

2012



DEPARTMENT OF MANAGEMENT
SERVICES

FLORIDA DIVISION OF RETIREMENT

Florida Local Government Retirement Systems

Annual Report





RICK SCOTT
Governor

DEPARTMENT OF MANAGEMENT
SERVICES

CRAIG J. NICHOLS
Agency Secretary

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January 1, 2013

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

The Honorable Will Weatherford, Speaker
Florida House of Representatives
420, The Capitol
402 South Monroe Street
Tallahassee, Florida 32399-1300

Dear President Gaetz and Speaker Weatherford:

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

If you have questions or concerns, please feel free to contact Dan Drake, State Retirement Director, at (850) 487-4133 or by e-mail at Dan.Drake@dms.myflorida.com.

Sincerely,

A handwritten signature in black ink, appearing to read "Craig J. Nichols".

Craig J. Nichols
Agency Secretary

Enclosure

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I. INTRODUCTION

A. BACKGROUND

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

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

Within DMS, the Local Retirement Section (section) of the Division of Retirement (division), issues this annual report. This is the 32nd annual report published since the establishment of the local government retirement systems review function, pursuant to section 112.63, Florida Statutes, to ensure that local government retirement plans are funded on an actuarially sound basis. The number of defined benefit local government retirement plans has increased from 355 in 1981 to 492 in 2012.

The section monitors and oversees 492 municipal and special district retirement plans and school boards' early retirement programs for actuarially sound funding (67 of which are closed to new members). These plans provide retirement, death, and/or disability benefits to 78,975 retirees, beneficiaries, DROP participants, and vested terminated participants. Active plan membership for municipalities and special districts retirement plans is 102,636. School board early retirement program active plan membership is 8,631. Total plan assets were valued at approximately \$23.8 billion for the municipalities and special districts, and \$63.7 million for the school boards' early retirement programs, as of September 30, 2012.

In addition to publishing the "Local Government Retirement Systems Annual Report," other specific responsibilities of the section include the following:

- Review and comment on actuarial valuations, impact statements, and reports submitted by local governments, special districts, and school boards;

- Determine if actuarial reports are timely, complete, accurate, and based on reasonable assumptions;
- Gather and catalog data to maintain a computerized data information system on all public employee retirement systems;
- Cooperate with local retirement systems on matters of mutual concern by providing technical assistance when requested;
- Provide a fact sheet for each local government defined benefit pension plan summarizing the plan's actuarial status, to be posted on the department's website;
- Issue a report to the Department of Economic Opportunity (Special District Information Program) regarding special district pension plans and their compliance with the local government and state-administered retirement provisions as required by section 112.665(1)(f), Florida Statutes; and,
- Adopt reasonable rules to administer the provisions of Chapter 112, Part VII, Florida Statutes.

B. SCOPE OF REPORT

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

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

C. EXECUTIVE SUMMARY

Status of Local Government Retirement Systems

The section monitors 492 defined benefit plans sponsored by 249 local governments (many local governments sponsor plans for more than one employee group) and six school boards. The following charts summarize the number of local government and school board plans the section oversees, the number of employees and retirees, and the financial resources of these plans.

Municipal & Special District Defined Benefit Retirement Systems as of September 30, 2012

Number of Municipalities	205
Number of Special Districts	44
Number of Plans	486
Total Assets (Market Value)	\$23,810,765,640
Number of Active Employees	102,636
Number of Retirees, Beneficiaries, DROP and Vested Terminees ⁽¹⁾	77,331
Annual Retiree and Vested Terminee Payroll	\$1,941,723,489
Average Annual Pension	\$25,109
Sponsor Payroll	\$5,942,899,391
Annual Required Contribution ⁽²⁾	\$1,760,121,821
As percent of Payroll ⁽³⁾	29.62%

School Board Early Retirement Programs as of September 30, 2012

Number of Reporting Programs ⁽⁵⁾	6
Total Assets	\$63,695,409
Number of Active Employees ⁽⁴⁾	8,631
Number of Retirees, Beneficiaries, and Vested Terminees ⁽¹⁾	1,644
Annual Retiree and Vested Terminee Payroll	\$8,182,533
Average Annual Pension	\$4,977
Sponsor Payroll	\$304,504,437
Annual Required Contribution ⁽²⁾	\$6,084,459
As percent of Payroll ⁽³⁾	2.00%

(1-5) - See footnotes.

Footnotes

- (1) Some pension systems purchase annuities from insurance companies at the time of an employee's retirement. Following retirement, these individuals are not reported to the section.
- (2) Depending on the individual retirement system, all or some of the annual contributions could be borne by the local government sponsor, the employees, or other sources (such as state disbursements through Chapters 175 or 185, Florida Statutes, for eligible fire and police pension plans).
- (3) This percentage is calculated by dividing the aggregate Annual Required Contributions by the aggregate Sponsor Payrolls for all plans. The percentage of payroll actually contributed may be higher than the reported amount. This may be attributed to several contribution practices: the total required annual contribution is not normally paid in a lump sum at the beginning of a plan year, so an interest factor must be applied; sponsors contribute the amount determined by multiplying the contribution rate and the applicable payroll; the contributions to a police or fire plan from state revenues may exceed the required annual contribution, or a plan sponsor may elect to pay in excess of the minimum requirement.
- (4) The benefits provided by the various school boards' early retirement programs are available only to employees who reach age 50 and complete 25 years of service, and who are not eligible for normal retirement. Several school boards further limit the age and service requirements. Included in the total amount reported are employees who currently fail, or in the future will fail, to satisfy the requirements for benefit eligibility. The actuarial valuation process determines the liability and cost for the employees who are, or who become, eligible for the benefit from among each applicable board's total employee population.
- (5) There may be additional school board programs for which sufficient data is not yet available.

Florida's local government retirement plans had mixed results in 2012. The number of active employees in municipal and special district defined benefit plans changed by -3.67 percent, but the number of retirees, beneficiaries, Deferred Retirement Option Program (DROP) participants, and vested terminees changed by +11.79 percent. Covered employees' payroll changed by -3.04 percent and contributions made to those retirement plans changed by +11.56 percent. The average annual retiree pension for municipal and special district retirement plans is now \$25,109. Asset values for local government retirement plans changed by -0.64 percent to \$23.8 billion.

Florida's school board early retirement programs measurements also had mixed results in 2012. Active employee membership changed by +0.21 percent, while school board early retirement plan retirees and vested terminees changed by +1.67 percent. The average annual retiree supplemental pension is now \$4,977. Asset values for school board plans changed +8.44 percent.

A total of 313 municipal and special district pension plans offer participants a DROP plan.

Data Collection

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

II. STATUS OF LOCAL GOVERNMENT RETIREMENT SYSTEMS

A. LOCAL GOVERNMENT RETIREMENT SYSTEMS' GROWTH

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

1. Municipal & Special District Defined Benefit Pension Plans as of September 30, 2012

	<u>2011</u>	<u>2012</u>	<u>Change</u>
Covered Employees			
Payroll	\$6,129,219,470	\$5,942,899,391	-3.04%
Number of Active			
Employees	106,541	102,636	-3.67%
Retirees, Beneficiaries,			
DROP participants &			
Vested Terminees	69,178	77,331	11.79%
Assets (Market Value)	\$23,964,068,381	\$23,810,765,640	-0.64%
Annual Contributions	\$1,577,685,824	\$1,760,121,821	11.56%

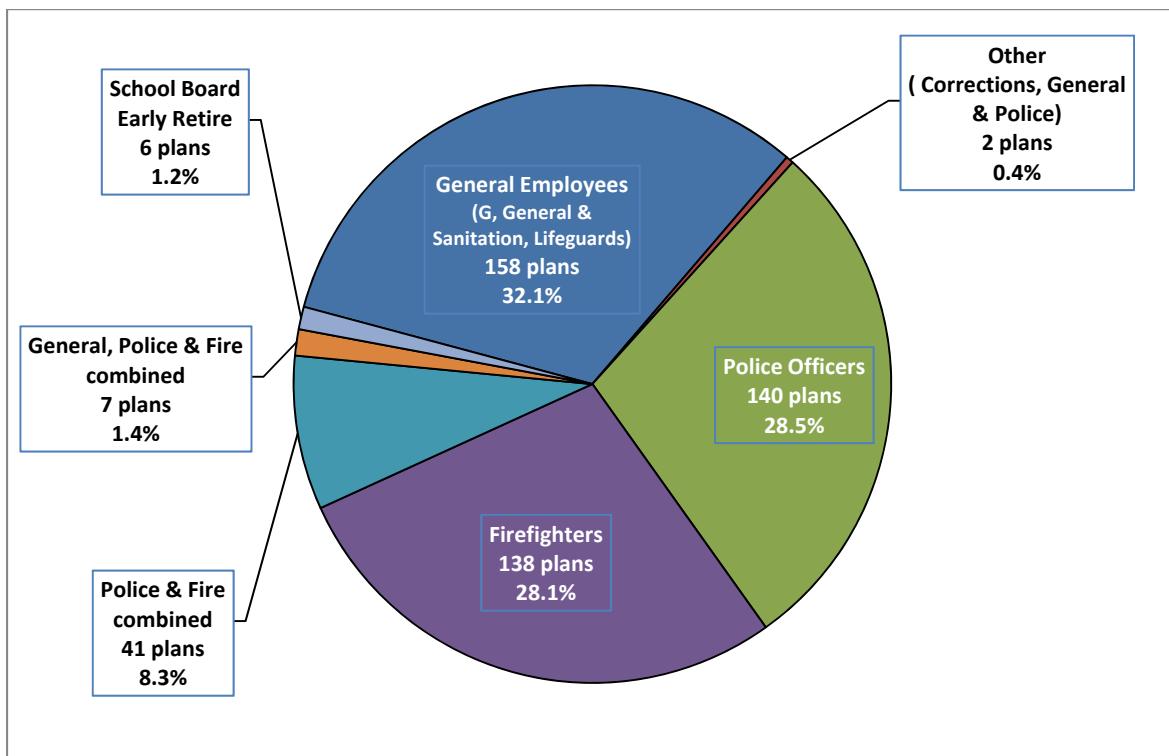
2. School Board Early Retirement Programs as of September 30, 2012

	<u>2011</u>	<u>2012</u>	<u>Change</u>
Covered Employees			
Payroll	\$321,440,637	\$304,504,437	-5.27%
Number of Active			
Employees	8,613	8,631	0.21%
Retirees, Beneficiaries &			
Vested Terminees	1,617	1,644	1.67%
Assets (Market Value)	\$58,738,718	\$63,695,409	8.44%
Annual Contributions	\$6,932,440	\$6,084,459	-12.23%

B. LOCAL GOVERNMENT RETIREMENT SYSTEMS FACTS & TRENDS

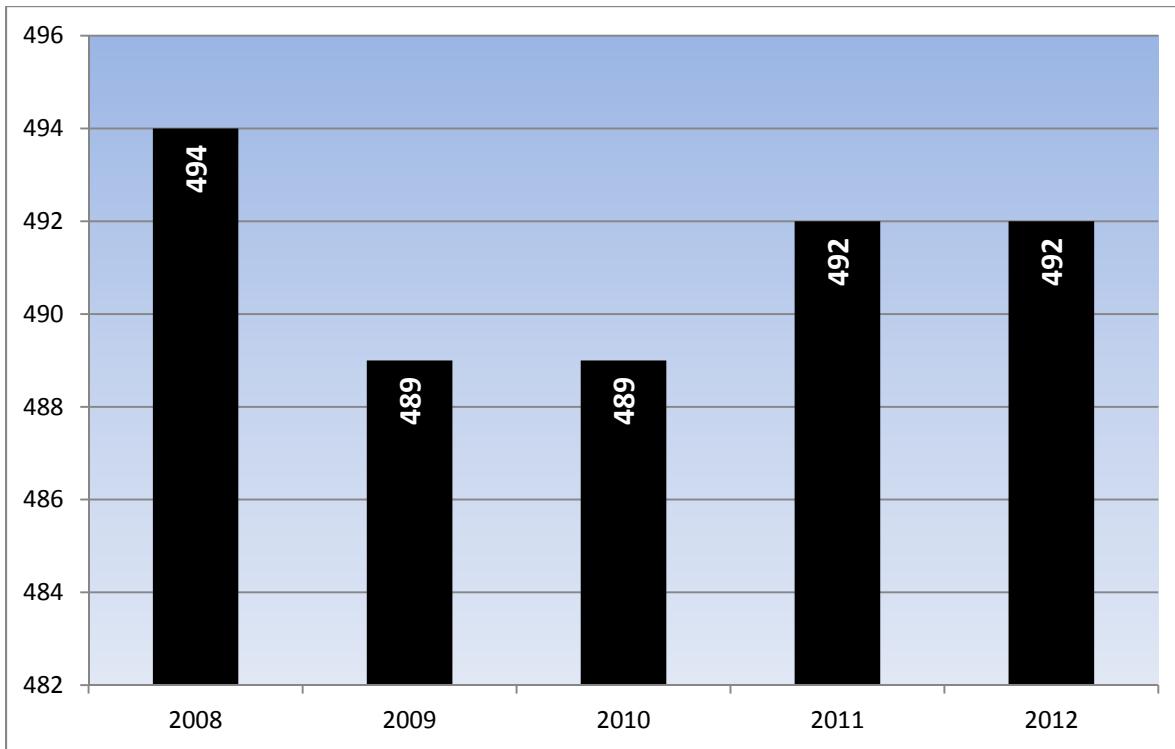
The section collects and retains information on the benefits Florida's local government defined benefit plans provide. The information collected includes data such as the retirement benefit accrual rate, the formula for determining the normal retirement benefit, the number of years included in the average final compensation determination, the vesting requirement, the normal retirement requirement, any offering of cost-of-living adjustments, death and disability benefit descriptions, early retirement provisions, and other benefit-related information. From this data (as of September 30, 2012), the following information identifies benefits and other statistical information:

1. Local Government Retirement Systems by Employee Group As of September 30, 2012

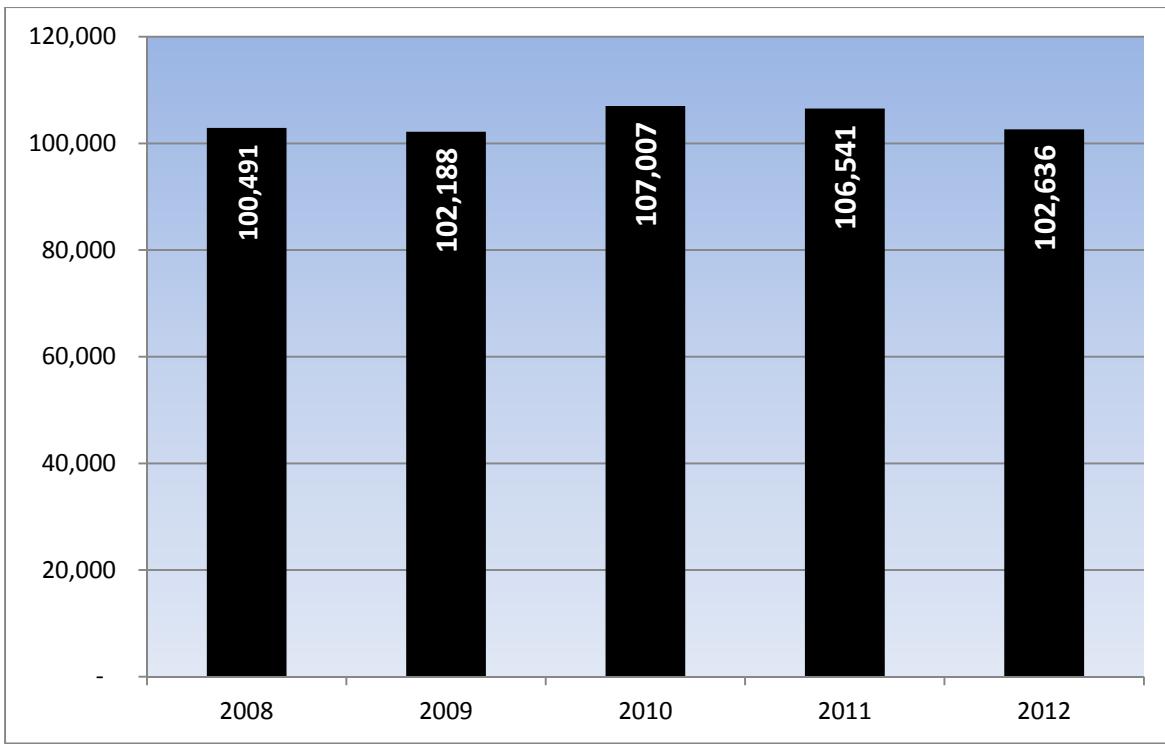


- * A city may operate several plans for general employees, police officers, firefighters, elected officials, and utility employees; or there may be various combinations of these plans. There are 410 incorporated cities in Florida, with 337 sponsoring at least one type of retirement system (defined benefit or defined contribution). As of September 30, 2012, the section's count of municipal defined benefit retirement systems (including special district, county, and school board early retirement plans) is 492.

