 0 25,487,499 | 3,990,980 | 0 | 0 | 28,404 | 76,932,732 | / 0 |
| VERO BEACH | P | 10/01/2015 | 109,153 1,254,975 | 0 19,264,027 | 0 10,770,903 | 3,812,380 | 0 | 0 | 0 | 35,211,438 | / 271,845 |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2015 | 28,693 169,994 | 0 9,457,646 | 0 2,452,812 | 0 | 0 | 0 | 0 | 12,109,145 | / 0 |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2016 | 128,495 1,489,575 | 0 11,550,507 | 0 4,634,100 | 2,244,002 | 0 | 0 | 112,606 | 19,934,073 | / 0 |
| VILLAGE OF PALM SPRINGS | G | 10/01/2016 | 1,803 599,964 | 0 13,798,427 | 0 5,305,149 | 2,148,379 | 0 | 0 | 0 | 21,853,722 | / 0 |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2015 | 93,049 2,111,669 | 0 12,962,755 | 0 5,248,697 | 0 | 0 | 0 | 0 | 20,416,170 | / 0 |
| VOLUSIA COUNTY (VOL) | F | 10/01/2015 | 0 2,878,695 | 0 1,308,486 | 0 0 | 0 | 0 | 0 | 0 | 4,187,181 | / 0 |
| WAUCHULA | GP | 10/01/2015 | 126 127,041 | 1,492,734 11,592,508 | 0 2,667,865 | 0 | 0 | 0 | 0 | 15,880,274 | / 0 |
| WEST MANATEE FCD | F | 10/01/2016 | 20,456 246,658 | 0 7,237,048 | 0 4,112,462 | 772,278 | 0 | 0 | 168,269 | 12,220,633 | / 0 |
| WEST MELBOURNE | P | 10/01/2016 | 15,900 389,674 | 0 6,988,275 | 0 3,225,643 | 1,119,425 | 0 | 0 | 0 | 11,738,917 | / 117,563 |
| WEST PALM BEACH | F | 09/30/2016 | 1,191,429 4,120,656 | 0 113,004,189 | 0 49,555,630 | 21,752,889 | 0 | 0 | 881,709 | 188,743,084 | / 59,834,000 |
| WEST PALM BEACH | G | 09/30/2015 | 0 929,129 | 2,496,466 24,463,672 | 0 12,519,761 | 2,576,035 | 0 | 0 | 5,366,499 | 37,618,564 | / 0 |
| WEST PALM BEACH | P | 09/30/2015 | 1,739,247 6,275,258 | 7,806,732 158,001,238 | 0 62,478,923 | 27,107,685 | 0 | 1,131,467 | 706,330 | 263,834,220 | / 46,840,564 |
| WILLISTON | G | 10/01/2015 | 10,291 34,437 | 404,636 3,142,387 | 0 723,179 | 0 | 0 | 0 | 0 | 4,314,930 | / 0 |
| WILLISTON | P | 10/01/2015 | 10,599 14,398 | 169,179 1,313,839 | 0 302,363 | 0 | 0 | 0 | 0 | 1,810,378 | / 40,661 |

APPENDIX C - Market Value of Assets

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|----------------------|------------|-------------------|----------------------|------------------------------|---------------------------------|------------------------------|-------------------|-----------------|-------------|---------------------------|--------------------------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| WILTON MANORS (VOL) | F | 10/01/2016 | 114,670 97,666 | 0 853,205 | 0 462,616 | 0 | 0 | 0 | 0 | 1,528,157 | / 0 |
| WILTON MANORS [GP] | G | 10/01/2016 | 13,706 833,464 | 0 7,281,088 | 0 3,947,869 | 0 | 0 | 0 | 689,815 | 11,386,312 | / 0 |
| WILTON MANORS [GP] | P | 10/01/2016 | 0 902,612 | 0 7,885,167 | 0 4,275,407 | 0 | 0 | 0 | 765,743 | 12,297,443 | / 0 |
| WINTER GARDEN | G | 10/01/2016 | 46,672 1,112,075 | 0 14,691,422 | 0 7,058,565 | 1,772,986 | 0 | 0 | 58,969 | 24,622,751 | / 0 |
| WINTER GARDEN | PF | 10/01/2016 | 71,038 1,474,501 | 0 19,940,358 | 0 8,974,604 | 3,587,332 | 0 | 0 | 61,725 | 33,986,108 | / 0 |
| WINTER HAVEN | F | 10/01/2016 | 62,494 2,535,901 | 0 15,275,573 | 0 6,676,708 | 2,418,179 | 0 | 0 | 2,079 | 26,966,776 | / 1,063,966 |
| WINTER HAVEN | G | 10/01/2016 | 103,221 3,985,620 | 0 35,431,950 | 0 13,422,194 | 6,542,777 | 1,845,007 | 0 | 25,982 | 61,304,787 | / 1,544,028 |
| WINTER HAVEN | P | 10/01/2016 | 43,850 768,087 | 0 17,499,674 | 0 9,926,092 | 1,553,899 | 0 | 0 | 65,721 | 29,725,881 | / 142,694 |
| WINTER PARK | F | 10/01/2015 | 75,221 1,805,934 | 0 39,858,701 | 0 5,207,114 | 0 | 0 | 0 | 8,261 | 46,938,709 | / 5,077,353 |
| WINTER PARK | P | 10/01/2015 | 43,525 725,946 | 0 37,986,098 | 0 3,519,078 | 0 | 0 | 0 | 17,765 | 42,256,882 | / 1,448,751 |
| WINTER SPRINGS | GPF | 10/01/2015 | 25,850 812,220 | 0 22,792,386 | 0 9,377,843 | 4,354,470 | 0 | 0 | 0 | 37,362,769 | / 0 |
| Grand Totals: | | | 490 | 385,902,807 1,086,269,425 | 1,835,293,127 20,129,558,809 | 222,292,406 8,604,609,406 | 2,560,709,425 | 830,002,087 | 693,725,918 | 941,630,484 | 35,406,732,926 / 1,628,741,623 |

APPENDIX D

FUNDING PROGRESS (FASB 35 BASIS)

HEADINGS

INFORMATION PROVIDED

City or District

Plan Sponsor (Name of City, Special District, or School Board)

TYP SYS

Type of Retirement System:

- G = General Employees only
- P = Police Officers only
- F = Firefighters only
- PF = Police Officers and Firefighters only
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers only
- GF = General Employees and Firefighters only
- GS = General and Sanitation Employees only
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers only
- ERP = Early Retirement Program

Valuation Date

The month / day / year on which the financial data in the actuarial valuation is based.

REV

Indicates whether the valuation was revised.

Plan Change

Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation.

Market Value of Assets

The market value of assets, including DROP accounts.

Liability for

Ret. & Ben.

The actuarially determined present value of benefit liability for retirees, beneficiaries, and those employees who are terminated vested. (Referred to below as "Inact").

EE Contrib

The amount of active employee contributions, including if applicable, accumulated interest. Some plans do not refund all or may refund only a portion of employee contributions.

Actives

The balance of the actuarially determined present value of accrued benefits of current employees.

Total PVAB

The sum of the liabilities for Ret & Ben, EE Contrib and Actives (includes DROP accounts)

FASB 35 Ratio

The percentage ratio of (Market Value of Assets) / (Total PVAB)

Ratio of Assets/
Liabilities

Inact

Total assets divided by liability for the inactives. If assets are equal to or greater than the liability, "100 percent" (funded) is shown under heading "Inact".

Contr

Total assets less the liability for the inactives *divided* by the amount of employee contributions. If assets less "Inact" liability are equal to or greater than the liability for employee contributions, "100 percent" (funded) is shown under "Contr" heading.

The formula for determining the percent is:

$$\frac{\text{Market Value of Assets} - \text{Inact}}{\text{Contr}}$$

Actvs

The percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula:

$$\frac{\text{Market Value of Assets} - \text{Inact} - \text{Contr}}{\text{Actvs}}$$

APPENDIX D - Funding Progress (FASB 35 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| ALACHUA COUNTY LIBRARY | G | 10/01/2015 | N | None | 23,070,710 | 18,678,959 | 1,478,483 | 7,883,969 | 28,041,411 | 82.3% | 100.0% | 100.0% | 37.0% |
| ALACHUA COUNTY LIBRARY | G | 10/01/2014 | N | After | 23,457,673 | 17,517,208 | 1,507,249 | 7,949,189 | 26,973,646 | 87.0% | 100.0% | 100.0% | 55.8% |
| ALACHUA COUNTY LIBRARY | G | 10/01/2013 | N | None | 21,214,673 | 15,763,599 | 1,531,621 | 8,309,943 | 25,605,163 | 82.9% | 100.0% | 100.0% | 47.2% |
| ALACHUA COUNTY LIBRARY | G | 10/01/2012 | N | After | 18,692,527 | 13,089,023 | 1,656,958 | 9,199,703 | 23,945,684 | 78.1% | 100.0% | 100.0% | 42.9% |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2016 | N | None | 3,613,700 | 8,410,228 | 0 | 0 | 8,410,228 | 43.0% | 43.0% | 0.0% | 0.0% |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2015 | N | None | 3,573,768 | 8,499,723 | 0 | 0 | 8,499,723 | 42.0% | 42.0% | 0.0% | 0.0% |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2014 | N | After | 3,467,458 | 8,601,730 | 0 | 0 | 8,601,730 | 40.3% | 40.3% | 0.0% | 0.0% |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2013 | N | After | 3,174,419 | 7,473,352 | 0 | 0 | 7,473,352 | 42.5% | 42.5% | 0.0% | 0.0% |
| ALTAMONTE SPRINGS | G | 10/01/2016 | N | After | 20,351,204 | 4,376,427 | 0 | 11,634,786 | 16,011,213 | 127.1% | 100.0% | 100.0% | 100.0% |
| ALTAMONTE SPRINGS | G | 10/01/2015 | N | None | 16,981,487 | 3,513,953 | 0 | 9,653,610 | 13,167,563 | 129.0% | 100.0% | 100.0% | 100.0% |
| ALTAMONTE SPRINGS | G | 10/01/2014 | N | None | 17,044,376 | 2,978,355 | 0 | 8,460,683 | 11,439,038 | 149.0% | 100.0% | 100.0% | 100.0% |
| ALTAMONTE SPRINGS | G | 10/01/2013 | N | None | 14,219,695 | 2,397,332 | 0 | 7,744,740 | 10,142,072 | 140.2% | 100.0% | 100.0% | 100.0% |
| ALTAMONTE SPRINGS | G | 10/01/2012 | N | None | 12,188,195 | 2,073,221 | 0 | 6,878,021 | 8,951,242 | 136.2% | 100.0% | 100.0% | 100.0% |
| ALTAMONTE SPRINGS | P | 10/01/2015 | N | After | 13,871,657 | 1,085,807 | 359,390 | 8,940,131 | 10,385,328 | 133.6% | 100.0% | 100.0% | 100.0% |
| ALTAMONTE SPRINGS | P | 10/01/2014 | N | None | 12,600,312 | 923,154 | 0 | 7,327,530 | 8,250,684 | 152.7% | 100.0% | 100.0% | 100.0% |
| ALTAMONTE SPRINGS | P | 10/01/2013 | Y | None | 10,089,025 | 921,237 | 0 | 6,094,678 | 7,015,915 | 143.8% | 100.0% | 100.0% | 100.0% |
| ALTAMONTE SPRINGS | P | 10/01/2012 | N | None | 8,488,020 | 706,199 | 0 | 5,744,943 | 6,451,142 | 131.6% | 100.0% | 100.0% | 100.0% |
| APOPKA | F | 10/01/2015 | N | None | 30,617,876 | 15,092,665 | 3,649,704 | 11,509,954 | 30,252,323 | 101.2% | 100.0% | 100.0% | 100.0% |
| APOPKA | F | 10/01/2014 | N | None | 30,593,421 | 15,444,061 | 3,205,631 | 9,068,101 | 27,717,793 | 110.4% | 100.0% | 100.0% | 100.0% |
| APOPKA | F | 10/01/2013 | Y | None | 27,657,517 | 15,264,793 | 3,112,358 | 8,163,426 | 26,540,577 | 104.2% | 100.0% | 100.0% | 100.0% |
| APOPKA | F | 10/01/2013 | N | After | 27,657,517 | 14,552,260 | 3,112,358 | 8,163,426 | 25,828,044 | 107.1% | 100.0% | 100.0% | 100.0% |
| APOPKA | F | 10/01/2012 | Y | None | 24,022,315 | 12,890,604 | 2,874,758 | 7,005,404 | 22,770,766 | 105.5% | 100.0% | 100.0% | 100.0% |
| APOPKA | F | 10/01/2012 | N | None | 24,022,315 | 12,890,604 | 2,874,758 | 7,005,404 | 22,770,766 | 105.5% | 100.0% | 100.0% | 100.0% |
| APOPKA | G | 10/01/2015 | N | None | 41,051,946 | 26,902,856 | 3,484,694 | 14,865,882 | 45,253,432 | 90.7% | 100.0% | 100.0% | 71.7% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| APOPKA | G | 10/01/2014 | N | None | 40,729,086 | 20,930,096 | 3,656,475 | 16,095,942 | 40,682,513 | 100.1% | 100.0% | 100.0% | 100.0% |
| APOPKA | G | 10/01/2013 | Y | None | 36,687,734 | 17,709,991 | 3,635,888 | 16,500,296 | 37,846,175 | 96.9% | 100.0% | 100.0% | 93.0% |
| APOPKA | G | 10/01/2013 | N | None | 36,687,734 | 17,076,849 | 3,635,888 | 16,500,296 | 37,213,033 | 98.6% | 100.0% | 100.0% | 96.8% |
| APOPKA | G | 10/01/2012 | Y | None | 31,566,408 | 16,108,870 | 3,352,585 | 13,783,944 | 33,245,399 | 94.9% | 100.0% | 100.0% | 87.8% |
| APOPKA | G | 10/01/2012 | N | None | 31,566,408 | 15,543,242 | 3,352,585 | 13,783,944 | 32,679,771 | 96.6% | 100.0% | 100.0% | 91.9% |
| APOPKA | P | 10/01/2015 | N | None | 39,981,396 | 18,190,744 | 3,330,013 | 20,400,608 | 41,921,365 | 95.4% | 100.0% | 100.0% | 90.5% |
| APOPKA | P | 10/01/2014 | N | None | 38,742,430 | 15,817,272 | 3,071,271 | 17,152,872 | 36,041,415 | 107.5% | 100.0% | 100.0% | 100.0% |
| APOPKA | P | 10/01/2013 | N | After | 34,680,042 | 15,894,467 | 2,704,663 | 14,322,765 | 32,921,895 | 105.3% | 100.0% | 100.0% | 100.0% |
| APOPKA | P | 10/01/2013 | Y | None | 34,680,042 | 15,894,467 | 2,704,663 | 14,322,765 | 32,921,895 | 105.3% | 100.0% | 100.0% | 100.0% |
| APOPKA | P | 10/01/2012 | N | None | 29,539,001 | 14,738,984 | 2,383,635 | 11,641,766 | 28,764,385 | 102.7% | 100.0% | 100.0% | 100.0% |
| APOPKA | P | 10/01/2012 | Y | None | 29,347,081 | 14,738,984 | 2,383,635 | 11,641,766 | 28,764,385 | 102.0% | 100.0% | 100.0% | 100.0% |
| ARCADIA | G | 01/01/2016 | N | None | 2,342,514 | 1,849,389 | 0 | 924,810 | 2,774,199 | 84.4% | 100.0% | 100.0% | 53.3% |
| ARCADIA | G | 01/01/2015 | N | None | 2,312,098 | 1,576,358 | 492,746 | 472,372 | 2,541,476 | 91.0% | 100.0% | 100.0% | 51.4% |
| ARCADIA | G | 01/01/2014 | N | None | 2,224,437 | 1,293,591 | 506,195 | 578,103 | 2,377,889 | 93.5% | 100.0% | 100.0% | 73.5% |
| ARCADIA | G | 01/01/2013 | N | None | 2,139,934 | 1,257,945 | 506,517 | 519,718 | 2,284,180 | 93.7% | 100.0% | 100.0% | 72.2% |
| ARCADIA | PF | 10/01/2016 | N | After | 9,032,172 | 8,939,327 | 309,868 | 840,156 | 10,089,351 | 89.5% | 100.0% | 30.0% | 0.0% |
| ARCADIA | PF | 10/01/2015 | N | After | 8,600,411 | 8,523,807 | 329,360 | 796,433 | 9,649,600 | 89.1% | 100.0% | 23.3% | 0.0% |
| ARCADIA | PF | 10/01/2014 | N | None | 8,794,640 | 8,493,704 | 337,925 | 719,802 | 9,551,431 | 92.1% | 100.0% | 89.1% | 0.0% |
| ARCADIA | PF | 10/01/2013 | Y | None | 8,348,677 | 7,818,398 | 367,322 | 901,904 | 9,087,624 | 91.9% | 100.0% | 100.0% | 18.1% |
| ARCADIA | PF | 10/01/2012 | N | None | 7,658,079 | 8,493,559 | 348,124 | 757,110 | 9,598,793 | 79.8% | 90.2% | 0.0% | 0.0% |
| ATLANTIC BEACH | G | 09/30/2015 | N | None | 15,008,338 | 12,896,692 | 1,121,958 | 4,664,026 | 18,682,676 | 80.3% | 100.0% | 100.0% | 21.2% |
| ATLANTIC BEACH | G | 09/30/2014 | N | After | 14,919,308 | 10,901,686 | 1,204,929 | 5,536,210 | 17,642,825 | 84.6% | 100.0% | 100.0% | 50.8% |
| ATLANTIC BEACH | G | 09/30/2013 | N | None | 13,859,831 | 8,960,466 | 1,225,604 | 5,084,432 | 15,270,502 | 90.8% | 100.0% | 100.0% | 72.3% |
| ATLANTIC BEACH | P | 09/30/2016 | N | After | 9,473,354 | 8,510,062 | 584,757 | 2,908,047 | 12,002,866 | 78.9% | 100.0% | 100.0% | 13.0% |
| ATLANTIC BEACH | P | 09/30/2015 | N | None | 8,493,122 | 8,637,717 | 471,030 | 2,579,613 | 11,688,360 | 72.7% | 98.3% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| ATLANTIC BEACH | P | 09/30/2014 | N | After | 8,128,264 | 8,299,283 | 432,695 | 2,274,229 | 11,006,207 | 73.9% | 97.9% | 0.0% | 0.0% |
| ATLANTIC BEACH | P | 09/30/2013 | N | None | 7,530,789 | 7,437,233 | 405,604 | 1,794,982 | 9,637,819 | 78.1% | 100.0% | 23.1% | 0.0% |
| ATLANTIS | P | 10/01/2014 | N | After | 1,323,407 | 1,374,730 | 0 | 0 | 1,374,730 | 96.3% | 96.3% | 0.0% | 0.0% |
| AUBURNDALE | F | 10/01/2016 | N | After | 6,503,328 | 6,241,749 | 354,111 | 1,343,077 | 7,938,937 | 81.9% | 100.0% | 73.9% | 0.0% |
| AUBURNDALE | F | 10/01/2015 | N | None | 6,091,062 | 5,595,314 | 308,878 | 1,464,465 | 7,368,657 | 82.7% | 100.0% | 100.0% | 12.8% |
| AUBURNDALE | F | 10/01/2014 | N | None | 6,384,033 | 5,138,024 | 402,192 | 1,692,721 | 7,232,937 | 88.3% | 100.0% | 100.0% | 49.8% |
| AUBURNDALE | F | 10/01/2013 | N | None | 6,179,087 | 5,576,628 | 323,539 | 1,391,759 | 7,291,926 | 84.7% | 100.0% | 100.0% | 20.0% |
| AUBURNDALE | F | 10/01/2012 | N | None | 5,537,202 | 4,725,294 | 337,689 | 1,553,385 | 6,616,368 | 83.7% | 100.0% | 100.0% | 30.5% |
| AUBURNDALE | G | 10/01/2016 | Y | After | 16,988,744 | 12,326,547 | 534,827 | 9,819,980 | 22,681,354 | 74.9% | 100.0% | 100.0% | 42.0% |
| AUBURNDALE | G | 10/01/2015 | N | None | 15,823,142 | 10,766,432 | 413,711 | 8,711,468 | 19,891,611 | 79.5% | 100.0% | 100.0% | 53.3% |
| AUBURNDALE | G | 10/01/2014 | N | After | 16,243,564 | 9,202,808 | 630,739 | 8,873,625 | 18,707,172 | 86.8% | 100.0% | 100.0% | 72.2% |
| AUBURNDALE | G | 10/01/2013 | N | None | 14,874,264 | 12,099,790 | 598,247 | 5,016,970 | 17,715,007 | 84.0% | 100.0% | 100.0% | 43.4% |
| AUBURNDALE | G | 10/01/2012 | Y | After | 13,245,504 | 9,979,742 | 606,214 | 5,310,830 | 15,896,786 | 83.3% | 100.0% | 100.0% | 50.1% |
| AUBURNDALE | G | 10/01/2012 | N | After | 13,245,504 | 9,979,742 | 606,214 | 5,249,681 | 15,835,637 | 83.6% | 100.0% | 100.0% | 50.7% |
| AUBURNDALE | P | 10/01/2016 | N | After | 10,460,258 | 6,642,850 | 449,633 | 4,472,717 | 11,565,200 | 90.4% | 100.0% | 100.0% | 75.3% |
| AUBURNDALE | P | 10/01/2015 | N | None | 9,935,560 | 6,536,249 | 380,219 | 3,921,217 | 10,837,685 | 91.7% | 100.0% | 100.0% | 77.0% |
| AUBURNDALE | P | 10/01/2014 | N | None | 9,952,401 | 6,057,645 | 313,816 | 3,768,621 | 10,140,082 | 98.1% | 100.0% | 100.0% | 95.0% |
| AUBURNDALE | P | 10/01/2013 | N | None | 8,726,664 | 4,933,225 | 275,514 | 4,032,834 | 9,241,573 | 94.4% | 100.0% | 100.0% | 87.2% |
| AUBURNDALE | P | 10/01/2012 | N | None | 7,794,895 | 4,396,947 | 256,722 | 3,302,913 | 7,956,582 | 98.0% | 100.0% | 100.0% | 95.1% |
| AVENTURA | P | 10/01/2016 | N | After | 34,151,399 | 6,180,226 | 6,354,423 | 22,177,750 | 34,712,399 | 98.4% | 100.0% | 100.0% | 97.5% |
| AVENTURA | P | 10/01/2014 | N | None | 28,811,486 | 4,256,558 | 5,372,667 | 14,928,317 | 24,557,542 | 117.3% | 100.0% | 100.0% | 100.0% |
| AVENTURA | P | 10/01/2012 | N | None | 20,116,833 | 3,240,345 | 4,505,208 | 10,052,292 | 17,797,845 | 113.0% | 100.0% | 100.0% | 100.0% |
| AVON PARK | F | 10/01/2016 | N | After | 5,292,946 | 4,005,123 | 291,576 | 1,527,850 | 5,824,549 | 90.9% | 100.0% | 100.0% | 65.2% |
| AVON PARK | F | 10/01/2015 | N | None | 4,820,917 | 3,296,128 | 331,389 | 1,718,786 | 5,346,303 | 90.2% | 100.0% | 100.0% | 69.4% |
| AVON PARK | F | 10/01/2014 | N | None | 4,691,985 | 2,773,606 | 331,179 | 1,932,283 | 5,037,068 | 93.1% | 100.0% | 100.0% | 82.1% |

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 |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| AVON PARK | F | 10/01/2013 | N | None | 4,087,791 | 2,732,190 | 297,321 | 1,746,241 | 4,775,752 | 85.6% | 100.0% | 100.0% | 60.6% |
| AVON PARK | F | 10/01/2012 | N | None | 3,653,070 | 2,195,094 | 294,355 | 2,006,145 | 4,495,594 | 81.3% | 100.0% | 100.0% | 58.0% |
| AVON PARK | F | 10/01/2012 | Y | None | 3,653,070 | 2,195,094 | 294,355 | 2,006,145 | 4,495,594 | 81.3% | 100.0% | 100.0% | 58.0% |
| AVON PARK | P | 10/01/2016 | N | After | 6,139,238 | 4,837,036 | 85,462 | 903,964 | 5,826,462 | 105.4% | 100.0% | 100.0% | 100.0% |
| AVON PARK | P | 10/01/2015 | N | None | 6,016,713 | 4,647,158 | 76,387 | 748,381 | 5,471,926 | 110.0% | 100.0% | 100.0% | 100.0% |
| AVON PARK | P | 10/01/2014 | N | None | 6,259,202 | 4,775,362 | 68,753 | 608,590 | 5,452,705 | 114.8% | 100.0% | 100.0% | 100.0% |
| AVON PARK | P | 10/01/2013 | N | None | 5,880,339 | 4,990,780 | 64,085 | 501,480 | 5,556,345 | 105.8% | 100.0% | 100.0% | 100.0% |
| AVON PARK | P | 10/01/2012 | N | None | 5,446,214 | 5,201,796 | 62,506 | 421,337 | 5,685,639 | 95.8% | 100.0% | 100.0% | 43.2% |
| BAL HARBOUR VILLAGE | G | 10/01/2015 | N | After | 10,180,883 | 9,745,466 | 570,524 | 2,895,796 | 13,211,786 | 77.1% | 100.0% | 76.3% | 0.0% |
| BAL HARBOUR VILLAGE | G | 10/01/2014 | N | After | 10,417,444 | 8,285,461 | 739,683 | 3,625,147 | 12,650,291 | 82.3% | 100.0% | 100.0% | 38.4% |
| BAL HARBOUR VILLAGE | G | 10/01/2013 | N | After | 9,055,856 | 7,046,208 | 680,281 | 3,172,122 | 10,898,611 | 83.1% | 100.0% | 100.0% | 41.9% |
| BAL HARBOUR VILLAGE | G | 10/01/2012 | N | None | 8,323,340 | 6,405,425 | 643,747 | 2,981,519 | 10,030,691 | 83.0% | 100.0% | 100.0% | 42.7% |
| BAL HARBOUR VILLAGE | P | 10/01/2016 | N | After | 19,189,548 | 20,058,011 | 1,217,473 | 3,161,684 | 24,437,168 | 78.5% | 95.7% | 0.0% | 0.0% |
| BAL HARBOUR VILLAGE | P | 10/01/2015 | N | None | 18,066,387 | 19,290,324 | 1,009,753 | 2,414,706 | 22,714,783 | 79.5% | 93.7% | 0.0% | 0.0% |
| BAL HARBOUR VILLAGE | P | 10/01/2014 | N | None | 18,305,095 | 19,780,792 | 835,946 | 1,866,459 | 22,483,197 | 81.4% | 92.5% | 0.0% | 0.0% |
| BAL HARBOUR VILLAGE | P | 10/01/2013 | N | None | 16,077,476 | 19,064,686 | 702,531 | 1,423,228 | 21,190,445 | 75.9% | 84.3% | 0.0% | 0.0% |
| BAL HARBOUR VILLAGE | P | 10/01/2012 | N | None | 14,377,596 | 15,152,260 | 976,443 | 4,682,894 | 20,811,597 | 69.1% | 94.9% | 0.0% | 0.0% |
| BARTOW | F | 10/01/2016 | N | After | 8,589,820 | 5,563,984 | 222,367 | 3,855,060 | 9,641,411 | 89.1% | 100.0% | 100.0% | 72.7% |
| BARTOW | F | 10/01/2015 | N | None | 8,014,919 | 5,296,523 | 211,762 | 3,268,272 | 8,776,557 | 91.3% | 100.0% | 100.0% | 76.7% |
| BARTOW | F | 10/01/2014 | N | None | 8,009,400 | 4,830,274 | 212,655 | 3,199,458 | 8,242,387 | 97.2% | 100.0% | 100.0% | 92.7% |
| BARTOW | F | 10/01/2013 | N | None | 7,110,904 | 4,835,755 | 193,137 | 2,818,889 | 7,847,781 | 90.6% | 100.0% | 100.0% | 73.9% |
| BARTOW | F | 10/01/2012 | N | None | 6,487,849 | 4,773,935 | 174,167 | 1,925,106 | 6,873,208 | 94.4% | 100.0% | 100.0% | 80.0% |
| BARTOW | G | 10/01/2016 | N | After | 22,995,295 | 13,894,752 | 3,013,184 | 8,501,883 | 25,409,819 | 90.5% | 100.0% | 100.0% | 71.6% |
| BARTOW | G | 10/01/2015 | N | None | 21,469,718 | 13,054,281 | 3,015,795 | 7,971,407 | 24,041,483 | 89.3% | 100.0% | 100.0% | 67.7% |
| BARTOW | G | 10/01/2014 | N | None | 20,866,595 | 11,534,327 | 2,887,910 | 7,489,364 | 21,911,601 | 95.2% | 100.0% | 100.0% | 86.0% |

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 |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| BARTOW | G | 10/01/2013 | N | None | 18,820,812 | 10,223,203 | 2,917,046 | 6,846,795 | 19,987,044 | 94.2% | 100.0% | 100.0% | 83.0% |
| BARTOW | G | 10/01/2012 | N | After | 15,683,204 | 9,089,228 | 2,559,525 | 6,610,932 | 18,259,685 | 85.9% | 100.0% | 100.0% | 61.0% |
| BARTOW | P | 10/01/2016 | N | After | 17,047,777 | 14,814,912 | 418,015 | 4,501,706 | 19,734,633 | 86.4% | 100.0% | 100.0% | 40.3% |
| BARTOW | P | 10/01/2015 | N | None | 15,518,973 | 13,220,018 | 424,573 | 4,498,581 | 18,143,172 | 85.5% | 100.0% | 100.0% | 41.7% |
| BARTOW | P | 10/01/2014 | N | None | 15,858,499 | 11,077,007 | 530,991 | 5,697,680 | 17,305,678 | 91.6% | 100.0% | 100.0% | 74.6% |
| BARTOW | P | 10/01/2013 | N | None | 14,014,871 | 9,270,932 | 577,874 | 6,349,222 | 16,198,028 | 86.5% | 100.0% | 100.0% | 65.6% |
| BARTOW | P | 10/01/2012 | N | None | 13,162,924 | 9,779,060 | 510,224 | 5,500,966 | 15,790,250 | 83.4% | 100.0% | 100.0% | 52.2% |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2015 | N | After | 7,246,525 | 2,918,715 | 1,214,965 | 3,331,288 | 7,464,968 | 97.1% | 100.0% | 100.0% | 93.4% |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2014 | N | After | 7,492,912 | 2,763,627 | 0 | 3,985,526 | 6,749,153 | 111.0% | 100.0% | 100.0% | 100.0% |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2013 | N | None | 7,284,068 | 1,912,633 | 1,340,085 | 3,377,551 | 6,630,269 | 109.9% | 100.0% | 100.0% | 100.0% |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2015 | N | After | 8,190,585 | 1,575,065 | 1,076,641 | 5,273,116 | 7,924,822 | 103.4% | 100.0% | 100.0% | 100.0% |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2014 | N | None | 7,916,389 | 1,196,448 | 0 | 5,619,579 | 6,816,027 | 116.1% | 100.0% | 100.0% | 100.0% |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2013 | N | After | 6,139,895 | 1,247,260 | 0 | 4,945,939 | 6,193,199 | 99.1% | 100.0% | 100.0% | 98.9% |
| BAY MEDICAL CENTER | G | 01/01/2017 | N | After | 93,688,664 | 115,948,336 | 0 | 0 | 115,948,336 | 80.8% | 80.8% | 0.0% | 0.0% |
| BAY MEDICAL CENTER | G | 01/01/2016 | N | After | 91,943,792 | 115,545,279 | 0 | 0 | 115,545,279 | 79.6% | 79.6% | 0.0% | 0.0% |
| BAY MEDICAL CENTER | G | 01/01/2015 | N | None | 97,809,794 | 110,010,930 | 0 | 20,516 | 110,031,446 | 88.9% | 88.9% | 0.0% | 0.0% |
| BAY MEDICAL CENTER | G | 01/01/2014 | N | After | 97,920,961 | 108,471,785 | 0 | 139,527 | 108,611,312 | 90.2% | 90.3% | 0.0% | 0.0% |
| BAY MEDICAL CENTER | G | 01/01/2013 | N | After | 87,807,918 | 101,865,597 | 0 | 236,633 | 102,102,230 | 86.0% | 86.2% | 0.0% | 0.0% |
| BELLE GLADE | G | 10/01/2016 | N | After | 16,083,511 | 6,736,621 | 1,253,578 | 5,130,079 | 13,120,278 | 122.6% | 100.0% | 100.0% | 100.0% |
| BELLE GLADE | G | 10/01/2015 | N | None | 15,293,681 | 6,461,938 | 1,106,677 | 4,318,058 | 11,886,673 | 128.7% | 100.0% | 100.0% | 100.0% |
| BELLE GLADE | G | 10/01/2014 | N | None | 15,774,395 | 6,348,750 | 1,155,380 | 4,029,317 | 11,533,447 | 136.8% | 100.0% | 100.0% | 100.0% |
| BELLE GLADE | G | 10/01/2013 | N | None | 14,683,383 | 6,465,802 | 1,051,857 | 3,471,372 | 10,989,031 | 133.6% | 100.0% | 100.0% | 100.0% |
| BELLE GLADE | G | 10/01/2012 | N | After | 13,295,196 | 6,323,426 | 992,440 | 3,067,896 | 10,383,762 | 128.0% | 100.0% | 100.0% | 100.0% |
| BELLE GLADE (RETIRED) | PF | 10/01/2016 | N | After | 5,674,007 | 3,019,051 | 0 | 0 | 3,019,051 | 187.9% | 100.0% | 100.0% | 100.0% |
| BELLE GLADE (RETIRED) | PF | 10/01/2015 | N | None | 5,612,777 | 2,821,024 | 0 | 0 | 2,821,024 | 199.0% | 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 |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| BELLE GLADE (RETIRED) | PF | 10/01/2014 | N | After | 5,809,590 | 3,151,166 | | 0 | 0 | 3,151,166 | 184.4% | 100.0% | 100.0% |
| BELLE GLADE (RETIRED) | PF | 10/01/2013 | N | None | 5,473,221 | 3,184,080 | | 0 | 0 | 3,184,080 | 171.9% | 100.0% | 100.0% |
| BELLE GLADE (RETIRED) | PF | 10/01/2012 | N | None | 5,260,711 | 3,255,232 | | 0 | 0 | 3,255,232 | 161.6% | 100.0% | 100.0% |
| BELLE GLADE HOUSING | G | 10/01/2016 | N | After | 2,207,846 | 536,298 | | 0 | 1,368,941 | 1,905,239 | 115.9% | 100.0% | 100.0% |
| BELLE GLADE HOUSING | G | 10/01/2015 | N | None | 2,040,396 | 583,745 | | 0 | 1,196,269 | 1,780,014 | 114.6% | 100.0% | 100.0% |
| BELLE GLADE HOUSING | G | 10/01/2014 | N | After | 1,901,551 | 293,256 | | 0 | 1,285,359 | 1,578,615 | 120.5% | 100.0% | 100.0% |
| BELLE GLADE HOUSING | G | 10/01/2013 | N | None | 1,817,437 | 291,999 | | 0 | 1,207,421 | 1,499,420 | 121.2% | 100.0% | 100.0% |
| BELLE GLADE HOUSING | G | 10/01/2012 | N | None | 1,588,375 | 278,728 | | 0 | 1,312,524 | 1,591,252 | 99.8% | 100.0% | 99.8% |
| BELLEAIR | P | 10/01/2016 | N | After | 3,254,679 | 1,876,174 | 332,515 | 1,327,685 | 3,536,374 | 92.0% | 100.0% | 100.0% | 78.8% |
| BELLEAIR | P | 10/01/2015 | N | None | 3,024,835 | 1,638,082 | 319,693 | 1,219,661 | 3,177,436 | 95.2% | 100.0% | 100.0% | 87.5% |
| BELLEAIR | P | 10/01/2014 | N | None | 2,906,563 | 1,383,171 | 335,208 | 1,203,499 | 2,921,878 | 99.5% | 100.0% | 100.0% | 98.7% |
| BELLEAIR | P | 10/01/2013 | N | None | 2,494,508 | 1,293,677 | 311,661 | 1,184,587 | 2,789,925 | 89.4% | 100.0% | 100.0% | 75.1% |
| BELLEAIR | P | 10/01/2012 | N | None | 2,210,156 | 1,475,082 | 254,759 | 877,639 | 2,607,480 | 84.8% | 100.0% | 100.0% | 54.7% |
| BELLEVUE | P | 10/01/2016 | N | After | 3,493,887 | 2,314,302 | 132,868 | 933,633 | 3,380,803 | 103.3% | 100.0% | 100.0% | 100.0% |
| BELLEVUE | P | 10/01/2015 | N | None | 3,218,777 | 2,102,394 | 145,402 | 976,010 | 3,223,806 | 99.8% | 100.0% | 100.0% | 99.5% |
| BELLEVUE | P | 10/01/2014 | N | None | 3,398,882 | 2,097,818 | 142,461 | 969,699 | 3,209,978 | 105.9% | 100.0% | 100.0% | 100.0% |
| BELLEVUE | P | 10/01/2013 | N | None | 2,992,153 | 1,994,585 | 120,571 | 804,034 | 2,919,190 | 102.5% | 100.0% | 100.0% | 100.0% |
| BELLEVUE | P | 10/01/2012 | N | None | 2,597,609 | 1,877,917 | 112,127 | 632,636 | 2,622,680 | 99.0% | 100.0% | 100.0% | 96.0% |
| BERT FISH MEDICAL CENTER | G | 01/01/2016 | N | None | 22,189,338 | 28,984,260 | | 0 | 3,969,345 | 32,953,605 | 67.3% | 76.6% | 0.0% |
| BERT FISH MEDICAL CENTER | G | 01/01/2015 | N | None | 22,137,885 | 28,277,628 | | 0 | 3,777,044 | 32,054,672 | 69.1% | 78.3% | 0.0% |
| BERT FISH MEDICAL CENTER | G | 01/01/2014 | N | None | 20,885,503 | 27,454,733 | | 0 | 4,310,292 | 31,765,025 | 65.7% | 76.1% | 0.0% |
| BERT FISH MEDICAL CENTER | G | 01/01/2013 | N | None | 18,460,320 | 26,058,565 | | 0 | 3,932,902 | 29,991,467 | 61.6% | 70.8% | 0.0% |
| BOCA GRANDE FCD | F | 10/01/2016 | N | After | 5,637,303 | 301,204 | 100,047 | 4,865,421 | 5,266,672 | 107.0% | 100.0% | 100.0% | 100.0% |
| BOCA GRANDE FCD | F | 10/01/2015 | N | None | 4,844,005 | 599,657 | 48,456 | 3,560,525 | 4,208,638 | 115.1% | 100.0% | 100.0% | 100.0% |
| BOCA GRANDE FCD | F | 10/01/2014 | N | After | 4,614,233 | 611,012 | 43,535 | 2,103,384 | 2,757,931 | 167.3% | 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 |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| BOCA GRANDE FCD | F | 10/01/2013 | N | None | 3,779,552 | 578,018 | 37,701 | 1,520,902 | 2,136,621 | 176.9% | 100.0% | 100.0% | 100.0% |
| BOCA GRANDE FCD | F | 10/01/2012 | N | None | 3,034,303 | 584,153 | 33,080 | 1,262,619 | 1,879,852 | 161.4% | 100.0% | 100.0% | 100.0% |
| BOCA RATON | G | 10/01/2015 | N | None | 194,806,767 | 124,053,584 | 23,637,437 | 49,467,017 | 197,158,038 | 98.8% | 100.0% | 100.0% | 95.2% |
| BOCA RATON | G | 10/01/2014 | N | None | 203,220,179 | 115,014,947 | 23,592,101 | 49,736,502 | 188,343,550 | 107.9% | 100.0% | 100.0% | 100.0% |
| BOCA RATON | G | 10/01/2013 | N | None | 189,010,635 | 106,797,718 | 23,121,481 | 50,997,122 | 180,916,321 | 104.5% | 100.0% | 100.0% | 100.0% |
| BOCA RATON | G | 10/01/2012 | N | After | 174,434,433 | 94,280,454 | 21,990,135 | 51,150,012 | 167,420,601 | 104.2% | 100.0% | 100.0% | 100.0% |
| BOCA RATON | PF | 10/01/2016 | N | After | 338,440,068 | 310,706,046 | 28,397,018 | 77,669,250 | 416,772,314 | 81.2% | 100.0% | 97.7% | 0.0% |
| BOCA RATON | PF | 10/01/2015 | N | None | 314,379,267 | 294,207,354 | 26,322,405 | 60,430,376 | 380,960,135 | 82.5% | 100.0% | 76.6% | 0.0% |
| BOCA RATON | PF | 10/01/2014 | N | None | 312,071,250 | 278,326,748 | 24,754,347 | 55,396,238 | 358,477,333 | 87.1% | 100.0% | 100.0% | 16.2% |
| BOCA RATON | PF | 10/01/2013 | N | After | 283,305,374 | 244,635,796 | 25,717,354 | 65,586,846 | 335,939,996 | 84.3% | 100.0% | 100.0% | 19.7% |
| BOCA RATON | PF | 10/01/2012 | N | None | 244,603,841 | 220,491,688 | 24,523,257 | 67,801,000 | 312,815,945 | 78.2% | 100.0% | 98.3% | 0.0% |
| BOCA RATON EXECUTIVE | G | 10/01/2015 | N | None | 32,522,053 | 26,826,047 | 6,400,560 | 8,569,736 | 41,796,343 | 77.8% | 100.0% | 89.0% | 0.0% |
| BOCA RATON EXECUTIVE | G | 10/01/2014 | N | After | 31,722,202 | 25,730,479 | 5,841,631 | 7,925,719 | 39,497,829 | 80.3% | 100.0% | 100.0% | 1.9% |
| BOCA RATON EXECUTIVE | G | 10/01/2013 | N | None | 27,876,795 | 22,133,611 | 6,000,045 | 7,215,499 | 35,349,155 | 78.9% | 100.0% | 95.7% | 0.0% |
| BOCA RATON EXECUTIVE | G | 10/01/2012 | N | After | 23,754,084 | 17,520,026 | 6,470,264 | 8,852,300 | 32,842,590 | 72.3% | 100.0% | 96.3% | 0.0% |
| BOCA RATON HOUSING | G | 10/01/2015 | N | After | 2,511,547 | 417,527 | 308,776 | 794,573 | 1,520,876 | 165.1% | 100.0% | 100.0% | 100.0% |
| BOCA RATON HOUSING | G | 10/01/2013 | N | After | 2,244,979 | 392,450 | 274,635 | 770,304 | 1,437,389 | 156.2% | 100.0% | 100.0% | 100.0% |
| BONITA SPRINGS FCD | F | 10/01/2016 | N | After | 56,829,901 | 49,405,038 | 3,938,788 | 18,867,232 | 72,211,058 | 78.7% | 100.0% | 100.0% | 18.5% |
| BONITA SPRINGS FCD | F | 10/01/2015 | N | None | 52,133,912 | 47,454,893 | 3,575,764 | 16,323,436 | 67,354,093 | 77.4% | 100.0% | 100.0% | 6.8% |
| BONITA SPRINGS FCD | F | 10/01/2014 | N | After | 50,022,032 | 45,430,595 | 3,205,462 | 14,312,531 | 62,948,588 | 79.5% | 100.0% | 100.0% | 9.7% |
| BONITA SPRINGS FCD | F | 10/01/2013 | N | None | 42,981,714 | 42,739,824 | 2,769,077 | 11,183,605 | 56,692,506 | 75.8% | 100.0% | 8.7% | 0.0% |
| BONITA SPRINGS FCD | F | 10/01/2012 | N | None | 34,983,095 | 34,032,368 | 2,834,587 | 14,604,681 | 51,471,636 | 68.0% | 100.0% | 33.5% | 0.0% |
| BONITA SPRINGS FCD | G | 10/01/2016 | N | After | 2,908,958 | 1,607,499 | 445,789 | 844,670 | 2,897,958 | 100.4% | 100.0% | 100.0% | 100.0% |
| BONITA SPRINGS FCD | G | 10/01/2014 | N | After | 2,799,546 | 1,727,323 | 354,523 | 505,684 | 2,587,530 | 108.2% | 100.0% | 100.0% | 100.0% |
| BOYNTON BEACH | F | 10/01/2016 | N | After | 91,063,794 | 87,957,683 | 10,027,287 | 27,531,378 | 125,516,348 | 72.6% | 100.0% | 31.0% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| BOYNTON BEACH | F | 10/01/2015 | N | After | 80,406,693 | 77,086,468 | 9,728,194 | 24,540,149 | 111,354,811 | 72.2% | 100.0% | 34.1% | 0.0% |
| BOYNTON BEACH | F | 10/01/2014 | N | After | 78,279,091 | 74,501,364 | 8,732,736 | 21,016,673 | 104,250,773 | 75.1% | 100.0% | 43.3% | 0.0% |
| BOYNTON BEACH | F | 10/01/2013 | N | After | 66,864,692 | 71,925,848 | 7,626,681 | 17,018,879 | 96,571,408 | 69.2% | 93.0% | 0.0% | 0.0% |
| BOYNTON BEACH | F | 10/01/2012 | N | After | 57,441,452 | 62,795,059 | 7,395,233 | 18,739,335 | 88,929,627 | 64.6% | 91.5% | 0.0% | 0.0% |
| BOYNTON BEACH | G | 10/01/2016 | N | After | 149,625,375 | 121,843,946 | 11,465,337 | 34,043,182 | 167,352,465 | 89.4% | 100.0% | 100.0% | 47.9% |
| BOYNTON BEACH | G | 10/01/2015 | N | None | 132,485,863 | 108,651,559 | 11,747,570 | 34,465,034 | 154,864,163 | 85.5% | 100.0% | 100.0% | 35.1% |
| BOYNTON BEACH | G | 10/01/2014 | N | None | 130,472,348 | 99,902,192 | 12,399,026 | 35,924,386 | 148,225,604 | 88.0% | 100.0% | 100.0% | 50.6% |
| BOYNTON BEACH | G | 10/01/2013 | N | After | 118,123,740 | 92,161,902 | 12,360,805 | 37,526,049 | 142,048,756 | 83.2% | 100.0% | 100.0% | 36.2% |
| BOYNTON BEACH | G | 10/01/2012 | N | None | 103,668,941 | 80,207,110 | 12,450,870 | 33,902,177 | 126,560,157 | 81.9% | 100.0% | 100.0% | 32.5% |
| BOYNTON BEACH | P | 10/01/2016 | N | After | 86,304,627 | 82,544,425 | 6,662,803 | 26,185,634 | 115,392,862 | 74.8% | 100.0% | 56.4% | 0.0% |
| BOYNTON BEACH | P | 10/01/2015 | N | After | 78,272,684 | 73,104,636 | 7,050,516 | 25,449,160 | 105,604,312 | 74.1% | 100.0% | 73.3% | 0.0% |
| BOYNTON BEACH | P | 10/01/2014 | N | After | 76,341,372 | 68,572,636 | 6,800,856 | 23,788,004 | 99,161,496 | 77.0% | 100.0% | 100.0% | 4.1% |
| BOYNTON BEACH | P | 10/01/2013 | N | After | 66,959,363 | 64,738,925 | 6,247,797 | 21,174,478 | 92,161,200 | 72.7% | 100.0% | 35.5% | 0.0% |
| BOYNTON BEACH | P | 10/01/2012 | N | After | 59,617,447 | 60,733,629 | 5,924,573 | 19,406,907 | 86,065,109 | 69.3% | 98.2% | 0.0% | 0.0% |
| BRADENTON | F | 10/01/2016 | N | After | 46,624,488 | 28,092,912 | 3,397,614 | 13,985,893 | 45,476,419 | 102.5% | 100.0% | 100.0% | 100.0% |
| BRADENTON | F | 10/01/2015 | N | None | 43,293,980 | 27,719,576 | 3,037,766 | 11,957,077 | 42,714,419 | 101.4% | 100.0% | 100.0% | 100.0% |
| BRADENTON | F | 10/01/2014 | N | None | 43,513,318 | 27,782,782 | 2,783,696 | 10,940,419 | 41,506,897 | 104.8% | 100.0% | 100.0% | 100.0% |
| BRADENTON | F | 10/01/2013 | N | None | 37,734,279 | 26,529,084 | 2,607,581 | 10,514,683 | 39,651,348 | 95.2% | 100.0% | 100.0% | 81.8% |
| BRADENTON | F | 10/01/2012 | N | None | 32,404,432 | 27,033,836 | 2,190,069 | 8,966,128 | 38,190,033 | 84.9% | 100.0% | 100.0% | 35.5% |
| BRADENTON | P | 10/01/2016 | N | After | 65,108,829 | 48,145,571 | 3,542,701 | 15,591,078 | 67,279,350 | 96.8% | 100.0% | 100.0% | 86.1% |
| BRADENTON | P | 10/01/2015 | N | None | 61,034,420 | 47,384,541 | 3,158,546 | 14,429,749 | 64,972,836 | 93.9% | 100.0% | 100.0% | 72.7% |
| BRADENTON | P | 10/01/2014 | N | None | 64,304,038 | 41,933,172 | 2,989,088 | 14,404,135 | 59,326,395 | 108.4% | 100.0% | 100.0% | 100.0% |
| BRADENTON | P | 10/01/2013 | N | None | 57,594,081 | 40,607,893 | 2,809,173 | 13,020,037 | 56,437,103 | 102.1% | 100.0% | 100.0% | 100.0% |
| BRADENTON | P | 10/01/2012 | N | None | 51,606,718 | 37,415,388 | 2,811,198 | 13,793,377 | 54,019,963 | 95.5% | 100.0% | 100.0% | 82.5% |
| BROOKSVILLE | F | 10/01/2016 | N | After | 5,763,900 | 5,254,974 | 126,026 | 1,191,455 | 6,572,455 | 87.7% | 100.0% | 100.0% | 32.1% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| BROOKSVILLE | F | 10/01/2015 | N | None | 5,932,828 | 5,453,545 | 141,650 | 1,144,743 | 6,739,938 | 88.0% | 100.0% | 100.0% | 29.5% |
| BROOKSVILLE | F | 10/01/2014 | N | None | 6,024,186 | 5,332,505 | 130,941 | 1,074,182 | 6,537,628 | 92.1% | 100.0% | 100.0% | 52.2% |
| BROOKSVILLE | F | 10/01/2013 | N | None | 5,456,906 | 5,206,458 | 133,297 | 1,038,750 | 6,378,505 | 85.6% | 100.0% | 100.0% | 11.3% |
| BROOKSVILLE | F | 10/01/2012 | N | None | 4,937,188 | 4,937,476 | 122,573 | 1,040,141 | 6,100,190 | 80.9% | 100.0% | 0.0% | 0.0% |
| BROOKSVILLE | P | 10/01/2016 | N | After | 5,782,871 | 509,647 | 86,091 | 3,734,516 | 4,330,254 | 133.5% | 100.0% | 100.0% | 100.0% |
| BROOKSVILLE | P | 10/01/2015 | N | None | 4,930,633 | 280,500 | 75,895 | 2,958,707 | 3,315,102 | 148.7% | 100.0% | 100.0% | 100.0% |
| BROOKSVILLE | P | 10/01/2015 | Y | After | 4,930,633 | 292,970 | 75,895 | 3,071,889 | 3,440,754 | 143.3% | 100.0% | 100.0% | 100.0% |
| BROOKSVILLE | P | 10/01/2014 | N | None | 4,837,520 | 260,096 | 65,146 | 2,437,315 | 2,762,557 | 175.1% | 100.0% | 100.0% | 100.0% |
| BROOKSVILLE | P | 10/01/2013 | N | None | 4,293,567 | 243,049 | 55,339 | 1,985,743 | 2,284,131 | 188.0% | 100.0% | 100.0% | 100.0% |
| BROOKSVILLE | P | 10/01/2012 | N | None | 3,699,849 | 3,700 | 54,782 | 1,794,594 | 1,853,076 | 199.7% | 100.0% | 100.0% | 100.0% |
| BUNNELL | F | 10/01/2016 | N | After | 566,535 | 324,305 | 0 | 138,573 | 462,878 | 122.4% | 100.0% | 100.0% | 100.0% |
| BUNNELL | F | 10/01/2014 | N | After | 528,066 | 146,726 | 7,416 | 273,583 | 427,725 | 123.5% | 100.0% | 100.0% | 100.0% |
| BUNNELL | F | 10/01/2012 | N | After | 448,581 | 149,820 | 5,085 | 205,109 | 360,014 | 124.6% | 100.0% | 100.0% | 100.0% |
| BUSHNELL | G | 10/01/2016 | N | After | 2,546,025 | 500,538 | 0 | 1,342,643 | 1,843,181 | 138.1% | 100.0% | 100.0% | 100.0% |
| BUSHNELL | G | 10/01/2015 | N | None | 2,221,400 | 392,029 | 0 | 1,165,668 | 1,557,697 | 142.6% | 100.0% | 100.0% | 100.0% |
| BUSHNELL | G | 10/01/2014 | N | None | 2,106,488 | 282,169 | 0 | 1,081,953 | 1,364,122 | 154.4% | 100.0% | 100.0% | 100.0% |
| BUSHNELL | G | 10/01/2013 | Y | After | 1,769,071 | 233,198 | 0 | 970,728 | 1,203,926 | 146.9% | 100.0% | 100.0% | 100.0% |
| BUSHNELL | G | 10/01/2012 | N | After | 1,439,364 | 159,257 | 0 | 703,586 | 862,843 | 166.8% | 100.0% | 100.0% | 100.0% |
| CAPE CORAL | F | 10/01/2016 | N | After | 147,951,778 | 148,365,024 | 8,721,289 | 28,188,456 | 185,274,769 | 79.9% | 99.7% | 0.0% | 0.0% |
| CAPE CORAL | F | 10/01/2015 | N | None | 130,916,796 | 128,690,482 | 8,271,245 | 29,009,980 | 165,971,707 | 78.9% | 100.0% | 26.9% | 0.0% |
| CAPE CORAL | F | 10/01/2014 | Y | After | 127,545,164 | 111,469,814 | 8,412,098 | 36,238,508 | 156,120,420 | 81.7% | 100.0% | 100.0% | 21.1% |
| CAPE CORAL | F | 10/01/2014 | N | None | 127,545,164 | 109,807,180 | 8,412,098 | 35,200,902 | 153,420,180 | 83.1% | 100.0% | 100.0% | 26.5% |
| CAPE CORAL | F | 10/01/2013 | N | None | 115,283,188 | 103,562,561 | 7,685,462 | 33,376,256 | 144,624,279 | 79.7% | 100.0% | 100.0% | 12.1% |
| CAPE CORAL | F | 10/01/2012 | N | After | 98,502,092 | 95,434,102 | 7,310,134 | 35,130,893 | 137,875,129 | 71.4% | 100.0% | 42.0% | 0.0% |
| CAPE CORAL | G | 10/01/2016 | N | None | 224,525,185 | 197,703,615 | 27,610,135 | 44,613,425 | 269,927,175 | 83.2% | 100.0% | 97.1% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| CAPE CORAL | G | 10/01/2015 | N | After | 199,305,119 | 185,352,768 | 25,693,428 | 42,642,367 | 253,688,563 | 78.6% | 100.0% | 54.3% | 0.0% |
| CAPE CORAL | G | 10/01/2014 | N | None | 193,605,450 | 158,283,452 | 25,091,644 | 43,106,262 | 226,481,358 | 85.5% | 100.0% | 100.0% | 23.7% |
| CAPE CORAL | G | 10/01/2013 | N | None | 168,405,357 | 150,660,974 | 23,185,072 | 33,442,991 | 207,289,037 | 81.2% | 100.0% | 76.5% | 0.0% |
| CAPE CORAL | G | 10/01/2012 | Y | After | 143,856,272 | 132,898,132 | 23,010,913 | 33,620,892 | 189,529,937 | 75.9% | 100.0% | 47.6% | 0.0% |
| CAPE CORAL | G | 10/01/2012 | N | After | 143,856,272 | 132,898,132 | 23,010,913 | 33,620,892 | 189,529,937 | 75.9% | 100.0% | 47.6% | 0.0% |
| CAPE CORAL | P | 10/01/2016 | N | After | 139,634,590 | 108,216,817 | 10,945,245 | 37,835,364 | 156,997,426 | 88.9% | 100.0% | 100.0% | 54.1% |
| CAPE CORAL | P | 10/01/2015 | N | None | 125,881,321 | 97,038,673 | 10,003,577 | 33,469,038 | 140,511,288 | 89.6% | 100.0% | 100.0% | 56.3% |
| CAPE CORAL | P | 10/01/2014 | N | None | 123,126,165 | 90,188,416 | 9,476,410 | 33,009,113 | 132,673,939 | 92.8% | 100.0% | 100.0% | 71.1% |
| CAPE CORAL | P | 10/01/2013 | N | None | 109,765,384 | 87,498,059 | 8,643,652 | 27,055,955 | 123,197,666 | 89.1% | 100.0% | 100.0% | 50.4% |
| CAPE CORAL | P | 10/01/2012 | Y | After | 92,770,697 | 80,229,127 | 8,109,560 | 28,180,579 | 116,519,266 | 79.6% | 100.0% | 100.0% | 15.7% |
| CAPE CORAL | P | 10/01/2012 | N | After | 92,770,697 | 80,229,127 | 8,109,560 | 28,180,579 | 116,519,266 | 79.6% | 100.0% | 100.0% | 15.7% |
| CASSELBERRY | PF | 10/01/2016 | N | After | 19,699,698 | 5,258,025 | 420,520 | 8,345,084 | 14,023,629 | 140.5% | 100.0% | 100.0% | 100.0% |
| CASSELBERRY | PF | 10/01/2015 | N | None | 17,177,327 | 4,497,638 | 321,721 | 6,348,852 | 11,168,211 | 153.8% | 100.0% | 100.0% | 100.0% |
| CASSELBERRY | PF | 10/01/2014 | N | None | 16,884,756 | 3,067,160 | 410,186 | 5,828,588 | 9,305,934 | 181.4% | 100.0% | 100.0% | 100.0% |
| CASSELBERRY | PF | 10/01/2013 | N | None | 14,273,700 | 1,205,317 | 307,759 | 5,427,941 | 6,941,017 | 205.6% | 100.0% | 100.0% | 100.0% |
| CASSELBERRY | PF | 10/01/2012 | N | None | 11,296,952 | 980,399 | 295,233 | 4,062,364 | 5,337,996 | 211.6% | 100.0% | 100.0% | 100.0% |
| CHATTAHOOCHEE | F | 10/01/2013 | N | After | 411,769 | 268,801 | 22,238 | 156,413 | 447,452 | 92.0% | 100.0% | 100.0% | 77.2% |
| CLEARWATER | F | 10/01/2016 | N | After | 4,361,517 | 3,360,997 | 0 | 0 | 3,360,997 | 129.8% | 100.0% | 100.0% | 100.0% |
| CLEARWATER | F | 10/01/2015 | N | After | 4,615,299 | 3,771,835 | 0 | 0 | 3,771,835 | 122.4% | 100.0% | 100.0% | 100.0% |
| CLEARWATER | F | 10/01/2014 | N | None | 4,860,303 | 3,797,780 | 0 | 0 | 3,797,780 | 128.0% | 100.0% | 100.0% | 100.0% |
| CLEARWATER | F | 01/01/2014 | N | After | 5,008,891 | 4,513,458 | 0 | 0 | 4,513,458 | 111.0% | 100.0% | 100.0% | 100.0% |
| CLEARWATER | GPF | 01/01/2017 | N | After | 905,261,405 | 588,878,178 | 60,655,020 | 186,400,489 | 835,933,687 | 108.3% | 100.0% | 100.0% | 100.0% |
| CLEARWATER | GPF | 01/01/2016 | N | After | 873,505,080 | 559,924,973 | 60,112,481 | 187,093,149 | 807,130,603 | 108.2% | 100.0% | 100.0% | 100.0% |
| CLEARWATER | GPF | 01/01/2015 | N | After | 897,025,140 | 543,526,033 | 58,657,980 | 190,484,089 | 792,668,102 | 113.2% | 100.0% | 100.0% | 100.0% |
| CLEARWATER | GPF | 01/01/2014 | N | None | 846,966,929 | 502,965,480 | 57,394,630 | 195,195,661 | 755,555,771 | 112.1% | 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 |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| CLEARWATER | GPF | 01/01/2013 | N | After | 735,778,899 | 487,227,837 | 54,638,467 | 188,057,527 | 729,923,831 | 100.8% | 100.0% | 100.0% | 100.0% |
| CLERMONT | F | 10/01/2016 | N | After | 11,977,627 | 322,550 | 0 | 7,262,364 | 7,584,914 | 157.9% | 100.0% | 100.0% | 100.0% |
| CLERMONT | F | 10/01/2014 | N | After | 9,231,626 | 255,525 | 0 | 4,467,574 | 4,723,099 | 195.5% | 100.0% | 100.0% | 100.0% |
| CLERMONT | F | 10/01/2012 | N | None | 5,898,932 | 157,065 | 0 | 2,713,995 | 2,871,060 | 205.5% | 100.0% | 100.0% | 100.0% |
| CLERMONT | P | 10/01/2016 | N | After | 14,099,685 | 4,410,016 | 0 | 6,283,261 | 10,693,277 | 131.9% | 100.0% | 100.0% | 100.0% |
| CLERMONT | P | 10/01/2014 | N | After | 13,427,616 | 4,099,134 | 0 | 4,611,397 | 8,710,531 | 154.2% | 100.0% | 100.0% | 100.0% |
| CLERMONT | P | 10/01/2012 | N | After | 9,336,492 | 3,698,298 | 0 | 3,230,457 | 6,928,755 | 134.7% | 100.0% | 100.0% | 100.0% |
| CLERMONT | P | 10/01/2012 | Y | After | 9,336,492 | 3,756,005 | 0 | 3,230,457 | 6,986,462 | 133.6% | 100.0% | 100.0% | 100.0% |
| CLERMONT (RETIRED) | G | 10/01/2016 | N | After | 358,184 | 388,699 | 0 | 0 | 388,699 | 92.1% | 92.1% | 0.0% | 0.0% |
| CLERMONT (RETIRED) | G | 10/01/2014 | N | After | 458,926 | 413,199 | 0 | 0 | 413,199 | 111.1% | 100.0% | 100.0% | 100.0% |
| CLEWISTON | G | 10/01/2016 | N | After | 10,841,227 | 8,124,947 | 0 | 3,874,964 | 11,999,911 | 90.3% | 100.0% | 100.0% | 70.1% |
| CLEWISTON | G | 10/01/2015 | N | After | 10,096,715 | 7,862,937 | 0 | 4,019,448 | 11,882,385 | 85.0% | 100.0% | 100.0% | 55.6% |
| CLEWISTON | G | 10/01/2014 | N | None | 10,436,417 | 6,987,292 | 0 | 4,269,490 | 11,256,782 | 92.7% | 100.0% | 100.0% | 80.8% |
| CLEWISTON | G | 10/01/2013 | N | None | 9,372,895 | 6,143,379 | 0 | 4,827,479 | 10,970,858 | 85.4% | 100.0% | 100.0% | 66.9% |
| CLEWISTON | G | 10/01/2012 | Y | After | 8,267,261 | 6,097,707 | 0 | 4,792,557 | 10,890,264 | 75.9% | 100.0% | 100.0% | 45.3% |
| COCOA | F | 10/01/2016 | N | After | 16,337,706 | 17,997,900 | 1,503,682 | 4,113,493 | 23,615,075 | 69.2% | 90.8% | 0.0% | 0.0% |
| COCOA | F | 10/01/2015 | N | None | 15,500,912 | 16,214,825 | 1,528,632 | 4,793,146 | 22,536,603 | 68.8% | 95.6% | 0.0% | 0.0% |
| COCOA | F | 10/01/2014 | N | None | 15,274,657 | 15,326,712 | 1,507,156 | 4,281,017 | 21,114,885 | 72.3% | 99.7% | 0.0% | 0.0% |
| COCOA | F | 10/01/2013 | N | None | 13,338,465 | 15,230,271 | 1,314,489 | 3,709,965 | 20,254,725 | 65.9% | 87.6% | 0.0% | 0.0% |
| COCOA | F | 10/01/2012 | N | None | 11,193,740 | 14,922,749 | 1,258,906 | 3,516,968 | 19,698,623 | 56.8% | 75.0% | 0.0% | 0.0% |
| COCOA | G | 10/01/2016 | N | After | 12,879,533 | 16,174,046 | 80,801 | 900,131 | 17,154,978 | 75.1% | 79.6% | 0.0% | 0.0% |
| COCOA | G | 10/01/2015 | N | After | 12,529,002 | 15,179,587 | 126,193 | 1,302,181 | 16,607,961 | 75.4% | 82.5% | 0.0% | 0.0% |
| COCOA | G | 10/01/2014 | N | After | 13,044,059 | 14,466,314 | 163,408 | 1,556,134 | 16,185,856 | 80.6% | 90.2% | 0.0% | 0.0% |
| COCOA | G | 10/01/2013 | N | After | 12,272,550 | 13,782,300 | 207,130 | 1,992,540 | 15,981,970 | 76.8% | 89.0% | 0.0% | 0.0% |
| COCOA | G | 10/01/2012 | Y | After | 11,323,597 | 13,575,131 | 237,959 | 2,010,995 | 15,824,085 | 71.6% | 83.4% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| COCOA | G | 10/01/2012 | N | After | 11,323,597 | 13,575,131 | 237,959 | 2,010,995 | 15,824,085 | 71.6% | 83.4% | 0.0% | 0.0% |
| COCOA | P | 10/01/2016 | N | After | 27,645,211 | 21,640,519 | 1,528,687 | 4,378,372 | 27,547,578 | 100.4% | 100.0% | 100.0% | 100.0% |
| COCOA | P | 10/01/2015 | N | None | 26,034,102 | 18,096,049 | 1,746,236 | 5,871,156 | 25,713,441 | 101.2% | 100.0% | 100.0% | 100.0% |
| COCOA | P | 10/01/2014 | N | None | 26,879,514 | 17,714,748 | 1,677,715 | 5,322,427 | 24,714,890 | 108.8% | 100.0% | 100.0% | 100.0% |
| COCOA | P | 10/01/2013 | N | None | 23,874,074 | 16,701,506 | 1,591,621 | 4,994,212 | 23,287,339 | 102.5% | 100.0% | 100.0% | 100.0% |
| COCOA | P | 10/01/2012 | N | None | 21,083,643 | 15,783,949 | 1,581,322 | 4,329,738 | 21,695,009 | 97.2% | 100.0% | 100.0% | 85.9% |
| COCOA BEACH | F | 10/01/2016 | N | After | 11,770,118 | 8,943,634 | 750,255 | 3,608,966 | 13,302,855 | 88.5% | 100.0% | 100.0% | 57.5% |
| COCOA BEACH | F | 10/01/2015 | N | None | 10,619,106 | 8,494,704 | 685,935 | 2,904,664 | 12,085,303 | 87.9% | 100.0% | 100.0% | 49.5% |
| COCOA BEACH | F | 10/01/2014 | N | None | 11,072,900 | 8,902,909 | 617,289 | 2,487,343 | 12,007,541 | 92.2% | 100.0% | 100.0% | 62.4% |
| COCOA BEACH | F | 10/01/2013 | N | None | 9,464,080 | 8,025,880 | 600,411 | 2,725,382 | 11,351,673 | 83.4% | 100.0% | 100.0% | 30.7% |
| COCOA BEACH | F | 10/01/2012 | N | None | 8,409,705 | 7,892,071 | 543,678 | 2,451,086 | 10,886,835 | 77.2% | 100.0% | 95.2% | 0.0% |
| COCOA BEACH | G | 10/01/2016 | N | After | 23,307,493 | 12,809,563 | 2,142,567 | 7,417,397 | 22,369,527 | 104.2% | 100.0% | 100.0% | 100.0% |
| COCOA BEACH | G | 10/01/2015 | N | None | 21,544,252 | 11,483,177 | 2,033,971 | 6,867,743 | 20,384,891 | 105.7% | 100.0% | 100.0% | 100.0% |
| COCOA BEACH | G | 10/01/2014 | N | After | 22,216,361 | 10,520,788 | 2,063,016 | 7,184,467 | 19,768,271 | 112.4% | 100.0% | 100.0% | 100.0% |
| COCOA BEACH | G | 10/01/2013 | N | None | 20,087,052 | 9,755,056 | 1,974,180 | 7,013,375 | 18,742,611 | 107.2% | 100.0% | 100.0% | 100.0% |
| COCOA BEACH | G | 10/01/2012 | N | After | 17,541,376 | 8,184,023 | 2,019,060 | 7,299,833 | 17,502,916 | 100.2% | 100.0% | 100.0% | 100.0% |
| COCOA BEACH | P | 10/01/2016 | N | After | 11,562,844 | 11,913,252 | 655,117 | 2,966,735 | 15,535,104 | 74.4% | 97.1% | 0.0% | 0.0% |
| COCOA BEACH | P | 10/01/2015 | N | None | 10,602,767 | 10,808,916 | 615,380 | 2,549,721 | 13,974,017 | 75.9% | 98.1% | 0.0% | 0.0% |
| COCOA BEACH | P | 10/01/2014 | N | None | 10,822,152 | 8,072,917 | 832,114 | 4,379,141 | 13,284,172 | 81.5% | 100.0% | 100.0% | 43.8% |
| COCOA BEACH | P | 10/01/2013 | N | None | 9,588,864 | 8,075,541 | 784,212 | 3,868,126 | 12,727,879 | 75.3% | 100.0% | 100.0% | 18.8% |
| COCOA BEACH | P | 10/01/2012 | N | None | 8,346,569 | 8,202,488 | 697,669 | 3,248,643 | 12,148,800 | 68.7% | 100.0% | 20.7% | 0.0% |
| COOPER CITY | F | 10/01/2015 | N | None | 22,586,832 | 25,177,885 | 430,331 | 2,397,548 | 28,005,764 | 80.7% | 89.7% | 0.0% | 0.0% |
| COOPER CITY | F | 10/01/2014 | N | None | 22,879,978 | 24,853,569 | 388,232 | 2,081,916 | 27,323,717 | 83.7% | 92.1% | 0.0% | 0.0% |
| COOPER CITY | F | 10/01/2013 | N | After | 21,738,775 | 23,689,982 | 494,583 | 2,611,303 | 26,795,868 | 81.1% | 91.8% | 0.0% | 0.0% |
| COOPER CITY | F | 10/01/2012 | N | After | 19,051,987 | 22,922,761 | 445,294 | 2,213,974 | 25,582,029 | 74.5% | 83.1% | 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 |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| COOPER CITY | G | 10/01/2016 | N | After | 31,360,442 | 20,573,355 | 6,199,772 | 7,225,680 | 33,998,807 | 92.2% | 100.0% | 100.0% | 63.5% |
| COOPER CITY | G | 10/01/2015 | N | After | 29,823,797 | 20,033,729 | 5,620,641 | 6,661,399 | 32,315,769 | 92.3% | 100.0% | 100.0% | 62.6% |
| COOPER CITY | G | 10/01/2014 | N | After | 29,147,762 | 19,580,532 | 5,426,091 | 6,274,464 | 31,281,087 | 93.2% | 100.0% | 100.0% | 66.0% |
| COOPER CITY | G | 10/01/2013 | N | After | 25,971,468 | 17,823,916 | 4,977,735 | 6,653,155 | 29,454,806 | 88.2% | 100.0% | 100.0% | 47.6% |
| COOPER CITY | G | 10/01/2012 | N | After | 21,788,872 | 14,893,184 | 4,835,500 | 7,369,988 | 27,098,672 | 80.4% | 100.0% | 100.0% | 28.0% |
| COOPER CITY | P | 10/01/2016 | N | After | 27,088,108 | 30,041,614 | 758,806 | 1,934,979 | 32,735,399 | 82.7% | 90.2% | 0.0% | 0.0% |
| COOPER CITY | P | 10/01/2015 | N | After | 24,746,984 | 27,614,799 | 1,075,798 | 2,638,687 | 31,329,284 | 79.0% | 89.6% | 0.0% | 0.0% |
| COOPER CITY | P | 10/01/2014 | N | None | 25,329,279 | 27,141,848 | 970,611 | 2,184,470 | 30,296,929 | 83.6% | 93.3% | 0.0% | 0.0% |
| COOPER CITY | P | 10/01/2013 | N | None | 24,741,110 | 26,692,249 | 873,014 | 1,891,663 | 29,456,926 | 84.0% | 92.7% | 0.0% | 0.0% |
| COOPER CITY | P | 10/01/2012 | N | None | 20,261,760 | 26,344,109 | 781,084 | 1,611,102 | 28,736,295 | 70.5% | 76.9% | 0.0% | 0.0% |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2014 | N | After | 3,432,921 | 4,039,574 | 283,315 | 466,402 | 4,789,291 | 71.7% | 85.0% | 0.0% | 0.0% |
| CORAL GABLES | GPF | 10/01/2016 | N | After | 345,462,946 | 511,171,830 | 22,166,163 | 62,177,609 | 595,515,602 | 58.0% | 67.6% | 0.0% | 0.0% |
| CORAL GABLES | GPF | 10/01/2015 | N | None | 333,736,755 | 457,051,536 | 20,434,554 | 68,758,150 | 546,244,240 | 61.1% | 73.0% | 0.0% | 0.0% |
| CORAL GABLES | GPF | 10/01/2014 | N | After | 336,098,839 | 452,931,444 | 17,248,729 | 71,387,175 | 541,567,348 | 62.1% | 74.2% | 0.0% | 0.0% |
| CORAL GABLES | GPF | 10/01/2013 | N | None | 280,477,949 | 421,614,770 | 15,542,219 | 84,085,279 | 521,242,268 | 53.8% | 66.5% | 0.0% | 0.0% |
| CORAL GABLES | GPF | 10/01/2012 | N | After | 279,370,902 | 396,749,657 | 13,234,301 | 93,124,794 | 503,108,752 | 55.5% | 70.4% | 0.0% | 0.0% |
| CORAL SPRINGS | F | 10/01/2015 | N | None | 69,377,286 | 9,032,038 | 11,958,088 | 29,145,576 | 50,135,702 | 138.4% | 100.0% | 100.0% | 100.0% |
| CORAL SPRINGS | F | 10/01/2014 | N | After | 64,432,437 | 5,991,972 | 10,943,156 | 25,722,439 | 42,657,567 | 151.0% | 100.0% | 100.0% | 100.0% |
| CORAL SPRINGS | F | 10/01/2013 | N | After | 54,912,179 | 7,089,732 | 9,672,128 | 22,553,157 | 39,315,017 | 139.7% | 100.0% | 100.0% | 100.0% |
| CORAL SPRINGS | F | 10/01/2012 | N | None | 44,326,537 | 5,656,316 | 8,496,523 | 17,029,665 | 31,182,504 | 142.2% | 100.0% | 100.0% | 100.0% |
| CORAL SPRINGS | G | 10/01/2016 | N | After | 7,711,470 | 9,162,235 | 151,615 | 273,106 | 9,586,956 | 80.4% | 84.2% | 0.0% | 0.0% |
| CORAL SPRINGS | G | 10/01/2015 | N | None | 7,392,508 | 7,655,632 | 495,119 | 988,948 | 9,139,699 | 80.9% | 96.6% | 0.0% | 0.0% |
| CORAL SPRINGS | G | 10/01/2014 | N | After | 7,639,297 | 7,307,373 | 593,085 | 1,127,652 | 9,028,110 | 84.6% | 100.0% | 56.0% | 0.0% |
| CORAL SPRINGS | G | 10/01/2013 | N | After | 7,208,530 | 6,477,842 | 698,815 | 1,318,147 | 8,494,804 | 84.9% | 100.0% | 100.0% | 2.4% |
| CORAL SPRINGS | G | 10/01/2012 | N | None | 6,735,011 | 7,347,912 | 652,437 | 1,166,295 | 9,166,644 | 73.5% | 91.7% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| CORAL SPRINGS | P | 10/01/2015 | N | After | 166,533,950 | 165,490,256 | 14,797,018 | 52,088,801 | 232,376,075 | 71.7% | 100.0% | 7.1% | 0.0% |
| CORAL SPRINGS | P | 10/01/2014 | N | After | 163,406,901 | 142,400,102 | 15,293,616 | 52,527,570 | 210,221,288 | 77.7% | 100.0% | 100.0% | 10.9% |
| CORAL SPRINGS | P | 10/01/2013 | N | None | 153,191,243 | 131,801,992 | 14,307,929 | 46,995,220 | 193,105,141 | 79.3% | 100.0% | 100.0% | 15.1% |
| CORAL SPRINGS | P | 10/01/2012 | N | After | 126,723,214 | 117,296,350 | 13,822,671 | 36,113,200 | 167,232,221 | 75.8% | 100.0% | 68.2% | 0.0% |
| CRESCENT CITY | F | 10/01/2015 | N | None | 490,476 | 168,390 | 15,742 | 50,092 | 234,224 | 209.4% | 100.0% | 100.0% | 100.0% |
| CRESCENT CITY | F | 10/01/2012 | N | After | 430,273 | 157,323 | 10,162 | 20,270 | 187,755 | 229.2% | 100.0% | 100.0% | 100.0% |
| CRESCENT CITY | P | 10/01/2015 | N | None | 820,725 | 320,941 | 66,897 | 259,231 | 647,069 | 126.8% | 100.0% | 100.0% | 100.0% |
| CRESCENT CITY | P | 10/01/2012 | N | After | 687,553 | 447,626 | 76,022 | 174,827 | 698,475 | 98.4% | 100.0% | 100.0% | 93.8% |
| CRESTVIEW | G | 10/01/2016 | N | After | 16,548,519 | 8,523,219 | 1,753,132 | 4,790,053 | 15,066,404 | 109.8% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | G | 10/01/2015 | N | None | 15,523,335 | 7,412,547 | 1,627,164 | 5,132,135 | 14,171,846 | 109.5% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | G | 10/01/2014 | N | None | 15,972,213 | 5,716,636 | 1,775,923 | 5,943,720 | 13,436,279 | 118.9% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | G | 10/01/2013 | N | None | 14,232,497 | 5,297,142 | 1,706,367 | 5,610,916 | 12,614,425 | 112.8% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | G | 10/01/2012 | N | After | 12,330,167 | 5,201,648 | 1,541,791 | 4,454,880 | 11,198,319 | 110.1% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | PF | 10/01/2016 | N | After | 17,297,179 | 6,339,901 | 1,796,532 | 5,000,892 | 13,137,325 | 131.7% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | PF | 10/01/2015 | N | None | 16,322,800 | 6,218,313 | 1,613,671 | 4,132,717 | 11,964,701 | 136.4% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | PF | 10/01/2014 | N | None | 16,776,281 | 6,292,151 | 1,471,563 | 3,699,620 | 11,463,334 | 146.3% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | PF | 10/01/2013 | N | None | 15,314,706 | 4,016,950 | 1,745,840 | 5,224,328 | 10,987,118 | 139.4% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | PF | 10/01/2012 | N | None | 12,781,014 | 3,928,332 | 1,574,581 | 4,264,777 | 9,767,690 | 130.8% | 100.0% | 100.0% | 100.0% |
| DADE CITY | F | 10/01/2016 | N | After | 5,694,024 | 4,313,212 | 47,174 | 2,179,275 | 6,539,661 | 87.1% | 100.0% | 100.0% | 61.2% |
| DADE CITY | F | 10/01/2015 | N | None | 5,355,944 | 4,089,299 | 43,959 | 1,889,447 | 6,022,705 | 88.9% | 100.0% | 100.0% | 64.7% |
| DADE CITY | F | 10/01/2014 | N | After | 5,590,274 | 3,214,766 | 52,555 | 2,348,064 | 5,615,385 | 99.6% | 100.0% | 100.0% | 98.9% |
| DADE CITY | F | 10/01/2013 | N | After | 5,073,814 | 3,191,726 | 48,799 | 2,030,263 | 5,270,788 | 96.3% | 100.0% | 100.0% | 90.3% |
| DADE CITY | F | 10/01/2012 | N | After | 4,704,873 | 3,094,880 | 45,125 | 1,547,245 | 4,687,250 | 100.4% | 100.0% | 100.0% | 100.0% |
| DADE CITY | P | 10/01/2016 | N | After | 8,405,805 | 4,042,373 | 104,426 | 3,522,910 | 7,669,709 | 109.6% | 100.0% | 100.0% | 100.0% |
| DADE CITY | P | 10/01/2015 | N | None | 7,728,062 | 3,725,091 | 99,995 | 2,957,620 | 6,782,706 | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| DADE CITY | P | 10/01/2014 | N | After | 7,982,987 | 3,682,022 | 89,575 | 2,513,937 | 6,285,534 | 127.0% | 100.0% | 100.0% | 100.0% |
| DADE CITY | P | 10/01/2013 | N | After | 7,212,487 | 3,698,050 | 80,768 | 2,088,642 | 5,867,460 | 122.9% | 100.0% | 100.0% | 100.0% |
| DADE CITY | P | 10/01/2012 | N | After | 6,657,291 | 2,766,948 | 85,526 | 2,254,773 | 5,107,247 | 130.3% | 100.0% | 100.0% | 100.0% |
| DANIA BEACH | G | 10/01/2016 | N | After | 20,576,548 | 20,926,332 | 3,503,450 | 3,086,480 | 27,516,262 | 74.8% | 98.3% | 0.0% | 0.0% |
| DANIA BEACH | G | 10/01/2015 | N | After | 19,329,066 | 20,225,238 | 3,261,950 | 2,402,371 | 25,889,559 | 74.7% | 95.6% | 0.0% | 0.0% |
| DANIA BEACH | G | 10/01/2014 | N | After | 19,772,210 | 19,904,154 | 2,901,787 | 2,047,274 | 24,853,215 | 79.6% | 99.3% | 0.0% | 0.0% |
| DANIA BEACH | G | 10/01/2013 | N | None | 18,836,991 | 19,854,899 | 2,750,926 | 1,985,659 | 24,591,484 | 76.6% | 94.9% | 0.0% | 0.0% |
| DANIA BEACH | G | 10/01/2012 | N | None | 17,611,501 | 18,025,783 | 3,172,462 | 2,471,723 | 23,669,968 | 74.4% | 97.7% | 0.0% | 0.0% |
| DANIA BEACH [PF] | F | 10/01/2016 | N | After | 40,882,631 | 43,137,869 | 5,833,039 | 11,083,367 | 60,054,275 | 68.1% | 94.8% | 0.0% | 0.0% |
| DANIA BEACH [PF] | F | 10/01/2015 | N | After | 34,394,103 | 31,344,541 | 7,978,441 | 18,026,940 | 57,349,922 | 60.0% | 100.0% | 38.2% | 0.0% |
| DANIA BEACH [PF] | F | 10/01/2014 | N | After | 32,508,365 | 30,009,404 | 7,745,629 | 13,495,411 | 51,250,444 | 63.4% | 100.0% | 32.3% | 0.0% |
| DANIA BEACH [PF] | F | 10/01/2013 | N | After | 30,183,938 | 27,349,309 | 7,454,054 | 10,712,255 | 45,515,618 | 66.3% | 100.0% | 38.0% | 0.0% |
| DANIA BEACH [PF] | F | 10/01/2012 | N | After | 25,415,821 | 26,489,628 | 6,745,629 | 7,399,055 | 40,634,312 | 62.5% | 95.9% | 0.0% | 0.0% |
| DANIA BEACH [PF] | P | 10/01/2016 | N | After | 4,201,758 | 7,500,431 | 0 | 0 | 7,500,431 | 56.0% | 56.0% | 0.0% | 0.0% |
| DANIA BEACH [PF] | P | 10/01/2015 | N | After | 3,838,891 | 7,575,257 | 0 | 0 | 7,575,257 | 50.7% | 50.7% | 0.0% | 0.0% |
| DANIA BEACH [PF] | P | 10/01/2014 | N | After | 4,003,007 | 7,527,359 | 0 | 0 | 7,527,359 | 53.2% | 53.2% | 0.0% | 0.0% |
| DANIA BEACH [PF] | P | 10/01/2013 | N | After | 3,744,273 | 7,370,460 | 0 | 0 | 7,370,460 | 50.8% | 50.8% | 0.0% | 0.0% |
| DANIA BEACH [PF] | P | 10/01/2012 | N | After | 3,900,877 | 7,382,256 | 0 | 0 | 7,382,256 | 52.8% | 52.8% | 0.0% | 0.0% |
| DAVIE | F | 10/01/2015 | N | None | 70,999,866 | 49,874,653 | 7,421,076 | 20,108,121 | 77,403,850 | 91.7% | 100.0% | 100.0% | 68.2% |
| DAVIE | F | 10/01/2014 | N | None | 67,876,787 | 37,864,661 | 7,883,446 | 24,640,520 | 70,388,627 | 96.4% | 100.0% | 100.0% | 89.8% |
| DAVIE | F | 10/01/2013 | N | None | 59,098,184 | 36,995,003 | 6,800,099 | 19,963,192 | 63,758,294 | 92.7% | 100.0% | 100.0% | 76.7% |
| DAVIE | F | 10/01/2012 | N | None | 51,581,175 | 36,133,267 | 5,924,139 | 17,278,204 | 59,335,610 | 86.9% | 100.0% | 100.0% | 55.1% |
| DAVIE | P | 10/01/2016 | N | None | 130,723,837 | 94,051,419 | 9,367,100 | 47,714,608 | 151,133,127 | 86.5% | 100.0% | 100.0% | 57.2% |
| DAVIE | P | 10/01/2015 | N | None | 118,788,589 | 82,242,165 | 9,367,100 | 42,680,707 | 134,289,972 | 88.5% | 100.0% | 100.0% | 63.7% |
| DAVIE | P | 10/01/2014 | N | None | 117,768,626 | 79,145,467 | 8,311,904 | 38,690,355 | 126,147,726 | 93.4% | 100.0% | 100.0% | 78.3% |

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 |
|------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| DAVIE | P | 10/01/2013 | N | None | 106,391,394 | 67,592,425 | 0 | 44,803,144 | 112,395,569 | 94.7% | 100.0% | 100.0% | 86.6% |
| DAVIE | P | 10/01/2012 | N | None | 92,882,202 | 64,389,881 | 7,547,022 | 30,410,458 | 102,347,361 | 90.8% | 100.0% | 100.0% | 68.9% |
| DAVIE - GENERAL & MGMT | G | 10/01/2016 | N | After | 55,049,778 | 26,863,892 | 925,450 | 21,931,573 | 49,720,915 | 110.7% | 100.0% | 100.0% | 100.0% |
| DAVIE - GENERAL & MGMT | G | 10/01/2015 | N | None | 49,091,985 | 21,450,435 | 557,422 | 19,426,966 | 41,434,823 | 118.5% | 100.0% | 100.0% | 100.0% |
| DAVIE - GENERAL & MGMT | G | 10/01/2014 | N | After | 47,229,985 | 19,796,338 | 208,733 | 17,859,587 | 37,864,658 | 124.7% | 100.0% | 100.0% | 100.0% |
| DAVIE - GENERAL & MGMT | G | 10/01/2013 | N | After | 41,097,056 | 18,008,486 | 0 | 16,169,152 | 34,177,638 | 120.2% | 100.0% | 100.0% | 100.0% |
| DAVIE - GENERAL & MGMT | G | 10/01/2012 | Y | After | 34,322,299 | 16,432,825 | 0 | 14,779,781 | 31,212,606 | 110.0% | 100.0% | 100.0% | 100.0% |
| DAVIE - GENERAL & MGMT | G | 10/01/2012 | N | After | 34,322,299 | 16,432,825 | 0 | 14,779,781 | 31,212,606 | 110.0% | 100.0% | 100.0% | 100.0% |
| DAYTONA BEACH | PF | 10/01/2016 | N | After | 165,952,629 | 184,410,186 | 17,387,391 | 22,913,999 | 224,711,576 | 73.9% | 90.0% | 0.0% | 0.0% |
| DAYTONA BEACH | PF | 10/01/2015 | N | None | 159,486,586 | 169,929,755 | 17,359,000 | 23,485,529 | 210,774,284 | 75.7% | 93.9% | 0.0% | 0.0% |
| DAYTONA BEACH | PF | 10/01/2014 | N | None | 169,642,140 | 158,886,884 | 17,754,000 | 25,729,211 | 202,370,095 | 83.8% | 100.0% | 60.6% | 0.0% |
| DAYTONA BEACH | PF | 10/01/2013 | N | None | 158,405,319 | 155,069,560 | 16,508,000 | 23,508,245 | 195,085,805 | 81.2% | 100.0% | 20.2% | 0.0% |
| DAYTONA BEACH | PF | 10/01/2012 | N | None | 144,159,231 | 140,975,642 | 0 | 46,196,367 | 187,172,009 | 77.0% | 100.0% | 100.0% | 6.9% |
| DEERFIELD BEACH | F | 10/01/2015 | N | None | 99,661,364 | 97,770,768 | 7,053,957 | 20,797,647 | 125,622,372 | 79.3% | 100.0% | 26.8% | 0.0% |
| DEERFIELD BEACH | F | 10/01/2014 | N | None | 103,894,584 | 96,274,919 | 6,730,784 | 19,249,530 | 122,255,233 | 85.0% | 100.0% | 100.0% | 4.6% |
| DEERFIELD BEACH | F | 10/01/2013 | N | None | 95,798,355 | 89,005,910 | 7,082,545 | 18,945,338 | 115,033,793 | 83.3% | 100.0% | 95.9% | 0.0% |
| DEERFIELD BEACH | F | 10/01/2012 | N | After | 85,969,494 | 81,526,372 | 7,226,182 | 21,206,081 | 109,958,635 | 78.2% | 100.0% | 61.5% | 0.0% |
| DEERFIELD BEACH | G | 10/01/2015 | N | After | 55,328,028 | 62,037,757 | 663,625 | 1,527,468 | 64,228,850 | 86.1% | 89.2% | 0.0% | 0.0% |
| DEERFIELD BEACH | G | 10/01/2014 | N | After | 59,846,539 | 58,780,239 | 874,180 | 2,108,767 | 61,763,186 | 96.9% | 100.0% | 100.0% | 9.1% |
| DEERFIELD BEACH | G | 10/01/2013 | N | After | 58,452,045 | 58,649,199 | 803,833 | 2,004,010 | 61,457,042 | 95.1% | 99.7% | 0.0% | 0.0% |
| DEERFIELD BEACH | G | 10/01/2012 | N | None | 56,216,505 | 58,701,232 | 735,525 | 1,869,734 | 61,306,491 | 91.7% | 95.8% | 0.0% | 0.0% |
| DEERFIELD BEACH | P | 10/01/2016 | N | After | 38,707,816 | 55,199,190 | 0 | 0 | 55,199,190 | 70.1% | 70.1% | 0.0% | 0.0% |
| DEERFIELD BEACH | P | 10/01/2015 | Y | After | 37,671,100 | 53,626,222 | 0 | 0 | 53,626,222 | 70.2% | 70.2% | 0.0% | 0.0% |
| DEERFIELD BEACH | P | 10/01/2014 | N | After | 39,056,880 | 52,811,640 | 0 | 0 | 52,811,640 | 74.0% | 74.0% | 0.0% | 0.0% |
| DEERFIELD BEACH | P | 10/01/2013 | N | After | 38,065,837 | 52,185,457 | 0 | 0 | 52,185,457 | 72.9% | 72.9% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| DEERFIELD BEACH | P | 10/01/2012 | N | After | 35,771,018 | 51,877,214 | 0 | 0 | 51,877,214 | 69.0% | 69.0% | 0.0% | 0.0% |
| DELAND | F | 10/01/2016 | N | After | 13,768,435 | 9,973,664 | 797,993 | 2,947,810 | 13,719,467 | 100.4% | 100.0% | 100.0% | 100.0% |
| DELAND | F | 10/01/2015 | N | None | 12,698,436 | 8,334,286 | 795,553 | 2,915,914 | 12,045,753 | 105.4% | 100.0% | 100.0% | 100.0% |
| DELAND | F | 10/01/2014 | N | After | 12,435,711 | 7,280,829 | 807,961 | 3,066,300 | 11,155,090 | 111.5% | 100.0% | 100.0% | 100.0% |
| DELAND | F | 10/01/2013 | N | None | 11,238,821 | 5,356,259 | 807,357 | 3,624,966 | 9,788,582 | 114.8% | 100.0% | 100.0% | 100.0% |
| DELAND | F | 10/01/2012 | N | None | 9,719,380 | 5,417,381 | 712,403 | 3,035,993 | 9,165,777 | 106.0% | 100.0% | 100.0% | 100.0% |
| DELAND | G | 10/01/2015 | N | After | 27,204,099 | 22,656,119 | 2,976,761 | 4,708,501 | 30,341,381 | 89.7% | 100.0% | 100.0% | 33.4% |
| DELAND | G | 10/01/2014 | N | None | 28,199,816 | 21,466,908 | 3,054,281 | 4,978,679 | 29,499,868 | 95.6% | 100.0% | 100.0% | 73.9% |
| DELAND | G | 10/01/2013 | N | None | 27,159,665 | 20,219,733 | 3,135,122 | 5,264,868 | 28,619,723 | 94.9% | 100.0% | 100.0% | 72.3% |
| DELAND | G | 10/01/2012 | N | None | 24,214,396 | 19,550,645 | 3,100,829 | 5,375,506 | 28,026,980 | 86.4% | 100.0% | 100.0% | 29.1% |
| DELAND | P | 10/01/2015 | N | None | 21,239,451 | 20,580,933 | 1,475,691 | 5,625,848 | 27,682,472 | 76.7% | 100.0% | 44.6% | 0.0% |
| DELAND | P | 10/01/2014 | N | None | 21,461,890 | 19,286,885 | 1,467,929 | 5,446,144 | 26,200,958 | 81.9% | 100.0% | 100.0% | 13.0% |
| DELAND | P | 10/01/2013 | N | After | 18,713,299 | 19,141,582 | 1,289,981 | 4,402,485 | 24,834,048 | 75.4% | 97.8% | 0.0% | 0.0% |
| DELAND | P | 10/01/2012 | N | After | 16,489,856 | 15,611,568 | 1,598,572 | 6,900,133 | 24,110,273 | 68.4% | 100.0% | 54.9% | 0.0% |
| DELRAY BEACH | F | 10/01/2016 | N | After | 88,287,565 | 90,634,735 | 5,121,534 | 15,233,820 | 110,990,089 | 79.5% | 97.4% | 0.0% | 0.0% |
| DELRAY BEACH | G | 10/01/2016 | N | After | 116,809,013 | 83,821,441 | 4,474,455 | 24,167,384 | 112,463,280 | 103.9% | 100.0% | 100.0% | 100.0% |
| DELRAY BEACH | G | 10/01/2015 | N | None | 109,833,409 | 73,908,023 | 5,228,851 | 27,194,178 | 106,331,052 | 103.3% | 100.0% | 100.0% | 100.0% |
| DELRAY BEACH | G | 10/01/2014 | N | None | 117,195,971 | 69,274,986 | 4,890,372 | 28,099,512 | 102,264,870 | 114.6% | 100.0% | 100.0% | 100.0% |
| DELRAY BEACH | G | 10/01/2013 | N | After | 106,685,421 | 61,933,402 | 5,091,361 | 30,116,040 | 97,140,803 | 109.8% | 100.0% | 100.0% | 100.0% |
| DELRAY BEACH | G | 10/01/2012 | N | None | 95,812,011 | 54,892,689 | 5,220,902 | 31,086,407 | 91,199,998 | 105.1% | 100.0% | 100.0% | 100.0% |
| DELRAY BEACH | P | 10/01/2016 | N | After | 79,306,441 | 82,026,180 | 6,024,099 | 22,240,690 | 110,290,969 | 71.9% | 96.7% | 0.0% | 0.0% |
| DELTONA | F | 10/01/2016 | N | After | 23,826,426 | 17,744,511 | 2,769,349 | 6,545,394 | 27,059,254 | 88.1% | 100.0% | 100.0% | 50.6% |
| DELTONA | F | 10/01/2015 | N | None | 21,140,458 | 15,499,351 | 2,698,369 | 6,376,469 | 24,574,189 | 86.0% | 100.0% | 100.0% | 46.1% |
| DELTONA | F | 10/01/2014 | N | None | 20,304,917 | 9,547,218 | 3,050,163 | 9,983,676 | 22,581,057 | 89.9% | 100.0% | 100.0% | 77.2% |
| DELTONA | F | 10/01/2013 | N | None | 17,519,560 | 7,373,933 | 2,884,959 | 7,965,725 | 18,224,617 | 96.1% | 100.0% | 100.0% | 91.1% |

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 |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| DELTONA | F | 10/01/2012 | N | None | 15,177,949 | 6,492,988 | 2,678,802 | 7,464,027 | 16,635,817 | 91.2% | 100.0% | 100.0% | 80.5% |
| DESTIN FCD | F | 10/01/2016 | N | After | 15,601,817 | 15,794,354 | 1,095,111 | 7,153,184 | 24,042,649 | 64.9% | 98.8% | 0.0% | 0.0% |
| DESTIN FCD | F | 10/01/2015 | N | After | 13,924,319 | 14,175,179 | 1,078,470 | 6,445,818 | 21,699,467 | 64.2% | 98.2% | 0.0% | 0.0% |
| DESTIN FCD | F | 10/01/2014 | N | None | 14,178,116 | 12,751,075 | 1,034,809 | 6,148,892 | 19,934,776 | 71.1% | 100.0% | 100.0% | 6.4% |
| DESTIN FCD | F | 10/01/2013 | N | None | 12,112,873 | 10,677,525 | 1,237,578 | 6,813,449 | 18,728,552 | 64.7% | 100.0% | 100.0% | 2.9% |
| DESTIN FCD | F | 10/01/2012 | N | After | 10,219,747 | 8,838,224 | 1,211,677 | 6,876,501 | 16,926,402 | 60.4% | 100.0% | 100.0% | 2.5% |
| DUNEDIN | F | 10/01/2016 | N | After | 25,285,901 | 13,048,576 | 2,039,250 | 8,138,342 | 23,226,168 | 108.9% | 100.0% | 100.0% | 100.0% |
| DUNEDIN | F | 10/01/2015 | N | None | 23,742,276 | 11,123,392 | 1,994,099 | 8,211,945 | 21,329,436 | 111.3% | 100.0% | 100.0% | 100.0% |
| DUNEDIN | F | 10/01/2014 | N | None | 24,247,723 | 11,824,441 | 1,785,477 | 6,991,654 | 20,601,572 | 117.7% | 100.0% | 100.0% | 100.0% |
| DUNEDIN | F | 10/01/2013 | N | None | 22,397,685 | 11,371,019 | 1,611,844 | 6,393,023 | 19,375,886 | 115.6% | 100.0% | 100.0% | 100.0% |
| DUNEDIN | F | 10/01/2012 | N | After | 19,849,748 | 10,274,389 | 1,652,682 | 6,542,368 | 18,469,439 | 107.5% | 100.0% | 100.0% | 100.0% |
| DUNNELLON | PF | 10/01/2015 | N | None | 2,057,563 | 216,819 | 0 | 671,433 | 888,252 | 231.6% | 100.0% | 100.0% | 100.0% |
| DUNNELLON | PF | 10/01/2013 | N | After | 1,807,710 | 219,266 | 0 | 523,309 | 742,575 | 243.4% | 100.0% | 100.0% | 100.0% |
| EAST LAKE TARPON FCD | F | 10/01/2016 | N | After | 13,724,265 | 10,506,049 | 1,131,037 | 4,164,836 | 15,801,922 | 86.9% | 100.0% | 100.0% | 50.1% |
| EAST LAKE TARPON FCD | F | 10/01/2015 | N | None | 12,786,472 | 10,156,787 | 1,021,343 | 3,378,923 | 14,557,053 | 87.8% | 100.0% | 100.0% | 47.6% |
| EAST LAKE TARPON FCD | F | 10/01/2014 | N | None | 12,394,273 | 6,839,552 | 1,456,008 | 4,618,705 | 12,914,265 | 96.0% | 100.0% | 100.0% | 88.7% |
| EAST LAKE TARPON FCD | F | 10/01/2013 | N | None | 10,566,176 | 5,322,402 | 1,577,153 | 4,792,947 | 11,692,502 | 90.4% | 100.0% | 100.0% | 76.5% |
| EAST LAKE TARPON FCD | F | 10/01/2012 | N | After | 9,001,382 | 5,342,629 | 1,470,989 | 3,775,827 | 10,589,445 | 85.0% | 100.0% | 100.0% | 57.9% |
| EAST NICEVILLE FCD | F | 10/01/2015 | N | None | 676,381 | 5,755 | 107,463 | 258,727 | 371,945 | 181.8% | 100.0% | 100.0% | 100.0% |
| EAST NICEVILLE FCD | F | 10/01/2012 | N | After | 391,157 | 5,755 | 62,616 | 118,194 | 186,565 | 209.7% | 100.0% | 100.0% | 100.0% |
| EATONVILLE | P | 10/01/2015 | N | None | 1,404,640 | 0 | 229,748 | 412,063 | 641,811 | 218.9% | 100.0% | 100.0% | 100.0% |
| EATONVILLE | P | 10/01/2012 | N | After | 1,007,678 | 0 | 150,168 | 189,602 | 339,770 | 296.6% | 100.0% | 100.0% | 100.0% |
| EDGEWATER | F | 10/01/2016 | N | After | 11,124,407 | 4,256,946 | 1,116,681 | 4,121,654 | 9,495,281 | 117.2% | 100.0% | 100.0% | 100.0% |
| EDGEWATER | F | 10/01/2015 | N | None | 9,720,401 | 3,482,607 | 1,080,375 | 3,909,194 | 8,472,176 | 114.7% | 100.0% | 100.0% | 100.0% |
| EDGEWATER | F | 10/01/2014 | N | None | 9,922,600 | 3,448,268 | 985,596 | 3,310,153 | 7,744,017 | 128.1% | 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 |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| EDGEWATER | F | 10/01/2013 | N | None | 8,418,701 | 3,308,033 | 897,556 | 2,898,554 | 7,104,143 | 118.5% | 100.0% | 100.0% | 100.0% |
| EDGEWATER | F | 10/01/2012 | N | After | 7,274,129 | 2,746,265 | 937,859 | 2,671,479 | 6,355,603 | 114.5% | 100.0% | 100.0% | 100.0% |
| EDGEWATER | G | 10/01/2015 | N | After | 11,776,097 | 17,462,393 | 61,412 | 893,785 | 18,417,590 | 63.9% | 67.4% | 0.0% | 0.0% |
| EDGEWATER | G | 10/01/2014 | N | None | 12,538,805 | 15,664,981 | 101,889 | 1,513,700 | 17,280,570 | 72.6% | 80.0% | 0.0% | 0.0% |
| EDGEWATER | G | 10/01/2013 | N | None | 12,030,937 | 14,659,606 | 124,805 | 2,127,226 | 16,911,637 | 71.1% | 82.1% | 0.0% | 0.0% |
| EDGEWATER | G | 10/01/2012 | N | After | 11,315,559 | 14,723,208 | 134,018 | 2,048,730 | 16,905,956 | 66.9% | 76.9% | 0.0% | 0.0% |
| EDGEWATER | P | 10/01/2016 | N | After | 8,545,786 | 10,094,033 | 403,728 | 1,278,997 | 11,776,758 | 72.6% | 84.7% | 0.0% | 0.0% |
| EDGEWATER | P | 10/01/2015 | N | None | 8,150,243 | 9,363,862 | 413,101 | 1,217,400 | 10,994,363 | 74.1% | 87.0% | 0.0% | 0.0% |
| EDGEWATER | P | 10/01/2014 | N | None | 8,086,767 | 9,003,196 | 381,787 | 1,246,048 | 10,631,031 | 76.1% | 89.8% | 0.0% | 0.0% |
| EDGEWATER | P | 10/01/2013 | N | None | 7,401,395 | 8,587,543 | 360,638 | 1,463,509 | 10,411,690 | 71.1% | 86.2% | 0.0% | 0.0% |
| EDGEWATER | P | 10/01/2012 | N | None | 6,445,568 | 8,543,662 | 318,812 | 1,335,833 | 10,198,307 | 63.2% | 75.4% | 0.0% | 0.0% |
| EDGEWATER | P | 10/01/2012 | Y | After | 6,445,568 | 8,543,662 | 318,812 | 1,206,513 | 10,068,987 | 64.0% | 75.4% | 0.0% | 0.0% |
| ENGLEWOOD AREA FCD | F | 10/01/2016 | N | After | 25,217,804 | 18,872,392 | 2,163,552 | 9,294,739 | 30,330,683 | 83.1% | 100.0% | 100.0% | 45.0% |
| ENGLEWOOD AREA FCD | F | 10/01/2015 | N | None | 22,054,769 | 17,800,046 | 1,948,771 | 7,850,559 | 27,599,376 | 79.9% | 100.0% | 100.0% | 29.4% |
| ENGLEWOOD AREA FCD | F | 10/01/2014 | N | None | 21,257,192 | 17,053,795 | 1,835,717 | 7,236,298 | 26,125,810 | 81.4% | 100.0% | 100.0% | 32.7% |
| ENGLEWOOD AREA FCD | F | 10/01/2013 | N | None | 17,658,377 | 14,246,207 | 1,864,994 | 7,910,574 | 24,021,775 | 73.5% | 100.0% | 100.0% | 19.6% |
| ENGLEWOOD AREA FCD | F | 10/01/2012 | N | None | 15,138,514 | 10,823,398 | 1,935,593 | 8,910,722 | 21,669,713 | 69.9% | 100.0% | 100.0% | 26.7% |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2015 | N | None | 523,493 | 629,879 | 0 | 0 | 629,879 | 83.1% | 83.1% | 0.0% | 0.0% |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2014 | N | None | 613,983 | 651,116 | 0 | 0 | 651,116 | 94.3% | 94.3% | 0.0% | 0.0% |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2013 | N | None | 599,836 | 659,472 | 0 | 0 | 659,472 | 91.0% | 91.0% | 0.0% | 0.0% |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2012 | N | None | 542,056 | 669,050 | 0 | 0 | 669,050 | 81.0% | 81.0% | 0.0% | 0.0% |
| ESTERO FCD | F | 10/01/2016 | N | After | 19,391,306 | 2,477,377 | 1,314,476 | 12,046,404 | 15,838,257 | 122.4% | 100.0% | 100.0% | 100.0% |
| ESTERO FCD | F | 10/01/2015 | N | None | 17,020,399 | 2,004,287 | 1,181,257 | 9,774,077 | 12,959,621 | 131.3% | 100.0% | 100.0% | 100.0% |
| ESTERO FCD | F | 10/01/2014 | N | None | 15,400,767 | 2,321,537 | 1,032,260 | 7,834,315 | 11,188,112 | 137.7% | 100.0% | 100.0% | 100.0% |
| ESTERO FCD | F | 10/01/2013 | Y | After | 13,266,930 | 1,422,299 | 864,250 | 7,457,585 | 9,744,134 | 136.2% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| ESTERO FCD | F | 10/01/2012 | N | None | 10,055,571 | 1,302,892 | 774,861 | 4,962,900 | 7,040,653 | 142.8% | 100.0% | 100.0% | 100.0% |
| EUSTIS | F | 10/01/2016 | N | After | 7,902,059 | 6,760,024 | 330,007 | 1,952,053 | 9,042,084 | 87.4% | 100.0% | 100.0% | 41.6% |
| EUSTIS | F | 10/01/2015 | N | None | 7,134,067 | 6,543,059 | 278,330 | 1,571,471 | 8,392,860 | 85.0% | 100.0% | 100.0% | 19.9% |
| EUSTIS | F | 10/01/2014 | N | None | 7,008,141 | 4,630,828 | 291,613 | 2,634,080 | 7,556,521 | 92.7% | 100.0% | 100.0% | 79.2% |
| EUSTIS | F | 10/01/2013 | N | None | 6,404,957 | 4,714,743 | 267,964 | 2,274,878 | 7,257,585 | 88.3% | 100.0% | 100.0% | 62.5% |
| EUSTIS | P | 10/01/2016 | N | After | 17,083,227 | 13,006,823 | 572,115 | 6,623,094 | 20,202,032 | 84.6% | 100.0% | 100.0% | 52.9% |
| EUSTIS | P | 10/01/2015 | N | After | 15,439,714 | 12,582,157 | 519,691 | 5,688,107 | 18,789,955 | 82.2% | 100.0% | 100.0% | 41.1% |
| EUSTIS | P | 10/01/2014 | N | After | 15,321,794 | 8,941,299 | 575,498 | 7,735,950 | 17,252,747 | 88.8% | 100.0% | 100.0% | 75.0% |
| EUSTIS | P | 10/01/2013 | N | After | 13,627,487 | 7,312,941 | 574,272 | 7,154,043 | 15,041,256 | 90.6% | 100.0% | 100.0% | 80.2% |
| FERNANDINA BEACH | G | 10/01/2016 | N | After | 18,042,439 | 16,316,540 | 2,494,333 | 5,765,925 | 24,576,798 | 73.4% | 100.0% | 69.2% | 0.0% |
| FERNANDINA BEACH | G | 10/01/2015 | N | None | 16,530,959 | 17,386,655 | 2,216,522 | 4,062,933 | 23,666,110 | 69.9% | 95.1% | 0.0% | 0.0% |
| FERNANDINA BEACH | G | 10/01/2014 | N | None | 16,144,340 | 16,230,090 | 2,355,285 | 3,189,524 | 21,774,899 | 74.1% | 99.5% | 0.0% | 0.0% |
| FERNANDINA BEACH | G | 10/01/2013 | N | None | 14,912,542 | 15,817,000 | 2,071,670 | 3,265,061 | 21,153,731 | 70.5% | 94.3% | 0.0% | 0.0% |
| FERNANDINA BEACH | G | 10/01/2012 | N | After | 13,373,058 | 15,258,521 | 1,978,293 | 2,082,199 | 19,319,013 | 69.2% | 87.6% | 0.0% | 0.0% |
| FERNANDINA BEACH | PF | 10/01/2016 | N | After | 20,704,104 | 18,942,407 | 1,962,645 | 5,445,291 | 26,350,343 | 78.6% | 100.0% | 89.8% | 0.0% |
| FERNANDINA BEACH | PF | 10/01/2015 | N | None | 18,988,311 | 15,930,719 | 2,019,818 | 6,159,558 | 24,110,095 | 78.8% | 100.0% | 100.0% | 16.8% |
| FERNANDINA BEACH | PF | 10/01/2014 | N | None | 18,486,273 | 15,292,053 | 1,913,800 | 6,292,480 | 23,498,333 | 78.7% | 100.0% | 100.0% | 20.3% |
| FERNANDINA BEACH | PF | 10/01/2013 | N | None | 17,226,283 | 16,182,942 | 1,644,791 | 5,352,318 | 23,180,051 | 74.3% | 100.0% | 63.4% | 0.0% |
| FERNANDINA BEACH | PF | 10/01/2012 | N | None | 15,161,094 | 16,132,328 | 1,489,274 | 4,729,540 | 22,351,142 | 67.8% | 94.0% | 0.0% | 0.0% |
| FLAGLER BEACH | F | 10/01/2016 | N | After | 1,354,605 | 485,519 | 68,418 | 226,252 | 780,189 | 173.6% | 100.0% | 100.0% | 100.0% |
| FLAGLER BEACH | F | 10/01/2015 | N | None | 1,258,087 | 505,891 | 60,920 | 211,301 | 778,112 | 161.7% | 100.0% | 100.0% | 100.0% |
| FLAGLER BEACH | F | 10/01/2014 | N | None | 1,274,681 | 510,002 | 46,020 | 175,863 | 731,885 | 174.2% | 100.0% | 100.0% | 100.0% |
| FLAGLER BEACH | F | 10/01/2013 | Y | After | 1,134,119 | 514,989 | 32,245 | 144,042 | 691,276 | 164.1% | 100.0% | 100.0% | 100.0% |
| FLAGLER BEACH | F | 10/01/2012 | N | None | 1,026,197 | 283,750 | 67,136 | 417,723 | 768,609 | 133.5% | 100.0% | 100.0% | 100.0% |
| FLAGLER BEACH | P | 10/01/2016 | N | After | 3,031,700 | 1,412,849 | 380,186 | 1,079,201 | 2,872,236 | 105.6% | 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 |
|------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| FLAGLER BEACH | P | 10/01/2015 | N | After | 2,713,754 | 1,333,118 | 344,321 | 906,137 | 2,583,576 | 105.0% | 100.0% | 100.0% | 100.0% |
| FLAGLER BEACH | P | 10/01/2014 | N | After | 2,725,888 | 1,138,327 | 302,957 | 778,463 | 2,219,747 | 122.8% | 100.0% | 100.0% | 100.0% |
| FLAGLER BEACH | P | 10/01/2013 | N | After | 2,359,582 | 531,579 | 316,895 | 1,152,990 | 2,001,464 | 117.9% | 100.0% | 100.0% | 100.0% |
| FLAGLER BEACH | P | 10/01/2012 | N | After | 1,928,088 | 422,519 | 299,360 | 1,062,435 | 1,784,314 | 108.1% | 100.0% | 100.0% | 100.0% |
| FLORIDA CITY | P | 10/01/2014 | N | None | 3,248,356 | 2,575,233 | 5,972 | 0 | 2,581,205 | 125.8% | 100.0% | 100.0% | 100.0% |
| FLORIDA CITY | P | 10/01/2014 | Y | None | 3,254,448 | 2,575,233 | 0 | 5,972 | 2,581,205 | 126.1% | 100.0% | 100.0% | 100.0% |
| FLORIDA CITY | P | 10/01/2012 | N | None | 2,830,029 | 2,479,441 | 0 | 0 | 2,479,441 | 114.1% | 100.0% | 100.0% | 100.0% |
| FLORIDA CITY - ELECTED | G | 10/01/2014 | N | None | 2,215,356 | 114,784 | 0 | 2,878,115 | 2,992,899 | 74.0% | 100.0% | 100.0% | 73.0% |
| FLORIDA CITY - ELECTED | G | 10/01/2012 | N | None | 1,446,799 | 116,921 | 0 | 2,915,343 | 3,032,264 | 47.7% | 100.0% | 100.0% | 45.6% |
| FORT LAUDERDALE | G | 09/30/2016 | N | After | 587,283,771 | 417,514,541 | 35,814,154 | 143,122,371 | 596,451,066 | 98.5% | 100.0% | 100.0% | 93.6% |
| FORT LAUDERDALE | G | 09/30/2015 | N | After | 551,694,135 | 392,778,942 | 35,919,590 | 138,480,035 | 567,178,567 | 97.3% | 100.0% | 100.0% | 88.8% |
| FORT LAUDERDALE | G | 09/30/2014 | N | After | 593,050,307 | 384,157,528 | 34,845,734 | 131,160,029 | 550,163,291 | 107.8% | 100.0% | 100.0% | 100.0% |
| FORT LAUDERDALE | G | 09/30/2013 | N | After | 549,873,979 | 369,567,300 | 34,770,268 | 125,450,518 | 529,788,086 | 103.8% | 100.0% | 100.0% | 100.0% |
| FORT LAUDERDALE | PF | 10/01/2015 | N | After | 774,549,468 | 556,639,299 | 49,892,313 | 167,367,873 | 773,899,485 | 100.1% | 100.0% | 100.0% | 100.0% |
| FORT LAUDERDALE | PF | 10/01/2014 | N | None | 788,878,402 | 541,069,736 | 47,959,743 | 163,438,038 | 752,467,517 | 104.8% | 100.0% | 100.0% | 100.0% |
| FORT LAUDERDALE | PF | 10/01/2013 | N | None | 751,888,235 | 520,434,495 | 45,957,894 | 160,379,764 | 726,772,153 | 103.5% | 100.0% | 100.0% | 100.0% |
| FORT LAUDERDALE | PF | 01/01/2013 | Y | After | 685,333,527 | 504,920,844 | 43,594,426 | 150,588,731 | 699,104,001 | 98.0% | 100.0% | 100.0% | 90.9% |
| FORT LAUDERDALE | PF | 01/01/2013 | N | None | 685,333,527 | 504,920,844 | 43,594,426 | 150,588,731 | 699,104,001 | 98.0% | 100.0% | 100.0% | 90.9% |
| FORT MEADE [GPF] | F | 10/01/2015 | N | None | 351,907 | 253,513 | 0 | 106,890 | 360,403 | 97.6% | 100.0% | 100.0% | 92.1% |
| FORT MEADE [GPF] | F | 10/01/2014 | Y | None | 360,789 | 256,186 | 0 | 89,843 | 346,029 | 104.3% | 100.0% | 100.0% | 100.0% |
| FORT MEADE [GPF] | F | 10/01/2014 | N | None | 357,708 | 270,165 | 0 | 90,162 | 360,327 | 99.3% | 100.0% | 100.0% | 97.1% |
| FORT MEADE [GPF] | F | 10/01/2013 | N | None | 352,058 | 263,959 | 0 | 85,387 | 349,346 | 100.8% | 100.0% | 100.0% | 100.0% |
| FORT MEADE [GPF] | F | 10/01/2012 | N | None | 326,025 | 260,886 | 0 | 79,259 | 340,145 | 95.8% | 100.0% | 100.0% | 82.2% |
| FORT MEADE [GPF] | G | 10/01/2015 | N | None | 4,250,335 | 3,658,657 | 0 | 866,461 | 4,525,118 | 93.9% | 100.0% | 100.0% | 68.3% |
| FORT MEADE [GPF] | G | 10/01/2014 | Y | None | 4,309,705 | 3,594,049 | 0 | 765,667 | 4,359,716 | 98.9% | 100.0% | 100.0% | 93.5% |

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 |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| FORT MEADE [GPF] | G | 10/01/2014 | N | None | 4,215,515 | 3,438,644 | | 0 | 818,566 | 4,257,210 | 99.0% | 100.0% | 94.9% |
| FORT MEADE [GPF] | G | 10/01/2013 | N | None | 4,025,781 | 3,118,800 | | 0 | 991,404 | 4,110,204 | 97.9% | 100.0% | 91.5% |
| FORT MEADE [GPF] | G | 10/01/2012 | N | None | 3,561,241 | 2,582,729 | | 0 | 1,395,491 | 3,978,220 | 89.5% | 100.0% | 70.1% |
| FORT MEADE [GPF] | P | 10/01/2015 | N | None | 1,257,490 | 1,319,660 | | 0 | 0 | 1,319,660 | 95.3% | 95.3% | 0.0% |
| FORT MEADE [GPF] | P | 10/01/2014 | N | None | 1,311,346 | 1,540,429 | | 0 | 0 | 1,540,429 | 85.1% | 85.1% | 0.0% |
| FORT MEADE [GPF] | P | 10/01/2014 | Y | None | 1,314,427 | 1,308,271 | | 0 | 0 | 1,308,271 | 100.5% | 100.0% | 100.0% |
| FORT MEADE [GPF] | P | 10/01/2013 | N | None | 1,287,090 | 1,393,481 | | 0 | 0 | 1,393,481 | 92.4% | 92.4% | 0.0% |
| FORT MEADE [GPF] | P | 10/01/2012 | N | None | 1,191,003 | 1,483,864 | | 0 | 0 | 1,483,864 | 80.3% | 80.3% | 0.0% |
| FORT MYERS | F | 10/01/2016 | N | After | 81,343,937 | 85,254,274 | 5,367,458 | 24,015,914 | 114,637,646 | 71.0% | 95.4% | 0.0% | 0.0% |
| FORT MYERS | F | 10/01/2015 | N | None | 72,683,808 | 81,881,847 | 5,117,571 | 16,871,250 | 103,870,668 | 70.0% | 88.8% | 0.0% | 0.0% |
| FORT MYERS | F | 10/01/2014 | N | None | 71,910,452 | 74,993,340 | 5,259,801 | 18,702,169 | 98,955,310 | 72.7% | 95.9% | 0.0% | 0.0% |
| FORT MYERS | F | 10/01/2013 | N | After | 63,449,358 | 70,021,258 | 4,968,422 | 18,405,585 | 93,395,265 | 67.9% | 90.6% | 0.0% | 0.0% |
| FORT MYERS | F | 10/01/2012 | N | None | 53,825,076 | 60,378,034 | 4,955,982 | 16,271,668 | 81,605,684 | 66.0% | 89.1% | 0.0% | 0.0% |
| FORT MYERS | G | 10/01/2016 | N | After | 99,018,034 | 104,518,811 | 6,889,876 | 36,393,835 | 147,802,522 | 67.0% | 94.7% | 0.0% | 0.0% |
| FORT MYERS | G | 10/01/2015 | N | After | 91,117,018 | 94,857,991 | 7,138,078 | 36,844,579 | 138,840,648 | 65.6% | 96.1% | 0.0% | 0.0% |
| FORT MYERS | G | 10/01/2014 | N | After | 90,622,673 | 90,632,241 | 6,745,072 | 35,275,833 | 132,653,146 | 68.3% | 100.0% | 0.0% | 0.0% |
| FORT MYERS | G | 10/01/2013 | N | After | 83,322,058 | 84,520,068 | 6,577,861 | 34,073,025 | 125,170,954 | 66.6% | 98.6% | 0.0% | 0.0% |
| FORT MYERS | G | 10/01/2012 | N | After | 74,987,273 | 80,286,775 | 6,429,972 | 30,663,942 | 117,380,689 | 63.9% | 93.4% | 0.0% | 0.0% |
| FORT MYERS | P | 10/01/2016 | N | After | 108,057,451 | 127,222,276 | 9,111,585 | 22,699,911 | 159,033,772 | 67.9% | 84.9% | 0.0% | 0.0% |
| FORT MYERS | P | 10/01/2015 | N | None | 97,029,125 | 115,986,786 | 8,588,576 | 20,512,098 | 145,087,460 | 66.9% | 83.7% | 0.0% | 0.0% |
| FORT MYERS | P | 10/01/2015 | Y | None | 97,029,125 | 115,986,786 | 8,588,576 | 20,512,098 | 145,087,460 | 66.9% | 83.7% | 0.0% | 0.0% |
| FORT MYERS | P | 10/01/2014 | N | None | 95,060,295 | 112,289,261 | 8,281,225 | 19,829,604 | 140,400,090 | 67.7% | 84.7% | 0.0% | 0.0% |
| FORT MYERS | P | 10/01/2013 | N | None | 83,623,929 | 109,112,951 | 7,579,500 | 16,405,838 | 133,098,289 | 62.8% | 76.6% | 0.0% | 0.0% |
| FORT MYERS | P | 10/01/2012 | N | None | 71,890,903 | 104,442,581 | 6,948,028 | 15,776,803 | 127,167,412 | 56.5% | 68.8% | 0.0% | 0.0% |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2015 | N | After | 52,572,150 | 39,211,000 | 4,263,000 | 8,562,000 | 52,036,000 | 101.0% | 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 |
|------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| FORT PIERCE [G, P, UTIL] | G | 09/30/2014 | N | None | 54,289,000 | 37,404,000 | 4,241,000 | 7,947,000 | 49,592,000 | 109.5% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2013 | N | None | 51,385,908 | 36,574,000 | 4,187,000 | 7,671,000 | 48,432,000 | 106.1% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2015 | N | After | 46,084,150 | 29,903,000 | 3,559,000 | 11,804,000 | 45,266,000 | 101.8% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2014 | N | None | 46,988,553 | 27,645,000 | 3,495,000 | 11,135,000 | 42,275,000 | 111.1% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2013 | N | None | 44,096,921 | 26,282,000 | 3,486,000 | 11,094,000 | 40,862,000 | 107.9% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE SUPP | P | 09/30/2016 | N | After | 12,668,019 | 6,584,031 | 2,405,006 | 3,513,974 | 12,503,011 | 101.3% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE SUPP | P | 09/30/2015 | N | None | 11,763,204 | 5,607,746 | 2,408,326 | 3,853,108 | 11,869,180 | 99.1% | 100.0% | 100.0% | 97.2% |
| FORT PIERCE SUPP | P | 09/30/2014 | N | After | 11,991,346 | 4,683,237 | 2,282,093 | 3,973,893 | 10,939,223 | 109.6% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE SUPP | P | 09/30/2013 | N | None | 10,885,121 | 3,547,161 | 2,211,414 | 3,690,695 | 9,449,270 | 115.2% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2015 | N | After | 75,977,507 | 58,765,000 | 7,283,000 | 14,214,000 | 80,262,000 | 94.7% | 100.0% | 100.0% | 69.9% |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 10/01/2014 | N | None | 77,832,000 | 55,806,000 | 7,067,000 | 12,528,000 | 75,401,000 | 103.2% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2013 | N | None | 64,684,669 | 51,581,000 | 0 | 0 | 51,581,000 | 125.4% | 100.0% | 100.0% | 100.0% |
| FORT WALTON BEACH | F | 10/01/2016 | N | After | 14,389,400 | 15,488,730 | 1,109,302 | 3,689,168 | 20,287,200 | 70.9% | 92.9% | 0.0% | 0.0% |
| FORT WALTON BEACH | F | 10/01/2015 | N | None | 13,590,508 | 14,265,216 | 1,053,548 | 3,116,554 | 18,435,318 | 73.7% | 95.3% | 0.0% | 0.0% |
| FORT WALTON BEACH | F | 10/01/2014 | N | None | 13,662,320 | 11,534,501 | 1,093,767 | 3,801,907 | 16,430,175 | 83.2% | 100.0% | 100.0% | 27.2% |
| FORT WALTON BEACH | F | 10/01/2013 | N | None | 12,501,663 | 11,689,450 | 979,976 | 3,299,557 | 15,968,983 | 78.3% | 100.0% | 82.9% | 0.0% |
| FORT WALTON BEACH | F | 10/01/2012 | N | None | 11,436,927 | 11,743,564 | 890,901 | 2,827,978 | 15,462,443 | 74.0% | 97.4% | 0.0% | 0.0% |
| FORT WALTON BEACH | G | 10/01/2016 | N | After | 40,706,627 | 34,622,851 | 2,320,450 | 8,951,831 | 45,895,132 | 88.7% | 100.0% | 100.0% | 42.0% |
| FORT WALTON BEACH | G | 10/01/2015 | N | None | 38,086,889 | 28,938,728 | 2,694,069 | 9,223,344 | 40,856,141 | 93.2% | 100.0% | 100.0% | 70.0% |
| FORT WALTON BEACH | G | 10/01/2014 | N | None | 39,242,245 | 29,060,204 | 2,546,851 | 8,121,377 | 39,728,432 | 98.8% | 100.0% | 100.0% | 94.0% |
| FORT WALTON BEACH | G | 10/01/2013 | N | After | 37,122,638 | 28,540,670 | 2,693,157 | 8,154,681 | 39,388,508 | 94.2% | 100.0% | 100.0% | 72.2% |
| FORT WALTON BEACH | P | 10/01/2015 | N | None | 19,119,281 | 19,281,107 | 810,340 | 2,790,872 | 22,882,319 | 83.6% | 99.2% | 0.0% | 0.0% |
| FORT WALTON BEACH | P | 10/01/2014 | N | None | 20,463,453 | 18,807,825 | 821,143 | 3,196,635 | 22,825,603 | 89.7% | 100.0% | 100.0% | 26.1% |
| FORT WALTON BEACH | P | 10/01/2013 | Y | After | 19,156,156 | 18,316,927 | 815,720 | 3,758,636 | 22,891,283 | 83.7% | 100.0% | 100.0% | 0.6% |
| FORT WALTON BEACH | P | 10/01/2012 | N | None | 18,137,431 | 16,830,297 | 937,937 | 4,932,137 | 22,700,371 | 79.9% | 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 |
|-------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| FROSTPROOF | G | 10/01/2016 | N | After | 1,363,565 | 433,843 | 0 | 344,597 | 778,440 | 175.2% | 100.0% | 100.0% | 100.0% |
| FROSTPROOF | G | 10/01/2015 | N | None | 1,389,126 | 528,343 | 0 | 266,403 | 794,746 | 174.8% | 100.0% | 100.0% | 100.0% |
| FROSTPROOF | G | 10/01/2014 | N | None | 1,414,070 | 503,971 | 0 | 215,353 | 719,324 | 196.6% | 100.0% | 100.0% | 100.0% |
| FROSTPROOF | G | 10/01/2012 | N | None | 1,106,835 | 386,509 | 0 | 313,769 | 700,278 | 158.1% | 100.0% | 100.0% | 100.0% |
| FROSTPROOF | P | 10/01/2016 | N | After | 3,802,981 | 3,729,336 | 6,304 | 350,613 | 4,086,253 | 93.1% | 100.0% | 100.0% | 19.2% |
| FROSTPROOF | P | 10/01/2015 | N | None | 3,519,046 | 2,678,020 | 16,677 | 1,241,619 | 3,936,316 | 89.4% | 100.0% | 100.0% | 66.4% |
| FROSTPROOF | P | 10/01/2014 | N | None | 3,566,794 | 2,645,865 | 15,396 | 1,099,923 | 3,761,184 | 94.8% | 100.0% | 100.0% | 82.3% |
| FROSTPROOF | P | 10/01/2013 | N | After | 3,290,010 | 2,217,822 | 21,923 | 1,440,237 | 3,679,982 | 89.4% | 100.0% | 100.0% | 72.9% |
| FROSTPROOF | P | 10/01/2012 | N | None | 2,844,880 | 2,057,195 | 20,320 | 1,178,361 | 3,255,876 | 87.4% | 100.0% | 100.0% | 65.1% |
| FRUITLAND PARK | F | 10/01/2013 | N | After | 445,395 | 31,845 | 5,306 | 29,011 | 66,162 | 673.2% | 100.0% | 100.0% | 100.0% |
| GAINESVILLE | G | 10/01/2015 | N | After | 334,603,948 | 355,798,087 | 32,863,391 | 61,363,719 | 450,025,197 | 74.4% | 94.0% | 0.0% | 0.0% |
| GAINESVILLE | G | 10/01/2014 | N | After | 347,480,566 | 331,980,752 | 32,015,886 | 62,875,388 | 426,872,026 | 81.4% | 100.0% | 48.4% | 0.0% |
| GAINESVILLE | G | 10/01/2013 | N | After | 324,299,576 | 309,818,665 | 30,743,520 | 55,421,985 | 395,984,170 | 81.9% | 100.0% | 47.1% | 0.0% |
| GAINESVILLE | G | 10/01/2012 | N | None | 272,205,884 | 294,451,783 | 29,281,389 | 51,407,739 | 375,140,911 | 72.6% | 92.4% | 0.0% | 0.0% |
| GAINESVILLE | PF | 10/01/2016 | N | None | 217,896,241 | 205,331,565 | 15,646,466 | 35,830,788 | 256,808,819 | 84.8% | 100.0% | 80.3% | 0.0% |
| GAINESVILLE | PF | 10/01/2015 | N | None | 204,606,885 | 188,187,781 | 15,180,304 | 37,251,186 | 240,619,271 | 85.0% | 100.0% | 100.0% | 3.3% |
| GAINESVILLE | PF | 10/01/2014 | N | None | 216,089,584 | 170,788,292 | 15,120,025 | 41,201,986 | 227,110,303 | 95.1% | 100.0% | 100.0% | 73.3% |
| GAINESVILLE | PF | 10/01/2012 | N | None | 174,857,918 | 146,980,799 | 14,303,114 | 43,975,716 | 205,259,629 | 85.2% | 100.0% | 100.0% | 30.9% |
| GOLDEN BEACH [GP] | G | 10/01/2015 | N | None | 2,505,474 | 1,353,803 | 0 | 1,129,358 | 2,483,161 | 100.9% | 100.0% | 100.0% | 100.0% |
| GOLDEN BEACH [GP] | G | 10/01/2014 | N | None | 2,534,983 | 1,132,917 | 0 | 2,486,430 | 3,619,347 | 70.0% | 100.0% | 100.0% | 56.4% |
| GOLDEN BEACH [GP] | G | 10/01/2013 | N | None | 2,387,369 | 627,559 | 285,111 | 1,253,590 | 2,166,260 | 110.2% | 100.0% | 100.0% | 100.0% |
| GOLDEN BEACH [GP] | G | 10/01/2012 | N | None | 2,089,415 | 660,673 | 255,245 | 1,147,757 | 2,063,675 | 101.2% | 100.0% | 100.0% | 100.0% |
| GOLDEN BEACH [GP] | P | 10/01/2015 | N | None | 4,682,876 | 2,266,973 | 0 | 2,374,198 | 4,641,171 | 100.9% | 100.0% | 100.0% | 100.0% |
| GOLDEN BEACH [GP] | P | 10/01/2014 | N | None | 4,560,434 | 2,281,117 | 0 | 3,913,938 | 6,195,055 | 73.6% | 100.0% | 100.0% | 58.2% |
| GOLDEN BEACH [GP] | P | 10/01/2013 | N | None | 4,019,664 | 2,289,150 | 364,938 | 1,364,440 | 4,018,528 | 100.0% | 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 |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| GOLDEN BEACH [GP] | P | 10/01/2012 | N | None | 3,350,237 | 1,895,627 | 313,756 | 1,165,098 | 3,374,481 | 99.3% | 100.0% | 100.0% | 97.9% |
| GREATER NAPLES FCD | F | 10/01/2016 | N | After | 23,317,766 | 3,530,918 | 538,816 | 9,371,463 | 13,441,197 | 173.5% | 100.0% | 100.0% | 100.0% |
| GREATER NAPLES FCD | F | 10/01/2015 | N | None | 20,500,333 | 3,443,421 | 441,229 | 7,781,631 | 11,666,281 | 175.7% | 100.0% | 100.0% | 100.0% |
| GREATER NAPLES FCD | F | 10/01/2014 | N | None | 19,586,653 | 2,001,262 | 389,984 | 7,809,015 | 10,200,261 | 192.0% | 100.0% | 100.0% | 100.0% |
| GREATER NAPLES FCD | F | 10/01/2013 | Y | After | 17,119,540 | 2,068,365 | 277,979 | 6,480,890 | 8,827,234 | 193.9% | 100.0% | 100.0% | 100.0% |
| GREATER NAPLES FCD | F | 10/01/2013 | N | None | 17,002,054 | 2,068,365 | 277,979 | 6,276,333 | 8,622,677 | 197.2% | 100.0% | 100.0% | 100.0% |
| GREATER NAPLES FCD | F | 10/01/2012 | N | After | 14,186,654 | 1,881,804 | 251,213 | 5,476,305 | 7,609,322 | 186.4% | 100.0% | 100.0% | 100.0% |
| GREEN COVE SPRINGS | P | 10/01/2015 | N | None | 3,495,232 | 349,224 | 0 | 1,781,637 | 2,130,861 | 164.0% | 100.0% | 100.0% | 100.0% |
| GREEN COVE SPRINGS | P | 10/01/2013 | N | After | 2,916,857 | 274,849 | 0 | 1,413,459 | 1,688,308 | 172.8% | 100.0% | 100.0% | 100.0% |
| GREENACRES | PF | 10/01/2015 | N | None | 9,292,323 | 1,189,049 | 0 | 4,975,796 | 6,164,845 | 150.7% | 100.0% | 100.0% | 100.0% |
| GREENACRES | PF | 10/01/2014 | N | None | 20,145,669 | 3,932,266 | 0 | 8,191,039 | 12,123,305 | 166.2% | 100.0% | 100.0% | 100.0% |
| GREENACRES | PF | 10/01/2013 | N | None | 17,308,555 | 1,836,965 | 0 | 8,278,356 | 10,115,321 | 171.1% | 100.0% | 100.0% | 100.0% |
| GREENACRES | PF | 10/01/2012 | N | After | 14,074,637 | 1,569,043 | 0 | 6,892,460 | 8,461,503 | 166.3% | 100.0% | 100.0% | 100.0% |
| GULF BREEZE | P | 10/01/2015 | N | None | 3,923,899 | 1,653,766 | 0 | 1,449,216 | 3,102,982 | 126.5% | 100.0% | 100.0% | 100.0% |
| GULF BREEZE | P | 10/01/2014 | Y | After | 3,851,014 | 1,146,449 | 0 | 1,938,989 | 3,085,438 | 124.8% | 100.0% | 100.0% | 100.0% |
| GULF BREEZE | P | 10/01/2014 | N | After | 3,851,014 | 1,146,449 | 0 | 1,938,989 | 3,085,438 | 124.8% | 100.0% | 100.0% | 100.0% |
| GULF BREEZE | P | 10/01/2013 | N | After | 3,314,601 | 892,159 | 0 | 1,551,080 | 2,443,239 | 135.7% | 100.0% | 100.0% | 100.0% |
| GULF BREEZE | P | 10/01/2012 | N | None | 2,779,873 | 892,096 | 0 | 1,237,301 | 2,129,397 | 130.5% | 100.0% | 100.0% | 100.0% |
| GULFPORT | F | 10/01/2016 | N | After | 3,753,632 | 1,653,674 | 348,624 | 1,179,212 | 3,181,510 | 118.0% | 100.0% | 100.0% | 100.0% |
| GULFPORT | F | 10/01/2015 | N | None | 3,378,632 | 1,284,390 | 384,555 | 1,102,871 | 2,771,816 | 121.9% | 100.0% | 100.0% | 100.0% |
| GULFPORT | F | 10/01/2014 | N | After | 3,317,643 | 1,299,663 | 367,049 | 966,460 | 2,633,172 | 126.0% | 100.0% | 100.0% | 100.0% |
| GULFPORT | F | 10/01/2013 | N | None | 2,858,633 | 1,286,575 | 319,982 | 744,660 | 2,351,217 | 121.6% | 100.0% | 100.0% | 100.0% |
| GULFPORT | F | 10/01/2012 | N | None | 2,448,619 | 1,296,330 | 274,738 | 473,265 | 2,044,333 | 119.8% | 100.0% | 100.0% | 100.0% |
| GULFPORT | G | 10/01/2016 | N | After | 14,579,838 | 8,416,396 | 70,639 | 3,538,393 | 12,025,428 | 121.2% | 100.0% | 100.0% | 100.0% |
| GULFPORT | G | 10/01/2015 | N | After | 13,576,910 | 7,827,130 | 336,658 | 3,311,792 | 11,475,580 | 118.3% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| GULFPORT | G | 10/01/2014 | N | None | 13,847,696 | 7,242,450 | 282,892 | 3,253,606 | 10,778,948 | 128.5% | 100.0% | 100.0% | 100.0% |
| GULFPORT | G | 10/01/2013 | N | None | 12,575,496 | 5,721,618 | 258,510 | 4,325,449 | 10,305,577 | 122.0% | 100.0% | 100.0% | 100.0% |
| GULFPORT | G | 10/01/2012 | N | After | 11,126,134 | 5,433,956 | 214,147 | 3,622,776 | 9,270,879 | 120.0% | 100.0% | 100.0% | 100.0% |
| GULFPORT | P | 10/01/2016 | N | After | 8,957,070 | 5,066,654 | 1,239,138 | 1,750,093 | 8,055,885 | 111.2% | 100.0% | 100.0% | 100.0% |
| GULFPORT | P | 10/01/2015 | N | None | 8,421,235 | 4,883,782 | 1,111,435 | 1,366,941 | 7,362,158 | 114.4% | 100.0% | 100.0% | 100.0% |
| GULFPORT | P | 10/01/2014 | N | None | 8,481,277 | 4,925,480 | 978,045 | 1,115,797 | 7,019,322 | 120.8% | 100.0% | 100.0% | 100.0% |
| GULFPORT | P | 10/01/2013 | N | After | 7,600,636 | 4,744,942 | 963,442 | 1,104,236 | 6,812,620 | 111.6% | 100.0% | 100.0% | 100.0% |
| GULFPORT | P | 10/01/2012 | N | None | 6,802,063 | 4,858,996 | 936,903 | 658,966 | 6,454,865 | 105.4% | 100.0% | 100.0% | 100.0% |
| HAINES CITY | F | 10/01/2016 | N | After | 5,493,039 | 6,309,905 | 401,039 | 352,935 | 7,063,879 | 77.8% | 87.1% | 0.0% | 0.0% |
| HAINES CITY | F | 10/01/2015 | N | None | 5,054,095 | 5,973,345 | 417,221 | 347,195 | 6,737,761 | 75.0% | 84.6% | 0.0% | 0.0% |
| HAINES CITY | F | 10/01/2014 | N | None | 5,126,065 | 5,737,029 | 435,951 | 437,159 | 6,610,139 | 77.5% | 89.4% | 0.0% | 0.0% |
| HAINES CITY | F | 10/01/2013 | N | After | 4,510,577 | 5,322,520 | 422,665 | 708,955 | 6,454,140 | 69.9% | 84.7% | 0.0% | 0.0% |
| HAINES CITY | F | 10/01/2012 | N | None | 4,056,547 | 5,370,241 | 360,059 | 527,209 | 6,257,509 | 64.8% | 75.5% | 0.0% | 0.0% |
| HAINES CITY | G | 10/01/2016 | N | After | 15,558,044 | 14,786,030 | 749,599 | 2,973,780 | 18,509,409 | 84.1% | 100.0% | 100.0% | 0.8% |
| HAINES CITY | G | 10/01/2015 | N | None | 15,995,529 | 12,208,704 | 1,010,965 | 3,964,724 | 17,184,393 | 93.1% | 100.0% | 100.0% | 70.0% |
| HAINES CITY | G | 10/01/2014 | N | None | 16,592,142 | 11,140,522 | 1,273,925 | 3,875,315 | 16,289,762 | 101.9% | 100.0% | 100.0% | 100.0% |
| HAINES CITY | G | 10/01/2013 | N | None | 14,775,846 | 9,756,072 | 1,299,037 | 4,281,104 | 15,336,213 | 96.3% | 100.0% | 100.0% | 86.9% |
| HAINES CITY | G | 10/01/2012 | N | After | 12,987,536 | 8,871,779 | 1,371,283 | 4,576,153 | 14,819,215 | 87.6% | 100.0% | 100.0% | 60.0% |
| HAINES CITY | P | 10/01/2015 | N | None | 7,852,057 | 5,025,957 | 1,340,243 | 2,496,744 | 8,862,944 | 88.6% | 100.0% | 100.0% | 59.5% |
| HAINES CITY | P | 10/01/2014 | N | After | 7,955,508 | 4,685,607 | 1,285,948 | 2,316,088 | 8,287,643 | 96.0% | 100.0% | 100.0% | 85.7% |
| HAINES CITY | P | 10/01/2013 | N | None | 7,091,751 | 4,668,607 | 1,207,840 | 1,970,264 | 7,846,711 | 90.4% | 100.0% | 100.0% | 61.7% |
| HAINES CITY | P | 10/01/2012 | N | None | 5,878,451 | 4,700,000 | 1,039,176 | 1,260,588 | 6,999,764 | 84.0% | 100.0% | 100.0% | 11.0% |
| HALIFAX HOSPITAL | G | 10/01/2015 | N | None | 214,911,093 | 235,428,856 | 0 | 110,709,539 | 346,138,395 | 62.1% | 91.3% | 0.0% | 0.0% |
| HALIFAX HOSPITAL | G | 10/01/2014 | N | None | 225,016,420 | 221,636,339 | 0 | 120,053,757 | 341,690,096 | 65.9% | 100.0% | 100.0% | 2.8% |
| HALIFAX HOSPITAL | G | 10/01/2013 | N | None | 207,198,740 | 205,553,327 | 0 | 125,513,648 | 331,066,975 | 62.6% | 100.0% | 100.0% | 1.3% |

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 |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| HALIFAX HOSPITAL | G | 10/01/2012 | N | None | 219,087,867 | 197,095,978 | 0 | 107,809,962 | 304,905,940 | 71.9% | 100.0% | 100.0% | 20.4% |
| HALLANDALE BEACH | G | 10/01/2015 | N | None | 48,627,129 | 34,805,199 | 0 | 20,540,533 | 55,345,732 | 87.9% | 100.0% | 100.0% | 67.3% |
| HALLANDALE BEACH | G | 10/01/2014 | N | None | 48,035,786 | 29,915,849 | 3,252,574 | 19,279,344 | 52,447,767 | 91.6% | 100.0% | 100.0% | 77.1% |
| HALLANDALE BEACH | G | 10/01/2013 | N | None | 42,758,149 | 27,873,699 | 3,219,292 | 17,776,801 | 48,869,792 | 87.5% | 100.0% | 100.0% | 65.6% |
| HALLANDALE BEACH | G | 10/01/2012 | N | After | 37,804,428 | 25,140,633 | 3,091,707 | 17,819,776 | 46,052,116 | 82.1% | 100.0% | 100.0% | 53.7% |
| HALLANDALE BEACH | PF | 10/01/2016 | N | After | 143,198,929 | 158,302,439 | 10,732,488 | 30,798,745 | 199,833,672 | 71.7% | 90.5% | 0.0% | 0.0% |
| HALLANDALE BEACH | PF | 10/01/2015 | N | None | 132,058,639 | 145,699,710 | 10,452,936 | 29,463,229 | 185,615,875 | 71.1% | 90.6% | 0.0% | 0.0% |
| HALLANDALE BEACH | PF | 10/01/2014 | N | None | 132,233,499 | 141,919,981 | 9,612,359 | 25,700,021 | 177,232,361 | 74.6% | 93.2% | 0.0% | 0.0% |
| HALLANDALE BEACH | PF | 10/01/2013 | N | None | 118,612,855 | 133,064,103 | 9,427,802 | 16,865,466 | 159,357,371 | 74.4% | 89.1% | 0.0% | 0.0% |
| HALLANDALE BEACH | PF | 10/01/2012 | N | None | 101,230,755 | 119,490,122 | 10,130,704 | 21,445,279 | 151,066,105 | 67.0% | 84.7% | 0.0% | 0.0% |
| HALLANDALE BEACH PM | G | 10/01/2015 | N | None | 15,213,430 | 14,733,265 | 0 | 2,780,180 | 17,513,445 | 86.9% | 100.0% | 100.0% | 17.3% |
| HALLANDALE BEACH PM | G | 10/01/2014 | N | None | 15,974,460 | 15,351,719 | 665,069 | 1,710,287 | 17,727,075 | 90.1% | 100.0% | 93.6% | 0.0% |
| HALLANDALE BEACH PM | G | 10/01/2013 | N | None | 14,565,895 | 10,484,266 | 995,430 | 5,138,999 | 16,618,695 | 87.6% | 100.0% | 100.0% | 60.1% |
| HALLANDALE BEACH PM | G | 10/01/2012 | N | After | 12,810,101 | 10,357,029 | 904,446 | 4,977,517 | 16,238,992 | 78.9% | 100.0% | 100.0% | 31.1% |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2016 | N | None | 0 | 0 | 0 | 0 | 0 | N/A | 100.0% | 0.0% | 100.0% |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2015 | N | None | 0 | 0 | 0 | 0 | 0 | N/A | 100.0% | 0.0% | 100.0% |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2014 | N | None | 0 | 0 | 0 | 0 | 0 | N/A | 100.0% | 100.0% | 100.0% |
| HAVANA | F | 10/01/2015 | N | None | 897,544 | 12,307 | 2,158 | 29,938 | 44,403 | 2021.4% | 100.0% | 100.0% | 100.0% |
| HAVANA | F | 10/01/2012 | N | After | 738,133 | 12,253 | 2,060 | 23,850 | 38,163 | 1934.2% | 100.0% | 100.0% | 100.0% |
| HIALEAH | GPF | 10/01/2016 | N | After | 591,081,423 | 591,361,881 | 77,331,216 | 149,425,221 | 818,118,318 | 72.2% | 100.0% | 0.0% | 0.0% |
| HIALEAH | GPF | 10/01/2015 | N | After | 569,997,557 | 545,883,690 | 69,489,725 | 148,145,890 | 763,519,305 | 74.7% | 100.0% | 34.7% | 0.0% |
| HIALEAH | GPF | 10/01/2014 | N | None | 598,324,146 | 529,929,003 | 65,975,171 | 146,077,502 | 741,981,676 | 80.6% | 100.0% | 100.0% | 1.7% |
| HIALEAH | GPF | 10/01/2013 | N | None | 608,462,135 | 525,234,930 | 99,582,701 | 135,020,384 | 759,838,015 | 80.1% | 100.0% | 83.6% | 0.0% |
| HIALEAH | GPF | 10/01/2012 | N | None | 518,259,961 | 499,643,428 | 62,883,437 | 137,875,370 | 700,402,235 | 74.0% | 100.0% | 29.6% | 0.0% |
| HIALEAH - ELECTED | G | 10/01/2015 | N | None | 8,675,205 | 5,290,089 | 37,578 | 2,374,345 | 7,702,012 | 112.6% | 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 |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| HIALEAH - ELECTED | G | 10/01/2014 | N | None | 9,866,602 | 5,083,866 | 15,655 | 2,304,181 | 7,403,702 | 133.3% | 100.0% | 100.0% | 100.0% |
| HIALEAH - ELECTED | G | 10/01/2013 | N | None | 8,868,218 | 3,427,874 | 0 | 3,513,839 | 6,941,713 | 127.8% | 100.0% | 100.0% | 100.0% |
| HIALEAH - ELECTED | G | 10/01/2012 | N | None | 7,982,574 | 3,384,009 | 0 | 3,109,360 | 6,493,369 | 122.9% | 100.0% | 100.0% | 100.0% |
| HIALEAH GARDENS | P | 10/01/2015 | N | None | 14,283,500 | 9,181,559 | 891,314 | 4,648,676 | 14,721,549 | 97.0% | 100.0% | 100.0% | 90.6% |
| HIALEAH GARDENS | P | 10/01/2014 | N | None | 14,302,733 | 9,041,902 | 827,456 | 4,123,239 | 13,992,597 | 102.2% | 100.0% | 100.0% | 100.0% |
| HIALEAH GARDENS | P | 10/01/2013 | N | None | 13,281,201 | 8,867,757 | 739,323 | 3,908,152 | 13,515,232 | 98.3% | 100.0% | 100.0% | 94.0% |
| HIALEAH GARDENS | P | 10/01/2012 | N | After | 11,514,678 | 8,301,468 | 686,334 | 3,568,708 | 12,556,510 | 91.7% | 100.0% | 100.0% | 70.8% |
| HILLSBOROUGH COUNTY | ERP | 07/01/2015 | N | None | 12,458,887 | 25,801,493 | 0 | 0 | 25,801,493 | 48.3% | 48.3% | 0.0% | 0.0% |
| HILLSBOROUGH COUNTY | ERP | 07/01/2014 | N | None | 13,002,398 | 27,543,282 | 0 | 0 | 27,543,282 | 47.2% | 47.2% | 0.0% | 0.0% |
| HILLSBOROUGH COUNTY | ERP | 07/01/2013 | N | None | 13,599,988 | 26,618,963 | 0 | 0 | 26,618,963 | 51.1% | 51.1% | 0.0% | 0.0% |
| HOLLEY-NAVARRE FCD | F | 10/01/2016 | N | After | 2,210,195 | 9,321 | 176,602 | 248,866 | 434,789 | 508.3% | 100.0% | 100.0% | 100.0% |
| HOLLEY-NAVARRE FCD | F | 10/01/2014 | N | After | 1,685,105 | 7,437 | 114,479 | 149,006 | 270,922 | 622.0% | 100.0% | 100.0% | 100.0% |
| HOLLY HILL | F | 10/01/2016 | N | After | 4,038,667 | 3,337,966 | 396,326 | 1,201,939 | 4,936,231 | 81.8% | 100.0% | 100.0% | 25.3% |
| HOLLY HILL | F | 10/01/2015 | N | None | 3,742,947 | 2,629,767 | 432,875 | 1,619,713 | 4,682,355 | 79.9% | 100.0% | 100.0% | 42.0% |
| HOLLY HILL | F | 10/01/2014 | N | None | 3,777,798 | 2,680,979 | 378,194 | 1,377,364 | 4,436,537 | 85.2% | 100.0% | 100.0% | 52.2% |
| HOLLY HILL | F | 10/01/2013 | N | None | 3,484,989 | 2,731,689 | 315,459 | 1,181,012 | 4,228,160 | 82.4% | 100.0% | 100.0% | 37.1% |
| HOLLY HILL | F | 10/01/2012 | N | None | 3,339,613 | 3,001,388 | 281,433 | 818,443 | 4,101,264 | 81.4% | 100.0% | 100.0% | 6.9% |
| HOLLY HILL | P | 10/01/2015 | N | None | 8,566,354 | 7,973,238 | 436,476 | 1,849,263 | 10,258,977 | 83.5% | 100.0% | 100.0% | 8.5% |
| HOLLY HILL | P | 10/01/2014 | N | None | 8,756,934 | 7,879,878 | 434,396 | 1,815,160 | 10,129,434 | 86.5% | 100.0% | 100.0% | 24.4% |
| HOLLY HILL | P | 10/01/2013 | N | None | 8,075,016 | 8,246,968 | 456,050 | 1,587,491 | 10,290,509 | 78.5% | 97.9% | 0.0% | 0.0% |
| HOLLY HILL | P | 10/01/2012 | N | None | 7,515,903 | 8,019,566 | 422,876 | 1,335,050 | 9,777,492 | 76.9% | 93.7% | 0.0% | 0.0% |
| HOLLYWOOD | F | 10/01/2015 | N | After | 201,371,356 | 277,211,424 | 10,935,814 | 40,854,519 | 329,001,757 | 61.2% | 72.6% | 0.0% | 0.0% |
| HOLLYWOOD | F | 10/01/2014 | N | After | 202,590,551 | 272,730,340 | 10,047,520 | 36,617,639 | 319,395,499 | 63.4% | 74.3% | 0.0% | 0.0% |
| HOLLYWOOD | F | 10/01/2013 | N | After | 189,054,093 | 266,291,861 | 9,283,442 | 33,042,862 | 308,618,165 | 61.3% | 71.0% | 0.0% | 0.0% |
| HOLLYWOOD | F | 10/01/2012 | N | After | 172,751,359 | 251,030,651 | 8,448,953 | 27,654,464 | 287,134,068 | 60.2% | 68.8% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| HOLLYWOOD | G | 10/01/2016 | N | After | 294,554,159 | 377,942,289 | 24,640,302 | 69,896,515 | 472,479,106 | 62.3% | 77.9% | 0.0% | 0.0% |
| HOLLYWOOD | G | 10/01/2015 | N | After | 278,216,562 | 369,170,162 | 22,967,442 | 60,851,768 | 452,989,372 | 61.4% | 75.4% | 0.0% | 0.0% |
| HOLLYWOOD | G | 10/01/2014 | N | After | 278,791,696 | 362,176,210 | 22,732,439 | 56,421,518 | 441,330,167 | 63.2% | 77.0% | 0.0% | 0.0% |
| HOLLYWOOD | G | 10/01/2013 | N | After | 258,474,498 | 348,994,900 | 21,816,090 | 70,358,962 | 441,169,952 | 58.6% | 74.1% | 0.0% | 0.0% |
| HOLLYWOOD | G | 10/01/2012 | N | None | 231,077,381 | 321,147,569 | 20,862,974 | 53,079,349 | 395,089,892 | 58.5% | 72.0% | 0.0% | 0.0% |
| HOLLYWOOD | P | 10/01/2016 | N | After | 263,267,183 | 385,400,593 | 15,093,959 | 36,437,320 | 436,931,872 | 60.3% | 68.3% | 0.0% | 0.0% |
| HOLLYWOOD | P | 10/01/2016 | Y | After | 263,267,183 | 385,400,593 | 15,093,959 | 35,994,303 | 436,488,855 | 60.3% | 68.3% | 0.0% | 0.0% |
| HOLLYWOOD | P | 10/01/2014 | N | None | 251,192,893 | 332,985,537 | 15,173,641 | 24,816,246 | 372,975,424 | 67.3% | 75.4% | 0.0% | 0.0% |
| HOLLYWOOD | P | 10/01/2013 | N | None | 237,258,985 | 324,531,464 | 13,963,001 | 23,032,437 | 361,526,902 | 65.6% | 73.1% | 0.0% | 0.0% |
| HOLLYWOOD | P | 10/01/2012 | N | None | 223,286,576 | 311,994,890 | 13,229,284 | 22,095,539 | 347,319,713 | 64.3% | 71.6% | 0.0% | 0.0% |
| HOLLYWOOD | P | 10/01/2012 | Y | After | 227,152,606 | 315,816,669 | 12,950,457 | 19,775,471 | 348,542,597 | 65.2% | 71.9% | 0.0% | 0.0% |
| HOLMES BEACH | P | 10/01/2016 | N | After | 7,984,025 | 6,391,571 | 281,275 | 1,139,117 | 7,811,963 | 102.2% | 100.0% | 100.0% | 100.0% |
| HOLMES BEACH | P | 10/01/2015 | N | None | 7,508,955 | 6,053,811 | 230,085 | 830,824 | 7,114,720 | 105.5% | 100.0% | 100.0% | 100.0% |
| HOLMES BEACH | P | 10/01/2014 | N | None | 7,602,071 | 5,928,033 | 193,214 | 600,348 | 6,721,595 | 113.1% | 100.0% | 100.0% | 100.0% |
| HOLMES BEACH | P | 10/01/2013 | Y | None | 6,936,888 | 5,377,036 | 200,185 | 753,853 | 6,331,074 | 109.6% | 100.0% | 100.0% | 100.0% |
| HOLMES BEACH | P | 10/01/2012 | N | None | 6,460,327 | 4,938,452 | 227,409 | 992,464 | 6,158,325 | 104.9% | 100.0% | 100.0% | 100.0% |
| HOMESTEAD | F | 01/01/2016 | N | After | 7,376,009 | 7,745,623 | 0 | 0 | 7,745,623 | 95.2% | 95.2% | 0.0% | 0.0% |
| HOMESTEAD | F | 01/01/2015 | N | After | 7,829,223 | 8,306,053 | 0 | 0 | 8,306,053 | 94.3% | 94.3% | 0.0% | 0.0% |
| HOMESTEAD | F | 01/01/2014 | N | None | 7,636,163 | 8,089,940 | 0 | 0 | 8,089,940 | 94.4% | 94.4% | 0.0% | 0.0% |
| HOMESTEAD | F | 01/01/2013 | N | None | 7,077,178 | 8,278,294 | 0 | 0 | 8,278,294 | 85.5% | 85.5% | 0.0% | 0.0% |
| HOMESTEAD | P | 10/01/2016 | N | After | 81,781,384 | 75,331,811 | 4,140,704 | 25,475,616 | 104,948,131 | 77.9% | 100.0% | 100.0% | 9.1% |
| HOMESTEAD | P | 10/01/2015 | N | After | 76,560,428 | 68,316,536 | 3,905,209 | 28,197,104 | 100,418,849 | 76.2% | 100.0% | 100.0% | 15.4% |
| HOMESTEAD | P | 10/01/2014 | N | After | 76,672,802 | 55,422,503 | 3,679,398 | 17,889,135 | 76,991,036 | 99.6% | 100.0% | 100.0% | 98.2% |
| HOMESTEAD | P | 10/01/2013 | N | None | 66,309,510 | 62,280,534 | 3,218,048 | 15,046,952 | 80,545,534 | 82.3% | 100.0% | 100.0% | 5.4% |
| HOMESTEAD | P | 10/01/2012 | N | After | 51,029,915 | 58,748,905 | 2,983,240 | 14,269,465 | 76,001,610 | 67.1% | 86.9% | 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 |
|------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| HOMESTEAD - General & Hospital | G | 10/01/2016 | N | After | 74,271,912 | 45,575,726 | 0 | 34,092,354 | 79,668,080 | 93.2% | 100.0% | 100.0% | 84.2% |
| HOMESTEAD - General & Hospital | G | 10/01/2015 | N | None | 67,656,494 | 41,213,896 | 0 | 33,253,626 | 74,467,522 | 90.9% | 100.0% | 100.0% | 79.5% |
| HOMESTEAD - General & Hospital | G | 10/01/2014 | N | None | 65,833,850 | 39,884,988 | 5,649,340 | 24,884,019 | 70,418,347 | 93.5% | 100.0% | 100.0% | 81.6% |
| HOMESTEAD - General & Hospital | G | 10/01/2013 | N | After | 60,567,798 | 39,888,092 | 4,344,640 | 22,374,177 | 66,606,909 | 90.9% | 100.0% | 100.0% | 73.0% |
| HOMESTEAD - General & Hospital | G | 10/01/2012 | N | None | 56,002,324 | 35,350,668 | 4,258,804 | 21,337,089 | 60,946,561 | 91.9% | 100.0% | 100.0% | 76.8% |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 10/01/2016 | N | After | 4,371,315 | 4,193,756 | 0 | 278,792 | 4,472,548 | 97.7% | 100.0% | 100.0% | 63.7% |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 01/01/2014 | N | After | 4,493,668 | 4,086,029 | 0 | 174,230 | 4,260,259 | 105.5% | 100.0% | 100.0% | 100.0% |
| HOMESTEAD - Old Elected | G | 10/01/2016 | N | After | 2,333,647 | 2,813,057 | 0 | 359,306 | 3,172,363 | 73.6% | 83.0% | 0.0% | 0.0% |
| HOMESTEAD - Old Elected | G | 01/01/2014 | N | None | 2,458,290 | 2,620,689 | 0 | 300,819 | 2,921,508 | 84.1% | 93.8% | 0.0% | 0.0% |
| HOMESTEAD - Old Elected | G | 01/01/2013 | N | After | 2,100,700 | 2,007,867 | 0 | 752,313 | 2,760,180 | 76.1% | 100.0% | 100.0% | 12.3% |
| HOWEY-IN-THE-HILLS | P | 10/01/2016 | N | After | 1,296,213 | 822,169 | 0 | 478,238 | 1,300,407 | 99.7% | 100.0% | 100.0% | 99.1% |
| HOWEY-IN-THE-HILLS | P | 10/01/2014 | N | After | 1,259,231 | 598,651 | 103,787 | 502,603 | 1,205,041 | 104.5% | 100.0% | 100.0% | 100.0% |
| HOWEY-IN-THE-HILLS | P | 10/01/2013 | N | After | 1,135,045 | 377,715 | 129,734 | 602,306 | 1,109,755 | 102.3% | 100.0% | 100.0% | 100.0% |
| INDIALANTIC | G | 10/01/2016 | N | After | 1,190,743 | 1,472,925 | 180,784 | 27,127 | 1,680,836 | 70.8% | 80.8% | 0.0% | 0.0% |
| INDIALANTIC | G | 10/01/2015 | N | None | 1,168,599 | 940,357 | 159,421 | 466,126 | 1,565,904 | 74.6% | 100.0% | 100.0% | 14.8% |
| INDIALANTIC | G | 10/01/2014 | N | None | 1,232,017 | 596,430 | 192,755 | 672,203 | 1,461,388 | 84.3% | 100.0% | 100.0% | 65.9% |
| INDIALANTIC | G | 10/01/2013 | N | None | 1,118,832 | 599,926 | 174,804 | 601,255 | 1,375,985 | 81.3% | 100.0% | 100.0% | 57.2% |
| INDIALANTIC | G | 10/01/2012 | N | After | 968,608 | 603,983 | 163,219 | 455,934 | 1,223,136 | 79.2% | 100.0% | 100.0% | 44.2% |
| INDIALANTIC | PF | 10/01/2016 | N | After | 7,339,203 | 4,270,053 | 481,834 | 2,652,210 | 7,404,097 | 99.1% | 100.0% | 100.0% | 97.6% |
| INDIALANTIC | PF | 10/01/2015 | N | None | 6,684,334 | 4,045,030 | 436,152 | 2,256,296 | 6,737,478 | 99.2% | 100.0% | 100.0% | 97.6% |
| INDIALANTIC | PF | 10/01/2014 | N | None | 6,731,495 | 2,814,021 | 457,699 | 2,888,292 | 6,160,012 | 109.3% | 100.0% | 100.0% | 100.0% |
| INDIALANTIC | PF | 10/01/2013 | N | None | 6,006,569 | 2,772,033 | 428,846 | 2,661,816 | 5,862,695 | 102.5% | 100.0% | 100.0% | 100.0% |
| INDIALANTIC | PF | 10/01/2012 | N | None | 5,306,281 | 2,628,663 | 415,397 | 2,176,732 | 5,220,792 | 101.6% | 100.0% | 100.0% | 100.0% |
| INDIAN HARBOUR BEACH | P | 10/01/2016 | N | After | 8,573,989 | 6,053,165 | 510,259 | 2,871,133 | 9,434,557 | 90.9% | 100.0% | 100.0% | 70.0% |
| INDIAN HARBOUR BEACH | P | 10/01/2015 | N | None | 7,849,423 | 5,653,758 | 434,105 | 2,164,345 | 8,252,208 | 95.1% | 100.0% | 100.0% | 81.4% |

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 |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| INDIAN HARBOUR BEACH | P | 10/01/2014 | N | After | 7,881,363 | 5,053,726 | 421,841 | 2,386,058 | 7,861,625 | 100.3% | 100.0% | 100.0% | 100.0% |
| INDIAN HARBOUR BEACH | P | 10/01/2013 | N | None | 7,191,363 | 5,560,675 | 340,581 | 1,787,497 | 7,688,753 | 93.5% | 100.0% | 100.0% | 72.2% |
| INDIAN HARBOUR BEACH | P | 10/01/2012 | N | None | 6,389,778 | 4,624,606 | 354,613 | 1,921,212 | 6,900,431 | 92.6% | 100.0% | 100.0% | 73.4% |
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2015 | N | None | 173,381 | 160,948 | 0 | 80,923 | 241,871 | 71.7% | 100.0% | 100.0% | 15.4% |
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2013 | N | After | 96,065 | 116,256 | 0 | 100,193 | 216,449 | 44.4% | 82.6% | 0.0% | 0.0% |
| INDIAN RIVER SHORES | G | 10/01/2016 | N | After | 723,443 | 459,910 | 0 | 373,638 | 833,548 | 86.8% | 100.0% | 100.0% | 70.5% |
| INDIAN RIVER SHORES | G | 10/01/2015 | N | None | 590,990 | 469,188 | 0 | 263,004 | 732,192 | 80.7% | 100.0% | 100.0% | 46.3% |
| INDIAN RIVER SHORES | G | 10/01/2014 | N | None | 526,361 | 482,810 | 0 | 181,741 | 664,551 | 79.2% | 100.0% | 100.0% | 24.0% |
| INDIAN RIVER SHORES | G | 10/01/2014 | Y | None | 526,361 | 482,810 | 0 | 181,741 | 664,551 | 79.2% | 100.0% | 100.0% | 24.0% |
| INDIAN RIVER SHORES | G | 10/01/2013 | N | After | 422,700 | 508,379 | 0 | 114,478 | 622,857 | 67.9% | 83.1% | 0.0% | 0.0% |
| INDIAN RIVER SHORES | G | 10/01/2012 | Y | After | 339,952 | 489,143 | 0 | 70,232 | 559,375 | 60.8% | 69.5% | 0.0% | 0.0% |
| INDIAN RIVER SHORES | PF | 10/01/2016 | N | After | 13,797,336 | 8,850,056 | 801,098 | 4,995,110 | 14,646,264 | 94.2% | 100.0% | 100.0% | 83.0% |
| INDIAN RIVER SHORES | PF | 10/01/2015 | N | None | 11,745,654 | 9,868,526 | 604,394 | 2,575,600 | 13,048,520 | 90.0% | 100.0% | 100.0% | 49.4% |
| INDIAN RIVER SHORES | PF | 10/01/2014 | N | After | 11,916,458 | 8,801,373 | 561,828 | 3,054,393 | 12,417,594 | 96.0% | 100.0% | 100.0% | 83.6% |
| INDIAN RIVER SHORES | PF | 10/01/2013 | N | After | 10,280,659 | 8,406,447 | 454,877 | 1,723,495 | 10,584,819 | 97.1% | 100.0% | 100.0% | 82.4% |
| INDIAN SHORES | P | 10/01/2014 | N | None | 2,503,740 | 721,251 | 266,602 | 1,094,330 | 2,082,183 | 120.2% | 100.0% | 100.0% | 100.0% |
| INDIAN SHORES | P | 10/01/2013 | N | After | 2,150,334 | 736,470 | 237,594 | 963,539 | 1,937,603 | 111.0% | 100.0% | 100.0% | 100.0% |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2016 | N | None | 579,556,264 | 167,811,244 | 2,467,700 | 312,866,780 | 483,145,724 | 120.0% | 100.0% | 100.0% | 100.0% |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2015 | N | None | 576,219,289 | 133,533,264 | 1,478,536 | 292,837,031 | 427,848,831 | 134.7% | 100.0% | 100.0% | 100.0% |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2014 | N | None | 576,053,935 | 139,807,728 | 895,184 | 270,109,677 | 410,812,589 | 140.2% | 100.0% | 100.0% | 100.0% |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2013 | N | None | 473,354,585 | 108,317,796 | 0 | 235,680,884 | 343,998,680 | 137.6% | 100.0% | 100.0% | 100.0% |
| JACKSONVILLE | CO | 10/01/2015 | N | After | 166,866,000 | 236,432,769 | 16,594,172 | 62,881,522 | 315,908,463 | 52.8% | 70.6% | 0.0% | 0.0% |
| JACKSONVILLE | CO | 10/01/2014 | N | After | 163,571,000 | 222,868,270 | 15,902,761 | 60,872,195 | 299,643,226 | 54.6% | 73.4% | 0.0% | 0.0% |
| JACKSONVILLE | CO | 10/01/2013 | N | None | 147,070,000 | 194,333,854 | 0 | 78,104,536 | 272,438,390 | 54.0% | 75.7% | 0.0% | 0.0% |
| JACKSONVILLE | CO | 10/01/2012 | N | After | 127,364,000 | 170,270,520 | 0 | 82,057,039 | 252,327,559 | 50.5% | 74.8% | 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 |
|---------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| JACKSONVILLE | G | 10/01/2015 | N | After | 1,739,891,000 | 1,849,408,996 | 188,753,098 | 493,706,400 | 2,531,868,494 | 68.7% | 94.1% | 0.0% | 0.0% |
| JACKSONVILLE | G | 10/01/2014 | N | After | 1,848,189,000 | 1,803,198,109 | 185,561,961 | 491,927,588 | 2,480,687,658 | 74.5% | 100.0% | 24.2% | 0.0% |
| JACKSONVILLE | G | 10/01/2013 | N | None | 1,733,319,000 | 1,709,453,050 | 0 | 631,992,876 | 2,341,445,926 | 74.0% | 100.0% | 100.0% | 3.8% |
| JACKSONVILLE | G | 10/01/2012 | Y | After | 1,558,645,000 | 1,615,854,771 | 182,808,921 | 465,989,126 | 2,264,652,818 | 68.8% | 96.5% | 0.0% | 0.0% |
| JACKSONVILLE | PF | 10/01/2016 | N | After | 1,513,398,466 | 2,577,054,098 | 92,763,275 | 520,497,898 | 3,190,315,271 | 47.4% | 58.7% | 0.0% | 0.0% |
| JACKSONVILLE | PF | 10/01/2015 | N | After | 1,341,094,047 | 2,409,418,097 | 88,343,034 | 477,040,813 | 2,974,801,944 | 45.1% | 55.7% | 0.0% | 0.0% |
| JACKSONVILLE | PF | 10/01/2014 | N | None | 1,389,747,614 | 2,256,919,238 | 90,397,571 | 495,979,861 | 2,843,296,670 | 48.9% | 61.6% | 0.0% | 0.0% |
| JACKSONVILLE | PF | 10/01/2013 | N | None | 1,228,131,184 | 2,139,000,381 | 87,316,500 | 475,299,602 | 2,701,616,483 | 45.5% | 57.4% | 0.0% | 0.0% |
| JACKSONVILLE | PF | 10/01/2012 | N | After | 1,078,906,587 | 2,031,708,963 | 87,316,500 | 468,922,033 | 2,587,947,496 | 41.7% | 53.1% | 0.0% | 0.0% |
| JACKSONVILLE - DISABILITY | G | 10/01/2015 | N | After | 9,594,000 | 9,087,804 | 0 | 11,084,248 | 20,172,052 | 47.6% | 100.0% | 100.0% | 4.6% |
| JACKSONVILLE - DISABILITY | G | 10/01/2012 | N | None | 5,049,000 | 4,070,022 | 0 | 9,941,352 | 14,011,374 | 36.0% | 100.0% | 100.0% | 9.8% |
| JACKSONVILLE BEACH | F | 10/01/2016 | N | After | 11,141,492 | 7,293,000 | 2,050,000 | 3,375,000 | 12,718,000 | 87.6% | 100.0% | 100.0% | 53.3% |
| JACKSONVILLE BEACH | F | 10/01/2015 | N | After | 10,699,823 | 7,336,000 | 1,822,000 | 2,999,000 | 12,157,000 | 88.0% | 100.0% | 100.0% | 51.4% |
| JACKSONVILLE BEACH | F | 10/01/2014 | N | After | 10,946,306 | 7,178,725 | 1,615,601 | 2,346,674 | 11,141,000 | 98.3% | 100.0% | 100.0% | 91.7% |
| JACKSONVILLE BEACH | F | 10/01/2013 | N | None | 10,097,893 | 7,237,068 | 1,440,000 | 2,494,864 | 11,171,932 | 90.4% | 100.0% | 100.0% | 56.9% |
| JACKSONVILLE BEACH | F | 10/01/2012 | N | None | 8,979,198 | 6,394,697 | 1,445,000 | 2,882,000 | 10,721,697 | 83.7% | 100.0% | 100.0% | 39.5% |
| JACKSONVILLE BEACH | G | 10/01/2016 | N | After | 49,137,471 | 39,954,000 | 9,309,000 | 11,423,000 | 60,686,000 | 81.0% | 100.0% | 98.7% | 0.0% |
| JACKSONVILLE BEACH | G | 10/01/2015 | N | After | 47,301,861 | 37,110,000 | 9,012,000 | 11,019,000 | 57,141,000 | 82.8% | 100.0% | 100.0% | 10.7% |
| JACKSONVILLE BEACH | G | 10/01/2014 | N | None | 49,635,813 | 36,355,521 | 8,478,000 | 9,154,000 | 53,987,521 | 91.9% | 100.0% | 100.0% | 52.5% |
| JACKSONVILLE BEACH | G | 10/01/2013 | N | After | 47,809,793 | 34,529,009 | 8,682,000 | 9,027,000 | 52,238,009 | 91.5% | 100.0% | 100.0% | 50.9% |
| JACKSONVILLE BEACH | G | 10/01/2012 | N | None | 42,759,671 | 31,193,222 | 8,712,000 | 11,028,000 | 50,933,222 | 84.0% | 100.0% | 100.0% | 25.9% |
| JACKSONVILLE BEACH | P | 10/01/2016 | N | After | 19,972,236 | 11,586,000 | 3,499,000 | 5,749,000 | 20,834,000 | 95.9% | 100.0% | 100.0% | 85.0% |
| JACKSONVILLE BEACH | P | 10/01/2015 | N | After | 18,751,766 | 11,976,000 | 3,118,000 | 5,033,000 | 20,127,000 | 93.2% | 100.0% | 100.0% | 72.7% |
| JACKSONVILLE BEACH | P | 10/01/2014 | N | After | 19,317,303 | 11,825,000 | 2,833,000 | 4,383,000 | 19,041,000 | 101.5% | 100.0% | 100.0% | 100.0% |
| JACKSONVILLE BEACH | P | 10/01/2013 | N | None | 18,210,225 | 12,153,763 | 2,518,000 | 4,426,000 | 19,097,763 | 95.4% | 100.0% | 100.0% | 79.9% |

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 |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| JACKSONVILLE BEACH | P | 10/01/2012 | N | None | 16,529,793 | 11,275,344 | 2,594,000 | 4,551,000 | 18,420,344 | 89.7% | 100.0% | 100.0% | 58.5% |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2015 | N | None | 4,002,294 | 4,406,121 | 0 | 0 | 4,406,121 | 90.8% | 90.8% | 0.0% | 0.0% |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2014 | N | None | 4,257,077 | 4,136,640 | 0 | 0 | 4,136,640 | 102.9% | 100.0% | 100.0% | 100.0% |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2013 | N | None | 3,918,906 | 1,775,800 | 0 | 1,922,963 | 3,698,763 | 106.0% | 100.0% | 100.0% | 100.0% |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2012 | N | None | 3,423,706 | 1,755,003 | 0 | 1,445,090 | 3,200,093 | 107.0% | 100.0% | 100.0% | 100.0% |
| JUPITER | P | 10/01/2015 | N | None | 57,068,208 | 40,102,496 | 6,311,288 | 17,949,231 | 64,363,015 | 88.7% | 100.0% | 100.0% | 59.4% |
| JUPITER | P | 10/01/2014 | N | None | 56,943,073 | 35,236,888 | 6,213,978 | 18,376,451 | 59,827,317 | 95.2% | 100.0% | 100.0% | 84.3% |
| JUPITER | P | 10/01/2013 | N | None | 50,685,368 | 33,883,716 | 5,568,361 | 16,770,594 | 56,222,671 | 90.2% | 100.0% | 100.0% | 67.0% |
| JUPITER | P | 10/01/2012 | N | After | 44,891,149 | 31,932,415 | 4,980,584 | 15,400,166 | 52,313,165 | 85.8% | 100.0% | 100.0% | 51.8% |
| JUPITER ISLAND | GPF | 10/01/2016 | N | None | 9,779,411 | 12,808,328 | 0 | 972,212 | 13,780,540 | 71.0% | 76.4% | 0.0% | 0.0% |
| JUPITER ISLAND | GPF | 10/01/2015 | N | None | 9,465,501 | 10,984,934 | 0 | 2,072,002 | 13,056,936 | 72.5% | 86.2% | 0.0% | 0.0% |
| JUPITER ISLAND | GPF | 10/01/2014 | N | None | 10,729,207 | 9,339,069 | 3,645,639 | 0 | 12,984,708 | 82.6% | 100.0% | 38.1% | 0.0% |
| JUPITER ISLAND | GPF | 10/01/2013 | N | None | 10,471,163 | 8,369,149 | 0 | 4,355,273 | 12,724,422 | 82.3% | 100.0% | 100.0% | 48.3% |
| JUPITER ISLAND | GPF | 10/01/2012 | N | After | 9,567,882 | 8,140,454 | 0 | 4,812,365 | 12,952,819 | 73.9% | 100.0% | 100.0% | 29.7% |
| KEY BISCAYNE | PF | 10/01/2016 | N | After | 30,447,079 | 14,497,330 | 6,243,439 | 14,822,521 | 35,563,290 | 85.6% | 100.0% | 100.0% | 65.5% |
| KEY BISCAYNE | PF | 10/01/2015 | N | After | 28,481,472 | 12,398,940 | 5,812,527 | 13,267,684 | 31,479,151 | 90.5% | 100.0% | 100.0% | 77.4% |
| KEY BISCAYNE | PF | 10/01/2014 | N | After | 28,050,126 | 10,927,762 | 5,574,832 | 12,601,409 | 29,104,003 | 96.4% | 100.0% | 100.0% | 91.6% |
| KEY BISCAYNE | PF | 10/01/2013 | N | After | 23,556,733 | 7,646,534 | 5,665,647 | 12,004,148 | 25,316,329 | 93.0% | 100.0% | 100.0% | 85.3% |
| KEY BISCAYNE | PF | 10/01/2012 | Y | After | 19,373,515 | 3,903,182 | 5,874,519 | 11,818,489 | 21,596,190 | 89.7% | 100.0% | 100.0% | 81.2% |
| KEY BISCAYNE | PF | 10/01/2012 | N | After | 19,294,852 | 3,824,519 | 5,874,519 | 11,818,489 | 21,517,527 | 89.7% | 100.0% | 100.0% | 81.2% |
| KEY WEST | G | 10/01/2015 | N | After | 47,155,911 | 27,562,161 | 4,359,981 | 9,534,045 | 41,456,187 | 113.7% | 100.0% | 100.0% | 100.0% |
| KEY WEST | G | 10/01/2014 | N | None | 47,883,789 | 26,659,246 | 3,982,810 | 8,661,744 | 39,303,800 | 121.8% | 100.0% | 100.0% | 100.0% |
| KEY WEST | G | 10/01/2013 | N | After | 44,281,241 | 24,127,358 | 3,968,723 | 9,418,985 | 37,515,066 | 118.0% | 100.0% | 100.0% | 100.0% |
| KEY WEST | G | 10/01/2012 | N | None | 40,333,862 | 23,386,647 | 3,779,555 | 7,424,516 | 34,590,718 | 116.6% | 100.0% | 100.0% | 100.0% |
| KEY WEST | PF | 10/01/2016 | N | None | 86,800,603 | 75,613,527 | 5,531,879 | 25,167,058 | 106,312,464 | 81.6% | 100.0% | 100.0% | 22.5% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| KEY WEST | PF | 10/01/2015 | N | None | 80,595,871 | 61,834,874 | 6,132,588 | 27,541,829 | 95,509,291 | 84.4% | 100.0% | 100.0% | 45.9% |
| KEY WEST | PF | 10/01/2014 | N | None | 78,993,264 | 60,183,619 | 5,473,321 | 22,982,901 | 88,639,841 | 89.1% | 100.0% | 100.0% | 58.0% |
| KEY WEST | PF | 10/01/2013 | N | None | 71,857,797 | 54,840,333 | 5,610,710 | 23,483,611 | 83,934,654 | 85.6% | 100.0% | 100.0% | 48.6% |
| KEY WEST | PF | 10/01/2012 | Y | None | 62,304,631 | 50,050,292 | 5,363,431 | 21,429,248 | 76,842,971 | 81.1% | 100.0% | 100.0% | 32.2% |
| KEY WEST | PF | 10/01/2012 | N | None | 62,304,631 | 50,050,292 | 5,363,431 | 21,429,248 | 76,842,971 | 81.1% | 100.0% | 100.0% | 32.2% |
| KEY WEST HOUSING | G | 01/01/2016 | N | After | 7,158,799 | 5,289,983 | 0 | 4,131,512 | 9,421,495 | 76.0% | 100.0% | 100.0% | 45.2% |
| KEY WEST HOUSING | G | 01/01/2015 | N | After | 7,087,479 | 4,901,949 | 0 | 3,581,447 | 8,483,396 | 83.5% | 100.0% | 100.0% | 61.0% |
| KEY WEST HOUSING | G | 01/01/2014 | N | None | 6,652,025 | 3,954,986 | 0 | 3,502,141 | 7,457,127 | 89.2% | 100.0% | 100.0% | 77.0% |
| KEY WEST HOUSING | G | 01/01/2013 | N | None | 5,799,149 | 3,075,304 | 0 | 3,571,966 | 6,647,270 | 87.2% | 100.0% | 100.0% | 76.3% |
| KEY WEST UTILITY | G | 01/01/2016 | N | After | 77,361,154 | 71,189,799 | 1,728 | 29,096,958 | 100,288,485 | 77.1% | 100.0% | 100.0% | 21.2% |
| KEY WEST UTILITY | G | 01/01/2015 | N | None | 79,365,980 | 62,576,827 | 6,552 | 30,405,599 | 92,988,978 | 85.3% | 100.0% | 100.0% | 55.2% |
| KEY WEST UTILITY | G | 01/01/2014 | N | After | 76,694,383 | 57,648,659 | 15,976 | 31,491,450 | 89,156,085 | 86.0% | 100.0% | 100.0% | 60.4% |
| KEY WEST UTILITY | G | 01/01/2013 | N | None | 64,668,829 | 51,331,625 | 20,402 | 29,149,758 | 80,501,785 | 80.3% | 100.0% | 100.0% | 45.7% |
| KISSIMMEE | F | 10/01/2016 | N | After | 36,924,712 | 37,483,533 | 388,338 | 6,785,768 | 44,657,639 | 82.7% | 98.5% | 0.0% | 0.0% |
| KISSIMMEE | F | 10/01/2015 | N | None | 35,206,310 | 35,770,196 | 367,137 | 7,203,582 | 43,340,915 | 81.2% | 98.4% | 0.0% | 0.0% |
| KISSIMMEE | F | 10/01/2014 | N | None | 37,483,510 | 33,759,325 | 363,751 | 8,174,274 | 42,297,350 | 88.6% | 100.0% | 100.0% | 41.1% |
| KISSIMMEE | F | 10/01/2013 | N | None | 34,253,782 | 30,758,066 | 386,242 | 9,925,598 | 41,069,906 | 83.4% | 100.0% | 100.0% | 31.3% |
| KISSIMMEE | F | 10/01/2012 | N | None | 27,690,512 | 25,422,648 | 428,543 | 13,350,988 | 39,202,179 | 70.6% | 100.0% | 100.0% | 13.8% |
| KISSIMMEE | G | 10/01/2016 | N | After | 102,279,679 | 64,021,007 | 6,554,359 | 37,007,637 | 107,583,003 | 95.1% | 100.0% | 100.0% | 85.7% |
| KISSIMMEE | G | 10/01/2015 | N | None | 94,249,027 | 56,393,557 | 6,459,217 | 37,094,764 | 99,947,538 | 94.3% | 100.0% | 100.0% | 84.6% |
| KISSIMMEE | G | 10/01/2014 | N | None | 93,832,117 | 49,990,362 | 6,314,773 | 37,473,290 | 93,778,425 | 100.1% | 100.0% | 100.0% | 100.0% |
| KISSIMMEE | G | 10/01/2013 | N | After | 84,861,118 | 43,453,303 | 6,396,978 | 37,926,635 | 87,776,916 | 96.7% | 100.0% | 100.0% | 92.3% |
| KISSIMMEE | G | 10/01/2012 | N | None | 75,357,351 | 38,933,204 | 5,909,722 | 32,654,985 | 77,497,911 | 97.2% | 100.0% | 100.0% | 93.4% |
| KISSIMMEE | P | 10/01/2016 | N | After | 56,212,767 | 40,194,244 | 2,308,041 | 14,319,208 | 56,821,493 | 98.9% | 100.0% | 100.0% | 95.7% |
| KISSIMMEE | P | 10/01/2015 | N | None | 52,110,941 | 36,520,150 | 2,313,236 | 13,830,109 | 52,663,495 | 99.0% | 100.0% | 100.0% | 96.0% |

