

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
ALACHUA COUNTY LIBRARY	G	N NONE SPECIFIED	Y VESTED = ACCR BEN (IF RET ELIG) OR LUMP SUM (IF NOT RET ELIG); NON-VESTED = REF W/O INT	Y 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65	No
ALACHUA COUNTY SCHOOL BOARD	ER	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 (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=NO <65%AFC; REG=W/ 8SC, NO <25%AFC	Y VESTED=REF OR BEN; NVEST=REF	Y W/ 6SC; REDUCED ACCR BENEFIT	No
APOPKA	F	Y ILOD = ACCR BEN @ 2.5% (MIN 42% FAE); 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 NRD	Yes
APOPKA	G	N NONE SPECIFIED	Y VESTED = 10-YR ACCR BEN; 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 (MIN 42% FAE); REG = W/10SC, ACCR BEN	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 SPECIFIED	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 = REF; VESTED = 10-YR Y ACCR BEN	Y 45W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO 55	Yes
ATLANTIC BEACH	G	Y HIRED BEF 9-1-08 = 5SC, ON OR AFT 9-1-08 = 10SC; ACCR BEN	Y W/5SC, ACCR BEN; REDUCED AS 100% SURV PENSION	Y HDT BEF 9-1-08 = 55W/5SC, ON OR AFT 9-1-08 = 55W/10SC; ACCR BEN 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 W/5SC; REDUCED 10-YR CERTAIN & LIFE SURV BEN	Y 50W/10SC; NRB REDUCED 3%/YR PRIOR TO MBR'S NR AGE	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=NOT<42%AFC; REG=W/10SC, ACCRUED BEN	Y VESTED=10-YR ACCR BEN; NON-VESTED=REF W/O INT	Y 50W/10SC, ACCRUED BENEFIT, REDUCED 3%/YR	Yes
AUBURNDALE	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, (MIN 25% AFC)	Y ILOD = 50% AFC; REG VEST = W/10SC, ACCR BEN; REG NON-VEST = REF W/ 5% INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
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=42%PAYMIN;REG(W/10SC)=30% PAY MIN	Y ILOD=30% PAY MIN;REG=BEN/REFU	Y 45 W/ 10SC-REDUCED	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

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
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 ONLY=FULLY VESTED ON DT OF DISAB; CALCULATED AS IF ELIG FOR EARLY RET ON DT OF DISAB	Y MIN=EE'S CONTRIB; ILOD=10-YR BEN OF 50% BASE RATE PAY AT DEATH; REG=10-YR BEN AS IF ELIG EARLY RET	Y 55W/10SC; NORM RET BEN ACT REDUCED 1/15 - 1/30 METHOD/YR BY WHICH EARLY RET DT PRECEDES NORM RET DT	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 = EQUIV OF A/B, 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 W/6SC = 10-YR ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACTUARIALLY EQUIV REDUCED ACCR BEN	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	Y W/10SC; CONVERSION OR CASH BALANCE BEN	Y W/5SC; VR W/RET AGE TYPE	Y 50W/5SC; ACCR BEN @NRD OR REDUCED IF EARLY	No
BELLE GLADE	G	Y ILOD = W/5SC, ACCR BEN; REG = W/10SC, ACCR BEN; - WC, ETC	Y RET ELIG = 50% JT & SURV ANNUITY; Y INELIG = REF W/ INT	Y AGE 55, 52 W/10SC, OR 20SC @ ANY AGE; ACCR BEN ACTUARIALLY REDUCED	No
BELLE GLADE (RETIRED)	PF	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	No
BELLE GLADE HOUSING	G	N NONE SPECIFIED	N NONE SPECIFIED	Y 55 W/15SC, ACCR BEN REDUCED ACTUARIALLY	No
BELLEAIR	P	Y ILOD=UNREDUCED ACCR BEN, BUT NO<42% AFC; REG W/10SC=UNREDUCED ACCR BEN	Y VESTED OR ILOD=>SINGLE SUM VAL OF DEFER ACCR BEN & EE CONTR; NON-VESTED OR REG=REFUND OF MBR CONTRIB	Y 50 W/10SC, ACCR BEN, REDUCED 3%/YR BY WHICH IT PRECEDES NRD	No
BELLEAIR BLUFFS	F	Y ILOD=NO < 42% AFC; REG=W/10SC, NO < 25% AFC	Y VESTED=CONTRIB REFUND OR ACCR BEN @ NORM RET; NON-VESTED=CONTRIB REFUND	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3% FOR EACH YR PRIOR TO NORM RET	Yes
BELLEVUE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ MBR'S RET DATE; NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
BOCA GRANDE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN PAYABLE @ NRD; 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	Disability Benefits Description SYS Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
BOCA RATON	G	Y ILOD = 60% EARNINGS, OFFSET BY SS & OTHER BEN; REG = 50%; RECALCULATED AT 65 W/ ADD'L SC	Y LUMP SUM (3.5 X PAY) 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	Yes
BOCA RATON	PF	Y ILOD = ACCR BEN (MIN 75% AME) W/ OFFSETS; REG = W/10CSC, 3.25% AME/YR 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 0.25%/MONTH PRIOR TO NR	Yes
BOCA RATON EXECUTIVE	G	Y AFC INDEXED 2%/YR FROM DISB TO AGE 65, 60% AFC @ AGE 65	Y VR W/ AGE & DIVISION	Y 50 (53 IF JOIN AFT 9/2010) W/10SC; ACCR BEN REDUCED (REDUCTION VR BTW DIVS 1-3 AND 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, NOT <42%AFC; REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50W/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, 2.5% FAC X SC (MIN 25% FAC)	Y ILOD & REG = W/10SC; 2.5% FAC X SC; <10SC = 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 OR REF W/ INT	Y 55 W/10SC OR 52 W/25SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
BOYNTON BEACH	P	Y ILOD = 66.67% 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: REF, >10SC: ACCR BEN	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 (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 MBR'S 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 = >10SC: ACCR BEN (RED IF EARLY), <10SC: CONTRIB REF	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/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 75% PAY); REG = 10-YR ACCR BEN OR REF W/O INT	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 QUALIFIED J.A. (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y W/6SC, ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
BUSHNELL	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = QUALIFIED J.A. GETS 100% JT & SURV BEN (OR CONTRIB REF); NON-VESTED = CONTRIB REF	Y W/6SC, ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS, 5%/YR EACH ADD'L YR	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
CAPE CORAL	F	Y ILOD = MIN 2/3 OF AFC; REG = % AFC VR W/ SC (5, 5 TO 10, 10+)	Y ACTUARIAL EQUIV OF MBR'S ACCR BEN	Y 40 W/10SC, ACCR BEN ACTUARIALLY REDUCED	Yes
CAPE CORAL	G	N NONE SPECIFIED	Y ACCR BEN	Y 50 W/10SC, ACCR BEN ACTUARIALLY REDUCED	Yes
CAPE CORAL	P	Y ILOD = 2/3 OF AFC; REG = % AFC VR W/ SC	Y ACTUARIAL EQUIV OF ACCR BEN	Y 40 W/10SC, ACCR BEN REDUCED ACTUARIALLY	Yes
CASSELBERRY	PF	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/6SC, ACCR BEN	Y VESTED = REF OR 100% JT&SURV BEN; NON-VESTED = REF; MIN ILOD BEN = 50% SALARY @ DT OF DEATH	Y W/6SC; ACCR BEN REDUCED 3% FOR EACH OF 1ST 5 YRS PRIOR TO NR & 5% EACH ADD'L YR 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
CLEARWATER	GP	Y ILOD = ACCR BEN (MIN 2/3 AMC); REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y ILOD = ACCR BEN (MIN 2/3 AMC) OR REF W/ INT; REG = >10SC: ACCR BEN OR REF W/INT, <10SC: REF W/INT	Y G = NONE; PF = 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
CLERMONT	F	Y >A/B;REF;ILOD=42%AFC;REG=W/10SC,25% AFC	Y CONTRIB REFUND OR ACCR BEN	Y 50 W/10SC, REDUCED ACCR BEN	Yes
CLERMONT	P	Y ILOD = ACCR BEN (MIN 42%AFC) -WC, DISB, ETC.; REG = W/10SC, ACCR BEN (MIN 25%AFC) -WC, DISB, ETC.	Y FULLY OR PART VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REFUND	Y 50W/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 50% ACCR BEN, REDUCED FOR SPOUSE FACTORS AND EARLY	Y 55 W/10SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	No
COCOA	F	Y ILOD = ACCR BEN @ 2% AFC (MIN = 42% AME); REG = 25% PAY	Y VESTED + ELIG = ACCR BEN @ 2% AFC, FOR LIFE; 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; BOTH OFFSET	Y N-VESTED OR NOT ELIG TO RET = REF W/ INT; VESTED OR ELIG = 10-YR BEN OR REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH PER YR (1ST 5) & 1/30TH PER YR (NEXT 5) PRIOR TO NR	Yes
COCOA	P	Y ILOD = > OF ACCR BEN, 42% AME OR 50% BASE PAY @ DISAB-SS,WC; REG = W/10SC, ACCR BEN - SS,WC	Y NOT VESTED OR RET ELIG = REF W/ 4.5% INT; VESTED OR ELIG TO RETIRE = 10-YR ACCR BEN OR OPTIONS	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=NO <42%AFC; REG=W/10SC, ACCRUED BEN	Y VESTED = 10YR BEN; NON-VEST = REF W/INT	Y 50W/10SC; DEFERRED OR REDUCED BEN (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
COLLIER COUNTY HOUSING AUTHORITY	G	N NONE SPECIFIED	Y FACE AMOUNT ONLY	N NONE SPECIFIED	No
COOPER CITY	F	Y ILOD = ACCR BEN (MIN 60% AME), REG = W/10SC; ACCR BEN (MIN 25% AME)	Y <10SC = REF W/INT; >10SC = ACCR BEN (100% JT & SURV)	N NONE PROVIDED	Yes
COOPER CITY	G	Y ILOD® W/10SC=ACCRUED PENSION BENEFIT	Y <6SC=REF W/INT; >6SC=ACCR BEN	Y 53W/10SC; NORM RET BEN REDUCED 4%/YR EARLY RET DATE PRECEDES THE NORM RET DATE	Yes
COOPER CITY	P	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y W/10SC = 100% JT & SURV ACCR BEN; <10SC = REF W/ INT	N NONE PROVIDED	Yes
COOPER CITY - MANAGEMENT	GP	Y W/6 MO TOTAL & PERM DISB = ACCR BEN	Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 6%/YR	Yes
CORAL GABLES	GP	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 = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 2%/YR PRIOR TO AGE 55	Yes
CORAL SPRINGS	G	Y ILOD = ACCR BEN (MIN 70% SAL -SS, WC, ETC); REG = W/10CS, ACCR BEN	Y RET ELIG = 10-YR CERTAIN ACCR BEN (CONTRIBS GUARANTEED)	Y ONLY IF RETIRING BEF 1/1/97	No
CORAL SPRINGS	P	Y ILOD = ACCR BEN (MIN 70% CURRENT SAL OR 70% AME); REG = W/10CS, ACCR BEN (MIN 25% AME); W/ OFFSETS	Y VESTED = 10-YR CERTAIN ANNUITY; NON-VESTED = REF W/ INT	Y 50 W/10CS; ACCR BEN REDUCED 5/9 OF 1% PER MO PRIOR TO AGE 55	Yes
CRESCENT CITY	F	Y A/B;ILOD=NO<42%AME, REG=W/10SC:NO<25%AME	Y <10SC=REF W/O INT; >10SC=A/B	Y 50W/10SC; REDUCED ACCRUED BEN	No
CRESCENT CITY	P	Y A/B;ILOD=NO<42%AME, REG=W/10SC:NO<25%AME	Y <10SC=REF W/O INT; >10SC=A/B	Y 50W/10SC; REDUCED ACCRUED BEN	No
CRESTVIEW	G	Y W/10SC, ACCR BEN ACTUARIALLY REDUCED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REFUND	Y 50 W/10SC, REDUCED ACTUARIALLY	Yes
CRESTVIEW	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y >10SC = 10-YR ACCR BEN; <10SC = 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 LESS SS; REG=ACCR BEN TAKING INTO ACCT PAY & SC UNTIL DT OF DISAB	Y JOINT &/OR SURV BEN, IF ELIG.	Y 50W/10SC; BEN REDUCED BY 6%/YR ERD PRECEDES 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 50 W/8SC OR 20SC, ANY AGE; 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 50 W/8SC OR 20SC, ANY AGE; 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
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 VR W/ ILOD OR REG	Y ILOD = VR W/ MARITAL STATUS; REG = VESTED: ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE - GENERAL & MGMT	G	Y IF VESTED-NORM RET BENEFIT	Y ACCRUED BENEFIT AT NORM RET AGE N	NONE SPECIFIED	Yes
DAYTONA BEACH	PF	Y ILOD®=SPEC PROV BASED ON SC, AGE & SS	Y ILOD=VARIES; REG=W/5SC,VARIES	N NONE PROVIDED	Yes
DEERFIELD BEACH	F	Y >AB & ILOD=42%AFC, REG W/10SC=25%AFC	Y W/10SC=AB; <10SC=REF W/INT	Y AGE 47 OR 10SC; ACCR BEN REDUCED 1%/YR COMMENCEMENT OF BEN PRECEDES THE NORM RET DATE	Yes
DEERFIELD BEACH	G	Y W/10SC; SAME AS EARLY RETIREMENT	Y W/10SC=10YR A/B; <10SC=REF/INT	Y 55W/10SC; SAME AS NR EXCEPT RED BY 1%/YR PRIOR TO THE NR DATE; NO RED IF 25SC	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 SPECIAL PROVISIONS	Y 50 W/10SC, ACCR BEN ACTUARIALLY REDUCED (MAX 3%/YR)	Yes
DELAND	G	Y ILOD = VR; REG = VR	Y BEN PROVIDED BY > OF (1) PVAB OR (2) < 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	G	Y 5 MO AFT DISB; ILOD = 60% FMC - SS, ETC; REG = W/10SC, ACCR BEN @ 2% - SS, ETC (MAX 50%)	Y SPECIAL PROV FOR ILOD & REG	Y 55 W/15SC OR 20SC, ANY AGE; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
DELRAY BEACH	PF	Y ILOD=>AB OR 60%AFC MIN FOR (P) and 61% MIN FOR (F);REG=W/10SC, MIN 25% AFC	Y ILOD=%AME:SP&CH; REG=LUMP SUM	Y 50W/10SC; REDUCED ACCR BENEFIT	Yes
DELTONA	F	Y ILOD = ACCR BEN (MIN 60% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y 10-YR ACCR BEN, ACTUARIALLY REDUCED IF EARLY	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DESTIN FCD	F	Y ILOD=NO<42% AFC; REG=W/10SC, ACCR BEN	Y VESTED=10-YR MO ACCR BEN; NON-VESTED=REF W/O INT	Y 50 W/10SC, ACCR BEN, REDUCED 3%/YR PRIOR TO NORM RET	Yes
DUNEDIN	F	Y ILOD = ACCR BEN (MIN 60% SAL OVER BEST 5SC); REG=W/10SC, ACCR BEN (MIN 30% SAL OVER BEST 5SC)	Y ILOD & REG = %PAY VR W/SPOUSE &/OR UNMARRIED CHILD	Y 45 W/10SC; ACCR BEN REDUCED BY 3%/YR TO AGE 50 AND 3.33%/YR FROM 50 TO 45	Yes
DUNNELLON	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	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