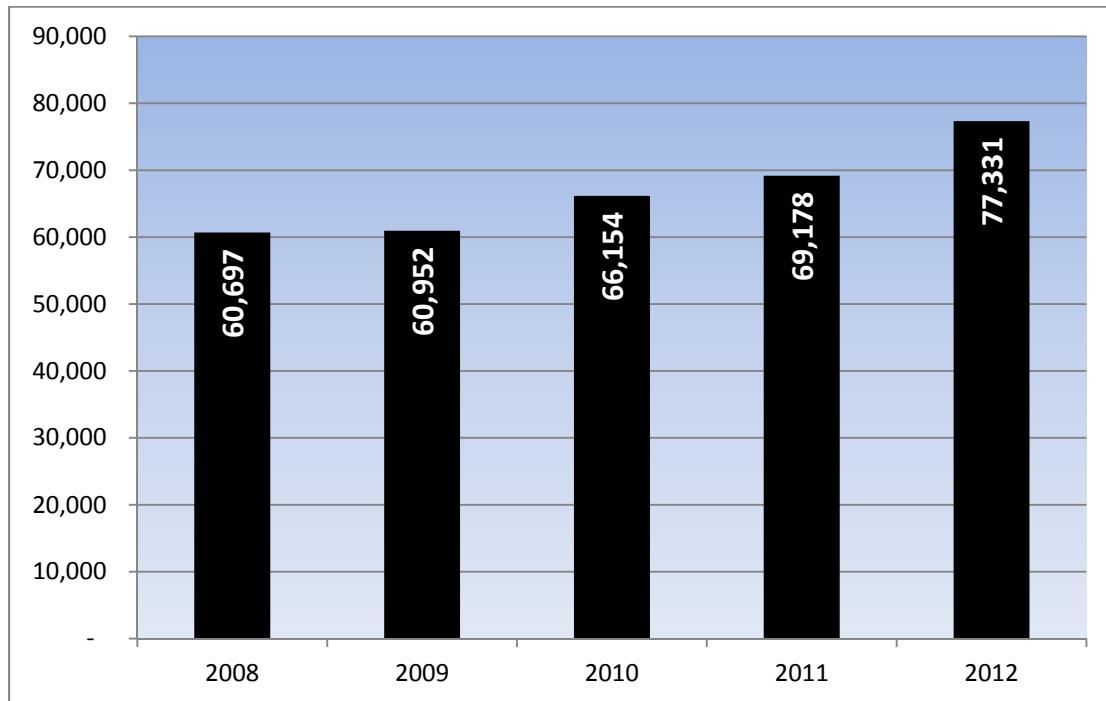
2. Number of Defined Benefit Pension Plans
Five Years Ended September 30, 2012



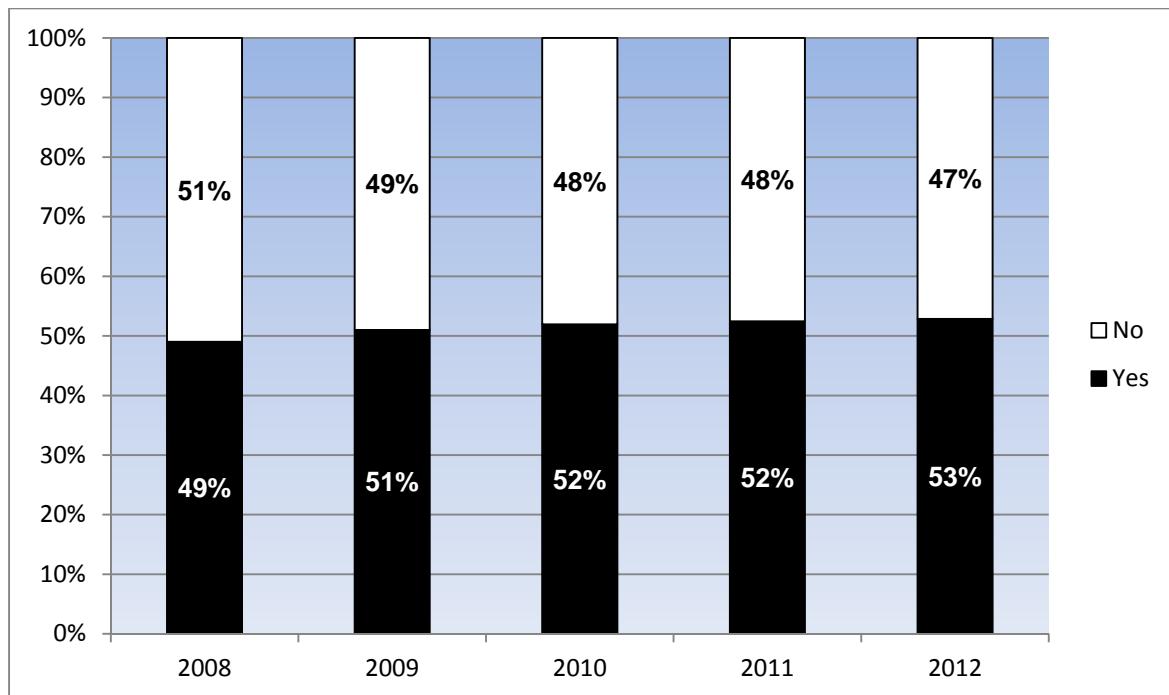
3. Municipal & Special District Retirement Systems' Active Employees
Five Years Ended September 30, 2012



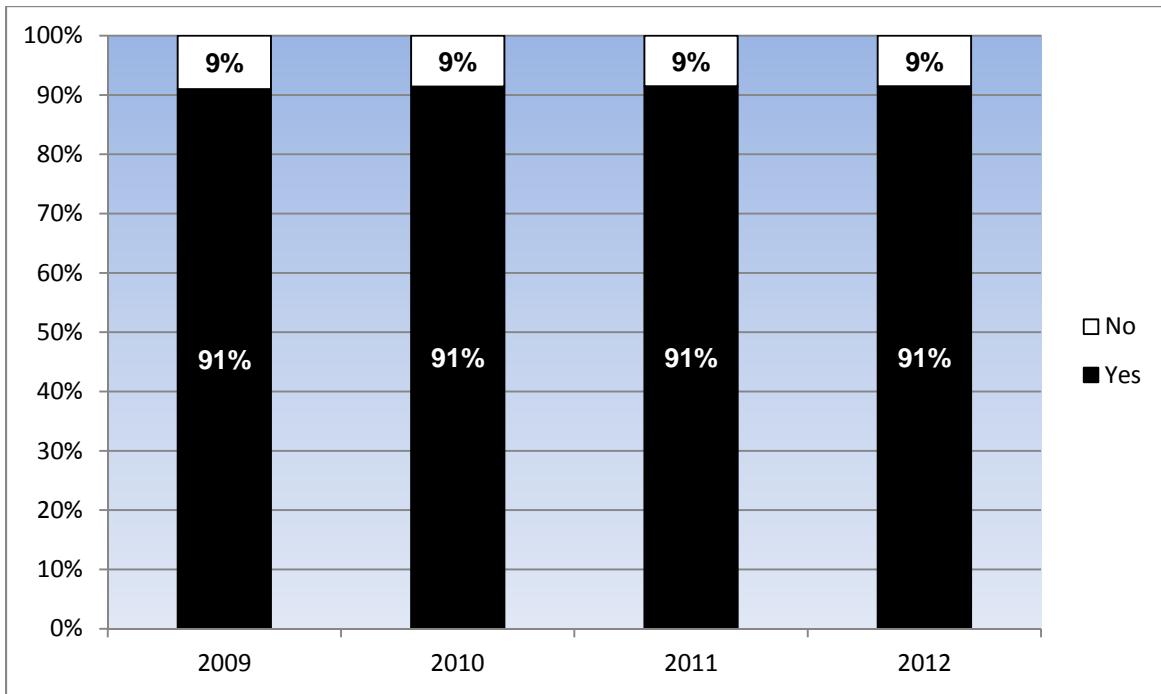
**4. Municipal & Special District Retirement Systems'
Retirees, Beneficiaries, DROP Participants & Terminated Vested Employees
Five Years Ended September 30, 2012**



**5. Percentage of Plans Offering Cost of Living Adjustments (COLAs)
Five Years Ended September 30, 2012**

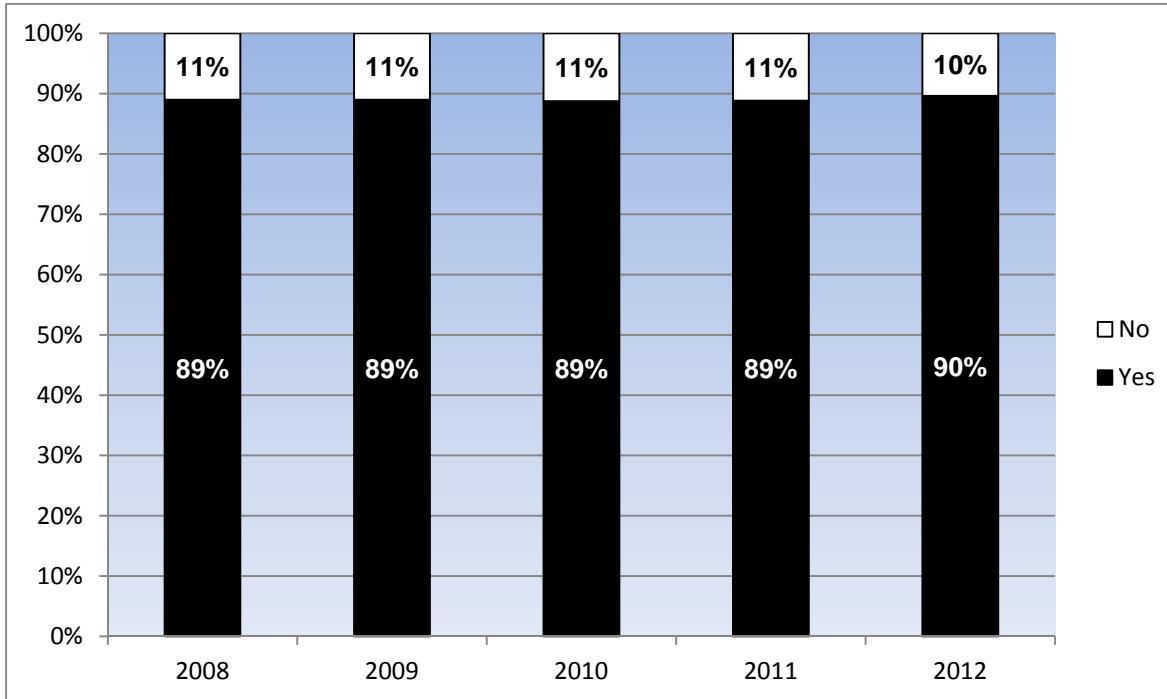


**6. Percentage of Plans Offering Disability Benefits
Four Years Ended September 30, 2012 ***

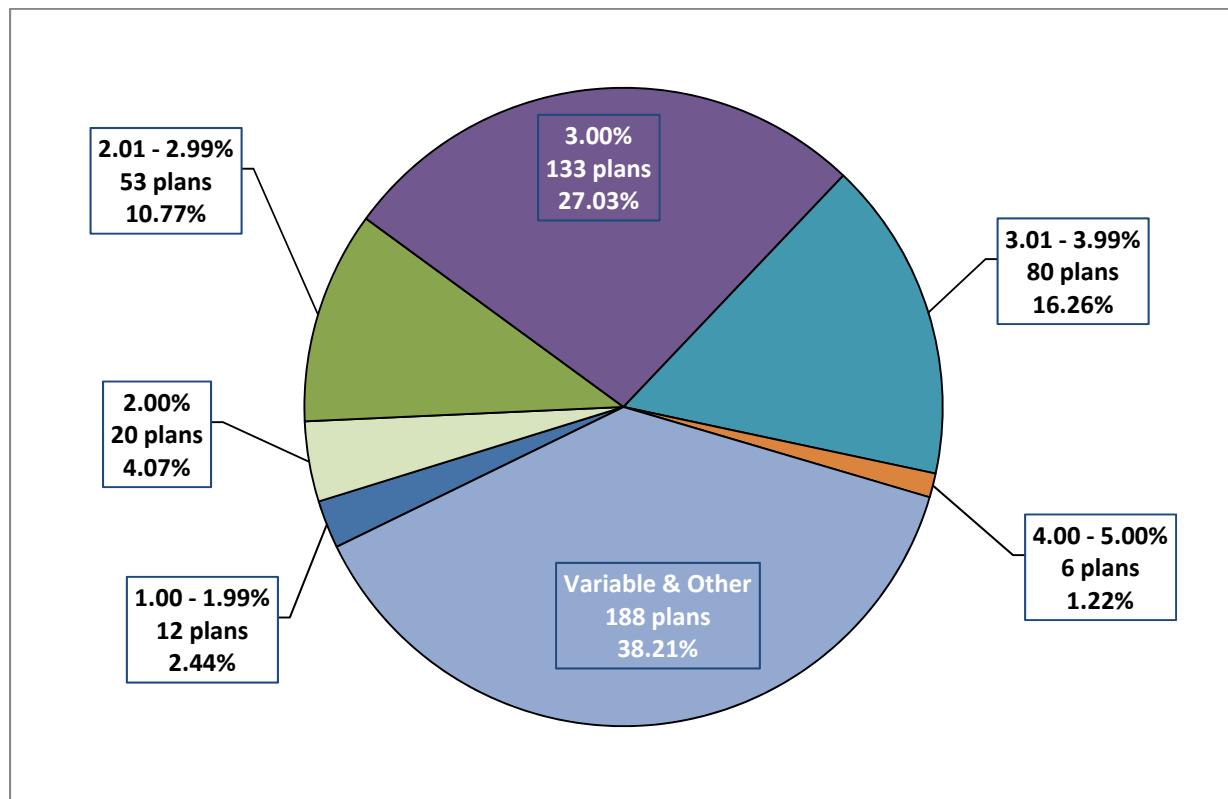


* Data unavailable before 2009.

**7. Percentage of Plans Offering Early Retirement Benefits
Five Years Ended September 30, 2012**

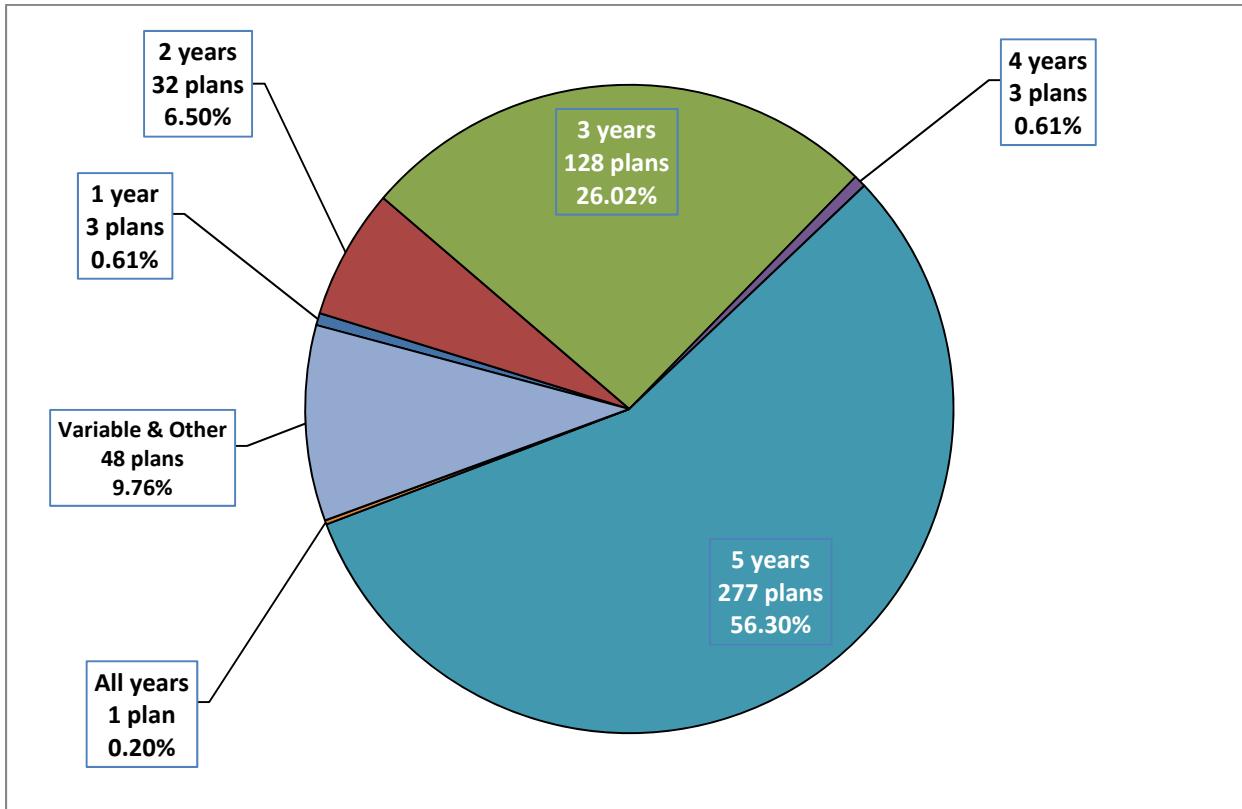


**8. Local Government Retirement Systems'
Benefit Accrual Rates ***
as of September 30, 2012



* The product of the retirement benefit rate or annual accrual rate, the number of years of service, and the member's average final compensation determines the member's benefit. Current local retirement plan data shows that the annual retirement benefit rate for all local retirement plans ranges from 1 percent to 5 percent. The most common benefit accrual rates are between 2 and 4 percent, and also variable accrual rates. The variable retirement benefit rates vary with service credit dates, hire dates, employee contribution (if variable), or the particular benefit program (if options are presented).