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 |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| KISSIMMEE | P | 10/01/2014 | N | None | 51,517,108 | 31,746,682 | 2,456,111 | 15,277,112 | 49,479,905 | 104.1% | 100.0% | 100.0% | 100.0% |
| KISSIMMEE | P | 10/01/2013 | N | None | 47,061,815 | 30,706,695 | 2,403,172 | 14,930,320 | 48,040,187 | 98.0% | 100.0% | 100.0% | 93.4% |
| KISSIMMEE | P | 10/01/2012 | N | None | 41,016,009 | 29,504,830 | 2,398,536 | 15,484,609 | 47,387,975 | 86.6% | 100.0% | 100.0% | 58.8% |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2016 | N | None | 76,815,267 | 55,490,352 | 1,904,907 | 33,838,687 | 91,233,946 | 84.2% | 100.0% | 100.0% | 57.4% |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2015 | N | None | 69,864,473 | 51,978,395 | 1,689,834 | 33,217,256 | 86,885,485 | 80.4% | 100.0% | 100.0% | 48.8% |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2014 | Y | After | 68,890,067 | 47,113,460 | 1,755,495 | 31,618,349 | 80,487,304 | 85.6% | 100.0% | 100.0% | 63.3% |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2013 | N | None | 60,349,517 | 40,839,995 | 1,782,011 | 26,973,346 | 69,595,352 | 86.7% | 100.0% | 100.0% | 65.7% |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2012 | N | After | 54,268,000 | 38,059,385 | 1,633,228 | 24,119,248 | 63,811,861 | 85.0% | 100.0% | 100.0% | 60.4% |
| LABELLE | F | 10/01/2016 | N | After | 1,341,881 | 141,955 | 0 | 342,954 | 484,909 | 276.7% | 100.0% | 100.0% | 100.0% |
| LABELLE | F | 10/01/2014 | N | After | 1,002,553 | 117,682 | 0 | 122,627 | 240,309 | 417.2% | 100.0% | 100.0% | 100.0% |
| LADY LAKE | P | 10/01/2016 | N | After | 7,005,074 | 2,919,896 | 477,556 | 1,862,599 | 5,260,051 | 133.2% | 100.0% | 100.0% | 100.0% |
| LADY LAKE | P | 10/01/2015 | N | None | 6,362,779 | 2,525,846 | 472,309 | 1,779,920 | 4,778,075 | 133.2% | 100.0% | 100.0% | 100.0% |
| LADY LAKE | P | 10/01/2014 | N | None | 6,233,931 | 2,445,337 | 426,623 | 1,489,897 | 4,361,857 | 142.9% | 100.0% | 100.0% | 100.0% |
| LADY LAKE | P | 10/01/2013 | N | None | 5,558,335 | 2,248,174 | 448,285 | 1,453,954 | 4,150,413 | 133.9% | 100.0% | 100.0% | 100.0% |
| LADY LAKE | P | 10/01/2012 | N | None | 4,855,467 | 2,040,839 | 378,478 | 1,290,287 | 3,709,604 | 130.9% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | G | 10/01/2016 | N | After | 4,043,450 | 2,950,369 | 286,360 | 625,826 | 3,862,555 | 104.7% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | G | 10/01/2015 | N | None | 3,825,287 | 2,848,924 | 255,180 | 556,386 | 3,660,490 | 104.5% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | G | 10/01/2014 | N | None | 3,883,370 | 2,517,721 | 245,845 | 736,401 | 3,499,967 | 111.0% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | G | 10/01/2013 | N | After | 3,578,211 | 2,525,432 | 241,425 | 641,612 | 3,408,469 | 105.0% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | G | 10/01/2012 | N | After | 3,233,292 | 2,324,915 | 225,231 | 646,857 | 3,197,003 | 101.1% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | PF | 10/01/2016 | N | After | 3,443,391 | 1,254,503 | 237,398 | 1,441,445 | 2,933,346 | 117.4% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | PF | 10/01/2015 | N | None | 3,188,051 | 1,158,952 | 236,809 | 1,192,880 | 2,588,641 | 123.2% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | PF | 10/01/2014 | N | None | 3,117,404 | 636,391 | 272,063 | 1,402,437 | 2,310,891 | 134.9% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | PF | 10/01/2013 | N | After | 2,702,765 | 636,819 | 261,881 | 1,270,298 | 2,168,998 | 124.6% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | PF | 10/01/2012 | N | None | 2,322,452 | 610,989 | 229,467 | 905,368 | 1,745,824 | 133.0% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| LAKE CITY | F | 10/01/2015 | N | After | 7,691,695 | 6,452,217 | 365,886 | 1,891,670 | 8,709,773 | 88.3% | 100.0% | 100.0% | 46.2% |
| LAKE CITY | F | 10/01/2014 | N | None | 8,144,371 | 5,671,467 | 377,087 | 1,904,067 | 7,952,621 | 102.4% | 100.0% | 100.0% | 100.0% |
| LAKE CITY | F | 10/01/2013 | N | None | 7,235,097 | 4,013,785 | 419,759 | 2,823,003 | 7,256,547 | 99.7% | 100.0% | 100.0% | 99.2% |
| LAKE CITY | F | 10/01/2012 | N | None | 6,594,960 | 3,775,012 | 508,060 | 3,111,463 | 7,394,535 | 89.2% | 100.0% | 100.0% | 74.3% |
| LAKE CITY | G | 10/01/2015 | N | None | 17,146,870 | 15,090,528 | 281,678 | 4,867,102 | 20,239,308 | 84.7% | 100.0% | 100.0% | 36.5% |
| LAKE CITY | G | 10/01/2014 | N | None | 17,617,129 | 14,412,081 | 282,919 | 4,719,452 | 19,414,452 | 90.7% | 100.0% | 100.0% | 61.9% |
| LAKE CITY | G | 10/01/2013 | N | None | 15,984,970 | 13,505,472 | 321,986 | 5,239,715 | 19,067,173 | 83.8% | 100.0% | 100.0% | 41.2% |
| LAKE CITY | G | 10/01/2012 | N | None | 13,636,707 | 11,725,288 | 326,375 | 6,107,828 | 18,159,491 | 75.1% | 100.0% | 100.0% | 26.0% |
| LAKE CITY | P | 10/01/2016 | N | After | 14,092,138 | 8,852,811 | 574,817 | 2,878,413 | 12,306,041 | 114.5% | 100.0% | 100.0% | 100.0% |
| LAKE CITY | P | 10/01/2015 | N | None | 12,562,705 | 7,923,803 | 581,582 | 2,705,986 | 11,211,371 | 112.1% | 100.0% | 100.0% | 100.0% |
| LAKE CITY | P | 10/01/2014 | N | None | 12,804,140 | 7,810,307 | 521,843 | 2,252,114 | 10,584,264 | 121.0% | 100.0% | 100.0% | 100.0% |
| LAKE CITY | P | 10/01/2013 | N | None | 11,326,630 | 6,907,282 | 530,863 | 2,424,698 | 9,862,843 | 114.8% | 100.0% | 100.0% | 100.0% |
| LAKE CITY | P | 10/01/2012 | N | None | 9,916,812 | 6,444,168 | 504,079 | 2,236,005 | 9,184,252 | 108.0% | 100.0% | 100.0% | 100.0% |
| LAKE HELEN | P | 10/01/2016 | N | After | 1,176,260 | 550,278 | 10,851 | 230,205 | 791,334 | 148.6% | 100.0% | 100.0% | 100.0% |
| LAKE HELEN | P | 10/01/2015 | N | None | 1,106,423 | 545,401 | 9,657 | 181,020 | 736,078 | 150.3% | 100.0% | 100.0% | 100.0% |
| LAKE HELEN | P | 10/01/2014 | N | After | 1,096,748 | 140,994 | 149 | 396,808 | 537,951 | 203.9% | 100.0% | 100.0% | 100.0% |
| LAKE HELEN | P | 10/01/2012 | N | None | 861,097 | 116,780 | 13,842 | 255,216 | 385,838 | 223.2% | 100.0% | 100.0% | 100.0% |
| LAKE MARY | F | 10/01/2015 | N | After | 13,359,438 | 6,481,282 | 1,441,363 | 4,839,632 | 12,762,277 | 104.7% | 100.0% | 100.0% | 100.0% |
| LAKE MARY | F | 10/01/2014 | N | After | 13,273,924 | 5,336,055 | 1,506,918 | 4,690,596 | 11,533,569 | 115.1% | 100.0% | 100.0% | 100.0% |
| LAKE MARY | F | 10/01/2013 | N | After | 11,344,060 | 5,581,128 | 1,353,262 | 4,016,513 | 10,950,903 | 103.6% | 100.0% | 100.0% | 100.0% |
| LAKE MARY | F | 10/01/2012 | N | After | 9,635,807 | 4,175,830 | 1,344,835 | 4,213,425 | 9,734,090 | 99.0% | 100.0% | 100.0% | 97.7% |
| LAKE MARY | P | 10/01/2016 | N | After | 18,259,155 | 7,448,885 | 1,203,819 | 6,523,221 | 15,175,925 | 120.3% | 100.0% | 100.0% | 100.0% |
| LAKE MARY | P | 10/01/2015 | N | None | 16,357,983 | 6,907,580 | 1,079,574 | 5,647,025 | 13,634,179 | 120.0% | 100.0% | 100.0% | 100.0% |
| LAKE MARY | P | 10/01/2014 | N | None | 16,064,252 | 6,354,895 | 978,447 | 5,249,449 | 12,582,791 | 127.7% | 100.0% | 100.0% | 100.0% |
| LAKE MARY | P | 10/01/2013 | N | None | 14,108,691 | 6,421,096 | 908,557 | 4,682,809 | 12,012,462 | 117.5% | 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 |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| LAKE MARY | P | 10/01/2012 | N | None | 11,928,127 | 6,432,636 | 801,580 | 3,522,453 | 10,756,669 | 110.9% | 100.0% | 100.0% | 100.0% |
| LAKE PARK (RETIRED) | P | 10/01/2016 | N | After | 1,353,255 | 1,507,094 | 0 | 0 | 1,507,094 | 89.8% | 89.8% | 0.0% | 0.0% |
| LAKE PARK (RETIRED) | P | 10/01/2015 | N | None | 1,318,920 | 1,484,477 | 0 | 0 | 1,484,477 | 88.8% | 88.8% | 0.0% | 0.0% |
| LAKE PARK (RETIRED) | P | 10/01/2014 | N | None | 1,474,812 | 1,516,642 | 0 | 0 | 1,516,642 | 97.2% | 97.2% | 0.0% | 0.0% |
| LAKE PARK (RETIRED) | P | 10/01/2013 | N | After | 1,423,896 | 1,547,924 | 0 | 0 | 1,547,924 | 92.0% | 92.0% | 0.0% | 0.0% |
| LAKE PARK (RETIRED) | P | 10/01/2012 | N | None | 1,374,695 | 1,598,561 | 0 | 0 | 1,598,561 | 86.0% | 86.0% | 0.0% | 0.0% |
| LAKE WALES | F | 10/01/2016 | N | After | 7,958,636 | 7,084,130 | 670,132 | 2,403,814 | 10,158,076 | 78.3% | 100.0% | 100.0% | 8.5% |
| LAKE WALES | F | 10/01/2015 | N | None | 7,515,163 | 7,099,488 | 603,981 | 1,936,676 | 9,640,145 | 78.0% | 100.0% | 68.8% | 0.0% |
| LAKE WALES | F | 10/01/2014 | N | None | 7,587,739 | 7,088,548 | 562,379 | 1,598,078 | 9,249,005 | 82.0% | 100.0% | 88.8% | 0.0% |
| LAKE WALES | F | 10/01/2013 | N | None | 7,456,858 | 7,687,729 | 512,793 | 1,326,991 | 9,527,513 | 78.3% | 97.0% | 0.0% | 0.0% |
| LAKE WALES | F | 10/01/2012 | N | None | 6,479,204 | 6,951,398 | 511,661 | 1,633,587 | 9,096,646 | 71.2% | 93.2% | 0.0% | 0.0% |
| LAKE WALES | G | 10/01/2016 | N | After | 10,088,321 | 5,436,938 | 1,454,760 | 2,150,732 | 9,042,430 | 111.6% | 100.0% | 100.0% | 100.0% |
| LAKE WALES | G | 10/01/2015 | N | None | 9,343,141 | 5,389,434 | 1,014,944 | 2,116,444 | 8,520,822 | 109.7% | 100.0% | 100.0% | 100.0% |
| LAKE WALES | G | 10/01/2014 | N | None | 9,318,555 | 4,772,416 | 1,031,064 | 2,018,092 | 7,821,572 | 119.1% | 100.0% | 100.0% | 100.0% |
| LAKE WALES | G | 10/01/2013 | N | None | 8,522,030 | 4,743,689 | 946,358 | 1,805,177 | 7,495,224 | 113.7% | 100.0% | 100.0% | 100.0% |
| LAKE WALES | G | 10/01/2012 | N | After | 7,798,768 | 4,869,433 | 851,413 | 1,531,174 | 7,252,020 | 107.5% | 100.0% | 100.0% | 100.0% |
| LAKE WALES | P | 10/01/2016 | N | After | 14,177,126 | 9,733,452 | 1,014,502 | 3,679,355 | 14,427,309 | 98.3% | 100.0% | 100.0% | 93.2% |
| LAKE WALES | P | 10/01/2015 | N | None | 13,109,693 | 9,390,120 | 2,218,529 | 1,752,013 | 13,360,662 | 98.1% | 100.0% | 100.0% | 85.7% |
| LAKE WALES | P | 10/01/2014 | N | None | 13,419,526 | 8,350,179 | 918,091 | 3,364,389 | 12,632,659 | 106.2% | 100.0% | 100.0% | 100.0% |
| LAKE WALES | P | 10/01/2013 | N | None | 12,289,632 | 8,410,635 | 822,561 | 2,859,117 | 12,092,313 | 101.6% | 100.0% | 100.0% | 100.0% |
| LAKE WALES | P | 10/01/2012 | N | None | 10,892,858 | 7,820,552 | 789,547 | 2,856,536 | 11,466,635 | 95.0% | 100.0% | 100.0% | 79.9% |
| LAKE WORTH | F | 10/01/2015 | N | After | 37,635,643 | 55,883,992 | 950,771 | 4,257,728 | 61,092,491 | 61.6% | 67.3% | 0.0% | 0.0% |
| LAKE WORTH | F | 10/01/2014 | N | After | 37,971,247 | 52,306,223 | 960,287 | 3,803,287 | 57,069,797 | 66.5% | 72.6% | 0.0% | 0.0% |
| LAKE WORTH | F | 10/01/2013 | N | After | 35,302,673 | 50,856,100 | 837,406 | 2,997,394 | 54,690,900 | 64.5% | 69.4% | 0.0% | 0.0% |
| LAKE WORTH | F | 10/01/2012 | N | After | 31,080,431 | 49,043,778 | 821,879 | 3,011,897 | 52,877,554 | 58.8% | 63.4% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| LAKE WORTH | G | 10/01/2016 | N | After | 65,483,268 | 93,657,106 | 4,967,936 | 4,086,216 | 102,711,258 | 63.8% | 69.9% | 0.0% | 0.0% |
| LAKE WORTH | G | 10/01/2015 | N | None | 65,128,482 | 92,050,370 | 4,536,829 | 3,894,065 | 100,481,264 | 64.8% | 70.8% | 0.0% | 0.0% |
| LAKE WORTH | G | 10/01/2014 | N | None | 68,606,999 | 90,520,451 | 5,289,414 | 7,625,376 | 103,435,241 | 66.3% | 75.8% | 0.0% | 0.0% |
| LAKE WORTH | G | 10/01/2013 | N | After | 65,044,534 | 91,287,020 | 5,259,928 | 8,383,938 | 104,930,886 | 62.0% | 71.3% | 0.0% | 0.0% |
| LAKE WORTH | G | 10/01/2012 | N | After | 59,673,490 | 90,266,904 | 5,091,565 | 8,144,430 | 103,502,899 | 57.7% | 66.1% | 0.0% | 0.0% |
| LAKE WORTH | P | 10/01/2016 | N | After | 29,128,036 | 45,639,625 | 722,641 | 3,074,441 | 49,436,707 | 58.9% | 63.8% | 0.0% | 0.0% |
| LAKE WORTH | P | 10/01/2015 | N | After | 29,854,278 | 45,813,436 | 813,065 | 3,555,834 | 50,182,335 | 59.5% | 65.2% | 0.0% | 0.0% |
| LAKE WORTH | P | 10/01/2014 | N | None | 32,185,769 | 47,872,502 | 728,905 | 2,781,745 | 51,383,152 | 62.6% | 67.2% | 0.0% | 0.0% |
| LAKE WORTH | P | 10/01/2013 | N | After | 30,546,979 | 45,855,582 | 854,956 | 3,683,631 | 50,394,169 | 60.6% | 66.6% | 0.0% | 0.0% |
| LAKE WORTH | P | 10/01/2012 | N | After | 23,107,742 | 39,335,732 | 827,645 | 3,241,960 | 43,405,337 | 53.2% | 58.7% | 0.0% | 0.0% |
| LAKELAND | F | 10/01/2016 | N | After | 87,582,084 | 56,953,155 | 10,245,353 | 20,498,882 | 87,697,390 | 99.9% | 100.0% | 100.0% | 99.4% |
| LAKELAND | F | 10/01/2015 | Y | None | 83,835,346 | 50,619,486 | 10,535,228 | 21,557,051 | 82,711,765 | 101.4% | 100.0% | 100.0% | 100.0% |
| LAKELAND | F | 10/01/2015 | N | None | 84,190,930 | 50,619,486 | 10,524,688 | 21,567,591 | 82,711,765 | 101.8% | 100.0% | 100.0% | 100.0% |
| LAKELAND | F | 10/01/2014 | Y | None | 85,899,495 | 49,877,975 | 9,875,638 | 19,008,754 | 78,762,367 | 109.1% | 100.0% | 100.0% | 100.0% |
| LAKELAND | F | 10/01/2014 | N | None | 86,134,177 | 49,877,975 | 9,873,843 | 19,010,549 | 78,762,367 | 109.4% | 100.0% | 100.0% | 100.0% |
| LAKELAND | F | 10/01/2013 | Y | None | 80,435,881 | 46,462,676 | 9,571,644 | 19,050,119 | 75,084,439 | 107.1% | 100.0% | 100.0% | 100.0% |
| LAKELAND | F | 10/01/2013 | N | None | 80,435,881 | 46,462,676 | 9,571,644 | 19,050,119 | 75,084,439 | 107.1% | 100.0% | 100.0% | 100.0% |
| LAKELAND | F | 10/01/2012 | Y | None | 70,160,420 | 34,653,980 | 10,126,143 | 26,445,108 | 71,225,231 | 98.5% | 100.0% | 100.0% | 96.0% |
| LAKELAND | F | 10/01/2012 | N | None | 70,160,419 | 34,653,980 | 10,126,143 | 26,445,108 | 71,225,231 | 98.5% | 100.0% | 100.0% | 96.0% |
| LAKELAND | G | 10/01/2015 | N | After | 498,769,283 | 407,088,596 | 57,833,435 | 146,666,846 | 611,588,877 | 81.6% | 100.0% | 100.0% | 23.1% |
| LAKELAND | G | 10/01/2014 | N | None | 504,457,368 | 378,935,489 | 57,910,155 | 150,738,859 | 587,584,503 | 85.9% | 100.0% | 100.0% | 44.9% |
| LAKELAND | G | 10/01/2013 | N | None | 460,555,368 | 354,396,506 | 57,334,809 | 154,893,799 | 566,625,114 | 81.3% | 100.0% | 100.0% | 31.5% |
| LAKELAND | G | 10/01/2012 | N | None | 486,542,317 | 364,017,835 | 62,170,832 | 178,433,770 | 604,622,437 | 80.5% | 100.0% | 100.0% | 33.8% |
| LAKELAND | P | 10/01/2016 | N | After | 108,492,820 | 92,554,452 | 15,297,187 | 24,433,182 | 132,284,821 | 82.0% | 100.0% | 100.0% | 2.6% |
| LAKELAND | P | 10/01/2016 | Y | After | 108,492,820 | 94,522,425 | 15,297,187 | 25,203,280 | 135,022,892 | 80.4% | 100.0% | 91.3% | 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 |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| LAKELAND | P | 10/01/2015 | N | None | 102,156,394 | 85,727,538 | 13,511,563 | 24,403,285 | 123,642,386 | 82.6% | 100.0% | 100.0% | 12.0% |
| LAKELAND | P | 10/01/2014 | Y | None | 107,087,762 | 81,505,371 | 13,192,866 | 26,157,538 | 120,855,775 | 88.6% | 100.0% | 100.0% | 47.4% |
| LAKELAND | P | 10/01/2013 | N | None | 98,300,605 | 75,807,889 | 12,878,957 | 27,017,252 | 115,704,098 | 85.0% | 100.0% | 100.0% | 35.6% |
| LAKELAND | P | 10/01/2012 | N | None | 90,894,245 | 68,108,859 | 12,812,062 | 29,866,494 | 110,787,415 | 82.0% | 100.0% | 100.0% | 33.4% |
| LANTANA | F | 09/30/2015 | N | After | 32,438,197 | 15,473,000 | 619,000 | 11,376,000 | 27,468,000 | 118.1% | 100.0% | 100.0% | 100.0% |
| LANTANA | F | 09/30/2014 | N | None | 32,889,907 | 19,254,982 | 461,000 | 10,605,000 | 30,320,982 | 108.5% | 100.0% | 100.0% | 100.0% |
| LANTANA | F | 09/30/2013 | N | None | 26,905,080 | 12,793,587 | 475,000 | 14,865,000 | 28,133,587 | 95.6% | 100.0% | 100.0% | 91.7% |
| LANTANA | P | 10/01/2015 | N | After | 11,189,518 | 5,855,872 | 906,956 | 4,206,119 | 10,968,947 | 102.0% | 100.0% | 100.0% | 100.0% |
| LANTANA | P | 10/01/2014 | N | None | 10,967,374 | 4,918,294 | 902,731 | 4,361,307 | 10,182,332 | 107.7% | 100.0% | 100.0% | 100.0% |
| LANTANA | P | 10/01/2012 | N | After | 8,421,163 | 3,610,327 | 834,017 | 3,790,131 | 8,234,475 | 102.3% | 100.0% | 100.0% | 100.0% |
| LARGO | PF | 10/01/2016 | N | After | 127,354,026 | 112,887,565 | 7,632,507 | 39,190,702 | 159,710,774 | 79.7% | 100.0% | 100.0% | 17.4% |
| LARGO | PF | 10/01/2015 | N | None | 107,652,607 | 106,405,773 | 6,775,981 | 31,797,950 | 144,979,704 | 74.3% | 100.0% | 18.4% | 0.0% |
| LARGO | PF | 10/01/2014 | N | None | 122,885,391 | 105,909,720 | 6,099,870 | 28,813,461 | 140,823,051 | 87.3% | 100.0% | 100.0% | 37.7% |
| LARGO | PF | 10/01/2013 | N | None | 113,832,908 | 99,550,021 | 6,130,053 | 30,060,365 | 135,740,439 | 83.9% | 100.0% | 100.0% | 27.1% |
| LARGO | PF | 10/01/2012 | N | None | 97,107,180 | 88,324,820 | 6,415,795 | 32,190,874 | 126,931,489 | 76.5% | 100.0% | 100.0% | 7.4% |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2015 | N | After | 1,763,537 | 460,213 | 73,654 | 1,026,361 | 1,560,228 | 113.0% | 100.0% | 100.0% | 100.0% |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2014 | N | After | 926,739 | 132,913 | 69,330 | 289,318 | 491,561 | 188.5% | 100.0% | 100.0% | 100.0% |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2013 | N | None | 1,518,424 | 125,228 | 65,400 | 263,095 | 453,723 | 334.7% | 100.0% | 100.0% | 100.0% |
| LAUDERHILL | F | 10/01/2015 | N | None | 63,881,885 | 51,220,155 | 10,175,910 | 11,139,802 | 72,535,867 | 88.1% | 100.0% | 100.0% | 22.3% |
| LAUDERHILL | F | 10/01/2014 | N | None | 62,842,972 | 49,365,357 | 9,211,586 | 9,969,537 | 68,546,480 | 91.7% | 100.0% | 100.0% | 42.8% |
| LAUDERHILL | F | 10/01/2013 | N | None | 56,334,474 | 45,322,907 | 0 | 18,976,935 | 64,299,842 | 87.6% | 100.0% | 100.0% | 58.0% |
| LAUDERHILL | F | 10/01/2012 | N | After | 46,216,351 | 44,208,820 | 0 | 16,685,631 | 60,894,451 | 75.9% | 100.0% | 100.0% | 12.0% |
| LAUDERHILL | G | 10/01/2015 | N | After | 19,860,168 | 16,147,052 | 0 | 10,236,153 | 26,383,205 | 75.3% | 100.0% | 100.0% | 36.3% |
| LAUDERHILL | G | 10/01/2014 | N | After | 20,253,234 | 15,112,510 | 0 | 9,705,730 | 24,818,240 | 81.6% | 100.0% | 100.0% | 53.0% |
| LAUDERHILL | G | 10/01/2013 | N | After | 18,650,780 | 14,957,884 | 0 | 9,600,710 | 24,558,594 | 75.9% | 100.0% | 100.0% | 38.5% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| LAUDERHILL | G | 10/01/2012 | N | None | 16,261,807 | 14,652,829 | 0 | 6,813,154 | 21,465,983 | 75.8% | 100.0% | 100.0% | 23.6% |
| LAUDERHILL | P | 10/01/2016 | N | None | 57,837,119 | 40,981,154 | 6,346,868 | 18,255,223 | 65,583,245 | 88.2% | 100.0% | 100.0% | 57.6% |
| LAUDERHILL | P | 10/01/2015 | N | None | 51,289,004 | 33,766,874 | 5,898,719 | 20,436,757 | 60,102,350 | 85.3% | 100.0% | 100.0% | 56.9% |
| LAUDERHILL | P | 10/01/2014 | N | None | 48,986,604 | 19,647,603 | 7,569,623 | 26,693,795 | 53,911,021 | 90.9% | 100.0% | 100.0% | 81.6% |
| LAUDERHILL | P | 10/01/2013 | N | None | 42,472,168 | 13,047,429 | 7,342,525 | 27,127,833 | 47,517,787 | 89.4% | 100.0% | 100.0% | 81.4% |
| LAUDERHILL | P | 10/01/2012 | N | None | 34,763,343 | 10,608,436 | 6,878,545 | 24,891,481 | 42,378,462 | 82.0% | 100.0% | 100.0% | 69.4% |
| LAUDERHILL (C&M) | G | 10/01/2016 | N | None | 20,710,297 | 14,017,167 | 2,460,899 | 13,664,809 | 30,142,875 | 68.7% | 100.0% | 100.0% | 31.0% |
| LAUDERHILL (C&M) | G | 10/01/2015 | N | None | 18,180,079 | 19,023,646 | 2,751,483 | 5,116,843 | 26,891,972 | 67.6% | 95.6% | 0.0% | 0.0% |
| LAUDERHILL (C&M) | G | 10/01/2014 | N | None | 18,561,073 | 16,783,611 | 2,822,847 | 4,683,269 | 24,289,727 | 76.4% | 100.0% | 63.0% | 0.0% |
| LAUDERHILL (C&M) | G | 10/01/2013 | N | None | 16,653,060 | 15,911,629 | 0 | 7,986,434 | 23,898,063 | 69.7% | 100.0% | 100.0% | 9.3% |
| LAUDERHILL (C&M) | G | 10/01/2012 | N | None | 14,731,017 | 16,074,502 | 0 | 6,513,519 | 22,588,021 | 65.2% | 91.6% | 0.0% | 0.0% |
| LEESBURG | F | 10/01/2016 | Y | After | 17,475,117 | 12,648,249 | 1,407,805 | 4,843,806 | 18,899,860 | 92.5% | 100.0% | 100.0% | 70.6% |
| LEESBURG | F | 10/01/2016 | N | After | 17,475,117 | 12,648,249 | 1,407,805 | 4,789,987 | 18,846,041 | 92.7% | 100.0% | 100.0% | 71.4% |
| LEESBURG | F | 10/01/2015 | N | None | 16,241,906 | 11,520,047 | 1,424,902 | 4,443,934 | 17,388,883 | 93.4% | 100.0% | 100.0% | 74.2% |
| LEESBURG | F | 10/01/2014 | N | None | 17,027,525 | 7,946,220 | 1,777,955 | 6,958,783 | 16,682,958 | 102.1% | 100.0% | 100.0% | 100.0% |
| LEESBURG | F | 10/01/2013 | Y | After | 15,329,768 | 7,509,896 | 1,857,334 | 6,441,461 | 15,808,691 | 97.0% | 100.0% | 100.0% | 92.6% |
| LEESBURG | F | 10/01/2013 | N | None | 14,867,938 | 7,372,411 | 1,857,334 | 6,112,131 | 15,341,876 | 96.9% | 100.0% | 100.0% | 92.2% |
| LEESBURG | F | 10/01/2012 | N | None | 13,180,705 | 6,543,992 | 1,772,699 | 5,518,103 | 13,834,794 | 95.3% | 100.0% | 100.0% | 88.1% |
| LEESBURG | G | 10/01/2016 | N | After | 34,967,109 | 31,468,651 | 20,102 | 9,844,662 | 41,333,415 | 84.6% | 100.0% | 100.0% | 35.3% |
| LEESBURG | G | 10/01/2015 | N | None | 33,820,101 | 29,865,170 | 20,102 | 9,693,945 | 39,579,217 | 85.4% | 100.0% | 100.0% | 40.6% |
| LEESBURG | G | 10/01/2014 | N | None | 34,948,909 | 30,171,024 | 20,102 | 9,509,472 | 39,700,598 | 88.0% | 100.0% | 100.0% | 50.0% |
| LEESBURG | G | 10/01/2013 | N | None | 32,983,623 | 26,324,918 | 20,102 | 12,280,191 | 38,625,211 | 85.4% | 100.0% | 100.0% | 54.1% |
| LEESBURG | G | 10/01/2012 | N | After | 31,112,567 | 26,610,262 | 20,102 | 12,810,658 | 39,441,022 | 78.9% | 100.0% | 100.0% | 35.0% |
| LEESBURG | P | 10/01/2016 | N | After | 17,840,282 | 10,484,626 | 2,305,950 | 4,835,544 | 17,626,120 | 101.2% | 100.0% | 100.0% | 100.0% |
| LEESBURG | P | 10/01/2015 | N | None | 17,092,313 | 9,855,869 | 2,101,550 | 3,584,328 | 15,541,747 | 110.0% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| LEESBURG | P | 10/01/2014 | N | None | 17,781,102 | 8,906,887 | 2,164,059 | 3,395,565 | 14,466,511 | 122.9% | 100.0% | 100.0% | 100.0% |
| LEESBURG | P | 10/01/2013 | N | None | 15,987,684 | 7,547,299 | 2,354,645 | 4,351,146 | 14,253,090 | 112.2% | 100.0% | 100.0% | 100.0% |
| LEESBURG | P | 10/01/2012 | N | None | 14,260,248 | 6,957,150 | 2,321,982 | 3,512,417 | 12,791,549 | 111.5% | 100.0% | 100.0% | 100.0% |
| LIGHTHOUSE POINT | PF | 10/01/2014 | N | None | 16,318,729 | 4,598,048 | 5,611,579 | 4,408,490 | 14,618,117 | 111.6% | 100.0% | 100.0% | 100.0% |
| LIGHTHOUSE POINT | PF | 10/01/2013 | N | None | 14,132,771 | 4,427,508 | 4,959,166 | 3,611,645 | 12,998,319 | 108.7% | 100.0% | 100.0% | 100.0% |
| LIGHTHOUSE POINT | PF | 10/01/2012 | N | None | 11,123,289 | 2,653,759 | 5,061,586 | 2,881,087 | 10,596,432 | 105.0% | 100.0% | 100.0% | 100.0% |
| LIVE OAK | F | 10/01/2016 | N | After | 1,685,373 | 2,016,866 | 0 | 0 | 2,016,866 | 83.6% | 83.6% | 0.0% | 0.0% |
| LIVE OAK | F | 10/01/2015 | N | None | 1,727,736 | 1,931,253 | 0 | 0 | 1,931,253 | 89.5% | 89.5% | 0.0% | 0.0% |
| LIVE OAK | F | 10/01/2014 | N | None | 1,918,165 | 1,950,731 | 0 | 0 | 1,950,731 | 98.3% | 98.3% | 0.0% | 0.0% |
| LIVE OAK | F | 10/01/2013 | N | None | 1,930,394 | 1,983,589 | 0 | 0 | 1,983,589 | 97.3% | 97.3% | 0.0% | 0.0% |
| LIVE OAK | F | 10/01/2012 | N | None | 1,837,463 | 2,121,590 | 0 | 0 | 2,121,590 | 86.6% | 86.6% | 0.0% | 0.0% |
| LONGBOAT KEY | F | 10/01/2016 | N | After | 15,852,516 | 28,299,261 | 557,306 | 2,329,835 | 31,186,402 | 50.8% | 56.0% | 0.0% | 0.0% |
| LONGBOAT KEY | F | 10/01/2015 | N | After | 16,442,647 | 27,484,398 | 850,030 | 2,622,319 | 30,956,747 | 53.1% | 59.8% | 0.0% | 0.0% |
| LONGBOAT KEY | F | 10/01/2014 | N | After | 15,707,549 | 25,846,510 | 849,454 | 2,095,957 | 28,791,921 | 54.6% | 60.8% | 0.0% | 0.0% |
| LONGBOAT KEY | F | 10/01/2013 | N | None | 14,518,335 | 24,427,210 | 896,585 | 1,650,657 | 26,974,452 | 53.8% | 59.4% | 0.0% | 0.0% |
| LONGBOAT KEY | F | 10/01/2012 | N | None | 12,670,985 | 17,278,324 | 1,847,717 | 6,094,512 | 25,220,553 | 50.2% | 73.3% | 0.0% | 0.0% |
| LONGBOAT KEY | G | 10/01/2016 | N | After | 10,241,393 | 12,383,563 | 620,705 | 2,356,703 | 15,360,971 | 66.7% | 82.7% | 0.0% | 0.0% |
| LONGBOAT KEY | G | 10/01/2015 | N | None | 9,834,105 | 12,220,041 | 657,806 | 2,167,973 | 15,045,820 | 65.4% | 80.5% | 0.0% | 0.0% |
| LONGBOAT KEY | G | 10/01/2014 | N | None | 10,203,724 | 11,867,696 | 728,165 | 2,319,096 | 14,914,957 | 68.4% | 86.0% | 0.0% | 0.0% |
| LONGBOAT KEY | G | 10/01/2013 | Y | After | 9,561,295 | 11,783,821 | 758,403 | 2,142,758 | 14,684,982 | 65.1% | 81.1% | 0.0% | 0.0% |
| LONGBOAT KEY | G | 10/01/2012 | N | After | 8,083,358 | 6,245,744 | 1,239,459 | 4,383,289 | 11,868,492 | 68.1% | 100.0% | 100.0% | 13.6% |
| LONGBOAT KEY | P | 10/01/2016 | N | After | 6,636,440 | 11,416,979 | 379,050 | 460,711 | 12,256,740 | 54.1% | 58.1% | 0.0% | 0.0% |
| LONGBOAT KEY | P | 10/01/2015 | N | After | 6,472,965 | 10,437,055 | 477,929 | 698,842 | 11,613,826 | 55.7% | 62.0% | 0.0% | 0.0% |
| LONGBOAT KEY | P | 10/01/2014 | N | None | 6,858,040 | 10,153,074 | 533,401 | 576,423 | 11,262,898 | 60.9% | 67.5% | 0.0% | 0.0% |
| LONGBOAT KEY | P | 10/01/2013 | N | None | 6,832,349 | 9,436,857 | 524,574 | 1,661,083 | 11,622,514 | 58.8% | 72.4% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| LONGBOAT KEY | P | 10/01/2012 | N | After | 5,817,427 | 9,125,889 | 558,183 | 1,685,476 | 11,369,548 | 51.2% | 63.7% | 0.0% | 0.0% |
| LONGWOOD | PF | 10/01/2015 | N | None | 11,919,195 | 2,862,442 | 0 | 4,454,359 | 7,316,801 | 162.9% | 100.0% | 100.0% | 100.0% |
| LONGWOOD | PF | 10/01/2014 | N | None | 11,080,621 | 3,768,367 | 0 | 4,046,064 | 7,814,431 | 141.8% | 100.0% | 100.0% | 100.0% |
| LONGWOOD | PF | 10/01/2013 | N | After | 9,741,626 | 3,069,283 | 0 | 3,877,894 | 6,947,177 | 140.2% | 100.0% | 100.0% | 100.0% |
| LONGWOOD | PF | 10/01/2012 | N | None | 6,337,454 | 736,100 | 0 | 3,318,459 | 4,054,559 | 156.3% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | F | 10/01/2016 | N | After | 5,581,075 | 2,065,485 | 295,341 | 1,727,020 | 4,087,846 | 136.5% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | F | 10/01/2015 | N | None | 5,298,052 | 1,817,683 | 317,940 | 1,506,243 | 3,641,866 | 145.5% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | F | 10/01/2014 | N | None | 5,204,722 | 1,832,998 | 285,657 | 1,255,415 | 3,374,070 | 154.3% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | F | 10/01/2013 | N | None | 4,522,113 | 1,422,179 | 282,512 | 1,448,162 | 3,152,853 | 143.4% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | F | 10/01/2012 | N | None | 3,917,554 | 1,435,226 | 261,953 | 1,135,400 | 2,832,579 | 138.3% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | G | 10/01/2016 | N | After | 16,232,550 | 10,444,762 | 1,114,493 | 5,314,627 | 16,873,882 | 96.2% | 100.0% | 100.0% | 87.9% |
| LYNN HAVEN | G | 10/01/2015 | N | None | 14,699,848 | 9,176,861 | 1,087,281 | 5,257,521 | 15,521,663 | 94.7% | 100.0% | 100.0% | 84.4% |
| LYNN HAVEN | G | 10/01/2014 | N | None | 14,835,206 | 8,076,991 | 1,148,835 | 5,515,177 | 14,741,003 | 100.6% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | G | 10/01/2013 | N | None | 12,976,971 | 4,387,947 | 1,331,729 | 7,430,125 | 13,149,801 | 98.7% | 100.0% | 100.0% | 97.7% |
| LYNN HAVEN | G | 10/01/2012 | N | After | 10,714,411 | 3,359,458 | 1,292,206 | 7,104,205 | 11,755,869 | 91.1% | 100.0% | 100.0% | 85.3% |
| LYNN HAVEN | P | 10/01/2016 | N | After | 7,958,115 | 4,203,988 | 359,437 | 1,848,768 | 6,412,193 | 124.1% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | P | 10/01/2015 | Y | None | 7,222,753 | 3,905,602 | 382,721 | 1,610,129 | 5,898,452 | 122.5% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | P | 10/01/2014 | N | After | 7,165,606 | 3,396,906 | 367,088 | 1,762,830 | 5,526,824 | 129.7% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | P | 10/01/2013 | N | None | 6,443,782 | 2,717,679 | 356,772 | 1,999,295 | 5,073,746 | 127.0% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | P | 10/01/2012 | N | None | 5,578,006 | 2,671,714 | 321,613 | 1,534,993 | 4,528,320 | 123.2% | 100.0% | 100.0% | 100.0% |
| MADISON | F | 10/01/2016 | N | After | 1,551,757 | 2,168,916 | 81,117 | 359,677 | 2,609,710 | 59.5% | 71.5% | 0.0% | 0.0% |
| MADISON | F | 10/01/2015 | N | None | 1,503,689 | 2,104,732 | 93,605 | 270,488 | 2,468,825 | 60.9% | 71.4% | 0.0% | 0.0% |
| MADISON | F | 10/01/2014 | N | None | 1,645,542 | 2,139,761 | 83,603 | 227,018 | 2,450,382 | 67.2% | 76.9% | 0.0% | 0.0% |
| MADISON | F | 10/01/2013 | N | None | 1,622,966 | 2,199,804 | 70,806 | 188,536 | 2,459,146 | 66.0% | 73.8% | 0.0% | 0.0% |
| MADISON | F | 10/01/2012 | N | None | 1,567,407 | 1,856,572 | 83,741 | 438,344 | 2,378,657 | 65.9% | 84.4% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| MADISON | P | 10/01/2016 | N | After | 3,233,154 | 2,653,223 | 84,267 | 237,124 | 2,974,614 | 108.7% | 100.0% | 100.0% | 100.0% |
| MADISON | P | 10/01/2015 | N | None | 3,166,645 | 1,308,751 | 188,870 | 1,259,468 | 2,757,089 | 114.9% | 100.0% | 100.0% | 100.0% |
| MADISON | P | 10/01/2014 | N | None | 3,423,296 | 1,306,390 | 231,071 | 1,216,139 | 2,753,600 | 124.3% | 100.0% | 100.0% | 100.0% |
| MADISON | P | 10/01/2013 | N | None | 3,201,372 | 1,302,293 | 207,183 | 1,107,642 | 2,617,118 | 122.3% | 100.0% | 100.0% | 100.0% |
| MADISON | P | 10/01/2012 | N | None | 2,936,905 | 1,476,823 | 184,475 | 834,296 | 2,495,594 | 117.7% | 100.0% | 100.0% | 100.0% |
| MAITLAND | PF | 10/01/2016 | N | After | 26,353,184 | 22,181,368 | 1,843,976 | 6,271,907 | 30,297,251 | 87.0% | 100.0% | 100.0% | 37.1% |
| MAITLAND | PF | 10/01/2015 | N | After | 24,824,129 | 21,280,160 | 1,638,697 | 5,509,235 | 28,428,092 | 87.3% | 100.0% | 100.0% | 34.6% |
| MAITLAND | PF | 10/01/2014 | N | None | 25,146,149 | 20,583,202 | 1,529,505 | 4,828,721 | 26,941,428 | 93.3% | 100.0% | 100.0% | 62.8% |
| MAITLAND | PF | 10/01/2012 | Y | After | 20,535,812 | 19,675,568 | 1,297,538 | 4,561,620 | 25,534,726 | 80.4% | 100.0% | 66.3% | 0.0% |
| MAITLAND | PF | 10/01/2012 | N | After | 20,535,813 | 20,161,718 | 1,297,538 | 4,612,019 | 26,071,275 | 78.8% | 100.0% | 28.8% | 0.0% |
| MARATHON | F | 10/01/2016 | N | None | 6,612,931 | 324,736 | 467,227 | 2,063,320 | 2,855,283 | 231.6% | 100.0% | 100.0% | 100.0% |
| MARATHON | F | 10/01/2014 | N | None | 5,617,154 | 126,794 | 0 | 1,968,136 | 2,094,930 | 268.1% | 100.0% | 100.0% | 100.0% |
| MARATHON | F | 10/01/2013 | N | None | 4,885,735 | 107,062 | 0 | 1,652,248 | 1,759,310 | 277.7% | 100.0% | 100.0% | 100.0% |
| MARATHON | F | 10/01/2012 | N | None | 3,967,391 | 17,660 | 0 | 1,248,854 | 1,266,514 | 313.3% | 100.0% | 100.0% | 100.0% |
| MARCO ISLAND | F | 10/01/2016 | N | After | 15,184,532 | 6,473,069 | 152,042 | 5,005,166 | 11,630,277 | 130.6% | 100.0% | 100.0% | 100.0% |
| MARCO ISLAND | F | 10/01/2014 | N | None | 11,086,620 | 593,134 | 114,134 | 3,611,384 | 4,318,652 | 256.7% | 100.0% | 100.0% | 100.0% |
| MARCO ISLAND | F | 10/01/2013 | N | After | 9,281,733 | 4,808,498 | 96,635 | 2,975,682 | 7,880,815 | 117.8% | 100.0% | 100.0% | 100.0% |
| MARCO ISLAND | F | 10/01/2012 | N | After | 4,122,634 | 514,385 | 81,094 | 2,321,683 | 2,917,162 | 141.3% | 100.0% | 100.0% | 100.0% |
| MARCO ISLAND | P | 10/01/2016 | N | After | 11,429,998 | 4,750,118 | 484,480 | 5,253,588 | 10,488,186 | 109.0% | 100.0% | 100.0% | 100.0% |
| MARCO ISLAND | P | 10/01/2015 | N | None | 8,724,015 | 4,240,303 | 457,645 | 4,304,455 | 9,002,403 | 96.9% | 100.0% | 100.0% | 93.5% |
| MARCO ISLAND | P | 10/01/2014 | N | None | 7,254,092 | 3,478,800 | 472,450 | 4,080,900 | 8,032,150 | 90.3% | 100.0% | 100.0% | 80.9% |
| MARCO ISLAND | P | 10/01/2013 | N | None | 6,095,776 | 3,748,902 | 458,001 | 2,975,749 | 7,182,652 | 84.9% | 100.0% | 100.0% | 63.5% |
| MARCO ISLAND | P | 10/01/2013 | Y | None | 6,095,776 | 3,748,902 | 458,001 | 2,975,749 | 7,182,652 | 84.9% | 100.0% | 100.0% | 63.5% |
| MARCO ISLAND | P | 10/01/2012 | N | None | 4,817,776 | 2,663,592 | 466,567 | 3,107,649 | 6,237,808 | 77.2% | 100.0% | 100.0% | 54.3% |
| MARIANNA | F | 10/01/2014 | N | After | 3,130,402 | 1,121,800 | 209,028 | 572,395 | 1,903,223 | 164.5% | 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 |
|----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| MARIANNA | F | 10/01/2013 | N | None | 2,782,073 | 1,096,738 | 190,368 | 468,299 | 1,755,405 | 158.5% | 100.0% | 100.0% | 100.0% |
| MARIANNA | P | 10/01/2014 | N | After | 3,884,677 | 586,735 | 204,937 | 911,105 | 1,702,777 | 228.1% | 100.0% | 100.0% | 100.0% |
| MARIANNA | P | 10/01/2013 | N | None | 3,434,372 | 578,046 | 181,651 | 821,738 | 1,581,435 | 217.2% | 100.0% | 100.0% | 100.0% |
| MARTIN COUNTY | ERP | 07/01/2016 | N | None | 7,725,387 | 8,699,895 | 0 | 0 | 8,699,895 | 88.8% | 88.8% | 0.0% | 0.0% |
| MARTIN COUNTY | ERP | 07/01/2014 | N | After | 6,388,440 | 8,939,006 | 0 | 0 | 8,939,006 | 71.5% | 71.5% | 0.0% | 0.0% |
| MARTIN COUNTY | ERP | 07/01/2013 | N | None | 5,834,664 | 6,802,673 | 0 | 0 | 6,802,673 | 85.8% | 85.8% | 0.0% | 0.0% |
| MEDLEY | P | 10/01/2016 | N | After | 20,890,026 | 11,779,868 | 979,188 | 9,265,214 | 22,024,270 | 94.9% | 100.0% | 100.0% | 87.8% |
| MEDLEY | P | 10/01/2015 | N | None | 18,843,265 | 11,446,073 | 831,354 | 8,109,729 | 20,387,156 | 92.4% | 100.0% | 100.0% | 81.0% |
| MEDLEY | P | 10/01/2014 | Y | None | 18,668,199 | 10,517,691 | 777,283 | 8,093,228 | 19,388,202 | 96.3% | 100.0% | 100.0% | 91.1% |
| MEDLEY | P | 10/01/2013 | N | None | 16,430,607 | 8,911,113 | 715,841 | 8,261,298 | 17,888,252 | 91.9% | 100.0% | 100.0% | 82.4% |
| MEDLEY | P | 10/01/2012 | N | None | 13,222,908 | 7,310,443 | 641,693 | 9,043,419 | 16,995,555 | 77.8% | 100.0% | 100.0% | 58.3% |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2016 | N | None | 17,304,524 | 11,059,369 | 0 | 7,510,341 | 18,569,710 | 93.2% | 100.0% | 100.0% | 83.2% |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2015 | N | None | 15,762,507 | 10,665,140 | 0 | 6,875,191 | 17,540,331 | 89.9% | 100.0% | 100.0% | 74.1% |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2014 | N | None | 15,847,200 | 10,942,684 | 0 | 6,136,289 | 17,078,973 | 92.8% | 100.0% | 100.0% | 79.9% |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2013 | N | None | 14,352,960 | 10,630,298 | 0 | 5,629,604 | 16,259,902 | 88.3% | 100.0% | 100.0% | 66.1% |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2012 | N | None | 11,826,650 | 9,685,463 | 0 | 5,890,481 | 15,575,944 | 75.9% | 100.0% | 100.0% | 36.3% |
| MELBOURNE | F | 10/01/2015 | N | None | 58,341,219 | 56,294,108 | 3,058,668 | 13,579,089 | 72,931,865 | 80.0% | 100.0% | 66.9% | 0.0% |
| MELBOURNE | F | 10/01/2014 | N | None | 58,760,194 | 55,560,108 | 2,702,784 | 11,956,327 | 70,219,219 | 83.7% | 100.0% | 100.0% | 4.2% |
| MELBOURNE | F | 10/01/2013 | N | After | 53,786,580 | 54,545,272 | 2,528,191 | 9,524,174 | 66,597,637 | 80.8% | 98.6% | 0.0% | 0.0% |
| MELBOURNE | F | 10/01/2012 | N | After | 47,932,356 | 48,689,941 | 2,528,325 | 11,962,826 | 63,181,092 | 75.9% | 98.4% | 0.0% | 0.0% |
| MELBOURNE | G | 10/01/2016 | N | After | 6,858,732 | 5,486,370 | 46,159 | 544,797 | 6,077,326 | 112.9% | 100.0% | 100.0% | 100.0% |
| MELBOURNE | G | 10/01/2015 | N | After | 6,753,030 | 4,798,897 | 25,447 | 840,851 | 5,665,195 | 119.2% | 100.0% | 100.0% | 100.0% |
| MELBOURNE | G | 10/01/2014 | N | After | 7,221,583 | 4,437,123 | 25,447 | 695,857 | 5,158,427 | 140.0% | 100.0% | 100.0% | 100.0% |
| MELBOURNE | G | 10/01/2013 | N | After | 6,530,179 | 3,845,695 | 25,447 | 896,396 | 4,767,538 | 137.0% | 100.0% | 100.0% | 100.0% |
| MELBOURNE | G | 10/01/2012 | N | After | 6,026,355 | 3,629,970 | 25,447 | 755,974 | 4,411,391 | 136.6% | 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 |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| MELBOURNE | P | 10/01/2016 | N | After | 71,918,610 | 70,102,042 | 3,673,134 | 14,097,605 | 87,872,781 | 81.8% | 100.0% | 49.5% | 0.0% |
| MELBOURNE | P | 10/01/2015 | N | After | 66,127,077 | 62,721,159 | 3,752,773 | 15,867,622 | 82,341,554 | 80.3% | 100.0% | 90.8% | 0.0% |
| MELBOURNE | P | 10/01/2014 | N | None | 68,011,913 | 60,268,253 | 3,703,457 | 15,798,558 | 79,770,268 | 85.3% | 100.0% | 100.0% | 25.6% |
| MELBOURNE | P | 10/01/2013 | N | None | 62,211,538 | 58,327,927 | 3,468,629 | 14,509,494 | 76,306,050 | 81.5% | 100.0% | 100.0% | 2.9% |
| MELBOURNE | P | 10/01/2012 | N | None | 55,662,976 | 56,386,307 | 3,293,431 | 13,586,772 | 73,266,510 | 76.0% | 98.7% | 0.0% | 0.0% |
| MELBOURNE - SPECIAL RISK | G | 10/01/2016 | N | After | 1,064,709 | 680,135 | 0 | 391,829 | 1,071,964 | 99.3% | 100.0% | 100.0% | 98.1% |
| MELBOURNE - SPECIAL RISK | G | 10/01/2015 | N | After | 973,541 | 640,964 | 0 | 294,971 | 935,935 | 104.0% | 100.0% | 100.0% | 100.0% |
| MELBOURNE - SPECIAL RISK | G | 10/01/2014 | N | After | 960,372 | 184,771 | 0 | 549,483 | 734,254 | 130.8% | 100.0% | 100.0% | 100.0% |
| MELBOURNE - SPECIAL RISK | G | 10/01/2013 | N | After | 781,873 | 174,040 | 0 | 454,688 | 628,728 | 124.4% | 100.0% | 100.0% | 100.0% |
| MELBOURNE - SPECIAL RISK | G | 10/01/2012 | N | After | 655,418 | 171,890 | 0 | 414,412 | 586,302 | 111.8% | 100.0% | 100.0% | 100.0% |
| MELBOURNE BEACH | P | 10/01/2016 | N | After | 2,756,819 | 2,574,957 | 152,179 | 592,357 | 3,319,493 | 83.0% | 100.0% | 100.0% | 5.0% |
| MELBOURNE BEACH | P | 10/01/2015 | N | None | 2,570,543 | 2,365,852 | 150,030 | 560,537 | 3,076,419 | 83.6% | 100.0% | 100.0% | 9.8% |
| MELBOURNE BEACH | P | 10/01/2014 | N | None | 2,622,551 | 2,404,583 | 143,886 | 510,098 | 3,058,567 | 85.7% | 100.0% | 100.0% | 14.5% |
| MELBOURNE BEACH | P | 10/01/2013 | N | None | 2,353,599 | 2,433,409 | 122,483 | 413,414 | 2,969,306 | 79.3% | 96.7% | 0.0% | 0.0% |
| MELBOURNE BEACH | P | 10/01/2012 | N | None | 2,113,208 | 2,454,379 | 109,795 | 255,436 | 2,819,610 | 74.9% | 86.1% | 0.0% | 0.0% |
| MIAMI - ELECTED | G | 01/01/2016 | N | None | 6,962,265 | 8,642,267 | 0 | 0 | 8,642,267 | 80.6% | 80.6% | 0.0% | 0.0% |
| MIAMI - ELECTED | G | 01/01/2015 | N | None | 6,715,564 | 7,574,466 | 0 | 912,994 | 8,487,460 | 79.1% | 88.7% | 0.0% | 0.0% |
| MIAMI - ELECTED | G | 01/01/2014 | N | None | 6,526,196 | 7,348,107 | 0 | 778,958 | 8,127,065 | 80.3% | 88.8% | 0.0% | 0.0% |
| MIAMI - ELECTED | G | 01/01/2013 | N | None | 6,258,402 | 5,999,118 | 0 | 2,044,465 | 8,043,583 | 77.8% | 100.0% | 100.0% | 12.7% |
| MIAMI - FIPO | PF | 10/01/2016 | N | After | 1,467,635,390 | 1,538,776,187 | 113,620,079 | 179,203,314 | 1,831,599,580 | 80.1% | 95.4% | 0.0% | 0.0% |
| MIAMI - FIPO | PF | 10/01/2015 | N | After | 1,472,384,921 | 1,595,020,092 | 0 | 259,010,464 | 1,854,030,556 | 79.4% | 92.3% | 0.0% | 0.0% |
| MIAMI - FIPO | PF | 10/01/2014 | N | None | 1,136,462,242 | 1,369,708,777 | 0 | 219,908,847 | 1,589,617,624 | 71.5% | 83.0% | 0.0% | 0.0% |
| MIAMI - FIPO | PF | 10/01/2013 | N | None | 1,121,166,552 | 1,377,316,123 | 0 | 179,445,384 | 1,556,761,507 | 72.0% | 81.4% | 0.0% | 0.0% |
| MIAMI - FIPO | PF | 10/01/2012 | N | None | 1,075,059,846 | 1,381,463,924 | 0 | 157,713,278 | 1,539,177,202 | 69.8% | 77.8% | 0.0% | 0.0% |
| MIAMI - FIPO (STAFF) | G | 10/01/2016 | N | After | 2,051,025 | 0 | 338,957 | 1,319,160 | 1,658,117 | 123.7% | 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 |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| MIAMI - FIPO (STAFF) | G | 10/01/2015 | N | None | 1,805,306 | 0 | 0 | 1,346,476 | 1,346,476 | 134.1% | 100.0% | 100.0% | 100.0% |
| MIAMI - FIPO (STAFF) | G | 01/01/2015 | N | None | 1,872,616 | 0 | 0 | 1,195,789 | 1,195,789 | 156.6% | 100.0% | 100.0% | 100.0% |
| MIAMI - FIPO COLA (RETIRED) | PF | 01/01/2016 | N | None | 381,440,560 | 318,877,468 | 0 | 0 | 318,877,468 | 119.6% | 100.0% | 100.0% | 100.0% |
| MIAMI - FIPO COLA (RETIRED) | PF | 10/01/2014 | N | None | 394,567,656 | 327,269,309 | 0 | 0 | 327,269,309 | 120.6% | 100.0% | 100.0% | 100.0% |
| MIAMI - FIPO COLA (RETIRED) | PF | 10/01/2013 | N | None | 378,616,711 | 283,539,285 | 0 | 0 | 283,539,285 | 133.5% | 100.0% | 100.0% | 100.0% |
| MIAMI - FIPO COLA (RETIRED) | PF | 10/01/2012 | N | None | 350,307,706 | 278,206,378 | 0 | 0 | 278,206,378 | 125.9% | 100.0% | 100.0% | 100.0% |
| MIAMI - GESE | GS | 10/01/2016 | N | After | 617,704,941 | 773,892,248 | 91,512,215 | 26,657,621 | 892,062,084 | 69.2% | 79.8% | 0.0% | 0.0% |
| MIAMI - GESE | GS | 10/01/2015 | N | After | 589,051,025 | 733,521,064 | 83,524,419 | 13,820,349 | 830,865,832 | 70.9% | 80.3% | 0.0% | 0.0% |
| MIAMI - GESE | GS | 10/01/2014 | N | After | 619,561,295 | 735,433,118 | 0 | 83,949,240 | 819,382,358 | 75.6% | 84.2% | 0.0% | 0.0% |
| MIAMI - GESE | GS | 10/01/2013 | N | None | 590,384,170 | 733,462,785 | 0 | 82,442,657 | 815,905,442 | 72.4% | 80.5% | 0.0% | 0.0% |
| MIAMI - GESE | GS | 10/01/2012 | N | After | 566,197,533 | 741,277,894 | 64,770,972 | 7,937,955 | 813,986,821 | 69.6% | 76.4% | 0.0% | 0.0% |
| MIAMI - GESE (EXCESS) | GS | 10/01/2012 | N | None | 0 | 6,280,868 | 0 | 0 | 6,280,868 | .0% | 0.0% | 0.0% | 0.0% |
| MIAMI - GESE (STAFF) | GS | 10/01/2016 | N | After | 3,465,231 | 4,319,323 | 159,339 | 254,873 | 4,733,535 | 73.2% | 80.2% | 0.0% | 0.0% |
| MIAMI - GESE (STAFF) | GS | 10/01/2015 | N | After | 3,145,336 | 3,822,502 | 149,193 | 127,301 | 4,098,996 | 76.7% | 82.3% | 0.0% | 0.0% |
| MIAMI - GESE (STAFF) | GS | 10/01/2014 | N | After | 3,190,324 | 4,420,898 | 127,242 | 91,505 | 4,639,645 | 68.8% | 72.2% | 0.0% | 0.0% |
| MIAMI - GESE (STAFF) | GS | 10/01/2013 | N | After | 590,384,170 | 739,487,758 | 0 | 76,417,684 | 815,905,442 | 72.4% | 79.8% | 0.0% | 0.0% |
| MIAMI - GESE (STAFF) | GS | 10/01/2012 | N | After | 2,561,830 | 3,270,956 | 276,713 | 292,384 | 3,840,053 | 66.7% | 78.3% | 0.0% | 0.0% |
| MIAMI - OFF-STREET PARKING | G | 10/01/2016 | N | After | 16,699,432 | 6,420,980 | 3,014,673 | 5,939,475 | 15,375,128 | 108.6% | 100.0% | 100.0% | 100.0% |
| MIAMI - OFF-STREET PARKING | G | 10/01/2015 | N | After | 15,423,876 | 5,170,195 | 3,014,673 | 5,706,481 | 13,891,349 | 111.0% | 100.0% | 100.0% | 100.0% |
| MIAMI - OFF-STREET PARKING | G | 10/01/2014 | N | None | 15,929,432 | 4,835,073 | 2,778,980 | 5,978,861 | 13,592,914 | 117.2% | 100.0% | 100.0% | 100.0% |
| MIAMI - OFF-STREET PARKING | G | 10/01/2013 | N | None | 14,572,381 | 4,558,552 | 2,622,167 | 5,796,354 | 12,977,073 | 112.3% | 100.0% | 100.0% | 100.0% |
| MIAMI - OFF-STREET PARKING | G | 10/01/2012 | N | After | 13,583,210 | 3,191,716 | 2,228,827 | 6,885,446 | 12,305,989 | 110.4% | 100.0% | 100.0% | 100.0% |
| MIAMI BEACH | G | 10/01/2016 | N | After | 540,876,019 | 588,357,744 | 65,031,761 | 114,461,543 | 767,851,048 | 70.4% | 91.9% | 0.0% | 0.0% |
| MIAMI BEACH | G | 10/01/2015 | N | After | 496,718,840 | 534,997,774 | 62,289,667 | 100,771,136 | 698,058,577 | 71.2% | 92.8% | 0.0% | 0.0% |
| MIAMI BEACH | G | 10/01/2014 | N | After | 516,698,861 | 501,541,962 | 61,646,599 | 95,569,921 | 658,758,482 | 78.4% | 100.0% | 24.6% | 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 |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| MIAMI BEACH | G | 10/01/2013 | N | None | 471,609,529 | 455,716,378 | 63,736,469 | 96,461,469 | 615,914,316 | 76.6% | 100.0% | 24.9% | 0.0% |
| MIAMI BEACH | G | 10/01/2012 | N | After | 429,663,186 | 439,420,178 | 61,073,761 | 101,914,264 | 602,408,203 | 71.3% | 97.8% | 0.0% | 0.0% |
| MIAMI BEACH | PF | 10/01/2015 | N | After | 750,617,498 | 826,588,793 | 52,418,404 | 123,916,918 | 1,002,924,115 | 74.8% | 90.8% | 0.0% | 0.0% |
| MIAMI BEACH | PF | 10/01/2014 | N | After | 769,298,572 | 789,513,921 | 52,202,964 | 116,748,565 | 958,465,450 | 80.3% | 97.4% | 0.0% | 0.0% |
| MIAMI BEACH | PF | 10/01/2013 | N | After | 698,522,566 | 750,811,016 | 49,479,668 | 108,680,398 | 908,971,082 | 76.8% | 93.0% | 0.0% | 0.0% |
| MIAMI BEACH | PF | 10/01/2012 | N | After | 622,408,229 | 715,972,396 | 46,162,066 | 101,912,736 | 864,047,198 | 72.0% | 86.9% | 0.0% | 0.0% |
| MIAMI SHORES VILLAGE | G | 10/01/2015 | N | After | 11,374,066 | 7,770,758 | 1,765,108 | 2,555,472 | 12,091,338 | 94.1% | 100.0% | 100.0% | 71.9% |
| MIAMI SHORES VILLAGE | G | 10/01/2013 | N | After | 10,918,492 | 6,070,135 | 1,871,849 | 2,599,078 | 10,541,062 | 103.6% | 100.0% | 100.0% | 100.0% |
| MIAMI SHORES VILLAGE | P | 10/01/2015 | N | After | 19,054,943 | 18,485,230 | 1,708,842 | 3,330,891 | 23,524,963 | 81.0% | 100.0% | 33.3% | 0.0% |
| MIAMI SHORES VILLAGE | P | 10/01/2014 | N | After | 18,778,520 | 15,611,980 | 1,989,843 | 4,255,973 | 21,857,796 | 85.9% | 100.0% | 100.0% | 27.6% |
| MIAMI SHORES VILLAGE | P | 10/01/2013 | N | After | 17,243,487 | 11,822,582 | 2,497,926 | 6,147,890 | 20,468,398 | 84.2% | 100.0% | 100.0% | 47.5% |
| MIAMI SHORES VILLAGE | P | 10/01/2012 | N | After | 14,624,121 | 11,564,443 | 2,207,808 | 5,658,587 | 19,430,838 | 75.3% | 100.0% | 100.0% | 15.1% |
| MIAMI SPRINGS | G | 10/01/2016 | N | After | 18,089,807 | 14,237,962 | 1,214,157 | 2,646,701 | 18,098,820 | 100.0% | 100.0% | 100.0% | 99.7% |
| MIAMI SPRINGS | G | 10/01/2015 | N | None | 17,652,507 | 13,617,642 | 1,134,767 | 2,636,108 | 17,388,517 | 101.5% | 100.0% | 100.0% | 100.0% |
| MIAMI SPRINGS | G | 10/01/2014 | N | None | 17,462,905 | 12,463,943 | 1,186,981 | 2,954,888 | 16,605,812 | 105.2% | 100.0% | 100.0% | 100.0% |
| MIAMI SPRINGS | G | 10/01/2013 | N | After | 15,280,103 | 10,989,553 | 1,353,604 | 3,725,798 | 16,068,955 | 95.1% | 100.0% | 100.0% | 78.8% |
| MIAMI SPRINGS | G | 10/01/2012 | N | After | 14,694,782 | 9,786,853 | 1,420,423 | 3,853,454 | 15,060,730 | 97.6% | 100.0% | 100.0% | 90.5% |
| MIAMI SPRINGS | PF | 10/01/2016 | N | After | 28,740,140 | 23,816,924 | 2,716,252 | 4,189,407 | 30,722,583 | 93.5% | 100.0% | 100.0% | 52.7% |
| MIAMI SPRINGS | PF | 10/01/2015 | N | None | 27,671,000 | 23,667,218 | 2,500,201 | 4,459,851 | 30,627,270 | 90.3% | 100.0% | 100.0% | 33.7% |
| MIAMI SPRINGS | PF | 10/01/2014 | N | None | 27,593,054 | 23,647,021 | 2,258,409 | 4,228,554 | 30,133,984 | 91.6% | 100.0% | 100.0% | 39.9% |
| MIAMI SPRINGS | PF | 10/01/2013 | N | After | 25,053,469 | 21,476,602 | 2,327,010 | 4,931,230 | 28,734,842 | 87.2% | 100.0% | 100.0% | 25.3% |
| MIAMI SPRINGS | PF | 10/01/2012 | Y | After | 22,140,680 | 15,817,090 | 2,754,609 | 8,091,229 | 26,662,928 | 83.0% | 100.0% | 100.0% | 44.1% |
| MIAMI-DADE COUNTY | ERP | 07/01/2014 | N | None | 27,195,354 | 38,592,871 | 0 | 0 | 38,592,871 | 70.5% | 70.5% | 0.0% | 0.0% |
| MIDWAY FCD | F | 10/01/2016 | N | After | 4,150,214 | 374,087 | 501,522 | 1,218,484 | 2,094,093 | 198.2% | 100.0% | 100.0% | 100.0% |
| MIDWAY FCD | F | 10/01/2014 | N | After | 3,365,267 | 162,106 | 407,002 | 790,863 | 1,359,971 | 247.5% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| MILTON | F | 10/01/2016 | N | After | 3,835,019 | 4,652,330 | 457,084 | 1,821,689 | 6,931,103 | 55.3% | 82.4% | 0.0% | 0.0% |
| MILTON | F | 10/01/2015 | N | None | 3,774,535 | 4,886,977 | 406,160 | 1,486,593 | 6,779,730 | 55.7% | 77.2% | 0.0% | 0.0% |
| MILTON | F | 10/01/2014 | N | None | 3,974,192 | 4,855,351 | 361,328 | 1,235,975 | 6,452,654 | 61.6% | 81.9% | 0.0% | 0.0% |
| MILTON | F | 10/01/2013 | N | None | 3,549,424 | 4,655,326 | 351,587 | 1,169,913 | 6,176,826 | 57.5% | 76.2% | 0.0% | 0.0% |
| MILTON | F | 10/01/2012 | N | None | 3,354,838 | 4,647,979 | 313,754 | 977,622 | 5,939,355 | 56.5% | 72.2% | 0.0% | 0.0% |
| MILTON | G | 10/01/2016 | N | After | 12,736,260 | 10,764,606 | 1,618,785 | 1,156,705 | 13,540,096 | 94.1% | 100.0% | 100.0% | 30.5% |
| MILTON | G | 10/01/2015 | N | None | 12,170,490 | 9,874,617 | 1,746,443 | 1,240,757 | 12,861,817 | 94.6% | 100.0% | 100.0% | 44.3% |
| MILTON | G | 10/01/2014 | N | None | 12,435,482 | 9,512,342 | 1,745,230 | 1,360,118 | 12,617,690 | 98.6% | 100.0% | 100.0% | 86.6% |
| MILTON | G | 10/01/2013 | N | None | 11,487,958 | 8,353,884 | 1,853,841 | 1,929,632 | 12,137,357 | 94.6% | 100.0% | 100.0% | 66.3% |
| MILTON | G | 10/01/2012 | N | After | 10,202,042 | 7,940,419 | 1,808,231 | 1,968,904 | 11,717,554 | 87.1% | 100.0% | 100.0% | 23.0% |
| MILTON | P | 10/01/2016 | N | None | 7,183,974 | 3,805,803 | 396,489 | 2,335,653 | 6,537,945 | 109.9% | 100.0% | 100.0% | 100.0% |
| MILTON | P | 10/01/2015 | N | After | 6,888,866 | 3,269,890 | 392,755 | 2,440,348 | 6,102,993 | 112.9% | 100.0% | 100.0% | 100.0% |
| MILTON | P | 10/01/2014 | N | None | 6,866,429 | 2,770,784 | 370,485 | 2,319,377 | 5,460,646 | 125.7% | 100.0% | 100.0% | 100.0% |
| MILTON | P | 10/01/2013 | N | None | 6,284,153 | 2,341,331 | 387,938 | 2,316,223 | 5,045,492 | 124.5% | 100.0% | 100.0% | 100.0% |
| MILTON | P | 10/01/2012 | N | None | 5,506,266 | 2,227,192 | 363,812 | 2,084,751 | 4,675,755 | 117.8% | 100.0% | 100.0% | 100.0% |
| MIRAMAR | F | 10/01/2016 | N | None | 117,447,732 | 75,418,325 | 12,236,658 | 43,157,912 | 130,812,895 | 89.8% | 100.0% | 100.0% | 69.0% |
| MIRAMAR | F | 10/01/2015 | N | None | 104,321,909 | 66,535,251 | 12,238,704 | 40,578,145 | 119,352,100 | 87.4% | 100.0% | 100.0% | 63.0% |
| MIRAMAR | F | 10/01/2014 | N | None | 100,389,471 | 66,036,035 | 12,635,383 | 40,010,727 | 118,682,145 | 84.6% | 100.0% | 100.0% | 54.3% |
| MIRAMAR | F | 10/01/2013 | N | None | 85,170,746 | 64,076,595 | 11,872,725 | 30,704,639 | 106,653,959 | 79.9% | 100.0% | 100.0% | 30.0% |
| MIRAMAR | F | 10/01/2012 | N | None | 70,906,406 | 57,616,607 | 11,301,326 | 26,752,717 | 95,670,650 | 74.1% | 100.0% | 100.0% | 7.4% |
| MIRAMAR | G | 10/01/2015 | N | None | 72,066,307 | 48,328,861 | 9,732,578 | 22,061,782 | 80,123,221 | 89.9% | 100.0% | 100.0% | 63.5% |
| MIRAMAR | G | 10/01/2014 | N | None | 72,766,999 | 43,571,233 | 9,215,309 | 21,358,769 | 74,145,311 | 98.1% | 100.0% | 100.0% | 93.5% |
| MIRAMAR | G | 10/01/2013 | N | None | 63,728,708 | 40,670,805 | 8,786,790 | 20,574,811 | 70,032,406 | 91.0% | 100.0% | 100.0% | 69.4% |
| MIRAMAR | G | 10/01/2012 | N | After | 57,986,333 | 38,394,845 | 8,411,019 | 20,215,797 | 67,021,661 | 86.5% | 100.0% | 100.0% | 55.3% |
| MIRAMAR | P | 10/01/2015 | N | None | 120,593,577 | 123,533,550 | 10,316,353 | 28,076,672 | 161,926,575 | 74.5% | 97.6% | 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 |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| MIRAMAR | P | 10/01/2014 | N | None | 117,640,677 | 103,340,773 | 14,165,193 | 29,740,371 | 147,246,337 | 79.9% | 100.0% | 100.0% | 0.5% |
| MIRAMAR | P | 10/01/2013 | N | None | 102,910,138 | 91,220,625 | 13,258,987 | 26,834,908 | 131,314,520 | 78.4% | 100.0% | 88.2% | 0.0% |
| MIRAMAR | P | 10/01/2012 | N | None | 84,279,627 | 81,279,542 | 12,510,038 | 25,636,335 | 119,425,915 | 70.6% | 100.0% | 24.0% | 0.0% |
| MIRAMAR - MANAGEMENT | G | 10/01/2016 | N | After | 30,594,737 | 32,303,102 | 8,132,965 | 11,951,922 | 52,387,989 | 58.4% | 94.7% | 0.0% | 0.0% |
| MIRAMAR - MANAGEMENT | G | 10/01/2016 | Y | After | 30,594,737 | 32,303,102 | 8,132,965 | 11,951,922 | 52,387,989 | 58.4% | 94.7% | 0.0% | 0.0% |
| MIRAMAR - MANAGEMENT | G | 10/01/2015 | N | None | 25,199,798 | 26,086,717 | 7,155,997 | 10,504,410 | 43,747,124 | 57.6% | 96.6% | 0.0% | 0.0% |
| MIRAMAR - MANAGEMENT | G | 10/01/2014 | N | None | 25,205,397 | 21,728,304 | 6,698,139 | 9,040,816 | 37,467,259 | 67.3% | 100.0% | 51.9% | 0.0% |
| MIRAMAR - MANAGEMENT | G | 10/01/2013 | N | After | 21,516,775 | 19,917,140 | 6,481,600 | 7,843,552 | 34,242,292 | 62.8% | 100.0% | 24.7% | 0.0% |
| MIRAMAR - MANAGEMENT | G | 10/01/2012 | N | After | 18,399,479 | 16,554,905 | 6,124,136 | 6,858,625 | 29,537,666 | 62.3% | 100.0% | 30.1% | 0.0% |
| MONROE COUNTY | ERP | 07/01/2015 | N | After | 197,126 | 526,700 | 0 | 0 | 526,700 | 37.4% | 37.4% | 0.0% | 0.0% |
| MONROE COUNTY | ERP | 07/01/2013 | N | After | 195,625 | 605,156 | 0 | 0 | 605,156 | 32.3% | 32.3% | 0.0% | 0.0% |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2017 | N | None | 856,446 | 891,754 | 0 | 283,661 | 1,175,415 | 72.9% | 96.0% | 0.0% | 0.0% |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2016 | N | None | 851,168 | 600,904 | 0 | 336,769 | 937,673 | 90.8% | 100.0% | 100.0% | 74.3% |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2015 | N | None | 857,437 | 552,437 | 0 | 373,314 | 925,751 | 92.6% | 100.0% | 100.0% | 81.7% |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2014 | N | After | 857,126 | 497,622 | 0 | 327,509 | 825,131 | 103.9% | 100.0% | 100.0% | 100.0% |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2013 | N | After | 848,808 | 450,823 | 0 | 325,989 | 776,812 | 109.3% | 100.0% | 100.0% | 100.0% |
| MONTICELLO | F | 10/01/2015 | N | None | 721,100 | 247,132 | 0 | 196,028 | 443,160 | 162.7% | 100.0% | 100.0% | 100.0% |
| MONTICELLO | F | 10/01/2012 | N | After | 580,959 | 230,756 | 0 | 164,223 | 394,979 | 147.1% | 100.0% | 100.0% | 100.0% |
| MONTICELLO | P | 10/01/2014 | N | After | 1,808,956 | 702,228 | 207,645 | 640,438 | 1,550,311 | 116.7% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | F | 10/01/2016 | N | After | 7,597,102 | 3,912,794 | 682,143 | 2,560,069 | 7,155,006 | 106.2% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | F | 10/01/2015 | N | After | 6,940,608 | 3,866,613 | 588,336 | 2,164,878 | 6,619,827 | 104.8% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | F | 10/01/2014 | N | After | 6,793,621 | 3,805,881 | 508,433 | 1,767,285 | 6,081,599 | 111.7% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | F | 10/01/2013 | N | After | 6,092,019 | 3,655,334 | 430,554 | 1,460,184 | 5,546,072 | 109.8% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | F | 10/01/2012 | N | After | 5,063,759 | 2,198,552 | 471,119 | 2,244,762 | 4,914,433 | 103.0% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | G | 10/01/2015 | N | None | 15,057,224 | 10,976,535 | 1,367,421 | 4,723,864 | 17,067,820 | 88.2% | 100.0% | 100.0% | 57.4% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| MOUNT DORA | G | 10/01/2014 | N | None | 15,643,165 | 14,362,260 | 1,547,228 | 1,114,773 | 17,024,261 | 91.9% | 100.0% | 82.8% | 0.0% |
| MOUNT DORA | G | 10/01/2013 | N | After | 14,458,444 | 13,504,439 | 1,678,025 | 1,344,314 | 16,526,778 | 87.5% | 100.0% | 56.9% | 0.0% |
| MOUNT DORA | G | 10/01/2012 | N | After | 13,270,019 | 9,402,546 | 1,836,600 | 5,114,780 | 16,353,926 | 81.1% | 100.0% | 100.0% | 39.7% |
| MOUNT DORA | P | 10/01/2016 | N | After | 9,299,773 | 5,083,909 | 835,813 | 2,458,637 | 8,378,359 | 111.0% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | P | 10/01/2015 | N | None | 8,339,255 | 4,956,190 | 747,063 | 2,218,615 | 7,921,868 | 105.3% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | P | 10/01/2014 | N | None | 8,081,976 | 4,573,853 | 668,301 | 2,111,128 | 7,353,282 | 109.9% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | P | 10/01/2013 | N | None | 7,126,964 | 3,976,133 | 628,356 | 2,209,986 | 6,814,475 | 104.6% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | P | 10/01/2012 | N | After | 6,082,423 | 3,556,133 | 619,811 | 1,978,306 | 6,154,250 | 98.8% | 100.0% | 100.0% | 96.4% |
| NAPLES | F | 10/01/2016 | N | After | 48,689,417 | 48,725,410 | 2,079,430 | 11,551,950 | 62,356,790 | 78.1% | 99.9% | 0.0% | 0.0% |
| NAPLES | F | 10/01/2015 | N | None | 44,973,797 | 42,322,791 | 1,905,708 | 14,463,851 | 58,692,350 | 76.6% | 100.0% | 100.0% | 5.2% |
| NAPLES | F | 10/01/2014 | N | After | 44,704,902 | 40,203,809 | 1,948,164 | 13,987,703 | 56,139,676 | 79.6% | 100.0% | 100.0% | 18.3% |
| NAPLES | F | 10/01/2013 | N | None | 39,294,014 | 30,517,178 | 2,151,882 | 21,036,503 | 53,705,563 | 73.2% | 100.0% | 100.0% | 31.5% |
| NAPLES | F | 10/01/2012 | N | None | 33,747,107 | 26,969,744 | 2,001,635 | 19,113,774 | 48,085,153 | 70.2% | 100.0% | 100.0% | 25.0% |
| NAPLES | G | 10/01/2016 | N | After | 51,937,865 | 40,760,665 | 7,609,095 | 16,238,625 | 64,608,385 | 80.4% | 100.0% | 100.0% | 22.0% |
| NAPLES | G | 10/01/2015 | N | None | 49,861,157 | 36,415,619 | 7,436,153 | 16,722,300 | 60,574,072 | 82.3% | 100.0% | 100.0% | 35.9% |
| NAPLES | G | 10/01/2014 | N | After | 51,236,145 | 35,712,657 | 7,247,611 | 17,425,919 | 60,386,187 | 84.8% | 100.0% | 100.0% | 47.5% |
| NAPLES | G | 10/01/2013 | N | None | 46,745,386 | 32,775,918 | 6,983,552 | 18,238,390 | 57,997,860 | 80.6% | 100.0% | 100.0% | 38.3% |
| NAPLES | G | 10/01/2012 | N | None | 42,141,195 | 31,241,636 | 6,473,722 | 17,958,562 | 55,673,920 | 75.7% | 100.0% | 100.0% | 24.6% |
| NAPLES | P | 10/01/2016 | N | After | 45,732,479 | 51,037,297 | 2,328,816 | 11,682,352 | 65,048,465 | 70.3% | 89.6% | 0.0% | 0.0% |
| NAPLES | P | 10/01/2015 | N | None | 42,500,716 | 45,313,903 | 2,465,315 | 14,400,961 | 62,180,179 | 68.4% | 93.8% | 0.0% | 0.0% |
| NAPLES | P | 10/01/2014 | N | After | 42,468,244 | 40,518,663 | 2,534,807 | 16,719,552 | 59,773,022 | 71.0% | 100.0% | 76.9% | 0.0% |
| NAPLES | P | 10/01/2013 | N | None | 37,977,024 | 37,466,306 | 2,431,127 | 17,498,181 | 57,395,614 | 66.2% | 100.0% | 21.0% | 0.0% |
| NAPLES | P | 10/01/2012 | N | None | 33,753,118 | 35,769,596 | 2,229,851 | 17,432,577 | 55,432,024 | 60.9% | 94.4% | 0.0% | 0.0% |
| NEPTUNE BEACH | P | 10/01/2016 | N | After | 8,315,169 | 7,091,172 | 607,509 | 1,227,113 | 8,925,794 | 93.2% | 100.0% | 100.0% | 50.2% |
| NEPTUNE BEACH | P | 10/01/2015 | N | None | 7,930,089 | 6,323,065 | 657,479 | 1,190,106 | 8,170,650 | 97.1% | 100.0% | 100.0% | 79.8% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| NEPTUNE BEACH | P | 10/01/2014 | N | None | 8,087,623 | 6,423,461 | 566,694 | 985,047 | 7,975,202 | 101.4% | 100.0% | 100.0% | 100.0% |
| NEPTUNE BEACH | P | 10/01/2013 | N | None | 7,405,555 | 4,456,432 | 902,433 | 2,178,979 | 7,537,844 | 98.2% | 100.0% | 100.0% | 93.9% |
| NEPTUNE BEACH | P | 10/01/2012 | N | None | 6,518,586 | 3,024,413 | 1,043,158 | 2,679,946 | 6,747,517 | 96.6% | 100.0% | 100.0% | 91.5% |
| NEW PORT RICHEY | F | 10/01/2016 | N | After | 11,008,916 | 9,849,071 | 417,495 | 1,431,752 | 11,698,318 | 94.1% | 100.0% | 100.0% | 51.8% |
| NEW PORT RICHEY | F | 10/01/2015 | N | None | 10,617,198 | 9,610,868 | 334,946 | 1,228,033 | 11,173,847 | 95.0% | 100.0% | 100.0% | 54.7% |
| NEW PORT RICHEY | F | 10/01/2014 | N | None | 12,037,795 | 10,325,787 | 306,833 | 1,395,832 | 12,028,452 | 100.1% | 100.0% | 100.0% | 100.0% |
| NEW PORT RICHEY | F | 10/01/2013 | N | After | 11,060,060 | 10,003,109 | 271,412 | 1,368,435 | 11,642,956 | 95.0% | 100.0% | 100.0% | 57.4% |
| NEW PORT RICHEY | F | 10/01/2012 | N | None | 10,128,593 | 9,492,508 | 302,073 | 1,843,788 | 11,638,369 | 87.0% | 100.0% | 100.0% | 18.1% |
| NEW PORT RICHEY | P | 10/01/2015 | N | None | 23,074,302 | 16,544,677 | 628,102 | 5,669,588 | 22,842,367 | 101.0% | 100.0% | 100.0% | 100.0% |
| NEW PORT RICHEY | P | 10/01/2014 | N | None | 22,218,814 | 16,498,822 | 592,246 | 5,034,555 | 22,125,623 | 100.4% | 100.0% | 100.0% | 100.0% |
| NEW PORT RICHEY | P | 10/01/2013 | N | None | 19,499,782 | 15,937,406 | 535,970 | 4,519,691 | 20,993,067 | 92.9% | 100.0% | 100.0% | 67.0% |
| NEW PORT RICHEY | P | 10/01/2012 | N | After | 17,138,671 | 13,563,900 | 736,426 | 5,949,701 | 20,250,027 | 84.6% | 100.0% | 100.0% | 47.7% |
| NEW SMYRNA BEACH | F | 10/01/2016 | N | After | 19,383,684 | 19,162,219 | 701,099 | 3,987,984 | 23,851,302 | 81.3% | 100.0% | 31.6% | 0.0% |
| NEW SMYRNA BEACH | F | 10/01/2015 | N | None | 18,122,140 | 18,801,645 | 508,260 | 3,379,629 | 22,689,534 | 79.9% | 96.4% | 0.0% | 0.0% |
| NEW SMYRNA BEACH | F | 10/01/2014 | N | None | 19,233,813 | 19,684,374 | 352,407 | 3,385,835 | 23,422,616 | 82.1% | 97.7% | 0.0% | 0.0% |
| NEW SMYRNA BEACH | F | 10/01/2013 | N | None | 17,973,344 | 19,617,728 | 230,427 | 3,064,112 | 22,912,267 | 78.4% | 91.6% | 0.0% | 0.0% |
| NEW SMYRNA BEACH | F | 10/01/2012 | N | None | 16,495,528 | 18,231,821 | 202,962 | 3,593,575 | 22,028,358 | 74.9% | 90.5% | 0.0% | 0.0% |
| NEW SMYRNA BEACH | P | 10/01/2016 | N | After | 16,972,214 | 16,554,391 | 1,243,078 | 1,485,250 | 19,282,719 | 88.0% | 100.0% | 33.6% | 0.0% |
| NEW SMYRNA BEACH | P | 10/01/2015 | N | None | 16,165,572 | 15,653,996 | 1,188,738 | 1,603,171 | 18,445,905 | 87.6% | 100.0% | 43.0% | 0.0% |
| NEW SMYRNA BEACH | P | 10/01/2014 | N | None | 16,645,830 | 15,910,224 | 1,137,364 | 1,610,241 | 18,657,829 | 89.2% | 100.0% | 64.7% | 0.0% |
| NEW SMYRNA BEACH | P | 10/01/2013 | N | None | 15,599,033 | 15,881,884 | 1,046,197 | 1,375,124 | 18,303,205 | 85.2% | 98.2% | 0.0% | 0.0% |
| NEW SMYRNA BEACH | P | 10/01/2012 | N | None | 14,516,986 | 14,745,079 | 1,118,481 | 2,045,696 | 17,909,256 | 81.1% | 98.5% | 0.0% | 0.0% |
| NORTH BAY FCD | F | 10/01/2016 | N | After | 3,803,053 | 1,642,347 | 280,294 | 1,125,005 | 3,047,646 | 124.8% | 100.0% | 100.0% | 100.0% |
| NORTH BAY FCD | F | 10/01/2015 | N | None | 3,389,301 | 733,616 | 358,071 | 1,395,659 | 2,487,346 | 136.3% | 100.0% | 100.0% | 100.0% |
| NORTH BAY FCD | F | 10/01/2014 | N | None | 3,274,026 | 741,760 | 318,301 | 1,165,670 | 2,225,731 | 147.1% | 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 |
|--------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| NORTH BAY FCD | F | 10/01/2013 | N | None | 2,730,354 | 246,662 | 340,778 | 1,315,256 | 1,902,696 | 143.5% | 100.0% | 100.0% | 100.0% |
| NORTH BAY FCD | F | 10/01/2012 | N | None | 2,180,214 | 255,527 | 298,006 | 1,155,565 | 1,709,098 | 127.6% | 100.0% | 100.0% | 100.0% |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2016 | N | After | 59,084,922 | 21,907,501 | 0 | 28,487,301 | 50,394,802 | 117.2% | 100.0% | 100.0% | 100.0% |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2015 | N | None | 55,538,635 | 12,369,491 | 1,474 | 30,996,274 | 43,367,239 | 128.1% | 100.0% | 100.0% | 100.0% |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2014 | N | After | 59,173,549 | 12,098,396 | 1,474 | 29,170,487 | 41,270,357 | 143.4% | 100.0% | 100.0% | 100.0% |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2013 | N | None | 55,608,682 | 9,867,750 | 0 | 30,073,343 | 39,941,093 | 139.2% | 100.0% | 100.0% | 100.0% |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2012 | N | None | 48,734,855 | 7,918,744 | 0 | 33,117,745 | 41,036,489 | 118.8% | 100.0% | 100.0% | 100.0% |
| NORTH BROWARD HOSPITAL | G | 07/01/2016 | N | None | 314,298,979 | 147,182,401 | 0 | 186,368,544 | 333,550,945 | 94.2% | 100.0% | 100.0% | 89.7% |
| NORTH BROWARD HOSPITAL | G | 07/01/2015 | N | None | 328,060,587 | 151,848,895 | 0 | 182,513,333 | 334,362,228 | 98.1% | 100.0% | 100.0% | 96.5% |
| NORTH BROWARD HOSPITAL | G | 07/01/2014 | N | None | 320,077,369 | 147,155,784 | 0 | 177,892,602 | 325,048,386 | 98.5% | 100.0% | 100.0% | 97.2% |
| NORTH BROWARD HOSPITAL | G | 07/01/2013 | N | None | 275,955,651 | 142,335,428 | 0 | 169,183,114 | 311,518,542 | 88.6% | 100.0% | 100.0% | 79.0% |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2016 | N | After | 58,512,948 | 10,545,762 | 1,202,096 | 38,795,977 | 50,543,835 | 115.8% | 100.0% | 100.0% | 100.0% |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2015 | N | After | 51,536,823 | 7,248,268 | 1,701,410 | 32,859,057 | 41,808,735 | 123.3% | 100.0% | 100.0% | 100.0% |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2014 | N | None | 49,189,564 | 5,060,995 | 1,476,243 | 25,778,771 | 32,316,009 | 152.2% | 100.0% | 100.0% | 100.0% |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2013 | N | None | 42,143,137 | 1,587,938 | 1,217,561 | 24,944,834 | 27,750,333 | 151.9% | 100.0% | 100.0% | 100.0% |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2012 | N | None | 33,983,491 | 1,132,922 | 921,993 | 21,673,629 | 23,728,544 | 143.2% | 100.0% | 100.0% | 100.0% |
| NORTH MIAMI 691 [GPF] | F | 10/01/2015 | N | None | 2,740,458 | 2,988,488 | 0 | 0 | 2,988,488 | 91.7% | 91.7% | 0.0% | 0.0% |
| NORTH MIAMI 691 [GPF] | F | 10/01/2014 | N | None | 3,009,374 | 3,096,560 | 0 | 0 | 3,096,560 | 97.2% | 97.2% | 0.0% | 0.0% |
| NORTH MIAMI 691 [GPF] | F | 10/01/2013 | N | None | 2,982,615 | 3,203,168 | 0 | 0 | 3,203,168 | 93.1% | 93.1% | 0.0% | 0.0% |
| NORTH MIAMI 691 [GPF] | F | 10/01/2012 | N | None | 2,929,101 | 3,413,559 | 0 | 0 | 3,413,559 | 85.8% | 85.8% | 0.0% | 0.0% |
| NORTH MIAMI 691 [GPF] | G | 10/01/2015 | N | After | 89,414,583 | 70,238,644 | 6,758,622 | 22,464,100 | 99,461,366 | 89.9% | 100.0% | 100.0% | 55.3% |
| NORTH MIAMI 691 [GPF] | G | 10/01/2014 | N | None | 89,205,167 | 69,701,329 | 6,493,771 | 21,759,155 | 97,954,255 | 91.1% | 100.0% | 100.0% | 59.8% |
| NORTH MIAMI 691 [GPF] | G | 10/01/2013 | N | After | 82,205,746 | 69,991,995 | 6,118,046 | 18,813,756 | 94,923,797 | 86.6% | 100.0% | 100.0% | 32.4% |

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 |
|--------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| NORTH MIAMI 691 [GPF] | G | 10/01/2012 | N | None | 74,342,993 | 40,960,854 | 8,884,293 | 30,474,916 | 80,320,063 | 92.6% | 100.0% | 100.0% | 80.4% |
| NORTH MIAMI 691 [GPF] | P | 10/01/2015 | N | None | 5,568,142 | 4,137,556 | 207,986 | 1,314,539 | 5,660,081 | 98.4% | 100.0% | 100.0% | 93.0% |
| NORTH MIAMI 691 [GPF] | P | 10/01/2014 | N | None | 5,968,792 | 4,237,170 | 199,922 | 1,316,337 | 5,753,429 | 103.7% | 100.0% | 100.0% | 100.0% |
| NORTH MIAMI 691 [GPF] | P | 10/01/2013 | N | None | 5,807,645 | 4,339,794 | 213,754 | 1,237,565 | 5,791,113 | 100.3% | 100.0% | 100.0% | 100.0% |
| NORTH MIAMI 691 [GPF] | P | 10/01/2012 | N | None | 5,832,579 | 4,391,021 | 206,387 | 1,275,616 | 5,873,024 | 99.3% | 100.0% | 100.0% | 96.8% |
| NORTH MIAMI 748 | P | 10/01/2014 | N | After | 52,546,501 | 33,340,843 | 6,426,606 | 28,154,644 | 67,922,093 | 77.4% | 100.0% | 100.0% | 45.4% |
| NORTH MIAMI 748 | P | 10/01/2013 | N | After | 47,422,133 | 30,992,445 | 6,107,999 | 26,831,619 | 63,932,063 | 74.2% | 100.0% | 100.0% | 38.5% |
| NORTH MIAMI 748 | P | 10/01/2012 | N | After | 40,612,069 | 27,631,436 | 5,568,117 | 25,315,056 | 58,514,609 | 69.4% | 100.0% | 100.0% | 29.3% |
| NORTH MIAMI BEACH | G | 10/01/2015 | N | None | 74,770,502 | 76,076,390 | 6,844,917 | 17,332,925 | 100,254,232 | 74.6% | 98.3% | 0.0% | 0.0% |
| NORTH MIAMI BEACH | G | 10/01/2014 | N | None | 77,890,314 | 72,930,877 | 6,978,357 | 18,135,177 | 98,044,411 | 79.4% | 100.0% | 71.1% | 0.0% |
| NORTH MIAMI BEACH | G | 10/01/2013 | N | None | 71,776,351 | 68,285,746 | 7,016,614 | 19,108,331 | 94,410,691 | 76.0% | 100.0% | 49.7% | 0.0% |
| NORTH MIAMI BEACH | G | 10/01/2012 | N | None | 65,190,331 | 61,058,749 | 7,590,756 | 20,747,344 | 89,396,849 | 72.9% | 100.0% | 54.4% | 0.0% |
| NORTH MIAMI BEACH | PF | 10/01/2016 | N | None | 94,383,506 | 122,805,583 | 6,599,688 | 10,181,948 | 139,587,219 | 67.6% | 76.9% | 0.0% | 0.0% |
| NORTH MIAMI BEACH | PF | 10/01/2015 | N | None | 91,466,381 | 115,689,190 | 6,879,737 | 9,720,419 | 132,289,346 | 69.1% | 79.1% | 0.0% | 0.0% |
| NORTH MIAMI BEACH | PF | 10/01/2014 | N | None | 93,685,459 | 108,824,336 | 6,779,902 | 10,964,329 | 126,568,567 | 74.0% | 86.1% | 0.0% | 0.0% |
| NORTH MIAMI BEACH | PF | 10/01/2014 | Y | None | 93,757,936 | 108,824,336 | 6,852,379 | 11,178,137 | 126,854,852 | 73.9% | 86.2% | 0.0% | 0.0% |
| NORTH MIAMI BEACH | PF | 10/01/2013 | N | None | 86,242,705 | 107,018,378 | 6,153,955 | 10,754,932 | 123,927,265 | 69.6% | 80.6% | 0.0% | 0.0% |
| NORTH MIAMI BEACH | PF | 10/01/2012 | N | None | 77,518,560 | 102,496,171 | 6,237,216 | 11,975,460 | 120,708,847 | 64.2% | 75.6% | 0.0% | 0.0% |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2016 | N | None | 16,778,564 | 20,854,008 | 890,093 | 954,138 | 22,698,239 | 73.9% | 80.5% | 0.0% | 0.0% |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2015 | N | After | 16,121,723 | 20,779,574 | 1,026,717 | 1,348,832 | 23,155,123 | 69.6% | 77.6% | 0.0% | 0.0% |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2014 | N | After | 16,711,216 | 18,587,880 | 916,896 | 1,313,461 | 20,818,237 | 80.3% | 89.9% | 0.0% | 0.0% |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2013 | Y | After | 15,781,755 | 15,127,367 | 1,319,428 | 2,386,853 | 18,833,648 | 83.8% | 100.0% | 49.6% | 0.0% |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2013 | N | After | 15,781,755 | 15,967,865 | 1,319,428 | 2,592,388 | 19,879,681 | 79.4% | 98.8% | 0.0% | 0.0% |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2012 | N | After | 14,615,897 | 13,583,536 | 1,425,869 | 2,352,425 | 17,361,830 | 84.2% | 100.0% | 72.4% | 0.0% |
| NORTH PORT | F | 10/01/2016 | N | After | 42,346,454 | 21,101,100 | 3,949,914 | 9,547,461 | 34,598,475 | 122.4% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| NORTH PORT | F | 10/01/2015 | N | None | 38,809,499 | 18,085,727 | 4,576,301 | 8,353,107 | 31,015,135 | 125.1% | 100.0% | 100.0% | 100.0% |
| NORTH PORT | F | 10/01/2014 | N | None | 37,725,405 | 16,977,383 | 4,374,309 | 7,595,542 | 28,947,234 | 130.3% | 100.0% | 100.0% | 100.0% |
| NORTH PORT | F | 10/01/2013 | N | None | 33,497,303 | 12,464,773 | 4,570,449 | 8,904,207 | 25,939,429 | 129.1% | 100.0% | 100.0% | 100.0% |
| NORTH PORT | F | 10/01/2012 | N | None | 28,156,196 | 9,070,648 | 4,318,091 | 9,968,680 | 23,357,419 | 120.5% | 100.0% | 100.0% | 100.0% |
| NORTH PORT | P | 10/01/2016 | N | After | 34,995,161 | 19,028,385 | 4,042,054 | 12,054,933 | 35,125,372 | 99.6% | 100.0% | 100.0% | 98.9% |
| NORTH PORT | P | 10/01/2015 | N | None | 31,992,095 | 16,272,302 | 3,830,201 | 11,435,760 | 31,538,263 | 101.4% | 100.0% | 100.0% | 100.0% |
| NORTH PORT | P | 10/01/2014 | N | None | 30,315,139 | 12,854,343 | 3,890,449 | 12,106,632 | 28,851,424 | 105.1% | 100.0% | 100.0% | 100.0% |
| NORTH PORT | P | 10/01/2013 | N | None | 26,375,434 | 11,343,339 | 3,681,740 | 8,406,584 | 23,431,663 | 112.6% | 100.0% | 100.0% | 100.0% |
| NORTH PORT | P | 10/01/2012 | N | None | 21,460,774 | 11,244,731 | 3,233,462 | 6,632,089 | 21,110,282 | 101.7% | 100.0% | 100.0% | 100.0% |
| NORTH PORT | P | 10/01/2012 | Y | After | 21,460,774 | 11,489,696 | 3,233,462 | 7,335,755 | 22,058,913 | 97.3% | 100.0% | 100.0% | 91.8% |
| NORTH RIVER FCD | F | 10/01/2016 | N | After | 16,998,362 | 15,488,985 | 873,584 | 3,674,889 | 20,037,458 | 84.8% | 100.0% | 100.0% | 17.3% |
| NORTH RIVER FCD | F | 10/01/2015 | N | None | 15,456,439 | 14,522,663 | 792,221 | 3,422,336 | 18,737,220 | 82.5% | 100.0% | 100.0% | 4.1% |
| NORTH RIVER FCD | F | 10/01/2014 | N | None | 15,144,417 | 12,898,934 | 747,416 | 4,017,532 | 17,663,882 | 85.7% | 100.0% | 100.0% | 37.3% |
| NORTH RIVER FCD | F | 10/01/2013 | N | After | 13,684,809 | 9,922,089 | 748,196 | 5,478,499 | 16,148,784 | 84.7% | 100.0% | 100.0% | 55.0% |
| NORTH RIVER FCD | F | 10/01/2012 | N | After | 12,222,450 | 7,353,068 | 755,792 | 7,426,361 | 15,535,221 | 78.7% | 100.0% | 100.0% | 55.4% |
| NORTH RIVER FCD | F | 10/01/2012 | Y | After | 12,222,450 | 7,353,068 | 755,792 | 7,426,361 | 15,535,221 | 78.7% | 100.0% | 100.0% | 55.4% |
| OAKLAND PARK | G | 10/01/2016 | N | After | 35,588,977 | 32,342,149 | 286,687 | 14,194,632 | 46,823,468 | 76.0% | 100.0% | 100.0% | 20.9% |
| OAKLAND PARK | G | 10/01/2015 | N | None | 33,980,146 | 28,930,308 | 320,936 | 14,275,232 | 43,526,476 | 78.1% | 100.0% | 100.0% | 33.1% |
| OAKLAND PARK | G | 10/01/2014 | N | None | 34,677,145 | 29,540,523 | 345,119 | 14,303,879 | 44,189,521 | 78.5% | 100.0% | 100.0% | 33.5% |
| OAKLAND PARK | G | 10/01/2013 | N | None | 32,118,573 | 29,446,432 | 383,526 | 14,365,853 | 44,195,811 | 72.7% | 100.0% | 100.0% | 15.9% |
| OAKLAND PARK | G | 10/01/2012 | N | None | 28,703,452 | 28,489,140 | 418,665 | 15,178,869 | 44,086,674 | 65.1% | 100.0% | 51.2% | 0.0% |
| OAKLAND PARK | PF | 10/01/2016 | N | None | 58,294,508 | 66,149,550 | 3,751,936 | 6,837,934 | 76,739,420 | 76.0% | 88.1% | 0.0% | 0.0% |
| OAKLAND PARK | PF | 10/01/2015 | N | None | 54,139,828 | 56,109,696 | 4,234,269 | 7,926,389 | 68,270,354 | 79.3% | 96.5% | 0.0% | 0.0% |
| OAKLAND PARK | PF | 10/01/2014 | N | None | 55,535,306 | 55,172,781 | 4,690,175 | 9,445,014 | 69,307,970 | 80.1% | 100.0% | 7.7% | 0.0% |
| OAKLAND PARK | PF | 10/01/2013 | N | None | 51,958,521 | 53,413,788 | 4,550,365 | 8,849,380 | 66,813,533 | 77.8% | 97.3% | 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 |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| OAKLAND PARK | PF | 10/01/2012 | N | After | 49,407,591 | 51,909,211 | 4,648,580 | 8,869,670 | 65,427,461 | 75.5% | 95.2% | 0.0% | 0.0% |
| OCALA | F | 10/01/2016 | N | After | 46,846,080 | 35,110,672 | 5,944,949 | 12,989,505 | 54,045,126 | 86.7% | 100.0% | 100.0% | 44.6% |
| OCALA | F | 10/01/2015 | N | After | 41,794,061 | 32,201,675 | 5,650,377 | 11,399,219 | 49,251,271 | 84.9% | 100.0% | 100.0% | 34.6% |
| OCALA | F | 10/01/2014 | N | None | 41,405,911 | 31,048,451 | 5,424,404 | 10,952,266 | 47,425,121 | 87.3% | 100.0% | 100.0% | 45.0% |
| OCALA | F | 10/01/2013 | N | None | 37,910,874 | 28,511,969 | 5,391,530 | 10,838,514 | 44,742,013 | 84.7% | 100.0% | 100.0% | 37.0% |
| OCALA | F | 10/01/2012 | N | None | 32,847,373 | 23,889,780 | 5,151,790 | 13,230,640 | 42,272,210 | 77.7% | 100.0% | 100.0% | 28.8% |
| OCALA | G | 10/01/2016 | N | After | 128,556,179 | 170,577,735 | 6,457,368 | 37,523,796 | 214,558,899 | 59.9% | 75.4% | 0.0% | 0.0% |
| OCALA | G | 10/01/2015 | N | None | 115,010,138 | 154,913,424 | 6,864,158 | 49,076,061 | 210,853,643 | 54.5% | 74.2% | 0.0% | 0.0% |
| OCALA | G | 10/01/2014 | N | None | 117,930,568 | 154,608,269 | 6,779,645 | 38,328,303 | 199,716,217 | 59.0% | 76.3% | 0.0% | 0.0% |
| OCALA | G | 10/01/2013 | N | None | 107,914,119 | 149,015,033 | 6,768,848 | 35,229,804 | 191,013,685 | 56.5% | 72.4% | 0.0% | 0.0% |
| OCALA | G | 10/01/2012 | N | After | 92,584,313 | 115,066,114 | 8,768,452 | 41,886,161 | 165,720,727 | 55.9% | 80.5% | 0.0% | 0.0% |
| OCALA | P | 10/01/2016 | N | After | 62,806,327 | 52,594,032 | 5,643,536 | 17,612,879 | 75,850,447 | 82.8% | 100.0% | 100.0% | 25.9% |
| OCALA | P | 10/01/2015 | N | None | 57,894,276 | 47,597,045 | 5,721,175 | 18,881,376 | 72,199,596 | 80.2% | 100.0% | 100.0% | 24.2% |
| OCALA | P | 10/01/2014 | N | None | 58,779,277 | 46,086,711 | 5,335,200 | 18,277,106 | 69,699,017 | 84.3% | 100.0% | 100.0% | 40.3% |
| OCALA | P | 10/01/2013 | N | None | 53,616,099 | 42,731,773 | 5,158,106 | 18,078,232 | 65,968,111 | 81.3% | 100.0% | 100.0% | 31.7% |
| OCALA | P | 10/01/2012 | N | None | 46,694,113 | 38,475,462 | 5,033,885 | 18,828,882 | 62,338,229 | 74.9% | 100.0% | 100.0% | 16.9% |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2016 | N | After | 9,537,261 | 9,283,867 | 1,174,737 | 4,865,584 | 15,324,188 | 62.2% | 100.0% | 21.6% | 0.0% |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2015 | N | None | 8,192,661 | 7,159,098 | 1,451,500 | 5,441,254 | 14,051,852 | 58.3% | 100.0% | 71.2% | 0.0% |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2014 | N | None | 8,166,017 | 7,186,589 | 1,352,557 | 4,701,946 | 13,241,092 | 61.7% | 100.0% | 72.4% | 0.0% |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2013 | N | None | 6,793,954 | 6,053,954 | 1,474,595 | 4,899,797 | 12,428,346 | 54.7% | 100.0% | 50.2% | 0.0% |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2012 | N | None | 5,725,112 | 5,528,408 | 1,461,476 | 4,005,082 | 10,994,966 | 52.1% | 100.0% | 13.5% | 0.0% |
| OCOE | G | 10/01/2016 | N | After | 33,626,110 | 17,624,985 | 4,672,101 | 9,292,631 | 31,589,717 | 106.4% | 100.0% | 100.0% | 100.0% |
| OCOE | G | 10/01/2015 | N | None | 31,417,074 | 14,590,712 | 4,756,615 | 9,670,447 | 29,017,774 | 108.3% | 100.0% | 100.0% | 100.0% |
| OCOE | G | 10/01/2014 | N | None | 30,589,697 | 13,210,140 | 4,546,668 | 8,843,485 | 26,600,293 | 115.0% | 100.0% | 100.0% | 100.0% |
| OCOE | G | 10/01/2013 | N | None | 27,027,991 | 12,951,804 | 4,244,120 | 8,131,592 | 25,327,516 | 106.7% | 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 |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| OCOEE | G | 10/01/2013 | Y | After | 27,027,991 | 13,219,451 | 4,244,120 | 7,406,632 | 24,870,203 | 108.7% | 100.0% | 100.0% | 100.0% |
| OCOEE | G | 10/01/2012 | N | After | 22,828,882 | 11,586,274 | 4,059,600 | 7,580,132 | 23,226,006 | 98.3% | 100.0% | 100.0% | 94.8% |
| OCOEE | PF | 10/01/2016 | N | After | 45,408,536 | 30,654,646 | 4,522,330 | 11,400,885 | 46,577,861 | 97.5% | 100.0% | 100.0% | 89.7% |
| OCOEE | PF | 10/01/2015 | N | None | 41,612,164 | 26,980,020 | 4,361,774 | 10,682,827 | 42,024,621 | 99.0% | 100.0% | 100.0% | 96.1% |
| OCOEE | PF | 10/01/2014 | N | None | 40,770,017 | 22,171,705 | 4,412,011 | 12,912,518 | 39,496,234 | 103.2% | 100.0% | 100.0% | 100.0% |
| OCOEE | PF | 10/01/2013 | N | None | 35,666,513 | 18,465,744 | 4,329,993 | 13,817,738 | 36,613,475 | 97.4% | 100.0% | 100.0% | 93.1% |
| OCOEE | PF | 10/01/2012 | N | None | 30,218,037 | 17,687,931 | 3,927,660 | 12,486,600 | 34,102,191 | 88.6% | 100.0% | 100.0% | 68.9% |
| OKALOOSA ISLAND FCD | F | 10/01/2016 | N | After | 6,970,367 | 9,253,399 | 767,814 | 3,241,512 | 13,262,725 | 52.6% | 75.3% | 0.0% | 0.0% |
| OKALOOSA ISLAND FCD | F | 10/01/2015 | N | None | 6,432,159 | 8,756,492 | 676,093 | 2,639,183 | 12,071,768 | 53.3% | 73.5% | 0.0% | 0.0% |
| OKALOOSA ISLAND FCD | F | 10/01/2014 | N | None | 6,371,444 | 8,708,942 | 600,663 | 2,239,931 | 11,549,536 | 55.2% | 73.2% | 0.0% | 0.0% |
| OKALOOSA ISLAND FCD | F | 10/01/2013 | N | None | 5,665,884 | 8,702,937 | 550,301 | 1,886,176 | 11,139,414 | 50.9% | 65.1% | 0.0% | 0.0% |
| OKALOOSA ISLAND FCD | F | 10/01/2012 | N | None | 4,913,693 | 8,092,499 | 526,302 | 2,354,082 | 10,972,883 | 44.8% | 60.7% | 0.0% | 0.0% |
| OKEECHOBEE | F | 10/01/2016 | N | After | 3,542,832 | 1,211,500 | 0 | 1,559,730 | 2,771,230 | 127.8% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | F | 10/01/2015 | N | None | 3,257,415 | 1,202,897 | 0 | 1,356,786 | 2,559,683 | 127.3% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | F | 10/01/2014 | N | After | 3,253,658 | 1,206,442 | 262,101 | 882,838 | 2,351,381 | 138.4% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | F | 10/01/2013 | N | After | 2,896,405 | 1,233,917 | 230,960 | 748,820 | 2,213,697 | 130.8% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | F | 10/01/2012 | N | After | 2,772,277 | 1,360,729 | 193,492 | 622,746 | 2,176,967 | 127.3% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | G | 10/01/2016 | N | After | 4,415,578 | 2,495,986 | 0 | 1,182,872 | 3,678,858 | 120.0% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | G | 10/01/2015 | N | None | 4,094,452 | 1,828,623 | 0 | 1,158,786 | 2,987,409 | 137.1% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | G | 10/01/2014 | N | After | 10,125,304 | 3,489,351 | 1,961,077 | 2,213,927 | 7,664,355 | 132.1% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | G | 10/01/2013 | N | After | 8,950,249 | 3,294,070 | 1,821,457 | 1,883,311 | 6,998,838 | 127.9% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | G | 10/01/2012 | N | After | 8,188,923 | 3,194,673 | 1,716,271 | 1,517,814 | 6,428,758 | 127.4% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | P | 10/01/2016 | N | After | 8,040,106 | 4,946,119 | 445,607 | 1,596,261 | 6,987,987 | 115.1% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | P | 10/01/2015 | N | None | 7,691,340 | 4,416,545 | 473,649 | 1,844,445 | 6,734,639 | 114.2% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | P | 10/01/2014 | N | After | 7,683,560 | 3,762,609 | 487,387 | 1,961,741 | 6,211,737 | 123.7% | 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 |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| OKEECHOBEE | P | 10/01/2013 | N | After | 6,811,928 | 3,184,072 | 521,502 | 2,129,874 | 5,835,448 | 116.7% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | P | 10/01/2012 | N | After | 6,253,105 | 3,093,679 | 463,205 | 1,844,217 | 5,401,101 | 115.8% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE UTILITY | G | 10/01/2016 | N | After | 6,869,802 | 2,038,435 | 1,639,146 | 1,956,218 | 5,633,799 | 121.9% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE UTILITY | G | 10/01/2015 | N | None | 6,144,540 | 1,839,927 | 1,544,350 | 1,696,831 | 5,081,108 | 120.9% | 100.0% | 100.0% | 100.0% |
| OLDSMAR | F | 10/01/2015 | N | None | 4,689,517 | 1,086,713 | 159,992 | 1,325,896 | 2,572,601 | 182.3% | 100.0% | 100.0% | 100.0% |
| OLDSMAR | F | 10/01/2014 | N | None | 4,509,129 | 863,459 | 158,159 | 1,283,301 | 2,304,919 | 195.6% | 100.0% | 100.0% | 100.0% |
| OLDSMAR | F | 10/01/2013 | Y | After | 3,360,995 | 741,135 | 118,567 | 1,215,018 | 2,074,720 | 162.0% | 100.0% | 100.0% | 100.0% |
| OLDSMAR | F | 10/01/2012 | N | After | 2,714,391 | 719,036 | 81,999 | 981,227 | 1,782,262 | 152.3% | 100.0% | 100.0% | 100.0% |
| ORANGE COUNTY LIBRARY | G | 01/01/2016 | N | After | 41,398,327 | 23,278,996 | 445,943 | 13,049,205 | 36,774,144 | 112.6% | 100.0% | 100.0% | 100.0% |
| ORANGE COUNTY LIBRARY | G | 01/01/2015 | N | None | 42,938,892 | 21,038,601 | 437,858 | 11,376,801 | 32,853,260 | 130.7% | 100.0% | 100.0% | 100.0% |
| ORANGE COUNTY LIBRARY | G | 01/01/2014 | N | After | 41,527,166 | 20,151,251 | 0 | 11,142,633 | 31,293,884 | 132.7% | 100.0% | 100.0% | 100.0% |
| ORANGE COUNTY LIBRARY | G | 01/01/2013 | N | None | 35,899,948 | 19,426,200 | 503,653 | 10,272,410 | 30,202,263 | 118.9% | 100.0% | 100.0% | 100.0% |
| ORANGE PARK | F | 10/01/2016 | N | After | 6,246,688 | 3,601,887 | 299,464 | 1,611,925 | 5,513,276 | 113.3% | 100.0% | 100.0% | 100.0% |
| ORANGE PARK | F | 10/01/2015 | N | None | 5,876,789 | 3,405,693 | 243,701 | 1,284,136 | 4,933,530 | 119.1% | 100.0% | 100.0% | 100.0% |
| ORANGE PARK | F | 10/01/2014 | N | None | 5,752,065 | 2,724,223 | 255,166 | 1,686,782 | 4,666,171 | 123.3% | 100.0% | 100.0% | 100.0% |
| ORANGE PARK | F | 10/01/2013 | N | None | 4,567,126 | 2,652,581 | 226,141 | 1,464,578 | 4,343,300 | 105.2% | 100.0% | 100.0% | 100.0% |
| ORANGE PARK | F | 10/01/2012 | N | None | 4,525,813 | 2,744,838 | 215,265 | 1,293,122 | 4,253,225 | 106.4% | 100.0% | 100.0% | 100.0% |
| ORANGE PARK | G | 10/01/2016 | N | After | 9,134,338 | 3,870,876 | 78,596 | 4,805,574 | 8,755,046 | 104.3% | 100.0% | 100.0% | 100.0% |
| ORANGE PARK | G | 10/01/2015 | N | None | 6,907,381 | 3,691,533 | 34,097 | 4,173,318 | 7,898,948 | 87.4% | 100.0% | 100.0% | 76.2% |
| ORANGE PARK | G | 10/01/2014 | N | None | 6,322,445 | 3,607,619 | 8,850 | 3,898,732 | 7,515,201 | 84.1% | 100.0% | 100.0% | 69.4% |
| ORANGE PARK | G | 10/01/2013 | N | After | 5,916,087 | 3,476,766 | 0 | 3,555,609 | 7,032,375 | 84.1% | 100.0% | 100.0% | 68.6% |
| ORANGE PARK | G | 10/01/2012 | N | None | 5,377,948 | 2,813,817 | 0 | 3,525,484 | 6,339,301 | 84.8% | 100.0% | 100.0% | 72.7% |
| ORANGE PARK | P | 10/01/2016 | N | After | 14,834,344 | 11,353,019 | 414,661 | 3,879,033 | 15,646,713 | 94.8% | 100.0% | 100.0% | 79.1% |
| ORANGE PARK | P | 10/01/2015 | N | After | 13,824,311 | 11,077,533 | 354,123 | 3,407,771 | 14,839,427 | 93.2% | 100.0% | 100.0% | 70.2% |
| ORANGE PARK | P | 10/01/2014 | N | None | 13,786,560 | 10,167,852 | 320,075 | 3,792,037 | 14,279,964 | 96.5% | 100.0% | 100.0% | 87.0% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| ORANGE PARK | P | 10/01/2013 | N | None | 12,470,853 | 10,143,237 | 2,779,209 | 587,419 | 13,509,865 | 92.3% | 100.0% | 83.8% | 0.0% |
| ORANGE PARK | P | 10/01/2012 | N | None | 10,946,347 | 9,272,145 | 226,795 | 3,330,725 | 12,829,665 | 85.3% | 100.0% | 100.0% | 43.5% |
| ORLANDO | F | 10/01/2016 | N | After | 358,610,651 | 263,294,325 | 30,272,316 | 113,743,713 | 407,310,354 | 88.0% | 100.0% | 100.0% | 57.2% |
| ORLANDO | F | 10/01/2015 | N | After | 336,232,142 | 240,392,200 | 30,749,776 | 100,458,063 | 371,600,039 | 90.5% | 100.0% | 100.0% | 64.8% |
| ORLANDO | F | 10/01/2014 | N | None | 337,240,798 | 224,545,592 | 27,702,743 | 84,205,100 | 336,453,435 | 100.2% | 100.0% | 100.0% | 100.0% |
| ORLANDO | F | 10/01/2013 | N | None | 300,270,613 | 204,447,191 | 25,626,022 | 83,764,237 | 313,837,450 | 95.7% | 100.0% | 100.0% | 83.8% |
| ORLANDO | F | 10/01/2012 | N | None | 270,670,993 | 197,644,370 | 0 | 117,311,156 | 314,955,526 | 85.9% | 100.0% | 100.0% | 62.3% |
| ORLANDO | G | 09/30/2016 | N | None | 206,001,245 | 206,708,442 | 5,899,150 | 38,215,846 | 250,823,438 | 82.1% | 99.7% | 0.0% | 0.0% |
| ORLANDO | G | 09/30/2015 | N | None | 199,212,230 | 201,222,477 | 6,400,380 | 38,731,767 | 246,354,624 | 80.9% | 99.0% | 0.0% | 0.0% |
| ORLANDO | G | 09/30/2014 | N | None | 208,014,644 | 171,307,880 | 0 | 51,674,586 | 222,982,466 | 93.3% | 100.0% | 100.0% | 71.0% |
| ORLANDO | G | 09/30/2013 | N | None | 195,879,490 | 166,661,009 | 0 | 49,265,051 | 215,926,060 | 90.7% | 100.0% | 100.0% | 59.3% |
| ORLANDO | P | 10/01/2016 | N | After | 511,863,840 | 390,444,108 | 0 | 145,042,020 | 535,486,128 | 95.6% | 100.0% | 100.0% | 83.7% |
| ORLANDO | P | 10/01/2015 | N | After | 477,051,308 | 356,797,046 | 0 | 138,518,719 | 495,315,765 | 96.3% | 100.0% | 100.0% | 86.8% |
| ORLANDO | P | 10/01/2014 | N | None | 481,089,272 | 337,557,422 | 35,554,292 | 92,626,640 | 465,738,354 | 103.3% | 100.0% | 100.0% | 100.0% |
| ORLANDO | P | 10/01/2013 | N | None | 445,031,940 | 313,608,898 | 34,447,916 | 87,851,142 | 435,907,956 | 102.1% | 100.0% | 100.0% | 100.0% |
| ORLANDO | P | 10/01/2012 | N | None | 406,910,122 | 288,054,817 | 33,271,306 | 94,983,683 | 416,309,806 | 97.7% | 100.0% | 100.0% | 90.1% |
| ORLANDO AVIATION | G | 10/01/2016 | N | After | 122,964,256 | 91,914,900 | 0 | 41,481,295 | 133,396,195 | 92.2% | 100.0% | 100.0% | 74.9% |
| ORLANDO AVIATION | G | 10/01/2015 | Y | None | 115,213,009 | 80,140,207 | 0 | 43,716,488 | 123,856,695 | 93.0% | 100.0% | 100.0% | 80.2% |
| ORLANDO AVIATION | G | 10/01/2014 | N | None | 116,642,235 | 65,026,458 | 0 | 52,028,147 | 117,054,605 | 99.6% | 100.0% | 100.0% | 99.2% |
| ORLANDO AVIATION | G | 10/01/2013 | N | None | 104,839,099 | 62,607,592 | 0 | 49,891,731 | 112,499,323 | 93.2% | 100.0% | 100.0% | 84.6% |
| ORLANDO AVIATION | G | 10/01/2012 | N | None | 90,143,507 | 56,923,964 | 0 | 48,995,978 | 105,919,942 | 85.1% | 100.0% | 100.0% | 67.8% |
| ORLANDO UTILITY | G | 10/01/2015 | N | After | 326,754,031 | 289,432,340 | 27,266,291 | 116,851,653 | 433,550,284 | 75.4% | 100.0% | 100.0% | 8.6% |
| ORLANDO UTILITY | G | 10/01/2014 | N | After | 327,039,070 | 257,998,311 | 28,418,651 | 106,022,744 | 392,439,706 | 83.3% | 100.0% | 100.0% | 38.3% |
| ORLANDO UTILITY | G | 10/01/2013 | N | None | 301,185,185 | 250,928,473 | 28,226,058 | 102,899,075 | 382,053,606 | 78.8% | 100.0% | 100.0% | 21.4% |
| ORLANDO UTILITY | G | 10/01/2012 | N | After | 271,061,567 | 215,281,060 | 28,393,398 | 96,620,051 | 340,294,509 | 79.7% | 100.0% | 100.0% | 28.3% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| ORMOND BEACH | F | 10/01/2016 | N | After | 25,707,312 | 22,281,614 | 2,356,338 | 9,733,299 | 34,371,251 | 74.8% | 100.0% | 100.0% | 11.0% |
| ORMOND BEACH | F | 10/01/2015 | N | None | 23,887,029 | 21,130,646 | 2,283,721 | 8,782,133 | 32,196,500 | 74.2% | 100.0% | 100.0% | 5.4% |
| ORMOND BEACH | F | 10/01/2014 | N | After | 24,133,825 | 20,934,428 | 2,246,393 | 7,495,766 | 30,676,587 | 78.7% | 100.0% | 100.0% | 12.7% |
| ORMOND BEACH | F | 10/01/2013 | N | After | 21,357,751 | 17,805,456 | 2,507,266 | 8,447,897 | 28,760,619 | 74.3% | 100.0% | 100.0% | 12.4% |
| ORMOND BEACH | F | 10/01/2012 | N | None | 18,732,816 | 17,614,488 | 2,266,700 | 6,164,522 | 26,045,710 | 71.9% | 100.0% | 49.3% | 0.0% |
| ORMOND BEACH | G | 10/01/2016 | N | After | 43,167,929 | 31,102,139 | 2,849,856 | 15,481,206 | 49,433,201 | 87.3% | 100.0% | 100.0% | 59.5% |
| ORMOND BEACH | G | 10/01/2015 | N | After | 40,283,909 | 28,619,023 | 2,853,783 | 14,693,650 | 46,166,456 | 87.3% | 100.0% | 100.0% | 60.0% |
| ORMOND BEACH | G | 10/01/2014 | N | After | 41,519,167 | 28,122,272 | 2,746,620 | 13,310,178 | 44,179,070 | 94.0% | 100.0% | 100.0% | 80.0% |
| ORMOND BEACH | G | 10/01/2013 | N | After | 36,888,869 | 26,837,439 | 2,641,316 | 12,005,178 | 41,483,933 | 88.9% | 100.0% | 100.0% | 61.7% |
| ORMOND BEACH | G | 10/01/2012 | N | After | 32,238,717 | 25,808,266 | 2,599,375 | 11,727,419 | 40,135,060 | 80.3% | 100.0% | 100.0% | 32.7% |
| ORMOND BEACH | P | 10/01/2016 | N | After | 28,767,375 | 29,949,666 | 2,130,485 | 6,919,524 | 38,999,675 | 73.8% | 96.1% | 0.0% | 0.0% |
| ORMOND BEACH | P | 10/01/2015 | N | After | 27,159,717 | 28,614,043 | 1,991,903 | 6,024,312 | 36,630,258 | 74.1% | 94.9% | 0.0% | 0.0% |
| ORMOND BEACH | P | 10/01/2014 | N | After | 28,847,654 | 27,459,411 | 938,556 | 6,722,495 | 35,120,462 | 82.1% | 100.0% | 100.0% | 6.7% |
| ORMOND BEACH | P | 10/01/2013 | N | After | 25,851,849 | 25,993,149 | 1,926,945 | 4,935,141 | 32,855,235 | 78.7% | 99.5% | 0.0% | 0.0% |
| ORMOND BEACH | P | 10/01/2012 | N | None | 22,898,326 | 25,028,130 | 1,816,753 | 4,067,411 | 30,912,294 | 74.1% | 91.5% | 0.0% | 0.0% |
| OVIEDO | F | 10/01/2016 | N | After | 11,781,519 | 5,904,312 | 1,684,589 | 4,329,723 | 11,918,624 | 98.8% | 100.0% | 100.0% | 96.8% |
| OVIEDO | F | 10/01/2015 | N | After | 10,787,652 | 2,603,091 | 1,818,479 | 6,050,517 | 10,472,087 | 103.0% | 100.0% | 100.0% | 100.0% |
| OVIEDO | F | 10/01/2014 | N | After | 10,257,373 | 2,812,858 | 1,630,929 | 5,728,650 | 10,172,437 | 100.8% | 100.0% | 100.0% | 100.0% |
| OVIEDO | F | 10/01/2013 | N | None | 8,577,758 | 613,171 | 1,619,651 | 6,159,464 | 8,392,286 | 102.2% | 100.0% | 100.0% | 100.0% |
| OVIEDO | F | 10/01/2012 | N | None | 6,854,445 | 307,229 | 1,470,293 | 5,022,271 | 6,799,793 | 100.8% | 100.0% | 100.0% | 100.0% |
| OVIEDO | P | 10/01/2016 | N | None | 19,775,122 | 7,703,836 | 2,170,568 | 7,239,274 | 17,113,678 | 115.6% | 100.0% | 100.0% | 100.0% |
| OVIEDO | P | 10/01/2015 | N | After | 18,239,570 | 7,700,194 | 1,973,897 | 6,279,000 | 15,953,091 | 114.3% | 100.0% | 100.0% | 100.0% |
| OVIEDO | P | 10/01/2014 | N | None | 17,673,203 | 7,128,073 | 1,822,598 | 5,320,808 | 14,271,479 | 123.8% | 100.0% | 100.0% | 100.0% |
| OVIEDO | P | 10/01/2013 | N | None | 15,337,786 | 7,156,887 | 1,682,475 | 4,632,158 | 13,471,520 | 113.9% | 100.0% | 100.0% | 100.0% |
| OVIEDO | P | 10/01/2012 | N | None | 13,252,643 | 6,185,818 | 1,660,218 | 3,927,698 | 11,773,734 | 112.6% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| PALATKA | F | 10/01/2016 | N | After | 6,857,313 | 7,517,346 | 330,308 | 631,847 | 8,479,501 | 80.9% | 91.2% | 0.0% | 0.0% |
| PALATKA | F | 10/01/2015 | N | None | 6,972,138 | 7,751,865 | 291,588 | 485,882 | 8,529,335 | 81.7% | 89.9% | 0.0% | 0.0% |
| PALATKA | F | 10/01/2014 | N | None | 7,377,373 | 7,560,901 | 284,471 | 424,796 | 8,270,168 | 89.2% | 97.6% | 0.0% | 0.0% |
| PALATKA | F | 10/01/2013 | N | None | 6,764,640 | 7,416,051 | 257,762 | 297,017 | 7,970,830 | 84.9% | 91.2% | 0.0% | 0.0% |
| PALATKA | F | 10/01/2012 | N | After | 6,107,403 | 7,284,832 | 225,104 | 209,406 | 7,719,342 | 79.1% | 83.8% | 0.0% | 0.0% |
| PALATKA | G | 10/01/2016 | N | After | 17,418,064 | 17,674,544 | 1,233,862 | 3,091,640 | 22,000,046 | 79.2% | 98.5% | 0.0% | 0.0% |
| PALATKA | G | 10/01/2015 | N | None | 16,780,927 | 16,391,451 | 1,224,968 | 2,235,650 | 19,852,069 | 84.5% | 100.0% | 31.8% | 0.0% |
| PALATKA | G | 10/01/2014 | N | None | 18,151,027 | 16,160,793 | 1,253,335 | 2,224,734 | 19,638,862 | 92.4% | 100.0% | 100.0% | 33.1% |
| PALATKA | G | 10/01/2013 | Y | None | 17,170,641 | 15,545,932 | 1,274,595 | 2,397,648 | 19,218,175 | 89.3% | 100.0% | 100.0% | 14.6% |
| PALATKA | G | 10/01/2012 | N | After | 16,450,040 | 15,015,044 | 1,301,712 | 3,842,713 | 20,159,469 | 81.6% | 100.0% | 100.0% | 3.5% |
| PALATKA | P | 10/01/2016 | N | After | 10,220,063 | 7,750,855 | 572,261 | 2,009,419 | 10,332,535 | 98.9% | 100.0% | 100.0% | 94.4% |
| PALATKA | P | 10/01/2015 | N | After | 9,614,308 | 6,065,257 | 648,987 | 2,531,674 | 9,245,918 | 104.0% | 100.0% | 100.0% | 100.0% |
| PALATKA | P | 10/01/2014 | N | None | 10,217,857 | 5,321,758 | 714,420 | 2,994,721 | 9,030,899 | 113.1% | 100.0% | 100.0% | 100.0% |
| PALATKA | P | 10/01/2013 | N | After | 9,442,206 | 4,954,336 | 750,578 | 2,948,461 | 8,653,375 | 109.1% | 100.0% | 100.0% | 100.0% |
| PALATKA | P | 10/01/2012 | N | After | 8,487,760 | 4,867,467 | 737,629 | 2,309,182 | 7,914,278 | 107.2% | 100.0% | 100.0% | 100.0% |
| PALM BAY | G | 10/01/2016 | N | None | 177,417 | 23,013 | 0 | 0 | 23,013 | 770.9% | 100.0% | 100.0% | 100.0% |
| PALM BAY | G | 10/01/2015 | N | After | 169,767 | 23,958 | 0 | 0 | 23,958 | 708.6% | 100.0% | 100.0% | 100.0% |
| PALM BAY | G | 10/01/2014 | N | None | 179,334 | 34,481 | 0 | 0 | 34,481 | 520.1% | 100.0% | 100.0% | 100.0% |
| PALM BAY | G | 10/01/2013 | N | None | 168,798 | 35,962 | 0 | 0 | 35,962 | 469.4% | 100.0% | 100.0% | 100.0% |
| PALM BAY | G | 10/01/2012 | N | None | 160,172 | 46,575 | 0 | 0 | 46,575 | 343.9% | 100.0% | 100.0% | 100.0% |
| PALM BAY [PF] | F | 10/01/2016 | N | None | 76,241,499 | 67,068,138 | 3,875,790 | 17,607,965 | 88,551,893 | 86.1% | 100.0% | 100.0% | 30.1% |
| PALM BAY [PF] | F | 10/01/2015 | N | After | 71,838,343 | 64,249,631 | 3,561,376 | 16,445,223 | 84,256,230 | 85.3% | 100.0% | 100.0% | 24.5% |
| PALM BAY [PF] | F | 10/01/2014 | N | None | 74,668,730 | 59,331,752 | 3,325,684 | 15,199,417 | 77,856,853 | 95.9% | 100.0% | 100.0% | 79.0% |
| PALM BAY [PF] | F | 10/01/2013 | N | None | 69,842,203 | 54,042,631 | 3,387,455 | 16,164,375 | 73,594,461 | 94.9% | 100.0% | 100.0% | 76.8% |
| PALM BAY [PF] | F | 10/01/2012 | N | None | 61,231,318 | 46,440,225 | 3,475,461 | 17,773,892 | 67,689,578 | 90.5% | 100.0% | 100.0% | 63.7% |

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 |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| PALM BAY [PF] | P | 10/01/2016 | N | None | 96,934,603 | 81,892,711 | 4,585,607 | 13,436,438 | 99,914,756 | 97.0% | 100.0% | 100.0% | 77.8% |
| PALM BAY [PF] | P | 10/01/2015 | N | After | 90,683,061 | 75,771,498 | 4,712,665 | 14,966,485 | 95,450,648 | 95.0% | 100.0% | 100.0% | 68.1% |
| PALM BAY [PF] | P | 10/01/2014 | N | None | 93,476,435 | 67,410,086 | 4,659,294 | 14,517,727 | 86,587,107 | 108.0% | 100.0% | 100.0% | 100.0% |
| PALM BAY [PF] | P | 10/01/2013 | N | None | 86,011,125 | 61,619,214 | 12,264,016 | 8,116,920 | 82,000,150 | 104.9% | 100.0% | 100.0% | 100.0% |
| PALM BAY [PF] | P | 10/01/2012 | N | None | 77,968,830 | 55,034,976 | 4,869,176 | 17,208,655 | 77,112,807 | 101.1% | 100.0% | 100.0% | 100.0% |
| PALM BEACH [G,P,F,LG] | F | 09/30/2016 | N | After | 58,525,406 | 93,471,488 | 1,338,905 | 5,111,900 | 99,922,293 | 58.6% | 62.6% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | F | 09/30/2015 | N | After | 56,828,381 | 84,462,000 | 1,629,000 | 6,161,000 | 92,252,000 | 61.6% | 67.3% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | F | 09/30/2014 | N | After | 59,267,698 | 75,340,737 | 1,877,000 | 8,048,000 | 85,265,737 | 69.5% | 78.7% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | F | 09/30/2013 | N | None | 58,433,440 | 68,657,140 | 2,812,000 | 12,112,000 | 83,581,140 | 69.9% | 85.1% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | G | 09/30/2016 | N | After | 72,869,851 | 82,055,553 | 5,463,252 | 15,034,840 | 102,553,645 | 71.1% | 88.8% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | G | 09/30/2015 | N | After | 70,948,978 | 76,862,000 | 6,098,000 | 15,806,000 | 98,766,000 | 71.8% | 92.3% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | G | 09/30/2014 | N | After | 76,354,754 | 64,862,000 | 6,620,000 | 16,789,000 | 88,271,000 | 86.5% | 100.0% | 100.0% | 29.0% |
| PALM BEACH [G,P,F,LG] | G | 09/30/2013 | N | After | 76,298,763 | 63,624,027 | 6,432,000 | 21,227,000 | 91,283,027 | 83.6% | 100.0% | 100.0% | 29.4% |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2016 | N | After | 3,627,160 | 5,685,125 | 79,256 | 259,824 | 6,024,205 | 60.2% | 63.8% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2015 | N | After | 3,470,558 | 4,982,000 | 153,000 | 599,000 | 5,734,000 | 60.5% | 69.7% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2014 | N | After | 3,527,549 | 3,806,000 | 245,000 | 1,075,000 | 5,126,000 | 68.8% | 92.7% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2013 | N | After | 3,524,963 | 3,786,755 | 231,000 | 1,008,000 | 5,025,755 | 70.1% | 93.1% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | P | 09/30/2016 | N | After | 61,488,263 | 81,967,188 | 1,998,905 | 11,164,110 | 95,130,203 | 64.6% | 75.0% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | P | 09/30/2015 | N | After | 59,516,573 | 76,993,000 | 2,361,000 | 11,171,000 | 90,525,000 | 65.7% | 77.3% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | P | 09/30/2014 | N | After | 63,350,648 | 72,402,000 | 2,166,000 | 10,356,000 | 84,924,000 | 74.6% | 87.5% | 0.0% | 0.0% |
| PALM BEACH [G,P,F,LG] | P | 09/30/2013 | N | None | 61,920,948 | 65,939,000 | 2,506,000 | 14,317,000 | 82,762,000 | 74.8% | 93.9% | 0.0% | 0.0% |
| PALM BEACH GARDENS | F | 10/01/2016 | N | After | 80,631,588 | 64,896,982 | 5,052,753 | 20,980,149 | 90,929,884 | 88.7% | 100.0% | 100.0% | 50.9% |
| PALM BEACH GARDENS | F | 10/01/2015 | N | After | 72,470,355 | 51,250,270 | 5,333,428 | 21,296,221 | 77,879,919 | 93.1% | 100.0% | 100.0% | 74.6% |
| PALM BEACH GARDENS | F | 10/01/2014 | N | After | 68,881,378 | 33,762,746 | 5,492,028 | 31,144,332 | 70,399,106 | 97.8% | 100.0% | 100.0% | 95.1% |
| PALM BEACH GARDENS | F | 10/01/2013 | N | After | 59,994,725 | 29,872,842 | 5,916,021 | 27,331,359 | 63,120,222 | 95.0% | 100.0% | 100.0% | 88.6% |

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 |
|----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| PALM BEACH GARDENS | F | 10/01/2012 | N | None | 50,720,309 | 23,547,613 | 5,844,494 | 25,943,065 | 55,335,172 | 91.7% | 100.0% | 100.0% | 82.2% |
| PALM BEACH GARDENS | G | 10/01/2016 | N | After | 2,285,725 | 2,389,452 | 0 | 709,536 | 3,098,988 | 73.8% | 95.7% | 0.0% | 0.0% |
| PALM BEACH GARDENS | G | 10/01/2015 | N | None | 2,174,864 | 2,302,240 | 0 | 580,495 | 2,882,735 | 75.4% | 94.5% | 0.0% | 0.0% |
| PALM BEACH GARDENS | G | 10/01/2014 | N | After | 2,276,084 | 2,345,609 | 0 | 508,989 | 2,854,598 | 79.7% | 97.0% | 0.0% | 0.0% |
| PALM BEACH GARDENS | G | 10/01/2012 | N | None | 2,103,061 | 2,574,999 | 0 | 437,479 | 3,012,478 | 69.8% | 81.7% | 0.0% | 0.0% |
| PALM BEACH GARDENS | P | 10/01/2015 | N | After | 74,092,896 | 78,273,158 | 3,916,394 | 13,275,070 | 95,464,622 | 77.6% | 94.7% | 0.0% | 0.0% |
| PALM BEACH GARDENS | P | 10/01/2014 | Y | After | 72,626,331 | 72,581,751 | 3,889,790 | 12,025,909 | 88,497,450 | 82.1% | 100.0% | 1.1% | 0.0% |
| PALM BEACH GARDENS | P | 10/01/2014 | N | After | 72,626,331 | 72,581,751 | 3,889,790 | 12,025,909 | 88,497,450 | 82.1% | 100.0% | 1.1% | 0.0% |
| PALM BEACH GARDENS | P | 10/01/2013 | N | After | 64,575,453 | 64,669,796 | 4,089,690 | 12,867,469 | 81,626,955 | 79.1% | 99.9% | 0.0% | 0.0% |
| PALM BEACH GARDENS | P | 10/01/2012 | N | After | 55,261,152 | 57,351,248 | 4,190,494 | 14,189,106 | 75,730,848 | 73.0% | 96.4% | 0.0% | 0.0% |
| PALM COAST (VOL) | F | 10/01/2016 | N | After | 3,537,093 | 966,559 | 0 | 1,303,344 | 2,269,903 | 155.8% | 100.0% | 100.0% | 100.0% |
| PALM COAST (VOL) | F | 10/01/2015 | N | None | 3,544,141 | 1,842,705 | 0 | 368,631 | 2,211,336 | 160.3% | 100.0% | 100.0% | 100.0% |
| PALM COAST (VOL) | F | 10/01/2014 | N | None | 3,810,746 | 2,088,254 | 0 | 321,705 | 2,409,959 | 158.1% | 100.0% | 100.0% | 100.0% |
| PALM COAST (VOL) | F | 10/01/2013 | N | None | 3,330,062 | 885,549 | 0 | 276,048 | 1,161,597 | 286.7% | 100.0% | 100.0% | 100.0% |
| PALM COAST (VOL) | F | 10/01/2012 | N | After | 2,769,856 | 748,836 | 0 | 419,791 | 1,168,627 | 237.0% | 100.0% | 100.0% | 100.0% |
| PALM HARBOR FCD | F | 10/01/2016 | N | None | 18,467,345 | 3,816,044 | 1,523,311 | 10,283,472 | 15,622,827 | 118.2% | 100.0% | 100.0% | 100.0% |
| PALM HARBOR FCD | F | 10/01/2015 | N | None | 15,628,402 | 4,996,788 | 1,358,934 | 6,817,370 | 13,173,092 | 118.6% | 100.0% | 100.0% | 100.0% |
| PALM HARBOR FCD | F | 10/01/2014 | N | None | 15,642,505 | 5,056,061 | 1,148,302 | 5,818,247 | 12,022,610 | 130.1% | 100.0% | 100.0% | 100.0% |
| PALM HARBOR FCD | F | 10/01/2013 | N | None | 13,365,137 | 3,021,252 | 1,204,930 | 6,453,604 | 10,679,786 | 125.1% | 100.0% | 100.0% | 100.0% |
| PALM HARBOR FCD | F | 10/01/2012 | N | None | 11,110,165 | 2,848,882 | 1,040,316 | 5,376,268 | 9,265,466 | 119.9% | 100.0% | 100.0% | 100.0% |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2015 | N | None | 85,267,807 | 45,604,048 | 6,009,670 | 40,421,993 | 92,035,711 | 92.6% | 100.0% | 100.0% | 83.3% |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2014 | N | None | 67,953,448 | 40,357,760 | 5,871,117 | 38,023,530 | 84,252,407 | 80.7% | 100.0% | 100.0% | 57.1% |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2013 | N | None | 64,254,818 | 37,089,088 | 5,754,436 | 37,995,791 | 80,839,315 | 79.5% | 100.0% | 100.0% | 56.4% |
| PALMETTO | G | 10/01/2016 | N | After | 12,318,303 | 10,233,563 | 930,653 | 2,918,750 | 14,082,966 | 87.5% | 100.0% | 100.0% | 39.5% |
| PALMETTO | G | 10/01/2015 | N | After | 11,371,394 | 9,376,935 | 950,397 | 2,744,786 | 13,072,118 | 87.0% | 100.0% | 100.0% | 38.0% |

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 |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| PALMETTO | G | 10/01/2014 | N | None | 11,300,338 | 8,957,485 | 959,277 | 2,839,662 | 12,756,424 | 88.6% | 100.0% | 100.0% | 48.7% |
| PALMETTO | G | 10/01/2013 | N | None | 10,639,447 | 8,998,659 | 945,367 | 2,925,252 | 12,869,278 | 82.7% | 100.0% | 100.0% | 23.8% |
| PALMETTO | G | 10/01/2012 | N | After | 9,350,022 | 9,087,310 | 893,731 | 2,549,763 | 12,530,804 | 74.6% | 100.0% | 29.4% | 0.0% |
| PALMETTO | P | 10/01/2016 | N | After | 11,468,522 | 8,574,988 | 691,652 | 3,418,040 | 12,684,680 | 90.4% | 100.0% | 100.0% | 64.4% |
| PALMETTO | P | 10/01/2015 | N | After | 10,487,163 | 8,195,520 | 662,437 | 3,070,321 | 11,928,278 | 87.9% | 100.0% | 100.0% | 53.1% |
| PALMETTO | P | 10/01/2014 | N | After | 10,609,954 | 7,747,335 | 650,683 | 2,697,590 | 11,095,608 | 95.6% | 100.0% | 100.0% | 82.0% |
| PALMETTO | P | 10/01/2013 | N | After | 9,579,906 | 7,414,812 | 609,450 | 2,613,762 | 10,638,024 | 90.1% | 100.0% | 100.0% | 59.5% |
| PALMETTO | P | 10/01/2012 | N | After | 8,736,205 | 7,250,318 | 568,072 | 2,378,254 | 10,196,644 | 85.7% | 100.0% | 100.0% | 38.6% |
| PANAMA CITY | F | 10/01/2016 | N | After | 33,333,295 | 37,197,889 | 1,664,557 | 5,949,776 | 44,812,222 | 74.4% | 89.6% | 0.0% | 0.0% |
| PANAMA CITY | F | 10/01/2015 | N | None | 32,285,198 | 35,699,367 | 1,696,704 | 5,830,248 | 43,226,319 | 74.7% | 90.4% | 0.0% | 0.0% |
| PANAMA CITY | F | 10/01/2014 | N | None | 33,861,662 | 34,139,415 | 1,751,324 | 6,043,533 | 41,934,272 | 80.7% | 99.2% | 0.0% | 0.0% |
| PANAMA CITY | F | 10/01/2013 | N | None | 31,713,016 | 34,417,689 | 1,573,747 | 5,096,779 | 41,088,215 | 77.2% | 92.1% | 0.0% | 0.0% |
| PANAMA CITY | F | 10/01/2012 | N | None | 29,254,020 | 33,518,450 | 1,555,357 | 5,510,365 | 40,584,172 | 72.1% | 87.3% | 0.0% | 0.0% |
| PANAMA CITY | P | 10/01/2016 | N | None | 31,473,540 | 28,732,139 | 1,376,859 | 7,648,383 | 37,757,381 | 83.4% | 100.0% | 100.0% | 17.8% |
| PANAMA CITY | P | 10/01/2015 | N | After | 29,303,443 | 26,492,455 | 1,355,526 | 8,395,103 | 36,243,084 | 80.9% | 100.0% | 100.0% | 17.3% |
| PANAMA CITY | P | 10/01/2014 | N | None | 30,621,350 | 24,455,097 | 1,297,717 | 7,639,317 | 33,392,131 | 91.7% | 100.0% | 100.0% | 63.7% |
| PANAMA CITY | P | 10/01/2013 | N | None | 27,859,310 | 23,010,444 | 1,272,607 | 7,412,621 | 31,695,672 | 87.9% | 100.0% | 100.0% | 48.2% |
| PANAMA CITY | P | 10/01/2012 | N | None | 25,708,962 | 22,555,941 | 1,249,190 | 5,386,178 | 29,191,309 | 88.1% | 100.0% | 100.0% | 35.3% |
| PANAMA CITY (SUPP) | G | 10/01/2016 | N | After | 2,859,415 | 2,396,309 | 0 | 743,460 | 3,139,769 | 91.1% | 100.0% | 100.0% | 62.3% |
| PANAMA CITY (SUPP) | G | 10/01/2015 | N | None | 2,685,368 | 2,307,351 | 233,856 | 347,594 | 2,888,801 | 93.0% | 100.0% | 100.0% | 41.5% |
| PANAMA CITY (SUPP) | G | 10/01/2014 | N | None | 2,746,790 | 2,310,445 | 182,529 | 290,062 | 2,783,036 | 98.7% | 100.0% | 100.0% | 87.5% |
| PANAMA CITY (SUPP) | G | 10/01/2013 | N | After | 2,546,834 | 1,419,459 | 268,094 | 759,584 | 2,447,137 | 104.1% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY (SUPP) | G | 10/01/2012 | N | None | 2,130,645 | 1,079,674 | 296,435 | 737,485 | 2,113,594 | 100.8% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY BEACH | F | 10/01/2015 | N | None | 13,673,096 | 7,683,411 | 972,411 | 4,341,792 | 12,997,614 | 105.2% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY BEACH | F | 10/01/2014 | N | None | 13,683,340 | 6,830,261 | 1,129,809 | 5,356,351 | 13,316,421 | 102.8% | 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 |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| PANAMA CITY BEACH | F | 10/01/2013 | N | None | 11,751,247 | 5,467,740 | 1,088,825 | 5,519,146 | 12,075,711 | 97.3% | 100.0% | 100.0% | 94.1% |
| PANAMA CITY BEACH | F | 10/01/2012 | N | None | 9,922,597 | 4,212,781 | 1,046,345 | 5,641,064 | 10,900,190 | 91.0% | 100.0% | 100.0% | 82.7% |
| PANAMA CITY BEACH | G | 10/01/2015 | N | None | 29,492,670 | 12,385,463 | 496,240 | 13,897,287 | 26,778,990 | 110.1% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY BEACH | G | 10/01/2014 | N | None | 29,793,380 | 12,347,937 | 3,709,429 | 10,059,769 | 26,117,135 | 114.1% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY BEACH | G | 10/01/2013 | N | None | 26,341,676 | 9,868,646 | 3,672,387 | 10,362,600 | 23,903,633 | 110.2% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY BEACH | G | 10/01/2012 | N | None | 22,463,171 | 8,063,135 | 3,383,415 | 9,879,498 | 21,326,048 | 105.3% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY BEACH | P | 10/01/2015 | N | None | 16,344,206 | 10,463,896 | 2,042,622 | 3,580,569 | 16,087,087 | 101.6% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY BEACH | P | 10/01/2014 | N | None | 16,539,181 | 10,036,552 | 1,894,166 | 3,157,588 | 15,088,306 | 109.6% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY BEACH | P | 10/01/2013 | N | None | 14,964,720 | 8,897,987 | 1,902,076 | 3,384,766 | 14,184,829 | 105.5% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY BEACH | P | 10/01/2012 | N | None | 12,948,979 | 8,785,866 | 1,618,849 | 2,717,877 | 13,122,592 | 98.7% | 100.0% | 100.0% | 93.6% |
| PARKLAND | P | 10/01/2016 | N | After | 2,054,583 | 2,347,235 | 0 | 0 | 2,347,235 | 87.5% | 87.5% | 0.0% | 0.0% |
| PARKLAND | P | 10/01/2015 | N | None | 1,961,246 | 2,212,341 | 0 | 0 | 2,212,341 | 88.7% | 88.7% | 0.0% | 0.0% |
| PARKLAND | P | 10/01/2014 | N | None | 2,062,405 | 2,216,561 | 0 | 0 | 2,216,561 | 93.0% | 93.0% | 0.0% | 0.0% |
| PARKLAND | P | 10/01/2013 | N | After | 1,952,986 | 2,187,103 | 0 | 0 | 2,187,103 | 89.3% | 89.3% | 0.0% | 0.0% |
| PARKLAND | P | 10/01/2012 | N | None | 1,756,197 | 2,155,927 | 0 | 0 | 2,155,927 | 81.5% | 81.5% | 0.0% | 0.0% |
| PASCO COUNTY | ERP | 07/01/2015 | N | After | 18,418,036 | 11,966,163 | 0 | 3,483,528 | 15,449,691 | 119.2% | 100.0% | 100.0% | 100.0% |
| PASCO COUNTY | ERP | 07/01/2013 | N | None | 15,853,362 | 11,672,370 | 0 | 8,254,737 | 19,927,107 | 79.6% | 100.0% | 100.0% | 50.6% |
| PEMBROKE PARK COMM SUPP | G | 10/01/2016 | Y | After | 2,208,214 | 6,798 | 0 | 2,659,654 | 2,666,452 | 82.8% | 100.0% | 100.0% | 82.8% |
| PEMBROKE PARK COMM SUPP | G | 10/01/2016 | N | After | 1,762,534 | 6,798 | 0 | 2,270,044 | 2,276,842 | 77.4% | 100.0% | 100.0% | 77.3% |
| PEMBROKE PARK COMM SUPP | G | 10/01/2015 | N | After | 1,511,083 | 37,929 | 0 | 1,883,792 | 1,921,721 | 78.6% | 100.0% | 100.0% | 78.2% |
| PEMBROKE PARK COMM SUPP | G | 10/01/2014 | N | After | 1,552,115 | 65,070 | 0 | 1,876,994 | 1,942,064 | 79.9% | 100.0% | 100.0% | 79.2% |
| PEMBROKE PARK COMM SUPP | G | 10/01/2013 | N | None | 1,383,456 | 89,898 | 0 | 1,772,196 | 1,862,094 | 74.3% | 100.0% | 100.0% | 73.0% |
| PEMBROKE PARK COMM SUPP | G | 10/01/2012 | N | None | 1,079,901 | 114,075 | 0 | 1,521,893 | 1,635,968 | 66.0% | 100.0% | 100.0% | 63.5% |
| PEMBROKE PINES | G | 10/01/2015 | N | None | 158,607,927 | 148,923,740 | 1,015,894 | 11,238,375 | 161,178,009 | 98.4% | 100.0% | 100.0% | 77.1% |
| PEMBROKE PINES | G | 10/01/2014 | N | None | 160,770,276 | 140,573,938 | 1,119,999 | 9,974,427 | 151,668,364 | 106.0% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| PEMBROKE PINES | G | 10/01/2013 | N | None | 141,210,749 | 137,224,303 | 1,354,354 | 9,908,066 | 148,486,723 | 95.1% | 100.0% | 100.0% | 26.6% |
| PEMBROKE PINES | G | 10/01/2012 | N | None | 128,074,036 | 135,489,108 | 3,061,670 | 8,579,660 | 147,130,438 | 87.0% | 94.5% | 0.0% | 0.0% |
| PEMBROKE PINES | PF | 10/01/2015 | N | After | 495,206,739 | 537,028,115 | 31,954,619 | 120,423,492 | 689,406,226 | 71.8% | 92.2% | 0.0% | 0.0% |
| PEMBROKE PINES | PF | 10/01/2014 | N | None | 483,895,286 | 488,895,668 | 32,169,210 | 117,364,798 | 638,429,676 | 75.8% | 99.0% | 0.0% | 0.0% |
| PEMBROKE PINES | PF | 10/01/2013 | N | None | 436,512,061 | 466,937,648 | 29,747,144 | 106,126,672 | 602,811,464 | 72.4% | 93.5% | 0.0% | 0.0% |
| PEMBROKE PINES | PF | 10/01/2012 | N | None | 376,680,848 | 442,972,526 | 27,423,358 | 96,601,053 | 566,996,937 | 66.4% | 85.0% | 0.0% | 0.0% |
| PENSACOLA | F | 10/01/2016 | Y | After | 113,883,891 | 107,280,464 | 4,203,776 | 10,235,311 | 121,719,551 | 93.6% | 100.0% | 100.0% | 23.4% |
| PENSACOLA | F | 10/01/2016 | N | None | 113,883,891 | 107,200,655 | 4,203,776 | 9,623,827 | 121,028,258 | 94.1% | 100.0% | 100.0% | 25.8% |
| PENSACOLA | F | 10/01/2015 | N | After | 108,697,588 | 109,124,223 | 3,778,987 | 8,286,163 | 121,189,373 | 89.7% | 99.6% | 0.0% | 0.0% |
| PENSACOLA | F | 10/01/2014 | N | None | 112,540,740 | 96,982,323 | 4,262,025 | 12,666,627 | 113,910,975 | 98.8% | 100.0% | 100.0% | 89.2% |
| PENSACOLA | F | 10/01/2013 | N | None | 106,296,804 | 89,984,369 | 4,977,917 | 17,122,545 | 112,084,831 | 94.8% | 100.0% | 100.0% | 66.2% |
| PENSACOLA | G | 09/30/2016 | N | After | 134,865,141 | 155,205,002 | 4,557,641 | 17,081,299 | 176,843,942 | 76.3% | 86.9% | 0.0% | 0.0% |
| PENSACOLA | G | 09/30/2014 | N | After | 138,949,747 | 154,678,909 | 4,429,923 | 15,105,191 | 174,214,023 | 79.8% | 89.8% | 0.0% | 0.0% |
| PENSACOLA | P | 10/01/2015 | N | After | 80,130,799 | 100,759,455 | 1,103,674 | 17,556,957 | 119,420,086 | 67.1% | 79.5% | 0.0% | 0.0% |
| PENSACOLA | P | 10/01/2014 | N | After | 84,437,986 | 95,327,489 | 928,582 | 14,923,973 | 111,180,044 | 75.9% | 88.6% | 0.0% | 0.0% |
| PENSACOLA | P | 10/01/2013 | N | After | 79,153,159 | 89,819,781 | 875,469 | 13,443,538 | 104,138,788 | 76.0% | 88.1% | 0.0% | 0.0% |
| PENSACOLA | P | 10/01/2012 | N | After | 70,735,097 | 81,293,430 | 909,895 | 14,283,716 | 96,487,041 | 73.3% | 87.0% | 0.0% | 0.0% |
| PERRY | F | 10/01/2016 | N | After | 3,199,740 | 2,889,464 | 30,485 | 707,194 | 3,627,143 | 88.2% | 100.0% | 100.0% | 39.6% |
| PERRY | F | 10/01/2015 | N | None | 2,968,133 | 2,727,231 | 29,364 | 572,218 | 3,328,813 | 89.2% | 100.0% | 100.0% | 37.0% |
| PERRY | F | 10/01/2014 | N | None | 3,038,694 | 2,932,822 | 25,555 | 464,368 | 3,422,745 | 88.8% | 100.0% | 100.0% | 17.3% |
| PERRY | F | 10/01/2013 | N | After | 2,737,458 | 2,229,771 | 37,535 | 1,096,763 | 3,364,069 | 81.4% | 100.0% | 100.0% | 42.9% |
| PERRY | F | 10/01/2012 | N | None | 2,428,294 | 2,398,652 | 33,411 | 972,979 | 3,405,042 | 71.3% | 100.0% | 88.7% | 0.0% |
| PERRY | P | 10/01/2016 | N | After | 7,215,528 | 4,209,855 | 152,874 | 2,503,920 | 6,866,649 | 105.1% | 100.0% | 100.0% | 100.0% |
| PERRY | P | 10/01/2015 | N | After | 7,047,723 | 4,304,180 | 126,569 | 1,924,420 | 6,355,169 | 110.9% | 100.0% | 100.0% | 100.0% |
| PERRY | P | 10/01/2014 | N | None | 7,322,308 | 4,491,667 | 124,743 | 1,718,806 | 6,335,216 | 115.6% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| PERRY | P | 10/01/2013 | N | None | 6,487,122 | 4,444,181 | 105,894 | 1,414,204 | 5,964,279 | 108.8% | 100.0% | 100.0% | 100.0% |
| PERRY | P | 10/01/2012 | N | None | 5,710,922 | 3,918,729 | 98,912 | 1,417,137 | 5,434,778 | 105.1% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | F | 10/01/2016 | N | After | 54,954,227 | 52,159,217 | 2,956,713 | 11,091,074 | 66,207,004 | 83.0% | 100.0% | 94.5% | 0.0% |
| PINELLAS PARK | F | 10/01/2015 | N | None | 50,709,147 | 48,827,833 | 2,664,347 | 8,803,210 | 60,295,390 | 84.1% | 100.0% | 70.6% | 0.0% |
| PINELLAS PARK | F | 10/01/2014 | N | After | 50,085,076 | 47,440,886 | 3,633,027 | 9,637,711 | 60,711,624 | 82.5% | 100.0% | 72.8% | 0.0% |
| PINELLAS PARK | F | 10/01/2013 | N | None | 48,310,383 | 45,830,039 | 2,470,523 | 9,654,475 | 57,955,037 | 83.4% | 100.0% | 100.0% | 0.1% |
| PINELLAS PARK | F | 10/01/2012 | N | After | 42,957,599 | 42,427,518 | 2,280,198 | 8,585,631 | 53,293,347 | 80.6% | 100.0% | 23.2% | 0.0% |
| PINELLAS PARK | G | 10/01/2016 | N | After | 73,015,382 | 48,281,168 | 3,131,581 | 19,272,515 | 70,685,264 | 103.3% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | G | 10/01/2015 | N | None | 68,655,683 | 44,361,902 | 2,738,739 | 16,905,725 | 64,006,366 | 107.3% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | G | 10/01/2014 | N | After | 69,311,586 | 40,419,428 | 2,373,332 | 17,521,351 | 60,314,111 | 114.9% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | G | 10/01/2012 | N | None | 57,583,992 | 35,039,378 | 1,702,523 | 18,333,846 | 55,075,747 | 104.6% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | P | 10/01/2015 | N | None | 54,087,769 | 33,696,186 | 3,304,294 | 12,165,642 | 49,166,122 | 110.0% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | P | 10/01/2014 | N | None | 55,368,074 | 31,336,117 | 2,937,410 | 12,505,231 | 46,778,758 | 118.4% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | P | 10/01/2013 | N | After | 50,068,641 | 31,259,065 | 2,832,786 | 11,040,249 | 45,132,100 | 110.9% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | P | 10/01/2012 | N | None | 44,092,350 | 26,754,434 | 2,772,003 | 12,233,402 | 41,759,839 | 105.6% | 100.0% | 100.0% | 100.0% |
| PLANT CITY | PF | 10/01/2016 | N | After | 36,301,759 | 33,614,600 | 5,032,467 | 11,962,253 | 50,609,320 | 71.7% | 100.0% | 53.4% | 0.0% |
| PLANT CITY | PF | 10/01/2015 | N | After | 31,918,201 | 31,850,681 | 4,477,088 | 9,969,621 | 46,297,390 | 68.9% | 100.0% | 1.5% | 0.0% |
| PLANT CITY | PF | 10/01/2014 | Y | None | 32,420,945 | 30,052,253 | 4,175,203 | 9,084,707 | 43,312,163 | 74.9% | 100.0% | 56.7% | 0.0% |
| PLANT CITY | PF | 10/01/2014 | N | None | 32,420,203 | 30,052,253 | 4,175,203 | 9,084,707 | 43,312,163 | 74.9% | 100.0% | 56.7% | 0.0% |
| PLANT CITY | PF | 10/01/2013 | N | None | 29,272,764 | 27,561,567 | 4,232,793 | 8,563,747 | 40,358,107 | 72.5% | 100.0% | 40.4% | 0.0% |
| PLANT CITY | PF | 10/01/2012 | N | None | 26,105,315 | 25,953,852 | 3,951,262 | 6,953,477 | 36,858,591 | 70.8% | 100.0% | 3.8% | 0.0% |
| PLANTATION | G | 10/01/2015 | N | None | 135,289,919 | 104,183,001 | 16,041,637 | 41,243,168 | 161,467,806 | 83.8% | 100.0% | 100.0% | 36.5% |
| PLANTATION | G | 10/01/2014 | N | After | 137,796,502 | 99,921,215 | 15,489,447 | 40,245,765 | 155,656,427 | 88.5% | 100.0% | 100.0% | 55.6% |
| PLANTATION | G | 10/01/2013 | N | After | 126,272,372 | 92,912,966 | 15,167,012 | 40,418,672 | 148,498,650 | 85.0% | 100.0% | 100.0% | 45.0% |
| PLANTATION | G | 10/01/2012 | N | After | 112,554,953 | 84,803,893 | 14,956,680 | 39,197,283 | 138,957,856 | 81.0% | 100.0% | 100.0% | 32.6% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| PLANTATION | P | 10/01/2016 | N | After | 133,332,946 | 139,110,484 | 6,898,028 | 27,321,000 | 173,329,512 | 76.9% | 95.8% | 0.0% | 0.0% |
| PLANTATION | P | 10/01/2015 | N | None | 119,849,078 | 131,549,722 | 6,917,772 | 30,900,935 | 169,368,429 | 70.8% | 91.1% | 0.0% | 0.0% |
| PLANTATION | P | 10/01/2014 | N | After | 120,792,841 | 117,709,914 | 7,391,174 | 34,765,555 | 159,866,643 | 75.6% | 100.0% | 41.7% | 0.0% |
| PLANTATION | P | 10/01/2013 | N | After | 111,300,748 | 112,469,925 | 7,037,667 | 32,568,282 | 152,075,874 | 73.2% | 99.0% | 0.0% | 0.0% |
| PLANTATION | P | 10/01/2012 | N | After | 98,418,764 | 104,071,677 | 6,815,137 | 30,611,895 | 141,498,709 | 69.6% | 94.6% | 0.0% | 0.0% |
| PLANTATION (VOL) | F | 10/01/2015 | N | After | 16,910,248 | 8,423,944 | 0 | 4,293,152 | 12,717,096 | 133.0% | 100.0% | 100.0% | 100.0% |
| PLANTATION (VOL) | F | 10/01/2014 | N | None | 18,501,067 | 9,421,232 | 0 | 4,434,921 | 13,856,153 | 133.5% | 100.0% | 100.0% | 100.0% |
| PLANTATION (VOL) | F | 10/01/2013 | N | None | 16,826,484 | 7,758,883 | 0 | 4,593,169 | 12,352,052 | 136.2% | 100.0% | 100.0% | 100.0% |
| PLANTATION (VOL) | F | 10/01/2012 | N | After | 14,086,629 | 6,209,757 | 0 | 3,572,418 | 9,782,175 | 144.0% | 100.0% | 100.0% | 100.0% |
| POMPANO BEACH | G | 10/01/2016 | N | After | 160,422,298 | 146,169,500 | 26,787,675 | 34,795,780 | 207,752,955 | 77.2% | 100.0% | 53.2% | 0.0% |
| POMPANO BEACH | G | 10/01/2015 | N | None | 150,255,553 | 128,517,777 | 26,520,864 | 34,698,117 | 189,736,758 | 79.2% | 100.0% | 82.0% | 0.0% |
| POMPANO BEACH | G | 10/01/2014 | N | None | 154,313,634 | 122,365,462 | 25,460,675 | 32,989,204 | 180,815,341 | 85.3% | 100.0% | 100.0% | 19.7% |
| POMPANO BEACH | G | 10/01/2013 | N | None | 143,522,730 | 111,077,543 | 25,782,126 | 33,966,285 | 170,825,954 | 84.0% | 100.0% | 100.0% | 19.6% |
| POMPANO BEACH | G | 10/01/2012 | N | None | 123,122,925 | 106,179,943 | 24,250,890 | 33,468,412 | 163,899,245 | 75.1% | 100.0% | 69.9% | 0.0% |
| POMPANO BEACH | PF | 10/01/2016 | N | After | 223,871,513 | 282,642,871 | 15,321,417 | 27,291,375 | 325,255,663 | 68.8% | 79.2% | 0.0% | 0.0% |
| POMPANO BEACH | PF | 10/01/2015 | N | After | 219,256,301 | 252,754,401 | 14,559,117 | 24,097,962 | 291,411,480 | 75.2% | 86.7% | 0.0% | 0.0% |
| POMPANO BEACH | PF | 10/01/2014 | N | None | 233,037,612 | 250,538,202 | 14,197,557 | 24,405,142 | 289,140,901 | 80.6% | 93.0% | 0.0% | 0.0% |
| POMPANO BEACH | PF | 10/01/2013 | N | None | 218,765,571 | 240,161,126 | 14,765,000 | 27,784,386 | 282,710,512 | 77.4% | 91.1% | 0.0% | 0.0% |
| POMPANO BEACH | PF | 10/01/2012 | N | None | 199,558,893 | 230,991,721 | 15,326,000 | 34,660,773 | 280,978,494 | 71.0% | 86.4% | 0.0% | 0.0% |
| PORT ORANGE | F | 10/01/2016 | N | After | 24,887,832 | 35,133,472 | 921,861 | 6,031,531 | 42,086,864 | 59.1% | 70.8% | 0.0% | 0.0% |
| PORT ORANGE | F | 10/01/2015 | Y | After | 23,201,184 | 33,295,297 | 765,824 | 5,458,370 | 39,519,491 | 58.7% | 69.7% | 0.0% | 0.0% |
| PORT ORANGE | F | 10/01/2015 | N | After | 23,055,240 | 33,295,297 | 765,824 | 5,458,370 | 39,519,491 | 58.3% | 69.2% | 0.0% | 0.0% |
| PORT ORANGE | F | 10/01/2014 | N | After | 22,195,274 | 32,546,581 | 577,542 | 4,836,122 | 37,960,245 | 58.5% | 68.2% | 0.0% | 0.0% |
| PORT ORANGE | F | 10/01/2013 | N | None | 20,254,676 | 32,835,804 | 413,982 | 4,253,685 | 37,503,471 | 54.0% | 61.7% | 0.0% | 0.0% |
| PORT ORANGE | F | 10/01/2012 | N | None | 18,739,700 | 33,073,548 | 288,588 | 3,757,829 | 37,119,965 | 50.5% | 56.7% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| PORT ORANGE | G | 10/01/2016 | N | None | 30,631,109 | 22,107,270 | 3,623,043 | 5,192,433 | 30,922,746 | 99.1% | 100.0% | 100.0% | 94.4% |
| PORT ORANGE | G | 10/01/2015 | N | None | 27,330,203 | 18,912,054 | 3,642,523 | 6,448,574 | 29,003,151 | 94.2% | 100.0% | 100.0% | 74.1% |
| PORT ORANGE | G | 10/01/2014 | N | None | 27,474,544 | 17,351,007 | 3,517,927 | 6,521,809 | 27,390,743 | 100.3% | 100.0% | 100.0% | 100.0% |
| PORT ORANGE | G | 10/01/2013 | N | None | 26,857,732 | 15,989,120 | 3,295,751 | 6,466,190 | 25,751,061 | 104.3% | 100.0% | 100.0% | 100.0% |
| PORT ORANGE | G | 10/01/2012 | N | None | 23,268,773 | 11,215,907 | 3,406,937 | 8,559,226 | 23,182,070 | 100.4% | 100.0% | 100.0% | 100.0% |
| PORT ORANGE | P | 10/01/2015 | N | None | 28,157,398 | 29,957,671 | 1,408,208 | 7,629,294 | 38,995,173 | 72.2% | 94.0% | 0.0% | 0.0% |
| PORT ORANGE | P | 10/01/2014 | N | None | 28,294,900 | 32,582,648 | 1,103,166 | 6,199,298 | 39,885,112 | 70.9% | 86.8% | 0.0% | 0.0% |
| PORT ORANGE | P | 10/01/2013 | N | None | 25,322,725 | 29,270,321 | 919,769 | 5,946,673 | 36,136,763 | 70.1% | 86.5% | 0.0% | 0.0% |
| PORT ORANGE | P | 10/01/2012 | N | After | 21,378,509 | 29,474,193 | 679,209 | 5,364,086 | 35,517,488 | 60.2% | 72.5% | 0.0% | 0.0% |
| PORT ST. LUCIE | P | 10/01/2016 | N | After | 81,244,475 | 41,959,610 | 15,650,973 | 24,578,746 | 82,189,329 | 98.9% | 100.0% | 100.0% | 96.2% |
| PORT ST. LUCIE | P | 10/01/2015 | N | After | 70,456,290 | 36,333,053 | 14,147,938 | 20,108,950 | 70,589,941 | 99.8% | 100.0% | 100.0% | 99.3% |
| PORT ST. LUCIE | P | 10/01/2014 | N | None | 67,693,833 | 32,217,923 | 14,321,918 | 17,193,540 | 63,733,381 | 106.2% | 100.0% | 100.0% | 100.0% |
| PORT ST. LUCIE | P | 10/01/2013 | N | None | 55,403,364 | 25,513,669 | 10,312,847 | 17,451,676 | 53,278,192 | 104.0% | 100.0% | 100.0% | 100.0% |
| PORT ST. LUCIE | P | 10/01/2012 | Y | None | 45,852,334 | 23,914,929 | 9,434,920 | 15,825,738 | 49,175,587 | 93.2% | 100.0% | 100.0% | 79.0% |
| PORT ST. LUCIE | P | 10/01/2012 | N | None | 45,852,334 | 23,914,929 | 9,434,920 | 15,825,738 | 49,175,587 | 93.2% | 100.0% | 100.0% | 79.0% |
| PUNTA GORDA | F | 10/01/2016 | N | After | 11,884,346 | 6,498,606 | 1,129,711 | 3,957,973 | 11,586,290 | 102.6% | 100.0% | 100.0% | 100.0% |
| PUNTA GORDA | F | 10/01/2015 | N | After | 10,696,464 | 6,569,905 | 972,332 | 2,967,205 | 10,509,442 | 101.8% | 100.0% | 100.0% | 100.0% |
| PUNTA GORDA | F | 10/01/2014 | N | None | 10,361,947 | 5,968,418 | 945,849 | 3,171,358 | 10,085,625 | 102.7% | 100.0% | 100.0% | 100.0% |
| PUNTA GORDA | F | 10/01/2013 | N | None | 9,033,703 | 4,414,257 | 993,819 | 4,255,840 | 9,663,916 | 93.5% | 100.0% | 100.0% | 85.2% |
| PUNTA GORDA | F | 10/01/2012 | N | None | 7,792,010 | 4,217,956 | 889,994 | 3,297,724 | 8,405,674 | 92.7% | 100.0% | 100.0% | 81.4% |
| PUNTA GORDA | G | 10/01/2016 | N | After | 39,999,643 | 30,469,510 | 3,440,099 | 9,393,816 | 43,303,425 | 92.4% | 100.0% | 100.0% | 64.8% |
| PUNTA GORDA | G | 10/01/2015 | N | After | 37,044,543 | 26,022,558 | 3,594,708 | 9,872,821 | 39,490,087 | 93.8% | 100.0% | 100.0% | 75.2% |
| PUNTA GORDA | G | 10/01/2014 | N | None | 36,488,073 | 22,816,198 | 3,609,382 | 10,981,904 | 37,407,484 | 97.5% | 100.0% | 100.0% | 91.6% |
| PUNTA GORDA | G | 10/01/2013 | N | None | 32,775,835 | 19,697,398 | 3,651,724 | 11,225,074 | 34,574,196 | 94.8% | 100.0% | 100.0% | 84.0% |
| PUNTA GORDA | G | 10/01/2012 | N | After | 28,038,533 | 15,629,237 | 3,736,011 | 12,181,156 | 31,546,404 | 88.9% | 100.0% | 100.0% | 71.2% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| PUNTA GORDA | P | 10/01/2016 | N | After | 14,958,607 | 9,208,674 | 1,307,376 | 4,806,150 | 15,322,200 | 97.6% | 100.0% | 100.0% | 92.4% |
| PUNTA GORDA | P | 10/01/2015 | N | After | 14,141,023 | 9,316,466 | 1,161,198 | 3,856,342 | 14,334,006 | 98.7% | 100.0% | 100.0% | 95.0% |
| PUNTA GORDA | P | 10/01/2014 | N | None | 14,444,513 | 8,893,734 | 1,076,294 | 3,375,998 | 13,346,026 | 108.2% | 100.0% | 100.0% | 100.0% |
| PUNTA GORDA | P | 10/01/2013 | N | None | 12,554,989 | 8,488,116 | 943,209 | 3,197,366 | 12,628,691 | 99.4% | 100.0% | 100.0% | 97.7% |
| PUNTA GORDA | P | 10/01/2012 | N | None | 11,356,724 | 8,358,567 | 838,867 | 2,369,284 | 11,566,718 | 98.2% | 100.0% | 100.0% | 91.1% |
| QUINCY | PF | 10/01/2015 | N | None | 6,619,947 | 6,877,186 | 373,793 | 1,938,745 | 9,189,724 | 72.0% | 96.3% | 0.0% | 0.0% |
| QUINCY | PF | 10/01/2014 | N | None | 6,927,300 | 6,888,077 | 368,734 | 1,655,692 | 8,912,503 | 77.7% | 100.0% | 10.6% | 0.0% |
| QUINCY | PF | 10/01/2013 | N | None | 6,489,362 | 7,005,003 | 316,215 | 1,519,036 | 8,840,254 | 73.4% | 92.6% | 0.0% | 0.0% |
| QUINCY | PF | 10/01/2012 | N | None | 6,197,393 | 5,530,461 | 371,965 | 2,230,908 | 8,133,334 | 76.2% | 100.0% | 100.0% | 13.2% |
| QUINCY | PF | 10/01/2012 | Y | None | 6,070,758 | 5,651,019 | 371,965 | 2,455,503 | 8,478,487 | 71.6% | 100.0% | 100.0% | 1.9% |
| RIVIERA BEACH | F | 10/01/2016 | N | After | 75,621,439 | 45,215,111 | 4,623,823 | 19,252,258 | 69,091,192 | 109.5% | 100.0% | 100.0% | 100.0% |
| RIVIERA BEACH | F | 10/01/2015 | N | After | 72,693,756 | 45,942,309 | 4,551,887 | 16,979,259 | 67,473,455 | 107.7% | 100.0% | 100.0% | 100.0% |
| RIVIERA BEACH | F | 10/01/2014 | N | After | 60,180,744 | 45,636,178 | 4,235,126 | 13,953,364 | 63,824,668 | 94.3% | 100.0% | 100.0% | 73.9% |
| RIVIERA BEACH | F | 10/01/2013 | N | After | 56,438,265 | 44,362,555 | 3,698,748 | 12,363,354 | 60,424,657 | 93.4% | 100.0% | 100.0% | 67.8% |
| RIVIERA BEACH | F | 10/01/2012 | N | After | 49,019,405 | 41,894,011 | 3,360,528 | 10,006,170 | 55,260,709 | 88.7% | 100.0% | 100.0% | 37.6% |
| RIVIERA BEACH | G | 10/01/2016 | N | After | 106,796,523 | 75,647,327 | 4,355,631 | 12,722,249 | 92,725,207 | 115.2% | 100.0% | 100.0% | 100.0% |
| RIVIERA BEACH | G | 10/01/2015 | N | After | 100,138,810 | 70,051,682 | 4,805,840 | 13,943,386 | 88,800,908 | 112.8% | 100.0% | 100.0% | 100.0% |
| RIVIERA BEACH | G | 10/01/2014 | N | None | 71,318,932 | 69,260,457 | 5,285,806 | 15,570,506 | 90,116,769 | 79.1% | 100.0% | 38.9% | 0.0% |
| RIVIERA BEACH | G | 10/01/2013 | N | After | 64,604,969 | 64,440,981 | 5,314,722 | 16,100,547 | 85,856,250 | 75.2% | 100.0% | 3.1% | 0.0% |
| RIVIERA BEACH | G | 10/01/2012 | N | After | 56,963,873 | 61,926,517 | 5,040,327 | 15,899,849 | 82,866,693 | 68.7% | 92.0% | 0.0% | 0.0% |
| RIVIERA BEACH | P | 09/30/2015 | N | After | 69,554,949 | 51,040,000 | 400,000 | 13,750,000 | 65,190,000 | 106.7% | 100.0% | 100.0% | 100.0% |
| RIVIERA BEACH | P | 09/30/2014 | N | None | 58,539,445 | 50,300,000 | 400,000 | 11,570,000 | 62,270,000 | 94.0% | 100.0% | 100.0% | 67.8% |
| RIVIERA BEACH | P | 09/30/2013 | N | None | 52,827,603 | 46,860,000 | 0 | 9,940,000 | 56,800,000 | 93.0% | 100.0% | 100.0% | 60.0% |
| ROCKLEDGE | F | 10/01/2015 | N | None | 9,790,114 | 9,698,790 | 1,206,338 | 2,159,797 | 13,064,925 | 74.9% | 100.0% | 7.6% | 0.0% |
| ROCKLEDGE | F | 10/01/2014 | N | None | 10,087,057 | 9,257,151 | 1,253,119 | 2,325,427 | 12,835,697 | 78.6% | 100.0% | 66.2% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| ROCKLEDGE | F | 10/01/2014 | Y | None | 10,087,057 | 9,257,151 | 1,253,119 | 2,325,427 | 12,835,697 | 78.6% | 100.0% | 66.2% | 0.0% |
| ROCKLEDGE | F | 10/01/2013 | N | None | 9,600,740 | 8,217,446 | 1,243,143 | 2,472,816 | 11,933,405 | 80.5% | 100.0% | 100.0% | 5.7% |
| ROCKLEDGE | F | 10/01/2012 | N | After | 8,568,635 | 5,854,887 | 1,502,851 | 3,599,863 | 10,957,601 | 78.2% | 100.0% | 100.0% | 33.6% |
| ROCKLEDGE | G | 10/01/2015 | N | None | 13,177,393 | 8,163,689 | 2,857,487 | 3,657,924 | 14,679,100 | 89.8% | 100.0% | 100.0% | 58.9% |
| ROCKLEDGE | G | 10/01/2014 | N | None | 12,863,211 | 7,571,895 | 2,658,556 | 3,332,986 | 13,563,437 | 94.8% | 100.0% | 100.0% | 79.0% |
| ROCKLEDGE | G | 10/01/2013 | N | None | 11,921,154 | 6,442,809 | 2,605,087 | 3,389,915 | 12,437,811 | 95.8% | 100.0% | 100.0% | 84.8% |
| ROCKLEDGE | G | 10/01/2012 | N | None | 10,654,625 | 5,350,960 | 2,607,068 | 3,361,039 | 11,319,067 | 94.1% | 100.0% | 100.0% | 80.2% |
| ROCKLEDGE | P | 10/01/2015 | N | None | 10,698,704 | 5,062,824 | 2,038,484 | 3,375,192 | 10,476,500 | 102.1% | 100.0% | 100.0% | 100.0% |
| ROCKLEDGE | P | 10/01/2014 | N | None | 10,799,501 | 4,201,935 | 2,066,901 | 3,470,566 | 9,739,402 | 110.9% | 100.0% | 100.0% | 100.0% |
| ROCKLEDGE | P | 10/01/2013 | N | None | 9,694,311 | 3,706,425 | 1,932,259 | 3,209,915 | 8,848,599 | 109.6% | 100.0% | 100.0% | 100.0% |
| ROCKLEDGE | P | 10/01/2012 | N | None | 8,762,060 | 2,828,054 | 1,994,617 | 3,346,138 | 8,168,809 | 107.3% | 100.0% | 100.0% | 100.0% |
| SAFETY HARBOR | F | 10/01/2015 | N | None | 5,526,007 | 163,572 | 0 | 2,474,806 | 2,638,378 | 209.4% | 100.0% | 100.0% | 100.0% |
| SAFETY HARBOR | F | 10/01/2014 | N | None | 5,219,812 | 151,842 | 0 | 2,080,122 | 2,231,964 | 233.9% | 100.0% | 100.0% | 100.0% |
| SAFETY HARBOR | F | 10/01/2013 | N | After | 4,382,581 | 146,605 | 0 | 1,781,564 | 1,928,169 | 227.3% | 100.0% | 100.0% | 100.0% |
| SAFETY HARBOR | F | 10/01/2012 | N | None | 3,563,115 | 123,162 | 0 | 1,299,896 | 1,423,058 | 250.4% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | F | 10/01/2016 | N | After | 11,584,563 | 8,196,825 | 589,503 | 1,741,474 | 10,527,802 | 110.0% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | F | 10/01/2015 | N | None | 10,809,134 | 7,185,601 | 567,892 | 1,480,571 | 9,234,064 | 117.1% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | F | 10/01/2014 | N | None | 11,095,062 | 6,545,416 | 552,610 | 1,802,983 | 8,901,009 | 124.6% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | F | 10/01/2013 | N | None | 10,101,154 | 6,764,541 | 488,169 | 1,499,664 | 8,752,374 | 115.4% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | F | 10/01/2012 | N | None | 9,216,167 | 6,135,755 | 471,626 | 1,804,665 | 8,412,046 | 109.6% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | G | 10/01/2015 | N | After | 31,876,682 | 22,788,812 | 3,697,028 | 6,665,809 | 33,151,649 | 96.2% | 100.0% | 100.0% | 80.9% |
| SAINT AUGUSTINE | G | 10/01/2014 | N | None | 31,428,495 | 20,133,389 | 0 | 12,369,110 | 32,502,499 | 96.7% | 100.0% | 100.0% | 91.3% |
| SAINT AUGUSTINE | G | 10/01/2013 | Y | None | 28,125,539 | 18,811,621 | 3,622,253 | 7,842,976 | 30,276,850 | 92.9% | 100.0% | 100.0% | 72.6% |
| SAINT AUGUSTINE | G | 10/01/2013 | N | None | 28,125,539 | 18,811,621 | 0 | 11,465,229 | 30,276,850 | 92.9% | 100.0% | 100.0% | 81.2% |
| SAINT AUGUSTINE | G | 10/01/2012 | Y | None | 24,527,328 | 19,076,090 | 0 | 10,754,984 | 29,831,074 | 82.2% | 100.0% | 100.0% | 50.7% |