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
EAST NAPLES FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN, ACTUARIALLY RED FOR COMMENCEMENT PRIOR TO AGE 50; NON-VESTED = REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
EAST NICEVILLE FCD	F	Y ILOD=NO LESS THAN 42%AFC; REG=W/10SC, NO LESS THAN 25% AFC	Y W/10SC; ACCR BENEFIT OR CONTRIB REFUND	Y 50 W/ 10SC-REDUCED ACCR BENEFIT	No
EATONVILLE	P	Y A/B; ILOD=NO<42%AME, REG=W/10SC:NO<25%AME; NON-VESTED=REF W/O INT	Y <10SC=REF W/O INT; >10SC=ACCR BEN @ EARLY OR NORM RET AGE	Y 50W/10SC; ACCR BEN, ACTUARIALLY REDUCED BY 3%/YR MBR'S AGE PRECEDES MBR'S NORM RET AGE	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 Y 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; Y 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	No
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 = CONTRIB REF	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; NON-VESTED = REF	Y 55W/6SC OR 25SC, ANY AGE; 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; NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
FLAGLER BEACH	F	Y ILOD=NO <42%AMC; REG=W/10SC, NO <25%AMC	Y W/10SC; ACCR BEN;REFUND	Y 50 W/10 SC; REDUCED BENEFIT	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=> A/B OR 42%AC, REG W/10SC=> A/B OR 25%AC	Y W/10SC=10-YR ACCR BEN; W/<10SC BEF NRA=REQ CONTRIB ACCT; ALL OTHERS W/<10SC=BEN W/ELECTED OPTION	Y 50W/10SC; MO A/B@NRA OR MO A/B REDUCED 3%/YR ERD PRECEDES NRD (PAYABLE @ ER AGE)	No
FORT LAUDERDALE	G	Y ILOD = 65% MO EARNINGS-WC; REG = AFTER 90 DAYS; VR W/GRP	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

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
FORT MEADE [GPF]	F	Y ILOD=NO <30% PAY AT DATE OF DISABILITY; REG=W/10SC, ACCR BEN	Y NONE IF DEATH BEF NORM RET DT; ACCR BEN: 66 2/3 JOINT & SURV OPT	Y 50W/10SC; 5% REDUCTION/YR RET DT PRECEDES AGE 60	No
FORT MEADE [GPF]	G	Y ILOD=NO <30% PAY AT DATE OF DISABILITY; REG=W/10SC, ACCR BEN	Y NONE IF DEATH BEF NORM RET DT; ACCR BEN: 66 2/3 JOINT & SURV OPT	Y 60W/20SC; 5% REDUCTION/YR RET DT PRECEDES AGE 65	No
FORT MEADE [GPF]	P	Y ILOD=NO <30% PAY AT DATE OF DISABILITY; REG=W/10SC, ACCR BEN	Y NONE IF DEATH BEF NORM RET DT; ACCR BEN: 66 2/3 JOINT AND SURVIVOR OPTION	Y 50W/10SC; 5% REDUCTION/YR RET DT PRECEDES AGE 60	No
FORT MYERS	F	Y ILOD = ACCR BEN (MIN 60% AME; REG = W/10SC, ACCR BEN	Y SPECIAL PROV FOR SPOUSE/CHILD	Y 45 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
FORT MYERS	G	Y W/5SC; NORM RET BASED ON TOTAL SC & AFC AS OF DT OF DISABILITY	Y VESTED=10YR BEN@NRD OR REDUCED@EARLY RET DT; NON- VESTED=REF	Y EARLIER OF 55W/7SC OR 60W/5SC; DETERMINED AS FOR NORM RET REDUCED BY 4.0% EACH YR PRIOR TO NORM RET	Yes
FORT MYERS	P	Y ILOD & REG W/5SC = 3.24% AFC X SC (MIN 42% AME) + \$290, OFFSET BY WC	Y VR W/ SPOUSE, CHILDREN, OR NEITHER	Y 45W/10SC OR 15SC, ACCR BEN REDUCED 3%/YR (+\$290 SUPP)	Yes
FORT PIERCE [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, AFT WC ENDS; REG = W/5SC, ACCR BEN REDUCED ACTUARIALLY (100% JT & SURV)	N NONE SPECIFIED	Yes
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
FORT PIERCE SUPP	P	Y W/10SC; LUMP SUM APV OF ACCR BEN	Y W/10SC; LUMP-SUM APV OF ACCR BEN	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, 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 0.25%/MO PRIOR TO NRD	Yes
FORT WALTON BEACH	G	Y ILOD = ACCR BEN (MIN 50% CURRENT COMP); REG= W/10SC, ACCR BEN (MIN 40% CURRENT COMP); NO COLA	Y >2SC = 50% ACCR BEN 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 ILOD OR NON-ILOD ACCIDENT = ACCR BEN (MIN 50% PAY); REG (SICKNESS) = W/2SC, ACCR BEN (MIN 40% PAY)	Y >2SC = 50% ACCR BEN; <2SC = CONTRIB REF	Y 50 W/10SC OR 25SC; ACCR BEN REDUCED 6%/YR PRIOR TO NR	No
FROSTPROOF	G	Y MO SINGLE LIFE ANNUITY=TO ACT EQUIV OF MO ACCR BENEFIT @ NRA	Y ACTUARIALLY REDUCED MONTHLY ACCR BENEFIT	Y 55W/10SC, MO ACCR BEN @ NRA OR ACT. EQUIV OF MO ACCR BEN NOW	No
FROSTPROOF	P	Y ILOD=50% AFC MIN; REG=ACCR BEN W/ 2% RATE (25% AFC MIN)	Y ILOD®=VR W/SP &/OR DEPEND.	Y 45 W/10SC, REDUCED ACCR BENEFIT (1/15TH - 1/30TH METHOD)	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