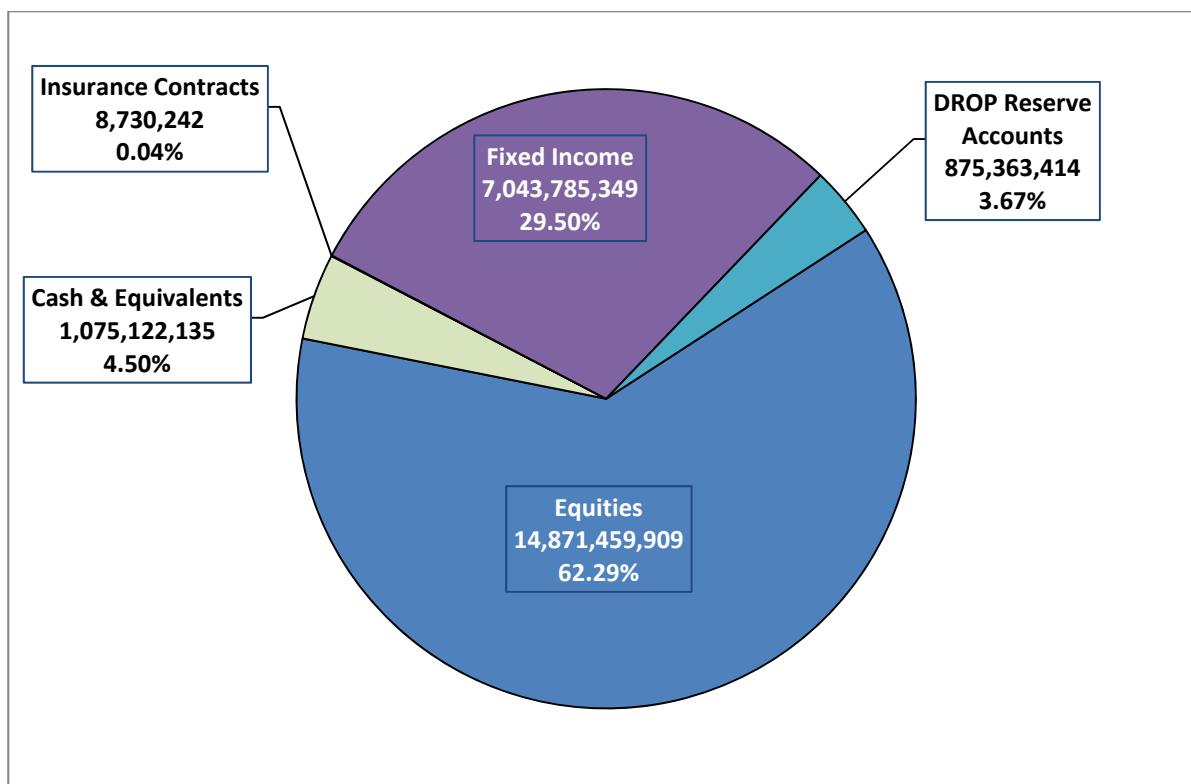
**9. Frequency of Average Final Compensation (AFC) Periods
as of September 30, 2012**



C. ASSETS & INVESTMENTS INFORMATION

The following display indicates asset market values held by defined benefit pension trust funds, including school boards, as of September 30, 2012.

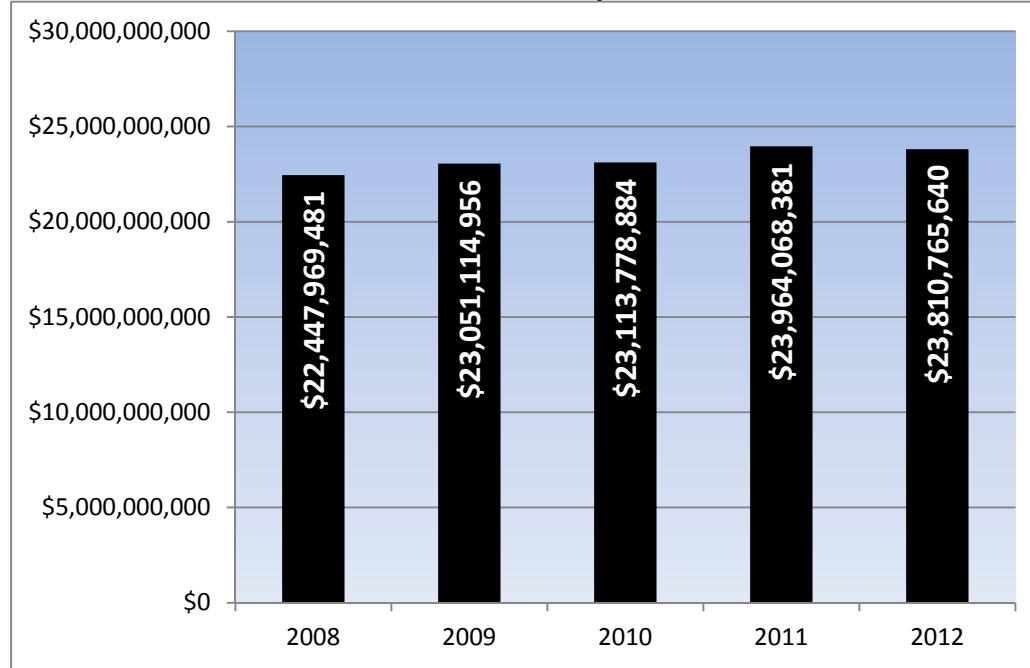
1. Florida Local Government Retirement Systems Allocation of Investments* as of September 30, 2012



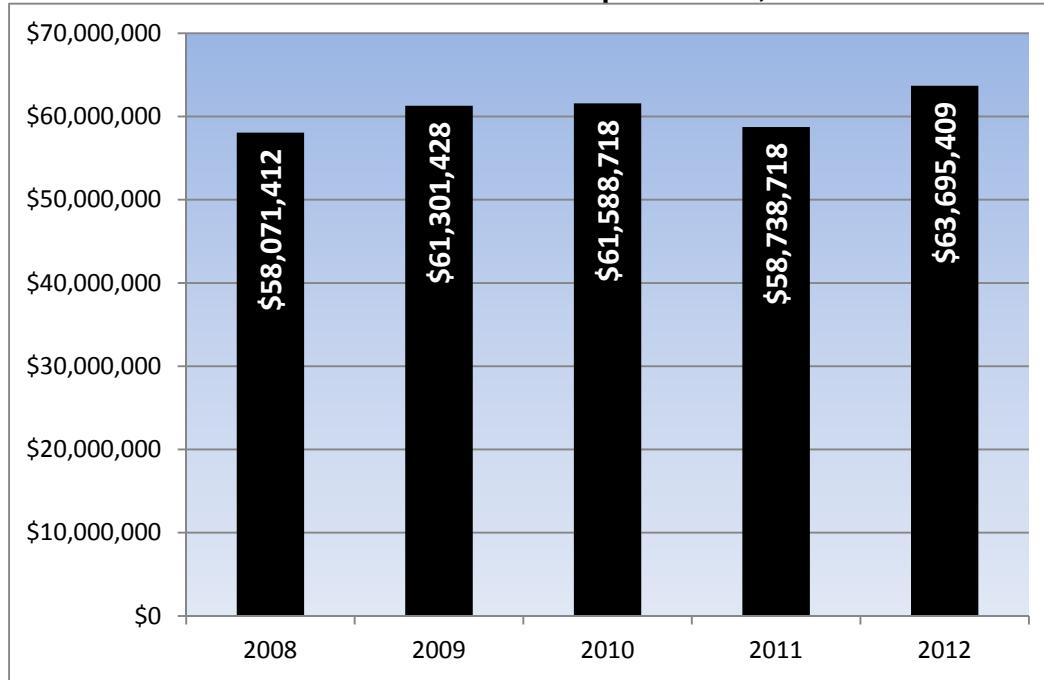
* Please find individual plan asset data in Appendix C.

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

2. Municipal & Special District Retirement Systems' Assets
Five Year Period Ended September 30, 2012



3. School Board Early Retirement Programs' Assets
Five Year Period Ended September 30, 2012



III. DATA COLLECTION

Appendix A - Financial Contribution Data

Appendix B - Benefit Data

Appendix C - Market Value of Assets

Appendix D - Funding Progress FASB-35 basis

Appendix E - Actuarial Data

Appendix F - Population Data

Appendix G – Funding Progress GASB-25 basis

Appendix H - Inventory of School Board Early Retirement Programs

Appendix I - Inventory of Municipalities - Retirement Systems Inventory

Appendix J - Inventory of Special Districts - Retirement Systems Inventory

NOTES:

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

APPENDIX A

FINANCIAL/CONTRIBUTION DATA

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

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

APPENDIX A - Financial/Contribution Data

City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Reqd Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
ALACHUA COUNTY LIBRARY	G	10/01/2011	15,376,653	7,226,630	4,074,755	767,315	668,549	16.4	658,812	16.2	1,327,361	32.6	4.0	29.8	0.0	10/01/2011	10/01/2011
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2011	3,352,827	4,102,670	130,414,767	655,361	777,144	0.6	0	0.0	777,144	0.6	0.0	0.6	0.0	07/01/2011	07/01/2011
ALTAMONTE SPRINGS	G	10/01/2011	9,523,673	1,653,000	8,102,284	276,893	1,014,697	12.5	159,535	2.0	1,174,232	14.5	0.0	15.1	0.0	10/01/2011	10/01/2011
ALTAMONTE SPRINGS	P	10/01/2011	6,135,753	2,532,628	3,633,136	83,811	710,112	19.5	338,994	9.3	1,049,106	28.9	1.0	23.6	5.2	10/01/2011	10/01/2011
APOPKA	F	10/01/2010	20,244,813	2,713,729	4,115,944	1,174,776	908,335	22.1	169,724	4.1	1,078,059	26.2	8.3	15.4	4.0	10/01/2011	10/01/2011
APOPKA	G	10/01/2011	26,365,441	9,395,217	8,445,046	1,569,924	1,278,700	15.1	547,889	6.5	1,826,589	21.6	4.9	16.8	0.0	10/01/2012	10/01/2012
APOPKA	P	10/01/2010	24,460,371	2,335,072	4,619,039	1,149,372	1,460,893	31.6	120,425	2.6	1,581,318	34.2	7.0	24.5	5.5	10/01/2011	10/01/2011
ARCADIA	G	01/01/2012	1,998,633	732,379	686,316	174,730	108,319	15.8	75,672	11.0	183,991	26.8	5.0	23.2	0.0	01/01/2012	01/01/2012
ARCADIA	PF	10/01/2011	7,050,882	2,114,138	633,064	591,858	161,449	25.5	267,502	42.3	428,951	67.8	9.6	44.5	16.4	10/01/2012	10/01/2012
ATLANTIC BEACH	G	09/30/2011	10,660,618	4,933,603	3,738,277	735,960	557,323	14.9	559,924	15.0	1,117,247	29.9	5.0	26.3	0.0	10/01/2012	10/01/2012
ATLANTIC BEACH	P	09/30/2011	6,073,025	3,759,831	1,605,814	605,418	336,491	21.0	278,845	17.4	615,336	38.3	4.8	30.4	5.2	10/01/2012	10/01/2012
ATLANTIS	P	10/01/2011	1,140,287	363,234	0	132,327	6,350	0.0	57,944	0.0	64,294	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011
AUBURNDALE	F	10/01/2011	4,693,963	1,917,221	691,020	392,760	166,829	24.1	174,228	25.2	341,057	49.4	6.6	31.1	13.6	10/01/2012	10/01/2012
AUBURNDALE	G	10/01/2011	11,357,849	5,970,137	2,809,911	968,958	354,691	12.6	714,105	25.4	1,068,796	38.0	2.0	37.5	0.0	10/01/2012	10/01/2012
AUBURNDALE	P	10/01/2011	6,553,032	1,532,396	1,535,612	352,432	453,186	29.5	109,582	7.1	562,768	36.6	2.5	28.5	7.0	10/01/2012	10/01/2012
AVVENTURA	P	10/01/2009	10,357,391	5,897,829	6,418,797	77,820	1,429,337	22.3	615,883	9.6	2,045,220	31.9	6.8	21.0	4.1	10/01/2010	10/01/2010
AVON PARK	F	10/01/2011	3,046,877	1,638,296	703,667	223,022	184,497	26.2	155,989	22.2	340,486	48.4	5.0	40.0	5.3	10/01/2012	10/01/2012
AVON PARK	P	10/01/2011	4,698,666	516,195	955,150	294,046	284,827	29.8	79,901	8.4	364,728	38.2	5.0	29.2	5.5	10/01/2012	10/01/2012
BAL HARBOUR VILLAGE	G	10/01/2010	7,912,281	1,822,654	1,337,979	391,589	303,128	22.7	130,114	9.7	433,242	32.4	8.0	26.0	0.0	10/01/2010	10/01/2011
BAL HARBOUR VILLAGE	P	10/01/2011	11,812,198	8,866,363	1,995,357	840,023	696,248	34.9	668,843	33.5	1,365,091	68.4	10.0	58.2	3.0	10/01/2012	10/01/2012
BARTOW	F	10/01/2011	5,505,924	900,071	1,016,923	436,626	443,951	43.7	68,830	6.8	512,781	50.4	2.0	41.9	8.5	10/01/2012	10/01/2012
BARTOW	G	10/01/2011	12,503,537	10,287,933	7,906,990	849,112	633,838	8.0	998,750	12.6	1,632,588	20.6	4.0	17.4	0.0	10/01/2012	10/01/2012
BARTOW	P	10/01/2011	11,193,152	4,534,742	1,729,395	734,749	380,636	22.0	524,916	30.4	905,552	52.4	4.0	44.1	6.4	10/01/2012	10/01/2012
BAY HARBOR ISLANDS [GP]	G	10/01/2011	5,329,264	1,347,611	2,620,105	176,848	386,035	14.7	188,497	7.2	574,532	21.9	4.8	17.8	0.0	10/01/2012	10/01/2012
BAY HARBOR ISLANDS [GP]	P	10/01/2011	6,066,531	2,501,812	1,548,611	132,864	432,726	27.9	343,531	22.2	776,257	50.1	8.0	43.9	0.0	10/01/2012	10/01/2012
BAY MEDICAL CENTER	G	01/01/2011	83,063,046	5,661,736	69,397,780	5,444,436	485,546	0.7	683,771	1.0	1,169,317	1.7	0.0	1.8	0.0	01/01/2011	10/01/2011
BELLE GLADE	G	10/01/2011	11,361,709	-427,814	2,755,045	619,884	316,014	11.5	0	0.0	316,014	11.5	4.0	7.9	0.0	10/01/2011	10/01/2011
BELLE GLADE (RETIRED)	PF	10/01/2011	4,655,665	-863,287	0	211,102	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011
BELLE GLADE HOUSING	G	10/01/2011	1,427,204	274,446	899,775	36,636	133,664	14.9	0	0.0	133,664	14.9	0.0	15.6	0.0	10/01/2011	10/01/2011
BELLEAIR	P	10/01/2011	1,855,983	467,399	738,041	68,537	195,282	26.5	38,987	5.3	234,269	31.7	6.0	21.4	5.6	10/01/2012	10/01/2012
BELLEAIR BLUFFS	F	10/01/2010	1,411,867	41,804	0	157,103	32,987	4,393						0.0	0.0	10/01/2011	10/01/2011
BELLEVIEW	P	10/01/2011	1,926,477	785,489	437,910	98,572	89,924	20.5	72,299	16.5	162,223	37.0	5.0	25.4	9.0	10/01/2012	10/01/2012
BOCA GRANDE FCD	F	10/01/2011	2,199,148	468,047	1,106,728	24,787	334,263	30.2	27,971	2.5	362,234	32.7	0.5	23.7	9.8	10/01/2012	10/01/2012
BOCA RATON	G	10/01/2011	152,479,417	27,101,884	29,915,815	9,965,922	5,183,901	17.3	1,626,824	5.4	6,810,725	22.8	9.4	14.2	0.0	10/01/2012	10/01/2012
BOCA RATON	PF	10/01/2011	207,182,538	122,151,172	28,591,197	13,999,553	9,019,143	31.5	8,245,449	28.8	17,264,592	60.4	10.2	42.7	9.8	10/01/2012	10/01/2012
BOCA RATON EXECUTIVE	G	10/01/2011	18,458,402	10,778,663	5,090,292	1,145,235	958,080	18.8	1,007,550	19.8	1,965,630	38.6	11.0	28.6	0.0	10/01/2012	10/01/2012
BOCA RATON HOUSING	G	10/01/2011	1,528,642	-178,369	862,168	17,725	132,507	15.4	0	0.0	132,507	15.4	6.4	9.4	0.0	10/01/2011	10/01/2011