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 |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| SAINT AUGUSTINE | P | 10/01/2015 | N | After | 15,967,713 | 9,374,965 | 1,143,176 | 4,306,029 | 14,824,170 | 107.7% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | P | 10/01/2014 | N | None | 15,816,662 | 8,282,511 | 0 | 5,646,886 | 13,929,397 | 113.5% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | P | 10/01/2013 | N | None | 14,425,618 | 8,585,084 | 1,062,466 | 4,010,424 | 13,657,974 | 105.6% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | P | 10/01/2013 | Y | None | 14,425,618 | 8,585,084 | 1,062,466 | 4,010,424 | 13,657,974 | 105.6% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | P | 10/01/2012 | Y | None | 13,103,963 | 8,375,409 | 952,453 | 3,531,526 | 12,859,388 | 101.9% | 100.0% | 100.0% | 100.0% |
| SAINT CLOUD | G | 10/01/2016 | N | After | 48,920,221 | 23,643,755 | 895,798 | 16,508,723 | 41,048,276 | 119.2% | 100.0% | 100.0% | 100.0% |
| SAINT CLOUD | G | 10/01/2015 | N | None | 45,270,942 | 21,114,646 | 838,061 | 15,530,406 | 37,483,113 | 120.8% | 100.0% | 100.0% | 100.0% |
| SAINT CLOUD | G | 10/01/2014 | N | None | 44,023,487 | 19,940,195 | 778,234 | 14,253,545 | 34,971,974 | 125.9% | 100.0% | 100.0% | 100.0% |
| SAINT CLOUD | G | 10/01/2013 | N | None | 38,634,187 | 17,395,005 | 742,939 | 13,897,795 | 32,035,739 | 120.6% | 100.0% | 100.0% | 100.0% |
| SAINT CLOUD | G | 10/01/2012 | N | After | 33,809,085 | 13,817,636 | 810,711 | 14,947,691 | 29,576,038 | 114.3% | 100.0% | 100.0% | 100.0% |
| SAINT CLOUD | PF | 10/01/2016 | N | After | 41,683,934 | 30,476,557 | 2,634,212 | 11,802,022 | 44,912,791 | 92.8% | 100.0% | 100.0% | 72.6% |
| SAINT CLOUD | PF | 10/01/2015 | N | After | 38,377,371 | 26,000,326 | 2,406,884 | 10,622,791 | 39,030,001 | 98.3% | 100.0% | 100.0% | 93.9% |
| SAINT CLOUD | PF | 10/01/2014 | N | After | 36,769,019 | 23,331,626 | 2,258,142 | 10,885,406 | 36,475,174 | 100.8% | 100.0% | 100.0% | 100.0% |
| SAINT CLOUD | PF | 10/01/2013 | N | None | 32,801,976 | 21,718,798 | 2,167,979 | 10,749,746 | 34,636,523 | 94.7% | 100.0% | 100.0% | 82.9% |
| SAINT CLOUD | PF | 10/01/2012 | N | None | 28,605,461 | 19,227,223 | 2,104,676 | 10,183,423 | 31,515,322 | 90.8% | 100.0% | 100.0% | 71.4% |
| SAINT JOHNS RIVER PW PK | G | 10/01/2016 | N | After | 142,285,489 | 121,365,897 | 4,843,046 | 32,731,921 | 158,940,864 | 89.5% | 100.0% | 100.0% | 49.1% |
| SAINT JOHNS RIVER PW PK | G | 10/01/2015 | N | After | 138,901,756 | 106,852,938 | 5,436,245 | 42,400,156 | 154,689,339 | 89.8% | 100.0% | 100.0% | 62.8% |
| SAINT JOHNS RIVER PW PK | G | 10/01/2014 | N | None | 145,425,186 | 95,111,515 | 5,736,502 | 44,796,349 | 145,644,366 | 99.8% | 100.0% | 100.0% | 99.5% |
| SAINT JOHNS RIVER PW PK | G | 10/01/2013 | N | None | 135,019,133 | 83,956,991 | 5,704,794 | 50,751,359 | 140,413,144 | 96.2% | 100.0% | 100.0% | 89.4% |
| SAINT JOHNS RIVER PW PK | G | 10/01/2012 | N | After | 115,814,811 | 70,427,842 | 5,957,077 | 55,676,963 | 132,061,882 | 87.7% | 100.0% | 100.0% | 70.8% |
| SAINT LUCIE COUNTY FCD | F | 10/01/2015 | N | After | 191,806,650 | 160,590,883 | 3,281,685 | 84,730,072 | 248,602,640 | 77.2% | 100.0% | 100.0% | 33.0% |
| SAINT LUCIE COUNTY FCD | F | 10/01/2014 | N | None | 196,273,744 | 150,720,797 | 2,660,630 | 77,655,470 | 231,036,897 | 85.0% | 100.0% | 100.0% | 55.2% |
| SAINT LUCIE COUNTY FCD | F | 10/01/2013 | N | None | 179,468,368 | 142,416,514 | 2,818,126 | 68,025,093 | 213,259,733 | 84.2% | 100.0% | 100.0% | 50.3% |
| SAINT LUCIE COUNTY FCD | F | 10/01/2012 | Y | After | 156,682,937 | 125,235,183 | 3,153,565 | 54,284,623 | 182,673,371 | 85.8% | 100.0% | 100.0% | 52.1% |
| SAINT LUCIE COUNTY FCD | F | 10/01/2012 | N | None | 156,682,937 | 125,235,183 | 3,153,565 | 54,284,623 | 182,673,371 | 85.8% | 100.0% | 100.0% | 52.1% |

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 |
|------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| SAINT LUCIE COUNTY FCD | G | 10/01/2015 | N | None | 11,470,451 | 11,058,013 | 82,959 | 3,394,872 | 14,535,844 | 78.9% | 100.0% | 100.0% | 9.7% |
| SAINT LUCIE COUNTY FCD | G | 10/01/2014 | N | None | 11,840,979 | 10,240,077 | 37,273 | 3,223,973 | 13,501,323 | 87.7% | 100.0% | 100.0% | 48.5% |
| SAINT LUCIE COUNTY FCD | G | 10/01/2013 | N | None | 10,027,716 | 9,420,550 | 45,197 | 3,139,628 | 12,605,375 | 79.6% | 100.0% | 100.0% | 17.9% |
| SAINT LUCIE COUNTY FCD | G | 10/01/2012 | Y | After | 9,604,131 | 8,962,884 | 51,576 | 2,784,280 | 11,798,740 | 81.4% | 100.0% | 100.0% | 21.2% |
| SAINT LUCIE COUNTY FCD | G | 10/01/2012 | N | After | 9,604,131 | 8,962,884 | 51,576 | 2,784,280 | 11,798,740 | 81.4% | 100.0% | 100.0% | 21.2% |
| SAINT PETE BEACH | F | 10/01/2016 | N | After | 11,554,030 | 13,516,368 | 1,130,800 | 2,759,972 | 17,407,140 | 66.4% | 85.5% | 0.0% | 0.0% |
| SAINT PETE BEACH | F | 10/01/2015 | N | None | 10,621,034 | 12,518,880 | 915,887 | 2,642,916 | 16,077,683 | 66.1% | 84.8% | 0.0% | 0.0% |
| SAINT PETE BEACH | F | 10/01/2014 | N | None | 11,205,447 | 13,258,454 | 1,124,095 | 2,331,848 | 16,714,397 | 67.0% | 84.5% | 0.0% | 0.0% |
| SAINT PETE BEACH | F | 10/01/2013 | N | None | 10,386,840 | 12,763,744 | 1,214,140 | 2,233,320 | 16,211,204 | 64.1% | 81.4% | 0.0% | 0.0% |
| SAINT PETE BEACH | F | 10/01/2012 | N | None | 9,252,791 | 12,573,274 | 1,224,272 | 1,879,302 | 15,676,848 | 59.0% | 73.6% | 0.0% | 0.0% |
| SAINT PETE BEACH | G | 10/01/2016 | N | After | 11,625,585 | 14,673,790 | 388,256 | 1,581,559 | 16,643,605 | 69.9% | 79.2% | 0.0% | 0.0% |
| SAINT PETE BEACH | G | 10/01/2015 | Y | After | 11,288,879 | 14,428,537 | 392,154 | 1,462,009 | 16,282,700 | 69.3% | 78.2% | 0.0% | 0.0% |
| SAINT PETE BEACH | G | 10/01/2014 | N | None | 11,944,766 | 14,682,584 | 415,029 | 1,477,216 | 16,574,829 | 72.1% | 81.4% | 0.0% | 0.0% |
| SAINT PETE BEACH | G | 10/01/2013 | N | None | 11,317,985 | 14,363,082 | 465,663 | 1,571,825 | 16,400,570 | 69.0% | 78.8% | 0.0% | 0.0% |
| SAINT PETE BEACH | G | 10/01/2012 | N | After | 10,984,346 | 14,634,037 | 546,563 | 1,272,881 | 16,453,481 | 66.8% | 75.1% | 0.0% | 0.0% |
| SAINT PETE BEACH | P | 10/01/2016 | N | After | 11,084,818 | 17,709,750 | 0 | 1,527 | 17,711,277 | 62.6% | 62.6% | 0.0% | 0.0% |
| SAINT PETE BEACH | P | 10/01/2015 | N | None | 11,133,314 | 16,768,879 | 0 | 0 | 16,768,879 | 66.4% | 66.4% | 0.0% | 0.0% |
| SAINT PETE BEACH | P | 10/01/2014 | N | After | 11,856,983 | 15,947,957 | 50,724 | 246,974 | 16,245,655 | 73.0% | 74.3% | 0.0% | 0.0% |
| SAINT PETE BEACH | P | 10/01/2012 | N | None | 10,434,328 | 13,501,318 | 633,091 | 1,683,801 | 15,818,210 | 66.0% | 77.3% | 0.0% | 0.0% |
| SAINT PETERSBURG | F | 10/01/2016 | N | After | 245,210,493 | 182,199,153 | 6,903,142 | 25,494,400 | 214,596,695 | 114.3% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | F | 10/01/2015 | N | None | 229,986,610 | 175,087,649 | 7,917,801 | 21,801,396 | 204,806,846 | 112.3% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | F | 10/01/2014 | N | None | 235,750,145 | 174,281,583 | 7,578,069 | 21,732,953 | 203,592,605 | 115.8% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | F | 10/01/2013 | N | None | 233,578,137 | 187,840,397 | 7,898,118 | 25,066,233 | 220,804,748 | 105.8% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | F | 10/01/2012 | N | None | 207,751,770 | 175,551,093 | 8,492,882 | 30,828,277 | 214,872,252 | 96.7% | 100.0% | 100.0% | 76.9% |
| SAINT PETERSBURG | G | 10/01/2016 | N | After | 387,352,419 | 243,772,892 | 0 | 129,243,587 | 373,016,479 | 103.8% | 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 |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| SAINT PETERSBURG | G | 10/01/2015 | N | None | 369,690,519 | 220,603,805 | 15,222,665 | 111,287,149 | 347,113,619 | 106.5% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | G | 10/01/2014 | N | None | 376,393,511 | 221,184,144 | 14,499,951 | 110,651,725 | 346,335,820 | 108.7% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | G | 10/01/2013 | N | None | 351,885,400 | 208,522,611 | 13,937,179 | 110,994,241 | 333,454,031 | 105.5% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | G | 10/01/2012 | N | None | 305,895,424 | 190,561,786 | 13,410,861 | 113,017,650 | 316,990,297 | 96.5% | 100.0% | 100.0% | 90.2% |
| SAINT PETERSBURG | P | 10/01/2016 | N | After | 378,349,695 | 332,935,657 | 0 | 64,076,363 | 397,012,020 | 95.3% | 100.0% | 100.0% | 70.9% |
| SAINT PETERSBURG | P | 10/01/2015 | N | None | 363,964,270 | 307,905,195 | 16,187,521 | 46,992,715 | 371,085,431 | 98.1% | 100.0% | 100.0% | 84.8% |
| SAINT PETERSBURG | P | 10/01/2014 | N | None | 376,024,513 | 278,097,688 | 17,765,632 | 59,306,054 | 355,169,374 | 105.9% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | P | 10/01/2013 | N | None | 364,701,582 | 282,668,240 | 17,610,445 | 61,315,680 | 361,594,365 | 100.9% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | P | 10/01/2012 | N | None | 324,835,338 | 270,096,220 | 16,910,256 | 60,464,867 | 347,471,343 | 93.5% | 100.0% | 100.0% | 62.6% |
| SAN CARLOS PARK FCD | F | 10/01/2016 | N | After | 14,210,548 | 1,730,926 | 137,173 | 8,892,821 | 10,760,920 | 132.1% | 100.0% | 100.0% | 100.0% |
| SAN CARLOS PARK FCD | F | 10/01/2015 | N | None | 12,240,204 | 817,923 | 128,660 | 7,922,072 | 8,868,655 | 138.0% | 100.0% | 100.0% | 100.0% |
| SAN CARLOS PARK FCD | F | 10/01/2014 | N | After | 11,058,321 | 719,216 | 112,619 | 6,940,267 | 7,772,102 | 142.3% | 100.0% | 100.0% | 100.0% |
| SAN CARLOS PARK FCD | F | 10/01/2013 | N | After | 8,980,254 | 229,069 | 104,068 | 6,331,174 | 6,664,311 | 134.8% | 100.0% | 100.0% | 100.0% |
| SAN CARLOS PARK FCD | F | 10/01/2012 | N | None | 6,957,333 | 174,011 | 93,134 | 5,077,026 | 5,344,171 | 130.2% | 100.0% | 100.0% | 100.0% |
| SANFORD | F | 10/01/2016 | N | After | 29,069,903 | 19,397,418 | 2,103,039 | 6,337,912 | 27,838,369 | 104.4% | 100.0% | 100.0% | 100.0% |
| SANFORD | F | 10/01/2015 | N | None | 26,930,074 | 18,395,455 | 2,257,845 | 5,557,971 | 26,211,271 | 102.7% | 100.0% | 100.0% | 100.0% |
| SANFORD | F | 10/01/2014 | N | None | 26,014,577 | 18,127,790 | 2,076,658 | 4,791,909 | 24,996,357 | 104.1% | 100.0% | 100.0% | 100.0% |
| SANFORD | F | 10/01/2013 | N | None | 22,679,207 | 16,007,316 | 2,181,501 | 5,456,341 | 23,645,158 | 95.9% | 100.0% | 100.0% | 82.3% |
| SANFORD | F | 10/01/2012 | N | None | 20,463,175 | 12,891,849 | 2,488,627 | 6,807,324 | 22,187,800 | 92.2% | 100.0% | 100.0% | 74.7% |
| SANFORD | P | 10/01/2016 | N | After | 42,432,734 | 26,340,572 | 2,951,830 | 8,899,571 | 38,191,973 | 111.1% | 100.0% | 100.0% | 100.0% |
| SANFORD | P | 10/01/2015 | N | None | 38,785,217 | 23,782,220 | 3,165,553 | 8,905,322 | 35,853,095 | 108.2% | 100.0% | 100.0% | 100.0% |
| SANFORD | P | 10/01/2014 | N | None | 38,981,580 | 23,574,054 | 3,671,702 | 8,322,269 | 35,568,025 | 109.6% | 100.0% | 100.0% | 100.0% |
| SANFORD | P | 10/01/2013 | N | None | 33,508,253 | 21,229,082 | 3,697,780 | 9,063,635 | 33,990,497 | 98.6% | 100.0% | 100.0% | 94.7% |
| SANFORD | P | 10/01/2012 | Y | After | 29,181,787 | 20,627,214 | 3,340,114 | 8,483,669 | 32,450,997 | 89.9% | 100.0% | 100.0% | 61.5% |
| SANIBEL | G | 10/01/2016 | N | After | 25,558,259 | 28,915,206 | 556,796 | 3,037,701 | 32,509,703 | 78.6% | 88.4% | 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 |
|-------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| SANIBEL | G | 10/01/2015 | N | None | 24,045,815 | 26,285,758 | 534,803 | 2,597,863 | 29,418,424 | 81.7% | 91.5% | 0.0% | 0.0% |
| SANIBEL | G | 10/01/2014 | N | None | 24,213,810 | 26,091,681 | 513,631 | 2,498,069 | 29,103,381 | 83.2% | 92.8% | 0.0% | 0.0% |
| SANIBEL | G | 10/01/2013 | N | After | 21,346,473 | 25,530,275 | 454,037 | 2,258,672 | 28,242,984 | 75.6% | 83.6% | 0.0% | 0.0% |
| SANIBEL | G | 10/01/2012 | N | After | 18,689,249 | 25,047,575 | 391,766 | 2,063,676 | 27,503,017 | 68.0% | 74.6% | 0.0% | 0.0% |
| SANIBEL | P | 10/01/2016 | N | After | 17,505,610 | 18,031,167 | 767,205 | 2,884,711 | 21,683,083 | 80.7% | 97.1% | 0.0% | 0.0% |
| SANIBEL | P | 10/01/2015 | N | None | 15,555,489 | 15,103,978 | 869,020 | 3,469,155 | 19,442,153 | 80.0% | 100.0% | 52.0% | 0.0% |
| SANIBEL | P | 10/01/2014 | N | None | 15,856,528 | 14,433,382 | 878,986 | 3,122,374 | 18,434,742 | 86.0% | 100.0% | 100.0% | 17.4% |
| SANIBEL | P | 10/01/2013 | N | After | 13,939,400 | 12,303,870 | 951,736 | 3,770,839 | 17,026,445 | 81.9% | 100.0% | 100.0% | 18.1% |
| SANIBEL | P | 10/01/2012 | N | None | 11,397,390 | 11,705,752 | 868,963 | 2,879,341 | 15,454,056 | 73.8% | 97.4% | 0.0% | 0.0% |
| SARASOTA | F | 09/30/2016 | N | After | 136,197,634 | 176,526,541 | 943,000 | 5,419,000 | 182,888,541 | 74.5% | 77.2% | 0.0% | 0.0% |
| SARASOTA | F | 09/30/2015 | N | After | 127,302,414 | 161,314,000 | 1,302,000 | 6,990,000 | 169,606,000 | 75.1% | 78.9% | 0.0% | 0.0% |
| SARASOTA | F | 09/30/2014 | N | After | 130,182,078 | 149,462,716 | 1,810,000 | 9,363,000 | 160,635,716 | 81.0% | 87.1% | 0.0% | 0.0% |
| SARASOTA | F | 09/30/2013 | N | None | 118,973,508 | 137,822,038 | 2,741,000 | 13,066,000 | 153,629,038 | 77.4% | 86.3% | 0.0% | 0.0% |
| SARASOTA | G | 09/30/2016 | N | None | 139,731,460 | 145,913,598 | 11,402,000 | 31,880,000 | 189,195,598 | 73.9% | 95.8% | 0.0% | 0.0% |
| SARASOTA | G | 09/30/2015 | N | None | 133,953,528 | 136,761,970 | 11,361,000 | 31,016,000 | 179,138,970 | 74.8% | 97.9% | 0.0% | 0.0% |
| SARASOTA | G | 09/30/2014 | N | After | 140,654,804 | 131,186,832 | 11,280,000 | 32,361,000 | 174,827,832 | 80.5% | 100.0% | 83.9% | 0.0% |
| SARASOTA | G | 09/30/2013 | N | None | 130,861,234 | 124,397,023 | 11,381,000 | 32,520,000 | 168,298,023 | 77.8% | 100.0% | 56.8% | 0.0% |
| SARASOTA | P | 09/30/2016 | N | None | 205,346,043 | 205,726,271 | 10,263,000 | 33,884,000 | 249,873,271 | 82.2% | 99.8% | 0.0% | 0.0% |
| SARASOTA | P | 09/30/2015 | N | None | 192,811,035 | 195,744,369 | 10,021,000 | 35,375,000 | 241,140,369 | 80.0% | 98.5% | 0.0% | 0.0% |
| SARASOTA | P | 09/30/2014 | N | None | 196,028,450 | 193,321,728 | 9,579,000 | 30,985,000 | 233,885,728 | 83.8% | 100.0% | 28.3% | 0.0% |
| SARASOTA | P | 09/30/2013 | N | None | 180,293,744 | 188,621,199 | 8,827,000 | 30,568,000 | 228,016,199 | 79.1% | 95.6% | 0.0% | 0.0% |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2014 | N | After | 296,972,526 | 135,422,206 | 0 | 153,729,588 | 289,151,794 | 102.7% | 100.0% | 100.0% | 100.0% |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2013 | N | None | 271,924,391 | 120,465,298 | 5,505,646 | 139,317,426 | 265,288,370 | 102.5% | 100.0% | 100.0% | 100.0% |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2012 | N | After | 187,652,092 | 116,338,804 | 0 | 138,178,868 | 254,517,672 | 73.7% | 100.0% | 100.0% | 51.6% |
| SARASOTA-MANATEE A | G | 10/01/2016 | N | After | 20,475,578 | 10,895,071 | 2,613,246 | 9,571,728 | 23,080,045 | 88.7% | 100.0% | 100.0% | 72.8% |

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 |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| SARASOTA-MANATEE A | G | 10/01/2015 | N | After | 18,786,721 | 9,348,842 | 0 | 12,498,959 | 21,847,801 | 86.0% | 100.0% | 100.0% | 75.5% |
| SARASOTA-MANATEE A | G | 10/01/2014 | N | None | 18,446,819 | 8,103,052 | 0 | 12,108,595 | 20,211,647 | 91.3% | 100.0% | 100.0% | 85.4% |
| SARASOTA-MANATEE A | G | 10/01/2013 | N | None | 16,591,577 | 7,884,099 | 0 | 10,932,683 | 18,816,782 | 88.2% | 100.0% | 100.0% | 79.6% |
| SARASOTA-MANATEE A | G | 10/01/2012 | N | None | 15,005,121 | 5,725,726 | 0 | 11,813,301 | 17,539,027 | 85.6% | 100.0% | 100.0% | 78.6% |
| SATELLITE BEACH | G | 10/01/2016 | N | After | 6,563,141 | 6,589,339 | 552,518 | 818,965 | 7,960,822 | 82.4% | 99.6% | 0.0% | 0.0% |
| SATELLITE BEACH | G | 10/01/2015 | N | After | 6,206,493 | 4,870,237 | 917,305 | 1,465,650 | 7,253,192 | 85.6% | 100.0% | 100.0% | 28.6% |
| SATELLITE BEACH | G | 10/01/2014 | N | None | 6,388,350 | 4,847,679 | 839,664 | 1,231,076 | 6,918,419 | 92.3% | 100.0% | 100.0% | 56.9% |
| SATELLITE BEACH | G | 10/01/2013 | N | None | 5,975,209 | 4,979,209 | 767,206 | 1,106,344 | 6,852,759 | 87.2% | 100.0% | 100.0% | 20.7% |
| SATELLITE BEACH | G | 10/01/2012 | N | After | 5,433,079 | 4,467,037 | 902,786 | 1,285,502 | 6,655,325 | 81.6% | 100.0% | 100.0% | 4.9% |
| SATELLITE BEACH | G | 10/01/2012 | Y | After | 5,433,079 | 4,467,037 | 902,786 | 1,285,502 | 6,655,325 | 81.6% | 100.0% | 100.0% | 4.9% |
| SATELLITE BEACH | PF | 10/01/2016 | N | After | 14,703,110 | 8,192,887 | 2,882,562 | 7,247,470 | 18,322,919 | 80.2% | 100.0% | 100.0% | 50.1% |
| SATELLITE BEACH | PF | 10/01/2015 | N | After | 13,640,167 | 7,766,488 | 2,589,072 | 5,644,589 | 16,000,149 | 85.3% | 100.0% | 100.0% | 58.2% |
| SATELLITE BEACH | PF | 10/01/2014 | N | None | 13,423,754 | 7,044,075 | 2,462,156 | 4,960,320 | 14,466,551 | 92.8% | 100.0% | 100.0% | 79.0% |
| SATELLITE BEACH | PF | 10/01/2013 | N | None | 12,938,069 | 7,357,823 | 2,220,437 | 4,315,514 | 13,893,774 | 93.1% | 100.0% | 100.0% | 77.9% |
| SATELLITE BEACH | PF | 10/01/2012 | N | None | 11,474,050 | 7,422,408 | 2,041,875 | 3,772,820 | 13,237,103 | 86.7% | 100.0% | 100.0% | 53.3% |
| SATELLITE BEACH | PF | 10/01/2012 | Y | None | 11,474,050 | 7,422,408 | 2,041,875 | 3,772,820 | 13,237,103 | 86.7% | 100.0% | 100.0% | 53.3% |
| SEBASTIAN | P | 10/01/2016 | N | After | 12,488,710 | 6,706,024 | 1,150,219 | 4,679,788 | 12,536,031 | 99.6% | 100.0% | 100.0% | 99.0% |
| SEBASTIAN | P | 10/01/2015 | N | After | 11,284,027 | 6,059,349 | 1,071,768 | 3,990,730 | 11,121,847 | 101.5% | 100.0% | 100.0% | 100.0% |
| SEBASTIAN | P | 10/01/2014 | N | None | 11,253,240 | 5,657,573 | 963,020 | 3,558,556 | 10,179,149 | 110.6% | 100.0% | 100.0% | 100.0% |
| SEBASTIAN | P | 10/01/2013 | N | After | 10,072,572 | 5,068,185 | 915,952 | 3,481,614 | 9,465,751 | 106.4% | 100.0% | 100.0% | 100.0% |
| SEBASTIAN | P | 10/01/2012 | N | None | 8,843,095 | 5,006,582 | 767,266 | 2,421,497 | 8,195,345 | 107.9% | 100.0% | 100.0% | 100.0% |
| SEBRING | F | 10/01/2016 | N | After | 12,227,474 | 11,850,251 | 290,024 | 2,582,339 | 14,722,614 | 83.1% | 100.0% | 100.0% | 3.4% |
| SEBRING | F | 10/01/2015 | N | None | 11,712,323 | 11,127,609 | 267,875 | 1,955,301 | 13,350,785 | 87.7% | 100.0% | 100.0% | 16.2% |
| SEBRING | F | 10/01/2014 | N | After | 11,943,249 | 11,093,924 | 246,634 | 1,769,591 | 13,110,149 | 91.1% | 100.0% | 100.0% | 34.1% |
| SEBRING | F | 10/01/2013 | N | None | 11,427,607 | 11,287,789 | 226,116 | 1,501,570 | 13,015,475 | 87.8% | 100.0% | 61.8% | 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 |
|---|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| SEBRING | F | 10/01/2012 | N | None | 11,060,787 | 10,608,557 | 397,692 | 2,279,939 | 13,286,188 | 83.3% | 100.0% | 100.0% | 2.4% |
| SEBRING | P | 10/01/2016 | N | After | 16,300,314 | 10,103,846 | 602,056 | 5,301,980 | 16,007,882 | 101.8% | 100.0% | 100.0% | 100.0% |
| SEBRING | P | 10/01/2015 | N | None | 14,941,458 | 9,224,865 | 574,359 | 4,734,254 | 14,533,478 | 102.8% | 100.0% | 100.0% | 100.0% |
| SEBRING | P | 10/01/2014 | N | None | 14,511,444 | 8,189,339 | 579,377 | 4,599,677 | 13,368,393 | 108.6% | 100.0% | 100.0% | 100.0% |
| SEBRING | P | 10/01/2013 | N | None | 11,867,634 | 7,803,226 | 523,163 | 3,932,544 | 12,258,933 | 96.8% | 100.0% | 100.0% | 90.0% |
| SEBRING | P | 10/01/2012 | N | After | 11,765,828 | 7,428,350 | 485,815 | 3,337,040 | 11,251,205 | 104.6% | 100.0% | 100.0% | 100.0% |
| SEMINOLE | F | 10/01/2016 | N | After | 35,836,808 | 32,793,763 | 2,432,173 | 3,672,224 | 38,898,160 | 92.1% | 100.0% | 100.0% | 16.6% |
| SEMINOLE | F | 10/01/2015 | N | None | 35,772,115 | 28,342,673 | 2,799,071 | 5,761,622 | 36,903,366 | 96.9% | 100.0% | 100.0% | 80.4% |
| SEMINOLE | F | 10/01/2014 | N | None | 38,183,826 | 27,940,094 | 2,587,805 | 5,507,301 | 36,035,200 | 106.0% | 100.0% | 100.0% | 100.0% |
| SEMINOLE | F | 10/01/2013 | N | None | 36,589,530 | 26,639,272 | 2,387,965 | 5,999,778 | 35,027,015 | 104.5% | 100.0% | 100.0% | 100.0% |
| SEMINOLE | F | 10/01/2012 | N | After | 34,395,990 | 24,443,635 | 2,468,078 | 7,722,909 | 34,634,622 | 99.3% | 100.0% | 100.0% | 96.9% |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2016 | N | After | 490,032,863 | 237,985,480 | 0 | 296,595,462 | 534,580,942 | 91.7% | 100.0% | 100.0% | 85.0% |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2015 | N | After | 478,682,691 | 213,867,796 | 0 | 286,008,219 | 499,876,015 | 95.8% | 100.0% | 100.0% | 92.6% |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2014 | N | After | 439,203,901 | 173,423,822 | 0 | 259,471,907 | 432,895,729 | 101.5% | 100.0% | 100.0% | 100.0% |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2013 | N | After | 379,462,030 | 145,475,371 | 0 | 230,844,736 | 376,320,107 | 100.8% | 100.0% | 100.0% | 100.0% |
| SOUTH MIAMI [GP] | G | 10/01/2015 | N | None | 13,584,839 | 8,012,277 | 1,582,115 | 2,160,901 | 11,755,293 | 115.6% | 100.0% | 100.0% | 100.0% |
| SOUTH MIAMI [GP] | G | 10/01/2014 | N | None | 13,861,464 | 7,613,251 | 1,748,869 | 2,375,624 | 11,737,744 | 118.1% | 100.0% | 100.0% | 100.0% |
| SOUTH MIAMI [GP] | G | 10/01/2013 | N | None | 12,769,772 | 7,251,619 | 1,774,784 | 2,593,345 | 11,619,748 | 109.9% | 100.0% | 100.0% | 100.0% |
| SOUTH MIAMI [GP] | G | 10/01/2012 | Y | After | 11,213,566 | 7,164,371 | 1,694,895 | 2,655,556 | 11,514,822 | 97.4% | 100.0% | 100.0% | 88.7% |
| SOUTH MIAMI [GP] | G | 10/01/2012 | N | None | 11,213,566 | 7,420,140 | 1,694,895 | 2,873,667 | 11,988,702 | 93.5% | 100.0% | 100.0% | 73.0% |
| SOUTH MIAMI [GP] | P | 10/01/2015 | N | None | 18,502,750 | 8,421,121 | 3,508,610 | 5,350,097 | 17,279,828 | 107.1% | 100.0% | 100.0% | 100.0% |
| SOUTH MIAMI [GP] | P | 10/01/2014 | N | None | 18,383,263 | 8,034,659 | 3,310,860 | 4,933,602 | 16,279,121 | 112.9% | 100.0% | 100.0% | 100.0% |
| SOUTH MIAMI [GP] | P | 10/01/2013 | N | None | 16,323,098 | 8,375,401 | 2,940,981 | 4,174,595 | 15,490,977 | 105.4% | 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 |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| SOUTH MIAMI [GP] | P | 10/01/2012 | Y | After | 13,899,594 | 8,384,797 | 2,742,715 | 3,537,572 | 14,665,084 | 94.8% | 100.0% | 100.0% | 78.4% |
| SOUTH MIAMI [GP] | P | 10/01/2012 | N | None | 13,899,594 | 8,727,851 | 2,742,715 | 4,152,564 | 15,623,130 | 89.0% | 100.0% | 100.0% | 58.5% |
| SOUTH PASADENA | F | 10/01/2016 | N | After | 6,541,514 | 6,963,140 | 383,059 | 1,048,444 | 8,394,643 | 77.9% | 93.9% | 0.0% | 0.0% |
| SOUTH PASADENA | F | 10/01/2015 | N | None | 6,234,794 | 6,676,015 | 337,795 | 830,144 | 7,843,954 | 79.5% | 93.4% | 0.0% | 0.0% |
| SOUTH PASADENA | F | 10/01/2014 | N | None | 6,598,999 | 6,099,896 | 329,371 | 767,791 | 7,197,058 | 91.7% | 100.0% | 100.0% | 22.1% |
| SOUTH PASADENA | F | 10/01/2012 | N | None | 5,557,198 | 4,122,160 | 515,766 | 2,043,174 | 6,681,100 | 83.2% | 100.0% | 100.0% | 45.0% |
| SOUTH WALTON FCD | F | 10/01/2016 | N | None | 39,194,424 | 8,014,109 | 3,892,409 | 15,397,011 | 27,303,529 | 143.6% | 100.0% | 100.0% | 100.0% |
| SOUTH WALTON FCD | F | 10/01/2015 | N | After | 33,670,566 | 5,533,635 | 3,705,488 | 14,792,556 | 24,031,679 | 140.1% | 100.0% | 100.0% | 100.0% |
| SOUTH WALTON FCD | F | 10/01/2014 | N | None | 31,265,895 | 3,435,366 | 3,281,024 | 13,828,366 | 20,544,756 | 152.2% | 100.0% | 100.0% | 100.0% |
| SOUTH WALTON FCD | F | 10/01/2013 | N | None | 25,968,084 | 3,520,221 | 2,907,636 | 11,692,812 | 18,120,669 | 143.3% | 100.0% | 100.0% | 100.0% |
| SOUTH WALTON FCD | F | 10/01/2012 | Y | None | 20,569,580 | 2,982,248 | 2,554,487 | 10,119,387 | 15,656,122 | 131.4% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | F | 10/01/2016 | N | After | 30,527,026 | 14,027,351 | 1,602,339 | 15,156,747 | 30,786,437 | 99.2% | 100.0% | 100.0% | 98.3% |
| SOUTHERN MANATEE FCD | F | 10/01/2015 | N | None | 26,747,732 | 12,582,466 | 1,512,066 | 12,810,255 | 26,904,787 | 99.4% | 100.0% | 100.0% | 98.8% |
| SOUTHERN MANATEE FCD | F | 10/01/2014 | N | None | 25,606,084 | 10,836,494 | 1,427,989 | 11,958,748 | 24,223,231 | 105.7% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | F | 10/01/2013 | N | After | 22,289,035 | 9,956,390 | 1,323,841 | 10,642,049 | 21,922,280 | 101.7% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | F | 10/01/2012 | N | None | 19,409,374 | 9,696,164 | 1,201,699 | 8,228,838 | 19,126,701 | 101.5% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | F | 10/01/2012 | Y | None | 19,247,843 | 9,696,164 | 1,201,699 | 8,228,838 | 19,126,701 | 100.6% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | G | 10/01/2016 | N | After | 2,314,211 | 562,017 | 158,264 | 1,587,231 | 2,307,512 | 100.3% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | G | 10/01/2015 | N | None | 2,019,702 | 523,884 | 141,650 | 1,215,573 | 1,881,107 | 107.4% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | G | 10/01/2014 | N | None | 1,916,144 | 525,373 | 126,044 | 1,041,112 | 1,692,529 | 113.2% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | G | 10/01/2013 | N | After | 1,690,602 | 526,144 | 112,471 | 890,767 | 1,529,382 | 110.5% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | G | 10/01/2012 | N | None | 1,436,085 | 476,539 | 99,433 | 699,516 | 1,275,488 | 112.6% | 100.0% | 100.0% | 100.0% |
| STARKE | F | 10/01/2015 | N | After | 2,854,982 | 2,739,524 | 312,552 | 472,638 | 3,524,714 | 81.0% | 100.0% | 36.9% | 0.0% |
| STARKE | F | 10/01/2014 | N | None | 2,967,952 | 1,613,252 | 450,175 | 912,749 | 2,976,176 | 99.7% | 100.0% | 100.0% | 99.1% |
| STARKE | F | 10/01/2013 | N | None | 2,524,896 | 1,549,546 | 406,632 | 871,934 | 2,828,112 | 89.3% | 100.0% | 100.0% | 65.2% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| STARKE | F | 10/01/2012 | N | After | 2,169,993 | 1,509,325 | 360,096 | 843,607 | 2,713,028 | 80.0% | 100.0% | 100.0% | 35.6% |
| STARKE | G | 10/01/2015 | N | After | 8,479,993 | 10,680,551 | 524,217 | 1,384,646 | 12,589,414 | 67.4% | 79.4% | 0.0% | 0.0% |
| STARKE | G | 10/01/2014 | N | None | 9,256,944 | 10,284,170 | 465,927 | 788,547 | 11,538,644 | 80.2% | 90.0% | 0.0% | 0.0% |
| STARKE | G | 10/01/2013 | N | None | 7,966,015 | 10,410,128 | 0 | 1,119,995 | 11,530,123 | 69.1% | 76.5% | 0.0% | 0.0% |
| STARKE | G | 10/01/2012 | N | After | 7,818,272 | 10,034,059 | 459,910 | 943,433 | 11,437,402 | 68.4% | 77.9% | 0.0% | 0.0% |
| STARKE | P | 10/01/2015 | N | After | 3,675,791 | 2,469,646 | 266,995 | 820,785 | 3,557,426 | 103.3% | 100.0% | 100.0% | 100.0% |
| STARKE | P | 10/01/2014 | N | None | 3,744,711 | 2,275,528 | 233,621 | 597,878 | 3,107,027 | 120.5% | 100.0% | 100.0% | 100.0% |
| STARKE | P | 10/01/2013 | N | None | 3,336,830 | 1,936,305 | 245,905 | 603,894 | 2,786,104 | 119.8% | 100.0% | 100.0% | 100.0% |
| STARKE | P | 10/01/2012 | N | None | 2,874,411 | 1,300,177 | 274,329 | 878,691 | 2,453,197 | 117.2% | 100.0% | 100.0% | 100.0% |
| SUNRISE | F | 10/01/2015 | N | None | 108,526,799 | 113,816,486 | 8,846,479 | 25,353,133 | 148,016,098 | 73.3% | 95.4% | 0.0% | 0.0% |
| SUNRISE | F | 10/01/2014 | N | None | 109,371,318 | 107,070,582 | 8,311,114 | 24,095,712 | 139,477,408 | 78.4% | 100.0% | 27.7% | 0.0% |
| SUNRISE | F | 10/01/2013 | N | None | 99,036,104 | 102,370,079 | 7,829,584 | 23,277,100 | 133,476,763 | 74.2% | 96.7% | 0.0% | 0.0% |
| SUNRISE | F | 10/01/2012 | N | After | 87,062,354 | 92,468,996 | 7,657,397 | 23,558,071 | 123,684,464 | 70.4% | 94.2% | 0.0% | 0.0% |
| SUNRISE | G | 10/01/2015 | N | None | 160,767,773 | 133,285,349 | 18,273,175 | 84,116,027 | 235,674,551 | 68.2% | 100.0% | 100.0% | 10.9% |
| SUNRISE | G | 10/01/2014 | N | After | 163,396,851 | 122,938,566 | 17,546,673 | 83,513,093 | 223,998,332 | 72.9% | 100.0% | 100.0% | 27.4% |
| SUNRISE | G | 10/01/2013 | N | After | 155,619,994 | 107,491,514 | 0 | 95,702,531 | 203,194,045 | 76.6% | 100.0% | 100.0% | 50.3% |
| SUNRISE | G | 10/01/2012 | N | None | 135,969,990 | 89,683,466 | 0 | 104,214,895 | 193,898,361 | 70.1% | 100.0% | 100.0% | 44.4% |
| SUNRISE | P | 10/01/2016 | N | After | 122,661,859 | 108,719,671 | 12,513,594 | 50,477,956 | 171,711,221 | 71.4% | 100.0% | 100.0% | 2.8% |
| SUNRISE | P | 10/01/2015 | N | None | 110,239,064 | 101,664,305 | 11,992,390 | 49,158,193 | 162,814,888 | 67.7% | 100.0% | 71.5% | 0.0% |
| SUNRISE | P | 10/01/2014 | N | After | 105,563,905 | 99,269,117 | 10,659,660 | 41,322,325 | 151,251,102 | 69.8% | 100.0% | 59.1% | 0.0% |
| SUNRISE | P | 10/01/2013 | N | After | 87,604,883 | 96,328,656 | 9,559,967 | 29,936,786 | 135,825,409 | 64.5% | 90.9% | 0.0% | 0.0% |
| SUNRISE | P | 10/01/2012 | N | After | 83,527,845 | 88,254,387 | 8,904,752 | 25,785,834 | 122,944,973 | 67.9% | 94.6% | 0.0% | 0.0% |
| SURFSIDE [GP] | G | 10/01/2015 | N | After | 6,372,256 | 4,096,974 | 1,161,694 | 1,264,671 | 6,523,339 | 97.7% | 100.0% | 100.0% | 88.1% |
| SURFSIDE [GP] | G | 10/01/2014 | N | None | 6,273,481 | 3,858,012 | 972,312 | 1,160,202 | 5,990,526 | 104.7% | 100.0% | 100.0% | 100.0% |
| SURFSIDE [GP] | G | 10/01/2013 | N | None | 5,786,835 | 2,655,967 | 1,114,177 | 1,723,451 | 5,493,595 | 105.3% | 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 |
|-------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| SURFSIDE [GP] | G | 10/01/2012 | N | After | 5,171,981 | 2,678,864 | 1,015,838 | 1,625,683 | 5,320,385 | 97.2% | 100.0% | 100.0% | 90.9% |
| SURFSIDE [GP] | P | 10/01/2015 | N | After | 10,121,233 | 4,367,117 | 1,664,479 | 3,445,779 | 9,477,375 | 106.8% | 100.0% | 100.0% | 100.0% |
| SURFSIDE [GP] | P | 10/01/2014 | N | None | 9,574,174 | 3,918,071 | 1,535,458 | 2,885,479 | 8,339,008 | 114.8% | 100.0% | 100.0% | 100.0% |
| SURFSIDE [GP] | P | 10/01/2013 | N | After | 8,719,520 | 3,556,806 | 1,341,305 | 2,643,976 | 7,542,087 | 115.6% | 100.0% | 100.0% | 100.0% |
| SURFSIDE [GP] | P | 10/01/2012 | N | After | 7,384,144 | 3,564,884 | 1,111,257 | 2,227,001 | 6,903,142 | 107.0% | 100.0% | 100.0% | 100.0% |
| SWEETWATER | P | 10/01/2015 | N | None | 8,005,848 | 2,728,751 | 1,447,147 | 5,340,028 | 9,515,926 | 84.1% | 100.0% | 100.0% | 71.7% |
| SWEETWATER | P | 10/01/2014 | N | None | 7,830,483 | 1,829,452 | 1,421,750 | 4,597,255 | 7,848,457 | 99.8% | 100.0% | 100.0% | 99.6% |
| SWEETWATER | P | 10/01/2013 | N | None | 6,436,434 | 137,871 | 1,671,271 | 5,351,262 | 7,160,404 | 89.9% | 100.0% | 100.0% | 86.5% |
| SWEETWATER | P | 10/01/2012 | N | After | 5,470,747 | 123,674 | 1,444,489 | 4,669,612 | 6,237,775 | 87.7% | 100.0% | 100.0% | 83.6% |
| TALLAHASSEE [GPF] | F | 10/01/2014 | N | None | 179,828,022 | 153,620,000 | 15,684,000 | 27,912,000 | 197,216,000 | 91.2% | 100.0% | 100.0% | 37.7% |
| TALLAHASSEE [GPF] | F | 10/01/2012 | N | After | 152,247,832 | 134,538,000 | 0 | 45,370,000 | 179,908,000 | 84.6% | 100.0% | 100.0% | 39.0% |
| TALLAHASSEE [GPF] | G | 10/01/2014 | N | None | 948,469,443 | 608,998,000 | 52,071,000 | 185,661,000 | 846,730,000 | 112.0% | 100.0% | 100.0% | 100.0% |
| TALLAHASSEE [GPF] | G | 10/01/2012 | N | After | 793,236,308 | 546,886,000 | 0 | 242,272,000 | 789,158,000 | 100.5% | 100.0% | 100.0% | 100.0% |
| TALLAHASSEE [GPF] | P | 10/01/2014 | N | None | 263,321,584 | 189,555,000 | 18,469,000 | 48,485,000 | 256,509,000 | 102.7% | 100.0% | 100.0% | 100.0% |
| TALLAHASSEE [GPF] | P | 10/01/2012 | N | After | 213,681,494 | 150,617,000 | 0 | 77,895,000 | 228,512,000 | 93.5% | 100.0% | 100.0% | 81.0% |
| TAMARAC | F | 10/01/2015 | N | None | 79,636,905 | 58,875,100 | 7,529,381 | 14,135,514 | 80,539,995 | 98.9% | 100.0% | 100.0% | 93.6% |
| TAMARAC | F | 10/01/2014 | N | After | 79,305,546 | 58,745,566 | 6,935,865 | 12,681,211 | 78,362,642 | 101.2% | 100.0% | 100.0% | 100.0% |
| TAMARAC | F | 10/01/2013 | N | After | 70,921,507 | 58,718,073 | 6,019,077 | 10,261,723 | 74,998,873 | 94.6% | 100.0% | 100.0% | 60.3% |
| TAMARAC | F | 10/01/2012 | N | After | 58,548,760 | 48,555,794 | 6,581,813 | 15,441,910 | 70,579,517 | 83.0% | 100.0% | 100.0% | 22.1% |
| TAMARAC | G | 10/01/2016 | N | After | 44,843,967 | 24,033,649 | 5,266,644 | 12,659,073 | 41,959,366 | 106.9% | 100.0% | 100.0% | 100.0% |
| TAMARAC | G | 10/01/2015 | N | None | 40,677,993 | 20,735,537 | 5,295,833 | 12,140,262 | 38,171,632 | 106.6% | 100.0% | 100.0% | 100.0% |
| TAMARAC | G | 10/01/2014 | N | After | 42,116,531 | 17,224,706 | 5,498,132 | 13,605,511 | 36,328,349 | 115.9% | 100.0% | 100.0% | 100.0% |
| TAMARAC | G | 10/01/2013 | N | None | 37,985,597 | 15,972,354 | 5,305,289 | 12,933,381 | 34,211,024 | 111.0% | 100.0% | 100.0% | 100.0% |
| TAMARAC | G | 10/01/2012 | N | After | 33,651,331 | 15,903,558 | 4,888,894 | 11,415,706 | 32,208,158 | 104.5% | 100.0% | 100.0% | 100.0% |
| TAMARAC | P | 10/01/2015 | N | None | 4,828,889 | 10,752,783 | 0 | 0 | 10,752,783 | 44.9% | 44.9% | 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 | |
|-------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------|
| TAMARAC | P | 10/01/2014 | N | None | 5,476,853 | 11,203,547 | | 0 | 0 | 11,203,547 | 48.9% | 48.9% | 0.0% | |
| TAMARAC | P | 10/01/2013 | N | After | 5,359,591 | 10,748,096 | | 0 | 0 | 10,748,096 | 49.9% | 49.9% | 0.0% | |
| TAMARAC | P | 10/01/2012 | N | None | 5,477,934 | 10,527,937 | | 0 | 0 | 10,527,937 | 52.0% | 52.0% | 0.0% | |
| TAMARAC - ELECTED | G | 10/01/2016 | N | After | 38,401,166 | 17,920,210 | 6,738,131 | 14,487,052 | 39,145,393 | 98.1% | 100.0% | 100.0% | 94.9% | |
| TAMARAC - ELECTED | G | 10/01/2015 | N | None | 34,322,448 | 14,153,175 | 6,712,583 | 13,441,185 | 34,306,943 | 100.0% | 100.0% | 100.0% | 100.0% | |
| TAMARAC - ELECTED | G | 10/01/2014 | N | After | 32,481,032 | 13,306,728 | 6,554,370 | 13,617,093 | 33,478,191 | 97.0% | 100.0% | 100.0% | 92.7% | |
| TAMARAC - ELECTED | G | 10/01/2014 | Y | After | 32,481,032 | 13,306,728 | 6,554,370 | 13,617,093 | 33,478,191 | 97.0% | 100.0% | 100.0% | 92.7% | |
| TAMARAC - ELECTED | G | 10/01/2013 | N | After | 27,153,986 | 12,288,378 | 6,033,391 | 11,874,840 | 30,196,609 | 89.9% | 100.0% | 100.0% | 74.4% | |
| TAMARAC - ELECTED | G | 10/01/2012 | N | None | 21,759,253 | 10,916,190 | 5,737,551 | 11,089,342 | 27,743,083 | 78.4% | 100.0% | 100.0% | 46.0% | |
| TAMPA | G | 01/01/2016 | N | None | 657,493,325 | 544,427,777 | | 0 | 139,074,497 | 683,502,274 | 96.2% | 100.0% | 100.0% | 81.3% |
| TAMPA | G | 01/01/2015 | N | None | 695,722,000 | 1,187,661,591 | | 0 | 132,712,527 | 1,320,374,118 | 52.7% | 58.6% | 0.0% | 0.0% |
| TAMPA | G | 01/01/2014 | N | None | 687,504,000 | 488,802,302 | 2,056,065 | 135,101,767 | 625,960,134 | 109.8% | 100.0% | 100.0% | 100.0% | |
| TAMPA | G | 01/01/2013 | N | None | 585,179,000 | 471,535,843 | 2,562,871 | 116,022,419 | 590,121,133 | 99.2% | 100.0% | 100.0% | 95.7% | |
| TAMPA | PF | 10/01/2016 | N | After | 1,103,569,405 | 908,370,792 | 83,501,835 | 173,519,340 | 1,165,391,967 | 94.7% | 100.0% | 100.0% | 64.4% | |
| TAMPA | PF | 10/01/2015 | N | None | 961,999,944 | 848,824,642 | 76,120,302 | 174,796,551 | 1,099,741,495 | 87.5% | 100.0% | 100.0% | 21.2% | |
| TAMPA | PF | 10/01/2014 | N | None | 1,055,213,180 | 835,427,431 | 68,531,490 | 170,025,876 | 1,073,984,797 | 98.3% | 100.0% | 100.0% | 89.0% | |
| TAMPA | PF | 10/01/2013 | N | None | 1,000,414,113 | 773,338,749 | 63,648,350 | 185,993,653 | 1,022,980,752 | 97.8% | 100.0% | 100.0% | 87.9% | |
| TAMPA | PF | 10/01/2012 | N | None | 940,177,155 | 739,583,762 | 54,228,707 | 188,999,300 | 982,811,769 | 95.7% | 100.0% | 100.0% | 77.4% | |
| TARPON SPRINGS | F | 10/01/2016 | N | After | 22,252,732 | 19,309,739 | 1,458,915 | 4,291,893 | 25,060,547 | 88.8% | 100.0% | 100.0% | 34.6% | |
| TARPON SPRINGS | F | 10/01/2015 | N | None | 21,580,687 | 18,688,264 | 1,437,880 | 3,914,055 | 24,040,199 | 89.8% | 100.0% | 100.0% | 37.2% | |
| TARPON SPRINGS | F | 10/01/2014 | N | None | 21,140,832 | 18,068,208 | 1,267,833 | 3,375,074 | 22,711,115 | 93.1% | 100.0% | 100.0% | 53.5% | |
| TARPON SPRINGS | F | 10/01/2013 | N | None | 18,437,914 | 17,628,162 | 1,265,386 | 2,947,947 | 21,841,495 | 84.4% | 100.0% | 64.0% | 0.0% | |
| TARPON SPRINGS | F | 10/01/2012 | N | None | 17,062,164 | 16,641,259 | 1,157,749 | 3,189,431 | 20,988,439 | 81.3% | 100.0% | 36.4% | 0.0% | |
| TARPON SPRINGS | P | 10/01/2016 | N | After | 24,954,974 | 15,783,054 | 1,889,891 | 6,559,120 | 24,232,065 | 103.0% | 100.0% | 100.0% | 100.0% | |
| TARPON SPRINGS | P | 10/01/2015 | N | None | 23,692,133 | 12,286,513 | 2,012,115 | 7,725,300 | 22,023,928 | 107.6% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| TARPON SPRINGS | P | 10/01/2014 | N | None | 23,686,142 | 9,645,390 | 2,264,811 | 8,960,936 | 20,871,137 | 113.5% | 100.0% | 100.0% | 100.0% |
| TARPON SPRINGS | P | 10/01/2013 | N | None | 21,005,740 | 9,946,410 | 2,033,120 | 7,982,905 | 19,962,435 | 105.2% | 100.0% | 100.0% | 100.0% |
| TARPON SPRINGS | P | 10/01/2012 | N | None | 19,307,932 | 10,070,643 | 1,901,316 | 7,190,514 | 19,162,473 | 100.8% | 100.0% | 100.0% | 100.0% |
| TAVARES | F | 10/01/2016 | N | After | 6,208,594 | 2,222,535 | 391,966 | 2,222,431 | 4,836,932 | 128.4% | 100.0% | 100.0% | 100.0% |
| TAVARES | F | 10/01/2015 | N | None | 5,463,431 | 1,944,199 | 331,537 | 2,335,277 | 4,611,013 | 118.5% | 100.0% | 100.0% | 100.0% |
| TAVARES | F | 10/01/2014 | N | None | 5,375,793 | 1,987,140 | 288,024 | 2,058,732 | 4,333,896 | 124.0% | 100.0% | 100.0% | 100.0% |
| TAVARES | F | 10/01/2013 | N | None | 4,643,513 | 2,123,254 | 246,009 | 1,796,486 | 4,165,749 | 111.5% | 100.0% | 100.0% | 100.0% |
| TAVARES | F | 10/01/2012 | N | None | 3,943,850 | 1,563,482 | 246,078 | 1,855,645 | 3,665,205 | 107.6% | 100.0% | 100.0% | 100.0% |
| TAVARES | P | 10/01/2016 | N | After | 10,889,684 | 5,710,981 | 1,563,099 | 3,483,738 | 10,757,818 | 101.2% | 100.0% | 100.0% | 100.0% |
| TAVARES | P | 10/01/2015 | N | None | 9,802,103 | 5,572,174 | 1,350,236 | 2,978,818 | 9,901,228 | 99.0% | 100.0% | 100.0% | 96.7% |
| TAVARES | P | 10/01/2014 | N | None | 9,849,903 | 4,931,571 | 1,259,367 | 3,073,547 | 9,264,485 | 106.3% | 100.0% | 100.0% | 100.0% |
| TAVARES | P | 10/01/2013 | N | None | 8,757,694 | 4,144,228 | 1,129,814 | 3,417,884 | 8,691,926 | 100.8% | 100.0% | 100.0% | 100.0% |
| TAVARES | P | 10/01/2012 | N | None | 7,953,137 | 3,750,808 | 1,067,701 | 3,554,737 | 8,373,246 | 95.0% | 100.0% | 100.0% | 88.2% |
| TEMPLE TERRACE | F | 10/01/2016 | N | After | 20,893,327 | 21,456,011 | 1,944,057 | 4,540,361 | 27,940,429 | 74.8% | 97.4% | 0.0% | 0.0% |
| TEMPLE TERRACE | F | 10/01/2015 | N | After | 19,703,420 | 19,322,803 | 1,993,641 | 4,960,438 | 26,276,882 | 75.0% | 100.0% | 19.1% | 0.0% |
| TEMPLE TERRACE | F | 10/01/2014 | N | After | 19,865,208 | 18,740,955 | 1,846,625 | 4,505,194 | 25,092,774 | 79.2% | 100.0% | 60.9% | 0.0% |
| TEMPLE TERRACE | F | 10/01/2013 | N | After | 18,124,980 | 17,612,046 | 1,676,095 | 3,954,008 | 23,242,149 | 78.0% | 100.0% | 30.6% | 0.0% |
| TEMPLE TERRACE | F | 10/01/2012 | N | After | 15,703,584 | 15,838,913 | 1,626,518 | 5,052,517 | 22,517,948 | 69.7% | 99.1% | 0.0% | 0.0% |
| TEMPLE TERRACE | P | 10/01/2016 | N | After | 22,152,013 | 34,983,814 | 2,008,557 | 4,320,458 | 41,312,829 | 53.6% | 63.3% | 0.0% | 0.0% |
| TEMPLE TERRACE | P | 10/01/2015 | N | After | 21,021,213 | 33,310,487 | 1,714,480 | 3,490,381 | 38,515,348 | 54.6% | 63.1% | 0.0% | 0.0% |
| TEMPLE TERRACE | P | 10/01/2014 | N | None | 21,012,528 | 30,371,050 | 1,758,188 | 4,394,745 | 36,523,983 | 57.5% | 69.2% | 0.0% | 0.0% |
| TEMPLE TERRACE | P | 10/01/2013 | N | After | 18,665,837 | 28,786,042 | 1,692,444 | 4,398,298 | 34,876,784 | 53.5% | 64.8% | 0.0% | 0.0% |
| TEMPLE TERRACE | P | 10/01/2012 | N | After | 17,047,571 | 25,279,311 | 1,857,335 | 5,504,957 | 32,641,603 | 52.2% | 67.4% | 0.0% | 0.0% |
| TEQUESTA | G | 10/01/2016 | N | After | 4,015,694 | 318,019 | 885,621 | 2,308,528 | 3,512,168 | 114.3% | 100.0% | 100.0% | 100.0% |
| TEQUESTA | G | 10/01/2015 | N | None | 3,564,490 | 243,086 | 786,641 | 1,831,945 | 2,861,672 | 124.6% | 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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| TEQUESTA | G | 10/01/2014 | N | None | 3,346,937 | 144,778 | 711,494 | 1,573,444 | 2,429,716 | 137.8% | 100.0% | 100.0% | 100.0% |
| TEQUESTA | G | 10/01/2013 | N | None | 2,792,102 | 141,352 | 632,589 | 1,346,454 | 2,120,395 | 131.7% | 100.0% | 100.0% | 100.0% |
| TEQUESTA | G | 10/01/2012 | N | None | 2,316,593 | 138,307 | 569,082 | 1,159,471 | 1,866,860 | 124.1% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | F | 10/01/2016 | N | After | 8,827,021 | 2,977,991 | 768,269 | 4,509,467 | 8,255,727 | 106.9% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | F | 10/01/2015 | N | After | 7,824,203 | 2,499,149 | 762,175 | 4,504,318 | 7,765,642 | 100.8% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | F | 10/01/2014 | N | None | 7,824,203 | 2,350,604 | 697,455 | 3,622,407 | 6,670,466 | 117.3% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | F | 10/01/2013 | N | None | 6,810,903 | 2,236,498 | 631,652 | 3,040,005 | 5,908,155 | 115.3% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | F | 10/01/2012 | N | None | 5,388,909 | 1,516,527 | 627,760 | 3,048,131 | 5,192,418 | 103.8% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | P | 10/01/2016 | N | After | 3,386,147 | 930,272 | 141,578 | 602,921 | 1,674,771 | 202.2% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | P | 10/01/2015 | N | After | 3,130,710 | 816,661 | 172,965 | 700,252 | 1,689,878 | 185.3% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | P | 10/01/2014 | N | None | 3,066,944 | 752,560 | 174,953 | 591,497 | 1,519,010 | 201.9% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | P | 10/01/2013 | N | None | 2,782,754 | 577,347 | 217,305 | 749,853 | 1,544,505 | 180.2% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | P | 10/01/2012 | N | None | 2,040,246 | 389,009 | 208,143 | 714,159 | 1,311,311 | 155.6% | 100.0% | 100.0% | 100.0% |
| TITUSVILLE | G | 10/01/2016 | N | After | 53,281,167 | 44,739,379 | 1,269,536 | 12,454,645 | 58,463,560 | 91.1% | 100.0% | 100.0% | 58.4% |
| TITUSVILLE | G | 10/01/2015 | N | None | 50,218,500 | 44,190,333 | 1,051,942 | 11,686,366 | 56,928,641 | 88.2% | 100.0% | 100.0% | 42.6% |
| TITUSVILLE | G | 10/01/2014 | N | None | 50,992,228 | 44,349,672 | 875,845 | 10,917,884 | 56,143,401 | 90.8% | 100.0% | 100.0% | 52.8% |
| TITUSVILLE | G | 10/01/2013 | N | None | 44,640,816 | 43,799,206 | 1,450,479 | 11,900,031 | 57,149,716 | 78.1% | 100.0% | 58.0% | 0.0% |
| TITUSVILLE | G | 10/01/2012 | Y | After | 41,518,005 | 41,928,729 | 583,513 | 12,107,683 | 54,619,925 | 76.0% | 99.0% | 0.0% | 0.0% |
| TITUSVILLE | G | 10/01/2012 | N | After | 41,518,005 | 41,928,729 | 583,513 | 12,536,433 | 55,048,675 | 75.4% | 99.0% | 0.0% | 0.0% |
| TITUSVILLE | PF | 10/01/2016 | N | After | 53,173,633 | 49,419,563 | 3,564,974 | 7,906,043 | 60,890,580 | 87.3% | 100.0% | 100.0% | 2.4% |
| TITUSVILLE | PF | 10/01/2015 | N | None | 48,598,096 | 46,708,860 | 3,329,633 | 7,689,556 | 57,728,049 | 84.2% | 100.0% | 56.7% | 0.0% |
| TITUSVILLE | PF | 10/01/2014 | N | None | 49,933,159 | 45,415,865 | 3,042,232 | 7,932,833 | 56,390,930 | 88.5% | 100.0% | 100.0% | 18.6% |
| TITUSVILLE | PF | 10/01/2013 | N | None | 46,841,635 | 46,788,130 | 2,836,466 | 8,200,043 | 57,824,639 | 81.0% | 100.0% | 1.9% | 0.0% |
| TITUSVILLE | PF | 10/01/2012 | Y | None | 40,937,521 | 43,147,473 | 3,118,578 | 9,800,949 | 56,067,000 | 73.0% | 94.9% | 0.0% | 0.0% |
| TITUSVILLE | PF | 10/01/2012 | N | None | 40,937,521 | 43,147,473 | 3,118,578 | 9,929,027 | 56,195,078 | 72.8% | 94.9% | 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 |
|-------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2016 | N | After | 130,924,844 | 69,432,197 | | 0 | 48,829,685 | 118,261,882 | 110.7% | 100.0% | 100.0% |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2015 | N | None | 121,364,555 | 63,920,676 | | 0 | 46,255,410 | 110,176,086 | 110.2% | 100.0% | 100.0% |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2014 | N | None | 122,212,958 | 47,385,229 | | 0 | 52,089,638 | 99,474,867 | 122.9% | 100.0% | 100.0% |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2013 | N | After | 112,099,505 | 45,124,551 | | 0 | 46,593,117 | 91,717,668 | 122.2% | 100.0% | 100.0% |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2012 | N | None | 96,270,773 | 35,838,948 | | 0 | 49,266,930 | 85,105,878 | 113.1% | 100.0% | 100.0% |
| UMATILLA | P | 10/01/2016 | N | After | 1,705,205 | 522,840 | 14,392 | 274,457 | 811,689 | 210.1% | 100.0% | 100.0% | 100.0% |
| UMATILLA | P | 10/01/2014 | N | After | 1,562,864 | 524,012 | 11,016 | 162,813 | 697,841 | 224.0% | 100.0% | 100.0% | 100.0% |
| VALPARAISO | PF | 10/01/2015 | N | None | 1,829,567 | 332,349 | | 0 | 686,267 | 1,018,616 | 179.6% | 100.0% | 100.0% |
| VALPARAISO | PF | 10/01/2014 | N | After | 1,796,393 | 333,989 | | 0 | 575,272 | 909,261 | 197.6% | 100.0% | 100.0% |
| VALPARAISO | PF | 10/01/2012 | N | After | 1,124,489 | 119,131 | | 0 | 906,591 | 1,025,722 | 109.6% | 100.0% | 100.0% |
| VENICE | F | 10/01/2016 | N | After | 19,973,427 | 29,103,805 | 1,926,013 | 7,326,343 | 38,356,161 | 52.1% | 68.6% | 0.0% | 0.0% |
| VENICE | F | 10/01/2015 | N | None | 17,723,882 | 28,254,669 | 1,811,964 | 6,169,972 | 36,236,605 | 48.9% | 62.7% | 0.0% | 0.0% |
| VENICE | F | 10/01/2014 | Y | After | 18,628,386 | 25,387,459 | 2,543,410 | 5,594,808 | 33,525,677 | 55.6% | 73.4% | 0.0% | 0.0% |
| VENICE | F | 10/01/2014 | N | None | 18,628,385 | 23,702,684 | 2,543,410 | 4,695,097 | 30,941,191 | 60.2% | 78.6% | 0.0% | 0.0% |
| VENICE | F | 10/01/2013 | N | None | 16,697,020 | 23,533,881 | 2,393,040 | 6,999,967 | 32,926,888 | 50.7% | 70.9% | 0.0% | 0.0% |
| VENICE | F | 10/01/2012 | N | None | 14,897,877 | 22,501,440 | 2,219,639 | 5,305,226 | 30,026,305 | 49.6% | 66.2% | 0.0% | 0.0% |
| VENICE | P | 10/01/2016 | N | After | 32,717,933 | 37,247,630 | 534,557 | 3,007,212 | 40,789,399 | 80.2% | 87.8% | 0.0% | 0.0% |
| VENICE | P | 10/01/2015 | N | None | 30,020,198 | 35,492,808 | 553,063 | 2,777,129 | 38,823,000 | 77.3% | 84.6% | 0.0% | 0.0% |
| VENICE | P | 10/01/2014 | N | None | 31,832,954 | 28,913,528 | 1,511,701 | 4,511,936 | 34,937,165 | 91.1% | 100.0% | 100.0% | 31.2% |
| VENICE | P | 10/01/2013 | N | None | 29,113,419 | 26,076,227 | 1,717,986 | 7,225,330 | 35,019,543 | 83.1% | 100.0% | 100.0% | 18.3% |
| VENICE | P | 10/01/2012 | N | None | 26,370,246 | 23,786,205 | 1,862,578 | 8,133,631 | 33,782,414 | 78.1% | 100.0% | 100.0% | 8.9% |
| VERO BEACH | F | 10/01/2016 | N | After | 7,450,456 | 8,620,638 | | 0 | 0 | 8,620,638 | 86.4% | 86.4% | 0.0% |
| VERO BEACH | F | 10/01/2015 | N | After | 7,176,961 | 8,280,061 | | 0 | 0 | 8,280,061 | 86.7% | 86.7% | 0.0% |
| VERO BEACH | F | 10/01/2014 | N | After | 7,492,855 | 8,617,060 | | 0 | 0 | 8,617,060 | 87.0% | 87.0% | 0.0% |
| VERO BEACH | F | 10/01/2013 | N | After | 7,233,364 | 8,529,593 | | 0 | 0 | 8,529,593 | 84.8% | 84.8% | 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 |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| VERO BEACH | F | 10/01/2012 | N | After | 6,785,618 | 8,427,439 | 0 | 0 | 8,427,439 | 80.5% | 80.5% | 0.0% | 0.0% |
| VERO BEACH | G | 10/01/2016 | N | After | 76,932,732 | 75,866,010 | 4,878,585 | 30,073,437 | 110,818,032 | 69.4% | 100.0% | 21.9% | 0.0% |
| VERO BEACH | G | 10/01/2015 | N | After | 71,912,556 | 71,204,294 | 5,194,177 | 30,533,905 | 106,932,376 | 67.3% | 100.0% | 13.6% | 0.0% |
| VERO BEACH | G | 10/01/2014 | N | None | 71,926,346 | 61,576,741 | 5,079,878 | 23,878,434 | 90,535,053 | 79.4% | 100.0% | 100.0% | 22.1% |
| VERO BEACH | G | 10/01/2013 | N | None | 65,567,886 | 57,576,354 | 4,975,388 | 25,044,480 | 87,596,222 | 74.9% | 100.0% | 100.0% | 12.0% |
| VERO BEACH | G | 10/01/2012 | N | None | 58,551,653 | 54,977,693 | 4,243,057 | 25,983,936 | 85,204,686 | 68.7% | 100.0% | 84.2% | 0.0% |
| VERO BEACH | P | 10/01/2015 | N | None | 35,211,438 | 25,147,918 | 1,317,453 | 11,647,540 | 38,112,911 | 92.4% | 100.0% | 100.0% | 75.1% |
| VERO BEACH | P | 10/01/2014 | N | None | 35,432,960 | 24,197,023 | 1,180,389 | 11,479,170 | 36,856,582 | 96.1% | 100.0% | 100.0% | 87.6% |
| VERO BEACH | P | 10/01/2013 | N | None | 33,407,578 | 22,515,867 | 1,193,853 | 11,551,850 | 35,261,570 | 94.7% | 100.0% | 100.0% | 84.0% |
| VERO BEACH | P | 10/01/2012 | N | After | 29,566,638 | 21,427,805 | 1,123,517 | 11,098,310 | 33,649,632 | 87.9% | 100.0% | 100.0% | 63.2% |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2015 | N | None | 12,109,145 | 6,351,531 | 984,744 | 5,210,659 | 12,546,934 | 96.5% | 100.0% | 100.0% | 91.6% |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2014 | N | None | 11,929,879 | 6,054,379 | 907,377 | 4,681,625 | 11,643,381 | 102.5% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2013 | N | None | 10,433,153 | 4,587,968 | 1,048,247 | 5,143,189 | 10,779,404 | 96.8% | 100.0% | 100.0% | 93.3% |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2012 | N | None | 8,797,605 | 2,408,144 | 1,191,631 | 6,148,315 | 9,748,090 | 90.2% | 100.0% | 100.0% | 84.5% |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2016 | N | After | 19,934,073 | 9,098,133 | 977,950 | 8,575,834 | 18,651,917 | 106.9% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2015 | N | None | 17,716,664 | 8,979,502 | 801,141 | 7,706,924 | 17,487,567 | 101.3% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2014 | N | After | 16,790,847 | 7,790,984 | 651,210 | 7,516,149 | 15,958,343 | 105.2% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2013 | N | None | 14,499,922 | 6,817,090 | 596,832 | 6,885,053 | 14,298,975 | 101.4% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2012 | N | None | 12,294,945 | 6,478,998 | 539,806 | 6,193,690 | 13,212,494 | 93.1% | 100.0% | 100.0% | 85.2% |
| VILLAGE OF PALM SPRINGS | G | 10/01/2016 | N | None | 21,853,722 | 16,125,832 | 528,509 | 5,119,506 | 21,773,847 | 100.4% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF PALM SPRINGS | G | 10/01/2015 | N | None | 19,498,306 | 12,373,222 | 606,227 | 6,060,968 | 19,040,417 | 102.4% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF PALM SPRINGS | G | 10/01/2014 | N | After | 19,337,346 | 12,157,200 | 578,447 | 6,079,183 | 18,814,830 | 102.8% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF PALM SPRINGS | G | 10/01/2013 | N | After | 17,369,035 | 9,427,442 | 612,238 | 7,072,581 | 17,112,261 | 101.5% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF PALM SPRINGS | G | 10/01/2012 | N | After | 14,889,816 | 8,701,168 | 547,465 | 6,540,507 | 15,789,140 | 94.3% | 100.0% | 100.0% | 86.2% |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2015 | N | After | 20,416,170 | 15,589,691 | 624,126 | 7,228,034 | 23,441,851 | 87.1% | 100.0% | 100.0% | 58.1% |

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 |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| VILLAGE OF PALM SPRINGS | PF | 10/01/2014 | N | None | 19,770,225 | 15,306,751 | 913,057 | 6,650,708 | 22,870,516 | 86.4% | 100.0% | 100.0% | 53.4% |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2013 | N | None | 17,751,232 | 14,130,692 | 900,345 | 7,047,502 | 22,078,539 | 80.4% | 100.0% | 100.0% | 38.6% |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2012 | N | After | 15,178,627 | 13,836,499 | 781,776 | 6,107,968 | 20,726,243 | 73.2% | 100.0% | 100.0% | 9.2% |
| VOLUSIA COUNTY (VOL) | F | 10/01/2015 | N | After | 4,187,181 | 1,514,091 | 0 | 87,000 | 1,601,091 | 261.5% | 100.0% | 100.0% | 100.0% |
| VOLUSIA COUNTY (VOL) | F | 10/01/2014 | Y | None | 4,330,849 | 1,282,685 | 0 | 65,500 | 1,348,185 | 321.2% | 100.0% | 100.0% | 100.0% |
| VOLUSIA COUNTY (VOL) | F | 10/01/2014 | N | None | 4,330,849 | 1,282,685 | 0 | 65,500 | 1,348,185 | 321.2% | 100.0% | 100.0% | 100.0% |
| VOLUSIA COUNTY (VOL) | F | 10/01/2012 | N | None | 4,323,436 | 1,232,348 | 0 | 245,000 | 1,477,348 | 292.6% | 100.0% | 100.0% | 100.0% |
| WAUCHULA | GP | 10/01/2015 | N | None | 15,880,274 | 8,650,002 | 1,482,648 | 1,643,142 | 11,775,792 | 134.9% | 100.0% | 100.0% | 100.0% |
| WAUCHULA | GP | 10/01/2014 | N | After | 16,490,294 | 8,023,363 | 1,615,066 | 2,211,512 | 11,849,941 | 139.2% | 100.0% | 100.0% | 100.0% |
| WAUCHULA | GP | 10/01/2014 | Y | After | 16,490,294 | 8,023,363 | 1,615,066 | 2,211,512 | 11,849,941 | 139.2% | 100.0% | 100.0% | 100.0% |
| WAUCHULA | GP | 10/01/2012 | N | None | 13,794,913 | 5,882,978 | 2,013,676 | 2,837,130 | 10,733,784 | 128.5% | 100.0% | 100.0% | 100.0% |
| WEST MANATEE FCD | F | 10/01/2016 | N | After | 12,220,633 | 1,459,296 | 500,270 | 6,795,460 | 8,755,026 | 139.6% | 100.0% | 100.0% | 100.0% |
| WEST MANATEE FCD | F | 10/01/2015 | N | After | 10,820,703 | 1,360,495 | 432,213 | 5,415,195 | 7,207,903 | 150.1% | 100.0% | 100.0% | 100.0% |
| WEST MANATEE FCD | F | 10/01/2014 | N | None | 10,199,688 | 1,139,913 | 383,494 | 4,424,466 | 5,947,873 | 171.5% | 100.0% | 100.0% | 100.0% |
| WEST MANATEE FCD | F | 10/01/2013 | N | None | 8,850,588 | 1,257,949 | 327,148 | 3,682,540 | 5,267,637 | 168.0% | 100.0% | 100.0% | 100.0% |
| WEST MANATEE FCD | F | 10/01/2012 | N | None | 7,188,705 | 809,206 | 288,069 | 3,062,299 | 4,159,574 | 172.8% | 100.0% | 100.0% | 100.0% |
| WEST MELBOURNE | P | 10/01/2016 | N | After | 11,738,917 | 8,064,172 | 962,605 | 2,144,222 | 11,170,999 | 105.1% | 100.0% | 100.0% | 100.0% |
| WEST MELBOURNE | P | 10/01/2015 | N | None | 10,595,211 | 7,293,939 | 992,947 | 2,436,983 | 10,723,869 | 98.8% | 100.0% | 100.0% | 94.7% |
| WEST MELBOURNE | P | 10/01/2014 | N | After | 10,508,345 | 7,394,653 | 789,993 | 2,107,477 | 10,292,123 | 102.1% | 100.0% | 100.0% | 100.0% |
| WEST MELBOURNE | P | 10/01/2013 | N | After | 8,988,343 | 6,311,913 | 766,022 | 2,168,365 | 9,246,300 | 97.2% | 100.0% | 100.0% | 88.1% |
| WEST MELBOURNE | P | 10/01/2012 | Y | After | 7,795,884 | 6,139,749 | 700,916 | 2,017,139 | 8,857,804 | 88.0% | 100.0% | 100.0% | 47.4% |
| WEST PALM BEACH | F | 09/30/2016 | N | After | 188,743,084 | 211,338,000 | 24,159,000 | 29,058,000 | 264,555,000 | 71.3% | 89.3% | 0.0% | 0.0% |
| WEST PALM BEACH | F | 09/30/2015 | N | None | 176,170,051 | 187,500,093 | 22,411,000 | 34,423,000 | 244,334,093 | 72.1% | 94.0% | 0.0% | 0.0% |
| WEST PALM BEACH | F | 09/30/2014 | N | After | 176,974,492 | 181,781,126 | 21,642,000 | 31,779,000 | 235,202,126 | 75.2% | 97.4% | 0.0% | 0.0% |
| WEST PALM BEACH | F | 09/30/2013 | Y | After | 164,579,552 | 166,081,696 | 19,932,000 | 37,516,000 | 223,529,696 | 73.6% | 99.1% | 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 |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| WEST PALM BEACH | F | 09/30/2013 | N | None | 164,579,552 | 163,545,908 | 20,780,000 | 35,600,000 | 219,925,908 | 74.8% | 100.0% | 5.0% | 0.0% |
| WEST PALM BEACH | G | 09/30/2015 | N | After | 37,618,564 | 31,403,000 | 1,624,000 | 5,050,000 | 38,077,000 | 98.8% | 100.0% | 100.0% | 90.9% |
| WEST PALM BEACH | G | 09/30/2014 | N | None | 45,171,751 | 28,537,446 | 1,807,000 | 4,864,000 | 35,208,446 | 128.3% | 100.0% | 100.0% | 100.0% |
| WEST PALM BEACH | G | 09/30/2013 | N | None | 34,347,451 | 27,561,772 | 1,925,000 | 5,087,000 | 34,573,772 | 99.3% | 100.0% | 100.0% | 95.6% |
| WEST PALM BEACH | P | 09/30/2015 | N | After | 263,834,220 | 247,615,265 | 17,394,000 | 35,641,735 | 300,651,000 | 87.8% | 100.0% | 93.2% | 0.0% |
| WEST PALM BEACH | P | 09/30/2014 | N | After | 258,066,881 | 239,169,812 | 15,629,000 | 29,955,000 | 284,753,812 | 90.6% | 100.0% | 100.0% | 10.9% |
| WEST PALM BEACH | P | 09/30/2013 | N | After | 238,502,690 | 228,087,775 | 14,641,000 | 27,980,000 | 270,708,775 | 88.1% | 100.0% | 71.1% | 0.0% |
| WILLISTON | G | 10/01/2015 | N | None | 4,314,930 | 2,205,068 | 0 | 1,076,587 | 3,281,655 | 131.5% | 100.0% | 100.0% | 100.0% |
| WILLISTON | G | 10/01/2014 | N | None | 4,433,099 | 2,112,596 | 0 | 1,005,138 | 3,117,734 | 142.2% | 100.0% | 100.0% | 100.0% |
| WILLISTON | G | 10/01/2013 | N | After | 4,004,606 | 2,063,611 | 0 | 1,123,852 | 3,187,463 | 125.6% | 100.0% | 100.0% | 100.0% |
| WILLISTON | G | 10/01/2012 | N | None | 3,625,066 | 2,232,195 | 0 | 910,694 | 3,142,889 | 115.3% | 100.0% | 100.0% | 100.0% |
| WILLISTON | P | 10/01/2015 | N | None | 1,810,378 | 938,896 | 0 | 640,587 | 1,579,483 | 114.6% | 100.0% | 100.0% | 100.0% |
| WILLISTON | P | 10/01/2014 | N | After | 1,708,206 | 849,424 | 0 | 600,102 | 1,449,526 | 117.8% | 100.0% | 100.0% | 100.0% |
| WILLISTON | P | 10/01/2013 | N | None | 1,487,358 | 258,470 | 0 | 1,048,722 | 1,307,192 | 113.8% | 100.0% | 100.0% | 100.0% |
| WILLISTON | P | 10/01/2012 | N | None | 1,231,153 | 263,889 | 0 | 947,441 | 1,211,330 | 101.6% | 100.0% | 100.0% | 100.0% |
| WILTON MANORS (VOL) | F | 10/01/2016 | N | After | 1,528,157 | 1,409,825 | 0 | 230,953 | 1,640,778 | 93.1% | 100.0% | 100.0% | 51.2% |
| WILTON MANORS (VOL) | F | 10/01/2015 | N | None | 1,403,369 | 1,261,629 | 0 | 205,022 | 1,466,651 | 95.7% | 100.0% | 100.0% | 69.1% |
| WILTON MANORS (VOL) | F | 10/01/2014 | N | After | 1,454,962 | 1,250,484 | 0 | 198,450 | 1,448,934 | 100.4% | 100.0% | 100.0% | 100.0% |
| WILTON MANORS (VOL) | F | 10/01/2013 | N | None | 903,109 | 867,568 | 0 | 375,031 | 1,242,599 | 72.7% | 100.0% | 100.0% | 9.5% |
| WILTON MANORS (VOL) | F | 10/01/2012 | N | None | 777,500 | 850,726 | 0 | 334,323 | 1,185,049 | 65.6% | 91.4% | 0.0% | 0.0% |
| WILTON MANORS [GP] | G | 10/01/2016 | N | After | 11,386,312 | 14,357,963 | 679,060 | 2,471,173 | 17,508,196 | 65.0% | 79.3% | 0.0% | 0.0% |
| WILTON MANORS [GP] | G | 10/01/2015 | N | None | 11,087,697 | 14,563,278 | 634,296 | 1,925,628 | 17,123,202 | 64.8% | 76.1% | 0.0% | 0.0% |
| WILTON MANORS [GP] | G | 10/01/2014 | N | After | 12,301,876 | 14,545,345 | 588,494 | 1,751,521 | 16,885,360 | 72.9% | 84.6% | 0.0% | 0.0% |
| WILTON MANORS [GP] | G | 10/01/2013 | N | After | 12,894,548 | 14,460,915 | 545,816 | 1,452,622 | 16,459,353 | 78.3% | 89.2% | 0.0% | 0.0% |
| WILTON MANORS [GP] | G | 10/01/2012 | N | None | 12,491,566 | 15,459,340 | 504,256 | 1,301,696 | 17,265,292 | 72.4% | 80.8% | 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 |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| WILTON MANORS [GP] | P | 10/01/2016 | N | After | 12,297,443 | 18,463,965 | 238,827 | 1,118,480 | 19,821,272 | 62.0% | 66.6% | 0.0% | 0.0% |
| WILTON MANORS [GP] | P | 10/01/2015 | N | None | 11,977,847 | 18,668,822 | 219,671 | 910,234 | 19,798,727 | 60.5% | 64.2% | 0.0% | 0.0% |
| WILTON MANORS [GP] | P | 10/01/2014 | N | After | 13,346,452 | 19,978,086 | 201,224 | 738,006 | 20,917,316 | 63.8% | 66.8% | 0.0% | 0.0% |
| WILTON MANORS [GP] | P | 10/01/2013 | N | After | 12,119,521 | 17,802,629 | 184,612 | 528,046 | 18,515,287 | 65.5% | 68.1% | 0.0% | 0.0% |
| WILTON MANORS [GP] | P | 10/01/2012 | N | None | 12,192,787 | 18,004,427 | 250,718 | 542,057 | 18,797,202 | 64.9% | 67.7% | 0.0% | 0.0% |
| WINTER GARDEN | G | 10/01/2016 | N | After | 24,622,751 | 13,593,851 | 642,682 | 7,842,754 | 22,079,287 | 111.5% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | G | 10/01/2015 | N | None | 23,058,359 | 12,806,777 | 497,237 | 6,449,840 | 19,753,854 | 116.7% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | G | 10/01/2014 | N | None | 22,902,812 | 12,595,506 | 371,807 | 5,722,978 | 18,690,291 | 122.5% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | G | 10/01/2013 | N | None | 20,903,928 | 11,914,571 | 241,940 | 5,972,682 | 18,129,193 | 115.3% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | G | 10/01/2012 | N | After | 18,913,903 | 11,005,051 | 125,738 | 5,978,133 | 17,108,922 | 110.5% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | PF | 10/01/2016 | N | After | 33,986,108 | 17,023,395 | 1,242,191 | 9,784,216 | 28,049,802 | 121.2% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | PF | 10/01/2015 | N | None | 31,056,478 | 13,753,271 | 1,141,901 | 10,971,974 | 25,867,146 | 120.1% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | PF | 10/01/2014 | N | None | 30,108,080 | 13,723,608 | 936,901 | 9,517,615 | 24,178,124 | 124.5% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | PF | 10/01/2013 | N | None | 27,280,769 | 13,495,997 | 729,366 | 8,401,107 | 22,626,470 | 120.6% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | PF | 10/01/2012 | N | None | 23,872,911 | 13,393,639 | 527,368 | 7,225,515 | 21,146,522 | 112.9% | 100.0% | 100.0% | 100.0% |
| WINTER HAVEN | F | 10/01/2016 | N | After | 26,966,776 | 18,050,114 | 3,106,694 | 6,899,578 | 28,056,386 | 96.1% | 100.0% | 100.0% | 84.2% |
| WINTER HAVEN | F | 10/01/2015 | N | None | 23,668,261 | 15,377,137 | 3,005,832 | 6,899,591 | 25,282,560 | 93.6% | 100.0% | 100.0% | 76.6% |
| WINTER HAVEN | F | 10/01/2014 | N | After | 22,609,709 | 13,629,597 | 2,818,108 | 6,958,821 | 23,406,526 | 96.6% | 100.0% | 100.0% | 88.5% |
| WINTER HAVEN | F | 10/01/2013 | N | None | 19,505,234 | 12,776,265 | 2,522,138 | 6,776,410 | 22,074,813 | 88.4% | 100.0% | 100.0% | 62.1% |
| WINTER HAVEN | F | 10/01/2012 | N | None | 16,139,814 | 10,762,133 | 2,365,273 | 7,515,474 | 20,642,880 | 78.2% | 100.0% | 100.0% | 40.1% |
| WINTER HAVEN | G | 10/01/2016 | N | After | 61,304,787 | 54,863,357 | 6,042,137 | 13,183,443 | 74,088,937 | 82.7% | 100.0% | 100.0% | 3.0% |
| WINTER HAVEN | G | 10/01/2015 | N | After | 55,893,670 | 46,021,194 | 6,942,946 | 16,824,472 | 69,788,612 | 80.1% | 100.0% | 100.0% | 17.4% |
| WINTER HAVEN | G | 10/01/2014 | N | After | 54,770,698 | 41,120,683 | 6,929,390 | 16,799,948 | 64,850,021 | 84.5% | 100.0% | 100.0% | 40.0% |
| WINTER HAVEN | G | 10/01/2013 | Y | After | 45,472,350 | 38,133,153 | 6,873,346 | 16,346,275 | 61,352,774 | 74.1% | 100.0% | 100.0% | 2.8% |
| WINTER HAVEN | G | 10/01/2013 | N | None | 45,472,350 | 37,838,501 | 6,873,346 | 18,353,420 | 63,065,267 | 72.1% | 100.0% | 100.0% | 4.1% |

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 |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|---------------------|------------------------------------|------------------------------------|------------------------------------|
| WINTER HAVEN | G | 10/01/2012 | N | After | 40,734,908 | 36,649,041 | 6,502,935 | 16,989,419 | 60,141,395 | 67.7% | 100.0% | 62.8% | 0.0% |
| WINTER HAVEN | P | 10/01/2016 | N | After | 29,725,881 | 21,181,530 | 2,483,444 | 7,063,692 | 30,728,666 | 96.7% | 100.0% | 100.0% | 85.8% |
| WINTER HAVEN | P | 10/01/2015 | N | After | 28,182,252 | 17,765,595 | 2,615,353 | 7,695,514 | 28,076,462 | 100.4% | 100.0% | 100.0% | 100.0% |
| WINTER HAVEN | P | 10/01/2014 | N | After | 28,706,369 | 16,786,203 | 2,572,950 | 7,309,979 | 26,669,132 | 107.6% | 100.0% | 100.0% | 100.0% |
| WINTER HAVEN | P | 10/01/2013 | N | None | 25,000,730 | 16,061,561 | 2,330,243 | 7,454,645 | 25,846,449 | 96.7% | 100.0% | 100.0% | 88.7% |
| WINTER HAVEN | P | 10/01/2013 | Y | After | 25,000,730 | 16,192,401 | 2,330,243 | 6,787,219 | 25,309,863 | 98.8% | 100.0% | 100.0% | 95.4% |
| WINTER HAVEN | P | 10/01/2012 | N | None | 22,622,801 | 16,005,024 | 2,091,694 | 6,959,446 | 25,056,164 | 90.3% | 100.0% | 100.0% | 65.0% |
| WINTER PARK | F | 10/01/2015 | N | None | 46,938,709 | 36,405,972 | 3,224,512 | 10,800,503 | 50,430,987 | 93.1% | 100.0% | 100.0% | 67.7% |
| WINTER PARK | F | 10/01/2014 | N | None | 47,692,847 | 33,133,536 | 3,306,698 | 10,353,903 | 46,794,137 | 101.9% | 100.0% | 100.0% | 100.0% |
| WINTER PARK | F | 10/01/2013 | N | None | 39,479,813 | 33,105,577 | 3,197,776 | 7,015,895 | 43,319,248 | 91.1% | 100.0% | 100.0% | 45.3% |
| WINTER PARK | F | 10/01/2012 | N | None | 37,103,722 | 27,139,212 | 3,370,943 | 10,265,995 | 40,776,150 | 91.0% | 100.0% | 100.0% | 64.2% |
| WINTER PARK | P | 10/01/2015 | N | None | 42,256,882 | 41,182,706 | 2,660,983 | 8,584,517 | 52,428,206 | 80.6% | 100.0% | 40.4% | 0.0% |
| WINTER PARK | P | 10/01/2014 | N | None | 44,293,390 | 39,280,384 | 2,799,268 | 8,327,376 | 50,407,028 | 87.9% | 100.0% | 100.0% | 26.6% |
| WINTER PARK | P | 10/01/2013 | N | After | 40,745,179 | 38,432,512 | 2,763,272 | 7,718,596 | 48,914,380 | 83.3% | 100.0% | 83.7% | 0.0% |
| WINTER PARK | P | 10/01/2012 | N | None | 36,015,087 | 32,925,375 | 3,038,341 | 7,809,896 | 43,773,612 | 82.3% | 100.0% | 100.0% | 0.7% |
| WINTER SPRINGS | GPF | 10/01/2015 | N | None | 37,362,769 | 30,326,644 | 2,850,777 | 13,961,652 | 47,139,073 | 79.3% | 100.0% | 100.0% | 30.0% |
| WINTER SPRINGS | GPF | 10/01/2014 | N | After | 36,821,261 | 27,511,973 | 2,688,930 | 14,387,745 | 44,588,648 | 82.6% | 100.0% | 100.0% | 46.0% |
| WINTER SPRINGS | GPF | 10/01/2013 | N | None | 32,172,541 | 25,585,118 | 2,511,683 | 14,010,972 | 42,107,773 | 76.4% | 100.0% | 100.0% | 29.1% |
| WINTER SPRINGS | GPF | 10/01/2012 | N | None | 27,039,803 | 22,491,411 | 2,347,257 | 14,480,049 | 39,318,717 | 68.8% | 100.0% | 100.0% | 15.2% |

APPENDIX E

ACTUARIAL DATA

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

HEADINGS

INFORMATION PROVIDED

| | |
|---------------------------|--|
| City or District | Plan Sponsor (Name of City, Special District, or School Board) |
| TYP SYS | Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| Valuation Date | The month / day / year on which the financial data in the actuarial valuation is based. |
| Funding Method | The actuarial cost funding method may be one of the following: <ul style="list-style-type: none"> • EAN = Entry Age Normal • FIL = Frozen Initial Liability • AGG = Aggregate • UC = Unit Credit • PUC = Projected Unit Credit • AAN = Attained Age Normal • ILP = Individual Level Premium |
| Plan Yr Ended | Date <i>plan year ended</i> of the valuation date shown. |
| Salary Assmp | Annual salary increase assumption percent. |
| Salary Actual | Actual salary increase percent. |
| Int Assump | Annual interest assumption percent. |
| AV Actual | Actual interest return percent on the basis of actuarial value of assets. |
| MV Actual | Actual interest return percent on the basis of market value of assets. |
| Pr Gr Assump | Annual payroll growth assumption percent for the purpose of financing any Unfunded Actuarial Accrued Liability (UAAL). |
| Retirement Age Assumption | |
| YR | Assumed retirement age |
| Description | Full description of the retirement age and/or service assumption. |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|-----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|---|
| ALACHUA COUNTY LIBRARY | G | 10/01/2015 | EAN | 09/30/2015 | VR | 3.00 | 7.00 | 8.91 | -1.09 | 0.00 | VR NORM RET AGE OR VARIABLE RATES |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2016 | EAN | 06/30/2016 | 0.00 | 0.00 | 6.50 | 0.10 | 0.10 | 0.00 | 62 62 |
| ALTAMONTE SPRINGS | G | 10/01/2016 | EAN | 09/30/2016 | 4.25 | 13.33 | 7.50 | 12.43 | 12.43 | 0.00 | VR 30SC, ANY AGE; 62 W/6SC |
| ALTAMONTE SPRINGS | P | 10/01/2015 | EAN | 09/30/2015 | 4 | 6.55 | 7.50 | -4.69 | -4.69 | 0.00 | VR VARIABLE RATES |
| APOPKA | F | 10/01/2015 | EAN | 09/30/2015 | 5.50 | 5.50 | 7.50 | 7.80 | 0.70 | 2.61 | VR 22SC, ANY AGE; 55 W/10SC |
| APOPKA | G | 10/01/2015 | EAN | 09/30/2015 | 5.50 | -0.45 | 7.50 | 7.94 | 0.71 | 2.15 | 57 AGE 57 |
| APOPKA | P | 10/01/2015 | EAN | 09/30/2015 | 5.50 | 2.35 | 7.50 | 7.89 | 0.68 | 3.98 | VR 20SC, ANY AGE; 45 W/10SC |
| ARCADIA | G | 01/01/2016 | EAN | 12/31/2015 | 4.50 | 3.22 | 6.50 | -0.14 | -0.14 | 0.00 | 65 AGE 65 |
| ARCADIA | PF | 10/01/2016 | EAN | 09/30/2016 | 6.22 | 5.71 | 7.80 | 6.08 | 6.56 | 0.00 | VR VARIABLE RATES |
| ATLANTIC BEACH | G | 09/30/2015 | EAN | 09/30/2015 | 5.4 | 3.30 | 7.00 | 5.70 | 1.10 | 0.00 | VR VARIABLE RATES |
| ATLANTIC BEACH | P | 09/30/2016 | EAN | 09/30/2016 | 7.3 | 10.50 | 7.00 | 4.70 | 9.40 | 0.00 | VR VARIABLE RATES |
| ATLANTIS | P | 10/01/2014 | EAN | 09/30/2014 | 0.00 | 0.00 | 7.69 | 9.59 | 9.72 | 0.00 | VR Earlier AGE 55 AND 6 YRS OF SVCS OR 25 YRS OF SVCS |
| AUBURNDALE | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 11.23 | 7.75 | 6.50 | 7.08 | 2.65 | VR 25SC, ANY AGE; 55 W/10SC |
| AUBURNDALE | G | 10/01/2016 | EAN | 09/30/2016 | 3.75 | 2.83 | 7.50 | 6.41 | 8.82 | 0.00 | 59 55&10CS; 20&25cS |
| AUBURNDALE | P | 10/01/2016 | FIL | 09/30/2016 | 5.75 | 4.62 | 7.75 | 6.54 | 7.20 | 2.68 | VR 20SC, ANY AGE; 55 W/10SC |
| AVENTURA | P | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 5.62 | 7.50 | 66.00 | -2.08 | 0.00 | 57 57&10CS; 25CS |
| AVON PARK | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 3.41 | 7.75 | 6.04 | 6.51 | 0.00 | 55 55&10CS; 25CS |
| AVON PARK | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | -5.10 | 8.00 | 6.99 | 6.29 | 0.00 | 55 55&10CS; 20CS; 60yrsold |
| BAL HARBOUR VILLAGE | G | 10/01/2015 | EAN | 09/30/2015 | 5.00 | 5.40 | 6.50 | 6.60 | -0.80 | 0.00 | VR VARIABLE RATES |
| BAL HARBOUR VILLAGE | P | 10/01/2016 | EAN | 09/30/2016 | 7.00 | 4.68 | 8.00 | 10.25 | 7.65 | 0.00 | VR 55 W/10SC; AGE 57, ANY SC; 20SC, ANY AGE |
| BARTOW | F | 10/01/2016 | FIL | 09/30/2016 | 6.00 | 4.50 | 8.00 | 6.17 | 6.92 | 1.10 | 55 55&10CS; 52&25CS; 28CS |
| BARTOW | G | 10/01/2016 | EAN | 09/30/2016 | 4.75 | 3.29 | 7.75 | 7.20 | 9.84 | 0.00 | VR VR W/ SC & AGE |
| BARTOW | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.94 | 8.00 | 7.75 | 10.40 | 0.00 | 55 55&10cs; 20cs |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2015 | EAN | 09/30/2015 | 4.00 | 3.94 | 6.00 | -1.60 | -1.60 | 0.00 | 65 52&20CS; 55&10CS; 65 |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|--------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|---|
| BAY HARBOR ISLANDS [GP] | P | 10/01/2015 | EAN | 09/30/2015 | 4.00 | 2.56 | 6.00 | -1.62 | -1.60 | 0.00 | VR 50W/20SC; 55 W/10SC OR AGE 65 |
| BAY MEDICAL CENTER | G | 01/01/2017 | PUC | 12/31/2016 | 0.00 | 0.00 | 7.50 | 7.10 | 7.10 | 0.00 | VR VARIABLE RATES |
| BELLE GLADE | G | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 4.22 | 7.75 | 6.99 | 7.14 | 0.00 | VR AGE 65; 62 W/10SC; OR 30SC, ANY AGE |
| BELLE GLADE (RETIRED) | PF | 10/01/2016 | AGG | 09/30/2016 | 0.00 | 0.00 | 6.25 | 5.00 | 5.00 | 0.00 | VR VARIABLE |
| BELLE GLADE HOUSING | G | 10/01/2016 | AGG | 09/30/2016 | 3.50 | 1.74 | 5.50 | 5.71 | 5.71 | 0.00 | VR LATER OF 65 OR 10SC |
| BELLEAIR | P | 10/01/2016 | FIL | 09/30/2016 | 6.50 | -0.18 | 7.75 | 6.21 | 5.68 | 3.00 | 55 55&5CS;25CS |
| BELLEVIEW | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 6.76 | 7.75 | 6.84 | 8.89 | 0.00 | VR 52 W/25SC; 55 W/10SC; AGE 60 |
| BERT FISH MEDICAL CENTER | G | 01/01/2016 | UC | 12/31/2015 | 0.00 | 0.00 | 7.25 | 5.34 | 0.58 | 0.00 | 62 62&5YRSCS; 30YRSCS |
| BOCA GRANDE FCD | F | 10/01/2016 | FIL | 09/30/2016 | 5.50 | 12.61 | 6.80 | 7.50 | 7.50 | 3.00 | VR 52 W/25SC; 55 W/10SC |
| BOCA RATON | G | 10/01/2015 | EAN | 09/30/2015 | 4.90 | 5.40 | 8.00 | 9.40 | -1.10 | 3.00 | VR VARIABLE |
| BOCA RATON | PF | 10/01/2016 | EAN | 09/30/2016 | 5.46 | 5.85 | 7.95 | 6.25 | 8.36 | 2.92 | VR VARIABLE RATES |
| BOCA RATON EXECUTIVE | G | 10/01/2015 | EAN | 09/30/2015 | 3.78 | 5.36 | 7.50 | 7.80 | 0.28 | 3.50 | VR VARIABLE |
| BOCA RATON HOUSING | G | 10/01/2015 | AGG | 09/30/2015 | 4.50 | 1.85 | 7.00 | -0.10 | -0.10 | 0.00 | 55 Div1 55&20CS, 62&10CS; Div2 55&15CS,65&10CS; All other 55&20CS,65&10CS |
| BONITA SPRINGS FCD | F | 10/01/2016 | EAN | 09/30/2016 | 4.71 | 6.05 | 7.60 | 8.64 | 7.98 | 1.08 | 55 55&10CS;50&25CS |
| BONITA SPRINGS FCD | G | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 11.75 | 7.80 | 6.53 | 6.45 | 0.00 | 55 55 W 7 CS;25 CS |
| BOYNTON BEACH | F | 10/01/2016 | EAN | 09/30/2016 | 5.9 | 6.30 | 7.50 | 9.22 | 11.06 | 2.74 | VR VARIABLE RATES |
| BOYNTON BEACH | G | 10/01/2016 | EAN | 09/30/2016 | 2.80 | 5.20 | 7.40 | 7.64 | 12.29 | 0.00 | VR VARIABLE RATES |
| BOYNTON BEACH | P | 10/01/2016 | EAN | 09/30/2016 | 5.7 | 1.50 | 7.50 | 9.30 | 10.56 | 1.76 | VR VARIABLE RATES |
| BRADENTON | F | 10/01/2016 | EAN | 09/30/2016 | 7.50 | 5.65 | 8.00 | 8.76 | 8.11 | 1.82 | VR 25SC, ANY AGE; 55 W/10SC |
| BRADENTON | P | 10/01/2016 | EAN | 09/30/2016 | 7.50 | 5.00 | 8.00 | 8.17 | 7.88 | 1.41 | VR VARIABLE RATES |
| BROOKSVILLE | F | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 16.09 | 7.75 | 6.08 | 6.14 | 0.00 | VR VR W/ AGE @ HIRE DT |
| BROOKSVILLE | P | 10/01/2016 | AGG | 09/30/2016 | 5.7 | 7.94 | 7.25 | 7.58 | 9.95 | 0.00 | VR VR W/ AGE @ HIRE DT |
| BUNNELL | F | 10/01/2016 | AGG | 09/30/2016 | 0.00 | 0.00 | 8.00 | 6.85 | 10.01 | 0.00 | 52 52W10CS |
| BUSHNELL | G | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 6.92 | 7.75 | 6.29 | 7.71 | 0.00 | VR 62 OR 30SC |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|--------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|---|
| CAPE CORAL | F | 10/01/2016 | EAN | 09/30/2016 | 7.50 | 5.91 | 7.70 | 8.25 | 9.99 | 1.41 | VR 25SC, ANY AGE OR AGE 50 |
| CAPE CORAL | G | 10/01/2016 | EAN | 09/30/2016 | 6.86 | 8.52 | 7.75 | 7.38 | 8.66 | 1.14 | VR VARIABLE RATES |
| CAPE CORAL | P | 10/01/2016 | EAN | 09/30/2016 | 7.27 | 8.98 | 7.75 | 8.08 | 8.47 | 3.03 | VR VARIABLE RATES |
| CASSELBERRY | PF | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 9.36 | 7.75 | 9.29 | 7.15 | 0.00 | VR 55 W/6SC OR 25SC, ANY AGE |
| CHATTAHOOCHEE | F | 10/01/2013 | AGG | 09/30/2015 | 5.00 | -2.40 | 4.00 | 1.80 | 1.80 | -4.20 | 52 52W25YRS OF CS |
| CLEARWATER | F | 10/01/2016 | AGG | 12/31/2015 | 0 | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | VR |
| CLEARWATER | GPF | 01/01/2017 | EAN | 12/31/2016 | 4.13 | 1.23 | 7.00 | 8.22 | 6.70 | 0.00 | VR VARIABLE RATES |
| CLERMONT | F | 10/01/2016 | AGG | 09/30/2016 | 5.50 | 7.69 | 7.50 | 9.09 | 7.98 | 0.00 | 55 55W10CS; ANYAGEW20CS |
| CLERMONT | P | 10/01/2016 | AGG | 09/30/2016 | 5.50 | 7.01 | 7.50 | 18.66 | 8.27 | 0.00 | 55 55W10CS; 20 CS ANY AGE |
| CLERMONT (RETIRED) | G | 10/01/2016 | AGG | 09/30/2016 | 0.00 | 0.00 | 7.00 | 8.29 | 8.29 | 0.00 | |
| CLEWISTON | G | 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 7.00 | 7.03 | 11.16 | 0.00 | VR 62 W/10SC; 65 W/5SC |
| COCOA | F | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 21.90 | 8.00 | 8.46 | 8.85 | 0.00 | VR 25SC, ANY AGE; 52 W/10SC |
| COCOA | G | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 3.81 | 7.20 | 8.45 | 8.39 | 0.00 | VR AGE 57 OR 50 W/25SC |
| COCOA | P | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 17.96 | 8.00 | 6.82 | 9.11 | 0.00 | VR 25SC, ANY AGE; 50 W/10SC |
| COCOA BEACH | F | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 13.22 | 7.75 | 8.20 | 10.18 | 1.04 | VR 55 W/10SC; 25SC, ANY AGE |
| COCOA BEACH | G | 10/01/2016 | FIL | 09/30/2016 | 6.15 | 6.35 | 7.75 | 7.04 | 9.31 | 0.00 | 62 62&5CS |
| COCOA BEACH | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 8.90 | 7.75 | 8.25 | 10.02 | 1.30 | VR 55 W/10SC; 52 W/25SC |
| COOPER CITY | F | 10/01/2015 | AGG | 09/30/2015 | 7.25 | 0.50 | 7.00 | 6.90 | -2.40 | 0.00 | VR VARIABLE RATES |
| COOPER CITY | G | 10/01/2016 | FIL | 09/30/2016 | 6.00 | 4.70 | 7.00 | 9.14 | 8.17 | 0.00 | VR VARIABLE RATES |
| COOPER CITY | P | 10/01/2016 | EAN | 09/30/2016 | 5.0 | 9.50 | 7.00 | 6.57 | 9.50 | 0.00 | VR WHEN 1ST ELIG FOR NORM RET OR DROP |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2014 | EAN | 09/30/2014 | 4.00 | 2.40 | 7.00 | 9.13 | 7.86 | 0.00 | 62 62W/4CS OR 55W/ RULEOF75 |
| CORAL GABLES | GPF | 10/01/2016 | EAN | 09/30/2016 | 4.5 | 4.40 | 7.75 | 9.90 | 8.30 | 0.00 | VR VARIABLE RATES |
| CORAL SPRINGS | F | 10/01/2015 | EAN | 09/30/2015 | 4.75 | 4.14 | 7.50 | 6.94 | -0.71 | 0.00 | 0 VARIABLE RATES |
| CORAL SPRINGS | G | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 2.00 | 7.00 | 5.60 | 9.20 | 0.00 | VR 55 W/10SC; 62 W/ANY SC |
| CORAL SPRINGS | P | 10/01/2015 | EAN | 09/30/2015 | 4.75 | 4.20 | 7.50 | 9.39 | 1.71 | 0.00 | VR NORM RET AGE |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| CRESCENT CITY | F | 10/01/2015 | AGG | 09/30/2015 | 6.3 | 0.00 | 7.00 | -1.60 | -1.60 | 0.00 | VR VARIABLE RATES |
| CRESCENT CITY | P | 10/01/2015 | AGG | 09/30/2015 | 7.10 | 5.30 | 7.00 | 0.80 | 0.80 | 0.00 | VR VARIABLE RATES |
| CRESTVIEW | G | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 8.99 | 7.75 | 6.74 | 7.54 | 3.00 | 55 55 W/10SC |
| CRESTVIEW | PF | 10/01/2016 | FIL | 09/30/2016 | 6.50 | 8.87 | 8.00 | 6.43 | 6.60 | 3.00 | VR 55 W/10SC; 52 W/25SC |
| DADE CITY | F | 10/01/2016 | EAN | 09/30/2016 | 5.75 | 7.31 | 7.40 | 5.48 | 8.62 | 0.00 | VR 55 W/10SC; 52 W/25SC |
| DADE CITY | P | 10/01/2016 | AGG | 09/30/2016 | 5.50 | 2.64 | 7.40 | 5.71 | 8.61 | 0.00 | VR 55 W/10SC OR 52 W/25SC |
| DANIA BEACH | G | 10/01/2016 | AGG | 09/30/2016 | 4.00 | 4.70 | 6.50 | 6.14 | 6.16 | 0.00 | VR VARIABLE |
| DANIA BEACH [PF] | F | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 6.80 | 7.00 | 6.94 | 7.08 | 0.00 | VR VARIABLE RATES |
| DANIA BEACH [PF] | P | 10/01/2016 | AGG | 09/30/2016 | 0.00 | 0.00 | 7.00 | 6.94 | 7.08 | 0.00 | VR VARIABLE RATES |
| DAVIE | F | 10/01/2015 | EAN | 09/30/2015 | 5.75 | 5.10 | 7.70 | 9.70 | 1.00 | 0.00 | VR VARIABLE RATES |
| DAVIE | P | 10/01/2016 | EAN | 09/30/2016 | 5.50 | 9.80 | 7.60 | 9.70 | 8.40 | 0.00 | VR VARIABLE RATES |
| DAVIE - GENERAL & MGMT | G | 10/01/2016 | AGG | 09/30/2016 | 4.00 | 9.57 | 7.50 | 7.60 | 8.20 | 0.00 | VR VARIES |
| DAYTONA BEACH | PF | 10/01/2016 | EAN | 09/30/2016 | 4.97 | 7.06 | 7.50 | 6.52 | 7.46 | 0.00 | VR At first eligibility, 35% Police & 25% Fire; for next 9 years, 20% Police & 15% Fire; then, 100% at |
| DEERFIELD BEACH | F | 10/01/2015 | EAN | 09/30/2015 | 7 | 6.00 | 7.63 | 6.50 | -3.10 | 0.00 | 0 VARIABLE RATES |
| DEERFIELD BEACH | G | 10/01/2015 | EAN | 09/30/2015 | 6.00 | 8.70 | 7.00 | 9.40 | -0.60 | 0.00 | VR 64 W/10SC; 55 W/25SC |
| DEERFIELD BEACH | P | 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 6.50 | 6.61 | 9.34 | 0.00 | N/A N/A |
| DELAND | F | 10/01/2016 | EAN | 09/30/2016 | 5.08 | 7.19 | 7.50 | 6.52 | 6.86 | 3.00 | VR 23SC, ANY AGE; 58 W/10SC |
| DELAND | G | 10/01/2015 | EAN | 09/30/2015 | 5.10 | 5.40 | 7.45 | 8.10 | 1.70 | 0.00 | VR VARIABLE |
| DELAND | P | 10/01/2015 | EAN | 09/30/2015 | 5.2 | 7.90 | 7.50 | 7.60 | -0.50 | 0.00 | VR 5% FOR 1ST YR ELIG FOR EARLY RET, 2% THEREAFTER UNTIL 100% @ NRD |
| DELRAY BEACH | F | 10/01/2016 | EAN | 09/30/2016 | 5.56 | 28.11 | 8.00 | 7.07 | 8.86 | 1.17 | 55 55&10CS;25CS ANY AGE |
| DELRAY BEACH | G | 10/01/2016 | EAN | 09/30/2016 | 5.60 | 6.30 | 7.25 | 7.70 | 10.40 | 0.00 | VR VARIABLE RATES |
| DELRAY BEACH | P | 10/01/2016 | EAN | 09/30/2016 | 5.67 | 3.23 | 8.00 | 7.07 | 8.86 | 1.17 | 55 55&10CS;20CSANYAGE |
| DELTONA | F | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 4.58 | 8.00 | 7.78 | 9.32 | 3.00 | VR VARIABLE RATES |
| DESTIN FCD | F | 10/01/2016 | EAN | 09/30/2016 | 4.63 | -1.94 | 7.50 | 7.75 | 10.74 | 0.00 | VR 55 W/10SC; 52 W/25SC |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description | |
|--------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|---|---|
| DUNEDIN | F | 10/01/2016 | EAN | 09/30/2016 | 6.31 | 2.97 | 7.50 | 7.85 | 7.12 | 1.77 | VR | VARIABLE RATES |
| DUNNELLON | PF | 10/01/2015 | AGG | 09/30/2015 | 4.00 | -2.90 | 7.00 | 0.00 | 0.00 | 0.00 | 55 | 55&10CS; 25CS |
| EAST LAKE TARPON FCD | F | 10/01/2016 | FIL | 09/30/2016 | 5.50 | 6.04 | 7.75 | 7.42 | 7.05 | 1.07 | VR | 52 W/25SC; 55 W/10SC |
| EAST NICEVILLE FCD | F | 10/01/2015 | EAN | 09/30/2015 | 5.2 | 5.60 | 7.00 | 0.20 | 0.20 | 0.00 | VR | VARIABLE RATES |
| EATONVILLE | P | 10/01/2015 | AGG | 09/30/2015 | 6.4 | 0.90 | 7.00 | 1.70 | 1.70 | 0.00 | 55 | 55&28CS; 58&13CS |
| EDGEWATER | F | 10/01/2016 | EAN | 09/30/2016 | 5.84 | 11.91 | 7.50 | 7.26 | 11.64 | 1.90 | VR | VARIABLE RATES |
| EDGEWATER | G | 10/01/2015 | EAN | 09/30/2015 | 4.00 | 3.33 | 6.75 | 10.55 | -0.56 | 0.00 | VR | VARIABLE |
| EDGEWATER | P | 10/01/2016 | EAN | 09/30/2016 | 6.74 | 6.57 | 7.50 | 6.71 | 7.05 | 0.00 | VR | 20SC, ANY AGE; 55 W/5SC (MIN AGE = 47) |
| ENGLEWOOD AREA FCD | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 1.39 | 7.50 | 8.07 | 9.25 | 3.41 | VR | 23SC, ANY AGE; 55 W/10SC |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2015 | FIL | 09/30/2015 | 0.00 | 0.00 | 7.00 | -3.60 | -3.60 | 0.00 | 65 | AGE 65 OR 30 YRS OF CS |
| ESTERO FCD | F | 10/01/2016 | AGG | 09/30/2016 | 4.50 | 1.15 | 7.00 | 3.10 | 8.17 | 0.00 | VR | VARIABLE RATES |
| EUSTIS | F | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 5.51 | 8.00 | 7.58 | 7.83 | 4.12 | VR | 55 W/10SC; 52 W/25SC |
| EUSTIS | P | 10/01/2016 | EAN | 09/30/2016 | 7.00 | 8.00 | 7.50 | 7.64 | 8.23 | 0.00 | VR | 52 AND 25 SC; 55 AND VESTED |
| FERNANDINA BEACH | G | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 4.56 | 7.75 | 8.06 | 8.95 | 0.00 | 55 | 55&25CS; 65&6CS; 35CS |
| FERNANDINA BEACH | PF | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 4.17 | 8.00 | 7.74 | 8.42 | 2.30 | VR | 55 W/6SC; 25SC, ANY AGE |
| FLAGLER BEACH | F | 10/01/2016 | AGG | 09/30/2016 | 7.50 | 9.17 | 7.50 | 10.10 | 10.10 | 0.00 | VR | 55 W/10SC; 52 W/25SC |
| FLAGLER BEACH | P | 10/01/2016 | EAN | 09/30/2016 | 5.30 | 4.05 | 7.60 | 5.93 | 10.62 | 0.00 | VR | Earlier of 1) Age 52 w/25SC or 2) Age 55 w/10SC |
| FLORIDA CITY | P | 10/01/2014 | AGG | 09/30/2014 | 7.00 | 8.94 | 7.00 | 8.94 | 8.94 | 0.00 | 55 | 55&10yrsofcs or 25yrsofcs |
| FLORIDA CITY - ELECTED | G | 10/01/2014 | EAN | 09/30/2014 | 5.00 | 2.90 | 5.00 | 0.10 | 0.10 | 0.00 | 55 | 55&12CS |
| FORT LAUDERDALE | G | 09/30/2016 | EAN | 09/30/2016 | 4.10 | 3.70 | 7.50 | 10.40 | 8.50 | 0.00 | VR | VARIABLE RATES |
| FORT LAUDERDALE | PF | 10/01/2015 | EAN | 09/30/2015 | 4.65 | 3.00 | 7.50 | 6.33 | 0.77 | 2.00 | VR | W/20SC; VARIABLE RATES |
| FORT MEADE [GPF] | F | 10/01/2015 | FIL | 09/30/2015 | 3.0 | -9.80 | 7.50 | 8.47 | 0.11 | 0.00 | VR | 55 W/30SC; 40SC, ANY AGE, ETC |
| FORT MEADE [GPF] | G | 10/01/2015 | FIL | 09/30/2015 | 3.00 | 5.96 | 7.50 | 6.57 | 0.11 | 0.00 | VR | 62 W/30SC; 60 W/35SC; 40SC, ANY AGE, ETC |
| FORT MEADE [GPF] | P | 10/01/2015 | UC | 09/30/2015 | 0.00 | 0.00 | 7.50 | 8.37 | 4.32 | 0.00 | VR | VR |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|------------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|---|
| FORT MYERS | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.33 | 8.00 | 8.40 | 10.89 | 1.27 | VR AGE 53 OR 26SC |
| FORT MYERS | G | 10/01/2016 | EAN | 09/30/2016 | 5.72 | 5.07 | 7.63 | 7.31 | 7.98 | 0.00 | VR 30SC, ANY AGE; AGE+SC= 82; 63 W/6SC |
| FORT MYERS | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 2.90 | 7.75 | 7.29 | 9.32 | 0.00 | 55 55 or 25 CS |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2015 | EAN | 09/30/2015 | 5.7 | 1.00 | 8.00 | 10.78 | 1.70 | 1.65 | VR VARIABLE RATES |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2015 | EAN | 09/30/2015 | 6.8 | 5.20 | 8.00 | 10.78 | 10.78 | 0.50 | VR VARIABLE RATES |
| FORT PIERCE SUPP | P | 09/30/2016 | EAN | 09/30/2016 | 4.6 | 9.70 | 7.25 | 6.10 | 8.80 | 1.18 | VR VARIABLE RATES |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2015 | EAN | 09/30/2015 | 5.70 | 5.20 | 8.00 | 10.78 | 1.70 | 1.71 | VR VARIABLE RATES |
| FORT WALTON BEACH | F | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 7.18 | 8.00 | 6.61 | 7.25 | 1.49 | VR 25SC, ANY AGE; 55 W/10SC |
| FORT WALTON BEACH | G | 10/01/2016 | EAN | 09/30/2016 | 3.75 | 4.46 | 7.90 | 6.62 | 10.78 | 0.00 | 62 62 W/10SC |
| FORT WALTON BEACH | P | 10/01/2015 | EAN | 09/30/2015 | 7.34 | 7.72 | 8.00 | 7.49 | -2.69 | 0.00 | VR VARIABLE RATES |
| FROSTPROOF | G | 10/01/2016 | AGG | 09/30/2016 | 5.50 | -1.82 | 7.25 | 8.85 | 7.80 | 0.00 | 65 65W10YRS OF VC |
| FROSTPROOF | P | 10/01/2016 | EAN | 09/30/2016 | 4.00 | 7.69 | 7.50 | 6.97 | 9.48 | 0.00 | VR 20SC OR AGE 50 |
| FRUITLAND PARK | F | 10/01/2013 | AGG | 09/30/2013 | 4.50 | 7.90 | 4.00 | 1.00 | 1.00 | 0.00 | 52 20W/ 25 YRS OF CR SVCS |
| GAINESVILLE | G | 10/01/2015 | EAN | 09/30/2015 | 5.56 | 2.74 | 8.20 | 9.81 | 9.81 | 4.50 | VR VARIABLE |
| GAINESVILLE | PF | 10/01/2016 | EAN | 09/30/2016 | 5.01 | 7.17 | 8.10 | 7.91 | 11.07 | 3.00 | VR VARIABLE RATES |
| GOLDEN BEACH [GP] | G | 10/01/2015 | FIL | 09/30/2015 | 5.00 | -0.28 | 7.50 | 4.50 | 4.50 | 4.00 | VR VARIABLE RATES |
| GOLDEN BEACH [GP] | P | 10/01/2015 | FIL | 09/30/2015 | 5.00 | 7.40 | 7.50 | 4.90 | 4.90 | 4.00 | VR VARIABLE RATES |
| GREATER NAPLES FCD | F | 10/01/2016 | EAN | 09/30/2016 | 6.92 | 0.45 | 7.75 | 9.34 | 9.34 | 0.00 | VR 25SC, ANY AGE; 55 W/6SC |
| GREEN COVE SPRINGS | P | 10/01/2015 | AGG | 09/30/2015 | 4.00 | 8.58 | 7.00 | -0.14 | -0.14 | 0.00 | VR MOST VALUABLE RET AGE |
| GREENACRES | PF | 10/01/2015 | AGG | 09/30/2015 | 5.60 | 16.99 | 7.25 | 0.13 | 0.13 | 0.00 | VR VARIES |
| GULF BREEZE | P | 10/01/2015 | AGG | 09/30/2015 | 4.00 | 4.53 | 7.00 | -0.10 | -0.10 | 0.00 | VR NRA |
| GULFPORT | F | 10/01/2016 | FIL | 09/30/2016 | 5.50 | 1.78 | 7.75 | 6.89 | 7.17 | 3.00 | VR 55 W/10SC, 52 W/25SC OR 30SC, ANY AGE |
| GULFPORT | G | 10/01/2016 | EAN | 09/30/2016 | 4.54 | 4.22 | 7.25 | 7.57 | 9.87 | 0.00 | 62 62 W/5SC |
| GULFPORT | P | 10/01/2016 | FIL | 09/30/2016 | 6.00 | 5.18 | 7.75 | 6.76 | 7.25 | 1.18 | VR 55 W/10SC OR 52 W/25SC |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|--------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|---|
| HAINES CITY | F | 10/01/2016 | EAN | 09/30/2016 | 5.29 | 2.37 | 7.50 | 9.15 | 9.43 | 2.13 | VR 55 W/10SC; 52 W/25SC; AGE 60 |
| HAINES CITY | G | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 9.30 | 7.50 | 6.07 | 3.60 | 0.00 | VR 60 W/7SC; 55 W/25SC |
| HAINES CITY | P | 10/01/2015 | EAN | 09/30/2015 | 5.96 | 7.87 | 7.50 | 6.43 | -3.69 | 3.00 | VR 56 W/11SC; 53 W/26SC; AGE 60 |
| HALIFAX HOSPITAL | G | 10/01/2015 | UC | 09/30/2015 | 0 | 0.00 | 6.75 | -4.38 | -4.38 | 0.00 | 63 AGE 63 |
| HALLANDALE BEACH | G | 10/01/2015 | AGG | 09/30/2015 | 5.00 | 3.02 | 7.25 | 7.74 | -0.55 | 0.00 | 60 AGE 60 |
| HALLANDALE BEACH | PF | 10/01/2016 | EAN | 09/30/2016 | 7.32 | 5.89 | 7.70 | 9.98 | 8.38 | 4.24 | VR VARIABLE RATES |
| HALLANDALE BEACH PM | G | 10/01/2015 | FIL | 09/30/2015 | 6.96 | 0.00 | 7.50 | 8.84 | -0.84 | 0.00 | VR 52 W/10PMSC; 60 W/4PMSC; OR 25PMSC |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2016 | UC | 09/30/2016 | 0.00 | 0.00 | 7.25 | 0.00 | 0.00 | 0.00 | 52 52w10yrsofcs or 60w4yrsofcs or 25yrsofcs |
| HAVANA | F | 10/01/2015 | AGG | 09/30/2015 | 6.90 | 5.70 | 7.00 | -1.00 | -1.00 | 0.00 | 52 52&25CS; |
| HIALEAH | GPF | 10/01/2016 | EAN | 09/30/2016 | 5.06 | 7.94 | 8.00 | 9.13 | 8.08 | 1.00 | VR VARIES W/ EMPLOYEE GROUP |
| HIALEAH - ELECTED | G | 10/01/2015 | EAN | 09/30/2015 | 8.00 | 1.40 | 6.00 | 7.50 | -0.10 | 0.00 | VR 20SC OR 55 W/8SC |
| HIALEAH GARDENS | P | 10/01/2015 | AGG | 09/30/2015 | 5.4 | 2.60 | 7.64 | 6.40 | -1.20 | 0.00 | VR VARIABLE RATES |
| HILLSBOROUGH COUNTY | ERP | 07/01/2015 | AGG | 06/30/2015 | 0.00 | 0.00 | 2.50 | 1.00 | 1.00 | 0.00 | VR VR W/AGE BETWEEN 55 AND 59 |
| HOLLEY-NAVARRE FCD | F | 10/01/2016 | AGG | 09/30/2017 | 5.74 | 6.78 | 7.00 | 9.00 | 9.00 | 0.00 | 52 52W25CS |
| HOLLY HILL | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.07 | 7.40 | 7.32 | 9.75 | 0.00 | VR 50 W/6SC OR 25SC, ANY AGE |
| HOLLY HILL | P | 10/01/2015 | EAN | 09/30/2015 | 6.00 | 7.92 | 7.50 | 8.21 | -2.39 | 0.38 | VR 55 W/6SC; 20SC, ANY AGE |
| HOLLYWOOD | F | 10/01/2015 | EAN | 09/30/2015 | 11.38 | 7.58 | 7.50 | 10.38 | 1.92 | 1.50 | VR VARIABLE RATES |
| HOLLYWOOD | G | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 7.40 | 7.70 | 10.30 | 10.50 | 0.00 | VR VARIABLE |
| HOLLYWOOD | P | 10/01/2016 | EAN | 09/30/2016 | 5.6 | 17.50 | 8.00 | 9.44 | 9.66 | 0.00 | 55 55&10CS; ANY AGE & 22CS |
| HOLMES BEACH | P | 10/01/2016 | FIL | 09/30/2016 | 6.00 | 8.79 | 7.50 | 6.83 | 6.28 | 1.20 | VR 25SC, ANY AGE OR 55 W/10SC |
| HOMESTEAD | F | 01/01/2016 | EAN | 12/31/2015 | 0.00 | 0.00 | 6.50 | 5.86 | 0.04 | 0.00 | VR VARIABLE OR NRD + 1 |
| HOMESTEAD | P | 10/01/2016 | EAN | 09/30/2016 | 6.80 | 8.00 | 7.60 | 8.70 | 8.40 | 0.00 | 55 55&10YRSCS; 20YRSCS; CS+POAGE:64 |
| HOMESTEAD - General & Hospital | G | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 7.00 | 7.00 | 7.80 | 11.10 | 0.00 | VR VARIABLE |

APPENDIX E - Actuarial Data

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|------------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| HOMESTEAD - New Elected & Sr. Mgmt | G | 10/01/2016 | AGG | 09/30/2016 | 1.00 | 0.00 | 6.75 | -1.40 | -1.40 | 0.00 | 55 55&5CS |
| HOMESTEAD - Old Elected | G | 10/01/2016 | EAN | 09/30/2017 | 7.00 | 0.00 | 6.75 | -6.38 | -9.90 | 0.00 | 55 55&4CS |
| HOWEY-IN-THE-HILLS | P | 10/01/2016 | AGG | 09/30/2016 | 4.00 | 15.87 | 7.00 | 8.25 | 8.18 | 0.00 | 52 55W10CS;52W25CS |
| INDIALANTIC | G | 10/01/2016 | FIL | 09/30/2016 | 4.00 | 17.54 | 7.00 | 4.45 | 3.30 | 0.50 | VR LATER OF AGE 65 OR 5SC |
| INDIALANTIC | PF | 10/01/2016 | EAN | 09/30/2016 | 7.00 | 3.10 | 7.90 | 7.93 | 10.26 | 1.96 | VR 52 W/25SC; AGE 55 |
| INDIAN HARBOUR BEACH | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 12.15 | 7.75 | 6.83 | 7.75 | 3.00 | 52 52&10YRSCS |
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2015 | AGG | 09/30/2015 | 4.00 | 4.90 | 7.00 | -1.43 | -1.17 | 0.00 | 52 52 or 50&10CS |
| INDIAN RIVER SHORES | G | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 7.08 | 5.90 | 8.58 | 8.58 | 0.00 | VR LATER OF AGE 62 OR 1 YR AFTER VAL DATE |
| INDIAN RIVER SHORES | PF | 10/01/2016 | EAN | 09/30/2016 | 5.25 | 9.18 | 6.25 | 12.18 | 12.18 | 0.00 | VR AGE 55 w/ 7 CS or AGE 52 w/ 25 CR |
| INDIAN SHORES | P | 10/01/2014 | FIL | 09/30/2014 | 6.40 | 6.20 | 7.00 | 12.50 | 12.50 | 0.00 | VR 58w13yrs of cs or 55w28yrs of cs |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2016 | AGG | 12/31/2016 | 4.00 | 6.18 | 7.50 | 6.01 | -0.60 | 0.00 | VR VR W/ AGE |
| JACKSONVILLE | CO | 10/01/2015 | EAN | 09/30/2015 | 1.66 | 3.08 | 7.50 | 6.28 | -2.54 | 0.68 | VR 65 W/5SC OR ANY AGE W/ 20SC |
| JACKSONVILLE | G | 10/01/2015 | EAN | 09/30/2015 | 2.48 | 3.85 | 7.50 | 7.46 | -2.18 | 1.14 | VR "65 W/5SC, 55 W/20SC, OR ANY AGE W/30SC" |
| JACKSONVILLE | PF | 10/01/2016 | EAN | 09/30/2016 | 3.5 | 2.20 | 7.00 | 10.00 | 10.00 | 2.50 | VR VR W/ SC |
| JACKSONVILLE - DISABILITY | G | 10/01/2015 | EAN | 09/30/2015 | 3.85 | 2.48 | 7.50 | 3.90 | 3.90 | 2.50 | VR VARIABKE RATES |
| JACKSONVILLE BEACH | F | 10/01/2016 | EAN | 09/30/2016 | 5.50 | 7.30 | 7.90 | 7.40 | 8.10 | 1.70 | VR VARIES |
| JACKSONVILLE BEACH | G | 10/01/2016 | EAN | 09/30/2016 | 4.80 | 5.90 | 7.90 | 8.20 | 7.50 | 0.50 | VR 60 W/5SC OR 30 YRS |
| JACKSONVILLE BEACH | P | 10/01/2016 | EAN | 09/30/2016 | 5.40 | 8.90 | 7.90 | 7.40 | 8.10 | 2.00 | VR VARIABLE RATES |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2015 | AGG | 09/30/2015 | 0.00 | 0.00 | 7.00 | -3.95 | -3.95 | 0.00 | 2 2 years from valuation da |
| JUPITER | P | 10/01/2015 | EAN | 09/30/2015 | 6.50 | 5.40 | 7.50 | 7.30 | -1.96 | 2.40 | VR VARIABLE |
| JUPITER ISLAND | GPF | 10/01/2016 | FIL | 09/30/2016 | 6.50 | 4.30 | 6.00 | 4.36 | 10.31 | 0.00 | VR "Age 55 - 10%, Age 62 - 15%, age 65 100%. Other ages after 55 - 2%" |
| KEY BISCAYNE | PF | 10/01/2016 | EAN | 09/30/2016 | 4.80 | 7.00 | 7.75 | 8.60 | 8.40 | 0.00 | VR VARIABLE RATES |

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|--------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| KEY WEST | G | 10/01/2015 | AGG | 09/30/2015 | 4.4 | 9.20 | 7.50 | 7.70 | 1.20 | 0.00 | VR VARIABLE RATES |
| KEY WEST | PF | 10/01/2016 | EAN | 09/30/2016 | 4.50 | 13.00 | 7.50 | 10.30 | 9.40 | 0.00 | VR VARIABLE |
| KEY WEST HOUSING | G | 01/01/2016 | EAN | 12/31/2015 | 3.75 | 4.09 | 7.75 | 4.91 | -1.04 | 0.00 | VR VARIABLE |
| KEY WEST UTILITY | G | 01/01/2016 | EAN | 09/30/2015 | 5.6 | 9.70 | 7.50 | 7.70 | -0.70 | 1.90 | 60 60&10YRSCS OR 30YRSCS |
| KISSIMMEE | F | 10/01/2016 | EAN | 09/30/2016 | 7.34 | 4.29 | 7.95 | 8.28 | 8.90 | 0.00 | VR VARIABLE RATES |
| KISSIMMEE | G | 10/01/2016 | EAN/AG | 09/30/2016 | 5.00 | 5.60 | 7.50 | 6.85 | 9.00 | 1.40 | VR VARIABLE RATES |
| KISSIMMEE | P | 10/01/2016 | EAN | 09/30/2016 | 7.00 | 5.16 | 8.00 | 8.17 | 8.99 | 1.48 | 50 50 W/10SC |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2016 | EAN | 09/30/2016 | 4.57 | 7.22 | 7.75 | 8.44 | 10.13 | 0.00 | 62 62&10CS; for Tier 2 Age+CS=80 |
| LABELLE | F | 10/01/2016 | AGG | 09/30/2016 | 4.00 | -0.73 | 6.75 | 13.49 | 8.11 | 0.00 | 52 55 w 10 yrs of cs or 25 yrs of cs |
| LADY LAKE | P | 10/01/2016 | EAN | 09/30/2016 | 6.25 | 5.22 | 7.75 | 6.83 | 9.20 | 3.31 | VR 25SC, ANY AGE OR 55 W/10SC |
| LAKE ALFRED | G | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 6.98 | 7.50 | 6.91 | 7.82 | 1.30 | 59 59 W/12SC |
| LAKE ALFRED | PF | 10/01/2016 | EAN | 09/30/2016 | 5.30 | 6.54 | 7.50 | 6.68 | 6.17 | 3.00 | VR 55 W/10SC; 52 W/25SC |
| LAKE CITY | F | 10/01/2015 | EAN | 09/30/2015 | 5.4 | 8.05 | 7.75 | 7.28 | -3.69 | 0.00 | VR 55&10CS; 52&25CS |
| LAKE CITY | G | 10/01/2015 | EAN | 09/30/2015 | 4.23 | 1.38 | 7.75 | 7.74 | -1.47 | 0.00 | VR "ELEC= 62 W/10SC; NON-ELEC= 55 W/30SC, 62 W/10SC" |
| LAKE CITY | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 0.70 | 7.50 | 7.27 | 10.06 | 1.00 | VR 55 W/10SC; 52 W/25SC |
| LAKE HELEN | P | 10/01/2016 | AGG | 09/30/2016 | 4.00 | 1.40 | 7.00 | 9.61 | 8.14 | 0.00 | 55 55 W/6 CS & 25 CS |
| LAKE MARY | F | 10/01/2015 | EAN | 09/30/2015 | 7.50 | 5.20 | 7.50 | 5.83 | 0.14 | 4.51 | 55 55 AND 5 YRS OF CS OR |
| LAKE MARY | P | 10/01/2016 | EAN | 09/30/2016 | 7.00 | 8.08 | 7.50 | 7.91 | 9.63 | 2.79 | VR 55 W/5SC; 20SC, ANY AGE |
| LAKE PARK (RETIRED) | P | 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 7.50 | 11.20 | 11.20 | 0.00 | VR |
| LAKE WALES | F | 10/01/2016 | EAN | 09/30/2016 | 5.75 | 3.69 | 7.75 | 7.84 | 9.75 | 3.00 | VR 55 W/10SC; 50 W/25SC; NRD +1 |
| LAKE WALES | G | 10/01/2016 | FIL | 09/30/2016 | 6.50 | 3.31 | 7.75 | 7.99 | 9.83 | 1.55 | 60 60 W/10SC |
| LAKE WALES | P | 10/01/2016 | EAN | 09/30/2016 | 5.75 | 4.57 | 7.75 | 7.86 | 9.59 | 2.16 | VR 55 W/10SC; 50 W/25SC |
| LAKE WORTH | F | 10/01/2015 | EAN | 09/30/2015 | 6.50 | 2.70 | 7.60 | 7.10 | -6.90 | 0.00 | VR VARIABLE RATES |
| LAKE WORTH | G | 10/01/2016 | EAN | 09/30/2016 | 7.00 | 6.80 | 7.50 | 10.07 | 6.82 | 0.00 | VR 55 W/30SC; 65 W/10SC |
| LAKE WORTH | P | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 6.90 | 7.45 | 8.80 | 6.10 | 0.00 | VR VARIABLE |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|--------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| LAKELAND | F | 10/01/2016 | FIL | 09/30/2016 | 6.00 | 4.75 | 7.50 | 6.53 | 8.05 | 3.00 | VR VARIABLE RATES |
| LAKELAND | G | 10/01/2015 | EAN | 09/30/2015 | 6.7 | 5.20 | 7.25 | 5.40 | 1.20 | 1.16 | VR VARIES |
| LAKELAND | P | 10/01/2016 | EAN | 09/30/2016 | 6.37 | 4.54 | 7.50 | 6.39 | 8.45 | 2.12 | VR VARIABLE RATES |
| LANTANA | F | 09/30/2015 | EAN | 09/30/2015 | 7.00 | 11.00 | 7.75 | 8.30 | -0.70 | 0.00 | VR VARIABLE RATES |
| LANTANA | P | 10/01/2015 | EAN | 09/30/2015 | 6.00 | 1.80 | 7.50 | 6.18 | -0.58 | 0.00 | 50 50 and 10 yrs of cs |
| LARGO | PF | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 8.80 | 6.75 | 8.30 | 8.30 | 1.62 | VR 55 W/10SC, 23SC OR 62 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2015 | AGG | 09/30/2015 | 5.50 | 9.50 | 6.50 | -2.30 | -2.30 | 0.00 | VR 55 AND 10 YRS OF CSOR 52 AND 25 YRS OF CS |
| LAUDERHILL | F | 10/01/2015 | EAN | 09/30/2015 | 7 | 2.40 | 8.00 | 10.60 | 0.00 | 0.00 | VR VARIES |
| LAUDERHILL | G | 10/01/2015 | EAN | 09/30/2015 | 5 | 2.00 | 7.25 | 8.77 | -2.50 | 0.00 | VR Variable |
| LAUDERHILL | P | 10/01/2016 | EAN | 09/30/2016 | 5.50 | 5.90 | 7.50 | 8.10 | 10.20 | 0.00 | 0 VR W/ TIER 1 OR 2 |
| LAUDERHILL (C&M) | G | 10/01/2016 | EAN | 09/30/2016 | 5.70 | 7.50 | 7.60 | 7.20 | 10.30 | 0.00 | VR "20SC, ANY AGE; 55 W/7SC (HDT BEF 3/1/09) OR 10SC (HDT AFT 3/1/09)" |
| LEESBURG | F | 10/01/2016 | EAN | 09/30/2016 | 4.65 | 4.51 | 7.50 | 7.61 | 10.27 | 0.90 | VR 55 W/10SC; 52 W/25SC |
| LEESBURG | G | 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 7.45 | 7.40 | 8.31 | 0.00 | VR VARIABLE RATES |
| LEESBURG | P | 10/01/2016 | FIL | 09/30/2016 | 5.20 | 19.88 | 7.65 | 7.00 | 6.19 | 0.00 | VR 50 W/25SC OR 55 W/10SC |
| LIGHTHOUSE POINT | PF | 10/01/2014 | AGG | 09/30/2014 | 5.58 | 4.31 | 7.75 | 1.69 | 8.46 | 0.00 | VR 60w8yrscs or 55w10yrscs or 50w25yrscs |
| LIVE OAK | F | 10/01/2016 | AGG | 09/30/2016 | 0.00 | 0.00 | 7.50 | 7.62 | 7.62 | 0.00 | 52 55&10CS OR 55&25CS |
| LONGBOAT KEY | F | 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 7.00 | 6.14 | 8.25 | 0.00 | VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE |
| LONGBOAT KEY | G | 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 7.00 | 6.67 | 8.25 | 0.00 | VR 55 W/30SC; AGE 62 |
| LONGBOAT KEY | P | 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 7.00 | 6.73 | 8.25 | 0.00 | VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE |
| LONGWOOD | PF | 10/01/2015 | AGG | 09/30/2015 | 4.00 | 8.15 | 7.00 | -0.10 | -0.08 | 0.00 | VR 50 W/5SC OR 25SC, ANY AGE |
| LYNN HAVEN | F | 10/01/2016 | FIL | 09/30/2016 | 6.50 | 4.39 | 7.75 | 6.36 | 4.98 | 3.00 | VR 55 W/10SC OR 25SC, ANY AGE |
| LYNN HAVEN | G | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.09 | 8.00 | 7.02 | 9.13 | 1.99 | 55 55 W/10SC |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|-----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| LYNN HAVEN | P | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 4.35 | 8.00 | 6.95 | 9.07 | 2.13 | VR 55 W/10SC; 25SC, ANY AGE OR AGE 60 |
| MADISON | F | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 8.99 | 8.00 | 4.72 | 7.81 | 0.00 | 55 55&10CS; 25CS |
| MADISON | P | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 23.34 | 8.00 | 4.78 | 8.21 | 2.79 | 55 55&10CS; 25CS |
| MAITLAND | PF | 10/01/2016 | EAN | 09/30/2016 | 5.73 | 7.92 | 7.75 | 7.07 | 7.41 | 0.00 | VR 55&10yrs ofcs or 45&20yrs of cs or 20yrsof cs for membs w/ additional contr. |
| MARATHON | F | 10/01/2016 | AGG | 09/30/2016 | 4.00 | 22.94 | 7.50 | 4.34 | 8.01 | 0.00 | VR 100% at 55/6 or 20 YOS |
| MARCO ISLAND | F | 10/01/2016 | EAN | 09/30/2016 | 8.80 | 0.30 | 7.00 | 5.20 | 5.20 | 0.00 | 55 55&6CS; 25CSANYAGE |
| MARCO ISLAND | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 6.20 | 7.50 | 5.78 | 6.56 | 0.00 | VR 25SC, ANY AGE; 55 W/6SC |
| MARIANNA | F | 10/01/2014 | AGG | 09/30/2014 | 7.00 | 15.21 | 7.00 | 11.72 | 11.72 | 0.00 | VR 52w25yrs of cs or 55w10yrs of cs |
| MARIANNA | P | 10/01/2014 | AGG | 09/30/2014 | 7.00 | 12.86 | 7.00 | 11.90 | 11.90 | 0.00 | VR 52W25YRS OF CS OR 55W10YRS OF CS |
| MARTIN COUNTY | ERP | 07/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 5.50 | 3.01 | 1.50 | 0.00 | VR VR |
| MEDLEY | P | 10/01/2016 | FIL | 09/30/2016 | 5.26 | 7.56 | 7.50 | 8.23 | 9.31 | 0.00 | VR 55 W/10SC OR 52 W/25SC |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2016 | AGG | 09/30/2016 | 3.5 | 5.93 | 6.50 | 8.69 | 8.69 | 0.00 | VR REG = 62 OR 30SC; ELECTED = LATER OF 55 OR 8SC |
| MELBOURNE | F | 10/01/2015 | EAN | 09/30/2015 | 6 | 3.70 | 8.00 | 8.69 | 0.22 | 1.26 | VR VARIABLE RATES |
| MELBOURNE | G | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 8.43 | 7.00 | 6.61 | 8.46 | 0.00 | VR 30SC, ANY AGE; 62 W/6SC |
| MELBOURNE | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.59 | 7.50 | 8.11 | 10.02 | 0.18 | VR 25SC, ANY AGE; 55 W/10SC |
| MELBOURNE - SPECIAL RISK | G | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 19.16 | 7.00 | 6.61 | 8.46 | 0.00 | VR 25SC, ANY AGE; 55 W/6SC |
| MELBOURNE BEACH | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 6.72 | 8.00 | 7.40 | 8.64 | 0.90 | VR 55 W/10SC OR 52 W/20SC |
| MIAMI - ELECTED | G | 01/01/2016 | PUC | 12/31/2015 | 0.00 | 0.00 | 3.75 | 0.65 | 0.65 | 0.00 | VR END OF CURRENT TERM |
| MIAMI - FIPO | PF | 10/01/2016 | AGG | 09/30/2016 | 7.85 | 10.46 | 7.42 | 6.51 | 8.42 | 3.25 | VR Rates starting at 20 YOS, varying for Police & Fire; 100% BACKDROP after 5 years of retirement elig |
| MIAMI - FIPO (STAFF) | G | 10/01/2016 | AGG | 09/30/2016 | 5 | 7.96 | 6.50 | 6.81 | 10.13 | 5.00 | VR 100% of members are assumed to retired 5 years after normal retirement date |
| MIAMI - FIPO COLA (RETIRED) | PF | 01/01/2016 | AB | 12/30/2015 | 0 | 0.00 | 7.42 | 6.20 | 2.80 | 0.00 | VR RULE OF 64 OR SC BASED |

APPENDIX E - Actuarial Data

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|---------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|---|
| MIAMI - GESE | GS | 10/01/2016 | EAN | 09/30/2016 | 4.95 | 8.64 | 7.60 | 9.72 | 10.51 | 3.00 | VR VARIABLE |
| MIAMI - GESE (EXCESS) | GS | 10/01/2012 | EAN | 09/30/2012 | 5.25 | 0.00 | 7.90 | 0.00 | 0.00 | 0.00 | VR VARIABLE |
| MIAMI - GESE (STAFF) | GS | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 33.48 | 7.60 | 7.11 | 11.66 | 0.00 | VR VARIABLE |
| MIAMI - OFF-STREET PARKING | G | 10/01/2016 | AGG | 09/30/2016 | 4.70 | 5.30 | 6.25 | 8.30 | 8.00 | 2.50 | VR VR W/ HDT |
| MIAMI BEACH | G | 10/01/2016 | EAN | 09/30/2016 | 5.8 | 4.50 | 7.65 | 9.60 | 10.80 | 0.00 | VR VARIABLE RATES |
| MIAMI BEACH | PF | 10/01/2015 | EAN | 09/30/2015 | 3.90 | 9.80 | 7.90 | 8.76 | 0.75 | 3.30 | VR 50W/26.25SC, NO LATER THAN AGE 65; VARIABLE RATES |
| MIAMI SHORES VILLAGE | G | 10/01/2015 | EAN | 09/30/2015 | 5.50 | 4.80 | 7.50 | 6.59 | -1.38 | 0.00 | 62 62ANYAGE; 30CS |
| MIAMI SHORES VILLAGE | P | 10/01/2015 | EAN | 09/30/2015 | 6.50 | 4.30 | 7.50 | 6.30 | -1.10 | 0.00 | VR WHEN 1ST ELIG FOR NORMAL RET |
| MIAMI SPRINGS | G | 10/01/2016 | EAN | 09/30/2016 | 6.80 | 9.60 | 7.50 | 10.83 | 10.02 | 0.00 | VR VR |
| MIAMI SPRINGS | PF | 10/01/2016 | EAN | 09/30/2016 | 5.40 | 8.30 | 7.50 | 10.60 | 10.13 | 0.00 | VR VARIES |
| MIAMI-DADE COUNTY | ERP | 07/01/2014 | EAN | 06/30/2014 | 0.00 | 0.00 | 6.75 | 18.90 | 18.90 | 0.00 | VR VR |
| MIDWAY FCD | F | 10/01/2016 | AGG | 09/30/2016 | 5.70 | 2.73 | 7.00 | 8.00 | 8.00 | 0.00 | 52 52&25CS |
| MILTON | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 9.32 | 7.75 | 6.18 | 11.21 | 1.31 | VR 25SC, ANY AGE; 54 W/10SC |
| MILTON | G | 10/01/2016 | EAN | 09/30/2016 | 5.50 | 4.77 | 8.00 | 7.67 | 7.77 | 0.00 | VR 65 W/10SC; 25SC, ANY AGE |
| MILTON | P | 10/01/2016 | EAN | 09/30/2016 | 7.01 | 9.48 | 8.00 | 7.45 | 7.80 | 1.35 | VR 55 W/10SC; 20SC, ANY AGE |
| MIRAMAR | F | 10/01/2016 | PUC | 09/30/2016 | 4.50 | 7.40 | 8.25 | 10.90 | 9.10 | 3.50 | VR VARIABLE RATES |
| MIRAMAR | G | 10/01/2015 | EAN | 09/30/2015 | 5.20 | 0.70 | 7.00 | 6.60 | 1.70 | 1.95 | VR VARIABLE |
| MIRAMAR | P | 10/01/2015 | EAN | 09/30/2015 | 5.5 | 1.30 | 7.50 | 6.60 | -1.80 | 0.00 | VR VR W/ TIER 1 OR 2 |
| MIRAMAR - MANAGEMENT | G | 10/01/2016 | EAN | 09/30/2016 | 4.00 | 8.20 | 7.00 | 9.80 | 9.80 | 3.50 | VR VARIABLE RATES |
| MONROE COUNTY | ERP | 07/01/2015 | AGG | 06/30/2015 | 0 | 0.00 | 3.00 | 0.53 | 0.47 | 0.00 | VR VR |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2017 | AGG | 12/31/2016 | 0.00 | 0.00 | 1.00 | 0.29 | 0.29 | 0.00 | VR VARIES |
| MONTICELLO | F | 10/01/2015 | AGG | 09/30/2015 | 0.00 | 0.00 | 7.75 | -0.87 | -0.87 | 0.00 | 52 55&10CS; 52&25CS |
| MONTICELLO | P | 10/01/2014 | AGG | 09/30/2014 | 7.00 | 1.90 | 7.00 | 4.10 | 4.10 | 0.00 | 55 55&28CS; 58&13CS |
| MOUNT DORA | F | 10/01/2016 | AGG | 09/30/2016 | 5.50 | 4.50 | 7.60 | 8.40 | 7.54 | 0.00 | VR VARIABLE RATES |

APPENDIX E - Actuarial Data

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|---|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| MOUNT DORA | G | 10/01/2015 | FIL | 09/30/2015 | 6.00 | 4.00 | 7.50 | 7.40 | 0.40 | 0.00 | VR VARIABLE RATES |
| MOUNT DORA | P | 10/01/2016 | AGG | 09/30/2018 | 8.9 | 5.00 | 7.50 | 8.40 | 8.20 | 0.00 | VR 52AND25 YRS OF CS OR 55AND6 YRS OF CS OF 55 IF HIRED B4 05- 20-1997 |
| NAPLES | F | 10/01/2016 | EAN | 09/30/2016 | 5.02 | 3.76 | 7.50 | 9.66 | 8.01 | 0.00 | VR 25SC, ANY AGE; 50 W/20SC; AGE 55 |
| NAPLES | G | 10/01/2016 | EAN | 09/30/2016 | 5.28 | 3.30 | 7.50 | 7.93 | 10.36 | 3.50 | VR VARIABLE RATES |
| NAPLES | P | 10/01/2016 | EAN | 09/30/2016 | 5.17 | 3.23 | 7.50 | 9.89 | 7.89 | 0.00 | VR VARIABLE RATES |
| NEPTUNE BEACH | P | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 5.01 | 7.75 | 6.24 | 5.39 | 0.00 | VR 25SC, ANY AGE; 55 W/10SC |
| NEW PORT RICHEY | F | 10/01/2016 | AGG | 09/30/2017 | 5.00 | 10.50 | 8.00 | 6.46 | 8.47 | 0.00 | 51 1)10OrMoreCS: 41&21CS;51&11CS 2) Less than 10 CS: 51&10CS;47&25CS |
| NEW PORT RICHEY | P | 10/01/2015 | EAN | 09/30/2015 | 6.50 | 5.00 | 8.00 | 10.60 | 4.70 | 0.00 | VR @EARLY RET AGE; NO LATER THAN NRA OR 1 YR AFT VAL DT |
| NEW SMYRNA BEACH | F | 10/01/2016 | EAN | 09/30/2016 | 5.75 | 6.32 | 7.90 | 6.45 | 6.62 | 0.00 | VR 56 W/10SC; 26SC, ANY AGE |
| NEW SMYRNA BEACH | P | 10/01/2016 | FIL | 09/30/2016 | 6.27 | 8.30 | 8.00 | 7.51 | 7.73 | 0.00 | VR ACT: LATER OF AGE 50 OR (EARLIER OF 20SC OR 55 W/10SC); INACT: NRA |
| NORTH BAY FCD | F | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 6.77 | 8.00 | 7.08 | 7.62 | 0.00 | 55 55&10CS; 52&25CS |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2016 | AGG | 09/30/2016 | 0.00 | 0.00 | 7.60 | 8.24 | 13.57 | 0.00 | VR VARIABLE RATES |
| NORTH BROWARD HOSPITAL | G | 07/01/2016 | FIL | 06/30/2016 | 4.5 | 4.00 | 7.50 | 7.33 | -0.38 | 0.00 | VR VARIABLE |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2016 | FIL | 09/30/2016 | 5.50 | 13.38 | 7.50 | 7.30 | 7.30 | 0.00 | 55 55&6YRSCS; 25YRSCS |
| NORTH MIAMI 691 [GPF] | F | 10/01/2015 | EAN | 09/30/2015 | 0.00 | 0.00 | 7.50 | 6.20 | 0.80 | 0.00 | VR VARIABLE RATES |
| NORTH MIAMI 691 [GPF] | G | 10/01/2015 | EAN | 09/30/2015 | 6.20 | 4.00 | 7.50 | 6.20 | 0.80 | 0.00 | VR VARIABLE RATES |
| NORTH MIAMI 691 [GPF] | P | 10/01/2015 | EAN | 09/30/2015 | 5.40 | 6.60 | 7.50 | 6.20 | 0.80 | 0.00 | VR VARIABLE RATES |
| NORTH MIAMI 748 | P | 10/01/2014 | EAN | 09/30/2014 | 6.90 | 1.10 | 8.20 | 7.90 | 10.10 | 1.68 | VR VARIABLE RATES |
| NORTH MIAMI BEACH | G | 10/01/2015 | EAN | 09/30/2015 | 4.87 | 0.66 | 7.75 | 7.77 | -0.34 | 0.00 | VR VR W/AGE |
| NORTH MIAMI BEACH | PF | 10/01/2016 | EAN | 09/30/2016 | 6.56 | 2.19 | 8.00 | 8.35 | 6.34 | 3.00 | VR VARIABLE RATES |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2016 | AGG | 09/30/2016 | 4.00 | 6.35 | 7.00 | 8.29 | 8.22 | 0.00 | VR VARIABLE RATES |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|-----------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| NORTH PORT | F | 10/01/2016 | EAN | 09/30/2016 | 7.50 | 2.94 | 8.00 | 7.76 | 7.24 | 0.00 | VR 55 W/10SC; 52 W/25SC |
| NORTH PORT | P | 10/01/2016 | EAN | 09/30/2016 | 8.40 | 6.90 | 7.75 | 6.99 | 7.41 | 0.00 | VR 25SC, ANY AGE; 55 W/10SC |
| NORTH RIVER FCD | F | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 6.69 | 7.75 | 7.15 | 7.26 | 3.40 | VR 25SC, ANY AGE; 55 W/5SC |
| OAKLAND PARK | G | 10/01/2016 | AGG | 09/30/2016 | 5.00 | 3.53 | 7.50 | 12.63 | 8.76 | 0.00 | VR AGE 62 OR 30SC |
| OAKLAND PARK | PF | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 4.00 | 7.50 | 6.90 | 8.10 | 0.00 | VR VR W/ P OR F |
| OCALA | F | 10/01/2016 | EAN | 09/30/2016 | 5.25 | 13.97 | 7.50 | 7.02 | 10.33 | 1.90 | VR "75% at 80 points, 100% at later of 60,10 or 30 years of service" |
| OCALA | G | 10/01/2016 | EAN | 09/30/2016 | 5.3 | 10.20 | 7.00 | 8.66 | 9.08 | 0.00 | VR VARIABLE RATES |
| OCALA | P | 10/01/2016 | EAN | 09/30/2016 | 5.42 | 6.97 | 8.00 | 9.78 | 8.95 | 0.51 | VR 25SC, ANY AGE; 52 W/10SC |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2016 | EAN | 09/30/2016 | 6.25 | 7.61 | 7.75 | 6.40 | 11.55 | 5.00 | VR 52 W/25SC OR 55 W/10SC |
| OCOEE | G | 10/01/2016 | EAN | 09/30/2016 | 4.71 | 2.79 | 7.75 | 7.87 | 8.82 | 2.32 | 60 AGE 60 |
| OCOEE | PF | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 3.17 | 7.95 | 8.32 | 8.41 | 2.64 | VR 25SC, ANY AGE; 55 W/10SC |
| OKALOOSA ISLAND FCD | F | 10/01/2016 | EAN | 09/30/2016 | 7.00 | 2.81 | 7.75 | 5.81 | 4.60 | 3.50 | VR 55 W/10SC; 52 W/25SC |
| OKEECHOBEE | F | 10/01/2016 | AGG | 09/30/2016 | 7.00 | 0.50 | 7.00 | 6.10 | 8.40 | 0.00 | VR 55 W/10SC OR 25SC, ANY AGE |
| OKEECHOBEE | G | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 2.40 | 7.00 | 6.50 | 8.50 | 0.00 | VR 30SC, ANY AGE; 65 W/5SC |
| OKEECHOBEE | P | 10/01/2016 | AGG | 09/30/2016 | 6.00 | -0.70 | 7.00 | 6.10 | 8.10 | 0.00 | VR 25SC, ANY AGE; 55 W/10SC |
| OKEECHOBEE UTILITY | G | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 2.80 | 7.00 | 6.40 | 7.90 | 0.00 | VR 65 & 5 or 30 and out if earlier |
| OLDSMAR | F | 10/01/2015 | AGG | 09/30/2015 | 4.50 | 3.44 | 7.50 | 0.01 | 0.01 | 0.00 | VR MOST VALUABLE RET AGE |
| ORANGE COUNTY LIBRARY | G | 01/01/2016 | EAN | 12/31/2015 | 4.5 | 3.01 | 6.75 | -0.63 | -0.63 | 0.00 | VR AGE 65 OR 4SC (IF LATER) |
| ORANGE PARK | F | 10/01/2016 | EAN | 09/30/2016 | 7.50 | 7.92 | 7.75 | 6.49 | 6.01 | 0.00 | 55 55&10VS; 25CS |
| ORANGE PARK | G | 10/01/2016 | EAN | 09/30/2016 | 4.75 | 4.14 | 7.00 | 28.92 | 28.92 | 0.00 | VR 65 W/10SC; 62 W/20SC |
| ORANGE PARK | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.23 | 7.80 | 7.98 | 8.37 | 0.80 | VR earlier: 55 w/ 10sc; 52w/25sc |
| ORLANDO | F | 10/01/2016 | EAN | 09/30/2016 | 6.14 | 8.17 | 7.75 | 6.55 | 8.21 | 4.00 | VR "75% at 80 points, 100% at later of 60,10 or 30 years of service" |
| ORLANDO | G | 09/30/2016 | AGG | 09/30/2016 | 4.10 | 6.00 | 7.50 | 6.80 | 8.40 | 0.00 | VR variable |
| ORLANDO | P | 10/01/2016 | EAN | 09/30/2016 | 4.47 | 6.78 | 7.75 | 7.86 | 8.32 | 2.35 | VR VARIABLE |
| ORLANDO AVIATION | G | 10/01/2016 | EAN | 09/30/2016 | 4.25 | 4.06 | 7.00 | 8.00 | 7.91 | 0.00 | VR VARIABLE RATES |

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|----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| ORLANDO UTILITY | | G 10/01/2015 | EAN | 09/30/2015 | 5.00 | 4.00 | 7.25 | 7.60 | 1.50 | 0.00 | VR VARIABLE RATES |
| ORMOND BEACH | | F 10/01/2016 | EAN | 09/30/2016 | 5.50 | 1.74 | 7.00 | 7.75 | 8.55 | 0.00 | VR AGE 60; 55 W/10SC; 20SC, ANY AGE |
| ORMOND BEACH | | G 10/01/2016 | EAN | 09/30/2016 | 4.00 | 2.60 | 6.75 | 8.11 | 8.72 | 0.00 | VR 62 W/5SC; AGE+SC= 85 (MIN AGE: 55) |
| ORMOND BEACH | | P 10/01/2016 | EAN | 09/30/2016 | 5.5 | 4.40 | 6.75 | 7.96 | 8.78 | 0.44 | 55 55&10CS;20CS |
| OVIEDO | | F 10/01/2016 | FIL | 09/30/2016 | 5.72 | 3.34 | 7.75 | 5.63 | 5.00 | 3.00 | VR 55 W/10SC; 52 W/25SC |
| OVIEDO | | P 10/01/2016 | EAN | 09/30/2016 | 5.53 | 9.37 | 7.75 | 7.00 | 5.11 | 0.00 | VR 25SC, ANY AGE OR 55 W/10SC; |
| PALATKA | | F 10/01/2016 | EAN | 09/30/2016 | 5.00 | 10.46 | 7.90 | 6.67 | 9.21 | 0.00 | VR 25SC, ANY AGE; 55 W/10SC; 50 W/7SC |
| PALATKA | | G 10/01/2016 | EAN | 09/30/2016 | 5.50 | 8.45 | 7.90 | 6.78 | 9.55 | 0.00 | VR 55&7cs or 30cs |
| PALATKA | | P 10/01/2016 | EAN | 09/30/2016 | 5.50 | 9.44 | 7.90 | 6.71 | 9.54 | 0.00 | VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC; 50 W/7SC |
| PALM BAY | | G 10/01/2016 | AGG | 09/30/2016 | 0.00 | 0.00 | 7.75 | 8.30 | 10.02 | 0.00 | |
| PALM BAY [PF] | | F 10/01/2016 | EAN | 09/30/2016 | 5.59 | 4.36 | 7.75 | 7.53 | 8.44 | 0.14 | VR EARLY @ RATE OF 5%/YR PRIOR TO NR; NRA + 1SC |
| PALM BAY [PF] | | P 10/01/2016 | EAN | 09/30/2016 | 5.65 | 2.58 | 7.75 | 7.72 | 9.81 | 0.00 | 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 09/30/2016 | EAN | 09/30/2016 | 3.5 | 6.00 | 7.40 | 6.79 | 7.58 | 3.25 | VR VARIABLE RATES |
| PALM BEACH [G,P,F,LG] | | G 09/30/2016 | EAN | 09/30/2016 | 3.5 | 9.00 | 7.40 | 7.53 | 7.59 | 3.25 | VR VARIABLE RATES |
| PALM BEACH [G,P,F,LG] | | LG 09/30/2016 | EAN | 09/30/2016 | 3.5 | 7.60 | 7.40 | 7.53 | 7.59 | 3.25 | VR VARIABLE RATES |
| PALM BEACH [G,P,F,LG] | | P 09/30/2016 | EAN | 09/30/2016 | 3.5 | 10.00 | 7.50 | 6.73 | 7.59 | 3.25 | VR VARIABLE RATES |
| PALM BEACH GARDENS | | F 10/01/2016 | PUC | 09/30/2016 | 5.15 | 11.82 | 7.45 | 7.45 | 8.25 | 0.00 | VR VARIABLE |
| PALM BEACH GARDENS | | G 10/01/2016 | AGG | 09/30/2016 | 5.00 | 0.14 | 7.25 | 7.09 | 8.15 | 0.00 | 62 Age 62 |
| PALM BEACH GARDENS | | P 10/01/2015 | EAN | 09/30/2015 | 7.00 | 7.60 | 6.90 | 7.00 | 1.30 | 0.00 | 52 52&10YRSCS OR 20YRSCS |
| PALM COAST (VOL) | | F 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 7.00 | 6.75 | 8.02 | 0.00 | 52 55&10CS;52&25CS;62&5CS |
| PALM HARBOR FCD | | F 10/01/2016 | EAN | 09/30/2016 | 5.66 | 6.49 | 7.50 | 6.91 | 11.75 | 3.00 | VR 55 &6YRSOFCS OR 25YRS OF CS |
| PALM TRAN, INC. (ATU-1577) | | G 01/01/2015 | EAN | 12/31/2014 | 7.80 | 7.90 | 8.00 | 8.90 | 6.20 | 2.80 | 65 65 W/5SC; 62 W/10SC; AGE+SC = 85 |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|-------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|---|
| PALMETTO | G | 10/01/2016 | EAN | 09/30/2016 | 7.44 | 4.49 | 7.00 | 7.55 | 8.18 | 0.00 | VR VARIABLE RATES |
| PALMETTO | P | 10/01/2016 | EAN | 09/30/2016 | 7.52 | 7.96 | 7.25 | 7.10 | 10.33 | 0.00 | VR VARIABLE RATES |
| PANAMA CITY | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 7.36 | 8.00 | 6.55 | 9.15 | 0.90 | VR 55 W/10SC OR 25SC, ANY AGE |
| PANAMA CITY | P | 10/01/2016 | EAN | 09/30/2016 | 6.13 | 3.21 | 8.00 | 6.75 | 9.15 | 1.52 | VR 50 W/15SC; 23SC, ANY AGE; 55 W/10SC; 15SC IF HDT BEF 1/1/82 |
| PANAMA CITY (SUPP) | G | 10/01/2016 | AGG | 09/30/2016 | 4.00 | 3.24 | 7.00 | 8.21 | 8.21 | 0.00 | VR NRA |
| PANAMA CITY BEACH | F | 10/01/2015 | FIL | 09/30/2015 | 6.00 | 7.10 | 8.00 | 8.46 | -1.54 | 0.00 | VR LATER OF ACTUARIAL VALUATION DT OR NORM RET DT |
| PANAMA CITY BEACH | G | 10/01/2015 | FIL | 09/30/2015 | 6.00 | 4.40 | 8.00 | 8.36 | -1.84 | 0.00 | VR LATER OF ACTUARIAL VAL DT OR NORM RET DT |
| PANAMA CITY BEACH | P | 10/01/2015 | FIL | 09/30/2015 | 6.00 | 8.50 | 8.00 | 8.32 | -1.69 | 0.00 | VR LATER OF ACTUARIAL VAL DT OR NORM RET DT |
| PARKLAND | P | 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 7.00 | 6.95 | 6.95 | 0.00 | VR UPON ATTAINMENT OF NRA |
| PASCO COUNTY | ERP | 07/01/2015 | EAN | 06/30/2015 | 3.00 | 0.00 | 6.95 | 2.40 | 2.40 | 0.00 | VR VARIABLE RATES |
| PEMBROKE PARK COMM SUPP | G | 10/01/2016 | AGG | 09/30/2016 | 3.00 | 16.67 | 6.50 | 9.47 | 9.47 | 0.00 | VR EARLY RET AGE (VR W/ BEF OR AFT 10/1/08) |
| PEMBROKE PINES | G | 10/01/2015 | EAN | 09/30/2015 | 0.00 | 0.00 | 7.50 | -1.10 | 10.08 | 0.00 | VR LATER OF 55 OR 10SC |
| PEMBROKE PINES | PF | 10/01/2015 | EAN | 09/30/2015 | 4.50 | 3.10 | 7.95 | 7.10 | 2.00 | 0.90 | VR VARIABLE RATES |
| PENSACOLA | F | 10/01/2016 | EAN | 09/30/2016 | 7.15 | -3.74 | 7.75 | 9.34 | 9.18 | 0.00 | VR VARIABLE RATES |
| PENSACOLA | G | 09/30/2016 | EAN | 09/30/2016 | 6.2 | 3.90 | 7.60 | 9.70 | 8.94 | 0.00 | 55 55&20CS |
| PENSACOLA | P | 10/01/2015 | EAN | 09/30/2015 | 4.00 | 4.85 | 7.13 | 6.23 | -2.83 | 0.00 | VR VARIABLE RATES |
| PERRY | F | 10/01/2016 | EAN | 09/30/2016 | 5.50 | 14.28 | 7.75 | 6.60 | 5.40 | 0.00 | 57 55W/10SC; 52 W/ 25 SC |
| PERRY | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 11.49 | 7.75 | 6.99 | 5.63 | 0.00 | VR 55 W/10SC; 25SC, ANY AGE |
| PINELLAS PARK | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.37 | 7.25 | 10.61 | 8.79 | 0.00 | VR 25SC, ANY AGE; 55 W/10SC |
| PINELLAS PARK | G | 10/01/2016 | EAN | 09/30/2016 | 7.00 | 5.36 | 7.25 | 8.98 | 8.68 | 2.70 | VR Can retire at age 62 with 10 years of service, or 30 years of service. |
| PINELLAS PARK | P | 10/01/2015 | EAN | 09/30/2015 | 3.6 | -0.30 | 7.50 | 9.00 | -0.10 | 4.00 | 55 55&10YRSCS OR 25YRSCS |
| PLANT CITY | PF | 10/01/2016 | EAN | 09/30/2016 | 5.79 | 4.73 | 7.50 | 6.32 | 9.68 | 2.70 | VR AGE 60; 55 W/10SC; 23SC |
| PLANTATION | G | 10/01/2015 | EAN | 09/30/2015 | 4.50 | 5.60 | 7.50 | 7.10 | -2.00 | 4.00 | VR VARIABLE RATES |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| PLANTATION | P | 10/01/2016 | EAN | 09/30/2016 | 5.90 | 4.40 | 6.95 | 5.65 | -1.99 | 0.00 | VR VARIABLE RATES |
| PLANTATION (VOL) | F | 10/01/2015 | AGG | 09/30/2015 | 0.00 | 0.00 | 7.08 | 5.70 | -1.60 | 0.00 | VR NORM RET DT OR 1YR AFTER VAL DT IF BEYOND SUCH DT |
| POMPANO BEACH | G | 10/01/2016 | EAN | 09/30/2016 | 5.89 | 4.45 | 8.00 | 9.35 | 9.64 | 2.40 | VR VARIABLE RATES |
| POMPANO BEACH | PF | 10/01/2016 | EAN | 09/30/2016 | 5.27 | 6.06 | 7.50 | 8.54 | 7.63 | 3.56 | VR Variable |
| PORT ORANGE | F | 10/01/2016 | EAN | 09/30/2016 | 5.45 | 9.32 | 7.70 | 6.74 | 9.01 | 0.00 | VR VARIABLE RATES |
| PORT ORANGE | G | 10/01/2016 | AGG | 09/30/2016 | 4.00 | 6.50 | 7.00 | 7.70 | 10.10 | 0.40 | VR LATER OF 65 OR 10SC |
| PORT ORANGE | P | 10/01/2015 | EAN | 09/30/2015 | 7.50 | -2.74 | 7.65 | 7.00 | -0.08 | 1.00 | VR VARIABLE RATES |
| PORT ST. LUCIE | P | 10/01/2016 | EAN | 09/30/2016 | 6.6 | 5.20 | 7.75 | 7.77 | 9.79 | 3.44 | VR 52 W/25SC; 55 W/10SC |
| PUNTA GORDA | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.51 | 7.75 | 7.98 | 9.22 | 2.62 | VR AGE 55 OR 25SC |
| PUNTA GORDA | G | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 5.40 | 7.50 | 7.55 | 7.07 | 0.00 | 60 60 W/5SC |
| PUNTA GORDA | P | 10/01/2016 | FIL | 09/30/2016 | 6.00 | 8.76 | 7.75 | 7.14 | 7.83 | 2.96 | VR 46 W/21SC OR AGE 56 |
| QUINCY | PF | 10/01/2015 | EAN | 09/30/2015 | 4.00 | 3.43 | 7.75 | 9.23 | -1.44 | 0.00 | VR VARIABLE RATES |
| RIVIERA BEACH | F | 10/01/2016 | EAN | 09/30/2016 | 7.50 | 11.40 | 6.95 | 8.93 | 7.98 | 0.76 | VR VARIABLE |
| RIVIERA BEACH | G | 10/01/2016 | EAN | 09/30/2016 | 7.80 | 6.70 | 7.50 | 10.20 | 12.21 | 0.10 | VR VARIABLE RATES |
| RIVIERA BEACH | P | 09/30/2015 | EAN | 09/30/2015 | 6.30 | 11.40 | 7.50 | 7.54 | 7.54 | 1.60 | VR VARIES |
| ROCKLEDGE | F | 10/01/2015 | EAN | 09/30/2015 | 6.00 | 6.40 | 8.00 | 4.67 | 0.23 | 0.00 | VR 52 W/25SC; 55 W/10SC |
| ROCKLEDGE | G | 10/01/2015 | EAN | 09/30/2015 | 6 | 4.20 | 8.00 | 5.94 | -0.03 | 1.10 | 65 65 W/10SC |
| ROCKLEDGE | P | 10/01/2015 | EAN | 09/30/2015 | 6 | 4.10 | 8.00 | 4.77 | 0.11 | 1.50 | VR VARIABLE RATES |
| SAFETY HARBOR | F | 10/01/2015 | AGG | 09/30/2015 | 4.50 | 12.71 | 7.00 | -1.71 | -1.64 | 0.00 | VR AT MOST VALUABLE RET AGE |
| SAINT AUGUSTINE | F | 10/01/2016 | FIL | 09/30/2016 | 6.08 | 5.86 | 7.50 | 7.62 | 9.77 | 3.00 | 55 55&10CS; 25CS |
| SAINT AUGUSTINE | G | 10/01/2015 | EAN | 09/30/2013 | 3.97 | 5.21 | 7.70 | 8.03 | 7.45 | 3.00 | VR AGE 65 AND 5 YRS CS OR AGE 60 AND 10 YRS CS OR 55 AND AGE 25 YRS CS |
| SAINT AUGUSTINE | P | 10/01/2015 | EAN | 09/30/2015 | 5.44 | 10.83 | 7.70 | 6.98 | 0.78 | 0.00 | 55 55&25YRS; |
| SAINT CLOUD | G | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 2.42 | 7.75 | 7.93 | 7.61 | 0.00 | VR 30SC, ANY AGE; 60 W/5SC |
| SAINT CLOUD | PF | 10/01/2016 | EAN | 09/30/2016 | 5.75 | 5.53 | 8.00 | 7.97 | 7.61 | 5.00 | VR 25SC, ANY AGE; 55 W/10SC |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|-------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| SAINT JOHNS RIVER PW PK | G | 10/01/2016 | EAN | 09/30/2016 | 3.4 | 3.52 | 7.00 | 9.99 | 9.99 | 3.00 | VR VARIABLE RATES BY YEAR OF ELIGIBILITY |
| SAINT LUCIE COUNTY FCD | F | 10/01/2015 | EAN | 09/30/2015 | 6.40 | 9.97 | 8.00 | 6.61 | -2.38 | 3.00 | VR VARIABLE RATES |
| SAINT LUCIE COUNTY FCD | G | 10/01/2015 | EAN | 09/30/2015 | 5.84 | 7.47 | 8.00 | 6.51 | -2.78 | 2.83 | VR VARIABLE RATES |
| SAINT PETE BEACH | F | 10/01/2016 | EAN | 09/30/2016 | 4.50 | 2.61 | 7.70 | 7.31 | 9.25 | 1.38 | VR AGE 56 OR 26SC |
| SAINT PETE BEACH | G | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 2.03 | 7.65 | 7.66 | 9.72 | 0.00 | VR VR W/HDT BEF OR AFT 10/1/02 |
| SAINT PETE BEACH | P | 10/01/2016 | EAN | 09/30/2018 | 0.00 | 0.00 | 7.00 | 7.39 | 9.22 | 0.00 | 55 EARLIER OF 55 OR 24 YRS OF CS FOR FROZEN BEN. OR 60 WITH 10 YRS OF CS OR 30 YRS OF CS |
| SAINT PETERSBURG | F | 10/01/2016 | EAN | 09/30/2016 | 6.60 | 14.10 | 8.00 | 8.69 | 11.34 | 0.00 | VR VARIABLE RATES |
| SAINT PETERSBURG | G | 10/01/2016 | EAN | 09/30/2016 | 5.70 | 5.40 | 7.75 | 7.64 | 7.09 | 0.20 | VR VARIABLE |
| SAINT PETERSBURG | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 13.00 | 8.00 | 7.28 | 8.23 | 1.60 | VR VARIABLE |
| SAN CARLOS PARK FCD | F | 10/01/2016 | AGG | 09/30/2016 | 4.50 | 3.82 | 7.00 | 8.80 | 8.67 | 0.00 | VR VARIABLE |
| SANFORD | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 2.16 | 8.00 | 8.30 | 8.99 | 1.56 | 55 55&10CS; 25CS |
| SANFORD | P | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 1.94 | 7.75 | 9.51 | 10.10 | 1.93 | 56 56&11CS; 26CS |
| SANIBEL | G | 10/01/2016 | EAN | 09/30/2016 | 3.47 | 2.88 | 6.75 | 6.17 | 6.17 | 0.00 | VR NR +1 YR |
| SANIBEL | P | 10/01/2016 | EAN | 09/30/2016 | 7.00 | 4.71 | 7.50 | 6.90 | 10.07 | 0.00 | VR 2 YRS AFTER: 60 W/5SC; 55 W/10SC; 25SC, ANY AGE |
| SARASOTA | F | 09/30/2016 | EAN | 09/30/2016 | 3.90 | 6.60 | 7.00 | 6.53 | 10.35 | 0.00 | 50 AGE 50 |
| SARASOTA | G | 09/30/2016 | EAN | 09/30/2016 | 4.9 | 4.50 | 7.00 | 9.20 | 7.90 | 0.00 | VR VARIABLE RATES |
| SARASOTA | P | 09/30/2016 | EAN | 09/30/2016 | 5.60 | 0.00 | 7.00 | 10.00 | 8.60 | 0.00 | VR VARIABLE RATES |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2014 | EAN | 09/30/2014 | 4.9 | 3.90 | 7.00 | 9.24 | 9.63 | 0.00 | VR VARIABLE RATES |
| SARASOTA-MANATEE A | G | 10/01/2016 | EAN | 09/30/2016 | 3.67 | 2.46 | 6.25 | 4.77 | 7.03 | 0.00 | 65 62 W/2 CALENDAR YRS SC |
| SATELLITE BEACH | G | 10/01/2016 | AGG | 09/30/2016 | 4.75 | 11.12 | 7.50 | 7.24 | 8.52 | 0.00 | 62 62 W/5SC |
| SATELLITE BEACH | PF | 10/01/2016 | EAN | 09/30/2016 | 4.75 | 7.66 | 7.50 | 6.56 | 6.21 | 0.00 | 52 52 W10CS; 5SC |
| SEBASTIAN | P | 10/01/2016 | EAN | 09/30/2016 | 6.41 | 7.49 | 7.45 | 5.66 | 9.39 | 2.41 | VR 55 W/10SC; 52 W/25SC |
| SEBRING | F | 10/01/2016 | FIL | 09/30/2016 | 7.00 | 4.27 | 7.90 | 6.39 | 7.61 | 0.00 | VR 55 W/10SC; 25SC, ANY AGE |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|---|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| SEBRING | P | 10/01/2016 | AGG | 09/30/2016 | 5.00 | 2.00 | 7.40 | 8.67 | 6.97 | 0.00 | VR VARIABLE RATES |
| SEMINOLE | F | 10/01/2016 | EAN | 09/30/2016 | 4.76 | 5.86 | 7.75 | 6.37 | 7.54 | 0.00 | VR VARIABLE RATES |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2016 | PUC | 04/30/2016 | 3.3 | 4.30 | 7.00 | 4.40 | -2.00 | 0.00 | VR VARIABLE RATES |
| SOUTH MIAMI [GP] | G | 10/01/2015 | EAN | 09/30/2015 | 4.80 | 2.30 | 7.38 | 8.20 | 0.04 | 0.00 | VR VARIABLE RATES |
| SOUTH MIAMI [GP] | P | 10/01/2015 | EAN | 09/30/2015 | 4.5 | 2.00 | 7.38 | 8.20 | 0.04 | 0.00 | VR VARIABLE RATES |
| SOUTH PASADENA | F | 10/01/2016 | EAN | 09/30/2016 | 5.78 | 5.09 | 7.75 | 6.58 | 7.54 | 0.00 | VR 52&25YRSCS;55&10YRSCS |
| SOUTH WALTON FCD | F | 10/01/2016 | EAN | 09/30/2016 | 5.23 | 6.65 | 8.00 | 7.20 | 10.70 | 5.00 | 55 55&10CS; 25CS |
| SOUTHERN MANATEE FCD | F | 10/01/2016 | AGG | 09/30/2016 | 4.50 | 9.14 | 7.00 | 8.43 | 8.14 | 0.00 | VR VARIABLE RATES |
| SOUTHERN MANATEE FCD | G | 10/01/2016 | AGG | 09/30/2016 | 4.00 | 7.27 | 7.00 | 8.21 | 8.18 | 0.00 | VR VARIABLE RATES |
| STARKE | F | 10/01/2015 | EAN | 09/30/2015 | 5.8 | 4.70 | 7.50 | 6.84 | -6.46 | -1.50 | VR 25SC OR AGE 55W/10SC |
| STARKE | G | 10/01/2015 | EAN | 09/30/2015 | 4.70 | 7.40 | 7.50 | 8.61 | -5.33 | 0.00 | VR 65&10yrs or 30yrsCS if hired before 10/1/2012 |
| STARKE | P | 10/01/2015 | EAN | 09/30/2015 | 6.9 | 3.70 | 7.25 | 7.00 | -2.10 | 0.00 | VR VARIABLE RATES |
| SUNRISE | F | 10/01/2015 | EAN | 09/30/2015 | 7.7 | 4.70 | 7.90 | 9.50 | 0.20 | 3.00 | VR VARIABLE RATES |
| SUNRISE | G | 10/01/2015 | EAN | 09/30/2015 | 5.1 | 12.50 | 7.50 | 7.40 | -0.40 | 2.27 | VR VARIABLE RATES |
| SUNRISE | P | 10/01/2016 | EAN | 09/30/2016 | 5.20 | 7.60 | 7.75 | 8.90 | 8.80 | 2.99 | VR VARIABLE RATES |
| SURFSIDE [GP] | G | 10/01/2015 | EAN | 09/30/2015 | 5.1 | 6.10 | 7.25 | 7.00 | -0.80 | 0.00 | VR VARIABLE RATES |
| SURFSIDE [GP] | P | 10/01/2015 | EAN | 09/30/2015 | 5.7 | 2.40 | 7.25 | 7.00 | -0.80 | 0.00 | VR VARIABLE RATES |
| SWEETWATER | P | 10/01/2015 | AGG | 09/30/2015 | 7.00 | 10.80 | 7.50 | 6.20 | 5.00 | 0.00 | VR LATER: 50 W/10SC; VAL DT + 1 YR |
| TALLAHASSEE [GPF] | F | 10/01/2014 | EAN | 09/30/2014 | 4.00 | 6.80 | 7.75 | 7.90 | 14.10 | 2.90 | 55 55&10CS; 25CS |
| TALLAHASSEE [GPF] | G | 10/01/2014 | EAN | 09/30/2014 | 3.50 | 2.50 | 7.75 | 8.00 | 14.50 | 1.99 | 55 55&10CS; 25CS |
| TALLAHASSEE [GPF] | P | 10/01/2014 | EAN | 09/30/2014 | 5.00 | 4.80 | 7.75 | 8.60 | 15.30 | 3.24 | 55 55&5CS; 25CS |
| TAMARAC | F | 10/01/2015 | EAN | 09/30/2015 | 4.00 | 5.40 | 7.00 | 7.23 | -2.38 | 0.00 | VR EARLIER: AGE 55 OR 25SC |
| TAMARAC | G | 10/01/2016 | EAN | 09/30/2016 | 4.00 | 1.43 | 7.00 | 4.62 | 7.75 | 0.00 | VR VARIABLE RATES |
| TAMARAC | P | 10/01/2015 | EAN | 09/30/2015 | 0.00 | 0.00 | 6.75 | 7.30 | 0.50 | 0.00 | N/A N/A |
| TAMARAC - ELECTED | G | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 2.62 | 7.00 | 3.16 | 8.04 | 0.00 | VR VARIABLE RATES |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|-------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|--|
| TAMPA | G | 01/01/2016 | FIL | 12/31/2015 | 4.5 | 0.00 | 8.00 | 7.60 | 0.10 | 0.00 | VR VARIABLE RATES |
| TAMPA | PF | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 11.35 | 8.50 | 13.08 | 22.02 | 4.00 | VR VARIABLE RATES |
| TARPON SPRINGS | F | 10/01/2016 | EAN | 09/30/2016 | 6.33 | 7.64 | 7.90 | 8.28 | 8.52 | 0.20 | 50 50&10CS; 25CS |
| TARPON SPRINGS | P | 10/01/2016 | EAN | 09/30/2016 | 7.00 | 7.91 | 7.70 | 6.82 | 5.44 | 0.00 | 50 50&10CS; 25CS |
| TAVARES | F | 10/01/2016 | EAN | 09/30/2016 | 7.50 | 8.67 | 8.00 | 7.80 | 9.57 | 3.00 | VR EARLIEST ELIG RET DT |
| TAVARES | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 8.69 | 8.00 | 7.39 | 10.01 | 2.06 | VR EARLIEST AGE MBR IS ELIG FOR UNREDUCED BEN |
| TEMPLE TERRACE | F | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 4.82 | 7.50 | 8.15 | 6.94 | 3.23 | VR 54 W/10SC OR 20SC, ANY AGE |
| TEMPLE TERRACE | P | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 2.64 | 7.50 | 8.19 | 6.72 | 0.37 | 55 55&10CS; 20CS |
| TEQUESTA | G | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 3.40 | 7.50 | 5.20 | 7.40 | 0.00 | VR 30SC, ANY AGE; 62 W/6SC |
| TEQUESTA [PF] | F | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.80 | 7.25 | 5.20 | 7.40 | 0.00 | VR NRD |
| TEQUESTA [PF] | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.80 | 7.25 | 7.50 | 9.90 | 0.00 | VR NRD |
| TITUSVILLE | G | 10/01/2016 | EAN | 09/30/2016 | 5.00 | 10.13 | 8.00 | 9.53 | 10.92 | 0.00 | VR VARIABLE RATES |
| TITUSVILLE | PF | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.25 | 8.00 | 8.55 | 11.65 | 1.50 | 55 55&10CS; 52&25CS |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2016 | EAN | 09/30/2016 | 6.50 | 6.20 | 7.50 | 8.90 | 9.90 | 0.00 | VR VARIABLE RATES |
| UMATILLA | P | 10/01/2016 | AGG | 09/30/2016 | 6.99 | 6.07 | 7.00 | 8.17 | 8.17 | 0.00 | |
| VALPARAISO | PF | 10/01/2015 | AGG | 09/30/2015 | 4.5 | 8.95 | 7.50 | -0.15 | -0.14 | 0.00 | VR VARIABLE RATES |
| VENICE | F | 10/01/2016 | EAN | 09/30/2016 | 6.30 | 3.82 | 7.00 | 7.22 | 7.29 | 0.00 | VR 25SC, ANY AGE OR 55 W/10SC |
| VENICE | P | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 4.02 | 7.00 | 6.98 | 10.80 | 0.00 | VR 50 W/10SC; 25SC, ANY AGE |
| VERO BEACH | F | 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 6.00 | 6.70 | 9.70 | 0.00 | VR NOT APPLICABLE |
| VERO BEACH | G | 10/01/2016 | EAN | 09/30/2016 | | 0.00 | 6.50 | 8.79 | 10.17 | 0.00 | VR VARIABLE RATES |
| VERO BEACH | P | 10/01/2015 | EAN | 09/30/2015 | 4.8 | -0.20 | 7.75 | 8.85 | 1.10 | 0.00 | 55 55and 10 yrs of cs or 25 of cs |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2015 | FIL | 09/30/2015 | 5.50 | 6.30 | 7.50 | 6.90 | -0.80 | 0.00 | 65 65YRS&9YRSCS OR 60YRS&9YRSCS DEPENDING ON HIRING DATE |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2016 | EAN | 09/30/2016 | 6.00 | 6.06 | 7.85 | 8.16 | 8.25 | 0.00 | VR VARIABLE RATES |

APPENDIX E - Actuarial Data

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|-------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|--------------|-----------------|---|
| VILLAGE OF PALM SPRINGS | G | 10/01/2016 | EAN | 09/30/2016 | 5.90 | 6.90 | 7.00 | 8.30 | 10.80 | 0.00 | VR W/5SC; ASSUMED TO RET@RATE OF 10%/YR FROM AGE 52-61; @62, 100% |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2015 | EAN | 09/30/2015 | 4.70 | 5.20 | 7.45 | 8.05 | -0.21 | 0.00 | VR VARIABLE RATES |
| VOLUSIA COUNTY (VOL) | F | 10/01/2015 | FIL | 09/30/2015 | 0.00 | 0.00 | 4.25 | 1.10 | 1.10 | 0.00 | 55 55 & 10 yrs of cs or 35 yrs of cs |
| WAUCHULA | GP | 10/01/2015 | FIL | 09/30/2015 | 5.00 | 3.91 | 7.00 | 0.14 | 0.13 | 0.00 | 60 60WW6RSOFCS OR 30YRSOFCS |
| WEST MANATEE FCD | F | 10/01/2016 | AGG | 09/30/2016 | 6.00 | 3.77 | 7.75 | 6.35 | 6.37 | 0.00 | VR 55 W/6SC OR 25SC, ANY AGE |
| WEST MELBOURNE | P | 10/01/2016 | FIL | 09/30/2016 | 6.00 | 3.81 | 7.20 | 8.49 | 9.80 | 0.00 | VR VARIABLE RATES |
| WEST PALM BEACH | F | 09/30/2016 | EAN | 09/30/2016 | 5.40 | 6.50 | 8.00 | 9.60 | 10.90 | 3.00 | VR variable |
| WEST PALM BEACH | G | 09/30/2015 | AGG | 09/30/2015 | 5.7 | 3.80 | 8.00 | 1.00 | 1.00 | 0.00 | VR VARIABLE RATES |
| WEST PALM BEACH | P | 09/30/2015 | EAN | 09/30/2015 | 5.00 | 4.80 | 8.00 | 10.40 | -2.10 | 0.73 | VR VARIABLE RATES |
| WILLISTON | G | 10/01/2015 | AGG | 09/30/2015 | 4.00 | 0.10 | 7.00 | 0.08 | 0.07 | 0.00 | 62 62 W/5SC |
| WILLISTON | P | 10/01/2015 | AGG | 09/30/2015 | 4.50 | 0.17 | 7.25 | -0.15 | -0.14 | 0.00 | VR NRA |
| WILTON MANORS (VOL) | F | 10/01/2016 | EAN | 09/30/2016 | 0.00 | 0.00 | 6.00 | 7.00 | 8.40 | 0.00 | VR 1/2 YR AFT VAL DT @ WHICH 1ST ELIG FOR NR |
| WILTON MANORS [GP] | G | 10/01/2016 | EAN | 09/30/2016 | 5.50 | 2.40 | 7.00 | 7.90 | 7.60 | 0.00 | VR VARIABLE RATES |
| WILTON MANORS [GP] | P | 10/01/2016 | EAN | 09/30/2016 | 5.50 | 2.40 | 7.00 | 7.90 | 7.60 | 0.00 | VR VARIABLE RATES |
| WINTER GARDEN | G | 10/01/2016 | EAN | 09/30/2016 | 6.25 | 4.20 | 7.25 | 9.20 | 7.76 | 0.00 | VR VARIABLE RATES |
| WINTER GARDEN | PF | 10/01/2016 | EAN | 09/30/2016 | 6.05 | 2.94 | 7.25 | 8.74 | 8.61 | 0.00 | VR VARIABLE RATES |
| WINTER HAVEN | F | 10/01/2016 | EAN | 09/30/2016 | 6.57 | 9.73 | 7.75 | 8.44 | 9.19 | 4.78 | VR 25SC, ANY AGE; 25SC, ANY AGE; 55 W/10SC |
| WINTER HAVEN | G | 10/01/2016 | EAN | 09/30/2016 | 5.65 | 6.10 | 7.70 | 8.97 | 9.07 | 0.00 | 55 55 W/10SC |
| WINTER HAVEN | P | 10/01/2016 | EAN | 09/30/2016 | 6.70 | 13.30 | 7.70 | 7.78 | 8.27 | 2.90 | VR 25SC, ANY AGE; 55 W/10SC; AGE 60 |
| WINTER PARK | F | 10/01/2015 | EAN | 09/30/2015 | 7.6 | 8.70 | 7.75 | 8.22 | -2.98 | 0.00 | VR VARIABLE |
| WINTER PARK | P | 10/01/2015 | EAN | 09/30/2015 | 4.90 | 7.60 | 7.75 | 8.49 | -2.53 | 0.00 | VR VR W/ AGE |
| WINTER SPRINGS | GPF | 10/01/2015 | EAN | 09/30/2015 | 4.61 | 3.51 | 8.00 | 9.40 | 0.00 | 0.00 | VR VR W/ AGE & SC |

Total Plans: 490

APPENDIX F

POPULATION DATA

This display captures information on the plan's location, both city and county. Also listed is information on the plan's membership, which includes: number of active members, retired members, and vested-terminated members.