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
GAINESVILLE	G	N NONE PROVIDED	Y SPEC.PROV.BEF.& AFTER RETIRE.	Y 55 W/15 SC, REDUCED ACCR BEN	Yes
GAINESVILLE	PF	Y ILOD = ACCR BEN (MIN 42% FAE); REG = W/5SC, ACCR BEN (MIN 25% FAE)	Y W/10SC = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED MAX OF 3%/YR PRIOR TO AGE 55	Yes
GAINESVILLE - DISABILITY	G	Y ILOD & REG (W/ 5SC); ILOD MIN 42%, REG MIN 25%	N NO PROVISIONS	N NO PROVISIONS	No
GOLDEN BEACH [GP]	G	Y >A/B OR ILOD=42% MO RATE PAY ON DT OF DISAB, REG=W/5SC:25% MO RATE OF PAY ON DT OF DISAB	Y ILOD=ACCR BEN W/MINIMUM 12% OF MONTHLY RATE OF PAY IN EFFECT @ DT OF DEATH	Y 55W/10SC; BEN VR W/CONTRIBUTING & NON-CONTRIBUTING MBRS; RED 3% FOR EACH YR EARLY	No
GOLDEN BEACH [GP]	P	Y >A/B OR ILDO=70% MO RATE OF PAY ON DT OF DISAB, REG=W/5SC:25% MO RATE PAY ON DT OF DISAB	Y ILOD=ACCR BEN W/MINIMUM 12% OF MONTHLY RATE OF PAY IN EFFECT @ DT OF DEATH	Y 50W/10SC; BEN VR W/SC DT, CONTRIB & NON-CONTRIB MBRS; RED 3%/YR EARLY; W/<20SC, RED STARTS @ AGE 52	No
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 = MIN 42% AME, REG = W/10SC; MIN 25% AME (REF IF NON-VESTED)	Y CONTRIB REFUND (NON-VESTED) OR ACCR BEN (VESTED)	Y 50 W/6SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
GULF BREEZE	P	Y >MO AB OR ILOD=42%AFC, REG W/10SC=25%AFC	Y VESTED=10-YR AB; N-VESTED=REF	Y 50W/6SC;AB@NR OR RED@EARLY RET	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 MONTHLY 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) MO Y ANNUITY TO SP	Y 55 W/10SC = ACCR BEN REDUCED 2%/YR FOR UP TO 5 YRS; 55 W/25SC = UNRED ACCR BEN	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 50W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
HALIFAX HOSPITAL	G	Y W/ 10SC; ACCR BENEFIT OFFSET W/ FRS BENEFIT	Y ACCR BENEFIT REDUCED IF EARLY	Y W/ 10 SC; ACCR BENEFIT REDUCED	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/10PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM, OR (W/ 45 & 10SC) SURV ANNUITY DEATH BEN	Y 45 W/10PMSC; ACCR BEN REDUCED 6%/YR UP TO 5 YRS PRIOR TO NRD	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

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
HAVANA	F	Y ILOD=NO <42%AMC; REG=W/10SC, NO <25% AMC	Y W/10SC; ACCR BEN, REF OR INS	Y 50 W/10SC, REDUCED BENEFIT	No
HIALEAH	GP	Y G=ACCRBEN; PF=REG-25%;ILOD-42% AFC MIN	Y 5-YR LIMITED PERIOD PD;ACCR BEN MIN FOR G OR PF	Y G= 55W/10SC; PF=50W/10SC (REDUCED)	Yes
HIALEAH - ELECTED	G	N NONE PROVIDED	Y NORM RET W/LIMITED PERIOD PD	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	ER	N NONE AVAILABLE	N NONE SPECIFIED	Y THE FULL REPLACEMENT OF REDUCTION IN BEN FROM FRS ON ACCT OF E RET; FRS RED=5%/YR ERD PRECEDES AGE62	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 FOR EACH YR PRIOR TO NRD	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/6SC, ACCR BEN REDUCED 3%/YR	Yes
HOLLYWOOD	F	Y ILOD = 75% COMP -WC, ETC; REG = W/5SC, 25% EARNINGS -WC, ETC	Y ILOD = 50% COMP TO SP UNTIL DEATH OR REMARR; REG = W/5SC; ACCR BEN (MIN 25% COMP)	N NONE SPECIFIED	Yes
HOLLYWOOD	G	Y ILOD = 75% SAL; REG = W/5SC (7SC IF HDT AFT 7/15/09), ACCR BEN (MIN 20% AFC)	Y <5SC = CONTRIB REF; >5SC = 100% JT & SURV ACCR BEN	N NOT APPLICABLE	Yes
HOLLYWOOD	P	Y ILOD = ACCR BEN (MIN 50% PAY, -WC&SS); REG = W/5SC, VR BEFORE OR AFT 10/1/11	Y PAYABLE TO SPOUSE TIL DEATH/REMARR OR TO CHILD UNTIL YOUNGEST IS AGE 18; ILOD=50% PAY; REG=25% PAY	N NONE SPECIFIED	Yes
HOLMES BEACH	P	Y ILOD = % AFC VR W/SC; REG = W/10SC, MAX 60% AFC	Y MONTHLY BEN (10-YR CERTAIN & LIFE), AMT VR	Y 50 W/10 SC, 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=>ACRR BEN OR 50% AFC-WC; REG=W/5SC, >ACCR BEN OR 25% AFC-WC	Y W/10SC & ELIG FOR RET=A/B @NRD OR RED @ERD; <10SC=REF OF MBR'S EE CONTRIB W/O INT	Y 50W/10SC; BENEFITS ARE REDUCED BY 2 1/3% PER YEAR, FOR EACH YEAR EARLY	Yes
HOMESTEAD - General & Hospital	G	Y W/10SC, ACCR BEN (MIN 35% FAE); MAX SUM W/ SS, WC, ETC IS 100% FAE	Y >AGE 55 = 100% JT & SURV BEN; <AGE 55 = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
HOMESTEAD - New Elected & Sr. Mgmt	G	Y W/ 10SC;ACCRUED BENEF OR 35% AFC	Y W/ 5 SC; ACCRUED BENEFIT	N NONE SPECIFIED	No
HOMESTEAD - Old Elected	G	Y W/ 10 SC;>ACCR BEN OR 35% MAC FOR LAST 48 MO SC	Y W 4 SC OR < AGE 55: 100% JOINT/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

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
INDIALANTIC	G	N NONE SPECIFIED	Y MONTHLY BEN OR MBR'S CONT REF	Y LATER OF AGE 60 & 5SC; REDUCED 1/15TH PER YR THAT ERD PRECEDES NRD	No
INDIALANTIC	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC	Y VESTED = 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 RIVER SHORES	G	Y ILOD = ACCR BEN (MIN 42% AME -WC,ETC); REG = W/10SC, ACCR BEN (MIN 25% AME-WC,ETC)	Y VR W/ VESTED, MARRIED & NON-VESTED; MINIMUM = ACCUM CONTRIBS	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 = VESTED ACCR BEN (MIN 50% PAY); REG = VESTED ACCR BEN	Y W/6SC, ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62	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 VR W/ RET ELIG OR INELIG	N NONE PROVIDED	Yes
JACKSONVILLE	G	Y DISB THRU DIFFERENT PLAN/FUND	Y VR W/ RET ELIG OR INELIG	Y 50 W/20SC, ACCR BEN REDUCED 0.5%/MO PRIOR TO 55; ALSO 25SC (2% FMC X SC)	No
JACKSONVILLE	PF	Y ACCR BEN (MIN 60% EARNINGS BASE), MIN \$400/MO	Y W/20SC: 75% PROJ BEN TO SP +\$200/MO TO CH; MAX PROJ NRB	N NONE SPECIFIED	Yes
JACKSONVILLE - DISABILITY	G	Y REG = W/5SC, 25% PAY + 2.5%/YR SC OVER 5 (MAX 50%); ILOD = 50% EARN (MIN \$43.31/MO PER YR SC)	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 = TO SP: 100% NRB (MIN 35% FAC); REG = W/10SC, TO SP: 100% NRB	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, 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); 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 50 W/10SC OR 20SC, ANY AGE; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
JUPITER	P	Y ACTUARIALLY REDUCED ACCR BEN (MIN 60% SAL), + SUPP BEN; REG REQUIRES 10SC EFF. 3/6/12	Y ILOD & REG = VR	Y 50 W/10SC; REDUCTION VR W/ TIER 1 OR 2	Yes
JUPITER ISLAND	GP	Y ILOD & REG = W/5SC, 2/3 OF ACCR BEN @ DT OF DISB	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