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
BONITA SPRINGS FCD	F	10/01/2011	29,945,214	29,968,246	6,482,298	2,189,482	1,705,655	26.3	2,654,397	40.9	4,360,052	67.3	7.0	54.5	8.5	10/01/2012	10/01/2012	
BONITA SPRINGS FCD	G	10/01/2011	1,922,844	-48,066	540,894	93,429	177,075	32.7	-8,806	-1.6	168,269	31.1	7.0	25.4	0.0	10/01/2012	10/01/2012	
BOYNTON BEACH	F	10/01/2011	48,022,126	35,244,346	9,781,772	4,711,259	2,967,088	30.3	2,204,630	22.5	5,171,718	52.9	12.0	34.9	6.0	10/01/2012	10/01/2012	
BOYNTON BEACH	G	10/01/2011	88,394,053	34,147,870	22,183,119	7,475,009	3,293,766	14.8	4,425,067	19.9	7,718,833	34.8	7.0	27.8	0.0	10/01/2012	10/01/2012	
BOYNTON BEACH	P	10/01/2011	49,815,496	40,540,684	12,397,266	4,557,752	2,994,729	24.2	2,420,327	19.5	5,415,056	43.7	7.0	33.1	3.8	10/01/2012	10/01/2012	
BRADENTON	F	10/01/2011	27,700,369	15,453,237	3,801,293	2,221,306	1,040,939	27.4	1,654,203	43.5	2,695,142	70.9	8.5	53.5	11.8	10/01/2012	10/01/2012	
BRADENTON	P	10/01/2011	45,190,995	12,956,552	6,490,692	2,644,030	1,815,378	28.0	806,204	12.4	2,621,582	40.4	6.0	29.3	6.4	10/01/2012	10/01/2012	
BROOKSVILLE	F	10/01/2011	4,222,826	1,734,588	687,564	387,759	179,029	26.0	185,179	26.9	364,208	53.0	3.3	38.3	13.4	10/01/2012	10/01/2012	
BROOKSVILLE	P	10/01/2011	3,059,472	269,333	1,162,664	0	408,671	35.1	0	0.0	408,671	35.1	1.0	25.9	10.6	10/01/2011	10/01/2011	
BUNNELL	F	10/01/2010	389,009	-35,008	22,500	7,946	23,530	104.6	-10,116	-45.0	13,414	59.6	5.0	0.0	54.6	10/01/2010	10/01/2010	
BUSHNELL	G	10/01/2011	1,094,729	315,309	983,148	28,570	118,222	12.0	40,200	4.1	158,422	16.1	0.0	16.8	0.0	10/01/2012	10/01/2012	
BUSHNELL	P	10/01/2011	939,218	129,680	360,436	17,387	106,784	29.6	12,503	3.5	119,287	33.1	1.0	27.7	5.7	10/01/2012	10/01/2012	
CAPE CORAL	F	10/01/2011	80,344,043	60,483,603	12,767,637	5,490,412	4,537,879	35.5	5,553,547	43.5	10,091,426	79.0	7.0	64.9	10.3	10/01/2012	10/01/2012	
CAPE CORAL	G	10/01/2011	117,748,545	90,955,206	35,472,029	9,793,278	6,927,527	19.5	9,602,064	27.1	16,529,591	46.6	9.9	38.5	0.0	10/01/2012	10/01/2012	
CAPE CORAL	P	10/01/2011	77,004,202	46,684,013	13,098,122	5,284,781	4,710,429	36.0	4,218,133	32.2	8,928,562	68.2	7.0	57.2	6.7	10/01/2012	10/01/2012	
CASSELBERRY	PF	10/01/2011	8,642,985	1,895,876	3,621,240	92,262	1,056,037	29.2	0	0.0	1,056,037	29.2	0.5	24.8	5.1	10/01/2012	10/01/2012	
CHATTAHOOCHEE	F	10/01/2010	379,802	49,187	55,128	25,556	19,926	36.1	0	0.0	19,926	36.1	5.0	20.4	11.8	10/01/2011	10/01/2011	
CLEARWATER	F	01/01/2012	6,341,468	-681,903	0	693,617	4,600	0.0	0	0.0	4,600	0.0	0.0	0.0	0.0	01/01/2012	10/01/2012	
CLEARWATER	GPF	01/01/2012	656,705,582	17,784,332	74,765,020	33,290,553	23,045,302	30.8	2,401,686	3.2	25,446,988	34.0	8.0	28.0	0.0	01/01/2012	10/01/2012	
CLERMONT	F	10/01/2011	4,284,079	-59,093	2,792,489	8,965	657,102	23.5	0	0.0	657,102	23.5	1.0	21.2	2.2	10/01/2011	10/01/2011	
CLERMONT	P	10/01/2011	7,341,114	567,156	2,548,993	330,150	719,997	28.2	0	0.0	719,997	28.2	3.0	21.4	4.8	10/01/2011	10/01/2011	
CLERMONT (RETIRED)	G	10/01/2011	488,225	-75,495	0	66,212	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011	
CLEWISTON	G	10/01/2010	7,061,840	1,876,292	2,539,065	519,637	454,675	17.9	0	0.0	454,675	17.9	0.0	19.3	0.0	10/01/2010	10/01/2010	
COCOA	F	10/01/2011	9,638,924	11,225,667	1,879,004	1,305,434	458,160	24.4	1,079,127	57.4	1,537,287	81.8	6.5	73.6	5.0	10/01/2012	10/01/2012	
COCOA	G	10/01/2011	10,400,436	4,695,003	373,372	1,273,997	97,306	26.1	560,526	150.1	657,832	176.2	5.0	178.2	0.0	10/01/2012	10/01/2012	
COCOA	P	10/01/2011	17,949,269	4,841,190	3,042,163	1,198,785	708,857	23.3	694,288	22.8	1,403,145	46.1	6.5	36.8	4.7	10/01/2012	10/01/2012	
COCOA BEACH	F	10/01/2011	6,594,845	5,217,074	1,362,467	761,711	224,208	16.5	491,335	36.1	715,543	52.5	5.0	42.3	6.2	10/01/2012	10/01/2012	
COCOA BEACH	G	10/01/2011	14,730,150	-431,777	4,879,634	714,345	1,127,384	23.1	-43,682	-0.9	1,083,702	22.2	5.0	18.3	0.0	10/01/2012	10/01/2012	
COCOA BEACH	P	10/01/2011	6,530,225	7,220,782	1,852,447	815,678	252,451	13.6	687,246	37.1	939,697	50.7	5.0	42.0	4.8	10/01/2012	10/01/2012	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2009	1,165,310	-334,149	991,977	0	14,221	1.4	0	0.0	14,221	1.4	0.0	1.4	0.0	10/01/2009	10/01/2009	
COOPER CITY	F	10/01/2011	15,026,961	8,018,762	666,772	1,635,239	1,285,587	192.8	0	0.0	1,285,587	192.8	3.5	163.6	34.4	10/01/2012	10/01/2012	
COOPER CITY	G	10/01/2010	17,398,115	7,170,337	5,360,118	1,059,423	1,432,045	26.7	400,144	7.5	1,832,189	34.2	9.4	25.8	0.0	10/01/2011	10/01/2011	
COOPER CITY	P	10/01/2011	18,220,913	7,536,752	904,863	1,941,382	1,696,412	187.5	0	0.0	1,696,412	187.5	0.0	173.6	22.5	10/01/2011	10/01/2011	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	2,093,552	2,698,410	398,743	304,283	123,477	31.0	245,577	61.6	369,054	92.6	11.0	85.0	0.0	10/01/2012	10/01/2012	
CORAL GABLES	GPF	10/01/2011	260,680,291	235,019,847	40,863,780	34,656,214	6,951,139	17.0	20,672,824	50.6	27,623,963	67.6	12.3	60.2	0.4	10/01/2012	10/01/2012	
CORAL SPRINGS	F	10/01/2011	32,982,760	10,563,201	12,124,772	526,544	3,925,228	32.4	920,050	7.6	4,845,278	40.0	8.8	22.7	9.7	10/01/2011	10/01/2011	
CORAL SPRINGS	G	10/01/2011	6,081,361	3,320,321	409,842	706,121	114,493	27.9	450,700	110.0	565,193	137.9	10.0	133.3	0.0	10/01/2011	10/01/2011	
CORAL SPRINGS	P	10/01/2011	102,807,238	75,284,420	15,342,616	8,070,516	5,988,514	39.0	6,595,144	43.0	12,583,658	82.0	9.9	74.0	0.0	10/01/2011	10/01/2011	
CRESCENT CITY	F	10/01/2010	409,354	-175,056	34,738	3,297	800	2.3	0	0.0	800	2.3	5.0	0.0	0.0	10/01/2011	10/01/2011	
CRESCENT CITY	P	10/01/2010	642,467	175,878	253,435	39,794	49,688	19.6	0	0.0	49,688	19.6	5.0	8.1	7.3	10/01/2011	10/01/2011	

APPENDIX A - Financial/Contribution Data

City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
CRESTVIEW	G	10/01/2011	10,303,819	680,632	3,749,083	476,019	913,878	24.4	57,815	1.5	971,693	25.9	6.4	20.6	0.0	10/01/2012	10/01/2012	
CRESTVIEW	PF	10/01/2011	10,055,218	940,620	4,226,006	338,578	1,096,729	26.0	75,744	1.8	1,172,473	27.7	6.4	18.3	4.2	10/01/2012	10/01/2012	
DADE CITY	F	10/01/2011	4,105,027	1,134,669	362,453	302,001	78,811	21.7	132,454	36.5	211,265	58.3	1.0	44.6	15.0	10/01/2012	10/01/2012	
DADE CITY	P	10/01/2011	5,752,920	630,155	1,003,498	237,296	273,153	27.2	0	0.0	273,153	27.2	1.0	19.6	7.7	10/01/2012	10/01/2012	
DANIA BEACH	G	10/01/2010	15,336,912	5,003,601	2,041,766	1,329,616	1,526,014	74.7			1,526,014	74.7	19.7	73.6	0.0	10/01/2011	10/01/2011	
DANIA BEACH [PF]	F	10/01/2011	21,954,436	15,995,953	3,019,514	2,209,825	1,098,887	36.4	1,399,009	46.3	2,497,896	82.7	3.0	78.4	4.1	10/01/2012	10/01/2012	
DANIA BEACH [PF]	P	10/01/2011	3,668,972	2,879,200	0	737,774	0	0.0	422,645	0.0	422,645	0.0		0.0	10/01/2012	10/01/2012		
DAVIE	F	10/01/2011	41,761,078	24,665,046	10,708,836	3,048,236	3,114,322	29.1	2,183,002	20.4	5,297,324	49.5	8.4	37.6	5.9	10/01/2011	10/01/2011	
DAVIE	P	10/01/2011	76,588,917	34,784,854	13,006,234	4,629,554	4,357,892	33.5	3,036,424	23.3	7,394,316	56.9	7.0	47.9	4.7	10/01/2011	10/01/2011	
DAVIE - GENERAL & MGMT	G	10/01/2010	23,908,450	7,278,903	11,472,365	494,994	2,797,887	24.4	86,009	0.7	2,883,896	25.1	0.0	25.4	0.0	10/01/2010	10/01/2010	
DAYTONA BEACH	PF	10/01/2011	122,120,174		17,131,002	11,137,713	3,942,503	23.0	6,038,660	35.2	9,981,163	58.3	9.9	45.8	4.0	10/01/2012	10/01/2012	
DEERFIELD BEACH	F	10/01/2010	76,415,091	14,864,699	11,313,910	5,094,432	3,158,195	27.9	805,072	7.1	3,963,267	35.0	9.0	22.1	5.5	10/01/2010	10/01/2010	
DEERFIELD BEACH	G	10/01/2009	48,609,051	4,722,813	3,295,395	3,793,978	1,835,079	55.7	0	0.0	1,835,079	55.7	9.0	49.2	0.0	10/01/2009	10/01/2009	
DEERFIELD BEACH	P	10/01/2011	33,011,728	14,746,749	0	4,208,151	84,761	0.0	1,416,067	0.0	1,500,828	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011	
DELAND	F	10/01/2011	7,956,617	1,936,505	1,853,588	538,445	449,310	24.2	158,767	8.6	608,077	32.8	5.0	27.8	3.3	10/01/2011	10/01/2011	
DELAND	G	10/01/2011	22,157,050	5,444,005	2,888,353	1,713,345	556,522	19.3	478,796	16.6	1,035,318	35.8	7.0	31.8	0.0	10/01/2011	10/01/2012	
DELAND	P	10/01/2011	14,758,242	7,384,065	2,536,454	1,107,256	715,481	28.2	545,233	21.5	1,260,714	49.7	7.8	36.4	6.9	10/01/2012	10/01/2012	
DELRAY BEACH	G	10/01/2011	82,620,685	3,032,918	17,817,131	4,667,799	2,543,112	14.3	81,283	0.5	2,624,395	14.7	3.7	12.0	0.0	10/01/2012	10/01/2012	
DELRAY BEACH	PF	10/01/2011	121,523,099	91,500,212	17,789,167	10,239,556	4,882,310	27.4	5,578,404	31.4	10,460,714	58.8	9.0	49.3	2.8	10/01/2012	10/01/2012	
DELTONA	F	10/01/2011	12,503,910	4,687,744	4,125,753	448,020	800,265	19.4	381,100	9.2	1,181,365	28.6	8.0	18.0	3.8	10/01/2012	10/01/2012	
DESTIN FCD	F	10/01/2011	7,875,729		2,149,440	555,368	669,690	31.2	506,700	23.6	1,176,390	54.7	6.8	50.2	10/01/2011	10/01/2011		
DUNEDIN	F	10/01/2011	16,943,916	2,081,056	3,287,502	1,003,312	911,521	27.7	100,915	3.1	1,012,436	30.8	5.5	17.9	8.6	10/01/2012	10/01/2012	
DUNNELLON	PF	10/01/2011	802,214	-44,151	565,373	16,462	89,289	15.8	0	0.0	89,289	15.8	1.0	15.3	0.0	10/01/2011	10/01/2011	
EAST LAKE TARPON FCD	F	10/01/2011	7,060,734	3,578,282	1,992,516	495,710	612,641	30.7	218,105	10.9	830,746	41.7	5.0	25.4	13.0	10/01/2012	10/01/2012	
EAST NAPLES FCD	F	10/01/2011	9,575,689	1,767,046	4,391,782	21,323	1,469,831	33.5	908,302	20.7	2,378,133	54.1	1.0	41.9	13.5	10/01/2012	10/01/2012	
EAST NICEVILLE FCD	F	10/01/2010	261,539	23,486	292,199	0	59,382	20.3	4,622	1.6	64,004	21.9	5.0	2.3	15.4	10/01/2011	10/01/2011	
EATONVILLE	P	10/01/2010	761,857	-73,213	670,970	0	99,212	14.8	0	0.0	99,212	14.8	5.0	9.0	1.4	10/01/2011	10/01/2011	
EDGEWATER	F	10/01/2011	5,254,136	1,805,970	1,439,711	172,024	405,959	28.2	185,751	12.9	591,710	41.1	6.0	32.1	4.6	10/01/2012	10/01/2012	
EDGEWATER	G	10/01/2011	11,351,366	5,062,423	1,017,953	1,252,227	738,348	72.5	0	0.0	738,348	72.5	2.5	72.8	0.0	10/01/2012	10/01/2012	
EDGEWATER	P	10/01/2011	7,307,701	1,575,894	968,913	838,906	637,495	65.8	200,965	20.7	838,460	86.5	6.0	70.8	13.0	10/01/2012	10/01/2012	
ENGLEWOOD AREA FCD	F	10/01/2011	11,712,336	10,488,611	3,727,723	539,545	866,769	23.3	901,385	24.2	1,768,154	47.4	7.0	31.6	10.7	10/01/2012	10/01/2012	
ENGLEWOOD WATER DISTRICT	G	10/01/2011	465,353	173,806	0	70,571	0	0.0	24,943	0.0	24,943	0.0	0.0	0.0	10/01/2011	10/01/2011		
ESTERO FCD	F	10/01/2011	7,180,311	2,175,576	4,086,455	93,875	1,136,586	27.8	0	0.0	1,136,586	27.8	3.0	19.4	6.6	10/01/2012	10/01/2012	
EUSTIS	F	10/01/2011	5,014,073	2,580,341	961,007	453,013	158,230	16.5	329,929	34.3	488,159	50.8	4.0	40.0	8.9	10/01/2012	10/01/2012	
EUSTIS	P	10/01/2010	9,652,207	4,030,860	2,232,881	473,832	448,338	20.1	346,946	15.5	795,284	35.6	4.0	28.0	4.9	10/01/2011	10/01/2011	
FERNANDINA BEACH	G	10/01/2011	11,757,553	9,002,947	4,710,043	1,372,460	642,063	13.6	745,217	15.8	1,387,280	29.5	6.5	24.1	0.0	10/01/2012	10/01/2012	
FERNANDINA BEACH	PF	10/01/2011	13,373,016	11,281,173	3,047,462	1,484,762	630,210	20.7	1,017,858	33.4	1,648,068	54.1	7.7	41.3	7.2	10/01/2012	10/01/2012	
FLAGLER BEACH	F	10/01/2010	783,957	287,863	249,053	31,745	100,268	40.3	0	0.0	100,268	40.3	5.0	18.2	17.1	10/01/2011	10/01/2011	
FLAGLER BEACH	P	10/01/2010	1,440,319	811,616	637,661	36,220	216,927	34.0	0	0.0	216,927	34.0	10.0	19.0	6.4	10/01/2011	10/01/2011	