HEADINGS

INFORMATION PROVIDED

City or District

Plan Sponsor (Name of City, Special District, or School Board)

TYP SYS

Type of Retirement System:

- G = General Employees only
- P = Police Officers only
- F = Firefighters only
- PF = Police Officers and Firefighters only
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers only
- GF = General Employees and Firefighters only
- GS = General and Sanitation Employees only
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers only
- ERP = Early Retirement Program

City Population

Population of the city in which the plan resides.

County Name

Name of county in which the plan resides.

County Population

Population of the county in which the plan resides.

Membr Activ

Number of active members in the plan, not including DROP participants.

Membr Retrd

Number of retirees, and/or beneficiaries.

Membr DROP

Number of active participant in Deferred Retirement Option Program

Membr Termd

Number of vested-terminees.

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-----------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| ALACHUA COUNTY LIBRARY | G | | Alachua | 260,003 | 41 | 85 | 0 | 113 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | | Alachua | 260,003 | 0 | 157 | 0 | 0 |
| ALTAMONTE SPRINGS | G | 44,482 | Seminole | 454,757 | 250 | 39 | 0 | 67 |
| ALTAMONTE SPRINGS | P | 44,482 | Seminole | 454,757 | 79 | 1 | 0 | 10 |
| APOPKA | F | 49,750 | Orange | 1,313,880 | 74 | 31 | 2 | 4 |
| APOPKA | G | 49,750 | Orange | 1,313,880 | 193 | 99 | 9 | 30 |
| APOPKA | P | 49,750 | Orange | 1,313,880 | 89 | 40 | 0 | 0 |
| ARCADIA | G | 7,677 | De Soto | 35,621 | 29 | 25 | 0 | 8 |
| ARCADIA | PF | 7,677 | De Soto | 35,621 | 14 | 23 | 3 | 4 |
| ATLANTIC BEACH | G | 13,415 | Duval | 936,811 | 43 | 61 | 3 | 12 |
| ATLANTIC BEACH | P | 13,415 | Duval | 936,811 | 23 | 21 | 0 | 5 |
| ATLANTIS | P | 2,024 | Palm Beach | 1,414,144 | 0 | 6 | 0 | 0 |
| AUBURNDALE | F | 15,999 | Polk | 661,645 | 17 | 12 | 2 | 6 |
| AUBURNDALE | G | 15,999 | Polk | 661,645 | 51 | 92 | 0 | 15 |
| AUBURNDALE | P | 15,999 | Polk | 661,645 | 32 | 23 | 2 | 12 |
| AVENTURA | P | 37,694 | Miami-Dade | 2,743,095 | 78 | 13 | 0 | 3 |
| AVON PARK | F | 11,018 | Highlands | 102,138 | 10 | 9 | 2 | 2 |
| AVON PARK | P | 11,018 | Highlands | 102,138 | 3 | 15 | 0 | 13 |
| BAL HARBOUR VILLAGE | G | 2,924 | Miami-Dade | 2,743,095 | 23 | 23 | 0 | 8 |
| BAL HARBOUR VILLAGE | P | 2,924 | Miami-Dade | 2,743,095 | 21 | 18 | 3 | 1 |
| BARTOW | F | 19,088 | Polk | 661,645 | 18 | 14 | 0 | 5 |
| BARTOW | G | 19,088 | Polk | 661,645 | 185 | 74 | 10 | 106 |
| BARTOW | P | 19,088 | Polk | 661,645 | 32 | 30 | 5 | 17 |
| BAY HARBOR ISLANDS [GP] | G | 5,826 | Miami-Dade | 2,743,095 | 40 | 30 | 0 | 5 |
| BAY HARBOR ISLANDS [GP] | P | 5,826 | Miami-Dade | 2,743,095 | 18 | 8 | 0 | 2 |
| BAY MEDICAL CENTER | G | | Bay | 178,820 | 0 | 639 | 0 | 984 |
| BELLE GLADE | G | 17,290 | Palm Beach | 1,414,144 | 74 | 48 | 0 | 50 |
| BELLE GLADE (RETIRED) | PF | 17,290 | Palm Beach | 1,414,144 | 0 | 11 | 0 | 4 |
| BELLE GLADE HOUSING | G | 17,290 | Palm Beach | 1,414,144 | 27 | 5 | 0 | 10 |
| BELLEAIR | P | 3,924 | Pinellas | 962,003 | 12 | 8 | 0 | 6 |
| BELLEVIEW | P | 4,979 | Marion | 349,267 | 11 | 4 | 1 | 5 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|--------------------------|------------|--------------------|---------------------|----------------------|----------------|----------------|---------------|----------------|
| BERT FISH MEDICAL CENTER | G | | Volusia | 523,405 | 22 | 145 | 0 | 47 |
| BOCA GRANDE FCD | F | | Multi: Charlotte/Le | 435,594 | 19 | 1 | 0 | 8 |
| BOCA RATON | G | 91,797 | Palm Beach | 1,414,144 | 540 | 458 | 49 | 41 |
| BOCA RATON | PF | 91,797 | Palm Beach | 1,414,144 | 338 | 269 | 49 | 9 |
| BOCA RATON EXECUTIVE | G | 91,797 | Palm Beach | 1,414,144 | 43 | 20 | 7 | 9 |
| BOCA RATON HOUSING | G | 91,797 | Palm Beach | 1,414,144 | 14 | 4 | 0 | 2 |
| BONITA SPRINGS FCD | F | 50,137 | Lee | 698,468 | 79 | 40 | 7 | 3 |
| BONITA SPRINGS FCD | G | 50,137 | Lee | 698,468 | 13 | 8 | 0 | 0 |
| BOYNTON BEACH | F | 73,992 | Palm Beach | 1,414,144 | 122 | 94 | 10 | 3 |
| BOYNTON BEACH | G | 73,992 | Palm Beach | 1,414,144 | 372 | 344 | 56 | 51 |
| BOYNTON BEACH | P | 73,992 | Palm Beach | 1,414,144 | 133 | 116 | 11 | 20 |
| BRADENTON | F | 54,652 | Manatee | 368,782 | 62 | 62 | 1 | 3 |
| BRADENTON | P | 54,652 | Manatee | 368,782 | 110 | 76 | 6 | 3 |
| BROOKSVILLE | F | 8,074 | Hernando | 181,882 | 12 | 17 | 1 | 17 |
| BROOKSVILLE | P | 8,074 | Hernando | 181,882 | 23 | 1 | 0 | 10 |
| BUNNELL | F | 2,927 | Flagler | 105,157 | 17 | 2 | 1 | 0 |
| BUSHNELL | G | 2,492 | Sumter | 120,700 | 17 | 2 | 0 | 9 |
| CAPE CORAL | F | 175,063 | Lee | 698,468 | 169 | 113 | 25 | 7 |
| CAPE CORAL | G | 175,063 | Lee | 698,468 | 791 | 589 | 88 | 134 |
| CAPE CORAL | P | 175,063 | Lee | 698,468 | 211 | 114 | 11 | 27 |
| CASSELBERRY | PF | 28,548 | Seminole | 454,757 | 71 | 19 | 0 | 32 |
| CHATTAHOOCHEE | F | 3,209 | Gadsden | 48,263 | 17 | 4 | 0 | 1 |
| CLEARWATER | F | 113,723 | Pinellas | 962,003 | 0 | 19 | 0 | 0 |
| CLEARWATER | GPF | 113,723 | Pinellas | 962,003 | 1,520 | 1,212 | 0 | 66 |
| CLERMONT | F | 35,807 | Lake | 331,724 | 57 | 1 | 0 | 6 |
| CLERMONT | P | 35,807 | Lake | 331,724 | 65 | 18 | 0 | 5 |
| CLERMONT (RETIRED) | G | 35,807 | Lake | 331,724 | 0 | 7 | 0 | 0 |
| CLEWISTON | G | 7,659 | Hendry | 39,057 | 51 | 52 | 0 | 64 |
| COCOA | F | 18,982 | Brevard | 575,211 | 39 | 39 | 3 | 2 |
| COCOA | G | 18,982 | Brevard | 575,211 | 2 | 51 | 3 | 1 |
| COCOA | P | 18,982 | Brevard | 575,211 | 55 | 42 | 7 | 11 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|--------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| COCOA BEACH | F | 11,292 | Brevard | 575,211 | 24 | 20 | 1 | 5 |
| COCOA BEACH | G | 11,292 | Brevard | 575,211 | 131 | 80 | 0 | 24 |
| COCOA BEACH | P | 11,292 | Brevard | 575,211 | 32 | 31 | 1 | 7 |
| COOPER CITY | F | 33,758 | Broward | 1,873,970 | 5 | 15 | 7 | 1 |
| COOPER CITY | G | 33,758 | Broward | 1,873,970 | 62 | 78 | 9 | 3 |
| COOPER CITY | P | 33,758 | Broward | 1,873,970 | 4 | 40 | 6 | 1 |
| COOPER CITY - MANAGEMENT | GPF | 33,758 | Broward | 1,873,970 | 2 | 5 | 1 | 0 |
| CORAL GABLES | GPF | 49,808 | Miami-Dade | 2,743,095 | 588 | 817 | 130 | 39 |
| CORAL SPRINGS | F | 127,381 | Broward | 1,873,970 | 161 | 9 | 2 | 1 |
| CORAL SPRINGS | G | 127,381 | Broward | 1,873,970 | 1 | 43 | 0 | 2 |
| CORAL SPRINGS | P | 127,381 | Broward | 1,873,970 | 181 | 139 | 18 | 7 |
| CRESCENT CITY | F | 1,555 | Putnam | 73,176 | 12 | 1 | 0 | 5 |
| CRESCENT CITY | P | 1,555 | Putnam | 73,176 | 4 | 3 | 0 | 2 |
| CRESTVIEW | G | 24,561 | Okaloosa | 195,488 | 112 | 38 | 7 | 18 |
| CRESTVIEW | PF | 24,561 | Okaloosa | 195,488 | 90 | 20 | 1 | 10 |
| DADE CITY | F | 7,233 | Pasco | 505,709 | 5 | 15 | 1 | 4 |
| DADE CITY | P | 7,233 | Pasco | 505,709 | 22 | 8 | 1 | 6 |
| DANIA BEACH | G | 31,473 | Broward | 1,873,970 | 19 | 74 | 8 | 0 |
| DANIA BEACH [PF] | F | 31,473 | Broward | 1,873,970 | 21 | 37 | 11 | 0 |
| DANIA BEACH [PF] | P | 31,473 | Broward | 1,873,970 | 0 | 21 | 0 | 0 |
| DAVIE | F | 100,689 | Broward | 1,873,970 | 119 | 71 | 14 | 0 |
| DAVIE | P | 100,689 | Broward | 1,873,970 | 165 | 103 | 17 | 2 |
| DAVIE - GENERAL & MGMT | G | 31,473 | Broward | 1,873,970 | 251 | 84 | 4 | 38 |
| DAYTONA BEACH | PF | 65,569 | Volusia | 523,405 | 295 | 378 | 20 | 8 |
| DEERFIELD BEACH | F | 78,042 | Broward | 1,873,970 | 87 | 98 | 18 | 0 |
| DEERFIELD BEACH | G | 78,042 | Broward | 1,873,970 | 3 | 139 | 0 | 1 |
| DEERFIELD BEACH | P | 78,042 | Broward | 1,873,970 | 0 | 76 | 0 | 0 |
| DELAND | F | 32,775 | Volusia | 523,405 | 42 | 25 | 1 | 2 |
| DELAND | G | 32,775 | Volusia | 523,405 | 46 | 105 | 15 | 1 |
| DELAND | P | 32,775 | Volusia | 523,405 | 49 | 36 | 9 | 0 |
| DELRAY BEACH | F | 65,804 | Palm Beach | 1,414,144 | 112 | 103 | 24 | 9 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|--------------------------|------------|--------------------|---------------------|----------------------|----------------|----------------|---------------|----------------|
| DELRAY BEACH | G | 65,804 | Palm Beach | 1,414,144 | 321 | 275 | 46 | 73 |
| DELRAY BEACH | P | 65,804 | Palm Beach | 1,414,144 | 142 | 122 | 11 | 17 |
| DELTONA | F | 89,984 | Volusia | 523,405 | 65 | 22 | 5 | 9 |
| DESTIN FCD | F | 13,116 | Okaloosa | 195,488 | 25 | 12 | 3 | 7 |
| DUNEDIN | F | 36,265 | Pinellas | 962,003 | 49 | 43 | 3 | 0 |
| DUNNELLO | PF | 1,805 | Marion | 349,267 | 10 | 1 | 0 | 0 |
| EAST LAKE TARPON FCD | F | | Pinellas | 962,003 | 33 | 11 | 3 | 9 |
| EAST NICEVILLE FCD | F | | Okaloosa | 195,488 | 10 | 0 | 0 | 0 |
| EATONVILLE | P | 2,305 | Orange | 1,313,880 | 12 | 0 | 0 | 0 |
| EDGEWATER | F | 21,509 | Volusia | 523,405 | 32 | 7 | 0 | 0 |
| EDGEWATER | G | 21,509 | Volusia | 523,405 | 4 | 86 | 0 | 29 |
| EDGEWATER | P | 21,509 | Volusia | 523,405 | 27 | 26 | 0 | 12 |
| ENGLEWOOD AREA FCD | F | | Multi: Charlotte/Sa | 289,990 | 47 | 14 | 8 | 0 |
| ENGLEWOOD WATER DISTRICT | G | | Multi: Charlotte/Sa | 289,990 | 0 | 3 | 0 | 1 |
| ESTERO FCD | F | 30,945 | Lee | 698,468 | 60 | 6 | 0 | 1 |
| EUSTIS | F | 20,880 | Lake | 331,724 | 22 | 19 | 1 | 15 |
| EUSTIS | P | 20,880 | Lake | 331,724 | 39 | 24 | 0 | 11 |
| FERNANDINA BEACH | G | 12,550 | Nassau | 80,456 | 95 | 72 | 5 | 35 |
| FERNANDINA BEACH | PF | 12,550 | Nassau | 80,456 | 57 | 45 | 5 | 8 |
| FLAGLER BEACH | F | 4,685 | Flagler | 105,157 | 18 | 4 | 0 | 3 |
| FLAGLER BEACH | P | 4,685 | Flagler | 105,157 | 15 | 4 | 0 | 9 |
| FLORIDA CITY | P | 13,017 | Miami-Dade | 2,743,095 | 0 | 5 | 0 | 42 |
| FLORIDA CITY - ELECTED | G | 13,017 | Miami-Dade | 2,743,095 | 5 | 2 | 0 | 0 |
| FORT LAUDERDALE | G | 179,063 | Broward | 1,873,970 | 771 | 1,369 | 17 | 104 |
| FORT LAUDERDALE | PF | 179,063 | Broward | 1,873,970 | 776 | 935 | 95 | 15 |
| FORT MEADE [GPF] | F | 5,736 | Polk | 661,645 | 22 | 8 | 0 | 6 |
| FORT MEADE [GPF] | G | 5,736 | Polk | 661,645 | 34 | 19 | 2 | 18 |
| FORT MEADE [GPF] | P | 5,736 | Polk | 661,645 | 0 | 5 | 0 | 7 |
| FORT MYERS | F | 79,106 | Lee | 698,468 | 117 | 92 | 11 | 16 |
| FORT MYERS | G | 79,106 | Lee | 698,468 | 463 | 494 | 41 | 309 |
| FORT MYERS | P | 79,106 | Lee | 698,468 | 176 | 147 | 4 | 15 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|------------------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| FORT PIERCE [G, P, UTIL] | G | 43,409 | Saint Lucie | 297,634 | 185 | 199 | 0 | 15 |
| FORT PIERCE [G, P, UTIL] | P | 43,409 | Saint Lucie | 297,634 | 107 | 3 | 0 | 4 |
| FORT PIERCE SUPP | P | 43,409 | Saint Lucie | 297,634 | 101 | 31 | 5 | 2 |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 43,409 | Saint Lucie | 297,634 | 228 | 11 | 0 | 8 |
| FORT WALTON BEACH | F | 20,886 | Okaloosa | 195,488 | 34 | 25 | 1 | 5 |
| FORT WALTON BEACH | G | 20,886 | Okaloosa | 195,488 | 85 | 155 | 0 | 44 |
| FORT WALTON BEACH | P | 20,886 | Okaloosa | 195,488 | 42 | 45 | 0 | 13 |
| FROSTPROOF | G | 3,116 | Polk | 661,645 | 20 | 7 | 0 | 1 |
| FROSTPROOF | P | 3,116 | Polk | 661,645 | 1 | 9 | 0 | 3 |
| FRUITLAND PARK | F | 7,291 | Lake | 331,724 | 21 | 0 | 0 | 20 |
| GAINESVILLE | G | 129,816 | Alachua | 260,003 | 1,465 | 1,133 | 92 | 315 |
| GAINESVILLE | PF | 129,816 | Alachua | 260,003 | 408 | 381 | 57 | 20 |
| GOLDEN BEACH [GP] | G | 920 | Miami-Dade | 2,743,095 | 24 | 9 | 0 | 1 |
| GOLDEN BEACH [GP] | P | 920 | Miami-Dade | 2,743,095 | 16 | 10 | 0 | 2 |
| GREATER NAPLES FCD | F | 20,195 | Collier | 357,470 | 43 | 3 | 0 | 9 |
| GREEN COVE SPRINGS | P | 7,615 | Clay | 208,549 | 17 | 2 | 0 | 2 |
| GREENACRES | PF | 39,770 | Palm Beach | 1,414,144 | 37 | 1 | 0 | 7 |
| GULF BREEZE | P | 5,838 | Santa Rosa | 170,835 | 13 | 2 | 0 | 5 |
| GULFPORT | F | 12,400 | Pinellas | 962,003 | 13 | 22 | 0 | 9 |
| GULFPORT | G | 12,400 | Pinellas | 962,003 | 70 | 65 | 0 | 76 |
| GULFPORT | P | 12,400 | Pinellas | 962,003 | 31 | 18 | 0 | 10 |
| HAINES CITY | F | 23,847 | Polk | 661,645 | 26 | 16 | 0 | 6 |
| HAINES CITY | G | 23,847 | Polk | 661,645 | 49 | 63 | 0 | 70 |
| HAINES CITY | P | 23,847 | Polk | 661,645 | 50 | 16 | 0 | 11 |
| HALIFAX HOSPITAL | G | | Volusia | 523,405 | 569 | 906 | 0 | 566 |
| HALLANDALE BEACH | G | 38,746 | Broward | 1,873,970 | 123 | 127 | 13 | 72 |
| HALLANDALE BEACH | PF | 38,746 | Broward | 1,873,970 | 150 | 163 | 20 | 8 |
| HALLANDALE BEACH PM | G | 38,746 | Broward | 1,873,970 | 8 | 22 | 0 | 8 |
| HALLANDALE BEACH PM (EXCESS) | G | 38,746 | Broward | 1,873,970 | 8 | 23 | 0 | 8 |
| HAVANA | F | 1,831 | Gadsden | 48,263 | 19 | 0 | 0 | 11 |
| HIALEAH | GPF | 236,114 | Miami-Dade | 2,743,095 | 939 | 1,453 | 29 | 145 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|---------------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| HIALEAH - ELECTED | G | 236,114 | Miami-Dade | 2,743,095 | 11 | 8 | 0 | 7 |
| HIALEAH GARDENS | P | 23,532 | Miami-Dade | 2,743,095 | 33 | 13 | 4 | 0 |
| HILLSBOROUGH COUNTY | ERP | | Hillsborough | 1,379,302 | 0 | 542 | 0 | 3 |
| HOLLEY-NAVARRE FCD | F | | Santa Rosa | 170,835 | 18 | 0 | 0 | 4 |
| HOLLY HILL | F | 11,890 | Volusia | 523,405 | 13 | 10 | 0 | 0 |
| HOLLY HILL | P | 11,890 | Volusia | 523,405 | 23 | 16 | 0 | 8 |
| HOLLYWOOD | F | 147,212 | Broward | 1,873,970 | 190 | 229 | 21 | 11 |
| HOLLYWOOD | G | 147,212 | Broward | 1,873,970 | 606 | 1,001 | 22 | 94 |
| HOLLYWOOD | P | 147,212 | Broward | 1,873,970 | 280 | 350 | 19 | 10 |
| HOLMES BEACH | P | 3,888 | Manatee | 368,782 | 13 | 11 | 2 | 1 |
| HOMESTEAD | F | 73,627 | Miami-Dade | 2,743,095 | 0 | 11 | 0 | 0 |
| HOMESTEAD | P | 73,627 | Miami-Dade | 2,743,095 | 87 | 66 | 26 | 4 |
| HOMESTEAD - General & Hospital | G | 73,627 | Miami-Dade | 2,743,095 | 139 | 185 | 23 | 41 |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 73,627 | Miami-Dade | 2,743,095 | 6 | 4 | 0 | 1 |
| HOMESTEAD - Old Elected | G | 73,627 | Miami-Dade | 2,743,095 | 1 | 3 | 0 | 4 |
| HOWEY-IN-THE-HILLS | P | 1,355 | Lake | 331,724 | 6 | 4 | 0 | 0 |
| INDIALANTIC | G | 2,820 | Brevard | 575,211 | 14 | 7 | 0 | 6 |
| INDIALANTIC | PF | 2,820 | Brevard | 575,211 | 17 | 14 | 1 | 1 |
| INDIAN HARBOUR BEACH | P | 8,468 | Brevard | 575,211 | 19 | 10 | 0 | 3 |
| INDIAN HARBOUR BEACH (SUPP) | P | 8,468 | Brevard | 575,211 | 19 | 10 | 0 | 2 |
| INDIAN RIVER SHORES | G | 4,138 | Indian River | 148,962 | 3 | 3 | 0 | 0 |
| INDIAN RIVER SHORES | PF | 4,138 | Indian River | 148,962 | 20 | 11 | 0 | 5 |
| INDIAN SHORES | P | 1,452 | Pinellas | 962,003 | 11 | 3 | 0 | 0 |
| JACKSON MEMORIAL HOSPITAL | G | | Miami-Dade | 2,743,095 | 7,553 | 641 | 0 | 1,099 |
| JACKSONVILLE | CO | 891,207 | Duval | 936,811 | 651 | 215 | 113 | 1 |
| JACKSONVILLE | G | 891,207 | Duval | 936,811 | 4,817 | 4,976 | 0 | 65 |
| JACKSONVILLE | PF | 891,207 | Duval | 936,811 | 2,294 | 2,411 | 475 | 77 |
| JACKSONVILLE - DISABILITY | G | 891,207 | Duval | 936,811 | 5,625 | 36 | 0 | 0 |
| JACKSONVILLE BEACH | F | 23,503 | Duval | 936,811 | 30 | 24 | 0 | 0 |
| JACKSONVILLE BEACH | G | 23,503 | Duval | 936,811 | 231 | 184 | 3 | 13 |
| JACKSONVILLE BEACH | P | 23,503 | Duval | 936,811 | 62 | 39 | 0 | 4 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|------------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| JACKSONVILLE PF SENIOR STAFF | G | 891,207 | Duval | 936,811 | 0 | 3 | 0 | 0 |
| JUPITER | P | 61,388 | Palm Beach | 1,414,144 | 95 | 49 | 12 | 4 |
| JUPITER ISLAND | GPF | 809 | Martin | 153,022 | 16 | 37 | 0 | 19 |
| KEY BISCAYNE | PF | 12,854 | Miami-Dade | 2,743,095 | 59 | 21 | 10 | 5 |
| KEY WEST | G | 24,597 | Monroe | 76,889 | 250 | 132 | 11 | 13 |
| KEY WEST | PF | 24,597 | Monroe | 76,889 | 153 | 105 | 23 | 9 |
| KEY WEST HOUSING | G | 24,597 | Monroe | 76,889 | 57 | 28 | 6 | 15 |
| KEY WEST UTILITY | G | 24,597 | Monroe | 76,889 | 123 | 181 | 0 | 26 |
| KISSIMMEE | F | 69,962 | Osceola | 337,614 | 78 | 59 | 14 | 21 |
| KISSIMMEE | G | 69,962 | Osceola | 337,614 | 429 | 241 | 39 | 110 |
| KISSIMMEE | P | 69,962 | Osceola | 337,614 | 117 | 101 | 7 | 20 |
| KISSIMMEE UTILITY AUTHORITY | G | 69,962 | Osceola | 337,614 | 240 | 191 | 17 | 65 |
| LABELLE | F | 4,951 | Hendry | 39,057 | 22 | 0 | 0 | 4 |
| LADY LAKE | P | 14,821 | Lake | 331,724 | 26 | 8 | 0 | 4 |
| LAKE ALFRED | G | 5,903 | Polk | 661,645 | 37 | 19 | 0 | 30 |
| LAKE ALFRED | PF | 5,903 | Polk | 661,645 | 14 | 3 | 1 | 10 |
| LAKE CITY | F | 12,266 | Columbia | 68,943 | 18 | 17 | 1 | 5 |
| LAKE CITY | G | 12,266 | Columbia | 68,943 | 39 | 77 | 5 | 16 |
| LAKE CITY | P | 12,266 | Columbia | 68,943 | 35 | 20 | 2 | 17 |
| LAKE HELEN | P | 2,691 | Volusia | 523,405 | 3 | 3 | 0 | 0 |
| LAKE MARY | F | 16,538 | Seminole | 454,757 | 37 | 9 | 1 | 1 |
| LAKE MARY | P | 16,538 | Seminole | 454,757 | 42 | 19 | 0 | 18 |
| LAKE PARK (RETIRED) | P | 8,784 | Palm Beach | 1,414,144 | 0 | 7 | 0 | 0 |
| LAKE WALES | F | 15,365 | Polk | 661,645 | 26 | 12 | 1 | 2 |
| LAKE WALES | G | 15,365 | Polk | 661,645 | 95 | 36 | 4 | 13 |
| LAKE WALES | P | 15,365 | Polk | 661,645 | 43 | 26 | 1 | 4 |
| LAKE WORTH | F | 37,946 | Palm Beach | 1,414,144 | 10 | 56 | 12 | 1 |
| LAKE WORTH | G | 37,946 | Palm Beach | 1,414,144 | 230 | 295 | 29 | 11 |
| LAKE WORTH | P | 37,946 | Palm Beach | 1,414,144 | 12 | 96 | 2 | 0 |
| LAKELAND | F | 104,185 | Polk | 661,645 | 151 | 107 | 12 | 12 |
| LAKELAND | G | 104,185 | Polk | 661,645 | 1,430 | 1,006 | 197 | 63 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-----------------------------|------------|--------------------|--------------------|----------------------|----------------|----------------|---------------|----------------|
| LAKELAND | P | 104,185 | Polk | 661,645 | 212 | 183 | 20 | 25 |
| LANTANA | F | 10,797 | Palm Beach | 1,414,144 | 14 | 13 | 4 | 2 |
| LANTANA | P | 10,797 | Palm Beach | 1,414,144 | 24 | 12 | 3 | 5 |
| LARGO | PF | 81,966 | Pinellas | 962,003 | 241 | 188 | 29 | 15 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 6,175 | Broward | 1,873,970 | 63 | 8 | 0 | 0 |
| LAUDERHILL | F | 71,178 | Broward | 1,873,970 | 83 | 66 | 8 | 0 |
| LAUDERHILL | G | 71,178 | Broward | 1,873,970 | 84 | 87 | 3 | 6 |
| LAUDERHILL | P | 71,178 | Broward | 1,873,970 | 85 | 34 | 15 | 12 |
| LAUDERHILL (C&M) | G | 71,178 | Broward | 1,873,970 | 97 | 43 | 7 | 4 |
| LEESBURG | F | 21,913 | Lake | 331,724 | 45 | 30 | 0 | 5 |
| LEESBURG | G | 21,913 | Lake | 331,724 | 185 | 230 | 0 | 244 |
| LEESBURG | P | 21,913 | Lake | 331,724 | 57 | 33 | 1 | 12 |
| LIGHTHOUSE POINT | PF | 10,526 | Broward | 1,873,970 | 52 | 8 | 0 | 1 |
| LIVE OAK | F | 6,860 | Suwannee | 44,690 | 0 | 8 | 0 | 0 |
| LONGBOAT KEY | F | 6,934 | Multi: Sarasota/Ma | 388,021 | 7 | 35 | 0 | 4 |
| LONGBOAT KEY | G | 6,934 | Multi: Sarasota/Ma | 388,021 | 19 | 41 | 4 | 12 |
| LONGBOAT KEY | P | 6,934 | Multi: Sarasota/Ma | 388,021 | 6 | 20 | 0 | 2 |
| LONGWOOD | PF | 15,156 | Seminole | 454,757 | 68 | 2 | 0 | 21 |
| LYNN HAVEN | F | 20,886 | Bay | 178,820 | 21 | 6 | 0 | 1 |
| LYNN HAVEN | G | 20,886 | Bay | 178,820 | 86 | 23 | 10 | 15 |
| LYNN HAVEN | P | 20,886 | Bay | 178,820 | 26 | 13 | 1 | 12 |
| MADISON | F | 3,021 | Madison | 19,377 | 10 | 6 | 0 | 2 |
| MADISON | P | 3,021 | Madison | 19,377 | 15 | 7 | 0 | 3 |
| MAITLAND | PF | 17,401 | Orange | 1,313,880 | 81 | 62 | 2 | 26 |
| MARATHON | F | 8,775 | Monroe | 76,889 | 25 | 0 | 0 | 5 |
| MARCO ISLAND | F | 17,036 | Collier | 357,470 | 33 | 1 | 0 | 1 |
| MARCO ISLAND | P | 17,036 | Collier | 357,470 | 34 | 12 | 0 | 14 |
| MARIANNA | F | 7,721 | Jackson | 50,418 | 17 | 5 | 0 | 1 |
| MARIANNA | P | 7,721 | Jackson | 50,418 | 18 | 5 | 0 | 1 |
| MARTIN COUNTY | ERP | | Martin | 153,022 | 0 | 75 | 0 | 0 |
| MEDLEY | P | 832 | Miami-Dade | 2,743,095 | 38 | 15 | 0 | 2 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|------------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| MEDLEY - GENERAL + ELECTED | G | 832 | Miami-Dade | 2,743,095 | 110 | 31 | 0 | 13 |
| MELBOURNE | F | 80,982 | Brevard | 575,211 | 108 | 90 | 21 | 4 |
| MELBOURNE | G | 80,982 | Brevard | 575,211 | 5 | 30 | 2 | 37 |
| MELBOURNE | P | 80,982 | Brevard | 575,211 | 135 | 136 | 18 | 38 |
| MELBOURNE - SPECIAL RISK | G | 80,982 | Brevard | 575,211 | 1 | 1 | 0 | 2 |
| MELBOURNE BEACH | P | 3,087 | Brevard | 575,211 | 9 | 9 | 0 | 0 |
| MIAMI - ELECTED | G | 467,872 | Miami-Dade | 2,743,095 | 0 | 6 | 0 | 4 |
| MIAMI - FIPO | PF | 467,872 | Miami-Dade | 2,743,095 | 1,869 | 2,014 | 191 | 15 |
| MIAMI - FIPO (STAFF) | G | 467,872 | Miami-Dade | 2,743,095 | 5 | 0 | 0 | 0 |
| MIAMI - FIPO COLA (RETIRED) | PF | 467,872 | Miami-Dade | 2,743,095 | 1,650 | 2,235 | 0 | 15 |
| MIAMI - GESE | GS | 467,872 | Miami-Dade | 2,743,095 | 1,793 | 1,959 | 25 | 33 |
| MIAMI - GESE (EXCESS) | GS | 467,872 | Miami-Dade | 2,743,095 | 0 | 37 | 0 | 0 |
| MIAMI - GESE (STAFF) | GS | 467,872 | Miami-Dade | 2,743,095 | 3 | 7 | 0 | 0 |
| MIAMI - OFF-STREET PARKING | G | 467,872 | Miami-Dade | 2,743,095 | 68 | 18 | 0 | 8 |
| MIAMI BEACH | G | 92,588 | Miami-Dade | 2,743,095 | 1,166 | 1,037 | 113 | 94 |
| MIAMI BEACH | PF | 92,588 | Miami-Dade | 2,743,095 | 508 | 661 | 63 | 20 |
| MIAMI SHORES VILLAGE | G | 10,761 | Miami-Dade | 2,743,095 | 65 | 44 | 5 | 8 |
| MIAMI SHORES VILLAGE | P | 10,761 | Miami-Dade | 2,743,095 | 25 | 22 | 4 | 2 |
| MIAMI SPRINGS | G | 14,217 | Miami-Dade | 2,743,095 | 70 | 80 | 11 | 6 |
| MIAMI SPRINGS | PF | 14,217 | Miami-Dade | 2,743,095 | 35 | 40 | 6 | 3 |
| MIAMI-DADE COUNTY | ERP | | Miami-Dade | 2,743,095 | 0 | 562 | 0 | 0 |
| MIDWAY FCD | F | | Santa Rosa | 170,835 | 26 | 2 | 0 | 1 |
| MILTON | F | 10,130 | Santa Rosa | 170,835 | 16 | 13 | 0 | 1 |
| MILTON | G | 10,130 | Santa Rosa | 170,835 | 58 | 39 | 8 | 5 |
| MILTON | P | 10,130 | Santa Rosa | 170,835 | 17 | 13 | 1 | 4 |
| MIRAMAR | F | 136,246 | Broward | 1,873,970 | 121 | 40 | 13 | 4 |
| MIRAMAR | G | 136,246 | Broward | 1,873,970 | 367 | 141 | 18 | 28 |
| MIRAMAR | P | 136,246 | Broward | 1,873,970 | 156 | 75 | 35 | 2 |
| MIRAMAR - MANAGEMENT | G | 136,246 | Broward | 1,873,970 | 118 | 47 | 7 | 5 |
| MONROE COUNTY | ERP | | Monroe | 76,889 | 0 | 8 | 0 | 0 |
| MONROE COUNTY VOL F.F. & EMS | F | | Monroe | 76,889 | 17 | 14 | 0 | 14 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|---|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| MONTICELLO | F | 2,425 | Jefferson | 14,611 | 14 | 3 | 0 | 5 |
| MONTICELLO | P | 2,425 | Jefferson | 14,611 | 9 | 5 | 0 | 0 |
| MOUNT DORA | F | 14,283 | Lake | 331,724 | 23 | 12 | 1 | 0 |
| MOUNT DORA | G | 14,283 | Lake | 331,724 | 60 | 77 | 2 | 16 |
| MOUNT DORA | P | 14,283 | Lake | 331,724 | 34 | 16 | 0 | 10 |
| NAPLES | F | 20,195 | Collier | 357,470 | 47 | 39 | 9 | 5 |
| NAPLES | G | 20,195 | Collier | 357,470 | 302 | 243 | 0 | 53 |
| NAPLES | P | 20,195 | Collier | 357,470 | 58 | 67 | 12 | 15 |
| NEPTUNE BEACH | P | 7,279 | Duval | 936,811 | 16 | 10 | 3 | 8 |
| NEW PORT RICHEY | F | 15,764 | Pasco | 505,709 | 22 | 22 | 1 | 9 |
| NEW PORT RICHEY | P | 15,764 | Pasco | 505,709 | 38 | 38 | 2 | 5 |
| NEW SMYRNA BEACH | F | 25,803 | Volusia | 523,405 | 36 | 42 | 1 | 9 |
| NEW SMYRNA BEACH | P | 25,803 | Volusia | 523,405 | 41 | 47 | 2 | 16 |
| NORTH BAY FCD | F | | Okaloosa | 195,488 | 13 | 3 | 0 | 7 |
| NORTH BREVARD HOSPITAL (Parrish) | G | | Brevard | 575,211 | 734 | 77 | 0 | 188 |
| NORTH BROWARD HOSPITAL | G | | Broward | 1,873,970 | 6,259 | 1,440 | 0 | 1,663 |
| NORTH COLLIER FCD (was North Naples) | F | | Collier | 357,470 | 147 | 8 | 4 | 8 |
| NORTH MIAMI 691 [GPF] | F | 63,780 | Miami-Dade | 2,743,095 | 0 | 14 | 0 | 0 |
| NORTH MIAMI 691 [GPF] | G | 63,780 | Miami-Dade | 2,743,095 | 240 | 188 | 0 | 3 |
| NORTH MIAMI 691 [GPF] | P | 63,780 | Miami-Dade | 2,743,095 | 1 | 22 | 0 | 0 |
| NORTH MIAMI 748 | P | 63,780 | Miami-Dade | 2,743,095 | 112 | 37 | 0 | 0 |
| NORTH MIAMI BEACH | G | 45,437 | Miami-Dade | 2,743,095 | 191 | 239 | 33 | 34 |
| NORTH MIAMI BEACH | PF | 45,437 | Miami-Dade | 2,743,095 | 77 | 130 | 27 | 0 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 45,437 | Miami-Dade | 2,743,095 | 39 | 22 | 0 | 9 |
| NORTH PORT | F | 67,196 | Sarasota | 407,260 | 49 | 19 | 4 | 39 |
| NORTH PORT | P | 67,196 | Sarasota | 407,260 | 87 | 34 | 1 | 22 |
| NORTH RIVER FCD | F | | Manatee | 368,782 | 46 | 33 | 2 | 2 |
| OAKLAND PARK | G | 44,409 | Broward | 1,873,970 | 84 | 161 | 0 | 46 |
| OAKLAND PARK | PF | 44,409 | Broward | 1,873,970 | 54 | 125 | 7 | 3 |
| OCALE | F | 59,668 | Marion | 349,267 | 117 | 70 | 13 | 4 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-----------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| OCALA | G | 59,668 | Marion | 349,267 | 250 | 687 | 9 | 328 |
| OCALA | P | 59,668 | Marion | 349,267 | 133 | 99 | 21 | 12 |
| OCEAN CITY-WRIGHT FCD | F | | Okaloosa | 195,488 | 36 | 14 | 0 | 5 |
| OCOEE | G | 43,072 | Orange | 1,313,880 | 181 | 89 | 2 | 68 |
| OCOEE | PF | 43,072 | Orange | 1,313,880 | 114 | 50 | 10 | 25 |
| OKALOOSA ISLAND FCD | F | | Okaloosa | 195,488 | 18 | 12 | 0 | 1 |
| OKEECHOBEE | F | 5,566 | Okeechobee | 41,140 | 12 | 4 | 0 | 1 |
| OKEECHOBEE | G | 5,566 | Okeechobee | 41,140 | 25 | 15 | 3 | 2 |
| OKEECHOBEE | P | 5,566 | Okeechobee | 41,140 | 16 | 13 | 3 | 0 |
| OKEECHOBEE UTILITY | G | 5,566 | Okeechobee | 41,140 | 50 | 15 | 0 | 4 |
| OLDSMAR | F | 14,321 | Pinellas | 962,003 | 10 | 2 | 0 | 1 |
| ORANGE COUNTY LIBRARY | G | | Orange | 1,313,880 | 93 | 122 | 0 | 64 |
| ORANGE PARK | F | 8,622 | Clay | 208,549 | 20 | 20 | 0 | 8 |
| ORANGE PARK | G | 8,622 | Clay | 208,549 | 46 | 20 | 0 | 50 |
| ORANGE PARK | P | 8,622 | Clay | 208,549 | 21 | 25 | 0 | 15 |
| ORLANDO | F | 279,789 | Orange | 1,313,880 | 481 | 452 | 18 | 3 |
| ORLANDO | G | 279,789 | Orange | 1,313,880 | 126 | 813 | 0 | 72 |
| ORLANDO | P | 279,789 | Orange | 1,313,880 | 723 | 698 | 0 | 15 |
| ORLANDO AVIATION | G | 279,789 | Orange | 1,313,880 | 106 | 301 | 0 | 104 |
| ORLANDO UTILITY | G | 279,789 | Orange | 1,313,880 | 1,032 | 989 | 0 | 114 |
| ORMOND BEACH | F | 40,722 | Volusia | 523,405 | 42 | 36 | 3 | 4 |
| ORMOND BEACH | G | 40,722 | Volusia | 523,405 | 134 | 152 | 6 | 43 |
| ORMOND BEACH | P | 40,722 | Volusia | 523,405 | 59 | 54 | 2 | 4 |
| OVIEDO | F | 37,701 | Seminole | 454,757 | 48 | 7 | 4 | 2 |
| OVIEDO | P | 37,701 | Seminole | 454,757 | 66 | 21 | 0 | 6 |
| PALATKA | F | 10,662 | Putnam | 73,176 | 21 | 14 | 0 | 1 |
| PALATKA | G | 10,662 | Putnam | 73,176 | 81 | 103 | 10 | 14 |
| PALATKA | P | 10,662 | Putnam | 73,176 | 29 | 24 | 2 | 11 |
| PALM BAY | G | 110,623 | Brevard | 575,211 | 0 | 2 | 0 | 0 |
| PALM BAY [PF] | F | 110,623 | Brevard | 575,211 | 108 | 62 | 14 | 8 |
| PALM BAY [PF] | P | 110,623 | Brevard | 575,211 | 143 | 90 | 9 | 9 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|----------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| PALM BEACH [G,P,F,LG] | F | 8,291 | Palm Beach | 1,414,144 | 51 | 104 | 0 | 35 |
| PALM BEACH [G,P,F,LG] | G | 8,291 | Palm Beach | 1,414,144 | 165 | 202 | 0 | 30 |
| PALM BEACH [G,P,F,LG] | LG | 8,291 | Palm Beach | 1,414,144 | 4 | 11 | 0 | 1 |
| PALM BEACH [G,P,F,LG] | P | 8,291 | Palm Beach | 1,414,144 | 48 | 98 | 0 | 22 |
| PALM BEACH GARDENS | F | 52,591 | Palm Beach | 1,414,144 | 91 | 23 | 22 | 4 |
| PALM BEACH GARDENS | G | 52,591 | Palm Beach | 1,414,144 | 2 | 10 | 0 | 2 |
| PALM BEACH GARDENS | P | 52,591 | Palm Beach | 1,414,144 | 78 | 45 | 30 | 4 |
| PALM COAST (VOL) | F | 82,760 | Flagler | 105,157 | 37 | 22 | 0 | 2 |
| PALM HARBOR FCD | F | | Pinellas | 962,003 | 43 | 7 | 0 | 2 |
| PALM TRAN, INC. (ATU-1577) | G | | Palm Beach | 1,414,144 | 560 | 289 | 0 | 100 |
| PALMETTO | G | 13,204 | Manatee | 368,782 | 70 | 59 | 2 | 6 |
| PALMETTO | P | 13,204 | Manatee | 368,782 | 33 | 29 | 1 | 5 |
| PANAMA CITY | F | 36,988 | Bay | 178,820 | 70 | 74 | 5 | 7 |
| PANAMA CITY | P | 36,988 | Bay | 178,820 | 90 | 87 | 3 | 12 |
| PANAMA CITY (SUPP) | G | 36,988 | Bay | 178,820 | 18 | 14 | 0 | 1 |
| PANAMA CITY BEACH | F | 12,741 | Bay | 178,820 | 26 | 8 | 7 | 0 |
| PANAMA CITY BEACH | G | 12,741 | Bay | 178,820 | 140 | 50 | 15 | 4 |
| PANAMA CITY BEACH | P | 12,741 | Bay | 178,820 | 56 | 24 | 1 | 2 |
| PARKLAND | P | 31,476 | Broward | 1,873,970 | 0 | 4 | 0 | 0 |
| PASCO COUNTY | ERP | | Pasco | 505,709 | 587 | 259 | 0 | 0 |
| PEMBROKE PARK COMM SUPP | G | 6,368 | Broward | 1,873,970 | 5 | 1 | 0 | 0 |
| PEMBROKE PINES | G | 163,103 | Broward | 1,873,970 | 39 | 384 | 0 | 272 |
| PEMBROKE PINES | PF | 163,103 | Broward | 1,873,970 | 345 | 272 | 60 | 5 |
| PENSACOLA | F | 54,071 | Escambia | 313,381 | 88 | 168 | 20 | 3 |
| PENSACOLA | G | 54,071 | Escambia | 313,381 | 136 | 611 | 27 | 60 |
| PENSACOLA | P | 54,071 | Escambia | 313,381 | 88 | 138 | 21 | 13 |
| PERRY | F | 6,954 | Taylor | 22,295 | 13 | 11 | 1 | 12 |
| PERRY | P | 6,954 | Taylor | 22,295 | 21 | 13 | 0 | 6 |
| PINELLAS PARK | F | 52,713 | Pinellas | 962,003 | 69 | 77 | 7 | 2 |
| PINELLAS PARK | G | 52,713 | Pinellas | 962,003 | 278 | 276 | 4 | 10 |
| PINELLAS PARK | P | 52,713 | Pinellas | 962,003 | 100 | 77 | 0 | 1 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| PLANT CITY | PF | 38,297 | Hillsborough | 1,379,302 | 101 | 70 | 8 | 12 |
| PLANTATION | G | 88,619 | Broward | 1,873,970 | 495 | 326 | 64 | 54 |
| PLANTATION | P | 88,619 | Broward | 1,873,970 | 115 | 118 | 45 | 4 |
| PLANTATION (VOL) | F | 88,619 | Broward | 1,873,970 | 190 | 75 | 0 | 18 |
| POMPANO BEACH | G | 109,441 | Broward | 1,873,970 | 477 | 361 | 48 | 29 |
| POMPANO BEACH | PF | 109,441 | Broward | 1,873,970 | 162 | 364 | 35 | 4 |
| PORT ORANGE | F | 59,625 | Volusia | 523,405 | 56 | 55 | 0 | 0 |
| PORT ORANGE | G | 59,625 | Volusia | 523,405 | 126 | 85 | 0 | 11 |
| PORT ORANGE | P | 59,625 | Volusia | 523,405 | 85 | 45 | 3 | 5 |
| PORT ST. LUCIE | P | 181,284 | Saint Lucie | 297,634 | 210 | 49 | 17 | 19 |
| PUNTA GORDA | F | 18,838 | Charlotte | 172,720 | 25 | 17 | 2 | 3 |
| PUNTA GORDA | G | 18,838 | Charlotte | 172,720 | 92 | 98 | 40 | 18 |
| PUNTA GORDA | P | 18,838 | Charlotte | 172,720 | 33 | 27 | 1 | 5 |
| QUINCY | PF | 7,917 | Gadsden | 48,263 | 21 | 35 | 0 | 28 |
| RIVIERA BEACH | F | 35,057 | Palm Beach | 1,414,144 | 59 | 59 | 1 | 2 |
| RIVIERA BEACH | G | 35,057 | Palm Beach | 1,414,144 | 149 | 191 | 30 | 6 |
| RIVIERA BEACH | P | 35,057 | Palm Beach | 1,414,144 | 94 | 79 | 9 | 2 |
| ROCKLEDGE | F | 26,535 | Brevard | 575,211 | 32 | 13 | 6 | 1 |
| ROCKLEDGE | G | 26,535 | Brevard | 575,211 | 130 | 35 | 11 | 3 |
| ROCKLEDGE | P | 26,535 | Brevard | 575,211 | 45 | 10 | 1 | 2 |
| SAFETY HARBOR | F | 17,343 | Pinellas | 962,003 | 17 | 0 | 0 | 1 |
| SAINT AUGUSTINE | F | 13,862 | Saint Johns | 229,715 | 30 | 28 | 0 | 2 |
| SAINT AUGUSTINE | G | 13,862 | Saint Johns | 229,715 | 215 | 129 | 0 | 12 |
| SAINT AUGUSTINE | P | 13,862 | Saint Johns | 229,715 | 50 | 26 | 1 | 9 |
| SAINT CLOUD | G | 45,094 | Osceola | 337,614 | 277 | 108 | 15 | 138 |
| SAINT CLOUD | PF | 45,094 | Osceola | 337,614 | 138 | 54 | 7 | 16 |
| SAINT JOHNS RIVER PW PK | G | | Duval | 936,811 | 209 | 299 | 0 | 49 |
| SAINT LUCIE COUNTY FCD | F | | Saint Lucie | 297,634 | 348 | 141 | 38 | 59 |
| SAINT LUCIE COUNTY FCD | G | | Saint Lucie | 297,634 | 49 | 27 | 4 | 11 |
| SAINT PETE BEACH | F | 9,488 | Pinellas | 962,003 | 33 | 23 | 0 | 6 |
| SAINT PETE BEACH | G | 9,488 | Pinellas | 962,003 | 18 | 71 | 2 | 45 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|--|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| SAINT PETE BEACH | P | 9,488 | Pinellas | 962,003 | 0 | 28 | 0 | 6 |
| SAINT PETERSBURG | F | 263,768 | Pinellas | 962,003 | 259 | 403 | 63 | 6 |
| SAINT PETERSBURG | G | 263,768 | Pinellas | 962,003 | 1,540 | 1,196 | 92 | 212 |
| SAINT PETERSBURG | P | 263,768 | Pinellas | 962,003 | 465 | 585 | 82 | 51 |
| SAN CARLOS PARK FCD | F | | Okaloosa | 195,488 | 35 | 3 | 0 | 3 |
| SANFORD | F | 57,839 | Seminole | 454,757 | 67 | 44 | 9 | 2 |
| SANFORD | P | 57,839 | Seminole | 454,757 | 124 | 64 | 4 | 18 |
| SANIBEL | G | 6,659 | Lee | 698,468 | 21 | 72 | 0 | 63 |
| SANIBEL | P | 6,659 | Lee | 698,468 | 21 | 23 | 4 | 7 |
| SARASOTA | F | 54,641 | Sarasota | 407,260 | 4 | 165 | 0 | 0 |
| SARASOTA | G | 54,641 | Sarasota | 407,260 | 196 | 411 | 14 | 18 |
| SARASOTA | P | 54,641 | Sarasota | 407,260 | 146 | 196 | 15 | 3 |
| SARASOTA MEMORIAL HEALTH CARE | G | | Sarasota | 407,260 | 1,755 | 830 | 0 | 563 |
| SARASOTA-MANATEE A | G | | Sarasota | 407,260 | 50 | 63 | 0 | 18 |
| SATELLITE BEACH | G | 10,504 | Brevard | 575,211 | 4 | 25 | 0 | 3 |
| SATELLITE BEACH | PF | 10,504 | Brevard | 575,211 | 37 | 22 | 1 | 6 |
| SEBASTIAN | P | 24,192 | Indian River | 148,962 | 32 | 12 | 0 | 10 |
| SEBRING | F | 10,993 | Highlands | 102,138 | 5 | 21 | 0 | 2 |
| SEBRING | P | 10,993 | Highlands | 102,138 | 20 | 14 | 7 | 1 |
| SEMINOLE | F | 18,450 | Pinellas | 962,003 | 71 | 80 | 0 | 5 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | | Broward | 1,873,970 | 5,405 | 1,693 | 0 | 3,124 |
| SOUTH MIAMI [GP] | G | 12,645 | Miami-Dade | 2,743,095 | 32 | 25 | 0 | 4 |
| SOUTH MIAMI [GP] | P | 12,645 | Miami-Dade | 2,743,095 | 48 | 16 | 0 | 4 |
| SOUTH PASADENA | F | 5,074 | Pinellas | 962,003 | 12 | 13 | 4 | 1 |
| SOUTH WALTON FCD | F | | Walton | 65,301 | 88 | 6 | 4 | 9 |
| SOUTHERN MANATEE FCD | F | | Manatee | 368,782 | 71 | 14 | 6 | 0 |
| SOUTHERN MANATEE FCD | G | | Manatee | 368,782 | 8 | 3 | 0 | 0 |
| STARKE | F | 5,520 | Bradford | 27,642 | 31 | 4 | 3 | 0 |
| STARKE | G | 5,520 | Bradford | 27,642 | 36 | 49 | 8 | 1 |
| STARKE | P | 5,520 | Bradford | 27,642 | 16 | 6 | 2 | 3 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| SUNRISE | F | 91,865 | Broward | 1,873,970 | 118 | 80 | 29 | 3 |
| SUNRISE | G | 91,865 | Broward | 1,873,970 | 505 | 462 | 72 | 68 |
| SUNRISE | P | 91,865 | Broward | 1,873,970 | 153 | 119 | 21 | 0 |
| SURFSIDE [GP] | G | 5,814 | Miami-Dade | 2,743,095 | 59 | 21 | 3 | 2 |
| SURFSIDE [GP] | P | 5,814 | Miami-Dade | 2,743,095 | 28 | 11 | 1 | 4 |
| SWEETWATER | P | 21,508 | Miami-Dade | 2,743,095 | 43 | 4 | 0 | 3 |
| TALLAHASSEE [GPF] | F | 189,625 | Leon | 287,899 | 229 | 216 | 0 | 5 |
| TALLAHASSEE [GPF] | G | 189,625 | Leon | 287,899 | 2,028 | 1,392 | 0 | 199 |
| TALLAHASSEE [GPF] | P | 189,625 | Leon | 287,899 | 319 | 229 | 0 | 34 |
| TAMARAC | F | 63,910 | Broward | 1,873,970 | 87 | 37 | 7 | 3 |
| TAMARAC | G | 63,910 | Broward | 1,873,970 | 170 | 137 | 8 | 27 |
| TAMARAC | P | 63,910 | Broward | 1,873,970 | 0 | 36 | 0 | 0 |
| TAMARAC - ELECTED | G | 63,910 | Broward | 1,873,970 | 80 | 35 | 0 | 22 |
| TAMPA | G | 373,058 | Hillsborough | 1,379,302 | 2,329 | 1,983 | 185 | 558 |
| TAMPA | PF | 373,058 | Hillsborough | 1,379,302 | 1,388 | 1,908 | 186 | 24 |
| TARPON SPRINGS | F | 25,093 | Pinellas | 962,003 | 30 | 27 | 3 | 7 |
| TARPON SPRINGS | P | 25,093 | Pinellas | 962,003 | 43 | 28 | 5 | 7 |
| TAVARES | F | 16,317 | Lake | 331,724 | 23 | 8 | 1 | 0 |
| TAVARES | P | 16,317 | Lake | 331,724 | 26 | 12 | 0 | 0 |
| TEMPLE TERRACE | F | 26,411 | Hillsborough | 1,379,302 | 48 | 27 | 2 | 4 |
| TEMPLE TERRACE | P | 26,411 | Hillsborough | 1,379,302 | 46 | 50 | 4 | 5 |
| TEQUESTA | G | 5,731 | Palm Beach | 1,414,144 | 47 | 3 | 0 | 2 |
| TEQUESTA [PF] | F | 5,731 | Palm Beach | 1,414,144 | 17 | 4 | 0 | 1 |
| TEQUESTA [PF] | P | 5,731 | Palm Beach | 1,414,144 | 4 | 2 | 0 | 3 |
| TITUSVILLE | G | 46,413 | Brevard | 575,211 | 285 | 334 | 9 | 96 |
| TITUSVILLE | PF | 46,413 | Brevard | 575,211 | 130 | 119 | 3 | 36 |
| TRI-COUNTY TRANSIT (ATU-1596) | G | | Orange | 1,313,880 | 615 | 351 | 31 | 80 |
| UMATILLA | P | 4,021 | Lake | 331,724 | 9 | 2 | 0 | 0 |
| VALPARAISO | PF | 5,246 | Okaloosa | 195,488 | 12 | 2 | 0 | 0 |
| VENICE | F | 22,306 | Sarasota | 407,260 | 22 | 42 | 0 | 17 |
| VENICE | P | 22,306 | Sarasota | 407,260 | 7 | 51 | 5 | 32 |

APPENDIX F - Population Data

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-----------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| VERO BEACH | F | 16,086 | Indian River | 148,962 | 0 | 14 | 0 | 0 |
| VERO BEACH | G | 16,086 | Indian River | 148,962 | 299 | 375 | 0 | 96 |
| VERO BEACH | P | 16,086 | Indian River | 148,962 | 50 | 44 | 2 | 1 |
| VILLAGE OF NORTH PALM BEACH | G | 12,574 | Palm Beach | 1,414,144 | 40 | 27 | 0 | 41 |
| VILLAGE OF NORTH PALM BEACH | PF | 12,574 | Palm Beach | 1,414,144 | 53 | 25 | 0 | 12 |
| VILLAGE OF PALM SPRINGS | G | 23,250 | Palm Beach | 1,414,144 | 40 | 52 | 0 | 41 |
| VILLAGE OF PALM SPRINGS | PF | 23,250 | Palm Beach | 1,414,144 | 20 | 27 | 0 | 14 |
| VOLUSIA COUNTY (VOL) | F | | Volusia | 523,405 | 34 | 34 | 0 | 7 |
| WAUCHULA | GP | 5,172 | Hardee | 27,426 | 70 | 43 | 0 | 4 |
| WEST MANATEE FCD | F | | Manatee | 368,782 | 33 | 3 | 0 | 5 |
| WEST MELBOURNE | P | 21,360 | Brevard | 575,211 | 34 | 14 | 1 | 4 |
| WEST PALM BEACH | F | 110,396 | Palm Beach | 1,414,144 | 202 | 209 | 0 | 1 |
| WEST PALM BEACH | G | 110,396 | Palm Beach | 1,414,144 | 26 | 162 | 0 | 8 |
| WEST PALM BEACH | P | 110,396 | Palm Beach | 1,414,144 | 241 | 214 | 36 | 10 |
| WILLISTON | G | 2,898 | Levy | 41,015 | 34 | 21 | 1 | 10 |
| WILLISTON | P | 2,898 | Levy | 41,015 | 9 | 2 | 1 | 1 |
| WILTON MANORS (VOL) | F | 12,662 | Broward | 1,873,970 | 1 | 6 | 0 | 3 |
| WILTON MANORS [GP] | G | 12,662 | Broward | 1,873,970 | 8 | 40 | 2 | 1 |
| WILTON MANORS [GP] | P | 12,662 | Broward | 1,873,970 | 2 | 31 | 0 | 0 |
| WINTER GARDEN | G | 42,959 | Orange | 1,313,880 | 151 | 64 | 0 | 91 |
| WINTER GARDEN | PF | 42,959 | Orange | 1,313,880 | 114 | 43 | 0 | 46 |
| WINTER HAVEN | F | 41,134 | Polk | 661,645 | 62 | 34 | 5 | 1 |
| WINTER HAVEN | G | 41,134 | Polk | 661,645 | 240 | 204 | 37 | 66 |
| WINTER HAVEN | P | 41,134 | Polk | 661,645 | 80 | 47 | 1 | 16 |
| WINTER PARK | F | 29,317 | Orange | 1,313,880 | 56 | 38 | 17 | 1 |
| WINTER PARK | P | 29,317 | Orange | 1,313,880 | 70 | 67 | 7 | 4 |
| WINTER SPRINGS | GPF | 36,654 | Seminole | 454,757 | 132 | 93 | 0 | 146 |
| Grand Totals: | | 490 | | | 96,617 | 72,254 | 4,801 | 17,727 |

APPENDIX G
FUNDING PROGRESS (GASB BASIS)

HEADINGS

INFORMATION PROVIDED

City or District

Plan Sponsor (Name of City, Special District, or School Board)

TYP SYS

Type of Retirement System:

- **G** = General Employees only
- **P** = Police Officers only
- **F** = Firefighters only
- **PF** = Police Officers and Firefighters only
- **GPF** = General Employees, Police Officers and Firefighters
- **GP** = General Employees and Police Officers only
- **GF** = General Employees and Firefighters only
- **GS** = General and Sanitation Employees only
- **HIS** = Health Insurance Subsidy
- **LG** = Lifeguards
- **CO** = Correctional Officers only
- **ERP** = Early Retirement Program

Valuation Date

The month / day / year on which the financial data in the actuarial valuation is based.

REV

Indicates whether the valuation was revised.

Plan Change

Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation.

Funding Method

The actuarial cost funding method may be one of the following:

- **EAN** = Entry Age Normal
- **FIL** = Frozen Initial Liability
- **AGG** = Aggregate
- **UC** = Unit Credit
- **PUC** = Projected Unit Credit
- **AAN** = Attained Age Normal
- **ILP** = Individual Level Premium

Total Market Assets

The market value of assets including DROP accounts.

AAL

Actuarial Accrued Liability

UAAL

Unfunded Actuarial Accrued Liability (AAL – Total Market Value of Assets)

Funded Ratio Pct

Total Market Value of Assets ÷ AAL = Funded Ratio Pct

Covered Payroll

Payroll on which benefits are based

UAAL As Pct of Coved Pay

AAL – Total Market Value of Assets ÷ Covered Payroll

Total Actuarial Assets

The actuarial value of assets including DROP accounts. The actuarial value of assets is used to determine the plan's required contribution. Actuarial Value may equal Market Value but this is not usually the case.