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
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=SPECIAL PROVISIONS	Y SPECIAL PROVISIONS	Y 55W/10SC, ACCR BEN, REDUCED BY 1/15TH PER YR PRIOR TO NORM RET	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 10-YR CERT & LIFE 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 VR W/ ILOD OR REG	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 VR W/ HDT BEF OR AFT 6/1/10)	Y VR W/ BENEFICIARY SELECTION	Y 20SC, 55 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
KISSIMMEE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y W/5SC; > OF (1) PV OF ACCR BEN & (2) LESSER OF 24X AVG COMP OR 100X ANTICIPATED MO NR BEN	Y 40 W/10SC, ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS PRIOR TO AGE 50, 2%/YR FOR NEXT 5 YRS	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) PV OF ACCR BEN 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; > OF (1) PV OF ACCR BEN & (2) LESSER OF 24X AVG COMP OR 100X ANTICIPATED MO NR BEN	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; LIFE W/10 YRS 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 42% 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	No
LADY LAKE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN @ NRD (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50W/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 = 42% FMC; REG = VESTED: 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 ILOD, REG. BASED ON SC & HIRE DT=VARIES	Y <10SC=REF W/INT, >10SC=BEN	Y 52 W/10SC (NON-ELEC) OR 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 W/10SC = 10-YR ACCR BEN	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR, PLUS \$10/MO X SC AS A SUPP BEN FOR LIFE	Yes
LAKE HELEN	P	Y ILOD=>AB OR 42%AME; REG=VR W/>OR< 10SC	Y ILOD®=VR W/VEST OR NVESTED	Y W/10SC; REDUCED ACCRUED BEN	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
LAKE MARY	F	Y ILOD = ACCR BEN (MIN 50% CURRENT SALARY); REG = W/5SC, ACCR BEN (MIN 25% CURRENT SALARY)	Y ILOD & REG = VARIES	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO MBR'S NRD	Yes
LAKE MARY	P	Y ILOD = ACCR BEN (MIN 50% PAY); REG = ACCR BEN (VESTED) OR REF (NON-VESTED)	Y VESTED & ILOD = VARIES; VESTED & REG = ACTUAR. EQUIV. OF ACCR BEN; NON-VESTED = REF	Y 50 W/5 SC; 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: REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE WALES	G	Y ILOD = 42% AFC MIN; REG = W/10SC, ACCR BEN (REDUCED IF EARLY) OR REF W/INT	Y REF W/ INT	Y 55 W/10 SC; REDUCED ACCR BEN (1/15TH - 1/30TH METHOD)	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 OPTIONAL VR W/ SPOUSE & CHILD; REG = 10-YR ACCR BEN (VESTED) OR REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE WORTH	F	Y ILOD = ACCR BEN (MIN 50% AFC) -WC, ETC; REG = W/10SC, ACCR BEN -WC, ETC	Y ILOD = SPEC PROV; REG = W/10SC: ACCR BEN (100% JT & SURV); <10SC: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKE WORTH	G	Y ILOD = ACCR BEN (CALC'D LIKE MBR HAS AT LEAST 20SC) + OFFSETS; REG = W/10SC, ACCR BEN	Y ILOD = SPECIAL PROVISIONS; REG = ACTUARIAL EQUIV. OF ACCR BEN; 100% JT & SURV	N NONE PROVIDED	Yes
LAKE WORTH	P	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN; OFFSET	Y ILOD = REF + MONTHLY (VR W/ SPOUSE OR KIDS); REG = W/10SC, ACT. EQUIV OF NRB, 100% JT & SURV	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKELAND	GP	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 PD UNTIL RECOV IF BEF NRD; ILOD=ACCR BEN W/MIN 65% OF FINAL PAY, REG=W/10SC: A/B W/MIN 40% FINAL PAY	Y NON-VESTED=REF OF ACCUM CONTRIB; VESTED=10-YR A/B REDUCED FOR START PRIOR TO NORMAL OR EARLY RET DT	Y 50W/10SC, ACCR BEN REDUCED 3%/YR BY WHICH RETIREMENT PRECEDES AGE 55	Yes
LAKELAND SUPP	F	Y ILOD=1/12 X \$535 X SC; REG=1/12 X \$267.50 X SC	Y VESTED W/SPOUSE=50%AB; NON-VESTED OR NO SPOUSE=REF W/O INT	Y 50 W/10SC, REDUCED ACCR BEN	No
LANTANA	F	Y ILOD = ACCR BEN (MIN 75% AFS); REG = W/5SC, ACCR BEN (MIN 25% AFS)	Y NORM RET ELIG = 10-YR ACCR BEN; W/10SC = 10-YR REDUCED ACCR BEN; <10SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
LANTANA	P	Y ILOD & REG = W/10SC, 2% X AFC X SC (MIN 25% AFC)	Y ILOD & REG = W/10SC, ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF	N NONE PROVIDED	Yes
LARGO	PF	Y ILOD = 60% AFC+WC; REG = W/10SC, 50% AFC+WC; MAX	Y > (1) SINGLE SUM VALUE OF ACCR NRB @ DT OF DEATH OR (2) < 24 X AFC OR 100 X ANTICIPATED MO PENS @NRD	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
LAUDERDALE-BY-THE-SEA (VOL)	F	Y ILOD & REG W/10SC=BENEFICIARY WILL RECEIVE MBR'S ACCR NORM RET BENEFIT AS OF DT OF DISABILITY	Y W/10SC=MBR'S ACCR NORM RET BEN; <10SC=REFUND OF MBR'S ACCUMULATED CONTRIBUTIONS	Y 50W/10SC; NORM RET BEN REDUCED BY 3%/YR BY WHICH THE EARLY RET DT PRECEDES NORM RET DT	No
LAUDERHILL	F	Y ILOD=50% RT OF MONTHLY EARNINGS OR ACCR BEN;REG W/2 SC	Y ILOD=20% PAY; REG=ACCR BEN	Y 50W/10SC; AB@NRD OR RED IMMED	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 >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® W/7SC=>AB & 20%RATE OF MO EARN@ DT DISAB; TOTAL BEN NO >100% RATE MO EARN-100%WC & 100%SS	Y ILOD=20%SAL; REG=MBR MUST BE ELIG FOR EARLY OR NORM RET @ DEATH, BEN VARIES	Y 55W/15SC; A/B TO ERD PAY @ NRD OR RED FROM AGE62 W/RED 1/15 EACH 1ST 5YRS & 1/30 EACH ADDIT YR AFTER	Yes
LEESBURG	F	Y ILOD = 50% BASIC COMP IN YR PRIOR TO DISB (MAX = APV OF ACCR NRB); REG = VR W/ < OR > 10 YRS	Y 10-YR CERT & LIFE TO BENEF, > OF [APV ACCR BEN] AND [2X BASIC COMP IN PREV YR BUT MAX = APV NRB)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LEESBURG	G	Y W/10SC; BEN VR W/BEF OR AT NORM RET DT	Y VARIES	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 = VR; REG = VR OR <10SC:REF	Y 45 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
LIGHTHOUSE POINT	PF	N NONE PROVIDED	Y CONTRIB REF OR ACCR BEN	Y 50W/10SC-REDUCED	No
LIVE OAK	F	Y ILOD=42% AFC MIN;REG=W/ 10SC-25% AFC MIN	Y IF VESTED=50% PAY;NON-VSTED=CONTRIB REFUND	Y 50 W/ 10 SC-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
LONGBOAT KEY	G	N NONE SPECIFIED	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 & REG W/10SC = 3% AFC X SC (ILOD MIN = 42% AFC)	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS PRIOR TO AGE 50, 3%/YR AFTER AGE 50	Yes
LONGWOOD	PF	Y ILOD = ACCR BEN @ 2% (MIN 50% AFC) - WC, ETC; REG = W/10SC, ACCR BEN @ 2% (MIN 25% AFC) - WC, ETC.	Y VESTED = \$50K LUMP SUM + 10-YR ACCR BEN @ NR; NON-VESTED = CONTRIB REF + \$50K LUMP SUM	N NOT APPLICABLE	No
LYNN HAVEN	F	Y ILOD = MIN 42% AFC; REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NONVESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
LYNN HAVEN	G	Y ILOD & REG W/10SC = ACTUARIALLY REDUCED ACCR BEN	Y VESTED = ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 1/15TH EACH FIRST 5 YRS & 1/30TH NEXT 5 YRS PRIOR TO NRD	Yes
LYNN HAVEN	P	Y ILOD = MIN 42% AFC; REG = W/10SC, MIN 25% AFC	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45W/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
MACCLENNY	F	Y >AB OR ILOD=42%AFC, REG W/10SC=25% AFC	Y VESTED=10-YR ACCR BEN; NON-VESTED=100% CONT REFUND	Y 50W/10SC; A/B @ NR AGE OR REDUCED ACCR BEN NOW	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 ILOD & REG = VR W/SC @ DEATH	Y 50W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO AGE 55	Yes
MARATHON	F	Y ILOD=65%AFCMIN;REG=W/8SC,25%AFC MIN	Y W/10SC, REDUCED ACCR BEN;NON-VSTD =REFUND	Y 50 W/6SC-REDUCED	Yes
MARCO ISLAND	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN @ NRD OR ACTUARIALLY REDUCED @ ERD; NON-VESTED = REF	Y 50 W/ 6 SC; REDUCED 3%/YR PRIOR TO NRD	No
MARCO ISLAND	P	Y ILOD=42%AFC MIN;REG=W/8SC-ACCR BENEFIT	Y CONT REF; IF VESTD = ACCRBEN	Y 50W/ 6SC - REDUCED	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
MARTIN COUNTY	ER	N NONE SPECIFIED	N NONE SPECIFIED	Y BENEFIT=FRS EARLY RET REDUCT	No
MEDLEY	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, ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
MEDLEY - GENERAL + ELECTED	G	Y ACCRUED YR VESTING SC FOR EACH YR DISABLED; CEASES @ NO LONGER DISAB, DEATH, OR NORM RET AGE	Y VESTED = 20-YR ACCR BEN STARTING NO LATER THAN DT MBR WOULD HAVE BEEN 70.5	Y ELECTED = 1ST MO COINCIDENT W/ OR IMMED FOLLOWING LAST DAY OF SC AS EO; REG = AGE 50	No
MELBOURNE	F	Y ILOD & REG W/10SC=VARIES + SUPP	Y ILOD=VR W/SP&CH; REG=10YR BEN, PRIOR RET ELIG: REF W/INT	Y AGE 50 OR 20SC; ACCR BEN REDUCED 3%/YR BY WHICH ERD PRECEDES 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 AGE, SC VR W/ ENRL DT BEF OR AFT 1/1/80; ACCR BEN REDUCED 3%/YR (1ST 5 YRS), ACTUARIAL RED FURTHER	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 AND 5%/YR FOR ADD'L YRS	Yes
MELBOURNE BEACH	P	Y ILOD = 50% PAY; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF	Y 50W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
MIAMI	GS	Y ILOD=VARIES; REG=W/10SC, VARIES	Y ILOD & REG W/3SC=VARIES	Y 20SC,ANY AGE; REDUCED ACCR BEN	No
MIAMI	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