APPENDIX A - Financial/Contribution Data

City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
FLORIDA CITY	P	10/01/2010	2,519,253	-149,712	0	252,346	25,296	0.0	0	0.0	25,296	0.0	0.0	0.0	0.0	10/01/2010	10/01/2010	
FORT LAUDERDALE	G	09/30/2011	307,445,266	181,027,990	60,621,037	36,426,216	12,335,195	20.3	19,285,971	31.8	31,621,166	52.2	6.0	46.7	0.0	10/01/2012	10/01/2012	
FORT LAUDERDALE	PF	01/01/2012	452,786,999	218,794,060	65,318,290	41,355,832	18,235,936	27.9	21,276,992	32.6	39,512,928	60.5	8.3	49.0	4.2	01/01/2012	10/01/2012	
FORT MEADE [GPF]	F	10/01/2010	307,568	12,563	106,820	30,984	21,204	19.9	1,049	1.0	22,253	20.8	0.0	21.6	0.0	10/01/2010	10/01/2011	
FORT MEADE [GPF]	G	10/01/2010	3,174,282	269,395	1,219,363	235,716	105,661	8.7	23,140	1.9	128,801	10.6	0.0	11.0	0.0	10/01/2010	10/01/2011	
FORT MEADE [GPF]	P	10/01/2010	1,202,575	89,980	0	236,496	11,547	0.0	9,482	0.0	21,029	0.0	0.0	0.0	0.0	10/01/2010	10/01/2011	
FORT MYERS	F	10/01/2011	44,133,409	40,794,824	8,096,721	4,102,740	2,135,247	26.4	3,274,781	40.4	5,410,028	66.8	8.0	60.9	5.0	10/01/2011	10/01/2012	
FORT MYERS	G	10/01/2011	63,748,116	54,503,524	23,572,017	8,137,961	3,044,203	12.9	4,228,775	17.9	7,272,978	30.9	4.5	27.7	0.0	10/01/2012	10/01/2012	
FORT MYERS	P	10/01/2011	58,494,730	74,434,123	11,090,359	6,824,229	2,921,554	26.3	6,683,622	60.3	9,605,176	86.6	10.0	80.0	5.2	10/01/2012	10/01/2012	
FORT PIERCE [G, P, UTIL]	G	09/30/2011	41,317,100	7,947,000	8,488,894	3,741,174	1,353,978	15.9	484,716	5.7	1,838,694	21.7	5.2	16.5	0.0	10/01/2012	10/01/2012	
FORT PIERCE [G, P, UTIL]	P	09/30/2011	34,846,485	3,867,000	5,361,391	2,417,849	1,126,965	21.0	-1,795	0.0	1,125,170	21.0	5.2	15.1	0.0	10/01/2012	10/01/2012	
FORT PIERCE SUPP	P	09/30/2011	8,793,166	647,676	5,711,777	304,441	608,442	10.7	51,033	0.9	659,475	11.5	7.0	0.0	4.6	10/01/2011	10/01/2011	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	58,363,519	13,407,000	11,893,916	4,655,210	1,856,640	15.6	1,063,811	8.9	2,920,451	24.6	6.2	18.5	0.0	10/01/2012	10/01/2012	
FORT WALTON BEACH	F	10/01/2011	9,577,812	7,295,530	1,961,080	1,040,358	416,066	21.2	470,333	24.0	886,399	45.2	6.6	33.6	6.8	10/01/2012	10/01/2012	
FORT WALTON BEACH	G	10/01/2011	28,883,580	6,518,662	5,004,486	2,583,538	809,395	16.2	773,748	15.5	1,583,143	31.6	5.0	27.9	0.0	10/01/2012	10/01/2012	
FORT WALTON BEACH	P	10/01/2011	16,278,144	7,482,408	2,239,545	1,497,184	482,698	21.6	556,444	24.8	1,039,142	46.4	4.4	36.7	7.2	10/01/2012	10/01/2012	
FROSTPROOF	G	10/01/2010	1,178,546	-130,496	447,774	38,285	26,459	5.9	0	0.0	26,459	5.9	1.0	6.1	0.0	10/01/2010	10/01/2010	
FROSTPROOF	P	10/01/2011	2,445,284	778,234	197,870	153,855	36,418	18.4	124,751	63.0	161,169	81.5	1.0	70.8	12.9	10/01/2012	10/01/2012	
FRUITLAND PARK	F	10/01/2010	366,544	-227,015	35,926	0	750	2.1	0	0.0	750	2.1	5.0	0.0	45.5	10/01/2011	10/01/2011	
GAINESVILLE	G	10/01/2010	244,069,301	87,460,819	81,386,433	22,618,536	8,125,739	10.0	5,330,949	6.6	13,456,688	16.5	5.0	11.5	0.0	10/01/2010	10/01/2011	
GAINESVILLE	PF	10/01/2010	156,002,997	22,911,316	24,342,597	10,999,638	4,381,021	18.0	1,469,980	6.0	5,851,001	24.0	7.5	11.9	4.7	10/01/2011	10/01/2011	
GAINESVILLE - DISABILITY	G	10/01/2010	5,459,769	-2,910,196	81,446,055	262,092	287,547	0.4	0	0.0	287,547	0.4	0.0	0.3	0.0	10/01/2010	10/01/2011	
GOLDEN BEACH [GP]	G	10/01/2010	1,765,179	392,982	801,697	71,124	115,427	14.4	15,723	2.0	131,150	16.4	3.5	13.9	0.0	10/01/2010	10/01/2010	
GOLDEN BEACH [GP]	P	10/01/2010	2,540,232	939,381	1,063,119	174,972	282,115	26.5	36,331	3.4	318,446	30.0	6.0	25.6	0.0	10/01/2010	10/01/2010	
GREEN COVE SPRINGS	P	10/01/2011	1,863,280	100,519	719,300	19,639	220,081	30.6	0	0.0	220,081	30.6	1.0	30.8	0.0	10/01/2011	10/01/2011	
GREENACRES	PF	10/01/2011	10,564,789	2,359,819	5,108,490	127,909	1,561,940	30.6	0	0.0	1,561,940	30.6	4.0	27.9	0.0	10/01/2012	10/01/2012	
GULF BREEZE	P	10/01/2010	1,994,190	623,357	514,615	578	259,519	50.4	0	0.0	259,519	50.4	1.0	51.4	0.0	10/01/2010	10/01/2010	
GULFPORT	F	10/01/2011	2,016,613	47,771	840,413	118,510	229,630	27.3	4,201	0.5	233,831	27.8	5.1	14.4	9.4	10/01/2012	10/01/2012	
GULFPORT	G	10/01/2011	9,687,468	1,336,035	2,719,159	676,433	294,774	10.8	279,391	10.3	574,165	21.1	2.7	19.2	0.0	10/01/2012	10/01/2012	
GULFPORT	P	10/01/2011	5,764,084	862,600	1,774,895	457,641	544,364	30.7	58,956	3.3	603,320	34.0	8.0	22.9	4.5	10/01/2012	10/01/2012	
HAINES CITY	F	10/01/2011	3,654,907	2,967,352	1,164,891	467,304	177,644	15.2	271,229	23.3	448,873	38.5	5.4	28.9	5.8	10/01/2012	10/01/2012	
HAINES CITY	G	10/01/2011	10,210,713	4,805,671	5,676,298	534,868	898,533	15.8	358,844	6.3	1,257,377	22.2	5.0	18.0	0.0	10/01/2012	10/01/2012	
HAINES CITY	P	10/01/2011	4,931,628	2,890,607	1,886,237	457,086	294,721	15.6	257,546	13.7	552,267	29.3	9.0	16.6	4.9	10/01/2012	10/01/2012	
HALIFAX HOSPITAL	G	10/01/2010	169,082,866	116,785,859	56,311,380	17,294,606	5,522,177	9.8	14,317,657	25.4	19,839,834	35.2	0.0	36.8	0.0	10/01/2010	10/01/2010	
HALLANDALE BEACH	G	10/01/2011	31,026,638	7,108,799	2,653,692	3,095,489	43.5	0	0.0	3,095,489	43.5	3.0	46.1	0.0	10/01/2012	10/01/2012		
HALLANDALE BEACH	PF	10/01/2011	82,570,549	41,140,288	12,092,139	8,013,682	7,303,019	60.4	3,275,809	27.1	10,578,828	87.5	9.5	76.6	4.8	10/01/2012	10/01/2012	
HALLANDALE BEACH PM	G	10/01/2011	10,102,657	3,511,160	1,324,574	562,452	452,071	34.1	348,852	26.3	800,923	60.5	7.0	56.3	0.0	10/01/2012	10/01/2012	

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City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	0	8,377,327	1,239,657	0	52,714	4.3					0.0	0.0	0.0	10/01/2011	10/01/2011	
HAVANA	F	10/01/2010	632,597	-588,152	9,500	440	0	0.0	0	0.0	0	0.0	0.5	0.0	0.0	10/01/2011	10/01/2011	
HIALEAH	GPF	10/01/2010	478,834,485	163,726,321	72,614,908	43,507,033	10,717,087	14.8	11,199,268	15.4	21,916,355	30.2	7.0	32.6	0.0	10/01/2011	10/01/2011	
HIALEAH - ELECTED	G	10/01/2009	5,766,656	753,873	1,206,773	199,818	264,373	21.9	30,831	2.6	295,204	24.5	0.0	26.0	0.0	10/01/2009	10/01/2010	
HIALEAH GARDENS	P	10/01/2011	9,869,767	646,776	2,012,405	727,433	591,569	29.4	0	0.0	591,569	29.4	5.0	21.0	4.3	10/01/2012	10/01/2012	
HILLSBOROUGH COUNTY	ERP	07/01/2010	15,735,803	13,841,202	0	2,067,560	49,370	0.0	1,223,270	0.0	1,272,640	0.0	0.0	0.0	0.0	07/01/2010	07/01/2010	
HOLLEY-NAVARRE FCD	F	10/01/2011	614,542	-303,792	441,412	0	42,114	9.5	0	0.0	42,114	9.5	5.0	0.0	34.9	10/01/2011	10/01/2011	
HOLLY HILL	F	10/01/2011	2,880,411	1,499,625	429,175	260,254	112,523	26.2	107,156	25.0	219,679	51.2	8.0	31.1	14.0	10/01/2012	10/01/2012	
HOLLY HILL	P	10/01/2011	6,486,493	4,403,886	1,060,484	627,068	275,251	26.0	453,205	42.7	728,456	68.7	5.6	59.6	6.1	10/01/2012	10/01/2012	
HOLLYWOOD	F	10/01/2010	149,484,845	111,580,780	13,034,176	13,980,204	2,761,385	21.2	7,588,353	58.2	10,349,738	79.4	7.5	81.3	0.0	10/01/2011	10/01/2011	
HOLLYWOOD	G	10/01/2010	201,041,190	156,308,613	42,103,939	21,512,013	8,322,500	19.8	11,566,021	27.5	19,888,521	47.2	9.0	39.8	0.0	10/01/2011	10/01/2011	
HOLLYWOOD	P	10/01/2011	196,401,748	126,250,903	15,763,904	19,909,662	3,265,967	20.7	9,120,334	57.9	12,386,301	78.6	9.3	72.3	0.0	10/01/2012	10/01/2012	
HOLMES BEACH	P	10/01/2011	5,428,421	788,290	546,761	276,543	194,466	35.6	63,416	11.6	257,882	47.2	6.0	36.8	6.1	10/01/2012	10/01/2012	
HOMESTEAD	F	01/01/2012	7,878,726	1,180,242	0	786,795	47,207	0.0	202,061	0.0	249,268	0.0	0.0	0.0	0.0	01/01/2012	10/01/2012	
HOMESTEAD	P	10/01/2011	46,501,879	28,458,198	6,155,417	3,581,086	1,878,033	30.5	2,594,816	42.2	4,472,849	72.7	6.3	64.8	5.1	10/01/2012	10/01/2012	
HOMESTEAD - General & Hospital	G	10/01/2011	47,723,411	18,815,233	11,519,402	3,171,269	2,293,625	19.9	1,326,708	11.5	3,620,333	31.4	4.0	28.6	0.0	10/01/2012	10/01/2012	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2008	1,891,842	1,869,659	488,271	149,775	344,114	70.5	0	0.0	344,114	70.5	0.0	72.2	0.0	10/01/2009	10/01/2009	
HOMESTEAD - Old Elected	G	01/01/2010	1,464,903	720,127	94,267	122,544	91,790	97.4	95,822	101.6	187,612	199.0	0.0	206.3	0.0	01/01/2010	01/01/2010	
HOWEY-IN-THE-HILLS	P	10/01/2010	787,999	299,250	264,138	38,380	98,972	37.5	0	0.0	98,972	37.5	5.0	30.4	3.6	10/01/2011	10/01/2011	
INDIALANTIC	G	10/01/2011	801,732	513,614	592,356	71,406	61,321	10.4	31,194	5.3	92,515	15.6	4.5	11.7	0.0	10/01/2012	10/01/2012	
INDIALANTIC	PF	10/01/2011	4,468,845	1,637,597	1,050,783	203,687	206,823	19.7	147,940	14.1	354,763	33.8	5.0	22.9	7.3	10/01/2012	10/01/2012	
INDIAN HARBOUR BEACH	P	10/01/2011	5,240,836	1,772,085	1,124,857	228,386	319,036	28.4	186,245	16.6	505,281	44.9	5.5	36.3	4.9	10/01/2012	10/01/2012	
INDIAN RIVER SHORES	G	10/01/2011	286,201	295,359	87,214	48,395	20,715	23.8	32,872	37.7	53,587	61.4	9.0	54.3	0.0	10/01/2011	10/01/2011	
INDIAN RIVER SHORES	PF	10/01/2011	6,128,432	3,731,232	1,720,628	174,459	467,495	27.2	575,407	33.4	1,042,902	60.6	9.0	53.3	0.0	10/01/2011	10/01/2011	
INDIAN SHORES	P	10/01/2011	1,616,746	264,280	536,653	27,020	131,831	24.6	21,937	4.1	153,768	28.7	5.0	22.5	2.2	10/01/2012	10/01/2012	
JACKSON MEMORIAL HOSPITAL	G	01/01/2011	369,739,399	58,715,683	451,944,219	7,747,307	41,319,753	9.1	0	0.0	41,319,753	9.1	0.0	9.5	0.0	01/01/2012	01/01/2012	
JACKSONVILLE	CO	10/01/2011	108,857,000	120,420,977	31,832,037	8,132,901	6,833,828	21.5	7,641,646	24.0	14,475,474	45.5	8.0	39.1	0.0	10/01/2012	10/01/2012	
JACKSONVILLE	G	10/01/2011	1,384,227,000	635,339,183	314,054,361	130,472,831	45,051,023	14.3	40,845,899	13.0	85,896,922	27.4	7.7	20.5	0.0	10/01/2011	10/01/2011	
JACKSONVILLE	PF	10/01/2011	1,129,905,759	####	148,967,906	112,591,972	49,769,761	33.4	85,038,060	57.1	1###	90.5	7.5	78.5	4.6	10/01/2012	10/01/2012	
JACKSONVILLE - DISABILITY	G	10/01/2009	8,541,231	0	279,504,240	0	1,161,763	0.4	0	0.0	1,161,763	0.4	0.3	0.1	0.0	10/01/2009	10/01/2009	
JACKSONVILLE BEACH	F	10/01/2011	7,758,867	4,149,018	2,264,814	696,723	472,441	20.9	293,582	13.0	766,023	33.8	6.5	19.0	9.3	10/01/2012	10/01/2012	
JACKSONVILLE BEACH	G	10/01/2011	37,834,361	14,166,355	11,449,082	2,779,968	1,415,105	12.4	644,503	5.6	2,059,608	18.0	6.5	12.2	0.0	10/01/2012	10/01/2012	
JACKSONVILLE BEACH	P	10/01/2011	14,335,554	6,172,151	3,785,736	1,208,144	733,676	19.4	377,749	10.0	1,111,425	29.4	6.5	18.1	4.9	10/01/2012	10/01/2012	
JUPITER	P	10/01/2011	36,357,994	12,555,089	8,074,317	2,409,972	2,514,172	31.1	725,527	9.0	3,239,699	40.1	8.8	25.6	7.6	10/01/2012	10/01/2012	
JUPITER ISLAND	GPF	10/01/2011	8,338,190	392,949	2,132,391	818,866	591,952	27.8	-312,291	-14.6	279,661	13.1	0.0	13.7	0.0	10/01/2011	10/01/2011	
KEY BISCAYNE	PF	10/01/2011	14,996,171	6,736,711	6,761,983	301,775	1,488,428	22.0	405,712	6.0	1,894,140	28.0	10.5	14.3	3.9	10/01/2012	10/01/2012	