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| ALACHUA COUNTY LIBRARY | G | 10/01/2015 | N | None | EAN | 23,070,710 | 31,680,037 | 7,924,534 | 72.8% | 2,720,460 | 291.3 | 23,755,503 |
| ALACHUA COUNTY LIBRARY | G | 10/01/2014 | N | After | UC | 23,457,673 | 30,882,994 | 8,944,065 | 76.0% | 2,932,783 | 305.0 | 21,938,929 |
| ALACHUA COUNTY LIBRARY | G | 10/01/2013 | N | None | UC | 21,214,673 | 27,271,963 | 7,433,016 | 77.8% | 2,996,542 | 248.1 | 19,838,947 |
| ALACHUA COUNTY LIBRARY | G | 10/01/2012 | N | After | UC | 18,692,527 | 25,710,712 | 7,768,934 | 72.7% | 3,337,959 | 232.8 | 17,941,778 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2016 | N | None | EAN | 3,613,700 | 8,410,228 | 4,796,528 | 43.0% | 0 | 0.0 | 3,613,700 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2015 | N | None | EAN | 3,573,768 | 8,499,723 | 4,925,955 | 42.0% | 0 | 0.0 | 3,573,768 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2014 | N | After | EAN | 3,467,458 | 8,601,730 | 5,134,272 | 40.3% | 0 | 0.0 | 3,467,458 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2013 | N | After | EAN | 3,174,419 | 7,473,352 | 4,298,933 | 42.5% | 0 | 0.0 | 3,174,419 |
| ALTAMONTE SPRINGS | G | 10/01/2016 | N | After | EAN | 20,351,204 | 21,758,610 | 1,407,406 | 93.5% | 10,884,334 | 12.9 | 20,351,204 |
| ALTAMONTE SPRINGS | G | 10/01/2015 | N | None | EAN | 16,981,487 | 17,787,791 | 806,304 | 95.5% | 9,810,843 | 8.2 | 16,981,487 |
| ALTAMONTE SPRINGS | G | 10/01/2014 | N | None | EAN | 17,044,376 | 15,432,205 | -1,612,171 | 110.4% | 9,016,971 | -17.9 | 17,044,376 |
| ALTAMONTE SPRINGS | G | 10/01/2013 | N | None | EAN | 14,219,695 | 13,871,914 | -347,781 | 102.5% | 8,286,242 | -4.2 | 14,219,695 |
| ALTAMONTE SPRINGS | G | 10/01/2012 | N | None | EAN | 12,188,195 | 12,429,282 | 241,087 | 98.1% | 8,052,707 | 3.0 | 12,188,195 |
| ALTAMONTE SPRINGS | P | 10/01/2015 | N | After | EAN | 13,871,657 | 16,866,840 | 2,995,183 | 82.2% | 4,742,636 | 63.2 | 13,871,657 |
| ALTAMONTE SPRINGS | P | 10/01/2014 | N | None | EAN | 12,600,312 | 13,357,722 | 757,410 | 94.3% | 4,368,320 | 17.3 | 12,600,312 |
| ALTAMONTE SPRINGS | P | 10/01/2013 | Y | None | EAN | 10,089,025 | 11,223,564 | 1,134,539 | 89.9% | 4,023,718 | 28.2 | 10,089,025 |
| ALTAMONTE SPRINGS | P | 10/01/2012 | N | None | EAN | 8,488,020 | 10,040,116 | 1,552,096 | 84.5% | 3,991,368 | 38.9 | 8,488,020 |
| APOPKA | F | 10/01/2015 | N | None | EAN | 30,617,876 | 36,717,536 | 3,150,322 | 83.4% | 4,960,180 | 63.5 | 33,567,214 |
| APOPKA | F | 10/01/2014 | N | None | EAN | 30,593,421 | 32,832,608 | 1,524,365 | 93.2% | 4,701,480 | 32.4 | 31,308,243 |
| APOPKA | F | 10/01/2013 | Y | None | EAN | 27,657,517 | 31,793,059 | 3,423,009 | 87.0% | 4,606,154 | 74.3 | 28,370,049 |
| APOPKA | F | 10/01/2013 | N | After | EAN | 27,657,517 | 31,080,526 | 3,423,009 | 89.0% | 4,606,154 | 74.3 | 27,657,517 |
| APOPKA | F | 10/01/2012 | Y | None | EAN | 24,022,315 | 27,895,903 | 4,415,687 | 86.1% | 4,621,781 | 95.5 | 23,480,216 |
| APOPKA | F | 10/01/2012 | N | None | EAN | 24,022,315 | 27,895,903 | 4,415,687 | 86.1% | 4,621,781 | 95.5 | 23,480,216 |
| APOPKA | G | 10/01/2015 | N | None | EAN | 41,051,946 | 52,279,998 | 6,373,387 | 78.5% | 9,772,660 | 65.2 | 45,906,611 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| APOPKA | G | 10/01/2014 | N | None | EAN | 40,729,086 | 47,927,749 | 6,212,257 | 85.0% | 9,817,061 | 63.3 | 41,715,492 |
| APOPKA | G | 10/01/2013 | Y | None | EAN | 36,687,734 | 45,419,596 | 8,098,720 | 80.8% | 10,153,247 | 79.8 | 37,320,876 |
| APOPKA | G | 10/01/2013 | N | None | EAN | 36,687,734 | 44,786,454 | 8,098,720 | 81.9% | 9,682,597 | 83.6 | 36,687,734 |
| APOPKA | G | 10/01/2012 | Y | None | EAN | 31,566,408 | 40,485,839 | 9,803,876 | 78.0% | 9,358,654 | 104.8 | 30,681,963 |
| APOPKA | G | 10/01/2012 | N | None | EAN | 31,566,408 | 40,485,839 | 9,803,876 | 78.0% | 9,358,654 | 104.8 | 30,681,963 |
| APOPKA | P | 10/01/2015 | N | None | EAN | 39,981,396 | 47,316,723 | 3,508,774 | 84.5% | 5,592,025 | 62.8 | 43,807,949 |
| APOPKA | P | 10/01/2014 | N | None | EAN | 38,742,430 | 41,316,716 | 1,648,340 | 93.8% | 5,836,530 | 28.2 | 39,668,376 |
| APOPKA | P | 10/01/2013 | N | After | EAN | 34,680,042 | 37,839,348 | 3,159,306 | 91.7% | 5,200,868 | 60.8 | 34,680,042 |
| APOPKA | P | 10/01/2013 | Y | None | EAN | 34,680,042 | 37,839,348 | 3,159,306 | 91.7% | 5,200,868 | 60.8 | 34,680,042 |
| APOPKA | P | 10/01/2012 | N | None | EAN | 29,539,001 | 33,238,719 | 4,126,896 | 88.9% | 4,893,755 | 84.3 | 29,111,823 |
| APOPKA | P | 10/01/2012 | Y | None | EAN | 29,347,081 | 33,238,719 | 4,126,896 | 88.3% | 4,893,755 | 84.3 | 29,111,823 |
| ARCADIA | G | 01/01/2016 | N | None | EAN | 2,342,514 | 3,264,105 | 921,591 | 71.8% | 952,475 | 96.8 | 2,342,514 |
| ARCADIA | G | 01/01/2015 | N | None | FIL | 2,312,098 | 3,169,853 | 857,755 | 72.9% | 640,695 | 133.9 | 2,312,098 |
| ARCADIA | G | 01/01/2014 | N | None | FIL | 2,224,437 | 2,899,980 | 675,543 | 76.7% | 640,345 | 105.5 | 2,224,437 |
| ARCADIA | G | 01/01/2013 | N | None | FIL | 2,139,934 | 2,768,705 | 692,792 | 77.3% | 838,596 | 82.6 | 2,075,913 |
| ARCADIA | PF | 10/01/2016 | N | After | EAN | 9,032,172 | 10,404,422 | 804,592 | 86.8% | 522,829 | 153.9 | 9,599,830 |
| ARCADIA | PF | 10/01/2015 | N | After | EAN | 8,600,411 | 10,044,828 | 869,533 | 85.6% | 570,907 | 152.3 | 9,175,295 |
| ARCADIA | PF | 10/01/2014 | N | None | EAN | 8,794,640 | 9,919,240 | 1,287,394 | 88.7% | 511,791 | 251.6 | 8,631,846 |
| ARCADIA | PF | 10/01/2013 | Y | None | EAN | 8,348,677 | 9,493,224 | 1,381,118 | 87.9% | 546,605 | 252.7 | 8,112,106 |
| ARCADIA | PF | 10/01/2012 | N | None | EAN | 7,658,079 | 9,991,004 | 2,383,891 | 76.6% | 579,741 | 411.2 | 7,607,113 |
| ATLANTIC BEACH | G | 09/30/2015 | N | None | EAN | 15,008,338 | 20,941,934 | 4,983,315 | 71.7% | 2,074,607 | 240.2 | 15,958,619 |
| ATLANTIC BEACH | G | 09/30/2014 | N | After | EAN | 14,919,308 | 20,023,500 | 4,856,100 | 74.5% | 2,397,875 | 202.5 | 15,167,400 |
| ATLANTIC BEACH | G | 09/30/2013 | N | None | EAN | 13,859,831 | 17,371,221 | 3,466,268 | 79.8% | 2,733,429 | 126.8 | 13,904,953 |
| ATLANTIC BEACH | P | 09/30/2016 | N | After | EAN | 9,473,354 | 13,998,826 | 4,366,879 | 67.7% | 1,533,818 | 284.7 | 9,631,947 |
| ATLANTIC BEACH | P | 09/30/2015 | N | None | EAN | 8,493,122 | 13,520,307 | 4,370,107 | 62.8% | 1,312,639 | 332.9 | 9,150,200 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| ATLANTIC BEACH | P | 09/30/2014 | N | After | EAN | 8,128,264 | 12,656,462 | 4,386,911 | 64.2% | 1,294,600 | 338.9 | 8,269,551 |
| ATLANTIC BEACH | P | 09/30/2013 | N | None | EAN | 7,530,789 | 11,094,393 | 3,466,384 | 67.9% | 1,360,245 | 254.8 | 7,628,009 |
| ATLANTIS | P | 10/01/2014 | N | After | EAN | 1,323,407 | 1,374,730 | 199,371 | 96.3% | 0 | 0.0 | 1,175,359 |
| AUBURNDALE | F | 10/01/2016 | N | After | EAN | 6,503,328 | 8,897,272 | 2,164,226 | 73.1% | 869,016 | 249.0 | 6,733,046 |
| AUBURNDALE | F | 10/01/2015 | N | None | EAN | 6,091,062 | 8,202,804 | 1,866,665 | 74.3% | 829,042 | 225.2 | 6,336,139 |
| AUBURNDALE | F | 10/01/2014 | N | None | EAN | 6,384,033 | 8,147,235 | 2,058,310 | 78.4% | 863,798 | 238.3 | 6,088,925 |
| AUBURNDALE | F | 10/01/2013 | N | None | EAN | 6,179,087 | 8,155,033 | 2,078,093 | 75.8% | 729,369 | 284.9 | 6,076,940 |
| AUBURNDALE | F | 10/01/2012 | N | None | EAN | 5,537,202 | 7,602,062 | 2,086,052 | 72.8% | 738,736 | 282.4 | 5,516,010 |
| AUBURNDALE | G | 10/01/2016 | Y | After | EAN | 16,988,744 | 25,433,306 | 7,950,423 | 66.8% | 1,897,606 | 419.0 | 17,482,883 |
| AUBURNDALE | G | 10/01/2015 | N | None | EAN | 15,823,142 | 22,445,193 | 5,812,727 | 70.5% | 2,192,394 | 265.1 | 16,632,466 |
| AUBURNDALE | G | 10/01/2014 | N | After | EAN | 16,243,564 | 21,617,949 | 6,029,803 | 75.1% | 2,483,517 | 242.8 | 15,588,146 |
| AUBURNDALE | G | 10/01/2013 | N | None | EAN | 14,874,264 | 20,814,905 | 6,648,712 | 71.5% | 2,615,453 | 254.2 | 14,166,193 |
| AUBURNDALE | G | 10/01/2012 | Y | After | EAN | 13,245,504 | 19,273,002 | 6,404,207 | 68.7% | 2,716,654 | 235.7 | 12,868,795 |
| AUBURNDALE | G | 10/01/2012 | N | After | EAN | 13,245,504 | 19,279,869 | 6,411,074 | 68.7% | 2,716,654 | 236.0 | 12,868,795 |
| AUBURNDALE | P | 10/01/2016 | N | After | FIL | 10,460,258 | 12,632,307 | 1,829,973 | 82.8% | 1,783,797 | 102.6 | 10,802,334 |
| AUBURNDALE | P | 10/01/2015 | N | None | FIL | 9,935,560 | 12,027,382 | 1,710,901 | 82.6% | 1,640,265 | 104.3 | 10,316,481 |
| AUBURNDALE | P | 10/01/2014 | N | None | FIL | 9,952,401 | 11,257,933 | 1,754,168 | 88.4% | 1,546,150 | 113.5 | 9,503,765 |
| AUBURNDALE | P | 10/01/2013 | N | None | FIL | 8,726,664 | 10,351,355 | 1,786,462 | 84.3% | 1,603,156 | 111.4 | 8,564,893 |
| AUBURNDALE | P | 10/01/2012 | N | None | FIL | 7,794,895 | 9,271,563 | 1,534,300 | 84.1% | 1,494,246 | 102.7 | 7,737,263 |
| AVENTURA | P | 10/01/2016 | N | After | EAN | 34,151,399 | 42,407,204 | 6,693,238 | 80.5% | 8,398,014 | 79.7 | 35,713,966 |
| AVENTURA | P | 10/01/2014 | N | None | EAN | 28,811,486 | 30,968,666 | 3,173,580 | 93.0% | 8,385,987 | 37.8 | 27,795,086 |
| AVENTURA | P | 10/01/2012 | N | None | EAN | 20,116,833 | 25,129,927 | 5,519,006 | 80.1% | 7,663,687 | 72.0 | 19,610,921 |
| AVON PARK | F | 10/01/2016 | N | After | EAN | 5,292,946 | 6,891,577 | 1,347,512 | 76.8% | 531,936 | 253.3 | 5,544,065 |
| AVON PARK | F | 10/01/2015 | N | None | EAN | 4,820,917 | 6,473,057 | 1,385,746 | 74.5% | 676,309 | 204.9 | 5,087,311 |
| AVON PARK | F | 10/01/2014 | N | None | EAN | 4,691,985 | 6,115,828 | 1,579,186 | 76.7% | 717,785 | 220.0 | 4,536,642 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| AVON PARK | F | 10/01/2013 | N | None | EAN | 4,087,791 | 5,766,581 | 1,748,866 | 70.9% | 709,877 | 246.4 | 4,017,715 |
| AVON PARK | F | 10/01/2012 | N | None | EAN | 3,653,070 | 5,475,749 | 1,881,646 | 66.7% | 732,830 | 256.8 | 3,594,103 |
| AVON PARK | F | 10/01/2012 | Y | None | EAN | 3,653,070 | 5,475,749 | 1,881,646 | 66.7% | 732,830 | 256.8 | 3,594,103 |
| AVON PARK | P | 10/01/2016 | N | After | EAN | 6,139,238 | 5,958,731 | -507,310 | 103.0% | 185,255 | -273.8 | 6,466,041 |
| AVON PARK | P | 10/01/2015 | N | None | EAN | 6,016,713 | 5,727,608 | -555,142 | 105.0% | 195,217 | -284.4 | 6,282,750 |
| AVON PARK | P | 10/01/2014 | N | None | EAN | 6,259,202 | 5,684,963 | -235,507 | 110.1% | 144,785 | -162.7 | 5,920,470 |
| AVON PARK | P | 10/01/2013 | N | None | EAN | 5,880,339 | 5,769,186 | 141,500 | 101.9% | 161,890 | 87.4 | 5,627,686 |
| AVON PARK | P | 10/01/2012 | N | None | EAN | 5,446,214 | 5,924,414 | 440,910 | 91.9% | 205,197 | 214.9 | 5,483,504 |
| BAL HARBOUR VILLAGE | G | 10/01/2015 | N | After | EAN | 10,180,883 | 14,242,521 | 3,823,757 | 71.5% | 1,251,987 | 305.4 | 10,418,764 |
| BAL HARBOUR VILLAGE | G | 10/01/2014 | N | After | EAN | 10,417,444 | 13,984,383 | 4,051,074 | 74.5% | 1,068,585 | 379.1 | 9,933,309 |
| BAL HARBOUR VILLAGE | G | 10/01/2013 | N | After | EAN | 9,055,856 | 12,061,936 | 3,498,117 | 75.1% | 1,130,179 | 309.5 | 8,563,819 |
| BAL HARBOUR VILLAGE | G | 10/01/2012 | N | None | EAN | 8,323,340 | 11,212,293 | 3,098,208 | 74.2% | 1,026,671 | 301.8 | 8,114,085 |
| BAL HARBOUR VILLAGE | P | 10/01/2016 | N | After | EAN | 19,189,548 | 25,876,791 | 7,107,994 | 74.2% | 2,195,982 | 323.7 | 18,768,797 |
| BAL HARBOUR VILLAGE | P | 10/01/2015 | N | None | EAN | 18,066,387 | 24,029,771 | 6,763,085 | 75.2% | 1,976,482 | 342.2 | 17,266,686 |
| BAL HARBOUR VILLAGE | P | 10/01/2014 | N | None | EAN | 18,305,095 | 24,015,753 | 7,688,554 | 76.2% | 1,526,834 | 503.6 | 16,327,199 |
| BAL HARBOUR VILLAGE | P | 10/01/2013 | N | None | EAN | 16,077,476 | 22,662,939 | 8,190,877 | 70.9% | 1,171,737 | 699.0 | 14,472,062 |
| BAL HARBOUR VILLAGE | P | 10/01/2012 | N | None | EAN | 14,377,596 | 22,897,649 | 9,663,319 | 62.8% | 1,830,726 | 527.8 | 13,234,330 |
| BARTOW | F | 10/01/2016 | N | After | FIL | 8,589,820 | 10,011,025 | 1,014,386 | 85.8% | 1,030,453 | 98.4 | 8,996,639 |
| BARTOW | F | 10/01/2015 | N | None | FIL | 8,014,919 | 9,124,436 | 673,842 | 87.8% | 1,032,875 | 65.2 | 8,450,594 |
| BARTOW | F | 10/01/2014 | N | None | FIL | 8,009,400 | 8,391,762 | 712,631 | 95.4% | 1,034,452 | 68.9 | 7,679,131 |
| BARTOW | F | 10/01/2013 | N | None | FIL | 7,110,904 | 7,725,090 | 812,878 | 92.0% | 1,008,932 | 80.6 | 6,912,212 |
| BARTOW | F | 10/01/2012 | N | None | FIL | 6,487,849 | 7,257,446 | 994,968 | 89.4% | 917,980 | 108.4 | 6,262,478 |
| BARTOW | G | 10/01/2016 | N | After | EAN | 22,995,295 | 31,842,365 | 8,452,594 | 72.2% | 7,604,094 | 111.2 | 23,389,771 |
| BARTOW | G | 10/01/2015 | N | None | EAN | 21,469,718 | 30,599,756 | 8,223,303 | 70.2% | 7,531,199 | 109.2 | 22,376,453 |
| BARTOW | G | 10/01/2014 | N | None | EAN | 20,866,595 | 28,587,983 | 8,850,672 | 73.0% | 7,448,749 | 118.8 | 19,737,311 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| BARTOW | G | 10/01/2013 | N | None | EAN | 18,820,812 | 27,223,026 | 9,716,181 | 69.1% | 7,824,411 | 124.2 | 17,506,845 |
| BARTOW | G | 10/01/2012 | N | After | EAN | 15,683,204 | 25,456,216 | 10,532,053 | 61.6% | 7,865,605 | 133.9 | 14,924,163 |
| BARTOW | P | 10/01/2016 | N | After | EAN | 17,047,777 | 20,784,325 | 3,313,627 | 82.0% | 1,634,118 | 202.8 | 17,470,698 |
| BARTOW | P | 10/01/2015 | N | None | EAN | 15,518,973 | 19,210,382 | 2,925,927 | 80.8% | 1,681,423 | 174.0 | 16,284,455 |
| BARTOW | P | 10/01/2014 | N | None | EAN | 15,858,499 | 18,477,520 | 3,454,422 | 85.8% | 1,805,645 | 191.3 | 15,023,098 |
| BARTOW | P | 10/01/2013 | N | None | EAN | 14,014,871 | 17,393,726 | 3,966,228 | 80.6% | 1,884,843 | 210.4 | 13,427,498 |
| BARTOW | P | 10/01/2012 | N | None | EAN | 13,162,924 | 17,217,968 | 4,430,044 | 76.4% | 1,667,067 | 265.7 | 12,787,924 |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2015 | N | After | EAN | 7,246,525 | 8,053,236 | 806,711 | 90.0% | 2,293,755 | 35.2 | 7,246,525 |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2014 | N | After | EAN | 7,492,912 | 7,224,190 | -268,722 | 103.7% | 2,366,424 | -11.4 | 7,492,912 |
| BAY HARBOR ISLANDS [GP] | G | 10/01/2013 | N | None | EAN | 7,284,068 | 7,124,780 | -159,288 | 102.2% | 2,535,160 | -6.3 | 7,284,068 |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2015 | N | After | EAN | 8,190,585 | 8,709,897 | 519,312 | 94.0% | 1,575,965 | 33.0 | 8,190,585 |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2014 | N | None | EAN | 7,916,389 | 7,632,479 | -85,254 | 103.7% | 1,609,279 | -5.3 | 7,717,733 |
| BAY HARBOR ISLANDS [GP] | P | 10/01/2013 | N | After | EAN | 6,139,895 | 6,866,315 | 899,250 | 89.4% | 1,196,325 | 75.2 | 5,967,065 |
| BAY MEDICAL CENTER | G | 01/01/2017 | N | After | PUC | 93,688,664 | 115,948,336 | 22,259,672 | 80.8% | 0 | 0.0 | 93,688,664 |
| BAY MEDICAL CENTER | G | 01/01/2016 | N | After | PUC | 91,943,792 | 115,545,279 | 23,601,487 | 79.6% | 0 | 0.0 | 91,943,792 |
| BAY MEDICAL CENTER | G | 01/01/2015 | N | None | PUC | 97,809,794 | 110,031,446 | 12,221,652 | 88.9% | 0 | 0.0 | 97,809,794 |
| BAY MEDICAL CENTER | G | 01/01/2014 | N | After | PUC | 97,920,961 | 108,611,312 | 10,690,351 | 90.2% | 0 | 0.0 | 97,920,961 |
| BAY MEDICAL CENTER | G | 01/01/2013 | N | After | PUC | 87,807,918 | 102,102,230 | 14,294,312 | 86.0% | 0 | 0.0 | 87,807,918 |
| BELLE GLADE | G | 10/01/2016 | N | After | AGG | 16,083,511 | 14,478,769 | -2,355,713 | 111.1% | 2,954,105 | -79.7 | 16,834,482 |
| BELLE GLADE | G | 10/01/2015 | N | None | AGG | 15,293,681 | 13,734,415 | -2,289,447 | 111.4% | 2,886,922 | -79.3 | 16,023,862 |
| BELLE GLADE | G | 10/01/2014 | N | None | AGG | 15,774,395 | 13,263,517 | -1,651,057 | 118.9% | 2,935,945 | -56.2 | 14,914,574 |
| BELLE GLADE | G | 10/01/2013 | N | None | AGG | 14,683,383 | 12,513,359 | -1,404,895 | 117.3% | 2,893,673 | -48.6 | 13,918,254 |
| BELLE GLADE | G | 10/01/2012 | N | After | AGG | 13,295,196 | 12,524,347 | -356,173 | 106.2% | 2,769,571 | -12.9 | 12,880,520 |
| BELLE GLADE (RETIRED) | PF | 10/01/2016 | N | After | AGG | 5,674,007 | 3,019,051 | -2,654,956 | 187.9% | 0 | 0.0 | 5,674,007 |
| BELLE GLADE (RETIRED) | PF | 10/01/2015 | N | None | AGG | 5,612,777 | 2,821,024 | -2,791,753 | 199.0% | 0 | 0.0 | 5,612,777 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| BELLE GLADE (RETIRED) | PF | 10/01/2014 | N | After | AGG | 5,809,590 | 4,142,226 | -1,667,364 | 140.3% | 0 | 0.0 | 5,809,590 |
| BELLE GLADE (RETIRED) | PF | 10/01/2013 | N | None | AGG | 5,473,221 | 4,037,472 | -1,435,749 | 135.6% | 0 | 0.0 | 5,473,221 |
| BELLE GLADE (RETIRED) | PF | 10/01/2012 | N | None | AGG | 5,260,711 | 4,002,874 | -1,257,836 | 131.4% | 0 | 0.0 | 5,260,710 |
| BELLE GLADE HOUSING | G | 10/01/2016 | N | After | AGG | 2,207,846 | 2,666,392 | 458,546 | 82.8% | 797,636 | 57.5 | 2,207,846 |
| BELLE GLADE HOUSING | G | 10/01/2015 | N | None | AGG | 2,040,396 | 2,513,821 | 473,425 | 81.2% | 802,793 | 59.0 | 2,040,396 |
| BELLE GLADE HOUSING | G | 10/01/2014 | N | After | AGG | 1,901,551 | 2,311,840 | 410,289 | 82.3% | 868,107 | 47.3 | 1,901,551 |
| BELLE GLADE HOUSING | G | 10/01/2013 | N | None | AGG | 1,817,437 | 2,166,851 | 349,414 | 83.9% | 893,744 | 39.1 | 1,817,437 |
| BELLE GLADE HOUSING | G | 10/01/2012 | N | None | AGG | 1,588,375 | 1,830,180 | 241,805 | 86.8% | 903,579 | 26.8 | 1,588,375 |
| BELLEAIR | P | 10/01/2016 | N | After | FIL | 3,254,679 | 3,973,756 | 595,716 | 81.9% | 776,203 | 76.8 | 3,378,040 |
| BELLEAIR | P | 10/01/2015 | N | None | FIL | 3,024,835 | 3,573,355 | 451,031 | 84.6% | 788,899 | 57.2 | 3,122,324 |
| BELLEAIR | P | 10/01/2014 | N | None | FIL | 2,906,563 | 3,273,732 | 539,052 | 88.8% | 674,091 | 80.0 | 2,734,680 |
| BELLEAIR | P | 10/01/2013 | N | None | FIL | 2,494,508 | 2,941,833 | 587,582 | 84.8% | 749,510 | 78.4 | 2,354,251 |
| BELLEAIR | P | 10/01/2012 | N | None | FIL | 2,210,156 | 2,641,751 | 511,056 | 83.7% | 701,450 | 72.9 | 2,130,695 |
| BELLEVIEW | P | 10/01/2016 | N | After | EAN | 3,493,887 | 3,842,443 | 281,093 | 90.9% | 521,323 | 53.9 | 3,561,350 |
| BELLEVIEW | P | 10/01/2015 | N | None | EAN | 3,218,777 | 3,780,911 | 441,043 | 85.1% | 536,345 | 82.2 | 3,339,868 |
| BELLEVIEW | P | 10/01/2014 | N | None | EAN | 3,398,882 | 3,884,262 | 648,689 | 87.5% | 500,177 | 129.7 | 3,235,573 |
| BELLEVIEW | P | 10/01/2013 | N | None | EAN | 2,992,153 | 3,542,520 | 699,703 | 84.5% | 436,342 | 160.4 | 2,842,817 |
| BELLEVIEW | P | 10/01/2012 | N | None | EAN | 2,597,609 | 3,391,131 | 879,816 | 76.6% | 393,392 | 223.6 | 2,511,315 |
| BERT FISH MEDICAL CENTER | G | 01/01/2016 | N | None | UC | 22,189,338 | 32,953,605 | 9,942,181 | 67.3% | 1,337,363 | 743.4 | 23,011,424 |
| BERT FISH MEDICAL CENTER | G | 01/01/2015 | N | None | UC | 22,137,885 | 32,054,672 | 10,133,720 | 69.1% | 1,174,181 | 863.1 | 21,920,952 |
| BERT FISH MEDICAL CENTER | G | 01/01/2014 | N | None | UC | 20,885,503 | 31,765,025 | 11,192,988 | 65.7% | 1,466,389 | 763.3 | 20,572,037 |
| BERT FISH MEDICAL CENTER | G | 01/01/2013 | N | None | UC | 18,460,320 | 29,991,467 | 11,044,900 | 61.6% | 1,383,069 | 798.6 | 18,946,567 |
| BOCA GRANDE FCD | F | 10/01/2016 | N | After | FIL | 5,637,303 | 7,857,533 | 2,220,230 | 71.7% | 1,425,424 | 155.8 | 5,637,303 |
| BOCA GRANDE FCD | F | 10/01/2015 | N | None | FIL | 4,844,005 | 6,251,551 | 1,407,546 | 77.5% | 1,265,861 | 111.2 | 4,844,005 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| BOCA GRANDE FCD | F | 10/01/2014 | N | After | FIL | 4,614,233 | 5,107,071 | 492,838 | 90.3% | 1,215,160 | 40.6 | 4,614,233 |
| BOCA GRANDE FCD | F | 10/01/2013 | N | None | FIL | 3,779,552 | 4,245,167 | 465,615 | 89.0% | 1,163,423 | 40.0 | 3,779,552 |
| BOCA GRANDE FCD | F | 10/01/2012 | N | None | FIL | 3,034,303 | 3,510,493 | 476,190 | 86.4% | 1,100,015 | 43.3 | 3,034,303 |
| BOCA RATON | G | 10/01/2015 | N | None | EAN | 194,806,767 | 210,712,948 | 23,644,576 | 92.5% | 26,609,943 | 88.9 | 187,068,372 |
| BOCA RATON | G | 10/01/2014 | N | None | EAN | 203,220,179 | 200,760,699 | 23,783,295 | 101.2% | 26,712,329 | 89.0 | 176,977,404 |
| BOCA RATON | G | 10/01/2013 | N | None | EAN | 189,010,635 | 195,694,689 | 30,073,992 | 96.6% | 27,597,864 | 109.0 | 165,620,697 |
| BOCA RATON | G | 10/01/2012 | N | After | EAN | 174,434,433 | 183,855,688 | 27,927,702 | 94.9% | 28,583,981 | 97.7 | 155,927,986 |
| BOCA RATON | PF | 10/01/2016 | N | After | EAN | 338,440,068 | 452,481,685 | 104,367,140 | 74.8% | 32,250,886 | 323.6 | 348,114,545 |
| BOCA RATON | PF | 10/01/2015 | N | None | EAN | 314,379,267 | 416,454,749 | 86,740,320 | 75.5% | 29,855,531 | 290.5 | 329,714,429 |
| BOCA RATON | PF | 10/01/2014 | N | None | EAN | 312,071,250 | 392,598,102 | 83,133,930 | 79.5% | 29,422,696 | 282.6 | 309,464,172 |
| BOCA RATON | PF | 10/01/2013 | N | After | EAN | 283,305,374 | 379,320,108 | 96,014,733 | 74.7% | 29,375,812 | 326.9 | 283,305,375 |
| BOCA RATON | PF | 10/01/2012 | N | None | EAN | 244,603,841 | 346,647,021 | 129,010,164 | 70.6% | 29,457,656 | 438.0 | 217,636,857 |
| BOCA RATON EXECUTIVE | G | 10/01/2015 | N | None | EAN | 32,522,053 | 44,048,119 | 10,803,597 | 73.8% | 4,748,431 | 227.5 | 33,244,522 |
| BOCA RATON EXECUTIVE | G | 10/01/2014 | N | After | EAN | 31,722,202 | 41,592,839 | 11,327,467 | 76.3% | 4,374,217 | 259.0 | 30,265,372 |
| BOCA RATON EXECUTIVE | G | 10/01/2013 | N | None | EAN | 27,876,795 | 37,521,477 | 11,559,087 | 74.3% | 4,463,155 | 259.0 | 25,962,390 |
| BOCA RATON EXECUTIVE | G | 10/01/2012 | N | After | EAN | 23,754,084 | 34,773,285 | 11,840,737 | 68.3% | 4,821,123 | 245.6 | 22,932,548 |
| BOCA RATON HOUSING | G | 10/01/2015 | N | After | AGG | 2,511,547 | 1,766,633 | -744,914 | 142.2% | 652,983 | -114.1 | 2,511,547 |
| BOCA RATON HOUSING | G | 10/01/2013 | N | After | AGG | 2,244,979 | 1,784,398 | -460,581 | 125.8% | 715,045 | -64.4 | 2,244,979 |
| BONITA SPRINGS FCD | F | 10/01/2016 | N | After | EAN | 56,829,901 | 82,795,896 | 24,609,140 | 68.6% | 7,182,291 | 342.6 | 58,186,756 |
| BONITA SPRINGS FCD | F | 10/01/2015 | N | None | EAN | 52,133,912 | 76,674,200 | 23,653,609 | 68.0% | 6,813,346 | 347.2 | 53,020,591 |
| BONITA SPRINGS FCD | F | 10/01/2014 | N | After | EAN | 50,022,032 | 71,060,657 | 25,718,629 | 70.4% | 6,426,162 | 400.2 | 45,342,028 |
| BONITA SPRINGS FCD | F | 10/01/2013 | N | None | EAN | 42,981,714 | 66,863,964 | 28,186,378 | 64.3% | 6,372,000 | 442.4 | 38,677,586 |
| BONITA SPRINGS FCD | F | 10/01/2012 | N | None | EAN | 34,983,095 | 62,437,016 | 29,388,344 | 56.0% | 6,060,748 | 484.9 | 33,048,672 |
| BONITA SPRINGS FCD | G | 10/01/2016 | N | After | EAN | 2,908,958 | 3,325,371 | 401,022 | 87.5% | 587,699 | 68.2 | 2,924,349 |
| BONITA SPRINGS FCD | G | 10/01/2014 | N | After | FIL | 2,799,546 | 2,663,155 | 92,489 | 105.1% | 526,980 | 17.6 | 2,570,666 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| BOYNTON BEACH | F | 10/01/2016 | N | After | EAN | 91,063,794 | 140,002,332 | 49,585,114 | 65.0% | 10,684,549 | 464.1 | 90,417,218 |
| BOYNTON BEACH | F | 10/01/2015 | N | After | EAN | 80,406,693 | 125,782,894 | 44,568,768 | 63.9% | 10,221,317 | 436.0 | 81,214,126 |
| BOYNTON BEACH | F | 10/01/2014 | N | After | EAN | 78,279,091 | 115,715,257 | 44,542,294 | 67.6% | 9,823,480 | 453.4 | 71,172,963 |
| BOYNTON BEACH | F | 10/01/2013 | N | After | EAN | 66,864,692 | 106,264,226 | 42,529,489 | 62.9% | 9,128,801 | 465.9 | 63,734,737 |
| BOYNTON BEACH | F | 10/01/2012 | N | After | EAN | 57,441,452 | 95,506,836 | 37,871,381 | 60.1% | 9,375,520 | 403.9 | 57,635,455 |
| BOYNTON BEACH | G | 10/01/2016 | N | After | EAN | 149,625,375 | 179,064,035 | 30,615,156 | 83.6% | 20,615,893 | 148.5 | 148,448,879 |
| BOYNTON BEACH | G | 10/01/2015 | N | None | EAN | 132,485,863 | 165,668,490 | 28,521,124 | 80.0% | 19,961,221 | 142.9 | 137,147,366 |
| BOYNTON BEACH | G | 10/01/2014 | N | None | EAN | 130,472,348 | 157,930,198 | 34,228,338 | 82.6% | 20,315,120 | 168.5 | 123,701,860 |
| BOYNTON BEACH | G | 10/01/2013 | N | After | EAN | 118,123,740 | 150,253,861 | 36,497,011 | 78.6% | 20,496,419 | 178.1 | 113,756,850 |
| BOYNTON BEACH | G | 10/01/2012 | N | None | EAN | 103,668,941 | 140,809,784 | 34,541,917 | 73.6% | 20,956,556 | 164.8 | 106,267,867 |
| BOYNTON BEACH | P | 10/01/2016 | N | After | EAN | 86,304,627 | 126,615,844 | 40,531,358 | 68.2% | 11,075,682 | 366.0 | 86,084,486 |
| BOYNTON BEACH | P | 10/01/2015 | N | After | EAN | 78,272,684 | 118,059,302 | 39,084,101 | 66.3% | 11,774,623 | 331.9 | 78,975,201 |
| BOYNTON BEACH | P | 10/01/2014 | N | After | EAN | 76,341,372 | 110,525,549 | 37,645,350 | 69.1% | 11,142,832 | 337.8 | 72,880,199 |
| BOYNTON BEACH | P | 10/01/2013 | N | After | EAN | 66,959,363 | 104,009,960 | 39,258,109 | 64.4% | 11,302,523 | 347.3 | 64,751,851 |
| BOYNTON BEACH | P | 10/01/2012 | N | After | EAN | 59,617,447 | 98,962,159 | 39,756,380 | 60.2% | 11,789,237 | 337.2 | 59,205,779 |
| BRADENTON | F | 10/01/2016 | N | After | EAN | 46,624,488 | 53,412,048 | 5,710,355 | 87.3% | 4,661,562 | 122.5 | 47,701,693 |
| BRADENTON | F | 10/01/2015 | N | None | EAN | 43,293,980 | 50,148,957 | 6,115,244 | 86.3% | 4,404,705 | 138.8 | 44,033,713 |
| BRADENTON | F | 10/01/2014 | N | None | EAN | 43,513,318 | 49,226,972 | 9,898,623 | 88.4% | 4,277,354 | 231.4 | 39,328,349 |
| BRADENTON | F | 10/01/2013 | N | None | EAN | 37,734,279 | 47,471,556 | 12,856,436 | 79.5% | 4,175,030 | 307.9 | 34,615,120 |
| BRADENTON | F | 10/01/2012 | N | None | EAN | 32,404,432 | 46,534,418 | 15,168,250 | 69.6% | 3,861,209 | 392.8 | 31,366,168 |
| BRADENTON | P | 10/01/2016 | N | After | EAN | 65,108,829 | 78,379,368 | 10,126,061 | 83.1% | 6,945,508 | 145.8 | 68,253,307 |
| BRADENTON | P | 10/01/2015 | N | None | EAN | 61,034,420 | 75,568,520 | 11,790,989 | 80.8% | 6,793,436 | 173.6 | 63,777,531 |
| BRADENTON | P | 10/01/2014 | N | None | EAN | 64,304,038 | 69,758,187 | 9,659,206 | 92.2% | 6,946,336 | 139.1 | 60,098,981 |
| BRADENTON | P | 10/01/2013 | N | None | EAN | 57,594,081 | 69,061,464 | 13,988,845 | 83.4% | 6,980,110 | 200.4 | 55,072,619 |
| BRADENTON | P | 10/01/2012 | N | None | EAN | 51,606,718 | 67,317,363 | 15,603,516 | 76.7% | 6,776,210 | 230.3 | 51,713,847 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| BROOKSVILLE | F | 10/01/2016 | N | After | EAN | 5,763,900 | 6,984,197 | 872,407 | 82.5% | 633,398 | 137.7 | 6,111,790 |
| BROOKSVILLE | F | 10/01/2015 | N | None | EAN | 5,932,828 | 7,202,497 | 944,178 | 82.4% | 632,501 | 149.3 | 6,258,319 |
| BROOKSVILLE | F | 10/01/2014 | N | None | EAN | 6,024,186 | 6,953,087 | 1,200,501 | 86.6% | 598,402 | 200.6 | 5,752,586 |
| BROOKSVILLE | F | 10/01/2013 | N | None | EAN | 5,456,906 | 6,844,292 | 1,594,969 | 79.7% | 651,472 | 244.8 | 5,249,323 |
| BROOKSVILLE | F | 10/01/2012 | N | None | EAN | 4,937,188 | 6,488,945 | 1,678,420 | 76.1% | 651,086 | 257.8 | 4,810,525 |
| BROOKSVILLE | P | 10/01/2016 | N | After | AGG | 5,782,871 | 5,740,486 | -98,448 | 100.7% | 1,190,764 | -8.3 | 5,838,934 |
| BROOKSVILLE | P | 10/01/2015 | N | None | AGG | 4,930,633 | 4,523,237 | -572,144 | 109.0% | 1,213,861 | -47.1 | 5,095,381 |
| BROOKSVILLE | P | 10/01/2015 | Y | After | AGG | 4,930,633 | 4,694,015 | -401,366 | 105.0% | 1,213,861 | -33.1 | 5,095,381 |
| BROOKSVILLE | P | 10/01/2014 | N | None | AGG | 4,837,520 | 4,156,963 | -357,851 | 116.4% | 1,190,417 | -30.1 | 4,514,814 |
| BROOKSVILLE | P | 10/01/2013 | N | None | AGG | 4,293,567 | 3,709,750 | -291,554 | 115.7% | 1,207,096 | -24.2 | 4,001,304 |
| BROOKSVILLE | P | 10/01/2012 | N | None | AGG | 3,699,849 | 3,560,524 | 36,063 | 103.9% | 1,155,943 | 3.1 | 3,524,461 |
| BUNNELL | F | 10/01/2016 | N | After | AGG | 566,535 | 610,838 | 26,293 | 92.7% | 0 | 0.0 | 584,545 |
| BUNNELL | F | 10/01/2014 | N | After | AGG | 528,066 | 573,676 | 60,695 | 92.0% | 23,509 | 258.2 | 512,981 |
| BUNNELL | F | 10/01/2012 | N | After | AGG | 448,581 | 377,638 | -61,619 | 118.8% | 21,667 | -284.4 | 439,257 |
| BUSHNELL | G | 10/01/2016 | N | After | EAN | 2,546,025 | 2,869,081 | 312,068 | 88.7% | 1,029,843 | 30.3 | 2,557,013 |
| BUSHNELL | G | 10/01/2015 | N | None | EAN | 2,221,400 | 2,415,174 | 153,973 | 92.0% | 1,001,832 | 15.4 | 2,261,201 |
| BUSHNELL | G | 10/01/2014 | N | None | EAN | 2,106,488 | 2,124,047 | 186,601 | 99.2% | 1,016,735 | 18.4 | 1,937,446 |
| BUSHNELL | G | 10/01/2013 | Y | After | EAN | 1,769,071 | 1,881,708 | 250,157 | 94.0% | 1,042,671 | 24.0 | 1,631,551 |
| BUSHNELL | G | 10/01/2012 | N | After | EAN | 1,439,364 | 1,639,409 | 284,116 | 87.8% | 966,407 | 29.4 | 1,355,293 |
| CAPE CORAL | F | 10/01/2016 | N | After | EAN | 147,951,778 | 199,582,754 | 49,222,641 | 74.1% | 14,024,903 | 351.0 | 150,360,113 |
| CAPE CORAL | F | 10/01/2015 | N | None | EAN | 130,916,796 | 178,581,906 | 43,425,947 | 73.3% | 13,534,325 | 320.9 | 135,155,959 |
| CAPE CORAL | F | 10/01/2014 | Y | After | EAN | 127,545,164 | 168,003,895 | 48,854,824 | 75.9% | 13,410,078 | 364.3 | 119,149,071 |
| CAPE CORAL | F | 10/01/2014 | N | None | EAN | 127,545,164 | 165,102,355 | 45,953,284 | 77.3% | 13,410,078 | 342.7 | 119,149,071 |
| CAPE CORAL | F | 10/01/2013 | N | None | EAN | 115,283,188 | 156,828,538 | 49,387,895 | 73.5% | 12,652,698 | 390.3 | 107,440,643 |
| CAPE CORAL | F | 10/01/2012 | N | After | EAN | 98,502,092 | 156,540,009 | 60,533,254 | 62.9% | 13,453,644 | 449.9 | 96,006,755 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| CAPE CORAL | G | 10/01/2016 | N | None | EAN | 224,525,185 | 312,062,895 | 81,493,977 | 71.9% | 40,808,599 | 199.7 | 230,568,918 |
| CAPE CORAL | G | 10/01/2015 | N | After | EAN | 199,305,119 | 291,510,558 | 84,291,194 | 68.4% | 36,872,506 | 228.6 | 207,219,364 |
| CAPE CORAL | G | 10/01/2014 | N | None | EAN | 193,605,450 | 258,925,523 | 77,679,420 | 74.8% | 32,975,744 | 235.6 | 181,246,103 |
| CAPE CORAL | G | 10/01/2013 | N | None | EAN | 168,405,357 | 244,779,005 | 87,277,792 | 68.8% | 33,444,267 | 261.0 | 157,501,213 |
| CAPE CORAL | G | 10/01/2012 | Y | After | EAN | 143,856,272 | 227,762,381 | 89,696,156 | 63.2% | 35,151,182 | 255.2 | 138,066,225 |
| CAPE CORAL | G | 10/01/2012 | N | After | EAN | 143,856,272 | 233,658,246 | 95,592,021 | 61.6% | 35,151,182 | 272.0 | 138,066,225 |
| CAPE CORAL | P | 10/01/2016 | N | After | EAN | 139,634,590 | 173,552,840 | 31,341,971 | 80.5% | 16,725,477 | 187.4 | 142,210,869 |
| CAPE CORAL | P | 10/01/2015 | N | None | EAN | 125,881,321 | 154,373,839 | 25,683,628 | 81.5% | 16,040,996 | 160.1 | 128,690,211 |
| CAPE CORAL | P | 10/01/2014 | N | None | EAN | 123,126,165 | 143,577,604 | 29,001,782 | 85.8% | 13,583,335 | 213.5 | 114,575,822 |
| CAPE CORAL | P | 10/01/2013 | N | None | EAN | 109,765,384 | 137,249,312 | 34,993,061 | 80.0% | 14,437,605 | 242.4 | 102,256,251 |
| CAPE CORAL | P | 10/01/2012 | Y | After | EAN | 92,770,697 | 128,446,621 | 37,924,220 | 72.2% | 14,266,182 | 265.8 | 90,522,401 |
| CAPE CORAL | P | 10/01/2012 | N | After | EAN | 92,770,697 | 133,742,825 | 43,220,424 | 69.4% | 14,266,182 | 303.0 | 90,522,401 |
| CASSELBERRY | PF | 10/01/2016 | N | After | AGG | 19,699,698 | 20,208,429 | 0 | 97.5% | 4,300,930 | 0.0 | 20,208,429 |
| CASSELBERRY | PF | 10/01/2015 | N | None | AGG | 17,177,327 | 17,864,385 | -130,850 | 96.2% | 4,203,169 | -3.1 | 17,995,235 |
| CASSELBERRY | PF | 10/01/2014 | N | None | AGG | 16,884,756 | 15,489,991 | -42,224 | 109.0% | 4,236,824 | -1.0 | 15,532,215 |
| CASSELBERRY | PF | 10/01/2013 | N | None | AGG | 14,273,700 | 13,512,834 | 340,777 | 105.6% | 4,027,175 | 8.5 | 13,172,057 |
| CASSELBERRY | PF | 10/01/2012 | N | None | AGG | 11,296,952 | 12,511,094 | 1,593,497 | 90.3% | 3,499,263 | 45.5 | 10,917,597 |
| CHATTAHOOCHEE | F | 10/01/2013 | N | After | AGG | 411,769 | 471,863 | 60,094 | 87.3% | 31,994 | 187.8 | 411,769 |
| CLEARWATER | F | 10/01/2016 | N | After | AGG | 4,361,517 | 3,360,997 | -1,000,520 | 129.8% | 0 | 0.0 | 4,361,517 |
| CLEARWATER | F | 10/01/2015 | N | After | AGG | 4,615,299 | 3,771,835 | -843,464 | 122.4% | 0 | 0.0 | 4,615,299 |
| CLEARWATER | F | 10/01/2014 | N | None | EAN | 4,860,303 | 3,797,780 | -1,062,523 | 128.0% | 0 | 0.0 | 4,860,303 |
| CLEARWATER | F | 01/01/2014 | N | After | AGG | 5,008,891 | 4,513,458 | -495,433 | 111.0% | 0 | 0.0 | 5,008,891 |
| CLEARWATER | GPF | 01/01/2017 | N | After | EAN | 905,261,405 | 880,316,652 | -27,912,594 | 102.8% | 79,276,100 | -35.2 | 908,229,246 |
| CLEARWATER | GPF | 01/01/2016 | N | After | EAN | 873,505,080 | 857,177,619 | -9,421,356 | 101.9% | 80,250,993 | -11.7 | 866,598,975 |
| CLEARWATER | GPF | 01/01/2015 | N | After | FIL | 897,025,140 | 834,655,662 | -5,212,649 | 107.5% | 75,078,542 | -6.9 | 839,868,311 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| CLEARWATER | GPF | 01/01/2014 | N | None | FIL | 846,966,929 | 828,489,285 | 56,078,217 | 102.2% | 74,254,159 | 75.5 | 772,411,068 |
| CLEARWATER | GPF | 01/01/2013 | N | After | FIL | 735,778,899 | 746,701,092 | 57,969,871 | 98.5% | 74,422,344 | 77.9 | 688,731,221 |
| CLERMONT | F | 10/01/2016 | N | After | AGG | 11,977,627 | 10,711,466 | -33,076 | 111.8% | 3,602,745 | -0.9 | 10,744,542 |
| CLERMONT | F | 10/01/2014 | N | After | AGG | 9,231,626 | 7,911,413 | -1,320,213 | 116.7% | 2,798,049 | -47.2 | 9,231,626 |
| CLERMONT | F | 10/01/2012 | N | None | AGG | 5,898,932 | 5,068,853 | -830,079 | 116.4% | 2,767,580 | -30.0 | 5,898,932 |
| CLERMONT | P | 10/01/2016 | N | After | AGG | 14,099,685 | 13,641,738 | -332,513 | 103.4% | 3,366,613 | -9.9 | 13,974,251 |
| CLERMONT | P | 10/01/2014 | N | After | AGG | 13,427,616 | 12,038,995 | -1,388,621 | 111.5% | 3,108,552 | -44.7 | 13,427,616 |
| CLERMONT | P | 10/01/2012 | N | After | AGG | 9,336,492 | 8,619,484 | -717,008 | 108.3% | 2,424,191 | -29.6 | 9,336,492 |
| CLERMONT | P | 10/01/2012 | Y | After | AGG | 9,336,492 | 8,677,191 | -659,301 | 107.6% | 2,424,191 | -27.2 | 9,336,492 |
| CLERMONT (RETIRED) | G | 10/01/2016 | N | After | AGG | 358,184 | 388,699 | 30,515 | 92.1% | 0 | 0.0 | 358,184 |
| CLERMONT (RETIRED) | G | 10/01/2014 | N | After | AGG | 458,926 | 413,199 | -45,727 | 111.1% | 0 | 0.0 | 458,926 |
| CLEWISTON | G | 10/01/2016 | N | After | EAN | 10,841,227 | 11,999,911 | 1,202,390 | 90.3% | 0 | 0.0 | 10,797,521 |
| CLEWISTON | G | 10/01/2015 | N | After | PUC | 10,096,715 | 11,882,385 | 1,443,724 | 85.0% | 0 | 0.0 | 10,438,661 |
| CLEWISTON | G | 10/01/2014 | N | None | PUC | 10,436,417 | 11,256,782 | 820,365 | 92.7% | 0 | 0.0 | 10,436,417 |
| CLEWISTON | G | 10/01/2013 | N | None | PUC | 9,372,895 | 10,970,858 | 1,597,964 | 85.4% | 0 | 0.0 | 9,372,894 |
| CLEWISTON | G | 10/01/2012 | Y | After | PUC | 8,267,261 | 10,890,264 | 2,623,003 | 75.9% | 2,766,512 | 94.8 | 8,267,261 |
| COCOA | F | 10/01/2016 | N | After | EAN | 16,337,706 | 25,603,803 | 7,991,790 | 63.8% | 2,286,998 | 349.4 | 17,612,013 |
| COCOA | F | 10/01/2015 | N | None | EAN | 15,500,912 | 23,549,306 | 6,827,590 | 65.8% | 1,969,892 | 346.6 | 16,721,716 |
| COCOA | F | 10/01/2014 | N | None | EAN | 15,274,657 | 23,326,764 | 8,546,033 | 65.5% | 2,203,435 | 387.9 | 14,780,731 |
| COCOA | F | 10/01/2013 | N | None | EAN | 13,338,465 | 22,466,592 | 9,712,379 | 59.4% | 2,012,675 | 482.6 | 12,754,213 |
| COCOA | F | 10/01/2012 | N | None | EAN | 11,193,740 | 22,362,765 | 11,111,650 | 50.1% | 1,772,109 | 627.0 | 11,251,115 |
| COCOA | G | 10/01/2016 | N | After | EAN | 12,879,533 | 17,261,609 | 3,678,541 | 74.6% | 103,888 | 3,540.9 | 13,583,068 |
| COCOA | G | 10/01/2015 | N | After | EAN | 12,529,002 | 16,749,569 | 3,586,202 | 74.8% | 170,464 | 2,103.8 | 13,163,367 |
| COCOA | G | 10/01/2014 | N | After | EAN | 13,044,059 | 16,402,968 | 3,947,488 | 79.5% | 226,924 | 1,739.6 | 12,455,480 |
| COCOA | G | 10/01/2013 | N | After | EAN | 12,272,550 | 16,245,018 | 4,507,559 | 75.5% | 288,268 | 1,563.7 | 11,737,459 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| COCOA | G | 10/01/2012 | Y | After | EAN | 11,323,597 | 16,455,035 | 5,200,923 | 68.8% | 325,223 | 1,599.2 | 11,254,112 |
| COCOA | G | 10/01/2012 | N | After | EAN | 11,323,597 | 16,435,966 | 5,181,854 | 68.9% | 325,223 | 1,593.3 | 11,254,112 |
| COCOA | P | 10/01/2016 | N | After | EAN | 27,645,211 | 30,422,946 | 1,440,982 | 90.9% | 2,991,183 | 48.2 | 28,981,964 |
| COCOA | P | 10/01/2015 | N | None | EAN | 26,034,102 | 27,687,568 | -148,554 | 94.0% | 2,826,840 | -5.3 | 27,836,122 |
| COCOA | P | 10/01/2014 | N | None | EAN | 26,879,514 | 27,720,040 | 1,963,330 | 97.0% | 3,100,684 | 63.3 | 25,756,710 |
| COCOA | P | 10/01/2013 | N | None | EAN | 23,874,074 | 26,370,779 | 3,307,899 | 90.5% | 3,145,824 | 105.2 | 23,062,880 |
| COCOA | P | 10/01/2012 | N | None | EAN | 21,083,643 | 25,736,408 | 5,027,010 | 81.9% | 2,846,388 | 176.6 | 20,709,398 |
| COCOA BEACH | F | 10/01/2016 | N | After | EAN | 11,770,118 | 15,013,802 | 3,069,157 | 78.4% | 1,332,137 | 230.4 | 11,944,645 |
| COCOA BEACH | F | 10/01/2015 | N | None | EAN | 10,619,106 | 14,454,114 | 3,459,199 | 73.5% | 1,464,984 | 236.1 | 10,994,915 |
| COCOA BEACH | F | 10/01/2014 | N | None | EAN | 11,072,900 | 14,237,939 | 4,104,846 | 77.8% | 1,408,079 | 291.5 | 10,133,093 |
| COCOA BEACH | F | 10/01/2013 | N | None | EAN | 9,464,080 | 13,493,832 | 4,622,614 | 70.1% | 1,456,769 | 317.3 | 8,871,218 |
| COCOA BEACH | F | 10/01/2012 | N | None | EAN | 8,409,705 | 13,002,091 | 5,185,109 | 64.7% | 1,439,422 | 360.2 | 7,816,982 |
| COCOA BEACH | G | 10/01/2016 | N | After | FIL | 23,307,493 | 23,347,367 | -666,172 | 99.8% | 5,151,642 | -12.9 | 24,013,539 |
| COCOA BEACH | G | 10/01/2015 | N | None | FIL | 21,544,252 | 21,584,240 | -1,085,445 | 99.8% | 4,854,680 | -22.4 | 22,669,685 |
| COCOA BEACH | G | 10/01/2014 | N | After | FIL | 22,216,361 | 20,129,838 | -686,498 | 110.4% | 4,845,926 | -14.2 | 20,816,336 |
| COCOA BEACH | G | 10/01/2013 | N | None | FIL | 20,087,052 | 19,138,820 | 202,097 | 105.0% | 4,830,141 | 4.2 | 18,936,723 |
| COCOA BEACH | G | 10/01/2012 | N | After | FIL | 17,541,376 | 17,303,559 | 107,777 | 101.4% | 4,886,906 | 2.2 | 17,195,782 |
| COCOA BEACH | P | 10/01/2016 | N | After | EAN | 11,562,844 | 17,232,940 | 5,387,373 | 67.1% | 1,848,587 | 291.4 | 11,845,567 |
| COCOA BEACH | P | 10/01/2015 | N | None | EAN | 10,602,767 | 15,834,486 | 4,771,684 | 67.0% | 1,691,318 | 282.1 | 11,062,802 |
| COCOA BEACH | P | 10/01/2014 | N | None | EAN | 10,822,152 | 15,384,144 | 5,467,508 | 70.3% | 1,782,517 | 306.7 | 9,916,636 |
| COCOA BEACH | P | 10/01/2013 | N | None | EAN | 9,588,864 | 14,883,640 | 6,114,281 | 64.4% | 1,919,428 | 318.6 | 8,769,359 |
| COCOA BEACH | P | 10/01/2012 | N | None | EAN | 8,346,569 | 14,499,039 | 6,678,819 | 57.6% | 1,798,182 | 371.4 | 7,820,220 |
| COOPER CITY | F | 10/01/2015 | N | None | AGG | 22,586,832 | 28,653,548 | 5,590,697 | 78.8% | 548,388 | 1,019.5 | 23,062,851 |
| COOPER CITY | F | 10/01/2014 | N | None | AGG | 22,879,978 | 28,120,270 | 6,787,978 | 81.4% | 545,753 | 1,243.8 | 21,332,292 |
| COOPER CITY | F | 10/01/2013 | N | After | AGG | 21,738,775 | 27,615,823 | 6,889,786 | 78.7% | 658,222 | 1,046.7 | 20,726,037 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| COOPER CITY | F | 10/01/2012 | N | After | AGG | 19,051,987 | 26,322,343 | 7,348,326 | 72.4% | 621,690 | 1,182.0 | 18,974,017 |
| COOPER CITY | G | 10/01/2016 | N | After | FIL | 31,360,442 | 36,545,870 | 5,373,379 | 85.8% | 3,770,460 | 142.5 | 31,172,491 |
| COOPER CITY | G | 10/01/2015 | N | After | FIL | 29,823,797 | 34,337,026 | 4,947,094 | 86.9% | 3,755,374 | 131.7 | 29,389,932 |
| COOPER CITY | G | 10/01/2014 | N | After | FIL | 29,147,762 | 33,316,129 | 6,131,690 | 87.5% | 3,812,310 | 160.8 | 27,184,439 |
| COOPER CITY | G | 10/01/2013 | N | After | FIL | 25,971,468 | 31,489,907 | 6,943,667 | 82.5% | 4,137,685 | 167.8 | 24,546,240 |
| COOPER CITY | G | 10/01/2012 | N | After | FIL | 21,788,872 | 29,299,976 | 6,902,503 | 74.4% | 4,625,087 | 149.2 | 22,397,473 |
| COOPER CITY | P | 10/01/2016 | N | After | EAN | 27,088,108 | 33,233,398 | 5,432,672 | 81.5% | 463,179 | 1,172.9 | 27,800,726 |
| COOPER CITY | P | 10/01/2015 | N | After | AGG | 24,746,984 | 31,911,296 | 5,804,486 | 77.5% | 621,466 | 934.0 | 26,106,810 |
| COOPER CITY | P | 10/01/2014 | N | None | AGG | 25,329,279 | 30,931,445 | 5,923,884 | 81.9% | 600,779 | 986.0 | 25,007,561 |
| COOPER CITY | P | 10/01/2013 | N | None | AGG | 24,741,110 | 30,260,970 | 5,280,259 | 81.8% | 601,711 | 877.5 | 24,980,711 |
| COOPER CITY | P | 10/01/2012 | N | None | AGG | 20,261,760 | 29,642,480 | 6,678,534 | 68.4% | 592,661 | 1,126.9 | 22,963,946 |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2014 | N | After | EAN | 3,432,921 | 4,865,588 | 2,343,498 | 70.6% | 266,146 | 880.5 | 2,522,090 |
| CORAL GABLES | GPF | 10/01/2016 | N | After | EAN | 345,462,946 | 610,831,015 | 224,896,425 | 56.6% | 38,659,035 | 581.7 | 385,934,590 |
| CORAL GABLES | GPF | 10/01/2015 | N | None | EAN | 333,736,755 | 559,057,312 | 226,729,657 | 59.7% | 38,301,821 | 592.0 | 332,327,655 |
| CORAL GABLES | GPF | 10/01/2014 | N | After | EAN | 336,098,839 | 553,236,612 | 239,939,061 | 60.8% | 37,013,103 | 648.3 | 313,297,551 |
| CORAL GABLES | GPF | 10/01/2013 | N | None | EAN | 280,477,949 | 532,200,908 | 243,368,656 | 52.7% | 37,158,283 | 655.0 | 288,832,252 |
| CORAL GABLES | GPF | 10/01/2012 | N | After | EAN | 279,370,902 | 512,948,494 | 247,517,286 | 54.5% | 39,651,521 | 624.2 | 265,431,208 |
| CORAL SPRINGS | F | 10/01/2015 | N | None | EAN | 69,377,286 | 68,893,643 | 4,262,292 | 100.7% | 12,808,109 | 33.3 | 64,631,351 |
| CORAL SPRINGS | F | 10/01/2014 | N | After | EAN | 64,432,437 | 60,168,311 | 5,219,723 | 107.1% | 12,414,588 | 42.1 | 54,948,588 |
| CORAL SPRINGS | F | 10/01/2013 | N | After | EAN | 54,912,179 | 55,128,413 | 7,468,625 | 99.6% | 11,954,244 | 62.5 | 47,659,788 |
| CORAL SPRINGS | F | 10/01/2012 | N | None | EAN | 44,326,537 | 47,859,558 | 8,970,918 | 92.6% | 11,696,314 | 76.7 | 38,888,640 |
| CORAL SPRINGS | G | 10/01/2016 | N | After | EAN | 7,711,470 | 9,694,669 | 1,872,092 | 79.5% | 49,416 | 3,788.4 | 7,822,577 |
| CORAL SPRINGS | G | 10/01/2015 | N | None | EAN | 7,392,508 | 9,467,983 | 1,723,696 | 78.1% | 185,676 | 928.3 | 7,744,287 |
| CORAL SPRINGS | G | 10/01/2014 | N | After | EAN | 7,639,297 | 9,411,859 | 1,920,364 | 81.2% | 218,269 | 879.8 | 7,491,495 |
| CORAL SPRINGS | G | 10/01/2013 | N | After | EAN | 7,208,530 | 8,941,943 | 2,006,921 | 80.6% | 273,381 | 734.1 | 6,935,022 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| CORAL SPRINGS | G | 10/01/2012 | N | None | EAN | 6,735,011 | 9,660,844 | 3,011,501 | 69.7% | 270,617 | 1,112.8 | 6,649,343 |
| CORAL SPRINGS | P | 10/01/2015 | N | After | EAN | 166,533,950 | 233,905,636 | 58,012,761 | 71.2% | 14,881,215 | 389.8 | 175,892,875 |
| CORAL SPRINGS | P | 10/01/2014 | N | After | EAN | 163,406,901 | 213,689,553 | 61,242,942 | 76.5% | 14,375,815 | 426.0 | 152,446,611 |
| CORAL SPRINGS | P | 10/01/2013 | N | None | EAN | 153,191,243 | 193,988,510 | 61,772,457 | 79.0% | 13,987,337 | 441.6 | 132,216,053 |
| CORAL SPRINGS | P | 10/01/2012 | N | After | EAN | 126,723,214 | 178,460,050 | 65,406,922 | 71.0% | 13,474,217 | 485.4 | 113,053,128 |
| CRESCENT CITY | F | 10/01/2015 | N | None | AGG | 490,476 | 490,476 | 0 | 100.0% | 50,847 | 0.0 | 490,476 |
| CRESCENT CITY | F | 10/01/2012 | N | After | AGG | 430,273 | 237,023 | -193,249 | 181.5% | 43,178 | -447.6 | 430,272 |
| CRESCENT CITY | P | 10/01/2015 | N | None | AGG | 820,725 | 820,725 | 0 | 100.0% | 216,684 | 0.0 | 820,725 |
| CRESCENT CITY | P | 10/01/2012 | N | After | AGG | 687,553 | 847,732 | 160,179 | 81.1% | 321,199 | 49.9 | 687,553 |
| CRESTVIEW | G | 10/01/2016 | N | After | EAN | 16,548,519 | 17,989,998 | 835,453 | 92.0% | 4,313,074 | 19.4 | 17,154,545 |
| CRESTVIEW | G | 10/01/2015 | N | None | FIL | 15,523,335 | 16,308,649 | 95,162 | 95.2% | 3,959,446 | 2.4 | 16,213,487 |
| CRESTVIEW | G | 10/01/2014 | N | None | FIL | 15,972,213 | 15,307,658 | 305,157 | 104.3% | 3,951,280 | 7.7 | 15,002,501 |
| CRESTVIEW | G | 10/01/2013 | N | None | FIL | 14,232,497 | 13,998,886 | 611,117 | 101.7% | 3,969,646 | 15.4 | 13,387,769 |
| CRESTVIEW | G | 10/01/2012 | N | After | FIL | 12,330,167 | 12,815,816 | 951,763 | 96.2% | 3,762,590 | 25.3 | 11,864,053 |
| CRESTVIEW | PF | 10/01/2016 | N | After | FIL | 17,297,179 | 18,311,522 | 352,857 | 94.5% | 4,415,729 | 8.0 | 17,958,665 |
| CRESTVIEW | PF | 10/01/2015 | N | None | FIL | 16,322,800 | 16,987,238 | 18,767 | 96.1% | 4,038,499 | 0.5 | 16,968,471 |
| CRESTVIEW | PF | 10/01/2014 | N | None | FIL | 16,776,281 | 15,958,007 | 292,824 | 105.1% | 3,803,303 | 7.7 | 15,665,183 |
| CRESTVIEW | PF | 10/01/2013 | N | None | FIL | 15,314,706 | 14,798,827 | 408,073 | 103.5% | 4,171,345 | 9.8 | 14,390,754 |
| CRESTVIEW | PF | 10/01/2012 | N | None | FIL | 12,781,014 | 13,128,854 | 876,903 | 97.4% | 4,147,740 | 21.1 | 12,251,951 |
| DADE CITY | F | 10/01/2016 | N | After | EAN | 5,694,024 | 7,173,685 | 1,192,823 | 79.4% | 340,007 | 350.8 | 5,980,862 |
| DADE CITY | F | 10/01/2015 | N | None | EAN | 5,355,944 | 6,724,389 | 937,348 | 79.6% | 316,858 | 295.8 | 5,787,041 |
| DADE CITY | F | 10/01/2014 | N | After | EAN | 5,590,274 | 6,411,953 | 944,949 | 87.2% | 397,221 | 237.9 | 5,467,004 |
| DADE CITY | F | 10/01/2013 | N | After | EAN | 5,073,814 | 6,124,087 | 1,063,658 | 82.9% | 388,580 | 273.7 | 5,060,429 |
| DADE CITY | F | 10/01/2012 | N | After | EAN | 4,704,873 | 5,771,911 | 1,100,007 | 81.5% | 364,683 | 301.6 | 4,671,904 |
| DADE CITY | P | 10/01/2016 | N | After | AGG | 8,405,805 | 8,787,144 | 0 | 95.7% | 1,107,104 | 0.0 | 8,787,144 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| DADE CITY | P | 10/01/2015 | N | None | AGG | 7,728,062 | 8,549,152 | 249,154 | 90.4% | 1,004,717 | 24.8 | 8,299,998 |
| DADE CITY | P | 10/01/2014 | N | After | AGG | 7,982,987 | 7,727,595 | 0 | 103.3% | 996,755 | 0.0 | 7,727,595 |
| DADE CITY | P | 10/01/2013 | N | After | AGG | 7,212,487 | 7,427,286 | 327,137 | 97.1% | 982,341 | 33.3 | 7,100,149 |
| DADE CITY | P | 10/01/2012 | N | After | AGG | 6,657,291 | 7,122,647 | 587,479 | 93.5% | 1,011,015 | 58.1 | 6,535,168 |
| DANIA BEACH | G | 10/01/2016 | N | After | AGG | 20,576,548 | 28,576,417 | 6,865,705 | 72.0% | 1,192,932 | 575.5 | 21,710,712 |
| DANIA BEACH | G | 10/01/2015 | N | After | AGG | 19,329,066 | 26,836,470 | 6,436,606 | 72.0% | 1,139,329 | 565.0 | 20,399,864 |
| DANIA BEACH | G | 10/01/2014 | N | After | AGG | 19,772,210 | 24,990,287 | 5,565,355 | 79.1% | 1,072,451 | 518.9 | 19,424,932 |
| DANIA BEACH | G | 10/01/2013 | N | None | AGG | 18,836,991 | 25,253,077 | 6,752,436 | 74.6% | 1,082,405 | 623.8 | 18,500,641 |
| DANIA BEACH | G | 10/01/2012 | N | None | AGG | 17,611,501 | 24,314,496 | 6,449,060 | 72.4% | 1,319,723 | 488.7 | 17,865,436 |
| DANIA BEACH [PF] | F | 10/01/2016 | N | After | AGG | 40,882,631 | 63,916,536 | 21,844,704 | 64.0% | 2,191,815 | 996.7 | 42,071,832 |
| DANIA BEACH [PF] | F | 10/01/2015 | N | After | AGG | 34,394,103 | 61,109,904 | 24,793,602 | 56.3% | 2,912,763 | 851.2 | 36,316,302 |
| DANIA BEACH [PF] | F | 10/01/2014 | N | After | AGG | 32,508,365 | 55,909,998 | 22,830,897 | 58.1% | 3,020,808 | 755.8 | 33,079,101 |
| DANIA BEACH [PF] | F | 10/01/2013 | N | After | AGG | 30,183,938 | 50,097,192 | 20,433,684 | 60.3% | 3,002,671 | 680.5 | 29,663,508 |
| DANIA BEACH [PF] | F | 10/01/2012 | N | After | AGG | 25,415,821 | 44,663,781 | 18,139,007 | 56.9% | 2,890,789 | 627.5 | 26,524,774 |
| DANIA BEACH [PF] | P | 10/01/2016 | N | After | AGG | 4,201,758 | 7,500,431 | 3,156,651 | 56.0% | 0 | 0.0 | 4,343,780 |
| DANIA BEACH [PF] | P | 10/01/2015 | N | After | AGG | 3,838,891 | 7,712,466 | 3,583,297 | 49.8% | 0 | 0.0 | 4,129,169 |
| DANIA BEACH [PF] | P | 10/01/2014 | N | After | AGG | 4,003,007 | 7,527,359 | 3,631,611 | 53.2% | 0 | 0.0 | 3,895,748 |
| DANIA BEACH [PF] | P | 10/01/2013 | N | After | AGG | 3,744,273 | 7,370,460 | 3,555,103 | 50.8% | 0 | 0.0 | 3,815,357 |
| DANIA BEACH [PF] | P | 10/01/2012 | N | After | AGG | 3,900,877 | 7,382,256 | 3,280,891 | 52.8% | 0 | 0.0 | 4,101,365 |
| DAVIE | F | 10/01/2015 | N | None | EAN | 70,999,866 | 94,152,031 | 22,661,836 | 75.4% | 10,905,908 | 207.8 | 71,490,195 |
| DAVIE | F | 10/01/2014 | N | None | EAN | 67,876,787 | 86,907,948 | 23,703,620 | 78.1% | 12,095,009 | 196.0 | 63,204,328 |
| DAVIE | F | 10/01/2013 | N | None | EAN | 59,098,184 | 78,336,737 | 23,038,943 | 75.4% | 11,510,217 | 200.2 | 55,297,794 |
| DAVIE | F | 10/01/2012 | N | None | EAN | 51,581,175 | 73,233,348 | 24,672,373 | 70.4% | 11,259,382 | 219.1 | 48,560,975 |
| DAVIE | P | 10/01/2016 | N | None | EAN | 130,723,837 | 169,117,525 | 36,589,839 | 77.3% | 15,278,632 | 239.5 | 132,527,686 |
| DAVIE | P | 10/01/2015 | N | None | EAN | 118,788,589 | 149,729,022 | 30,450,852 | 79.3% | 14,068,195 | 216.5 | 119,278,170 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| DAVIE | P | 10/01/2014 | N | None | EAN | 117,768,626 | 141,997,014 | 29,097,388 | 82.9% | 13,411,960 | 217.0 | 112,899,626 |
| DAVIE | P | 10/01/2013 | N | None | EAN | 106,391,394 | 129,277,671 | 25,742,439 | 82.3% | 13,916,944 | 185.0 | 103,535,232 |
| DAVIE | P | 10/01/2012 | N | None | EAN | 92,882,202 | 119,475,857 | 28,267,161 | 77.7% | 13,014,220 | 217.2 | 91,208,696 |
| DAVIE - GENERAL & MGMT | G | 10/01/2016 | N | After | AGG | 55,049,778 | 61,479,026 | 12,067,598 | 89.5% | 16,597,598 | 72.7 | 49,411,428 |
| DAVIE - GENERAL & MGMT | G | 10/01/2015 | N | None | AGG | 49,091,985 | 49,696,546 | 5,841,898 | 98.8% | 14,841,440 | 39.4 | 43,854,648 |
| DAVIE - GENERAL & MGMT | G | 10/01/2014 | N | After | AGG | 47,229,985 | 45,780,631 | 6,617,321 | 103.2% | 13,954,054 | 47.4 | 39,163,310 |
| DAVIE - GENERAL & MGMT | G | 10/01/2013 | N | After | AGG | 41,097,056 | 41,058,771 | 6,813,339 | 100.1% | 12,904,184 | 52.8 | 34,245,432 |
| DAVIE - GENERAL & MGMT | G | 10/01/2012 | Y | After | AGG | 34,322,299 | 37,885,760 | 8,345,790 | 90.6% | 13,169,485 | 63.4 | 29,539,970 |
| DAVIE - GENERAL & MGMT | G | 10/01/2012 | N | After | AGG | 34,322,299 | 37,885,760 | 8,345,790 | 90.6% | 13,169,485 | 63.4 | 29,539,970 |
| DAYTONA BEACH | PF | 10/01/2016 | N | After | EAN | 165,952,629 | 238,156,346 | 66,537,469 | 69.7% | 16,919,210 | 393.3 | 171,618,877 |
| DAYTONA BEACH | PF | 10/01/2015 | N | None | EAN | 159,486,586 | 224,117,581 | 56,957,712 | 71.2% | 15,557,863 | 366.1 | 167,159,869 |
| DAYTONA BEACH | PF | 10/01/2014 | N | None | EAN | 169,642,140 | 215,615,408 | 53,902,236 | 78.7% | 15,553,436 | 346.6 | 161,713,172 |
| DAYTONA BEACH | PF | 10/01/2013 | N | None | EAN | 158,405,319 | 208,419,899 | 54,333,314 | 76.0% | 15,139,296 | 358.9 | 154,086,585 |
| DAYTONA BEACH | PF | 10/01/2012 | N | None | EAN | 144,159,231 | 198,627,599 | 52,962,858 | 72.6% | 15,425,013 | 343.4 | 145,664,741 |
| DEERFIELD BEACH | F | 10/01/2015 | N | None | EAN | 99,661,364 | 136,963,565 | 31,755,842 | 72.8% | 9,655,892 | 328.9 | 105,207,723 |
| DEERFIELD BEACH | F | 10/01/2014 | N | None | EAN | 103,894,584 | 132,952,717 | 33,144,877 | 78.1% | 9,439,506 | 351.1 | 99,807,840 |
| DEERFIELD BEACH | F | 10/01/2013 | N | None | EAN | 95,798,355 | 125,150,438 | 32,541,464 | 76.5% | 9,962,476 | 326.6 | 92,608,974 |
| DEERFIELD BEACH | F | 10/01/2012 | N | After | EAN | 85,969,494 | 120,019,498 | 33,318,064 | 71.6% | 10,434,701 | 319.3 | 86,701,434 |
| DEERFIELD BEACH | G | 10/01/2015 | N | After | EAN | 55,328,028 | 64,686,562 | 7,745,179 | 85.5% | 301,517 | 2,568.7 | 56,941,383 |
| DEERFIELD BEACH | G | 10/01/2014 | N | After | EAN | 59,846,539 | 62,283,467 | 6,239,188 | 96.1% | 393,579 | 1,585.2 | 56,044,279 |
| DEERFIELD BEACH | G | 10/01/2013 | N | After | EAN | 58,452,045 | 61,985,234 | 7,296,604 | 94.3% | 405,566 | 1,799.1 | 54,688,630 |
| DEERFIELD BEACH | G | 10/01/2012 | N | None | EAN | 56,216,505 | 61,842,485 | 8,408,776 | 90.9% | 389,606 | 2,158.3 | 53,433,709 |
| DEERFIELD BEACH | P | 10/01/2016 | N | After | EAN | 38,707,816 | 55,199,190 | 16,666,625 | 70.1% | 0 | 0.0 | 38,532,565 |
| DEERFIELD BEACH | P | 10/01/2015 | Y | After | EAN | 37,671,100 | 53,626,222 | 15,157,970 | 70.2% | 0 | 0.0 | 38,468,252 |
| DEERFIELD BEACH | P | 10/01/2014 | N | After | EAN | 39,056,880 | 52,811,640 | 15,052,144 | 74.0% | 0 | 0.0 | 37,759,496 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| DEERFIELD BEACH | P | 10/01/2013 | N | After | EAN | 38,065,837 | 52,185,457 | 16,733,539 | 72.9% | 0 | 0.0 | 35,451,918 |
| DEERFIELD BEACH | P | 10/01/2012 | N | After | EAN | 35,771,018 | 51,877,214 | 17,518,477 | 69.0% | 0 | 0.0 | 34,358,737 |
| DELAND | F | 10/01/2016 | N | After | EAN | 13,768,435 | 17,801,741 | 3,389,531 | 77.3% | 2,317,389 | 146.3 | 14,412,210 |
| DELAND | F | 10/01/2015 | N | None | EAN | 12,698,436 | 15,783,456 | 2,479,536 | 80.5% | 2,222,374 | 111.6 | 13,303,920 |
| DELAND | F | 10/01/2014 | N | After | EAN | 12,435,711 | 14,482,756 | 2,538,682 | 85.9% | 2,170,708 | 117.0 | 11,944,074 |
| DELAND | F | 10/01/2013 | N | None | EAN | 11,238,821 | 12,528,657 | 1,876,118 | 89.7% | 2,123,872 | 88.3 | 10,652,539 |
| DELAND | F | 10/01/2012 | N | None | EAN | 9,719,380 | 11,527,481 | 2,111,387 | 84.3% | 2,043,800 | 103.3 | 9,416,094 |
| DELAND | G | 10/01/2015 | N | After | EAN | 27,204,099 | 31,868,367 | 4,242,405 | 85.4% | 2,199,383 | 192.9 | 27,625,962 |
| DELAND | G | 10/01/2014 | N | None | EAN | 28,199,816 | 31,015,404 | 4,059,028 | 90.9% | 2,364,693 | 171.7 | 26,956,376 |
| DELAND | G | 10/01/2013 | N | None | EAN | 27,159,665 | 30,159,606 | 4,688,994 | 90.1% | 2,522,178 | 185.9 | 25,470,612 |
| DELAND | G | 10/01/2012 | N | None | EAN | 24,214,396 | 29,420,023 | 5,475,596 | 82.3% | 2,559,718 | 213.9 | 23,944,427 |
| DELAND | P | 10/01/2015 | N | None | EAN | 21,239,451 | 30,062,793 | 8,507,117 | 70.7% | 2,631,598 | 323.3 | 21,555,676 |
| DELAND | P | 10/01/2014 | N | None | EAN | 21,461,890 | 28,421,607 | 8,282,295 | 75.5% | 2,558,622 | 323.7 | 20,139,312 |
| DELAND | P | 10/01/2013 | N | After | EAN | 18,713,299 | 26,700,329 | 8,335,647 | 70.1% | 2,212,498 | 376.8 | 18,364,682 |
| DELAND | P | 10/01/2012 | N | After | EAN | 16,489,856 | 25,837,660 | 8,854,042 | 63.8% | 2,527,223 | 350.3 | 16,983,618 |
| DELRAY BEACH | F | 10/01/2016 | N | After | EAN | 88,287,565 | 136,953,691 | 47,424,028 | 64.5% | 9,312,487 | 509.3 | 89,529,663 |
| DELRAY BEACH | G | 10/01/2016 | N | After | EAN | 116,809,013 | 124,202,462 | 3,777,860 | 94.0% | 15,449,062 | 24.5 | 120,424,602 |
| DELRAY BEACH | G | 10/01/2015 | N | None | EAN | 109,833,409 | 117,957,596 | 2,102,334 | 93.1% | 15,787,245 | 13.3 | 115,855,262 |
| DELRAY BEACH | G | 10/01/2014 | N | None | EAN | 117,195,971 | 114,285,464 | 3,268,828 | 102.5% | 15,895,095 | 20.6 | 111,016,636 |
| DELRAY BEACH | G | 10/01/2013 | N | After | EAN | 106,685,421 | 108,151,764 | 4,040,481 | 98.6% | 16,527,919 | 24.5 | 104,111,283 |
| DELRAY BEACH | G | 10/01/2012 | N | None | EAN | 95,812,011 | 101,459,333 | 3,668,352 | 94.4% | 16,937,526 | 21.7 | 97,790,981 |
| DELRAY BEACH | P | 10/01/2016 | N | After | EAN | 79,306,441 | 126,117,440 | 42,784,905 | 62.9% | 10,531,306 | 406.3 | 83,332,535 |
| DELTONA | F | 10/01/2016 | N | After | EAN | 23,826,426 | 32,338,035 | 7,960,479 | 73.7% | 3,489,170 | 228.2 | 24,377,556 |
| DELTONA | F | 10/01/2015 | N | None | EAN | 21,140,458 | 29,168,699 | 7,181,123 | 72.5% | 3,619,198 | 198.4 | 21,987,576 |
| DELTONA | F | 10/01/2014 | N | None | EAN | 20,304,917 | 26,864,598 | 7,172,638 | 75.6% | 3,926,984 | 182.7 | 19,691,960 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| DELTONA | F | 10/01/2013 | N | None | EAN | 17,519,560 | 22,622,086 | 5,237,388 | 77.4% | 4,051,588 | 129.3 | 17,384,698 |
| DELTONA | F | 10/01/2012 | N | None | EAN | 15,177,949 | 20,442,874 | 4,954,866 | 74.2% | 4,127,685 | 120.0 | 15,488,008 |
| DESTIN FCD | F | 10/01/2016 | N | After | EAN | 15,601,817 | 25,208,375 | 8,985,876 | 61.9% | 1,507,040 | 596.3 | 16,222,499 |
| DESTIN FCD | F | 10/01/2015 | N | After | EAN | 13,924,319 | 23,070,933 | 8,204,440 | 60.4% | 1,579,196 | 519.5 | 14,866,493 |
| DESTIN FCD | F | 10/01/2014 | N | None | EAN | 14,178,116 | 21,852,860 | 8,455,489 | 64.9% | 1,682,767 | 502.5 | 13,397,371 |
| DESTIN FCD | F | 10/01/2013 | N | None | EAN | 12,112,873 | 21,606,264 | 9,925,779 | 56.1% | 2,154,312 | 460.7 | 11,680,485 |
| DESTIN FCD | F | 10/01/2012 | N | After | EAN | 10,219,747 | 20,031,047 | 10,067,337 | 51.0% | 2,152,791 | 467.6 | 9,963,710 |
| DUNEDIN | F | 10/01/2016 | N | After | EAN | 25,285,901 | 26,153,165 | -305,666 | 96.7% | 3,405,485 | -9.0 | 26,458,831 |
| DUNEDIN | F | 10/01/2015 | N | None | EAN | 23,742,276 | 23,877,588 | -782,846 | 99.4% | 3,263,629 | -24.0 | 24,660,434 |
| DUNEDIN | F | 10/01/2014 | N | None | EAN | 24,247,723 | 23,069,358 | 38,253 | 105.1% | 3,255,152 | 1.2 | 23,031,105 |
| DUNEDIN | F | 10/01/2013 | N | None | EAN | 22,397,685 | 21,751,959 | 943,934 | 103.0% | 3,261,637 | 28.9 | 20,808,025 |
| DUNEDIN | F | 10/01/2012 | N | After | EAN | 19,849,748 | 20,777,619 | 1,677,855 | 95.5% | 3,110,720 | 53.9 | 19,099,764 |
| DUNNELLO | PF | 10/01/2015 | N | None | AGG | 2,057,563 | 1,073,510 | -796,401 | 191.7% | 429,146 | -185.6 | 1,869,911 |
| DUNNELLO | PF | 10/01/2013 | N | After | AGG | 1,807,710 | 1,234,143 | -573,567 | 146.5% | 614,903 | -93.3 | 1,807,710 |
| EAST LAKE TARPON FCD | F | 10/01/2016 | N | After | FIL | 13,724,265 | 18,064,093 | 4,160,956 | 76.0% | 2,335,963 | 178.1 | 13,903,137 |
| EAST LAKE TARPON FCD | F | 10/01/2015 | N | None | FIL | 12,786,472 | 16,683,858 | 3,777,618 | 76.6% | 2,072,091 | 182.3 | 12,906,240 |
| EAST LAKE TARPON FCD | F | 10/01/2014 | N | None | FIL | 12,394,273 | 15,099,830 | 3,739,479 | 82.1% | 2,326,768 | 160.7 | 11,360,351 |
| EAST LAKE TARPON FCD | F | 10/01/2013 | N | None | FIL | 10,566,176 | 13,581,103 | 3,816,880 | 77.8% | 2,323,280 | 164.3 | 9,764,223 |
| EAST LAKE TARPON FCD | F | 10/01/2012 | N | After | FIL | 9,001,382 | 12,326,430 | 3,844,627 | 73.0% | 2,057,194 | 186.9 | 8,481,803 |
| EAST NICEVILLE FCD | F | 10/01/2015 | N | None | EAN | 676,381 | 653,495 | -22,886 | 103.5% | 395,059 | -5.8 | 676,381 |
| EAST NICEVILLE FCD | F | 10/01/2012 | N | After | EAN | 391,157 | 324,254 | -66,903 | 120.6% | 365,331 | -18.3 | 391,157 |
| EATONVILLE | P | 10/01/2015 | N | None | AGG | 1,404,640 | 1,404,640 | 0 | 100.0% | 570,268 | 0.0 | 1,404,640 |
| EATONVILLE | P | 10/01/2012 | N | After | AGG | 1,007,678 | 657,152 | -350,526 | 153.3% | 552,485 | -63.5 | 1,007,678 |
| EDGEWATER | F | 10/01/2016 | N | After | EAN | 11,124,407 | 11,409,997 | 256,650 | 97.5% | 1,734,868 | 14.8 | 11,153,347 |
| EDGEWATER | F | 10/01/2015 | N | None | EAN | 9,720,401 | 9,959,623 | -186,643 | 97.6% | 1,516,967 | -12.3 | 10,146,266 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| EDGEWATER | F | 10/01/2014 | N | None | EAN | 9,922,600 | 9,171,971 | 203,928 | 108.2% | 1,482,094 | 13.8 | 8,968,043 |
| EDGEWATER | F | 10/01/2013 | N | None | EAN | 8,418,701 | 8,618,577 | 802,400 | 97.7% | 1,502,209 | 53.4 | 7,816,177 |
| EDGEWATER | F | 10/01/2012 | N | After | EAN | 7,274,129 | 8,068,598 | 1,292,256 | 90.2% | 1,528,795 | 84.5 | 6,776,342 |
| EDGEWATER | G | 10/01/2015 | N | After | EAN | 11,776,097 | 18,494,546 | 6,257,467 | 63.7% | 209,082 | 2,992.8 | 12,237,079 |
| EDGEWATER | G | 10/01/2014 | N | None | EAN | 12,538,805 | 17,386,235 | 5,655,338 | 72.1% | 360,510 | 1,568.7 | 11,730,897 |
| EDGEWATER | G | 10/01/2013 | N | None | EAN | 12,030,937 | 17,101,109 | 6,005,247 | 70.4% | 550,178 | 1,091.5 | 11,095,862 |
| EDGEWATER | G | 10/01/2012 | N | After | EAN | 11,315,559 | 17,138,842 | 6,343,085 | 66.0% | 580,324 | 1,093.0 | 10,795,757 |
| EDGEWATER | P | 10/01/2016 | N | After | EAN | 8,545,786 | 13,278,098 | 4,444,360 | 64.4% | 1,462,787 | 303.8 | 8,833,738 |
| EDGEWATER | P | 10/01/2015 | N | None | EAN | 8,150,243 | 12,696,734 | 4,251,107 | 64.2% | 1,455,177 | 292.1 | 8,445,627 |
| EDGEWATER | P | 10/01/2014 | N | None | EAN | 8,086,767 | 12,038,786 | 4,429,422 | 67.2% | 1,212,319 | 365.4 | 7,609,364 |
| EDGEWATER | P | 10/01/2013 | N | None | EAN | 7,401,395 | 11,771,068 | 4,802,842 | 62.9% | 1,159,490 | 414.2 | 6,968,226 |
| EDGEWATER | P | 10/01/2012 | N | None | FIL | 6,445,568 | 7,733,542 | 1,600,817 | 83.3% | 1,111,828 | 144.0 | 6,132,725 |
| EDGEWATER | P | 10/01/2012 | Y | After | EAN | 6,445,568 | 11,153,497 | 5,020,772 | 57.8% | 1,117,545 | 449.3 | 6,132,725 |
| ENGLEWOOD AREA FCD | F | 10/01/2016 | N | After | EAN | 25,217,804 | 34,002,015 | 8,493,056 | 74.2% | 3,329,528 | 255.1 | 25,508,959 |
| ENGLEWOOD AREA FCD | F | 10/01/2015 | N | None | EAN | 22,054,769 | 31,004,007 | 8,477,403 | 71.1% | 3,036,261 | 279.2 | 22,526,604 |
| ENGLEWOOD AREA FCD | F | 10/01/2014 | N | None | EAN | 21,257,192 | 29,373,380 | 9,709,508 | 72.4% | 3,136,647 | 309.6 | 19,663,872 |
| ENGLEWOOD AREA FCD | F | 10/01/2013 | N | None | EAN | 17,658,377 | 27,108,364 | 10,252,808 | 65.1% | 3,402,604 | 301.3 | 16,855,556 |
| ENGLEWOOD AREA FCD | F | 10/01/2012 | N | None | EAN | 15,138,514 | 24,474,204 | 10,203,235 | 61.9% | 3,676,240 | 277.5 | 14,270,969 |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2015 | N | None | FIL | 523,493 | 629,879 | 106,386 | 83.1% | 0 | 0.0 | 523,493 |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2014 | N | None | FIL | 613,983 | 651,116 | 37,133 | 94.3% | 0 | 0.0 | 613,983 |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2013 | N | None | FIL | 599,836 | 659,472 | 59,637 | 91.0% | 0 | 0.0 | 599,835 |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2012 | N | None | FIL | 542,056 | 669,050 | 126,994 | 81.0% | 0 | 0.0 | 542,056 |
| ESTERO FCD | F | 10/01/2016 | N | After | AGG | 19,391,306 | 21,215,322 | 3,980,031 | 91.4% | 4,674,731 | 85.1 | 17,235,291 |
| ESTERO FCD | F | 10/01/2015 | N | None | AGG | 17,020,399 | 17,827,983 | 2,108,477 | 95.5% | 4,718,212 | 44.7 | 15,719,506 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| ESTERO FCD | F | 10/01/2014 | N | None | AGG | 15,400,767 | 15,460,762 | 960,411 | 99.6% | 4,288,910 | 22.4 | 14,500,351 |
| ESTERO FCD | F | 10/01/2013 | Y | After | AGG | 13,266,930 | 13,702,130 | 435,200 | 96.8% | 4,234,095 | 10.3 | 13,266,930 |
| ESTERO FCD | F | 10/01/2012 | N | None | AGG | 10,055,571 | 10,591,334 | 2,435,378 | 94.9% | 4,070,894 | 59.8 | 8,155,956 |
| EUSTIS | F | 10/01/2016 | N | After | EAN | 7,902,059 | 10,771,398 | 2,500,567 | 73.4% | 1,359,883 | 183.9 | 8,270,831 |
| EUSTIS | F | 10/01/2015 | N | None | EAN | 7,134,067 | 10,020,866 | 2,534,932 | 71.2% | 1,263,287 | 200.7 | 7,485,934 |
| EUSTIS | F | 10/01/2014 | N | None | EAN | 7,008,141 | 9,016,907 | 2,367,354 | 77.7% | 1,205,812 | 196.3 | 6,649,553 |
| EUSTIS | F | 10/01/2013 | N | None | EAN | 6,404,957 | 8,785,968 | 2,726,623 | 72.9% | 1,315,897 | 57.8 | 6,059,345 |
| EUSTIS | P | 10/01/2016 | N | After | EAN | 17,083,227 | 23,559,435 | 6,004,537 | 72.5% | 2,262,256 | 265.4 | 17,554,898 |
| EUSTIS | P | 10/01/2015 | N | After | EAN | 15,439,714 | 21,856,612 | 5,893,225 | 70.6% | 2,191,425 | 268.9 | 15,963,387 |
| EUSTIS | P | 10/01/2014 | N | After | EAN | 15,321,794 | 20,340,377 | 5,985,568 | 75.3% | 2,139,979 | 279.7 | 14,354,809 |
| EUSTIS | P | 10/01/2013 | N | After | EAN | 13,627,487 | 18,006,362 | 5,087,790 | 75.7% | 2,110,250 | 241.1 | 12,918,572 |
| FERNANDINA BEACH | G | 10/01/2016 | N | After | EAN | 18,042,439 | 27,831,661 | 9,330,486 | 64.8% | 4,704,039 | 198.4 | 18,501,175 |
| FERNANDINA BEACH | G | 10/01/2015 | N | None | EAN | 16,530,959 | 26,869,617 | 8,685,144 | 61.5% | 4,219,243 | 205.9 | 18,184,473 |
| FERNANDINA BEACH | G | 10/01/2014 | N | None | EAN | 16,144,340 | 24,738,542 | 9,321,376 | 65.3% | 4,276,617 | 218.0 | 15,417,166 |
| FERNANDINA BEACH | G | 10/01/2013 | N | None | EAN | 14,912,542 | 24,191,730 | 9,808,049 | 61.6% | 4,297,813 | 228.2 | 14,383,681 |
| FERNANDINA BEACH | G | 10/01/2012 | N | After | EAN | 13,373,058 | 23,108,039 | 9,631,434 | 57.9% | 4,196,468 | 229.5 | 13,476,605 |
| FERNANDINA BEACH | PF | 10/01/2016 | N | After | EAN | 20,704,104 | 30,031,879 | 8,750,570 | 68.9% | 3,567,922 | 245.3 | 21,281,309 |
| FERNANDINA BEACH | PF | 10/01/2015 | N | None | EAN | 18,988,311 | 27,874,280 | 8,261,574 | 68.1% | 3,794,256 | 217.7 | 19,612,706 |
| FERNANDINA BEACH | PF | 10/01/2014 | N | None | EAN | 18,486,273 | 27,103,507 | 9,440,183 | 68.2% | 3,740,503 | 252.4 | 17,663,324 |
| FERNANDINA BEACH | PF | 10/01/2013 | N | None | EAN | 17,226,283 | 26,540,089 | 9,915,957 | 64.9% | 3,507,860 | 282.7 | 16,624,132 |
| FERNANDINA BEACH | PF | 10/01/2012 | N | None | EAN | 15,161,094 | 26,981,529 | 11,776,854 | 56.2% | 3,390,911 | 347.3 | 15,204,675 |
| FLAGLER BEACH | F | 10/01/2016 | N | After | AGG | 1,354,605 | 1,061,604 | -293,001 | 127.6% | 332,778 | -88.1 | 1,354,605 |
| FLAGLER BEACH | F | 10/01/2015 | N | None | AGG | 1,258,087 | 1,008,704 | -249,383 | 124.7% | 320,339 | -77.9 | 1,258,087 |
| FLAGLER BEACH | F | 10/01/2014 | N | None | AGG | 1,274,681 | 1,274,681 | 0 | 100.0% | 301,441 | 0.0 | 1,274,681 |
| FLAGLER BEACH | F | 10/01/2013 | Y | After | AGG | 1,134,119 | 804,841 | -329,278 | 140.9% | 207,918 | -158.4 | 1,134,119 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| FLAGLER BEACH | F | 10/01/2012 | N | None | AGG | 1,026,197 | 996,389 | -29,808 | 103.0% | 245,463 | -12.1 | 1,026,197 |
| FLAGLER BEACH | P | 10/01/2016 | N | After | EAN | 3,031,700 | 3,402,253 | 300,486 | 89.1% | 775,897 | 38.7 | 3,101,767 |
| FLAGLER BEACH | P | 10/01/2015 | N | After | EAN | 2,713,754 | 3,117,903 | 217,764 | 87.0% | 686,930 | 31.7 | 2,900,139 |
| FLAGLER BEACH | P | 10/01/2014 | N | After | AGG | 2,725,888 | 2,735,779 | 9,891 | 99.6% | 737,868 | 1.3 | 2,725,888 |
| FLAGLER BEACH | P | 10/01/2013 | N | After | AGG | 2,359,582 | 2,468,756 | 109,174 | 95.6% | 730,497 | 15.0 | 2,359,582 |
| FLAGLER BEACH | P | 10/01/2012 | N | After | AGG | 1,928,088 | 2,331,079 | 402,991 | 82.7% | 723,789 | 55.7 | 1,928,088 |
| FLORIDA CITY | P | 10/01/2014 | N | None | AGG | 3,248,356 | 2,581,205 | -667,151 | 125.8% | 0 | 0.0 | 3,248,356 |
| FLORIDA CITY | P | 10/01/2014 | Y | None | AGG | 3,254,448 | 2,581,205 | -673,243 | 126.1% | 0 | 0.0 | 3,254,448 |
| FLORIDA CITY | P | 10/01/2012 | N | None | AGG | 2,830,029 | 2,479,441 | -350,588 | 114.1% | 0 | 0.0 | 2,830,029 |
| FLORIDA CITY - ELECTED | G | 10/01/2014 | N | None | EAN | 2,215,356 | 3,012,586 | 797,230 | 73.5% | 215,601 | 369.8 | 2,215,356 |
| FLORIDA CITY - ELECTED | G | 10/01/2012 | N | None | EAN | 1,446,799 | 3,045,435 | 1,598,636 | 47.5% | 206,790 | 773.1 | 1,446,799 |
| FORT LAUDERDALE | G | 09/30/2016 | N | After | EAN | 587,283,771 | 641,107,377 | 41,774,157 | 91.6% | 47,105,344 | 88.7 | 599,333,220 |
| FORT LAUDERDALE | G | 09/30/2015 | N | After | EAN | 551,694,135 | 611,938,501 | 39,835,312 | 90.2% | 52,229,112 | 76.3 | 572,103,189 |
| FORT LAUDERDALE | G | 09/30/2014 | N | After | EAN | 593,050,307 | 592,414,904 | 39,838,154 | 100.1% | 53,024,872 | 75.1 | 552,576,750 |
| FORT LAUDERDALE | G | 09/30/2013 | N | After | EAN | 549,873,979 | 574,485,353 | 52,519,051 | 95.7% | 57,216,597 | 91.8 | 521,966,302 |
| FORT LAUDERDALE | PF | 10/01/2015 | N | After | EAN | 774,549,468 | 828,968,841 | 59,133,872 | 93.4% | 70,003,853 | 84.5 | 769,834,969 |
| FORT LAUDERDALE | PF | 10/01/2014 | N | None | EAN | 788,878,402 | 806,812,229 | 24,668,793 | 97.8% | 69,945,417 | 35.3 | 782,143,436 |
| FORT LAUDERDALE | PF | 10/01/2013 | N | None | EAN | 751,888,235 | 780,415,711 | 36,992,718 | 96.3% | 68,314,824 | 54.2 | 743,422,993 |
| FORT LAUDERDALE | PF | 01/01/2013 | Y | After | EAN | 685,333,527 | 753,511,969 | 40,349,306 | 91.0% | 68,081,948 | 59.3 | 713,162,663 |
| FORT LAUDERDALE | PF | 01/01/2013 | N | None | EAN | 685,333,527 | 753,982,107 | 40,819,444 | 90.9% | 68,922,464 | 59.2 | 713,162,663 |
| FORT MEADE [GPF] | F | 10/01/2015 | N | None | FIL | 351,907 | 402,922 | 47,127 | 87.3% | 90,926 | 51.8 | 355,795 |
| FORT MEADE [GPF] | F | 10/01/2014 | Y | None | FIL | 360,789 | 386,203 | 49,274 | 93.4% | 74,908 | 65.8 | 336,929 |
| FORT MEADE [GPF] | F | 10/01/2014 | N | None | FIL | 357,708 | 345,477 | 11,734 | 103.5% | 78,102 | 15.0 | 333,743 |
| FORT MEADE [GPF] | F | 10/01/2013 | N | None | FIL | 352,058 | 343,914 | 11,965 | 102.4% | 65,337 | 18.3 | 331,949 |
| FORT MEADE [GPF] | F | 10/01/2012 | N | None | FIL | 326,025 | 343,341 | 12,179 | 95.0% | 64,606 | 18.9 | 331,162 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| FORT MEADE [GPF] | G | 10/01/2015 | N | None | FIL | 4,250,335 | 4,858,127 | 542,684 | 87.5% | 1,012,380 | 53.6 | 4,315,443 |
| FORT MEADE [GPF] | G | 10/01/2014 | Y | None | FIL | 4,309,705 | 4,685,431 | 624,242 | 92.0% | 1,130,621 | 55.2 | 4,061,189 |
| FORT MEADE [GPF] | G | 10/01/2014 | N | None | FIL | 4,215,515 | 4,212,059 | 248,506 | 100.1% | 1,206,734 | 20.6 | 3,963,553 |
| FORT MEADE [GPF] | G | 10/01/2013 | N | None | FIL | 4,025,781 | 4,078,184 | 254,307 | 98.7% | 1,045,343 | 24.3 | 3,823,877 |
| FORT MEADE [GPF] | G | 10/01/2012 | N | None | FIL | 3,561,241 | 3,895,463 | 259,704 | 91.4% | 1,115,668 | 23.3 | 3,635,759 |
| FORT MEADE [GPF] | P | 10/01/2015 | N | None | UC | 1,257,490 | 1,319,660 | 75,462 | 95.3% | 0 | 0.0 | 1,244,198 |
| FORT MEADE [GPF] | P | 10/01/2014 | N | None | UC | 1,311,346 | 1,540,429 | 311,570 | 85.1% | 0 | 0.0 | 1,228,859 |
| FORT MEADE [GPF] | P | 10/01/2014 | Y | None | UC | 1,314,427 | 1,308,271 | 76,101 | 100.5% | 0 | 0.0 | 1,232,170 |
| FORT MEADE [GPF] | P | 10/01/2013 | N | None | FIL | 1,287,090 | 1,393,481 | 170,812 | 92.4% | 0 | 0.0 | 1,222,669 |
| FORT MEADE [GPF] | P | 10/01/2012 | N | None | FIL | 1,191,003 | 1,483,864 | 260,972 | 80.3% | 0 | 0.0 | 1,222,892 |
| FORT MYERS | F | 10/01/2016 | N | After | EAN | 81,343,937 | 121,035,515 | 40,938,986 | 67.2% | 7,435,415 | 550.6 | 80,096,529 |
| FORT MYERS | F | 10/01/2015 | N | None | EAN | 72,683,808 | 112,055,236 | 39,380,983 | 64.9% | 6,839,333 | 575.8 | 72,674,253 |
| FORT MYERS | F | 10/01/2014 | N | None | EAN | 71,910,452 | 107,366,305 | 42,557,198 | 67.0% | 7,866,259 | 541.0 | 64,809,107 |
| FORT MYERS | F | 10/01/2013 | N | After | EAN | 63,449,358 | 101,177,134 | 44,652,191 | 62.7% | 7,941,816 | 562.2 | 56,524,943 |
| FORT MYERS | F | 10/01/2012 | N | None | EAN | 53,825,076 | 90,654,374 | 41,311,927 | 59.4% | 8,085,699 | 510.9 | 49,342,447 |
| FORT MYERS | G | 10/01/2016 | N | After | EAN | 99,018,034 | 161,993,170 | 58,977,670 | 61.1% | 21,132,452 | 279.1 | 103,015,500 |
| FORT MYERS | G | 10/01/2015 | N | After | EAN | 91,117,018 | 152,384,319 | 57,044,011 | 59.8% | 21,595,181 | 264.2 | 95,340,308 |
| FORT MYERS | G | 10/01/2014 | N | After | EAN | 90,622,673 | 144,533,349 | 57,472,882 | 62.7% | 20,844,800 | 275.7 | 87,060,467 |
| FORT MYERS | G | 10/01/2013 | N | After | EAN | 83,322,058 | 136,679,325 | 57,192,448 | 61.0% | 21,092,818 | 271.2 | 79,486,877 |
| FORT MYERS | G | 10/01/2012 | N | After | EAN | 74,987,273 | 129,474,676 | 55,239,369 | 57.9% | 20,847,217 | 265.0 | 74,235,307 |
| FORT MYERS | P | 10/01/2016 | N | After | EAN | 108,057,451 | 174,349,402 | 61,590,169 | 62.0% | 11,828,024 | 520.7 | 112,759,233 |
| FORT MYERS | P | 10/01/2015 | N | None | EAN | 97,029,125 | 159,554,971 | 57,042,803 | 60.8% | 11,385,686 | 501.0 | 102,512,168 |
| FORT MYERS | P | 10/01/2015 | Y | None | EAN | 97,029,125 | 159,554,971 | 57,042,803 | 60.8% | 11,385,686 | 501.0 | 102,512,168 |
| FORT MYERS | P | 10/01/2014 | N | None | EAN | 95,060,295 | 155,617,319 | 64,337,417 | 61.1% | 11,780,569 | 546.1 | 91,279,902 |
| FORT MYERS | P | 10/01/2013 | N | None | EAN | 83,623,929 | 153,600,950 | 73,294,106 | 54.4% | 11,573,866 | 633.3 | 80,306,844 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| FORT MYERS | P | 10/01/2012 | N | None | EAN | 71,890,903 | 146,236,582 | 75,129,462 | 49.2% | 11,359,363 | 661.4 | 71,107,120 |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2015 | N | After | EAN | 52,572,150 | 57,376,000 | 3,904,000 | 91.6% | 7,383,853 | 52.9 | 53,472,000 |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2014 | N | None | EAN | 54,289,000 | 55,417,000 | 4,665,000 | 98.0% | 7,912,918 | 59.0 | 50,752,000 |
| FORT PIERCE [G, P, UTIL] | G | 09/30/2013 | N | None | EAN | 51,385,908 | 54,228,000 | 6,379,000 | 94.8% | 7,765,325 | 82.2 | 47,849,000 |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2015 | N | After | EAN | 46,084,150 | 48,962,000 | 2,089,000 | 94.1% | 6,249,587 | 33.4 | 46,873,000 |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2014 | N | None | EAN | 46,988,553 | 45,905,000 | 1,968,000 | 102.4% | 6,195,492 | 31.8 | 43,937,000 |
| FORT PIERCE [G, P, UTIL] | P | 09/30/2013 | N | None | EAN | 44,096,921 | 44,434,000 | 3,373,000 | 99.2% | 5,899,165 | 57.2 | 41,061,000 |
| FORT PIERCE SUPP | P | 09/30/2016 | N | After | EAN | 12,668,019 | 13,661,443 | 808,033 | 92.7% | 6,186,251 | 13.1 | 12,853,410 |
| FORT PIERCE SUPP | P | 09/30/2015 | N | None | EAN | 11,763,204 | 12,997,159 | 637,636 | 90.5% | 6,158,780 | 10.4 | 12,359,523 |
| FORT PIERCE SUPP | P | 09/30/2014 | N | After | EAN | 11,991,346 | 12,338,572 | 694,286 | 97.2% | 6,179,327 | 11.2 | 11,644,286 |
| FORT PIERCE SUPP | P | 09/30/2013 | N | None | EAN | 10,885,121 | 11,320,297 | 585,684 | 96.2% | 6,149,728 | 9.5 | 10,734,613 |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2015 | N | After | EAN | 75,977,507 | 85,647,000 | 8,368,000 | 88.7% | 11,841,919 | 70.7 | 77,279,000 |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 10/01/2014 | N | None | EAN | 77,832,000 | 80,998,000 | 8,236,000 | 96.1% | 11,071,951 | 74.4 | 72,762,000 |
| FORT PIERCE UTILITIES [G, P, UTIL] | G | 09/30/2013 | N | None | EAN | 64,684,669 | 78,843,000 | 10,608,000 | 82.0% | 11,534,243 | 92.0 | 68,235,000 |
| FORT WALTON BEACH | F | 10/01/2016 | N | After | EAN | 14,389,400 | 23,083,147 | 7,998,855 | 62.3% | 2,096,357 | 381.6 | 15,084,292 |
| FORT WALTON BEACH | F | 10/01/2015 | N | None | EAN | 13,590,508 | 21,144,211 | 6,829,753 | 64.3% | 2,055,900 | 332.2 | 14,314,458 |
| FORT WALTON BEACH | F | 10/01/2014 | N | None | EAN | 13,662,320 | 19,146,350 | 6,029,261 | 71.4% | 2,121,613 | 284.2 | 13,117,089 |
| FORT WALTON BEACH | F | 10/01/2013 | N | None | EAN | 12,501,663 | 18,477,592 | 6,497,895 | 67.7% | 2,153,568 | 301.7 | 11,979,697 |
| FORT WALTON BEACH | F | 10/01/2012 | N | None | EAN | 11,436,927 | 18,139,496 | 7,211,967 | 63.0% | 1,946,811 | 370.5 | 10,927,529 |
| FORT WALTON BEACH | G | 10/01/2016 | N | After | EAN | 40,706,627 | 48,600,828 | 7,057,582 | 83.8% | 3,173,529 | 222.4 | 41,543,246 |
| FORT WALTON BEACH | G | 10/01/2015 | N | None | EAN | 38,086,889 | 43,472,481 | 3,141,890 | 87.6% | 3,825,288 | 82.1 | 40,330,591 |
| FORT WALTON BEACH | G | 10/01/2014 | N | None | EAN | 39,242,245 | 41,998,744 | 3,027,901 | 93.4% | 3,821,137 | 79.2 | 38,970,843 |
| FORT WALTON BEACH | G | 10/01/2013 | N | After | EAN | 37,122,638 | 42,285,695 | 5,163,057 | 87.8% | 4,259,070 | 121.2 | 37,122,638 |
| FORT WALTON BEACH | P | 10/01/2015 | N | None | EAN | 19,119,281 | 24,759,023 | 4,086,244 | 77.2% | 2,183,351 | 187.2 | 20,672,779 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| FORT WALTON BEACH | P | 10/01/2014 | N | None | EAN | 20,463,453 | 24,592,417 | 4,582,539 | 83.2% | 2,098,019 | 218.4 | 20,009,878 |
| FORT WALTON BEACH | P | 10/01/2013 | Y | After | EAN | 19,156,156 | 24,597,204 | 5,505,409 | 77.9% | 2,030,034 | 271.2 | 19,091,795 |
| FORT WALTON BEACH | P | 10/01/2012 | N | None | EAN | 18,137,431 | 25,755,221 | 7,375,553 | 70.4% | 2,178,847 | 338.5 | 18,379,668 |
| FROSTPROOF | G | 10/01/2016 | N | After | AGG | 1,363,565 | 1,060,778 | -142,800 | 128.5% | 620,486 | -23.0 | 1,203,578 |
| FROSTPROOF | G | 10/01/2015 | N | None | AGG | 1,389,126 | 1,033,386 | -201,739 | 134.4% | 510,322 | -39.5 | 1,235,125 |
| FROSTPROOF | G | 10/01/2014 | N | None | AGG | 1,414,070 | 957,918 | -326,153 | 147.6% | 509,811 | -64.0 | 1,284,071 |
| FROSTPROOF | G | 10/01/2012 | N | None | AGG | 1,106,835 | 911,713 | -195,122 | 121.4% | 550,447 | -35.4 | 1,106,835 |
| FROSTPROOF | P | 10/01/2016 | N | After | EAN | 3,802,981 | 4,339,081 | 304,788 | 87.6% | 70,525 | 432.2 | 4,034,293 |
| FROSTPROOF | P | 10/01/2015 | N | None | EAN | 3,519,046 | 4,197,306 | 379,314 | 83.8% | 133,269 | 284.6 | 3,817,992 |
| FROSTPROOF | P | 10/01/2014 | N | None | EAN | 3,566,794 | 3,962,020 | 513,875 | 90.0% | 118,853 | 432.4 | 3,448,145 |
| FROSTPROOF | P | 10/01/2013 | N | After | EAN | 3,290,010 | 3,949,856 | 827,974 | 83.3% | 166,619 | 496.9 | 3,121,882 |
| FROSTPROOF | P | 10/01/2012 | N | None | EAN | 2,844,880 | 3,612,562 | 730,925 | 78.7% | 158,329 | 461.6 | 2,881,637 |
| FRUITLAND PARK | F | 10/01/2013 | N | After | AGG | 445,395 | 99,499 | -345,895 | 447.6% | 42,415 | -815.5 | 445,394 |
| GAINESVILLE | G | 10/01/2015 | N | After | EAN | 334,603,948 | 488,877,808 | 163,923,299 | 68.4% | 80,223,575 | 204.3 | 324,954,509 |
| GAINESVILLE | G | 10/01/2014 | N | After | EAN | 347,480,566 | 465,328,413 | 158,410,459 | 74.7% | 79,930,261 | 198.2 | 306,917,954 |
| GAINESVILLE | G | 10/01/2013 | N | After | EAN | 324,299,576 | 432,889,431 | 150,078,626 | 74.9% | 81,654,532 | 183.8 | 282,810,805 |
| GAINESVILLE | G | 10/01/2012 | N | None | EAN | 272,205,884 | 411,233,091 | 142,934,435 | 66.2% | 83,982,453 | 170.2 | 268,298,656 |
| GAINESVILLE | PF | 10/01/2016 | N | None | EAN | 217,896,241 | 272,273,593 | 46,632,254 | 80.0% | 25,501,291 | 182.9 | 225,641,339 |
| GAINESVILLE | PF | 10/01/2015 | N | None | EAN | 204,606,885 | 255,775,844 | 38,558,645 | 80.0% | 23,885,642 | 161.4 | 217,217,199 |
| GAINESVILLE | PF | 10/01/2014 | N | None | EAN | 216,089,584 | 243,066,019 | 35,167,950 | 88.9% | 24,540,979 | 143.3 | 207,898,069 |
| GAINESVILLE | PF | 10/01/2012 | N | None | EAN | 174,857,918 | 221,822,502 | 38,974,787 | 78.8% | 24,725,295 | 157.6 | 182,847,715 |
| GOLDEN BEACH [GP] | G | 10/01/2015 | N | None | FIL | 2,505,474 | 2,991,925 | 682,080 | 83.7% | 956,688 | 71.3 | 2,309,845 |
| GOLDEN BEACH [GP] | G | 10/01/2014 | N | None | FIL | 2,534,983 | 2,793,172 | 599,356 | 90.8% | 998,620 | 60.0 | 2,193,816 |
| GOLDEN BEACH [GP] | G | 10/01/2013 | N | None | FIL | 2,387,369 | 2,552,297 | 477,116 | 93.5% | 823,682 | 57.9 | 2,075,181 |
| GOLDEN BEACH [GP] | G | 10/01/2012 | N | None | FIL | 2,089,415 | 2,388,633 | 488,346 | 87.5% | 863,261 | 56.6 | 1,900,287 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| GOLDEN BEACH [GP] | P | 10/01/2015 | N | None | FIL | 4,682,876 | 5,045,234 | 728,000 | 92.8% | 1,124,800 | 64.7 | 4,317,234 |
| GOLDEN BEACH [GP] | P | 10/01/2014 | N | None | FIL | 4,560,434 | 4,652,657 | 705,981 | 98.0% | 1,070,917 | 65.9 | 3,946,676 |
| GOLDEN BEACH [GP] | P | 10/01/2013 | N | None | FIL | 4,019,664 | 4,394,313 | 900,286 | 91.5% | 1,110,905 | 81.0 | 3,494,027 |
| GOLDEN BEACH [GP] | P | 10/01/2012 | N | None | FIL | 3,350,237 | 3,688,063 | 641,079 | 90.8% | 1,102,872 | 58.1 | 3,046,984 |
| GREATER NAPLES FCD | F | 10/01/2016 | N | After | EAN | 23,317,766 | 20,028,072 | -3,289,694 | 116.4% | 3,648,372 | -90.2 | 23,317,766 |
| GREATER NAPLES FCD | F | 10/01/2015 | N | None | EAN | 20,500,333 | 18,186,164 | -2,314,169 | 112.7% | 3,766,102 | -61.5 | 20,500,333 |
| GREATER NAPLES FCD | F | 10/01/2014 | N | None | EAN | 19,586,653 | 16,340,961 | -3,345,692 | 119.9% | 3,998,708 | -83.7 | 19,686,653 |
| GREATER NAPLES FCD | F | 10/01/2013 | Y | After | EAN | 17,119,540 | 12,939,446 | -4,062,608 | 132.3% | 3,333,117 | -121.9 | 17,002,054 |
| GREATER NAPLES FCD | F | 10/01/2013 | N | None | EAN | 17,002,054 | 13,224,911 | -3,777,143 | 128.6% | 3,333,117 | -113.3 | 17,002,054 |
| GREATER NAPLES FCD | F | 10/01/2012 | N | After | EAN | 14,186,654 | 11,877,576 | -2,309,078 | 119.4% | 3,369,504 | -68.5 | 14,186,654 |
| GREEN COVE SPRINGS | P | 10/01/2015 | N | None | AGG | 3,495,232 | 3,300,147 | -189,382 | 105.9% | 795,991 | -23.8 | 3,489,529 |
| GREEN COVE SPRINGS | P | 10/01/2013 | N | After | AGG | 2,916,857 | 2,648,419 | -268,438 | 110.1% | 693,444 | -38.7 | 2,916,857 |
| GREENACRES | PF | 10/01/2015 | N | None | AGG | 9,292,323 | 10,593,960 | 1,301,637 | 87.7% | 2,907,431 | 44.8 | 9,292,323 |
| GREENACRES | PF | 10/01/2014 | N | None | AGG | 20,145,669 | 18,823,093 | -1,322,576 | 107.0% | 5,001,795 | -26.4 | 20,145,669 |
| GREENACRES | PF | 10/01/2013 | N | None | AGG | 17,308,555 | 16,650,146 | -658,409 | 104.0% | 4,941,623 | -13.3 | 17,308,555 |
| GREENACRES | PF | 10/01/2012 | N | After | AGG | 14,074,637 | 14,905,359 | 830,722 | 94.4% | 5,018,761 | 16.6 | 14,074,637 |
| GULF BREEZE | P | 10/01/2015 | N | None | AGG | 3,923,899 | 3,753,146 | -148,311 | 104.5% | 632,650 | -23.4 | 3,901,457 |
| GULF BREEZE | P | 10/01/2014 | Y | After | AGG | 3,851,014 | 3,821,829 | -14,309 | 100.8% | 709,848 | -2.0 | 3,836,138 |
| GULF BREEZE | P | 10/01/2014 | N | After | AGG | 3,851,014 | 3,821,829 | -14,309 | 100.8% | 709,848 | -2.0 | 3,836,138 |
| GULF BREEZE | P | 10/01/2013 | N | After | AGG | 3,314,601 | 4,156,871 | 842,270 | 79.7% | 617,823 | 136.3 | 3,314,601 |
| GULF BREEZE | P | 10/01/2012 | N | None | AGG | 2,779,873 | 3,608,235 | 828,362 | 77.0% | 563,728 | 146.9 | 2,779,873 |
| GULFPORT | F | 10/01/2016 | N | After | FIL | 3,753,632 | 4,047,443 | 130,786 | 92.7% | 986,752 | 13.3 | 3,916,657 |
| GULFPORT | F | 10/01/2015 | N | None | FIL | 3,378,632 | 3,617,974 | 82,832 | 93.4% | 1,043,619 | 7.9 | 3,535,142 |
| GULFPORT | F | 10/01/2014 | N | After | FIL | 3,317,643 | 3,240,892 | 122,705 | 102.4% | 987,744 | 12.4 | 3,118,187 |
| GULFPORT | F | 10/01/2013 | N | None | FIL | 2,858,633 | 2,661,066 | -43,647 | 107.4% | 938,173 | -4.7 | 2,704,713 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| GULFPORT | F | 10/01/2012 | N | None | FIL | 2,448,619 | 2,508,206 | 140,400 | 97.6% | 846,940 | 16.6 | 2,367,806 |
| GULFPORT | G | 10/01/2016 | N | After | EAN | 14,579,838 | 13,972,078 | -987,752 | 104.3% | 2,900,833 | -34.1 | 14,959,830 |
| GULFPORT | G | 10/01/2015 | N | After | EAN | 13,576,910 | 13,578,202 | -636,804 | 100.0% | 2,735,405 | -23.3 | 14,215,006 |
| GULFPORT | G | 10/01/2014 | N | None | EAN | 13,847,696 | 12,540,408 | -428,244 | 110.4% | 2,540,156 | -16.9 | 12,968,652 |
| GULFPORT | G | 10/01/2013 | N | None | EAN | 12,575,496 | 12,143,781 | 246,222 | 103.6% | 2,482,117 | 9.9 | 11,897,559 |
| GULFPORT | G | 10/01/2012 | N | After | EAN | 11,126,134 | 11,789,309 | 913,597 | 94.4% | 2,424,556 | 37.7 | 10,875,712 |
| GULFPORT | P | 10/01/2016 | N | After | FIL | 8,957,070 | 10,202,691 | 914,138 | 87.8% | 2,166,209 | 42.2 | 9,288,553 |
| GULFPORT | P | 10/01/2015 | N | None | FIL | 8,421,235 | 9,353,289 | 587,112 | 90.0% | 1,965,963 | 29.9 | 8,766,177 |
| GULFPORT | P | 10/01/2014 | N | None | FIL | 8,481,277 | 8,674,554 | 647,797 | 97.8% | 1,968,637 | 32.9 | 8,026,757 |
| GULFPORT | P | 10/01/2013 | N | After | FIL | 7,600,636 | 8,020,342 | 778,891 | 94.8% | 1,829,669 | 42.6 | 7,241,451 |
| GULFPORT | P | 10/01/2012 | N | None | FIL | 6,802,063 | 7,560,528 | 1,019,601 | 90.0% | 1,777,381 | 57.4 | 6,540,927 |
| HAINES CITY | F | 10/01/2016 | N | After | EAN | 5,493,039 | 7,786,014 | 2,184,367 | 70.6% | 1,205,075 | 181.3 | 5,601,647 |
| HAINES CITY | F | 10/01/2015 | N | None | EAN | 5,054,095 | 7,501,458 | 2,337,611 | 67.4% | 1,037,307 | 225.4 | 5,163,847 |
| HAINES CITY | F | 10/01/2014 | N | None | EAN | 5,126,065 | 7,339,856 | 2,508,869 | 69.8% | 1,092,349 | 229.7 | 4,830,987 |
| HAINES CITY | F | 10/01/2013 | N | After | EAN | 4,510,577 | 7,286,776 | 2,905,897 | 61.9% | 1,161,285 | 250.2 | 4,380,879 |
| HAINES CITY | F | 10/01/2012 | N | None | EAN | 4,056,547 | 7,165,347 | 3,085,072 | 56.6% | 1,135,521 | 271.7 | 4,080,275 |
| HAINES CITY | G | 10/01/2016 | N | After | EAN | 15,558,044 | 18,509,409 | 2,061,390 | 84.1% | 2,231,644 | 92.4 | 16,448,019 |
| HAINES CITY | G | 10/01/2015 | N | None | EAN | 15,995,529 | 17,184,393 | 708,114 | 93.1% | 2,720,633 | 26.0 | 16,476,279 |
| HAINES CITY | G | 10/01/2014 | N | None | EAN | 16,592,142 | 18,721,298 | 2,980,103 | 88.6% | 4,283,894 | 69.6 | 15,741,195 |
| HAINES CITY | G | 10/01/2013 | N | None | EAN | 14,775,846 | 17,882,669 | 3,776,314 | 82.6% | 4,858,315 | 77.7 | 14,106,355 |
| HAINES CITY | G | 10/01/2012 | N | After | EAN | 12,987,536 | 17,949,163 | 5,375,872 | 72.4% | 5,268,563 | 102.0 | 12,573,291 |
| HAINES CITY | P | 10/01/2015 | N | None | EAN | 7,852,057 | 10,530,939 | 2,427,926 | 74.6% | 2,437,672 | 99.6 | 8,103,013 |
| HAINES CITY | P | 10/01/2014 | N | After | EAN | 7,955,508 | 9,774,145 | 2,346,876 | 81.4% | 2,209,930 | 106.2 | 7,427,269 |
| HAINES CITY | P | 10/01/2013 | N | None | EAN | 7,091,751 | 9,807,174 | 3,214,081 | 72.3% | 2,353,380 | 136.6 | 6,593,093 |
| HAINES CITY | P | 10/01/2012 | N | None | EAN | 5,878,451 | 9,356,856 | 3,428,932 | 62.8% | 2,106,203 | 163.0 | 5,927,924 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| HALIFAX HOSPITAL | G | 10/01/2015 | N | None | UC | 214,911,093 | 346,138,395 | 131,227,302 | 62.1% | 42,386,723 | 309.6 | 214,911,093 |
| HALIFAX HOSPITAL | G | 10/01/2014 | N | None | UC | 225,016,420 | 341,690,096 | 116,673,676 | 65.9% | 43,612,805 | 267.5 | 225,016,420 |
| HALIFAX HOSPITAL | G | 10/01/2013 | N | None | UC | 207,198,740 | 331,066,975 | 123,868,235 | 62.6% | 46,959,963 | 263.8 | 207,198,740 |
| HALIFAX HOSPITAL | G | 10/01/2012 | N | None | PUC | 219,087,867 | 309,236,649 | 90,148,782 | 70.8% | 51,293,079 | 175.8 | 219,087,867 |
| HALLANDALE BEACH | G | 10/01/2015 | N | None | AGG | 48,627,129 | 62,957,963 | 10,730,000 | 77.2% | 6,818,960 | 157.4 | 52,227,963 |
| HALLANDALE BEACH | G | 10/01/2014 | N | None | AGG | 48,035,786 | 60,211,636 | 13,601,821 | 79.8% | 6,968,913 | 195.2 | 46,609,815 |
| HALLANDALE BEACH | G | 10/01/2013 | N | None | AGG | 42,758,149 | 56,234,327 | 15,060,830 | 76.0% | 7,175,995 | 209.9 | 41,173,497 |
| HALLANDALE BEACH | G | 10/01/2012 | N | After | AGG | 37,804,428 | 53,973,611 | 17,780,956 | 70.0% | 7,059,208 | 251.9 | 36,192,655 |
| HALLANDALE BEACH | PF | 10/01/2016 | N | After | EAN | 143,198,929 | 209,722,721 | 64,428,556 | 68.3% | 13,076,409 | 492.7 | 145,294,165 |
| HALLANDALE BEACH | PF | 10/01/2015 | N | None | EAN | 132,058,639 | 195,217,779 | 63,256,911 | 67.6% | 12,632,198 | 500.8 | 131,960,868 |
| HALLANDALE BEACH | PF | 10/01/2014 | N | None | EAN | 132,233,499 | 186,732,808 | 66,905,715 | 70.8% | 12,010,846 | 557.0 | 119,827,093 |
| HALLANDALE BEACH | PF | 10/01/2013 | N | None | EAN | 118,612,855 | 177,807,251 | 70,724,348 | 66.7% | 11,738,849 | 602.5 | 107,082,903 |
| HALLANDALE BEACH | PF | 10/01/2012 | N | None | EAN | 101,230,755 | 174,280,586 | 76,486,697 | 58.1% | 12,443,197 | 614.7 | 97,793,889 |
| HALLANDALE BEACH PM | G | 10/01/2015 | N | None | FIL | 15,213,430 | 19,452,915 | 3,494,223 | 78.2% | 703,897 | 496.4 | 15,958,692 |
| HALLANDALE BEACH PM | G | 10/01/2014 | N | None | FIL | 15,974,460 | 18,961,160 | 3,672,433 | 84.2% | 758,177 | 484.4 | 15,288,727 |
| HALLANDALE BEACH PM | G | 10/01/2013 | N | None | FIL | 14,565,895 | 17,479,708 | 3,694,435 | 83.3% | 695,382 | 501.2 | 13,785,273 |
| HALLANDALE BEACH PM | G | 10/01/2012 | N | After | FIL | 12,810,101 | 17,264,360 | 5,395,531 | 74.2% | 985,364 | 516.5 | 11,868,829 |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2016 | N | None | UC | 0 | 8,943,369 | 0 | .0% | 0 | 0.0 | 0 |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2015 | N | None | UC | 0 | 8,507,106 | 0 | .0% | 0 | 0.0 | 0 |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2014 | N | None | UC | 0 | 8,574,662 | 8,574,662 | .0% | 715,194 | 1,198.9 | 0 |
| HAVANA | F | 10/01/2015 | N | None | AGG | 897,544 | 897,544 | 0 | 100.0% | 11,761 | 0.0 | 897,544 |
| HAVANA | F | 10/01/2012 | N | After | AGG | 738,133 | 46,278 | -691,855 | 1595.0% | 10,245 | -6,753.1 | 738,133 |
| HIALEAH | GPF | 10/01/2016 | N | After | EAN | 591,081,423 | 872,453,836 | 265,298,130 | 67.7% | 58,366,416 | 454.5 | 607,155,706 |
| HIALEAH | GPF | 10/01/2015 | N | After | EAN | 569,997,557 | 819,091,576 | 240,130,607 | 69.6% | 60,354,627 | 397.9 | 578,960,969 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| HIALEAH | GPF | 10/01/2014 | N | None | EAN | 598,324,146 | 797,047,510 | 233,445,124 | 75.1% | 61,751,067 | 378.0 | 563,602,386 |
| HIALEAH | GPF | 10/01/2013 | N | None | EAN | 608,462,135 | 814,715,828 | 239,404,935 | 74.7% | 61,172,102 | 391.4 | 575,310,893 |
| HIALEAH | GPF | 10/01/2012 | N | None | EAN | 518,259,961 | 742,643,531 | 227,480,876 | 69.8% | 62,092,146 | 366.4 | 515,162,655 |
| HIALEAH - ELECTED | G | 10/01/2015 | N | None | EAN | 8,675,205 | 8,412,615 | -241,832 | 103.1% | 791,668 | -30.6 | 8,654,447 |
| HIALEAH - ELECTED | G | 10/01/2014 | N | None | EAN | 9,866,602 | 8,309,422 | -836,671 | 118.7% | 857,758 | -97.5 | 9,146,093 |
| HIALEAH - ELECTED | G | 10/01/2013 | N | None | EAN | 8,868,218 | 8,009,595 | -274,584 | 110.7% | 1,176,462 | -23.3 | 8,284,179 |
| HIALEAH - ELECTED | G | 10/01/2012 | N | None | EAN | 7,982,574 | 7,549,980 | 65,462 | 105.7% | 1,085,310 | 6.0 | 7,484,518 |
| HIALEAH GARDENS | P | 10/01/2015 | N | None | AGG | 14,283,500 | 15,658,059 | 927,943 | 91.2% | 2,246,804 | 41.3 | 14,730,116 |
| HIALEAH GARDENS | P | 10/01/2014 | N | None | AGG | 14,302,733 | 14,867,989 | 1,192,311 | 96.2% | 2,264,932 | 52.6 | 13,675,678 |
| HIALEAH GARDENS | P | 10/01/2013 | N | None | AGG | 13,281,201 | 14,139,784 | 1,241,049 | 93.9% | 2,038,640 | 60.9 | 12,898,735 |
| HIALEAH GARDENS | P | 10/01/2012 | N | After | AGG | 11,514,678 | 13,235,740 | 1,319,341 | 87.0% | 2,112,481 | 62.5 | 11,916,399 |
| HILLSBOROUGH COUNTY | ERP | 07/01/2015 | N | None | AGG | 12,458,887 | 25,801,493 | 13,342,606 | 48.3% | 0 | 0.0 | 12,458,887 |
| HILLSBOROUGH COUNTY | ERP | 07/01/2014 | N | None | EAN | 13,002,398 | 27,543,282 | 14,540,884 | 47.2% | 0 | 0.0 | 13,002,398 |
| HILLSBOROUGH COUNTY | ERP | 07/01/2013 | N | None | EAN | 13,599,988 | 26,618,963 | 13,016,998 | 51.1% | 0 | 0.0 | 13,601,965 |
| HOLLEY-NAVARRE FCD | F | 10/01/2016 | N | After | AGG | 2,210,195 | 2,210,195 | 0 | 100.0% | 696,023 | 0.0 | 2,210,195 |
| HOLLEY-NAVARRE FCD | F | 10/01/2014 | N | After | AGG | 1,685,105 | 455,528 | -1,229,577 | 369.9% | 536,666 | -229.1 | 1,685,105 |
| HOLLY HILL | F | 10/01/2016 | N | After | EAN | 4,038,667 | 5,557,699 | 1,469,555 | 72.7% | 719,133 | 204.4 | 4,088,144 |
| HOLLY HILL | F | 10/01/2015 | N | None | EAN | 3,742,947 | 5,227,540 | 1,357,808 | 71.6% | 724,528 | 187.4 | 3,869,732 |
| HOLLY HILL | F | 10/01/2014 | N | None | EAN | 3,777,798 | 4,953,470 | 1,374,819 | 76.3% | 699,163 | 196.6 | 3,578,651 |
| HOLLY HILL | F | 10/01/2013 | N | None | EAN | 3,484,989 | 4,738,350 | 1,420,933 | 73.5% | 690,628 | 205.8 | 3,317,417 |
| HOLLY HILL | F | 10/01/2012 | N | None | EAN | 3,339,613 | 4,908,256 | 1,618,612 | 68.0% | 486,099 | 333.0 | 3,289,644 |
| HOLLY HILL | P | 10/01/2015 | N | None | EAN | 8,566,354 | 11,040,748 | 1,975,605 | 77.6% | 1,116,990 | 176.9 | 9,065,143 |
| HOLLY HILL | P | 10/01/2014 | N | None | EAN | 8,756,934 | 11,007,559 | 2,645,399 | 79.6% | 1,090,976 | 242.5 | 8,362,160 |
| HOLLY HILL | P | 10/01/2013 | N | None | EAN | 8,075,016 | 11,137,148 | 3,218,006 | 72.5% | 1,125,038 | 286.0 | 7,919,142 |
| HOLLY HILL | P | 10/01/2012 | N | None | EAN | 7,515,903 | 11,360,426 | 4,119,929 | 66.2% | 1,041,612 | 395.5 | 7,240,497 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| HOLLYWOOD | F | 10/01/2015 | N | After | EAN | 201,371,356 | 338,187,099 | 139,028,020 | 59.5% | 16,225,216 | 856.9 | 199,159,079 |
| HOLLYWOOD | F | 10/01/2014 | N | After | EAN | 202,590,551 | 326,396,904 | 141,129,243 | 62.1% | 15,549,137 | 907.6 | 185,267,661 |
| HOLLYWOOD | F | 10/01/2013 | N | After | EAN | 189,054,093 | 314,689,454 | 144,488,529 | 60.1% | 13,968,031 | 1,034.4 | 170,200,925 |
| HOLLYWOOD | F | 10/01/2012 | N | After | EAN | 172,751,359 | 290,770,366 | 128,769,518 | 59.4% | 10,371,171 | 1,241.6 | 162,000,848 |
| HOLLYWOOD | G | 10/01/2016 | N | After | EAN | 294,554,159 | 487,182,343 | 195,475,664 | 60.5% | 37,818,489 | 516.9 | 291,706,679 |
| HOLLYWOOD | G | 10/01/2015 | N | After | EAN | 278,216,562 | 465,807,370 | 189,667,336 | 59.7% | 34,141,024 | 555.5 | 276,140,034 |
| HOLLYWOOD | G | 10/01/2014 | N | After | EAN | 278,791,696 | 454,041,093 | 194,884,247 | 61.4% | 31,028,415 | 628.1 | 259,156,846 |
| HOLLYWOOD | G | 10/01/2013 | N | After | EAN | 258,474,498 | 439,662,931 | 196,303,799 | 58.8% | 28,007,058 | 700.9 | 243,359,132 |
| HOLLYWOOD | G | 10/01/2012 | N | None | EAN | 231,077,381 | 401,024,224 | 169,564,667 | 57.6% | 29,111,818 | 582.5 | 231,459,557 |
| HOLLYWOOD | P | 10/01/2016 | N | After | EAN | 263,267,183 | 458,356,945 | 190,268,271 | 57.4% | 24,505,392 | 776.4 | 268,088,674 |
| HOLLYWOOD | P | 10/01/2016 | Y | After | EAN | 263,267,183 | 458,356,945 | 190,268,271 | 57.4% | 23,676,707 | 803.6 | 268,088,674 |
| HOLLYWOOD | P | 10/01/2014 | N | None | EAN | 251,192,893 | 386,599,718 | 146,241,676 | 65.0% | 17,082,050 | 856.1 | 240,358,042 |
| HOLLYWOOD | P | 10/01/2013 | N | None | EAN | 237,258,985 | 375,072,364 | 146,996,010 | 63.3% | 14,581,728 | 1,008.1 | 228,076,354 |
| HOLLYWOOD | P | 10/01/2012 | N | None | EAN | 223,286,576 | 350,144,159 | 130,353,835 | 63.8% | 13,572,085 | 960.5 | 219,790,324 |
| HOLLYWOOD | P | 10/01/2012 | Y | After | EAN | 227,152,606 | 361,282,644 | 137,626,290 | 62.9% | 13,707,806 | 1,004.0 | 223,656,354 |
| HOLMES BEACH | P | 10/01/2016 | N | After | FIL | 7,984,025 | 8,998,193 | 727,783 | 88.7% | 910,202 | 80.0 | 8,270,410 |
| HOLMES BEACH | P | 10/01/2015 | N | None | FIL | 7,508,955 | 8,260,396 | 445,725 | 90.9% | 831,300 | 53.6 | 7,814,671 |
| HOLMES BEACH | P | 10/01/2014 | N | None | FIL | 7,602,071 | 7,705,239 | 494,932 | 98.7% | 733,392 | 67.5 | 7,210,307 |
| HOLMES BEACH | P | 10/01/2013 | Y | None | FIL | 6,936,888 | 7,161,378 | 589,953 | 96.9% | 714,403 | 82.6 | 6,571,425 |
| HOLMES BEACH | P | 10/01/2012 | N | None | FIL | 6,460,327 | 6,951,226 | 813,410 | 92.9% | 539,468 | 150.8 | 6,137,816 |
| HOMESTEAD | F | 01/01/2016 | N | After | EAN | 7,376,009 | 8,071,588 | 579,109 | 91.4% | 0 | 0.0 | 7,492,479 |
| HOMESTEAD | F | 01/01/2015 | N | After | EAN | 7,829,223 | 8,664,189 | 1,142,504 | 90.4% | 0 | 0.0 | 7,521,685 |
| HOMESTEAD | F | 01/01/2014 | N | None | EAN | 7,636,163 | 8,089,940 | 948,327 | 94.4% | 0 | 0.0 | 7,141,613 |
| HOMESTEAD | F | 01/01/2013 | N | None | EAN | 7,077,178 | 8,278,294 | 1,387,072 | 85.5% | 0 | 0.0 | 6,891,222 |
| HOMESTEAD | P | 10/01/2016 | N | After | EAN | 81,781,384 | 104,516,006 | 21,973,664 | 78.2% | 7,100,856 | 309.5 | 82,542,342 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| HOMESTEAD | P | 10/01/2015 | N | After | EAN | 76,560,428 | 97,658,395 | 20,620,338 | 78.4% | 6,739,052 | 306.0 | 77,038,057 |
| HOMESTEAD | P | 10/01/2014 | N | After | EAN | 76,672,802 | 81,919,100 | 20,182,336 | 93.6% | 6,052,845 | 333.4 | 61,736,764 |
| HOMESTEAD | P | 10/01/2013 | N | None | EAN | 66,309,510 | 85,992,092 | 22,820,033 | 77.1% | 5,636,539 | 404.9 | 63,172,059 |
| HOMESTEAD | P | 10/01/2012 | N | After | EAN | 51,029,915 | 75,468,812 | 26,664,057 | 67.6% | 5,511,249 | 483.8 | 48,804,755 |
| HOMESTEAD - General & Hospital | G | 10/01/2016 | N | After | EAN | 74,271,912 | 86,352,365 | 13,161,047 | 86.0% | 8,791,473 | 149.7 | 73,191,318 |
| HOMESTEAD - General & Hospital | G | 10/01/2015 | N | None | EAN | 67,656,494 | 80,505,304 | 11,796,283 | 84.0% | 9,021,821 | 130.8 | 68,709,021 |
| HOMESTEAD - General & Hospital | G | 10/01/2014 | N | None | EAN | 65,833,850 | 77,076,763 | 13,878,774 | 85.4% | 9,234,428 | 150.3 | 63,197,989 |
| HOMESTEAD - General & Hospital | G | 10/01/2013 | N | After | EAN | 60,567,798 | 74,592,076 | 15,939,716 | 81.2% | 9,509,187 | 167.6 | 58,652,360 |
| HOMESTEAD - General & Hospital | G | 10/01/2012 | N | None | EAN | 56,002,324 | 68,773,188 | 16,423,577 | 81.4% | 10,144,566 | 161.9 | 52,349,611 |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 10/01/2016 | N | After | AGG | 4,371,315 | 4,545,223 | 173,908 | 96.2% | 181,000 | 96.1 | 4,371,315 |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 01/01/2014 | N | After | AGG | 4,493,668 | 4,313,213 | -180,455 | 104.2% | 151,500 | -119.1 | 4,493,668 |
| HOMESTEAD - Old Elected | G | 10/01/2016 | N | After | EAN | 2,333,647 | 3,188,249 | 854,602 | 73.2% | 34,363 | 2,487.0 | 2,333,647 |
| HOMESTEAD - Old Elected | G | 01/01/2014 | N | None | EAN | 2,458,290 | 2,924,350 | 466,060 | 84.1% | 32,100 | 1,451.9 | 2,458,290 |
| HOMESTEAD - Old Elected | G | 01/01/2013 | N | After | EAN | 2,100,700 | 2,771,065 | 670,365 | 75.8% | 94,267 | 711.1 | 2,100,700 |
| HOWEY-IN-THE-HILLS | P | 10/01/2016 | N | After | AGG | 1,296,213 | 1,523,175 | 239,039 | 85.1% | 265,367 | 90.1 | 1,284,136 |
| HOWEY-IN-THE-HILLS | P | 10/01/2014 | N | After | AGG | 1,259,231 | 1,368,789 | 109,558 | 92.0% | 220,740 | 49.6 | 1,259,231 |
| HOWEY-IN-THE-HILLS | P | 10/01/2013 | N | After | AGG | 1,135,045 | 1,352,691 | 217,646 | 83.9% | 280,966 | 77.5 | 1,135,045 |
| INDIALANTIC | G | 10/01/2016 | N | After | FIL | 1,190,743 | 1,854,804 | 572,182 | 64.2% | 576,030 | 99.3 | 1,282,622 |
| INDIALANTIC | G | 10/01/2015 | N | None | FIL | 1,168,599 | 1,755,455 | 515,308 | 66.6% | 588,341 | 87.6 | 1,240,147 |
| INDIALANTIC | G | 10/01/2014 | N | None | FIL | 1,232,017 | 1,680,835 | 517,767 | 73.3% | 618,807 | 83.7 | 1,163,068 |
| INDIALANTIC | G | 10/01/2013 | N | None | FIL | 1,118,832 | 1,581,079 | 540,740 | 70.8% | 600,307 | 90.1 | 1,040,339 |
| INDIALANTIC | G | 10/01/2012 | N | After | FIL | 968,608 | 1,476,737 | 534,436 | 65.6% | 552,175 | 96.8 | 942,301 |
| INDIALANTIC | PF | 10/01/2016 | N | After | EAN | 7,339,203 | 8,241,346 | 798,839 | 89.1% | 1,033,076 | 77.3 | 7,442,507 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| INDIALANTIC | PF | 10/01/2015 | N | None | EAN | 6,684,334 | 7,496,962 | 571,046 | 89.2% | 1,002,747 | 57.0 | 6,925,916 |
| INDIALANTIC | PF | 10/01/2014 | N | None | EAN | 6,731,495 | 6,986,985 | 653,208 | 96.3% | 1,073,498 | 60.9 | 6,333,777 |
| INDIALANTIC | PF | 10/01/2013 | N | None | EAN | 6,006,569 | 6,790,314 | 1,081,980 | 88.5% | 1,113,948 | 97.1 | 5,708,334 |
| INDIALANTIC | PF | 10/01/2012 | N | None | EAN | 5,306,281 | 6,565,944 | 1,425,231 | 80.8% | 1,026,314 | 138.9 | 5,140,713 |
| INDIAN HARBOUR BEACH | P | 10/01/2016 | N | After | EAN | 8,573,989 | 10,517,402 | 1,699,933 | 81.5% | 1,284,613 | 132.3 | 8,817,469 |
| INDIAN HARBOUR BEACH | P | 10/01/2015 | N | None | EAN | 7,849,423 | 9,133,015 | 991,291 | 85.9% | 1,146,085 | 86.5 | 8,141,724 |
| INDIAN HARBOUR BEACH | P | 10/01/2014 | N | After | EAN | 7,881,363 | 8,693,444 | 1,388,074 | 90.7% | 1,038,632 | 133.6 | 7,305,370 |
| INDIAN HARBOUR BEACH | P | 10/01/2013 | N | None | EAN | 7,191,363 | 8,499,914 | 1,700,019 | 84.6% | 935,000 | 181.8 | 6,799,895 |
| INDIAN HARBOUR BEACH | P | 10/01/2012 | N | None | EAN | 6,389,778 | 8,029,243 | 1,848,944 | 79.6% | 826,166 | 223.8 | 6,180,299 |
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2015 | N | None | AGG | 173,381 | 248,033 | 122,537 | 69.9% | 830,401 | 14.8 | 125,496 |
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2013 | N | After | AGG | 96,065 | 220,601 | 124,536 | 43.5% | 733,956 | 17.0 | 96,065 |
| INDIAN RIVER SHORES | G | 10/01/2016 | N | After | EAN | 723,443 | 997,210 | 273,767 | 72.5% | 275,802 | 99.3 | 723,443 |
| INDIAN RIVER SHORES | G | 10/01/2015 | N | None | EAN | 590,990 | 871,925 | 280,935 | 67.8% | 258,006 | 108.9 | 590,990 |
| INDIAN RIVER SHORES | G | 10/01/2014 | N | None | EAN | 526,361 | 787,978 | 261,617 | 66.8% | 251,169 | 104.2 | 526,361 |
| INDIAN RIVER SHORES | G | 10/01/2014 | Y | None | EAN | 526,361 | 787,978 | 261,617 | 66.8% | 258,006 | 101.4 | 526,361 |
| INDIAN RIVER SHORES | G | 10/01/2013 | N | After | EAN | 422,700 | 738,908 | 316,208 | 57.2% | 221,719 | 142.6 | 422,700 |
| INDIAN RIVER SHORES | G | 10/01/2012 | Y | After | EAN | 339,952 | 659,936 | 373,031 | 51.5% | 92,719 | 402.3 | 286,905 |
| INDIAN RIVER SHORES | PF | 10/01/2016 | N | After | EAN | 13,797,336 | 15,303,886 | 1,506,550 | 90.2% | 1,273,524 | 118.3 | 13,797,336 |
| INDIAN RIVER SHORES | PF | 10/01/2015 | N | None | EAN | 11,745,654 | 13,820,021 | 2,074,367 | 85.0% | 1,305,750 | 158.9 | 11,745,654 |
| INDIAN RIVER SHORES | PF | 10/01/2014 | N | After | EAN | 11,916,458 | 13,233,119 | 1,316,661 | 90.1% | 1,346,057 | 97.8 | 11,916,458 |
| INDIAN RIVER SHORES | PF | 10/01/2013 | N | After | EAN | 10,280,659 | 11,173,751 | 1,652,199 | 92.0% | 1,024,274 | 161.3 | 9,521,552 |
| INDIAN SHORES | P | 10/01/2014 | N | None | FIL | 2,503,740 | 2,792,051 | 288,311 | 89.7% | 639,204 | 45.1 | 2,503,740 |
| INDIAN SHORES | P | 10/01/2013 | N | After | FIL | 2,150,334 | 2,507,918 | 357,584 | 85.7% | 562,721 | 63.6 | 2,150,334 |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2016 | N | None | AGG | 579,556,264 | 634,846,065 | 25,056,237 | 91.3% | 509,069,433 | 4.9 | 609,789,828 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|---------------|------------------------|--------------------|-------------------------------|------------------------------|
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2015 | N | None | AGG | 576,219,289 | 564,253,536 | -4,224,351 | 102.1% | 440,452,503 | -1.0 | 568,477,887 |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2014 | N | None | AGG | 576,053,935 | 534,084,428 | -5,326,735 | 107.9% | 402,410,826 | -1.3 | 539,411,163 |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2013 | N | None | AGG | 473,354,585 | 458,036,998 | -12,993,132 | 103.3% | 393,422,214 | -3.3 | 471,030,130 |
| JACKSONVILLE | CO | 10/01/2015 | N | After | EAN | 166,866,000 | 336,298,728 | 159,741,481 | 49.6% | 28,091,083 | 568.7 | 176,557,247 |
| JACKSONVILLE | CO | 10/01/2014 | N | After | EAN | 163,571,000 | 316,972,370 | 156,845,726 | 51.6% | 27,373,702 | 573.0 | 160,126,644 |
| JACKSONVILLE | CO | 10/01/2013 | N | None | EAN | 147,070,000 | 285,989,724 | 150,126,682 | 51.4% | 27,871,010 | 538.7 | 135,863,042 |
| JACKSONVILLE | CO | 10/01/2012 | N | After | EAN | 127,364,000 | 265,395,516 | 141,561,597 | 48.0% | 28,944,158 | 489.1 | 123,833,919 |
| JACKSONVILLE | G | 10/01/2015 | N | After | EAN | 1,739,891,000 | 2,711,408,803 | 900,236,692 | 64.2% | 254,034,479 | 354.4 | 1,811,172,111 |
| JACKSONVILLE | G | 10/01/2014 | N | After | EAN | 1,848,189,000 | 2,662,187,817 | 910,299,307 | 69.4% | 262,358,813 | 347.0 | 1,751,888,510 |
| JACKSONVILLE | G | 10/01/2013 | N | None | EAN | 1,733,319,000 | 2,512,635,436 | 947,344,126 | 69.0% | 365,404,735 | 259.3 | 1,565,291,310 |
| JACKSONVILLE | G | 10/01/2012 | Y | After | EAN | 1,558,645,000 | 2,434,274,957 | 915,697,031 | 64.0% | 283,020,575 | 323.5 | 1,518,577,926 |
| JACKSONVILLE | PF | 10/01/2016 | N | After | EAN | 1,513,398,466 | 3,345,515,259 | 1,832,116,793 | 45.2% | 135,599,741 | 1,351.1 | 1,513,398,466 |
| JACKSONVILLE | PF | 10/01/2015 | N | After | EAN | 1,341,094,047 | 3,142,228,212 | 1,801,134,165 | 42.7% | 132,735,243 | 1,356.9 | 1,341,094,047 |
| JACKSONVILLE | PF | 10/01/2014 | N | None | EAN | 1,389,747,614 | 3,012,590,568 | 1,622,842,954 | 46.1% | 134,521,216 | 1,206.4 | 1,389,747,614 |
| JACKSONVILLE | PF | 10/01/2013 | N | None | EAN | 1,228,131,184 | 2,876,606,192 | 1,648,475,008 | 42.7% | 130,972,174 | 1,258.7 | 1,228,131,184 |
| JACKSONVILLE | PF | 10/01/2012 | N | After | EAN | 1,078,906,587 | 2,762,976,506 | 1,684,069,919 | 39.0% | 133,611,459 | 1,260.4 | 1,078,906,587 |
| JACKSONVILLE - DISABILITY G | | 10/01/2015 | N | After | EAN | 9,594,000 | 17,962,006 | 8,368,006 | 53.4% | 290,257,731 | 2.9 | 9,594,000 |
| JACKSONVILLE - DISABILITY G | | 10/01/2012 | N | None | EAN | 5,049,000 | 11,678,567 | 6,629,567 | 43.2% | 289,579,494 | 2.3 | 5,049,000 |
| JACKSONVILLE BEACH | F | 10/01/2016 | N | After | EAN | 11,141,492 | 14,796,000 | 3,270,335 | 75.3% | 2,052,021 | 159.4 | 11,525,665 |
| JACKSONVILLE BEACH | F | 10/01/2015 | N | After | EAN | 10,699,823 | 13,520,405 | 2,385,929 | 79.1% | 1,848,443 | 129.1 | 11,134,476 |
| JACKSONVILLE BEACH | F | 10/01/2014 | N | After | EAN | 10,946,306 | 12,223,000 | 1,785,466 | 89.6% | 1,867,968 | 95.6 | 10,437,534 |
| JACKSONVILLE BEACH | F | 10/01/2013 | N | None | EAN | 10,097,893 | 13,271,366 | 3,570,047 | 76.1% | 1,836,131 | 194.5 | 9,701,319 |
| JACKSONVILLE BEACH | F | 10/01/2012 | N | None | EAN | 8,979,198 | 12,779,076 | 3,891,450 | 70.3% | 2,065,908 | 188.4 | 8,887,626 |
| JACKSONVILLE BEACH | G | 10/01/2016 | N | After | EAN | 49,137,471 | 64,652,000 | 13,835,924 | 76.0% | 11,528,990 | 120.0 | 50,816,076 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| JACKSONVILLE BEACH | G | 10/01/2015 | N | After | EAN | 47,301,861 | 60,402,606 | 11,249,606 | 78.3% | 11,196,298 | 100.5 | 49,153,000 |
| JACKSONVILLE BEACH | G | 10/01/2014 | N | None | EAN | 49,635,813 | 57,746,000 | 10,608,000 | 86.0% | 10,662,900 | 99.5 | 47,138,000 |
| JACKSONVILLE BEACH | G | 10/01/2013 | N | After | EAN | 47,809,793 | 56,970,009 | 11,904,000 | 83.9% | 10,713,988 | 111.1 | 45,066,009 |
| JACKSONVILLE BEACH | G | 10/01/2012 | N | None | EAN | 42,759,671 | 57,220,091 | 14,932,094 | 74.7% | 10,884,445 | 137.2 | 42,287,997 |
| JACKSONVILLE BEACH | P | 10/01/2016 | N | After | EAN | 19,972,236 | 23,397,000 | 2,746,226 | 85.4% | 4,254,054 | 64.6 | 20,650,774 |
| JACKSONVILLE BEACH | P | 10/01/2015 | N | After | EAN | 18,751,766 | 22,018,000 | 2,529,000 | 85.2% | 4,006,158 | 63.1 | 19,489,000 |
| JACKSONVILLE BEACH | P | 10/01/2014 | N | After | EAN | 19,317,303 | 20,779,000 | 2,412,000 | 93.0% | 3,945,943 | 61.1 | 18,367,000 |
| JACKSONVILLE BEACH | P | 10/01/2013 | N | None | EAN | 18,210,225 | 22,653,430 | 5,184,215 | 80.4% | 3,559,498 | 145.6 | 17,469,215 |
| JACKSONVILLE BEACH | P | 10/01/2012 | N | None | EAN | 16,529,793 | 22,170,886 | 5,806,280 | 74.6% | 3,743,405 | 155.1 | 16,364,606 |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2015 | N | None | AGG | 4,002,294 | 4,406,121 | 403,827 | 90.8% | 0 | 0.0 | 4,002,294 |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2014 | N | None | AGG | 4,257,077 | 4,136,640 | -120,437 | 102.9% | 260,000 | -46.3 | 4,257,077 |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2013 | N | None | AGG | 3,918,906 | 3,918,906 | 0 | 100.0% | 255,000 | 0.0 | 3,918,906 |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2012 | N | None | AGG | 3,423,706 | 3,423,706 | 0 | 100.0% | 250,000 | 0.0 | 3,423,706 |
| JUPITER | P | 10/01/2015 | N | None | EAN | 57,068,208 | 67,667,099 | 8,308,771 | 84.3% | 7,619,457 | 109.1 | 59,358,328 |
| JUPITER | P | 10/01/2014 | N | None | EAN | 56,943,073 | 63,326,911 | 9,196,545 | 89.9% | 7,587,567 | 121.2 | 54,130,366 |
| JUPITER | P | 10/01/2013 | N | None | EAN | 50,685,368 | 59,837,180 | 11,810,308 | 84.7% | 7,602,240 | 155.4 | 48,026,872 |
| JUPITER | P | 10/01/2012 | N | After | EAN | 44,891,149 | 56,359,773 | 13,398,145 | 79.7% | 7,683,583 | 174.4 | 42,961,628 |
| JUPITER ISLAND | GPF | 10/01/2016 | N | None | FIL | 9,779,411 | 13,780,540 | 3,323,145 | 71.0% | 1,123,300 | 295.8 | 10,457,395 |
| JUPITER ISLAND | GPF | 10/01/2015 | N | None | FIL | 9,465,501 | 6,556,616 | -4,069,421 | 144.4% | 1,389,114 | -293.0 | 10,626,037 |
| JUPITER ISLAND | GPF | 10/01/2014 | N | None | FIL | 10,729,207 | 11,909,368 | 1,080,634 | 90.1% | 1,747,560 | 61.8 | 10,828,734 |
| JUPITER ISLAND | GPF | 10/01/2013 | N | None | FIL | 10,471,163 | 11,679,658 | 1,074,625 | 89.7% | 1,886,510 | 57.0 | 10,605,033 |
| JUPITER ISLAND | GPF | 10/01/2012 | N | After | FIL | 9,567,882 | 11,840,695 | 1,512,179 | 80.8% | 2,054,448 | 73.6 | 10,328,516 |
| KEY BISCAYNE | PF | 10/01/2016 | N | After | EAN | 30,447,079 | 36,249,469 | 2,844,829 | 84.0% | 5,842,995 | 48.7 | 33,404,640 |
| KEY BISCAYNE | PF | 10/01/2015 | N | After | EAN | 28,481,472 | 31,918,053 | 2,808,867 | 89.2% | 5,457,747 | 51.5 | 29,109,186 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| KEY BISCAYNE | PF | 10/01/2014 | N | After | EAN | 28,050,126 | 29,258,628 | 3,168,739 | 95.9% | 5,615,610 | 56.4 | 26,089,889 |
| KEY BISCAYNE | PF | 10/01/2013 | N | After | EAN | 23,556,733 | 29,651,672 | 7,175,498 | 79.4% | 6,349,849 | 113.0 | 22,476,174 |
| KEY BISCAYNE | PF | 10/01/2012 | Y | After | EAN | 19,373,515 | 26,365,217 | 7,035,237 | 73.5% | 6,782,023 | 103.7 | 19,329,980 |
| KEY BISCAYNE | PF | 10/01/2012 | N | After | EAN | 19,294,852 | 26,286,554 | 7,035,237 | 73.4% | 6,782,023 | 103.7 | 19,251,317 |
| KEY WEST | G | 10/01/2015 | N | After | AGG | 47,155,911 | 46,751,976 | -749,170 | 100.9% | 11,339,923 | -6.6 | 47,501,146 |
| KEY WEST | G | 10/01/2014 | N | None | AGG | 47,883,789 | 43,878,287 | -1,459,508 | 109.1% | 10,127,588 | -14.4 | 45,337,795 |
| KEY WEST | G | 10/01/2013 | N | After | AGG | 44,281,241 | 41,994,258 | -296,695 | 105.4% | 9,932,184 | -3.0 | 42,290,953 |
| KEY WEST | G | 10/01/2012 | N | None | AGG | 40,333,862 | 39,500,077 | -648,094 | 102.1% | 9,945,221 | -6.5 | 40,148,171 |
| KEY WEST | PF | 10/01/2016 | N | None | EAN | 86,800,603 | 114,653,810 | 27,814,569 | 75.7% | 11,570,527 | 240.4 | 86,839,241 |
| KEY WEST | PF | 10/01/2015 | N | None | EAN | 80,595,871 | 102,177,062 | 22,143,342 | 78.9% | 11,325,253 | 195.5 | 80,033,720 |
| KEY WEST | PF | 10/01/2014 | N | None | EAN | 78,993,264 | 95,644,118 | 22,927,912 | 82.6% | 9,977,377 | 229.8 | 72,716,206 |
| KEY WEST | PF | 10/01/2013 | N | None | EAN | 71,857,797 | 91,532,080 | 24,487,886 | 78.5% | 10,050,867 | 243.6 | 67,044,194 |
| KEY WEST | PF | 10/01/2012 | Y | None | EAN | 62,304,631 | 83,593,202 | 21,334,642 | 74.5% | 9,634,039 | 221.5 | 62,258,560 |
| KEY WEST | PF | 10/01/2012 | N | None | EAN | 62,304,631 | 83,593,202 | 21,334,642 | 74.5% | 9,634,039 | 221.5 | 62,258,560 |
| KEY WEST HOUSING | G | 01/01/2016 | N | After | EAN | 7,158,799 | 10,559,379 | 2,336,246 | 67.8% | 2,844,097 | 82.1 | 8,223,133 |
| KEY WEST HOUSING | G | 01/01/2015 | N | After | EAN | 7,087,479 | 9,551,329 | 1,967,962 | 74.2% | 2,613,702 | 75.3 | 7,583,367 |
| KEY WEST HOUSING | G | 01/01/2014 | N | None | EAN | 6,652,025 | 8,713,224 | 2,097,297 | 76.3% | 2,662,009 | 78.8 | 6,615,927 |
| KEY WEST HOUSING | G | 01/01/2013 | N | None | EAN | 5,799,149 | 8,045,333 | 2,159,078 | 72.1% | 2,783,925 | 77.6 | 5,886,255 |
| KEY WEST UTILITY | G | 01/01/2016 | N | After | EAN | 77,361,154 | 108,291,556 | 28,650,911 | 71.4% | 9,247,710 | 309.8 | 79,640,645 |
| KEY WEST UTILITY | G | 01/01/2015 | N | None | EAN | 79,365,980 | 100,946,542 | 25,600,788 | 78.6% | 9,226,528 | 277.5 | 75,345,754 |
| KEY WEST UTILITY | G | 01/01/2014 | N | After | EAN | 76,694,383 | 97,097,244 | 27,734,892 | 79.0% | 9,226,528 | 300.6 | 69,362,352 |
| KEY WEST UTILITY | G | 01/01/2013 | N | None | EAN | 64,668,829 | 89,635,044 | 26,808,343 | 72.1% | 9,558,105 | 280.5 | 62,826,701 |
| KISSIMMEE | F | 10/01/2016 | N | After | EAN | 36,924,712 | 48,659,856 | 10,049,882 | 75.9% | 4,328,956 | 232.2 | 38,609,974 |
| KISSIMMEE | F | 10/01/2015 | N | None | EAN | 35,206,310 | 46,311,470 | 9,435,355 | 76.0% | 4,342,350 | 217.3 | 36,876,115 |
| KISSIMMEE | F | 10/01/2014 | N | None | EAN | 37,483,510 | 44,662,267 | 9,614,492 | 83.9% | 4,334,899 | 221.8 | 35,047,775 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| KISSIMMEE | F | 10/01/2013 | N | None | EAN | 34,253,782 | 43,601,320 | 11,131,967 | 78.6% | 4,309,440 | 258.3 | 32,469,353 |
| KISSIMMEE | F | 10/01/2012 | N | None | EAN | 27,690,512 | 42,279,361 | 12,514,128 | 65.5% | 4,396,627 | 284.6 | 29,765,233 |
| KISSIMMEE | G | 10/01/2016 | N | After | EAN/AG | 102,279,679 | 123,447,666 | 18,680,353 | 82.9% | 20,477,381 | 91.2 | 104,767,313 |
| KISSIMMEE | G | 10/01/2015 | N | None | EAN/AG | 94,249,027 | 115,368,356 | 16,917,097 | 81.7% | 20,320,195 | 83.3 | 98,451,259 |
| KISSIMMEE | G | 10/01/2014 | N | None | EAN/AG | 93,832,117 | 108,892,418 | 15,604,967 | 86.2% | 19,681,068 | 79.3 | 93,287,451 |
| KISSIMMEE | G | 10/01/2013 | N | After | EAN/AG | 84,861,118 | 102,793,438 | 16,919,987 | 82.6% | 19,850,499 | 85.2 | 85,873,451 |
| KISSIMMEE | G | 10/01/2012 | N | None | EAN | 75,357,351 | 92,563,976 | 13,120,122 | 81.4% | 19,962,395 | 65.7 | 79,443,854 |
| KISSIMMEE | P | 10/01/2016 | N | After | EAN | 56,212,767 | 65,625,437 | 8,020,287 | 85.7% | 7,324,589 | 109.5 | 57,605,150 |
| KISSIMMEE | P | 10/01/2015 | N | None | EAN | 52,110,941 | 61,744,137 | 8,089,247 | 84.4% | 7,562,351 | 107.0 | 53,654,890 |
| KISSIMMEE | P | 10/01/2014 | N | None | EAN | 51,517,108 | 57,149,425 | 8,134,738 | 90.1% | 7,195,409 | 113.1 | 49,014,687 |
| KISSIMMEE | P | 10/01/2013 | N | None | EAN | 47,061,815 | 56,593,728 | 11,553,050 | 83.2% | 7,065,530 | 163.5 | 45,040,678 |
| KISSIMMEE | P | 10/01/2012 | N | None | EAN | 41,016,009 | 55,869,574 | 14,766,410 | 73.4% | 6,685,798 | 220.9 | 41,103,164 |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2016 | N | None | EAN | 76,815,267 | 106,704,805 | 28,879,142 | 72.0% | 17,479,401 | 165.2 | 77,825,663 |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2015 | N | None | EAN | 69,864,473 | 101,353,591 | 29,233,111 | 68.9% | 17,051,427 | 171.4 | 72,120,480 |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2014 | Y | After | EAN | 68,890,067 | 94,755,608 | 31,082,555 | 72.7% | 16,480,370 | 188.6 | 63,673,053 |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2013 | N | None | EAN | 60,349,517 | 87,354,100 | 29,810,533 | 69.1% | 16,609,389 | 179.5 | 57,543,567 |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2012 | N | After | EAN | 54,268,000 | 80,605,255 | 29,240,057 | 67.3% | 15,843,964 | 184.6 | 51,365,198 |
| LABELLE | F | 10/01/2016 | N | After | AGG | 1,341,881 | 607,672 | -227,320 | 220.8% | 151,296 | -150.3 | 834,992 |
| LABELLE | F | 10/01/2014 | N | After | AGG | 1,002,553 | 594,300 | -408,253 | 168.7% | 136,761 | -298.5 | 1,002,553 |
| LADY LAKE | P | 10/01/2016 | N | After | EAN | 7,005,074 | 6,479,965 | -547,528 | 108.1% | 1,503,497 | -36.4 | 7,027,493 |
| LADY LAKE | P | 10/01/2015 | N | None | EAN | 6,362,779 | 5,845,724 | -679,288 | 108.8% | 1,560,545 | -43.5 | 6,525,012 |
| LADY LAKE | P | 10/01/2014 | N | None | EAN | 6,233,931 | 5,603,930 | -265,377 | 111.2% | 1,542,230 | -17.2 | 5,869,307 |
| LADY LAKE | P | 10/01/2013 | N | None | EAN | 5,558,335 | 5,269,784 | 21,803 | 105.5% | 1,534,806 | 1.4 | 5,247,981 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LADY LAKE | P | 10/01/2012 | N | None | EAN | 4,855,467 | 4,677,794 | 61,890 | 103.8% | 1,344,024 | 4.6 | 4,615,904 |
| LAKE ALFRED | G | 10/01/2016 | N | After | EAN | 4,043,450 | 4,690,711 | 492,807 | 86.2% | 1,238,502 | 39.8 | 4,197,904 |
| LAKE ALFRED | G | 10/01/2015 | N | None | EAN | 3,825,287 | 4,324,046 | 315,030 | 88.5% | 1,170,264 | 26.9 | 4,009,016 |
| LAKE ALFRED | G | 10/01/2014 | N | None | EAN | 3,883,370 | 4,108,324 | 367,786 | 94.5% | 1,127,360 | 32.6 | 3,740,538 |
| LAKE ALFRED | G | 10/01/2013 | N | After | EAN | 3,578,211 | 4,052,705 | 600,783 | 88.3% | 1,081,295 | 55.6 | 3,451,922 |
| LAKE ALFRED | G | 10/01/2012 | N | After | EAN | 3,233,292 | 3,799,701 | 578,523 | 85.1% | 1,095,004 | 52.8 | 3,221,178 |
| LAKE ALFRED | PF | 10/01/2016 | N | After | EAN | 3,443,391 | 3,415,887 | -131,893 | 100.8% | 619,065 | -21.3 | 3,547,780 |
| LAKE ALFRED | PF | 10/01/2015 | N | None | EAN | 3,188,051 | 3,009,683 | -261,714 | 105.9% | 617,658 | -42.4 | 3,271,397 |
| LAKE ALFRED | PF | 10/01/2014 | N | None | EAN | 3,117,404 | 2,793,247 | -111,699 | 111.6% | 751,307 | -14.9 | 2,904,946 |
| LAKE ALFRED | PF | 10/01/2013 | N | After | EAN | 2,702,765 | 2,669,018 | 87,584 | 101.3% | 772,791 | 11.3 | 2,581,434 |
| LAKE ALFRED | PF | 10/01/2012 | N | None | EAN | 2,322,452 | 2,486,607 | 212,162 | 93.4% | 750,077 | 28.3 | 2,274,445 |
| LAKE CITY | F | 10/01/2015 | N | After | EAN | 7,691,695 | 9,420,281 | 1,560,952 | 81.7% | 805,330 | 193.8 | 7,859,329 |
| LAKE CITY | F | 10/01/2014 | N | None | EAN | 8,144,371 | 8,661,724 | 1,214,069 | 94.0% | 808,371 | 150.2 | 7,447,655 |
| LAKE CITY | F | 10/01/2013 | N | None | EAN | 7,235,097 | 7,556,351 | 720,754 | 95.7% | 765,722 | 94.1 | 6,835,597 |
| LAKE CITY | F | 10/01/2012 | N | None | EAN | 6,594,960 | 7,926,181 | 1,227,516 | 83.2% | 880,475 | 139.4 | 6,698,665 |
| LAKE CITY | G | 10/01/2015 | N | None | EAN | 17,146,870 | 21,884,309 | 4,468,384 | 78.4% | 1,496,576 | 298.6 | 17,415,925 |
| LAKE CITY | G | 10/01/2014 | N | None | EAN | 17,617,129 | 21,225,486 | 4,853,567 | 83.0% | 1,625,433 | 298.6 | 16,371,919 |
| LAKE CITY | G | 10/01/2013 | N | None | EAN | 15,984,970 | 21,218,894 | 6,234,035 | 75.3% | 1,946,424 | 320.3 | 14,984,859 |
| LAKE CITY | G | 10/01/2012 | N | None | EAN | 13,636,707 | 20,612,935 | 7,297,653 | 66.2% | 2,247,085 | 324.8 | 13,315,282 |
| LAKE CITY | P | 10/01/2016 | N | After | EAN | 14,092,138 | 13,473,059 | -1,148,283 | 104.6% | 1,702,128 | -67.5 | 14,621,342 |
| LAKE CITY | P | 10/01/2015 | N | None | EAN | 12,562,705 | 12,871,980 | -516,593 | 97.6% | 1,868,134 | -27.7 | 13,388,573 |
| LAKE CITY | P | 10/01/2014 | N | None | EAN | 12,804,140 | 12,302,205 | 119,910 | 104.1% | 1,739,784 | 6.9 | 12,182,295 |
| LAKE CITY | P | 10/01/2013 | N | None | EAN | 11,326,630 | 11,578,403 | 742,978 | 97.8% | 1,679,964 | 44.2 | 10,835,425 |
| LAKE CITY | P | 10/01/2012 | N | None | EAN | 9,916,812 | 11,158,589 | 1,507,185 | 88.9% | 1,613,998 | 93.4 | 9,651,404 |
| LAKE HELEN | P | 10/01/2016 | N | After | AGG | 1,176,260 | 962,160 | -50,089 | 122.3% | 124,155 | -40.3 | 1,012,249 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| LAKE HELEN | P | 10/01/2015 | N | None | AGG | 1,106,423 | 887,177 | -47,347 | 124.7% | 119,879 | -39.5 | 934,524 |
| LAKE HELEN | P | 10/01/2014 | N | After | AGG | 1,096,748 | 724,263 | -219,183 | 151.4% | 119,534 | -183.4 | 943,446 |
| LAKE HELEN | P | 10/01/2012 | N | None | AGG | 861,097 | 456,299 | -254,289 | 188.7% | 160,017 | -158.9 | 710,588 |
| LAKE MARY | F | 10/01/2015 | N | After | EAN | 13,359,438 | 15,864,486 | 2,149,602 | 84.2% | 2,531,495 | 84.9 | 13,714,884 |
| LAKE MARY | F | 10/01/2014 | N | After | EAN | 13,273,924 | 14,046,907 | 1,933,890 | 94.5% | 2,538,452 | 76.2 | 12,113,017 |
| LAKE MARY | F | 10/01/2013 | N | After | EAN | 11,344,060 | 13,534,869 | 2,285,352 | 83.8% | 2,540,246 | 90.0 | 11,249,517 |
| LAKE MARY | F | 10/01/2012 | N | After | EAN | 9,635,807 | 12,053,330 | 2,047,832 | 79.9% | 2,369,067 | 86.4 | 10,005,498 |
| LAKE MARY | P | 10/01/2016 | N | After | EAN | 18,259,155 | 17,724,715 | -770,600 | 103.0% | 2,926,756 | -26.3 | 18,495,315 |
| LAKE MARY | P | 10/01/2015 | N | None | EAN | 16,357,983 | 15,989,571 | -844,552 | 102.3% | 2,636,045 | -32.0 | 16,834,123 |
| LAKE MARY | P | 10/01/2014 | N | None | EAN | 16,064,252 | 14,734,574 | -190,812 | 109.0% | 2,504,947 | -7.6 | 14,925,386 |
| LAKE MARY | P | 10/01/2013 | N | None | EAN | 14,108,691 | 14,119,801 | 975,056 | 99.9% | 2,540,321 | 38.4 | 13,144,745 |
| LAKE MARY | P | 10/01/2012 | N | None | EAN | 11,928,127 | 13,403,692 | 1,821,977 | 89.0% | 2,198,303 | 82.9 | 11,581,715 |
| LAKE PARK (RETIRED) | P | 10/01/2016 | N | After | EAN | 1,353,255 | 1,854,188 | 500,933 | 73.0% | 0 | 0.0 | 1,353,255 |
| LAKE PARK (RETIRED) | P | 10/01/2015 | N | None | EAN | 1,318,920 | 1,820,203 | 501,283 | 72.5% | 0 | 0.0 | 1,318,920 |
| LAKE PARK (RETIRED) | P | 10/01/2014 | N | None | EAN | 1,474,812 | 1,665,347 | 190,535 | 88.6% | 0 | 0.0 | 1,474,812 |
| LAKE PARK (RETIRED) | P | 10/01/2013 | N | After | EAN | 1,423,896 | 1,764,115 | 340,219 | 80.7% | 0 | 0.0 | 1,423,896 |
| LAKE PARK (RETIRED) | P | 10/01/2012 | N | None | EAN | 1,374,695 | 1,784,148 | 409,453 | 77.1% | 0 | 0.0 | 1,374,695 |
| LAKE WALES | F | 10/01/2016 | N | After | EAN | 7,958,636 | 11,600,426 | 3,384,248 | 68.6% | 1,478,248 | 228.9 | 8,216,178 |
| LAKE WALES | F | 10/01/2015 | N | None | EAN | 7,515,163 | 11,056,129 | 3,176,175 | 68.0% | 1,348,786 | 235.5 | 7,879,954 |
| LAKE WALES | F | 10/01/2014 | N | None | EAN | 7,587,739 | 10,689,042 | 3,460,774 | 71.0% | 1,333,495 | 259.5 | 7,228,268 |
| LAKE WALES | F | 10/01/2013 | N | None | EAN | 7,456,858 | 10,850,339 | 3,669,777 | 68.7% | 1,214,019 | 302.3 | 7,180,562 |
| LAKE WALES | F | 10/01/2012 | N | None | EAN | 6,479,204 | 10,931,961 | 4,373,548 | 59.3% | 1,153,396 | 379.2 | 6,558,413 |
| LAKE WALES | G | 10/01/2016 | N | After | FIL | 10,088,321 | 11,235,057 | 864,461 | 89.8% | 3,604,772 | 24.0 | 10,370,596 |
| LAKE WALES | G | 10/01/2015 | N | None | FIL | 9,343,141 | 10,388,397 | 628,173 | 89.9% | 3,385,322 | 18.6 | 9,760,224 |
| LAKE WALES | G | 10/01/2014 | N | None | FIL | 9,318,555 | 9,501,065 | 717,320 | 98.1% | 3,282,762 | 21.9 | 8,783,745 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LAKE WALES | G | 10/01/2013 | N | None | FIL | 8,522,030 | 8,911,546 | 784,098 | 95.6% | 3,219,722 | 24.4 | 8,127,448 |
| LAKE WALES | G | 10/01/2012 | N | After | FIL | 7,798,768 | 9,003,499 | 1,175,787 | 86.6% | 2,926,546 | 40.2 | 7,827,712 |
| LAKE WALES | P | 10/01/2016 | N | After | EAN | 14,177,126 | 16,065,078 | 1,457,906 | 88.2% | 2,327,018 | 62.7 | 14,607,172 |
| LAKE WALES | P | 10/01/2015 | N | None | EAN | 13,109,693 | 15,062,551 | 1,350,567 | 87.0% | 2,185,360 | 61.8 | 13,711,984 |
| LAKE WALES | P | 10/01/2014 | N | None | EAN | 13,419,526 | 14,357,827 | 1,603,113 | 93.5% | 2,272,261 | 70.6 | 12,754,714 |
| LAKE WALES | P | 10/01/2013 | N | None | EAN | 12,289,632 | 13,729,122 | 1,944,663 | 89.5% | 2,178,365 | 89.3 | 11,784,459 |
| LAKE WALES | P | 10/01/2012 | N | None | EAN | 10,892,858 | 14,122,588 | 3,118,491 | 77.1% | 1,940,719 | 160.7 | 11,004,097 |
| LAKE WORTH | F | 10/01/2015 | N | After | EAN | 37,635,643 | 62,122,940 | 23,120,535 | 60.6% | 940,768 | 2,457.6 | 39,002,405 |
| LAKE WORTH | F | 10/01/2014 | N | After | EAN | 37,971,247 | 58,620,667 | 22,691,176 | 64.8% | 1,108,520 | 2,047.0 | 35,929,491 |
| LAKE WORTH | F | 10/01/2013 | N | After | EAN | 35,302,673 | 56,013,911 | 22,682,142 | 63.0% | 994,538 | 2,280.7 | 33,331,769 |
| LAKE WORTH | F | 10/01/2012 | N | After | EAN | 31,080,431 | 54,542,607 | 23,593,457 | 57.0% | 1,073,889 | 2,197.0 | 30,949,150 |
| LAKE WORTH | G | 10/01/2016 | N | After | EAN | 65,483,268 | 104,404,306 | 38,034,409 | 62.7% | 11,914,034 | 319.2 | 66,369,897 |
| LAKE WORTH | G | 10/01/2015 | N | None | EAN | 65,128,482 | 101,594,769 | 37,527,305 | 64.1% | 9,783,377 | 383.6 | 64,067,464 |
| LAKE WORTH | G | 10/01/2014 | N | None | EAN | 68,606,999 | 103,961,085 | 40,950,398 | 66.0% | 11,624,855 | 352.3 | 63,010,687 |
| LAKE WORTH | G | 10/01/2013 | N | After | EAN | 65,044,534 | 105,289,108 | 43,904,144 | 61.8% | 11,547,885 | 380.2 | 61,384,964 |
| LAKE WORTH | G | 10/01/2012 | N | After | EAN | 59,673,490 | 103,608,450 | 43,463,807 | 57.6% | 11,916,382 | 364.7 | 60,144,643 |
| LAKE WORTH | P | 10/01/2016 | N | After | EAN | 29,128,036 | 50,942,156 | 20,956,767 | 57.2% | 1,117,134 | 1,875.9 | 29,985,389 |
| LAKE WORTH | P | 10/01/2015 | N | After | EAN | 29,854,278 | 51,908,839 | 21,986,281 | 57.5% | 1,291,648 | 1,702.2 | 29,922,558 |
| LAKE WORTH | P | 10/01/2014 | N | None | EAN | 32,185,769 | 53,063,368 | 22,602,478 | 60.7% | 1,206,774 | 1,873.0 | 30,460,890 |
| LAKE WORTH | P | 10/01/2013 | N | After | EAN | 30,546,979 | 52,206,025 | 22,963,425 | 58.5% | 1,445,490 | 1,588.6 | 29,242,600 |
| LAKE WORTH | P | 10/01/2012 | N | After | EAN | 23,107,742 | 45,251,711 | 21,660,667 | 51.1% | 1,460,425 | 1,483.2 | 23,591,044 |
| LAKELAND | F | 10/01/2016 | N | After | FIL | 87,582,084 | 108,300,613 | 17,706,495 | 80.9% | 9,780,412 | 181.0 | 90,594,118 |
| LAKELAND | F | 10/01/2015 | Y | None | FIL | 83,835,346 | 103,462,869 | 15,623,228 | 81.0% | 9,583,524 | 163.0 | 87,839,641 |
| LAKELAND | F | 10/01/2015 | N | None | FIL | 84,190,930 | 103,639,861 | 15,423,634 | 81.2% | 9,828,466 | 156.9 | 88,216,227 |
| LAKELAND | F | 10/01/2014 | Y | None | FIL | 85,899,495 | 98,113,694 | 16,013,507 | 87.6% | 8,752,947 | 183.0 | 82,100,187 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| LAKELAND | F | 10/01/2014 | N | None | FIL | 86,134,177 | 98,244,756 | 15,903,286 | 87.7% | 9,152,999 | 173.8 | 82,341,470 |
| LAKELAND | F | 10/01/2013 | Y | None | FIL | 80,435,881 | 91,404,806 | 16,316,289 | 88.0% | 8,338,562 | 195.7 | 75,088,517 |
| LAKELAND | F | 10/01/2013 | N | None | FIL | 80,435,881 | 91,465,436 | 16,376,919 | 87.9% | 8,807,939 | 185.9 | 75,088,517 |
| LAKELAND | F | 10/01/2012 | Y | None | FIL | 70,160,420 | 83,318,332 | 17,063,313 | 84.2% | 8,222,341 | 207.5 | 66,255,019 |
| LAKELAND | F | 10/01/2012 | N | None | FIL | 70,160,419 | 83,318,332 | 17,063,313 | 84.2% | 8,542,319 | 199.8 | 66,255,019 |
| LAKELAND | G | 10/01/2015 | N | After | EAN | 498,769,283 | 645,200,844 | 108,763,663 | 77.3% | 83,131,770 | 130.8 | 536,437,181 |
| LAKELAND | G | 10/01/2014 | N | None | EAN | 504,457,368 | 623,886,566 | 103,568,520 | 80.9% | 82,306,785 | 125.8 | 520,318,046 |
| LAKELAND | G | 10/01/2013 | N | None | EAN | 460,555,368 | 602,616,143 | 103,487,792 | 76.4% | 81,094,749 | 127.6 | 499,128,351 |
| LAKELAND | G | 10/01/2012 | N | None | EAN | 486,542,317 | 647,689,684 | 116,758,367 | 75.1% | 89,153,459 | 131.0 | 530,931,317 |
| LAKELAND | P | 10/01/2016 | N | After | EAN | 108,492,820 | 145,853,471 | 33,005,176 | 74.4% | 13,756,136 | 239.9 | 112,848,295 |
| LAKELAND | P | 10/01/2016 | Y | After | EAN | 108,492,820 | 149,153,240 | 36,304,945 | 72.7% | 14,070,007 | 258.0 | 112,848,295 |
| LAKELAND | P | 10/01/2015 | N | None | EAN | 102,156,394 | 136,093,194 | 27,910,350 | 75.1% | 12,691,964 | 219.9 | 108,182,844 |
| LAKELAND | P | 10/01/2014 | Y | None | EAN | 107,087,762 | 133,740,079 | 30,818,134 | 80.1% | 13,036,612 | 236.4 | 102,921,945 |
| LAKELAND | P | 10/01/2013 | N | None | EAN | 98,300,605 | 129,129,758 | 33,953,753 | 76.1% | 12,560,850 | 270.3 | 95,176,005 |
| LAKELAND | P | 10/01/2012 | N | None | EAN | 90,894,245 | 125,804,852 | 38,368,499 | 72.3% | 13,305,212 | 288.4 | 87,436,353 |
| LANTANA | F | 09/30/2015 | N | After | EAN | 32,438,197 | 35,472,251 | 2,561,251 | 91.4% | 1,927,364 | 132.9 | 32,911,000 |
| LANTANA | F | 09/30/2014 | N | None | EAN | 32,889,907 | 34,199,280 | 3,210,396 | 96.2% | 1,914,133 | 167.7 | 30,988,884 |
| LANTANA | F | 09/30/2013 | N | None | EAN | 26,905,080 | 32,896,587 | 5,069,000 | 81.8% | 2,119,708 | 239.1 | 27,827,587 |
| LANTANA | P | 10/01/2015 | N | After | EAN | 11,189,518 | 12,586,789 | 1,020,757 | 88.9% | 1,547,076 | 66.0 | 11,566,032 |
| LANTANA | P | 10/01/2014 | N | None | EAN | 10,967,374 | 11,942,528 | 1,435,232 | 91.8% | 1,613,718 | 88.9 | 10,507,296 |
| LANTANA | P | 10/01/2012 | N | After | EAN | 8,421,163 | 10,041,459 | 1,557,110 | 83.9% | 1,662,329 | 93.7 | 8,484,349 |
| LARGO | PF | 10/01/2016 | N | After | EAN | 127,354,026 | 175,084,633 | 47,730,607 | 72.7% | 15,243,424 | 313.1 | 127,354,026 |
| LARGO | PF | 10/01/2015 | N | None | EAN | 107,652,607 | 159,851,462 | 38,618,218 | 67.3% | 13,659,795 | 282.7 | 121,233,244 |
| LARGO | PF | 10/01/2014 | N | None | EAN | 122,885,391 | 154,728,763 | 31,843,372 | 79.4% | 12,732,998 | 250.1 | 122,885,391 |
| LARGO | PF | 10/01/2013 | N | None | EAN | 113,832,908 | 148,820,641 | 34,987,733 | 76.5% | 12,623,764 | 277.2 | 113,832,908 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LARGO | PF | 10/01/2012 | N | None | EAN | 97,107,180 | 140,778,502 | 43,671,322 | 69.0% | 13,224,720 | 330.2 | 97,107,180 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2015 | N | After | AGG | 1,763,537 | 2,535,757 | -107,508 | 69.5% | 301,409 | -35.7 | 2,643,265 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2014 | N | After | AGG | 926,739 | 527,286 | -399,453 | 175.8% | 249,041 | -160.4 | 926,739 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2013 | N | None | AGG | 1,518,424 | 1,174,763 | -343,661 | 129.3% | 298,081 | -115.3 | 1,518,424 |
| LAUDERHILL | F | 10/01/2015 | N | None | EAN | 63,881,885 | 81,913,355 | 16,389,329 | 78.0% | 7,486,533 | 218.9 | 65,524,026 |
| LAUDERHILL | F | 10/01/2014 | N | None | EAN | 62,842,972 | 78,122,204 | 19,958,731 | 80.4% | 7,469,301 | 267.2 | 58,163,473 |
| LAUDERHILL | F | 10/01/2013 | N | None | EAN | 56,334,474 | 73,850,209 | 23,047,229 | 76.3% | 7,391,545 | 311.8 | 50,802,980 |
| LAUDERHILL | F | 10/01/2012 | N | After | EAN | 46,216,351 | 69,712,454 | 25,701,147 | 66.3% | 6,916,158 | 371.6 | 44,011,307 |
| LAUDERHILL | G | 10/01/2015 | N | After | EAN | 19,860,168 | 28,296,945 | 7,566,214 | 70.2% | 3,543,395 | 213.5 | 20,730,731 |
| LAUDERHILL | G | 10/01/2014 | N | After | EAN | 20,253,234 | 26,734,447 | 7,789,800 | 75.8% | 3,472,515 | 224.3 | 18,944,647 |
| LAUDERHILL | G | 10/01/2013 | N | After | EAN | 18,650,780 | 25,812,587 | 8,285,475 | 72.3% | 3,776,063 | 219.4 | 17,527,112 |
| LAUDERHILL | G | 10/01/2012 | N | None | EAN | 16,261,807 | 23,318,897 | 7,117,289 | 69.7% | 3,453,665 | 206.1 | 16,201,608 |
| LAUDERHILL | P | 10/01/2016 | N | None | EAN | 57,837,119 | 73,366,588 | 14,245,286 | 78.8% | 8,091,698 | 176.1 | 59,121,302 |
| LAUDERHILL | P | 10/01/2015 | N | None | EAN | 51,289,004 | 67,926,043 | 14,492,346 | 75.5% | 8,479,879 | 170.9 | 53,433,697 |
| LAUDERHILL | P | 10/01/2014 | N | None | EAN | 48,986,604 | 61,970,392 | 14,801,856 | 79.0% | 9,712,011 | 152.4 | 47,168,536 |
| LAUDERHILL | P | 10/01/2013 | N | None | EAN | 42,472,168 | 55,215,102 | 14,456,253 | 76.9% | 9,671,315 | 149.5 | 40,758,849 |
| LAUDERHILL | P | 10/01/2012 | N | None | EAN | 34,763,343 | 49,163,449 | 14,024,603 | 70.7% | 8,844,361 | 158.6 | 35,138,846 |
| LAUDERHILL (C&M) | G | 10/01/2016 | N | None | EAN | 20,710,297 | 34,301,176 | 12,883,808 | 60.4% | 6,458,558 | 199.5 | 21,417,368 |
| LAUDERHILL (C&M) | G | 10/01/2015 | N | None | EAN | 18,180,079 | 29,118,204 | 9,819,282 | 62.4% | 4,231,783 | 232.0 | 19,298,922 |
| LAUDERHILL (C&M) | G | 10/01/2014 | N | None | EAN | 18,561,073 | 26,236,829 | 8,344,364 | 70.7% | 4,337,897 | 192.4 | 17,892,465 |
| LAUDERHILL (C&M) | G | 10/01/2013 | N | None | EAN | 16,653,060 | 25,562,770 | 9,564,230 | 65.1% | 3,967,314 | 241.1 | 15,998,540 |
| LAUDERHILL (C&M) | G | 10/01/2012 | N | None | EAN | 14,731,017 | 24,170,766 | 9,446,001 | 60.9% | 3,565,534 | 264.9 | 14,724,765 |
| LEESBURG | F | 10/01/2016 | Y | After | EAN | 17,475,117 | 21,778,365 | 4,188,958 | 80.2% | 2,573,622 | 162.8 | 17,589,407 |
| LEESBURG | F | 10/01/2016 | N | After | EAN | 17,475,117 | 21,709,563 | 4,120,156 | 80.5% | 2,573,622 | 160.1 | 17,589,407 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LEESBURG | F | 10/01/2015 | N | None | EAN | 16,241,906 | 20,111,407 | 3,377,054 | 80.8% | 2,269,006 | 148.8 | 16,734,353 |
| LEESBURG | F | 10/01/2014 | N | None | EAN | 17,027,525 | 19,953,847 | 4,055,228 | 85.3% | 2,853,270 | 142.1 | 15,898,619 |
| LEESBURG | F | 10/01/2013 | Y | After | EAN | 15,329,768 | 19,021,192 | 4,644,157 | 80.6% | 3,023,471 | 153.6 | 14,377,035 |
| LEESBURG | F | 10/01/2013 | N | None | FIL | 14,867,938 | 16,231,911 | 1,854,876 | 91.6% | 3,031,562 | 61.2 | 14,377,035 |
| LEESBURG | F | 10/01/2012 | N | None | FIL | 13,180,705 | 14,866,354 | 1,838,778 | 88.7% | 3,004,257 | 61.2 | 13,027,576 |
| LEESBURG | G | 10/01/2016 | N | After | EAN | 34,967,109 | 40,998,761 | 4,814,208 | 85.3% | 8,768,032 | 54.9 | 36,184,553 |
| LEESBURG | G | 10/01/2015 | N | None | EAN | 33,820,101 | 39,172,084 | 3,932,726 | 86.3% | 9,413,583 | 41.8 | 35,239,358 |
| LEESBURG | G | 10/01/2014 | N | None | EAN | 34,948,909 | 39,209,103 | 5,245,901 | 89.1% | 10,028,148 | 52.3 | 33,963,202 |
| LEESBURG | G | 10/01/2013 | N | None | EAN | 32,983,623 | 37,958,850 | 5,464,968 | 86.9% | 11,545,209 | 47.3 | 32,493,882 |
| LEESBURG | G | 10/01/2012 | N | After | EAN | 31,112,567 | 38,821,147 | 7,648,211 | 80.1% | 12,742,737 | 60.0 | 31,172,936 |
| LEESBURG | P | 10/01/2016 | N | After | FIL | 17,840,282 | 20,351,729 | 1,594,230 | 87.7% | 3,713,452 | 42.9 | 18,757,499 |
| LEESBURG | P | 10/01/2015 | N | None | FIL | 17,092,313 | 18,902,378 | 1,086,760 | 90.4% | 3,187,590 | 34.1 | 17,815,618 |
| LEESBURG | P | 10/01/2014 | N | None | FIL | 17,781,102 | 17,465,185 | 759,554 | 101.8% | 3,403,703 | 22.3 | 16,705,631 |
| LEESBURG | P | 10/01/2013 | N | None | FIL | 15,987,684 | 16,183,978 | 871,647 | 98.8% | 3,755,014 | 23.2 | 15,312,331 |
| LEESBURG | P | 10/01/2012 | N | None | FIL | 14,260,248 | 14,793,748 | 808,049 | 96.4% | 3,621,679 | 22.3 | 13,985,699 |
| LIGHTHOUSE POINT | PF | 10/01/2014 | N | None | AGG | 16,318,729 | 17,752,296 | 2,422,101 | 91.9% | 3,043,337 | 79.6 | 15,330,195 |
| LIGHTHOUSE POINT | PF | 10/01/2013 | N | None | AGG | 14,132,771 | 16,158,726 | 2,025,955 | 87.5% | 3,125,632 | 64.8 | 14,132,771 |
| LIGHTHOUSE POINT | PF | 10/01/2012 | N | None | FIL | 11,123,289 | 9,687,897 | 132,848 | 114.8% | 3,108,447 | 4.3 | 9,555,049 |
| LIVE OAK | F | 10/01/2016 | N | After | AGG | 1,685,373 | 2,016,866 | 331,493 | 83.6% | 0 | 0.0 | 1,685,373 |
| LIVE OAK | F | 10/01/2015 | N | None | AGG | 1,727,736 | 1,931,253 | 203,517 | 89.5% | 0 | 0.0 | 1,727,736 |
| LIVE OAK | F | 10/01/2014 | N | None | AGG | 1,918,165 | 1,950,731 | 32,566 | 98.3% | 0 | 0.0 | 1,918,165 |
| LIVE OAK | F | 10/01/2013 | N | None | AGG | 1,930,394 | 1,983,589 | 53,195 | 97.3% | 0 | 0.0 | 1,930,394 |
| LIVE OAK | F | 10/01/2012 | N | None | AGG | 1,837,463 | 2,121,590 | 284,126 | 86.6% | 0 | 0.0 | 1,837,464 |
| LONGBOAT KEY | F | 10/01/2016 | N | After | EAN | 15,852,516 | 31,146,932 | 14,653,281 | 50.9% | 0 | 0.0 | 16,493,651 |
| LONGBOAT KEY | F | 10/01/2015 | N | After | EAN | 16,442,647 | 30,890,752 | 13,508,277 | 53.2% | 0 | 0.0 | 17,382,475 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LONGBOAT KEY | F | 10/01/2014 | N | After | EAN | 15,707,549 | 28,729,336 | 13,703,215 | 54.7% | 0 | 0.0 | 15,026,121 |
| LONGBOAT KEY | F | 10/01/2013 | N | None | EAN | 14,518,335 | 26,913,699 | 12,653,355 | 53.9% | 0 | 0.0 | 14,260,344 |
| LONGBOAT KEY | F | 10/01/2012 | N | None | EAN | 12,670,985 | 27,693,570 | 14,949,888 | 45.8% | 2,354,945 | 634.8 | 12,743,682 |
| LONGBOAT KEY | G | 10/01/2016 | N | After | EAN | 10,241,393 | 15,341,560 | 4,774,619 | 66.8% | 0 | 0.0 | 10,566,941 |
| LONGBOAT KEY | G | 10/01/2015 | N | None | EAN | 9,834,105 | 15,035,314 | 4,750,691 | 65.4% | 0 | 0.0 | 10,284,623 |
| LONGBOAT KEY | G | 10/01/2014 | N | None | EAN | 10,203,724 | 14,902,382 | 5,126,147 | 68.5% | 0 | 0.0 | 9,776,235 |
| LONGBOAT KEY | G | 10/01/2013 | Y | After | EAN | 9,561,295 | 14,671,207 | 5,364,774 | 65.2% | 0 | 0.0 | 9,306,433 |
| LONGBOAT KEY | G | 10/01/2012 | N | After | EAN | 8,083,358 | 13,591,166 | 5,457,726 | 59.5% | 2,402,728 | 227.1 | 8,133,440 |
| LONGBOAT KEY | P | 10/01/2016 | N | After | EAN | 6,636,440 | 12,205,941 | 5,286,092 | 54.4% | 0 | 0.0 | 6,919,849 |
| LONGBOAT KEY | P | 10/01/2015 | N | After | EAN | 6,472,965 | 11,547,945 | 4,719,498 | 56.1% | 0 | 0.0 | 6,828,447 |
| LONGBOAT KEY | P | 10/01/2014 | N | None | EAN | 6,858,040 | 11,170,242 | 4,741,178 | 61.4% | 0 | 0.0 | 6,429,064 |
| LONGBOAT KEY | P | 10/01/2013 | N | None | EAN | 6,832,349 | 11,606,913 | 5,160,866 | 58.9% | 0 | 0.0 | 6,446,047 |
| LONGBOAT KEY | P | 10/01/2012 | N | After | EAN | 5,817,427 | 11,828,890 | 6,151,883 | 49.2% | 1,001,603 | 614.2 | 5,677,007 |
| LONGWOOD | PF | 10/01/2015 | N | None | AGG | 11,919,195 | 9,740,434 | 90,653 | 122.4% | 2,961,226 | 3.1 | 9,649,781 |
| LONGWOOD | PF | 10/01/2014 | N | None | AGG | 11,080,621 | 10,048,284 | -1,032,337 | 110.3% | 2,805,739 | -36.8 | 11,080,621 |
| LONGWOOD | PF | 10/01/2013 | N | After | AGG | 9,741,626 | 9,009,960 | -731,666 | 108.1% | 2,821,105 | -25.9 | 9,741,626 |
| LONGWOOD | PF | 10/01/2012 | N | None | AGG | 6,337,454 | 6,244,335 | -93,119 | 101.5% | 2,765,734 | -3.4 | 6,337,454 |
| LYNN HAVEN | F | 10/01/2016 | N | After | FIL | 5,581,075 | 6,003,973 | 202,052 | 93.0% | 865,473 | 23.4 | 5,801,921 |
| LYNN HAVEN | F | 10/01/2015 | N | None | FIL | 5,298,052 | 5,421,496 | -14,578 | 97.7% | 844,539 | -1.7 | 5,436,074 |
| LYNN HAVEN | F | 10/01/2014 | N | None | FIL | 5,204,722 | 4,867,146 | 26,908 | 106.9% | 809,401 | 3.3 | 4,840,238 |
| LYNN HAVEN | F | 10/01/2013 | N | None | FIL | 4,522,113 | 4,308,503 | 57,550 | 105.0% | 812,400 | 7.1 | 4,250,953 |
| LYNN HAVEN | F | 10/01/2012 | N | None | FIL | 3,917,554 | 3,797,323 | 68,851 | 103.2% | 735,495 | 9.4 | 3,728,472 |
| LYNN HAVEN | G | 10/01/2016 | N | After | EAN | 16,232,550 | 19,103,003 | 2,616,749 | 85.0% | 3,342,454 | 78.3 | 16,486,254 |
| LYNN HAVEN | G | 10/01/2015 | N | None | EAN | 14,699,848 | 17,635,861 | 2,408,652 | 83.4% | 3,225,381 | 74.7 | 15,227,209 |
| LYNN HAVEN | G | 10/01/2014 | N | None | EAN | 14,835,206 | 17,029,295 | 2,854,039 | 87.1% | 3,352,390 | 85.1 | 14,175,256 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LYNN HAVEN | G | 10/01/2013 | N | None | EAN | 12,976,971 | 15,595,954 | 3,215,207 | 83.2% | 3,739,869 | 86.0 | 12,380,747 |
| LYNN HAVEN | G | 10/01/2012 | N | After | EAN | 10,714,411 | 14,111,447 | 3,275,773 | 75.9% | 3,622,330 | 90.4 | 10,835,674 |
| LYNN HAVEN | P | 10/01/2016 | N | After | EAN | 7,958,115 | 7,315,705 | -809,720 | 108.8% | 1,324,885 | -61.1 | 8,125,425 |
| LYNN HAVEN | P | 10/01/2015 | Y | None | EAN | 7,222,753 | 6,729,525 | -790,426 | 107.3% | 1,289,145 | -61.3 | 7,519,951 |
| LYNN HAVEN | P | 10/01/2014 | N | After | FIL | 7,165,606 | 6,360,781 | -476,939 | 112.7% | 1,376,190 | -34.7 | 6,837,720 |
| LYNN HAVEN | P | 10/01/2013 | N | None | FIL | 6,443,782 | 5,825,315 | -310,102 | 110.6% | 1,294,280 | -24.0 | 6,135,417 |
| LYNN HAVEN | P | 10/01/2012 | N | None | FIL | 5,578,006 | 5,408,129 | -5,625 | 103.1% | 1,210,208 | -0.5 | 5,413,754 |
| MADISON | F | 10/01/2016 | N | After | AGG | 1,551,757 | 2,766,691 | 1,095,913 | 56.1% | 352,723 | 310.7 | 1,670,778 |
| MADISON | F | 10/01/2015 | N | None | EAN | 1,503,689 | 2,683,377 | 1,025,083 | 56.0% | 256,300 | 400.0 | 1,658,294 |
| MADISON | F | 10/01/2014 | N | None | EAN | 1,645,542 | 2,663,558 | 1,017,837 | 61.8% | 311,272 | 327.0 | 1,645,721 |
| MADISON | F | 10/01/2013 | N | None | EAN | 1,622,966 | 2,698,283 | 1,074,259 | 60.1% | 340,717 | 315.3 | 1,624,024 |
| MADISON | F | 10/01/2012 | N | None | EAN | 1,567,407 | 2,624,937 | 1,045,182 | 59.7% | 304,418 | 343.3 | 1,579,755 |
| MADISON | P | 10/01/2016 | N | After | AGG | 3,233,154 | 3,218,633 | -261,406 | 100.5% | 703,686 | -37.2 | 3,480,039 |
| MADISON | P | 10/01/2015 | N | None | AGG | 3,166,645 | 3,067,741 | -436,653 | 103.2% | 570,613 | -76.5 | 3,504,394 |
| MADISON | P | 10/01/2014 | N | None | AGG | 3,423,296 | 3,204,531 | -213,526 | 106.8% | 601,396 | -35.5 | 3,418,057 |
| MADISON | P | 10/01/2013 | N | None | AGG | 3,201,372 | 3,153,417 | -18,108 | 101.5% | 676,930 | -2.7 | 3,171,525 |
| MADISON | P | 10/01/2012 | N | None | AGG | 2,936,905 | 3,193,723 | 260,937 | 92.0% | 592,430 | 44.1 | 2,932,786 |
| MAITLAND | PF | 10/01/2016 | N | After | EAN | 26,353,184 | 34,279,565 | 7,136,484 | 76.9% | 5,217,224 | 136.8 | 27,143,081 |
| MAITLAND | PF | 10/01/2015 | N | After | EAN | 24,824,129 | 31,923,280 | 6,259,962 | 77.8% | 5,056,678 | 123.8 | 25,663,318 |
| MAITLAND | PF | 10/01/2014 | N | None | EAN | 25,146,149 | 30,278,553 | 6,110,831 | 83.0% | 5,030,068 | 121.5 | 24,167,722 |
| MAITLAND | PF | 10/01/2012 | Y | After | EAN | 20,535,812 | 28,271,531 | 7,735,719 | 72.6% | 4,593,302 | 168.4 | 20,535,812 |
| MAITLAND | PF | 10/01/2012 | N | After | EAN | 20,535,813 | 30,114,517 | 9,578,705 | 68.2% | 4,622,742 | 207.2 | 20,535,812 |
| MARATHON | F | 10/01/2016 | N | None | AGG | 6,612,931 | 4,578,544 | -2,212,355 | 144.4% | 1,743,822 | -126.9 | 6,790,899 |
| MARATHON | F | 10/01/2014 | N | None | AGG | 5,617,154 | 3,646,990 | -965,871 | 154.0% | 1,358,418 | -71.1 | 4,612,861 |
| MARATHON | F | 10/01/2013 | N | None | AGG | 4,885,735 | 3,137,008 | -1,009,558 | 155.7% | 1,295,521 | -77.9 | 4,146,566 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| MARATHON | F | 10/01/2012 | N | None | AGG | 3,967,391 | 2,377,610 | -995,529 | 166.9% | 1,164,340 | -85.5 | 3,373,139 |
| MARCO ISLAND | F | 10/01/2016 | N | After | EAN | 15,184,532 | 14,574,694 | -609,838 | 104.2% | 2,330,584 | -26.2 | 15,184,532 |
| MARCO ISLAND | F | 10/01/2014 | N | None | EAN | 11,086,620 | 11,956,880 | 870,260 | 92.7% | 1,970,922 | 44.2 | 11,086,620 |
| MARCO ISLAND | F | 10/01/2013 | N | After | EAN | 9,281,733 | 10,155,426 | 873,393 | 91.4% | 1,714,860 | 50.9 | 9,282,033 |
| MARCO ISLAND | F | 10/01/2012 | N | After | EAN | 4,122,634 | 4,794,681 | 672,047 | 86.0% | 1,526,426 | 44.0 | 4,122,634 |
| MARCO ISLAND | P | 10/01/2016 | N | After | EAN | 11,429,998 | 12,359,405 | 912,300 | 92.5% | 2,265,691 | 40.3 | 11,447,105 |
| MARCO ISLAND | P | 10/01/2015 | N | None | EAN | 8,724,015 | 10,457,092 | 1,683,743 | 83.4% | 2,089,970 | 80.6 | 8,773,349 |
| MARCO ISLAND | P | 10/01/2014 | N | None | EAN | 7,254,092 | 9,749,960 | 3,064,501 | 74.4% | 2,156,454 | 142.1 | 6,685,459 |
| MARCO ISLAND | P | 10/01/2013 | N | None | EAN | 6,095,776 | 8,593,478 | 2,949,642 | 70.9% | 2,045,756 | 144.2 | 5,643,836 |
| MARCO ISLAND | P | 10/01/2013 | Y | None | EAN | 6,095,776 | 8,590,379 | 2,946,543 | 71.0% | 2,045,756 | 144.0 | 5,643,836 |
| MARCO ISLAND | P | 10/01/2012 | N | None | EAN | 4,817,776 | 7,946,977 | 3,424,270 | 60.6% | 2,030,227 | 168.7 | 4,522,707 |
| MARIANNA | F | 10/01/2014 | N | After | AGG | 3,130,402 | 3,130,402 | 0 | 100.0% | 638,891 | 0.0 | 3,130,402 |
| MARIANNA | F | 10/01/2013 | N | None | AGG | 2,782,073 | 2,473,040 | -309,033 | 112.5% | 602,351 | -51.3 | 2,782,073 |
| MARIANNA | P | 10/01/2014 | N | After | AGG | 3,884,677 | 3,884,676 | 0 | 100.0% | 679,292 | 0.0 | 3,884,676 |
| MARIANNA | P | 10/01/2013 | N | None | AGG | 3,434,372 | 2,065,100 | -1,369,272 | 166.3% | 630,001 | -217.3 | 3,434,372 |
| MARTIN COUNTY | ERP | 07/01/2016 | N | None | EAN | 7,725,387 | 8,699,895 | 816,634 | 88.8% | 0 | 0.0 | 7,883,261 |
| MARTIN COUNTY | ERP | 07/01/2014 | N | After | EAN | 6,388,440 | 8,939,006 | 2,923,750 | 71.5% | 0 | 0.0 | 6,015,256 |
| MARTIN COUNTY | ERP | 07/01/2013 | N | None | EAN | 5,834,664 | 6,802,673 | 1,247,001 | 85.8% | 0 | 0.0 | 5,555,672 |
| MEDLEY | P | 10/01/2016 | N | After | FIL | 20,890,026 | 26,110,656 | 6,260,287 | 80.0% | 3,158,981 | 198.2 | 19,850,369 |
| MEDLEY | P | 10/01/2015 | N | None | FIL | 18,843,265 | 24,037,626 | 5,845,624 | 78.4% | 2,885,418 | 202.6 | 18,192,002 |
| MEDLEY | P | 10/01/2014 | Y | None | FIL | 18,668,199 | 22,422,634 | 6,149,405 | 83.3% | 2,881,548 | 213.4 | 16,273,229 |
| MEDLEY | P | 10/01/2013 | N | None | FIL | 16,430,607 | 20,308,747 | 6,085,785 | 80.9% | 2,879,647 | 211.3 | 14,222,962 |
| MEDLEY | P | 10/01/2012 | N | None | FIL | 13,222,908 | 18,575,827 | 6,594,034 | 71.2% | 2,688,574 | 245.3 | 11,981,793 |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2016 | N | None | AGG | 17,304,524 | 20,149,877 | 2,845,353 | 85.9% | 2,471,933 | 115.1 | 17,304,524 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| MEDLEY - GENERAL + ELECTED | G | 10/01/2015 | N | None | AGG | 15,762,507 | 20,063,307 | 4,300,800 | 78.6% | 2,349,826 | 183.0 | 15,762,507 |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2014 | N | None | AGG | 15,847,200 | 19,147,057 | 3,299,857 | 82.8% | 2,283,397 | 144.5 | 15,847,200 |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2013 | N | None | AGG | 14,352,960 | 17,876,827 | 3,523,868 | 80.3% | 1,774,307 | 198.6 | 14,352,959 |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2012 | N | None | AGG | 11,826,650 | 17,012,666 | 5,186,016 | 69.5% | 1,508,079 | 343.9 | 11,826,650 |
| MELBOURNE | F | 10/01/2015 | N | None | EAN | 58,341,219 | 77,908,382 | 19,185,890 | 74.9% | 6,701,288 | 286.3 | 58,722,492 |
| MELBOURNE | F | 10/01/2014 | N | None | EAN | 58,760,194 | 76,041,717 | 21,491,339 | 77.3% | 6,395,016 | 336.1 | 54,550,378 |
| MELBOURNE | F | 10/01/2013 | N | After | EAN | 53,786,580 | 72,441,997 | 21,998,591 | 74.2% | 5,812,229 | 378.5 | 50,443,406 |
| MELBOURNE | F | 10/01/2012 | N | After | EAN | 47,932,356 | 68,596,876 | 20,920,528 | 69.9% | 6,020,515 | 347.5 | 47,676,348 |
| MELBOURNE | G | 10/01/2016 | N | After | AGG | 6,858,732 | 6,205,023 | -1,025,871 | 110.5% | 212,361 | -483.1 | 7,230,894 |
| MELBOURNE | G | 10/01/2015 | N | After | AGG | 6,753,030 | 5,814,217 | -1,431,448 | 116.1% | 323,518 | -442.5 | 7,245,665 |
| MELBOURNE | G | 10/01/2014 | N | After | EAN | 7,221,583 | 5,302,671 | -1,643,103 | 136.2% | 325,745 | -504.4 | 6,945,774 |
| MELBOURNE | G | 10/01/2013 | N | After | EAN | 6,530,179 | 4,966,241 | -1,515,272 | 131.5% | 549,814 | -275.6 | 6,481,513 |
| MELBOURNE | G | 10/01/2012 | N | After | EAN | 6,026,355 | 4,701,008 | -1,330,722 | 128.2% | 510,644 | -260.6 | 6,031,730 |
| MELBOURNE | P | 10/01/2016 | N | After | EAN | 71,918,610 | 94,701,296 | 22,683,582 | 75.9% | 7,666,800 | 295.9 | 72,017,714 |
| MELBOURNE | P | 10/01/2015 | N | After | EAN | 66,127,077 | 89,012,738 | 21,631,503 | 74.3% | 7,765,362 | 278.6 | 67,381,235 |
| MELBOURNE | P | 10/01/2014 | N | None | EAN | 68,011,913 | 88,888,029 | 26,029,708 | 76.5% | 7,944,619 | 327.6 | 62,858,321 |
| MELBOURNE | P | 10/01/2013 | N | None | EAN | 62,211,538 | 85,628,591 | 28,171,071 | 72.7% | 7,981,649 | 353.0 | 57,457,520 |
| MELBOURNE | P | 10/01/2012 | N | None | EAN | 55,662,976 | 82,968,652 | 29,777,004 | 67.1% | 7,915,204 | 376.2 | 53,191,648 |
| MELBOURNE - SPECIAL RISK G | G | 10/01/2016 | N | After | EAN | 1,064,709 | 1,188,586 | 135,103 | 89.6% | 77,343 | 174.7 | 1,053,483 |
| MELBOURNE - SPECIAL RISK G | G | 10/01/2015 | N | After | EAN | 973,541 | 1,036,912 | 54,710 | 93.9% | 64,909 | 84.3 | 982,202 |
| MELBOURNE - SPECIAL RISK G | G | 10/01/2014 | N | After | EAN | 960,372 | 1,035,727 | 167,434 | 92.7% | 201,771 | 83.0 | 868,293 |
| MELBOURNE - SPECIAL RISK G | G | 10/01/2013 | N | After | EAN | 781,873 | 875,393 | 155,658 | 89.3% | 180,698 | 86.1 | 719,735 |
| MELBOURNE - SPECIAL RISK G | G | 10/01/2012 | N | After | EAN | 655,418 | 823,100 | 222,254 | 79.6% | 159,908 | 139.0 | 600,846 |
| MELBOURNE BEACH | P | 10/01/2016 | N | After | EAN | 2,756,819 | 3,739,814 | 840,247 | 73.7% | 471,258 | 178.3 | 2,899,567 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|--------------|------------------------|--------------------|-------------------------------|------------------------------|
| MELBOURNE BEACH | P | 10/01/2015 | N | None | EAN | 2,570,543 | 3,432,799 | 699,006 | 74.9% | 451,868 | 154.7 | 2,733,793 |
| MELBOURNE BEACH | P | 10/01/2014 | N | None | EAN | 2,622,551 | 3,389,607 | 869,733 | 77.4% | 453,741 | 191.7 | 2,519,874 |
| MELBOURNE BEACH | P | 10/01/2013 | N | None | EAN | 2,353,599 | 3,273,863 | 997,856 | 71.9% | 445,185 | 224.1 | 2,276,007 |
| MELBOURNE BEACH | P | 10/01/2012 | N | None | EAN | 2,113,208 | 3,176,905 | 1,097,639 | 66.5% | 411,573 | 266.7 | 2,079,266 |
| MIAMI - ELECTED | G | 01/01/2016 | N | None | PUC | 6,962,265 | 8,642,267 | 1,680,002 | 80.6% | 0 | 0.0 | 6,962,265 |
| MIAMI - ELECTED | G | 01/01/2015 | N | None | PUC | 6,715,564 | 8,487,460 | 1,771,896 | 79.1% | 100,788 | 1,758.0 | 6,715,564 |
| MIAMI - ELECTED | G | 01/01/2014 | N | None | PUC | 6,526,196 | 8,127,065 | 1,600,869 | 80.3% | 103,194 | 1,551.3 | 6,526,196 |
| MIAMI - ELECTED | G | 01/01/2013 | N | None | PUC | 6,258,402 | 8,043,583 | 1,785,181 | 77.8% | 335,952 | 531.4 | 6,258,402 |
| MIAMI - FIPO | PF | 10/01/2016 | N | After | AGG | 1,467,635,390 | 1,852,232,882 | 503,486,623 | 79.2% | 133,083,231 | 378.3 | 1,348,746,259 |
| MIAMI - FIPO | PF | 10/01/2015 | N | After | AGG | 1,472,384,921 | 1,860,624,007 | 468,796,553 | 79.1% | 106,278,378 | 441.1 | 1,391,827,454 |
| MIAMI - FIPO | PF | 10/01/2014 | N | None | AGG | 1,136,462,242 | 1,597,778,645 | 446,762,114 | 71.1% | 93,705,765 | 476.8 | 1,151,016,531 |
| MIAMI - FIPO | PF | 10/01/2013 | N | None | AGG | 1,121,166,552 | 1,580,354,511 | 434,892,645 | 70.9% | 85,222,842 | 510.3 | 1,145,461,866 |
| MIAMI - FIPO | PF | 10/01/2012 | N | None | AGG | 1,075,059,846 | 1,573,040,275 | 429,433,327 | 68.3% | 82,205,838 | 522.4 | 1,143,606,948 |
| MIAMI - FIPO (STAFF) | G | 10/01/2016 | N | After | AGG | 2,051,025 | 1,904,233 | -123,286 | 107.7% | 431,922 | -28.5 | 2,027,519 |
| MIAMI - FIPO (STAFF) | G | 10/01/2015 | N | None | AGG | 1,805,306 | 1,618,310 | -223,762 | 111.6% | 417,685 | -53.6 | 1,842,072 |
| MIAMI - FIPO (STAFF) | G | 01/01/2015 | N | None | AGG | 1,872,616 | 1,494,977 | -225,721 | 125.3% | 330,886 | -68.2 | 1,720,698 |
| MIAMI - FIPO COLA (RETIRED) | PF | 01/01/2016 | N | None | AB | 381,440,560 | 412,160,046 | 11,002,936 | 92.5% | 0 | 0.0 | 401,157,110 |
| MIAMI - FIPO COLA (RETIRED) | PF | 10/01/2014 | N | None | AB | 394,567,656 | 678,257,989 | 201,986,175 | 58.2% | 0 | 0.0 | 476,271,814 |
| MIAMI - FIPO COLA (RETIRED) | PF | 10/01/2013 | N | None | AB | 378,616,711 | 398,924,050 | -57,533,788 | 94.9% | 0 | 0.0 | 456,457,838 |
| MIAMI - FIPO COLA (RETIRED) | PF | 10/01/2012 | N | None | AB | 350,307,706 | 312,602,174 | -112,434,629 | 112.1% | 0 | 0.0 | 425,036,803 |
| MIAMI - GESE | GS | 10/01/2016 | N | After | EAN | 617,704,941 | 952,072,001 | 333,625,378 | 64.9% | 97,373,080 | 342.6 | 618,446,623 |
| MIAMI - GESE | GS | 10/01/2015 | N | After | EAN | 589,051,025 | 881,284,759 | 287,445,644 | 66.8% | 81,069,095 | 354.6 | 593,839,115 |
| MIAMI - GESE | GS | 10/01/2014 | N | After | EAN | 619,561,295 | 865,858,199 | 289,061,972 | 71.6% | 71,924,747 | 401.9 | 576,796,227 |
| MIAMI - GESE | GS | 10/01/2013 | N | None | EAN | 590,384,170 | 857,952,160 | 301,381,599 | 68.8% | 66,370,246 | 454.1 | 556,570,561 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| MIAMI - GESE | GS | 10/01/2012 | N | After | EAN | 566,197,533 | 858,248,941 | 297,282,199 | 66.0% | 64,391,195 | 461.7 | 560,966,742 |
| MIAMI - GESE (EXCESS) | GS | 10/01/2012 | N | None | EAN | 0 | 6,280,868 | 6,280,868 | .0% | 0 | 0.0 | 0 |
| MIAMI - GESE (STAFF) | GS | 10/01/2016 | N | After | EAN | 3,465,231 | 4,901,160 | 1,433,691 | 70.7% | 225,148 | 636.8 | 3,467,469 |
| MIAMI - GESE (STAFF) | GS | 10/01/2015 | N | After | EAN | 3,145,336 | 4,335,005 | 1,065,660 | 72.6% | 172,459 | 617.9 | 3,269,345 |
| MIAMI - GESE (STAFF) | GS | 10/01/2014 | N | After | EAN | 3,190,324 | 4,797,273 | 1,735,058 | 66.5% | 164,547 | 1,054.5 | 3,062,215 |
| MIAMI - GESE (STAFF) | GS | 10/01/2013 | N | After | EAN | 590,384,170 | 865,911,262 | 309,340,701 | 68.2% | 66,370,246 | 466.1 | 556,570,561 |
| MIAMI - GESE (STAFF) | GS | 10/01/2012 | N | After | EAN | 2,561,830 | 4,364,592 | 1,909,347 | 58.7% | 354,937 | 537.9 | 2,455,245 |
| MIAMI - OFF-STREET PARKING | G | 10/01/2016 | N | After | AGG | 16,699,432 | 16,706,061 | -61,477 | 100.0% | 3,460,576 | -1.8 | 16,767,538 |
| MIAMI - OFF-STREET PARKING | G | 10/01/2015 | N | After | AGG | 15,423,876 | 15,191,037 | -245,996 | 101.5% | 3,677,024 | -6.7 | 15,437,033 |
| MIAMI - OFF-STREET PARKING | G | 10/01/2014 | N | None | AGG | 15,929,432 | 14,196,932 | -606,604 | 112.2% | 3,706,310 | -16.4 | 14,803,536 |
| MIAMI - OFF-STREET PARKING | G | 10/01/2013 | N | None | AGG | 14,572,381 | 13,309,687 | -251,074 | 109.5% | 4,055,976 | -6.2 | 13,560,761 |
| MIAMI - OFF-STREET PARKING | G | 10/01/2012 | N | After | AGG | 13,583,210 | 12,786,439 | -402,231 | 106.2% | 4,046,036 | -9.9 | 13,188,670 |
| MIAMI BEACH | G | 10/01/2016 | N | After | EAN | 540,876,019 | 803,741,849 | 246,167,224 | 67.3% | 77,013,213 | 319.6 | 557,574,625 |
| MIAMI BEACH | G | 10/01/2015 | N | After | EAN | 496,718,840 | 733,353,780 | 217,771,190 | 67.7% | 71,863,150 | 303.0 | 515,582,590 |
| MIAMI BEACH | G | 10/01/2014 | N | After | EAN | 516,698,861 | 694,610,243 | 211,807,979 | 74.4% | 64,115,083 | 330.4 | 482,802,264 |
| MIAMI BEACH | G | 10/01/2013 | N | None | EAN | 471,609,529 | 654,633,057 | 208,884,470 | 72.0% | 63,526,903 | 328.8 | 445,748,587 |
| MIAMI BEACH | G | 10/01/2012 | N | After | EAN | 429,663,186 | 643,579,318 | 215,987,733 | 66.8% | 65,053,945 | 332.0 | 427,591,585 |
| MIAMI BEACH | PF | 10/01/2015 | N | After | EAN | 750,617,498 | 1,058,484,242 | 299,156,628 | 70.9% | 59,124,134 | 506.0 | 759,327,614 |
| MIAMI BEACH | PF | 10/01/2014 | N | After | EAN | 769,298,572 | 1,009,620,762 | 288,053,485 | 76.2% | 49,356,212 | 583.6 | 721,567,277 |
| MIAMI BEACH | PF | 10/01/2013 | N | After | EAN | 698,522,566 | 955,238,606 | 292,005,152 | 73.1% | 47,164,032 | 619.1 | 663,233,454 |
| MIAMI BEACH | PF | 10/01/2012 | N | After | EAN | 622,408,229 | 922,739,521 | 377,671,868 | 67.5% | 46,313,650 | 815.5 | 545,067,653 |
| MIAMI SHORES VILLAGE | G | 10/01/2015 | N | After | EAN | 11,374,066 | 14,328,292 | 2,531,507 | 79.4% | 3,214,670 | 78.8 | 11,796,785 |
| MIAMI SHORES VILLAGE | G | 10/01/2013 | N | After | EAN | 10,918,492 | 12,363,128 | 2,033,437 | 88.3% | 2,949,313 | 69.0 | 10,329,691 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| MIAMI SHORES VILLAGE | P | 10/01/2015 | N | After | EAN | 19,054,943 | 26,445,720 | 6,539,917 | 72.1% | 1,998,278 | 327.3 | 19,905,803 |
| MIAMI SHORES VILLAGE | P | 10/01/2014 | N | After | EAN | 18,778,520 | 24,659,950 | 6,395,948 | 76.1% | 2,148,391 | 297.7 | 18,264,002 |
| MIAMI SHORES VILLAGE | P | 10/01/2013 | N | After | EAN | 17,243,487 | 23,247,951 | 7,079,034 | 74.2% | 2,610,111 | 271.2 | 16,168,917 |
| MIAMI SHORES VILLAGE | P | 10/01/2012 | N | After | EAN | 14,624,121 | 21,643,291 | 7,346,474 | 67.6% | 2,541,774 | 289.0 | 14,296,817 |
| MIAMI SPRINGS | G | 10/01/2016 | N | After | EAN | 18,089,807 | 19,215,035 | 1,684,315 | 94.1% | 3,112,373 | 54.1 | 17,530,720 |
| MIAMI SPRINGS | G | 10/01/2015 | N | None | EAN | 17,652,507 | 18,430,594 | 1,407,525 | 95.8% | 2,379,287 | 59.2 | 17,023,069 |
| MIAMI SPRINGS | G | 10/01/2014 | N | None | EAN | 17,462,905 | 17,762,085 | 1,497,271 | 98.3% | 2,238,008 | 66.9 | 16,264,814 |
| MIAMI SPRINGS | G | 10/01/2013 | N | After | EAN | 15,280,103 | 17,252,746 | 1,825,268 | 88.6% | 2,430,353 | 75.1 | 15,427,478 |
| MIAMI SPRINGS | G | 10/01/2012 | N | After | EAN | 14,694,782 | 16,420,041 | 1,434,610 | 89.5% | 2,821,874 | 50.8 | 14,985,431 |
| MIAMI SPRINGS | PF | 10/01/2016 | N | After | EAN | 28,740,140 | 30,949,739 | 3,101,176 | 92.9% | 2,491,689 | 124.5 | 27,848,563 |
| MIAMI SPRINGS | PF | 10/01/2015 | N | None | EAN | 27,671,000 | 30,964,620 | 4,214,563 | 89.4% | 2,069,404 | 203.7 | 26,750,057 |
| MIAMI SPRINGS | PF | 10/01/2014 | N | None | EAN | 27,593,054 | 30,380,090 | 4,640,128 | 90.8% | 2,043,213 | 227.1 | 25,739,962 |
| MIAMI SPRINGS | PF | 10/01/2013 | N | After | EAN | 25,053,469 | 29,867,171 | 5,567,594 | 83.9% | 2,173,033 | 256.2 | 24,299,577 |
| MIAMI SPRINGS | PF | 10/01/2012 | Y | After | EAN | 22,140,680 | 27,513,884 | 4,706,028 | 80.5% | 2,608,415 | 179.4 | 22,807,856 |
| MIAMI-DADE COUNTY | ERP | 07/01/2014 | N | None | EAN | 27,195,354 | 38,592,871 | 11,397,517 | 70.5% | 0 | 0.0 | 27,195,354 |
| MIDWAY FCD | F | 10/01/2016 | N | After | AGG | 4,150,214 | 3,834,489 | -315,725 | 108.2% | 1,253,665 | -25.2 | 4,150,214 |
| MIDWAY FCD | F | 10/01/2014 | N | After | AGG | 3,365,267 | 2,686,473 | -678,794 | 125.3% | 1,131,377 | -60.0 | 3,365,267 |
| MILTON | F | 10/01/2016 | N | After | EAN | 3,835,019 | 8,329,985 | 4,285,355 | 46.0% | 849,109 | 504.7 | 4,044,630 |
| MILTON | F | 10/01/2015 | N | None | EAN | 3,774,535 | 7,968,976 | 3,815,681 | 47.4% | 731,101 | 521.9 | 4,153,295 |
| MILTON | F | 10/01/2014 | N | None | EAN | 3,974,192 | 7,573,537 | 3,721,937 | 52.5% | 692,526 | 537.4 | 3,851,600 |
| MILTON | F | 10/01/2013 | N | None | EAN | 3,549,424 | 7,178,707 | 3,637,764 | 49.4% | 675,572 | 538.5 | 3,540,943 |
| MILTON | F | 10/01/2012 | N | None | EAN | 3,354,838 | 7,133,421 | 3,812,857 | 47.0% | 657,941 | 579.5 | 3,320,564 |
| MILTON | G | 10/01/2016 | N | After | EAN | 12,736,260 | 15,093,111 | 1,968,673 | 84.4% | 2,220,297 | 88.7 | 13,124,438 |
| MILTON | G | 10/01/2015 | N | None | EAN | 12,170,490 | 14,436,058 | 1,886,617 | 84.3% | 2,321,106 | 81.3 | 12,549,441 |
| MILTON | G | 10/01/2014 | N | None | EAN | 12,435,482 | 14,146,359 | 2,279,070 | 87.9% | 2,191,143 | 104.0 | 11,867,289 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| MILTON | G | 10/01/2013 | N | None | EAN | 11,487,958 | 13,641,649 | 2,673,541 | 84.2% | 2,194,960 | 121.8 | 10,968,108 |
| MILTON | G | 10/01/2012 | N | After | EAN | 10,202,042 | 13,254,338 | 3,208,142 | 77.0% | 2,174,539 | 147.5 | 10,046,196 |
| MILTON | P | 10/01/2016 | N | None | EAN | 7,183,974 | 7,246,484 | -204,615 | 99.1% | 875,070 | -23.4 | 7,451,099 |
| MILTON | P | 10/01/2015 | N | After | EAN | 6,888,866 | 6,772,358 | -384,259 | 101.7% | 811,392 | -47.4 | 7,156,617 |
| MILTON | P | 10/01/2014 | N | None | EAN | 6,866,429 | 6,286,005 | -327,866 | 109.2% | 761,362 | -43.1 | 6,613,871 |
| MILTON | P | 10/01/2013 | N | None | EAN | 6,284,153 | 5,842,906 | -191,346 | 107.6% | 818,259 | -23.4 | 6,034,252 |
| MILTON | P | 10/01/2012 | N | None | EAN | 5,506,266 | 5,595,594 | 131,760 | 98.4% | 760,984 | 17.3 | 5,463,834 |
| MIRAMAR | F | 10/01/2016 | N | None | PUC | 117,447,732 | 140,835,730 | 35,944,072 | 83.4% | 11,443,779 | 314.1 | 104,891,658 |
| MIRAMAR | F | 10/01/2015 | N | None | PUC | 104,321,909 | 127,417,965 | 35,356,780 | 81.9% | 11,226,760 | 314.9 | 92,061,185 |
| MIRAMAR | F | 10/01/2014 | N | None | EAN | 100,389,471 | 135,766,791 | 42,482,392 | 73.9% | 11,183,657 | 379.9 | 93,284,399 |
| MIRAMAR | F | 10/01/2013 | N | None | FIL | 85,170,746 | 124,804,919 | 44,390,214 | 68.2% | 10,934,413 | 406.0 | 80,414,705 |
| MIRAMAR | F | 10/01/2012 | N | None | FIL | 70,906,406 | 114,868,209 | 45,777,023 | 61.7% | 10,324,620 | 443.4 | 69,091,186 |
| MIRAMAR | G | 10/01/2015 | N | None | EAN | 72,066,307 | 94,067,224 | 17,388,824 | 76.6% | 15,909,213 | 109.3 | 76,678,400 |
| MIRAMAR | G | 10/01/2014 | N | None | EAN | 72,766,999 | 90,495,943 | 20,086,446 | 80.4% | 16,302,969 | 123.2 | 70,409,497 |
| MIRAMAR | G | 10/01/2013 | N | None | EAN | 63,728,708 | 85,722,414 | 22,203,633 | 74.3% | 14,844,382 | 149.6 | 63,518,781 |
| MIRAMAR | G | 10/01/2012 | N | After | EAN | 57,986,333 | 81,324,433 | 22,375,698 | 71.3% | 15,013,902 | 149.0 | 58,948,735 |
| MIRAMAR | P | 10/01/2015 | N | None | EAN | 120,593,577 | 186,724,690 | 62,384,288 | 64.6% | 11,902,101 | 524.2 | 124,340,402 |
| MIRAMAR | P | 10/01/2014 | N | None | EAN | 117,640,677 | 169,908,945 | 58,830,409 | 69.2% | 13,025,960 | 451.6 | 111,078,536 |
| MIRAMAR | P | 10/01/2013 | N | None | EAN | 102,910,138 | 153,671,012 | 57,448,001 | 67.0% | 12,703,946 | 452.2 | 96,223,011 |
| MIRAMAR | P | 10/01/2012 | N | None | EAN | 84,279,627 | 141,488,582 | 58,032,837 | 59.6% | 12,877,037 | 450.7 | 83,455,745 |
| MIRAMAR - MANAGEMENT | G | 10/01/2016 | N | After | EAN | 30,594,737 | 52,504,355 | 20,750,484 | 58.3% | 10,962,290 | 189.3 | 31,753,871 |
| MIRAMAR - MANAGEMENT | G | 10/01/2016 | Y | After | EAN | 30,594,737 | 52,504,355 | 20,750,484 | 58.3% | 10,962,290 | 189.3 | 31,753,871 |
| MIRAMAR - MANAGEMENT | G | 10/01/2015 | N | None | EAN | 25,199,798 | 44,178,497 | 17,939,319 | 57.0% | 9,585,631 | 187.2 | 26,239,178 |
| MIRAMAR - MANAGEMENT | G | 10/01/2014 | N | None | EAN | 25,205,397 | 38,543,122 | 14,776,873 | 65.4% | 7,598,539 | 194.5 | 23,766,249 |
| MIRAMAR - MANAGEMENT | G | 10/01/2013 | N | After | EAN | 21,516,775 | 35,343,467 | 14,720,041 | 60.9% | 5,976,124 | 246.3 | 20,623,426 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| MIRAMAR - MANAGEMENT | G | 10/01/2012 | N | After | EAN | 18,399,479 | 30,634,863 | 12,235,384 | 60.1% | 5,674,807 | 215.6 | 18,399,479 |
| MONROE COUNTY | ERP | 07/01/2015 | N | After | AGG | 197,126 | 526,700 | 352,520 | 37.4% | 0 | 0.0 | 174,180 |
| MONROE COUNTY | ERP | 07/01/2013 | N | After | AGG | 195,625 | 605,156 | 425,549 | 32.3% | 0 | 0.0 | 179,607 |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2017 | N | None | AGG | 856,446 | 937,760 | 81,314 | 91.3% | 0 | 0.0 | 856,446 |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2016 | N | None | AGG | 851,168 | 1,000,196 | 149,028 | 85.1% | 0 | 0.0 | 851,168 |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2015 | N | None | AGG | 857,437 | 1,004,725 | 147,288 | 85.3% | 0 | 0.0 | 857,437 |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2014 | N | After | AGG | 857,126 | 804,285 | -52,841 | 106.6% | 0 | 0.0 | 857,126 |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2013 | N | After | AGG | 848,808 | 808,903 | -39,905 | 104.9% | 0 | 0.0 | 848,808 |
| MONTICELLO | F | 10/01/2015 | N | None | AGG | 721,100 | 491,473 | -229,627 | 146.7% | 0 | 0.0 | 721,100 |
| MONTICELLO | F | 10/01/2012 | N | After | AGG | 580,959 | 449,178 | -131,780 | 129.3% | 0 | 0.0 | 580,958 |
| MONTICELLO | P | 10/01/2014 | N | After | AGG | 1,808,956 | 1,915,691 | 106,735 | 94.4% | 363,175 | 29.4 | 1,808,956 |
| MOUNT DORA | F | 10/01/2016 | N | After | AGG | 7,597,102 | 8,349,565 | 565,293 | 91.0% | 1,415,833 | 39.9 | 7,784,272 |
| MOUNT DORA | F | 10/01/2015 | N | After | AGG | 6,940,608 | 7,852,728 | 795,448 | 88.4% | 1,354,785 | 58.7 | 7,057,280 |
| MOUNT DORA | F | 10/01/2014 | N | After | AGG | 6,793,621 | 7,138,578 | 669,953 | 95.2% | 1,265,986 | 52.9 | 6,468,625 |
| MOUNT DORA | F | 10/01/2013 | N | After | AGG | 6,092,019 | 6,464,726 | 633,680 | 94.2% | 1,231,802 | 51.4 | 5,831,046 |
| MOUNT DORA | F | 10/01/2012 | N | After | AGG | 5,063,759 | 5,771,294 | 726,418 | 87.7% | 1,339,769 | 54.2 | 5,044,876 |
| MOUNT DORA | G | 10/01/2015 | N | None | FIL | 15,057,224 | 18,324,013 | 2,920,110 | 82.2% | 3,093,661 | 94.4 | 15,403,903 |
| MOUNT DORA | G | 10/01/2014 | N | None | FIL | 15,643,165 | 17,020,884 | 2,053,299 | 91.9% | 3,511,421 | 58.5 | 14,967,585 |
| MOUNT DORA | G | 10/01/2013 | N | After | FIL | 14,458,444 | 16,540,558 | 2,467,102 | 87.4% | 3,836,623 | 64.3 | 14,073,456 |
| MOUNT DORA | G | 10/01/2012 | N | After | FIL | 13,270,019 | 16,374,710 | 3,104,691 | 81.0% | 4,387,563 | 70.8 | 13,270,019 |
| MOUNT DORA | P | 10/01/2016 | N | After | AGG | 9,299,773 | 10,521,462 | 1,049,247 | 88.4% | 2,234,588 | 47.0 | 9,472,215 |
| MOUNT DORA | P | 10/01/2015 | N | None | AGG | 8,339,255 | 10,157,990 | 1,675,083 | 82.1% | 2,242,007 | 74.7 | 8,482,907 |
| MOUNT DORA | P | 10/01/2014 | N | None | AGG | 8,081,976 | 9,285,801 | 1,622,999 | 87.0% | 2,060,571 | 78.8 | 7,662,802 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| MOUNT DORA | P | 10/01/2013 | N | None | AGG | 7,126,964 | 8,463,332 | 1,643,127 | 84.2% | 1,938,783 | 84.8 | 6,820,205 |
| MOUNT DORA | P | 10/01/2012 | N | After | AGG | 6,082,423 | 7,744,606 | 1,720,271 | 78.5% | 1,861,356 | 92.4 | 6,024,335 |
| NAPLES | F | 10/01/2016 | N | After | EAN | 48,689,417 | 62,227,286 | 13,116,153 | 78.2% | 3,025,094 | 433.6 | 49,111,133 |
| NAPLES | F | 10/01/2015 | N | None | EAN | 44,973,797 | 57,786,400 | 13,113,793 | 77.8% | 3,233,944 | 405.5 | 44,672,607 |
| NAPLES | F | 10/01/2014 | N | After | EAN | 44,704,902 | 54,809,329 | 13,879,264 | 81.6% | 3,055,169 | 454.3 | 40,930,065 |
| NAPLES | F | 10/01/2013 | N | None | EAN | 39,294,014 | 51,831,778 | 15,379,660 | 75.8% | 3,600,660 | 427.1 | 36,452,118 |
| NAPLES | F | 10/01/2012 | N | None | EAN | 33,747,107 | 53,780,542 | 21,392,326 | 62.7% | 3,545,457 | 603.4 | 32,388,216 |
| NAPLES | G | 10/01/2016 | N | After | EAN | 51,937,865 | 67,903,045 | 15,625,009 | 76.5% | 16,216,214 | 96.4 | 52,278,036 |
| NAPLES | G | 10/01/2015 | N | None | EAN | 49,861,157 | 63,589,872 | 14,435,507 | 78.4% | 16,009,433 | 90.2 | 49,154,365 |
| NAPLES | G | 10/01/2014 | N | After | EAN | 51,236,145 | 63,417,479 | 16,941,454 | 80.8% | 15,835,700 | 107.0 | 46,476,025 |
| NAPLES | G | 10/01/2013 | N | None | EAN | 46,745,386 | 60,614,022 | 17,643,278 | 77.1% | 15,986,671 | 110.4 | 42,970,744 |
| NAPLES | G | 10/01/2012 | N | None | EAN | 42,141,195 | 58,017,689 | 17,731,297 | 72.6% | 15,661,751 | 113.2 | 40,286,392 |
| NAPLES | P | 10/01/2016 | N | After | EAN | 45,732,479 | 65,968,580 | 19,850,863 | 69.3% | 4,082,422 | 486.3 | 46,117,717 |
| NAPLES | P | 10/01/2015 | N | None | EAN | 42,500,716 | 62,690,229 | 20,576,738 | 67.8% | 4,326,363 | 475.6 | 42,113,491 |
| NAPLES | P | 10/01/2014 | N | After | EAN | 42,468,244 | 59,913,480 | 21,179,318 | 70.9% | 4,406,901 | 480.6 | 38,734,162 |
| NAPLES | P | 10/01/2013 | N | None | EAN | 37,977,024 | 56,925,737 | 21,909,057 | 66.7% | 5,062,658 | 432.8 | 35,016,680 |
| NAPLES | P | 10/01/2012 | N | None | EAN | 33,753,118 | 54,399,857 | 22,150,435 | 62.0% | 5,035,014 | 439.9 | 32,249,422 |
| NEPTUNE BEACH | P | 10/01/2016 | N | After | EAN | 8,315,169 | 10,052,346 | 1,394,621 | 82.7% | 1,136,306 | 122.7 | 8,657,725 |
| NEPTUNE BEACH | P | 10/01/2015 | N | None | EAN | 7,930,089 | 9,646,568 | 1,456,054 | 82.2% | 1,069,698 | 136.1 | 8,190,514 |
| NEPTUNE BEACH | P | 10/01/2014 | N | None | EAN | 8,087,623 | 9,385,969 | 1,726,366 | 86.2% | 926,206 | 186.4 | 7,659,603 |
| NEPTUNE BEACH | P | 10/01/2013 | N | None | EAN | 7,405,555 | 8,829,046 | 1,762,268 | 83.9% | 1,005,031 | 175.3 | 7,066,778 |
| NEPTUNE BEACH | P | 10/01/2012 | N | None | EAN | 6,518,586 | 8,219,133 | 1,969,431 | 79.3% | 1,162,572 | 169.4 | 6,249,702 |
| NEW PORT RICHEY | F | 10/01/2016 | N | After | AGG | 11,008,916 | 11,701,405 | 0 | 94.1% | 1,284,968 | 0.0 | 11,701,405 |
| NEW PORT RICHEY | F | 10/01/2015 | N | None | AGG | 10,617,198 | 11,903,634 | 500,287 | 89.2% | 1,139,753 | 43.9 | 11,403,347 |
| NEW PORT RICHEY | F | 10/01/2014 | N | None | AGG | 12,037,795 | 12,547,224 | 991,012 | 95.9% | 981,978 | 100.9 | 11,556,212 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| NEW PORT RICHEY | F | 10/01/2013 | N | After | AGG | 11,060,060 | 12,006,694 | 1,391,148 | 92.1% | 905,448 | 153.6 | 10,615,546 |
| NEW PORT RICHEY | F | 10/01/2012 | N | None | AGG | 10,128,593 | 12,415,809 | 2,422,773 | 81.6% | 896,277 | 270.3 | 9,993,036 |
| NEW PORT RICHEY | P | 10/01/2015 | N | None | EAN | 23,074,302 | 24,309,140 | 2,021,195 | 94.9% | 2,189,643 | 92.3 | 22,287,945 |
| NEW PORT RICHEY | P | 10/01/2014 | N | None | EAN | 22,218,814 | 23,769,060 | 3,441,159 | 93.5% | 1,977,185 | 174.0 | 20,327,901 |
| NEW PORT RICHEY | P | 10/01/2013 | N | None | EAN | 19,499,782 | 22,364,586 | 4,366,819 | 87.2% | 2,034,497 | 214.6 | 17,997,767 |
| NEW PORT RICHEY | P | 10/01/2012 | N | After | EAN | 17,138,671 | 21,886,886 | 5,558,988 | 78.3% | 2,144,794 | 259.2 | 16,327,898 |
| NEW SMYRNA BEACH | F | 10/01/2016 | N | After | EAN | 19,383,684 | 26,531,162 | 6,433,497 | 73.1% | 2,203,610 | 292.0 | 20,097,665 |
| NEW SMYRNA BEACH | F | 10/01/2015 | N | None | EAN | 18,122,140 | 25,272,763 | 6,490,453 | 71.7% | 1,984,688 | 327.0 | 18,782,310 |
| NEW SMYRNA BEACH | F | 10/01/2014 | N | None | EAN | 19,233,813 | 25,907,412 | 7,399,894 | 74.2% | 1,802,709 | 410.5 | 18,507,518 |
| NEW SMYRNA BEACH | F | 10/01/2013 | N | None | EAN | 17,973,344 | 25,243,083 | 8,107,853 | 71.2% | 1,669,590 | 485.6 | 17,135,230 |
| NEW SMYRNA BEACH | F | 10/01/2012 | N | None | EAN | 16,495,528 | 24,678,654 | 8,643,895 | 66.8% | 1,887,813 | 457.9 | 16,034,759 |
| NEW SMYRNA BEACH | P | 10/01/2016 | N | After | FIL | 16,972,214 | 18,098,941 | 705,872 | 93.8% | 2,100,684 | 33.6 | 17,393,069 |
| NEW SMYRNA BEACH | P | 10/01/2015 | N | None | FIL | 16,165,572 | 17,084,947 | 510,853 | 94.6% | 1,868,561 | 27.3 | 16,574,094 |
| NEW SMYRNA BEACH | P | 10/01/2014 | N | None | FIL | 16,645,830 | 16,534,658 | 630,373 | 100.7% | 1,789,329 | 35.2 | 15,904,285 |
| NEW SMYRNA BEACH | P | 10/01/2013 | N | None | FIL | 15,599,033 | 15,811,168 | 782,307 | 98.7% | 1,711,793 | 45.7 | 15,028,861 |
| NEW SMYRNA BEACH | P | 10/01/2012 | N | None | FIL | 14,516,986 | 15,075,740 | 946,635 | 96.3% | 1,635,285 | 57.9 | 14,129,105 |
| NORTH BAY FCD | F | 10/01/2016 | N | After | AGG | 3,803,053 | 3,943,988 | 0 | 96.4% | 751,000 | 0.0 | 3,943,988 |
| NORTH BAY FCD | F | 10/01/2015 | N | None | AGG | 3,389,301 | 3,771,686 | 235,385 | 89.9% | 874,609 | 26.9 | 3,536,301 |
| NORTH BAY FCD | F | 10/01/2014 | N | None | AGG | 3,274,026 | 3,462,936 | 387,200 | 94.5% | 740,577 | 52.3 | 3,075,736 |
| NORTH BAY FCD | F | 10/01/2013 | N | None | AGG | 2,730,354 | 3,136,167 | 575,109 | 87.1% | 863,351 | 66.6 | 2,561,058 |
| NORTH BAY FCD | F | 10/01/2012 | N | None | AGG | 2,180,214 | 3,014,325 | 922,275 | 72.3% | 846,355 | 109.0 | 2,092,050 |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2016 | N | After | AGG | 59,084,922 | 59,601,317 | 0 | 99.1% | 33,188,147 | 0.0 | 59,601,317 |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2015 | N | None | AGG | 55,538,635 | 57,277,032 | -1,535,021 | 97.0% | 35,893,283 | -4.3 | 58,812,053 |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2014 | N | After | AGG | 59,173,549 | 56,735,968 | 0 | 104.3% | 35,955,458 | 0.0 | 56,735,968 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2013 | N | None | AGG | 55,608,682 | 52,101,075 | -242,827 | 106.7% | 35,701,780 | -0.7 | 52,343,902 |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2012 | N | None | AGG | 48,734,855 | 43,866,575 | -2,864,182 | 111.1% | 37,971,703 | -7.5 | 46,730,757 |
| NORTH BROWARD HOSPITAL | G | 07/01/2016 | N | None | FIL | 314,298,979 | 337,692,012 | 4,061,625 | 93.1% | 376,440,867 | 1.1 | 333,630,387 |
| NORTH BROWARD HOSPITAL | G | 07/01/2015 | N | None | FIL | 328,060,587 | 333,420,020 | 10,444,884 | 98.4% | 353,295,572 | 3.0 | 322,975,136 |
| NORTH BROWARD HOSPITAL | G | 07/01/2014 | N | None | FIL | 320,077,369 | 320,130,468 | 25,835,750 | 100.0% | 351,806,087 | 7.3 | 294,294,718 |
| NORTH BROWARD HOSPITAL | G | 07/01/2013 | N | None | FIL | 275,955,651 | 308,078,212 | 43,012,121 | 89.6% | 336,524,374 | 12.8 | 265,066,091 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2016 | N | After | FIL | 58,512,948 | 66,004,614 | 7,491,666 | 88.6% | 12,673,917 | 59.1 | 58,512,948 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2015 | N | After | FIL | 51,536,823 | 53,560,648 | 2,023,825 | 96.2% | 10,258,519 | 19.7 | 51,536,823 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2014 | N | None | FIL | 49,189,564 | 48,048,377 | -1,141,187 | 102.4% | 9,004,714 | -12.7 | 49,189,564 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2013 | N | None | FIL | 42,143,137 | 41,366,768 | -776,369 | 101.9% | 9,092,235 | -8.5 | 42,143,137 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2012 | N | None | FIL | 33,983,491 | 33,924,855 | -58,636 | 100.2% | 8,254,150 | -0.7 | 33,983,491 |
| NORTH MIAMI 691 [GPF] | F | 10/01/2015 | N | None | EAN | 2,740,458 | 2,988,488 | 96,614 | 91.7% | 0 | 0.0 | 2,891,874 |
| NORTH MIAMI 691 [GPF] | F | 10/01/2014 | N | None | EAN | 3,009,374 | 3,096,560 | 86,309 | 97.2% | 0 | 0.0 | 3,010,251 |
| NORTH MIAMI 691 [GPF] | F | 10/01/2013 | N | None | EAN | 2,982,615 | 3,203,168 | 135,620 | 93.1% | 0 | 0.0 | 3,067,548 |
| NORTH MIAMI 691 [GPF] | F | 10/01/2012 | N | None | EAN | 2,929,101 | 3,413,559 | 307,439 | 85.8% | 0 | 0.0 | 3,106,120 |
| NORTH MIAMI 691 [GPF] | G | 10/01/2015 | N | After | EAN | 89,414,583 | 106,663,897 | 12,305,306 | 83.8% | 11,501,739 | 107.0 | 94,358,591 |
| NORTH MIAMI 691 [GPF] | G | 10/01/2014 | N | None | EAN | 89,205,167 | 109,296,182 | 20,065,052 | 81.6% | 11,414,321 | 175.8 | 89,231,130 |
| NORTH MIAMI 691 [GPF] | G | 10/01/2013 | N | After | EAN | 82,205,746 | 107,530,888 | 22,984,244 | 76.4% | 10,479,113 | 219.3 | 84,546,644 |
| NORTH MIAMI 691 [GPF] | G | 10/01/2012 | N | None | EAN | 74,342,993 | 94,565,068 | 15,729,187 | 78.6% | 12,375,315 | 127.1 | 78,835,881 |
| NORTH MIAMI 691 [GPF] | P | 10/01/2015 | N | None | EAN | 5,568,142 | 5,676,368 | -199,425 | 98.1% | 117,235 | -170.1 | 5,875,793 |
| NORTH MIAMI 691 [GPF] | P | 10/01/2014 | N | None | EAN | 5,968,792 | 5,790,651 | -179,869 | 103.1% | 109,997 | -163.5 | 5,970,520 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| NORTH MIAMI 691 [GPF] | P | 10/01/2013 | N | None | EAN | 5,807,645 | 5,761,414 | -305,938 | 100.8% | 113,881 | -268.7 | 6,067,352 |
| NORTH MIAMI 691 [GPF] | P | 10/01/2012 | N | None | EAN | 5,832,579 | 5,843,356 | -341,713 | 99.8% | 107,931 | -316.6 | 6,185,069 |
| NORTH MIAMI 748 | P | 10/01/2014 | N | After | EAN | 52,546,501 | 74,883,541 | 21,455,330 | 70.2% | 8,303,772 | 258.4 | 53,428,211 |
| NORTH MIAMI 748 | P | 10/01/2013 | N | After | EAN | 47,422,133 | 71,473,243 | 22,249,735 | 66.3% | 8,641,896 | 257.5 | 49,223,508 |
| NORTH MIAMI 748 | P | 10/01/2012 | N | After | EAN | 40,612,069 | 65,146,979 | 20,569,372 | 62.3% | 8,174,358 | 251.6 | 44,577,607 |
| NORTH MIAMI BEACH | G | 10/01/2015 | N | None | EAN | 74,770,502 | 104,711,430 | 27,367,532 | 71.4% | 8,435,083 | 324.5 | 77,343,898 |
| NORTH MIAMI BEACH | G | 10/01/2014 | N | None | EAN | 77,890,314 | 102,997,448 | 28,475,540 | 75.6% | 8,613,816 | 330.6 | 74,521,908 |
| NORTH MIAMI BEACH | G | 10/01/2013 | N | None | EAN | 71,776,351 | 98,711,527 | 29,336,864 | 72.7% | 9,032,997 | 324.8 | 69,374,663 |
| NORTH MIAMI BEACH | G | 10/01/2012 | N | None | EAN | 65,190,331 | 99,176,476 | 36,175,064 | 65.7% | 10,612,185 | 340.9 | 63,001,412 |
| NORTH MIAMI BEACH | PF | 10/01/2016 | N | None | EAN | 94,383,506 | 141,980,130 | 41,395,362 | 66.5% | 6,381,893 | 648.6 | 100,584,768 |
| NORTH MIAMI BEACH | PF | 10/01/2015 | N | None | EAN | 91,466,381 | 135,645,217 | 40,131,411 | 67.4% | 6,394,859 | 627.6 | 95,513,806 |
| NORTH MIAMI BEACH | PF | 10/01/2014 | N | None | EAN | 93,685,459 | 129,001,450 | 41,249,824 | 72.6% | 5,789,742 | 712.5 | 87,751,626 |
| NORTH MIAMI BEACH | PF | 10/01/2014 | Y | None | EAN | 93,757,936 | 131,261,975 | 43,437,872 | 71.4% | 6,489,328 | 669.4 | 87,824,103 |
| NORTH MIAMI BEACH | PF | 10/01/2013 | N | None | EAN | 86,242,705 | 127,462,645 | 47,118,716 | 67.7% | 5,597,265 | 841.8 | 80,343,929 |
| NORTH MIAMI BEACH | PF | 10/01/2012 | N | None | EAN | 77,518,560 | 124,239,222 | 49,446,474 | 62.4% | 5,855,524 | 844.4 | 74,792,748 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2016 | N | None | AGG | 16,778,564 | 23,060,777 | 6,282,213 | 72.8% | 3,075,576 | 204.3 | 16,778,564 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2015 | N | After | AGG | 16,121,723 | 23,702,634 | 7,722,223 | 68.0% | 2,391,509 | 322.9 | 15,980,411 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2014 | N | After | AGG | 16,711,216 | 21,129,052 | 4,559,148 | 79.1% | 2,108,220 | 216.3 | 16,569,904 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2013 | Y | After | AGG | 15,781,755 | 19,148,696 | 3,366,941 | 82.4% | 2,398,885 | 140.4 | 15,781,755 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2013 | N | After | AGG | 15,781,755 | 20,195,162 | 4,413,407 | 78.1% | 2,398,885 | 184.0 | 15,781,755 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2012 | N | After | FIL | 14,615,897 | 18,552,989 | 3,937,092 | 78.8% | 1,860,605 | 211.6 | 14,615,897 |
| NORTH PORT | F | 10/01/2016 | N | After | EAN | 42,346,454 | 42,608,830 | -520,498 | 99.4% | 4,073,329 | -12.8 | 43,129,328 |
| NORTH PORT | F | 10/01/2015 | N | None | EAN | 38,809,499 | 39,574,520 | 244,088 | 98.1% | 5,764,271 | 4.2 | 39,330,432 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| NORTH PORT | F | 10/01/2014 | N | None | EAN | 37,725,405 | 37,300,217 | 2,265,657 | 101.1% | 5,757,173 | 39.4 | 35,034,560 |
| NORTH PORT | F | 10/01/2013 | N | None | EAN | 33,497,303 | 33,823,852 | 2,855,538 | 99.0% | 5,943,257 | 48.1 | 30,968,314 |
| NORTH PORT | F | 10/01/2012 | N | None | EAN | 28,156,196 | 31,447,123 | 4,209,597 | 89.5% | 6,274,808 | 67.1 | 27,237,526 |
| NORTH PORT | P | 10/01/2016 | N | After | EAN | 34,995,161 | 40,082,030 | 4,197,552 | 87.3% | 6,579,405 | 63.8 | 35,884,478 |
| NORTH PORT | P | 10/01/2015 | N | None | EAN | 31,992,095 | 36,657,450 | 3,733,452 | 87.3% | 6,196,874 | 60.3 | 32,923,998 |
| NORTH PORT | P | 10/01/2014 | N | None | EAN | 30,315,139 | 33,939,241 | 5,620,701 | 89.3% | 6,986,815 | 80.5 | 28,318,540 |
| NORTH PORT | P | 10/01/2013 | N | None | EAN | 26,375,434 | 31,636,004 | 7,225,935 | 83.4% | 6,963,252 | 103.8 | 24,410,069 |
| NORTH PORT | P | 10/01/2012 | N | None | EAN | 21,460,774 | 31,090,791 | 10,378,557 | 69.0% | 6,053,388 | 171.5 | 20,712,234 |
| NORTH PORT | P | 10/01/2012 | Y | After | EAN | 21,460,774 | 30,107,281 | 9,395,047 | 71.3% | 6,103,283 | 153.9 | 20,712,234 |
| NORTH RIVER FCD | F | 10/01/2016 | N | After | EAN | 16,998,362 | 23,177,836 | 5,695,666 | 73.3% | 3,136,975 | 181.6 | 17,482,170 |
| NORTH RIVER FCD | F | 10/01/2015 | N | None | EAN | 15,456,439 | 21,374,420 | 5,426,990 | 72.3% | 3,063,856 | 177.1 | 15,947,430 |
| NORTH RIVER FCD | F | 10/01/2014 | N | None | EAN | 15,144,417 | 19,955,362 | 5,612,803 | 75.9% | 3,029,730 | 185.3 | 14,342,559 |
| NORTH RIVER FCD | F | 10/01/2013 | N | After | EAN | 13,684,809 | 18,971,512 | 6,044,971 | 72.1% | 2,769,849 | 218.2 | 12,926,541 |
| NORTH RIVER FCD | F | 10/01/2012 | N | After | EAN | 12,222,450 | 18,302,598 | 6,444,107 | 66.8% | 2,732,537 | 235.8 | 11,858,491 |
| NORTH RIVER FCD | F | 10/01/2012 | Y | After | EAN | 12,222,450 | 18,302,598 | 6,444,107 | 66.8% | 2,732,537 | 235.8 | 11,858,491 |
| OAKLAND PARK | G | 10/01/2016 | N | After | AGG | 35,588,977 | 46,626,525 | 11,037,548 | 76.3% | 3,616,327 | 305.2 | 35,588,977 |
| OAKLAND PARK | G | 10/01/2015 | N | None | AGG | 33,980,146 | 43,526,476 | 10,690,802 | 78.1% | 4,067,102 | 262.9 | 32,835,674 |
| OAKLAND PARK | G | 10/01/2014 | N | None | AGG | 34,677,145 | 44,189,521 | 12,941,818 | 78.5% | 4,547,339 | 284.6 | 31,247,703 |
| OAKLAND PARK | G | 10/01/2013 | N | None | AGG | 32,118,573 | 44,195,811 | 16,381,085 | 72.7% | 4,757,815 | 344.3 | 27,814,726 |
| OAKLAND PARK | G | 10/01/2012 | N | None | AGG | 28,703,452 | 44,086,674 | 19,124,407 | 65.1% | 5,152,927 | 371.1 | 24,962,267 |
| OAKLAND PARK | PF | 10/01/2016 | N | None | EAN | 58,294,508 | 81,090,233 | 21,975,530 | 71.9% | 3,880,334 | 566.3 | 59,114,703 |
| OAKLAND PARK | PF | 10/01/2015 | N | None | EAN | 54,139,828 | 71,966,085 | 16,420,961 | 75.2% | 4,233,012 | 387.9 | 55,545,124 |
| OAKLAND PARK | PF | 10/01/2014 | N | None | EAN | 55,535,306 | 72,980,790 | 18,847,351 | 76.1% | 4,143,754 | 454.8 | 54,133,439 |
| OAKLAND PARK | PF | 10/01/2013 | N | None | EAN | 51,958,521 | 70,849,697 | 20,985,379 | 73.3% | 4,568,578 | 459.3 | 49,864,318 |
| OAKLAND PARK | PF | 10/01/2012 | N | After | EAN | 49,407,591 | 69,627,681 | 22,116,601 | 71.0% | 4,560,724 | 484.9 | 47,511,080 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| OCALA | F | 10/01/2016 | N | After | EAN | 46,846,080 | 63,551,897 | 15,439,325 | 73.7% | 7,333,107 | 210.5 | 48,112,572 |
| OCALA | F | 10/01/2015 | N | After | EAN | 41,794,061 | 56,340,619 | 11,866,621 | 74.2% | 6,507,660 | 182.4 | 44,473,998 |
| OCALA | F | 10/01/2014 | N | None | EAN | 41,405,911 | 54,210,486 | 12,963,669 | 76.4% | 6,311,053 | 205.4 | 41,246,817 |
| OCALA | F | 10/01/2013 | N | None | EAN | 37,910,874 | 51,870,738 | 13,513,438 | 73.1% | 6,392,458 | 211.4 | 38,357,300 |
| OCALA | F | 10/01/2012 | N | None | EAN | 32,847,373 | 49,471,059 | 14,463,687 | 66.4% | 6,961,657 | 207.8 | 35,007,372 |
| OCALA | G | 10/01/2016 | N | After | EAN | 128,556,179 | 220,477,035 | 90,155,576 | 58.3% | 13,870,704 | 650.0 | 130,321,459 |
| OCALA | G | 10/01/2015 | N | None | EAN | 115,010,138 | 212,266,390 | 95,170,578 | 54.2% | 14,621,808 | 650.9 | 117,095,812 |
| OCALA | G | 10/01/2014 | N | None | EAN | 117,930,568 | 206,793,440 | 98,082,090 | 57.0% | 14,817,620 | 661.9 | 108,711,350 |
| OCALA | G | 10/01/2013 | N | None | EAN | 107,914,119 | 204,067,795 | 105,977,774 | 52.9% | 16,369,544 | 647.4 | 98,090,021 |
| OCALA | G | 10/01/2012 | N | After | EAN | 92,584,313 | 193,785,518 | 104,367,169 | 47.8% | 27,343,524 | 381.7 | 89,418,349 |
| OCALA | P | 10/01/2016 | N | After | EAN | 62,806,327 | 84,019,476 | 19,494,312 | 74.8% | 8,085,751 | 241.1 | 64,525,164 |
| OCALA | P | 10/01/2015 | N | None | EAN | 57,894,276 | 79,412,933 | 20,226,118 | 72.9% | 8,398,397 | 240.8 | 59,186,815 |
| OCALA | P | 10/01/2014 | N | None | EAN | 58,779,277 | 77,433,385 | 22,606,585 | 75.9% | 8,033,144 | 281.4 | 54,826,800 |
| OCALA | P | 10/01/2013 | N | None | EAN | 53,616,099 | 73,891,366 | 23,346,206 | 72.6% | 8,269,526 | 282.3 | 50,545,160 |
| OCALA | P | 10/01/2012 | N | None | EAN | 46,694,113 | 70,808,298 | 24,241,092 | 65.9% | 8,558,207 | 283.3 | 46,567,206 |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2016 | N | After | EAN | 9,537,261 | 18,438,880 | 8,839,497 | 51.7% | 2,108,455 | 419.2 | 9,599,383 |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2015 | N | None | EAN | 8,192,661 | 16,981,120 | 8,336,453 | 48.2% | 2,101,255 | 396.7 | 8,644,667 |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2014 | N | None | EAN | 8,166,017 | 16,427,734 | 8,925,782 | 49.7% | 1,916,330 | 465.8 | 7,501,952 |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2013 | N | None | EAN | 6,793,954 | 15,820,989 | 9,397,568 | 42.9% | 1,998,503 | 470.2 | 6,423,421 |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2012 | N | None | EAN | 5,725,112 | 15,786,825 | 10,388,909 | 36.3% | 1,941,208 | 535.2 | 5,397,916 |
| OCOEE | G | 10/01/2016 | N | After | EAN | 33,626,110 | 36,296,173 | 2,161,409 | 92.6% | 8,412,752 | 25.7 | 34,134,764 |
| OCOEE | G | 10/01/2015 | N | None | EAN | 31,417,074 | 33,716,876 | 1,554,656 | 93.2% | 8,374,696 | 18.6 | 32,162,220 |
| OCOEE | G | 10/01/2014 | N | None | EAN | 30,589,697 | 31,255,035 | 2,144,203 | 97.9% | 8,239,000 | 26.0 | 29,110,832 |
| OCOEE | G | 10/01/2013 | N | None | EAN | 27,027,991 | 31,559,167 | 5,789,457 | 85.6% | 8,066,433 | 71.8 | 25,769,710 |
| OCOEE | G | 10/01/2013 | Y | After | EAN | 27,027,991 | 29,360,112 | 3,590,402 | 92.1% | 7,966,781 | 45.1 | 25,769,710 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| OCOEE | G | 10/01/2012 | N | After | EAN | 22,828,882 | 29,381,855 | 6,967,053 | 77.7% | 8,349,507 | 83.4 | 22,414,802 |
| OCOEE | PF | 10/01/2016 | N | After | EAN | 45,408,536 | 54,257,730 | 7,992,815 | 83.7% | 7,432,068 | 107.5 | 46,264,915 |
| OCOEE | PF | 10/01/2015 | N | None | EAN | 41,612,164 | 51,051,112 | 8,649,000 | 81.5% | 7,431,245 | 116.4 | 42,402,112 |
| OCOEE | PF | 10/01/2014 | N | None | EAN | 40,770,017 | 48,451,458 | 10,419,510 | 84.1% | 7,712,990 | 135.1 | 38,031,948 |
| OCOEE | PF | 10/01/2013 | N | None | EAN | 35,666,513 | 45,411,818 | 11,862,728 | 78.5% | 8,030,999 | 147.7 | 33,549,090 |
| OCOEE | PF | 10/01/2012 | N | None | EAN | 30,218,037 | 43,282,643 | 13,787,084 | 69.8% | 7,714,088 | 178.7 | 29,495,559 |
| OKALOOSA ISLAND FCD | F | 10/01/2016 | N | After | EAN | 6,970,367 | 15,530,454 | 8,347,230 | 44.9% | 1,181,359 | 706.6 | 7,183,224 |
| OKALOOSA ISLAND FCD | F | 10/01/2015 | N | None | EAN | 6,432,159 | 14,075,964 | 7,529,885 | 45.7% | 1,149,018 | 655.3 | 6,546,079 |
| OKALOOSA ISLAND FCD | F | 10/01/2014 | N | None | EAN | 6,371,444 | 13,651,263 | 7,797,428 | 46.7% | 1,093,476 | 713.1 | 5,853,835 |
| OKALOOSA ISLAND FCD | F | 10/01/2013 | N | None | EAN | 5,665,884 | 13,176,783 | 7,934,635 | 43.0% | 1,091,354 | 727.1 | 5,242,148 |
| OKALOOSA ISLAND FCD | F | 10/01/2012 | N | None | EAN | 4,913,693 | 13,300,757 | 8,702,864 | 36.9% | 1,094,407 | 795.2 | 4,597,893 |
| OKEECHOBEE | F | 10/01/2016 | N | After | AGG | 3,542,832 | 3,525,892 | -52,101 | 100.5% | 565,871 | -9.2 | 3,577,993 |
| OKEECHOBEE | F | 10/01/2015 | N | None | AGG | 3,257,415 | 3,323,206 | -12,540 | 98.0% | 563,285 | -2.2 | 3,335,746 |
| OKEECHOBEE | F | 10/01/2014 | N | After | AGG | 3,253,658 | 3,006,957 | -55,140 | 108.2% | 523,119 | -10.5 | 3,062,097 |
| OKEECHOBEE | F | 10/01/2013 | N | After | AGG | 2,896,405 | 2,794,610 | -46,288 | 103.6% | 473,939 | -9.8 | 2,840,898 |
| OKEECHOBEE | F | 10/01/2012 | N | After | AGG | 2,772,277 | 2,684,415 | -38,949 | 103.3% | 429,008 | -9.1 | 2,723,364 |
| OKEECHOBEE | G | 10/01/2016 | N | After | AGG | 4,415,578 | 3,999,019 | -443,971 | 110.4% | 950,270 | -46.7 | 4,442,990 |
| OKEECHOBEE | G | 10/01/2015 | N | None | AGG | 4,094,452 | 3,585,988 | -521,504 | 114.2% | 859,108 | -60.7 | 4,107,492 |
| OKEECHOBEE | G | 10/01/2014 | N | After | AGG | 10,125,304 | 10,563,176 | 927,603 | 95.9% | 2,958,454 | 31.4 | 9,635,573 |
| OKEECHOBEE | G | 10/01/2013 | N | After | AGG | 8,950,249 | 9,586,652 | 904,220 | 93.4% | 2,962,706 | 30.5 | 8,682,432 |
| OKEECHOBEE | G | 10/01/2012 | N | After | AGG | 8,188,923 | 9,065,467 | 1,114,007 | 90.3% | 3,023,756 | 36.8 | 7,951,460 |
| OKEECHOBEE | P | 10/01/2016 | N | After | AGG | 8,040,106 | 7,919,743 | -194,043 | 101.5% | 864,631 | -22.4 | 8,113,786 |
| OKEECHOBEE | P | 10/01/2015 | N | None | AGG | 7,691,340 | 7,778,880 | -118,456 | 98.9% | 970,646 | -12.2 | 7,897,336 |
| OKEECHOBEE | P | 10/01/2014 | N | After | AGG | 7,683,560 | 7,209,088 | -144,900 | 106.6% | 911,189 | -15.9 | 7,353,988 |
| OKEECHOBEE | P | 10/01/2013 | N | After | AGG | 6,811,928 | 6,726,955 | 96,699 | 101.3% | 928,602 | 10.4 | 6,630,256 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| OKEECHOBEE | P | 10/01/2012 | N | After | AGG | 6,253,105 | 6,236,793 | 143,599 | 100.3% | 928,285 | 15.5 | 6,093,194 |
| OKEECHOBEE UTILITY | G | 10/01/2016 | N | After | AGG | 6,869,802 | 7,711,247 | 703,830 | 89.1% | 2,182,573 | 32.3 | 7,007,417 |
| OKEECHOBEE UTILITY | G | 10/01/2015 | N | None | AGG | 6,144,540 | 7,157,209 | 796,355 | 85.9% | 2,176,721 | 36.6 | 6,360,854 |
| OLDSMAR | F | 10/01/2015 | N | None | AGG | 4,689,517 | 3,678,714 | -286,648 | 127.5% | 577,978 | -49.6 | 3,965,362 |
| OLDSMAR | F | 10/01/2014 | N | None | AGG | 4,509,129 | 3,535,542 | -344,907 | 127.5% | 663,716 | -52.0 | 3,880,449 |
| OLDSMAR | F | 10/01/2013 | Y | After | AGG | 3,360,995 | 3,365,574 | 4,579 | 99.9% | 764,280 | 0.6 | 3,360,995 |
| OLDSMAR | F | 10/01/2012 | N | After | AGG | 2,714,391 | 3,039,133 | 324,742 | 89.3% | 753,518 | 43.1 | 2,714,391 |
| ORANGE COUNTY LIBRARY | G | 01/01/2016 | N | After | EAN | 41,398,327 | 43,580,028 | 2,181,705 | 95.0% | 4,807,950 | 45.4 | 41,398,323 |
| ORANGE COUNTY LIBRARY | G | 01/01/2015 | N | None | EAN | 42,938,892 | 39,884,277 | -3,054,615 | 107.7% | 5,169,894 | -59.1 | 42,938,892 |
| ORANGE COUNTY LIBRARY | G | 01/01/2014 | N | After | EAN | 41,527,166 | 38,216,150 | -3,311,016 | 108.7% | 5,226,257 | -63.4 | 41,527,166 |
| ORANGE COUNTY LIBRARY | G | 01/01/2013 | N | None | FIL | 35,899,948 | 39,504,854 | 3,604,906 | 90.9% | 5,401,961 | 66.7 | 35,899,948 |
| ORANGE PARK | F | 10/01/2016 | N | After | EAN | 6,246,688 | 6,611,908 | 11,619 | 94.5% | 1,073,726 | 1.1 | 6,600,289 |
| ORANGE PARK | F | 10/01/2015 | N | None | EAN | 5,876,789 | 6,273,685 | 96,255 | 93.7% | 998,284 | 9.6 | 6,177,430 |
| ORANGE PARK | F | 10/01/2014 | N | None | EAN | 5,752,065 | 6,005,886 | 526,175 | 95.8% | 1,060,140 | 49.6 | 5,479,711 |
| ORANGE PARK | F | 10/01/2013 | N | None | EAN | 4,567,126 | 5,487,723 | 693,025 | 83.2% | 1,037,415 | 66.8 | 4,794,698 |
| ORANGE PARK | F | 10/01/2012 | N | None | EAN | 4,525,813 | 5,679,680 | 1,294,782 | 79.7% | 953,532 | 135.8 | 4,384,898 |
| ORANGE PARK | G | 10/01/2016 | N | After | EAN | 9,134,338 | 9,800,109 | 665,771 | 93.2% | 1,838,219 | 36.2 | 9,134,338 |
| ORANGE PARK | G | 10/01/2015 | N | None | EAN | 6,907,381 | 8,929,401 | 2,022,020 | 77.4% | 1,922,781 | 105.2 | 6,907,381 |
| ORANGE PARK | G | 10/01/2014 | N | None | EAN | 6,322,445 | 8,518,891 | 2,196,446 | 74.2% | 1,957,935 | 112.2 | 6,322,445 |
| ORANGE PARK | G | 10/01/2013 | N | After | EAN | 5,916,087 | 8,045,409 | 2,129,322 | 73.5% | 1,971,521 | 108.0 | 5,916,087 |
| ORANGE PARK | G | 10/01/2012 | N | None | EAN | 5,377,948 | 8,034,879 | 2,656,931 | 66.9% | 2,070,199 | 128.3 | 5,377,948 |
| ORANGE PARK | P | 10/01/2016 | N | After | EAN | 14,834,344 | 16,978,013 | 1,634,402 | 87.4% | 1,222,098 | 133.7 | 15,343,611 |
| ORANGE PARK | P | 10/01/2015 | N | After | EAN | 13,824,311 | 16,132,776 | 1,803,132 | 85.7% | 1,235,688 | 145.9 | 14,329,644 |
| ORANGE PARK | P | 10/01/2014 | N | None | EAN | 13,786,560 | 15,459,234 | 2,376,938 | 89.2% | 1,234,348 | 192.6 | 13,082,296 |
| ORANGE PARK | P | 10/01/2013 | N | None | EAN | 12,470,853 | 15,354,633 | 3,397,547 | 81.2% | 1,158,900 | 293.2 | 11,957,086 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| ORANGE PARK | P | 10/01/2012 | N | None | EAN | 10,946,347 | 14,668,355 | 3,661,817 | 74.6% | 1,118,312 | 327.4 | 11,006,538 |
| ORLANDO | F | 10/01/2016 | N | After | EAN | 358,610,651 | 473,956,107 | 96,501,719 | 75.7% | 41,973,977 | 229.9 | 377,454,388 |
| ORLANDO | F | 10/01/2015 | N | After | EAN | 336,232,142 | 436,156,654 | 76,755,526 | 77.1% | 40,382,106 | 190.1 | 359,401,128 |
| ORLANDO | F | 10/01/2014 | N | None | EAN | 337,240,798 | 398,115,648 | 57,956,626 | 84.7% | 39,030,560 | 148.5 | 340,159,022 |
| ORLANDO | F | 10/01/2013 | N | None | EAN | 300,270,613 | 366,823,600 | 60,198,636 | 81.9% | 38,746,701 | 148.0 | 306,624,964 |
| ORLANDO | F | 10/01/2012 | N | None | EAN | 270,670,993 | 348,634,639 | 61,639,144 | 77.6% | 38,093,974 | 161.8 | 286,995,495 |
| ORLANDO | G | 09/30/2016 | N | None | AGG | 206,001,245 | 258,590,117 | 45,717,088 | 79.7% | 7,538,477 | 606.5 | 212,873,029 |
| ORLANDO | G | 09/30/2015 | N | None | AGG | 199,212,230 | 256,070,000 | 47,393,437 | 77.8% | 8,151,240 | 581.4 | 208,676,563 |
| ORLANDO | G | 09/30/2014 | N | None | AGG | 208,014,644 | 230,450,000 | 30,851,813 | 90.3% | 9,803,716 | 314.7 | 199,598,187 |
| ORLANDO | G | 09/30/2013 | N | None | AGG | 195,879,490 | 226,270,000 | 39,510,361 | 86.6% | 10,486,831 | 376.8 | 186,759,639 |
| ORLANDO | P | 10/01/2016 | N | After | EAN | 511,863,840 | 648,886,021 | 129,021,388 | 78.9% | 54,920,286 | 234.9 | 519,864,633 |
| ORLANDO | P | 10/01/2015 | N | After | EAN | 477,051,308 | 586,606,921 | 100,008,972 | 81.3% | 50,407,170 | 198.4 | 486,597,949 |
| ORLANDO | P | 10/01/2014 | N | None | EAN | 481,089,272 | 541,514,562 | 86,906,403 | 88.8% | 49,185,208 | 176.7 | 454,608,159 |
| ORLANDO | P | 10/01/2013 | N | None | EAN | 445,031,940 | 516,479,852 | 99,221,950 | 86.2% | 48,942,003 | 202.7 | 417,257,902 |
| ORLANDO | P | 10/01/2012 | N | None | EAN | 406,910,122 | 490,507,471 | 99,622,083 | 83.0% | 48,578,107 | 205.1 | 390,885,388 |
| ORLANDO AVIATION | G | 10/01/2016 | N | After | EAN | 122,964,256 | 139,465,445 | 12,642,517 | 88.2% | 6,705,962 | 188.5 | 126,822,928 |
| ORLANDO AVIATION | G | 10/01/2015 | Y | None | AGG | 115,213,009 | 131,258,305 | 12,599,899 | 87.8% | 8,058,066 | 156.4 | 118,658,406 |
| ORLANDO AVIATION | G | 10/01/2014 | N | None | AGG | 116,642,235 | 125,311,720 | 15,728,886 | 93.1% | 9,568,520 | 164.4 | 109,582,834 |
| ORLANDO AVIATION | G | 10/01/2013 | N | None | AGG | 104,839,099 | 125,311,720 | 27,906,516 | 83.7% | 10,827,820 | 257.7 | 97,405,204 |
| ORLANDO AVIATION | G | 10/01/2012 | N | None | AGG | 90,143,507 | 114,144,127 | 26,973,229 | 79.0% | 11,443,116 | 235.7 | 87,170,898 |
| ORLANDO UTILITY | G | 10/01/2015 | N | After | EAN | 326,754,031 | 460,083,794 | 131,702,276 | 71.0% | 78,313,766 | 168.2 | 328,381,518 |
| ORLANDO UTILITY | G | 10/01/2014 | N | After | EAN | 327,039,070 | 421,558,835 | 111,495,732 | 77.6% | 75,405,142 | 147.9 | 310,063,103 |
| ORLANDO UTILITY | G | 10/01/2013 | N | None | AGG | 301,185,185 | 412,298,594 | 125,576,173 | 73.1% | 72,478,712 | 173.3 | 286,722,421 |
| ORLANDO UTILITY | G | 10/01/2012 | N | After | AGG | 271,061,567 | 369,738,873 | 102,718,792 | 73.3% | 70,147,352 | 146.4 | 267,020,081 |
| ORMOND BEACH | F | 10/01/2016 | N | After | EAN | 25,707,312 | 36,743,910 | 10,046,657 | 70.0% | 2,685,761 | 374.1 | 26,697,253 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| ORMOND BEACH | F | 10/01/2015 | N | None | EAN | 23,887,029 | 35,120,238 | 10,135,081 | 68.0% | 2,665,290 | 380.3 | 24,985,157 |
| ORMOND BEACH | F | 10/01/2014 | N | After | EAN | 24,133,825 | 33,672,873 | 11,172,446 | 71.7% | 2,592,731 | 430.9 | 22,500,427 |
| ORMOND BEACH | F | 10/01/2013 | N | After | EAN | 21,357,751 | 31,588,726 | 11,265,692 | 67.6% | 2,602,816 | 432.8 | 20,323,034 |
| ORMOND BEACH | F | 10/01/2012 | N | None | EAN | 18,732,816 | 29,985,473 | 11,818,085 | 62.5% | 2,568,321 | 460.1 | 18,167,388 |
| ORMOND BEACH | G | 10/01/2016 | N | After | EAN | 43,167,929 | 54,864,560 | 9,729,161 | 78.7% | 6,643,500 | 146.5 | 45,135,399 |
| ORMOND BEACH | G | 10/01/2015 | N | After | EAN | 40,283,909 | 51,732,541 | 9,407,865 | 77.9% | 7,015,996 | 134.1 | 42,324,676 |
| ORMOND BEACH | G | 10/01/2014 | N | After | EAN | 41,519,167 | 49,762,507 | 10,952,679 | 83.4% | 7,324,598 | 149.5 | 38,809,828 |
| ORMOND BEACH | G | 10/01/2013 | N | After | EAN | 36,888,869 | 46,600,806 | 11,861,928 | 79.2% | 7,720,628 | 153.6 | 34,738,878 |
| ORMOND BEACH | G | 10/01/2012 | N | After | EAN | 32,238,717 | 45,555,855 | 14,127,387 | 70.8% | 7,781,341 | 181.6 | 31,428,468 |
| ORMOND BEACH | P | 10/01/2016 | N | After | EAN | 28,767,375 | 42,122,091 | 12,300,127 | 68.3% | 3,129,691 | 393.0 | 29,821,964 |
| ORMOND BEACH | P | 10/01/2015 | N | After | EAN | 27,159,717 | 39,461,061 | 11,118,335 | 68.8% | 3,008,038 | 369.6 | 28,342,726 |
| ORMOND BEACH | P | 10/01/2014 | N | After | EAN | 28,847,654 | 37,678,131 | 10,910,418 | 76.6% | 2,983,991 | 365.6 | 26,767,713 |
| ORMOND BEACH | P | 10/01/2013 | N | After | EAN | 25,851,849 | 35,528,520 | 11,346,142 | 72.8% | 2,874,152 | 394.8 | 24,182,378 |
| ORMOND BEACH | P | 10/01/2012 | N | None | EAN | 22,898,326 | 33,898,689 | 11,759,456 | 67.5% | 2,632,006 | 446.8 | 22,139,233 |
| OVIEDO | F | 10/01/2016 | N | After | FIL | 11,781,519 | 15,703,653 | 3,416,103 | 75.0% | 2,766,914 | 123.5 | 12,287,550 |
| OVIEDO | F | 10/01/2015 | N | After | FIL | 10,787,652 | 14,331,903 | 3,136,331 | 75.3% | 3,090,252 | 101.5 | 11,195,572 |
| OVIEDO | F | 10/01/2014 | N | After | FIL | 10,257,373 | 14,758,271 | 4,500,898 | 69.5% | 3,029,446 | 148.6 | 10,257,373 |
| OVIEDO | F | 10/01/2013 | N | None | FIL | 8,577,758 | 12,207,188 | 3,629,430 | 70.3% | 3,169,607 | 114.5 | 8,577,758 |
| OVIEDO | F | 10/01/2012 | N | None | FIL | 6,854,445 | 10,596,199 | 3,741,753 | 64.7% | 2,922,755 | 128.0 | 6,854,446 |
| OVIEDO | P | 10/01/2016 | N | None | EAN | 19,775,122 | 21,827,045 | 1,181,599 | 90.6% | 4,002,591 | 29.5 | 20,645,446 |
| OVIEDO | P | 10/01/2015 | N | After | EAN | 18,239,570 | 19,778,565 | 1,061,849 | 92.2% | 3,715,651 | 28.6 | 18,716,716 |
| OVIEDO | P | 10/01/2014 | N | None | EAN | 17,673,203 | 17,418,222 | 1,010,684 | 101.5% | 3,681,141 | 27.5 | 16,407,538 |
| OVIEDO | P | 10/01/2013 | N | None | EAN | 15,337,786 | 16,456,521 | 2,092,463 | 93.2% | 3,576,890 | 58.5 | 14,364,058 |
| OVIEDO | P | 10/01/2012 | N | None | EAN | 13,252,643 | 16,657,973 | 4,095,895 | 79.6% | 3,286,796 | 124.6 | 12,562,078 |
| PALATKA | F | 10/01/2016 | N | After | EAN | 6,857,313 | 9,552,140 | 2,295,772 | 71.8% | 948,655 | 242.0 | 7,256,368 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| PALATKA | F | 10/01/2015 | N | None | EAN | 6,972,138 | 9,293,915 | 1,780,314 | 75.0% | 801,679 | 222.1 | 7,513,601 |
| PALATKA | F | 10/01/2014 | N | None | EAN | 7,377,373 | 8,997,933 | 1,971,132 | 82.0% | 823,207 | 239.5 | 7,026,801 |
| PALATKA | F | 10/01/2013 | N | None | EAN | 6,764,640 | 8,542,812 | 2,092,286 | 79.2% | 778,258 | 268.8 | 6,450,526 |
| PALATKA | F | 10/01/2012 | N | After | EAN | 6,107,403 | 8,359,988 | 2,365,154 | 73.1% | 757,002 | 312.4 | 5,994,834 |
| PALATKA | G | 10/01/2016 | N | After | EAN | 17,418,064 | 24,003,363 | 5,734,318 | 72.6% | 3,079,411 | 186.2 | 18,269,045 |
| PALATKA | G | 10/01/2015 | N | None | EAN | 16,780,927 | 22,201,085 | 4,203,329 | 75.6% | 2,935,862 | 143.2 | 17,997,756 |
| PALATKA | G | 10/01/2014 | N | None | EAN | 18,151,027 | 22,040,541 | 4,597,777 | 82.4% | 2,966,693 | 155.0 | 17,442,764 |
| PALATKA | G | 10/01/2013 | Y | None | EAN | 17,170,641 | 21,542,503 | 5,041,756 | 79.7% | 2,947,074 | 171.1 | 16,500,747 |
| PALATKA | G | 10/01/2012 | N | After | EAN | 16,450,040 | 21,940,503 | 5,905,747 | 75.0% | 2,822,571 | 209.2 | 16,034,756 |
| PALATKA | P | 10/01/2016 | N | After | EAN | 10,220,063 | 11,773,099 | 1,024,068 | 86.8% | 1,395,649 | 73.4 | 10,749,031 |
| PALATKA | P | 10/01/2015 | N | After | EAN | 9,614,308 | 10,421,222 | 59,291 | 92.3% | 1,352,830 | 4.4 | 10,361,931 |
| PALATKA | P | 10/01/2014 | N | None | EAN | 10,217,857 | 10,352,409 | 623,391 | 98.7% | 1,609,685 | 38.7 | 9,729,018 |
| PALATKA | P | 10/01/2013 | N | After | EAN | 9,442,206 | 9,757,474 | 667,912 | 96.8% | 1,484,633 | 45.0 | 9,089,562 |
| PALATKA | P | 10/01/2012 | N | After | EAN | 8,487,760 | 9,432,688 | 966,143 | 90.0% | 1,504,792 | 64.2 | 8,466,545 |
| PALM BAY | G | 10/01/2016 | N | None | AGG | 177,417 | 179,250 | 0 | 99.0% | 0 | 0.0 | 179,250 |
| PALM BAY | G | 10/01/2015 | N | After | AGG | 169,767 | 23,958 | -150,118 | 708.6% | 0 | 0.0 | 174,076 |
| PALM BAY | G | 10/01/2014 | N | None | AGG | 179,334 | 34,481 | -132,484 | 520.1% | 0 | 0.0 | 166,965 |
| PALM BAY | G | 10/01/2013 | N | None | AGG | 168,798 | 35,962 | -121,758 | 469.4% | 0 | 0.0 | 157,720 |
| PALM BAY | G | 10/01/2012 | N | None | AGG | 160,172 | 46,575 | -107,380 | 343.9% | 0 | 0.0 | 153,955 |
| PALM BAY [PF] | F | 10/01/2016 | N | None | EAN | 76,241,499 | 94,549,621 | 16,129,760 | 80.6% | 6,042,297 | 267.0 | 78,419,861 |
| PALM BAY [PF] | F | 10/01/2015 | N | After | EAN | 71,838,343 | 90,173,978 | 15,706,666 | 79.7% | 5,814,897 | 270.1 | 74,467,312 |
| PALM BAY [PF] | F | 10/01/2014 | N | None | EAN | 74,668,730 | 85,091,425 | 15,119,369 | 87.8% | 5,090,530 | 297.0 | 69,972,056 |
| PALM BAY [PF] | F | 10/01/2013 | N | None | EAN | 69,842,203 | 80,642,063 | 14,992,679 | 86.6% | 4,622,580 | 324.3 | 65,649,384 |
| PALM BAY [PF] | F | 10/01/2012 | N | None | EAN | 61,231,318 | 75,990,643 | 16,244,126 | 80.6% | 4,901,789 | 331.4 | 59,746,517 |
| PALM BAY [PF] | P | 10/01/2016 | N | None | EAN | 96,934,603 | 109,924,545 | 11,061,789 | 88.2% | 7,363,529 | 150.2 | 98,862,756 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| PALM BAY [PF] | P | 10/01/2015 | N | After | EAN | 90,683,061 | 105,410,233 | 11,196,483 | 86.0% | 7,096,274 | 157.8 | 94,213,750 |
| PALM BAY [PF] | P | 10/01/2014 | N | None | EAN | 93,476,435 | 98,097,153 | 10,357,639 | 95.3% | 6,991,512 | 148.2 | 87,739,514 |
| PALM BAY [PF] | P | 10/01/2013 | N | None | EAN | 86,011,125 | 94,958,802 | 14,212,225 | 90.6% | 7,284,214 | 195.1 | 80,746,577 |
| PALM BAY [PF] | P | 10/01/2012 | N | None | EAN | 77,968,830 | 90,392,097 | 14,448,484 | 86.3% | 6,967,030 | 207.4 | 75,943,613 |
| PALM BEACH [G,P,F,LG] | F | 09/30/2016 | N | After | EAN | 58,525,406 | 99,535,109 | 37,222,920 | 58.8% | 3,457,670 | 1,076.5 | 62,312,189 |
| PALM BEACH [G,P,F,LG] | F | 09/30/2015 | N | After | EAN | 56,828,381 | 91,853,517 | 31,072,626 | 61.9% | 3,242,811 | 958.2 | 60,780,891 |
| PALM BEACH [G,P,F,LG] | F | 09/30/2014 | N | After | EAN | 59,267,698 | 84,212,724 | 26,467,878 | 70.4% | 3,403,307 | 777.7 | 57,744,846 |
| PALM BEACH [G,P,F,LG] | F | 09/30/2013 | N | None | EAN | 58,433,440 | 83,215,083 | 26,211,000 | 70.2% | 3,671,337 | 713.9 | 57,004,083 |
| PALM BEACH [G,P,F,LG] | G | 09/30/2016 | N | After | EAN | 72,869,851 | 104,636,609 | 27,113,457 | 69.6% | 10,549,091 | 257.0 | 77,523,152 |
| PALM BEACH [G,P,F,LG] | G | 09/30/2015 | N | After | EAN | 70,948,978 | 100,258,899 | 24,940,397 | 70.8% | 9,714,116 | 256.7 | 75,318,502 |
| PALM BEACH [G,P,F,LG] | G | 09/30/2014 | N | After | EAN | 76,354,754 | 89,069,575 | 16,056,434 | 85.7% | 9,868,597 | 162.7 | 73,013,141 |
| PALM BEACH [G,P,F,LG] | G | 09/30/2013 | N | After | EAN | 76,298,763 | 86,808,351 | 16,216,580 | 87.9% | 9,498,699 | 170.7 | 70,591,771 |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2016 | N | After | EAN | 3,627,160 | 6,030,464 | 2,346,165 | 60.1% | 173,278 | 1,354.0 | 3,684,299 |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2015 | N | After | EAN | 3,470,558 | 5,764,653 | 2,080,354 | 60.2% | 142,289 | 1,462.1 | 3,684,299 |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2014 | N | After | EAN | 3,527,549 | 5,175,228 | 1,802,060 | 68.2% | 206,713 | 871.8 | 3,373,168 |
| PALM BEACH [G,P,F,LG] | LG | 09/30/2013 | N | After | EAN | 3,524,963 | 5,075,958 | 1,814,655 | 69.4% | 199,719 | 908.6 | 3,261,303 |
| PALM BEACH [G,P,F,LG] | P | 09/30/2016 | N | After | EAN | 61,488,263 | 95,357,576 | 29,929,159 | 64.5% | 3,559,337 | 840.9 | 65,428,417 |
| PALM BEACH [G,P,F,LG] | P | 09/30/2015 | N | After | EAN | 59,516,573 | 90,726,282 | 27,053,603 | 65.6% | 3,668,289 | 737.5 | 63,672,679 |
| PALM BEACH [G,P,F,LG] | P | 09/30/2014 | N | After | EAN | 63,350,648 | 84,624,189 | 22,805,493 | 74.9% | 3,354,258 | 679.9 | 61,818,696 |
| PALM BEACH [G,P,F,LG] | P | 09/30/2013 | N | None | EAN | 61,920,948 | 82,415,628 | 21,862,203 | 75.1% | 3,453,957 | 633.0 | 60,553,425 |
| PALM BEACH GARDENS | F | 10/01/2016 | N | After | PUC | 80,631,588 | 103,367,097 | 21,289,945 | 78.0% | 7,515,525 | 283.3 | 82,077,152 |
| PALM BEACH GARDENS | F | 10/01/2015 | N | After | PUC | 72,470,355 | 87,933,931 | 13,510,369 | 82.4% | 7,108,558 | 190.1 | 74,423,562 |
| PALM BEACH GARDENS | F | 10/01/2014 | N | After | PUC | 68,881,378 | 80,891,632 | 15,742,839 | 85.2% | 7,891,466 | 199.5 | 65,148,793 |
| PALM BEACH GARDENS | F | 10/01/2013 | N | After | PUC | 59,994,725 | 73,736,905 | 16,802,062 | 81.4% | 7,808,654 | 215.2 | 56,934,843 |
| PALM BEACH GARDENS | F | 10/01/2012 | N | None | PUC | 50,720,309 | 68,119,057 | 19,149,261 | 74.5% | 8,909,034 | 214.9 | 48,969,796 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| PALM BEACH GARDENS | G | 10/01/2016 | N | After | AGG | 2,285,725 | 3,497,247 | 1,134,415 | 65.4% | 174,581 | 649.8 | 2,362,832 |
| PALM BEACH GARDENS | G | 10/01/2015 | N | None | AGG | 2,174,864 | 3,278,300 | 983,573 | 66.3% | 176,405 | 557.6 | 2,294,727 |
| PALM BEACH GARDENS | G | 10/01/2014 | N | After | AGG | 2,276,084 | 3,225,574 | 1,027,685 | 70.6% | 166,945 | 615.6 | 2,197,889 |
| PALM BEACH GARDENS | G | 10/01/2012 | N | None | AGG | 2,103,061 | 3,145,606 | 1,085,773 | 66.9% | 101,085 | 1,074.1 | 2,059,833 |
| PALM BEACH GARDENS | P | 10/01/2015 | N | After | EAN | 74,092,896 | 97,868,222 | 23,624,780 | 75.7% | 5,074,483 | 465.6 | 74,243,442 |
| PALM BEACH GARDENS | P | 10/01/2014 | Y | After | EAN | 72,626,331 | 92,196,502 | 23,362,637 | 78.8% | 4,644,608 | 503.0 | 68,833,865 |
| PALM BEACH GARDENS | P | 10/01/2014 | N | After | EAN | 72,626,331 | 92,196,502 | 23,362,637 | 78.8% | 4,644,608 | 503.0 | 68,833,865 |
| PALM BEACH GARDENS | P | 10/01/2013 | N | After | EAN | 64,575,453 | 85,007,723 | 22,891,372 | 76.0% | 4,899,915 | 467.2 | 62,116,351 |
| PALM BEACH GARDENS | P | 10/01/2012 | N | After | EAN | 55,261,152 | 78,273,447 | 22,297,433 | 70.6% | 4,910,023 | 454.1 | 55,976,014 |
| PALM COAST (VOL) | F | 10/01/2016 | N | After | EAN | 3,537,093 | 2,716,393 | -882,812 | 130.2% | 0 | 0.0 | 3,599,205 |
| PALM COAST (VOL) | F | 10/01/2015 | N | None | EAN | 3,544,141 | 2,627,408 | -1,005,053 | 134.9% | 0 | 0.0 | 3,632,461 |
| PALM COAST (VOL) | F | 10/01/2014 | N | None | EAN | 3,810,746 | 2,849,783 | -744,584 | 133.7% | 0 | 0.0 | 3,594,367 |
| PALM COAST (VOL) | F | 10/01/2013 | N | None | EAN | 3,330,062 | 2,565,972 | -531,668 | 129.8% | 0 | 0.0 | 3,097,640 |
| PALM COAST (VOL) | F | 10/01/2012 | N | After | EAN | 2,769,856 | 2,171,326 | -451,913 | 127.6% | 0 | 0.0 | 2,623,239 |
| PALM HARBOR FCD | F | 10/01/2016 | N | None | EAN | 18,467,345 | 19,815,017 | 1,566,969 | 93.2% | 3,210,127 | 48.8 | 18,248,048 |
| PALM HARBOR FCD | F | 10/01/2015 | N | None | EAN | 15,628,402 | 17,316,517 | 1,202,550 | 90.3% | 2,689,704 | 44.7 | 16,113,967 |
| PALM HARBOR FCD | F | 10/01/2014 | N | None | EAN | 15,642,505 | 15,858,006 | 1,824,991 | 98.6% | 2,282,523 | 80.0 | 14,033,015 |
| PALM HARBOR FCD | F | 10/01/2013 | N | None | EAN | 13,365,137 | 14,583,934 | 2,260,833 | 91.6% | 2,348,051 | 96.3 | 12,323,101 |
| PALM HARBOR FCD | F | 10/01/2012 | N | None | EAN | 11,110,165 | 13,955,712 | 3,583,215 | 79.6% | 2,307,842 | 155.3 | 10,372,497 |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2015 | N | None | EAN | 85,267,807 | 106,630,772 | 22,337,397 | 80.0% | 27,029,436 | 82.6 | 84,293,375 |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2014 | N | None | EAN | 67,953,448 | 98,038,801 | 24,202,567 | 69.3% | 24,661,404 | 98.1 | 73,836,234 |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2013 | N | None | EAN | 64,254,818 | 96,225,707 | 32,911,276 | 66.8% | 25,724,674 | 127.9 | 63,314,431 |
| PALMETTO | G | 10/01/2016 | N | After | EAN | 12,318,303 | 15,632,832 | 3,072,073 | 78.8% | 2,863,680 | 107.3 | 12,560,759 |
| PALMETTO | G | 10/01/2015 | N | After | EAN | 11,371,394 | 15,272,794 | 3,611,786 | 74.5% | 2,932,020 | 123.2 | 11,661,008 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| PALMETTO | G | 10/01/2014 | N | None | EAN | 11,300,338 | 14,940,473 | 4,199,579 | 75.6% | 2,795,219 | 150.2 | 10,740,894 |
| PALMETTO | G | 10/01/2013 | N | None | EAN | 10,639,447 | 15,064,062 | 5,024,670 | 70.6% | 2,733,174 | 183.8 | 10,039,392 |
| PALMETTO | G | 10/01/2012 | N | After | EAN | 9,350,022 | 14,813,169 | 5,246,985 | 63.1% | 2,672,643 | 196.3 | 9,566,184 |
| PALMETTO | P | 10/01/2016 | N | After | EAN | 11,468,522 | 14,024,269 | 2,399,832 | 81.8% | 1,651,987 | 145.3 | 11,624,437 |
| PALMETTO | P | 10/01/2015 | N | After | EAN | 10,487,163 | 12,740,333 | 1,794,470 | 82.3% | 1,489,126 | 120.5 | 10,945,863 |
| PALMETTO | P | 10/01/2014 | N | After | EAN | 10,609,954 | 11,857,620 | 1,767,378 | 89.5% | 1,483,191 | 119.2 | 10,090,242 |
| PALMETTO | P | 10/01/2013 | N | After | EAN | 9,579,906 | 11,504,234 | 2,356,496 | 83.3% | 1,583,202 | 148.8 | 9,147,738 |
| PALMETTO | P | 10/01/2012 | N | After | EAN | 8,736,205 | 10,903,362 | 2,097,253 | 80.1% | 1,425,061 | 147.2 | 8,806,109 |
| PANAMA CITY | F | 10/01/2016 | N | After | EAN | 33,333,295 | 48,510,604 | 13,608,992 | 68.7% | 3,199,055 | 425.4 | 34,901,612 |
| PANAMA CITY | F | 10/01/2015 | N | None | EAN | 32,285,198 | 46,953,508 | 12,404,306 | 68.8% | 2,913,887 | 425.7 | 34,549,202 |
| PANAMA CITY | F | 10/01/2014 | N | None | EAN | 33,861,662 | 45,769,656 | 13,481,537 | 74.0% | 2,997,618 | 449.7 | 32,288,119 |
| PANAMA CITY | F | 10/01/2013 | N | None | EAN | 31,713,016 | 44,329,729 | 13,685,312 | 71.5% | 2,697,806 | 507.3 | 30,644,417 |
| PANAMA CITY | F | 10/01/2012 | N | None | EAN | 29,254,020 | 44,116,771 | 15,112,007 | 66.3% | 2,485,149 | 608.1 | 29,004,764 |
| PANAMA CITY | P | 10/01/2016 | N | None | EAN | 31,473,540 | 39,901,050 | 6,831,664 | 78.9% | 4,116,754 | 166.0 | 33,069,386 |
| PANAMA CITY | P | 10/01/2015 | N | After | EAN | 29,303,443 | 38,928,097 | 7,495,268 | 75.3% | 4,237,513 | 176.9 | 31,432,829 |
| PANAMA CITY | P | 10/01/2014 | N | None | EAN | 30,621,350 | 36,253,022 | 6,936,236 | 84.5% | 4,127,694 | 168.0 | 29,316,786 |
| PANAMA CITY | P | 10/01/2013 | N | None | EAN | 27,859,310 | 33,868,494 | 6,863,672 | 82.3% | 3,752,735 | 182.9 | 27,004,822 |
| PANAMA CITY | P | 10/01/2012 | N | None | EAN | 25,708,962 | 33,870,826 | 8,419,385 | 75.9% | 3,669,078 | 229.5 | 25,451,441 |
| PANAMA CITY (SUPP) | G | 10/01/2016 | N | After | AGG | 2,859,415 | 3,370,092 | 510,677 | 84.8% | 1,338,740 | 38.2 | 2,859,415 |
| PANAMA CITY (SUPP) | G | 10/01/2015 | N | None | AGG | 2,685,368 | 3,067,525 | 382,157 | 87.5% | 1,203,982 | 31.7 | 2,685,368 |
| PANAMA CITY (SUPP) | G | 10/01/2014 | N | None | AGG | 2,746,790 | 2,920,238 | 173,448 | 94.1% | 1,177,075 | 14.7 | 2,746,790 |
| PANAMA CITY (SUPP) | G | 10/01/2013 | N | After | AGG | 2,546,834 | 2,638,770 | 91,936 | 96.5% | 1,250,562 | 7.4 | 2,546,834 |
| PANAMA CITY (SUPP) | G | 10/01/2012 | N | None | AGG | 2,130,645 | 2,258,782 | 128,137 | 94.3% | 1,311,179 | 9.8 | 2,130,645 |
| PANAMA CITY BEACH | F | 10/01/2015 | N | None | FIL | 13,673,096 | 13,576,414 | 820,239 | 100.7% | 1,308,805 | 62.7 | 12,756,175 |
| PANAMA CITY BEACH | F | 10/01/2014 | N | None | FIL | 13,683,340 | 13,814,967 | 963,959 | 99.0% | 1,285,641 | 75.0 | 12,851,008 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| PANAMA CITY BEACH | F | 10/01/2013 | N | None | FIL | 11,751,247 | 12,114,803 | 1,156,489 | 97.0% | 1,218,753 | 94.9 | 10,958,314 |
| PANAMA CITY BEACH | F | 10/01/2012 | N | None | FIL | 9,922,597 | 10,651,879 | 1,048,630 | 93.2% | 1,351,699 | 77.6 | 9,603,249 |
| PANAMA CITY BEACH | G | 10/01/2015 | N | None | FIL | 29,492,670 | 29,919,543 | 417,823 | 98.6% | 5,323,787 | 7.9 | 29,501,720 |
| PANAMA CITY BEACH | G | 10/01/2014 | N | None | FIL | 29,793,380 | 28,358,334 | 441,249 | 105.1% | 5,500,365 | 8.0 | 27,917,085 |
| PANAMA CITY BEACH | G | 10/01/2013 | N | None | FIL | 26,341,676 | 25,040,995 | 522,179 | 105.2% | 5,837,481 | 9.0 | 24,518,816 |
| PANAMA CITY BEACH | G | 10/01/2012 | N | None | FIL | 22,463,171 | 21,820,725 | 196,176 | 102.9% | 6,451,933 | 3.0 | 21,624,549 |
| PANAMA CITY BEACH | P | 10/01/2015 | N | None | FIL | 16,344,206 | 17,141,165 | 332,748 | 95.4% | 2,969,177 | 11.2 | 16,808,417 |
| PANAMA CITY BEACH | P | 10/01/2014 | N | None | FIL | 16,539,181 | 15,846,667 | 338,682 | 104.4% | 2,732,684 | 12.4 | 15,507,985 |
| PANAMA CITY BEACH | P | 10/01/2013 | N | None | FIL | 14,964,720 | 14,428,918 | 469,988 | 103.7% | 2,664,715 | 17.6 | 13,958,930 |
| PANAMA CITY BEACH | P | 10/01/2012 | N | None | FIL | 12,948,979 | 12,870,655 | 335,608 | 100.6% | 2,607,407 | 12.9 | 12,535,047 |
| PARKLAND | P | 10/01/2016 | N | After | EAN | 2,054,583 | 2,347,235 | 292,652 | 87.5% | 0 | 0.0 | 2,054,583 |
| PARKLAND | P | 10/01/2015 | N | None | EAN | 1,961,246 | 2,212,341 | 251,095 | 88.7% | 0 | 0.0 | 1,961,246 |
| PARKLAND | P | 10/01/2014 | N | None | EAN | 2,062,405 | 2,216,561 | 154,156 | 93.0% | 0 | 0.0 | 2,062,405 |
| PARKLAND | P | 10/01/2013 | N | After | EAN | 1,952,986 | 2,187,103 | 234,117 | 89.3% | 0 | 0.0 | 1,952,986 |
| PARKLAND | P | 10/01/2012 | N | None | EAN | 1,756,197 | 2,155,927 | 399,730 | 81.5% | 0 | 0.0 | 1,756,197 |
| PASCO COUNTY | ERP | 07/01/2015 | N | After | EAN | 18,418,036 | 15,684,552 | -2,733,484 | 117.4% | 24,925,025 | -11.0 | 18,418,036 |
| PASCO COUNTY | ERP | 07/01/2013 | N | None | EAN | 15,853,362 | 25,577,436 | 9,724,074 | 62.0% | 167,496,619 | 5.8 | 15,853,362 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2016 | Y | After | AGG | 2,208,214 | 2,736,186 | 527,972 | 80.7% | 43,260 | 1,220.5 | 2,208,214 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2016 | N | After | AGG | 1,762,534 | 2,346,576 | 584,042 | 75.1% | 43,260 | 1,350.1 | 1,762,534 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2015 | N | After | AGG | 1,511,083 | 1,982,729 | 471,646 | 76.2% | 37,080 | 1,272.0 | 1,511,083 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2014 | N | After | AGG | 1,552,115 | 1,995,277 | 443,162 | 77.8% | 29,664 | 1,493.9 | 1,552,115 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2013 | N | None | AGG | 1,383,456 | 1,913,998 | 530,543 | 72.3% | 28,840 | 1,839.6 | 1,383,455 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2012 | N | None | AGG | 1,079,901 | 1,635,968 | 556,067 | 66.0% | 25,956 | 2,142.3 | 1,079,901 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| PEMBROKE PINES | G | 10/01/2015 | N | None | EAN | 158,607,927 | 164,345,046 | -2,576,638 | 96.5% | 3,280,160 | -78.6 | 166,921,684 |
| PEMBROKE PINES | G | 10/01/2014 | N | None | EAN | 160,770,276 | 154,618,516 | 871,760 | 104.0% | 3,206,370 | 27.2 | 153,746,756 |
| PEMBROKE PINES | G | 10/01/2013 | N | None | EAN | 141,210,749 | 151,812,739 | 18,523,220 | 93.0% | 3,235,554 | 572.5 | 133,289,519 |
| PEMBROKE PINES | G | 10/01/2012 | N | None | EAN | 128,074,036 | 150,061,082 | 28,822,233 | 85.3% | 3,250,029 | 1,013.1 | 121,238,849 |
| PEMBROKE PINES | PF | 10/01/2015 | N | After | EAN | 495,206,739 | 714,252,977 | 201,039,140 | 69.3% | 26,675,674 | 753.6 | 513,213,837 |
| PEMBROKE PINES | PF | 10/01/2014 | N | None | EAN | 483,895,286 | 669,002,676 | 191,165,548 | 72.3% | 27,875,138 | 685.8 | 477,837,128 |
| PEMBROKE PINES | PF | 10/01/2013 | N | None | EAN | 436,512,061 | 635,655,065 | 197,740,130 | 68.7% | 27,588,952 | 716.7 | 437,914,935 |
| PEMBROKE PINES | PF | 10/01/2012 | N | None | EAN | 376,680,848 | 599,892,404 | 199,932,387 | 62.8% | 27,011,016 | 740.2 | 399,960,017 |
| PENSACOLA | F | 10/01/2016 | Y | After | EAN | 113,883,891 | 125,659,508 | 9,537,764 | 90.6% | 4,164,100 | 229.1 | 116,121,744 |
| PENSACOLA | F | 10/01/2016 | N | None | EAN | 113,883,891 | 124,919,619 | 8,797,875 | 91.2% | 4,164,100 | 211.3 | 116,121,744 |
| PENSACOLA | F | 10/01/2015 | N | After | EAN | 108,697,588 | 126,009,635 | 15,297,740 | 86.3% | 4,277,804 | 357.6 | 110,711,895 |
| PENSACOLA | F | 10/01/2014 | N | None | EAN | 112,540,740 | 119,347,615 | 14,446,187 | 94.3% | 4,187,986 | 344.9 | 104,901,428 |
| PENSACOLA | F | 10/01/2013 | N | None | EAN | 106,296,804 | 116,853,413 | 16,161,541 | 91.0% | 4,412,953 | 366.2 | 100,691,872 |
| PENSACOLA | G | 09/30/2016 | N | After | EAN | 134,865,141 | 178,562,608 | 40,730,808 | 75.5% | 6,347,558 | 641.7 | 137,831,800 |
| PENSACOLA | G | 09/30/2014 | N | After | EAN | 138,949,747 | 176,125,864 | 49,278,144 | 78.9% | 6,901,570 | 714.0 | 126,847,720 |
| PENSACOLA | P | 10/01/2015 | N | After | EAN | 80,130,799 | 127,372,222 | 44,999,092 | 62.9% | 4,423,864 | 1,017.2 | 82,373,130 |
| PENSACOLA | P | 10/01/2014 | N | After | EAN | 84,437,986 | 118,079,087 | 38,614,210 | 71.5% | 4,377,970 | 882.0 | 79,464,877 |
| PENSACOLA | P | 10/01/2013 | N | After | EAN | 79,153,159 | 110,870,387 | 37,802,957 | 71.4% | 4,870,112 | 776.2 | 73,067,430 |
| PENSACOLA | P | 10/01/2012 | N | After | EAN | 70,735,097 | 106,329,495 | 39,136,764 | 66.5% | 5,296,929 | 738.9 | 67,192,731 |
| PERRY | F | 10/01/2016 | N | After | EAN | 3,199,740 | 4,072,011 | 625,674 | 78.6% | 623,630 | 100.3 | 3,446,337 |
| PERRY | F | 10/01/2015 | N | None | EAN | 2,968,133 | 3,710,734 | 548,222 | 80.0% | 567,711 | 96.6 | 3,162,512 |
| PERRY | F | 10/01/2014 | N | None | EAN | 3,038,694 | 3,773,603 | 858,493 | 80.5% | 375,234 | 228.8 | 2,915,110 |
| PERRY | F | 10/01/2013 | N | After | EAN | 2,737,458 | 3,733,788 | 1,077,713 | 73.3% | 435,062 | 247.7 | 2,656,075 |
| PERRY | F | 10/01/2012 | N | None | EAN | 2,428,294 | 3,670,206 | 1,266,309 | 66.2% | 381,516 | 331.9 | 2,403,897 |
| PERRY | P | 10/01/2016 | N | After | EAN | 7,215,528 | 7,874,236 | 264,467 | 91.6% | 1,151,923 | 23.0 | 7,609,769 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| PERRY | P | 10/01/2015 | N | After | EAN | 7,047,723 | 7,311,325 | -18,799 | 96.4% | 922,094 | -2.0 | 7,330,124 |
| PERRY | P | 10/01/2014 | N | None | EAN | 7,322,308 | 7,411,715 | 551,595 | 98.8% | 973,257 | 56.7 | 6,860,120 |
| PERRY | P | 10/01/2013 | N | None | EAN | 6,487,122 | 6,988,760 | 851,737 | 92.8% | 944,755 | 90.2 | 6,137,023 |
| PERRY | P | 10/01/2012 | N | None | EAN | 5,710,922 | 6,539,360 | 994,925 | 87.3% | 882,917 | 112.7 | 5,544,435 |
| PINELLAS PARK | F | 10/01/2016 | N | After | EAN | 54,954,227 | 71,877,983 | 17,032,734 | 76.5% | 4,552,464 | 374.1 | 54,845,249 |
| PINELLAS PARK | F | 10/01/2015 | N | None | EAN | 50,709,147 | 65,647,587 | 15,803,676 | 77.2% | 4,285,450 | 368.8 | 49,843,911 |
| PINELLAS PARK | F | 10/01/2014 | N | After | EAN | 50,085,076 | 63,193,976 | 16,779,215 | 79.3% | 4,115,773 | 407.7 | 46,414,761 |
| PINELLAS PARK | F | 10/01/2013 | N | None | EAN | 48,310,383 | 61,131,397 | 16,305,694 | 79.0% | 4,360,810 | 373.9 | 44,825,703 |
| PINELLAS PARK | F | 10/01/2012 | N | After | EAN | 42,957,599 | 60,194,616 | 18,389,977 | 71.4% | 4,190,929 | 438.8 | 41,804,639 |
| PINELLAS PARK | G | 10/01/2016 | N | After | EAN | 73,015,382 | 84,190,818 | 10,038,895 | 86.7% | 13,607,794 | 73.8 | 74,151,923 |
| PINELLAS PARK | G | 10/01/2015 | N | None | EAN | 68,655,683 | 76,283,168 | 6,344,907 | 90.0% | 12,904,133 | 49.2 | 69,938,261 |
| PINELLAS PARK | G | 10/01/2014 | N | After | EAN | 69,311,586 | 74,479,669 | 9,368,084 | 93.1% | 13,249,592 | 70.7 | 65,111,585 |
| PINELLAS PARK | G | 10/01/2012 | N | None | EAN | 57,583,992 | 69,524,776 | 14,365,065 | 82.8% | 12,031,733 | 119.4 | 55,159,711 |
| PINELLAS PARK | P | 10/01/2015 | N | None | EAN | 54,087,769 | 57,083,272 | 2,843,330 | 94.8% | 5,860,127 | 48.5 | 54,239,942 |
| PINELLAS PARK | P | 10/01/2014 | N | None | EAN | 55,368,074 | 54,752,033 | 4,941,582 | 101.1% | 5,784,743 | 85.4 | 49,810,451 |
| PINELLAS PARK | P | 10/01/2013 | N | After | EAN | 50,068,641 | 52,327,161 | 7,872,290 | 95.7% | 5,359,355 | 146.9 | 44,454,871 |
| PINELLAS PARK | P | 10/01/2012 | N | None | EAN | 44,092,350 | 51,894,837 | 9,423,545 | 85.0% | 5,395,179 | 174.7 | 42,471,292 |
| PLANT CITY | PF | 10/01/2016 | N | After | EAN | 36,301,759 | 57,121,265 | 19,959,496 | 63.6% | 6,661,296 | 299.6 | 37,161,769 |
| PLANT CITY | PF | 10/01/2015 | N | After | EAN | 31,918,201 | 52,323,726 | 18,609,076 | 61.0% | 6,386,267 | 291.4 | 33,714,650 |
| PLANT CITY | PF | 10/01/2014 | Y | None | EAN | 32,420,945 | 49,132,257 | 18,053,819 | 66.0% | 6,066,190 | 297.6 | 31,078,438 |
| PLANT CITY | PF | 10/01/2014 | N | None | EAN | 32,420,203 | 49,132,257 | 18,053,819 | 66.0% | 6,066,190 | 297.6 | 31,078,438 |
| PLANT CITY | PF | 10/01/2013 | N | None | EAN | 29,272,764 | 48,448,824 | 20,178,108 | 60.4% | 6,133,823 | 329.0 | 28,270,716 |
| PLANT CITY | PF | 10/01/2012 | N | None | EAN | 26,105,315 | 45,390,068 | 19,879,368 | 57.5% | 5,555,685 | 357.8 | 25,510,700 |
| PLANTATION | G | 10/01/2015 | N | None | EAN | 135,289,919 | 177,061,026 | 37,992,374 | 76.4% | 22,904,474 | 165.9 | 139,068,652 |
| PLANTATION | G | 10/01/2014 | N | After | EAN | 137,796,502 | 168,914,759 | 39,233,763 | 81.6% | 22,026,645 | 178.1 | 129,680,996 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| PLANTATION | G | 10/01/2013 | N | After | EAN | 126,272,372 | 159,649,368 | 40,237,497 | 79.1% | 22,405,476 | 179.6 | 119,411,871 |
| PLANTATION | G | 10/01/2012 | N | After | EAN | 112,554,953 | 150,147,474 | 38,828,261 | 75.0% | 22,518,645 | 172.4 | 111,319,213 |
| PLANTATION | P | 10/01/2016 | N | After | EAN | 133,332,946 | 178,153,352 | 44,094,094 | 74.8% | 9,355,012 | 471.3 | 134,059,258 |
| PLANTATION | P | 10/01/2015 | N | None | EAN | 119,849,078 | 173,144,697 | 48,531,436 | 69.2% | 9,456,131 | 513.2 | 124,613,261 |
| PLANTATION | P | 10/01/2014 | N | After | EAN | 120,792,841 | 163,272,330 | 46,757,234 | 74.0% | 8,949,617 | 522.5 | 116,515,096 |
| PLANTATION | P | 10/01/2013 | N | After | EAN | 111,300,748 | 162,928,049 | 54,457,172 | 68.3% | 9,339,051 | 583.1 | 108,470,877 |
| PLANTATION | P | 10/01/2012 | N | After | EAN | 98,418,764 | 154,010,636 | 54,838,208 | 63.9% | 9,907,061 | 553.5 | 99,172,428 |
| PLANTATION (VOL) | F | 10/01/2015 | N | After | AGG | 16,910,248 | 13,812,624 | -3,376,496 | 122.4% | 0 | 0.0 | 17,189,120 |
| PLANTATION (VOL) | F | 10/01/2014 | N | None | AGG | 18,501,067 | 14,962,912 | -3,174,711 | 123.6% | 0 | 0.0 | 18,137,623 |
| PLANTATION (VOL) | F | 10/01/2013 | N | None | AGG | 16,826,484 | 13,400,096 | -3,231,526 | 125.6% | 0 | 0.0 | 16,631,622 |
| PLANTATION (VOL) | F | 10/01/2012 | N | After | AGG | 14,086,629 | 10,660,063 | -3,866,545 | 132.1% | 0 | 0.0 | 14,526,608 |
| POMPANO BEACH | G | 10/01/2016 | N | After | EAN | 160,422,298 | 231,706,855 | 68,395,011 | 69.2% | 27,957,209 | 244.6 | 163,311,844 |
| POMPANO BEACH | G | 10/01/2015 | N | None | EAN | 150,255,553 | 209,453,259 | 56,161,696 | 71.7% | 27,015,682 | 207.9 | 153,291,563 |
| POMPANO BEACH | G | 10/01/2014 | N | None | EAN | 154,313,634 | 200,746,800 | 56,106,641 | 76.9% | 26,048,411 | 215.4 | 144,640,159 |
| POMPANO BEACH | G | 10/01/2013 | N | None | EAN | 143,522,730 | 191,553,593 | 59,305,766 | 74.9% | 25,922,708 | 228.8 | 132,247,827 |
| POMPANO BEACH | G | 10/01/2012 | N | None | EAN | 123,122,925 | 185,014,196 | 61,589,239 | 66.5% | 25,833,472 | 238.4 | 123,424,957 |
| POMPANO BEACH | PF | 10/01/2016 | N | After | EAN | 223,871,513 | 335,486,515 | 105,100,106 | 66.7% | 13,527,197 | 777.0 | 230,386,409 |
| POMPANO BEACH | PF | 10/01/2015 | N | After | EAN | 219,256,301 | 302,877,952 | 78,870,905 | 72.4% | 13,061,612 | 603.8 | 224,007,047 |
| POMPANO BEACH | PF | 10/01/2014 | N | None | EAN | 233,037,612 | 299,878,599 | 81,841,009 | 77.7% | 13,296,423 | 615.5 | 218,037,590 |
| POMPANO BEACH | PF | 10/01/2013 | N | None | EAN | 218,765,571 | 291,905,826 | 85,486,934 | 74.9% | 13,202,376 | 647.5 | 206,418,892 |
| POMPANO BEACH | PF | 10/01/2012 | N | None | EAN | 199,558,893 | 289,204,365 | 91,897,566 | 69.0% | 14,722,198 | 624.2 | 197,306,799 |
| PORT ORANGE | F | 10/01/2016 | N | After | EAN | 24,887,832 | 42,981,328 | 17,507,703 | 57.9% | 2,791,036 | 627.3 | 25,473,625 |
| PORT ORANGE | F | 10/01/2015 | Y | After | EAN | 23,201,184 | 40,034,102 | 15,802,152 | 58.0% | 2,522,043 | 626.6 | 24,231,950 |
| PORT ORANGE | F | 10/01/2015 | N | After | EAN | 23,055,240 | 40,034,102 | 15,954,361 | 57.6% | 2,522,043 | 632.6 | 24,079,741 |
| PORT ORANGE | F | 10/01/2014 | N | After | EAN | 22,195,274 | 38,463,878 | 16,904,550 | 57.7% | 2,505,571 | 674.7 | 21,559,328 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| PORT ORANGE | F | 10/01/2013 | N | None | EAN | 20,254,676 | 38,083,452 | 18,337,157 | 53.2% | 2,332,375 | 786.2 | 19,746,295 |
| PORT ORANGE | F | 10/01/2012 | N | None | EAN | 18,739,700 | 37,718,984 | 19,353,447 | 49.7% | 1,964,837 | 985.0 | 18,365,537 |
| PORT ORANGE | G | 10/01/2016 | N | None | AGG | 30,631,109 | 35,912,702 | 6,707,890 | 85.3% | 5,287,951 | 126.9 | 29,204,812 |
| PORT ORANGE | G | 10/01/2015 | N | None | AGG | 27,330,203 | 33,383,933 | 5,480,594 | 81.9% | 5,300,301 | 103.4 | 27,903,339 |
| PORT ORANGE | G | 10/01/2014 | N | None | AGG | 27,474,544 | 31,707,207 | 4,881,084 | 86.7% | 5,170,450 | 94.4 | 26,826,123 |
| PORT ORANGE | G | 10/01/2013 | N | None | AGG | 26,857,732 | 30,108,131 | 4,694,623 | 89.2% | 5,495,483 | 85.4 | 25,413,508 |
| PORT ORANGE | G | 10/01/2012 | N | None | AGG | 23,268,773 | 28,636,887 | 4,975,816 | 81.3% | 6,507,751 | 76.5 | 23,661,071 |
| PORT ORANGE | P | 10/01/2015 | N | None | EAN | 28,157,398 | 44,875,797 | 15,573,818 | 62.7% | 4,704,236 | 331.1 | 29,301,979 |
| PORT ORANGE | P | 10/01/2014 | N | None | EAN | 28,294,900 | 45,055,287 | 15,557,057 | 62.8% | 4,266,912 | 364.6 | 29,498,230 |
| PORT ORANGE | P | 10/01/2013 | N | None | EAN | 25,322,725 | 40,728,361 | 16,453,824 | 62.2% | 3,938,036 | 417.8 | 24,274,537 |
| PORT ORANGE | P | 10/01/2012 | N | After | EAN | 21,378,509 | 39,737,040 | 18,882,006 | 53.8% | 3,587,220 | 526.4 | 20,855,034 |
| PORT ST. LUCIE | P | 10/01/2016 | N | After | EAN | 81,244,475 | 106,539,112 | 23,662,871 | 76.3% | 17,107,896 | 138.3 | 82,876,241 |
| PORT ST. LUCIE | P | 10/01/2015 | N | After | EAN | 70,456,290 | 93,389,211 | 20,120,835 | 75.4% | 16,490,116 | 122.0 | 73,268,376 |
| PORT ST. LUCIE | P | 10/01/2014 | N | None | EAN | 67,693,833 | 83,997,915 | 19,903,440 | 80.6% | 16,040,080 | 124.1 | 64,094,475 |
| PORT ST. LUCIE | P | 10/01/2013 | N | None | EAN | 55,403,364 | 70,159,260 | 18,112,299 | 79.0% | 14,497,207 | 124.9 | 52,046,961 |
| PORT ST. LUCIE | P | 10/01/2012 | Y | None | EAN | 45,852,334 | 64,829,083 | 19,615,872 | 70.7% | 13,585,376 | 144.4 | 45,213,211 |
| PORT ST. LUCIE | P | 10/01/2012 | N | None | EAN | 45,852,334 | 64,829,083 | 19,615,872 | 70.7% | 13,585,376 | 144.4 | 45,213,211 |
| PUNTA GORDA | F | 10/01/2016 | N | After | EAN | 11,884,346 | 13,965,930 | 1,881,947 | 85.1% | 1,735,502 | 108.4 | 12,083,983 |
| PUNTA GORDA | F | 10/01/2015 | N | After | EAN | 10,696,464 | 12,665,006 | 1,654,765 | 84.5% | 1,616,288 | 102.4 | 11,010,241 |
| PUNTA GORDA | F | 10/01/2014 | N | None | EAN | 10,361,947 | 11,950,307 | 1,847,334 | 86.7% | 1,555,285 | 118.8 | 10,102,973 |
| PUNTA GORDA | F | 10/01/2013 | N | None | EAN | 9,033,703 | 11,856,721 | 3,235,580 | 76.2% | 1,799,896 | 179.8 | 8,621,141 |
| PUNTA GORDA | F | 10/01/2012 | N | None | EAN | 7,792,010 | 11,555,811 | 3,962,442 | 67.4% | 1,619,708 | 244.6 | 7,593,369 |
| PUNTA GORDA | G | 10/01/2016 | N | After | EAN | 39,999,643 | 48,152,426 | 6,922,834 | 83.1% | 4,677,975 | 148.0 | 41,229,592 |
| PUNTA GORDA | G | 10/01/2015 | N | After | EAN | 37,044,543 | 44,086,583 | 6,014,568 | 84.0% | 5,000,072 | 120.3 | 38,072,015 |
| PUNTA GORDA | G | 10/01/2014 | N | None | EAN | 36,488,073 | 41,920,882 | 7,800,242 | 87.0% | 5,694,636 | 137.0 | 34,120,640 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| PUNTA GORDA | G | 10/01/2013 | N | None | EAN | 32,775,835 | 40,088,617 | 9,681,617 | 81.8% | 6,761,656 | 143.2 | 30,407,000 |
| PUNTA GORDA | G | 10/01/2012 | N | After | EAN | 28,038,533 | 37,102,582 | 10,236,816 | 75.6% | 7,189,121 | 142.4 | 26,865,766 |
| PUNTA GORDA | P | 10/01/2016 | N | After | FIL | 14,958,607 | 17,106,803 | 1,612,099 | 87.4% | 2,269,073 | 71.1 | 15,494,704 |
| PUNTA GORDA | P | 10/01/2015 | N | After | FIL | 14,141,023 | 16,056,439 | 1,313,465 | 88.1% | 2,032,579 | 64.6 | 14,742,974 |
| PUNTA GORDA | P | 10/01/2014 | N | None | FIL | 14,444,513 | 14,819,020 | 1,202,852 | 97.5% | 1,971,855 | 61.0 | 13,616,168 |
| PUNTA GORDA | P | 10/01/2013 | N | None | FIL | 12,554,989 | 13,648,528 | 1,248,369 | 92.0% | 2,013,763 | 62.0 | 12,400,159 |
| PUNTA GORDA | P | 10/01/2012 | N | None | FIL | 11,356,724 | 12,511,565 | 1,246,129 | 90.8% | 1,731,061 | 72.0 | 11,265,436 |
| QUINCY | PF | 10/01/2015 | N | None | EAN | 6,619,947 | 9,449,543 | 2,438,324 | 70.1% | 820,527 | 297.2 | 7,011,219 |
| QUINCY | PF | 10/01/2014 | N | None | EAN | 6,927,300 | 9,267,425 | 2,646,606 | 74.7% | 818,946 | 323.2 | 6,620,819 |
| QUINCY | PF | 10/01/2013 | N | None | EAN | 6,489,362 | 9,332,438 | 3,020,336 | 69.5% | 800,370 | 377.4 | 6,312,102 |
| QUINCY | PF | 10/01/2012 | N | None | FIL | 6,197,393 | 6,714,461 | 574,988 | 92.3% | 811,740 | 70.8 | 6,139,473 |
| QUINCY | PF | 10/01/2012 | Y | None | FIL | 6,070,758 | 9,144,777 | 3,132,103 | 66.4% | 796,424 | 393.3 | 6,012,674 |
| RIVIERA BEACH | F | 10/01/2016 | N | After | EAN | 75,621,439 | 75,841,288 | 583,929 | 99.7% | 5,332,052 | 11.0 | 75,257,359 |
| RIVIERA BEACH | F | 10/01/2015 | N | After | EAN | 72,693,756 | 73,940,119 | 2,209,536 | 98.3% | 5,039,947 | 43.8 | 71,730,583 |
| RIVIERA BEACH | F | 10/01/2014 | N | After | EAN | 60,180,744 | 68,758,062 | 12,532,148 | 87.5% | 4,452,746 | 281.5 | 56,225,914 |
| RIVIERA BEACH | F | 10/01/2013 | N | After | EAN | 56,438,265 | 65,642,424 | 12,609,548 | 86.0% | 4,463,814 | 282.5 | 53,032,876 |
| RIVIERA BEACH | F | 10/01/2012 | N | After | EAN | 49,019,405 | 60,154,338 | 11,341,248 | 81.5% | 4,217,167 | 268.9 | 48,813,090 |
| RIVIERA BEACH | G | 10/01/2016 | N | After | EAN | 106,796,523 | 100,013,836 | -3,027,254 | 106.8% | 7,947,790 | -38.1 | 103,041,090 |
| RIVIERA BEACH | G | 10/01/2015 | N | After | EAN | 100,138,810 | 95,907,220 | -2,617,592 | 104.4% | 8,897,612 | -29.4 | 98,524,812 |
| RIVIERA BEACH | G | 10/01/2014 | N | None | EAN | 71,318,932 | 96,940,276 | 31,132,097 | 73.6% | 10,002,888 | 311.2 | 65,808,179 |
| RIVIERA BEACH | G | 10/01/2013 | N | After | EAN | 64,604,969 | 92,298,927 | 33,000,099 | 70.0% | 9,318,567 | 354.1 | 59,298,828 |
| RIVIERA BEACH | G | 10/01/2012 | N | After | EAN | 56,963,873 | 88,050,446 | 33,393,082 | 64.7% | 9,008,756 | 370.7 | 54,657,364 |
| RIVIERA BEACH | P | 09/30/2015 | N | After | EAN | 69,554,949 | 70,730,000 | 1,190,000 | 98.3% | 5,640,000 | 21.1 | 69,540,000 |
| RIVIERA BEACH | P | 09/30/2014 | N | None | EAN | 58,539,445 | 67,130,324 | 12,425,818 | 87.2% | 5,111,412 | 243.1 | 54,704,506 |
| RIVIERA BEACH | P | 09/30/2013 | N | None | EAN | 52,827,603 | 63,457,000 | 13,103,841 | 83.2% | 4,815,433 | 272.1 | 50,353,159 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| ROCKLEDGE | F | 10/01/2015 | N | None | EAN | 9,790,114 | 14,370,169 | 3,379,750 | 68.1% | 1,427,401 | 236.8 | 10,990,419 |
| ROCKLEDGE | F | 10/01/2014 | N | None | EAN | 10,087,057 | 14,135,273 | 3,767,452 | 71.4% | 1,415,669 | 266.1 | 10,367,821 |
| ROCKLEDGE | F | 10/01/2014 | Y | None | EAN | 10,087,057 | 14,135,273 | 3,313,408 | 71.4% | 1,415,669 | 234.1 | 10,821,865 |
| ROCKLEDGE | F | 10/01/2013 | N | None | EAN | 9,600,740 | 13,169,114 | 3,870,161 | 72.9% | 1,300,150 | 297.7 | 9,298,953 |
| ROCKLEDGE | F | 10/01/2012 | N | After | EAN | 8,568,635 | 12,175,706 | 3,708,815 | 70.4% | 1,419,030 | 261.4 | 8,466,891 |
| ROCKLEDGE | G | 10/01/2015 | N | None | EAN | 13,177,393 | 16,495,875 | 2,709,865 | 79.9% | 4,099,396 | 66.1 | 13,786,010 |
| ROCKLEDGE | G | 10/01/2014 | N | None | EAN | 12,863,211 | 15,294,494 | 2,590,828 | 84.1% | 4,068,272 | 63.7 | 12,703,666 |
| ROCKLEDGE | G | 10/01/2013 | N | None | EAN | 11,921,154 | 14,101,958 | 2,444,954 | 84.5% | 3,995,034 | 61.2 | 11,657,004 |
| ROCKLEDGE | G | 10/01/2012 | N | None | EAN | 10,654,625 | 12,877,930 | 1,985,465 | 82.7% | 4,155,254 | 47.8 | 10,892,465 |
| ROCKLEDGE | P | 10/01/2015 | N | None | EAN | 10,698,704 | 11,854,959 | 690,157 | 90.2% | 2,239,986 | 30.8 | 11,164,802 |
| ROCKLEDGE | P | 10/01/2014 | N | None | EAN | 10,799,501 | 11,107,526 | 463,661 | 97.2% | 2,316,202 | 20.0 | 10,643,865 |
| ROCKLEDGE | P | 10/01/2013 | N | None | EAN | 9,694,311 | 10,150,475 | 748,277 | 95.5% | 2,103,443 | 35.6 | 9,402,198 |
| ROCKLEDGE | P | 10/01/2012 | N | None | EAN | 8,762,060 | 9,435,411 | 699,208 | 92.9% | 2,273,590 | 30.8 | 8,736,203 |
| SAFETY HARBOR | F | 10/01/2015 | N | None | AGG | 5,526,007 | 4,463,138 | -752,081 | 123.8% | 1,133,154 | -66.4 | 5,215,219 |
| SAFETY HARBOR | F | 10/01/2014 | N | None | AGG | 5,219,812 | 3,792,210 | -1,285,477 | 137.6% | 1,062,547 | -121.0 | 5,077,687 |
| SAFETY HARBOR | F | 10/01/2013 | N | After | AGG | 4,382,581 | 3,368,219 | -1,014,362 | 130.1% | 1,076,940 | -94.2 | 4,382,581 |
| SAFETY HARBOR | F | 10/01/2012 | N | None | AGG | 3,563,115 | 2,908,691 | -654,424 | 122.5% | 996,003 | -65.7 | 3,563,115 |
| SAINT AUGUSTINE | F | 10/01/2016 | N | After | FIL | 11,584,563 | 11,420,654 | -113,174 | 101.4% | 1,673,859 | -6.8 | 11,533,828 |
| SAINT AUGUSTINE | F | 10/01/2015 | N | None | FIL | 10,809,134 | 10,598,576 | -378,219 | 102.0% | 1,660,699 | -22.8 | 10,976,795 |
| SAINT AUGUSTINE | F | 10/01/2014 | N | None | FIL | 11,095,062 | 9,841,601 | -288,717 | 112.7% | 1,601,370 | -18.0 | 10,130,318 |
| SAINT AUGUSTINE | F | 10/01/2013 | N | None | FIL | 10,101,154 | 9,181,063 | -217,801 | 110.0% | 1,546,571 | -14.1 | 9,398,864 |
| SAINT AUGUSTINE | F | 10/01/2012 | N | None | FIL | 9,216,167 | 8,399,060 | -184,343 | 109.7% | 1,439,656 | -12.8 | 8,583,403 |
| SAINT AUGUSTINE | G | 10/01/2015 | N | After | EAN | 31,876,682 | 41,773,772 | 10,099,514 | 76.3% | 9,168,707 | 110.2 | 31,674,258 |
| SAINT AUGUSTINE | G | 10/01/2014 | N | None | EAN | 31,428,495 | 39,206,213 | 9,688,991 | 80.2% | 8,704,913 | 111.3 | 29,517,222 |
| SAINT AUGUSTINE | G | 10/01/2013 | Y | None | EAN | 28,125,539 | 37,062,612 | 10,253,615 | 75.9% | 8,442,043 | 121.5 | 26,808,997 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| SAINT AUGUSTINE | G | 10/01/2013 | N | None | EAN | 28,125,539 | 37,062,612 | 10,228,310 | 75.9% | 8,716,409 | 117.4 | 26,834,302 |
| SAINT AUGUSTINE | G | 10/01/2012 | Y | None | EAN | 24,527,328 | 35,346,149 | 10,420,926 | 69.4% | 8,136,234 | 128.1 | 24,925,223 |
| SAINT AUGUSTINE | P | 10/01/2015 | N | After | EAN | 15,967,713 | 17,070,405 | 712,813 | 93.5% | 2,867,573 | 24.9 | 16,357,592 |
| SAINT AUGUSTINE | P | 10/01/2014 | N | None | EAN | 15,816,662 | 15,812,738 | 867,594 | 100.0% | 2,812,632 | 30.9 | 14,945,144 |
| SAINT AUGUSTINE | P | 10/01/2013 | N | None | EAN | 14,425,618 | 15,504,120 | 1,125,615 | 93.0% | 2,572,897 | 43.8 | 14,378,505 |
| SAINT AUGUSTINE | P | 10/01/2013 | Y | None | EAN | 14,425,618 | 15,504,120 | 1,141,363 | 93.0% | 2,572,897 | 44.4 | 14,362,757 |
| SAINT AUGUSTINE | P | 10/01/2012 | Y | None | EAN | 13,103,963 | 14,521,656 | 1,061,668 | 90.2% | 2,237,934 | 47.4 | 13,459,988 |
| SAINT CLOUD | G | 10/01/2016 | N | After | EAN | 48,920,221 | 49,488,620 | -178,409 | 98.9% | 10,354,810 | -1.7 | 49,667,029 |
| SAINT CLOUD | G | 10/01/2015 | N | None | EAN | 45,270,942 | 45,452,585 | -410,038 | 99.6% | 11,107,705 | -3.7 | 45,862,623 |
| SAINT CLOUD | G | 10/01/2014 | N | None | EAN | 44,023,487 | 42,635,871 | 1,423,823 | 103.3% | 10,491,074 | 13.6 | 41,212,048 |
| SAINT CLOUD | G | 10/01/2013 | N | None | EAN | 38,634,187 | 39,229,634 | 2,594,144 | 98.5% | 10,080,698 | 25.7 | 36,635,490 |
| SAINT CLOUD | G | 10/01/2012 | N | After | EAN | 33,809,085 | 36,610,434 | 3,967,931 | 92.3% | 9,701,324 | 40.9 | 32,642,503 |
| SAINT CLOUD | PF | 10/01/2016 | N | After | EAN | 41,683,934 | 54,278,996 | 11,836,188 | 76.8% | 8,125,894 | 145.7 | 42,442,808 |
| SAINT CLOUD | PF | 10/01/2015 | N | After | EAN | 38,377,371 | 47,638,622 | 8,696,628 | 80.6% | 7,941,863 | 109.5 | 38,941,994 |
| SAINT CLOUD | PF | 10/01/2014 | N | After | EAN | 36,769,019 | 43,889,620 | 9,455,849 | 83.8% | 7,428,345 | 127.3 | 34,433,771 |
| SAINT CLOUD | PF | 10/01/2013 | N | None | EAN | 32,801,976 | 41,269,174 | 10,078,981 | 79.5% | 6,387,002 | 157.8 | 31,190,193 |
| SAINT CLOUD | PF | 10/01/2012 | N | None | EAN | 28,605,461 | 39,286,062 | 11,607,268 | 72.8% | 5,722,243 | 202.8 | 27,678,794 |
| SAINT JOHNS RIVER PW PK | G | 10/01/2016 | N | After | EAN | 142,285,489 | 162,028,867 | 19,743,378 | 87.8% | 15,489,302 | 127.5 | 142,285,489 |
| SAINT JOHNS RIVER PW PK | G | 10/01/2015 | N | After | EAN | 138,901,756 | 159,261,274 | 20,359,518 | 87.2% | 16,664,648 | 122.2 | 138,901,756 |
| SAINT JOHNS RIVER PW PK | G | 10/01/2014 | N | None | EAN | 145,425,186 | 150,629,186 | 5,204,000 | 96.5% | 17,253,952 | 30.2 | 145,425,186 |
| SAINT JOHNS RIVER PW PK | G | 10/01/2013 | N | None | EAN | 135,019,133 | 146,520,712 | 11,501,579 | 92.2% | 17,761,203 | 64.8 | 135,019,133 |
| SAINT JOHNS RIVER PW PK | G | 10/01/2012 | N | After | EAN | 115,814,811 | 140,280,666 | 24,465,855 | 82.6% | 19,318,374 | 126.6 | 115,814,811 |
| SAINT LUCIE COUNTY FCD | F | 10/01/2015 | N | After | EAN | 191,806,650 | 289,258,439 | 86,258,457 | 66.3% | 30,156,226 | 286.0 | 202,999,982 |
| SAINT LUCIE COUNTY FCD | F | 10/01/2014 | N | None | EAN | 196,273,744 | 265,339,717 | 75,909,962 | 74.0% | 26,278,918 | 288.9 | 189,429,755 |
| SAINT LUCIE COUNTY FCD | F | 10/01/2013 | N | None | EAN | 179,468,368 | 250,058,907 | 68,951,666 | 71.8% | 26,607,315 | 259.2 | 181,107,241 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| SAINT LUCIE COUNTY FCD | F | 10/01/2012 | Y | After | EAN | 156,682,937 | 224,633,306 | 49,404,485 | 69.8% | 24,763,675 | 199.5 | 175,228,821 |
| SAINT LUCIE COUNTY FCD | F | 10/01/2012 | N | None | EAN | 156,682,937 | 224,633,306 | 49,404,485 | 69.8% | 24,763,675 | 199.5 | 175,228,821 |
| SAINT LUCIE COUNTY FCD | G | 10/01/2015 | N | None | EAN | 11,470,451 | 17,737,273 | 5,561,063 | 64.7% | 3,220,327 | 172.7 | 12,176,210 |
| SAINT LUCIE COUNTY FCD | G | 10/01/2014 | N | None | EAN | 11,840,979 | 16,339,282 | 4,877,562 | 72.5% | 2,745,332 | 177.7 | 11,461,720 |
| SAINT LUCIE COUNTY FCD | G | 10/01/2013 | N | None | EAN | 10,027,716 | 15,127,263 | 4,366,977 | 66.3% | 2,881,172 | 151.6 | 10,760,286 |
| SAINT LUCIE COUNTY FCD | G | 10/01/2012 | Y | After | EAN | 9,604,131 | 13,941,369 | 3,458,449 | 68.9% | 2,667,465 | 129.7 | 10,482,920 |
| SAINT LUCIE COUNTY FCD | G | 10/01/2012 | N | After | EAN | 9,604,131 | 13,941,369 | 3,458,449 | 68.9% | 2,667,465 | 129.7 | 10,482,920 |
| SAINT PETE BEACH | F | 10/01/2016 | N | After | EAN | 11,554,030 | 17,472,748 | 5,550,944 | 66.1% | 1,894,373 | 293.0 | 11,921,804 |
| SAINT PETE BEACH | F | 10/01/2015 | N | None | EAN | 10,621,034 | 16,150,771 | 5,013,057 | 65.8% | 1,700,362 | 294.8 | 11,137,714 |
| SAINT PETE BEACH | F | 10/01/2014 | N | None | EAN | 11,205,447 | 16,803,136 | 6,111,674 | 66.7% | 1,508,496 | 405.2 | 10,691,462 |
| SAINT PETE BEACH | F | 10/01/2013 | N | None | EAN | 10,386,840 | 16,193,620 | 6,266,456 | 64.1% | 1,503,961 | 416.7 | 9,927,164 |
| SAINT PETE BEACH | F | 10/01/2012 | N | None | EAN | 9,252,791 | 18,551,034 | 9,562,778 | 49.9% | 1,565,984 | 610.7 | 8,988,256 |
| SAINT PETE BEACH | G | 10/01/2016 | N | After | EAN | 11,625,585 | 16,683,970 | 4,665,444 | 69.7% | 724,814 | 643.7 | 12,018,526 |
| SAINT PETE BEACH | G | 10/01/2015 | Y | After | EAN | 11,288,879 | 16,333,845 | 4,479,954 | 69.1% | 826,331 | 542.2 | 11,853,891 |
| SAINT PETE BEACH | G | 10/01/2014 | N | None | EAN | 11,944,766 | 16,636,397 | 5,214,338 | 71.8% | 786,937 | 662.6 | 11,422,059 |
| SAINT PETE BEACH | G | 10/01/2013 | N | None | EAN | 11,317,985 | 16,470,441 | 5,535,501 | 68.7% | 839,938 | 659.0 | 10,934,940 |
| SAINT PETE BEACH | G | 10/01/2012 | N | After | EAN | 10,984,346 | 16,915,811 | 6,234,762 | 64.9% | 960,352 | 649.2 | 10,681,049 |
| SAINT PETE BEACH | P | 10/01/2016 | N | After | EAN | 11,084,818 | 17,711,277 | 6,170,998 | 62.6% | 0 | 0.0 | 11,540,279 |
| SAINT PETE BEACH | P | 10/01/2015 | N | None | EAN | 11,133,314 | 16,768,879 | 5,036,614 | 66.4% | 0 | 0.0 | 11,732,265 |
| SAINT PETE BEACH | P | 10/01/2014 | N | After | EAN | 11,856,983 | 16,209,583 | 5,188,926 | 73.1% | 62,402 | 6,446.0 | 11,020,657 |
| SAINT PETE BEACH | P | 10/01/2012 | N | None | EAN | 10,434,328 | 17,659,312 | 7,501,137 | 59.1% | 1,252,844 | 598.7 | 10,158,175 |
| SAINT PETERSBURG | F | 10/01/2016 | N | After | EAN | 245,210,493 | 227,791,976 | -11,932,303 | 107.6% | 16,264,742 | -73.4 | 239,724,279 |
| SAINT PETERSBURG | F | 10/01/2015 | N | None | EAN | 229,986,610 | 218,541,035 | -11,889,417 | 105.2% | 14,252,652 | -83.4 | 230,430,452 |
| SAINT PETERSBURG | F | 10/01/2014 | N | None | EAN | 235,750,145 | 235,762,547 | 20,077,547 | 100.0% | 13,601,128 | 147.6 | 215,685,000 |
| SAINT PETERSBURG | F | 10/01/2013 | N | None | EAN | 233,578,137 | 233,896,696 | 17,045,017 | 99.9% | 13,805,792 | 123.5 | 216,851,679 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| SAINT PETERSBURG | F | 10/01/2012 | N | None | EAN | 207,751,770 | 227,193,662 | 26,831,847 | 91.4% | 14,055,486 | 190.9 | 200,361,815 |
| SAINT PETERSBURG | G | 10/01/2016 | N | After | EAN | 387,352,419 | 430,370,322 | 28,687,806 | 90.0% | 77,392,386 | 37.1 | 401,682,516 |
| SAINT PETERSBURG | G | 10/01/2015 | N | None | EAN | 369,690,519 | 408,393,769 | 27,271,800 | 90.5% | 73,084,593 | 37.3 | 381,121,969 |
| SAINT PETERSBURG | G | 10/01/2014 | N | None | EAN | 376,393,511 | 405,087,745 | 45,947,629 | 92.9% | 69,245,260 | 66.4 | 359,140,116 |
| SAINT PETERSBURG | G | 10/01/2013 | N | None | EAN | 351,885,400 | 393,087,344 | 66,789,721 | 89.5% | 69,862,270 | 95.6 | 326,297,623 |
| SAINT PETERSBURG | G | 10/01/2012 | N | None | EAN | 305,895,424 | 375,757,802 | 77,917,702 | 81.4% | 71,322,942 | 109.3 | 297,840,100 |
| SAINT PETERSBURG | P | 10/01/2016 | N | After | EAN | 378,349,695 | 427,498,227 | 36,574,191 | 88.5% | 35,120,540 | 104.1 | 390,924,036 |
| SAINT PETERSBURG | P | 10/01/2015 | N | None | EAN | 363,964,270 | 402,566,654 | 23,724,320 | 90.4% | 31,223,987 | 76.0 | 378,842,334 |
| SAINT PETERSBURG | P | 10/01/2014 | N | None | EAN | 376,024,513 | 385,892,212 | 31,349,452 | 97.4% | 30,725,421 | 102.0 | 354,542,760 |
| SAINT PETERSBURG | P | 10/01/2013 | N | None | EAN | 364,701,582 | 392,527,123 | 46,200,421 | 92.9% | 31,889,043 | 144.9 | 346,326,702 |
| SAINT PETERSBURG | P | 10/01/2012 | N | None | EAN | 324,835,338 | 375,251,516 | 55,363,452 | 86.6% | 29,687,273 | 186.5 | 319,888,064 |
| SAN CARLOS PARK FCD | F | 10/01/2016 | N | After | AGG | 14,210,548 | 16,138,017 | 2,121,045 | 88.1% | 2,658,831 | 79.8 | 14,016,972 |
| SAN CARLOS PARK FCD | F | 10/01/2015 | N | None | AGG | 12,240,204 | 13,538,546 | 1,486,709 | 90.4% | 2,677,264 | 55.5 | 12,051,837 |
| SAN CARLOS PARK FCD | F | 10/01/2014 | N | After | AGG | 11,058,321 | 12,141,421 | 1,083,100 | 91.1% | 2,458,550 | 44.1 | 11,058,321 |
| SAN CARLOS PARK FCD | F | 10/01/2013 | N | After | AGG | 8,980,254 | 10,729,847 | 1,749,593 | 83.7% | 2,450,602 | 71.4 | 8,980,254 |
| SAN CARLOS PARK FCD | F | 10/01/2012 | N | None | AGG | 6,957,333 | 9,253,906 | 2,296,573 | 75.2% | 2,485,246 | 92.4 | 6,957,333 |
| SANFORD | F | 10/01/2016 | N | After | EAN | 29,069,903 | 33,089,969 | 3,677,823 | 87.9% | 3,672,217 | 100.2 | 29,412,146 |
| SANFORD | F | 10/01/2015 | N | None | EAN | 26,930,074 | 31,460,559 | 4,053,408 | 85.6% | 3,666,875 | 110.5 | 27,407,151 |
| SANFORD | F | 10/01/2014 | N | None | EAN | 26,014,577 | 30,047,289 | 5,485,767 | 86.6% | 3,683,636 | 148.9 | 24,561,522 |
| SANFORD | F | 10/01/2013 | N | None | EAN | 22,679,207 | 28,387,529 | 6,545,783 | 79.9% | 3,751,556 | 174.5 | 21,841,746 |
| SANFORD | F | 10/01/2012 | N | None | EAN | 20,463,175 | 28,282,168 | 8,582,007 | 72.4% | 3,729,721 | 230.1 | 19,700,161 |
| SANFORD | P | 10/01/2016 | N | After | EAN | 42,432,734 | 44,329,191 | 1,640,331 | 95.7% | 5,671,117 | 28.9 | 42,688,860 |
| SANFORD | P | 10/01/2015 | N | None | EAN | 38,785,217 | 42,137,967 | 2,929,881 | 92.0% | 5,609,176 | 52.2 | 39,208,086 |
| SANFORD | P | 10/01/2014 | N | None | EAN | 38,981,580 | 41,980,182 | 6,046,319 | 92.9% | 5,500,078 | 109.9 | 35,933,863 |
| SANFORD | P | 10/01/2013 | N | None | EAN | 33,508,253 | 40,315,743 | 8,601,610 | 83.1% | 5,662,391 | 151.9 | 31,714,133 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| SANFORD | P | 10/01/2012 | Y | After | EAN | 29,181,787 | 40,387,955 | 12,290,424 | 72.3% | 5,283,683 | 232.6 | 28,097,531 |
| SANIBEL | G | 10/01/2016 | N | After | EAN | 25,558,259 | 32,964,949 | 7,406,690 | 77.5% | 1,132,833 | 653.8 | 25,558,259 |
| SANIBEL | G | 10/01/2015 | N | None | EAN | 24,045,815 | 29,979,503 | 5,933,688 | 80.2% | 1,208,368 | 491.1 | 24,045,815 |
| SANIBEL | G | 10/01/2014 | N | None | EAN | 24,213,810 | 29,654,357 | 5,440,547 | 81.7% | 1,268,311 | 429.0 | 24,213,810 |
| SANIBEL | G | 10/01/2013 | N | After | EAN | 21,346,473 | 28,753,212 | 7,406,739 | 74.2% | 1,274,340 | 581.2 | 21,346,473 |
| SANIBEL | G | 10/01/2012 | N | After | EAN | 18,689,249 | 28,065,758 | 9,376,510 | 66.6% | 1,325,935 | 707.2 | 18,689,248 |
| SANIBEL | P | 10/01/2016 | N | After | EAN | 17,505,610 | 23,125,192 | 5,069,068 | 75.7% | 1,405,605 | 360.6 | 18,056,124 |
| SANIBEL | P | 10/01/2015 | N | None | EAN | 15,555,489 | 21,367,923 | 4,808,869 | 72.8% | 1,420,439 | 338.6 | 16,559,054 |
| SANIBEL | P | 10/01/2014 | N | None | EAN | 15,856,528 | 20,502,963 | 5,650,321 | 77.3% | 1,358,441 | 415.9 | 14,852,642 |
| SANIBEL | P | 10/01/2013 | N | After | EAN | 13,939,400 | 19,248,381 | 6,003,515 | 72.4% | 1,450,942 | 413.8 | 13,244,866 |
| SANIBEL | P | 10/01/2012 | N | None | EAN | 11,397,390 | 17,500,154 | 6,430,214 | 65.1% | 1,284,662 | 500.5 | 11,069,940 |
| SARASOTA | F | 09/30/2016 | N | After | EAN | 136,197,634 | 183,086,678 | 45,869,891 | 74.4% | 395,169 | 11,607.7 | 137,216,787 |
| SARASOTA | F | 09/30/2015 | N | After | EAN | 127,302,414 | 170,104,000 | 37,383,000 | 74.8% | 562,000 | 6,651.8 | 132,721,000 |
| SARASOTA | F | 09/30/2014 | N | After | EAN | 130,182,078 | 161,316,716 | 36,726,000 | 80.7% | 808,163 | 4,544.4 | 124,590,716 |
| SARASOTA | F | 09/30/2013 | N | None | EAN | 118,973,508 | 155,088,288 | 45,646,189 | 76.7% | 1,299,687 | 3,512.1 | 109,442,099 |
| SARASOTA | G | 09/30/2016 | N | None | EAN | 139,731,460 | 198,396,598 | 56,470,065 | 70.4% | 12,474,000 | 452.7 | 141,926,533 |
| SARASOTA | G | 09/30/2015 | N | None | EAN | 133,953,528 | 188,228,970 | 53,906,000 | 71.2% | 12,942,850 | 416.5 | 134,322,970 |
| SARASOTA | G | 09/30/2014 | N | After | EAN | 140,654,804 | 183,754,203 | 55,086,339 | 76.5% | 12,676,489 | 434.6 | 128,667,864 |
| SARASOTA | G | 09/30/2013 | N | None | EAN | 130,861,234 | 177,625,424 | 56,211,059 | 73.7% | 13,803,015 | 407.2 | 121,414,365 |
| SARASOTA | P | 09/30/2016 | N | None | EAN | 205,346,043 | 256,737,067 | 53,049,054 | 80.0% | 11,237,000 | 472.1 | 203,688,013 |
| SARASOTA | P | 09/30/2015 | N | None | EAN | 192,811,035 | 246,204,511 | 57,276,691 | 78.3% | 10,257,000 | 558.4 | 188,927,820 |
| SARASOTA | P | 09/30/2014 | N | None | EAN | 196,028,450 | 238,917,222 | 59,846,380 | 82.0% | 9,694,205 | 617.3 | 179,070,842 |
| SARASOTA | P | 09/30/2013 | N | None | EAN | 180,293,744 | 231,780,395 | 65,009,404 | 77.8% | 9,282,221 | 700.4 | 166,770,991 |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2014 | N | After | EAN | 296,972,526 | 346,572,636 | 66,123,729 | 85.7% | 127,730,377 | 51.8 | 280,448,907 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2013 | N | None | PUC | 271,924,391 | 304,802,520 | 47,026,816 | 89.2% | 133,004,920 | 35.4 | 257,775,704 |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2012 | N | After | PUC | 187,652,092 | 293,666,035 | 111,837,839 | 63.9% | 139,579,218 | 80.1 | 181,828,196 |
| SARASOTA-MANATEE A | G | 10/01/2016 | N | After | EAN | 20,475,578 | 26,307,287 | 5,324,684 | 77.8% | 3,540,676 | 150.4 | 20,982,603 |
| SARASOTA-MANATEE A | G | 10/01/2015 | N | After | EAN | 18,786,721 | 25,423,585 | 5,713,573 | 73.9% | 3,875,727 | 147.4 | 19,710,012 |
| SARASOTA-MANATEE A | G | 10/01/2014 | N | None | AGG | 18,446,819 | 22,345,604 | 4,243,712 | 82.6% | 2,385,069 | 177.9 | 18,101,892 |
| SARASOTA-MANATEE A | G | 10/01/2013 | N | None | AGG | 16,591,577 | 21,506,581 | 5,289,638 | 77.1% | 2,790,909 | 189.5 | 16,216,943 |
| SARASOTA-MANATEE A | G | 10/01/2012 | N | None | AGG | 15,005,121 | 20,324,686 | 5,855,740 | 73.8% | 3,256,579 | 125.1 | 14,468,946 |
| SATELLITE BEACH | G | 10/01/2016 | N | After | AGG | 6,563,141 | 8,488,336 | 1,517,011 | 77.3% | 273,990 | 553.7 | 6,971,325 |
| SATELLITE BEACH | G | 10/01/2015 | N | After | AGG | 6,206,493 | 7,755,235 | 1,095,204 | 80.0% | 400,181 | 273.7 | 6,660,031 |
| SATELLITE BEACH | G | 10/01/2014 | N | None | AGG | 6,388,350 | 7,431,332 | 1,230,457 | 86.0% | 386,980 | 318.0 | 6,200,875 |
| SATELLITE BEACH | G | 10/01/2013 | N | None | AGG | 5,975,209 | 7,320,452 | 1,544,276 | 81.6% | 366,815 | 421.0 | 5,776,176 |
| SATELLITE BEACH | G | 10/01/2012 | N | After | EAN | 5,433,079 | 7,279,830 | 1,855,006 | 74.6% | 505,167 | 367.2 | 5,424,824 |
| SATELLITE BEACH | G | 10/01/2012 | Y | After | AGG | 5,433,079 | 7,279,830 | 1,855,006 | 74.6% | 505,167 | 367.2 | 5,424,824 |
| SATELLITE BEACH | PF | 10/01/2016 | N | After | EAN | 14,703,110 | 21,184,017 | 4,774,055 | 69.4% | 2,478,690 | 192.6 | 16,409,962 |
| SATELLITE BEACH | PF | 10/01/2015 | N | After | EAN | 13,640,167 | 18,471,294 | 3,271,688 | 73.8% | 2,589,072 | 126.4 | 15,199,606 |
| SATELLITE BEACH | PF | 10/01/2014 | N | None | EAN | 13,423,754 | 16,940,424 | 3,216,235 | 79.2% | 2,120,048 | 151.7 | 13,724,189 |
| SATELLITE BEACH | PF | 10/01/2013 | N | None | EAN | 12,938,069 | 16,427,826 | 3,795,109 | 78.8% | 2,075,010 | 182.9 | 12,632,717 |
| SATELLITE BEACH | PF | 10/01/2012 | N | None | EAN | 11,474,050 | 15,710,329 | 4,397,600 | 73.0% | 1,982,849 | 221.8 | 11,312,729 |
| SATELLITE BEACH | PF | 10/01/2012 | Y | None | EAN | 11,474,050 | 15,710,329 | 4,397,600 | 73.0% | 1,982,849 | 221.8 | 11,312,729 |
| SEBASTIAN | P | 10/01/2016 | N | After | EAN | 12,488,710 | 15,255,948 | 2,457,455 | 81.9% | 2,245,394 | 109.4 | 12,798,493 |
| SEBASTIAN | P | 10/01/2015 | N | After | EAN | 11,284,027 | 13,652,245 | 1,673,544 | 82.7% | 2,221,517 | 75.3 | 11,978,701 |
| SEBASTIAN | P | 10/01/2014 | N | None | FIL | 11,253,240 | 11,997,287 | 744,047 | 93.8% | 2,196,343 | 33.9 | 11,253,240 |
| SEBASTIAN | P | 10/01/2013 | N | After | FIL | 10,072,572 | 10,924,778 | 852,206 | 92.2% | 2,131,399 | 40.0 | 10,072,572 |
| SEBASTIAN | P | 10/01/2012 | N | None | FIL | 8,843,095 | 9,793,255 | 950,159 | 90.3% | 1,893,717 | 50.2 | 8,843,096 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| SEBRING | F | 10/01/2016 | N | After | FIL | 12,227,474 | 13,634,750 | 939,851 | 89.7% | 364,598 | 257.8 | 12,694,899 |
| SEBRING | F | 10/01/2015 | N | None | FIL | 11,712,323 | 12,471,965 | 169,874 | 93.9% | 349,665 | 48.6 | 12,302,091 |
| SEBRING | F | 10/01/2014 | N | After | FIL | 11,943,249 | 11,878,740 | 310,810 | 100.5% | 345,222 | 90.0 | 11,567,930 |
| SEBRING | F | 10/01/2013 | N | None | FIL | 11,427,607 | 11,276,382 | 295,386 | 101.3% | 394,998 | 74.8 | 10,980,996 |
| SEBRING | F | 10/01/2012 | N | None | FIL | 11,060,787 | 11,795,663 | 1,020,536 | 93.8% | 836,440 | 122.0 | 10,775,127 |
| SEBRING | P | 10/01/2016 | N | After | AGG | 16,300,314 | 17,127,236 | 330,141 | 95.2% | 1,043,062 | 31.7 | 16,797,095 |
| SEBRING | P | 10/01/2015 | N | None | AGG | 14,941,458 | 15,752,326 | 589,255 | 94.9% | 1,074,980 | 54.8 | 15,163,071 |
| SEBRING | P | 10/01/2014 | N | None | AGG | 14,511,444 | 14,741,613 | 1,010,144 | 98.4% | 1,152,380 | 87.7 | 13,731,469 |
| SEBRING | P | 10/01/2013 | N | None | AGG | 11,867,634 | 13,623,691 | 1,483,407 | 87.1% | 1,135,895 | 130.6 | 12,140,284 |
| SEBRING | P | 10/01/2012 | N | After | AGG | 11,765,828 | 12,596,622 | 1,513,235 | 93.4% | 1,228,100 | 123.2 | 11,083,387 |
| SEMINOLE | F | 10/01/2016 | N | After | EAN | 35,836,808 | 42,075,572 | 4,639,196 | 85.2% | 4,044,573 | 114.7 | 37,436,376 |
| SEMINOLE | F | 10/01/2015 | N | None | EAN | 35,772,115 | 40,268,294 | 2,627,573 | 88.8% | 4,028,448 | 65.2 | 37,640,721 |
| SEMINOLE | F | 10/01/2014 | N | None | EAN | 38,183,826 | 39,667,261 | 3,080,852 | 96.3% | 3,784,019 | 81.4 | 36,586,409 |
| SEMINOLE | F | 10/01/2013 | N | None | EAN | 36,589,530 | 38,765,600 | 3,935,512 | 94.4% | 3,634,396 | 108.3 | 34,830,088 |
| SEMINOLE | F | 10/01/2012 | N | After | EAN | 34,395,990 | 38,418,957 | 5,447,460 | 89.5% | 3,680,402 | 148.0 | 32,971,497 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2016 | N | After | PUC | 490,032,863 | 614,996,237 | 87,187,614 | 79.7% | 387,420,172 | 22.5 | 527,808,623 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2015 | N | After | PUC | 478,682,691 | 577,134,059 | 92,306,876 | 82.9% | 405,279,070 | 22.8 | 484,827,183 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2014 | N | After | PUC | 439,203,901 | 506,889,962 | 72,643,230 | 86.6% | 430,331,833 | 16.9 | 434,246,732 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2013 | N | After | PUC | 379,462,030 | 460,516,238 | 86,379,186 | 82.4% | 453,033,051 | 19.1 | 374,137,052 |
| SOUTH MIAMI [GP] | G | 10/01/2015 | N | None | EAN | 13,584,839 | 12,595,335 | -952,058 | 107.9% | 1,534,040 | -62.1 | 13,547,393 |
| SOUTH MIAMI [GP] | G | 10/01/2014 | N | None | EAN | 13,861,464 | 12,615,090 | -175,337 | 109.9% | 1,765,424 | -9.9 | 12,790,427 |
| SOUTH MIAMI [GP] | G | 10/01/2013 | N | None | EAN | 12,769,772 | 12,708,645 | 871,198 | 100.5% | 1,968,974 | 44.3 | 11,837,447 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| SOUTH MIAMI [GP] | G | 10/01/2012 | Y | After | EAN | 11,213,566 | 12,534,298 | 1,402,146 | 89.5% | 2,003,855 | 70.0 | 11,132,152 |
| SOUTH MIAMI [GP] | G | 10/01/2012 | N | None | EAN | 11,213,566 | 13,238,398 | 2,106,246 | 84.7% | 2,003,855 | 105.1 | 11,132,152 |
| SOUTH MIAMI [GP] | P | 10/01/2015 | N | None | EAN | 18,502,750 | 20,715,579 | 2,190,424 | 89.3% | 3,316,524 | 66.1 | 18,525,155 |
| SOUTH MIAMI [GP] | P | 10/01/2014 | N | None | EAN | 18,383,263 | 19,701,921 | 2,684,843 | 93.3% | 3,127,368 | 85.9 | 17,017,078 |
| SOUTH MIAMI [GP] | P | 10/01/2013 | N | None | EAN | 16,323,098 | 18,457,217 | 3,322,225 | 88.4% | 2,789,742 | 119.1 | 15,134,992 |
| SOUTH MIAMI [GP] | P | 10/01/2012 | Y | After | EAN | 13,899,594 | 17,684,100 | 3,915,408 | 78.6% | 2,857,846 | 137.0 | 13,768,692 |
| SOUTH MIAMI [GP] | P | 10/01/2012 | N | None | EAN | 13,899,594 | 18,630,683 | 4,861,991 | 74.6% | 2,857,846 | 170.1 | 13,768,692 |
| SOUTH PASADENA | F | 10/01/2016 | N | After | EAN | 6,541,514 | 9,136,046 | 2,391,185 | 71.6% | 791,769 | 302.0 | 6,744,861 |
| SOUTH PASADENA | F | 10/01/2015 | N | None | EAN | 6,234,794 | 8,503,254 | 2,019,799 | 73.3% | 758,773 | 266.2 | 6,483,455 |
| SOUTH PASADENA | F | 10/01/2014 | N | None | EAN | 6,598,999 | 7,856,954 | 2,326,847 | 84.0% | 700,338 | 332.3 | 5,530,107 |
| SOUTH PASADENA | F | 10/01/2012 | N | None | EAN | 5,557,198 | 7,692,376 | 2,408,983 | 72.2% | 861,066 | 279.8 | 5,283,393 |
| SOUTH WALTON FCD | F | 10/01/2016 | N | None | EAN | 39,194,424 | 35,828,815 | -3,575,778 | 109.4% | 6,527,328 | -54.8 | 39,404,593 |
| SOUTH WALTON FCD | F | 10/01/2015 | N | After | EAN | 33,670,566 | 31,677,438 | -3,286,656 | 106.3% | 6,278,376 | -52.4 | 34,964,094 |
| SOUTH WALTON FCD | F | 10/01/2014 | N | None | EAN | 31,265,895 | 30,457,076 | 356,952 | 102.7% | 6,241,351 | 5.7 | 30,100,124 |
| SOUTH WALTON FCD | F | 10/01/2013 | N | None | EAN | 25,968,084 | 27,352,982 | 2,881,583 | 94.9% | 5,992,026 | 48.1 | 24,471,399 |
| SOUTH WALTON FCD | F | 10/01/2012 | Y | None | EAN | 20,569,580 | 24,841,076 | 4,914,492 | 82.8% | 5,626,217 | 87.3 | 19,926,584 |
| SOUTHERN MANATEE FCD | F | 10/01/2016 | N | After | AGG | 30,527,026 | 38,771,308 | 8,632,061 | 78.7% | 4,470,500 | 193.1 | 30,139,247 |
| SOUTHERN MANATEE FCD | F | 10/01/2015 | N | None | AGG | 26,747,732 | 34,156,645 | 7,408,913 | 78.3% | 4,221,200 | 175.5 | 26,747,732 |
| SOUTHERN MANATEE FCD | F | 10/01/2014 | N | None | AGG | 25,606,084 | 30,802,001 | 5,229,617 | 83.1% | 4,067,897 | 128.6 | 25,572,384 |
| SOUTHERN MANATEE FCD | F | 10/01/2013 | N | After | AGG | 22,289,035 | 27,735,179 | 5,446,144 | 80.4% | 3,876,548 | 140.5 | 22,289,035 |
| SOUTHERN MANATEE FCD | F | 10/01/2012 | N | None | AGG | 19,409,374 | 25,240,169 | 5,992,326 | 76.9% | 3,942,166 | 152.0 | 19,247,843 |
| SOUTHERN MANATEE FCD | F | 10/01/2012 | Y | None | AGG | 19,247,843 | 25,240,169 | 5,992,326 | 76.3% | 3,942,166 | 152.0 | 19,247,843 |
| SOUTHERN MANATEE FCD | G | 10/01/2016 | N | After | AGG | 2,314,211 | 2,825,967 | 516,451 | 81.9% | 424,163 | 121.8 | 2,309,516 |
| SOUTHERN MANATEE FCD | G | 10/01/2015 | N | None | AGG | 2,019,702 | 2,348,113 | 340,806 | 86.0% | 429,316 | 79.4 | 2,007,307 |
| SOUTHERN MANATEE FCD | G | 10/01/2014 | N | None | AGG | 1,916,144 | 2,109,348 | 193,204 | 90.8% | 375,841 | 51.4 | 1,916,144 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| SOUTHERN MANATEE FCD | G | 10/01/2013 | N | After | AGG | 1,690,602 | 1,898,081 | 207,479 | 89.1% | 351,865 | 59.0 | 1,690,602 |
| SOUTHERN MANATEE FCD | G | 10/01/2012 | N | None | AGG | 1,436,085 | 1,706,809 | 270,724 | 84.1% | 378,881 | 71.5 | 1,436,085 |
| STARKE | F | 10/01/2015 | N | After | EAN | 2,854,982 | 3,931,896 | 826,688 | 72.6% | 301,292 | 274.4 | 3,105,208 |
| STARKE | F | 10/01/2014 | N | None | EAN | 2,967,952 | 3,471,612 | 643,984 | 85.5% | 382,189 | 168.5 | 2,827,628 |
| STARKE | F | 10/01/2013 | N | None | EAN | 2,524,896 | 3,310,317 | 902,241 | 76.3% | 380,115 | 237.4 | 2,408,076 |
| STARKE | F | 10/01/2012 | N | After | EAN | 2,169,993 | 3,163,738 | 1,018,814 | 68.6% | 375,673 | 271.2 | 2,144,924 |
| STARKE | G | 10/01/2015 | N | After | EAN | 8,479,993 | 13,191,309 | 4,112,293 | 64.3% | 948,129 | 433.7 | 9,079,016 |
| STARKE | G | 10/01/2014 | N | None | EAN | 9,256,944 | 12,227,583 | 3,588,706 | 75.7% | 834,933 | 429.8 | 8,638,877 |
| STARKE | G | 10/01/2013 | N | None | EAN | 7,966,015 | 12,215,213 | 4,250,719 | 65.2% | 809,764 | 524.9 | 7,964,494 |
| STARKE | G | 10/01/2012 | N | After | EAN | 7,818,272 | 12,112,492 | 4,579,620 | 64.5% | 852,072 | 537.5 | 7,532,872 |
| STARKE | P | 10/01/2015 | N | After | EAN | 3,675,791 | 4,147,440 | 204,408 | 88.6% | 535,576 | 38.2 | 3,943,032 |
| STARKE | P | 10/01/2014 | N | None | EAN | 3,744,711 | 3,670,644 | -5,468 | 102.0% | 517,538 | -1.1 | 3,676,112 |
| STARKE | P | 10/01/2013 | N | None | EAN | 3,336,830 | 3,361,853 | 64,660 | 99.3% | 531,436 | 12.2 | 3,297,193 |
| STARKE | P | 10/01/2012 | N | None | EAN | 2,874,411 | 3,027,134 | 163,582 | 95.0% | 571,086 | 28.6 | 2,863,552 |
| SUNRISE | F | 10/01/2015 | N | None | EAN | 108,526,799 | 159,688,264 | 50,096,730 | 68.0% | 11,458,711 | 437.2 | 109,591,534 |
| SUNRISE | F | 10/01/2014 | N | None | EAN | 109,371,318 | 151,751,626 | 50,881,976 | 72.1% | 11,075,775 | 459.4 | 100,869,650 |
| SUNRISE | F | 10/01/2013 | N | None | EAN | 99,036,104 | 145,582,653 | 55,204,509 | 68.0% | 10,991,092 | 502.3 | 90,378,144 |
| SUNRISE | F | 10/01/2012 | N | After | EAN | 87,062,354 | 134,573,285 | 50,918,391 | 64.7% | 10,627,010 | 479.1 | 83,654,894 |
| SUNRISE | G | 10/01/2015 | N | None | EAN | 160,767,773 | 252,747,557 | 87,088,447 | 63.6% | 31,775,096 | 274.1 | 165,659,110 |
| SUNRISE | G | 10/01/2014 | N | After | EAN | 163,396,851 | 238,251,189 | 82,084,451 | 68.6% | 28,384,840 | 289.2 | 156,166,738 |
| SUNRISE | G | 10/01/2013 | N | After | EAN | 155,619,994 | 214,649,349 | 78,524,675 | 72.5% | 26,603,455 | 295.2 | 136,124,674 |
| SUNRISE | G | 10/01/2012 | N | None | EAN | 135,969,990 | 210,561,870 | 75,563,067 | 64.6% | 26,990,816 | 280.0 | 134,998,803 |
| SUNRISE | P | 10/01/2016 | N | After | EAN | 122,661,859 | 186,760,035 | 61,479,332 | 65.7% | 16,027,155 | 383.6 | 125,280,703 |
| SUNRISE | P | 10/01/2015 | N | None | EAN | 110,239,064 | 176,326,060 | 63,794,131 | 62.5% | 15,202,411 | 419.6 | 112,531,929 |
| SUNRISE | P | 10/01/2014 | N | After | EAN | 105,563,905 | 164,577,537 | 64,348,622 | 64.1% | 14,122,280 | 455.7 | 100,228,915 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| SUNRISE | P | 10/01/2013 | N | After | EAN | 87,604,883 | 142,425,301 | 60,435,986 | 61.5% | 13,824,624 | 437.2 | 81,989,315 |
| SUNRISE | P | 10/01/2012 | N | After | EAN | 83,527,845 | 138,765,994 | 59,259,302 | 60.2% | 13,359,510 | 443.6 | 79,506,692 |
| SURFSIDE [GP] | G | 10/01/2015 | N | After | EAN | 6,372,256 | 7,489,177 | 830,053 | 85.1% | 3,121,306 | 26.6 | 6,659,124 |
| SURFSIDE [GP] | G | 10/01/2014 | N | None | EAN | 6,273,481 | 6,712,712 | 520,010 | 93.5% | 2,909,978 | 17.9 | 6,192,702 |
| SURFSIDE [GP] | G | 10/01/2013 | N | None | EAN | 5,786,835 | 6,013,506 | 378,688 | 96.2% | 3,034,703 | 0.0 | 5,634,818 |
| SURFSIDE [GP] | G | 10/01/2012 | N | After | EAN | 5,171,981 | 5,590,633 | 331,182 | 92.5% | 2,290,751 | 14.5 | 5,259,451 |
| SURFSIDE [GP] | P | 10/01/2015 | N | After | EAN | 10,121,233 | 11,890,160 | 1,313,286 | 85.1% | 2,363,597 | 55.6 | 10,576,874 |
| SURFSIDE [GP] | P | 10/01/2014 | N | None | EAN | 9,574,174 | 10,725,703 | 1,171,724 | 89.3% | 2,188,326 | 53.5 | 9,553,979 |
| SURFSIDE [GP] | P | 10/01/2013 | N | After | EAN | 8,719,520 | 9,754,040 | 1,263,578 | 89.4% | 2,147,217 | 58.9 | 8,490,462 |
| SURFSIDE [GP] | P | 10/01/2012 | N | After | EAN | 7,384,144 | 8,696,823 | 1,187,797 | 84.9% | 2,069,206 | 57.4 | 7,509,026 |
| SWEETWATER | P | 10/01/2015 | N | None | AGG | 8,005,848 | 10,416,214 | 2,040,305 | 76.9% | 3,363,706 | 60.7 | 8,375,909 |
| SWEETWATER | P | 10/01/2014 | N | None | AGG | 7,830,483 | 8,089,584 | 770,357 | 96.8% | 2,907,461 | 26.5 | 7,319,227 |
| SWEETWATER | P | 10/01/2013 | N | None | AGG | 6,436,434 | 7,439,577 | 1,264,633 | 86.5% | 2,863,447 | 44.2 | 6,174,944 |
| SWEETWATER | P | 10/01/2012 | N | After | AGG | 5,470,747 | 6,408,763 | 970,014 | 85.4% | 2,507,196 | 38.7 | 5,438,749 |
| TALLAHASSEE [GPF] | F | 10/01/2014 | N | None | EAN | 179,828,022 | 211,850,000 | 36,105,000 | 84.9% | 12,719,000 | 283.9 | 175,745,000 |
| TALLAHASSEE [GPF] | F | 10/01/2012 | N | After | EAN | 152,247,832 | 193,191,000 | 33,590,000 | 78.8% | 12,188,000 | 275.6 | 159,601,000 |
| TALLAHASSEE [GPF] | G | 10/01/2014 | N | None | EAN | 948,469,443 | 932,982,000 | 10,158,000 | 101.7% | 98,430,000 | 10.3 | 922,824,000 |
| TALLAHASSEE [GPF] | G | 10/01/2012 | N | After | EAN | 793,236,308 | 874,076,000 | 42,548,000 | 90.8% | 98,491,000 | 43.2 | 831,528,000 |
| TALLAHASSEE [GPF] | P | 10/01/2014 | N | None | EAN | 263,321,584 | 288,038,000 | 37,206,000 | 91.4% | 21,461,000 | 173.4 | 250,832,000 |
| TALLAHASSEE [GPF] | P | 10/01/2012 | N | After | EAN | 213,681,494 | 257,806,000 | 37,966,000 | 82.9% | 22,224,000 | 170.8 | 219,840,000 |
| TAMARAC | F | 10/01/2015 | N | None | EAN | 79,636,905 | 92,634,837 | 15,428,390 | 86.0% | 7,564,449 | 204.0 | 77,206,447 |
| TAMARAC | F | 10/01/2014 | N | After | EAN | 79,305,546 | 89,385,213 | 17,430,698 | 88.7% | 7,333,643 | 237.7 | 71,954,515 |
| TAMARAC | F | 10/01/2013 | N | After | EAN | 70,921,507 | 85,297,432 | 23,261,273 | 83.1% | 6,911,704 | 336.6 | 62,036,159 |
| TAMARAC | F | 10/01/2012 | N | After | EAN | 58,548,760 | 79,815,818 | 25,564,258 | 73.4% | 7,077,620 | 361.2 | 54,251,560 |
| TAMARAC | G | 10/01/2016 | N | After | EAN | 44,843,967 | 46,699,771 | 3,691,929 | 96.0% | 6,261,743 | 59.0 | 43,007,842 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| TAMARAC | G | 10/01/2015 | N | None | EAN | 40,677,993 | 42,588,468 | 1,369,286 | 95.5% | 6,262,094 | 21.9 | 41,219,182 |
| TAMARAC | G | 10/01/2014 | N | After | EAN | 42,116,531 | 40,643,050 | 1,652,868 | 103.6% | 6,599,222 | 25.1 | 38,990,182 |
| TAMARAC | G | 10/01/2013 | N | None | EAN | 37,985,597 | 38,833,330 | 4,346,460 | 97.8% | 6,495,689 | 66.9 | 34,486,870 |
| TAMARAC | G | 10/01/2012 | N | After | EAN | 33,651,331 | 36,783,487 | 5,936,034 | 91.5% | 6,591,390 | 90.1 | 30,847,453 |
| TAMARAC | P | 10/01/2015 | N | None | EAN | 4,828,889 | 10,752,783 | 5,732,657 | 44.9% | 0 | 0.0 | 5,020,126 |
| TAMARAC | P | 10/01/2014 | N | None | EAN | 5,476,853 | 11,203,547 | 5,869,416 | 48.9% | 0 | 0.0 | 5,334,131 |
| TAMARAC | P | 10/01/2013 | N | After | EAN | 5,359,591 | 10,748,096 | 5,505,811 | 49.9% | 0 | 0.0 | 5,242,285 |
| TAMARAC | P | 10/01/2012 | N | None | EAN | 5,477,934 | 10,527,937 | 5,105,330 | 52.0% | 0 | 0.0 | 5,422,607 |
| TAMARAC - ELECTED | G | 10/01/2016 | N | After | EAN | 38,401,166 | 44,103,435 | 10,282,821 | 87.1% | 6,738,201 | 152.6 | 33,820,614 |
| TAMARAC - ELECTED | G | 10/01/2015 | N | None | EAN | 34,322,448 | 39,233,927 | 7,262,839 | 87.5% | 6,712,583 | 108.2 | 31,971,088 |
| TAMARAC - ELECTED | G | 10/01/2014 | N | After | EAN | 32,481,032 | 38,007,155 | 8,522,682 | 85.5% | 4,660,731 | 182.9 | 29,484,473 |
| TAMARAC - ELECTED | G | 10/01/2014 | Y | After | EAN | 32,481,032 | 38,007,155 | 8,522,682 | 85.5% | 6,655,576 | 128.1 | 29,484,473 |
| TAMARAC - ELECTED | G | 10/01/2013 | N | After | EAN | 27,153,986 | 34,834,394 | 7,680,408 | 78.0% | 4,573,118 | 168.0 | 27,153,986 |
| TAMARAC - ELECTED | G | 10/01/2012 | N | None | EAN | 21,759,253 | 32,519,617 | 13,843,835 | 66.9% | 5,048,120 | 274.2 | 18,675,782 |
| TAMPA | G | 01/01/2016 | N | None | FIL | 657,493,325 | 740,288,368 | 59,884,579 | 88.8% | 134,322,320 | 44.6 | 680,403,789 |
| TAMPA | G | 01/01/2015 | N | None | FIL | 695,722,000 | 1,371,320,500 | 29,650,500 | 50.7% | 126,627,188 | 23.4 | 1,341,670,000 |
| TAMPA | G | 01/01/2014 | N | None | FIL | 687,504,000 | 618,463,699 | 3,232,699 | 111.2% | 124,234,188 | 2.6 | 615,231,000 |
| TAMPA | G | 01/01/2013 | N | None | FIL | 585,179,000 | 551,757,828 | 6,233,828 | 106.1% | 129,775,717 | 4.8 | 545,524,000 |
| TAMPA | PF | 10/01/2016 | N | After | EAN | 1,103,569,405 | 1,215,525,125 | 17,056,352 | 90.8% | 109,272,433 | 15.6 | 1,198,468,773 |
| TAMPA | PF | 10/01/2015 | N | None | EAN | 961,999,944 | 1,169,572,192 | 87,515,839 | 82.3% | 99,928,386 | 87.6 | 1,082,056,353 |
| TAMPA | PF | 10/01/2014 | N | None | EAN | 1,055,213,180 | 1,137,600,547 | 65,859,707 | 92.8% | 94,709,386 | 69.5 | 1,071,740,840 |
| TAMPA | PF | 10/01/2013 | N | None | EAN | 1,000,414,113 | 1,083,705,509 | 64,454,370 | 92.3% | 94,874,859 | 67.9 | 1,019,251,139 |
| TAMPA | PF | 10/01/2012 | N | None | EAN | 940,177,155 | 1,047,366,414 | 74,437,803 | 89.8% | 96,207,589 | 77.4 | 972,928,611 |
| TARPON SPRINGS | F | 10/01/2016 | N | After | EAN | 22,252,732 | 26,856,003 | 4,246,082 | 82.9% | 1,828,614 | 232.2 | 22,609,921 |
| TARPON SPRINGS | F | 10/01/2015 | N | None | EAN | 21,580,687 | 25,722,362 | 3,737,033 | 83.9% | 1,878,572 | 198.9 | 21,985,329 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| TARPON SPRINGS | F | 10/01/2014 | N | None | EAN | 21,140,832 | 24,161,496 | 4,366,632 | 87.5% | 1,740,424 | 250.9 | 19,794,864 |
| TARPON SPRINGS | F | 10/01/2013 | N | None | EAN | 18,437,914 | 23,121,262 | 5,047,312 | 79.7% | 1,603,263 | 314.8 | 18,073,950 |
| TARPON SPRINGS | F | 10/01/2012 | N | None | EAN | 17,062,164 | 22,596,979 | 5,679,102 | 75.5% | 1,765,492 | 321.7 | 16,917,877 |
| TARPON SPRINGS | P | 10/01/2016 | N | After | EAN | 24,954,974 | 26,447,908 | 403,256 | 94.4% | 2,973,100 | 13.6 | 26,044,652 |
| TARPON SPRINGS | P | 10/01/2015 | N | None | EAN | 23,692,133 | 24,033,945 | -375,503 | 98.6% | 3,301,221 | -11.4 | 24,409,448 |
| TARPON SPRINGS | P | 10/01/2014 | N | None | EAN | 23,686,142 | 23,143,034 | 989,774 | 102.3% | 3,276,876 | 30.2 | 22,153,260 |
| TARPON SPRINGS | P | 10/01/2013 | N | None | EAN | 21,005,740 | 22,020,775 | 1,796,928 | 95.4% | 3,073,654 | 58.5 | 20,223,847 |
| TARPON SPRINGS | P | 10/01/2012 | N | None | EAN | 19,307,932 | 21,587,327 | 2,905,388 | 89.4% | 3,011,319 | 96.5 | 18,681,939 |
| TAVARES | F | 10/01/2016 | N | After | EAN | 6,208,594 | 6,633,076 | 231,449 | 93.6% | 1,551,999 | 14.9 | 6,401,627 |
| TAVARES | F | 10/01/2015 | N | None | EAN | 5,463,431 | 6,262,941 | 533,302 | 87.2% | 1,461,490 | 36.5 | 5,729,639 |
| TAVARES | F | 10/01/2014 | N | None | EAN | 5,375,793 | 6,014,258 | 858,815 | 89.4% | 1,427,631 | 60.2 | 5,155,443 |
| TAVARES | F | 10/01/2013 | N | None | EAN | 4,643,513 | 5,629,312 | 1,162,115 | 82.5% | 1,297,755 | 89.6 | 4,467,197 |
| TAVARES | F | 10/01/2012 | N | None | EAN | 3,943,850 | 5,150,831 | 1,256,106 | 76.6% | 1,258,963 | 99.8 | 3,894,725 |
| TAVARES | P | 10/01/2016 | N | After | EAN | 10,889,684 | 12,649,980 | 1,895,094 | 86.1% | 1,666,954 | 113.7 | 10,754,886 |
| TAVARES | P | 10/01/2015 | N | None | EAN | 9,802,103 | 11,506,932 | 1,594,329 | 85.2% | 1,464,906 | 108.8 | 9,912,603 |
| TAVARES | P | 10/01/2014 | N | None | EAN | 9,849,903 | 10,796,947 | 1,811,110 | 91.2% | 1,497,950 | 120.9 | 8,985,837 |
| TAVARES | P | 10/01/2013 | N | None | EAN | 8,757,694 | 10,087,428 | 1,988,686 | 86.8% | 1,403,873 | 141.7 | 8,098,742 |
| TAVARES | P | 10/01/2012 | N | None | EAN | 7,953,137 | 9,666,701 | 2,094,886 | 82.3% | 1,416,027 | 147.9 | 7,571,815 |
| TEMPLE TERRACE | F | 10/01/2016 | N | After | EAN | 20,893,327 | 30,983,605 | 9,675,563 | 67.4% | 2,993,758 | 323.2 | 21,308,042 |
| TEMPLE TERRACE | F | 10/01/2015 | N | After | EAN | 19,703,420 | 29,264,422 | 9,398,855 | 67.3% | 2,961,864 | 317.3 | 19,865,567 |
| TEMPLE TERRACE | F | 10/01/2014 | N | After | EAN | 19,865,208 | 27,810,005 | 9,481,785 | 71.4% | 2,810,677 | 337.4 | 18,328,220 |
| TEMPLE TERRACE | F | 10/01/2013 | N | After | EAN | 18,124,980 | 25,886,521 | 9,720,558 | 70.0% | 2,809,016 | 346.1 | 16,165,963 |
| TEMPLE TERRACE | F | 10/01/2012 | N | After | EAN | 15,703,584 | 25,112,239 | 10,015,672 | 62.5% | 2,551,732 | 368.5 | 15,096,567 |
| TEMPLE TERRACE | P | 10/01/2016 | N | After | EAN | 22,152,013 | 44,100,533 | 21,048,474 | 50.2% | 2,922,456 | 720.2 | 23,052,059 |
| TEMPLE TERRACE | P | 10/01/2015 | N | After | EAN | 21,021,213 | 41,107,604 | 19,557,847 | 51.1% | 2,772,972 | 705.3 | 21,549,757 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| TEMPLE TERRACE | P | 10/01/2014 | N | None | EAN | 21,012,528 | 38,702,350 | 19,228,398 | 54.3% | 2,744,530 | 700.6 | 19,473,952 |
| TEMPLE TERRACE | P | 10/01/2013 | N | After | EAN | 18,665,837 | 37,002,653 | 19,343,271 | 50.4% | 2,883,068 | 670.9 | 17,659,382 |
| TEMPLE TERRACE | P | 10/01/2012 | N | After | EAN | 17,047,571 | 34,664,263 | 18,049,377 | 49.2% | 2,780,829 | 609.5 | 16,614,886 |
| TEQUESTA | G | 10/01/2016 | N | After | AGG | 4,015,694 | 4,263,321 | 58,906 | 94.2% | 2,816,595 | 2.1 | 4,204,415 |
| TEQUESTA | G | 10/01/2015 | N | None | AGG | 3,564,490 | 3,432,601 | -233,453 | 103.8% | 2,647,381 | -8.8 | 3,666,054 |
| TEQUESTA | G | 10/01/2014 | N | None | AGG | 3,346,937 | 2,944,740 | -235,572 | 113.7% | 2,255,249 | -10.5 | 3,180,312 |
| TEQUESTA | G | 10/01/2013 | N | None | AGG | 2,792,102 | 2,610,123 | -72,969 | 107.0% | 2,097,527 | -3.5 | 2,683,092 |
| TEQUESTA | G | 10/01/2012 | N | None | AGG | 2,316,593 | 2,306,841 | 19,115 | 100.4% | 1,994,337 | 1.0 | 2,287,726 |
| TEQUESTA [PF] | F | 10/01/2016 | N | After | EAN | 8,827,021 | 10,457,038 | 1,370,439 | 84.4% | 1,434,198 | 95.6 | 9,086,599 |
| TEQUESTA [PF] | F | 10/01/2015 | N | After | EAN | 7,824,203 | 10,043,230 | 1,515,241 | 77.9% | 1,419,058 | 106.8 | 8,527,989 |
| TEQUESTA [PF] | F | 10/01/2014 | N | None | EAN | 7,824,203 | 8,855,540 | 1,220,808 | 88.4% | 1,395,026 | 87.5 | 7,634,732 |
| TEQUESTA [PF] | F | 10/01/2013 | N | None | EAN | 6,810,903 | 7,883,164 | 1,260,985 | 86.4% | 1,300,712 | 97.0 | 6,622,179 |
| TEQUESTA [PF] | F | 10/01/2012 | N | None | EAN | 5,388,909 | 6,823,653 | 1,416,764 | 79.0% | 1,372,353 | 103.2 | 5,406,889 |
| TEQUESTA [PF] | P | 10/01/2016 | N | After | EAN | 3,386,147 | 2,363,039 | -1,073,181 | 143.3% | 311,044 | -345.0 | 3,436,220 |
| TEQUESTA [PF] | P | 10/01/2015 | N | After | EAN | 3,130,710 | 2,475,165 | -771,577 | 126.5% | 429,707 | -179.6 | 3,246,742 |
| TEQUESTA [PF] | P | 10/01/2014 | N | None | EAN | 3,066,944 | 2,372,198 | -650,001 | 129.3% | 509,217 | -127.7 | 3,022,199 |
| TEQUESTA [PF] | P | 10/01/2013 | N | None | EAN | 2,782,754 | 2,459,211 | -283,449 | 113.2% | 636,834 | -44.5 | 2,742,660 |
| TEQUESTA [PF] | P | 10/01/2012 | N | None | EAN | 2,040,246 | 1,887,237 | -192,651 | 108.1% | 744,314 | -25.9 | 2,079,888 |
| TITUSVILLE | G | 10/01/2016 | N | After | EAN | 53,281,167 | 61,454,320 | 8,023,539 | 86.7% | 11,735,047 | 68.4 | 53,430,781 |
| TITUSVILLE | G | 10/01/2015 | N | None | EAN | 50,218,500 | 59,350,382 | 8,350,259 | 84.6% | 10,383,908 | 80.4 | 51,000,123 |
| TITUSVILLE | G | 10/01/2014 | N | None | EAN | 50,992,228 | 58,229,513 | 11,854,330 | 87.6% | 8,995,988 | 131.8 | 46,375,183 |
| TITUSVILLE | G | 10/01/2013 | N | None | EAN | 44,640,816 | 59,326,636 | 16,114,374 | 75.2% | 9,155,454 | 176.0 | 43,212,262 |
| TITUSVILLE | G | 10/01/2012 | Y | After | EAN | 41,518,005 | 57,205,029 | 17,693,450 | 72.6% | 9,278,557 | 190.7 | 39,511,579 |
| TITUSVILLE | G | 10/01/2012 | N | After | EAN | 41,518,005 | 60,591,332 | 21,079,753 | 68.5% | 9,635,133 | 218.8 | 39,511,579 |
| TITUSVILLE | PF | 10/01/2016 | N | After | EAN | 53,173,633 | 62,646,927 | 8,667,438 | 84.9% | 6,748,203 | 128.4 | 53,979,489 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| TITUSVILLE | PF | 10/01/2015 | N | None | EAN | 48,598,096 | 59,376,635 | 8,673,919 | 81.8% | 6,633,242 | 130.8 | 50,702,716 |
| TITUSVILLE | PF | 10/01/2014 | N | None | EAN | 49,933,159 | 57,485,308 | 11,415,009 | 86.9% | 6,066,620 | 188.2 | 46,070,299 |
| TITUSVILLE | PF | 10/01/2013 | N | None | EAN | 46,841,635 | 59,159,947 | 15,695,221 | 79.2% | 6,117,530 | 256.6 | 43,464,726 |
| TITUSVILLE | PF | 10/01/2012 | Y | None | EAN | 40,937,521 | 57,363,409 | 18,065,179 | 71.4% | 5,935,191 | 304.4 | 39,298,230 |
| TITUSVILLE | PF | 10/01/2012 | N | None | EAN | 40,937,521 | 63,302,515 | 24,004,285 | 64.7% | 6,746,511 | 355.8 | 39,298,230 |
| TRI-COUNTY TRANSIT (ATU- G 1596) | | 10/01/2016 | N | After | EAN | 130,924,844 | 135,537,656 | 2,991,762 | 96.6% | 28,338,911 | 10.6 | 132,545,894 |
| TRI-COUNTY TRANSIT (ATU- G 1596) | | 10/01/2015 | N | None | EAN | 121,364,555 | 125,259,382 | 1,265,619 | 96.9% | 29,800,533 | 4.3 | 123,993,763 |
| TRI-COUNTY TRANSIT (ATU- G 1596) | | 10/01/2014 | N | None | EAN | 122,212,958 | 113,172,141 | 523,917 | 108.0% | 34,028,032 | 1.5 | 112,648,224 |
| TRI-COUNTY TRANSIT (ATU- G 1596) | | 10/01/2013 | N | After | EAN | 112,099,505 | 107,143,379 | 2,961,522 | 104.6% | 34,962,723 | 8.5 | 104,181,857 |
| TRI-COUNTY TRANSIT (ATU- G 1596) | | 10/01/2012 | N | None | EAN | 96,270,773 | 98,136,336 | 5,110,718 | 98.1% | 32,821,564 | 15.6 | 93,025,618 |
| UMATILLA | P | 10/01/2016 | N | After | AGG | 1,705,205 | 1,303,561 | -401,644 | 130.8% | 467,055 | -86.0 | 1,705,205 |
| UMATILLA | P | 10/01/2014 | N | After | AGG | 1,562,864 | 1,044,614 | -518,250 | 149.6% | 369,831 | -140.1 | 1,562,864 |
| VALPARAISO | PF | 10/01/2015 | N | None | AGG | 1,829,567 | 1,327,388 | -502,179 | 137.8% | 405,994 | -123.7 | 1,829,567 |
| VALPARAISO | PF | 10/01/2014 | N | After | AGG | 1,796,393 | 1,140,763 | -655,630 | 157.5% | 339,428 | -193.2 | 1,796,393 |
| VALPARAISO | PF | 10/01/2012 | N | After | AGG | 1,124,489 | 1,281,863 | 157,374 | 87.7% | 297,343 | 52.9 | 1,124,489 |
| VENICE | F | 10/01/2016 | N | After | EAN | 19,973,427 | 39,719,568 | 19,052,667 | 50.3% | 1,731,061 | 1,100.6 | 20,666,901 |
| VENICE | F | 10/01/2015 | N | None | EAN | 17,723,882 | 37,417,084 | 19,038,335 | 47.4% | 1,668,189 | 1,141.3 | 18,378,749 |
| VENICE | F | 10/01/2014 | Y | After | EAN | 18,628,386 | 38,283,331 | 20,575,307 | 48.7% | 2,743,197 | 750.1 | 17,708,024 |
| VENICE | F | 10/01/2014 | N | None | EAN | 18,628,385 | 35,275,005 | 17,566,981 | 52.8% | 2,743,197 | 640.4 | 17,708,024 |
| VENICE | F | 10/01/2013 | N | None | EAN | 16,697,020 | 37,495,162 | 21,501,177 | 44.5% | 2,887,391 | 744.7 | 15,993,985 |
| VENICE | F | 10/01/2012 | N | None | EAN | 14,897,877 | 34,115,851 | 19,510,973 | 43.7% | 2,663,341 | 732.6 | 14,604,878 |
| VENICE | P | 10/01/2016 | N | After | EAN | 32,717,933 | 41,168,316 | 6,852,326 | 79.5% | 579,764 | 1,181.9 | 34,315,990 |
| VENICE | P | 10/01/2015 | N | None | EAN | 30,020,198 | 39,249,681 | 6,709,407 | 76.5% | 628,437 | 1,067.6 | 32,540,274 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| VENICE | P | 10/01/2014 | N | None | EAN | 31,832,954 | 36,281,745 | 6,037,054 | 87.7% | 2,549,559 | 236.8 | 30,244,691 |
| VENICE | P | 10/01/2013 | N | None | EAN | 29,113,419 | 37,505,661 | 9,463,149 | 77.6% | 2,806,799 | 337.2 | 28,042,512 |
| VENICE | P | 10/01/2012 | N | None | EAN | 26,370,246 | 36,334,940 | 10,703,138 | 72.6% | 3,148,604 | 339.9 | 25,631,802 |
| VERO BEACH | F | 10/01/2016 | N | After | EAN | 7,450,456 | 8,620,638 | 1,366,640 | 86.4% | 0 | 0.0 | 7,253,998 |
| VERO BEACH | F | 10/01/2015 | N | After | EAN | 7,176,961 | 8,280,061 | 1,091,383 | 86.7% | 0 | 0.0 | 7,188,678 |
| VERO BEACH | F | 10/01/2014 | N | After | EAN | 7,492,855 | 8,617,060 | 1,459,881 | 87.0% | 0 | 0.0 | 7,157,179 |
| VERO BEACH | F | 10/01/2013 | N | After | EAN | 7,233,364 | 8,529,593 | 1,458,163 | 84.8% | 0 | 0.0 | 7,071,430 |
| VERO BEACH | F | 10/01/2012 | N | After | EAN | 6,785,618 | 8,427,439 | 1,411,657 | 80.5% | 0 | 0.0 | 7,015,782 |
| VERO BEACH | G | 10/01/2016 | N | After | EAN | 76,932,732 | 110,734,591 | 34,437,414 | 69.5% | 0 | 0.0 | 76,297,177 |
| VERO BEACH | G | 10/01/2015 | N | After | EAN | 71,912,556 | 106,830,456 | 34,601,668 | 67.3% | 15,456,663 | 223.9 | 72,228,788 |
| VERO BEACH | G | 10/01/2014 | N | None | EAN | 71,926,346 | 100,265,184 | 33,231,841 | 71.7% | 15,704,293 | 211.6 | 67,033,343 |
| VERO BEACH | G | 10/01/2013 | N | None | EAN | 65,567,886 | 97,981,168 | 36,929,253 | 66.9% | 16,224,526 | 227.6 | 61,051,915 |
| VERO BEACH | G | 10/01/2012 | N | None | EAN | 58,551,653 | 96,081,699 | 39,381,158 | 60.9% | 17,094,905 | 230.4 | 56,700,541 |
| VERO BEACH | P | 10/01/2015 | N | None | EAN | 35,211,438 | 40,395,945 | 4,963,557 | 87.2% | 2,856,355 | 173.8 | 35,432,388 |
| VERO BEACH | P | 10/01/2014 | N | None | EAN | 35,432,960 | 39,108,252 | 6,094,274 | 90.6% | 2,907,418 | 209.6 | 33,013,978 |
| VERO BEACH | P | 10/01/2013 | N | None | EAN | 33,407,578 | 37,860,947 | 6,934,349 | 88.2% | 2,725,692 | 254.4 | 30,926,598 |
| VERO BEACH | P | 10/01/2012 | N | After | EAN | 29,566,638 | 36,633,799 | 7,692,461 | 80.7% | 3,043,048 | 252.8 | 28,941,338 |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2015 | N | None | FIL | 12,109,145 | 14,435,693 | 2,011,105 | 83.9% | 2,494,318 | 80.6 | 12,424,588 |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2014 | N | None | FIL | 11,929,879 | 13,506,471 | 2,154,438 | 88.3% | 2,296,648 | 93.8 | 11,352,033 |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2013 | N | None | FIL | 10,433,153 | 12,728,438 | 2,692,477 | 82.0% | 2,714,355 | 99.2 | 10,035,961 |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2012 | N | None | FIL | 8,797,605 | 12,231,978 | 3,473,780 | 71.9% | 3,203,302 | 108.4 | 8,758,198 |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2016 | N | After | EAN | 19,934,073 | 22,655,596 | 2,248,026 | 88.0% | 4,721,172 | 47.6 | 20,407,570 |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2015 | N | None | AGG | 17,716,664 | 22,109,791 | 3,956,136 | 80.1% | 4,553,961 | 86.9 | 18,153,655 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2014 | N | After | AGG | 16,790,847 | 20,200,018 | 4,071,871 | 83.1% | 4,402,707 | 92.5 | 16,128,147 |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2013 | N | None | AGG | 14,499,922 | 17,682,895 | 3,652,415 | 82.0% | 3,924,428 | 93.1 | 14,030,480 |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2012 | N | None | AGG | 12,294,945 | 16,081,371 | 3,475,865 | 76.5% | 3,757,821 | 92.5 | 12,605,506 |
| VILLAGE OF PALM SPRINGS | G | 10/01/2016 | N | None | EAN | 21,853,722 | 24,194,212 | 2,111,342 | 90.3% | 1,962,392 | 107.6 | 22,082,870 |
| VILLAGE OF PALM SPRINGS | G | 10/01/2015 | N | None | EAN | 19,498,306 | 21,219,672 | 1,056,225 | 91.9% | 2,084,998 | 50.7 | 20,163,447 |
| VILLAGE OF PALM SPRINGS | G | 10/01/2014 | N | After | EAN | 19,337,346 | 21,023,303 | 2,460,802 | 92.0% | 2,265,141 | 108.6 | 18,562,501 |
| VILLAGE OF PALM SPRINGS | G | 10/01/2013 | N | After | EAN | 17,369,035 | 19,175,690 | 2,650,720 | 90.6% | 2,468,911 | 107.4 | 16,524,970 |
| VILLAGE OF PALM SPRINGS | G | 10/01/2012 | N | After | EAN | 14,889,816 | 17,703,397 | 2,905,319 | 84.1% | 2,690,922 | 108.0 | 14,798,078 |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2015 | N | After | EAN | 20,416,170 | 26,090,134 | 5,110,904 | 78.3% | 1,783,251 | 286.6 | 20,979,230 |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2014 | N | None | EAN | 19,770,225 | 24,892,183 | 6,137,066 | 79.4% | 1,697,544 | 361.5 | 18,755,117 |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2013 | N | None | EAN | 17,751,232 | 24,115,663 | 6,861,225 | 73.6% | 1,796,498 | 381.9 | 17,254,438 |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2012 | N | After | EAN | 15,178,627 | 22,325,230 | 7,051,743 | 68.0% | 1,666,560 | 423.1 | 15,273,487 |
| VOLUSIA COUNTY (VOL) | F | 10/01/2015 | N | After | FIL | 4,187,181 | 3,976,460 | -210,721 | 105.3% | 0 | 0.0 | 4,187,181 |
| VOLUSIA COUNTY (VOL) | F | 10/01/2014 | Y | None | FIL | 4,330,849 | 4,095,967 | 213,346 | 105.7% | 0 | 0.0 | 3,882,621 |
| VOLUSIA COUNTY (VOL) | F | 10/01/2014 | N | None | FIL | 4,330,849 | 4,095,967 | 0 | 105.7% | 0 | 0.0 | 4,095,967 |
| VOLUSIA COUNTY (VOL) | F | 10/01/2012 | N | None | FIL | 4,323,436 | 4,043,946 | -279,490 | 106.9% | 0 | 0.0 | 4,323,436 |
| WAUCHULA | GP | 10/01/2015 | N | None | FIL | 15,880,274 | 13,660,626 | -1,498,797 | 116.2% | 2,590,078 | -57.9 | 15,159,423 |
| WAUCHULA | GP | 10/01/2014 | N | After | FIL | 16,490,294 | 16,735,250 | 698,463 | 98.5% | 2,483,561 | 28.1 | 16,036,787 |
| WAUCHULA | GP | 10/01/2014 | Y | After | FIL | 16,490,294 | 16,735,250 | 818,450 | 98.5% | 2,483,561 | 33.0 | 15,916,800 |
| WAUCHULA | GP | 10/01/2012 | N | None | FIL | 13,794,913 | 14,288,507 | 493,594 | 96.5% | 2,232,223 | 22.1 | 13,794,913 |
| WEST MANATEE FCD | F | 10/01/2016 | N | After | AGG | 12,220,633 | 13,348,426 | 748,752 | 91.6% | 2,487,621 | 30.1 | 12,599,674 |
| WEST MANATEE FCD | F | 10/01/2015 | N | After | AGG | 10,820,703 | 11,945,761 | 767,303 | 90.6% | 2,397,251 | 32.0 | 11,178,458 |
| WEST MANATEE FCD | F | 10/01/2014 | N | None | AGG | 10,199,688 | 9,627,580 | 0 | 105.9% | 2,214,649 | 0.0 | 9,627,580 |
| WEST MANATEE FCD | F | 10/01/2013 | N | None | AGG | 8,850,588 | 9,111,084 | 792,806 | 97.1% | 1,990,633 | 39.8 | 8,318,278 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| WEST MANATEE FCD | F | 10/01/2012 | N | None | AGG | 7,188,705 | 8,354,169 | 1,466,561 | 86.0% | 1,826,156 | 80.3 | 6,887,608 |
| WEST MELBOURNE | P | 10/01/2016 | N | After | FIL | 11,738,917 | 13,209,503 | 1,396,347 | 88.9% | 1,947,746 | 71.7 | 11,813,156 |
| WEST MELBOURNE | P | 10/01/2015 | N | None | FIL | 10,595,211 | 12,456,408 | 1,661,203 | 85.1% | 1,983,685 | 83.7 | 10,795,205 |
| WEST MELBOURNE | P | 10/01/2014 | N | After | FIL | 10,508,345 | 11,854,178 | 1,957,854 | 88.6% | 1,701,995 | 115.0 | 9,896,324 |
| WEST MELBOURNE | P | 10/01/2013 | N | After | FIL | 8,988,343 | 11,061,558 | 2,574,532 | 81.3% | 1,661,521 | 155.0 | 8,487,026 |
| WEST MELBOURNE | P | 10/01/2012 | Y | After | FIL | 7,795,884 | 10,626,996 | 3,045,428 | 73.4% | 1,589,082 | 191.6 | 7,581,568 |
| WEST PALM BEACH | F | 09/30/2016 | N | After | EAN | 188,743,084 | 272,173,000 | 81,647,000 | 69.3% | 16,634,526 | 490.8 | 190,526,000 |
| WEST PALM BEACH | F | 09/30/2015 | N | None | EAN | 176,170,051 | 252,538,093 | 73,714,656 | 69.8% | 16,144,923 | 456.6 | 178,823,437 |
| WEST PALM BEACH | F | 09/30/2014 | N | After | EAN | 176,974,492 | 243,069,161 | 75,961,222 | 72.8% | 15,363,247 | 494.4 | 167,107,939 |
| WEST PALM BEACH | F | 09/30/2013 | Y | After | EAN | 164,579,552 | 230,834,658 | 76,292,316 | 71.3% | 14,898,950 | 512.1 | 154,542,342 |
| WEST PALM BEACH | F | 09/30/2013 | N | None | EAN | 164,579,552 | 227,006,444 | 72,464,102 | 72.5% | 14,898,950 | 486.4 | 154,542,342 |
| WEST PALM BEACH | G | 09/30/2015 | N | After | AGG | 37,618,564 | 41,116,495 | -1,868,568 | 91.5% | 1,672,545 | -111.7 | 42,985,063 |
| WEST PALM BEACH | G | 09/30/2014 | N | None | AGG | 45,171,751 | 38,435,492 | -6,736,259 | 117.5% | 1,814,346 | -371.3 | 45,171,751 |
| WEST PALM BEACH | G | 09/30/2013 | N | None | AGG | 34,347,451 | 38,383,459 | 4,036,008 | 89.5% | 2,019,761 | 199.8 | 34,347,451 |
| WEST PALM BEACH | P | 09/30/2015 | N | After | EAN | 263,834,220 | 322,692,494 | 56,666,324 | 81.8% | 19,209,819 | 295.0 | 266,026,170 |
| WEST PALM BEACH | P | 09/30/2014 | N | After | EAN | 258,066,881 | 305,376,000 | 60,305,531 | 84.5% | 18,652,936 | 323.3 | 245,070,469 |
| WEST PALM BEACH | P | 09/30/2013 | N | After | EAN | 238,502,690 | 289,948,599 | 64,479,144 | 82.3% | 16,819,221 | 383.4 | 225,469,455 |
| WILLISTON | G | 10/01/2015 | N | None | AGG | 4,314,930 | 3,674,913 | -259,758 | 117.4% | 880,740 | -29.5 | 3,934,671 |
| WILLISTON | G | 10/01/2014 | N | None | AGG | 4,433,099 | 3,516,802 | -552,514 | 126.1% | 941,185 | -58.7 | 4,069,316 |
| WILLISTON | G | 10/01/2013 | N | After | AGG | 4,004,606 | 3,612,555 | -392,051 | 110.9% | 824,054 | -47.6 | 4,004,606 |
| WILLISTON | G | 10/01/2012 | N | None | AGG | 3,625,066 | 3,627,190 | 2,124 | 99.9% | 762,313 | 0.3 | 3,625,066 |
| WILLISTON | P | 10/01/2015 | N | None | AGG | 1,810,378 | 1,777,959 | 26,382 | 101.8% | 331,296 | 8.0 | 1,751,577 |
| WILLISTON | P | 10/01/2014 | N | After | AGG | 1,708,206 | 1,710,102 | 1,896 | 99.9% | 337,066 | 0.6 | 1,708,206 |
| WILLISTON | P | 10/01/2013 | N | None | AGG | 1,487,358 | 1,519,209 | 31,851 | 97.9% | 306,244 | 10.4 | 1,487,358 |
| WILLISTON | P | 10/01/2012 | N | None | AGG | 1,231,153 | 1,438,964 | 207,811 | 85.6% | 325,985 | 63.7 | 1,231,153 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| WILTON MANORS (VOL) | F | 10/01/2016 | N | After | EAN | 1,528,157 | 1,641,753 | 560,117 | 93.1% | 1,483,572 | 37.8 | 1,081,636 |
| WILTON MANORS (VOL) | F | 10/01/2015 | N | None | EAN | 1,403,369 | 1,936,135 | 455,147 | 72.5% | 0 | 0.0 | 1,480,988 |
| WILTON MANORS (VOL) | F | 10/01/2014 | N | After | EAN | 1,454,962 | 1,860,538 | 497,449 | 78.2% | 0 | 0.0 | 1,363,089 |
| WILTON MANORS (VOL) | F | 10/01/2013 | N | None | EAN | 903,109 | 1,251,158 | 409,878 | 72.2% | 0 | 0.0 | 841,280 |
| WILTON MANORS (VOL) | F | 10/01/2012 | N | None | EAN | 777,500 | 1,202,603 | 457,828 | 64.7% | 0 | 0.0 | 744,775 |
| WILTON MANORS [GP] | G | 10/01/2016 | N | After | EAN | 11,386,312 | 17,441,637 | 5,776,174 | 65.3% | 429,324 | 1,345.4 | 11,665,463 |
| WILTON MANORS [GP] | G | 10/01/2015 | N | None | EAN | 11,087,697 | 17,260,746 | 5,702,030 | 64.2% | 439,282 | 1,298.0 | 11,558,716 |
| WILTON MANORS [GP] | G | 10/01/2014 | N | After | EAN | 12,301,876 | 17,027,889 | 5,788,250 | 72.2% | 409,531 | 1,413.4 | 11,239,639 |
| WILTON MANORS [GP] | G | 10/01/2013 | N | After | EAN | 12,894,548 | 15,819,860 | 5,318,936 | 81.5% | 398,597 | 1,334.4 | 10,500,924 |
| WILTON MANORS [GP] | G | 10/01/2012 | N | None | EAN | 12,491,566 | 17,576,398 | 5,551,474 | 71.1% | 392,600 | 1,414.0 | 12,024,924 |
| WILTON MANORS [GP] | P | 10/01/2016 | N | After | EAN | 12,297,443 | 20,416,310 | 7,499,879 | 60.2% | 199,248 | 3,764.1 | 12,916,431 |
| WILTON MANORS [GP] | P | 10/01/2015 | N | None | EAN | 11,977,847 | 20,313,717 | 7,776,095 | 59.0% | 194,617 | 3,995.6 | 12,537,622 |
| WILTON MANORS [GP] | P | 10/01/2014 | N | After | EAN | 13,346,452 | 20,961,558 | 8,701,421 | 63.7% | 168,578 | 5,161.7 | 12,260,137 |
| WILTON MANORS [GP] | P | 10/01/2013 | N | After | EAN | 12,119,521 | 19,053,635 | 7,725,207 | 63.6% | 166,200 | 4,648.1 | 11,328,428 |
| WILTON MANORS [GP] | P | 10/01/2012 | N | None | EAN | 12,192,787 | 19,320,893 | 7,549,703 | 63.1% | 229,590 | 3,288.3 | 11,771,190 |
| WINTER GARDEN | G | 10/01/2016 | N | After | EAN | 24,622,751 | 26,786,602 | 1,797,116 | 91.9% | 7,744,628 | 23.2 | 24,989,486 |
| WINTER GARDEN | G | 10/01/2015 | N | None | EAN | 23,058,359 | 23,639,451 | 555,090 | 97.5% | 7,522,960 | 7.4 | 23,084,361 |
| WINTER GARDEN | G | 10/01/2014 | N | None | EAN | 22,902,812 | 22,413,373 | 1,243,305 | 102.2% | 6,561,921 | 19.0 | 21,170,068 |
| WINTER GARDEN | G | 10/01/2013 | N | None | EAN | 20,903,928 | 21,723,576 | 2,353,518 | 96.2% | 6,242,563 | 37.7 | 19,370,058 |
| WINTER GARDEN | G | 10/01/2012 | N | After | EAN | 18,913,903 | 20,608,909 | 2,431,238 | 91.8% | 6,287,734 | 38.7 | 18,177,671 |
| WINTER GARDEN | PF | 10/01/2016 | N | After | EAN | 33,986,108 | 35,478,441 | 1,130,244 | 95.8% | 7,128,363 | 15.9 | 34,348,197 |
| WINTER GARDEN | PF | 10/01/2015 | N | None | EAN | 31,056,478 | 32,473,131 | 1,147,761 | 95.6% | 7,538,210 | 15.2 | 31,325,370 |
| WINTER GARDEN | PF | 10/01/2014 | N | None | EAN | 30,108,080 | 30,541,196 | 1,900,254 | 98.6% | 7,416,742 | 25.6 | 28,640,942 |
| WINTER GARDEN | PF | 10/01/2013 | N | None | EAN | 27,280,769 | 28,080,990 | 2,142,714 | 97.2% | 6,923,351 | 31.0 | 25,938,276 |
| WINTER GARDEN | PF | 10/01/2012 | N | None | EAN | 23,872,911 | 25,941,563 | 1,995,489 | 92.0% | 6,806,435 | 29.3 | 23,946,074 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| WINTER HAVEN | F | 10/01/2016 | N | After | EAN | 26,966,776 | 34,830,952 | 7,442,562 | 77.4% | 3,938,627 | 189.0 | 27,388,390 |
| WINTER HAVEN | F | 10/01/2015 | N | None | EAN | 23,668,261 | 31,126,901 | 6,930,681 | 76.0% | 3,713,589 | 186.6 | 24,196,220 |
| WINTER HAVEN | F | 10/01/2014 | N | After | EAN | 22,609,709 | 28,765,874 | 7,767,558 | 78.6% | 3,629,231 | 214.0 | 20,998,316 |
| WINTER HAVEN | F | 10/01/2013 | N | None | EAN | 19,505,234 | 27,396,351 | 9,131,476 | 71.2% | 3,707,301 | 246.3 | 18,264,875 |
| WINTER HAVEN | F | 10/01/2012 | N | None | EAN | 16,139,814 | 25,903,221 | 9,977,865 | 62.3% | 3,726,486 | 267.8 | 15,925,356 |
| WINTER HAVEN | G | 10/01/2016 | N | After | EAN | 61,304,787 | 82,421,783 | 19,806,258 | 74.4% | 10,250,086 | 193.2 | 62,615,525 |
| WINTER HAVEN | G | 10/01/2015 | N | After | EAN | 55,893,670 | 77,835,810 | 20,732,938 | 71.8% | 9,919,868 | 209.0 | 57,102,872 |
| WINTER HAVEN | G | 10/01/2014 | N | After | EAN | 54,770,698 | 72,913,451 | 22,270,569 | 75.1% | 9,864,027 | 225.8 | 50,642,882 |
| WINTER HAVEN | G | 10/01/2013 | Y | After | EAN | 45,472,350 | 69,899,966 | 25,011,218 | 65.1% | 10,448,820 | 239.4 | 44,888,748 |
| WINTER HAVEN | G | 10/01/2013 | N | None | EAN | 45,472,350 | 70,863,536 | 25,974,788 | 64.2% | 10,734,811 | 242.0 | 44,888,748 |
| WINTER HAVEN | G | 10/01/2012 | N | After | EAN | 40,734,908 | 68,508,838 | 28,177,836 | 59.5% | 10,692,636 | 263.5 | 40,331,002 |
| WINTER HAVEN | P | 10/01/2016 | N | After | EAN | 29,725,881 | 35,529,016 | 4,914,088 | 83.7% | 4,666,986 | 105.3 | 30,614,928 |
| WINTER HAVEN | P | 10/01/2015 | N | After | EAN | 28,182,252 | 32,221,007 | 3,097,716 | 87.5% | 4,450,214 | 69.6 | 29,123,291 |
| WINTER HAVEN | P | 10/01/2014 | N | After | EAN | 28,706,369 | 30,917,594 | 4,160,961 | 92.8% | 4,444,661 | 93.6 | 26,756,633 |
| WINTER HAVEN | P | 10/01/2013 | N | None | EAN | 25,000,730 | 29,746,888 | 5,748,261 | 84.0% | 4,365,076 | 131.7 | 23,998,627 |
| WINTER HAVEN | P | 10/01/2013 | Y | After | EAN | 25,000,730 | 29,046,904 | 5,048,277 | 86.1% | 4,374,464 | 115.4 | 23,998,627 |
| WINTER HAVEN | P | 10/01/2012 | N | None | EAN | 22,622,801 | 29,018,526 | 7,189,528 | 78.0% | 4,328,384 | 166.1 | 21,828,998 |
| WINTER PARK | F | 10/01/2015 | N | None | EAN | 46,938,709 | 56,277,717 | 6,375,234 | 83.4% | 4,275,632 | 149.1 | 49,902,483 |
| WINTER PARK | F | 10/01/2014 | N | None | EAN | 47,692,847 | 52,012,457 | 6,553,890 | 91.7% | 4,067,097 | 161.1 | 45,458,567 |
| WINTER PARK | F | 10/01/2013 | N | None | EAN | 39,479,813 | 51,060,906 | 7,850,353 | 77.3% | 4,050,149 | 193.8 | 43,210,553 |
| WINTER PARK | F | 10/01/2012 | N | None | EAN | 37,103,722 | 45,564,704 | 9,110,890 | 81.4% | 4,288,651 | 212.4 | 36,453,814 |
| WINTER PARK | P | 10/01/2015 | N | None | EAN | 42,256,882 | 56,683,506 | 11,902,334 | 74.5% | 4,286,032 | 277.7 | 44,781,172 |
| WINTER PARK | P | 10/01/2014 | N | None | EAN | 44,293,390 | 54,716,642 | 12,546,950 | 81.0% | 4,096,704 | 306.3 | 42,169,692 |
| WINTER PARK | P | 10/01/2013 | N | After | EAN | 40,745,179 | 53,492,015 | 14,501,966 | 76.2% | 3,898,445 | 372.0 | 38,990,049 |
| WINTER PARK | P | 10/01/2012 | N | None | EAN | 36,015,087 | 49,300,202 | 13,880,603 | 73.1% | 4,051,827 | 342.6 | 35,419,599 |