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 - COLA (RETIRED)	PF	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	No
MIAMI - ELECTED	G	N NONE SPECIFIED	Y SINGLE SUM DEATH BENEFIT	N NONE SPECIFIED	No
MIAMI - EXCESS	GS	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	No
MIAMI - OFF-STREET PARKING	G	N NONE SPECIFIED	Y W/ 5SC = APV OF ACCR BEN (MIN = REF W/ INT)	N NONE SPECIFIED	No
MIAMI - STAFF	GS	N NONE SPECIFIED/PROVIDED	N NONE SPECIFIED/PROVIDED	Y 10SC,ANY AGE; SAME AS NORM RET	No
MIAMI BEACH	G	Y AB-WC; ILOD = NO < 65% FAME (TIER A = 75%); REG = W/5WC, NO < 35% FAME	Y W/3SC, 50% ACCR BEN W/O RED, MIN 30% FAME, MAX 40% FOR GENERAL MBRS	Y TIER B: MIN AGE 50+SC = 75, HIRE DT > 9/30/10: MIN AGE 55+SC = 75; 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 A/B;ILOD=NO<42%AFC, REG W/10SC=NO<25%AFC	Y ACCRUED NORM RET BENEFIT	Y 55 W/15 SC - REDUCED BENEFIT	Yes
MIAMI SPRINGS	G	Y ILOD & REG = BEN VR W/ WORKER'S COMP	Y >10SC = ACCR BEN (100% JT & SURV); <10SC = CONTRIB REF	Y 55 W/10SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	Yes
MIAMI SPRINGS	PF	Y ILOD = 2/3 PAY -WC&SS; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y ILOD & REG = VR	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIAMI-DADE COUNTY	ER	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=ACCR BEN (MIN 75% AFC, JT&100% SURV), NO SP: 2/3 ACCR BEN; REG VESTED=ACCR BEN (JT&100% SURV)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIRAMAR	G	N NOT APPLICABLE	Y VESTED: BEN VR W/WHETHER ELIGIBILITY FOR EARLY, NORMAL OR DELAYED RETIREMENT	Y 55W/7SC; NORM RET BEN REDUCED 6% EACH YR EARLY RET DT PRECEDES NORM RET DT	Yes
MIRAMAR	P	Y ILOD=66.67%FMC;REG W/10SC=>A/B OR 25%AME	Y <10SC=REF W/INT;>10SC=ACC BEN	Y 50 W/10 SC; REDUCED ACCR BEN	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	ER	N NONE	N NONE	Y BEN = FRS OR TRS RED BENEFIT	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
MONROE COUNTY VOL F.F. & EMS	F	N NONE SPECIFIED	Y VESTED=PRESENT VALUE OF VESTED ACCRUED BENEFIT	N NONE SPECIFIED	No
MONTICELLO	F	Y ILOD= ACCR BEN BUT NO < 42% AFC; REG=W/10SC, ACCR BEN BUT NO < 25% AFC	Y VESTED=REFUND, 10-YR ACCR BEN @ NRD OR EARLIER REDUCED; NON-VESTED=CONTRIBUTION REFUND	Y 50W/10SC, ACCR BEN, REDUCED 3% FOR EACH YR PRIOR TO NORM RET	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 NR BEN, MIN 42% AFC ; REG W/10SC=ACCR NR BEN, MIN 25% AFC	Y ILOD®=W/10SC, A/B; <10SC=REF W/INT; IF HIRED ON/BEF 5/20/97: AGE 50, REGARDLESS OF SC	Y 45W/10SC; NORM RET BEN RED 3%/YR BY WHICH EARLY RET DT PRECEDES THE NORM RET DT	Yes
MOUNT DORA	G	Y ACCR BEN TO DT OF DISB, REDUCED SAME AS EARLY RET	Y NON-VESTED = REF W/INT; VESTED = ACCR BEN TO SPOUSE (50% SURV) OR BENEF (10-YR CERT)	Y 50 W/7SC; REDUCED 3%/YR ERD PRECEDES 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 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 PRIOR TO AGE 55; NON-VESTED = REF W/ INT	Y AGE 50; ACCR BEN REDUCED 3%/YR PRIOR TO THE EARLIER OF 55 OR DATE MBR WOULD HAVE HAD 20SC	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 3%/YR PRIOR TO 60 (HDT AFTER 9/30/2011: REDUCED 5%/YR PRIOR TO 65)	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 AGE 45 OR 20SC, ANY AGE; ACCR BEN, REDUCED 3%/YR PRIOR TO NR	No
NEPTUNE BEACH	P	Y ILOD=ACCR BEN BUT NOT < 42% AFC; REG=W/10SC, ACCR BEN	Y VESTED=10-YR MO ACCR BEN; NON-VESTED=REF W/O INT	Y 50W/10SC; ACCR BEN, REDUCED 3%/YR PRIOR TO NRD	Yes
NEW PORT RICHEY	F	Y SPECIAL PROVISIONS FOR ILOD & REG W/1SC	Y NORM RET ELIG OR VESTED=100%JT/SURV ANNUITY 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	Y W/20SC; UNREDUCED ACCR BEN	Yes
NEW SMYRNA BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AME)	Y ILOD = 50% AFC PAYABLE 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 MONTHLY TO SP FOR LIFE; NON-VESTED = REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	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; NO REDUCTION (FOR ILOD & REG)	Y W/5SC = ACTUARIALLY EQUIV VALUE OF ACCR NRB @ DATE OF DEATH (ILOD & REG)	Y 55 W/20SC; ACCR BEN REDUCED (1/15TH - 1/30TH METHOD) FOR EACH YR PRIOR TO AGE 65	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
NORTH BROWARD HOSPITAL (aka Broward Health)	G	Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING	Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING	Y 55W/5SC; VESTED ACCOUNT VALUE	No
NORTH MIAMI 691 [GPF]	F	Y ILOD=75% PAY; REG=ACCR BEN UP TO 50% PAY; OTHER SOURCES W/THIS BEN CAN'T EXCEED 100% RATE OF PAY	Y ILOD & REG= VARIES	Y W/14SC; NORM RET BEN REDUCED 4%/YR EARLY RET DT PRECEDES NORM RET DT	No
NORTH MIAMI 691 [GPF]	G	Y ILOD=75% PAY; REG=ACCR BEN UP TO 50% PAY; OTHER SOURCES W/THIS BEN CAN'T EXCEED 100% RATE OF PAY	Y ILOD & REG= VARIES	Y 14SC OR 55W/10SC, NORM RET BEN REDUCED 4%/YR EARLY RET DT PRECEDES NORM RET DT	No
NORTH MIAMI 691 [GPF]	P	Y ILOD=75% PAY; REG=ACCR BEN UP TO 50% PAY; OTHER SOURCES W/THIS BEN CAN'T EXCEED 100% RATE OF PAY	Y ILOD & REG= VARIES	Y W/14SC; NORM RET BEN REDUCED 4%/YR EARLY RET DT PRECEDES NORM RET DT	No
NORTH MIAMI 748	P	Y ILOD=75%COMP W/OPT; REG=VESTED ACCR BEN PAYABLE @ NRD OR W/10SC, NO<ACCR PEN OR 25%AFC WHICHEVER >	Y ILOD=VR W/SP&CH; REG=A/B+ PRE 10/1/1982 CONTRIBUTIONS	Y AGE&SC VR; REDUCED (VR WITH OR WITHOUT 20 & OUT WAIVER) ACCR BEN	No
NORTH MIAMI BEACH	G	Y VARIES	Y VARIES	Y 20SC OR 55 W/15SC, ACCR BEN ACTUARIALLY REDUCED	Yes
NORTH MIAMI BEACH	PF	Y GREATER OF 60% FMC OR ACCR BEN @ DISAB	Y VARIES	Y 45 W/15SC OR 50W/10SC-REDUCED	Yes
NORTH MIAMI BEACH - MANAGEMENT	G	Y ACCR BEN (MIN 25% AME) OFFSET BY WC & OTHER DISB	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ 3% INT	Y 50 W/10SC, ACCR BEN REDUCED 5%/YR PRIOR TO MBR'S NR AGE	Yes
NORTH NAPLES FCD	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = VR W/ MARITAL STATUS AND RET ELIG; NON-VESTED = REF W/O INT	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
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 & (REG W/10SC)=\$165 MO SUPP WITH GREATER OF: 2.00% X AFC X SC; OR 60% PAY	Y ILOD=60% PAY; REG W/5SC=50% PAY	Y 45W/10SC; ACCR BEN, REDUCED 3%/YR IF <15SC, 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 5X ANNUAL ACCR BEN OR PVAB) 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@TIME OF DISAB - SS&WC UNTIL NRA; ACCR BEN AS OF ORIG DISAB DT@ NRA	Y W/<15SC,SINGLE LUMP SUM=100% BASIC ANN RT PAY OR 150% ALL OTHERS, MAX \$30,000	Y 52W/7SC OR 30SC, ANY AGE; AB@62 OR W/<30SC, REDUCED ACCR BEN @ EARLY RET AGE	No
OAKLAND PARK	PF	Y ILOD & REG W/10CSC = VR	Y ILOD = VR W/SP OR CH; REG = 1/2 ILOD	Y W/20CSC OR 50 W/10CSC; ACCR BEN REDUCED 3%/YR	Yes
OCALA	G	Y ILOD®-W/5SC,\$50 + 1%XAFXCSC(MIN\$100)	Y IF VESTED, ACCRUED BENEFIT FOR 10 YRS;N-VEST=REFUND	Y 55W/5 SC OR 25SC,REDUCED BEN	Yes
OCALA SUPP	F	Y ILOD=ACCR BEN, NO <42% AME; REG=ACCR BEN, NO <30% AME	Y NOT-VESTED=REF OF MBR CONTRIB; VESTED=ILOD & REG: A/B FOR 10 YRS OR 50% AME TO SPOUSE UNTIL DEATH	Y 50W/10SC; BENEFIT REDUCED BY 2%/YR PRIOR TO NORM RET DATE	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
OCALA SUPP	P	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y NON-VESTED = REF; VESTED = 10-YR ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR + SUPP	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; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YEAR	Yes
OCOEE	G	N NONE SPECIFIED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/5SC, 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 RED FROM AGE 50 TO 45	Yes
OKALOOSA ISLAND FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
OKEECHOBEE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% AFC/YR OR 25% AFC	Y > OF 50% PVVB AND REF W/ INT (VESTED ACT & INAC) OR ACCR BEN (RET ELIG); NON-VESTED = 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 > OF 50% PVVB AND REF W/ INT (VESTED ACT & INAC) OR ACCR BEN (RET ELIG); NON-VESTED = REF	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/YR, OR 25% AFC	Y > OF 50% PVVB AND REF W/ INT (VESTED ACT & INAC) OR ACCR BEN (RET ELIG); NON-VESTED = REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
OLDSMAR	F	Y ACTUARIAL EQUIV OF ACCR BEN; ILOD = MIN 42% AME, REG = MIN 25% AME	Y ILOD = ACCR BEN (MIN 50% PAY); 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 NRD	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/10 SC; 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% FOR 40 TO 50SC; REG = VR W/SC	Y ILOD= VR W/ SC & SP/CH/BENEF; REG= W/10SC: 100% OF ACCR BEN (10 YRS), THEN VR% OF ACCR BEN FOR LIFE	Y ANY AGE W/20SC OR 47 W/10SC; SAME AS NORM RET BUT MULTIPLIER MAY CHANGE	Yes
ORLANDO	G	Y PAID THROUGH INSURANCE CONTRACT	Y VR W/ ELIGIBILITY CONDITION	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 = VR W/SC	Y ILOD = 60% AMS; REG = W/10SC; 65% OF REG DISAB BEN	Y 47 W/10SC; 2% AMS X SC; OR NORM BEN IF > OR = 20SC	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 AVIATION	G	N NONE PROVIDED	Y W/3SC; ILOD & REG = ACCR VESTED BEN (MARR: 50% CONT ANNUITY, UN-MARR: 5-YR ACTUARIALLY EQUIV BEN)	Y 55 W/7SC; ACCR BEN REDUCED 3%/YR 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 W/10SC = 10-YR ACCR BEN; <10SC = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ORMOND BEACH	G	Y HDT BEF 9/1/93 = ACCR BEN; HIRED 9/1/93 & AFT = W/10SC, ACCR BEN	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; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
OVIEDO	P	Y ILOD=NO <42%AME; REG=W/10SC,ACCR BENEFIT	Y ACCR BEN OR IF NV,CONT REFUND	Y 45 W/10SC, REDUCED ACCR BEN	No
PALATKA	F	Y ILOD = ACCR BEN (MIN 45% OF AVG OF LAST 5 YRS); 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% AVG SAL LAST 5 YRS); 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
PALM BAY [PF]	F	Y ILOD = ACCR BEN (MIN VR W/ HDT); REG = W/10SC, ACCR BEN (MIN 25% AFC); DROP INELIG FOR DISB	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: BEN; <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=W/ADD SC FROM DT OF DISAB TO EARLIES NR ELIG DT, NO< 60% AFC; REG=W/10SC, COMPUTED AS NORM RET	Y ILOD & REG W/10SC=VR W/SPOUSE & CHILD/CHILDREN	N NONE SPECIFIED	Yes
PALM BEACH [G,P,F,LG]	G	Y ILOD=NO < 60%AFC; REG=W/10SC, =NORM RET	Y ILOD & REG W/10SC=VR W/SPOUSE & CHILDREN	Y 50W/10SC; NORM RET BEN REDUCED 0.6% (0.3% IF SC IS 20+) EACH MO ERD PRECEDES NRD	Yes
PALM BEACH [G,P,F,LG]	LG	Y ILOD=NO < 60%AFC; REG=W/10SC, = NORM RET	Y ILOD & REG W/10SC=VR W/SPOUSE & CHILDREN	N NONE PROVIDED	Yes
PALM BEACH [G,P,F,LG]	P	Y ILOD=NO<60%AFC, ADDIT SC FROM DISAB TO EARLIEST NR ELIG; REG=W/10SC, COMPUTED AS NORMAL RET	Y ILOD & REG W/10SC=VR W/SPOUSE & CHILD/CHILDREN	N NONE SPECIFIED	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
PALM BEACH GARDENS	F	Y ILOD = 60% AFC (MIN 2% AFC X SC), REG = W/10SC, 2.5% AFC X SC, MAX 50% AFC	Y VESTED = 10-YR ACCR BEN; NON-VESTED = 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; BEN CEASE UPON RECOVERY PRIOR TO NRD	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 UNMARRIED = REF; VESTED & MARRIED = REF + JT & SURV ANNUITY. ALSO LUMP SUM (VR)	Y 55 W/10SC; REG ER & UNRED ER BENEFIT VR W/HIRE DT, TERM DT, AGE & SC	No
PALMETTO	G	Y ILOD & REG = W/5SC (10 IF HIRED AFT 1-1-95), ACCR BEN W/ OFFSETS	Y ILOD & REG = W/5SC (10 IF HIRED AFT 1-1-95), 10-YR ACCR BEN; NON-VESTED = REF W/ INT	Y 55W/5SC (10 IF HIRED AFT 1-1-95); ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALMETTO	P	Y ILOD = ACCR BEN ACTUARIALLY REDUCED (MIN 62% AFC); REG = % AFC VR W/SC	Y ILOD & REG = W/10SC: ACCR BEN (REDUCED IF EARLY); <10SC: 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 ACCR BEN OR 3X ANNUAL SAL; NON-VESTED = 3X ANNUAL 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, ACCUM CONTRIBS, 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 SPECIFIED	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 CERT 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 42% AFC MIN;REG (w/10sc)=25% MIN	Y W/10SC-ACCR BEN;<10SC-REFUND	Y 50W/10SC-REDUCED	No
PASCO COUNTY	ER	N NONE PROVIDED	N NONE PROVIDED	Y 50<AGE<62 & 25<SC<30; PAYS AMT OF REDUCTION IN FRS BEN (UP TO 35%)	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
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, & 4SC (HDT<10/1/08) OR 13SC (HDT>10/1/08)	No
PEMBROKE PINES	G	Y ILOD = ACCR BEN (MIN 40% MO PAY); 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%/YR PRIOR TO NRD	Yes
PEMBROKE PINES	PF	Y ILOD = ACCR BEN (MIN 2/3 OF MO EARNINGS); REG = W/10CSC, ACCR BEN (MIN 35% AME)	Y ILOD = VR% AME TO SP & CH, W/MAX; REG = VR W/<OR> 5CSC, W/10CSC = 10-YR BEN	N NONE PROVIDED	Yes
PENSACOLA	F	Y VARIED ACCR BEN; ILOD=NO<42%AFC, REG=NO<25%AFC	Y VESTED=75% MO ACCR BEN; NON-VESTED=REFUND OF ACCUM CONTRIBUTIONS W/O INT	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3% PER YEAR	Yes
PENSACOLA	G	Y ILOD & REG W/6SC=RED BEN VR W/SC	Y ILOD & REG W/6SC=80% BENEFIT	Y 30SC, ANY AGE; REDUCED ACCR BEN	Yes