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KEY WEST	G	10/01/2010	0			0					0							
KEY WEST	PF	10/01/2011	51,787,157	18,987,082	9,645,464	4,053,659	2,165,322	22.4	1,568,985	16.3	3,734,307	38.7	7.0	28.5	4.9	10/01/2011	10/01/2011	
KEY WEST HOUSING	G	01/01/2012	5,065,354	1,979,862	2,872,889	259,402	263,569	9.2	175,785	6.1	439,354	15.3	0.0	15.9	0.0	01/01/2012	01/01/2012	
KEY WEST UTILITY	G	01/01/2012	58,164,551	23,180,229	9,667,272	4,247,732	1,881,071	19.5	1,471,540	15.2	3,352,611	34.7	0.0	36.1	0.0	01/01/2012	01/01/2012	
KISSIMMEE	F	10/01/2011	25,164,813	13,192,741	4,175,435	1,959,572	882,183	21.1	878,867	21.0	1,761,050	42.2	1.0	38.6	6.8	10/01/2011	10/01/2011	
KISSIMMEE	G	10/01/2011	62,385,878	14,263,170	20,560,919	3,931,973	2,563,915	12.5	1,453,705	7.1	4,017,620	19.5	4.2	15.6	0.0	10/01/2012	10/01/2012	
KISSIMMEE	P	10/01/2011	35,666,221	14,229,922	6,863,694	2,435,716	1,987,666	29.0	900,271	13.1	2,887,937	42.1	3.7	35.5	7.1	10/01/2011	10/01/2012	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2011	43,623,534	25,681,869	14,444,644	3,842,683	1,732,390	12.0	1,608,612	11.1	3,341,002	23.1	1.6	23.4	0.0	10/01/2011	10/01/2011	
LABELLE	F	10/01/2011	340,194	-63,212	231,678	0	39,575	17.1	0	0.0	39,575	17.1	1.0	16.7	0.0	10/01/2011	10/01/2011	
LADY LAKE	P	10/01/2011	3,827,070	127,373	1,324,208	80,436	321,224	24.3	12,434	0.9	333,658	25.2	5.0	14.5	6.7	10/01/2012	10/01/2012	
LAKE ALFRED	G	10/01/2011	2,901,934	371,127	1,202,118	256,190	207,253	17.2	32,848	2.7	240,101	20.0	5.0	15.7	0.0	10/01/2012	10/01/2012	
LAKE ALFRED	PF	10/01/2011	1,984,287	173,051	625,360	67,459	121,460	19.4	29,772	4.8	151,232	24.2	5.0	15.1	5.0	10/01/2012	10/01/2012	
LAKE CITY	F	10/01/2010	5,623,996	674,873	885,532	348,730	176,331	19.9	128,670	14.5	305,001	34.4	5.0	21.2	8.2	10/01/2011	10/01/2011	
LAKE CITY	G	10/01/2010	11,322,995	5,396,282	2,559,598	683,746	283,238	11.1	636,393	24.9	919,631	35.9	1.7	34.3	0.0	10/01/2010	10/01/2010	
LAKE CITY	P	10/01/2011	8,339,684	1,606,610	1,606,093	546,008	437,611	27.2	238,609	14.9	676,220	42.1	5.0	33.0	5.7	10/01/2012	10/01/2012	
LAKE HELEN	P	10/01/2010	613,988	-46,885	150,291	0	36,152	24.1	0	0.0	36,152	24.1	1.0	19.4	4.6	10/01/2010	10/01/2010	
LAKE MARY	F	10/01/2011	7,876,350	2,058,787	2,418,945	255,569	672,559	27.8	154,794	6.4	827,353	34.2	5.0	24.2	6.2	10/01/2012	10/01/2012	
LAKE MARY	P	10/01/2011	9,799,564	2,090,854	2,187,492	553,891	636,014	29.1	277,222	12.7	913,236	41.7	5.0	32.3	6.0	10/01/2012	10/01/2012	
LAKE PARK (RETIRERD)	P	10/01/2011	1,266,384	562,602	0	166,881	0	0.0	69,118	0.0	69,118	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011	
LAKE WALES	F	10/01/2011	5,572,008	4,450,201	1,160,475	599,901	285,500	24.6	301,994	26.0	587,494	50.6	5.0	36.6	10.9	10/01/2012	10/01/2012	
LAKE WALES	G	10/01/2011	7,050,397	1,145,508	2,704,493	492,027	297,725	11.0	107,605	4.0	405,330	15.0	5.0	10.6	0.0	10/01/2012	10/01/2012	
LAKE WALES	P	10/01/2011	9,386,803	3,488,414	2,119,040	613,846	488,714	23.1	242,417	11.4	731,131	34.5	5.0	26.1	4.8	10/01/2012	10/01/2012	
LAKE WORTH	F	10/01/2011	26,555,613	20,987,247	1,118,599	3,621,192	475,296	42.5	1,875,136	167.6	2,350,432	210.1	11.3	201.4	0.0	10/01/2012	10/01/2012	
LAKE WORTH	G	10/01/2011	54,414,756	41,654,362	10,951,357	8,597,554	934,709	8.5	3,594,690	32.8	4,529,399	41.4	7.8	35.0	0.0	10/01/2012	10/01/2012	
LAKE WORTH	P	10/01/2011	20,814,465	19,194,012	1,553,664	3,459,437	376,323	24.2	1,721,022	110.8	2,097,345	135.0	7.1	120.3	13.0	10/01/2012	10/01/2012	
LAKELAND	GPF	10/01/2011	417,608,747	121,453,591	90,161,635	30,741,955	15,103,277	16.8	9,367,678	10.4	24,470,955	27.1	9.9	17.8	0.0	10/01/2012	10/01/2012	
LAKELAND	P	10/01/2010	79,607,614	35,145,381	12,344,092	5,811,903	2,611,460	21.2	1,968,771	15.9	4,580,231	37.1	14.5	18.3	5.7	10/01/2011	10/01/2011	
LAKELAND SUPP	F	10/01/2009	16,889,349	-845,902	8,634,064	808,770	379,899	4.4	0	0.0	379,899	4.4	3.0	0.0	1.3	10/01/2009	10/01/2009	
LANTANA	F	09/30/2011	19,862,978	6,346,489	2,223,670	650,943	707,706	31.8	1,011,145	45.5	1,718,851	77.3	2.0	69.1	6.2	10/01/2012	10/01/2012	
LANTANA	P	10/01/2011	7,341,028	1,365,873	1,690,206	315,441	390,491	23.1	129,568	7.7	520,059	30.8	6.2	21.1	4.6	10/01/2012	10/01/2012	
LARGO	PF	10/01/2011	82,427,413	52,692,372	13,458,669	6,992,970	2,899,436	21.5	3,246,674	24.1	6,146,110	45.7	5.0	36.7	5.5	10/01/2012	10/01/2012	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2009	515,934	-190,097	286,224	15,194	40,242	14.1	0	0.0	40,242	14.1	5.0	1.3	8.2	10/01/2009	10/01/2009	
LAUDERHILL	F	10/01/2009	33,196,711	18,428,325	6,562,830	131,040	2,072,380	31.6	1,625,887	24.8	3,698,267	56.4	13.7	42.4	2.6	10/01/2009	10/01/2009	
LAUDERHILL	G	10/01/2011	14,460,071	6,914,221	3,616,860	1,467,251	709,117	19.6	652,182	18.0	1,361,299	37.6	10.0	29.2	0.0	10/01/2011	10/01/2011	
LAUDERHILL	P	10/01/2011	27,026,389	12,401,617	8,818,777	800,280	2,306,643	26.2	1,036,960	11.8	3,343,603	37.9	10.0	25.8	3.2	10/01/2011	10/01/2011	
LAUDERHILL (C&M)	G	10/01/2010	12,409,367	7,521,691	4,414,548	1,188,548	1,098,988	24.9	757,993	17.2	1,856,981	42.1	8.0	35.5	0.0	10/01/2010	10/01/2010	
LEESBURG	F	10/01/2011	10,739,624	1,813,991	3,073,457	678,366	989,164	32.2	162,051	5.3	1,151,215	37.5	6.5	28.9	3.6	10/01/2012	10/01/2012	
LEESBURG	G	10/01/2011	28,828,625	7,449,065	13,550,400	3,197,441	290,905	2.1	1,060,420	7.8	1,351,325	10.0	0.0	10.1	0.0	10/01/2012	10/01/2012	
LEESBURG	P	10/01/2011	12,285,713	760,486	3,687,749	721,427	738,298	20.0	85,323	2.3	823,621	22.3	7.7	11.2	4.4	10/01/2012	10/01/2012	
LIGHTHOUSE POINT	PF	10/01/2010	7,741,279	3,243,839	2,718,225	65,490	933,982	34.4	11,907	0.4	945,889	34.8	14.1	21.6	0.0	10/01/2010	10/01/2011	

APPENDIX A - Financial/Contribution Data

City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
LIVE OAK	F	10/01/2010	1,701,982	333,965	57,868	145,927	32,060	55.4	35,375	61.1	67,435	116.5	3.0	114.3	0.0	10/01/2010	10/01/2010	
LONGBOAT KEY	F	10/01/2011	11,053,255	15,265,117	2,476,609	1,365,274	713,352	28.8	1,190,421	48.1	1,903,773	76.9	10.0	60.3	9.7	10/01/2012	10/01/2012	
LONGBOAT KEY	G	10/01/2011	6,618,863	6,395,229	2,413,590	617,068	356,763	14.8	677,252	28.1	1,034,015	42.8	6.0	38.6	0.0	10/01/2012	10/01/2012	
LONGBOAT KEY	P	10/01/2011	4,739,490	5,881,572	967,293	749,357	343,300	35.5	584,251	60.4	927,551	95.9	10.0	82.4	7.3	10/01/2012	10/01/2012	
LONGWOOD	PF	10/01/2011	4,551,114	976,506	2,759,829	117,860	694,062	25.1	0	0.0	694,062	25.1	1.0	16.1	9.2	10/01/2011	10/01/2012	
LYNN HAVEN	F	10/01/2011	3,207,640	76,034	709,837	74,678	232,903	32.8	5,929	0.8	238,832	33.6	5.0	24.1	5.9	10/01/2012	10/01/2012	
LYNN HAVEN	G	10/01/2011	9,161,512	2,914,625	3,406,364	277,114	609,688	17.9	217,547	6.4	827,235	24.3	5.0	20.3	0.0	10/01/2012	10/01/2012	
LYNN HAVEN	P	10/01/2011	4,618,584	334,872	1,068,445	228,698	283,220	26.5	40,994	3.8	324,214	30.3	5.0	18.2	8.4	10/01/2012	10/01/2012	
MACCLENNY	F	10/01/2010	564,433	274,665	252,054	1,222	73,889	29.3	10,624	4.2	84,513	33.5	1.0	30.7	3.1	10/01/2010	10/01/2010	
MADISON	F	10/01/2011	1,389,703	1,086,357	365,058	133,263	90,759	24.9	92,097	25.2	182,856	50.1	7.1	39.3	5.6	10/01/2012	10/01/2012	
MADISON	P	10/01/2011	2,609,016	291,361	601,036	150,171	147,031	24.5	0	0.0	147,031	24.5	5.0	16.4	4.1	10/01/2012	10/01/2012	
MAITLAND	PF	10/01/2011	17,496,191	7,735,556	4,696,743	1,576,108	1,070,386	22.8	652,557	13.9	1,722,943	36.7	5.1	29.5	3.4	10/01/2012	10/01/2012	
MARATHON	F	10/01/2010	2,460,019	109,161	1,378,189	6,828	597,008	43.3	0	0.0	597,008	43.3	5.0	26.0	14.0	10/01/2010	10/01/2010	
MARCO ISLAND	F	10/01/2011	3,071,853	501,667	1,404,142	35,400	482,528	34.4	37,597	2.7	520,125	37.0	1.0	32.6	5.1	10/01/2012	10/01/2012	
MARCO ISLAND	P	10/01/2010	2,857,608	3,653,219	1,976,687	77,525	568,298	28.8	248,667	12.6	816,965	41.3	5.0	31.1	5.2	10/01/2011	10/01/2011	
MARIANNA	F	10/01/2011	2,058,743	431,070	580,333	63,677	135,567	23.4	0	0.0	135,567	23.4	5.0	11.6	7.6	10/01/2012	10/01/2012	
MARIANNA	P	10/01/2011	2,576,135	-381,629	509,310	84,063	88,833	17.4	0	0.0	88,833	17.4	5.0	3.6	9.5	10/01/2012	10/01/2012	
MARTIN COUNTY	ERP	07/01/2009	5,679,264	1,002,797	314,007	563,904	612,988	195.2	0	0.0	612,988	195.2	0.0	214.9	0.0	07/01/2009	07/01/2009	
MEDLEY	P	10/01/2011	10,309,212	6,036,506	2,508,804	472,676	634,869	25.3	563,843	22.5	1,198,712	47.8	5.0	42.3	2.2	10/01/2012	10/01/2012	
MEDLEY - GENERAL + ELECTED	G	10/01/2010	8,491,233	7,372,112	1,837,656	0	1,229,636	66.9	0	0.0	1,229,636	66.9	0.0	71.6	0.0	10/01/2010	10/01/2010	
MELBOURNE	F	10/01/2010	41,803,664	9,899,576	7,230,774	2,773,872	1,577,599	21.8	593,325	8.2	2,170,924	30.0	6.0	17.5	6.9	10/01/2011	10/01/2011	
MELBOURNE	G	10/01/2011	4,936,925	-1,594,408	774,258	276,558	187,830	24.3	-209,809	-27.1	-21,979	0.0	0.0	22.4	0.0	10/01/2012	10/01/2012	
MELBOURNE	P	10/01/2011	46,415,314	32,290,675	7,835,807	4,159,340	1,454,001	18.6	2,695,938	34.4	4,149,939	53.0	5.0	43.1	6.8	10/01/2012	10/01/2012	
MELBOURNE - SPECIAL RISK	G	10/01/2011	486,925	338,347	212,067	7,652	50,838	24.0	40,238	19.0	91,076	42.9	0.0	44.7	0.0	10/01/2012	10/01/2012	
MELBOURNE BEACH	P	10/01/2011	1,808,009	1,094,278	418,522	247,228	110,429	26.4	125,183	29.9	235,612	56.3	5.0	45.5	8.0	10/01/2012	10/01/2012	
MIAMI	GS	10/01/2010	538,012,201	187,871,210	70,825,712	55,035,075	0	0.0	25,724,977	36.3	25,724,977	36.3	10.0	36.3	0.0	10/01/2010	10/01/2011	
MIAMI	PF	10/01/2010	1,027,748,485	387,650,368	80,152,355	121,459,123	48,958,986	61.1	0	0.0	48,958,986	61.1	8.2	52.8	0.0	10/01/2011	10/01/2011	
MIAMI - COLA (RETIRED)	PF	10/01/2010	311,770,986			18,473,806							0.0		0.0	10/01/2011	10/01/2011	
MIAMI - ELECTED	G	12/31/2008	4,134,637	1,780,201	673,000	120,200	1,810,670	269.0	0	0.0	1,810,670	269.0	0.0	269.0	0.0	01/01/2009	01/01/2009	
MIAMI - EXCESS	GS	10/01/2010	0	5,704,602	68,762,827	0	0	0.0	585,357	0.9	585,357	0.9	0.0	0.9	0.0	10/01/2011	10/01/2011	
MIAMI - OFF-STREET PARKING	G	10/01/2011	11,399,849	-426,916	4,434,556	209,604	779,183	17.6	0	0.0	779,183	17.6	6.5	11.5	0.0	10/01/2011	10/01/2011	
MIAMI - STAFF	GS	10/01/2010	1,817,316	992,369	842,955	0	102,198	12.1	124,595	14.8	226,793	26.9	10.0	27.7	0.0	10/01/2010	10/01/2011	
MIAMI BEACH	G	10/01/2010	382,474,208	148,766,860	68,844,264	34,100,735	14,429,254	21.0	8,809,653	12.8	23,238,907	33.8	10.2	25.5	0.0	10/01/2011	10/01/2011	
MIAMI BEACH	PF	10/01/2011	523,126,011	339,297,447	49,186,725	47,020,645	18,290,533	37.2	22,982,602	46.7	41,273,135	83.9	10.0	80.0	0.3	10/01/2012	10/01/2012	
MIAMI SHORES VILLAGE	G	10/01/2009	7,860,946	-76,917	3,228,192	405,227	254,149	7.9	0	0.0	254,149	7.9	6.0	4.1	0.0	10/01/2009	10/01/2009	
MIAMI SHORES VILLAGE	P	10/01/2009	10,751,642	4,556,307	1,989,749	866,832	941,184	47.3	0	0.0	941,184	47.3	9.0	40.7	1.5	10/01/2010	10/01/2010	
MIAMI SPRINGS	G	10/01/2011	12,478,138	916,471	3,221,566	927,755	498,254	15.5	79,816	2.5	578,070	17.9	6.7	11.7	0.0	10/01/2012	10/01/2012	