APPENDIX G - Funding Progress (GASB 67 BASIS)

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| WINTER SPRINGS | GPF | 10/01/2015 | N | None | EAN | 37,362,769 | 51,164,862 | 13,594,575 | 73.0% | 6,868,214 | 197.9 | 37,570,287 |
| WINTER SPRINGS | GPF | 10/01/2014 | N | After | EAN | 36,821,261 | 48,406,105 | 14,564,128 | 76.1% | 7,093,513 | 205.3 | 33,841,977 |
| WINTER SPRINGS | GPF | 10/01/2013 | N | None | EAN | 32,172,541 | 45,926,780 | 16,018,097 | 70.1% | 7,431,031 | 215.6 | 29,908,683 |
| WINTER SPRINGS | GPF | 10/01/2012 | N | None | EAN | 27,039,803 | 43,759,458 | 16,906,737 | 61.8% | 8,216,342 | 205.8 | 26,852,721 |

APPENDIX H
CHAPTER 112.664(1) SUMMARY

| <u>HEADINGS</u> | <u>INFORMATION PROVIDED</u> |
|--|---|
| City or District | Plan Sponsor (Name of City, Special District, or School Board) |
| TYP SYS | Type of Retirement System. |
| Valuation Date | The month / day / year on which the financial data in the actuarial valuation is based. |
| Florida Statute Chapter | 112.664(1)(a) – uses RP-2000 Combined Healthy Participant Mortality Tables, by gender, with generational projection by Scale AA. * 112.664(1)(b) – uses same mortality assumption as 112.664(1)(a) but using an assumed discount rate equal to 200 basis point (2.00%) less than plan's assumed rate of return. * Valuation Basis – same assumptions used in plan's valuation. |
| Discount Rate | Rate used to discount the liabilities. Same as assumed rate of return on assets. |
| Pension Liability | Actuarial Accrued Liability measured using the appropriate assumptions as specified above and the Traditional Entry Age Normal Cost method. |
| Total Market Value of Assets | The market value of assets, including DROP Accounts. |
| Net Pension Liability | Pension Liability less Assets. |
| Years Assets Sustain Benefit Payments | Assuming no future contributions from any source, the number of years the market value of assets will be sufficient based on expected retirement benefits. The number of years will vary based on the Florida Statute Chapter assumption. |
| Total Dollar Contribution | Required contribution from all sources (i.e., employee and sponsor). Contribution will vary based on the Florida Statute Chapter assumption. |
| Total % of Pay Contribution | Total Dollar Contribution ÷ Valuation Payroll |

*** NOTE:** Effective January 1, 2016, all plans are required to use the mortality tables used in one of the two most recently published actuarial valuations of the Florida Retirement System, with appropriate adjustments for mortality improvements and plan demographics.