PENSACOLA	P	Y ILOD=NO<42%AMS; REG=REFUND; W/10SC:NO <25%AMS	Y ILOD & REG=SAME AS DISABILITY	Y 50W/10SC; REDUCED NORMAL BEN	Yes
PERRY	F	Y ILOD=NO <42%AFC; REG=W/10SC,BEN OR REFND	Y CONTRIB REF;W/10SC - ACCR BEN	Y 50 W/10 SC, REDUCED BENEFIT	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 = SP: 50% PAY FOR LIFE (REG BEN IF NO SP); REG = VEST: ACT. EQUIV OF ACCR BEN, NON-VEST: REF	Y W/10SC, ACCR BEN REDUCED 3%/YR	Yes
PINELLAS PARK	G	Y >ACCR NORM RET BEN OR ILOD=42%AMC, REG W/5SC=25%AMC	Y ILOD=VR;REG W/10SC=JT/SV ACCR BEN	Y W/10SC, NORM RET REDUCED 3/12% PER MO FOR EACH MO EARLY RET DT PRECEDES THE NORM RET DT	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% SAL + 50% OF 1/12 OTH EARNINGS FOR PRIOR YR) OR (50% FAMC); REG=VR W/ VESTING	Y W/10SC, ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	Yes
PLANT CITY	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR MONTHLY ACCR BEN; NON-VESTED = REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PLANTATION	G	Y ILOD = 70% COMP - SS&OTHER EARN; REG = W/5SC, SAME AS ILOD IF 100% DISABLED, OR ACCR BEN	Y ILOD = 55W/10SC, ACCR BEN OR 1.5-Y 2.0 X ACCUM CONT NOW; REG = ACCR BEN @ DT OF DEATH	Y 25SC, ANY AGE OR 50W/15SC, ACCR BEN REDUCED 2%/YR EARLY (TIER 2 = 3%/YR EARLY)	Yes
PLANTATION	P	Y ILOD & REG W/5VSC=70% PAY-SS & OTHER EARNINGS	Y VR W/RETIREMENT ELIG. STATUS; VESTED OR NOT VESTED	Y 50W/10VSC OR 45W/15VSC; NR BEN REDUCED BY 3%/YR EARLY + SUPP	Yes
PLANTATION (VOL)	F	Y ILOD & REG W/10SC = ACCR BEN (MIN \$100/MO)	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 1 X ANN PAY (OVER 4 YRS) + REF W/INT; OR 10-YR BEN	Y W/20SC; ACCR BEN REDUCED WITH SOME EXCEPTIONS	Yes
POMPANO BEACH [PF]	F	Y ILOD = ACCR BEN (MIN 75% RATE OF EARN @ DISB); REG = W/10SC; VR W/SC (MIN 25% AME)	Y ILOD = \$5000 LUMP + % EARNINGS TO SP AND/OR CH; REG = VR W/SC	Y 20 SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM 55 TO 50, ACTUARIALLY BEF 50	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
POMPAÑO BEACH [PF]	P	Y ILOD = ACCR BEN (MIN 75% RATE OF EARN @ DISB); REG = W/10SC, VR W/SC (MIN 25% AME)	Y ILOD = \$5000 LUMP + % EARNINGS TO SP AND/OR CH; REG = VR W/SC	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM 55 TO 50, ACTUARIALLY BEF 50	Yes
PONCE INLET (VOL)	F	Y ILOD=>ACCR BEN OR 42% AFC; REG=W/10SC, >ACCR BEN OR 25% AFC	Y VESTED=10-YR ACCR BEN @ NORM OR EARLY(RED) RET DT; NON-VESTED=CONTRIBUTION REF W/O INTEREST	Y 50W/5SC; ACCR BEN, REDUCED 3% FOR EACH YR PRIOR TO NORM RET DT	No
PORT ORANGE	F	Y ILOD=NORM RET BENEFIT, NO<42% AFC; REG=W/10SC, NORM RET BENEFIT	Y VESTED OR ELIG FOR RET=10-YR ACCR BEN; NON-VESTED=REF OF ACCUM MBR CONTRIBUTIONS	Y 40W/10SC; BENEFIT DETERMINED AS FOR NORM RET, ACTUARIALLY REDUCED TO REFLECT EARLY RET PAYMENT	Yes
PORT ORANGE	G	Y VR BASED ON SC, AND ILOD OR REG	Y 10-YR CERT MONTHLY ANNUITY BASED ON APV OF ACCR BEN (MIN APV = 2 X SAL, MAX APV = 100 X NRB)	Y 55 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
PORT ORANGE	P	Y -WC; ILOD=>AB & 50%AMC, MIN 42%AMC; REG=W/10SC:>AB & 25%AMC ; MIN 25%AMC	Y VESTED=AB@DT OF DEATH PD@NRD OR ACT EQUIV AB NOW	Y 45W/10SC, ACCR BEN REDUCED 3%/YR THE MEMBER IS YOUNGER THAN THE NORM RET DATE	Yes
PORT ST. LUCIE	P	Y AB; ILOD=NO<42%AFC,REG=W/10SC:NO<25%AF C	Y V=10-YR A/B@NR DT; N-VEST=REF	Y 50 W/10 SC, REDUCED ACCR BEN	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 60% AFC); REG = 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, <10SC = REF W/ INT	Y 55 W/5SC; ACCR BEN REDUCED (1/15TH)/YR PRIOR TO 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 EARLY	Yes
QUINCY	PF	Y REG=W/10SC-ACCRBEN; ILOD:42% AFC MIN	Y PROVISIONS VARY W/ HIRE DATE	Y 50 W/10 SC, REDUCED 3%/YR	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/ > OR < 10SC	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 SPEC PROV FOR ILOD & REG W/< OR > 10SC	Y VARIES	Y 45W/25SC OR 50W/10SC; REDUCED ACCRUED BENEFIT	Yes
ROCKLEDGE	G	Y SPEC PROV FOR ILOD & REG W/< OR > 10SC	Y VARIES	Y 55W/10SC; REDUCED ACCR BEN	No
ROCKLEDGE	P	Y SPEC PROV FOR ILOD & REG W/< OR > 10SC	Y VARIES	Y 44W/25SC OR 50W/10SC; REDUCED ACCRUED BENEFIT	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
ROYAL PALM BEACH	P	Y ILOD=42%MIN;REG=W/10SC;25% AFC MIN	Y ACCR BEN OR CONTRIB REFUND	Y 50 W/ 10SC-REDUCED	No
SAFETY HARBOR	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET W/ WC, SS, ETC	Y VESTED = 10-YR ACCR BEN (IF MARRIED, SPOUSE MAY DEFER); NON-VESTED = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO MBR'S NRA	No
SAINT AUGUSTINE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = EQUIV VAL OF ACCR BEN (SC PROJ TO AGE 60); REG = W/5SC: SAME BEN 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 TOTAL & PERM DISAB & MET EARLY RET ELIG; ACCR BEN AS OF ERD, PAY IMMED BUT RED IN SAME MANNER AS ERD	Y W/5SC, 75% JT/SURV ANNUITY	Y 55;SC VR W/HIRE DT&BIRTH DT; ACCR BEN AS ERD PAYABLE @ NRD OR RED BEN PAYABLE IMMEDIATELY	No
SAINT LUCIE COUNTY FCD	F	Y ILOD=NO<75% FAS; REG W/5SC=COMP AS NR BASED ON SC & FAS @ DISABILITY	Y ILOD=>75% FAS OR ACCR PENSION; REG=W/5SC, COMP AS NR PAYABLE NOW	Y 50W/5SC; ACCR PENSION @ AGE 55 OR REDUCED ACCR PENSION NOW; ER RED IS 3%/YR PRIOR TO NR	Yes
SAINT LUCIE COUNTY FCD	G	Y ILOD = MIN 75% FAS W/ MAX PERIOD; REG = W/5SC, ACCR BEN	Y ILOD = WORKERS COMP BEN AMT, MIN 75% FAS; REG = W/5SC, CALC'D AS NRB PAYABLE IMMED	N NONE SPECIFIED	Yes
SAINT PETE BEACH	F	Y ILOD= NO<42%AFC; REG W/10SC= ACCR BEN	Y VESTED=VALUE OF A/B FOR 10 YRS; NOT-VESTED=MBR CONT. REFUND	Y EARLIER OF 50W/10SC OR 20SC, ANY AGE; REDUCED ACCR BENEFIT	Yes
SAINT PETE BEACH	G	Y TOTAL & PERMANENT W/10 SC;ACCR.BENEFIT	Y VALUE OF ACCR BEN FOR 10YRS	Y 50 W/10SC, REDUCED ACCRUED BEN	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 50 W/10SC OR 20SC, ANY AGE; ACCR BEN REDUCED 3%/YR	Yes
SAINT PETERSBURG	F	Y VR W/ PRIOR OR SUPP PLAN	Y VR W/ PRIOR OR SUPP PLAN	Y (SUPP ONLY) 25SC, ACCR BEN REDUCED 2%/YR PRIOR TO AGE 50 (USE DATE MBR WOULD HAVE 30SC, IF EARLIER)	Yes
SAINT PETERSBURG	G	Y VR W/ ILOD OR REG, PRIOR OR SUPP PLAN	Y VR W/ ILOD OR REG & REG VR W/ SC	N NONE SPECIFIED	Yes
SAINT PETERSBURG	P	Y VR W/ PRIOR OR SUPP, ILOD OR REG	Y VR W/ PRIOR OR SUPP, ILOD OR REG	Y SUPP ONLY = 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 VR W/ ILOD & REG	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: REF	Y 45 W/10SC, REDUCED 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
SANFORD	P	Y ILOD = ACCR BEN (REG = 50% PAY, MALICIOUS = 80% AFC); REG = W/5SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 40% AFC); REG = W/10SC, 10-YR ACCR BEN; NON-VEST = REF	Y 45 W/10SC, ACCR BEN REDUCED 3%/YR EARLY	Yes
SANIBEL	G	N NONE SPECIFIED	Y W/5SC, 50% OF ACTUARIALLY REDUCED ACCR BEN	Y 60 W/6SC (55 W/5SC IF >15SC OR 55 W/5SC @ 9/30/11); ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
SANIBEL	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	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 (CALC'D USING MIN 25SC); REG = 2.5% FAC X SC, MAX 40SC + CHILD BENEFIT	Y ILOD = 2/3 OF ACCR BEN TO SPOUSE + CHILD BEN; REG = VR W/ ELIG FOR NORMAL	N NONE PROVIDED	Yes
SARASOTA MEMORIAL HEALTH CARE	G	Y ACCR BEN @ DT OF DISB	Y W/5SC; VR W/ TRAD'L OR PENSION EQUITY BEN	Y 42 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
SARASOTA-MANATEE A	G	Y EARLY = REDUCED ACCR BEN; NORM RET = ACCR BEN	Y BENEFIT; AGE & SC VARIES	Y 55 W/2 CALENDAR YRS SC; ACCR BEN RED 6 2/3%/YR UP TO 5 & 3 1/3%/YR BETW 5 & 7 ERD PRECEDES NRD	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 ANNUITY; NON-VESTED = REF W/ INT	Y 55W/10SC OR 35SC, ANY AGE; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD	Yes
SATELLITE BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET BY WC, ETC	Y VESTED = 10-YR CERTAIN ANNUITY, ACCUM CONTRIB GUARANTEED; NON-VESTED = REF W/ INT	Y 50W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO MBR'S NR AGE	Yes
SEBASTIAN	P	Y ILOD=NOT <42%AME; REG=W/10SC,NOT <25%AME	Y <10SC=REF W/O INT; >10SC=A/B	Y 50 W/10SC; REDUCED ACCR BEN	No
SEBRING	F	Y ILOD = 60% AFC; REG = ACCR BEN (MIN 25% AFC, MAX 50% AFC) + 7.5% AFC TO EACH CH (MAX BEN 50% AFC)	Y ILOD & REG = VR W/ SP, CH, UNMARRIED	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 10/98); ACCR BEN (25 TO 50% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY)	Y 45 W/10SC (5SC IF HDT BEF 10/98; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SEMINOLE	F	Y ILOD = MIN 42% OF 2-YR AFC + 3%/YR OF SC (MAX 75%); REG = W/10SC, ACCR BEN (MIN 25%), 2-YR 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
SHALIMAR	P	Y ILOD = ACCR BEN (MIN 42% AFC) W/ OFFSETS; REG = W/10SC, MIN 25% AFC W/ OFFSETS	Y ILOD = 50% SALARY FOR LIFE; REG = VEST: 10-YR ACCR BEN, NON-VEST: REF	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	Y 100% VESTING UPON TOTAL & PERM DISB; ACCR BEN (ACTUARIALLY REDUCED IF BEFORE NR)	Y 55 W/10CS OR 20CS, ANY AGE; JT & 50% CONTINGENT FOR LIFE BEGINNING @ RET ELIG	Y 55 W/10CS OR (HDT<5/2010) 52W/20CS; ACCR BEN REDUCED 0.6%/MO (1ST 60 MOS) AND 0.3%/MO (NEXT 60 MOS)	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
SOUTH MIAMI [GP]	G	Y DISABLED FOR 6 MO.; ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REFUND	N NONE SPECIFIED FOR GENERAL EMPLOYEES	No
SOUTH MIAMI [GP]	P	Y DISABLED FOR 6 MO.; ACTUARIALLY REDUCED ACCR BEN	Y REF OF ACCUM CONTRIBS	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 (OR CONTRIB REF); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRD	No
SOUTHERN MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC) - WC, ETC.; REG = W/10SC; ACCR BEN (MIN 25% AFC) - WC, ETC.	Y ILOD = ACCR BEN OR 50% PAY FOR LIFE; REG VESTED = 10-YR ACCR BEN; REG NON-VESTED = REF W/O INT	Y 10SC, ANY AGE; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SOUTHERN MANATEE FCD	G	Y W/10SC; ACCR BEN TO DT OF DISB (MIN 25% AFC) OFFSET BY WC, SS, ETC	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
STARKE	F	Y ILOD=NO<42% FAS-WC; REG=W/10SC, COMPUTED AS A NORM RET PENSION	Y W/10SC=COMPUTED AS NORM RET REDUCED IN ACCORDANCE W/100% JT/SURV ELECTION	Y 50 w/10SC; COMPUTED AS NORM RET REDUCED 3%/YR (0.25% MO) EARLY RET PRECEDES NORM RET DATE	Yes
STARKE	G	Y ILOD=NORM RET BEN-WC; REG=W/10SC, COMPUTED AS A NORM RET PENSION	Y W/15SC= NORM RET BEN, REDUCED IN ACCORDANCE W/100% JT/SURV ELECTION	Y W/25SC; COMPUTED AS NORM RET BUT REDUCED 2.5%/YR (0.2083% MO) EARLY RET PRECEDES NORM RET DT	Yes
STARKE	P	Y ILOD=NO<42%FAS-WC; REG=W/10SC, COMPUTED AS NORM RET PENSION	Y W/10SC=COMPUTED AS NORM RET PENSION ACTUARIALLY RED ACCORDANCE W/100% JT/SURV ELECTION	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 = >10SC: ACCR BEN, <10SC: REF W/O INT	Y 47 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SURFSIDE [GP]	G	Y ILOD = VR, -SS&WC; REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 55 W/15SC OR 20SC, ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	No
SURFSIDE [GP]	P	Y ILOD = VR, REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 55 W/15SC OR 20SC, ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	Yes
SWEETWATER	P	Y ILOD=42% SAL; REG=25% SALARY MINIMUM	Y MO. BENEFIT OR REFUND W/INT	Y W/ 10SC - UP TO 10 YRS EARLY, REDUCED 1/15 FOR 1ST 5 YRS, 1/30 NEXT 5 YRS BY WHICH ERD PRECEDES NRD	No
TALLAHASSEE [GPF]	F	Y ILOD & REG W/2SC=>AB OR NO >50% AMC	Y LUMP SUM PYMT, MAX \$400,000	Y 20SC OR 50W/5SC; REDUCTION VR	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
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 & REG W/2SC=>AB OR NO >50% AMC	Y LUMP SUM PYMT, MAX \$400,000	Y 20 SC; 50 W/ 5SC; SPEC PROV FOR PART A OR C FORMER MEMBERS	No
TAMARAC	F	Y SPECIAL PROVISIONS FOR ILOD & REG.	Y W/5SC; VARIES	Y 50 W/10 SC; REDUCED ACCR BEN	Yes
TAMARAC	G	Y SPECIAL PROVISIONS FOR ILOD & REG.	Y W/5SC; VARIES	Y 55 W/10 SC; REDUCED ACCR BEN	No
TAMARAC	P	Y SPECIAL PROVISIONS FOR ILOD & REG W/2SC	Y VESTED = ACCR BEN, 100% SURV ANNUITY OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
TAMARAC - EXECUTIVE	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 VR W/ > OR < 6SC & DIV A OR B	Y DIV A= NONE PROVIDED; DIV B= 55 W/6SC, ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
TAMPA	PF	Y ILOD = 65% SAL + 1/12 OTHER EARNINGS IN PRIOR YR; REG = W/10SC, VR	Y ILOD & REG W/10SC = VR W/SP & CH N	Y 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; REG = VESTED: 25% AME, 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 ACCR BEN; ILOD = NO < 42% AFC, REG = W/10SC, NO < 25% AFC; MAX 100% AFC	Y ILOD = VARIES; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y 50W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
TEMPLE TERRACE	P	Y ILOD = ACCR BEN (MIN 50%, MAX 100% PAY), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = VR; REG VESTED = ACCR BEN (REDUCED IF EARLY); REG NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TEQUESTA	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y ILOD & REG = W/6SC, 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