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City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
MIAMI SPRINGS	PF	10/01/2011	18,705,619	3,690,664	2,700,275	1,339,839	836,663	31.0	324,245	12.0	1,160,908	43.0	9.0	36.2	1.8	10/01/2012	10/01/2012	
MIAMI-DADE COUNTY	ERP	07/01/2011	25,132,979	17,453,270	0	4,095,910	0	0.0	1,941,787	0.0	1,941,787	0.0	0.0	0.0	0.0	07/01/2011	07/01/2012	
MIDWAY FCD	F	10/01/2011	1,752,005	566,909	923,852	0	225,448	24.4	0	0.0	225,448	24.4	5.0	7.0	13.3	10/01/2012	10/01/2012	
MILTON	F	10/01/2011	2,951,494	3,241,684	655,402	378,015	109,576	16.7	198,010	30.2	307,586	46.9	6.5	33.6	8.6	10/01/2012	10/01/2012	
MILTON	G	10/01/2011	8,773,906	3,057,839	2,212,864	716,824	311,145	14.1	334,025	15.1	645,170	29.2	10.0	20.3	0.0	10/01/2012	10/01/2012	
MILTON	P	10/01/2011	4,729,037	316,515	853,431	204,965	236,202	27.7	86,113	10.1	322,315	37.8	6.0	23.1	10.2	10/01/2011	10/01/2011	
MIRAMAR	F	10/01/2010	47,937,304	37,877,119	9,695,058	2,386,788	631,049	6.5	2,948,656	30.4	3,579,705	36.9	8.5	28.1	2.1	10/01/2011	10/01/2011	
MIRAMAR	G	10/01/2010	44,243,593	23,953,757	15,857,109	2,554,165	3,421,312	21.6	1,341,811	8.5	4,763,123	30.0	7.4	22.9	0.0	10/01/2011	10/01/2011	
MIRAMAR	P	10/01/2010	60,742,183	45,728,177	13,480,502	4,077,817	4,313,724	32.0	4,101,027	30.4	8,414,751	62.4	13.4	46.6	3.5	10/01/2011	10/01/2011	
MIRAMAR - MANAGEMENT	G	10/01/2011	14,825,124	11,888,796	5,446,548	1,230,475	1,313,575	24.1	674,390	12.4	1,987,965	36.5	13.5	23.0	0.0	10/01/2012	10/01/2012	
MONROE COUNTY	ERP	10/01/2009	181,849	477,951	0	47,283	49,148	0.0	0	0.0	49,148	0.0			0.0			
MONROE COUNTY VOL F.F. & EMS	F	01/01/2011	841,980		0	21,480	22,945	0.0	0	0.0	22,945	0.0	0.0		0.0	01/01/2011	10/01/2011	
MONTICELLO	F	10/01/2011	0		0								5.0		0.0	10/01/2012	10/01/2012	
MONTICELLO	P	10/01/2011	1,293,465	526,325	304,013	78,984	93,744	30.8	0	0.0	93,744	30.8	7.0	15.1	9.9	10/01/2012	10/01/2012	
MOUNT DORA	F	10/01/2010	4,071,126	591,038	1,318,797	189,954	339,159	25.7	0	0.0	339,159	25.7	5.5	18.8	2.4	10/01/2011	10/01/2011	
MOUNT DORA	G	10/01/2011	11,582,830	4,314,607	4,181,877	1,020,086	240,359	5.7	345,145	8.3	585,504	14.0	7.1	13.9	0.0	10/01/2012	10/01/2012	
MOUNT DORA	P	10/01/2011	4,984,218	1,157,152	1,898,583	299,886	484,109	25.5	0	0.0	484,109	25.5	5.6	18.0	2.7	10/01/2012	10/01/2012	
NAPLES	F	10/01/2010	26,007,939	19,767,031	3,890,399	1,234,654	1,591,301	40.9	1,085,436	27.9	2,676,737	68.8	5.0	43.4	23.0	10/01/2011	10/01/2011	
NAPLES	G	10/01/2011	35,890,721	15,904,542	15,027,747	3,140,223	1,632,998	10.9	830,485	5.5	2,463,483	16.4	5.0	12.0	0.0	10/01/2012	10/01/2012	
NAPLES	P	10/01/2011	28,037,423	26,491,257	5,016,274	2,452,685	1,398,350	27.9	1,414,691	28.2	2,813,041	56.1	5.0	42.1	11.0	10/01/2012	10/01/2012	
NEPTUNE BEACH	P	10/01/2011	5,203,134	2,117,656	1,135,648	352,105	244,237	21.5	194,184	17.1	438,421	38.6	8.0	29.8	2.4	10/01/2012	10/01/2012	
NEW PORT RICHEY	F	10/01/2011	9,371,030		774,608	797,386	532,901	68.8	0	0.0	532,901	68.8	5.0	49.0	17.5	10/01/2011	10/01/2011	
NEW PORT RICHEY	P	10/01/2011	14,268,174	5,047,685	2,101,073	1,213,633	763,248	36.3	438,926	20.9	1,202,174	57.2	4.5	44.5	10.6	10/01/2012	10/01/2012	
NEW SMYRNA BEACH	F	10/01/2011	13,893,124	9,217,664	1,717,092	1,347,666	192,375	11.2	1,232,881	71.8	1,425,256	83.0	1.0	70.3	14.9	10/01/2012	10/01/2012	
NEW SMYRNA BEACH	P	10/01/2011	12,505,776	786,790	2,076,030	930,305	917,839	44.2	61,737	3.0	979,576	47.2	8.5	35.3	5.9	10/01/2011	10/01/2011	
NORTH BAY FCD	F	10/01/2011	1,658,332	801,135	828,671	21,896	248,574	30.0	0	0.0	248,574	30.0	5.0	15.8	10.4	10/01/2012	10/01/2012	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2011	41,879,122	-411,914	39,001,675	724,247	2,818,924	7.2	0	0.0	2,818,924	7.2	0.0	8.3	0.0	10/01/2012	10/01/2012	
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2010	205,310,150	27,840,031	315,874,420	15,762,012	11,253,708	3.6	3,187,952	1.0	14,441,660	4.6	0.0	5.3	0.0	07/01/2010	07/01/2010	
NORTH MIAMI 691 [GPF]	F	10/01/2010	2,904,605	844,395	0	520,037			234,519	0.0			7.0		0.0	10/01/2011	10/01/2011	
NORTH MIAMI 691 [GPF]	G	10/01/2010	62,573,641	24,692,958	14,733,549	2,788,700	3,326,221	22.6	2,440,485	16.6	5,766,706	39.1	7.0	34.6	0.0	10/01/2011	10/01/2011	
NORTH MIAMI 691 [GPF]	P	10/01/2010	5,016,011	564,765	115,863	473,511	50,293	43.4	156,856	135.4	207,149	178.8	7.0	184.7	0.0	10/01/2011	10/01/2011	
NORTH MIAMI 748	P	10/01/2010	34,315,243	18,408,317	9,004,946	1,088,120	2,495,040	27.7	1,125,025	12.5	3,620,065	40.2	9.5	29.8	0.9	10/01/2011	10/01/2011	
NORTH MIAMI BEACH	G	10/01/2011	55,792,952	33,746,589	11,326,066	5,163,892	1,845,882	16.3	2,478,496	21.9	4,324,378	38.2	7.0	32.6	0.0	10/01/2012	10/01/2012	
NORTH MIAMI BEACH	PF	10/01/2010	62,884,072	42,896,068	8,798,930	0	2,604,950	29.6	2,966,391	33.7	5,571,341	63.3	11.0	55.3	3.3	10/01/2011	10/01/2011	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	11,532,009	5,364,695	2,526,499	1,065,355	981,798	38.9	478,474	18.9	1,460,272	57.8	8.0	51.8	0.0	10/01/2010	10/01/2010	

APPENDIX A - Financial/Contribution Data

City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
NORTH NAPLES FCD	F	10/01/2011	26,196,164	-42,199	8,291,830	16,819	3,454,920	41.7	-901	0.0	3,454,019	41.7	3.0	26.6	13.8	10/01/2012	10/01/2012	
NORTH PORT	F	10/01/2011	22,603,662	5,363,024	5,663,409	781,865	1,591,734	28.1	455,886	8.0	2,047,620	36.2	10.3	24.3	3.0	10/01/2012	10/01/2012	
NORTH PORT	P	10/01/2011	17,387,978	9,886,967	6,201,790	758,307	1,713,661	27.6	900,986	14.5	2,614,647	42.2	8.0	35.1	2.9	10/01/2012	10/01/2012	
NORTH RIVER FCD	F	10/01/2011	9,910,965	6,252,790	2,789,592	516,017	518,537	18.6	563,507	20.2	1,082,044	38.8	4.5	29.4	6.5	10/01/2012	10/01/2012	
OAKLAND PARK	G	10/01/2010	22,425,535	26,081,134	5,610,517	2,834,640	1,235,235	22.0	2,244,512	40.0	3,479,747	62.0	4.0	58.3	0.0	10/01/2011	10/01/2011	
OAKLAND PARK	PF	10/01/2011	42,100,137	24,678,788	5,086,610	4,478,791	1,098,548	21.6	2,004,856	39.4	3,103,404	61.0	9.7	47.0	6.7	10/01/2011	10/01/2012	
OCALA	G	10/01/2010	75,249,197	84,465,096	28,187,278	7,283,434	3,796,826	13.5	8,512,558	30.2	12,309,384	43.7	8.2	35.5	0.0	10/01/2011	10/01/2011	
OCALA SUPP	F	10/01/2010	26,428,345	13,179,354	6,872,487	1,902,543	1,196,094	17.4	1,086,508	15.8	2,282,602	33.2	8.4	25.7	3.5	10/01/2011	10/01/2011	
OCALA SUPP	P	10/01/2011	39,158,774	22,660,337	8,489,320	3,451,473	1,678,217	19.8	2,023,540	23.8	3,701,757	43.6	8.0	32.3	5.1	10/01/2012	10/01/2012	
OCEAN CITY-WRIGHT FCD	F	10/01/2011	4,454,655	10,013,224	1,995,932	478,354	319,197	16.0	500,115	25.1	819,312	41.0	5.0	28.4	9.3	10/01/2012	10/01/2012	
OCOEE	G	10/01/2011	19,331,522	8,335,087	8,018,775	1,304,809	1,483,690	18.5	850,621	10.6	2,334,311	29.1	7.4	22.9	0.0	10/01/2012	10/01/2012	
OCOEE	PF	10/01/2011	24,883,662	14,866,181	7,309,172	1,520,588	1,171,828	16.0	1,657,789	22.7	2,829,617	38.7	7.6	26.9	5.8	10/01/2012	10/01/2012	
OKALOOSA ISLAND FCD	F	10/01/2011	4,032,958	7,877,301	1,012,090	596,454	267,221	26.4	520,482	51.4	787,703	77.8	8.0	67.8	5.1	10/01/2012	10/01/2012	
OKEECHOBEE	F	10/01/2011	2,308,272	-110,094	411,921	80,322	112,900	27.4	0	0.0	112,900	27.4	4.8	11.8	14.0	10/01/2012	10/01/2012	
OKEECHOBEE	G	10/01/2011	6,712,136	1,383,232	3,098,116	227,045	520,620	16.8	0	0.0	520,620	16.8	6.0	12.8	0.0	10/01/2012	10/01/2012	
OKEECHOBEE	P	10/01/2011	5,279,765	173,920	936,580	237,928	255,689	27.3	0	0.0	255,689	27.3	4.7	16.4	9.1	10/01/2012	10/01/2012	
OLDSMAR	F	10/01/2011	1,987,344	294,614	807,256	0	312,444	38.7	0	0.0	312,444	38.7	2.0	34.0	4.2	10/01/2011	10/01/2011	
ORANGE COUNTY LIBRARY	G	01/01/2012	32,747,770	5,014,608	5,634,242	1,822,012	558,082	9.9	439,435	7.8	997,517	17.7	0.0	20.3	0.0	01/01/2012	01/01/2012	
ORANGE PARK	F	10/01/2011	3,880,360	1,276,615	990,514	282,708	260,868	26.3	126,691	12.8	387,559	39.1	3.0	27.1	10.6	10/01/2012	10/01/2012	
ORANGE PARK	G	10/01/2011	4,050,451	3,482,254	2,482,532	239,909	254,753	10.3	310,541	12.5	565,294	22.8	0.0	23.9	0.0	10/01/2011	10/01/2011	
ORANGE PARK	P	10/01/2011	9,328,816	3,860,598	1,136,628	663,494	334,872	29.5	443,939	39.1	778,811	68.5	3.0	53.7	14.6	10/01/2012	10/01/2012	
ORLANDO	F	10/01/2011	233,999,839	64,634,261	39,952,911	15,869,610	13,535,183	33.9	5,052,775	12.6	18,587,958	46.5	7.5	32.8	6.3	10/01/2012	10/01/2012	
ORLANDO	G	09/30/2011	159,751,648	52,107,198	12,723,853	14,728,511	10,268,291	80.7	0	0.0	10,268,291	80.7	4.9	92.6	0.0	10/01/2012	10/01/2012	
ORLANDO	P	10/01/2011	356,615,717	77,613,352	47,592,968	22,169,133	14,333,531	30.1	7,507,354	15.8	21,840,885	45.9	8.4	37.5	0.0	10/01/2011	10/01/2012	
ORLANDO AVIATION	G	10/01/2011	75,090,673	26,397,889	11,912,824	5,603,019	6,818,889	57.2	0	0.0	6,818,889	57.2	0.0	59.4	0.0	10/01/2012	10/01/2012	
ORLANDO UTILITY	G	10/01/2010	235,592,606	87,690,389	69,967,434	19,704,707	13,977,431	20.0	0	0.0	13,977,431	20.0	1.5	19.8	0.0	10/01/2011	10/01/2011	
ORMOND BEACH	F	10/01/2011	15,542,091	12,190,482	2,589,753	1,567,172	693,404	26.8	1,032,228	39.9	1,725,632	66.6	8.4	49.1	11.6	10/01/2012	10/01/2012	
ORMOND BEACH	G	10/01/2011	27,314,844	15,132,399	7,737,575	2,761,414	1,008,687	13.0	1,613,862	20.9	2,622,549	33.9	4.0	31.1	0.0	10/01/2012	10/01/2012	
ORMOND BEACH	P	10/01/2011	19,553,076	12,339,481	2,625,644	1,888,535	683,536	26.0	981,934	37.4	1,665,470	63.4	9.0	45.9	10.9	10/01/2012	10/01/2012	
OVIEDO	F	10/01/2011	4,864,367	3,751,046	2,831,066	27,319	629,403	22.2	237,091	8.4	866,494	30.6	7.0	15.5	9.3	10/01/2012	10/01/2012	
OVIEDO	P	10/01/2011	10,699,407	4,282,438	3,199,428	527,346	597,208	18.7	447,476	14.0	1,044,684	32.7	6.0	21.2	6.8	10/01/2012	10/01/2012	
PALATKA	F	10/01/2011	5,334,223	2,080,274	712,887	613,193	180,485	25.3	169,502	23.8	349,987	49.1	6.0	32.5	12.5	10/01/2012	10/01/2012	
PALATKA	G	10/01/2011	14,692,635	5,383,099	2,851,169	1,391,127	376,501	13.2	517,832	18.2	894,333	31.4	6.0	26.6	0.0	10/01/2012	10/01/2012	
PALATKA	P	10/01/2011	7,289,826	1,083,913	1,451,154	495,365	278,565	19.2	90,535	6.2	369,100	25.4	6.0	16.3	4.2	10/01/2012	10/01/2012	
PALM BAY	G	10/01/2011	144,663	-105,670	0	10,838	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2012	10/01/2012	
PALM BAY [PF]	F	10/01/2011	52,555,618	16,651,892	5,265,268	2,968,199	1,550,716	29.5	1,049,121	19.9	2,599,837	49.4	8.8	31.3	11.3	10/01/2012	10/01/2012	
PALM BAY [PF]	P	10/01/2011	67,000,225	14,258,394	7,609,528	3,448,427	1,776,387	23.3	803,760	10.6	2,580,147	33.9	8.8	19.7	6.8	10/01/2012	10/01/2012	
PALM BEACH [G,P,F,LG]	F	09/30/2011	50,296,679	14,029,022	5,142,125	4,561,599	562,034	10.9	1,068,838	20.8	1,630,872	31.7	4.8	27.7	0.0	10/01/2012	10/01/2012	
PALM BEACH [G,P,F,LG]	G	09/30/2011	64,715,832	7,564,873	10,721,241	4,852,357	873,782	8.2	620,934	5.8	1,494,716	13.9	3.1	11.9	0.0	10/01/2012	10/01/2012	

