

APPENDIX C

MARKET VALUE OF ASSETS

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

HEADINGS

INFORMATION PROVIDED

City or District

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

TYP SYS

Type of Retirement System:

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

Valuation Date

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

Assets

The different asset investment categories are as follows:

Equities

Equities includes stock, real estate, and stock mutual funds.

Cash & Equiv

Cash and equivalents includes cash on hand, accrued interest, certificates of deposit, money market accounts, T-bills, commercial paper, repurchase agreements, and receivables (less payables).

Insurance

Insurance contracts includes investments in insurance company contracts.

Fixed Inc

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

DROP Amount

The accumulated DROP account for all DROP participants.

Total Assets

Reflects the total market value of assets.