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
TITUSVILLE	G	Y W/10SC; ACCR BEN (+WC+SC = MAX 100% AFC)	Y ACTUARIAL EQUIV OF 50% ACCR BEN	Y 48 W/7.5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TITUSVILLE	PF	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN	Y ILOD & REG (W/8SC) = ACCR BEN (MIN 50% AFC)	Y W/10SC; BEF 12/22/86 = AGE 45, AFT 12/22/86 = AGE 50; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
TRI-COUNTY TRANSIT (ATU-1596)	G	Y W/10 UBC = 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) W/ OFFSETS; REG = W/10SC, ACCR BEN (MIN 25% AFC) W/ OFFSETS	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
VENICE	F	Y ILOD & REG W/5SC=>2% AFC X SC OR 50% AFC	Y ILOD=50%AFC TO SPOUSE UNTIL DEATH; REG=W/5SC, 50%AFC TO SPOUSE UNTIL DEATH OR REMARRIAGE	Y EARLIER OF 50W/10SC OR 20SC, ANY AGE; DEFERRED BEN PAYABLE @ NRD OR RED 2%/YR & PAYABLE IMMEDIATELY	No
VENICE	P	Y \$175/MO + 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 W/10SC = 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) +SS&WC SHALL NOT EXCEED 100% FINAL BASIC MO SAL	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 (REDUCTION VR W/ RET ELIG @ 9/30/10)	No
VERO BEACH	P	Y ILOD & REG W/10SC = ACCR BEN (MIN 50% FAS)	Y ILOD & REG W/1SC = ACCR BEN (MIN 25% FAS); <1SC = CONT REF	Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
VILLAGE OF NORTH PALM BEACH	G	N NONE SPECIFIED	Y ACTIVE = W/5SC, ACCR BEN; INACTIVE = 55 W/5SC, 50% JT & SURV	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 EMP'D: VEST= 10-YR ACCR BEN, NOT= REF; NOT EMP'D: VEST= 50% JT & SURV	Y AGE 50, ANY SC; 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 ACCRUED BENEFIT PAYABLE AT TIME OF DISAB	Y BEN=ACTUAR EQUIV OF ACCRUED BENEFIT	Y VESTED BUT <AGE55=RED BEN	No
WAUCHULA	GP	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC)	Y VR W/ MARR, UNMARR OR POLICE	Y 50 W/6SC; ACCR BEN REDUCED 1%/YR FOR 1ST 5 YRS PRIOR TO 60, 2%/YR FOR NEXT 5 YRS PRIOR TO 60	No