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| ALACHUA COUNTY LIBRARY | 112.664(1)(a) | 7.00% | 31,680,037 | 23,070,710 | 8,609,327 | 18.33 | 1,121,359 | 38.24 |
| General | 112.664(1)(b) | 5.00% | 40,353,711 | 23,070,710 | 17,283,001 | 14.92 | 1,836,402 | 62.62 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 18.33 | 1,121,359 | 38.24 |
| ALACHUA COUNTY SCHOOL BOARD | 112.664(1)(a) | 7.50% | 7,445,435 | 3,467,458 | 3,977,977 | 5.75 | 679,509 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 5.50% | 8,745,171 | 3,467,458 | 5,277,713 | 5.42 | 817,444 | 0.00 |
| 7/1/2014 | Valuation Basis | 7.50% | N/A | N/A | N/A | 5.67 | 745,502 | 0.00 |
| ALTAMONTE SPRINGS | 112.664(1)(a) | 7.50% | 20,627,759 | 20,351,204 | 276,555 | 25.21 | 1,428,001 | 12.63 |
| General | 112.664(1)(b) | 5.50% | 27,939,430 | 20,351,204 | 7,588,226 | 20.48 | 2,932,073 | 25.94 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 25.21 | 1,690,919 | 15.53 |
| ALTAMONTE SPRINGS | 112.664(1)(a) | 7.50% | 15,898,338 | 12,903,155 | 2,995,183 | 24.73 | 1,390,405 | 29.32 |
| Police | 112.664(1)(b) | 5.50% | 23,188,447 | 12,903,155 | 10,285,292 | 20.66 | 2,703,517 | 57.00 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 24.73 | 1,390,405 | 29.32 |
| APOPKA | 112.664(1)(a) | 7.50% | 36,910,494 | 30,617,876 | 6,292,618 | 19.00 | 1,603,486 | 31.10 |
| Fire | 112.664(1)(b) | 5.50% | 47,734,236 | 30,617,876 | 17,116,360 | 16.00 | 3,010,064 | 58.38 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 19.00 | 1,573,112 | 30.51 |
| APOPKA | 112.664(1)(a) | 7.50% | 50,393,717 | 41,051,946 | 9,341,771 | 17.00 | 2,218,201 | 21.99 |
| General | 112.664(1)(b) | 5.50% | 63,889,176 | 41,051,946 | 22,837,230 | 14.00 | 3,922,201 | 38.87 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 17.00 | 2,321,260 | 23.01 |
| APOPKA | 112.664(1)(a) | 7.50% | 47,398,330 | 39,981,396 | 7,416,934 | 18.00 | 2,464,417 | 41.56 |
| Police | 112.664(1)(b) | 5.50% | 60,468,459 | 39,981,396 | 20,487,063 | 15.00 | 4,097,871 | 69.11 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 18.00 | 2,441,628 | 41.18 |
| ARCADIA | 112.664(1)(a) | 6.50% | 3,264,105 | 2,342,514 | 921,591 | 19.33 | 164,009 | 25.60 |
| General | 112.664(1)(b) | 4.50% | 4,151,364 | 2,342,514 | 1,808,850 | 15.58 | 259,315 | 40.47 |
| 1/1/2016 | Valuation Basis | 6.50% | N/A | N/A | N/A | 19.33 | 164,009 | 25.60 |
| ARCADIA | 112.664(1)(a) | 7.80% | 10,595,446 | 9,130,597 | 1,464,849 | 22.93 | 363,214 | 69.47 |
| Police And Fire | 112.664(1)(b) | 5.80% | 12,925,785 | 9,130,597 | 3,795,188 | 16.73 | 571,869 | 109.38 |
| 10/1/2016 | Valuation Basis | 7.80% | N/A | N/A | N/A | 22.93 | 363,214 | 69.47 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| ATLANTIC BEACH | 112.664(1)(a) | 7.00% | 20,788,102 | 15,008,338 | 5,779,764 | 17.83 | 1,300,048 | 62.66 |
| General | 112.664(1)(b) | 5.00% | 25,772,335 | 15,008,338 | 10,763,997 | 14.50 | 2,097,130 | 100.09 |
| 9/30/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 17.83 | 1,300,048 | 62.66 |
| ATLANTIC BEACH | 112.664(1)(a) | 7.00% | 13,856,425 | 9,473,354 | 4,383,071 | 18.67 | 970,930 | 60.12 |
| Police | 112.664(1)(b) | 5.00% | 17,493,380 | 9,473,354 | 8,020,026 | 15.08 | 1,317,424 | 81.57 |
| 9/30/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 18.67 | 970,930 | 60.12 |
| ATLANTIS | 112.664(1)(a) | 7.69% | 1,435,257 | 1,323,407 | 111,850 | 19.89 | 54,523 | 999.99 |
| Police | 112.664(1)(b) | 5.69% | 1,698,976 | 1,323,407 | 375,569 | 14.89 | 69,550 | 999.99 |
| 10/1/2014 | Valuation Basis | 7.69% | N/A | N/A | N/A | 22.96 | 49,489 | 999.99 |
| AUBURNDALE | 112.664(1)(a) | 7.75% | 8,947,202 | 6,506,796 | 2,440,406 | 19.81 | 479,902 | 55.20 |
| Fire | 112.664(1)(b) | 5.75% | 11,262,952 | 6,506,796 | 4,756,156 | 15.66 | 688,047 | 79.20 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 19.81 | 479,902 | 55.20 |
| AUBURNDALE | 112.664(1)(a) | 7.50% | 25,376,827 | 16,996,363 | 8,380,464 | 15.32 | 1,294,197 | 68.20 |
| General | 112.664(1)(b) | 5.50% | 31,564,120 | 16,996,363 | 14,567,757 | 12.73 | 1,754,209 | 92.40 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 15.32 | 1,294,197 | 68.20 |
| AUBURNDALE | 112.664(1)(a) | 7.75% | 13,208,700 | 10,460,258 | 2,748,442 | 27.07 | 739,085 | 41.40 |
| Police | 112.664(1)(b) | 5.75% | 16,916,875 | 10,460,258 | 6,456,617 | 18.69 | 1,107,682 | 62.10 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 27.07 | 739,085 | 41.40 |
| AVENTURA | 112.664(1)(a) | 7.50% | 42,037,747 | 34,151,399 | 7,886,348 | 45.05 | 2,750,540 | 32.75 |
| Police | 112.664(1)(b) | 5.50% | 55,798,315 | 34,151,399 | 21,646,916 | 23.21 | 4,682,886 | 55.76 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 45.05 | 2,750,540 | 32.75 |
| AVON PARK | 112.664(1)(a) | 7.75% | 7,023,636 | 5,302,286 | 1,721,350 | 25.98 | 395,718 | 70.20 |
| Fire | 112.664(1)(b) | 5.75% | 8,918,022 | 5,302,286 | 3,615,736 | 18.56 | 587,763 | 104.20 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 25.98 | 395,718 | 70.20 |
| AVON PARK | 112.664(1)(a) | 8.00% | 6,054,808 | 6,149,713 | -94,905 | 99.99 | 44,072 | 22.40 |
| Police | 112.664(1)(b) | 6.00% | 7,705,876 | 6,149,713 | 1,556,163 | 25.08 | 187,233 | 95.30 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 44,072 | 22.40 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| BAL HARBOUR VILLAGE | 112.664(1)(a) | 7.00% | 13,197,915 | 10,417,448 | 2,780,467 | 23.17 | 740,829 | 66.66 |
| General | 112.664(1)(b) | 5.00% | 17,304,354 | 10,417,448 | 6,886,906 | 17.92 | 1,240,490 | 111.62 |
| 10/1/2014 | Valuation Basis | 7.00% | N/A | N/A | N/A | 23.42 | 711,583 | 64.03 |
| BAL HARBOUR VILLAGE | 112.664(1)(a) | 8.00% | 25,727,310 | 19,439,247 | 6,288,063 | 19.76 | 1,738,241 | 74.00 |
| Police | 112.664(1)(b) | 6.00% | 32,781,687 | 19,439,247 | 13,342,440 | 15.75 | 2,485,933 | 105.80 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 19.76 | 1,738,241 | 74.00 |
| BARTOW | 112.664(1)(a) | 8.00% | 11,129,521 | 8,600,616 | 2,528,905 | 25.08 | 576,959 | 55.90 |
| Fire | 112.664(1)(b) | 6.00% | 14,079,032 | 8,600,616 | 5,478,416 | 18.05 | 880,338 | 85.50 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 25.08 | 576,959 | 55.90 |
| BARTOW | 112.664(1)(a) | 7.75% | 31,586,643 | 22,995,296 | 8,591,347 | 24.96 | 1,746,113 | 21.90 |
| General | 112.664(1)(b) | 5.75% | 40,111,969 | 22,995,296 | 17,116,673 | 17.89 | 2,636,165 | 33.10 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 24.96 | 1,746,113 | 21.90 |
| BARTOW | 112.664(1)(a) | 8.00% | 20,731,113 | 17,084,514 | 3,646,599 | 22.53 | 966,098 | 59.10 |
| Police | 112.664(1)(b) | 6.00% | 26,074,413 | 17,084,514 | 8,989,899 | 16.86 | 1,517,838 | 92.90 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 22.53 | 966,098 | 59.10 |
| BAY HARBOR ISLANDS [GP] | 112.664(1)(a) | 5.84% | 16,797,511 | 15,437,110 | 1,360,401 | 10.10 | 1,069,880 | 28.09 |
| General | 112.664(1)(b) | 3.84% | 20,824,775 | 15,437,110 | 5,387,665 | 8.62 | 1,950,940 | 51.22 |
| 10/1/2015 | Valuation Basis | 5.84% | N/A | N/A | N/A | 10.30 | 1,044,968 | 27.43 |
| BAY HARBOR ISLANDS [GP] | 112.664(1)(a) | 5.84% | 16,797,511 | 15,437,110 | 1,360,401 | 10.10 | 1,069,880 | 28.09 |
| Police | 112.664(1)(b) | 3.84% | 20,824,775 | 15,437,110 | 5,387,665 | 8.62 | 1,950,940 | 51.22 |
| 10/1/2015 | Valuation Basis | 5.84% | N/A | N/A | N/A | 10.30 | 1,044,968 | 27.43 |
| BAY MEDICAL CENTER | 112.664(1)(a) | 7.50% | 116,314,032 | 93,688,664 | 22,625,368 | 17.17 | 2,980,173 | 0.00 |
| General | 112.664(1)(b) | 5.50% | 142,387,218 | 93,688,664 | 48,698,554 | 13.92 | 5,293,304 | 0.00 |
| 1/1/2017 | Valuation Basis | 7.50% | N/A | N/A | N/A | 17.17 | 2,980,173 | 0.00 |
| BELLE GLADE | 112.664(1)(a) | 7.75% | 14,838,302 | 16,230,130 | -1,391,828 | 99.99 | 25,054 | 0.85 |
| General | 112.664(1)(b) | 5.75% | 18,868,438 | 16,230,130 | 2,638,308 | 37.05 | 924,893 | 31.31 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 25,054 | 0.85 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| BELLE GLADE (RETIRED) | 112.664(1)(a) | 6.25% | 4,192,499 | 5,674,007 | -1,481,508 | 99.99 | 0 | 0.00 |
| Police And Fire | 112.664(1)(b) | 4.25% | 4,962,059 | 5,674,007 | -711,948 | 99.99 | 0 | 0.00 |
| 10/1/2016 | Valuation Basis | 6.25% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| BELLE GLADE HOUSING | 112.664(1)(a) | 5.50% | 2,678,844 | 2,207,846 | 470,998 | 99.99 | 136,249 | 17.10 |
| General | 112.664(1)(b) | 3.50% | 3,495,682 | 2,207,846 | 1,287,836 | 30.17 | 253,104 | 31.70 |
| 10/1/2016 | Valuation Basis | 5.50% | N/A | N/A | N/A | 99.99 | 136,249 | 17.10 |
| BELLEAIR | 112.664(1)(a) | 7.75% | 3,903,232 | 3,254,679 | 648,553 | 23.77 | 281,832 | 34.10 |
| Police | 112.664(1)(b) | 5.75% | 4,754,468 | 3,254,679 | 1,499,789 | 16.79 | 405,654 | 49.10 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 23.77 | 281,832 | 34.10 |
| BELLEVIEW | 112.664(1)(a) | 7.75% | 4,055,539 | 3,493,887 | 561,652 | 99.99 | 147,995 | 28.30 |
| Police | 112.664(1)(b) | 5.75% | 5,050,546 | 3,493,887 | 1,556,659 | 23.21 | 269,252 | 51.70 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 147,995 | 28.30 |
| BERT FISH MEDICAL CENTER | 112.664(1)(a) | 7.25% | 32,953,605 | 22,189,338 | 10,764,267 | 13.00 | 2,027,015 | 151.57 |
| General | 112.664(1)(b) | 5.25% | 40,998,075 | 22,189,338 | 18,808,737 | 11.00 | 2,301,918 | 172.12 |
| 1/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 13.00 | 2,027,015 | 151.57 |
| BOCA GRANDE FCD | 112.664(1)(a) | 6.80% | 7,630,094 | 5,637,303 | 1,992,791 | 99.99 | 676,255 | 47.40 |
| Fire | 112.664(1)(b) | 4.80% | 10,933,365 | 5,637,303 | 5,296,062 | 29.35 | 1,125,810 | 79.00 |
| 10/1/2016 | Valuation Basis | 6.80% | N/A | N/A | N/A | 99.99 | 676,255 | 47.40 |
| BOCA RATON | 112.664(1)(a) | 8.00% | 200,760,699 | 203,220,179 | -2,459,480 | 99.00 | 3,925,569 | 15.41 |
| General | 112.664(1)(b) | 6.00% | 245,084,138 | 203,220,179 | 41,863,959 | 21.75 | 3,925,569 | 15.41 |
| 10/1/2014 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.00 | 3,925,569 | 15.41 |
| BOCA RATON | 112.664(1)(a) | 7.95% | 449,464,453 | 338,440,068 | 111,024,385 | 21.83 | 17,765,115 | 55.08 |
| Police And Fire | 112.664(1)(b) | 5.95% | 575,957,480 | 338,440,068 | 237,517,412 | 17.04 | 28,501,790 | 88.37 |
| 10/1/2016 | Valuation Basis | 7.95% | N/A | N/A | N/A | 21.83 | 17,765,115 | 55.08 |
| BOCA RATON EXECUTIVE | 112.664(1)(a) | 7.50% | 44,048,119 | 32,522,053 | 11,526,066 | 16.63 | 1,566,542 | 23.17 |
| General | 112.664(1)(b) | 5.50% | 55,614,833 | 32,522,053 | 23,092,780 | 14.23 | 2,434,588 | 36.01 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 16.63 | 1,585,811 | 32.27 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| BOCA RATON HOUSING | 112.664(1)(a) | 9.59% | 1,321,331 | 2,511,547 | -1,190,216 | 99.99 | 0 | 0.00 |
| General | 112.664(1)(b) | 7.59% | 1,590,064 | 2,511,547 | -921,483 | 38.48 | 25,366 | 3.88 |
| 10/1/2015 | Valuation Basis | 9.59% | N/A | N/A | N/A | 33.42 | 41,897 | 6.42 |
| BONITA SPRINGS FCD | 112.664(1)(a) | 7.60% | 81,862,510 | 56,829,970 | 25,032,540 | 20.17 | 4,966,681 | 69.10 |
| Fire | 112.664(1)(b) | 5.60% | 105,517,143 | 56,829,970 | 48,687,173 | 16.18 | 7,314,303 | 101.80 |
| 10/1/2016 | Valuation Basis | 7.60% | N/A | N/A | N/A | 20.17 | 4,966,681 | 69.10 |
| BONITA SPRINGS FCD | 112.664(1)(a) | 7.80% | 3,393,762 | 2,908,958 | 484,804 | 39.93 | 158,144 | 26.90 |
| General | 112.664(1)(b) | 5.80% | 4,351,960 | 2,908,958 | 1,443,002 | 20.63 | 271,444 | 46.10 |
| 10/1/2016 | Valuation Basis | 7.80% | N/A | N/A | N/A | 39.93 | 158,144 | 26.90 |
| BOYNTON BEACH | 112.664(1)(a) | 7.50% | 141,201,556 | 91,141,426 | 50,060,130 | 15.83 | 7,474,448 | 68.09 |
| Fire | 112.664(1)(b) | 5.50% | 176,959,556 | 91,141,426 | 85,818,130 | 13.33 | 10,819,233 | 98.56 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 15.83 | 7,474,448 | 68.09 |
| BOYNTON BEACH | 112.664(1)(a) | 7.50% | 172,914,954 | 149,625,375 | 23,289,579 | 23.25 | 8,593,818 | 40.55 |
| General | 112.664(1)(b) | 5.50% | 210,661,222 | 149,625,375 | 61,035,847 | 17.08 | 12,862,116 | 60.69 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 23.25 | 8,593,818 | 40.55 |
| BOYNTON BEACH | 112.664(1)(a) | 7.50% | 125,822,078 | 86,202,090 | 39,619,988 | 16.50 | 6,609,088 | 58.64 |
| Police | 112.664(1)(b) | 5.50% | 155,761,005 | 86,202,090 | 69,558,915 | 13.75 | 9,528,177 | 84.54 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 16.50 | 6,609,088 | 58.64 |
| BRADENTON | 112.664(1)(a) | 8.00% | 53,439,324 | 47,260,263 | 6,179,061 | 99.99 | 2,591,871 | 51.70 |
| Fire | 112.664(1)(b) | 6.00% | 68,145,917 | 47,260,263 | 20,885,654 | 22.77 | 4,245,943 | 84.70 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 2,591,871 | 51.70 |
| BRADENTON | 112.664(1)(a) | 8.00% | 78,870,819 | 65,304,178 | 13,566,641 | 38.42 | 2,897,277 | 40.11 |
| Police | 112.664(1)(b) | 6.00% | 102,455,002 | 65,304,178 | 37,150,824 | 21.83 | 5,335,151 | 73.86 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 38.42 | 2,897,277 | 40.11 |
| BROOKSVILLE | 112.664(1)(a) | 7.75% | 7,174,834 | 5,763,900 | 1,410,934 | 23.58 | 325,628 | 51.42 |
| Fire | 112.664(1)(b) | 5.75% | 9,096,467 | 5,763,900 | 3,332,567 | 17.42 | 513,256 | 81.03 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 23.58 | 325,628 | 51.42 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| BROOKSVILLE | 112.664(1)(a) | 7.25% | 5,347,143 | 5,782,871 | -435,728 | 99.99 | 463,362 | 38.90 |
| Police | 112.664(1)(b) | 5.25% | 7,235,256 | 5,782,871 | 1,452,385 | 45.07 | 962,128 | 80.80 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 463,362 | 38.90 |
| BUNNELL | 112.664(1)(a) | 8.00% | 610,838 | 566,535 | 44,303 | 99.99 | 11,643 | 999.99 |
| Fire | 112.664(1)(b) | 6.00% | 956,463 | 566,535 | 389,928 | 43.12 | 37,941 | 999.99 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 11,643 | 999.99 |
| BUSHNELL | 112.664(1)(a) | 7.75% | 2,786,903 | 2,552,316 | 234,587 | 99.99 | 190,982 | 18.60 |
| General | 112.664(1)(b) | 5.75% | 3,974,176 | 2,552,316 | 1,421,860 | 47.71 | 348,262 | 33.70 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 190,982 | 18.60 |
| CAPE CORAL | 112.664(1)(a) | 7.70% | 196,822,130 | 148,103,521 | 48,718,609 | 22.34 | 13,062,098 | 86.60 |
| Fire | 112.664(1)(b) | 5.70% | 256,631,862 | 148,103,521 | 108,528,341 | 17.46 | 19,243,335 | 127.60 |
| 10/1/2016 | Valuation Basis | 7.70% | N/A | N/A | N/A | 22.34 | 13,062,098 | 86.60 |
| CAPE CORAL | 112.664(1)(a) | 7.75% | 303,869,461 | 224,525,234 | 79,344,227 | 21.38 | 25,200,650 | 57.80 |
| General | 112.664(1)(b) | 5.75% | 385,557,001 | 224,525,234 | 161,031,767 | 16.60 | 34,369,878 | 78.80 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 21.38 | 25,200,650 | 57.80 |
| CAPE CORAL | 112.664(1)(a) | 7.75% | 170,169,493 | 140,211,969 | 29,957,524 | 28.92 | 10,479,264 | 58.30 |
| Police | 112.664(1)(b) | 5.75% | 222,088,150 | 140,211,969 | 81,876,181 | 20.36 | 15,907,302 | 88.50 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 28.92 | 10,479,264 | 58.30 |
| CASSELBERRY | 112.664(1)(a) | 7.75% | 19,285,835 | 19,768,198 | -482,363 | 99.99 | 1,019,963 | 23.70 |
| Police And Fire | 112.664(1)(b) | 5.75% | 27,620,940 | 19,768,198 | 7,852,742 | 50.76 | 2,672,140 | 62.20 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 1,019,963 | 23.70 |
| CLEARWATER | 112.664(1)(a) | 3.00% | 3,360,997 | 4,361,517 | -1,000,520 | 99.99 | 0 | 0.00 |
| Fire | 112.664(1)(b) | 0.00% | 3,881,721 | 4,361,517 | -479,796 | 99.99 | 0 | 0.00 |
| 10/1/2016 | Valuation Basis | 3.00% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| CLEARWATER | 112.664(1)(a) | 7.00% | 880,352,852 | 905,236,677 | -24,883,825 | 99.99 | 15,603,454 | 19.68 |
| General Police And Fire | 112.664(1)(b) | 5.00% | 1,133,708,620 | 905,236,677 | 228,471,943 | 26.08 | 40,392,431 | 50.95 |
| 1/1/2017 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 15,603,454 | 19.68 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| CLERMONT | 112.664(1)(a) | 7.00% | 11,486,359 | 10,744,542 | 741,817 | 20.22 | 1,293,490 | 35.90 |
| Fire | 112.664(1)(b) | 5.00% | 15,784,030 | 10,744,542 | 5,039,488 | 17.26 | 2,466,842 | 68.47 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 21.31 | 1,068,909 | 29.67 |
| CLERMONT | 112.664(1)(a) | 7.00% | 14,622,987 | 14,099,685 | 523,302 | 21.15 | 1,062,016 | 31.55 |
| Police | 112.664(1)(b) | 5.00% | 19,425,108 | 14,099,685 | 5,325,423 | 17.89 | 2,058,903 | 61.16 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 22.45 | 861,173 | 25.58 |
| CLERMONT (RETIRED) | 112.664(1)(a) | 7.00% | 369,948 | 358,184 | 11,764 | 99.99 | 5,593 | 0.00 |
| General | 112.664(1)(b) | 5.00% | 410,887 | 358,184 | 52,703 | 13.56 | 12,309 | 0.00 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 17.01 | 8,767 | 0.00 |
| CLEWISTON | 112.664(1)(a) | 7.00% | 11,999,911 | 10,841,227 | 1,158,684 | 31.33 | 106,286 | 0.00 |
| General | 112.664(1)(b) | 5.00% | 15,901,502 | 10,841,227 | 5,060,275 | 21.08 | 339,971 | 0.00 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 31.33 | 106,286 | 0.00 |
| COCOA | 112.664(1)(a) | 8.00% | 24,791,216 | 16,337,706 | 8,453,510 | 14.57 | 1,596,802 | 69.82 |
| Fire | 112.664(1)(b) | 6.00% | 31,273,758 | 16,337,706 | 14,936,052 | 12.31 | 2,265,562 | 99.07 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 14.57 | 1,596,802 | 69.82 |
| COCOA | 112.664(1)(a) | 7.20% | 18,014,115 | 12,879,533 | 5,134,582 | 14.81 | 591,418 | 535.00 |
| General | 112.664(1)(b) | 5.20% | 21,973,492 | 12,879,533 | 9,093,959 | 12.38 | 818,325 | 739.00 |
| 10/1/2016 | Valuation Basis | 7.20% | N/A | N/A | N/A | 14.81 | 591,418 | 535.00 |
| COCOA | 112.664(1)(a) | 8.00% | 29,406,890 | 27,645,211 | 1,761,679 | 99.99 | 1,129,789 | 37.78 |
| Police | 112.664(1)(b) | 6.00% | 37,675,881 | 27,645,211 | 10,030,670 | 23.82 | 2,083,605 | 69.65 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 1,129,789 | 37.78 |
| COCOA BEACH | 112.664(1)(a) | 7.75% | 14,408,881 | 11,836,093 | 2,572,788 | 22.79 | 683,044 | 51.27 |
| Fire | 112.664(1)(b) | 5.75% | 17,971,462 | 11,836,093 | 6,135,369 | 16.68 | 1,027,345 | 77.11 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 22.79 | 683,044 | 51.27 |
| COCOA BEACH | 112.664(1)(a) | 7.75% | 303,869,461 | 224,525,234 | 79,344,227 | 21.38 | 25,200,650 | 57.80 |
| General | 112.664(1)(b) | 5.75% | 385,557,001 | 224,525,234 | 161,031,767 | 16.60 | 34,369,878 | 78.80 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 21.38 | 25,200,650 | 57.80 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| COCOA BEACH | 112.664(1)(a) | 7.75% | 16,760,750 | 11,612,585 | 5,148,165 | 15.71 | 1,015,694 | 56.93 |
| Police | 112.664(1)(b) | 5.75% | 21,091,278 | 11,612,585 | 9,478,693 | 13.05 | 1,412,957 | 79.18 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 15.71 | 1,015,694 | 56.93 |
| COOPER CITY | 112.664(1)(a) | 7.00% | 29,162,456 | 22,612,283 | 6,550,173 | 17.92 | 1,239,334 | 226.00 |
| Fire | 112.664(1)(b) | 5.00% | 35,515,038 | 22,612,283 | 12,902,755 | 14.50 | 2,326,754 | 424.29 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 17.92 | 1,239,334 | 226.00 |
| COOPER CITY | 112.664(1)(a) | 7.10% | 35,706,267 | 31,360,442 | 4,345,825 | 26.42 | 1,365,350 | 36.21 |
| General | 112.664(1)(b) | 5.10% | 43,983,708 | 31,360,442 | 12,623,266 | 18.33 | 2,503,502 | 66.40 |
| 10/1/2016 | Valuation Basis | 7.10% | N/A | N/A | N/A | 26.42 | 1,365,350 | 36.21 |
| COOPER CITY | 112.664(1)(a) | 7.25% | 32,641,747 | 27,131,390 | 5,510,357 | 17.92 | 1,498,595 | 323.55 |
| Police | 112.664(1)(b) | 5.25% | 39,268,999 | 27,131,390 | 12,137,609 | 14.25 | 3,115,277 | 672.59 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 17.92 | 1,498,595 | 323.55 |
| COOPER CITY - MANAGEMENT | 112.664(1)(a) | 8.07% | 4,365,548 | 3,432,921 | 932,627 | 14.71 | 152,581 | 57.33 |
| General Police And Fire | 112.664(1)(b) | 6.07% | 5,229,260 | 3,432,921 | 1,796,339 | 12.32 | 244,529 | 91.88 |
| 10/1/2014 | Valuation Basis | 8.07% | N/A | N/A | N/A | 13.32 | 212,863 | 79.98 |
| CORAL GABLES | 112.664(1)(a) | 7.75% | 572,965,319 | 342,189,550 | 230,775,769 | 9.83 | 27,799,756 | 71.91 |
| General Police And Fire | 112.664(1)(b) | 5.75% | 690,632,864 | 342,189,550 | 348,443,314 | 8.75 | 36,938,583 | 95.55 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 9.83 | 27,799,756 | 71.91 |
| CORAL SPRINGS | 112.664(1)(a) | 8.50% | 60,794,740 | 69,202,169 | -8,407,429 | 30.96 | 2,693,840 | 21.03 |
| Fire | 112.664(1)(b) | 6.50% | 80,971,553 | 69,202,169 | 11,769,384 | 22.01 | 6,083,861 | 47.50 |
| 10/1/2015 | Valuation Basis | 8.50% | N/A | N/A | N/A | 25.68 | 4,387,147 | 34.25 |
| CORAL SPRINGS | 112.664(1)(a) | 7.50% | 8,909,214 | 7,711,470 | 1,197,744 | 14.25 | 433,858 | 877.97 |
| General | 112.664(1)(b) | 5.50% | 10,509,761 | 7,711,470 | 2,798,291 | 11.83 | 731,686 | 999.99 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 14.25 | 433,858 | 877.97 |
| CORAL SPRINGS | 112.664(1)(a) | 8.55% | 209,203,341 | 166,332,259 | 42,871,082 | 28.62 | 8,375,738 | 56.28 |
| Police | 112.664(1)(b) | 6.55% | 263,662,725 | 166,332,259 | 97,330,466 | 19.47 | 14,800,201 | 99.46 |
| 10/1/2015 | Valuation Basis | 8.55% | N/A | N/A | N/A | 23.61 | 10,473,424 | 70.38 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| CRESCENT CITY | 112.664(1)(a) | 7.00% | 296,784 | 529,665 | -232,881 | 99.99 | 10,275 | 19.00 |
| Fire | 112.664(1)(b) | 5.00% | 386,902 | 529,665 | -142,763 | 99.99 | 10,176 | 18.80 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 10,275 | 19.00 |
| CRESCENT CITY | 112.664(1)(a) | 7.00% | 749,007 | 878,809 | -129,802 | 99.99 | 30,540 | 13.10 |
| Police | 112.664(1)(b) | 5.00% | 931,037 | 878,809 | 52,228 | 34.89 | 75,108 | 32.20 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 23,630 | 10.10 |
| CRESTVIEW | 112.664(1)(a) | 7.75% | 17,140,287 | 16,625,944 | 514,343 | 99.99 | 643,683 | 14.90 |
| General | 112.664(1)(b) | 5.75% | 21,729,190 | 16,625,944 | 5,103,246 | 26.13 | 1,156,757 | 26.90 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 643,683 | 14.90 |
| CRESTVIEW | 112.664(1)(a) | 8.00% | 17,387,252 | 17,489,080 | -101,828 | 99.99 | 709,603 | 16.00 |
| Police And Fire | 112.664(1)(b) | 6.00% | 22,341,845 | 17,489,080 | 4,852,765 | 99.99 | 1,329,400 | 30.10 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 709,603 | 16.00 |
| DADE CITY | 112.664(1)(a) | 7.40% | 7,122,054 | 5,738,320 | 1,383,734 | 20.72 | 279,949 | 77.90 |
| Fire | 112.664(1)(b) | 5.40% | 8,790,490 | 5,738,320 | 3,052,170 | 15.71 | 428,898 | 119.30 |
| 10/1/2016 | Valuation Basis | 7.40% | N/A | N/A | N/A | 20.72 | 279,949 | 77.90 |
| DADE CITY | 112.664(1)(a) | 7.40% | 9,623,251 | 8,433,370 | 1,189,881 | 99.99 | 391,056 | 35.30 |
| Police | 112.664(1)(b) | 5.40% | 12,705,491 | 8,433,370 | 4,272,121 | 27.04 | 969,387 | 87.60 |
| 10/1/2016 | Valuation Basis | 7.40% | N/A | N/A | N/A | 99.99 | 391,056 | 35.30 |
| DANIA BEACH | 112.664(1)(a) | 6.50% | 27,890,599 | 20,576,548 | 7,314,051 | 15.17 | 1,953,669 | 163.77 |
| General | 112.664(1)(b) | 4.50% | 34,092,512 | 20,576,548 | 13,515,964 | 12.75 | 3,456,182 | 289.72 |
| 10/1/2016 | Valuation Basis | 6.50% | N/A | N/A | N/A | 15.17 | 1,953,669 | 163.77 |
| DANIA BEACH [PF] | 112.664(1)(a) | 7.00% | 67,446,449 | 40,753,033 | 26,693,416 | 13.17 | 6,466,412 | 295.03 |
| Fire | 112.664(1)(b) | 5.00% | 84,141,793 | 40,753,033 | 43,388,760 | 11.33 | 10,225,278 | 466.52 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 13.17 | 6,466,412 | 295.03 |
| DANIA BEACH [PF] | 112.664(1)(a) | 7.00% | 67,446,449 | 40,753,033 | 26,693,416 | 13.17 | 6,466,412 | 295.03 |
| Police | 112.664(1)(b) | 5.00% | 84,141,793 | 40,753,033 | 43,388,760 | 11.33 | 10,225,278 | 466.52 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 13.17 | 6,466,412 | 295.03 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| DAVIE | 112.664(1)(a) | 7.61% | 106,290,746 | 78,752,749 | 27,537,997 | 99.99 | 6,292,244 | 57.70 |
| Fire | 112.664(1)(b) | 5.61% | 133,022,519 | 78,752,749 | 54,269,770 | 22.82 | 9,853,752 | 90.35 |
| 10/1/2015 | Valuation Basis | 7.61% | N/A | N/A | N/A | 99.99 | 5,721,908 | 52.47 |
| DAVIE | 112.664(1)(a) | 7.60% | 169,117,525 | 133,536,652 | 35,580,873 | 29.51 | 8,647,197 | 56.60 |
| Police | 112.664(1)(b) | 5.60% | 217,860,666 | 133,536,652 | 84,324,014 | 19.91 | 16,066,645 | 105.16 |
| 10/1/2016 | Valuation Basis | 7.60% | N/A | N/A | N/A | 29.51 | 8,647,197 | 56.60 |
| DAVIE - GENERAL & MGMT | 112.664(1)(a) | 7.00% | 63,596,281 | 54,906,613 | 8,689,668 | 23.50 | 5,213,877 | 31.41 |
| General | 112.664(1)(b) | 5.00% | 85,126,374 | 54,906,613 | 30,219,761 | 18.97 | 9,439,399 | 56.87 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 24.90 | 4,726,147 | 28.47 |
| DAYTONA BEACH | 112.664(1)(a) | 7.50% | 231,888,239 | 165,031,589 | 66,856,650 | 14.00 | 7,794,395 | 46.07 |
| Police And Fire | 112.664(1)(b) | 5.50% | 289,921,473 | 165,031,589 | 124,889,884 | 12.00 | 13,381,209 | 79.09 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 14.00 | 7,794,395 | 46.07 |
| DEERFIELD BEACH | 112.664(1)(a) | 7.63% | 136,963,565 | 99,661,364 | 37,302,201 | 13.82 | 6,548,101 | 67.82 |
| Fire | 112.664(1)(b) | 5.63% | 169,734,804 | 99,661,364 | 70,073,440 | 11.82 | 10,754,542 | 111.38 |
| 10/1/2015 | Valuation Basis | 7.63% | N/A | N/A | N/A | 13.82 | 6,548,101 | 67.82 |
| DEERFIELD BEACH | 112.664(1)(a) | 7.00% | 62,807,876 | 55,328,028 | 7,479,848 | 17.92 | 1,361,007 | 451.39 |
| General | 112.664(1)(b) | 5.00% | 74,357,804 | 55,328,028 | 19,029,776 | 13.83 | 3,323,930 | 999.40 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 17.50 | 1,594,878 | 528.95 |
| DEERFIELD BEACH | 112.664(1)(a) | 6.50% | 54,887,329 | 38,707,816 | 16,179,513 | 13.69 | 2,371,504 | 999.99 |
| Police | 112.664(1)(b) | 4.50% | 68,077,354 | 38,707,816 | 29,369,538 | 11.65 | 2,967,834 | 999.99 |
| 10/1/2016 | Valuation Basis | 6.50% | N/A | N/A | N/A | 13.69 | 2,371,504 | 999.99 |
| DELAND | 112.664(1)(a) | 7.50% | 17,338,105 | 13,768,435 | 3,569,670 | 99.99 | 1,034,260 | 44.63 |
| Fire | 112.664(1)(b) | 5.50% | 22,782,651 | 13,768,435 | 9,014,216 | 23.72 | 1,590,355 | 68.63 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,034,260 | 44.63 |
| DELAND | 112.664(1)(a) | 7.50% | 31,191,857 | 27,204,099 | 3,987,758 | 20.00 | 767,333 | 34.89 |
| General | 112.664(1)(b) | 5.50% | 37,718,763 | 27,204,099 | 10,514,664 | 15.33 | 1,541,401 | 70.08 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 19.92 | 787,900 | 35.82 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| DELAND | 112.664(1)(a) | 7.50% | 30,261,856 | 21,239,451 | 9,022,405 | 17.75 | 1,459,840 | 55.47 |
| Police | 112.664(1)(b) | 5.50% | 38,609,702 | 21,239,451 | 17,370,251 | 14.50 | 2,264,636 | 86.06 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 18.08 | 1,406,500 | 53.45 |
| DELRAY BEACH | 112.664(1)(a) | 8.00% | 251,876,403 | 167,594,006 | 84,282,397 | 18.77 | 7,457,362 | 75.90 |
| Fire | 112.664(1)(b) | 6.00% | 318,754,180 | 167,594,006 | 151,160,174 | 14.95 | 10,594,343 | 107.80 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 18.77 | 7,457,362 | 75.90 |
| DELRAY BEACH | 112.664(1)(a) | 7.25% | 116,887,238 | 114,839,850 | 2,047,388 | 99.99 | 2,716,100 | 17.58 |
| General | 112.664(1)(b) | 5.25% | 145,751,733 | 114,839,850 | 30,911,883 | 25.33 | 6,141,441 | 39.75 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 2,716,100 | 17.58 |
| DELRAY BEACH | 112.664(1)(a) | 8.00% | 251,876,403 | 167,594,006 | 84,282,397 | 16.20 | 7,026,729 | 61.50 |
| Police | 112.664(1)(b) | 6.00% | 318,754,180 | 167,594,006 | 151,160,174 | 13.51 | 10,203,376 | 89.20 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 16.20 | 7,026,729 | 61.50 |
| DELTONA | 112.664(1)(a) | 8.00% | 31,884,995 | 23,826,426 | 8,058,569 | 25.77 | 1,544,033 | 44.20 |
| Fire | 112.664(1)(b) | 6.00% | 41,645,648 | 23,826,426 | 17,819,222 | 18.93 | 2,416,386 | 69.30 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 25.77 | 1,544,033 | 44.20 |
| DESTIN FCD | 112.664(1)(a) | 7.50% | 25,939,514 | 15,641,779 | 10,297,735 | 15.49 | 1,308,484 | 86.70 |
| Fire | 112.664(1)(b) | 5.50% | 33,925,185 | 15,641,779 | 18,283,406 | 13.16 | 1,965,405 | 130.30 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 15.49 | 1,308,484 | 86.70 |
| DUNEDIN | 112.664(1)(a) | 7.50% | 26,006,553 | 25,285,901 | 720,652 | 99.99 | 980,843 | 27.50 |
| Fire | 112.664(1)(b) | 5.50% | 32,688,990 | 25,285,901 | 7,403,089 | 25.23 | 1,845,285 | 51.80 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 980,843 | 27.50 |
| DUNNELLON | 112.664(1)(a) | 9.08% | 814,881 | 1,869,911 | -1,055,030 | 99.99 | 4,291 | 1.00 |
| Police And Fire | 112.664(1)(b) | 7.08% | 1,054,585 | 1,869,911 | -815,326 | 99.99 | 4,291 | 1.00 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 99.99 | 4,291 | 1.00 |
| EAST LAKE TARPON FCD | 112.664(1)(a) | 7.75% | 18,160,852 | 13,854,235 | 4,306,617 | 23.54 | 855,125 | 36.60 |
| Fire | 112.664(1)(b) | 5.75% | 23,004,662 | 13,854,235 | 9,150,427 | 17.54 | 1,356,701 | 58.10 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 23.54 | 855,125 | 36.60 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| EAST NICEVILLE FCD | 112.664(1)(a) | 7.00% | 664,271 | 676,381 | -12,110 | 99.99 | 95,458 | 23.00 |
| Fire | 112.664(1)(b) | 5.00% | 908,440 | 676,381 | 232,059 | 99.99 | 158,930 | 38.30 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 87,256 | 21.10 |
| EATONVILLE | 112.664(1)(a) | 7.00% | 1,061,522 | 1,404,640 | -343,118 | 99.99 | 43,357 | 7.20 |
| Police | 112.664(1)(b) | 5.00% | 1,420,270 | 1,404,640 | 15,630 | 99.99 | 140,624 | 23.40 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 32,248 | 5.30 |
| EDGEWATER | 112.664(1)(a) | 7.50% | 10,828,680 | 11,141,478 | -312,798 | 99.99 | 533,442 | 30.70 |
| Fire | 112.664(1)(b) | 5.50% | 13,817,875 | 11,141,478 | 2,676,397 | 44.67 | 914,261 | 52.70 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 533,442 | 30.70 |
| EDGEWATER | 112.664(1)(a) | 7.50% | 17,597,499 | 11,776,097 | 5,821,402 | 11.27 | 696,628 | 320.40 |
| General | 112.664(1)(b) | 5.50% | 21,350,031 | 11,776,097 | 9,573,934 | 9.93 | 907,920 | 417.50 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 11.29 | 673,060 | 309.50 |
| EDGEWATER | 112.664(1)(a) | 7.50% | 12,679,398 | 8,545,786 | 4,133,612 | 15.87 | 842,995 | 57.70 |
| Police | 112.664(1)(b) | 5.50% | 16,144,818 | 8,545,786 | 7,599,032 | 13.28 | 864,251 | 59.10 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 15.87 | 842,995 | 57.70 |
| ENGLEWOOD AREA FCD | 112.664(1)(a) | 7.50% | 34,084,829 | 25,258,938 | 8,825,891 | 23.27 | 2,218,528 | 62.90 |
| Fire | 112.664(1)(b) | 5.50% | 43,882,569 | 25,258,938 | 18,623,631 | 17.74 | 3,164,555 | 89.70 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 23.27 | 2,218,528 | 62.90 |
| ENGLEWOOD WATER DISTRICT | 112.664(1)(a) | 7.00% | 642,034 | 523,493 | 118,541 | 13.06 | 16,005 | 999.99 |
| General | 112.664(1)(b) | 5.00% | 745,414 | 523,493 | 221,921 | 11.15 | 27,722 | 999.99 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 13.24 | 14,652 | 999.99 |
| ESTERO FCD | 112.664(1)(a) | 7.00% | 21,074,825 | 18,803,862 | 2,270,963 | 23.57 | 1,407,034 | 30.10 |
| Fire | 112.664(1)(b) | 5.00% | 28,989,851 | 18,803,862 | 10,185,989 | 19.49 | 2,942,461 | 62.94 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 23.60 | 1,641,622 | 35.12 |
| EUSTIS | 112.664(1)(a) | 8.00% | 10,584,730 | 7,902,059 | 2,682,671 | 23.46 | 821,546 | 60.40 |
| Fire | 112.664(1)(b) | 6.00% | 13,595,709 | 7,902,059 | 5,693,650 | 17.48 | 1,076,991 | 79.20 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 23.46 | 821,546 | 60.40 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| EUSTIS | 112.664(1)(a) | 7.50% | 23,691,431 | 17,083,227 | 6,608,204 | 26.08 | 1,320,947 | 56.69 |
| Police | 112.664(1)(b) | 5.50% | 31,539,928 | 17,083,227 | 14,456,701 | 19.33 | 2,297,735 | 98.61 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 26.08 | 1,320,947 | 56.69 |
| FERNANDINA BEACH | 112.664(1)(a) | 7.75% | 27,354,529 | 18,042,439 | 9,312,090 | 15.39 | 1,851,347 | 39.35 |
| General | 112.664(1)(b) | 5.75% | 34,080,439 | 18,042,439 | 16,038,000 | 12.95 | 2,525,610 | 53.69 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 15.39 | 1,851,347 | 39.35 |
| FERNANDINA BEACH | 112.664(1)(a) | 8.00% | 29,584,744 | 20,722,472 | 8,862,272 | 17.22 | 1,792,878 | 50.25 |
| Police And Fire | 112.664(1)(b) | 6.00% | 36,915,320 | 20,722,472 | 16,192,848 | 14.00 | 2,556,290 | 71.65 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 17.22 | 1,792,878 | 50.25 |
| FLAGLER BEACH | 112.664(1)(a) | 7.50% | 1,145,154 | 1,354,605 | -209,451 | 99.99 | 97,050 | 29.17 |
| Fire | 112.664(1)(b) | 5.50% | 1,527,035 | 1,354,605 | 172,430 | 99.99 | 175,375 | 52.70 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 97,050 | 29.17 |
| FLAGLER BEACH | 112.664(1)(a) | 7.60% | 3,458,104 | 3,038,588 | 419,516 | 99.99 | 237,687 | 30.60 |
| Police | 112.664(1)(b) | 5.60% | 4,465,244 | 3,038,588 | 1,426,656 | 24.88 | 382,960 | 49.40 |
| 10/1/2016 | Valuation Basis | 7.60% | N/A | N/A | N/A | 99.99 | 237,687 | 30.60 |
| FLORIDA CITY | 112.664(1)(a) | 5.86% | 3,035,165 | 3,254,448 | -219,283 | 99.99 | 32,963 | 0.00 |
| Police | 112.664(1)(b) | 3.86% | 3,991,416 | 3,254,448 | 736,968 | 25.65 | 128,977 | 0.00 |
| 10/1/2014 | Valuation Basis | 5.86% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| FLORIDA CITY - ELECTED | 112.664(1)(a) | 5.00% | 3,506,621 | 2,215,356 | 1,291,265 | 16.08 | 360,219 | 159.12 |
| General | 112.664(1)(b) | 3.00% | 4,367,506 | 2,215,356 | 2,152,150 | 13.58 | 506,633 | 228.14 |
| 10/1/2014 | Valuation Basis | 5.00% | N/A | N/A | N/A | 16.08 | 360,219 | 159.12 |
| FORT LAUDERDALE | 112.664(1)(a) | 7.50% | 629,028,556 | 587,283,771 | 41,744,785 | 37.33 | 13,776,026 | 29.25 |
| General | 112.664(1)(b) | 5.50% | 775,040,742 | 587,283,771 | 187,756,971 | 20.08 | 29,217,568 | 62.03 |
| 9/30/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 37.33 | 13,776,026 | 29.25 |
| FORT LAUDERDALE | 112.664(1)(a) | 7.50% | 847,196,018 | 774,549,468 | 72,646,550 | 39.12 | 28,587,467 | 40.80 |
| Police And Fire | 112.664(1)(b) | 5.50% | 1,050,413,879 | 774,549,468 | 275,864,411 | 20.87 | 50,214,014 | 71.70 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 53.06 | 27,333,630 | 39.00 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| FORT MEADE [GPF] | 112.664(1)(a) | 9.08% | 363,769 | 351,907 | 11,862 | 27.91 | 15,367 | 16.90 |
| Fire | 112.664(1)(b) | 7.08% | 442,896 | 351,907 | 90,989 | 18.60 | 24,742 | 27.21 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 20.52 | 21,564 | 23.72 |
| FORT MEADE [GPF] | 112.664(1)(a) | 9.08% | 4,198,762 | 4,117,536 | 81,226 | 26.95 | 129,294 | 12.77 |
| General | 112.664(1)(b) | 7.08% | 5,078,724 | 4,117,536 | 961,188 | 18.57 | 224,318 | 22.16 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 20.41 | 185,943 | 18.37 |
| FORT MEADE [GPF] | 112.664(1)(a) | 9.08% | 1,179,185 | 1,257,490 | -78,305 | 99.99 | 4,262 | 0.00 |
| Police | 112.664(1)(b) | 7.08% | 1,426,542 | 1,257,490 | 169,052 | 22.30 | 33,709 | 0.00 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 28.24 | 21,902 | 0.00 |
| FORT MYERS | 112.664(1)(a) | 8.00% | 119,661,372 | 81,343,937 | 38,317,435 | 16.63 | 6,957,684 | 93.50 |
| Fire | 112.664(1)(b) | 6.00% | 152,619,770 | 81,343,937 | 71,275,833 | 13.90 | 9,939,862 | 133.70 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 16.63 | 6,957,684 | 93.50 |
| FORT MYERS | 112.664(1)(a) | 7.63% | 162,262,405 | 99,018,034 | 63,244,371 | 13.37 | 9,117,202 | 43.10 |
| General | 112.664(1)(b) | 5.63% | 202,965,270 | 99,018,034 | 103,947,236 | 11.56 | 12,337,967 | 58.40 |
| 10/1/2016 | Valuation Basis | 7.63% | N/A | N/A | N/A | 13.37 | 9,117,202 | 43.10 |
| FORT MYERS | 112.664(1)(a) | 7.75% | 174,449,122 | 108,057,451 | 66,391,671 | 16.88 | 10,433,007 | 88.20 |
| Police | 112.664(1)(b) | 5.75% | 228,449,259 | 108,057,451 | 120,391,808 | 14.08 | 15,229,654 | 128.80 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 16.88 | 10,433,007 | 88.20 |
| FORT PIERCE [G, P, UTIL] | 112.664(1)(a) | 8.00% | 195,371,158 | 174,633,807 | 20,737,351 | 36.92 | 6,246,612 | 22.45 |
| General | 112.664(1)(b) | 6.00% | 241,766,395 | 174,633,807 | 67,132,588 | 19.92 | 11,444,323 | 41.14 |
| 9/30/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 5,862,110 | 21.07 |
| FORT PIERCE SUPP | 112.664(1)(a) | 7.25% | 13,609,537 | 12,668,019 | 941,518 | 99.99 | 615,297 | 9.68 |
| Police | 112.664(1)(b) | 5.25% | 17,637,158 | 12,668,019 | 4,969,139 | 25.00 | 1,105,373 | 17.39 |
| 9/30/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 615,297 | 9.68 |
| FORT PIERCE UTILITIES [G, P, UTIL] | 112.664(1)(a) | 7.75% | 205,472,542 | 183,206,017 | 22,266,525 | 31.33 | 6,382,068 | 21.46 |
| General | 112.664(1)(b) | 5.75% | 255,404,474 | 183,206,017 | 72,198,457 | 19.25 | 11,626,406 | 39.10 |
| 9/30/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 29.92 | 6,548,153 | 22.02 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| FORT WALTON BEACH | 112.664(1)(a) | 8.00% | 23,106,490 | 14,389,400 | 8,717,090 | 15.51 | 1,214,876 | 58.00 |
| Fire | 112.664(1)(b) | 6.00% | 29,625,866 | 14,389,400 | 15,236,466 | 13.04 | 1,793,220 | 85.50 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 15.51 | 1,214,876 | 58.00 |
| FORT WALTON BEACH | 112.664(1)(a) | 7.90% | 48,766,017 | 40,706,627 | 8,059,390 | 22.85 | 1,935,258 | 61.00 |
| General | 112.664(1)(b) | 5.90% | 60,697,292 | 40,706,627 | 19,990,665 | 16.92 | 2,968,296 | 93.50 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 22.85 | 1,935,258 | 61.00 |
| FORT WALTON BEACH | 112.664(1)(a) | 8.00% | 26,531,057 | 19,119,281 | 7,411,776 | 17.74 | 930,956 | 42.60 |
| Police | 112.664(1)(b) | 6.00% | 33,329,132 | 19,119,281 | 14,209,851 | 14.43 | 1,576,950 | 72.20 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 18.86 | 779,948 | 35.70 |
| FROSTPROOF | 112.664(1)(a) | 7.00% | 1,058,844 | 1,203,578 | -144,734 | 27.92 | 49,820 | 8.03 |
| General | 112.664(1)(b) | 5.00% | 1,389,804 | 1,203,578 | 186,226 | 22.47 | 113,142 | 18.23 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 28.51 | 48,510 | 7.82 |
| FROSTPROOF | 112.664(1)(a) | 7.50% | 4,245,683 | 3,802,981 | 442,702 | 29.80 | 150,749 | 205.50 |
| Police | 112.664(1)(b) | 5.50% | 5,674,348 | 3,802,981 | 1,871,367 | 20.22 | 248,646 | 339.00 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 29.80 | 150,749 | 205.50 |
| GAINESVILLE | 112.664(1)(a) | 8.30% | 470,947,246 | 334,603,948 | 136,343,298 | 15.41 | 13,211,521 | 16.53 |
| General | 112.664(1)(b) | 6.30% | 581,196,823 | 334,603,948 | 246,592,875 | 13.25 | 19,711,896 | 24.66 |
| 10/1/2015 | Valuation Basis | 8.30% | N/A | N/A | N/A | 15.41 | 13,211,521 | 16.53 |
| GAINESVILLE | 112.664(1)(a) | 8.10% | 265,766,825 | 219,000,182 | 46,766,643 | 25.93 | 7,853,446 | 30.80 |
| Police And Fire | 112.664(1)(b) | 6.10% | 336,172,520 | 219,000,182 | 117,172,338 | 18.44 | 13,237,242 | 51.91 |
| 10/1/2016 | Valuation Basis | 8.10% | N/A | N/A | N/A | 25.93 | 7,853,446 | 30.80 |
| GREATER NAPLES FCD | 112.664(1)(a) | 7.75% | 21,209,968 | 23,317,766 | -2,107,798 | 99.99 | 1,262,131 | 34.59 |
| Fire | 112.664(1)(b) | 5.75% | 29,778,669 | 23,317,766 | 6,460,903 | 99.99 | 2,025,463 | 55.52 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 1,262,131 | 34.59 |
| GREEN COVE SPRINGS | 112.664(1)(a) | 7.00% | 3,451,405 | 3,489,529 | -38,124 | 25.79 | 248,602 | 31.23 |
| Police | 112.664(1)(b) | 5.00% | 4,888,625 | 3,489,529 | 1,399,096 | 21.31 | 524,066 | 65.84 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 25.96 | 224,879 | 28.25 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| GREENACRES | 112.664(1)(a) | 8.39% | 10,587,462 | 12,226,506 | -1,639,044 | 49.32 | 490,161 | 16.59 |
| Police And Fire | 112.664(1)(b) | 6.39% | 15,732,539 | 12,226,506 | 3,506,033 | 27.57 | 1,504,137 | 50.91 |
| 10/1/2015 | Valuation Basis | 8.39% | N/A | N/A | N/A | 32.23 | 839,833 | 28.43 |
| GULF BREEZE | 112.664(1)(a) | 7.00% | 3,688,610 | 3,901,457 | -212,847 | 27.46 | 226,936 | 35.87 |
| Police | 112.664(1)(b) | 5.00% | 5,242,312 | 3,901,457 | 1,340,855 | 21.90 | 513,753 | 81.21 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 27.90 | 217,290 | 34.35 |
| GULFPORT | 112.664(1)(a) | 7.75% | 4,738,595 | 3,757,427 | 981,168 | 99.99 | 246,080 | 25.00 |
| Fire | 112.664(1)(b) | 5.75% | 6,419,919 | 3,757,427 | 2,662,492 | 30.91 | 406,263 | 41.10 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 246,080 | 25.00 |
| GULFPORT | 112.664(1)(a) | 7.25% | 13,823,291 | 14,580,026 | -756,735 | 99.99 | 224,117 | 7.70 |
| General | 112.664(1)(b) | 5.25% | 17,608,274 | 14,580,026 | 3,028,248 | 33.87 | 629,737 | 21.70 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 224,117 | 7.70 |
| GULFPORT | 112.664(1)(a) | 7.75% | 10,268,416 | 8,957,070 | 1,311,346 | 99.99 | 553,704 | 25.60 |
| Police | 112.664(1)(b) | 5.75% | 13,405,989 | 8,957,070 | 4,448,919 | 27.12 | 944,040 | 43.60 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 553,704 | 25.60 |
| HAINES CITY | 112.664(1)(a) | 7.50% | 7,805,513 | 5,518,113 | 2,287,400 | 17.93 | 483,885 | 40.10 |
| Fire | 112.664(1)(b) | 5.50% | 9,878,581 | 5,518,113 | 4,360,468 | 14.44 | 636,638 | 52.80 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 17.93 | 483,885 | 40.10 |
| HAINES CITY | 112.664(1)(a) | 7.50% | 16,968,130 | 15,598,259 | 1,369,871 | 19.70 | 325,166 | 14.60 |
| General | 112.664(1)(b) | 5.50% | 20,853,110 | 15,598,259 | 5,254,851 | 15.36 | 609,201 | 27.30 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 19.70 | 325,166 | 14.60 |
| HAINES CITY | 112.664(1)(a) | 7.50% | 10,508,830 | 7,852,058 | 2,656,772 | 22.92 | 784,152 | 32.20 |
| Police | 112.664(1)(b) | 5.50% | 13,620,775 | 7,852,058 | 5,768,717 | 17.33 | 1,114,881 | 45.80 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 23.97 | 742,754 | 30.50 |
| HALIFAX HOSPITAL | 112.664(1)(a) | 6.75% | 334,832,016 | 214,911,093 | 119,920,923 | 14.00 | 19,848,568 | 46.83 |
| General | 112.664(1)(b) | 4.75% | 429,170,303 | 214,911,093 | 214,259,210 | 12.00 | 30,329,569 | 71.55 |
| 10/1/2015 | Valuation Basis | 6.75% | N/A | N/A | N/A | 14.00 | 21,070,580 | 49.71 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| HALLANDALE BEACH | 112.664(1)(a) | 7.00% | 66,425,626 | 52,708,876 | 13,716,750 | 92.00 | 3,331,672 | 51.25 |
| General | 112.664(1)(b) | 5.00% | 83,282,591 | 52,708,876 | 30,573,715 | 92.00 | 6,093,268 | 81.32 |
| 9/30/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 92.00 | 3,331,672 | 51.25 |
| HALLANDALE BEACH | 112.664(1)(a) | 7.70% | 210,700,892 | 143,198,929 | 67,501,963 | 15.34 | 10,666,322 | 76.00 |
| Police And Fire | 112.664(1)(b) | 5.70% | 261,119,607 | 143,198,929 | 117,920,678 | 12.92 | 15,209,904 | 108.00 |
| 10/1/2016 | Valuation Basis | 7.70% | N/A | N/A | N/A | 15.34 | 10,666,322 | 76.00 |
| HALLANDALE BEACH PM | 112.664(1)(a) | 7.25% | 19,833,370 | 16,143,619 | 3,689,751 | 84.00 | 691,355 | 84.91 |
| General | 112.664(1)(b) | 5.25% | 25,335,160 | 16,143,619 | 9,191,541 | 84.00 | 896,036 | 121.55 |
| 9/30/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 84.00 | 691,355 | 84.91 |
| HAVANA | 112.664(1)(a) | 7.00% | 54,138 | 897,544 | -843,406 | 99.99 | 8,262 | 65.70 |
| Fire | 112.664(1)(b) | 5.00% | 69,123 | 897,544 | -828,421 | 99.99 | 8,182 | 65.10 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 8,262 | 65.70 |
| HIALEAH | 112.664(1)(a) | 8.00% | 856,668,657 | 591,081,423 | 265,587,234 | 17.09 | 35,839,378 | 61.40 |
| General Police And Fire | 112.664(1)(b) | 6.00% | 1,040,015,857 | 591,081,423 | 448,934,434 | 13.83 | 57,112,870 | 97.85 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 17.09 | 35,839,378 | 61.40 |
| HIALEAH - ELECTED | 112.664(1)(a) | 6.00% | 8,745,329 | 9,893,539 | -1,148,210 | 99.99 | 175,894 | 22.22 |
| General | 112.664(1)(b) | 4.00% | 11,172,739 | 9,893,539 | 1,279,200 | 26.58 | 468,006 | 59.12 |
| 10/1/2015 | Valuation Basis | 6.00% | N/A | N/A | N/A | 99.99 | 175,894 | 22.22 |
| HIALEAH GARDENS | 112.664(1)(a) | 7.64% | 16,022,940 | 14,283,500 | 1,739,440 | 32.25 | 715,490 | 30.62 |
| Police | 112.664(1)(b) | 5.64% | 19,700,410 | 14,283,500 | 5,416,910 | 19.58 | 1,460,890 | 62.52 |
| 10/1/2015 | Valuation Basis | 7.64% | N/A | N/A | N/A | 32.25 | 715,490 | 30.62 |
| HILLSBOROUGH COUNTY | 112.664(1)(a) | 2.50% | 27,141,522 | 11,832,983 | 15,308,539 | 6.83 | 1,054,194 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 0.50% | 33,418,510 | 11,832,983 | 21,585,527 | 6.33 | 1,289,681 | 0.00 |
| 7/1/2015 | Valuation Basis | 2.50% | N/A | N/A | N/A | 6.83 | 1,054,194 | 0.00 |
| HOLLEY-NAVARRE FCD | 112.664(1)(a) | 7.00% | 665,869 | 2,210,195 | -1,544,326 | 99.99 | 69,598 | 9.50 |
| Fire | 112.664(1)(b) | 5.00% | 925,689 | 2,210,195 | -1,284,506 | 99.99 | 94,654 | 12.90 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 69,598 | 9.50 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| HOLLY HILL | 112.664(1)(a) | 7.40% | 5,434,644 | 4,041,548 | 1,393,096 | 19.80 | 356,100 | 46.90 |
| Fire | 112.664(1)(b) | 5.40% | 6,870,292 | 4,041,548 | 2,828,744 | 15.56 | 531,932 | 70.00 |
| 10/1/2016 | Valuation Basis | 7.40% | N/A | N/A | N/A | 19.80 | 356,100 | 46.90 |
| HOLLY HILL | 112.664(1)(a) | 7.50% | 11,829,379 | 8,566,354 | 3,263,025 | 19.48 | 646,652 | 54.70 |
| Police | 112.664(1)(b) | 5.50% | 15,067,420 | 8,566,354 | 6,501,066 | 15.50 | 959,194 | 81.00 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 20.24 | 597,483 | 50.50 |
| HOLLYWOOD | 112.664(1)(a) | 7.50% | 343,717,651 | 201,262,985 | 142,454,666 | 10.11 | 17,199,014 | 106.00 |
| Fire | 112.664(1)(b) | 5.50% | 409,040,408 | 201,262,985 | 207,777,423 | 9.05 | 20,777,846 | 128.10 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 10.23 | 16,303,155 | 100.50 |
| HOLLYWOOD | 112.664(1)(a) | 7.80% | 450,606,324 | 289,742,276 | 160,864,048 | 12.58 | 27,833,973 | 71.11 |
| General | 112.664(1)(b) | 5.80% | 554,828,341 | 289,742,276 | 265,086,065 | 11.00 | 36,770,123 | 93.94 |
| 10/1/2016 | Valuation Basis | 7.80% | N/A | N/A | N/A | 12.58 | 27,833,973 | 71.11 |
| HOLLYWOOD | 112.664(1)(a) | 8.00% | 381,350,733 | 182,156,596 | 199,194,137 | 10.17 | 18,539,820 | 75.66 |
| Police | 112.664(1)(b) | 6.00% | 473,654,111 | 182,156,596 | 291,497,515 | 9.08 | 24,811,552 | 101.25 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 10.17 | 18,539,820 | 75.66 |
| HOLMES BEACH | 112.664(1)(a) | 7.50% | 8,922,392 | 7,984,025 | 938,367 | 99.99 | 380,480 | 41.80 |
| Police | 112.664(1)(b) | 5.50% | 11,591,767 | 7,984,025 | 3,607,742 | 24.53 | 687,529 | 75.60 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 380,480 | 41.80 |
| HOMESTEAD | 112.664(1)(a) | 6.50% | 8,424,981 | 7,376,009 | 1,048,972 | 21.33 | 274,042 | 0.00 |
| Fire | 112.664(1)(b) | 4.50% | 9,905,240 | 7,376,009 | 2,529,231 | 15.50 | 836,432 | 0.00 |
| 1/1/2016 | Valuation Basis | 6.50% | N/A | N/A | N/A | 21.33 | 274,042 | 0.00 |
| HOMESTEAD | 112.664(1)(a) | 7.70% | 104,626,157 | 81,781,384 | 22,844,773 | 22.33 | 5,213,732 | 70.60 |
| Police | 112.664(1)(b) | 5.70% | 132,019,513 | 81,781,384 | 50,238,129 | 17.08 | 8,625,551 | 116.80 |
| 10/1/2016 | Valuation Basis | 7.70% | N/A | N/A | N/A | 22.33 | 5,213,732 | 70.60 |
| HOMESTEAD - General & Hospital | 112.664(1)(a) | 7.00% | 82,803,666 | 74,271,912 | 8,531,754 | 31.75 | 3,146,302 | 35.79 |
| General | 112.664(1)(b) | 5.00% | 104,073,817 | 74,271,912 | 29,801,905 | 20.17 | 5,677,696 | 64.58 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 31.75 | 3,146,302 | 35.79 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| HOMESTEAD - New Elected & Sr. Mgm | 112.664(1)(a) | 6.75% | 4,424,153 | 4,371,315 | 52,838 | 39.33 | 107,073 | 58.90 |
| General | 112.664(1)(b) | 4.75% | 5,606,984 | 4,371,315 | 1,235,669 | 21.33 | 278,294 | 153.08 |
| 1/1/2016 | Valuation Basis | 6.75% | N/A | N/A | N/A | 39.33 | 107,073 | 58.90 |
| HOMESTEAD - Old Elected | 112.664(1)(a) | 6.75% | 3,207,806 | 2,333,647 | 874,159 | 18.92 | 297,864 | 866.82 |
| General | 112.664(1)(b) | 4.75% | 4,099,398 | 2,333,647 | 1,765,751 | 15.33 | 574,031 | 999.99 |
| 1/1/2016 | Valuation Basis | 6.75% | N/A | N/A | N/A | 18.92 | 297,864 | 866.82 |
| HOWEY-IN-THE-HILLS | 112.664(1)(a) | 7.00% | 1,530,809 | 1,296,213 | 234,596 | 18.21 | 104,750 | 39.47 |
| Police | 112.664(1)(b) | 5.00% | 1,914,080 | 1,296,213 | 617,867 | 15.04 | 174,419 | 65.73 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 18.39 | 105,002 | 39.57 |
| INDIALANTIC | 112.664(1)(a) | 7.00% | 1,796,868 | 1,190,743 | 606,125 | 14.24 | 139,890 | 24.29 |
| General | 112.664(1)(b) | 5.00% | 2,278,633 | 1,190,743 | 1,087,890 | 12.40 | 159,224 | 27.64 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 14.12 | 114,878 | 19.94 |
| INDIALANTIC | 112.664(1)(a) | 7.90% | 8,212,461 | 7,391,437 | 821,024 | 42.11 | 286,874 | 27.76 |
| Police And Fire | 112.664(1)(b) | 5.90% | 10,181,210 | 7,391,437 | 2,789,773 | 20.08 | 495,067 | 47.92 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 42.11 | 286,874 | 27.76 |
| INDIAN HARBOUR BEACH | 112.664(1)(a) | 7.75% | 10,183,238 | 8,679,052 | 1,504,186 | 29.12 | 680,510 | 53.00 |
| Police | 112.664(1)(b) | 5.75% | 13,265,474 | 8,679,052 | 4,586,422 | 20.03 | 1,042,343 | 81.20 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 29.12 | 680,510 | 53.00 |
| INDIAN HARBOUR BEACH (SUPP) | 112.664(1)(a) | 9.08% | 211,646 | 125,496 | 86,150 | 10.51 | 15,821 | 1.91 |
| Police | 112.664(1)(b) | 7.08% | 255,174 | 125,496 | 129,678 | 9.49 | 20,926 | 2.52 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 9.52 | 19,808 | 2.39 |
| INDIAN RIVER SHORES | 112.664(1)(a) | 7.50% | 815,624 | 723,443 | 92,181 | 19.27 | 74,937 | 27.17 |
| General | 112.664(1)(b) | 5.50% | 1,002,201 | 723,443 | 278,758 | 14.68 | 113,632 | 41.20 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 15.02 | 142,912 | 51.82 |
| INDIAN RIVER SHORES | 112.664(1)(a) | 6.25% | 15,205,937 | 13,797,336 | 1,408,601 | 30.78 | 854,795 | 67.13 |
| Police And Fire | 112.664(1)(b) | 4.25% | 18,964,596 | 13,797,336 | 5,167,260 | 20.07 | 1,219,552 | 95.77 |
| 10/1/2016 | Valuation Basis | 6.25% | N/A | N/A | N/A | 30.78 | 854,795 | 67.13 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| INDIAN SHORES | 112.664(1)(a) | 7.00% | 2,649,160 | 2,503,740 | 145,420 | 99.99 | 131,616 | 19.40 |
| Police | 112.664(1)(b) | 5.00% | 3,397,710 | 2,503,740 | 893,970 | 28.03 | 245,356 | 36.10 |
| 10/1/2014 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 115,650 | 17.00 |
| JACKSON MEMORIAL HOSPITAL | 112.664(1)(a) | 7.50% | 608,668,447 | 555,346,267 | 53,322,180 | 28.83 | 26,735,467 | 6.07 |
| General | 112.664(1)(b) | 5.50% | 831,502,454 | 555,346,267 | 276,156,187 | 22.42 | 71,793,758 | 16.30 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 29.00 | 24,841,521 | 5.64 |
| JACKSONVILLE | 112.664(1)(a) | 7.50% | 355,810,592 | 166,866,000 | 188,944,592 | 10.94 | 20,527,833 | 72.58 |
| Corrections Officers | 112.664(1)(b) | 5.50% | 471,167,863 | 166,866,000 | 304,301,863 | 9.89 | 30,456,483 | 107.69 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 11.10 | 19,155,820 | 67.73 |
| JACKSONVILLE | 112.664(1)(a) | 7.50% | 2,802,603,321 | 1,739,891,000 | 1,062,712,321 | 12.59 | 101,008,650 | 39.31 |
| General | 112.664(1)(b) | 5.50% | 3,525,447,700 | 1,739,891,000 | 1,785,556,700 | 11.08 | 154,115,432 | 59.98 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 12.92 | 94,526,754 | 36.79 |
| JACKSONVILLE | 112.664(1)(a) | 7.00% | 3,345,515,259 | 1,513,398,466 | 1,832,116,793 | 9.92 | 220,855,030 | 162.87 |
| Police And Fire | 112.664(1)(b) | 5.00% | 4,336,995,647 | 1,513,398,466 | 2,823,597,181 | 9.08 | 327,937,051 | 241.84 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 9.92 | 220,855,030 | 162.87 |
| JACKSONVILLE - DISABILITY | 112.664(1)(a) | 7.50% | 21,033,969 | 9,594,000 | 11,439,969 | 10.31 | 1,125,210 | 0.38 |
| General | 112.664(1)(b) | 5.50% | 27,499,477 | 9,594,000 | 17,905,477 | 9.49 | 1,792,553 | 0.60 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 10.76 | 892,543 | 0.30 |
| JACKSONVILLE BEACH | 112.664(1)(a) | 7.90% | 14,657,746 | 11,141,492 | 3,516,254 | 25.25 | 771,336 | 36.22 |
| Fire | 112.664(1)(b) | 5.90% | 18,887,366 | 11,141,492 | 7,745,874 | 18.50 | 1,220,627 | 57.32 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 24.58 | 777,675 | 36.52 |
| JACKSONVILLE BEACH | 112.664(1)(a) | 7.90% | 63,426,312 | 49,137,471 | 14,288,841 | 18.83 | 2,721,400 | 22.75 |
| General | 112.664(1)(b) | 5.90% | 78,403,298 | 49,137,471 | 29,265,827 | 14.92 | 4,337,501 | 36.25 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 18.50 | 2,843,846 | 23.77 |
| JACKSONVILLE BEACH | 112.664(1)(a) | 7.90% | 23,240,791 | 19,972,236 | 3,268,555 | 34.50 | 1,033,284 | 23.41 |
| Police | 112.664(1)(b) | 5.90% | 29,449,089 | 19,972,236 | 9,476,853 | 20.67 | 1,718,360 | 38.92 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 33.33 | 1,042,281 | 23.61 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| JACKSONVILLE PF SENIOR STAFF | 112.664(1)(a) | 7.00% | 4,346,686 | 4,002,294 | 344,392 | 23.42 | 344,392 | 0.00 |
| General | 112.664(1)(b) | 5.00% | 5,343,169 | 4,002,294 | 1,340,875 | 17.33 | 1,340,875 | 0.00 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 24.25 | 403,827 | 0.00 |
| JUPITER | 112.664(1)(a) | 7.50% | 69,107,483 | 57,068,208 | 12,039,275 | 16.13 | 3,656,379 | 47.92 |
| Police | 112.664(1)(b) | 5.50% | 86,709,078 | 57,068,208 | 29,640,870 | 13.38 | 5,906,399 | 77.41 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 16.44 | 3,533,599 | 46.31 |
| JUPITER ISLAND | 112.664(1)(a) | 6.00% | 13,356,965 | 9,779,411 | 3,577,554 | 14.42 | 312,434 | 29.48 |
| General Police And Fire | 112.664(1)(b) | 4.00% | 13,356,965 | 9,779,411 | 3,577,554 | 14.42 | 312,434 | 29.48 |
| 10/1/2016 | Valuation Basis | 6.00% | N/A | N/A | N/A | 14.42 | 312,434 | 29.48 |
| KEY BISCAYNE | 112.664(1)(a) | 7.75% | 36,473,681 | 32,871,931 | 3,601,750 | 26.67 | 1,642,135 | 27.02 |
| Police And Fire | 112.664(1)(b) | 5.75% | 45,061,310 | 32,871,931 | 12,189,379 | 18.50 | 2,778,360 | 45.72 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 26.67 | 1,642,135 | 27.02 |
| KEY WEST | 112.664(1)(a) | 7.50% | 44,780,989 | 47,155,911 | -2,374,922 | 99.99 | 1,235,734 | 10.80 |
| General | 112.664(1)(b) | 5.50% | 55,575,285 | 47,155,911 | 8,419,374 | 30.25 | 3,592,782 | 31.40 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,350,154 | 11.80 |
| KEY WEST | 112.664(1)(a) | 8.44% | 103,842,268 | 86,800,603 | 17,041,665 | 99.99 | 3,787,478 | 32.73 |
| Police And Fire | 112.664(1)(b) | 6.44% | 126,370,739 | 86,800,603 | 39,570,136 | 21.17 | 6,473,084 | 55.94 |
| 10/1/2016 | Valuation Basis | 8.44% | N/A | N/A | N/A | 26.91 | 4,963,074 | 42.89 |
| KEY WEST HOUSING | 112.664(1)(a) | 7.75% | 9,847,640 | 7,158,799 | 2,688,841 | 17.75 | 525,765 | 18.49 |
| General | 112.664(1)(b) | 5.75% | 12,168,396 | 7,158,799 | 5,009,597 | 14.42 | 799,816 | 28.12 |
| 1/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 17.75 | 525,765 | 18.49 |
| KEY WEST UTILITY | 112.664(1)(a) | 7.50% | 106,145,670 | 77,361,154 | 28,784,516 | 19.08 | 3,970,613 | 42.94 |
| General | 112.664(1)(b) | 5.50% | 135,563,170 | 77,361,154 | 58,202,016 | 15.33 | 6,481,538 | 70.09 |
| 1/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 19.08 | 3,970,613 | 42.94 |
| KISSIMMEE | 112.664(1)(a) | 7.95% | 49,355,598 | 35,379,487 | 13,976,111 | 19.05 | 1,903,892 | 43.98 |
| Fire | 112.664(1)(b) | 5.95% | 60,570,530 | 35,379,487 | 25,191,043 | 15.04 | 2,779,234 | 64.21 |
| 10/1/2016 | Valuation Basis | 7.95% | N/A | N/A | N/A | 19.05 | 1,903,892 | 43.98 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| KISSIMMEE | 112.664(1)(a) | 7.50% | 121,601,718 | 98,428,458 | 23,173,260 | 30.67 | 4,988,823 | 23.73 |
| General | 112.664(1)(b) | 5.50% | 153,609,795 | 98,428,458 | 55,181,337 | 19.75 | 9,648,237 | 45.89 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 30.67 | 4,988,823 | 23.73 |
| KISSIMMEE | 112.664(1)(a) | 8.00% | 65,962,964 | 54,320,676 | 11,642,288 | 44.57 | 2,770,738 | 37.83 |
| Police | 112.664(1)(b) | 6.00% | 83,588,980 | 54,320,676 | 29,268,304 | 21.44 | 4,762,510 | 65.02 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 44.57 | 2,770,738 | 37.83 |
| KISSIMMEE UTILITY AUTHORITY | 112.664(1)(a) | 7.75% | 105,381,448 | 77,201,514 | 28,179,934 | 20.86 | 4,735,447 | 27.09 |
| General | 112.664(1)(b) | 5.75% | 132,423,345 | 77,201,514 | 55,221,831 | 16.17 | 7,564,100 | 43.28 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 20.86 | 4,735,447 | 27.09 |
| LABELLE | 112.664(1)(a) | 7.00% | 453,860 | 834,992 | -381,132 | 36.51 | 29,531 | 19.52 |
| Fire | 112.664(1)(b) | 5.00% | 618,633 | 834,992 | -216,359 | 26.58 | 78,789 | 52.08 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 34.33 | 35,555 | 23.50 |
| LADY LAKE | 112.664(1)(a) | 7.75% | 6,465,073 | 7,052,387 | -587,314 | 99.99 | 360,378 | 24.00 |
| Police | 112.664(1)(b) | 5.75% | 8,348,765 | 7,052,387 | 1,296,378 | 99.99 | 620,583 | 35.00 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 360,378 | 24.00 |
| LAKE ALFRED | 112.664(1)(a) | 7.50% | 4,629,460 | 4,043,450 | 586,010 | 99.99 | 284,200 | 21.60 |
| General | 112.664(1)(b) | 5.50% | 5,960,685 | 4,043,450 | 1,917,235 | 23.15 | 438,189 | 33.40 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 284,200 | 21.60 |
| LAKE ALFRED | 112.664(1)(a) | 7.50% | 3,531,456 | 3,473,699 | 57,757 | 99.99 | 150,923 | 23.20 |
| Police And Fire | 112.664(1)(b) | 5.50% | 4,494,736 | 3,473,699 | 1,021,037 | 30.77 | 259,590 | 39.80 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 150,923 | 23.20 |
| LAKE CITY | 112.664(1)(a) | 7.75% | 9,420,281 | 7,691,695 | 1,728,586 | 22.08 | 408,013 | 50.66 |
| Fire | 112.664(1)(b) | 5.75% | 11,949,556 | 7,691,695 | 4,257,861 | 16.66 | 640,107 | 79.49 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 22.08 | 287,553 | 35.71 |
| LAKE CITY | 112.664(1)(a) | 7.75% | 21,884,309 | 17,146,870 | 4,737,439 | 17.67 | 967,609 | 64.66 |
| General | 112.664(1)(b) | 5.75% | 26,841,482 | 17,146,870 | 9,694,612 | 14.26 | 1,064,379 | 71.12 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 17.67 | 967,609 | 64.66 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| LAKE CITY | 112.664(1)(a) | 7.50% | 14,090,043 | 14,092,138 | -2,095 | 99.99 | 392,646 | 23.10 |
| Police | 112.664(1)(b) | 5.50% | 18,304,944 | 14,092,138 | 4,212,806 | 29.74 | 849,614 | 49.90 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 392,646 | 23.10 |
| LAKE HELEN | 112.664(1)(a) | 7.00% | 954,306 | 1,012,249 | -57,943 | 28.27 | 30,367 | 24.46 |
| Police | 112.664(1)(b) | 5.00% | 1,251,538 | 1,012,249 | 239,289 | 21.40 | 75,291 | 60.64 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 28.31 | 30,275 | 24.39 |
| LAKE MARY | 112.664(1)(a) | 7.60% | 15,927,282 | 13,366,505 | 2,560,777 | 99.99 | 999,966 | 37.62 |
| Fire | 112.664(1)(b) | 5.60% | 20,301,490 | 13,366,505 | 6,934,985 | 24.00 | 1,635,245 | 61.52 |
| 10/1/2015 | Valuation Basis | 7.60% | N/A | N/A | N/A | 99.99 | 999,966 | 37.62 |
| LAKE MARY | 112.664(1)(a) | 7.50% | 17,701,159 | 18,259,155 | -557,996 | 99.99 | 951,467 | 32.50 |
| Police | 112.664(1)(b) | 5.50% | 22,367,016 | 18,259,155 | 4,107,861 | 32.68 | 1,578,007 | 53.80 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 951,467 | 32.50 |
| LAKE PARK (RETIRED) | 112.664(1)(a) | 7.50% | 1,846,211 | 1,353,255 | 492,956 | 17.57 | 80,380 | 999.99 |
| Police | 112.664(1)(b) | 5.50% | 2,097,722 | 1,353,255 | 744,467 | 13.66 | 89,528 | 999.99 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 17.57 | 80,380 | 999.99 |
| LAKE WALES | 112.664(1)(a) | 7.75% | 11,614,351 | 7,960,467 | 3,653,884 | 18.59 | 592,383 | 40.10 |
| Fire | 112.664(1)(b) | 5.75% | 14,666,996 | 7,960,467 | 6,706,529 | 14.95 | 847,552 | 57.30 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 18.59 | 592,383 | 40.10 |
| LAKE WALES | 112.664(1)(a) | 7.75% | 10,828,799 | 10,088,321 | 740,478 | 99.99 | 356,622 | 9.90 |
| General | 112.664(1)(b) | 5.75% | 13,648,428 | 10,088,321 | 3,560,107 | 26.45 | 649,685 | 18.00 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 356,622 | 9.90 |
| LAKE WALES | 112.664(1)(a) | 7.75% | 16,201,111 | 14,177,126 | 2,023,985 | 39.69 | 688,759 | 29.70 |
| Police | 112.664(1)(b) | 5.75% | 20,314,868 | 14,177,126 | 6,137,742 | 20.68 | 1,129,156 | 48.40 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 39.69 | 688,759 | 29.70 |
| LAKE WORTH | 112.664(1)(a) | 7.75% | 61,370,404 | 37,635,643 | 23,734,761 | 7.58 | 2,917,113 | 310.08 |
| Fire | 112.664(1)(b) | 5.75% | 71,111,996 | 37,635,643 | 33,476,353 | 7.00 | 3,741,476 | 397.70 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 7.58 | 2,917,113 | 310.08 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| LAKE WORTH | 112.664(1)(a) | 7.75% | 101,122,649 | 65,483,268 | 35,639,381 | 10.58 | 4,953,759 | 39.98 |
| General | 112.664(1)(b) | 5.75% | 121,923,942 | 65,483,268 | 56,440,674 | 9.42 | 6,521,170 | 52.63 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 10.58 | 4,953,759 | 39.98 |
| LAKE WORTH | 112.664(1)(a) | 7.60% | 50,719,654 | 29,128,036 | 21,591,618 | 9.08 | 2,820,875 | 252.51 |
| Police | 112.664(1)(b) | 5.60% | 61,016,266 | 29,128,036 | 31,888,230 | 8.25 | 3,846,516 | 344.32 |
| 10/1/2016 | Valuation Basis | 7.60% | N/A | N/A | N/A | 9.08 | 2,820,875 | 252.51 |
| LAKELAND | 112.664(1)(a) | 7.50% | 97,995,578 | 87,582,084 | 10,413,494 | 99.99 | 2,755,252 | 28.17 |
| Fire | 112.664(1)(b) | 5.50% | 122,248,484 | 87,582,084 | 34,666,400 | 21.24 | 5,095,574 | 52.10 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 2,755,252 | 28.17 |
| LAKELAND | 112.664(1)(a) | 7.25% | 646,612,089 | 498,769,283 | 147,842,806 | 17.08 | 24,471,462 | 28.44 |
| General | 112.664(1)(b) | 5.25% | 791,900,494 | 498,769,283 | 293,131,211 | 13.92 | 41,094,657 | 47.76 |
| 10/1/2015 | Valuation Basis | 7.25% | N/A | N/A | N/A | 17.08 | 24,471,462 | 28.44 |
| LAKELAND | 112.664(1)(a) | 7.75% | 144,840,910 | 108,664,979 | 36,175,931 | 17.90 | 5,760,003 | 40.93 |
| Police | 112.664(1)(b) | 5.75% | 178,725,250 | 108,664,979 | 70,060,271 | 14.37 | 8,798,080 | 62.53 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 17.90 | 5,760,003 | 40.93 |
| LANTANA | 112.664(1)(a) | 7.75% | 37,868,642 | 32,438,197 | 5,430,445 | 21.75 | 1,814,854 | 98.25 |
| Fire | 112.664(1)(b) | 5.75% | 47,893,118 | 32,438,197 | 15,454,921 | 17.42 | 4,053,649 | 219.46 |
| 9/30/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 22.33 | 1,407,366 | 76.19 |
| LANTANA | 112.664(1)(a) | 7.50% | 13,059,412 | 11,189,518 | 1,869,894 | 99.99 | 559,596 | 34.78 |
| Police | 112.664(1)(b) | 5.50% | 16,662,186 | 11,189,518 | 5,472,668 | 22.00 | 1,046,628 | 65.05 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 528,221 | 32.83 |
| LARGO | 112.664(1)(a) | 7.50% | 164,993,527 | 127,354,026 | 37,639,501 | 18.92 | 7,517,508 | 47.88 |
| Police And Fire | 112.664(1)(b) | 5.50% | 203,982,700 | 127,354,026 | 76,628,674 | 15.17 | 11,430,129 | 72.80 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 18.92 | 7,517,508 | 47.88 |
| LAUDERDALE-BY-THE-SEA (VOL) | 112.664(1)(a) | 6.50% | 1,497,412 | 1,763,537 | -266,125 | 99.99 | 100,976 | 33.50 |
| Fire | 112.664(1)(b) | 4.50% | 1,633,059 | 1,763,537 | -130,478 | 27.58 | 237,803 | 78.90 |
| 10/1/2015 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 100,976 | 33.50 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| LAUDERHILL | 112.664(1)(a) | 8.00% | 84,277,681 | 63,881,885 | 20,395,796 | 15.96 | 5,205,244 | 69.54 |
| Fire | 112.664(1)(b) | 6.00% | 107,396,405 | 63,881,885 | 43,514,520 | 13.63 | 7,988,585 | 106.71 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 15.00 | 4,996,156 | 66.74 |
| LAUDERHILL | 112.664(1)(a) | 7.25% | 28,434,030 | 19,860,050 | 8,573,980 | 16.33 | 1,529,111 | 43.15 |
| General | 112.664(1)(b) | 5.25% | 35,492,602 | 19,860,050 | 15,632,552 | 13.50 | 2,256,177 | 63.67 |
| 10/1/2015 | Valuation Basis | 7.25% | N/A | N/A | N/A | 16.33 | 1,529,111 | 43.15 |
| LAUDERHILL | 112.664(1)(a) | 7.50% | 73,366,569 | 57,783,748 | 15,582,821 | 28.11 | 3,529,215 | 43.62 |
| Police | 112.664(1)(b) | 5.50% | 94,064,724 | 57,783,748 | 36,280,976 | 19.41 | 6,155,368 | 76.07 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 28.11 | 3,529,215 | 43.62 |
| LAUDERHILL (C&M) | 112.664(1)(a) | 7.60% | 34,833,328 | 20,498,006 | 14,335,322 | 13.68 | 3,476,106 | 53.82 |
| General | 112.664(1)(b) | 5.60% | 43,767,286 | 20,498,006 | 23,269,280 | 11.75 | 4,887,302 | 75.67 |
| 10/1/2016 | Valuation Basis | 7.60% | N/A | N/A | N/A | 13.68 | 3,476,106 | 53.82 |
| LEESBURG | 112.664(1)(a) | 7.50% | 21,357,851 | 17,475,117 | 3,882,734 | 28.39 | 962,529 | 37.40 |
| Fire | 112.664(1)(b) | 5.50% | 27,150,995 | 17,475,117 | 9,675,878 | 19.24 | 1,562,262 | 60.70 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 28.39 | 962,529 | 37.40 |
| LEESBURG | 112.664(1)(a) | 7.45% | 41,127,077 | 34,967,109 | 6,159,968 | 21.20 | 1,079,495 | 12.40 |
| General | 112.664(1)(b) | 5.45% | 51,328,912 | 34,967,109 | 16,361,803 | 16.29 | 1,787,109 | 20.40 |
| 10/1/2016 | Valuation Basis | 7.45% | N/A | N/A | N/A | 21.20 | 1,079,495 | 12.40 |
| LEESBURG | 112.664(1)(a) | 7.65% | 19,783,809 | 17,840,282 | 1,943,527 | 99.99 | 960,112 | 25.86 |
| Police | 112.664(1)(b) | 5.65% | 25,104,897 | 17,840,282 | 7,264,615 | 21.77 | 1,630,588 | 43.92 |
| 10/1/2016 | Valuation Basis | 7.65% | N/A | N/A | N/A | 99.99 | 960,112 | 25.86 |
| LIGHTHOUSE POINT | 112.664(1)(a) | 8.07% | 18,033,401 | 16,318,729 | 1,714,672 | 25.43 | 966,450 | 31.76 |
| Police And Fire | 112.664(1)(b) | 6.07% | 23,687,403 | 16,318,729 | 7,368,674 | 19.97 | 2,148,879 | 70.61 |
| 10/1/2014 | Valuation Basis | 8.07% | N/A | N/A | N/A | 25.11 | 1,062,060 | 34.90 |
| LIVE OAK | 112.664(1)(a) | 7.50% | 1,991,967 | 1,685,373 | 306,594 | 16.65 | 56,011 | 999.99 |
| Fire | 112.664(1)(b) | 5.50% | 2,383,896 | 1,685,373 | 698,523 | 13.36 | 86,996 | 999.99 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 16.65 | 56,011 | 999.99 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| LONGBOAT KEY | 112.664(1)(a) | 7.00% | 30,617,284 | 15,852,517 | 14,764,767 | 10.46 | 1,876,726 | 999.99 |
| Fire | 112.664(1)(b) | 5.00% | 38,646,520 | 15,852,517 | 22,794,003 | 9.40 | 2,261,833 | 999.99 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 10.46 | 1,876,726 | 999.99 |
| LONGBOAT KEY | 112.664(1)(a) | 7.00% | 15,117,159 | 10,241,394 | 4,875,765 | 12.93 | 742,489 | 999.99 |
| General | 112.664(1)(b) | 5.00% | 17,706,792 | 10,241,394 | 7,465,398 | 11.22 | 917,584 | 999.99 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 12.93 | 742,489 | 999.99 |
| LONGBOAT KEY | 112.664(1)(a) | 7.00% | 12,035,458 | 6,636,441 | 5,399,017 | 10.54 | 664,376 | 999.99 |
| Police | 112.664(1)(b) | 5.00% | 14,926,131 | 6,636,441 | 8,289,690 | 9.44 | 807,960 | 999.99 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 10.54 | 664,376 | 999.99 |
| LONGWOOD | 112.664(1)(a) | 9.08% | 7,374,284 | 9,649,781 | -2,275,497 | 34.65 | 129,005 | 4.36 |
| Police And Fire | 112.664(1)(b) | 7.08% | 9,985,045 | 9,649,781 | 335,264 | 24.30 | 715,711 | 24.17 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 24.28 | 669,852 | 22.62 |
| LYNN HAVEN | 112.664(1)(a) | 7.75% | 5,983,050 | 5,667,899 | 315,151 | 99.99 | 229,431 | 24.80 |
| Fire | 112.664(1)(b) | 5.75% | 7,630,282 | 5,667,899 | 1,962,383 | 99.99 | 445,985 | 48.40 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 229,431 | 24.80 |
| LYNN HAVEN | 112.664(1)(a) | 8.00% | 19,193,089 | 16,311,349 | 2,881,740 | 30.23 | 1,006,552 | 28.50 |
| General | 112.664(1)(b) | 6.00% | 23,644,773 | 16,311,349 | 7,333,424 | 18.91 | 1,528,315 | 43.10 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 30.23 | 1,006,552 | 28.50 |
| LYNN HAVEN | 112.664(1)(a) | 8.00% | 7,489,827 | 7,998,234 | -508,407 | 99.99 | 317,407 | 22.50 |
| Police | 112.664(1)(b) | 6.00% | 9,307,726 | 7,998,234 | 1,309,492 | 45.62 | 546,328 | 38.80 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 317,407 | 22.50 |
| MADISON | 112.664(1)(a) | 8.00% | 2,784,543 | 1,551,757 | 1,232,786 | 9.84 | 214,609 | 57.40 |
| Fire | 112.664(1)(b) | 6.00% | 3,459,731 | 1,551,757 | 1,907,974 | 8.79 | 294,413 | 78.70 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 9.84 | 214,609 | 57.40 |
| MADISON | 112.664(1)(a) | 8.00% | 3,232,484 | 3,294,238 | -61,754 | 99.99 | 131,461 | 18.70 |
| Police | 112.664(1)(b) | 6.00% | 4,131,910 | 3,294,238 | 837,672 | 25.75 | 304,577 | 43.30 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 131,461 | 18.70 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| MAITLAND | 112.664(1)(a) | 7.75% | 33,789,985 | 26,353,184 | 7,436,801 | 23.19 | 1,595,915 | 29.00 |
| Police And Fire | 112.664(1)(b) | 5.75% | 42,656,965 | 26,353,184 | 16,303,781 | 17.17 | 2,598,518 | 47.20 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 23.19 | 1,595,915 | 29.00 |
| MARATHON | 112.664(1)(a) | 7.50% | 4,578,544 | 6,612,931 | -2,034,387 | 27.00 | 130,853 | 7.50 |
| Fire | 112.664(1)(b) | 5.50% | 6,423,882 | 6,612,931 | -189,049 | 22.00 | 692,522 | 39.71 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 27.00 | 130,853 | 7.50 |
| MARCO ISLAND | 112.664(1)(a) | 7.00% | 16,107,280 | 15,184,532 | 922,748 | 99.99 | 1,048,781 | 43.27 |
| Fire | 112.664(1)(b) | 5.00% | 20,054,875 | 15,184,532 | 4,870,343 | 99.99 | 1,862,454 | 76.84 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,048,781 | 43.27 |
| MARCO ISLAND | 112.664(1)(a) | 7.50% | 12,101,758 | 11,429,998 | 671,760 | 99.99 | 808,557 | 35.69 |
| Police | 112.664(1)(b) | 5.50% | 16,282,255 | 11,429,998 | 4,852,257 | 27.52 | 1,433,107 | 63.25 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 808,557 | 35.69 |
| MARTIN COUNTY | 112.664(1)(a) | 8.00% | 6,804,506 | 6,388,440 | 416,066 | 20.42 | 579,095 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 6.00% | 8,013,858 | 6,388,440 | 1,625,418 | 15.17 | 857,447 | 0.00 |
| 7/1/2013 | Valuation Basis | 8.00% | N/A | N/A | N/A | 21.17 | 556,355 | 0.00 |
| MEDLEY | 112.664(1)(a) | 7.50% | 24,281,295 | 22,147,952 | 2,133,343 | 29.92 | 1,124,730 | 35.60 |
| Police | 112.664(1)(b) | 5.50% | 30,504,757 | 22,147,952 | 8,356,805 | 19.26 | 1,868,222 | 59.20 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 29.92 | 1,124,730 | 35.60 |
| MELBOURNE | 112.664(1)(a) | 8.00% | 79,243,861 | 58,341,219 | 20,902,642 | 13.25 | 3,924,570 | 57.84 |
| Fire | 112.664(1)(b) | 6.00% | 96,483,375 | 58,341,219 | 38,142,156 | 11.37 | 5,684,989 | 83.78 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 13.29 | 3,791,135 | 55.87 |
| MELBOURNE | 112.664(1)(a) | 7.00% | 6,117,065 | 6,858,732 | -741,667 | 99.99 | 49,404 | 23.26 |
| General | 112.664(1)(b) | 5.00% | 7,776,891 | 6,858,732 | 918,159 | 27.61 | 226,037 | 106.44 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 49,404 | 23.26 |
| MELBOURNE | 112.664(1)(a) | 7.50% | 93,996,175 | 71,918,661 | 22,077,514 | 19.52 | 4,039,291 | 52.69 |
| Police | 112.664(1)(b) | 5.50% | 117,899,931 | 71,918,661 | 45,981,270 | 15.37 | 6,138,537 | 80.06 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 19.52 | 4,039,291 | 52.69 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| MELBOURNE - SPECIAL RISK | 112.664(1)(a) | 7.00% | 1,133,470 | 1,064,709 | 68,761 | 52.77 | 66,684 | 86.22 |
| General | 112.664(1)(b) | 5.00% | 1,547,119 | 1,064,709 | 482,410 | 25.06 | 107,519 | 139.01 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 52.77 | 66,684 | 86.22 |
| MELBOURNE BEACH | 112.664(1)(a) | 8.00% | 3,630,284 | 2,757,291 | 872,993 | 17.57 | 250,536 | 53.17 |
| Police | 112.664(1)(b) | 6.00% | 4,478,099 | 2,757,291 | 1,720,808 | 13.99 | 347,349 | 73.70 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 17.57 | 250,536 | 53.17 |
| MIAMI - ELECTED | 112.664(1)(a) | 3.75% | 8,642,267 | 6,962,265 | 1,680,002 | 21.27 | 384,800 | 0.00 |
| General | 112.664(1)(b) | 1.75% | 11,571,970 | 6,962,265 | 4,609,705 | 16.15 | 1,231,522 | 0.00 |
| 1/1/2016 | Valuation Basis | 3.75% | N/A | N/A | N/A | 21.27 | 392,203 | 0.00 |
| MIAMI - FIPO | 112.664(1)(a) | 7.42% | 1,852,232,882 | 1,307,239,482 | 544,993,400 | 13.00 | 50,591,604 | 38.02 |
| Police And Fire | 112.664(1)(b) | 5.42% | 2,231,775,312 | 1,307,239,482 | 924,535,830 | 11.00 | 77,962,261 | 58.58 |
| 10/1/2016 | Valuation Basis | 7.42% | N/A | N/A | N/A | 13.00 | 50,591,604 | 38.02 |
| MIAMI - FIPO (STAFF) | 112.664(1)(a) | 6.50% | 1,904,233 | 2,051,025 | -146,792 | 29.00 | 58,542 | 13.55 |
| General | 112.664(1)(b) | 4.50% | 2,418,637 | 2,051,025 | 367,612 | 20.00 | 188,170 | 43.57 |
| 10/1/2016 | Valuation Basis | 6.50% | N/A | N/A | N/A | 29.00 | 58,542 | 13.55 |
| MIAMI - GESE | 112.664(1)(a) | 7.60% | 952,072,001 | 617,704,941 | 334,367,060 | 12.42 | 40,879,285 | 41.98 |
| General And Sanitation | 112.664(1)(b) | 5.60% | 1,179,850,398 | 617,704,941 | 562,145,457 | 10.83 | 58,321,395 | 59.89 |
| 10/1/2016 | Valuation Basis | 7.60% | N/A | N/A | N/A | 12.42 | 40,879,285 | 41.98 |
| MIAMI - GESE (EXCESS) | 112.664(1)(a) | 2.93% | 12,529,652 | 0 | 12,529,652 | 0.00 | 1,103,918 | 1.13 |
| General And Sanitation | 112.664(1)(b) | 0.93% | 17,428,492 | 0 | 17,428,492 | 0.00 | 1,333,465 | 1.37 |
| 10/1/2016 | Valuation Basis | 2.93% | N/A | N/A | N/A | 0.00 | 850,429 | 0.87 |
| MIAMI - GESE (STAFF) | 112.664(1)(a) | 7.60% | 4,901,160 | 3,465,231 | 1,435,929 | 17.75 | 233,242 | 103.59 |
| General And Sanitation | 112.664(1)(b) | 5.60% | 6,542,053 | 3,465,231 | 3,076,822 | 14.83 | 379,652 | 168.62 |
| 10/1/2016 | Valuation Basis | 7.60% | N/A | N/A | N/A | 17.75 | 233,242 | 103.59 |
| MIAMI - OFF-STREET PARKING | 112.664(1)(a) | 6.25% | 14,736,918 | 15,423,876 | -686,958 | 99.99 | 497,103 | 14.56 |
| General | 112.664(1)(b) | 4.25% | 17,697,756 | 15,423,876 | 2,273,880 | 26.75 | 1,042,664 | 30.54 |
| 10/1/2015 | Valuation Basis | 6.25% | N/A | N/A | N/A | 99.99 | 521,905 | 15.30 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| MIAMI BEACH | 112.664(1)(a) | 7.70% | 782,749,013 | 555,001,936 | 227,747,077 | 17.00 | 39,549,028 | 51.35 |
| General | 112.664(1)(b) | 5.70% | 986,552,440 | 555,001,936 | 431,550,504 | 14.08 | 60,759,208 | 78.89 |
| 10/1/2016 | Valuation Basis | 7.70% | N/A | N/A | N/A | 17.00 | 39,549,028 | 51.35 |
| MIAMI BEACH | 112.664(1)(a) | 7.90% | 1,074,759,284 | 750,617,498 | 324,141,786 | 17.58 | 44,244,322 | 72.44 |
| Police And Fire | 112.664(1)(b) | 5.90% | 1,386,163,848 | 750,617,498 | 635,546,350 | 14.50 | 67,709,500 | 110.86 |
| 10/1/2015 | Valuation Basis | 7.90% | N/A | N/A | N/A | 18.00 | 41,499,734 | 67.95 |
| MIAMI SHORES VILLAGE | 112.664(1)(a) | 7.70% | 13,676,762 | 11,374,066 | 2,302,696 | 30.67 | 606,071 | 18.85 |
| General | 112.664(1)(b) | 5.70% | 16,989,994 | 11,374,066 | 5,615,928 | 19.50 | 1,040,178 | 32.36 |
| 10/1/2015 | Valuation Basis | 7.70% | N/A | N/A | N/A | 28.75 | 635,982 | 19.78 |
| MIAMI SHORES VILLAGE | 112.664(1)(a) | 7.60% | 25,790,057 | 19,054,943 | 6,735,114 | 22.08 | 1,270,406 | 63.58 |
| Police | 112.664(1)(b) | 5.60% | 33,125,860 | 19,054,943 | 14,070,917 | 17.08 | 2,168,304 | 108.51 |
| 10/1/2015 | Valuation Basis | 7.60% | N/A | N/A | N/A | 21.83 | 1,315,892 | 65.85 |
| MIAMI SPRINGS | 112.664(1)(a) | 7.50% | 18,326,833 | 18,089,807 | 237,026 | 99.99 | 689,543 | 21.30 |
| General | 112.664(1)(b) | 5.50% | 22,168,498 | 18,089,807 | 4,078,691 | 20.33 | 1,194,874 | 36.91 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 689,543 | 21.30 |
| MIAMI SPRINGS | 112.664(1)(a) | 7.50% | 30,993,624 | 28,740,140 | 2,253,484 | 27.42 | 1,077,711 | 43.25 |
| Police And Fire | 112.664(1)(b) | 5.50% | 37,849,427 | 28,740,140 | 9,109,287 | 18.42 | 1,809,534 | 72.62 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 27.42 | 1,077,711 | 43.25 |
| MIAMI-DADE COUNTY | 112.664(1)(a) | 6.75% | 38,592,871 | 27,195,354 | 11,397,517 | 9.33 | 1,890,265 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 4.75% | 44,424,949 | 27,195,354 | 17,229,595 | 8.33 | 2,638,918 | 0.00 |
| 7/1/2014 | Valuation Basis | 6.75% | N/A | N/A | N/A | 9.33 | 1,890,265 | 0.00 |
| MIDWAY FCD | 112.664(1)(a) | 7.00% | 3,712,669 | 4,150,214 | -437,545 | 99.99 | 207,486 | 16.50 |
| Fire | 112.664(1)(b) | 5.00% | 5,365,518 | 4,150,214 | 1,215,304 | 99.99 | 516,529 | 41.20 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 207,486 | 16.50 |
| MILTON | 112.664(1)(a) | 7.75% | 8,034,933 | 3,859,068 | 4,175,865 | 10.61 | 508,885 | 59.90 |
| Fire | 112.664(1)(b) | 5.75% | 10,252,435 | 3,859,068 | 6,393,367 | 9.48 | 676,264 | 79.60 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 10.61 | 508,885 | 59.90 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| MILTON | 112.664(1)(a) | 8.00% | 15,164,082 | 12,781,798 | 2,382,284 | 26.48 | 710,200 | 32.00 |
| General | 112.664(1)(b) | 6.00% | 18,619,532 | 12,781,798 | 5,837,734 | 17.64 | 1,082,176 | 48.70 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 26.48 | 710,200 | 32.00 |
| MILTON | 112.664(1)(a) | 8.00% | 7,038,379 | 7,189,727 | -151,348 | 99.99 | 234,433 | 26.80 |
| Police | 112.664(1)(b) | 6.00% | 8,746,372 | 7,189,727 | 1,556,645 | 25.89 | 416,132 | 47.50 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 234,433 | 26.80 |
| MIRAMAR | 112.664(1)(a) | 8.25% | 158,004,617 | 117,447,732 | 40,556,885 | 55.27 | 7,187,532 | 62.81 |
| Fire | 112.664(1)(b) | 6.25% | 202,309,460 | 117,447,732 | 84,861,728 | 24.19 | 12,717,903 | 111.13 |
| 10/1/2016 | Valuation Basis | 8.25% | N/A | N/A | N/A | 55.27 | 7,187,532 | 62.81 |
| MIRAMAR | 112.664(1)(a) | 7.00% | 96,510,829 | 75,310,292 | 21,200,537 | 41.67 | 5,004,028 | 30.39 |
| General | 112.664(1)(b) | 5.00% | 121,554,022 | 75,310,292 | 46,243,730 | 19.75 | 7,755,502 | 47.10 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 41.67 | 5,004,028 | 30.39 |
| MIRAMAR | 112.664(1)(a) | 7.00% | 203,977,017 | 120,593,577 | 83,383,440 | 14.29 | 11,339,442 | 95.27 |
| Police | 112.664(1)(b) | 5.00% | 267,053,259 | 120,593,577 | 146,459,682 | 12.46 | 16,959,066 | 142.49 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 14.96 | 10,116,302 | 85.00 |
| MIRAMAR - MANAGEMENT | 112.664(1)(a) | 7.00% | 47,934,322 | 31,283,086 | 16,651,236 | 14.83 | 4,644,472 | 40.93 |
| General | 112.664(1)(b) | 5.00% | 60,672,988 | 31,283,086 | 29,389,902 | 12.83 | 6,735,534 | 59.36 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 14.83 | 4,644,472 | 40.93 |
| MONROE COUNTY | 112.664(1)(a) | 3.00% | 546,350 | 174,180 | 372,170 | 3.45 | 48,724 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 1.00% | 629,216 | 174,180 | 455,036 | 3.34 | 52,359 | 0.00 |
| 7/1/2015 | Valuation Basis | 3.00% | N/A | N/A | N/A | 3.48 | 47,569 | 0.00 |
| MONROE COUNTY VOL F.F. & EMS | 112.664(1)(a) | 1.00% | 867,971 | 856,447 | 11,524 | 14.90 | 24,448 | 0.00 |
| Fire | 112.664(1)(b) | 0.00% | 959,296 | 856,447 | 102,849 | 15.00 | 39,100 | 0.00 |
| 1/1/2017 | Valuation Basis | 1.00% | N/A | N/A | N/A | 15.00 | 24,448 | 0.00 |
| MONTICELLO | 112.664(1)(a) | 7.75% | 511,254 | 721,100 | -209,846 | 99.99 | 0 | 0.00 |
| Fire | 112.664(1)(b) | 5.75% | 619,188 | 721,100 | -101,912 | 99.99 | 0 | 0.00 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| MONTICELLO | 112.664(1)(a) | 7.00% | 1,963,305 | 1,808,956 | 154,349 | 99.99 | 105,152 | 27.10 |
| Police | 112.664(1)(b) | 5.00% | 2,524,957 | 1,808,956 | 716,001 | 26.40 | 211,583 | 54.50 |
| 10/1/2014 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 88,706 | 22.90 |
| MOUNT DORA | 112.664(1)(a) | 7.70% | 8,468,272 | 7,597,102 | 871,170 | 99.99 | 413,468 | 28.08 |
| Fire | 112.664(1)(b) | 5.70% | 10,785,271 | 7,597,102 | 3,188,169 | 25.42 | 886,130 | 60.18 |
| 10/1/2016 | Valuation Basis | 7.70% | N/A | N/A | N/A | 99.99 | 413,468 | 28.08 |
| MOUNT DORA | 112.664(1)(a) | 7.50% | 17,288,984 | 15,057,224 | 2,231,760 | 20.67 | 226,379 | 7.32 |
| General | 112.664(1)(b) | 5.50% | 21,093,957 | 15,057,224 | 6,036,733 | 15.58 | 618,363 | 20.00 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 20.67 | 226,379 | 7.32 |
| MOUNT DORA | 112.664(1)(a) | 7.50% | 10,915,061 | 9,299,773 | 1,615,288 | 99.99 | 620,965 | 26.72 |
| Police | 112.664(1)(b) | 5.50% | 14,452,127 | 9,299,773 | 5,152,354 | 27.83 | 1,244,952 | 53.57 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 620,965 | 26.72 |
| NAPLES | 112.664(1)(a) | 7.50% | 61,926,343 | 48,703,468 | 13,222,875 | 21.93 | 2,160,900 | 71.43 |
| Fire | 112.664(1)(b) | 5.50% | 80,824,082 | 48,703,468 | 32,120,614 | 17.30 | 3,680,324 | 121.66 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 21.93 | 2,160,900 | 71.43 |
| NAPLES | 112.664(1)(a) | 7.50% | 66,303,352 | 51,938,672 | 14,364,680 | 16.80 | 2,606,893 | 16.08 |
| General | 112.664(1)(b) | 5.50% | 81,089,743 | 51,938,672 | 29,151,071 | 13.63 | 3,488,450 | 21.51 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 16.80 | 2,606,893 | 16.08 |
| NAPLES | 112.664(1)(a) | 7.50% | 65,006,262 | 45,732,844 | 19,273,418 | 15.00 | 2,680,830 | 65.67 |
| Police | 112.664(1)(b) | 5.50% | 81,201,853 | 45,732,844 | 35,469,009 | 12.71 | 3,935,158 | 96.40 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 15.00 | 2,680,830 | 65.67 |
| NEPTUNE BEACH | 112.664(1)(a) | 7.75% | 10,162,443 | 8,374,923 | 1,787,520 | 28.43 | 402,650 | 35.43 |
| Police | 112.664(1)(b) | 5.75% | 12,664,289 | 8,374,923 | 4,289,366 | 18.87 | 657,041 | 57.82 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 28.43 | 402,650 | 35.43 |
| NEW PORT RICHEY | 112.664(1)(a) | 8.00% | 12,591,231 | 11,069,295 | 1,521,936 | 29.86 | 428,723 | 31.80 |
| Fire | 112.664(1)(b) | 6.00% | 15,587,792 | 11,069,295 | 4,518,497 | 19.47 | 903,484 | 67.00 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 29.86 | 428,723 | 31.80 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| NEW PORT RICHEY | 112.664(1)(a) | 8.00% | 25,311,936 | 23,074,302 | 2,237,634 | 49.58 | 1,100,305 | 50.25 |
| Police | 112.664(1)(b) | 6.00% | 31,764,156 | 23,074,302 | 8,689,854 | 21.42 | 1,902,008 | 86.86 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 1,071,892 | 48.95 |
| NEW SMYRNA BEACH | 112.664(1)(a) | 7.90% | 26,361,491 | 19,385,328 | 6,976,163 | 18.66 | 1,726,940 | 78.40 |
| Fire | 112.664(1)(b) | 5.90% | 33,056,511 | 19,385,328 | 13,671,183 | 14.88 | 2,278,933 | 103.40 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 18.66 | 1,726,940 | 78.40 |
| NEW SMYRNA BEACH | 112.664(1)(a) | 8.00% | 20,681,293 | 16,972,214 | 3,709,079 | 23.49 | 941,653 | 42.20 |
| Police | 112.664(1)(b) | 6.00% | 25,748,640 | 16,972,214 | 8,776,426 | 17.15 | 1,487,323 | 66.60 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 23.49 | 941,653 | 42.20 |
| NORTH BAY FCD | 112.664(1)(a) | 8.00% | 4,248,922 | 3,834,138 | 414,784 | 99.99 | 218,304 | 29.10 |
| Fire | 112.664(1)(b) | 6.00% | 5,618,944 | 3,834,138 | 1,784,806 | 36.92 | 434,519 | 57.80 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 218,304 | 29.10 |
| NORTH BREVARD HOSPITAL (Parrish) | 112.664(1)(a) | 7.60% | 44,339,503 | 59,084,922 | -14,745,419 | 99.99 | 0 | 0.00 |
| General | 112.664(1)(b) | 5.60% | 58,353,121 | 59,084,922 | -731,801 | 99.99 | 1,217,091 | 3.70 |
| 10/1/2016 | Valuation Basis | 7.60% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| NORTH BROWARD HOSPITAL | 112.664(1)(a) | 7.50% | 339,092,840 | 314,298,979 | 24,793,861 | 11.58 | 18,322,239 | 5.19 |
| General | 112.664(1)(b) | 5.50% | 381,746,476 | 314,298,979 | 67,447,497 | 13.42 | 21,008,609 | 5.95 |
| 7/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 13.42 | 11,839,169 | 3.35 |
| NORTH COLLIER FCD (was North Napl | 112.664(1)(a) | 7.50% | 61,707,055 | 58,512,948 | 3,194,107 | 99.99 | 4,657,910 | 36.74 |
| Fire | 112.664(1)(b) | 5.50% | 85,013,388 | 58,512,948 | 26,500,440 | 31.17 | 8,921,956 | 70.39 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 4,657,910 | 36.74 |
| NORTH MIAMI 691 [GPF] | 112.664(1)(a) | 7.50% | 122,273,439 | 97,820,173 | 24,453,266 | 25.67 | 5,816,505 | 50.06 |
| Fire | 112.664(1)(b) | 5.50% | 156,732,836 | 97,820,173 | 58,912,663 | 18.33 | 9,290,186 | 79.96 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 25.67 | 5,816,505 | 50.06 |
| NORTH MIAMI 691 [GPF] | 112.664(1)(a) | 7.50% | 122,273,439 | 97,820,173 | 24,453,266 | 25.67 | 5,816,505 | 50.06 |
| General | 112.664(1)(b) | 5.50% | 156,732,836 | 97,820,173 | 58,912,663 | 18.33 | 9,290,186 | 79.96 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 25.67 | 5,816,505 | 50.06 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| NORTH MIAMI 691 [GPF] | 112.664(1)(a) | 7.50% | 122,273,439 | 97,820,173 | 24,453,266 | 25.67 | 5,816,505 | 50.06 |
| Police | 112.664(1)(b) | 5.50% | 156,732,836 | 97,820,173 | 58,912,663 | 18.33 | 9,290,186 | 79.96 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 25.67 | 5,816,505 | 50.06 |
| NORTH MIAMI 748 | 112.664(1)(a) | 8.30% | 76,324,830 | 52,546,501 | 23,778,329 | 21.08 | 4,462,182 | 51.67 |
| Police | 112.664(1)(b) | 6.30% | 99,786,946 | 52,546,501 | 47,240,445 | 16.67 | 7,100,457 | 82.22 |
| 10/1/2014 | Valuation Basis | 8.30% | N/A | N/A | N/A | 21.08 | 4,462,182 | 51.67 |
| NORTH MIAMI BEACH | 112.664(1)(a) | 7.75% | 106,344,882 | 74,770,502 | 31,574,380 | 16.00 | 3,963,216 | 46.98 |
| General | 112.664(1)(b) | 5.75% | 132,751,553 | 74,770,502 | 57,981,051 | 13.33 | 6,062,813 | 71.88 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 16.17 | 3,839,638 | 45.52 |
| NORTH MIAMI BEACH | 112.664(1)(a) | 8.00% | 141,535,333 | 94,191,798 | 47,343,535 | 13.91 | 6,479,555 | 101.50 |
| Police And Fire | 112.664(1)(b) | 6.00% | 178,635,741 | 94,191,798 | 84,443,943 | 11.83 | 8,821,895 | 138.20 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 13.91 | 6,479,555 | 101.50 |
| NORTH MIAMI BEACH - MANAGEMENT | 112.664(1)(a) | 7.00% | 22,361,953 | 16,778,564 | 5,583,389 | 18.48 | 1,048,825 | 35.47 |
| General | 112.664(1)(b) | 5.00% | 28,249,243 | 16,778,564 | 11,470,679 | 15.05 | 1,761,226 | 59.56 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 18.08 | 1,192,904 | 40.34 |
| NORTH PORT | 112.664(1)(a) | 8.00% | 44,597,899 | 42,365,547 | 2,232,352 | 99.99 | 1,282,243 | 31.48 |
| Fire | 112.664(1)(b) | 6.00% | 57,913,724 | 42,365,547 | 15,548,177 | 36.91 | 2,959,204 | 72.65 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 1,282,243 | 31.48 |
| NORTH PORT | 112.664(1)(a) | 7.75% | 39,081,443 | 35,624,839 | 3,456,604 | 63.21 | 2,916,864 | 41.00 |
| Police | 112.664(1)(b) | 5.75% | 50,063,143 | 35,624,839 | 14,438,304 | 22.36 | 4,699,443 | 66.00 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 63.21 | 2,916,864 | 41.00 |
| NORTH RIVER FCD | 112.664(1)(a) | 7.75% | 23,127,132 | 16,998,362 | 6,128,770 | 21.64 | 1,550,357 | 46.40 |
| Fire | 112.664(1)(b) | 5.75% | 29,062,353 | 16,998,362 | 12,063,991 | 16.58 | 2,172,114 | 65.00 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 21.64 | 1,550,357 | 46.40 |
| OAKLAND PARK | 112.664(1)(a) | 7.50% | 47,126,324 | 35,588,977 | 11,537,347 | 15.35 | 1,913,659 | 52.92 |
| General | 112.664(1)(b) | 5.50% | 57,705,368 | 35,588,977 | 22,116,391 | 12.72 | 3,218,239 | 88.99 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 15.10 | 2,034,182 | 56.25 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| OAKLAND PARK | 112.664(1)(a) | 8.40% | 74,917,651 | 58,294,508 | 16,623,143 | 19.81 | 2,140,229 | 55.16 |
| Police And Fire | 112.664(1)(b) | 6.40% | 90,099,354 | 58,294,508 | 31,804,846 | 15.06 | 3,459,118 | 89.14 |
| 10/1/2016 | Valuation Basis | 8.40% | N/A | N/A | N/A | 17.16 | 2,705,428 | 69.72 |
| OCALA | 112.664(1)(a) | 7.50% | 67,291,282 | 51,635,284 | 15,655,998 | 16.00 | 2,545,029 | 32.74 |
| Fire | 112.664(1)(b) | 5.50% | 76,087,229 | 51,635,284 | 24,451,945 | 19.00 | 3,401,442 | 43.76 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 19.00 | 2,545,029 | 32.74 |
| OCALA | 112.664(1)(a) | 7.00% | 217,061,514 | 128,556,359 | 88,505,155 | 13.44 | 16,084,707 | 110.20 |
| General | 112.664(1)(b) | 5.00% | 278,931,554 | 128,556,359 | 150,375,195 | 11.70 | 20,161,898 | 138.20 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 13.44 | 16,084,707 | 110.20 |
| OCALA | 112.664(1)(a) | 8.00% | 83,876,123 | 62,806,327 | 21,069,796 | 18.73 | 4,254,231 | 52.61 |
| Police | 112.664(1)(b) | 6.00% | 103,982,859 | 62,806,327 | 41,176,532 | 14.83 | 6,255,082 | 77.36 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 18.73 | 4,254,231 | 52.61 |
| OCEAN CITY-WRIGHT FCD | 112.664(1)(a) | 7.75% | 18,080,691 | 9,537,261 | 8,543,430 | 13.17 | 1,051,780 | 49.90 |
| Fire | 112.664(1)(b) | 5.75% | 23,256,502 | 9,537,261 | 13,719,241 | 11.44 | 1,456,886 | 69.10 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 13.17 | 1,051,780 | 49.90 |
| OCOEE | 112.664(1)(a) | 7.75% | 35,914,592 | 33,639,130 | 2,275,462 | 99.99 | 1,524,620 | 18.13 |
| General | 112.664(1)(b) | 5.75% | 45,184,138 | 33,639,130 | 11,545,008 | 23.60 | 2,526,214 | 30.03 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 1,524,620 | 18.13 |
| OCOEE | 112.664(1)(a) | 7.95% | 53,325,313 | 45,420,229 | 7,905,084 | 37.42 | 3,254,430 | 43.79 |
| Police And Fire | 112.664(1)(b) | 5.95% | 67,401,646 | 45,420,229 | 21,981,417 | 21.04 | 4,737,250 | 63.74 |
| 10/1/2016 | Valuation Basis | 7.95% | N/A | N/A | N/A | 37.42 | 3,254,430 | 43.79 |
| OKALOOSA ISLAND FCD | 112.664(1)(a) | 7.75% | 15,381,450 | 6,970,367 | 8,411,083 | 11.81 | 972,349 | 82.30 |
| Fire | 112.664(1)(b) | 5.75% | 20,582,563 | 6,970,367 | 13,612,196 | 10.49 | 1,346,857 | 114.10 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 11.81 | 972,349 | 82.30 |
| OKEECHOBEE | 112.664(1)(a) | 7.00% | 3,630,983 | 3,542,832 | 88,151 | 99.99 | 198,146 | 35.02 |
| Fire | 112.664(1)(b) | 5.00% | 4,702,958 | 3,542,832 | 1,160,126 | 99.99 | 408,510 | 72.19 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 198,146 | 35.02 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| OKEECHOBEE | 112.664(1)(a) | 7.00% | 11,710,953 | 11,285,380 | 425,573 | 99.99 | 132,076 | 13.90 |
| General | 112.664(1)(b) | 5.00% | 15,063,833 | 11,285,380 | 3,778,453 | 41.17 | 320,092 | 33.68 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 132,076 | 13.90 |
| OKEECHOBEE | 112.664(1)(a) | 7.00% | 8,199,981 | 8,040,106 | 159,875 | 99.99 | 258,397 | 29.89 |
| Police | 112.664(1)(b) | 5.00% | 10,483,432 | 8,040,106 | 2,443,326 | 31.25 | 651,967 | 75.40 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 258,397 | 29.89 |
| OLDSMAR | 112.664(1)(a) | 9.08% | 2,970,914 | 3,965,362 | -994,448 | 36.34 | 29,189 | 5.05 |
| Fire | 112.664(1)(b) | 7.08% | 4,157,975 | 3,965,362 | 192,613 | 24.94 | 256,800 | 44.43 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 26.53 | 169,937 | 29.40 |
| ORANGE COUNTY LIBRARY | 112.664(1)(a) | 6.75% | 43,580,028 | 41,398,323 | 2,181,705 | 85.00 | 610,665 | 11.81 |
| General | 112.664(1)(b) | 4.75% | 57,104,478 | 41,398,323 | 15,706,155 | 24.42 | 3,035,389 | 58.71 |
| 1/1/2016 | Valuation Basis | 6.75% | N/A | N/A | N/A | 85.00 | 610,665 | 11.81 |
| ORANGE PARK | 112.664(1)(a) | 7.75% | 6,518,813 | 6,246,688 | 272,125 | 99.99 | 318,183 | 29.63 |
| Fire | 112.664(1)(b) | 5.75% | 8,449,155 | 6,246,688 | 2,202,467 | 28.84 | 565,317 | 52.65 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 318,183 | 29.63 |
| ORANGE PARK | 112.664(1)(a) | 7.00% | 9,829,943 | 9,134,338 | 695,605 | 99.99 | 320,426 | 17.40 |
| General | 112.664(1)(b) | 5.00% | 12,690,804 | 9,134,338 | 3,556,466 | 22.67 | 607,304 | 33.00 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 320,426 | 17.40 |
| ORANGE PARK | 112.664(1)(a) | 7.80% | 17,025,669 | 14,834,345 | 2,191,324 | 32.88 | 679,719 | 55.61 |
| Police | 112.664(1)(b) | 5.80% | 22,048,876 | 14,834,345 | 7,214,531 | 20.82 | 1,172,579 | 95.95 |
| 10/1/2016 | Valuation Basis | 7.80% | N/A | N/A | N/A | 32.88 | 679,719 | 55.61 |
| ORLANDO | 112.664(1)(a) | 7.75% | 456,056,767 | 346,924,612 | 109,132,155 | 16.00 | 18,541,649 | 42.48 |
| Fire | 112.664(1)(b) | 5.75% | 581,052,749 | 346,924,612 | 234,128,137 | 14.00 | 33,940,466 | 77.75 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 16.00 | 18,541,649 | 42.48 |
| ORLANDO | 112.664(1)(a) | 7.50% | 251,013,425 | 206,001,245 | 45,012,180 | 17.83 | 7,160,731 | 121.46 |
| General | 112.664(1)(b) | 5.50% | 306,039,650 | 206,001,245 | 100,038,405 | 14.25 | 15,846,708 | 268.80 |
| 9/30/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 17.42 | 8,458,281 | 143.47 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| ORLANDO | 112.664(1)(a) | 7.75% | 644,089,097 | 511,863,840 | 132,225,257 | 18.43 | 31,628,774 | 56.04 |
| Police | 112.664(1)(b) | 5.75% | 829,983,209 | 511,863,840 | 318,119,369 | 15.33 | 50,708,870 | 89.85 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 18.43 | 31,628,774 | 56.04 |
| ORLANDO AVIATION | 112.664(1)(a) | 7.00% | 139,177,858 | 122,964,257 | 16,213,601 | 24.50 | 3,071,149 | 44.00 |
| General | 112.664(1)(b) | 5.00% | 170,599,605 | 122,964,257 | 47,635,348 | 17.24 | 5,721,988 | 82.00 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 24.50 | 3,071,149 | 44.00 |
| ORLANDO UTILITY | 112.664(1)(a) | 7.25% | 450,359,399 | 327,273,221 | 123,086,178 | 15.75 | 21,603,996 | 26.78 |
| General | 112.664(1)(b) | 5.25% | 547,005,731 | 327,273,221 | 219,732,510 | 13.08 | 32,687,117 | 40.52 |
| 10/1/2015 | Valuation Basis | 7.25% | N/A | N/A | N/A | 15.58 | 22,620,352 | 28.04 |
| ORMOND BEACH | 112.664(1)(a) | 7.00% | 37,004,136 | 25,707,312 | 11,296,824 | 16.40 | 1,765,283 | 65.70 |
| Fire | 112.664(1)(b) | 5.00% | 46,502,919 | 25,707,312 | 20,795,607 | 13.48 | 2,650,489 | 98.70 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 16.40 | 1,765,283 | 65.70 |
| ORMOND BEACH | 112.664(1)(a) | 6.75% | 55,389,905 | 43,168,756 | 12,221,149 | 21.81 | 2,076,288 | 31.20 |
| General | 112.664(1)(b) | 4.75% | 69,434,320 | 43,168,756 | 26,265,564 | 16.46 | 3,316,840 | 49.90 |
| 10/1/2016 | Valuation Basis | 6.75% | N/A | N/A | N/A | 21.81 | 2,076,288 | 31.20 |
| ORMOND BEACH | 112.664(1)(a) | 6.75% | 41,710,658 | 28,793,526 | 12,917,132 | 17.75 | 1,969,345 | 62.90 |
| Police | 112.664(1)(b) | 4.75% | 53,946,246 | 28,793,526 | 25,152,720 | 14.52 | 3,047,025 | 97.40 |
| 10/1/2016 | Valuation Basis | 6.75% | N/A | N/A | N/A | 17.75 | 1,969,345 | 62.90 |
| OVIEDO | 112.664(1)(a) | 7.75% | 14,872,977 | 11,942,138 | 2,930,839 | 45.87 | 686,214 | 24.80 |
| Fire | 112.664(1)(b) | 5.75% | 19,447,336 | 11,942,138 | 7,505,198 | 22.92 | 1,194,230 | 43.20 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 45.87 | 686,214 | 24.80 |
| OVIEDO | 112.664(1)(a) | 7.75% | 21,075,105 | 19,775,122 | 1,299,983 | 99.99 | 997,078 | 24.91 |
| Police | 112.664(1)(b) | 5.75% | 26,824,293 | 19,775,122 | 7,049,171 | 29.76 | 1,811,884 | 45.27 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 997,078 | 24.91 |
| PALATKA | 112.664(1)(a) | 7.90% | 9,399,401 | 6,857,313 | 2,542,088 | 19.28 | 484,007 | 51.10 |
| Fire | 112.664(1)(b) | 5.90% | 11,872,281 | 6,857,313 | 5,014,968 | 15.39 | 745,902 | 78.60 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 19.28 | 484,007 | 51.10 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| PALATKA | 112.664(1)(a) | 7.90% | 23,350,953 | 17,418,063 | 5,932,890 | 15.97 | 1,052,741 | 34.20 |
| General | 112.664(1)(b) | 5.90% | 28,722,534 | 17,418,063 | 11,304,471 | 13.14 | 1,512,426 | 49.10 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 15.97 | 1,052,741 | 34.20 |
| PALATKA | 112.664(1)(a) | 7.90% | 11,083,552 | 10,230,411 | 853,141 | 44.64 | 366,376 | 26.20 |
| Police | 112.664(1)(b) | 5.90% | 14,068,287 | 10,230,411 | 3,837,876 | 21.06 | 710,921 | 50.90 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 44.64 | 366,376 | 26.20 |
| PALM BAY | 112.664(1)(a) | 7.75% | 21,536 | 177,417 | -155,881 | 99.99 | 0 | 0.00 |
| General | 112.664(1)(b) | 5.75% | 23,594 | 177,417 | -153,823 | 99.99 | 0 | 0.00 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| PALM BAY [PF] | 112.664(1)(a) | 7.75% | 93,704,610 | 76,241,499 | 17,463,111 | 25.11 | 3,549,708 | 55.80 |
| Fire | 112.664(1)(b) | 5.75% | 120,156,047 | 76,241,499 | 43,914,548 | 18.56 | 6,315,446 | 99.20 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 25.11 | 3,549,708 | 55.80 |
| PALM BAY [PF] | 112.664(1)(a) | 7.75% | 108,962,555 | 97,016,656 | 11,945,899 | 38.16 | 3,068,825 | 39.20 |
| Police | 112.664(1)(b) | 5.75% | 142,803,124 | 97,016,656 | 45,786,468 | 22.61 | 6,501,008 | 83.10 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 38.16 | 3,068,825 | 39.20 |
| PALM BEACH [G,P,F,LG] | 112.664(1)(a) | 7.40% | 302,837,883 | 194,010,680 | 108,827,203 | 14.00 | 10,079,180 | 54.18 |
| General | 112.664(1)(b) | 5.40% | 387,415,692 | 194,010,680 | 193,405,012 | 12.08 | 13,960,905 | 75.05 |
| 9/30/2016 | Valuation Basis | 7.40% | N/A | N/A | N/A | 14.00 | 10,079,180 | 54.18 |
| PALM BEACH GARDENS | 112.664(1)(a) | 7.45% | 104,309,008 | 81,330,340 | 22,978,668 | 28.28 | 4,860,691 | 64.68 |
| Fire | 112.664(1)(b) | 5.45% | 135,034,123 | 81,330,340 | 53,703,783 | 20.27 | 7,865,816 | 104.66 |
| 10/1/2016 | Valuation Basis | 7.45% | N/A | N/A | N/A | 28.28 | 4,860,691 | 64.68 |
| PALM BEACH GARDENS | 112.664(1)(a) | 7.00% | 3,462,930 | 2,285,725 | 1,177,205 | 12.53 | 204,669 | 117.23 |
| General | 112.664(1)(b) | 5.00% | 4,213,414 | 2,285,725 | 1,927,689 | 10.68 | 295,571 | 169.30 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 12.51 | 192,673 | 110.36 |
| PALM BEACH GARDENS | 112.664(1)(a) | 7.10% | 96,205,515 | 74,092,896 | 22,112,619 | 16.67 | 3,842,170 | 72.11 |
| Police | 112.664(1)(b) | 5.10% | 117,699,580 | 74,092,896 | 43,606,684 | 13.83 | 6,478,567 | 121.59 |
| 10/1/2015 | Valuation Basis | 7.10% | N/A | N/A | N/A | 17.00 | 3,714,293 | 69.71 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| PALM COAST (VOL) | 112.664(1)(a) | 7.00% | 2,686,856 | 3,537,093 | -850,237 | 99.99 | 146,847 | 999.99 |
| Fire | 112.664(1)(b) | 5.00% | 3,062,234 | 3,537,093 | -474,859 | 99.99 | 208,544 | 999.99 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 146,847 | 999.99 |
| PALM HARBOR FCD | 112.664(1)(a) | 7.50% | 19,234,551 | 18,467,345 | 767,206 | 99.99 | 1,526,055 | 47.54 |
| Fire | 112.664(1)(b) | 5.50% | 26,331,135 | 18,467,345 | 7,863,790 | 34.82 | 2,823,933 | 87.97 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,526,055 | 47.54 |
| PALM TRAN, INC. (ATU-1577) | 112.664(1)(a) | 8.00% | 106,630,772 | 87,951,303 | 18,679,469 | 14.97 | 8,482,408 | 31.38 |
| General | 112.664(1)(b) | 6.00% | 131,475,527 | 87,951,303 | 43,524,224 | 12.75 | 11,284,195 | 41.75 |
| 1/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 14.97 | 8,482,408 | 31.38 |
| PALMETTO | 112.664(1)(a) | 7.00% | 15,527,460 | 12,318,303 | 3,209,157 | 21.41 | 843,862 | 29.47 |
| General | 112.664(1)(b) | 5.00% | 19,340,687 | 12,318,303 | 7,022,384 | 16.07 | 1,238,182 | 43.24 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 21.41 | 843,862 | 29.47 |
| PALMETTO | 112.664(1)(a) | 7.25% | 13,787,612 | 11,468,522 | 2,319,090 | 25.49 | 623,165 | 37.72 |
| Police | 112.664(1)(b) | 5.25% | 17,313,272 | 11,468,522 | 5,844,750 | 17.99 | 1,005,261 | 60.85 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 25.49 | 623,165 | 37.72 |
| PANAMA CITY | 112.664(1)(a) | 8.00% | 48,989,788 | 33,336,156 | 15,653,632 | 16.20 | 2,517,363 | 74.20 |
| Fire | 112.664(1)(b) | 6.00% | 61,806,431 | 33,336,156 | 28,470,275 | 13.44 | 3,804,269 | 112.20 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 16.20 | 2,517,363 | 74.20 |
| PANAMA CITY | 112.664(1)(a) | 8.00% | 40,177,707 | 31,483,540 | 8,694,167 | 20.32 | 1,641,448 | 37.60 |
| Police | 112.664(1)(b) | 6.00% | 50,282,806 | 31,483,540 | 18,799,266 | 15.72 | 2,657,855 | 60.90 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 20.32 | 1,641,448 | 37.60 |
| PANAMA CITY (SUPP) | 112.664(1)(a) | 7.00% | 3,269,474 | 2,859,415 | 410,059 | 18.29 | 196,326 | 14.66 |
| General | 112.664(1)(b) | 5.00% | 4,127,426 | 2,859,415 | 1,268,011 | 14.87 | 354,873 | 26.51 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 18.03 | 213,935 | 15.98 |
| PANAMA CITY BEACH | 112.664(1)(a) | 8.00% | 15,654,456 | 13,673,096 | 1,981,360 | 24.00 | 232,564 | 17.77 |
| Fire | 112.664(1)(b) | 6.00% | 20,830,930 | 13,673,096 | 7,157,834 | 18.83 | 842,336 | 64.36 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 24.00 | 232,564 | 17.77 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| PANAMA CITY BEACH | 112.664(1)(a) | 8.00% | 32,399,143 | 29,492,669 | 2,906,474 | 21.17 | 659,797 | 12.39 |
| General | 112.664(1)(b) | 6.00% | 40,297,279 | 29,492,669 | 2,906,474 | 16.67 | 2,164,299 | 40.65 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 21.17 | 659,797 | 12.39 |
| PANAMA CITY BEACH | 112.664(1)(a) | 8.00% | 19,016,272 | 16,344,206 | 2,672,066 | 19.50 | 550,638 | 18.55 |
| Police | 112.664(1)(b) | 6.00% | 24,453,335 | 16,344,206 | 8,109,129 | 16.00 | 1,481,251 | 49.89 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 19.50 | 550,638 | 18.55 |
| PARKLAND | 112.664(1)(a) | 6.50% | 2,412,596 | 2,054,583 | 358,013 | 22.64 | 151,571 | 0.00 |
| Police | 112.664(1)(b) | 4.50% | 3,054,209 | 2,054,583 | 999,626 | 17.24 | 346,669 | 0.00 |
| 10/1/2016 | Valuation Basis | 6.50% | N/A | N/A | N/A | 24.58 | 131,560 | 0.00 |
| PASCO COUNTY | 112.664(1)(a) | 6.95% | 15,684,552 | 18,418,036 | -2,733,484 | 99.99 | 0 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 4.95% | 19,017,080 | 18,418,036 | 599,044 | 31.06 | 506,359 | 2.03 |
| 7/1/2015 | Valuation Basis | 6.95% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| PEMBROKE PARK COMM SUPP | 112.664(1)(a) | 6.50% | 2,346,576 | 1,762,534 | 584,042 | 18.00 | 86,219 | 199.30 |
| General | 112.664(1)(b) | 4.50% | 2,986,470 | 1,762,534 | 1,223,936 | 15.08 | 154,857 | 357.97 |
| 10/1/2016 | Valuation Basis | 6.50% | N/A | N/A | N/A | 18.00 | 86,219 | 199.30 |
| PEMBROKE PINES | 112.664(1)(a) | 6.75% | 176,489,901 | 167,490,116 | 8,999,785 | 90.00 | 758,577 | 188.86 |
| General | 112.664(1)(b) | 4.75% | 223,209,497 | 167,490,116 | 55,719,381 | 90.00 | 5,438,949 | 158.03 |
| 10/1/2016 | Valuation Basis | 6.75% | N/A | N/A | N/A | 90.00 | 758,577 | 188.86 |
| PEMBROKE PINES | 112.664(1)(a) | 8.00% | 712,492,476 | 495,206,739 | 217,285,737 | 17.75 | 30,360,972 | 112.80 |
| Police And Fire | 112.664(1)(b) | 6.00% | 903,820,304 | 495,206,739 | 408,613,565 | 14.67 | 46,106,688 | 171.30 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 17.92 | 30,011,067 | 111.50 |
| PENSACOLA | 112.664(1)(a) | 7.75% | 128,507,886 | 113,883,891 | 14,623,995 | 29.80 | 2,484,307 | 55.70 |
| Fire | 112.664(1)(b) | 5.75% | 162,049,300 | 113,883,891 | 48,165,409 | 19.54 | 5,584,727 | 125.20 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 29.80 | 2,484,307 | 55.70 |
| PENSACOLA | 112.664(1)(a) | 7.60% | 178,562,608 | 134,865,141 | 43,697,467 | 15.00 | 6,448,392 | 95.70 |
| General | 112.664(1)(b) | 5.60% | 218,226,496 | 134,865,141 | 83,361,355 | 12.58 | 10,291,989 | 152.74 |
| 9/30/2016 | Valuation Basis | 7.60% | N/A | N/A | N/A | 15.00 | 6,448,392 | 95.70 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| PENSACOLA | 112.664(1)(a) | 7.13% | 124,596,705 | 78,927,506 | 45,669,199 | 16.00 | 5,526,386 | 124.92 |
| Police | 112.664(1)(b) | 5.13% | 162,743,143 | 78,927,506 | 83,815,637 | 13.75 | 9,042,313 | 204.40 |
| 10/1/2015 | Valuation Basis | 7.13% | N/A | N/A | N/A | 17.00 | 5,466,170 | 123.56 |
| PERRY | 112.664(1)(a) | 7.75% | 4,090,040 | 3,199,740 | 890,300 | 21.37 | 243,641 | 39.00 |
| Fire | 112.664(1)(b) | 5.75% | 5,040,727 | 3,199,740 | 1,840,987 | 16.04 | 368,203 | 59.00 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 21.37 | 243,641 | 39.00 |
| PERRY | 112.664(1)(a) | 7.75% | 7,607,086 | 7,215,528 | 391,558 | 99.99 | 299,122 | 25.90 |
| Police | 112.664(1)(b) | 5.75% | 9,530,837 | 7,215,528 | 2,315,309 | 23.28 | 559,501 | 48.60 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 299,122 | 25.90 |
| PINELLAS PARK | 112.664(1)(a) | 7.25% | 72,331,389 | 54,954,227 | 17,377,162 | 22.19 | 3,220,335 | 66.70 |
| Fire | 112.664(1)(b) | 5.25% | 92,568,413 | 54,954,227 | 37,614,186 | 17.08 | 5,261,382 | 109.00 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 22.19 | 3,220,335 | 66.70 |
| PINELLAS PARK | 112.664(1)(a) | 7.25% | 84,190,818 | 73,015,382 | 11,175,436 | 22.58 | 2,362,419 | 16.91 |
| General | 112.664(1)(b) | 5.25% | 109,359,300 | 73,015,382 | 36,343,918 | 17.92 | 4,428,761 | 31.69 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 22.58 | 2,362,419 | 16.91 |
| PINELLAS PARK | 112.664(1)(a) | 7.50% | 59,452,206 | 54,087,769 | 5,364,437 | 99.99 | 1,901,325 | 32.45 |
| Police | 112.664(1)(b) | 5.50% | 77,989,192 | 54,087,769 | 23,901,423 | 26.75 | 3,957,564 | 67.53 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,783,078 | 30.43 |
| PLANT CITY | 112.664(1)(a) | 7.50% | 56,353,108 | 36,301,759 | 20,051,349 | 16.18 | 3,631,597 | 51.80 |
| Police And Fire | 112.664(1)(b) | 5.50% | 71,650,310 | 36,301,759 | 35,348,551 | 13.55 | 5,130,926 | 73.20 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 16.18 | 3,631,597 | 51.80 |
| PLANTATION | 112.664(1)(a) | 7.50% | 177,283,306 | 135,289,919 | 41,993,387 | 20.00 | 8,657,613 | 36.34 |
| General | 112.664(1)(b) | 5.50% | 219,720,481 | 135,289,919 | 84,430,562 | 15.67 | 13,779,054 | 57.84 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 20.00 | 8,657,613 | 36.34 |
| PLANTATION | 112.664(1)(a) | 7.00% | 180,099,960 | 133,332,946 | 46,767,014 | 17.75 | 7,598,567 | 78.10 |
| Police | 112.664(1)(b) | 5.00% | 224,339,717 | 133,332,946 | 91,006,771 | 14.58 | 11,621,596 | 119.45 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 17.75 | 7,598,567 | 78.10 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| PLANTATION (VOL) | 112.664(1)(a) | 7.08% | 15,592,168 | 18,231,926 | -2,639,758 | 99.99 | 0 | 0.00 |
| Fire | 112.664(1)(b) | 5.08% | 19,819,671 | 18,231,926 | 1,587,745 | 99.99 | 139,881 | 0.00 |
| 10/1/2015 | Valuation Basis | 7.08% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| POMPANO BEACH | 112.664(1)(a) | 8.00% | 231,706,855 | 160,422,298 | 71,284,557 | 14.67 | 8,286,744 | 28.95 |
| General | 112.664(1)(b) | 6.00% | 291,460,913 | 160,422,298 | 131,038,615 | 12.67 | 13,144,163 | 45.91 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 14.67 | 8,286,744 | 28.95 |
| POMPANO BEACH | 112.664(1)(a) | 7.50% | 335,486,515 | 223,871,513 | 111,615,002 | 13.00 | 10,543,259 | 77.94 |
| Police And Fire | 112.664(1)(b) | 5.50% | 373,339,880 | 223,871,513 | 149,468,367 | 11.00 | 12,849,833 | 94.99 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 13.00 | 10,543,259 | 77.94 |
| PORT ORANGE | 112.664(1)(a) | 7.70% | 42,640,372 | 24,887,839 | 17,752,533 | 12.76 | 3,066,136 | 109.80 |
| Fire | 112.664(1)(b) | 5.70% | 54,758,666 | 24,887,839 | 29,870,827 | 11.20 | 3,967,346 | 142.20 |
| 10/1/2016 | Valuation Basis | 7.70% | N/A | N/A | N/A | 12.76 | 3,066,136 | 109.80 |
| PORT ORANGE | 112.664(1)(a) | 7.00% | 35,912,702 | 29,289,164 | 6,623,538 | 21.17 | 1,355,369 | 28.41 |
| General | 112.664(1)(b) | 5.00% | 46,598,824 | 29,289,164 | 17,309,660 | 16.00 | 2,533,363 | 53.10 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 21.17 | 1,197,559 | 25.10 |
| PORT ORANGE | 112.664(1)(a) | 7.65% | 45,870,332 | 28,157,398 | 17,712,934 | 13.04 | 3,691,560 | 75.82 |
| Police | 112.664(1)(b) | 5.65% | 59,106,226 | 28,157,398 | 30,948,828 | 11.38 | 4,944,002 | 101.54 |
| 10/1/2015 | Valuation Basis | 7.65% | N/A | N/A | N/A | 13.07 | 3,588,378 | 73.70 |
| PORT ST. LUCIE | 112.664(1)(a) | 7.75% | 102,848,206 | 81,774,843 | 21,073,363 | 44.61 | 7,498,619 | 41.10 |
| Police | 112.664(1)(b) | 5.75% | 132,872,727 | 81,774,843 | 51,097,884 | 22.05 | 10,982,598 | 60.20 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 44.61 | 7,498,619 | 41.10 |
| PUNTA GORDA | 112.664(1)(a) | 7.75% | 13,728,364 | 11,884,346 | 1,844,018 | 99.99 | 708,336 | 38.50 |
| Fire | 112.664(1)(b) | 5.75% | 17,336,839 | 11,884,346 | 5,452,493 | 23.29 | 1,154,463 | 62.70 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 708,336 | 38.50 |
| PUNTA GORDA | 112.664(1)(a) | 7.50% | 47,397,890 | 39,999,643 | 7,398,247 | 25.98 | 1,948,208 | 41.60 |
| General | 112.664(1)(b) | 5.50% | 58,113,306 | 39,999,643 | 18,113,663 | 17.96 | 3,002,202 | 64.20 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 25.98 | 1,948,208 | 41.60 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| PUNTA GORDA | 112.664(1)(a) | 7.75% | 17,280,769 | 14,958,607 | 2,322,162 | 36.09 | 830,785 | 34.60 |
| Police | 112.664(1)(b) | 5.75% | 21,642,300 | 14,958,607 | 6,683,693 | 20.20 | 1,357,837 | 56.50 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 36.09 | 830,785 | 34.60 |
| QUINCY | 112.664(1)(a) | 7.75% | 9,741,355 | 6,619,947 | 3,121,408 | 13.28 | 433,785 | 52.90 |
| Police And Fire | 112.664(1)(b) | 5.75% | 12,002,254 | 6,619,947 | 5,382,307 | 11.44 | 601,086 | 73.30 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 13.49 | 401,572 | 49.00 |
| RIVIERA BEACH | 112.664(1)(a) | 7.00% | 75,992,765 | 75,621,439 | 371,326 | 99.99 | 2,274,812 | 42.66 |
| Fire | 112.664(1)(b) | 5.00% | 94,345,931 | 75,621,439 | 18,724,492 | 26.08 | 4,763,421 | 89.34 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 2,274,812 | 42.66 |
| RIVIERA BEACH | 112.664(1)(a) | 7.50% | 97,660,594 | 108,575,879 | -10,915,285 | 99.99 | 2,101,153 | 26.44 |
| General | 112.664(1)(b) | 5.50% | 119,143,396 | 108,575,879 | 10,567,517 | 29.83 | 4,279,855 | 53.85 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 2,101,153 | 26.44 |
| RIVIERA BEACH | 112.664(1)(a) | 7.50% | 71,540,139 | 69,554,949 | 1,985,190 | 99.99 | 1,750,988 | 28.41 |
| Police | 112.664(1)(b) | 5.50% | 88,484,471 | 69,554,949 | 18,929,522 | 22.00 | 3,921,600 | 63.62 |
| 9/30/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,671,617 | 27.12 |
| ROCKLEDGE | 112.664(1)(a) | 8.00% | 13,916,686 | 9,790,114 | 4,126,572 | 14.21 | 674,433 | 47.25 |
| Fire | 112.664(1)(b) | 6.00% | 17,363,347 | 9,790,114 | 7,573,233 | 12.02 | 1,027,677 | 72.00 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 14.26 | 644,421 | 45.15 |
| ROCKLEDGE | 112.664(1)(a) | 8.00% | 16,892,648 | 13,177,393 | 3,715,255 | 15.18 | 861,545 | 21.02 |
| General | 112.664(1)(b) | 6.00% | 20,951,903 | 13,177,393 | 7,774,510 | 12.80 | 1,347,396 | 32.87 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 15.31 | 807,429 | 19.70 |
| ROCKLEDGE | 112.664(1)(a) | 8.00% | 12,120,894 | 10,698,704 | 1,422,190 | 19.86 | 596,208 | 26.62 |
| Police | 112.664(1)(b) | 6.00% | 15,443,222 | 10,698,704 | 4,744,518 | 16.00 | 1,032,255 | 46.08 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 20.02 | 562,075 | 25.09 |
| SAFETY HARBOR | 112.664(1)(a) | 9.08% | 3,272,004 | 5,215,219 | -1,943,215 | 47.90 | 39,866 | 3.52 |
| Fire | 112.664(1)(b) | 7.08% | 4,648,785 | 5,215,219 | -566,434 | 27.82 | 357,346 | 31.54 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 27.74 | 323,508 | 28.55 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| SAINT AUGUSTINE | 112.664(1)(a) | 7.50% | 12,138,619 | 11,617,299 | 521,320 | 99.99 | 462,416 | 27.62 |
| Fire | 112.664(1)(b) | 5.50% | 15,311,856 | 11,617,299 | 3,694,557 | 26.51 | 773,171 | 46.18 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 462,416 | 27.62 |
| SAINT AUGUSTINE | 112.664(1)(a) | 7.70% | 41,773,772 | 31,936,427 | 9,837,345 | 17.30 | 2,379,252 | 25.07 |
| General | 112.664(1)(b) | 5.70% | 51,925,714 | 31,936,427 | 19,989,287 | 14.36 | 3,564,114 | 37.56 |
| 10/1/2015 | Valuation Basis | 7.70% | N/A | N/A | N/A | 17.30 | 2,379,252 | 25.07 |
| SAINT AUGUSTINE | 112.664(1)(a) | 7.70% | 17,070,405 | 15,967,713 | 1,102,692 | 21.91 | 755,323 | 25.45 |
| Police | 112.664(1)(b) | 5.70% | 21,447,771 | 15,967,713 | 5,480,058 | 17.36 | 1,256,299 | 42.33 |
| 10/1/2015 | Valuation Basis | 7.70% | N/A | N/A | N/A | 21.91 | 755,323 | 25.45 |
| SAINT CLOUD | 112.664(1)(a) | 7.75% | 49,410,838 | 49,566,548 | -155,710 | 99.99 | 1,391,343 | 13.44 |
| General | 112.664(1)(b) | 5.75% | 63,123,643 | 49,566,548 | 13,557,095 | 30.95 | 3,216,056 | 31.06 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 1,391,343 | 13.44 |
| SAINT CLOUD | 112.664(1)(a) | 8.00% | 53,746,404 | 42,123,672 | 11,622,732 | 29.61 | 3,432,051 | 42.23 |
| Police And Fire | 112.664(1)(b) | 6.00% | 69,189,903 | 42,123,672 | 27,066,231 | 19.77 | 5,480,210 | 67.44 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 29.61 | 3,432,051 | 42.23 |
| SAINT JOHNS RIVER PW PK | 112.664(1)(a) | 7.00% | 155,302,196 | 142,285,489 | 13,016,707 | 23.00 | 8,375,114 | 51.73 |
| General | 112.664(1)(b) | 5.00% | 189,993,980 | 142,285,489 | 47,708,491 | 16.92 | 28,280,922 | 174.67 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 23.00 | 8,375,114 | 51.73 |
| SAINT LUCIE COUNTY FCD | 112.664(1)(a) | 8.00% | 295,926,249 | 191,806,650 | 104,119,599 | 17.63 | 16,361,878 | 50.90 |
| Fire | 112.664(1)(b) | 6.00% | 370,722,517 | 191,806,650 | 178,915,867 | 14.61 | 27,350,438 | 85.10 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 18.08 | 14,352,259 | 44.70 |
| SAINT LUCIE COUNTY FCD | 112.664(1)(a) | 8.00% | 17,448,082 | 11,479,962 | 5,968,120 | 17.45 | 996,802 | 31.00 |
| General | 112.664(1)(b) | 6.00% | 21,760,757 | 11,479,962 | 10,280,795 | 14.41 | 1,454,037 | 45.20 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 17.56 | 961,969 | 29.90 |
| SAINT PETE BEACH | 112.664(1)(a) | 7.70% | 17,527,390 | 11,555,588 | 5,971,802 | 14.99 | 751,754 | 39.70 |
| Fire | 112.664(1)(b) | 5.70% | 22,382,011 | 11,555,588 | 10,826,423 | 12.73 | 1,069,036 | 56.40 |
| 10/1/2016 | Valuation Basis | 7.70% | N/A | N/A | N/A | 14.99 | 751,754 | 39.70 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| SAINT PETE BEACH | 112.664(1)(a) | 7.65% | 17,140,489 | 11,625,585 | 5,514,904 | 14.12 | 603,711 | 83.40 |
| General | 112.664(1)(b) | 5.65% | 21,289,685 | 11,625,585 | 9,664,100 | 11.98 | 839,951 | 115.90 |
| 10/1/2016 | Valuation Basis | 7.65% | N/A | N/A | N/A | 14.12 | 603,711 | 83.40 |
| SAINT PETE BEACH | 112.664(1)(a) | 7.00% | 17,461,357 | 11,084,818 | 6,376,539 | 13.15 | 651,733 | 999.99 |
| Police | 112.664(1)(b) | 5.00% | 22,198,434 | 11,084,818 | 11,113,616 | 11.40 | 874,298 | 999.99 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 13.15 | 651,733 | 999.99 |
| SAINT PETERSBURG | 112.664(1)(a) | 8.00% | 227,791,976 | 245,210,493 | -17,418,517 | 30.00 | 1,886,213 | 11.60 |
| Fire | 112.664(1)(b) | 6.00% | 279,104,088 | 245,210,493 | 33,893,595 | 21.00 | 6,522,387 | 40.10 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 35.00 | 1,872,135 | 11.50 |
| SAINT PETERSBURG | 112.664(1)(a) | 7.75% | 430,370,321 | 387,352,419 | 43,017,902 | 22.00 | 10,965,921 | 14.17 |
| General | 112.664(1)(b) | 5.75% | 542,293,998 | 387,352,419 | 154,941,579 | 17.00 | 24,145,328 | 31.20 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 21.00 | 10,056,798 | 12.99 |
| SAINT PETERSBURG | 112.664(1)(a) | 8.00% | 427,498,228 | 378,349,695 | 49,148,533 | 22.00 | 7,315,889 | 20.83 |
| Police | 112.664(1)(b) | 6.00% | 545,279,715 | 378,349,695 | 166,930,020 | 17.00 | 18,154,476 | 51.69 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 23.00 | 6,250,558 | 17.80 |
| SAN CARLOS PARK FCD | 112.664(1)(a) | 7.00% | 15,907,245 | 14,016,972 | 1,890,273 | 27.59 | 1,069,273 | 40.22 |
| Fire | 112.664(1)(b) | 5.00% | 23,588,986 | 14,016,972 | 9,572,014 | 22.32 | 2,426,188 | 91.25 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 27.65 | 1,109,260 | 41.72 |
| SANFORD | 112.664(1)(a) | 8.00% | 33,271,657 | 29,072,760 | 4,198,897 | 99.99 | 1,432,829 | 39.00 |
| Fire | 112.664(1)(b) | 6.00% | 41,325,368 | 29,072,760 | 12,252,608 | 23.36 | 2,266,807 | 61.70 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 1,432,829 | 39.00 |
| SANFORD | 112.664(1)(a) | 7.75% | 44,396,279 | 42,432,734 | 1,963,545 | 99.99 | 1,702,044 | 30.10 |
| Police | 112.664(1)(b) | 5.75% | 55,944,529 | 42,432,734 | 13,511,795 | 26.83 | 2,937,915 | 51.80 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 1,702,044 | 30.10 |
| SANIBEL | 112.664(1)(a) | 6.75% | 32,289,259 | 25,558,259 | 6,731,000 | 21.96 | 2,007,929 | 171.20 |
| General | 112.664(1)(b) | 4.75% | 40,782,755 | 25,558,259 | 15,224,496 | 16.56 | 2,568,128 | 219.00 |
| 10/1/2016 | Valuation Basis | 6.75% | N/A | N/A | N/A | 21.96 | 2,007,929 | 171.20 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| SANIBEL | 112.664(1)(a) | 7.50% | 23,097,159 | 17,505,610 | 5,591,549 | 22.70 | 1,114,440 | 79.99 |
| Police | 112.664(1)(b) | 5.50% | 29,808,708 | 17,505,610 | 12,303,098 | 17.21 | 1,759,109 | 126.27 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 22.70 | 1,114,440 | 79.99 |
| SARASOTA | 112.664(1)(a) | 7.00% | 178,129,758 | 136,197,634 | 41,932,124 | 17.92 | 8,641,548 | 999.99 |
| Fire | 112.664(1)(b) | 5.00% | 225,834,350 | 136,197,634 | 89,636,716 | 14.67 | 17,732,049 | 999.99 |
| 9/30/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 17.83 | 9,717,067 | 999.99 |
| SARASOTA | 112.664(1)(a) | 7.00% | 191,683,866 | 139,821,460 | 51,862,406 | 16.42 | 7,474,564 | 59.92 |
| General | 112.664(1)(b) | 5.00% | 238,403,158 | 139,821,460 | 98,581,698 | 13.67 | 11,857,432 | 95.06 |
| 9/30/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 16.42 | 7,474,564 | 59.92 |
| SARASOTA | 112.664(1)(a) | 7.00% | 253,263,315 | 205,346,043 | 47,917,272 | 24.08 | 8,926,160 | 77.50 |
| Police | 112.664(1)(b) | 5.00% | 329,698,234 | 205,346,043 | 124,352,191 | 18.33 | 16,367,698 | 142.11 |
| 9/30/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 24.08 | 8,926,160 | 77.50 |
| SARASOTA MEMORIAL HEALTH CARE | 112.664(1)(a) | 7.00% | 349,758,108 | 316,809,892 | 32,948,216 | 80.00 | 18,315,989 | 14.34 |
| General | 112.664(1)(b) | 5.00% | 414,925,827 | 316,809,892 | 98,115,935 | 23.12 | 29,293,552 | 22.93 |
| 10/1/2014 | Valuation Basis | 7.00% | N/A | N/A | N/A | 80.00 | 19,810,358 | 15.51 |
| SATELLITE BEACH | 112.664(1)(a) | 7.00% | 8,653,104 | 6,563,141 | 2,089,963 | 14.75 | 492,319 | 179.69 |
| General | 112.664(1)(b) | 5.00% | 10,498,643 | 6,563,141 | 3,935,502 | 12.51 | 2,075,580 | 757.54 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 15.24 | 375,801 | 137.16 |
| SATELLITE BEACH | 112.664(1)(a) | 7.00% | 22,194,953 | 14,611,458 | 7,583,495 | 14.60 | 1,161,903 | 49.10 |
| Police And Fire | 112.664(1)(b) | 5.00% | 28,283,775 | 14,611,458 | 13,672,317 | 12.72 | 1,876,552 | 79.30 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 15.20 | 1,139,268 | 48.15 |
| SEBASTIAN | 112.664(1)(a) | 7.45% | 15,071,286 | 12,488,710 | 2,582,576 | 55.51 | 683,834 | 30.50 |
| Police | 112.664(1)(b) | 5.45% | 19,370,869 | 12,488,710 | 6,882,159 | 22.75 | 1,122,603 | 50.00 |
| 10/1/2016 | Valuation Basis | 7.45% | N/A | N/A | N/A | 55.51 | 683,834 | 30.50 |
| SEBRING | 112.664(1)(a) | 7.90% | 15,179,515 | 12,227,474 | 2,952,041 | 22.04 | 646,510 | 165.72 |
| Fire | 112.664(1)(b) | 5.90% | 19,397,755 | 12,227,474 | 7,170,281 | 16.91 | 1,013,758 | 259.86 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 22.04 | 646,510 | 165.72 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| SEBRING | 112.664(1)(a) | 7.50% | 17,072,018 | 16,300,314 | 771,704 | 99.99 | 426,534 | 40.89 |
| Police | 112.664(1)(b) | 5.50% | 21,889,289 | 16,300,314 | 5,588,975 | 25.33 | 1,601,857 | 153.57 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 426,534 | 40.89 |
| SEMINOLE | 112.664(1)(a) | 7.75% | 40,857,648 | 35,836,808 | 5,020,840 | 26.16 | 1,340,967 | 31.60 |
| Fire | 112.664(1)(b) | 5.75% | 51,106,882 | 35,836,808 | 15,270,074 | 18.07 | 2,460,111 | 58.10 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 26.16 | 1,340,967 | 31.60 |
| SOUTH BROWARD HOSPITAL (aka Me | 112.664(1)(a) | 7.00% | 738,995,352 | 561,673,737 | 177,321,615 | 28.65 | 37,294,768 | 9.63 |
| General | 112.664(1)(b) | 5.00% | 974,168,205 | 561,673,737 | 412,494,468 | 19.88 | 73,721,775 | 19.03 |
| 5/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 28.65 | 37,294,768 | 9.63 |
| SOUTH MIAMI [GP] | 112.664(1)(a) | 7.38% | 34,533,811 | 32,087,589 | 2,446,222 | 99.99 | 1,120,274 | 23.10 |
| General | 112.664(1)(b) | 5.38% | 45,355,500 | 32,087,589 | 13,267,911 | 26.50 | 2,118,030 | 43.67 |
| 10/1/2015 | Valuation Basis | 7.38% | N/A | N/A | N/A | 99.99 | 1,074,969 | 22.16 |
| SOUTH MIAMI [GP] | 112.664(1)(a) | 7.38% | 34,533,811 | 32,087,589 | 2,446,222 | 99.99 | 1,120,274 | 23.10 |
| Police | 112.664(1)(b) | 5.38% | 45,355,500 | 32,087,589 | 13,267,911 | 26.50 | 2,118,030 | 43.67 |
| 10/1/2015 | Valuation Basis | 7.38% | N/A | N/A | N/A | 99.99 | 1,074,969 | 22.16 |
| SOUTH PASADENA | 112.664(1)(a) | 7.75% | 9,028,749 | 6,549,381 | 2,479,368 | 15.55 | 443,803 | 53.40 |
| Fire | 112.664(1)(b) | 5.75% | 10,927,412 | 6,549,381 | 4,378,031 | 12.94 | 634,375 | 76.30 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 15.55 | 443,803 | 53.40 |
| SOUTH WALTON FCD | 112.664(1)(a) | 8.00% | 35,210,809 | 39,284,293 | -4,073,484 | 99.99 | 1,681,680 | 24.51 |
| Fire | 112.664(1)(b) | 6.00% | 45,953,030 | 39,284,293 | 6,668,737 | 99.99 | 3,039,846 | 44.31 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 1,681,680 | 24.51 |
| SOUTHERN MANATEE FCD | 112.664(1)(a) | 7.00% | 38,516,851 | 30,139,247 | 8,377,604 | 20.13 | 2,468,400 | 55.22 |
| Fire | 112.664(1)(b) | 5.00% | 50,753,173 | 30,139,247 | 20,613,926 | 16.96 | 4,817,622 | 107.76 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 20.15 | 2,607,481 | 58.33 |
| SOUTHERN MANATEE FCD | 112.664(1)(a) | 7.00% | 2,181,261 | 2,314,211 | -132,950 | 21.25 | 187,004 | 44.09 |
| General | 112.664(1)(b) | 5.00% | 2,865,891 | 2,314,211 | 551,680 | 17.09 | 374,073 | 88.19 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 20.87 | 213,392 | 50.31 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| STARKE | 112.664(1)(a) | 7.75% | 3,773,471 | 2,854,982 | 918,489 | 20.50 | 177,510 | 58.05 |
| Fire | 112.664(1)(b) | 5.75% | 4,771,058 | 2,854,982 | 1,916,076 | 16.25 | 270,813 | 88.56 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 20.67 | 175,666 | 57.44 |
| STARKE | 112.664(1)(a) | 7.75% | 12,448,998 | 8,479,993 | 3,969,005 | 11.25 | 512,344 | 54.04 |
| General | 112.664(1)(b) | 5.75% | 14,968,660 | 8,479,993 | 6,488,667 | 9.92 | 681,579 | 71.89 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 11.25 | 527,786 | 55.67 |
| STARKE | 112.664(1)(a) | 8.00% | 4,000,986 | 3,675,791 | 325,195 | 99.99 | 184,934 | 34.53 |
| Police | 112.664(1)(b) | 6.00% | 5,073,908 | 3,675,791 | 1,398,117 | 24.17 | 350,274 | 65.40 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 182,227 | 34.02 |
| SUNRISE | 112.664(1)(a) | 7.90% | 163,363,142 | 108,526,799 | 54,836,343 | 14.35 | 7,886,000 | 66.82 |
| Fire | 112.664(1)(b) | 5.90% | 210,477,907 | 108,526,799 | 101,951,108 | 12.25 | 11,990,316 | 101.59 |
| 10/1/2015 | Valuation Basis | 7.90% | N/A | N/A | N/A | 14.46 | 7,505,051 | 63.59 |
| SUNRISE | 112.664(1)(a) | 7.50% | 251,386,050 | 160,767,773 | 90,618,277 | 14.08 | 15,471,532 | 47.61 |
| General | 112.664(1)(b) | 5.50% | 314,119,925 | 160,767,773 | 153,352,152 | 12.17 | 22,250,279 | 68.47 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 14.17 | 14,832,306 | 45.64 |
| SUNRISE | 112.664(1)(a) | 7.80% | 186,044,406 | 122,661,859 | 63,382,547 | 17.50 | 12,235,143 | 74.12 |
| Police | 112.664(1)(b) | 5.80% | 240,674,089 | 122,661,859 | 118,012,230 | 14.50 | 18,178,012 | 110.12 |
| 10/1/2016 | Valuation Basis | 7.80% | N/A | N/A | N/A | 17.50 | 12,235,143 | 74.12 |
| SURFSIDE [GP] | 112.664(1)(a) | 7.25% | 19,533,021 | 16,493,489 | 3,039,532 | 99.99 | 1,228,840 | 22.40 |
| General | 112.664(1)(b) | 5.25% | 25,680,154 | 16,493,489 | 9,186,665 | 25.42 | 2,125,920 | 38.76 |
| 10/1/2015 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,173,338 | 21.39 |
| SURFSIDE [GP] | 112.664(1)(a) | 7.25% | 19,533,021 | 16,493,489 | 3,039,532 | 99.99 | 1,228,840 | 22.40 |
| Police | 112.664(1)(b) | 5.25% | 25,680,154 | 16,493,489 | 9,186,665 | 25.42 | 2,125,920 | 38.76 |
| 10/1/2015 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,173,338 | 21.39 |
| SWEETWATER | 112.664(1)(a) | 7.50% | 10,302,318 | 8,005,848 | 2,296,470 | 22.58 | 1,263,219 | 36.11 |
| Police | 112.664(1)(b) | 5.50% | 12,918,547 | 8,005,848 | 4,912,699 | 17.17 | 1,947,828 | 55.68 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 22.58 | 1,263,219 | 36.11 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| TALLAHASSEE [GPF] | 112.664(1)(a) | 7.75% | 214,048,000 | 179,828,000 | 34,220,000 | 27.17 | 6,060,000 | 47.65 |
| Fire | 112.664(1)(b) | 5.75% | 276,086,000 | 179,828,000 | 96,258,000 | 19.33 | 10,957,000 | 86.15 |
| 10/1/2014 | Valuation Basis | 7.75% | N/A | N/A | N/A | 27.58 | 5,614,000 | 44.14 |
| TALLAHASSEE [GPF] | 112.664(1)(a) | 7.75% | 969,496,000 | 948,469,000 | 21,027,000 | 99.99 | 18,022,000 | 18.31 |
| General | 112.664(1)(b) | 5.75% | 1,257,465,000 | 948,469,000 | 308,996,000 | 27.17 | 50,278,000 | 51.08 |
| 10/1/2014 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 16,556,000 | 16.82 |
| TALLAHASSEE [GPF] | 112.664(1)(a) | 7.75% | 302,206,000 | 263,322,000 | 38,884,000 | 99.99 | 8,620,000 | 40.17 |
| Police | 112.664(1)(b) | 5.75% | 397,303,000 | 263,322,000 | 133,981,000 | 23.42 | 16,022,000 | 74.66 |
| 10/1/2014 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 7,980,000 | 37.18 |
| TAMARAC | 112.664(1)(a) | 6.74% | 99,407,723 | 77,611,187 | 21,796,536 | 23.92 | 4,456,567 | 58.91 |
| Fire | 112.664(1)(b) | 4.74% | 131,741,257 | 77,611,187 | 54,130,070 | 19.29 | 7,895,202 | 104.37 |
| 10/1/2015 | Valuation Basis | 6.74% | N/A | N/A | N/A | 25.25 | 4,056,552 | 53.63 |
| TAMARAC | 112.664(1)(a) | 6.73% | 47,048,900 | 43,798,839 | 3,250,061 | 23.28 | 1,795,520 | 28.67 |
| General | 112.664(1)(b) | 4.73% | 58,790,018 | 43,798,839 | 14,991,179 | 18.06 | 3,536,078 | 56.47 |
| 10/1/2016 | Valuation Basis | 6.73% | N/A | N/A | N/A | 23.92 | 1,796,179 | 28.68 |
| TAMARAC | 112.664(1)(a) | 6.75% | 10,609,257 | 4,828,889 | 5,780,368 | 5.58 | 749,769 | 0.00 |
| Police | 112.664(1)(b) | 4.75% | 12,453,723 | 4,828,889 | 7,624,834 | 5.25 | 889,216 | 0.00 |
| 10/1/2015 | Valuation Basis | 6.75% | N/A | N/A | N/A | 5.58 | 749,769 | 0.00 |
| TAMARAC - ELECTED | 112.664(1)(a) | 7.00% | 42,985,287 | 37,084,548 | 5,900,739 | 21.58 | 1,348,435 | 20.01 |
| General | 112.664(1)(b) | 5.00% | 54,619,923 | 37,084,548 | 17,535,375 | 17.40 | 2,654,691 | 39.40 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 21.36 | 3,042,480 | 45.15 |
| TAMPA | 112.664(1)(a) | 8.00% | 740,042,522 | 657,493,325 | 82,549,197 | 20.08 | 18,520,923 | 13.60 |
| General | 112.664(1)(b) | 6.00% | 923,465,768 | 657,493,325 | 265,972,443 | 15.92 | 45,630,850 | 33.40 |
| 1/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 20.08 | 18,520,923 | 13.60 |
| TAMPA | 112.664(1)(a) | 8.50% | 1,215,525,125 | 1,103,082,082 | 112,443,043 | 99.99 | 32,945,075 | 29.00 |
| Police And Fire | 112.664(1)(b) | 6.50% | 1,507,119,632 | 1,103,082,082 | 404,037,550 | 21.87 | 62,705,914 | 55.20 |
| 10/1/2016 | Valuation Basis | 8.50% | N/A | N/A | N/A | 99.99 | 32,945,075 | 29.00 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| TARPON SPRINGS | 112.664(1)(a) | 7.90% | 26,750,682 | 22,510,146 | 4,240,536 | 25.33 | 1,142,514 | 58.81 |
| Fire | 112.664(1)(b) | 5.90% | 34,014,849 | 22,510,146 | 11,504,703 | 18.33 | 1,886,620 | 97.11 |
| 10/1/2016 | Valuation Basis | 7.90% | N/A | N/A | N/A | 25.33 | 1,142,514 | 58.81 |
| TARPON SPRINGS | 112.664(1)(a) | 7.70% | 26,207,608 | 25,073,206 | 1,134,402 | 99.99 | 692,600 | 23.29 |
| Police | 112.664(1)(b) | 5.70% | 33,468,747 | 25,073,206 | 8,395,541 | 23.67 | 1,506,333 | 50.67 |
| 10/1/2016 | Valuation Basis | 7.70% | N/A | N/A | N/A | 99.99 | 692,600 | 23.29 |
| TAVARES | 112.664(1)(a) | 8.00% | 6,866,495 | 6,218,502 | 647,993 | 99.99 | 424,727 | 27.37 |
| Fire | 112.664(1)(b) | 6.00% | 8,866,291 | 6,218,502 | 2,647,789 | 49.60 | 715,500 | 46.10 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 424,727 | 27.37 |
| TAVARES | 112.664(1)(a) | 8.00% | 12,360,438 | 10,924,100 | 1,436,338 | 99.99 | 621,682 | 37.29 |
| Police | 112.664(1)(b) | 6.00% | 16,165,774 | 10,924,100 | 5,241,674 | 23.80 | 1,068,585 | 64.10 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 621,682 | 37.29 |
| TEMPLE TERRACE | 112.664(1)(a) | 7.50% | 31,036,839 | 20,893,327 | 10,143,512 | 18.34 | 1,754,238 | 58.60 |
| Fire | 112.664(1)(b) | 5.50% | 40,321,673 | 20,893,327 | 19,428,346 | 14.95 | 2,544,042 | 84.98 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 18.34 | 1,754,238 | 58.60 |
| TEMPLE TERRACE | 112.664(1)(a) | 7.50% | 43,582,857 | 22,152,013 | 21,430,844 | 10.98 | 2,773,380 | 89.60 |
| Police | 112.664(1)(b) | 5.50% | 56,527,051 | 22,152,013 | 34,375,038 | 9.82 | 3,758,829 | 121.50 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 10.98 | 2,773,380 | 89.60 |
| TEQUESTA | 112.664(1)(a) | 7.50% | 4,042,171 | 4,015,694 | 26,477 | 99.99 | 474,540 | 16.20 |
| General | 112.664(1)(b) | 5.50% | 5,227,325 | 4,015,694 | 1,211,631 | 28.83 | 849,485 | 29.00 |
| 10/1/2016 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 474,540 | 16.20 |
| TEQUESTA [PF] | 112.664(1)(a) | 7.25% | 13,294,298 | 12,213,168 | 1,081,130 | 99.99 | 679,349 | 37.69 |
| Fire | 112.664(1)(b) | 5.25% | 17,016,700 | 12,213,168 | 4,803,532 | 30.58 | 1,181,330 | 65.53 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 679,349 | 37.69 |
| TEQUESTA [PF] | 112.664(1)(a) | 7.25% | 13,294,298 | 12,213,168 | 1,081,130 | 99.99 | 679,349 | 37.69 |
| Police | 112.664(1)(b) | 5.25% | 17,016,700 | 12,213,168 | 4,803,532 | 30.58 | 1,181,330 | 65.53 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 679,349 | 37.69 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| TITUSVILLE | 112.664(1)(a) | 8.00% | 60,459,430 | 53,281,168 | 7,178,262 | 23.18 | 2,678,921 | 21.70 |
| General | 112.664(1)(b) | 6.00% | 73,833,046 | 53,281,168 | 20,551,878 | 16.60 | 4,016,503 | 32.60 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 23.18 | 2,678,921 | 21.70 |
| TITUSVILLE | 112.664(1)(a) | 8.00% | 62,043,178 | 53,286,168 | 8,757,010 | 23.15 | 2,896,818 | 39.00 |
| Police And Fire | 112.664(1)(b) | 6.00% | 77,761,516 | 53,286,168 | 24,475,348 | 17.14 | 4,376,659 | 60.00 |
| 10/1/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 23.15 | 2,896,818 | 39.00 |
| UMATILLA | 112.664(1)(a) | 7.00% | 1,082,447 | 1,562,865 | -480,417 | 99.99 | 13,190 | 3.30 |
| Police | 112.664(1)(b) | 5.00% | 1,506,513 | 1,562,865 | -56,351 | 99.99 | 99,192 | 25.10 |
| 10/1/2014 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 8,317 | 2.10 |
| VALPARAISO | 112.664(1)(a) | 7.00% | 1,487,617 | 1,829,567 | -341,950 | 27.58 | 117,887 | 29.04 |
| Police And Fire | 112.664(1)(b) | 5.00% | 2,011,682 | 1,829,567 | 182,115 | 23.38 | 242,736 | 59.79 |
| 10/1/2015 | Valuation Basis | 7.00% | N/A | N/A | N/A | 29.61 | 81,426 | 20.06 |
| VENICE | 112.664(1)(a) | 7.00% | 39,144,607 | 20,245,156 | 18,899,451 | 10.83 | 2,752,588 | 150.00 |
| Fire | 112.664(1)(b) | 5.00% | 49,830,577 | 20,245,156 | 29,585,421 | 9.75 | 3,638,950 | 198.00 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 10.83 | 2,752,588 | 150.00 |
| VENICE | 112.664(1)(a) | 7.00% | 40,533,065 | 32,765,752 | 7,767,313 | 18.90 | 1,568,890 | 255.40 |
| Police | 112.664(1)(b) | 5.00% | 50,642,209 | 32,765,752 | 17,876,457 | 15.05 | 2,279,765 | 371.10 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 18.90 | 1,568,890 | 255.40 |
| VERO BEACH | 112.664(1)(a) | 6.00% | 8,040,725 | 7,450,456 | 590,269 | 17.92 | 267,618 | 0.00 |
| Fire | 112.664(1)(b) | 4.00% | 9,557,491 | 7,450,456 | 2,107,035 | 14.17 | 463,030 | 0.00 |
| 10/1/2016 | Valuation Basis | 6.00% | N/A | N/A | N/A | 17.92 | 267,618 | 0.00 |
| VERO BEACH | 112.664(1)(a) | 6.50% | 108,242,002 | 76,932,732 | 31,309,270 | 15.19 | 4,499,935 | 32.05 |
| General | 112.664(1)(b) | 4.50% | 136,477,273 | 76,932,733 | 59,544,540 | 12.92 | 7,981,129 | 56.84 |
| 10/1/2016 | Valuation Basis | 6.50% | N/A | N/A | N/A | 15.19 | 4,499,935 | 32.05 |
| VERO BEACH | 112.664(1)(a) | 7.75% | 41,099,305 | 35,211,438 | 5,887,867 | 20.28 | 1,235,453 | 46.83 |
| Police | 112.664(1)(b) | 5.75% | 51,884,884 | 35,211,438 | 16,673,446 | 15.76 | 2,322,867 | 88.04 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 20.44 | 1,155,499 | 43.80 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| VILLAGE OF NORTH PALM BEACH | 112.664(1)(a) | 7.50% | 15,132,249 | 12,109,145 | 3,023,104 | 29.67 | 617,903 | 24.13 |
| General | 112.664(1)(b) | 5.50% | 19,852,962 | 12,109,145 | 7,743,817 | 20.75 | 1,096,496 | 42.82 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 29.08 | 657,850 | 25.69 |
| VILLAGE OF NORTH PALM BEACH | 112.664(1)(a) | 7.85% | 22,602,715 | 19,940,073 | 2,662,642 | 99.99 | 1,170,937 | 24.80 |
| Police And Fire | 112.664(1)(b) | 5.85% | 29,921,453 | 19,940,073 | 9,981,380 | 26.09 | 2,187,338 | 46.33 |
| 10/1/2016 | Valuation Basis | 7.85% | N/A | N/A | N/A | 99.99 | 1,170,937 | 24.80 |
| VILLAGE OF PALM SPRINGS | 112.664(1)(a) | 7.00% | 24,194,212 | 21,853,722 | 2,340,490 | 24.84 | 859,696 | 44.24 |
| General | 112.664(1)(b) | 5.00% | 31,893,744 | 21,853,722 | 10,040,022 | 19.00 | 1,846,333 | 95.00 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 24.84 | 859,696 | 44.24 |
| VILLAGE OF PALM SPRINGS | 112.664(1)(a) | 7.50% | 26,760,728 | 20,416,170 | 6,344,558 | 27.92 | 1,381,609 | 77.48 |
| Police And Fire | 112.664(1)(b) | 5.50% | 35,630,832 | 20,416,170 | 15,214,662 | 20.33 | 2,328,430 | 130.57 |
| 10/1/2015 | Valuation Basis | 7.50% | N/A | N/A | N/A | 29.00 | 1,355,361 | 76.01 |
| VOLUSIA COUNTY (VOL) | 112.664(1)(a) | 4.25% | 1,582,820 | 4,187,181 | -2,604,361 | 99.99 | 0 | 0.00 |
| Fire | 112.664(1)(b) | 2.25% | 2,026,434 | 4,187,181 | -2,160,747 | 99.99 | 0 | 0.00 |
| 10/1/2015 | Valuation Basis | 4.25% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| WAUCHULA | 112.664(1)(a) | 9.08% | 11,183,511 | 15,159,423 | -3,975,912 | 99.99 | 0 | 0.00 |
| General And Police | 112.664(1)(b) | 7.08% | 13,909,984 | 15,159,423 | -1,249,439 | 28.62 | 417,950 | 16.14 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 29.07 | 446,164 | 17.23 |
| WEST MANATEE FCD | 112.664(1)(a) | 7.75% | 13,300,234 | 12,382,802 | 917,432 | 99.99 | 953,421 | 38.40 |
| Fire | 112.664(1)(b) | 5.75% | 19,174,706 | 12,382,802 | 6,791,904 | 48.23 | 2,177,836 | 87.50 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 953,421 | 38.40 |
| WEST MELBOURNE | 112.664(1)(a) | 7.10% | 12,969,376 | 11,738,917 | 1,230,459 | 99.99 | 569,143 | 29.23 |
| Police | 112.664(1)(b) | 5.10% | 17,294,648 | 11,738,917 | 5,555,731 | 26.48 | 1,072,581 | 55.07 |
| 10/1/2016 | Valuation Basis | 7.10% | N/A | N/A | N/A | 99.99 | 569,143 | 29.23 |
| WEST PALM BEACH | 112.664(1)(a) | 8.00% | 268,712,576 | 188,743,084 | 79,969,492 | 11.17 | 11,146,841 | 62.28 |
| Fire | 112.664(1)(b) | 6.00% | 315,160,182 | 188,743,084 | 126,417,098 | 9.83 | 15,178,690 | 84.81 |
| 9/30/2016 | Valuation Basis | 8.00% | N/A | N/A | N/A | 11.00 | 11,205,679 | 62.61 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| WEST PALM BEACH | 112.664(1)(a) | 8.00% | 40,304,117 | 42,985,063 | -2,680,946 | 99.99 | 725,811 | 43.40 |
| General | 112.664(1)(b) | 6.00% | 49,996,730 | 42,985,063 | 7,011,667 | 28.50 | 2,413,225 | 144.28 |
| 9/30/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 99.99 | 887,204 | 53.05 |
| WEST PALM BEACH | 112.664(1)(a) | 8.00% | 322,604,448 | 258,834,220 | 63,770,228 | 20.67 | 12,181,245 | 59.36 |
| Police | 112.664(1)(b) | 6.00% | 387,816,093 | 258,834,220 | 128,981,873 | 16.25 | 18,772,576 | 91.48 |
| 9/30/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 20.67 | 12,181,245 | 59.36 |
| WILLISTON | 112.664(1)(a) | 9.08% | 3,098,039 | 3,934,671 | -836,632 | 99.99 | 44,037 | 5.00 |
| General | 112.664(1)(b) | 7.08% | 3,776,182 | 3,934,671 | -158,489 | 26.15 | 122,751 | 13.94 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 27.07 | 104,668 | 11.88 |
| WILLISTON | 112.664(1)(a) | 9.08% | 1,487,051 | 1,710,916 | -223,865 | 27.78 | 35,854 | 10.82 |
| Police | 112.664(1)(b) | 7.08% | 1,830,302 | 1,710,916 | 119,386 | 18.82 | 111,624 | 33.69 |
| 10/1/2015 | Valuation Basis | 9.08% | N/A | N/A | N/A | 19.52 | 93,036 | 28.08 |
| WILTON MANORS (VOL) | 112.664(1)(a) | 6.00% | 1,992,404 | 1,528,156 | 464,248 | 12.75 | 91,007 | 0.00 |
| Fire | 112.664(1)(b) | 4.00% | 2,339,654 | 1,528,156 | 811,498 | 11.17 | 126,102 | 0.00 |
| 10/1/2016 | Valuation Basis | 6.00% | N/A | N/A | N/A | 12.75 | 91,007 | 0.00 |
| WILTON MANORS [GP] | 112.664(1)(a) | 7.00% | 37,555,452 | 23,683,755 | 13,871,697 | 12.42 | 1,752,393 | 278.79 |
| General | 112.664(1)(b) | 5.00% | 46,900,876 | 23,683,755 | 23,217,121 | 10.75 | 2,651,079 | 421.76 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 12.42 | 1,752,393 | 278.79 |
| WILTON MANORS [GP] | 112.664(1)(a) | 7.00% | 37,555,452 | 23,683,755 | 13,871,697 | 12.42 | 1,752,393 | 278.79 |
| Police | 112.664(1)(b) | 5.00% | 46,900,876 | 23,683,755 | 23,217,121 | 10.75 | 2,651,079 | 421.76 |
| 10/1/2016 | Valuation Basis | 7.00% | N/A | N/A | N/A | 12.42 | 1,752,393 | 278.79 |
| WINTER GARDEN | 112.664(1)(a) | 7.25% | 26,638,334 | 24,666,781 | 1,971,553 | 99.99 | 955,953 | 12.34 |
| General | 112.664(1)(b) | 5.25% | 34,417,296 | 24,666,781 | 9,750,515 | 27.25 | 1,938,005 | 25.03 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 955,953 | 12.34 |
| WINTER GARDEN | 112.664(1)(a) | 7.25% | 35,194,410 | 34,037,332 | 1,157,078 | 99.99 | 1,467,789 | 20.59 |
| Police And Fire | 112.664(1)(b) | 5.25% | 46,798,095 | 34,037,332 | 12,760,763 | 34.05 | 3,023,604 | 42.21 |
| 10/1/2016 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,467,789 | 20.59 |

APPENDIX H - Chapter 112.664(1) Summary

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|--|---------------------------------|-----------------------------------|
| WINTER HAVEN | 112.664(1)(a) | 7.75% | 34,126,065 | 26,968,856 | 7,157,209 | 34.28 | 2,194,033 | 55.71 |
| Fire | 112.664(1)(b) | 5.75% | 42,957,180 | 26,968,856 | 15,988,324 | 20.77 | 3,089,166 | 78.43 |
| 10/1/2016 | Valuation Basis | 7.75% | N/A | N/A | N/A | 34.28 | 2,194,033 | 55.71 |
| WINTER HAVEN | 112.664(1)(a) | 7.70% | 80,987,387 | 61,309,033 | 19,678,354 | 18.51 | 4,493,424 | 43.84 |
| General | 112.664(1)(b) | 5.70% | 100,272,189 | 61,309,033 | 38,963,156 | 14.66 | 6,236,992 | 60.85 |
| 10/1/2016 | Valuation Basis | 7.70% | N/A | N/A | N/A | 18.51 | 4,493,424 | 43.84 |
| WINTER HAVEN | 112.664(1)(a) | 7.70% | 33,742,878 | 29,791,603 | 3,951,275 | 34.15 | 1,540,727 | 33.01 |
| Police | 112.664(1)(b) | 5.70% | 42,939,924 | 29,791,603 | 13,148,321 | 20.06 | 2,441,964 | 52.33 |
| 10/1/2016 | Valuation Basis | 7.70% | N/A | N/A | N/A | 34.15 | 1,540,727 | 33.01 |
| WINTER PARK | 112.664(1)(a) | 7.75% | 55,603,129 | 46,938,709 | 8,664,420 | 30.25 | 2,245,524 | 52.52 |
| Fire | 112.664(1)(b) | 5.75% | 71,045,029 | 46,938,709 | 24,106,320 | 20.67 | 4,178,684 | 97.73 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 30.50 | 2,230,695 | 52.17 |
| WINTER PARK | 112.664(1)(a) | 7.75% | 56,399,336 | 42,256,882 | 14,142,454 | 21.25 | 2,596,718 | 60.59 |
| Police | 112.664(1)(b) | 5.75% | 73,093,139 | 42,256,882 | 30,836,257 | 16.75 | 4,400,790 | 102.68 |
| 10/1/2015 | Valuation Basis | 7.75% | N/A | N/A | N/A | 21.42 | 2,565,573 | 59.86 |
| WINTER SPRINGS | 112.664(1)(a) | 8.00% | 51,302,677 | 37,362,769 | 13,939,908 | 19.08 | 2,220,256 | 32.33 |
| General Police And Fire | 112.664(1)(b) | 6.00% | 64,849,156 | 37,362,769 | 27,486,387 | 15.42 | 3,540,221 | 51.55 |
| 10/1/2015 | Valuation Basis | 8.00% | N/A | N/A | N/A | 19.17 | 2,174,906 | 31.67 |

Grand Totals: 474

APPENDIX I

INVENTORY

of

SCHOOL BOARD
EARLY RETIREMENT PROGRAMS
(ERP)

Sections 1012.685 and 1012.87, Florida Statutes, allow school boards and community colleges to supplement the early retirement income payable from the FRS to retiring school personnel. The benefits provided are usually equal to the amount of the reduction in monthly benefits resulting from retirement under the FRS prior to age 62. The participant must have applied for FRS early retirement, in addition to the many other requirements, to be eligible for the early retirement benefit.

The following is an inventory of reporting school board early retirement programs with their effective dates and a brief description of the plan:

| School Board District | Effective Date | Plan Description |
|---------------------------------|-----------------------|---|
| Alachua County | 01/01/84 | Provides for benefits after participant is credited with at least 25 years of FRS service, and has attained age 55 to 61. |
| Hillsborough County (Closed) | 08/01/84 | Provides for benefits after completing 25, 26 or 27 years of FRS service, and attaining age 55, but less than age 60. |
| Martin County (Closed) | 07/01/89 | Provides for benefits on or after attaining age 51 and completing 25 years of service. Participant must retire within two years of becoming eligible for the supplemental benefit to receive any benefits from this plan. |
| Miami-Dade County (Closed) | 07/01/84 | Provides for benefits upon retirement at any time on or after attaining age 55, but before the age of 62, and upon completion of 25, 26 or 27 years of FRS service. |
| Monroe County (Closed) | 07/01/92 | Provides for benefits on or after the attainment of age 55, but before age 62, and the completion of 25, but less than 30, years of creditable service. |
| Pasco County | 07/01/83 | Provides for benefits to participants who are at least age 50 but less than age 62 and with 25 or more years of service. |

APPENDIX J

INVENTORY OF MUNICIPALITIES

This display is a listing of municipalities and the type of retirement plan alternatives they may offer their employees.

| <u>ABBREVIATION</u> | <u>DESCRIPTION</u> |
|---------------------|---|
| EL | Elected Officials |
| FF | Firefighters |
| GE..... | General Employees |
| PO..... | Police Officers |
| NS..... | Social Security coverage provided to some (covered employee group Not Specified) |
| CL..... | Closed plan |
| FR..... | Frozen plan |
| TER..... | Terminated plan |
| VOL | Covers volunteer employees |
| SUP | Supplemental plan |
| DB..... | Defined Benefit |
| DC..... | Defined Contribution |
| FRS* | Florida Retirement System |
| SS..... | Social Security |

The following numbers are used in the OTHER category:

| <u>NUMBER</u> | <u>DESCRIPTION</u> |
|---------------|---|
| 1 | ICMA – Executive Program through International City Managers Association |
| 2 | Deferred compensation plan. |
| 3 | IRA and/or SEP (Simplified Employee Pension Plan) account. |
| 4 | Opted-out of the FRS effective 12-31-95 for all new employees. Persons employed by this agency on or after Jan. 1, 1996, will not be eligible to participate in the FRS and must participate in the agency's local plan. |
| 5 | Newly created city. Will be surveyed in the future for retirement plan findings. |

* All FRS members have Social Security Coverage.

NOTE: This database is updated via periodic surveys of Florida's local governmental units. If you identify a discrepancy in the data, please contact our office so that an amended survey response can be submitted.

INVENTORY OF MUNICIPALITIES

| MUNICIPALITY | DEFINED BENEFIT | | | | DEFINED CONTRIBUTION | | | | FLORIDA RETIREMENT SYSTEM | | | | SOCIAL SECURITY COVERAGE | | | | | OTHER | NO PLAN | NOTES |
|---------------------|--------------------|----|----|----|-------------------------|----|----|----|------------------------------|----|----|----|-----------------------------|----|----|----|----|-------|------------|--|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| Alachua | | | | | | | | | | | X | X | | | | | X | | | FF = Alachua County |
| Alford | | | | | | | | | | | X | | | | | | X | | | |
| Altamonte Springs | | | X | X | | | | | | | X | X | | | | | X | 2, 4 | | FRS opt-out (1/96) |
| Altha | | | | | | | | | | | X | X | | | | | X | | | |
| Anna Maria | | | | | | | | | X | X | X | X | | | | | X | | | FF = W. Manatee FCD PO = Manatee County |
| Apalachicola | | | | | | | | | | | X | X | | | X | X | | | | FF = vol |
| Apopka | | X | X | X | | | | | | | | | | | | | X | | | |
| Arcadia | | X | X | X | | | | | | | | | | | | | | | | |
| Archer | | | | | | | | | | | | | | | | | X | 3 | | |
| Astatula | | | | | | | | | X | X | X | X | | | | | X | | | |
| Atlantic Beach | | | X | X | | | | | | | | | X | | X | X | | | | FF = City of Jacksonville |
| Atlantis | | | | X | | | | | | | X | X | | | | | X | | | FF = Palm Beach County |
| Auburndale | | X | CL | X | | | | | | | | | X | X | X | X | | | | |
| Aventura | | | | X | | X | X | | | | | | | | | X | | 2 | | FF = Miami-Dade County |
| Avon Park | | X | | X | | | X | | X | | X | | | | | | X | 4 | | FRS opt-out (1/96) |
| Bal Harbour Village | | | X | X | | | | | | | | | | | | | | | | FF = Miami-Dade County |
| Baldwin | | | | | | | | | | | | | | | | | X | | | FF = City of Jacksonville |
| Bartow | | X | X | X | | X | X | X | | | | | X | X | X | X | | | | |
| Bascom | | | | | | | | | | | | | | | | | | | X | |
| Bay Harbor Islands | | | X | X | | | | | | | | | | | | | X | | | FF = Miami-Dade County |
| Bay Lake | | | | | | | | | | | | | | | | | | | X | No paid employees |
| Bell | | | | | | | | | | | | | | | | | | | X | |
| Belle Glade | | | X | CL | | | | | | | | | | | X | | | | | PO & FF = Palm Beach County |
| Belle Isle | | | | | | | | | | | | | | | X | X | | 1 | | |
| Belleair | | | | X | | | X | | | | | | | | | | | 2 | | |
| Belleair Beach | | | | | | | X | | | | X | | | | | | X | 4 | | FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96) |
| Belleair Bluffs | | CL | | | | | X | | | | | | | | | | | 2 | | FF = City of Largo PO = Pinellas County |
| Belleair Shore | | | | | | | | | | | | | | | | | | | X | Only 1 employee |
| Belleview | | | | X | | | X | | | | | | X | | X | X | | | | PO Share Plan |
| Beverly Beach | | | | | | | | | | | | | | | | | X | | | |
| Biscayne Park | | | | | | | | | | | X | X | | | | | X | | | |
| Blountstown | | | | | | | | | | X | X | X | | | | | X | | | |
| Boca Raton | | X | X | X | | | | | X | | | | | | | | X | | | GE: Separate DB plan for Exec |
| Bonifay | | | | | | | | | | | | | X | | X | X | | | X | FF = vol |
| Bonita Springs | | | | | | | | | X | X | X | X | | | | | X | | | |
| Bowling Green | | | | | | X | X | X | | | | | | | | | X | | | |
| Boynton Beach | | X | X | X | | | | | X | | | | | | | | X | | | |
| Bradenton | | X | | X | | | | | X | | X | | X | | X | | | | | |
| Bradenton Beach | | | | | | | X | X | | | | | | | | | | 3 | | |
| Branford | | | | | | | | | | | | | | | | | X | | X | FF = vol |
| Briny Breezes | | | | | | | | | | | | | | | X | | | | | |
| Bristol | | | | | | | | | | | X | | | | | | X | | | Only E w/ cvg is City Clerk |
| Bronson | | | | | | | | | | | | | X | | X | | | | X | |
| Brooker | | | | | | | | | | | | | | | | | X | | X | |

EL - Elected Officials
FF - Firefighters
GE - General Employees
PO - Police Officers

INVENTORY OF MUNICIPALITIES

| MUNICIPALITY | DEFINED BENEFIT | | | | DEFINED CONTRIBUTION | | | | FLORIDA RETIREMENT SYSTEM | | | | SOCIAL SECURITY COVERAGE | | | | | OTHER | NO PLAN | NOTES |
|----------------------|--------------------|-----|----|----|-------------------------|----|----|----|------------------------------|----|----|----|-----------------------------|----|----|----|----|-------|------------|--|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| Brooksville | | X | | X | | | | | X | | X | | | | | | X | | | |
| Bunnell | | VOL | | | | | | | X | X | X | X | | | | | X | | | |
| Bushnell | | | X | X | | | X | | | | X | X | | | | | X | 2, 4 | | FRS opt-out (1/96) |
| Callahan | | | | | | | | | X | | X | | | | | | X | | | |
| Callaway | | | | | | | | | X | X | X | | | | | | X | | | PO = Bay County |
| Campbellton | | | | | | | | | | | | | | | X | | | X | | FF = vol |
| Cape Canaveral | | | | | | | X | | | | | | X | | X | | | | | FF = vol PO = Brevard County |
| Cape Coral | | X | X | X | | | X | | | | | | | | | | X | | | DC optional |
| Carrabelle | | | | | | | | | X | | X | X | | | | | X | | | |
| Caryville | | | | | | | | | | | | | | | | | | X | | |
| Casselberry | | X | | X | | | | | X | X | X | X | | | | | X | 4 | | FRS opt-out (1/96) |
| Cedar Key | | | | | | X | X | X | | | | X | | | | | X | | | |
| Center Hill | | | | | | | | | | | X | X | | | | | X | 3 | | |
| Century | | | | | | | | | | | | | | | | | X | | X | PO & FF = Escambia County |
| Chattahoochee | | X | | | | | | | X | | X | X | | | | | X | | | |
| Chiefland | | | | | | | | | X | X | X | X | | | | | X | | | |
| Chipley | | | | | | | | | X | X | X | X | | | | | X | | | |
| Cinco Bayou | | | | | | | X | | | | | | | | X | | | | | PO = Okaloosa County |
| Clearwater | | X | X | X | | | | | | | | | | | | | X | 1 | | SS cvg if hired prior to certain date FF have current & closed DB plan! |
| Clermont | | X | CL | X | | | X | | | | | | X | X | X | X | | 1 | | |
| Clewiston | | | X | CL | | | | | | | | X | | | | | X | | | FF = vol |
| Cloud Lake | | | | | | | | | | | | | | | | | X | | X | PO & FF = Palm Beach County |
| Cocoa | | X | CL | X | | | X | | | | X | | X | X | X | X | | | | |
| Cocoa Beach | | X | X | X | | | | | | | | | X | X | X | | | | | |
| Coconut Creek | | | | | | | X | X | X | X | X | X | | | | | X | 2 | | FF = City of Margate |
| Coleman | | | | | | | | | X | | X | X | | | X | | | | | |
| Cooper City | | CL | CL | CL | | | | | | | X | | | | | | X | | | PO & FF = Broward County; Separate closed DB plan for management |
| Coral Gables | | X | X | X | | | | | | | | | | | | | X | | | No SS cvg on FF FF Share Plan PO Share Plan |
| Coral Springs | | X | CL | X | | | | | | | | | | | | | X | 2 | | Money Purchase Plan |
| Cottdale | | | | | | | X | X | | | | | | | | | | | | |
| Crescent City | | X | | X | | | X | | | | | | X | X | X | X | | | | |
| Crestview | | X | X | X | | | | | | | | | | | | | | | | |
| Cross City | | | | | | | | | X | X | X | X | X | X | X | X | | | | |
| Crystal River | | | | | | | | | X | X | X | X | X | X | X | | | 1 | | PO = Citrus County |
| Cutler Bay | | | | | | | | | X | X | X | X | | | | | X | | | PO = Miami-Dade County |
| Dade City | | X | | X | | | X | | | | X | | X | | X | X | | 4 | | FRS opt-out (1/96) |
| Dania Beach | | CL | CL | CL | | | | | X | | X | | X | | X | | | | | PO & FF = Broward County |
| Davenport | | | | | | | | | | | | | | | | | | 2 | | FF = vol |
| Davie | | X | X | X | | | X | | | | | | | | | | | 1 | | DC = Money Purchase Plan |
| Daytona Beach | | X | | X | | | X | | X | | X | | X | X | X | X | | 2 | | |
| Daytona Beach Shores | | | | | | | X | | | | | X | | | | | X | 4 | | FRS opt-out (1/96) PO rejoined FRS |

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INVENTORY OF MUNICIPALITIES

| MUNICIPALITY | DEFINED BENEFIT | | | | DEFINED CONTRIBUTION | | | | FLORIDA RETIREMENT SYSTEM | | | | SOCIAL SECURITY COVERAGE | | | | | OTHER | NO PLAN | NOTES |
|-------------------|--------------------|-----|----|----|-------------------------|----|----|----|------------------------------|----|----|----|-----------------------------|----|----|----|----|-------|------------|---|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| DeBary | | | | | | | X | | | | | | | | | | X | | | FF = City of Orange City PO = Volusia County |
| Deerfield Beach | | X | CL | CL | | | | | X | | | | | | | | X | | | PO = Broward County |
| Defuniak Springs | | | | | | | | | X | X | X | X | | | | | X | | | |
| Deland | | X | CL | X | | | | | | | | | X | X | X | X | | | | |
| Delray Beach | | X | X | X | | | | | | | | | | | | | X | | | |
| Deltona | | X | | | | | | | | | X | | | | | | X | | | PO = Volusia County |
| Destin | | | | | | | X | | | | | | | | | | | 2 | | PO = Okaloosa County |
| Doral | | | | | | | | | | | | X | | | | | X | | | |
| Dundee | | | | | | | | | | | | | | | | | X | | X | |
| Dunedin | | X | | | | | X | | | | X | | | | | | X | 4 | | PO = Pinellas County FRS opt-out (1/96) |
| Dunnellon | | X | | X | | | X | | X | X | X | X | X | X | X | X | | 2, 4 | | FRS opt-out (1/96) |
| Eagle Lake | | | | | | | X | | | | | | | | | | X | 2 | | |
| Eatonville | | | | X | | | X | | | | | | | | | | | | | FF = City of Maitland |
| Ebro | | | | | | | | | | | | | | | | | | | X | |
| Edgewater | | X | CL | X | | | X | | | | | | | | | | | | | |
| Edgewood | | | | | | | | | X | | X | X | | | | | X | | | |
| El Portal | | | | | | | | | | | X | X | | | | | X | | | |
| Estero | | | | | | | | | | | | | | | | | | | | |
| Esto | | | | | | | | | | | | | | | | | X | | X | |
| Eustis | | X | | X | | | X | | | | X | | | | | | X | 4 | | FRS opt-out (1/96) |
| Everglades City | | | | | | | | | | | | | | | | | X | | | |
| Fanning Springs | | | | | | | | | X | X | X | X | | | | | X | | | FF = vol |
| Fellsmere | | | | | | | | | | | | | | | | | X | | X | |
| Fernandina Beach | | X | X | X | | | | | X | | | | | | | | X | | | |
| Flagler Beach | | X | | X | | | | | | | | | | | | | X | | | |
| Florida City | X | | | FR | | | | | | | X | X | | | | | X | | | Separate DB plan for E |
| Fort Lauderdale | | X | CL | X | | | X | | | | | | | | | | | | | FF Share Plan |
| Fort Meade | | VOL | X | CL | | | | | | | | | | | | | X | | | PO = Polk County |
| Fort Myers | | X | X | X | | | | | | | | | X | X | X | X | | 1 | | Excludes part, temporary and seasonal |
| Fort Myers Beach | | | | | | | | | | | | | | | | | X | | X | |
| Fort Pierce | | | X | X | | | | | | | | | | | | | | | | GE: Two DB Plans (Reg, Utilities) PO: Supp DB Plan FF: Saint Lucie County No SS coverage on City Attorney |
| Fort Walton Beach | | X | CL | X | | | | | | | | | X | X | X | X | | | | Mandatory DC for GE |
| Fort White | | | | | | | X | | | | | | | | | | | | | |
| Freeport | | | | | | | | | X | X | X | | | | | | X | | | PO = Walton County |
| Frostproof | | X | X | CL | | | | | | | | | | | | | X | | | FF = mostly vol, salaried employees covered in DB plan |
| Fruitland Park | | X | | | | | X | X | | | X | X | X | X | | | | | | |
| Gainesville | | X | X | X | | | X | | X | | | | | | | | X | 2 | | GE = Two DB Plans (Reg, Disability) DC plan for certain senior managers |
| Glen Ridge | | | | | | | | | | | | | | | X | | | | X | |
| Glen Saint Mary | | | | | | | | | X | | X | | | | | | X | | | |

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INVENTORY OF MUNICIPALITIES

| MUNICIPALITY | DEFINED BENEFIT | | | | DEFINED CONTRIBUTION | | | | FLORIDA RETIREMENT SYSTEM | | | | SOCIAL SECURITY COVERAGE | | | | | OTHER | NO PLAN | NOTES |
|----------------------|-----------------|----|----|----|----------------------|----|----|----|---------------------------|----|----|----|--------------------------|----|----|----|----|-------|---------|--|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| Golden Beach | | | X | X | | | | | | | | | | | | | X | | | FF = Miami-Dade County PO Share Plan |
| Golf | | | | | | | | | | | | | | | | | | 3 | | |
| Graceville | | | | | | | | | | | X | X | | | | | X | | | |
| Grand Ridge | | | | | | | | | | | X | | X | | X | | | | | |
| Grant-Valkaria | | | | | | | | | | | | | | | X | | | 1 | | |
| Green Cove Springs | | | | X | | | | | X | | X | | X | | X | X | | 4 | | FF = Clay County FRS opt-out (1/96), EL & GE rejoiner |
| Greenacres | | X | | X | | | X | | X | X | X | X | | | | | X | 4 | | FRS opt-out (1/96) |
| Greensboro | | | | | | | | | | | X | X | | | X | X | | | | FF = vol |
| Greenville | | | | | | | | | | | X | | | | | | X | | | PO & FF = Madison County |
| Greenwood | | | | | | | X | | | | | | | | | | X | | | |
| Gretna | | | | | | | | | X | X | X | X | | | | | X | | | |
| Groveland | | | | | | | X | X | | | | | | | | | X | | | |
| Gulf Breeze | | | | X | | | X | | | | X | X | | | X | X | | 4 | | FRS opt-out (1/96) FF = vol, no SS cov |
| Gulf Stream | | | | | | | X | X | | | | | | | | | | 2 | | |
| Gulfport | | X | X | X | | | | | | | | | X | X | X | X | | | | |
| Haines City | | X | X | X | | | | | | | | | | | | | | | | |
| Hallandale Beach | | X | X | X | X | | X | | | | | | X | X | X | X | | | | 2 closed DB plans for managers (Reg, Excess benefits) |
| Hampton | | | | | | | | | | | | | X | | X | | | | X | |
| Hastings | | | | | | | | | | | X | | | | | | X | | | PO = St. Johns County |
| Havana | | X | | | | | | | | | X | X | | | | | X | | | FF = vol |
| Haverhill | | | | | | | | | | | X | | | | | | X | 1 | | PO & FF = Palm Beach County |
| Hawthorne | | | | | | | X | | | | | | | | | | | | | |
| Hialeah | X | X | X | X | | | | | | | | | X | X | X | X | | 2 | | Separate DB Plan for EL PF Share Plan |
| Hialeah Gardens | | | | X | | | X | | | | | | | | | | | | | |
| High Springs | | | | | | | X | | | X | X | X | | | | | X | | | |
| Highland Beach | | | | | | | CL | CL | X | | X | X | | | | | X | 2 | | FF = Delray Beach |
| Highland Park | | | | | | | | | | | X | | | | | | X | | | |
| Hillcrest Heights | | | | | | | | | | | | | | | X | | | | X | |
| Hilliard | | | | | | | | | X | | X | | | | | | X | | | |
| Hillsboro Beach | | | | | | | | | | | X | X | | | | | X | | | |
| Holly Hill | | X | | X | | | | | | | X | | X | X | X | X | | | | |
| Hollywood | | X | X | X | | | | | X | | | | | | | | X | | | |
| Holmes Beach | | | | X | | | X | | | | X | | X | | X | X | | 4 | | FRS opt-out (1/96) |
| Homestead | X | CL | X | X | | | | | | | | | | | | | | | | GE: DB Plans: General & Hospital, EL (cl), EL & Sr. Managers FF = Miami-Dade County |
| Horseshoe Beach | | | | | | | | | | | | | | | | | | | X | |
| Howey-In-The-Hills | | | | X | | | | | | | | | | | | | X | | | |
| Hypoluxo | | | | | | | | | | | | | | | | | X | | X | FF = City of Boynton Beach PO = Town of Lantana |
| Indialantic | | X | X | X | | | | | | | | | | X | X | X | | | | |
| Indian Creek | | | | | | | | | | | | | | | X | X | | | X | |
| Indian Harbour Beach | | | | X | | | | | | | X | | X | | X | X | | | | FF = vol |
| Indian River Shores | | X | X | X | | | | | | | | | | X | X | X | | | | |

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|----------------------|-----------------|----|----|----|----------------------|----|----|----|---------------------------|----|----|----|--------------------------|----|----|----|----|-------|---------|--|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| Indian Rocks Beach | | | | | | | | | X | | X | | X | | X | | | 4 | | FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96) |
| Indian Shores | | | | X | | | X | X | X | | | | X | | X | X | | 1 | | |
| Inglis | | | | | | | | | | | X | X | | | X | X | | | | FF = vol |
| Interlachen | | | | | | | | | | | | | | | | | X | | X | |
| Inverness | | | | | | | | | X | | X | | X | X | X | | | | | PO & FF = Citrus County |
| Islamorada | | | | | | | | | | X | | | | | | | X | | | PO = Monroe County |
| Jacksonville | | X | X | X | | | | | | | | | | | | | | | | GE: Two DB Plans (Regular, Disability) Corrections Officers: One DB Police & Fire Senior Staff: One DB |
| Jacksonville Beach | | X | X | X | | | | | | | | | X | X | X | X | | | | |
| Jacob City | | | | | | | | | | | | | | | | | | | X | |
| Jasper | | | | | | | | | X | X | X | X | | | | | X | | | |
| Jay | | | | | | | | | X | | X | | | | | | X | | | PO & FF = Santa Rosa County |
| Jennings | | | | | | | | | | | | | | | | | | | X | |
| Juno Beach | | | | | | | X | | | | X | X | | | | | X | | | GE: DC plan for all not covered by FRS |
| Jupiter | | | | X | | | | | X | | X | | | | | | X | | | FF = Palm Beach County |
| Jupiter Inlet Colony | | | | | P | | X | | | | | | | | | | X | | | |
| Jupiter Island | | FR | FR | FR | P | | X | F | | | | | | | | | X | | | Separate DC plan for S. Martin Regional Utilities |
| Kenneth City | | | | | | | X | | | | | X | | | | | X | 2 | | FF = City of Pinellas Park |
| Key Biscayne | | X | | X | | | | | | | | | | X | X | X | | | | |
| Key Colony Beach | | | | | | | | | | | X | X | | | X | X | | | | |
| Key West | | X | X | X | | | | | | | | | | | | | | | | PO & FF Share Plan |
| Keystone Heights | | | | | | | X | | | | | | | | | | X | 2 | | |
| Kissimmee | | X | X | X | | | | | | | | | X | X | X | X | | | | |
| Labelle | | X | | | | | | | X | | X | | | | | | X | | | PO = Hendry County |
| LaCrosse | | | | | | | | | | | | | | | | | X | | | |
| Lady Lake | | | | X | | | X | | | | | | X | | X | X | | 3 | | |
| Lake Alfred | | X | X | X | | | | | | | | | | | | | | | | |
| Lake Buena Vista | | | | | | | | | | | | | | | | | | | X | No paid employees |
| Lake Butler | | | | | | | | | X | | X | | X | | X | | | | | FF = vol |
| Lake City | | X | CL | X | | | | | X | | X | | X | X | X | X | | 1 | | |
| Lake Clarke Shores | | | | | | | X | X | | | | | | | | | X | 2 | | |
| Lake Hamilton | | | | | | | X | | | | | | | | | | | | | |
| Lake Helen | | | | X | | | | | X | | X | X | | | | | X | | | FF = Volusia County PO no longer FRS |
| Lake Mary | | X | | X | | | X | | | | | | | | | | X | | | |
| Lake Park | | | | CL | | | X | | | | | | X | | X | | | | | PO & FF = Palm Beach County PO: DB Plan is closed & all members are retired |
| Lake Placid | | | | | | | | | X | | X | X | X | | X | X | | | | FF = vol |
| Lake Wales | | X | X | X | | | | | | | | | | | | | X | | | |
| Lake Worth | | CL | X | CL | | | | | | | | | | | | | X | | | PO & FF = Palm Beach County |
| Lakeland | | X | X | X | | | X | | | | | | | | | | | 2 | | Also FF supplemental DB plan |
| Lantana | | X | | X | | | X | | | | | | | | | | X | 2 | | |
| Largo | | X | | X | | | X | | | | | | | | | | | | | |
| Lauderdale Lakes | | | | | | | X | | | | X | | | | | | X | 4 | | PO & FF = Broward County FRS opt-out (1/96) |

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|-----------------------|--------------------|-----|----|----|-------------------------|----|----|----|------------------------------|----|----|----|-----------------------------|----|----|----|----|-------|------------|--|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| Lauderdale-By-The-Sea | | VOL | | | | | | | X | | X | | | | | | X | | | PO = Broward County |
| Lauderhill | | X | X | X | | X | X | | | | | | | | | | | 2 | | Separate DB plan for GE (Confidential & Managerial) |
| Laurel Hill | | | | | | | | | | | | | | | X | | | 2 | | |
| Lawtey | | | | | | | | | | | | | | | | | | | X | |
| Layton | | | | | | | | | | | | | | | X | | | | X | |
| Lazy Lake | | | | | | | | | | | | | | | | | | | X | |
| Lee | | | | | | | | | | | | | X | | X | | | | X | FF = vol |
| Leesburg | | X | CL | X | | | X | | | | | | | | | | | | | |
| Lighthouse Point | | X | | X | | CL | X | CL | | | | | X | X | X | X | | 1 | | |
| Live Oak | | X | | | | | | | X | X | X | X | X | X | X | X | | | | FF: DB Plan is a substituted trust fund |
| Longboat Key | | FR | X | X | | | X | X | | X | | | | X | X | X | | | | |
| Longwood | | X | | X | | | X | | | X | X | X | | | | | X | 4 | | FRS opt-out (1/96) |
| Loxahatchee Groves | | | | | | | | | | | | | | | | | | | X | All jobs contracted |
| Lynn Haven | | X | X | X | | | | | | | | | | X | X | X | | | | |
| MacClenny | | X | | | | | CL | | X | X | X | | | | | | X | | | |
| Madeira Beach | | | | | | | X | | | X | X | | | | | | X | 4 | | PO = Pinellas County FRS opt-out (1/96), FF rejoined FRS |
| Madison | | X | | X | | | X | | | | | | | | | | X | 1 | | |
| Maitland | | X | | X | | | X | | | | X | | | | | | X | 4 | | FRS opt-out (1/96) |
| Malabar | | | | | | | | | X | X | X | X | | | | | X | | | |
| Malone | | | | | | | X | | | | | | | | | | | | | |
| Manalapan | | | | | | | X | X | | | | | | | X | X | | 2 | | |
| Mangonia Park | | | | | | | | | | | X | | | | | | X | 2 | | FF = City of West Palm Beach PO = Palm Beach County PO = Monroe County |
| Marathon | | X | | | | | | | X | | | | X | X | X | | X | | | |
| Marco Island | | X | | X | | | | | | X | | | X | X | X | X | | 2, 4 | | Share Plans for FF & PO FRS opt-out (1/96) |
| Margate | | | | | | | | | X | X | X | X | | | | | X | | | |
| Marianna | | X | | X | | | CL | | | | X | | | | | | X | | | |
| Marineland | | | | | | | | | | | | | | | | | | | X | All jobs contracted |
| Mary Esther | | | | | | | X | | | | | | | | | | X | 2 | | |
| Mascotte | | | | | | X | X | X | | | | | | | | | | | | |
| Mayo | | | | | | | | | X | | X | | | | | | X | | | |
| McIntosh | | | | | | | X | | | | | | | | X | | | 3 | | |
| Medley | X | | X | X | | | X | X | | | | | | | | | | | | GE: DB Plan also covers EL |
| Melbourne | | X | CL | X | | | | | X | | X | X | | | | | X | | | FRS PO = Airport police (formerly covered in closed GE DB Plan) |
| Melbourne Beach | | | | X | | | | | | | X | | | | X | | | | | FF = vol |
| Melbourne Village | | | | | | | X | X | | | | | | | | | X | | | |
| Mexico Beach | | | | | | | | | | | X | X | | | | | X | | | |
| Miami | CL | X | X | X | | | | | | | | | | | | | | | | Separate DB plans for GE & Sanitation (Reg, Administrative, Excess), EL, Off-Street Parking PO & FF also has Share Plan and closed COLA fun |
| Miami Beach | | X | X | X | | | | | | | | | | | | | X | | | SS cvg to probationary GE only GE plan includes EL; PO & FF Share Plan |
| Miami Gardens | | | | | | | | | X | | X | X | X | | X | X | | | | FF = Miami-Dade County |
| Miami Lakes | | | | | | | | | X | | X | X | | | | | X | | | FF = Miami-Dade County |
| Miami Shores Village | | | X | X | | | | | | | | | | | X | X | | | | |

EL - Elected Officials
FF - Firefighters
GE - General Employees
PO - Police Officers

INVENTORY OF MUNICIPALITIES

| MUNICIPALITY | DEFINED BENEFIT | | | | DEFINED CONTRIBUTION | | | | FLORIDA RETIREMENT SYSTEM | | | | SOCIAL SECURITY COVERAGE | | | | | OTHER | NO PLAN | NOTES |
|-----------------------|-----------------|-----|----|---------|----------------------|----|-----|----|---------------------------|----|----|----|--------------------------|----|----|----|----|-------|---------|--|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| Miami Springs | | | X | X | | | | | | | | | | | | | X | | | FF = Miami-Dade County |
| Micanopy | | | | | | | X | | | | | | X | X | X | | | | | |
| Midway | | | | | | | | | X | | X | X | | | | | X | | | |
| Milton | | X | X | X | | | | | | | | | X | X | X | X | | | | |
| Minneola | | | | | | | | | | X | X | | | | | | X | | | PO = Lake County |
| Miramar | | X | X | X | | | | | X | | | | | | | | X | | | GE: Two DB Plans (Reg, Sr. Managers) |
| Monticello | | X | | X | | | | | | | | | X | | X | X | | 2 | | |
| Montverde | | | | | | | | | | | X | | | | | | X | | | FF = vol PO = Lake County |
| Moore Haven | | | | | | | | | | | X | | | | | | X | | | |
| Mount Dora | | X | CL | X | | | X | | | | | | | | | | X | | | |
| Mulberry | | | | | | | X | | | | | | | | | | | | | PO & FF = Polk County |
| Naples | | X | X | X | | | X | | | | | | | | | | | | | |
| Neptune Beach | | | | X | | | SUP | | | | | | | | | | X | | | |
| New Port Richey | | X | | X | | | | | | | X | | | | | | X | | | |
| New Smyrna Beach | | X | | X | | | X | | X | | | | | | | | X | | | DC Plan for Utilities employees PO Share Plan |
| Newberry | | | | | | | | | | X | X | | | | | | X | | | PO = Alachua County |
| Niceville | | | | | | | | | | X | X | X | | | | | X | | | |
| Noma | | | | | | | | | | | | | | | | | X | | | |
| North Bay Village | | | | | | | X | | | | X | X | | | | | X | | | FF = Miami-Dade County |
| North Lauderdale | | | | | X | X | | | | X | | | | | | | X | | | PO = Broward County |
| North Miami | | CL | X | X CL | | | | | X | | | | X | | X | X | | | | FF = Miami-Dade County |
| North Miami Beach | | X | X | X | | | | | X | | | | | | | | X | | | GE: Two DB Plans (Reg, Managers) FF = Miami-Dade County |
| North Palm Beach | | | | | | | | | | | | | | | | | | | | |
| North Port | | X | | X | | | | | X | | X | | | | | | X | | | |
| North Redington Beach | | | | | | | | | | | X | | | | | | X | | | FF = Cities of Seminole & Madeira Beach PO = Pinellas County |
| Oak Hill | | | | | | | | | | | X | X | | | | | X | | | PO & FF = Volusia County |
| Oakland | | | | | | | X | | | | | | | | | | | | | 401K |
| Oakland Park | | X | CL | X | | | X | | | | X | | | | | | X | | | FF = Miami-Dade County FF Share Plan PO Share Plan |
| Ocala | | SUP | X | SUP | | | X | | | | | | | | | | X | | | |
| Ocean Breeze Park | | | | | | | | | | | | | | | | | X | | X | |
| Ocean Ridge | | | | | | | | | X | | X | X | X | | X | X | | | | |
| Ocoee | | X | X | X | | | | | | | | | | | | | | 1,2 | | |
| Okeechobee | | X | X | X | | | | | | | | | | | | | X | | | SS cvg only if full-time and permanent |
| Oldsmar | | X | | | | | X | | | X | | | X | X | X | | | 4 | | PO = Pinellas County FRS opt-out (1/96) FF = Miami-Dade County |
| Opa-Locka | | | | | | | | | | | X | X | | | | | X | | | |
| Orange City | | | | | | | | | X | X | X | X | X | X | X | X | | 1 | | |
| Orange Park | | X | X | X | | | | | | | | | X | X | X | X | | | | |
| Orchid | | | | | | | X | | | | | | | | X | X | | | | |
| Orlando | | X | X | X | | | X | | | | | | X | X | X | X | | | | |
| Ormond Beach | | X | X | X | | | | | | | | | | | | | | | | |
| Otter Creek | | | | | | | | | | | | | | | | | | | X | |

EL - Elected Officials
FF - Firefighters
GE - General Employees
PO - Police Officers

INVENTORY OF MUNICIPALITIES

| MUNICIPALITY | DEFINED BENEFIT | | | | DEFINED CONTRIBUTION | | | | FLORIDA RETIREMENT SYSTEM | | | | SOCIAL SECURITY COVERAGE | | | | | OTHER | NO PLAN | NOTES |
|--------------------|-----------------|-----|-----|----|----------------------|----|----|----|---------------------------|----|----|----|--------------------------|----|----|----|----|-------|---------|--|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| Oviedo | | X | | X | | | | | | | | | | | | | X | 2 | | |
| Pahokee | | | | | | | X | | | | X | X | | | | | X | 4 | | PO & FF = Palm Beach County FRS opt-out (1/96) |
| Palatka | | X | X | X | | | | | | | | | X | X | X | X | | | | |
| Palm Bay | | X | CL | X | | | X | | X | | | | | | | | X | 1 | | |
| Palm Beach | | X | X | X | | X | X | X | | | | | | X | X | X | | | | GE: DB Plan also covers Ocean Rescue |
| Palm Beach Gardens | | X | X | X | | | | | X | | X | | | | | | X | | | FF Share Plan |
| Palm Beach Shores | | | | | | | | | | X | X | X | | | | | X | | | |
| Palm Coast | | VOL | | | | X | X | | | | | | | | | | X | | | PO = Flagler County some employees allowed to continue FRS participation after transfer from Flagler County FF DC plan for salaried employees only |
| Palm Shores | | | | | | | | | | | | | | | | | X | | X | |
| Palm Springs | | | | | | | | | | | | | | | | | | | | |
| Palmetto | | | X | X | | | | | | | | | | | | | | | | |
| Palmetto Bay | | | | | | | | | | | | | | | | | | 5 | | |
| Panama City | X | X | SUP | X | X | | X | | | | | | X | X | X | X | | 4 | | FRS opt-out (1/96) |
| Panama City Beach | | X | X | X | | | | | | | | | | | | | | | | |
| Parker | | | | | | | | | X | X | X | X | | | | | X | | | |
| Parkland | | | | CL | | | | | | | | | X | | X | | | 1 | | |
| Paxton | | | | | | | X | | | | | | | | | | | | | |
| Pembroke Park | | | | | | | | | | | X | | | | | | X | | | PO & FF = Broward County DB (supp) for Town Commissio |
| Pembroke Pines | | X | CL | X | | | | | | | | | | | | | X | 1 | | |
| Penney Farms | | | | | | | X | | | | | | | | | | X | | | |
| Pensacola | | X | CL | CL | | | X | X | X | | X | X | X | | X | X | | | | SS cvg only on employees participating in FRS |
| Perry | | X | | X | | | | | X | | X | | | | | | X | | | |
| Pierson | | | | | | | | | | | X | | | | | | X | | | |
| Pinecrest | | | | | | | X | | | | | X | | | X | X | | 1 | | FF = Miami-Dade County |
| Pinellas Park | | X | X | X | | | | | | | | | X | X | X | X | | 1 | | |
| Plant City | | X | | X | | | X | | | | | | | | | | X | | | |
| Plantation | | VOL | X | X | | | | | | | | | | | | | X | | | GE plan includes EL |
| Polk City | | | | | | | | | | | X | | X | | X | | | 2 | | PO & FF = Polk County |
| Pomona Park | | | | | | | | | | | | | | | | | X | | | |
| Pompano Beach | | X | X | CL | | | | | X | | | | X | X | X | | | | | PO = Broward County |
| Ponce de Leon | | | | | | | | | | | | | X | | X | | | | X | |
| Ponce Inlet | | VOL | | | | | CL | CL | | X | X | X | | | | | X | 2 | | |
| Port Orange | | X | X | X | | | | | | | | | | | | | | 1 | | |
| Port Richey | | X | X | X | | | | | X | X | X | X | | X | X | X | | | | |
| Port St. Joe | | | | | | | | | X | X | X | X | X | X | X | X | | | | |
| Port St. Lucie | | | | X | | | X | X | X | | | | X | | X | X | | 1 | | |
| Punta Gorda | | X | CL | X | | | | | | | | | X | X | X | X | | | | |
| Quincy | | X | | X | | X | X | X | | | | | | | | | | | | |
| Raiford | | | | | | | | | | | | | | | | | | | X | |
| Reddick | | | | | | | | | | | | | | | | | | | X | Only employee is Clerk |
| Redington Beach | | | | | | | X | | | | X | | | | | | X | 4 | | FF = Cities of Seminole & Madeira Bch PO = Pinellas County FRS opt-out (1/96) |

EL - Elected Officials
FF - Firefighters
GE - General Employees
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INVENTORY OF MUNICIPALITIES

| MUNICIPALITY | DEFINED BENEFIT | | | | DEFINED CONTRIBUTION | | | | FLORIDA RETIREMENT SYSTEM | | | | SOCIAL SECURITY COVERAGE | | | | | OTHER | NO PLAN | NOTES |
|---------------------|-----------------|----|----|-----|----------------------|----|----|----|---------------------------|----|----|----|--------------------------|----|----|----|----|-------|---------|---|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| Redington Shores | | | | | | | X | | X | | X | | | | | | X | | | FF = City of Seminole PO = Town of Indian Shores FRS opt-out (1/96), EL rejoined FRS PO Share Plan |
| Riviera Beach | | X | X | X | | | | | | | | | | | | | X | | | |
| Rockledge | | X | X | X | | | | | | | | | | | | | X | | | |
| Royal Palm Beach | | | | TER | | | CL | | X | | X | | X | | X | | | 2 | | PO & FF = Palm Beach County PO plan is fully annuitized |
| Safety Harbor | | X | | | | | X | | | X | X | | | | | | X | 4 | | PO = Pinellas County FRS opt-out (1/96) |
| San Antonio | | | | | | | | | | | X | | | | | | X | | | |
| Sanford | | X | | X | | | | | X | | X | | X | X | X | X | | | | |
| Sanibel | | | X | X | | | | | | | | | | | | | X | | | FF = Sanibel FCD |
| Sarasota | | CL | CL | X | | | X | | | | | | X | | X | | | | | |
| Sarasota County | | | | | | | | | | | | | | | | | | | | |
| Satellite Beach | | X | CL | X | | | X | | | | | | | | | | X | | | |
| Sea Ranch Lakes | | | | | | | X | | | | | | | | | | | | | |
| Sebastian | | | | X | | | | | | | | | | | | | | 1 | | |
| Sebring | | X | | X | | X | | X | | | X | | X | | X | | | | | |
| Seminole | | X | | | | | | | X | | X | | X | X | X | | | 1 | | PO = Pinellas County |
| Sewall's Point | | | | | | | | | | | | | | | | | | | X | |
| Shalimar | | | | X | | | | | | | X | X | | | | | X | 4 | | FRS opt-out (1/96) |
| Sneads | | | | | | | | | | | X | X | | | | | X | | | |
| Sopchoppy | | | | | | | | | | | X | | | | | | X | | | |
| South Bay | | | | | | | X | | X | | | | | | | | X | 2 | | PO & FF = Palm Beach County |
| South Daytona | | | | | | | | | | X | X | X | | | | | X | | | |
| South Miami | | | CL | X | | | X | | | | | | | | | | X | | | PO Share Plan |
| South Palm Beach | | | | | | | CL | CL | | | X | X | | | | | X | | | FF = Palm Beach County |
| South Pasadena | | X | | | | | X | | | | X | | | | | | X | 4 | | PO = Pinellas County FRS opt-out (1/96) |
| Southwest Ranches | | | | | | | X | | | | | | | | | | X | 1 | | |
| Springfield | | | | | | X | X | X | X | X | X | X | | | | | X | | | |
| St. Augustine | | X | X | X | | | | | | | | | X | X | X | X | | | | |
| St. Augustine Beach | | | | | | | | | X | X | X | X | X | | X | X | | | | |
| St. Cloud | | X | X | X | | | | | | | | | | | | | | | | |
| St. Leo | | | | | | | X | | | | | | | | | | X | | | |
| St. Lucie Village | | | | | | | | | | | | | | | | | X | | X | |
| St. Marks | | | | | | | X | | | | | | | | | | X | | | |
| St. Pete Beach | | X | X | X | | | | | | | | | | | | | X | | | |
| St. Petersburg | | X | X | X | | | | | | | | | | | | | X | | | |
| Starke | | X | X | X | | | | | | | | | | | | | X | | | |
| Stuart | | | | | | | | | X | X | X | X | | | | | X | | | |
| Sunny Isles Beach | | | | | | | | | X | X | X | X | | | | | X | | | |
| Sunrise | | X | X | X | | | | | | | | | | | | | X | | | |
| Surfside | | | X | X | | | | | | | | | | | | | X | | | FF = Miami-Dade County PO Share Plan |
| Sweetwater | | | | X | | | | | | | | | | | | | X | | | |
| Tallahassee | | X | X | X | | | | | | | | | | | | | | | | PO Share Plan FF Share Plan |
| Tamarac | X | X | X | CL | | | | | | | | | | | | | X | | | GE: Two DB Plans (Reg & Executive) FF Share Plan |

EL - Elected Officials
FF - Firefighters
GE - General Employees
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|-----------------------------|--------------------|-----|----|----|-------------------------|----|----|----|------------------------------|----|----|----|-----------------------------|----|----|----|----|-------|------------|--|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| Tampa | | X | X | X | | | | | X | | | | X | | X | | | | | |
| Tarpon Springs | | X | | X | | | X | | | | | | | | | | | | | |
| Tavares | | X | | X | | | | | | | X | | | | | | X | | | |
| Temple Terrace | | X | | X | | | X | | | | X | | | | | | X | 4 | | FRS opt-out (1/96) |
| Tequesta | | X | X | CL | | | | X | | | X | | | | | | X | 4 | | FRS opt-out (1/96) |
| Titusville | | X | X | X | | | | | | | | | | | | | X | | | |
| Treasure Island | | | | | | X | X | X | | X | | X | | | | | X | | | |
| Trenton | | | | | | | | | X | | X | X | X | | X | X | | | | FF = vol |
| Umatilla | | | | X | | | | | | | X | | | | X | | | | | FF = vol |
| Valparaiso | | X | | X | | | X | | | X | X | X | | | | | X | 4 | | FRS opt-out (1/96) |
| Venice | | X | | X | | | | | X | | X | | | | | | X | | | |
| Vernon | | | | | | | | | X | | X | | | | | | X | | | FF = vol |
| Vero Beach | | CL | FR | X | | | X | | | | | | X | X | X | X | | 3 | | |
| Village of North Palm Beach | | X | X | X | | | | | | | | | | | | | X | | | |
| Village of Palm Springs | | CL | CL | CL | | | | | X | | X | X | | | | | X | | | FF = Palm Beach County |
| Virginia Gardens | | | | | | | | | | | | | | | | | | | X | |
| Waldo | | | | | | | | | | | | | | | | | | 1 | | |
| Wauchula | | | X | X | | | | | | | | | | | | | X | | | SS cvg only on actively employed retirees not enrolled in plan |
| Wausau | | | | | | | | | X | | X | | | | | | X | | | |
| Webster | | | | | | | | | X | | X | X | | | | | X | | | |
| Weeki Wachee | | | | | | | | | | | | | | | | | | | X | |
| Welaka | | | | | | | X | X | | | | | | | | | | | | |
| Wellington | | | | | | | | | X | | X | | X | | X | | | | | PO & FF = Palm Beach County |
| West Melbourne | | | | X | | | CL | | | | X | | X | | X | X | | | | |
| West Miami | | | | | | | | | | | X | X | X | X | X | X | | | | FF = Miami-Dade County |
| West Palm Beach | | X | CL | X | | | X | | | | | | X | | X | | | | | EL: DC Plan FF Share Plan |
| West Park | | | | | | | | | X | | X | | | | | | X | | | PO & FF = Broward County |
| Westlake | | | | | | | | | | | | | | | | | | | | |
| Weston | | | | | | | | | X | G | | | | | | | X | | | PO & FF = Broward County |
| Westville | | | | | | | | | | | | | | | | | x | | | |
| Wewahitchka | | | | | | | X | | | | | | X | | X | | | | | FF = vol; PO = Gulf County |
| White Springs | | | | | | | X | | | | | | | | | | | | | |
| Wildwood | | | | | | | | | X | X | X | X | X | | X | X | | | | |
| Williston | | | X | X | | | | | | | | | | | | | X | | | |
| Wilton Manors | | VOL | CL | CL | | | | | X | | X | X | | | | | X | | | |
| Windermere | | | | | | | X | | | | | | | | | | | | | |
| Winter Garden | | X | X | X | | | X | | | | | | | | | | X | | | |
| Winter Haven | | X | X | X | | | | | | | | | | | | | X | | | |
| Winter Park | | X | | X | | | X | | | | | | | | | | | | | |
| Winter Springs | | CL | CL | X | | | X | | | | | | | | | | X | 2 | | FF = Seminole County |
| Worthington Springs | | | | | | | | | | | | | | | | | | | X | |
| Yankeetown | | | | | | | | | | | X | | | | | | X | | | FF = vol |
| Zephyrhills | | | | | | | | | | X | X | X | | X | X | X | | | | |
| Zolfo Springs | | | | | | | X | | | | | | | | | | | | | |
| 415 | | | | | | | | | | | | | | | | | | 44 | | |

INVENTORY OF MUNICIPALITIES

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|---|-----------------|-----|----|----|----------------------|----|----|----|---------------------------|----|----|----|--------------------------|----|----|----|----|-------|---------|-------|
| | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | EL | FF | GE | PO | NS | | | |
| Miscellaneous Municipality Related Entities: | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| Jackson Memorial Hospital | | | X | | | | | | | | | | | | | | | | | |
| Key West Utility District | | | | | | | | | | | | | | | | | | | | |
| Kissimmee Utility Authority | | | X | | | | | | | | | | | | | | | | | |
| Monroe County Volunteer Firefighters & EMS | | VOL | | | | | | | | | | | | | | | | | | |
| Orlando Aviation Authority | | | X | | | | | | | | | | | | | | | | | |
| Orlando Utilities Commission | | | X | | | | X | | | | | | | | | | | | | |
| Palm Tran, Inc. - ATU | | | X | | | | | | | | | | | | | | | | | |
| St. Johns River Power Park | | | X | | | | | | | | | | | | | | | | | |
| Sarasota Memorial HHC | | | X | | | | | | | | | | | | | | | | | |
| Tri-County Transit Authority/ Amalgamated Transit Union Local 1596 | | | | | | | | | | | | | | | | | | | | |
| Volusia County - Volunteer | | VOL | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |

APPENDIX K

INVENTORY OF SPECIAL DISTRICTS

This display is a listing of special districts (by county) and the type of retirement plan alternatives they offer their employees.