APPENDIX 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
WEST MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y ILOD & REG = VR	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 W/10SC = 50% JT & SURV ANNUITY; <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; AFTER RET = VR	N NONE SPECIFIED	Yes
WEST PALM BEACH	G	Y ILOD = VR W/ BEN PERIOD; REG = COMPUTED AS EARLY RET	Y ILOD = CONTRIB REF + MO BEN; REG = COMPUTED AS NR BUT ACTUARIALLY REDUCED (100% JT & SURV)	Y AGE 55 (50 IF HIRED PRIOR TO 10/1/70); ACCR BEN REDUCED 0.5%/MO UNDER AGE 60 (MAX 30% REDUCED)	No
WEST PALM BEACH	P	Y ILOD & REG W/5SC = VR W/SC, AGE & FAS	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 ACCR BEN OFFSET W/ WC, SS DISB, ETC; ILOD MIN = 42% AME; REG MIN = 25% AME	Y VESTED = 10-YR CERT ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
WILTON MANORS (VOL)	F	Y ILOD ONLY = ACCR BEN (LIFE W/10 YRS CERT)	Y ILOD ONLY = 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); 5 MOS CONTINUOUS DISB REQ'D	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX RED 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); 5 MOS CONTINUOUS DISB REQ'D	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX RED 12%)	Yes
WINTER GARDEN	G	Y W/10SC; 2% AFC UP TO 20SC + 1% AFC FOR 20+ SC; MIN 40% FAC OR \$100/MO, W/ OFFSETS	Y W/5SC; 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; <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 = VR W/ SP AND/OR CHILDREN; 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 Y FROM LAST YR), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/10SC OR 20SC, ANY AGE; 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% MO SAL); REG = VR	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
WINTER PARK	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 30% MO SAL); REG = VR W/ RET ELIG & SC	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WINTER SPRINGS	GP	Y W/30SC & DETERMINED DISABLED UNDER CITY'S LONG TERM DISAB INS POLICY; 3.00% X FAC X SC	Y PRESENT VALUE OF ACCRUED BEN; IF Y DEATH AFTER RET, BEN=PAYMENT UNDER FORM OF BEN OPT ELECTED	Y 55W/10SC OR 25SC; ACCR BEN, ACTUARIALLY RED FOR EACH YR EARLY RET BEN COMMENCEMENT PRECEDES AGE 55	No

Offer Disability 450

No Disability 42

492

Offer Early Ret. 441

No Early Ret. 51

492

Offer DROP 313

No DROP 179

492