Abbreviation Key

| <u>ABBREVIATION</u> | <u>DESCRIPTION</u> |
|---------------------|---------------------------|
| DB..... | Defined Benefit Plan |
| DC..... | Defined Contribution Plan |
| FRS* | Florida Retirement System |
| SS | Social Security |
| IND..... | Independent |
| DEP | Dependent |

OTHER: The following numbers are used in the OTHER category:

| <u>NUMBER</u> | <u>DESCRIPTION</u> |
|---------------|--|
| 1 | Tax district transferred to a not-for-profit corporation. |
| 2 | IRA and/or SEP (simplified employee pension plan) account. |
| 3 | HUD plan – (U.S. Department of Housing and Urban Development Plan) federally funded. |
| 4 | ICMA – Executive program through International City Managers Association. |
| 5 | FRS; some employees under a prior plan. |
| 6 | FRS; currently no employees. |
| 7 | Employees are members of city's plan. |
| 8 | Deferred compensation plan. |
| 9 | Parent entity is a member of the FRS. |
| 10 | Opted-out of the FRS effective Dec. 31, 1995, for all new employees. Persons employed by this agency on or after Jan. 1, 1996, will not be eligible to participate in the FRS and must participate in the agency's local plan. |
| 11 | Awaiting survey response. |

* All FRS members have Social Security Coverage.

NOTE: This database is updated via periodic surveys of Florida's local governmental units. If you identify a discrepancy in the data, please contact our office so that an amended survey response can be submitted.

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|---|--------|------|----------------------------|-------------|------|-----|---------|-------|----|---------------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| ALACHUA | Alachua Community Redevelopment Agency | | X | City of Alachua | | | | | 11 | | |
| ALACHUA | Alachua County Health Facilities Authority | | X | Alachua County | | | | X | 6 | | |
| ALACHUA | Alachua County Housing Authority | X | | Alachua County | | X | | | 3 | | |
| ALACHUA | Alachua County Housing Finance Authority | | X | Alachua County | | | X | | | | |
| ALACHUA | Alachua County Library District | X | | Alachua County | X clsd | | X-G | | 4 | X | None |
| ALACHUA | Alachua Soil and Water Conservation District | X | | Alachua County | | | | X | | | |
| ALACHUA | Celebration Pointe Community Development District No. 1 | X | | Alachua County | | | | X | | | |
| ALACHUA | Celebration Pointe Community Development District No. 2 | X | | Alachua County | | | | | 11 | | |
| ALACHUA | Gainesville - Alachua Co. Regional Airport Authority | X | | Gainesville/Alachua County | | | | | 4 | | |
| ALACHUA | Gainesville Community Redevelopment Agency | | X | City of Gainesville | | | | X | | | |
| ALACHUA | Gainesville Enterprise Zone Neighborhood Improvement District | | X | City of Gainesville | | | | | 7 | | |
| ALACHUA | Gainesville Housing Authority | | X | City of Gainesville | | X | | | | X | Emergency, Fee Basis, Part-time |
| ALACHUA | Hawthorne Community Redevelopment Agency | | X | City of Hawthorne | | | | X | | | |
| ALACHUA | High Springs Community Redevelopment Agency | | X | City of High Springs | | | | X | | | |
| ALACHUA | John A. H. Murphree Law Library | | X | Alachua County | | | X | | | | |
| ALACHUA | Parker Road Community Development District | X | | Alachua County | | | | X | | | |
| ALACHUA | Public Finance Authority for Affordable Housing | | X | City of Alachua | | X | X | | 10 | | |
| BAKER | Baker County Development Commission | X | | Baker County | | | | X | | | |
| BAKER | Baker County Hospital District | X | | Baker County | | | | X | | | |
| BAKER | Baker Soil and Water Conservation District | X | | Baker County | | | | X | | | |
| BAKER | MacClenny Housing Authority | | X | City of MacClenny | | | X | | | | |
| BAY | Bay County Bridge Authority | | X | Inactive (Bay County) | | | X | | | | |
| BAY | Bay County Law Library | | X | Bay County | | | | | 11 | | |
| BAY | Bay Medical Center | X | | Bay County | X | | | | 10 | | |
| BAY | Beach Mosquito Control District | X | | Bay County | | | X | | | | |
| BAY | Bridge Harbor Community Development District | X | | City of Callaway | | | | X | | | |
| BAY | Callaway Community Redevelopment Agency | | X | City of Callaway | | | | | 11 | | |
| BAY | Community Redevelopment Agency of the City of Parker | | X | City of Parker | | | | X | | | |
| BAY | Housing Authority of Springfield | | X | City of Springfield | | X | X | | | X | None |
| BAY | Lake Powell Residential Golf CDD | X | | Bay County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|----------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| BAY | Lynn Haven Community Redevelopment Agency | | X | City of Lynn Haven | | | | | 11 | | |
| BAY | Millville Community Redevelopment Agency | | X | City of Panama City | | | | | 11 | | |
| BAY | Morningside Community Development District | X | | Bay County | | | | X | | | |
| BAY | Panama City Beach Community Redevelopment Agency | | X | Panama City Beach | | | | X | | | |
| BAY | Panama City Community Redevelopment Agency | | X | City of Panama City | | | | X | | | |
| BAY | Panama City Downtown Improvement Board/Community Redevelopment Agency | | X | City of Panama City | | | X | | | | |
| BAY | Panama City Housing Authority District | | X | City of Panama City | | X | | | | X | None |
| BAY | Panama City Port Authority | | X | City of Panama City | | | X | | | | |
| BAY | Panama City-Bay County Airport and Industrial District | X | | Bay County | | X | | | | X | Fee Basis, Part-time |
| BAY | Pier Park Community Development District | X | | City of Panama City Beach | | | | X | | | |
| BAY | Springfield Community Redevelopment Agency | | X | City of Springfield | | | | X | | | |
| BAY | Towne of Seahaven Community Development District | X | | City of Panama City Beach | | | | X | | | |
| BRADFORD | Bradford County Development Authority | X | | Bradford County | | | | X | | | |
| BRADFORD | Bradford County Health Facility | | X | Bradford County | | | | X | | | |
| BRADFORD | Bradford Soil and Water Conservation District | X | | Bradford County | | | | X | | | |
| BRADFORD | Starke Community Redevelopment Agency | | X | City of Starke | | | | X | | | |
| BREVARD | A. Max Brewer Memorial Law Library | | X | Brevard County | | | X | | | | |
| BREVARD | Babcock Street Community Redevelopment Agency | | X | City of Melbourne | | | | X | | | |
| BREVARD | Barefoot Bay Recreation District | X | | Brevard County | | | | X | | | |
| BREVARD | Barefoot Bay Water and Sewer District | | X | Brevard County | | | | X | | | |
| BREVARD | Bayfront Community Redevelopment Agency | | X | City of Palm Bay | | | | X | | | |
| BREVARD | Baytree Community Development District | X | | Brevard County | | | | X | | | |
| BREVARD | Belmont Lakes Community Development District | X | | Town of Davie | | | | x | | | |
| BREVARD | Brevard County Educational Facilities Authority | | X | Brevard County | | | | X | | | |
| BREVARD | Brevard County Free Public Library District | | X | Brevard County | | | X | | | | |
| BREVARD | Brevard County Health Facilities Authority | | X | Brevard County | | | X | | 6 | | |
| BREVARD | Brevard County Housing Finance Authority | | X | Brevard County | | | X | | 6 | | |
| BREVARD | Brevard County Mosquito Control District | | X | Brevard County | | | X | | | | |
| BREVARD | Brevard County Special Recreation District IV | | X | Brevard County | | | X | | | | |
| BREVARD | Brevard Soil and Water Conservation District | X | | Brevard County | | | | | 11 | | |
| BREVARD | Canaveral Port Authority | X | | Brevard County | | X | X | | 10 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|--|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| BREVARD | Cape Canaveral Beautification Board | | X | City of Cape Canaveral | | X | | | 4 | | |
| BREVARD | Cape Canaveral Community Redevelopment Agency | | X | City of Cape Canaveral | | | | X | | | |
| BREVARD | Cape Canaveral Free Public Library | | X | City of Cape Canaveral | | | | X | | | |
| BREVARD | Cape Canaveral Hospital District | X | | Brevard County | | | | X | | X | None |
| BREVARD | Chaparral Community Development District | X | | City of Palm Bay | | | | | 11 | | |
| BREVARD | Children's Services Council of Brevard County | X | | Brevard County | | | | X | | | |
| BREVARD | City of Palm Bay Road Maintenance District | | X | City of Palm Bay | | | | | 11 | | |
| BREVARD | City of Rockledge Community Redevelopment Agency | | X | City of Rockledge | | | | X | | | |
| BREVARD | Cocoa Community Redevelopment Agency | | X | City of Cocoa | | | | X | | | |
| BREVARD | Cocoa Housing Authority | | X | City of Cocoa | | X | | | | X | Elected, Emergency, Fee Basis, Part-time |
| BREVARD | Diamond Square Community Redevelopment Agency | | X | City of Cocoa | | X | | | | | |
| BREVARD | Downtown Cocoa Beach Community Redevelopment Agency | | X | City of Cocoa Beach | | | | | 11 | | |
| BREVARD | Farmton - Brevard Community Development District | X | | Brevard County | | | | | 11 | | |
| BREVARD | Heritage Isle at Viera Community Development District | X | | Brevard County | | | | X | | | |
| BREVARD | Housing Authority of Brevard County | X | | Brevard County | | X | | | | | |
| BREVARD | Housing Authority of the City of Titusville | | X | City of Titusville | | X | | | | | |
| BREVARD | Joint West Melbourne-Brevard County Community Redevelopment Agency | | X | City of West Melbourne | | | | | 11 | | |
| BREVARD | Mayfair Community Development District (Brevard Co.) | X | | City of Melbourne | | | | X | | | |
| BREVARD | Melbourne Airport Authority | | X | City of Melbourne | | | X | | | | |
| BREVARD | Melbourne Community Redevelopment Agency | | X | City of Melbourne | | | X | | | | |
| BREVARD | Melbourne Housing Authority | | X | City of Melbourne | | | X | | | | |
| BREVARD | Melbourne-Tillman Water Control District | | X | Brevard County | | | X | | | | |
| BREVARD | Merritt Island Public Library District | X | | Brevard County | | | X | | | | |
| BREVARD | Merritt Island Redevelopment Agency | | X | Brevard County | | | X | | | | |
| BREVARD | Montecito Community Development District | X | | City of Satellite Beach | | | | X | | | |
| BREVARD | North Brevard County Hospital District/AKA Parrish Medical Center | X | | Brevard County | X | | | | | X | None |
| BREVARD | North Brevard County Public Library District | | X | Brevard County | | | X | | | | |
| BREVARD | North Brevard Economic Development Zone Dependent Special District | | X | Brevard County | | | x | | 8 | | |
| BREVARD | North Brevard Recreation Special District | | X | Brevard County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|-------------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| BREVARD | Olde Eau Gallie Riverfront Community Redevelopment Agency | | X | City of Melbourne | | | | X | | | |
| BREVARD | PBR Community Development District | X | | City of West Melbourne | | | | X | | | |
| BREVARD | Port Malabar Holiday Park Recreation District | X | | City of Palm Bay | | | | X | | X | Elected, Fee Basis, Part-time |
| BREVARD | Satellite Beach Community Redevelopment Agency | | X | City of Satellite Beach | | | | X | | | |
| BREVARD | South Brevard Recreation Special District | | X | Brevard County | | | | X | | | |
| BREVARD | Titusville Community Redevelopment Agency | | X | City of Titusville | | | | | 7 | | |
| BREVARD | Titusville-Cocoa Airport District | | X | Brevard County | | | X | | 4,5 | | |
| BREVARD | Town of Palm Shores Community Redevelopment Agency | | X | Town of Palm Shores | | | | X | | | |
| BREVARD | U. S. #1 Corridor Redevelopment Agency | | X | City of Cocoa | | X | | | | | |
| BREVARD | Viera East Community Development District | X | | Brevard County | | | | X | | | |
| BREVARD | Walkabout Community Development District | X | | Brevard County | | | | X | | | |
| BREVARD | Willow Creek Community Development District | X | | City of Titusville | | | | x | | | |
| BROWARD | Academical Village Community Development District | X | | Town of Davie | | | | X | | | |
| BROWARD | Bonaventure Development District | | X | City of Weston | | | X | | 6 | | |
| BROWARD | Broward County Community Redevelopment Agency | | X | Broward County | | | X | | | | |
| BROWARD | Broward County Educational Facilities Authority | | X | Broward County | | | X | | 6 | | |
| BROWARD | Broward County Health Facilities Authority | | X | Broward County | | | X | | 6 | | |
| BROWARD | Broward County Housing Authority | X | | Broward County | | | X | | | X | |
| BROWARD | Broward County Housing Finance Authority | X | | Broward County | | | | | 11 | | |
| BROWARD | Broward County Water Control District #2 | | X | Broward County | | | X | | | | |
| BROWARD | Broward County Water Control District #3 | | X | Broward County | | | X | | 6 | | |
| BROWARD | Broward County Water Control District #4 | | X | Broward County | | | X | | | | |
| BROWARD | Broward Soil & Water Conservation District | X | | Broward County | | | | X | 2 | X | Elected |
| BROWARD | Broward Solid Waste Disposal District | X | | Broward County | | | | X | | | |
| BROWARD | Central Broward Water Control District | X | | Broward County | | | X | | | | |
| BROWARD | Central Residential Neighborhood Improvement District #1 | | X | City of Hollywood | | | | X | | | |
| BROWARD | Children's Services Council of Broward County | X | | Broward County | | | X | | | | |
| BROWARD | City of Coral Springs Community Redevelopment Agency | | X | City of Coral Springs | | | | X | | | |
| BROWARD | City of Hollywood 441 Corridor Business Neighborhood Improvement District No. 2 | | X | City of Hollywood | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|---|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| BROWARD | City of Lauderhill Community Redevelopment District | | X | City of Lauderhill | | | | X | | | |
| BROWARD | City of Oakland Park Community Redevelopment Agency | | X | City of Oakland Park | | | | | 11 | | |
| BROWARD | City of Plantation Community Redevelopment Agency | | X | City of Plantation | X | | | | | | Under City of Plantation "General" plan |
| BROWARD | City of Sunrise Special Tax District #1 | | X | City of Sunrise | | | | X | | | |
| BROWARD | Cocomar Water Control District | | X | Broward County | | | X | | | | |
| BROWARD | Coral Bay Community Development District | X | | City of Margate | | | | X | | | |
| BROWARD | Coral Springs Improvement District | X | | Broward County | | X | | | | X | Part-time |
| BROWARD | Cypress Cove Community Development District | X | | City of Margate | | | | X | | | |
| BROWARD | Dania Beach Community Redevelopment Agency | | X | City of Dania Beach | | | | | 11 | | |
| BROWARD | Dania Beach Housing Authority | | X | City of Dania Beach | | | | | 11 | | |
| BROWARD | Davie Community Redevelopment Agency | | X | Town of Davie | | | | | 7 | | |
| BROWARD | Deerfield Beach Community Redevelopment Agency | | X | City of Deerfield Beach | | | | | 4 | | |
| BROWARD | Deerfield Beach Housing Authority | | X | City of Deerfield Beach | | | | X | | | |
| BROWARD | Downtown Development Authority of the City of Ft. Lauderdale | X | | City of Fort Lauderdale | | X | X | | 10 | | |
| BROWARD | Ft. Lauderdale Community Redevelopment Agency | | X | City of Fort Lauderdale | | | | | 7 | | |
| BROWARD | Ft. Lauderdale Housing Authority | | X | City of Fort Lauderdale | | X | | | 3 | X | None |
| BROWARD | Golden Isles Safe Neighborhood District | | X | City of Hallandale | | | | X | | | |
| BROWARD | Griffin Lakes Community Development District | X | | City of Dania Beach | | | | X | | | |
| BROWARD | Habitat Safe Neighborhood Improvement District | | X | City of Lauderhill | | | | | 11 | | |
| BROWARD | Hallandale Beach Community Redevelopment Agency | | X | City of Hallandale Beach | | | | X | | | |
| BROWARD | Hillcrest Community Development District | X | | City of Hollywood | | | | X | | | |
| BROWARD | Hillsboro Inlet Improvement and Maintenance District | X | | Broward County | | | X | | | | |
| BROWARD | Hollywood Beach Community Development District I | X | | City of Hollywood | | | | X | | | |
| BROWARD | Hollywood Community Redevelopment Agency | | X | City of Hollywood | | | | X | | | |
| BROWARD | Hollywood Housing Authority | | X | City of Hollywood | | | | | 2 | X | Elected |
| BROWARD | Housing Authority of the City of Pompano Beach | | X | City of Pompano Beach | | | | | 3 | X | None |
| BROWARD | Housing Finance Authority of Broward County | | X | Broward County | | | X | | | | |
| BROWARD | Indian Trace Development District | | X | City of Weston | | | X | | | X | Elected |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| BROWARD | Isles of Inverrary Safe Neighborhood Improvement District | | X | City of Lauderhill | | | | | 11 | | |
| BROWARD | Lauderdale Isles Water Control District | | X | Broward County | | | | X | | | |
| BROWARD | Lauderdale Lakes Community Redevelopment District | | X | City of Lauderdale Lakes | | | | X | | | |
| BROWARD | Manors of Inverrary Safe Neighborhood Improvement District | | X | City of Lauderhill | | | | | 11 | | |
| BROWARD | Maple Ridge Community Development Dist | X | | City of Hollywood | | | | X | | | |
| BROWARD | Margate Community Redevelopment Agency | | X | City of Margate | | | | X | | | |
| BROWARD | Meadow Pines Community Development District | X | | City of Pembroke Pines | | | | X | | | |
| BROWARD | Metropica Improvement District | | X | City of Sunrise | | | | X | | | |
| BROWARD | Monterra Community Development District | X | | City of Cooper City | | | | X | | | |
| BROWARD | North Broward Hospital District | X | | Broward County | | X | | | 10 | X | None |
| BROWARD | North Lauderdale Housing Authority | | X | City of North Lauderdale | | | | | 11 | | |
| BROWARD | North Lauderdale Water Control District | | X | Broward County | | X | | | | X | Elected,Part-time |
| BROWARD | North Springs Improvement District | X | | Broward County | | X | | | | X | Elected,Part-time |
| BROWARD | Northwest Focal Point Senior Center District | | X | City of Margate | | | | | 11 | | |
| BROWARD | Oakridge Community Development District | X | | City of Hollywood | | | | X | | | |
| BROWARD | Old Plantation Water Control District | X | | Broward County | | | X | | | | |
| BROWARD | Orchid Grove Community Development District | X | | City of Pompano Beach | | | | X | | | |
| BROWARD | Palm Aire Special Recreation District | X | | City of Pompano Beach | | | | X | | | |
| BROWARD | Pembroke Harbor Community Development District | X | | City of Pembroke Pines | | | | X | | | |
| BROWARD | Performing Arts Center Authority | X | | Broward County | | | | | 4 | | |
| BROWARD | Pine Tree Water Control District(Broward County) | X | | Broward County | | X | | | | | |
| BROWARD | Plantation Acres Improvement District | X | | Broward County | | | X | X | | | |
| BROWARD | Plantation Gateway | | X | City of Plantation | | | | X | | | |
| BROWARD | Plantation Health Facilities Authority | | X | City of Plantation | | | | X | | | |
| BROWARD | Plantation Midtown Development District | | X | City of Plantation | | | | X | | | |
| BROWARD | Pompano Beach Community Redevelopment Agency | | X | City of Pompano Beach | | X | | | | | |
| BROWARD | Pompano Beach Emergency Medical Services District | | X | City of Pompano Beach | | | | X | | | |
| BROWARD | Sabal Palm Community Development District | X | | City of Tamarac | | | | x | | | |
| BROWARD | South Broward Drainage District | X | | Broward County | | | X | | | | |
| BROWARD | South Broward Hospital District | X | | Broward County | X | X | | | 8 | X | None |
| BROWARD | Sunrise Key Neighborhood Improvement District | | X | City of Ft. Lauderdale | | | | X | | | |
| BROWARD | Sunrise Lakes Phase I Special Recreation District | | X | City of Sunrise | | | | X | | | |
| BROWARD | Sunrise Lakes Phase II Special Recreation District | | X | City of Sunrise | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|-----------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| BROWARD | Sunrise Lakes Phase IV Recreation District | X | | City of Sunrise | | | | X | | | |
| BROWARD | Sunshine Water Control District | X | | Broward County | | X | | | | X | None |
| BROWARD | Tamarac Village Community Development District | X | | City of Tamarac | | | | X | | | |
| BROWARD | Three Islands Safe Neighborhood District | | X | City of Hallandale | | | | X | | | |
| BROWARD | Tindall-Hammock Irrigation and Soil Conservation District | X | | Broward County | | | | X | | | |
| BROWARD | Town of Davie Neighborhood Improvement District | | X | Town of Davie | | | | x | | | |
| BROWARD | Turtle Run Community Development District | X | | City of Coral Springs | | X | | | | X | Elected |
| BROWARD | Twin Lakes Water Control District | | X | Broward County | | | X | | | | |
| BROWARD | Village at Gulfstream Park Community Development District, The | X | | City of Hallandale Beach | | | | X | | | |
| BROWARD | Walnut Creek Community Development Dist | X | | City of Pembroke Pines | | | | X | | | |
| BROWARD | West Lake Community Development District | X | | City of Hollywood | | | | X | | | |
| BROWARD | Wilton Drive Improvement District | | X | City of Wilton Manors | | | | | 11 | | |
| BROWARD | Windemere/Tree Gardens Safe Neighborhood Improvement District | | X | City of Lauderhill | | | | X | | | |
| BROWARD | Woodlands Community Neighborhood Improvement District | | X | City of Tamarac | | X | | | | | |
| CALHOUN | Blountstown Community Redevelopment Agency | | X | City of Blountstown | | | X | | | | |
| CALHOUN | Calhoun County Transportation Authority | X | | Calhoun County | | | | X | | | |
| CALHOUN | Industrial Development Authority of Calhoun County | | X | Calhoun County | | X | | | 6 | | |
| CHARLOTTE | Babcock Ranch Community Independent Special District | X | | Charlotte County | | | | X | | | |
| CHARLOTTE | Bermont Drainage District | X | | Charlotte County | | | | X | | | |
| CHARLOTTE | Burnt Store Isles Canal Special Assessment District | | X | City of Punta Gorda | | | | X | | | |
| CHARLOTTE | Central Charlotte Drainage District | X | | Charlotte County | | | | X | | | |
| CHARLOTTE | Charlotte County Airport Authority | X | | Charlotte County | | | X | | | X | |
| CHARLOTTE | Charlotte County Housing Finance Authority | | X | Charlotte County | | | X | | 6 | | |
| CHARLOTTE | Charlotte County Industrial Development Authority | | X | Charlotte County | | | | X | | | |
| CHARLOTTE | Charlotte Harbor Community Redevelopment Agency | | X | Charlotte County | | | | X | | | |
| CHARLOTTE | Charlotte Soil and Water Conservation District | X | | Charlotte County | | | X | | | | |
| CHARLOTTE | City of Punta Gorda Community Redevelopment Agency | | X | City of Punta Gorda | | | | | 11 | | |
| CHARLOTTE | East Charlotte Drainage District | X | | Charlotte County | | | | X | | | |
| CHARLOTTE | Heritage Lake Park Community Development District | X | | Charlotte County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|-----------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| CHARLOTTE | Heritage Oak Park Community Development District | X | | Charlotte County | | | | X | | | |
| CHARLOTTE | Murdock Village Community Redevelopment Agency | | X | Charlotte County | | | | X | | | |
| CHARLOTTE | Parkside Community Redevelopment Agency | | X | Charlotte County | | | | | 11 | | |
| CHARLOTTE | Punta Gorda Community Redevelopment Agency | | X | City of Punta Gorda | | | | X | | | |
| CHARLOTTE | Punta Gorda Housing Authority | | X | City of Punta Gorda | | | | | 3 | X | None |
| CHARLOTTE | Punta Gorda Isles Canal Maintenance Assessment District | | X | City of Punta Gorda | | | | X | | | |
| CHARLOTTE | Riverwood Community Development District | X | | Charlotte County | | | | X | | | |
| CHARLOTTE | Tern Bay Community Development District | X | | Charlotte County | | | | X | | | |
| CHARLOTTE | Waterford Estates Community Development District | X | | Charlotte County | | | | X | | | |
| CITRUS | Citrus County Fire Protection Taxing District | | X | Citrus County | | | X | | | | |
| CITRUS | Citrus County Hospital Board | X | | Citrus County | | | | X | | | |
| CITRUS | Citrus County Mosquito Control District | X | | Citrus County | | | X | | | | |
| CITRUS | Citrus County Port Authority | | X | Citrus County | | | x | | 8 | | |
| CITRUS | Citrus County Special Library District | | X | Citrus County | | | | X | 9 | | |
| CITRUS | Citrus Information Cooperative | X | | Citrus County | | | | X | | | |
| CITRUS | City of Inverness Community Redevelopment Agency | | X | City of Inverness | | | X | | | | |
| CITRUS | Crystal River Redevelopment Agency | | X | City of Crystal River | | | X | | 6 | | |
| CITRUS | Homosassa Special Water District | X | | Citrus County | | | X | | | | |
| CITRUS | Wyld Palms Community Development District | X | | City of Inverness | | | | X | | | |
| CLAY | Armstrong Community Development District | X | | Clay County | | | | | 11 | | |
| CLAY | Clay County Development Authority | X | | Clay County | | | | X | | X | None |
| CLAY | Clay County Housing Finance Authority | | X | Clay County | | | X | | 6 | | |
| CLAY | Clay Soil & Water Conservation District | X | | Clay County | | | | X | | | |
| CLAY | Cross Creek North Community Development District | X | | Clay County | | | | | 11 | | |
| CLAY | Crossings At Fleming Island Community Development District, The | X | | Clay County | | | | | 11 | | |
| CLAY | Double Branch Community Development District | X | | Clay County | | | | X | | X | Elected |
| CLAY | Fleming Island Plantation Community Development District | X | | Clay County | | | | X | | | |
| CLAY | Keystone Airpark Authority | | X | City of Keystone Heights | | X | | | 7 | | |
| CLAY | Keystone Heights Community Redevelopment Agency | | X | City of Keystone Heights | | | | X | | | |
| CLAY | Lake Asbury Municipal Service District | | X | Clay County | | | X | | 6 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|--|--------|------|----------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| CLAY | Magnolia West Community Development District | X | | City of Green Cove Springs | | | | x | | | |
| CLAY | Middle Village Community Development District | X | | Clay County | | | | X | | X | Elected |
| CLAY | Pine Ridge Plantation Community Development District | X | | Clay County | | | | X | | X | Elected |
| CLAY | Ridgewood Trails Community Development District | X | | Clay County | | | | X | | X | Elected |
| CLAY | Rolling Hills Community Development District | X | | Clay County | | | | X | | X | Elected |
| CLAY | South Village Community Development District | X | | Clay County | | | | X | | X | Elected |
| CLAY | The Crossings at Fleming Island Community Development District | X | | Clay County | | | | X | | | |
| CLAY | Two Creeks Community Development District | X | | Clay County | | | | X | | | |
| CLAY | Willford Preserve Community Development District | X | | Clay County | | | | | 11 | | |
| COLLIER | Ave Maria Stewardship Community District | X | | Collier County | | | | X | | | |
| COLLIER | Big Corkscrew Island Fire Control and Rescue District | X | | Collier County | | X-G | X | | 10 | | |
| COLLIER | Big Cypress Stewardship District | X | | Collier County | | | | X | | | |
| COLLIER | Cedar Hammock Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | City Gate Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | City of Naples Airport Authority | | X | City of Naples | | X | | | | X | |
| COLLIER | City of Naples Community Redevelopment Agency | | X | City of Naples | | | | | 11 | | |
| COLLIER | Collier County Airport Authority | | X | Collier County | | | | | 11 | | |
| COLLIER | Collier County Community Redevelopment Agency | | X | Collier County | | | | | 11 | | |
| COLLIER | Collier County Educational Facilities Authority | | X | Collier County | | | | | 11 | | |
| COLLIER | Collier County Health Facilities Authority | | X | Collier County | | | X | | | | |
| COLLIER | Collier County Housing Authority | X | | Collier County | X | | | | | X | Fee Basis |
| COLLIER | Collier County Housing Finance Authority | | X | Collier County | | | X | | | | |
| COLLIER | Collier County Industrial Development Authority | | X | Collier County | | | X | | 6 | | |
| COLLIER | Collier County Water/Sewer District | | X | Collier County | | | X | | 4 | | |
| COLLIER | Collier Mosquito Control District | X | | Collier County | | | X | | 8 | | |
| COLLIER | Collier Soil & Water Conservation Dist. | X | | Collier County | | | X | | | | |
| COLLIER | East Naples Bay Special Taxing District | | X | City of Naples | | | | X | | | |
| COLLIER | East Naples Fire Control & Rescue District | X | | Collier County | X-F | X-G | X | | 10 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|----------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| COLLIER | Fiddler's Creek Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Fiddler's Creek Community Development District #2 | X | | Collier County | | | | X | | | |
| COLLIER | Flow Way Community Development District | X | | Collier County | | | | | 11 | | |
| COLLIER | Fronterra Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Golden Gate Fire Control & Rescue District | X | | Collier County | | | X | | | | |
| COLLIER | Greater Naples Fire Rescue District | X | | Collier County | | | | | 11 | | |
| COLLIER | Hacienda Lakes Community Development District | X | | Collier County | | | | x | | | |
| COLLIER | Heritage Bay Community Development District | X | | Collier County | | | | | 11 | | |
| COLLIER | Heritage Greens Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Hideaway Beach District | | X | City of Marco Island | | | | | 11 | | |
| COLLIER | Immokalee Fire Control District | X | | Collier County | | | X | | | | |
| COLLIER | Immokalee Water & Sewer District | X | | Collier County | | | | | 8 | | |
| COLLIER | Key Marco Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Lely Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Mediterra South Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Moorings Bay System Special Taxing District | | X | City of Naples | | | | X | | | |
| COLLIER | Naples Heritage Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Naples Reserve Community Development District | X | | Collier County | | | | | 11 | | |
| COLLIER | North Collier Fire Control and Rescue District | X | | Collier County | | | | | 11 | | |
| COLLIER | North Naples Fire Control & Rescue District | X | | Collier County | X-F | | X | | | | |
| COLLIER | Orange Blossom Groves Community Development | X | | Collier County | | | | | 11 | | |
| COLLIER | Orange Blossom Ranch Community Development | X | | Collier County | | | | | 11 | | |
| COLLIER | Parklands Collier Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Pelican Marsh Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Pine Air Lakes Community Development District | X | | Collier County | | | | x | | | |
| COLLIER | Port of the Islands Community Improvement District | X | | Collier County | | | | X | | | |
| COLLIER | Quarry Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Talis Park Community Development District | X | | Collier County | | | | x | | | |
| COLLIER | Verona Walk Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Wentworth Estates Community Development District | X | | Collier County | | | | X | | | |
| COLLIER | Winding Cypress Community Development District | X | | Collier County | | | | | 11 | | |
| COLUMBIA | Columbia County Housing Authority | X | | Columbia County | | | | | | X | Elected, Part time |
| COLUMBIA | Columbia County Industrial Development Authority District | | X | Columbia County | | | X | | | | |
| COLUMBIA | Columbia County Law Library | X | | Columbia County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|----------|--|--------|------|----------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| COLUMBIA | Lake City Community Redevelopment Agency | | X | City of Lake City | | | | X | | | |
| COLUMBIA | Lake Shore Hospital Authority | X | | Columbia County | | | X | | | | |
| COLUMBIA | Santa Fe Soil and Water Conservation Dist. | X | | Columbia County | | | | X | | | |
| DESOTO | Desoto County Hospital District | X | | DeSoto County | | | | X | | | |
| DESOTO | Housing Authority of the City of Arcadia | | X | City of Arcadia | | X | | | | X | None |
| DESOTO | Joshua Water Control District | X | | DeSoto County | | X | X | | 10 | X | |
| DESOTO | Peace River Soil & Water Conservation District | X | | DeSoto County | | | | X | | | |
| DESOTO | Stoneybrooks Oaks Community Development District | X | | DeSoto County | | | | X | | | |
| DIXIE | Dixie Soil & Water Conservation District | X | | Dixie County | | | | X | | | |
| DIXIE | Suwanee Water and Sewer District | | X | Dixie County | | | X | | | | |
| DIXIE | Town of Horseshoe Beach Community Redevelopment District | | X | Town of Horseshoe Beach | | X | | | | | |
| DUVAL | Avenues Walk Community Development District | X | | City of Jacksonville | | | | X | | | |
| DUVAL | Bainebridge Community Development District | X | | City of Jacksonville | | | | X | | | |
| DUVAL | Bartram Park Community Development District | X | | City of Jacksonville | | | | X | | X | Elected |
| DUVAL | Bartram Springs Community Development District | X | | City of Jacksonville | | | | X | | X | Elected |
| DUVAL | Beach Community Development District | X | | City of Jacksonville | | | | X | | | |
| DUVAL | Cedar Pointe Community Development District | X | | City of Jacksonville | | | | X | | | |
| DUVAL | Downtown Investment Authority | | X | City of Jacksonville | | | | | 11 | | |
| DUVAL | Duval County Research & Development Authority | | X | Duval County | | | | X | | | |
| DUVAL | Duval Soil & Water Conservation District | X | | Duval County | | | | X | | | |
| DUVAL | Harbour Waterway Special District | | X | City of Jacksonville | | | | X | | | |
| DUVAL | Isle of Palms Special District | | X | City of Jacksonville | | | | | 11 | | |
| DUVAL | Jacksonville Aviation Authority | | X | City of Jacksonville | | | X | | | | |
| DUVAL | Jacksonville Beach Community Redevelopment Agency | | X | City of Jacksonville Beach | | | | X | | | |
| DUVAL | Jacksonville Health Facilities Authority | | X | City of Jacksonville | | | | X | | | |
| DUVAL | Jacksonville Housing Authority | X | | City of Jacksonville | | | | X | 7 | | |
| DUVAL | Jacksonville Housing Finance Authority | | X | Duval County | | | | X | | | |
| DUVAL | Jacksonville International Airport Area Redevelopment Agency | | X | City of Jacksonville | | | | | 11 | | |
| DUVAL | Jacksonville Port Authority | | X | City of Jacksonville | | | | | 11 | | |
| DUVAL | Jacksonville Public Library Board | | X | City of Jacksonville | | | | X | | | |
| DUVAL | Jacksonville Transportation Authority | X | | City of Jacksonville | | | X | | | | |
| DUVAL | Millers Creek Special District | | X | City of Jacksonville | | | | | 11 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|----------|---|--------|------|---------------------------|-------------|------|-----|---------|-------------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| DUVAL | OTC Community Development District | X | | City of Jacksonville | | | | X | | X | Elected |
| DUVAL | Principal One Community Development District | X | | City of Jacksonville | | | | X | | | |
| DUVAL | Tison's Landing Community Development District | X | | City of Jacksonville | | | | X | | X | Elected |
| DUVAL | Trails Community Development District | X | | City of Jacksonville | | | | X | | | |
| DUVAL | Village of Westport Community Development District | X | | City of Jacksonville | | | | X | | | |
| DUVAL | Wynnfield Lakes Community Development District | X | | City of Jacksonville | | | | X | | X | Elected |
| ESCAMBIA | Area Housing Commission | X | | Escambia County | | X | | | | | |
| ESCAMBIA | City of Pensacola Community Redevelopment Agency | | X | City of Pensacola | | X | | | 7 | | |
| ESCAMBIA | Community Redevelopment Agency of Escambia County | | X | Escambia County | | | | | 11 | | |
| ESCAMBIA | Emerald Coast Utility Authority | X | | Escambia County | | | X-G | | FRS-Elec/12 | | |
| ESCAMBIA | Escambia County Housing Finance Authority | | X | Escambia County | | | X | | | | |
| ESCAMBIA | Escambia County Law Library District | | X | Escambia County | | | X | | | | |
| ESCAMBIA | Escambia Health Facilities Authority | | X | Escambia County | | | X | | | | |
| ESCAMBIA | Escambia Soil & Water Conservation District | X | | Escambia County | | | | X | | | |
| ESCAMBIA | Escambia/Pensacola Human Relations Commission | | X | City of Pensacola | | | | | 11 | | |
| ESCAMBIA | Pensacola Downtown Improvement Board | | X | City of Pensacola | | | | X | 2 | | |
| ESCAMBIA | Pensacola-Escambia Promotion & Development Commission | X | | Escambia County/Pensacola | | | | X | | | |
| ESCAMBIA | Santa Rosa Island Authority | | X | Escambia County | | | X | | | | |
| FLAGLER | Bunnell Community Redevelopment Agency | | X | City of Bunnell | | | | | 11 | | |
| FLAGLER | Deer Run Community Development District | X | | City of Bunnell | | | | X | | | |
| FLAGLER | Dunes Community Development District | X | | Flagler County | | X | | | | X | Elected |
| FLAGLER | East Flagler Mosquito Control District | X | | Flagler County | | | X | | 8 | | |
| FLAGLER | Flagler Beach Community Redevelopment Authority | | X | City of Flagler Beach | | | | | 4 | | |
| FLAGLER | Flagler County Housing Authority | X | | Flagler County | | | X | | | | |
| FLAGLER | Flagler Soil & Water Conservation District | X | | Flagler County | | | | X | | | |
| FLAGLER | Gardens at Hammock Beach Community Development District | X | | Flagler County | | | | X | | | |
| FLAGLER | Grand Haven Community Development District | X | | Flagler County | | | | X | | | |
| FLAGLER | Hunter's Ridge Community Development District No. 1 | X | | Flager County | | | | x | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|-----------|--|--------|------|-----------------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| FLAGLER | Hunter's Ridge Oaks Community Development District No. 1 | X | | Flagler County | | | | | 11 | | |
| FLAGLER | Palm Coast Park Community Development District | x | | City of Palm Coast | | | | x | | | |
| FLAGLER | Tomoka Community Development District | X | | Flagler County | | | | X | | | |
| FLAGLER | Town Center at Palm Coast Community Development District | X | | Flagler County | | | | X | | | |
| FLAGLER | Town of Marineland Community Redevelopment Agency | | X | Town of Marineland | | | | | 11 | | |
| FRANKLIN | Alligator Point Water Resources District | X | | Franklin County | | | | X | | | |
| FRANKLIN | Apalachicola Community Redevelopment Agency | | X | City of Apalachicola | | | X | | | | |
| FRANKLIN | Apalachicola Housing Authority | | X | City of Apalachicola | | | X | | | X | None |
| FRANKLIN | Carabelle Community Redevelopment Agency | | X | City of Carrabelle | | | X | | | | |
| FRANKLIN | Carabelle Hospital Tax District | | X | Franklin County | | | X | | | | |
| FRANKLIN | Carabelle Port & Airport Authority | | X | City of Carrabelle | | | X | | 6 | | |
| FRANKLIN | Dog Island Conservation District | X | | Franklin County | | | | X | | | |
| FRANKLIN | Eastpoint Water & Sewer District | X | | Franklin County | | X | X | | | | |
| FRANKLIN | Franklin Soil & Water Conservation District | X | | Franklin County | | | | X | | | |
| FRANKLIN | George E. Weems Memorial Hospital District | X | | Franklin County | | | | X | | | |
| FRANKLIN | Seaside Village Community Development District | X | | City of Carrabelle | | | | | 11 | | |
| GADSDEN | City of Midway Community Redevelopment Agency | | X | City of Midway | | | | | 11 | | |
| GADSDEN | Community Redevelopment Agency of the Town of Havana | | X | Town of Havana | | | X | | | | |
| GADSDEN | Gadsden County Hospital | | X | Gadsden County | | | | X | 9 | | |
| GADSDEN | Gadsden County Industrial Development Authority | | X | Gadsden County | | | X | | 6 | | |
| GADSDEN | Gadsden Soil & Water Conservation District | X | | Gadsden County | | | | X | | | |
| GADSDEN | Gretna Housing Authority | | X | City of Gretna | | | | X | | | |
| GADSDEN | Gretna Neighborhood Improvement District | | X | City of Gretna | | | | | 11 | | |
| GADSDEN | Quincy Community Redevelopment Agency | | X | City of Quincy | | X | | | | | |
| GADSDEN | Quincy-Gadsden Airport Authority | X | | Gadsden County/ City of Quincy | | | | X | | | |
| GILCHRIST | City of Trenton Community Redevelopment Agency | | X | City of Trenton | | | | | 11 | | |
| GILCHRIST | Gilchrist County Development Authority | | X | Inactive (Gilchrist County) | | | | | 11 | | |
| GILCHRIST | Gilchrist County Housing Authority | X | | Gilchrist County | | | X | | | | |
| GILCHRIST | Gilchrist County Industrial Development Authority | | X | Gilchrist County | | | | X | | | |
| GILCHRIST | Gilchrist Soil & Water Conservation District | X | | Gilchrist County | | | | X | | | |
| GLADES | Buckhead Ridge Mosquito District | X | | Glades County | | | | X | | | |
| GLADES | City of Moore Haven Affordable Housing Finance Authority | | X | City of Moore Haven | | | X | | 6 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|----------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|-------------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| GLADES | City of Moore Haven Redevelopment Agency | | X | City of Moore Haven | | | X | | | | |
| GLADES | City/County Public Works Authority | | | Glades County | | | | X | | | |
| GLADES | Glades Soil & Water Conservation District | X | | Glades County | | | | X | | | |
| GLADES | Moore Haven Capital Projects Finance Authority | | X | City of Moore Haven | | | | X | | | |
| GLADES | Moore Haven Mosquito Control District | X | | City of Moore Haven | | | X | | | | |
| GULF | Highland View Water & Sewer District | | X | Gulf County | | | X | | | | |
| GULF | Howard Creek Fire Control District | | X | Gulf County | | | X | | 6 | | |
| GULF | Overstreet Fire Control District | | X | Gulf County | | | X | | 6 | | |
| GULF | Port St. Joe Port Authority | X | | Gulf County | | | X | | | | |
| GULF | Port St. Joe Redevelopment Agency | | X | City of Port St. Joe | | | | X | | | |
| GULF | St. Joseph Fire Control District | | X | Gulf County | | | X | | 6 | | |
| GULF | Tupelo Fire Control District | | X | Gulf County | | | X | | 6 | | |
| GULF | Tupelo Soil & Water Conservation District | X | | Gulf County | | | | | 11 | | |
| HAMILTON | Hamilton County Development Authority District | X | | Hamilton County | | | | X | | | |
| HAMILTON | Hamilton County Memorial Hospital | X | | Hamilton County | | | X | | | | |
| HAMILTON | Hamilton County Soil & Water Conservation District | X | | Hamilton County | | | | X | | | |
| HARDEE | City of Bowling Green Community Redevelopment Agency | | X | City of Bowling Green | | | | | 11 | | |
| HARDEE | Hardee County Economic Development Authority | X | | Hardee County | | | | | 11 | | |
| HARDEE | Hardee County Housing Authority | X | | Hardee County | | | | | 11 | | |
| HARDEE | Hardee County Indigent Health Care Special District | X | | Hardee County | | | | X | | | |
| HARDEE | Hardee County Industrial Development Authority | | X | Hardee County | | | | | 11 | | |
| HARDEE | Hardee Soil & Water Conservation District | X | | Hardee County | | | X | | | | |
| HARDEE | Wauchula Airport Authority | | X | City of Wauchula | | | | X | | | |
| HARDEE | Wauchula Community Redevelopment Dist | | X | City of Wauchula | | | | X | | | |
| HENDRY | Area Housing Commission of Clewiston, Labelle and Hendry County | X | | Hendry County | | | X | | | | |
| HENDRY | Bolles Drainage District | X | | Hendry County | | | | X | | X | None |
| HENDRY | Central County Water Control District | X | | Hendry County | | | X-G | | | X | Elected, Fee Basis, Part-time |
| HENDRY | City of Clewiston Community Redevelopment Agency | | X | City of Clewiston | | | | | 7 | | |
| HENDRY | Clewiston Drainage District | X | | Hendry County | | | X | | 6 | | |
| HENDRY | Collins Slough Water Control District | X | | Hendry County | | | | X | | | |
| HENDRY | Cooperative Producers Water Control District | | X | Hendry County | | | X | | 6 | | |
| HENDRY | Devils Garden Water Control District | X | | Hendry County | | | | | 11 | | |
| HENDRY | East Hendry County Drainage District | | X | Hendry County | | | X | | 6 | | |
| HENDRY | Gerber Groves Water Control District | X | | Hendry County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|-----------|---|--------|------|-----------------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| HENDRY | Hendry County Hospital Authority | X | | Hendry County | | X | X | | 10 | | |
| HENDRY | Hendry County Industrial Development Authority | | X | Hendry County | | | X | | | | |
| HENDRY | Hendry Soil & Water Conservation District | | X | Hendry County | | | X | | | | |
| HENDRY | Hendry-Hilliard Water Control District | X | | Hendry County | | | | X | | | |
| HENDRY | Hendry-LaBelle Recreation Board | X | | Hendry County/ City of LaBelle | | | X | | | | |
| HERNANDO | Brooksville Housing Authority District | | X | City of Brooksville | | X | X | | | X | None |
| HERNANDO | City of Brooksville Community Redevelopment Agency | | X | City of Brooksville | | | | X | | X | |
| HERNANDO | Four Seasons at Crystal Springs Community Development District | X | | Hernando County | | | | | 11 | | |
| HERNANDO | Hernando County Aviation Authority | | X | Hernando County | | | X | | | | |
| HERNANDO | Hernando County Community Redevelopment Agency | | X | Hernando County | | | | | 11 | | |
| HERNANDO | Hernando County Housing Authority | X | | Hernando County | | | X | | | | |
| HERNANDO | Hernando County Law Library | | X | Hernando County | | | X | | | | |
| HERNANDO | Hernando County Port Authority | | X | Hernando County | | X | X | | | | |
| HERNANDO | Hernando County Water & Sewer District | | X | Hernando County | | | X | | | | |
| HERNANDO | Kass Circle Community Redevelopment Agency | | X | Hernando County | | | | | 11 | | |
| HERNANDO | Southern Hills Plantation I Community Development District | X | | City of Brooksville | | | | X | | | |
| HERNANDO | Southern Hills Plantation II Community Development District | X | | City of Brooksville | | | | X | | | |
| HERNANDO | Southern Hills Plantation III Community Development District | X | | City of Brooksville | | | | X | | | |
| HERNANDO | Spring Ridge Community Development District | X | | Hernando County | | | | X | | | |
| HERNANDO | Sterling Hill Community Development District | X | | Hernando County | | | | X | | | |
| HIGHLANDS | Avon Park Community Redevelopment Agency | | X | City of Avon Park | | | X | | | | |
| HIGHLANDS | Avon Park Housing Authority | | X | Highlands County | | | X | | 3 | X | Emergency |
| HIGHLANDS | Hickory Hills Special Benefit District | | X | Highlands County | | | | | 6 | | |
| HIGHLANDS | Highlands County Health Facilities Authority | | X | Highlands County | | | X | | 6 | | |
| HIGHLANDS | Highlands County Hospital District | | X | Highlands County | | | | X | 1 | X | None |
| HIGHLANDS | Highlands County Housing Authority | X | | Highlands County | | | | X | | | |
| HIGHLANDS | Highlands County Industrial Development Authority | | X | Highlands County | | | X | | | | |
| HIGHLANDS | Highlands Soil & Water Conservation District | X | | Highlands County | | | | X | | | |
| HIGHLANDS | Istokpoga Marsh Watershed Improvement District | | X | Highlands County | | | X | | | | |
| HIGHLANDS | Northwest Highlands Park Estates Special Benefit District | | X | Highlands County | | | X | | | | |
| HIGHLANDS | Ridge Water Control District | X | | Highlands County | | | | | 11 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| HIGHLANDS | Sebring Airport Authority | | X | City of Sebring | | | X | | | | |
| HIGHLANDS | Sebring Community Redevelopment Agency | | X | City of Sebring | | | X | | | | |
| HIGHLANDS | Sebring Regional Airport & Industrial Park Community Redevelopment Agency | | X | Highlands County | | | | | 8 | | |
| HIGHLANDS | Spring Lake Improvement District | X | | Highlands County | | | | | 2 | X | None |
| HIGHLANDS | Sun n Lake of Sebring Improvement District | X | | Highlands County | | X | | | 4 | X | None |
| HIGHLANDS | Sun'n Lake of Sebring Improvement District | X | | Highlands County | | | | | 11 | | |
| HILLSBOROUGH | Arbor Greene Community Development District | X | | City of Tampa | | | | X | | | |
| HILLSBOROUGH | Arlington Special Dependent District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Arts Council of Hillsborough County | X | | Hillsborough County | | | | | 8 | | |
| HILLSBOROUGH | Avelar Creek Community Development District | X | | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Bahia Lakes Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Ballentrae Hillsborough Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Bay Crest Park Special District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Beacon Meadows Special Dependent Tax District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Belmont Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Bloomingdale Oaks Service District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Bloomingdale Special Taxing District | | X | Hillsborough County | | | | X | 6 | | |
| HILLSBOROUGH | Boyette Springs Special Dependent District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Brandon Groves North Service District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Brandon Hills Dependent Special District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Buckhorn Estates Special Dependent District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Buckhorn Oaks Special Dependent District | | X | Hillsborough County | | | | x | | | |
| HILLSBOROUGH | Bullfrog Creek Community Development District | X | | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Carlton Lakes Community Development District | X | | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Carrollwood Meadows Special District | | X | Hillsborough County | | | | | 9 | | |
| HILLSBOROUGH | Carrollwood North Special District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Carrollwood Recreation District | X | | Hillsborough County | | | | X | | X | Elected, Part-time |
| HILLSBOROUGH | Carrollwood South Service District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Channing Park Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Cheval West Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Children's Board of Hillsborough County | X | | Hillsborough County | | | X | | 4 | | |
| HILLSBOROUGH | City of Tampa Community Redevelopment Agency | | X | City of Tampa | | | | | 11 | | |
| HILLSBOROUGH | Community Redevelopment Agency of The City of Temple Terrace | | X | City of Temple Terrace | | | | X | | | |
| HILLSBOROUGH | Cordoba Ranch Community Development District | X | | Hillsborough County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| HILLSBOROUGH | Cory Lakes Community Development District | X | | City of Tampa | | | | X | | | |
| HILLSBOROUGH | Country Lakes Special Dependent Tax District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Country Place Special Maintenance District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Country Run Service District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Country Village Special Dependent District | | X | Unknown | | | | | 11 | | |
| HILLSBOROUGH | Cove at Bayport Colony, The | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Covington Park Community Development District | X | | Hillsborough County | | | | x | | | |
| HILLSBOROUGH | DG Farm Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Diamond Hill Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Eagle's Crest Community Development District | X | | City of Plant City | | | | X | | | |
| HILLSBOROUGH | East Lake Park Special Dependent District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Easton Park Community Development District | X | | City of Tampa | | | | X | | | |
| HILLSBOROUGH | Encore Community Development District | X | | City of Tampa | | | | x | | | |
| HILLSBOROUGH | Estuary Community Development District, The | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Fishhawk Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Fishhawk Community Development District IV | X | | Hillsborough County | | | | x | | | |
| HILLSBOROUGH | Fishhawk Community Development District II | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Fishhawk Community Development District III | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Forest Brooke Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Grand Hampton Community Development District | X | | City of Tampa | | | | X | | | |
| HILLSBOROUGH | Hammock Woods Service District | | X | Hillsborough County | | | | X | 9 | | |
| HILLSBOROUGH | Hammocks Community Development District | X | | City of Tampa | | | | | 11 | | |
| HILLSBOROUGH | Harbor Bay Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Harbour Isles Community Development District | X | | Hillsborough County | | | | x | | | |
| HILLSBOROUGH | Hawks Point Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Heights Community Development District, The | X | | City of Tampa | | | | | 11 | | |
| HILLSBOROUGH | Heritage Harbor Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Heritage Isles Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Hickory Hill Special Dependent District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Hidden Creek Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Hidden Creek Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Highlands Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Hillsborough County Aviation Authority | X | | Hillsborough County | | | X | | 8 | | |
| HILLSBOROUGH | Hillsborough County Hospital Authority | | X | Hillsborough County | | X | X | | | | |
| HILLSBOROUGH | Hillsborough County Industrial Development Authority | | X | Hillsborough County | | | X | | 6 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| HILLSBOROUGH | Hillsborough County Public Transportation Commission | X | | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Hillsborough Housing Finance Authority | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Hillsborough Soil & Water Conservation District | X | | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Hillsborough Transit Authority | X | | Hillsborough County | | | X | | 5 | | |
| HILLSBOROUGH | Housing Authority of the City of Tampa | | X | City of Tampa | | X | | | | X | Fee Basis, Part-time |
| HILLSBOROUGH | Hunter's Lake Special Dependent Tax District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Independence Park Community Development District | X | | City of Tampa | | | | | 11 | | |
| HILLSBOROUGH | Indian Hills-Hickory Ridge II Special Dependent Tax District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | James J. Lunsford Law Library | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | K-Bar Ranch Community Development District | X | | City of Tampa | | | | X | | | |
| HILLSBOROUGH | K-Bar Ranch II Community Development District | X | | City of Tampa | | | | X | | | |
| HILLSBOROUGH | Keystone Grove Lake Special Dependent District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | La Collina Community Development District | X | | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Lago Vista Maintenance District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Lake Brant Special Dependent District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Lake Heather Service District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Lake Magdalene Estates West | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Lake Magdalene Special Dependent District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Lake St. Charles Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Lake Strawberry Special Dependent District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Live Oak No. 1 Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Live Oak No. 2 Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Logan Gate Village Special Dependent District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Magnolia Park Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Mira Lago West Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Mirabella Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | New Port-Tampa Bay Community Development District | X | | City of Tampa | | | | X | | | |
| HILLSBOROUGH | North Lakes Maintenance District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | North Park Isles Community Development District | X | | City of Plant City | | | | X | | | |
| HILLSBOROUGH | North Pointe Special Tax District | | X | Hillsborough County | | | X | | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| HILLSBOROUGH | Northdale Special District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Oaks at Shady Creek Community Development District | X | | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Palm Bay Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Palm River Community Development District | X | | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Panther Trace Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Panther Trace II Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Panther Trails Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Park Creek Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Park Place Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Parkway Center Community Development District | X | | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Pine Hollow Special Dependent District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Pine Meadows Special Dependent District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Plant City Community Redevelopment Agency | | X | City of Plant City | | | | X | | | |
| HILLSBOROUGH | Plant City Housing Authority District | | X | City of Plant City | | X | | | 3 | X | None |
| HILLSBOROUGH | Reserve at Pradera Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | River Bend Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Riverbend West Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Rivercrest Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | South Bay Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | South Fork Community Development District | X | | Hillsborough County | | X | | | | | |
| HILLSBOROUGH | South Fork East Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | South Pointe Service District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | South Shore Corporate Park Industrial Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Spring Lake Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | State Road Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Stonebrier Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | StoneLake Ranch Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Sugarwood Grove District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Summit at Fern Hill Community Development District | X | | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Tampa Community Redevelopment Agency | | X | City of Tampa | | | | | 2 | | |
| HILLSBOROUGH | Tampa Palms Community Development District | X | | Hillsborough County | | | | X | | X | Elected, Part-time |
| HILLSBOROUGH | Tampa Palms Open Space & Transportation Community Development District | X | | Hillsborough County | | | | | 11 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| HILLSBOROUGH | Tampa Port Authority | X | | Hillsborough County/Tampa | | | X | | | | |
| HILLSBOROUGH | Tampa Shores Dependent Special District | | X | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Tampa Sports Authority | X | | Hillsborough County | | X | X | | | | |
| HILLSBOROUGH | Tampa-Hillsborough County Expressway Authority | X | | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Tarawood Grove Special District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | The Cove at Bay Port Colony | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Touchstone Community Development District | X | | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Triple Creek Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Twelve Oaks Special District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Valrico Manor Special Dependent Tax District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Village Estates West Special District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Village of Bloomingdale Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Walden Lake Community Association Neighborhood Improvement District | | X | City of Plant City | | | | X | | | |
| HILLSBOROUGH | Waterchase Community Development Dist. | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Waterford Special Dependent District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Waterleaf Community Development District (Hillsborough Co.) | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Waterset Central Community Development District | X | | Hillsborough County | | | | | 11 | | |
| HILLSBOROUGH | Waterset North Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Westchase Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Westchase East Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Westchester Special Dependent District | | X | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Westlake Village Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Westwood Dependent Tax District | | X | Hillsborough County | | | X | | 6 | | |
| HILLSBOROUGH | Windemere Special Dependent District | | X | Hillsborough County | | | X | | | | |
| HILLSBOROUGH | Wynnmere East Community Development District | X | | Hillsborough County | | | | X | | | |
| HILLSBOROUGH | Wynnmere West Community Development District | X | | Hillsborough County | | | | X | | | |
| HOLMES | Doctor's Memorial Hospital | X | | Holmes County | | X | | | | | |
| HOLMES | Holmes County Development Commission | | X | Holmes County | | | X | | | | |
| HOLMES | Holmes County Housing Authority | X | | Holmes County | | | X | | | | |
| HOLMES | Holmes Creek Soil & Water Conservation District | X | | Holmes County | | | | X | | | |
| INDIAN RIVER | City of Sebastian Community Redevelopment Agency | | X | City of Sebastian | | | | | 11 | | |
| INDIAN RIVER | Community Redevelopment Agency of the City of Fellsmere | | X | City of Fellsmere | | X | | | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| INDIAN RIVER | Delta Farms Water Control District | X | | Indian River County | | | | X | | | |
| INDIAN RIVER | Fellsmere Water Control District | X | | Indian River County | | | X | | | | |
| INDIAN RIVER | Indian River County Emergency Services District | | X | Indian River County | | | X | | 5 | | |
| INDIAN RIVER | Indian River County Hospital District | X | | Indian River County | | | | X | | X | None |
| INDIAN RIVER | Indian River County Housing Authority | X | | Indian River County | | | X | | | | |
| INDIAN RIVER | Indian River Farms Water Control District | X | | Indian River County | | | X | | | | |
| INDIAN RIVER | Indian River Mosquito Control District | X | | Indian River County | | | X | | | | |
| INDIAN RIVER | Indian River Soil & Water Conservation District | X | | Indian River County | | | X | | | | |
| INDIAN RIVER | Sebastian River Improvement District | X | | Indian River County | | | | X | | | |
| INDIAN RIVER | Solid Waste Disposal District | | X | Indian River County | | | | X | 9 | | |
| INDIAN RIVER | St. Johns Improvement District | X | | Indian River County | | | X | | | | |
| INDIAN RIVER | Vero Lakes Water Control District | X | | Indian River County | | | | X | | | |
| JACKSON | Campbellton-Graceville Hospital | X | | Jackson County | | | | X | 8 | X | None |
| JACKSON | City of Marianna Community Redevelopment Agency | | X | City of Marianna | | | | X | | | |
| JACKSON | Jackson County Agricultural Center | | X | Jackson County | | | X | | | | |
| JACKSON | Jackson County Hospital District | X | | Jackson County | | X | X | | 10 | | |
| JACKSON | Jackson County Soil & Water Conservation District | X | | Jackson County | | | | X | | | |
| JACKSON | Marianna Health and Rehabilitation Center | | X | City of Marianna | | X | | | | | |
| JACKSON | Marianna Housing Authority District | | X | City of Marianna | | | | X | | X | None |
| JACKSON | Marianna Municipal Airport Development Authority | | X | City of Marianna | | | | | 7 | | |
| JEFFERSON | Jefferson Soil & Water Conservation District | X | | Jefferson County | | | | X | | | |
| LAFAYETTE | Lafayette Soil & Water Conservation District | X | | Lafayette County | | | | X | | | |
| LAKE | Arlington Ridge Community Development District | X | | City of Leesburg | | | | | 11 | | |
| LAKE | Avalon Groves Community Development District | X | | Lake County | | | | | 11 | | |
| LAKE | Bella Collina Community Development District | X | | Lake County | | | | | 11 | | |
| LAKE | Carver Heights/Montclair Community Redevelopment Agency | | X | City of Leesburg | | | | | 11 | | |
| LAKE | Cascades at Groveland Community Development District | x | | City of Groveland | | | | x | | | |
| LAKE | Central Lake Community Development Dist | X | | Lake County | | | | X | | | |
| LAKE | City of Mascotte Community Redevelopment Agency | | X | City of Mascotte | | | | | 4 | | |
| LAKE | City of Minneola Community Redevelopment Agency | | X | City of Minneola | | | | | 11 | | |
| LAKE | Community Redevelopment Agency of the City of Umatilla | | X | City of Umatilla | | | | X | | | |
| LAKE | Country Greens Community Development District | X | | Lake County | | | | X | | | |
| LAKE | Deer Island Community Development District | X | | Lake County | | | | X | | | |
| LAKE | Downtown and East Town Redevelopment Agency | | X | City of Eustis | | | X | | | | |
| LAKE | Downtown Clermont Redevelopment Agency | | X | City of Clermont | | | | | 11 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| LAKE | Estates at Cherry Lake Community Development District | X | | City of Groveland | | | | x | | | |
| LAKE | Eustis Housing Authority | | X | City of Eustis | | | X | | | | |
| LAKE | Founders Ridge Community Development District | X | | City of Minneola | | | | X | | | |
| LAKE | Fruitland Park Community Redevelopment Authority | | X | City of Fruitland Park | | | | X | | | |
| LAKE | Greater Lakes / Sawgrass Bay Community Development District | X | | Lake County | | | | x | | | |
| LAKE | Greater Leesburg Community Redevelopment Agency | | X | City of Leesburg | | | | X | | | |
| LAKE | Groveland Community Redevelopment Agency | | X | City of Groveland | | | | X | | | |
| LAKE | Lake County Water Authority | X | | Lake County | | | X | | | | |
| LAKE | Lake Soil & Water Conservation District | X | | Lake County | | | X | | | | |
| LAKE | Mount Dora Community Redevelopment Agency | | X | City of Mount Dora | | | | | 7 | | |
| LAKE | Mount Dora Health Facilities Authority | | X | City of Mount Dora | | | | X | | | |
| LAKE | Mt. Plymouth-Sorrento Community Redevelopment Agency | | X | Lake County | | | | | 11 | | |
| LAKE | North Lake County Hospital District | X | | Lake County | | | | X | | | |
| LAKE | Northeast Community Redevelopment Agency | | X | City of Mount Dora | | | | X | | | |
| LAKE | Pine Island Community Development District | X | | Lake County | | | | X | | | |
| LAKE | Plaza Collina Community Development District | X | | Lake County | | | | X | | | |
| LAKE | South Lake County Hospital District | X | | Lake County | | X | | | | X | None |
| LAKE | Tavares Greater Downtown TIF District | | X | City of Tavares | | X | | | | | |
| LAKE | U. S. Highway 441/27 Community Redevelopment Agency | | X | City of Leesburg | | | | X | | | |
| LAKE | Village Center Community Development District | X | | Town of Lady Lake | | | | X | | | |
| LEE | Alva Fire Protection and Rescue Service District | X | | Lee County | | | X | | | | |
| LEE | Arborwood Community Development District | X | | City of Fort Myers | | | | X | | | |
| LEE | Bay Creek Community Development District | X | | Lee County | | | | | 2 | | |
| LEE | Bayshore Fire Protection and Rescue Service District | X | | Lee County | | | X | | | X | |
| LEE | Bayside Improvement Community Development District | X | | Lee County | | | | X | | | |
| LEE | Beach Road Estates Community Development District | X | | City of Bonita Springs | | | | | 11 | | |
| LEE | Beach Road Golf Estates Community Development District | X | | City of Bonita Springs | | | | | 11 | | |
| LEE | Bella Vida Community Development District | X | | City of Cape Coral | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------|--|--------|------|---------------------------|-------------|------|--------|---------|-------|----|-------------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| LEE | Bonita Landing Community Development District | X | | City of Bonita Springs | | | | | 11 | | |
| LEE | Bonita Springs Fire Control and Rescue District | X | | Lee County | X-G X-F | | X-ELEC | | | X | None |
| LEE | Bonita Village Community Develop District | X | | Lee County | | | | X | | | |
| LEE | Brooks of Bonita Springs Community Development District | X | | Lee County | | | | X | | | |
| LEE | Brooks of Bonita Springs II Community Development District | X | | Lee County | | | | X | | | |
| LEE | Cape Coral Community Redevelopment Agency | | X | City of Cape Coral | | | | X | | | |
| LEE | Captiva Erosion Prevention District | X | | Lee County | | | X-G | | | | |
| LEE | Captiva Island Fire Control District | X | | Lee County | | | X | | | | |
| LEE | Catalina At Winkler Preserve Community Development District | X | | Lee County | | | | X | | | |
| LEE | CFM Community Development District | X | | Lee County | | | | X | | | |
| LEE | City of Cape Coral Health Facilities Authority | | X | City of Cape Coral | | | | X | | | |
| LEE | Colonial Country Club Community Development District | X | | City of Fort Myers | | | | X | | | |
| LEE | Community Redevelopment Agency of the Town of Fort Myers Beach | | X | City of Fort Myers Beach | | | | X | | | |
| LEE | Copper Oaks Community Development District | X | | Lee County | | | | X | | | |
| LEE | Copperhead Community Development District | X | | Lee County | | | | X | | | |
| LEE | Corkscrew Farms Community Development District | X | | Lee County | | | | | 11 | | |
| LEE | County Line Drainage District | X | | Lee County | | X | | | | | |
| LEE | Cypress Shadows Community Development District | X | | Lee County | | | | X | | | |
| LEE | East Bonita Beach Road Community Development District | X | | City of Bonita Springs | | | | | 11 | | |
| LEE | East Mulloch Drainage District | X | | Lee County | | | | X | | | |
| LEE | Estero Fire Rescue | X | | Lee County | X-F | X | | | 8 | X | Elected, Fee Basis, Part-time |
| LEE | Ft. Myers Beach Fire Control District | X | | Lee County | | | X | | | | |
| LEE | Ft. Myers Beach Mosquito Control District | X | | Lee County | | | X | | | | |
| LEE | Ft. Myers Beach Public Library District | X | | City of Fort Myers Beach | | | X | | | | |
| LEE | Ft. Myers Community Redevelopment Agency | | X | City of Fort Myers | | | | | 7 | | |
| LEE | Ft. Myers Housing Authority | | X | City of Fort Myers | | X | | | | X | None |
| LEE | Ft. Myers Shores Fire Protection & Rescue District | X | | Lee County | | | X | | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|-------------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| LEE | Gateway Services Community Development District | X | | Lee County | | X | | | | X | Elected, Fee Basis, Part-time |
| LEE | Habitat Community Development District | X | | Lee County | | | | X | | | |
| LEE | Heritage Palms Community Development District | X | | City of Fort Myers | | | | X | | | |
| LEE | Hérons Glen Recreation District | X | | Lee County | | | | X | | | |
| LEE | Housing Finance Authority of Lee County | | X | Lee County | | | X | | | | |
| LEE | Iona-McGregor Fire Protection & Rescue Service District | X | | Lee County | | | X | | | | |
| LEE | Laguna Estates Community Development District | X | | Lee County | | | | X | | | |
| LEE | Laguna Lakes Community Develop District | X | | Lee County | | | | X | | | |
| LEE | Lee County Educational Facilities Authority | | X | Lee County | | | | X | | | |
| LEE | Lee County Housing Authority | X | | Lee County | | X | | | | X | Elected, Fee Basis |
| LEE | Lee County Hyacinth Control District | X | | Lee County | | | X | | 8 | | |
| LEE | Lee County Industrial Development Authority | | X | Lee County | | | X | | | X | Elected, Fee Basis, Part-time |
| LEE | Lee County Mosquito Control District | X | | Lee County | | | X | | 8 | | |
| LEE | Lee County Port Authority | | X | Lee County | | | X | | | | |
| LEE | Lee County Trauma Services District | X | | Lee County | | X | | | | | |
| LEE | Lee Memorial Health System | X | | Lee County | | | | | 8 | X | None |
| LEE | Lehigh Acres Fire Control & Rescue District | X | | Lee County | | | X | | | | |
| LEE | Lucaya Community Development District | X | | Lee County | | | | X | | | |
| LEE | Matlacha-Pine Fire Rescue District | X | | Lee County | | | X | | | X | None |
| LEE | Mediterra North Community Development District | X | | City of Bonita Springs | | | | X | | | |
| LEE | Merrick Park Community Development District | X | | City of Fort Myers | | | | X | | | |
| LEE | Mirada Community Development District | X | | Lee County | | | | X | | | |
| LEE | Miramar Lakes South Community Development District | X | | Lee County | | | | | 11 | | |
| LEE | Miromar Lakes Community Development District | X | | Lee County | | | | X | | | |
| LEE | Moody River Estates Community Development District | X | | Lee County | | | | X | | | |
| LEE | North Ft. Myers Fire Control & Rescue Service District | X | | Lee County | | | X | | | | |
| LEE | Palermo Community Development District | X | | Lee County | | | | X | | | |
| LEE | Parklands Lee Community Development District | X | | City of Bonita Springs | | | | | 11 | | |
| LEE | Parklands West Community Development District | X | | City of Bonita Springs | | | | | 11 | | |
| LEE | Paseo Community Development District | X | | City of Fort Myers | | | | X | | | |
| LEE | Portico Community Development District | X | | Lee County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------|--|--------|------|---------------------------------|-------------|------|-----|---------|-------|----|-------------------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| LEE | Portofina Cove Community Development District | X | | City of Fort Myers | | | | X | | | |
| LEE | Portofina Springs Community Development District | X | | Lee County | | | | X | | | |
| LEE | Portofina Vineyards Community Development District | X | | Lee County | | | | X | | | |
| LEE | Renaissance Community Development District | X | | Lee County | | | | X | | | |
| LEE | River Hall Community Development District | X | | Lee County | | | | X | | | |
| LEE | River Ridge Community Development District | X | | Lee County | | | | X | | | |
| LEE | Sail Harbour Community Development District | X | | Lee County | | | | X | | | |
| LEE | San Carlos Estates Water Control District | X | | Lee County | | | | X | | | |
| LEE | San Carlos Park Fire Protection and Rescue Service District | X | | Lee County | X-F | | X | | | | |
| LEE | Sanibel Fire Control District | X | | Lee County | | | X | | | | |
| LEE | South Trail Fire Protection & Rescue Service District | X | | Lee County | | | X | | | | |
| LEE | Stoneybrook Community Development District | X | | Lee County | | | | X | | | |
| LEE | Stoneybrook North Community Development District | X | | Lee County | | | | | 11 | | |
| LEE | Tice Fire Protection & Rescue Service District | X | | Lee County | | | X | | 8 | | |
| LEE | Treeline Preserve Community Development District | X | | City of Fort Myers | | | | X | | | |
| LEE | University Square Community Development District | X | | Lee County | | | | X | | | |
| LEE | Upper Captiva Fire Protection and Rescue Service District | X | | Lee County | | | | X | | | |
| LEE | Vasari Community Development District | X | | City of Bonita Springs | | | | X | | | |
| LEE | Verandah East Community Development District | | | Lee County | | | | X | | | |
| LEE | Verandah West Community Development District | X | | Lee County | | | | X | | | |
| LEE | Verona Community Development District | X | | Lee County | | | | X | | | |
| LEE | Villagewalk of Bonita Springs Community Development District | X | | City of Bonita Springs | | | | X | | | |
| LEE | Waterford Landing Community Development District | X | | City of Fort Myers | | | | X | | | |
| LEON | Blueprint Intergovernmental Agency | X | | City of Tallahassee/Leon County | | | | | 11 | | |
| LEON | Canopy Community Development District | X | | City of Tallahassee | | | | | 11 | | |
| LEON | Capital Region Community Development District | X | | Leon County | | | | X | | X | Elected |
| LEON | City of Tallahassee Community Redevelopment Agency | | X | City of Tallahassee | X | X | | | | | Under City of Tallahassee Ret. Sys. |
| LEON | Dove Pond Community Development District | X | | City of Tallahassee | | | | X | | | |
| LEON | Fallschase Community Development District | X | | Leon County | | | | X | | X | Elected, Fee Basis, Part-time |
| LEON | Leon County Education Facilities Authority | | X | Leon County | | | X | | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| LEON | Leon County Energy Improvement District | | X | Leon County | | | | X | | | |
| LEON | Leon County Health Facility Authority | | X | Leon County | | | X | | | | |
| LEON | Leon County Housing Finance Authority | | X | Leon County | | | X | | | | |
| LEON | Leon County Research & Development Authority (Innovation Park) | | X | Leon County | | | X | | | | |
| LEON | Leon Soil & Water Conservation District | X | | Leon County | | | | X | | | |
| LEON | Piney-Z Community Development District | X | | City of Tallahassee | | | | X | | | |
| LEON | Tallahassee Downtown Improvement Authority | | X | City of Tallahassee | | | | | 2 | | |
| LEON | Tallahassee Housing Authority | | X | City of Tallahassee | | | X | | | | |
| LEVY | Cedar Key Special Water & Sewer District | X | | Levy County | | X | | | | X | Part-time |
| LEVY | City of Cedar Key Community Redevelopment Agency | | X | City of Cedar Key | | | | X | | | |
| LEVY | Levy County Development Authority | | X | Levy County | | | X | | | | |
| LEVY | Levy County Housing Authority District | X | | Levy County | | | X | | | | |
| LEVY | Levy Soil & Water Conservation District | X | | Levy County | | | | X | | | |
| LEVY | Williston Community Redevelopment Agency | | X | City of Williston | | | | X | | | |
| LIBERTY | NONE | | | | | | | | 11 | | |
| MADISON | Madison Community Redevelopment Agency | | X | City of Madison | | | | X | | | |
| MADISON | Madison County Health & Hospital District | X | | Madison County | | | | X | 1 | | |
| MADISON | Madison County Soil & Water Conservation District | X | | Madison County | | | | X | | | |
| MANATEE | Aqua By The Bay Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Aqua One Community Development District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Artisan Lakes Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Bayshore Gardens Park and Recreation District | X | | Manatee County | | | | X | | X | Part-time |
| MANATEE | Bradenton Beach Community Redevelopment Agency | | X | City of Bradenton Beach | | | | X | | | |
| MANATEE | Bradenton Community Redevelopment Agency | | X | City of Bradenton | | X | | | | | |
| MANATEE | Bradenton Downtown Development Authority/Community Redevelopment Authority | | X | City of Bradenton | | | X | | | X | |
| MANATEE | Bradenton Housing Authority | | X | City of Bradenton | | | | X | 2 | X | None |
| MANATEE | Brookstone Community Development District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Buckeye Park Community Development District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Buckhead Trails Community Development District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Cedar Hammock Fire Control District | X | | Manatee County | X-HIS | | X | | | | |
| MANATEE | Central Community Redevelopment Agency | | X | City of Bradenton | | | | | 11 | | |
| MANATEE | City of Palmetto Community Redevelopment Agency | | X | City of Palmetto | | | | | 11 | | |
| MANATEE | Cone Ranch South Community Development District | | X | Manatee County | | | | | 11 | | |
| MANATEE | Copperstone Community Development District | X | | Manatee County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| MANATEE | Cross Creek Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Duette Fire and Rescue District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Eagle Pointe Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | East Manatee Fire Rescue District | X | | Manatee County | | | X | | | | |
| MANATEE | Fieldstone Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Forest Creek Community Development District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Forest Creek Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Fourteenth Street Community Redevelopment Agency | | X | City of Bradenton | | X | | | | | |
| MANATEE | Gamble Creek Community Development District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Greyhawk Landing Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Harbourage at Braden River Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Harrison Ranch Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Heritage Harbour East Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Heritage Harbour Market Place Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Heritage Harbour North Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Heritage Harbour South Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Housing Finance Authority of Manatee County | | X | Manatee County | | | X | | 6 | | |
| MANATEE | Lakewood Ranch Community Development District 1 | X | | Manatee County | | | | X | | | |
| MANATEE | Lakewood Ranch Community Development District 2 | X | | Manatee County | | | | X | | | |
| MANATEE | Lakewood Ranch Community Development District 4 | X | | Manatee County | | | | X | | | |
| MANATEE | Lakewood Ranch Community Development District 5 | X | | Manatee County | | | | X | | | |
| MANATEE | Lakewood Ranch Community Development District 6 | X | | Manatee County | | | | X | | | |
| MANATEE | Legends Bay Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Lexington Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Manatee County Civic Center Authority | | X | Manatee County | | | X | | | X | None |
| MANATEE | Manatee County Housing Authority | X | | Manatee County | | | X | | | | |
| MANATEE | Manatee County Law Library District | | X | Manatee County | | | X | | | | |
| MANATEE | Manatee County Mosquito Control District | X | | Manatee County | | | X | | | | |
| MANATEE | Manatee County Port Authority | | X | Manatee County | | | X | | | | |
| MANATEE | Manatee River Soil & Water Conservation District | X | | | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|--|--------|------|---------------------------|-------------|------|------------|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| MANATEE | Mandarin Grove Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Myakka Fire Control District | | X | Manatee County | | | X | | | | |
| MANATEE | North River Fire District | X | | Manatee County | X-F | | | | | | |
| MANATEE | Palma Sola Trace Community Development District | X | | City of Bradenton | | | | X | | | |
| MANATEE | Palmetto Community Redevelopment Agency | | X | City of Palmetto | | | | X | | | |
| MANATEE | Palmetto Pines Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Palms of Terra Ceia Bay Community Development District | X | | City of Palmetto | | | | X | | | |
| MANATEE | Parrish Fire Control District | X | | Manatee County | | | X-G X-F | | | | |
| MANATEE | Sanctuary Cove Community Development District | X | | City of Palmetto | | | | X | | | |
| MANATEE | Silverleaf Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Southbay Community Development District (Manatee County) | X | | Manatee County | | | | | 11 | | |
| MANATEE | Southern Manatee Fire & Rescue District | X | | Manatee County | X-G X-F | | | | | | |
| MANATEE | Southwest County Improvement District | | X | Manatee County | | | | | 11 | | |
| MANATEE | Summer Woods Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Tara Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Tidewater Preserve Community Development District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Trailer Estates Fire Control District | X | | Manatee County | | | | X | | | |
| MANATEE | Trailer Estates Park & Recreation District | X | | Manatee County | | X | | | | X | None |
| MANATEE | Trevesta Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | University Place Community Development District | X | | Manatee County | | | | X | | | |
| MANATEE | Village of Glen Creek Community Development District | X | | City of Bradenton | | | | X | | | |
| MANATEE | Villages of Avignon Community Development District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Waterlefe Community Development District (Manatee County) | X | | Manatee County | | | | X | | | |
| MANATEE | Water's Edge Community Development District (Manatee County) | X | | Manatee County | | | | X | | | |
| MANATEE | West Manatee Fire & Rescue District | X | | Manatee County | X-F | X | X | | | | |
| MANATEE | Wildcat Preserve Community Development District | X | | Manatee County | | | | | 11 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| MANATEE | Willow Hammock Community Development District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Willow Walk Community Development District | X | | Manatee County | | | | | 11 | | |
| MANATEE | Woodland Hammock Community Development District | X | | Manatee County | | | | X | | | |
| MARION | Bay Community Development District | X | | City of Ocala | | | | X | | | |
| MARION | Bay Laurel Center Community Development District | X | | Marion County | | | | | 11 | | |
| MARION | Bayl Community Development District | X | | City of Ocala | | | | | 11 | | |
| MARION | Candler Hills East Community Develop District | X | | Marion County | | | | X | | | |
| MARION | City of Dunnellon Community Redevelopment Agency | | X | City of Dunnellon | | | | X | | | |
| MARION | Cold Springs Improvement District | X | | Marion County | | | | X | | | |
| MARION | Downtown Belleview Community Redevelopment Agency | | X | City of Belleview | | | | | 11 | | |
| MARION | Dunnellon Airport Authority | | X | Marion County | | | | X | | | |
| MARION | Indigo East Community Development District | X | | Marion County | | | | X | | | |
| MARION | Marion County Community Redevelopment Agency | | X | | | | | | 11 | | |
| MARION | Marion County Hospital District (Munroe Regional Medical Center) | | X | Marion County | | | | X | | X | None |
| MARION | Marion County Housing Finance Authority | | X | Marion County | | | | X | | | |
| MARION | Marion County Industrial Development Authority | | X | Marion County | | | | X | | | |
| MARION | Marion County Law Library | X | | Marion County | | | | X | 2 | | |
| MARION | Marion County Utility Authority | | X | Marion County | | | | X | | | |
| MARION | Marion Soil & Water Conservation District | X | | Marion County | | | X | | 6 | | |
| MARION | Ocala Community Redevelopment Agency | | X | City of Ocala | | | | X | | | |
| MARION | Ocala Downtown Development District | X | | City of Ocala | | | | | 7 | | |
| MARION | Ocala Housing Authority District | | X | City of Ocala | | | | X | | X | None |
| MARION | Utopia of Marion Community Development District | X | | Marion County | | | | X | | | |
| MARION | Village Community Development District #4 | X | | Marion County | | X | | | | | |
| MARTIN | Children's Services Council of Martin County | X | | Martin County | | X | | | | X | None |
| MARTIN | City of Stuart Community Redevelopment Agency | | X | City of Stuart | | | X | | 6 | | |
| MARTIN | Hobe-St. Lucie Conservancy District | X | | Martin County | | | | X | | | |
| MARTIN | Housing Authority of the City of Stuart | | x | City of Stuart | | x | | | | | |
| MARTIN | Indiantown Community Development District | X | | Martin County | | | | X | | | |
| MARTIN | Jupiter Island Beach Protection District | | X | City of Jupiter Island | | | | X | | | |
| MARTIN | Martin County Community Redevelopment Agency | | X | Unknown | | | | X | | | |
| MARTIN | Martin County Health Facilities | | X | Martin County | | | X | | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| MARTIN | Martin County Industrial Development Authority | | X | Martin County | | | X | | 6 | | |
| MARTIN | Martin Soil & Water Conservation District | X | | Martin County | | | | X | | | |
| MARTIN | Stuart Housing Authority | | X | City of Stuart | | | X | | | X | None |
| MARTIN | Troup-Indiantown Water Control District | X | | Martin County | | | | X | | X | None |
| MIAMI-DADE | A.H. at Turnpike South Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Ali-Baba Neighborhood Improvement District | | X | City of Opa Locka | | | X | | 4 | | |
| MIAMI-DADE | Aventura Isles Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Baywinds Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Beacon Lakes Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Beacon Tradeport Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Bellagio Community Development District | X | | City of Hialeah | | | | X | | | |
| MIAMI-DADE | Bluewaters Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Bonterra Community Development District | X | | City of Hialeah | | | | | 11 | | |
| MIAMI-DADE | Business Improvement District of Coral Gables | X | | City of Coral Gables | | | | X | | | |
| MIAMI-DADE | Caribe Palm Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Centre Lake Community Development District | X | | Miami-Dade County | | | | | 11 | | |
| MIAMI-DADE | Century Gardens at Tamiami Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Century Gardens Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Century Gardens Village Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Century Parc Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Century Park Place Community Development District | X | | Miami-Dade County | | | | | 11 | | |
| MIAMI-DADE | City of Coral Gables Health Facilities Authority | | X | City of Coral Gables | | | | x | | | |
| MIAMI-DADE | City of Miami Health Facilities Authority | | X | City of Miami | | | | X | | | |
| MIAMI-DADE | City of South Miami Health Facilities Authority | | X | City of South Miami | | | | | 11 | | |
| MIAMI-DADE | Coco Palms Community Development District | X | | Miami-Dade County | | | | | 11 | | |
| MIAMI-DADE | Coconut Cay Community Development District | x | | City of Miami Gardens | | | | X | | | |
| MIAMI-DADE | Coconut Grove Business Improvement District | | X | City of Miami | | | | | 11 | | |
| MIAMI-DADE | Coral Keys Homes Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Coral Town Park Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Coronado Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Crestview II Community Development District | X | | Miami-Dade County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| MIAMI-DADE | Crestview West Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Cutler Cay Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Department of Off-Street Parking of The City of Miami | | X | City of Miami | | | | | 11 | | |
| MIAMI-DADE | Downtown Development Authority City of Miami | X | | Miami-Dade County | | X | | | | X | None |
| MIAMI-DADE | Downtown Doral Community Development District | X | | City of Doral | | | | x | | | |
| MIAMI-DADE | Downtown Doral South Community Development District | X | | Miami-Dade County | | | | | 11 | | |
| MIAMI-DADE | East Homestead Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | East-West Neighborhood Improvement District | | X | City of Opa Locka | | | X | | 4 | | |
| MIAMI-DADE | Enclave at Black Point Marina community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Florida City Community Redevelopment Agency | | X | City of Florida City | | | | | 11 | | |
| MIAMI-DADE | Fontainebleau Lakes Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Grand bay at Doral Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Hemingway Point Community Development District | X | | Miami-Dade County | | | | x | | | |
| MIAMI-DADE | Hialeah Housing Authority | | X | City of Hialeah | | | | | 3 | X | None |
| MIAMI-DADE | Hialeah Redevelopment Agency | | X | City of Hialeah | | | | X | | | |
| MIAMI-DADE | Homestead 50 Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Homestead Community Redevelopment Agency | | X | City of Homestead | | | | X | | | |
| MIAMI-DADE | Homestead Housing Authority | | X | City of Homestead | | | | X | | X | None |
| MIAMI-DADE | Interlaken Community Development District | X | | Miami-Dade County | | | | x | | | |
| MIAMI-DADE | Islands at Doral (NE) Community Development District | X | | Miami-Dade County | | | X | | | | |
| MIAMI-DADE | Islands at Doral (SW) Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Islands at Doral III Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Islands at Doral Townhomes Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Kendall Breeze Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Kendall Breeze West Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Keys Cove Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Keys Cove II Community Development District | X | | Miami-Dade County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| MIAMI-DADE | Keys Edge Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Lake Frances Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Lakes by the Bay South Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Landmark at Doral Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Majorca Isles Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Miami Beach Health Facilities Authority | | X | City of Miami Beach | | | | X | | | |
| MIAMI-DADE | Miami Beach Housing Authority District | | X | City of Miami Beach | | | X | | | | |
| MIAMI-DADE | Miami Beach Neighborhood Improvement District #1 | | X | City of Miami Beach | | | | | 11 | | |
| MIAMI-DADE | Miami Beach Neighborhood Improvement District #2 | | X | City of Miami Beach | | | | X | | | |
| MIAMI-DADE | Miami Beach Neighborhood Improvement District #3 | | X | City of Miami Beach | | | | X | | | |
| MIAMI-DADE | Miami Beach Redevelopment Agency | | X | City of Miami Beach | | | | | 7 | | |
| MIAMI-DADE | Miami Beach Visitor & Convention Authority | | X | City of Miami Beach | | | | X | | | |
| MIAMI-DADE | Miami Department of Off-Street Parking | | X | City of Miami | X | | | | | X | None |
| MIAMI-DADE | Miami Sports & Exhibition Authority | | X | City of Miami | | | | | 4 | X | None |
| MIAMI-DADE | Miami World Center Community Development District | X | | Miami-Dade County | | | | | 11 | | |
| MIAMI-DADE | Miami-Dade County Educational Facilities Authority | | X | Miami-Dade County | | | X | | | | |
| MIAMI-DADE | Miami-Dade County Health Facilities Authority | | X | Miami-Dade County | | | X | | | | |
| MIAMI-DADE | Miami-Dade County Housing Finance Authority | | X | Miami-Dade County | | | | X | 9 | | |
| MIAMI-DADE | Miami-Dade County Industrial Development Authority | | X | Miami-Dade County | | | X | | | | |
| MIAMI-DADE | Miami-Dade County Library District | | X | Miami-Dade County | | | X | | | | |
| MIAMI-DADE | Miami-Dade Expressway Authority | X | | | | | X | | | | |
| MIAMI-DADE | Miami-Dade Fire & Rescue Service District | | X | Miami-Dade County | | | X | | 6 | | |
| MIAMI-DADE | Midtown Community Redevelopment Community | | X | City of Miami | | | | X | | | |
| MIAMI-DADE | Midtown Miami Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Naranja Lakes Community Redevelopment Agency | | X | Miami-Dade County | | | | | 11 | | |
| MIAMI-DADE | Niles Garden Neighborhood Improvement District | | X | City of Opa Locka | | | X | | 4 | | |
| MIAMI-DADE | Normandy Shores Local Government Neighborhood Improvement District | | X | City of Miami Beach | | | | X | | | |
| MIAMI-DADE | North Dade Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | North Miami Beach Community Redevelopment Agency | | X | City of North Miami Beach | | | | X | | | |
| MIAMI-DADE | North Miami Health Facilities Authority | | X | City of North Miami | | | | X | | | |
| MIAMI-DADE | NW 79th Street Corridor Community Redevelopment Agency | | X | Miami-Dade County | | | | x | 7 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| MIAMI-DADE | NW 7th Avenue Corridor Community Redevelopment Agency | | X | Miami-Dade County | | | | | 11 | | |
| MIAMI-DADE | Oleta River Community Development District | X | | City of North Miami | | | | | 11 | | |
| MIAMI-DADE | Omni Redevelopment District Community Redevelopment Authority | | X | City of Miami | | | | | 4 | | |
| MIAMI-DADE | Palace at Coral Gables Community Development District | X | | City of Coral Gables | | | | X | | | |
| MIAMI-DADE | Palm Glades Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Pentathlon Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Riverside Park Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Sausalito Bay Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Silver Palms Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | South Dade Soil &Water Conservation District | X | | Miami-Dade County | | X | | | 2 | | |
| MIAMI-DADE | South Dade Venture Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | South Kendall Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | South Miami Community Redevelopment Agency | | X | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Southeast Overtown/Park West Community Redevelopment Agency | | X | City of Miami | | | | | 4 | | |
| MIAMI-DADE | Spicewood Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Stonegate Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Summerville Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | The Children's Trust | X | | Miami-Dade County | | | X | | | | |
| MIAMI-DADE | Trails at Monterey Community Development District | | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Tree Island Estates Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Two Lakes Community Development District | X | | Miami-Dade County | | | | | 11 | | |
| MIAMI-DADE | Valencia Acres Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Venetian Isles Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Venetian Parc Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Villa Portofino East Community Development District | X | | City of Homestead | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| MIAMI-DADE | Villa Portofino West Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Vizcaya in Kendall Community Development District | X | | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | West Perrine Community Redevelopment Agency | | X | Miami-Dade County | | | | X | | | |
| MIAMI-DADE | Wynwood Business Improvement District | | X | City of Miami | | | | | 11 | | |
| MONROE | Florida Keys Aqueduct Authority | X | | Monroe County | | | X | | | | |
| MONROE | Florida Keys Mosquito Control District | X | | Monroe County | | | X | | | | |
| MONROE | Key Largo Fire Rescue and Emergency Medical Services District | X | | Monroe County | | | | | 11 | | |
| MONROE | Key Largo Wastewater Treatment District | X | | Monroe County | | x | | | | | |
| MONROE | Key West Bight and Bahama Village Community Redevelopment Authority | | X | City of Key West | | | | | 11 | | |
| MONROE | Key West Housing Authority District | | X | City of Key West | X | | | | | X | None |
| MONROE | Lower Florida Keys Hospital District | X | | Monroe County | | | | X | | X | None |
| MONROE | Monroe Co. Housing Auth. - Operated by Key West Housing Authority District | X | | Monroe County | | X | | | | | |
| MONROE | Monroe County Comprehensive Plan Land Authority | | X | Monroe County | | | | | 11 | | |
| MONROE | Monroe County Industrial Development Authority | | X | Monroe County | | | | X | | | |
| MONROE | Monroe County Land Authority | | X | Monroe County | | | X | | | | |
| MONROE | Naval Properties Local Redevelopment Agency | | X | City of Key West | | | | | 11 | | |
| NASSAU | Amelia Concourse Community Development District | X | | Nassau County | | | | X | | X | Elected |
| NASSAU | Amelia Island Mosquito Control District | X | | Nassau County | | | | X | | | |
| NASSAU | Amelia National Community Development District | X | | Nassau County | | | | X | | | |
| NASSAU | Amelia Walk Community Development District | X | | Nassau County | | | | X | | X | Elected |
| NASSAU | East Nassau Stewardship District | X | | Nassau County | | | | | 11 | | |
| NASSAU | Fernandina Beach Community Redevelopment Agency | | X | City of Fernandina Beach | | | | X | | | |
| NASSAU | Fernandina Beach Housing Authority | | X | City of Fernandina Beach | | | | | 3 | X | None |
| NASSAU | Heron Isles Community Development District | X | | Nassau County | | | | X | | X | Elected |
| NASSAU | Nassau County Housing Authority | X | | Inactive (Nassau County) | | | | | 11 | | |
| NASSAU | Nassau County Housing Finance Authority | | X | Nassau County | | | X | | | | |
| NASSAU | Nassau Soil & Water Conservation District | X | | Nassau County | | | | X | | | |
| NASSAU | Ocean Highway & Port Authority District | X | | Nassau County | | | | X | | | |
| NASSAU | Recreation and Water Conservation & Control District #1 | | X | Nassau County | | | X | | | | |
| NASSAU | River Glen Community Development District | X | | Nassau County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|---|--------|------|------------------------------|-------------|------|-----|---------|-----------|----|-------------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| OKALOOSA | Almarante Fire District | X | | Okaloosa County | | | X | | 6 | | |
| OKALOOSA | Baker Fire District | X | | Okaloosa County | | | X | | | | |
| OKALOOSA | Blackman Fire District | X | | Okaloosa County | | | | X | | | |
| OKALOOSA | Community Redevelopment Agency of the Town of Cinco Bayou | | X | Town of Cinco Bayou | | | | X | | | |
| OKALOOSA | Crestview Community Redevelopment Agency | | X | City of Crestview | | | | X | | | |
| OKALOOSA | Crestview Housing Authority District | | X | City of Crestview | | X | | | | X | Fee Basis |
| OKALOOSA | Destin Community Redevelopment Agency | | X | City of Destin | | | | X | 7 | | |
| OKALOOSA | Destin Fire Control District | X | | Okaloosa County | X | | | | 2 | X | None |
| OKALOOSA | Dorcas Fire District | X | | Okaloosa County | | | | X | | | |
| OKALOOSA | East Niceville Fire District | X | | Okaloosa County | X-F | | | | | | |
| OKALOOSA | Emerald Coast Bridge Authority | | | Inactive (Okaloosa County) | | | | | 11 | | |
| OKALOOSA | Florosa Fire Control District | X | | Okaloosa County | | | | X | | | |
| OKALOOSA | Freedom Walk Community Development District | X | | City of Crestview | | | | X | | | |
| OKALOOSA | Ft. Walton Beach Community Redevelopment Agency | | X | City of Ft. Walton Beach | | | | | 7 | | |
| OKALOOSA | Ft. Walton Beach Housing Authority | | X | City of Ft. Walton Beach | | X | | | | X | None |
| OKALOOSA | Harmony Village Community Development District | X | | City of Laurel Hill | | | | X | | | |
| OKALOOSA | Heritage Plantation Community Development District | X | | Okaloosa County | | | | X | | | |
| OKALOOSA | Holt Area Fire District | X | | Okaloosa County | | | | X | | | |
| OKALOOSA | Mid-Bay Bridge Authority | | X | Okaloosa County | | | X | | | | |
| OKALOOSA | Niceville Housing Authority District | | X | City of Niceville | | | X | | | | |
| OKALOOSA | North Bay Fire District | X | | Okaloosa County | X-F | X | | | DC-Closed | X | Elected, Fee Basis, Part-time |
| OKALOOSA | North Okaloosa County Fire District | X | | Okaloosa County | | | X | | | | |
| OKALOOSA | Ocean City-Wright Fire Control District | X | | Okaloosa County | X | | | | | X | None |
| OKALOOSA | Okaloosa Island Fire Control District | X | | Okaloosa County | X-F | | | | 8 | X | Elected |
| OKALOOSA | River Park Community Development District | X | | Okaloosa County | | | | X | | | |
| OKALOOSA | Valparaiso Cable Authority | | X | City of Valparaiso | | | | X | | | |
| OKALOOSA | Yellow River Soil & Water Conservation District | X | | Okaloosa County | | | | X | | | |
| OKEECHOBEE | Children's Services Council of Okeechobee County | X | | Okeechobee County | | | | X | | | |
| OKEECHOBEE | Coquina Road and Bridge District | X | | Okeechobee County | | | | X | | | |
| OKEECHOBEE | Coquina Water Management District | X | | Okeechobee County | | | | X | | X | Elected, Part-time |
| OKEECHOBEE | Eagle Bay Sub-Drainage District | X | | Inactive (Okeechobee County) | | | | | 11 | | |
| OKEECHOBEE | Grove Community District | X | | Okeechobee County | | | | X | | | |
| OKEECHOBEE | Okeechobee Soil & Water Conservation District | X | | Okeechobee County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|--|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| OKEECHOBEE | Okeechobee Utility Authority | X | | Okeechobee County | X | | | | | | Under the City of Okeechobee EE's pension plan |
| ORANGE | Apopka Community Redevelopment Agency | | X | City of Apopka | | | | | 11 | | |
| ORANGE | Boggy Creek Improvement District | X | | City of Orlando | | | | X | | | |
| ORANGE | Bonnet Creek Resort Community Development District | X | | Orange County | | | | X | | | |
| ORANGE | Dowden West Community Development District | X | | City of Orlando | | | | X | | | |
| ORANGE | Downtown Development Board | | X | City of Orlando | X | | | | 7 | | |
| ORANGE | Downtown South Neighborhood Improvement District | | X | City of Orlando | | | | | 11 | | |
| ORANGE | East Park Community Development District | X | | City of Orlando | | | | X | | | |
| ORANGE | Falcon Trace Community Development Dist | X | | Orange County | | | | X | | | |
| ORANGE | Greater Orlando Aviation Authority | X | | City of Orlando | | | X | | | | |
| ORANGE | GreeneWay Improvement District | X | | City of Orlando | | | | X | | | |
| ORANGE | Grove Resort Community Development District | X | | Orange County | | | | X | | | |
| ORANGE | International Drive Community Redevelopment District | | X | Orange County | | | | X | | | |
| ORANGE | International Drive Master Transit and Improvement District | X | | Orange County | | | | X | | | |
| ORANGE | Lake Conway Water & Navigation Control District | | X | Orange County | | | X | | | | |
| ORANGE | Maitland Downtown Community Redevelopment Agency | | X | City of Maitland | | | | | 11 | | |
| ORANGE | Midtown Orlando Community Development District | X | | Orange County | | | | X | | | |
| ORANGE | Myrtle Creek Improvement District | X | | City of Orlando | | | | X | | | |
| ORANGE | Narcoossee Community Development District | X | | City of Orlando | | | | X | | | |
| ORANGE | Ocoee Community Redevelopment Agency | | X | City of Ocoee | | | | X | | | |
| ORANGE | Orange Blossom Trail Community Redevelopment Area Agency | | X | Orange County | | | X | | 6 | | |
| ORANGE | Orange Blossom Trail Local Government Neighborhood Improvement District | | X | Orange County | | | X | | 6 | | |
| ORANGE | Orange County Educational Facilities Authority | | X | Orange County | | | x | | 6 | | |
| ORANGE | Orange County Health Facilities Authority | | X | Orange County | | | X | | 6 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| ORANGE | Orange County Housing Finance Authority | | X | Orange County | | | X | | | | |
| ORANGE | Orange County Industrial Development Authority | | X | Orange County | | | X | | 6 | | |
| ORANGE | Orange County Library District | X | | Orange County | X-Closed | X | | | | | |
| ORANGE | Orange County Research & Development Authority | | X | Orange County | | | X | | 2 | | |
| ORANGE | Orange Soil & Water Conservation District | X | | Orange County | | | | X | | | |
| ORANGE | Orlando Community Redevelopment Agency | | X | City of Orlando | | | | | 7 | | |
| ORANGE | Orlando Housing Authority | | X | City of Orlando | | X | | | | X | None |
| ORANGE | Orlando-Orange County Expressway Authority | X | | Orange County | | | X | | | | |
| ORANGE | Palazzo Del Lago Community Development District | X | | Orange County | | | | X | | | |
| ORANGE | Pine Hills Local Government Neighborhood Improvement District | | X | Orange County | | | | X | | | |
| ORANGE | Randal Park Community Development District | X | | City of Orlando | | | | X | | | |
| ORANGE | Ranger Drainage District | X | | Orange County | | | | | 2 | | |
| ORANGE | Ravaudage Community Development District | X | | City of Winter Park | | | | X | | | |
| ORANGE | Stoneybrook West Community Development District | X | | City of Winter Garden | | X | | | | | |
| ORANGE | Storey Park Community Development District | X | | City of Orlando | | | | | 11 | | |
| ORANGE | Town of Eatonville Community Redevelopment Agency | | X | Town of Eatonville | | | | | 11 | | |
| ORANGE | Urban Orlando Community Development District | X | | City of Orlando | | X | | | | | |
| ORANGE | Valencia Water Control District | X | | Orange County | | X | | | 8 | | |
| ORANGE | Vista Lakes Community Development District | X | | City of Orlando | | | | X | | | |
| ORANGE | West Orange Airport Authority | X | | Orange County | | | | X | | | |
| ORANGE | West Orange Health Care District | X | | Orange County | | X | | | 8, 10 | X | |
| ORANGE | Windemere Water & Navigation Control District | | X | Orange County | | | X | | | | |
| ORANGE | Winter Garden Community Redevelopment Agency | | X | City of Winter Garden | | | | X | | | |
| ORANGE | Winter Garden Village at Fowler Groves Community Development District | X | | City of Winter Garden | | | | X | | | |
| ORANGE | Winter Park Community Redevelopment Agency | | X | City of Winter Park | | | | | 11 | | |
| ORANGE | Winter Park Housing Authority District | | X | City of Winter Park | | X | | | 3 | X | None |
| OSCEOLA | Anthem Park Community Development District | X | | City of St. Cloud | | | | X | | | |
| OSCEOLA | Bellalago Educational Facilities Benefit District | | X | Osceola County | | | | X | | | |
| OSCEOLA | Brighton Lakes Community Development District | | | Osceola County | | | | X | | | |
| OSCEOLA | Celebration Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Champions Gate Community Development District | X | | Osceola County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|---------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| OSCEOLA | City of Kissimmee Community Redevelopment Agency | | X | City of Kissimmee | | | | X | | | |
| OSCEOLA | City of St. Cloud Community Redevelopment Agency | | X | City of St. Cloud | | | | | 11 | | |
| OSCEOLA | Concorde Estates Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Crescent Lakes Common Facilities District | | X | Osceola County | | | | X | | | |
| OSCEOLA | Cypress Woods Common Facilities District | | X | Osceola County | | | | X | | | |
| OSCEOLA | Enterprise Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Flora Ridge Education Facilities Benefit District | | X | City of Kissimmee | | | | X | | | |
| OSCEOLA | Gramercy Farms Community Development District | X | | City of St. Cloud | | | | X | | | |
| OSCEOLA | Harmony Central Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Harmony Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Harmony West Community Development District (2017) | X | | Osceola County | | | | | 11 | | |
| OSCEOLA | Harmony West Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Indian Creek Common Facilities District | | X | Osceola County | | | | X | | | |
| OSCEOLA | Indian Point Common Facilities District | | X | Osceola County | | | | X | | | |
| OSCEOLA | Indian Ridge Villas Common Facilities District | | X | Osceola County | | | | X | | | |
| OSCEOLA | Live Oak Lake Community Development District | X | | Osceola County | | | | | 11 | | |
| OSCEOLA | Magic Place Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Magic Reserve Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Osceola County Community Redevelopment Agency - East U.S. 192 | | X | Osceola County | | | x | | | | |
| OSCEOLA | Osceola County Expressway Authority | X | | Osceola County | | | | X | | | |
| OSCEOLA | Osceola County Health Facilities Authority | | X | Osceola County | | | X | | 6 | | |
| OSCEOLA | Osceola County Housing Finance Authority | | X | Osceola County | | | | X | | | |
| OSCEOLA | Osceola County Library District | | X | Osceola County | | | X | | 9 | | |
| OSCEOLA | Osceola County School District | | | | | | X | | | | |
| OSCEOLA | Osceola Marketplace Community Development District | X | | Osceola County | | | | | 11 | | |
| OSCEOLA | Osceola Soil & Water Conservation District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Osceola Water District #1 | | X | Osceola County | | | X | | 6 | | |
| OSCEOLA | Osceola Water District #2 | | X | Osceola County | | | X | | 6 | | |
| OSCEOLA | Osceola Water District #3 | | X | Osceola County | | | X | | 6 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|---|--------|------|----------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| OSCEOLA | Osceola Water District #4 | | X | Osceola County | | | X | | 6 | | |
| OSCEOLA | Osceola Water District #5 | | X | Osceola County | | | | | 6 | | |
| OSCEOLA | Overoaks Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Remington Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Reunion East Community Development Dist | X | | Osceola County | | | | X | | | |
| OSCEOLA | Reunion West Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Rolling Oaks Community Development District | X | | Osceola County | | | | | 11 | | |
| OSCEOLA | Shingle Creek Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Stevens Plantation Community Development District | X | | City of St. Cloud | | | | | 11 | | |
| OSCEOLA | Stevens Plantation Improvement Project Dependent Special District | | X | City of St. Cloud | | X | | | | | |
| OSCEOLA | Stoneybrook South Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Sunbridge Community Development District 1 | X | | Osceola County | | | | | 11 | | |
| OSCEOLA | Sunbridge Stewardship District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Tapestry Community Development District | X | | | | | | X | | | |
| OSCEOLA | Tohopekaliga Water Authority | X | | Osceola County | | | | | 11 | | |
| OSCEOLA | Town of Kindred Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Villa Sol Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | W192 Development Authority | | X | Osceola County | | | | | 11 | | |
| OSCEOLA | Westside Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Windsor at Westside Community Development District | X | | Osceola County | | | | | 11 | | |
| OSCEOLA | Windward Community Development District | X | | Osceola County | | | | X | | | |
| OSCEOLA | Xentury City Community Development District | X | | Osceola County | | | | X | | | |
| PALM BEACH | Acme Improvement District | | X | Village of Wellington | | X | X | | 10 | | |
| PALM BEACH | Atlantis Safe Neighborhood Improvement District | | X | City of Atlantis | | | | X | | | |
| PALM BEACH | Avenir Community Development District | X | | City of Palm Beach Gardens | | | | | 11 | | |
| PALM BEACH | Beeline Community Development District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Belle Glade Housing Authority | | X | City of Belle Glade | X | | | | | X | None |
| PALM BEACH | Boca Raton Airport Authority | X | | Palm Beach County | | | | X | 4,8 | | |
| PALM BEACH | Boca Raton Community Redevelopment Agency | | X | City of Boca Raton | | | | | 4 | | |
| PALM BEACH | Boca Raton Housing Authority | | X | City of Boca Raton | X | | | | 4 | X | Fee Basis,Part-time |
| PALM BEACH | Boynton Beach Community Redevelopment Agency | | X | City of Boynton Beach | | | X | | 5,7 | | |
| PALM BEACH | Boynton Village Community Development District | X | | City of Boynton Beach | | | | X | | | |
| PALM BEACH | Briger Community Development District | X | | City of West Palm Beach | | | | X | | | |
| PALM BEACH | Captain's Key Dependent District | | X | Palm Beach County | | | | X | | | |
| PALM BEACH | Children's Services Council of Palm Beach County | X | | Palm Beach County | | X | | | | X | None |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|---|--------|------|----------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| PALM BEACH | City of Belle Glade Community Redevelopment Agency | | X | City of Belle Glade | | | | X | | | |
| PALM BEACH | City of Riviera Beach Utility Special District | | X | City of Riviera Beach | | | | | 7 | | |
| PALM BEACH | City Place Community Development District | X | | City of West Palm Beach | | | | X | | | |
| PALM BEACH | Community Redevelopment Agency of the Town of Lake Park | | X | Town of Lake Park | | | | X | | | |
| PALM BEACH | Cypress Grove Community Development District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Cypress Lakes Community Development District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Delray Beach Community Redevelopment District | | X | City of Delray Beach | | | | X | 4 | | |
| PALM BEACH | Delray Beach Downtown Development Authority | | X | City of Delray Beach | | | | X | | | |
| PALM BEACH | Delray Beach Housing Authority | | X | City of Delray Beach | | | | | 2 | | |
| PALM BEACH | East Beach Water Control District | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | East Shore Water Control District | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | Florida Green Finance Authority | X | | Multiple Municipalities | | | | X | | | |
| PALM BEACH | Gladeview Water Control District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Greater Boca Raton Beach and Park Tax District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Gulfstream Polo Community Development District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Hamal Communitiy Development District | X | | City of West Palm Beach | | | | | 11 | | |
| PALM BEACH | Health Care District of Palm Beach County | X | | Palm Beach County | | | | | 11 | | |
| PALM BEACH | High Ridge/Quantum Community Development District | X | | City of Boynton Beach | | | | X | | | |
| PALM BEACH | Highland-Glades Water Control District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Housing Finance Authority of Palm Beach County | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | Hypoluxo/Haverhill Community Dev District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Indian Trail Improvement District | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | Journey's End Community Development District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Jupiter Inlet District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Lake Clarke Shores Community Redevelopment Agency | | X | Town of Lake Clarke Shores | | | | | 11 | | |
| PALM BEACH | Lake Worth Community Redevelopment Agency | | X | City of Lake Worth | | | | X | | | |
| PALM BEACH | Lake Worth Drainage District | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | Loxahatchee Groves Water Control District | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | Marsh Harbour Community Development District | X | | City of Riviera Beach | | | | X | | | |
| PALM BEACH | Mediterranea Community Development District | X | | City of Riviera Beach | | | | X | | | |
| PALM BEACH | Monterey / Congress Community Development District | X | | City of Boynton Beach | | | | | 11 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|--|--------|------|---|-------------|------|-----|---------|-------|----|--|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| PALM BEACH | North Palm Beach Heights Water Control District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Northern Palm Beach County Improvement District | X | | Palm Beach County | | | | X | 2 | | |
| PALM BEACH | Northern Riverwalk Community Development District | X | | Town of Jupiter | | | | X | | | |
| PALM BEACH | Northwood/Pleasant City Community Redevelopment Agency | | X | City of West Palm Beach | X | X | | | | | Under Palm Beach Gardens G, P, & F plans |
| PALM BEACH | Old Palm Community Development District | X | | City of Palm Beach Gardens | | | | X | | | |
| PALM BEACH | Osprey Oaks Community Development District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Pahokee Housing Authority, Inc. | | X | City of Pahokee | | X | | | | X | Emergency, Fee Basis, Part-time |
| PALM BEACH | Pahokee Water Control District | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | Palm Beach Workforce Development Consortium | X | | Palm Beach County & Multiple Municipalities | | | | X | | | |
| PALM BEACH | Palm Beach County Educational Facilities Authority | | X | Palm Beach County | | | X | | 6 | | |
| PALM BEACH | Palm Beach County Health Care District | X | | Palm Beach County | | X | | | | | |
| PALM BEACH | Palm Beach County Health Facilities Authority | | X | Palm Beach County | | | X | | 6 | | |
| PALM BEACH | Palm Beach County Housing Authority | X | | Palm Beach County | | X | | | 3 | X | |
| PALM BEACH | Palm Beach County Library Taxing District | | X | Palm Beach County | | | X | | 6 | | |
| PALM BEACH | Palm Beach Municipal Services Special District | | X | Town of Palm Beach | | | | X | | | |
| PALM BEACH | Palm Beach Plantation Community Development District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Palm Beach Soil and Water Conservation District | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | Pelican Lake Water Control District | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | Pine Tree Water Control District (Palm Beach County) | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Port of Palm Beach District | X | | Palm Beach County | | | X | | 8 | | |
| PALM BEACH | Quantum Community Development District | X | | City of Boynton Beach | | | | X | | | |
| PALM BEACH | Quantum Park Overlay Dependent District | | X | City of Boynton Beach | | | | X | | | |
| PALM BEACH | Renaissance Commons Community Development District | X | | City of Boynton Beach | | | | X | | | |
| PALM BEACH | Riviera Beach Community Redevelopment District | | X | City of Riviera Beach | | | | X | | | |
| PALM BEACH | Riviera Beach Housing Authority District | | X | City of Riviera Beach | | | | | 3 | X | None |
| PALM BEACH | Seacoast Utility Authority | X | | | | | | | 8 | | |
| PALM BEACH | Seminole Improvement District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Shawano Water Control District | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | Solid Waste Authority of Palm Beach County | | X | Palm Beach County | | | X | | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|--|--------|------|----------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| PALM BEACH | Sonoma Bay Community Development District | X | | City of Riviera Beach | | | | X | | | |
| PALM BEACH | South Central Regional Wastewater Treatment and Disposal Board | X | | Boynton Beach/Delray Beach | | X | | | | | |
| PALM BEACH | South Indian River Water Control District | X | | Palm Beach County | | X | X | | 10 | | |
| PALM BEACH | South Shore Drainage District | X | | Palm Beach County | | | X | | | | |
| PALM BEACH | Steeplechase Neighborhood Improvement District | | X | City of Palm Beach Gardens | | | | X | | | |
| PALM BEACH | Terracina Community Development District | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Thousand Oaks Community Development District | X | | City of Riviera Beach | | | | X | | | |
| PALM BEACH | Town of Jupiter Community Redevelopment Agency | | X | Town of Jupiter | | | | X | | | |
| PALM BEACH | Vista Community Development | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | West Atlantic Avenue Neighborhood Improvement District | | X | City of Delray Beach | | | | | 11 | | |
| PALM BEACH | West Palm Beach Community Re- development Agency | | X | City of West Palm Beach | | | | X | | | |
| PALM BEACH | West Palm Beach Downtown Development Authority | X | | City of West Palm Beach | | | | | 4 | | |
| PALM BEACH | West Palm Beach Golf Commission | | X | City of West Palm Beach | | | | | 7 | | |
| PALM BEACH | West Palm Beach Housing Authority District | | X | City of West Palm Beach | | X | | | | X | None |
| PALM BEACH | Westgate/Belvedere Homes Community Redevelopment Agency | | X | Palm Beach County | | | X | | | | |
| PALM BEACH | Winston Trails Community Development District (East) | X | | Palm Beach County | | | | X | | | |
| PALM BEACH | Wyndam Park Community Development District | X | | Palm Beach County | | | | X | | | |
| PASCO | Asturia Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Ballantrae Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Bexley Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Bridgewater of Wesley Chapel Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Chapel Creek Community Development District | X | | Pasco County | | | | | 11 | | |
| PASCO | Concord Station Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Connected City Stewardship District | | X | Pasco County | | | | | 11 | | |
| PASCO | Connerton West Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Country Walk Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Cypress Preserve Community Development District | X | | Pasco County | | | | | 11 | | |
| PASCO | Dade City Community Redevelopment Agency | | X | City of Dade City | | | | X | | | |
| PASCO | Dupree Lakes Community Development District | X | | Pasco County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| PASCO | Epperson Ranch Community Development District | X | | Pasco County | | | | | 11 | | |
| PASCO | Estancia at Wiregrass Community Development District | | | | | | | X | | | |
| PASCO | Groves Community Development District, The | X | | Pasco County | | | | X | | | |
| PASCO | Heritage Springs Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Highland Lakes Community Development District | X | | City of Dade City | | | | X | | | |
| PASCO | Highlands Road & Bridge District | X | | Inactive (Pasco County) | | | | | 11 | | |
| PASCO | Hillcrest Preserve Community Development District | X | | Inactive (Pasco County) | | | | | 11 | | |
| PASCO | J. Ben Harrill Villages of Pasadena Hills Stewardship District | | X | Pasco County | | | | x | | | |
| PASCO | Lake Bernadette Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Lake Padgett Estates Independent Special District | X | | Pasco County | | | | X | | | |
| PASCO | Lakeshore Ranch Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Lakeside Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Lexington Oaks Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Long Lake Ranch Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Longleaf Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Meadow Pointe Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Meadow Pointe II Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Meadow Pointe III Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Meadow Pointe IV Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Meadow Pointe V Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | New Port Richey Community Redevelopment Agency | | X | City of New Port Richey | | | X | | 8 | | |
| PASCO | New River Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Northwood Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Oak Creek Community Development District | X | | Pasco County | | | | x | | | |
| PASCO | Oakstead Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Pasco County Educational Facilities Authority | | X | Pasco County | | | | X | | | |
| PASCO | Pasco County Health Facilities Authority | | X | Pasco County | | | X | | | | |
| PASCO | Pasco County Housing Authority District | X | | Pasco County | | X | X | | 10 | | |
| PASCO | Pasco County Housing Finance Authority | | X | Pasco County | | | X | | | | |
| PASCO | Pasco County Mosquito District | X | | Pasco County | | | X | | | | |
| PASCO | Pasco County Road & Bridge District | | X | Pasco County | | | X | | 6 | | |
| PASCO | Pasco Heights Road & Bridge District | X | | Inactive (Pasco County) | | | | X | | | |
| PASCO | Port Richey Community Redevelopment Agency | | X | Port Richey | | | X | | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|----------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| PASCO | Preserve at Wilderness Lake Community Development District, The | X | | Pasco County | | | | X | | | |
| PASCO | Riverwood Estates Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Seven Oaks Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Silverado Community Development District | X | | City of Zephyrhills | | | | | 11 | | |
| PASCO | Suncoast Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Talavera Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Terra Bella Community Development (New) District | X | | Pasco County | | | | | 11 | | |
| PASCO | TSR Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | TSR Community Development District | X | | Pasco County | | | | | 11 | | |
| PASCO | Union Park Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Union Park East Community Development District | X | | Pasco County | | | | | 11 | | |
| PASCO | Valley Oaks Community Development District | X | | Pasco County | | | | | 11 | | |
| PASCO | Verandahs Community Development District, The | X | | Pasco County | | | | X | | | |
| PASCO | Watergrass Community Development District II | X | | Pasco County | | | | X | | | |
| PASCO | Watergrass Community Development District I | X | | Pasco County | | | | X | | | |
| PASCO | Water's Edge Community Development District (Pasco County) | X | | Pasco County | | | | X | | | |
| PASCO | Wiregrass Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Zephyr Lakes Community Development District | X | | City of Zephyrhills | | | | X | | | |
| PASCO | Zephyr Ridge Community Development District | X | | Pasco County | | | | X | | | |
| PASCO | Zephyrhills Community Redevelopment Agency | | X | City of Zephyrhills | | | | X | | | |
| PINELLAS | City of St. Petersburg Health Facilities Authority | | X | City of St. Petersburg | | | | | 11 | | |
| PINELLAS | City of Tarpon Springs Community Redevelopment Agency | | X | City of Tarpon Springs | | | | X | | | |
| PINELLAS | Clearwater Cay Community Development District | X | | City of Clearwater | | | | X | | | |
| PINELLAS | Clearwater Community Redevelopment Agency | | X | City of Clearwater | | | | X | | | |
| PINELLAS | Clearwater Downtown Development Board | X | | City of Clearwater | | | | X | | | |
| PINELLAS | Clearwater Housing Authority District | | X | City of Clearwater | | | | | 3 | | |
| PINELLAS | Dunedin Community Redevelopment Agency | | X | City of Dunedin | | | X | | | | |
| PINELLAS | Dunedin Housing Authority | | X | City of Dunedin | | | | | 11 | | |
| PINELLAS | East Lake Tarpon Special Fire Control District | X | | Pinellas County | X | | | | | | |
| PINELLAS | Eastlake Oaks Community Development District | X | | City of Oldsmar | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|----------|--|--------|------|----------------------------|-------------|------|-------------------|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| PINELLAS | Entrada Community Development District (Pinellas County) | X | | Pinellas County | | | | | 11 | | |
| PINELLAS | Forty-Ninth Street Corridor Redevelopment District | | X | City of Gulfport | | | | X | | | |
| PINELLAS | Greater Seminole Area Special Recreation District | X | | Pinellas County | | | | X | | | |
| PINELLAS | Gulfport Community Redevelopment Agency | | X | City of Gulfport | | | | X | | | |
| PINELLAS | Gulfport Waterfront Community Redevelopment Agency | | X | City of Gulfport | | | | | 11 | | |
| PINELLAS | Juvenile Welfare Board of Pinellas County | X | | Pinellas County | | | X | | 4,8 | | |
| PINELLAS | Largo Community Redevelopment Agency | | X | City of Largo | | | | X | | | |
| PINELLAS | Lealman Community Redevelopment Agency | | X | Pinellas County | | | | | 11 | | |
| PINELLAS | Lealman Special Fire Control District | X | | Pinellas County | | | X | | 2 | | |
| PINELLAS | Old Northeast Dependent Special District | | X | City of St. Petersburg | | | | | 11 | | |
| PINELLAS | Oldsmar Community Redevelopment Agency | | X | City of Oldsmar | | | | X | | | |
| PINELLAS | Palm Harbor Special Fire Control and Rescue District | X | | Pinellas County | X-F | | X-G X- Elec | | 10 | | |
| PINELLAS | Pinellas County Construction Licensing Board | X | | Pinellas County | | | X | | | | |
| PINELLAS | Pinellas County Educational Facility Authority | | X | Pinellas County | | | X | | 6 | | |
| PINELLAS | Pinellas County Emergency Medical Services Authority | | X | Pinellas County | | | X | | | | |
| PINELLAS | Pinellas County Health Facilities Authority | | X | Pinellas County | | | X | | 6 | | |
| PINELLAS | Pinellas County Housing Authority | X | | Pinellas County | | | X | | | | |
| PINELLAS | Pinellas County Housing Finance Authority | | X | Pinellas County | | | X | | | | |
| PINELLAS | Pinellas County Industrial Development Authority | | X | Pinellas County | | | | | 11 | | |
| PINELLAS | Pinellas County License Board | | X | Pinellas County | | | X | | 9 | | |
| PINELLAS | Pinellas Park Community Redevelopment District | | X | City of Pinellas Park | | | | | 4,7 | | |
| PINELLAS | Pinellas Park Water Management District | X | | Pinellas County | | | X | | | | |
| PINELLAS | Pinellas Sports Authority | X | | Inactive (Pinellas County) | | | | X | 6 | | |
| PINELLAS | Pinellas Suncoast Fire & Rescue District | X | | Pinellas County | | | X | | 8 | | |
| PINELLAS | Pinellas Suncoast Transit Authority District | X | | Pinellas County | | | X | | 4,5,8 | | |
| PINELLAS | Round Lake Dependent Special District | | X | City of St. Petersburg | | | | | 11 | | |
| PINELLAS | Safety Harbor Community Redevelopment Agency | | X | City of Safety Harbor | | | | X | | | |
| PINELLAS | Snug Harbor Center Community Development District | X | | City of St. Petersburg | | | | | 11 | | |
| PINELLAS | St. Petersburg Community Redevelopment Agency | | X | City of St. Petersburg | | | | X | | | |
| PINELLAS | St. Petersburg Health Facilities Authority | | X | City of St. Petersburg | | | | X | | | |
| PINELLAS | St. Petersburg Housing Authority District | | X | City of St. Petersburg | | X | | | | X | None |
| PINELLAS | Tarpon Springs Housing Authority | | X | City of Tarpon Springs | | X | | | 3, 8 | X | None |
| POLK | Alafia Preserve Community Development District | X | | City of Mulberry | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| POLK | Auburndale Community Redevelopment Agency | | X | City of Auburndale | | | | | 11 | | |
| POLK | Bartow Community Redevelopment Agency | | X | City of Bartow | | | | X | | | |
| POLK | Bartow Housing Authority | | X | City of Bartow | | | | | 3 | X | Part-time |
| POLK | Bartow Municipal Airport Development Authority | | X | City of Bartow | | | | | 8 | X | Emergency |
| POLK | Bridgewater Community Development District | X | | City of Lakeland | | | | x | | | |
| POLK | Champion's Reserve Community Development District | X | | Polk County | | | | | 11 | | |
| POLK | City Center Community Development District | X | | Polk County | | | | X | | | |
| POLK | City of Eagle Lake Community Redevelopment Agency | | X | City of Eagle Lake | | | | | 11 | | |
| POLK | City of Fort Meade Community Redevelopment Agency | | X | City of Fort Meade | | | | x | | | |
| POLK | City of Lake Alfred Community Redevelopment Agency | | X | City of Lake Alfred | | | | | 11 | | |
| POLK | City of Lake Wales Library Board | | X | City of Lake Wales | | | | | 11 | | |
| POLK | City of Lakeland Historic Preservation Board | | X | City of Lakeland | | | | | 11 | | |
| POLK | City of Mulberry Community Redevelopment Agency | | X | City of Mulberry | | | | | 11 | | |
| POLK | City of Winter Haven Downtown Community Redevelopment Agency | | X | City of Winter Haven | | | | | 11 | | |
| POLK | Davenport Road South Community Development District | X | | City of Davenport | | | | X | | | |
| POLK | Donaldson Knoll Community Development District | X | | City of Mulberry | | | | X | | | |
| POLK | Eagle Ridge Community Development District | X | | City of Mulberry | | | | X | | | |
| POLK | Eloise Community Redevelopment Agency | | X | Polk County | | | | X | | | |
| POLK | Florence Villa Community Redevelopment Agency | | X | City of Winter Haven | | | | | 11 | | |
| POLK | Fox Branch Ranch Community Development District | X | | Polk County | | | | X | | | |
| POLK | Golden Lakes Community Development District | X | | Polk County | | | | X | | | |
| POLK | Haines City Community Redevelopment Agency | | X | City of Haines City | | | | | 7 | | |
| POLK | Haines City Water Control District | X | | Polk County | | | | X | | | |
| POLK | Harden / Parkway Community Redevelopment Agency | | X | Polk County | | | | | 11 | | |
| POLK | Hawthorne Mill Community Development District | X | | City of Lakeland | | | | X | | | |
| POLK | Highland Meadows Community Development District | X | | City of Davenport | | | | X | | | |
| POLK | Holly Hill Road East Community Development District | X | | City of Davenport | | | | X | | | |
| POLK | Housing Authority of Bartow | | X | City of Bartow | | | | | 11 | | |
| POLK | Lake Ashton Community Development District | X | | Polk County | | | | X | | | |
| POLK | Lake Ashton II Community Development District | X | | Polk County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| POLK | Lake Region Lakes Management District | X | | Polk County | | X | | | | | Profit-sharing plan |
| POLK | Lake Wales Airport Authority | | X | City of Lake Wales | | | | | 11 | | |
| POLK | Lake Wales Community Redevelopment Agency | | X | City of Lake Wales | | | | | 4,7 | | |
| POLK | Lake Wales Housing Authority District | | X | City of Lake Wales | | | | | 3 | X | Part-time |
| POLK | Lake Wales Library Board | | X | City of Lake Wales | | | | | 4,7 | | |
| POLK | Lakeland Area Mass Transit District | X | | Polk County | | | | | 8 | X | None |
| POLK | Lakeland Community Redevelopment Agency | | X | City of Lakeland | | | | | 11 | | |
| POLK | Lakeland Downtown Development Authority | X | | City of Lakeland | | | | | 2 | | |
| POLK | Lakeland Historic Preservation Board | | X | City of Lakeland | | | | | 7 | | |
| POLK | Lakeland Housing Authority District | | X | City of Lakeland | | | | | 3 | X | None |
| POLK | Lakeside Preserve Community Development District | X | | City of Lakeland | | | | | 11 | | |
| POLK | Mulberry Housing Authority | | X | City of Mulberry | | | | X | | X | None |
| POLK | North Boulevard Community Development District | X | | City of Haines City | | | | X | | | |
| POLK | North Ridge Community Redevelopment Agency | | X | Polk County | | | | X | | | |
| POLK | Pebble Ridge Community Development District | X | | City of Frostproof | | | | X | | | |
| POLK | Poinciana Community Development District | X | | Polk County | | X | | | | | |
| POLK | Poinciana West Community Development District | X | | Polk County | | X | | | | | |
| POLK | Polk Commerce Centre Community Redevelopment Agency | | X | Polk County | | | X | | | | |
| POLK | Polk County Housing Finance Authority | | X | Polk County | | | X | | 6 | | |
| POLK | Polk County Industrial Development Authority | | X | Polk County | | | X | | 6 | | |
| POLK | Polk Regional Water Cooperative | X | | Multi | | | | | 11 | | |
| POLK | Polk Soil & Water Conservation District | X | | Polk County | | | X | | | | |
| POLK | Polk Transit Authority | X | | Polk County | | | | X | | | |
| POLK | Saddle Creek Community Development District | X | | City of Bartow | | | | X | | | |
| POLK | Solterra Resort Community Development District | X | | Polk County | | | | X | | | |
| POLK | Towne Park Community Development District | X | | City of Lakeland | | | | X | | | |
| POLK | West Lakeland Water Control District | X | | Polk County | | | | X | | | |
| POLK | Westridge Community Development District | X | | Polk County | | | | X | | | |
| POLK | Williams Community Development District Number Five | X | | City of Lakeland | | | | X | | | |
| POLK | Williams Community Development District Number Four | X | | City of Lakeland | | | | X | | | |
| POLK | Williams Community Development District Number One | X | | City of Lakeland | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|--|--------|------|------------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| POLK | Williams Community Development District Number Seven | X | | City of Lakeland | | | | X | | | |
| POLK | Williams Community Development District Number Six | X | | City of Lakeland | | | | X | | | |
| POLK | Williams Community Development District Number Three | X | | City of Lakeland | | | | X | | | |
| POLK | Williams Community Development District Number Two | X | | City of Lakeland | | | | X | | | |
| POLK | Winter Haven Housing Authority | | X | City of Winter Haven | | | | | 2 | X | None |
| PUTNAM | City of Crescent City Community Redevelopment Agency | | X | City of Crescent City | | | | | 11 | | |
| PUTNAM | Palatka Downtown Redevelopment Agency | | X | City of Palatka | | | | | 7 | | |
| PUTNAM | Palatka Gas Authority | | X | City of Palatka | | | | | 7 | | |
| PUTNAM | Palatka Housing Authority District | | X | City of Palatka | | X | | | 3 | X | None |
| PUTNAM | Putnam County Development Authority | X | | Putnam County | | | | X | | | |
| PUTNAM | Putnam County Port Authority | | X | Putnam County | | | X | | | | |
| PUTNAM | Putnam County Solid Waste Disposal District | | X | Putnam County | | | | | 6 | | |
| PUTNAM | Putnam Soil & Water Conservation District | X | | Putnam County | | | | X | | | |
| SANTA ROSA | Avalon Beach / Mulat Fire Protection District | X | | Santa Rosa County | | | X | | | | |
| SANTA ROSA | Blackwater Soil & Water Conservation District | | X | Santa Rosa County | | | X | | | | |
| SANTA ROSA | Civil Service Board of Santa Rosa County | X | | Santa Rosa County | | | X | | | | |
| SANTA ROSA | Contrada Hills Community Development District | X | | Santa Rosa County | | | | X | | | |
| SANTA ROSA | Gulf Breeze Community Redevelopment Agency | | X | City of Gulf Breeze | | | | X | | | |
| SANTA ROSA | Holley-Navarre Fire Protection District | X | | Santa Rosa County | F-DB | | | | | | |
| SANTA ROSA | Midway Fire District | X | | Santa Rosa County | F-DB | | | | | | |
| SANTA ROSA | Milton Community Redevelopment Agency | | X | City of Milton | | | | | 7 | | |
| SANTA ROSA | Milton Housing Authority | | X | City of Milton | | | | X | 2 | | |
| SANTA ROSA | Pace Property Finance Authority | | X | Inactive (Santa Rosa County) | | | | X | | | |
| SANTA ROSA | Santa Rosa Bay Bridge Authority | X | | Santa Rosa County | | | | | | X | |
| SANTA ROSA | Santa Rosa County Health Facilities Authority | | X | Santa Rosa County | | | | | 11 | | |
| SANTA ROSA | Santa Rosa County Housing Finance Authority | | X | Santa Rosa County | | | X | | | | |
| SANTA ROSA | Shores of Santa Rosa Community Development District | X | | Santa Rosa County | | | | X | | | |
| SARASOTA | Bella Venetia Community Development District | X | | City of Venice | | | | X | | | |
| SARASOTA | Blackburn Creek Community Development District | X | | Sarasota County | | | | | 11 | | |
| SARASOTA | Bobcat Trail Community Development District | X | | City of North Port | | | | X | | | |
| SARASOTA | City of North Port Solid Waste District | | X | City of North Port | | | X | | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|----------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|-------------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| SARASOTA | City of Sarasota Community Redevelopment Agency | | X | City of Sarasota | | | | X | | | |
| SARASOTA | Downtown Improvement District | | X | City of Sarasota | | | | | 11 | | |
| SARASOTA | Englewood Community Redevelopment Agency | | X | Sarasota County | | | | | 11 | | |
| SARASOTA | Golden Gate Pointe Streetscape Special District | | X | City of Sarasota | | | | | 11 | | |
| SARASOTA | Holiday Park, Park & Recreation District | X | | Sarasota County | | | | X | | X | Elected, Fee Basis, Part-time |
| SARASOTA | Housing Authority of the City of Sarasota | | X | City of Sarasota | | X | | | | X | None |
| SARASOTA | Lakeside Plantation Community Development District | X | | City of North Port | | | | X | | | |
| SARASOTA | Myakka Ranch Community Development District | X | | Sarasota County | | | | X | | | |
| SARASOTA | North Port Fire Rescue District | | X | City of North Port | | | X | | 7 | | |
| SARASOTA | North Port Road & Drainage District | | X | City of North Port | | | X | | | | |
| SARASOTA | River Road at Center Road Community Development District | X | | Sarasota County | | | | X | | | |
| SARASOTA | Sarasota County Health Facilities Authority | | X | Sarasota County | | | X | | | | |
| SARASOTA | Sarasota County Law Library | | X | Sarasota County | | | X | | | | |
| SARASOTA | Sarasota County Mosquito Control District | | X | Sarasota County | | | X | | | | |
| SARASOTA | Sarasota County Public Hospital District | X | | Sarasota County | | | X | | | | |
| SARASOTA | Sarasota National Community Development District | X | | Sarasota County | | | | X | | | |
| SARASOTA | Sarasota Soil & Water Conservation District | X | | Sarasota County | | | X | | | | |
| SARASOTA | Stoneybrook at Venice Community Development District | X | | Sarasota County | | | | X | | | |
| SARASOTA | Toscana Isles Community Development District | X | | City of Venice | | | | X | | | |
| SARASOTA | Tri-Par Estates Park & Recreation District | X | | Sarasota County | | | | X | | X | Part-time |
| SARASOTA | Venetian Community Development District | X | | City of Venice | | | | X | | | |
| SARASOTA | Venice Housing Authority | | X | City of Venice | | | X | | | X | None |
| SARASOTA | West Villages Improvement District | X | | City of North Port | | | | X | | | |
| SARASOTA | Woodlands Community Development District | X | | City of North Port | | | | | 11 | | |
| SEMINOLE | Altamonte Springs Community Redevelopment Agency | | X | City of Altamonte Springs | | | | X | | | |
| SEMINOLE | Altamonte Springs Health Facilities Authority | | X | City of Altamonte Springs | | | | X | | | |
| SEMINOLE | City of Casselberry Community Redevelopment District | | X | City of Casselberry | | | | X | | | |
| SEMINOLE | City of Sanford Community Redevelopment Agency | | X | City of Sanford | | | X | | | | |
| SEMINOLE | Dovera Community Development District | X | | Seminole County | | | | X | | | |
| SEMINOLE | Fred R. Wilson Memorial Law Library | | X | Seminole County | | | | X | | | |
| SEMINOLE | Oviedo Community Redevelopment Agency | | X | City of Oviedo | | | | | 11 | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|-----------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|-------------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| SEMINOLE | Sanford Airport Authority | | X | City of Sanford | | | X | | 4 | | |
| SEMINOLE | Sanford Housing Authority | | X | City of Sanford | | | X | | 3 | X | None |
| SEMINOLE | Seminole County Housing Authority | X | | Seminole County | | | | X | | | |
| SEMINOLE | Seminole County Industrial Development Authority | | X | Seminole County | | | X | | 6 | | |
| SEMINOLE | Seminole County Port Authority | | X | Seminole County | | | X | | | | |
| SEMINOLE | Seminole County Soil & Water Conservation District | X | | Seminole County | | | | X | | | |
| SEMINOLE | U.S. Highway 17-92 Corridor Redevelopment Agency | | X | Seminole County | | | | | 11 | | |
| SEMINOLE | US Highway 17-92 Corridor Redevelopment Authority | | X | Seminole County | | | | X | 9 | | |
| ST. JOHNS | Aberdeen Community Development District | X | | St. Johns County | | | | X | | X | Elected |
| ST. JOHNS | Anastasia Mosquito Control District of St. Johns County | X | | St. Johns County | | | X | | | | |
| ST. JOHNS | Anastasia Sanitary District | | X | St. Johns County | | | | | 11 | | |
| ST. JOHNS | Antigua at St. Augustine Community Development District | X | | St. Johns County | | | | X | | X | Elected |
| ST. JOHNS | Bannon Lakes Community Development District | X | | St. Johns County | | | | X | | X | Elected |
| ST. JOHNS | Brandy Creek Community Development District | X | | St. Johns County | | | | X | | X | Elected |
| ST. JOHNS | Creeside at Twin Creeks Community Development District | X | | St. Johns County | | | | | 11 | | |
| ST. JOHNS | Deerfield Preserve Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | DP1 Community Development District | X | | St. Johns County | | | | | 11 | | |
| ST. JOHNS | Durbin Crossing Community Development District | X | | St. Johns County | | | | X | | X | Elected |
| ST. JOHNS | Elkton Drainage District | | X | St. Johns County | | | X | | 6 | | |
| ST. JOHNS | Flagler Estates Road and Water Control District | X | | St. Johns County | | | | X | 2 | X | Elected; Fee Basis; Part-time |
| ST. JOHNS | Glen St. Johns Community Development District | x | | St. Johns County | | | | x | | | |
| ST. JOHNS | Heritage Landing Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Heritage Park Community Development District | X | | St. Johns County | | | | X | | X | Elected; Fee Basis; Part-time |
| ST. JOHNS | Housing Finance Authority of St. Johns County | | X | St. Johns County | | | X | | 6 | | |
| ST. JOHNS | Isles of Bartram Park Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Julington Creek Plantation Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Lake Beluthahatchee Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Madeira Community Development District | X | | City of St. Augustine | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|-----------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| ST. JOHNS | Main Street Community Development District (St. Johns Co.) | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Marshall Creek Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Meadow View at Twin Creeks Community Development District | X | | St. Johns County | | | | X | | X | Elected |
| ST. JOHNS | Moultrie Creek Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Municipal Service District of Ponte Vedra Beach | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Ponte Verde Zoning and Adjustment Board | | X | St. Johns County | | | X | | 6 | | |
| ST. JOHNS | Rivers Edge Community Development District | X | | St. Johns County | | | | X | | X | Elected |
| ST. JOHNS | Sampson Creek Community Development District | X | | St. Johns County | | | | X | | X | Elected |
| ST. JOHNS | Sandy Creek Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Six Mile Creek Community Development District | X | | St. Johns County | | | | X | | X | Elected |
| ST. JOHNS | Southaven Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | St. Augustine Community Redevelopment Agency | | X | City of St. Augustine | | | | X | | | |
| ST. JOHNS | St. Augustine Port, Waterway, and Beach District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | St. Augustine-St. Johns County Airport Authority | X | | St. Johns County | | | X | | | X | None |
| ST. JOHNS | St. Johns County Educational Facilities Authority | | X | St. Johns County | | | | | 11 | | |
| ST. JOHNS | St. Johns County Industrial Development Authority | | X | St. Johns County | | | X | | 6 | | |
| ST. JOHNS | St. Johns Forest Community Development District | X | | St. Johns County | | X | | | | | |
| ST. JOHNS | St. Johns Soil & Water Conservation District | X | | St. Johns County | | | | X | 2 | | |
| ST. JOHNS | Street Lighting District #1-Vilano | | X | St. Johns County | | | X | | 6 | | |
| ST. JOHNS | Sweetwater Creek Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Treaty Oaks Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Trout Creek Community Development District | X | | St. Johns County | | | | X | | | |
| ST. JOHNS | Turnbull Creek Community Development District | X | | St. Johns County | | | | X | | X | Elected |
| ST. JOHNS | Twin Creeks North Community Development District | X | | St. Johns County | | | | | 11 | | |
| ST. JOHNS | World Commerce Community Development District | X | | St. Johns County | | | | X | | | |
| ST. LUCIE | Capron Trail Community Development District | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Celebration Pointe Community Development District | X | | St. Lucie County | | | | | 11 | | |
| ST. LUCIE | Children's Services Council of St. Lucie County | X | | St. Lucie County | | | X | | 8 | | |
| ST. LUCIE | City of Port St. Lucie Community Redevelopment Agency | | X | City of Port St. Lucie | | | | | 11 | | |
| ST. LUCIE | Copper Creek Community Development District | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Creekside Community Development District | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Falcon Trace | X | | St. Lucie County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|-----------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| ST. LUCIE | Ft. Pierce Community Redevelopment Agency | | X | City of Fort Pierce | | | | X | | | |
| ST. LUCIE | Ft. Pierce Farms Water Control District | X | | St. Lucie County | | | X | | | | |
| ST. LUCIE | Ft. Pierce Housing Authority District | | X | City of Fort Pierce | | X | | | | X | None |
| ST. LUCIE | Lake Lucie Community Development District | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | North St. Lucie River Water Management District | X | | St. Lucie County | | X-G | X | | 10 | | |
| ST. LUCIE | Portofino Isles Community Development District | X | | City of Port St. Lucie | | | | x | | | |
| ST. LUCIE | Portofino Landings Community Development District | X | | City of Fort Pierce | | | | X | | | |
| ST. LUCIE | Portofino Shore Community Development District | x | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Reserve Community Development District | X | | St. Lucie County | | | | X | | X | |
| ST. LUCIE | Reserve Community Development District #2 | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | River Place on the St. Lucie Community Development District | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Rupert J. Smith Law Library of St. Lucie County | X | | St. Lucie County | | | | | 6 | | |
| ST. LUCIE | Southern Grove Community Development District No. 1 | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Southern Grove Community Development District No. 2 | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Southern Grove Community Development District No. 3 | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Southern Grove Community Development District No. 4 | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Southern Grove Community Development District No. 5 | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Southern Grove Community Development District No. 6 | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | St. Lucie County Erosion District | | X | St. Lucie County | | | X | | 6 | | |
| ST. LUCIE | St. Lucie County Fire District | X | | St. Lucie County | X-F X-G | | | | | X | None |
| ST. LUCIE | St. Lucie County Housing Finance Authority | | X | St. Lucie County | | | X | | | | |
| ST. LUCIE | St. Lucie County Mosquito Control District | | X | St. Lucie County | | | X | | | | |
| ST. LUCIE | St. Lucie County Water and Sewer District | | X | St. Lucie County | | | X | | | | |
| ST. LUCIE | St. Lucie Soil & Water Conservation District | X | | St. Lucie County | | | X | | | | |
| ST. LUCIE | St. Lucie West Services District | X | | St. Lucie County | | X | | | | | |
| ST. LUCIE | Sunnyland Farms Community Development District | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Tesoro Community Development District | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Tradition Community Development District #1 | X | | St. Lucie County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|-----------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| ST. LUCIE | Tradition Community Development District #10 | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Tradition Community Development District #2 | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Tradition Community Development District #3 | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Tradition Community Development District #4 | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Tradition Community Development District #5 | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Tradition Community Development District #6 | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Tradition Community Development District #7 | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Tradition Community Development District #8 | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Tradition Community Development District #9 | X | | St. Lucie County | | | | X | | | |
| ST. LUCIE | Veranda Community Development District | X | | City of Port St. Lucie | | | | | 11 | | |
| ST. LUCIE | Verano #1 Community Development District | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Verano #2 Community Development District | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Verano #3 Community Development District | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Verano #4 Community Development District | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Verano #5 Community Development District | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Verona Center Community Development District | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Villa Vizcaya Community Development District | X | | City of Port St. Lucie | | | | X | | | |
| ST. LUCIE | Waterstone Community Development District | X | | St. Lucie County | | | | X | | | |
| SUMTER | Brownwood Community Development District | X | | City of Wildwood | | | | x | | | |
| SUMTER | Center Hill Community Redevelopment Agency | | X | City of Center Hill | | | | x | | | |
| SUMTER | Coleman Community Redevelopment Agency | | X | City of Coleman | | | | X | | | |
| SUMTER | North Sumter County Hospital District | X | | Inactive (Sumter County) | | | | X | | | |
| SUMTER | North Sumter County Utility Dependent District | | X | Sumter County | | | | | 11 | | |
| SUMTER | Sumter County Industrial Development Authority | | X | Sumter County | | | X | | | | |
| SUMTER | Sumter Landing Community Development District | X | | Sumter County | | X | | | | | |
| SUMTER | Sumter Soil & Water Conservation District | X | | Sumter County, Bushnell | | | | X | | | |
| SUMTER | Village Community Development District #1 | X | | Sumter County | | | | X | | | |
| SUMTER | Village Community Development District #10 | X | | Sumter County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|----------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| SUMTER | Village Community Development District #2 | X | | Sumter County | | | | X | | | |
| SUMTER | Village Community Development District #3 | X | | Sumter County | | X | | | | | |
| SUMTER | Village Community Development District #5 | X | | Sumter County | | | | | 11 | | |
| SUMTER | Village Community Development District #6 | X | | Sumter County | | | | | 11 | | |
| SUMTER | Village Community Development District #7 | X | | Sumter County | | | | X | | | |
| SUMTER | Village Community Development District #8 | X | | Sumter County | | | | X | | | |
| SUMTER | Village Community Development District #9 | X | | Sumter County | | | | X | | | |
| SUMTER | Wildwood Community Redevelopment Agency | | X | City of Wildwood | | | X | | | | |
| SUMTER | Wildwood Springs Community Development District | X | | City of Wildwood | | | | x | | | |
| SUWANNEE | City of Live Oak Community Redevelopment Agency | | X | City of Live Oak | | | | x | | | |
| SUWANNEE | Live Oak Housing Authority District | | X | City of Live Oak | | | X | | 5 | | |
| SUWANNEE | Live Oak-Suwannee County Recreation Board | | X | Suwannee Co./ Live Oak | | | | X | | | |
| SUWANNEE | Suwannee County Conservation District | X | | Suwannee County | | | | X | | | |
| SUWANNEE | Suwannee County Development Authority District | | X | Suwannee County | | | | X | | | |
| SUWANNEE | Suwannee County Housing Authority | X | | Suwannee County | | | | X | | | |
| SUWANNEE | Suwannee County Rescue District | X | | Suwannee County | | | | | 11 | | |
| TAYLOR | City of Perry Community Redevelopment Agency | | X | City of Perry | | | | X | | | |
| TAYLOR | Taylor Coastal Water & Sewer District | | X | Taylor County | | X | X | | | | |
| TAYLOR | Taylor County Development Authority District | X | | Taylor County | | | X | | | | |
| TAYLOR | Taylor County Health Facilities Authority | | X | Taylor County | | | X | | | | |
| TAYLOR | Taylor Soil & Water Control District | X | | Taylor County | | | | | 11 | | |
| UNION | Lake Butler Community Redevelopment Agency | | X | City of Lake Bultler | | | | X | | | |
| UNION | Union County Housing Authority | X | | Union County | | | X | | | | |
| UNION | Union County Special Library District | | X | Union County | | | X | | | | |
| UNION | Union Soil & Water Conservation District | X | | Union County | | | | X | | | |
| VOLUSIA | CBL/BM Port Orange West Community Development District | X | | City of Port Orange | | | | X | | | |
| VOLUSIA | City of Deland Downtown Tax Increment District | | X | City of Deland | | | | X | | | |
| VOLUSIA | City of Edgewater Community Redevelopment Agency | | X | City of Edgewater | | | | | 11 | | |
| VOLUSIA | City of Holly Hill Community Redevelopment Agency | | X | City of Holly Hill | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions | |
|---------|--|--------|------|-------------------------------|-------------|------|-----|---------|-------|----|------------------------|--|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | | |
| VOLUSIA | Community Redevelopment Agency of the City of New Smyrna Beach | | X | New Smyrna Beach | | | | | 11 | | | |
| VOLUSIA | Community Redevelopment Agency of the City of South Daytona | | X | City of South Daytona | | | | | 11 | | | |
| VOLUSIA | Daytona Beach Community Redevelopment Agency | | X | City of Daytona Beach | | | X | | | | | |
| VOLUSIA | Daytona Beach Downtown Development Authority | | X | City of Daytona Beach | | | X | | 6 | | | |
| VOLUSIA | Daytona Beach Housing Authority | | X | City of Daytona Beach | | X | X | | | | | |
| VOLUSIA | Daytona Beach Racing and Recreational Facilities District | X | | Volusia County/ Daytona Beach | | | | X | | | | |
| VOLUSIA | Deering Park Center Community Development District | X | | City of Edgewater | | | | | 11 | | | |
| VOLUSIA | Deland Housing Authority | | X | City of Deland | | X | | | | X | | |
| VOLUSIA | East Volusia Transportation District | | X | Volusia County | | | X | | | | | |
| VOLUSIA | Eastern Volusia Regional Water Authority | | X | Multiple Municipalities | | | | X | | | | |
| VOLUSIA | Eastport Business Center | | X | City of Port Orange | | | | X | | | | |
| VOLUSIA | Halifax Hospital Medical Center | X | | Volusia County | X | X | | | | | | |
| VOLUSIA | Housing Authority of The City of New Smyrna Beach | | X | City of New Smyrna Beach | | | X | | 3 | X | None | |
| VOLUSIA | Indigo Community Development District | X | | City of Daytona Beach | | | | X | | X | Elected | |
| VOLUSIA | New Smyrna Beach Community Redevelopment Agency | | X | City of New Smyrna Beach | | | X | | 4 | | | |
| VOLUSIA | North Mainland/Ormond Crossings Community Redevelopment Agency | | X | City of Ormond Beach | | | | X | | | | |
| VOLUSIA | One Daytona Community Development District | X | | City of Daytona Beach | | | | X | | | | |
| VOLUSIA | Orange City Community Redevelopment Agency | | X | City of Orange City | | | | | 11 | | | |
| VOLUSIA | Orlandia Heights Special Neighborhood Improvement District | | X | City of DeBary | | | | X | 6 | | | |
| VOLUSIA | Ormond Beach Community Redevelopment Agency | | X | City of Ormond Beach | | | | | 11 | | | |
| VOLUSIA | Ormond Beach Housing Authority | | X | City of Ormond Beach | | | | X | | | | |
| VOLUSIA | Pioneer Community Development District | x | | City of Port Orange | X | | | | | | | |
| VOLUSIA | Ponce de Leon Inlet & Port District | | X | Volusia County | | | X | | 2 | | | |
| VOLUSIA | Port Orange Town Center | | X | City of Port Orange | | | | X | | | | |
| VOLUSIA | S. E. Volusia Hospital District/AKA Bert Fish Medical Center | X | | Volusia County | | | X | | 10 | | | |
| VOLUSIA | Southeast Volusia Hospital District | X | | Volusia County | | | | | 11 | | | |
| VOLUSIA | Southwest Deltona Community Redevelopment Agency | | X | City of Deltona | | | | | 11 | | | |
| VOLUSIA | Spring Hill Community Redevelopment Agency | | X | Volusia County | | | | X | | | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|------------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| VOLUSIA | SWI Community Development District | X | | City of Port Orange | | | | X | | | |
| VOLUSIA | Tomoka Town Center Community Development District | X | | City of Daytona Beach | | | | | 11 | | |
| VOLUSIA | Volusia County Educational Facilities Authority | | X | Volusia County | | | X | | 6 | | |
| VOLUSIA | Volusia County Health Facilities Authority | | X | Volusia County | | | X | | 6 | | |
| VOLUSIA | Volusia County Housing Finance Authority | | X | Volusia County | | | X | | | | |
| VOLUSIA | Volusia County Industrial Development Authority | | X | Volusia County | | | | X | | | |
| VOLUSIA | Volusia County Unified Fire District | | X | Volusia County | | | | X | 9 | | |
| VOLUSIA | Volusia Growth Management Commission | | X | Volusia County | | | | X | | | |
| VOLUSIA | Volusia Soil & Water Conservation District | X | | Volusia County | | | X | | | | |
| VOLUSIA | West Volusia Hospital Authority | X | | Volusia County | | | X | | | | |
| WAKULLA | City of St. Marks Redevelopment Agency | | X | City of St. Marks | | | | X | 7 | | |
| WAKULLA | Wakulla County Industrial Development Authority | | X | Wakulla County | | | | | 11 | | |
| WAKULLA | Wakulla County Industrial Development Authority (2016) | | X | Wakulla County | | | | | 11 | | |
| WAKULLA | Wakulla Soil & Water Conservation District | X | | Wakulla County | | | | X | | | |
| WALTON | Argyle Fire District | X | | Walton County | | | | X | | | |
| WALTON | Choctawhatchee River Soil & Water Conservation District | X | | Walton County | | | | X | | X | |
| WALTON | Defuniak Springs Housing Authority | | X | City of Defuniak Springs | | | X | | | | |
| WALTON | Hammock Bay Community Development District | X | | City of Freeport | | | | X | | | |
| WALTON | Liberty Fire District | X | | Walton County | | | | X | | | |
| WALTON | Magnolia Creek Community Development District | X | | City of Freeport | | | | X | | | |
| WALTON | Naturewalk Community Development District | X | | Walton County | | | | X | | | |
| WALTON | Somerset Community Development District | X | | Walton County | | | | X | | | |
| WALTON | South Walton County Mosquito Control District | X | | Walton County | | | X | | | | |
| WALTON | South Walton Fire Control District | X | | Walton County | X-F | | | | | | |
| WASHINGTON | Chipley Housing Authority | | X | City of Chipley | | X | X | | | | |
| WASHINGTON | Chipley Redevelopment Agency | | X | City of Chipley | | | X | | | | |
| WASHINGTON | Orange Hill Soil & Water Conservation District | X | | Washington County | | | | X | | | |
| WASHINGTON | Sunny Hills Units 12 - 15 Dependent District | | X | Washington County | | | | X | | | |

INVENTORY OF SPECIAL DISTRICTS

| | | Status | | | Type System | | No | | | SS Coverage |
|-------------------------|--|--------|------|-----------------------------|-------------|------|-----|------|-------|---------------|
| County | Special District | Ind. | Dep. | Local Governing Authority | D.B. | D.C. | FRS | Plan | Other | SS Exclusions |
| | | | | | | | | | | |
| Multi-County Districts: | | | | | | | | | | |
| MULTI | Aucilla Area Solid Waste Administration | X | | | | | X | | | |
| MULTI | Barron Water Control District | X | | | | | X | | | X |
| MULTI | Big Bend Water Authority | X | | Dixie County, Taylor County | | | X-G | | | |
| MULTI | Boca Grande Fire Control District | X | | | F-DB | | | | | |
| MULTI | Central Florida Expressway Authority | X | | Multi | | | | | 11 | |
| MULTI | Central Florida Regional Commuter Rail Authority | X | | | | | X | | | |
| MULTI | Chipola River Soil & Water Conservation County | X | | | | | | X | | |
| MULTI | Citrus, Levy, Marion Regional Workforce Development Board | X | | | | X | | | 8 | |
| MULTI | Clay County Utility Authority | X | | | | X | X | | 5 | |
| MULTI | Cow Slough Water Control District | X | | | | | | X | | |
| MULTI | Dead Lakes Water Management District | X | | | | | | X | | |
| MULTI | Disston Island Conservancy District | X | | | | | X | | | |
| MULTI | East County Water Control District | X | | | | | X | | | |
| MULTI | Englewood Area Fire Control District | X | | | X-F | X | X | | | |
| MULTI | Englewood Water District | X | | | DB-Closed | | X | | | |
| MULTI | Everglades Agricultural Area Environmental Protection District | X | | | | | | X | | |
| MULTI | First Coast Workforce Development Consortium | X | | | | | X | | | |
| MULTI | Flaghole Drainage District | X | | | | | | X | | |
| MULTI | Florida Atlantic Research & Development Board | X | | | | X | | | | |
| MULTI | Florida Crown Workforce Board, Inc. | X | | | | | | | 11 | |
| MULTI | Florida Inland Navigation District | X | | | | | X | | | |
| MULTI | Florida PACE Funding Agency | X | | Flagler County, Kissimmee | | | | | 11 | |
| MULTI | Gasparilla Island Bridge Authority | X | | | | X | | | | |
| MULTI | Gulf Consortium | X | | | | | | X | | |
| MULTI | Hastings Drainage District | X | | | | | | X | | |
| MULTI | Heartland Library Cooperative | X | | | | | | X | | |
| MULTI | IRL Council | X | | | | | | | 11 | |
| MULTI | Lake Apopka Natural Gas District | X | | | | | X | | | |
| MULTI | Lakewood Ranch Stewardship District | X | | | | | | X | | |
| MULTI | Lehigh Acres Municipal Services Improvement District | X | | | | | | | 11 | |
| MULTI | Longboat Key Beach Erosion Control District B | X | | | | | | X | | |
| MULTI | Longboat Key Beach Erosion Control District A | X | | | | | | X | | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------|--|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| MULTI | Loxahatchee River Environmental Control District | X | | | | X | | | | X | Fee Basis |
| MULTI | Nature Coast Regional Water Authority | X | | | | | X | | | | |
| MULTI | New River Public Library Cooperative | X | | | | | | X | | | |
| MULTI | New River Solid Waste Association | X | | | | | X | | | | |
| MULTI | Northeast Florida Regional Transportation Commission | X | | | | | | | 11 | | |
| MULTI | Northwest Florida Regional Housing Authority | X | | | | | X | | | | |
| MULTI | Northwest Florida Transportation Corridor Authority | X | | | | | | X | | | |
| MULTI | Northwest Florida Water Management District | X | | | | | X | | 8 | | |
| MULTI | Okaloosa Gas District | X | | | | X | | | | | |
| MULTI | PAL Public Library Cooperative | X | | | | | | | 11 | | |
| MULTI | Pal-Mar Water Control District | X | | | | | | X | | X | Elected,Part-time |
| MULTI | Panhandle Public Library Cooperative System | X | | | | | | X | | | |
| MULTI | Peace River/Manasota Regional Water Supply Authority | X | | | | | X | | | | |
| MULTI | Port LaBelle Community Development District | X | | | | | X | | | | |
| MULTI | Rainbow Lakes Estates Municipal Service District | X | | | | | X | | | | |
| MULTI | Reedy Creek Improvement District | X | | | | | X | | | | |
| MULTI | Ritta Drainage District | X | | | | | X | | | | |
| MULTI | Sarasota Bay Estuary Program | X | | | | | X | | 8 | | |
| MULTI | Sarasota-Manatee Airport Authority | X | | | X | X | | | | X | None |
| MULTI | Sebastian Inlet Tax District | X | | | | | X | | | | |
| MULTI | South Florida Conservancy District | X | | | | | X | | | | |
| MULTI | South Florida Regional Transportation Authority | X | | | | | X | | | | |
| MULTI | South Florida Water Management District | X | | | | | X | | | | |
| MULTI | South Seminole-Orange County Waste Water Transmission Authority District | X | | | | X | X-G | | 10 | | |
| MULTI | Southwest Florida Water Management District | X | | | | | X | | | | |
| MULTI | Space Florida | X | | | | | | X | 2 | | |
| MULTI | St. John's River Water Management District | X | | | | | X | | | | |
| MULTI | Sugarland Drainage District | X | | | | | | X | | | |
| MULTI | Sunny Isles Reclamation and Water Control Board | X | | Inactive | | | | | 11 | | |
| MULTI | Suwannee River Water Management District | X | | | | | X | | | | |
| MULTI | Suwannee Valley Transit District | X | | | | | X | | | | |
| MULTI | Tampa Bay Area Regional Transportation Authority | X | | | | | | X | | | |
| MULTI | Tampa Bay Estuary Program | X | | | | | X | | 8 | X | |

INVENTORY OF SPECIAL DISTRICTS

| County | Special District | Status | | Local Governing Authority | Type System | | FRS | No Plan | Other | SS | SS Coverage Exclusions |
|--------|---|--------|------|---------------------------|-------------|------|-----|---------|-------|----|------------------------|
| | | Ind. | Dep. | | D.B. | D.C. | | | | | |
| MULTI | Tampa Bay Water, A Regional Water Supply Authority | X | | | | | X | | | | |
| MULTI | Three Rivers Regional Library System | X | | | | | X | | | | |
| MULTI | Tolomato Community Development District | X | | | | | | X | | | |
| MULTI | Tri-County Airport Authority | X | | | | | | X | | | |
| MULTI | Tri-County Hospital Authority | X | | Inactive | | | | | 11 | | |
| MULTI | Tri-County Transit Authority/Amalgamated Transit Union Local 1596 | X | | | X | | X | | 5 | | |
| MULTI | Walton/Okaloosa/Santa Rosa Regional Utility Authority | X | | | | | | X | | | |
| MULTI | Water Cooperative of Central Florida | X | | | | | | | 11 | | |
| MULTI | West Coast Inland Navigation District | X | | | | | X | | | | |
| MULTI | Wilderness Coast Public Libraries | X | | | | | X | | | | |
| MULTI | Withlacoochee Regional Water Supply | X | | | | | | X | | | |
| | | | | | | | | | | | |