APPENDIX A - Financial/Contribution Data

City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
PALM BEACH [G,P,F,LG]	LG	09/30/2011	2,934,916	1,162,923	204,927	319,376	25,709	12.5	79,428	38.8	105,137	51.3	4.4	63.6	0.0	10/01/2012	10/01/2012	
PALM BEACH [G,P,F,LG]	P	09/30/2011	54,154,099	8,866,490	5,221,806	4,325,434	693,455	13.3	843,831	16.2	1,537,286	29.4	5.1	25.0	0.0	10/01/2012	10/01/2012	
PALM BEACH GARDENS	F	09/30/2011	37,906,384	21,945,772	10,575,889	868,128	3,081,814	29.1	1,943,780	18.4	5,025,594	47.5	6.0	39.6	1.9	10/01/2012	10/01/2012	
PALM BEACH GARDENS	G	10/01/2011	1,914,292	1,061,954	122,051	292,513	132,558	108.6	0	0.0	132,558	108.6	6.0	107.2	0.0	10/01/2011	10/01/2011	
PALM BEACH GARDENS	P	10/01/2011	43,773,722	29,819,715	6,971,212	3,672,651	2,367,364	34.0	1,998,931	28.7	4,366,295	62.6	8.6	50.8	5.6	10/01/2012	10/01/2012	
PALM COAST (VOL)	F	10/01/2011	2,125,985	-354,775	0	64,713	120,444	0.0	-29,025	0.0	91,419	0.0	0.0	0.0	0.0	10/01/2012	10/01/2012	
PALM HARBOR FCD	F	10/01/2011	6,784,044	4,230,751	2,088,100	78,543	734,256	35.2	305,263	14.6	1,039,519	49.8	7.4	29.9	14.4	10/01/2012	10/01/2012	
PALM TRAN, INC. (ATU-1577)	G	01/01/2011	53,700,203	29,080,313	25,497,963	3,527,292	4,488,412	17.6	7,008,677	27.5	11,497,089	45.1	2.5	43.5	0.0	01/01/2011	01/01/2011	
PALMETTO	G	10/01/2011	7,988,227	4,806,300	2,629,733	780,237	399,121	15.2	450,334	17.1	849,455	32.3	5.0	28.5	0.0	10/01/2012	10/01/2012	
PALMETTO	P	10/01/2011	7,532,771	1,836,625	1,505,965	589,636	405,208	26.9	134,535	8.9	539,743	35.8	5.0	25.5	6.8	10/01/2012	10/01/2012	
PANAMA CITY	F	10/01/2011	25,042,687	14,120,966	2,570,589	2,444,152	752,397	29.3	1,235,115	48.0	1,987,512	77.3	7.5	59.3	13.1	10/01/2011	10/01/2011	
PANAMA CITY	P	10/01/2011	22,357,253	8,124,355	3,624,265	1,927,065	1,131,050	31.2	564,008	15.6	1,695,058	46.8	5.6	34.4	8.1	10/01/2012	10/01/2012	
PANAMA CITY (SUPP)	G	10/01/2011	1,701,792	497,363	1,153,175	92,288	242,866	21.1			242,866	21.1	4.5	17.3	0.0	10/01/2012	10/01/2012	
PANAMA CITY BEACH	F	10/01/2011	8,082,726	1,273,191	1,281,165	283,510	325,705	25.4	212,145	16.6	537,850	42.0	7.4	23.7	12.0	10/01/2011	10/01/2011	
PANAMA CITY BEACH	G	10/01/2011	18,199,089	420,665	5,997,163	713,179	1,304,405	21.8	85,761	1.4	1,390,166	23.2	8.7	15.7	0.0	10/01/2011	10/01/2011	
PANAMA CITY BEACH	P	10/01/2011	10,896,206	459,618	2,359,251	657,186	571,523	24.2	101,206	4.3	672,729	28.5	11.0	15.1	4.0	10/01/2011	10/01/2011	
PARKLAND	P	10/01/2010	1,694,567	704,470	85,816	95,023	72,708	84.7	176,411	205.6	249,119	290.3	5.0	212.0	80.4	10/01/2010	10/01/2010	
PASCO COUNTY	ERP	07/01/2011	13,612,687	9,907,833	173,775,663	752,515	643,371	0.4	787,381	0.5	1,430,752	0.8	0.0	0.9	0.0	07/01/2011	07/01/2011	
PEMBROKE PARK COMM SUPP	G	10/01/2011	808,880		25,956	23,924	78,929	304.1	0	0.0	78,929	304.1		304.1	0.0	10/01/2011	10/01/2011	
PEMBROKE PINES	G	10/01/2011	111,620,570		2,734,327	12,343,037	5,915,562	216.3	0	0.0	5,915,562	216.3	7.3	234.6	0.0	10/01/2012	10/01/2012	
PEMBROKE PINES	PF	10/01/2011	308,419,102	195,877,135	26,857,833	21,710,071	10,731,669	40.0	15,610,663	58.1	26,342,332	98.1	10.4	84.1	8.3	10/01/2011	10/01/2011	
PENSACOLA	F	10/01/2010	88,983,514	13,185,566	5,009,434	6,326,695	2,170,298	43.3	2,106,592	42.1	4,276,890	85.4	11.0	61.7	12.8	10/01/2011	10/01/2011	
PENSACOLA	G	09/30/2010	110,078,932	52,406,612	11,280,207	12,476,216	1,857,850	16.5	6,008,966	53.3	7,866,816	69.7	5.5	64.2	0.0	10/01/2011	10/01/2011	
PENSACOLA	P	10/01/2009	52,521,529	11,331,303	7,093,224	42,229,212	3,335,905	47.0	776,633	10.9	4,112,538	58.0	0.5	50.1	7.4	10/01/2010	10/01/2010	
PERRY	F	10/01/2011	2,077,121	1,302,059	388,415	228,136	83,548	21.5	158,971	40.9	242,519	62.4	1.0	52.4	11.6	10/01/2012	10/01/2012	
PERRY	P	10/01/2011	4,693,613	1,029,553	838,276	346,707	193,897	23.1	178,424	21.3	372,321	44.4	2.0	38.6	5.5	10/01/2012	10/01/2012	
PINELLAS PARK	F	10/01/2011	35,200,738	15,805,616	4,064,745	2,645,403	1,090,987	26.8	1,314,701	32.3	2,405,688	59.2	9.0	46.9	5.6	10/01/2012	10/01/2012	
PINELLAS PARK	G	10/01/2010	48,101,386	9,657,208	13,652,792	2,232,702	1,624,871	11.9	732,117	5.4	2,356,988	17.3	4.6	14.0	0.0	10/01/2011	10/01/2011	
PINELLAS PARK	P	10/01/2011	34,578,975	7,800,457	5,452,115	1,592,708	1,373,366	25.2	494,302	9.1	1,867,668	34.3	8.0	25.5	3.0	10/01/2011	10/01/2012	
PLANT CITY	PF	10/01/2011	21,274,116	19,669,720	5,450,247	2,022,838	1,173,378	21.5	1,360,092	25.0	2,533,470	46.5	10.0	29.4	8.9	10/01/2012	10/01/2012	
PLANTATION	G	10/01/2011	96,896,826	31,145,574	23,999,990	7,235,116	3,904,564	16.3	2,646,328	11.0	6,550,892	27.3	8.5	19.9	0.0	10/01/2012	10/01/2012	
PLANTATION	P	10/01/2011	81,834,677	47,238,434	11,022,576	5,723,691	4,180,183	37.9	3,023,177	27.4	7,203,360	65.4	9.4	53.0	5.4	10/01/2012	10/01/2012	
PLANTATION (VOL)	F	10/01/2011	12,169,328	-4,372,743	0	559,119	-483,672	0.0	0	0.0	-483,672	0.0	0.0	0.0	0.0	10/01/2012	10/01/2012	
POMPANO BEACH	G	10/01/2011	106,693,934	54,517,573	26,238,403	9,012,952	4,671,718	17.8	3,493,401	13.3	8,165,119	31.1	10.0	23.8	0.0	10/01/2012	10/01/2012	
POMPANO BEACH [PF]	F	10/01/2011	73,351,196	38,601,434	11,303,214	7,564,791	3,908,791	34.6	2,443,349	21.6	6,352,140	56.2	11.6	40.2	7.0	10/01/2012	10/01/2012	
POMPANO BEACH [PF]	P	10/01/2011	91,035,818	42,995,941	4,210,815	8,637,818	1,421,587	33.8	3,576,488	84.9	4,998,075	118.7	8.6	97.9	17.8	10/01/2012	10/01/2012	
PONCE INLET (VOL)	F	10/01/2010	182,763	-75,795	0	0	13,890	0.0	-5,513	0.0	8,377	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011	
PORT ORANGE	F	10/01/2011	15,612,516	21,532,951	2,389,427	2,219,495	495,792	20.7	2,186,811	91.5	2,682,603	112.3	0.5	104.0	12.2	10/01/2012	10/01/2012	
PORT ORANGE	G	10/01/2011	18,446,044	5,611,941	6,768,699	0	1,280,912	18.9	0	0.0	1,280,912	18.9	7.5	11.4	0.0	10/01/2011	10/01/2011	
PORT ORANGE	P	10/01/2009	13,980,301	18,224,883	4,732,991	1,252,560	936,208	19.8	1,726,374	36.5	2,662,582	56.3	0.5	57.4	7.1	10/01/2010	10/01/2010	

APPENDIX A - Financial/Contribution Data

City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
PORT ST. LUCIE	P	10/01/2010	37,704,666	18,278,746	12,633,362	1,632,505	2,611,316	20.7	1,657,497	13.1	4,268,813	33.8	9.0	19.1	5.7	10/01/2011	10/01/2011	
PUNTA GORDA	F	10/01/2011	6,339,710	3,822,363	1,636,836	391,089	434,481	26.5	299,460	18.3	733,941	44.8	8.0	25.8	12.8	10/01/2012	10/01/2012	
PUNTA GORDA	G	10/01/2011	22,675,983	9,537,021	7,761,379	1,571,763	1,194,643	15.4	1,211,436	15.6	2,406,079	31.0	8.1	24.1	0.0	10/01/2012	10/01/2012	
PUNTA GORDA	P	10/01/2011	9,648,266	1,111,206	1,935,114	569,797	721,054	37.3	69,798	3.6	790,852	40.9	8.0	25.6	8.9	10/01/2012	10/01/2012	
QUINCY	PF	10/01/2010	5,682,953	607,355	887,501	542,020	378,306	42.6	77,103	8.7	455,409	51.3	7.5	34.3	11.5	10/01/2010	10/01/2010	
RIVIERA BEACH	F	10/01/2011	42,786,627	9,581,724	4,235,888	3,415,026	1,574,231	37.2	627,688	14.8	2,201,919	52.0	8.0	44.0	2.0	10/01/2012	10/01/2012	
RIVIERA BEACH	G	10/01/2011	48,588,067	32,393,000	9,190,206	5,771,128	2,178,021	23.7	2,534,578	27.6	4,712,599	51.3	6.0	46.6	0.0	10/01/2012	10/01/2012	
RIVIERA BEACH	P	09/30/2011	44,249,462	13,046,012	5,342,445	4,225,275	1,461,693	27.4	927,983	17.4	2,389,676	44.7	8.0	36.7	0.0	10/01/2011	10/01/2011	
ROCKLEDGE	F	10/01/2010	7,354,559	1,855,252	1,635,302	260,424	301,808	18.5	111,320	6.8	413,128	25.3	7.0	13.8	5.5	10/01/2010	10/01/2010	
ROCKLEDGE	G	10/01/2010	9,255,489	579,864	4,434,726	248,856	567,382	12.8	47,135	1.1	614,517	13.9	6.0	7.9	0.0	10/01/2010	10/01/2010	
ROCKLEDGE	P	10/01/2010	7,614,445	73,947	2,307,782	247,668	447,508	19.4	8,022	0.3	455,530	19.7	7.0	8.2	4.5	10/01/2010	10/01/2010	
ROYAL PALM BEACH	P	10/01/2010	0	0	0	0	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2010	10/01/2010	
SAFETY HARBOR	F	10/01/2011	2,663,464	-263,742	907,930	16,777	268,648	29.6	0	0.0	268,648	29.6	1.0	29.7	0.0	10/01/2011	10/01/2011	
SAINT AUGUSTINE	F	10/01/2011	7,839,936	-229,325	1,348,577	508,615	386,378	28.7	1,382	0.1	387,760	28.8	5.0	17.0	7.8	10/01/2012	10/01/2012	
SAINT AUGUSTINE	G	10/01/2011	22,177,395	8,863,267	8,557,326	1,890,335	887,107	10.4	1,058,250	12.4	1,945,357	22.7	5.0	18.7	0.0	10/01/2011	10/01/2012	
SAINT AUGUSTINE	P	10/01/2011	11,991,251	680,785	2,280,336	738,048	501,299	22.0	90,622	4.0	591,921	26.0	5.5	13.0	8.4	10/01/2011	10/01/2012	
SAINT CLOUD	G	10/01/2011	28,067,727	5,550,983	9,495,340	1,420,424	1,483,410	15.6	691,510	7.3	2,174,920	22.9	1.0	22.8	0.0	10/01/2012	10/01/2012	
SAINT CLOUD	PF	10/01/2011	24,022,781	11,531,515	5,707,283	1,564,727	1,153,110	20.2	1,075,991	18.9	2,229,101	39.1	5.1	30.7	4.9	10/01/2012	10/01/2012	
SAINT JOHNS RIVER PW PK	G	10/01/2009	73,884,366	39,627,971	22,126,908	4,184,143	2,276,554	10.3	7,527,876	34.0	9,804,430	44.3	4.0	40.3	0.0	10/01/2009	10/01/2010	
SAINT LUCIE COUNTY FCD	F	09/30/2010	129,349,025	43,344,881	26,214,576	0	6,734,525	25.7	1,580,739	6.0	8,315,264	31.7	0.5	25.4	5.8	10/01/2011	10/01/2011	
SAINT LUCIE COUNTY FCD	G	09/30/2010	8,330,397	2,330,248	3,168,439	562,082	563,983	17.8	136,313	4.3	700,296	22.1	0.0	22.3	0.0	10/01/2011	10/01/2011	
SAINT PETE BEACH	F	10/01/2010	8,397,122	6,090,067	1,514,660	699,037	245,375	16.2	463,486	30.6	708,861	46.8	10.3	27.1	9.4	10/01/2011	10/01/2011	
SAINT PETE BEACH	G	10/01/2010	10,694,539	4,692,487	1,296,564	1,076,633	175,036	13.5	455,094	35.1	630,130	48.6	7.6	41.0	0.0	10/01/2011	10/01/2011	
SAINT PETE BEACH	P	10/01/2011	9,581,202	7,544,406	1,120,784	1,047,618	196,892	17.6	741,172	66.1	938,064	83.7	8.3	73.3	5.4	10/01/2012	10/01/2012	
SAINT PETERSBURG	F	10/01/2011	169,937,426	35,855,576	14,637,378	16,199,286	3,580,038	24.5	7,619,713	52.1	11,199,751	76.5	7.0	63.1	8.3	10/01/2012	10/01/2012	
SAINT PETERSBURG	G	10/01/2011	256,890,325	79,357,759	74,150,951	16,793,956	7,876,979	10.6	5,688,019	7.7	13,564,998	18.3	2.0	16.6	0.0	10/01/2012	10/01/2012	
SAINT PETERSBURG	P	10/01/2011	273,724,542	58,116,348	31,668,999	21,621,895	6,330,613	20.0	7,817,826	24.7	14,148,439	44.7	7.0	33.8	5.1	10/01/2012	10/01/2012	
SAN CARLOS PARK FCD	F	10/01/2011	4,916,770	3,082,818	2,521,943	13,016	1,079,561	42.8	0	0.0	1,079,561	42.8	0.5	35.2	8.8	10/01/2012	10/01/2012	
SANFORD	F	10/01/2011	16,965,212	9,126,497	3,936,215	1,201,263	745,443	18.9	903,632	23.0	1,649,075	41.9	7.0	32.3	4.3	10/01/2012	10/01/2012	
SANFORD	P	10/01/2011	24,545,721	11,288,402	5,348,870	1,737,476	1,099,161	20.5	1,165,011	21.8	2,264,172	42.3	5.1	35.6	3.3	10/01/2012	10/01/2012	
SANIBEL	G	10/01/2011	11,808,556	11,365,824	1,306,071	2,384,207	173,114	13.3	1,507,787	115.4	1,680,901	128.7	4.9	128.7	0.0	10/01/2012	10/01/2012	
SANIBEL	P	10/01/2011	8,638,969	6,654,259	1,527,468	678,929	415,610	27.2	513,621	33.6	929,231	60.8	7.2	52.3	3.8	10/01/2012	10/01/2012	
SARASOTA	F	09/30/2011	89,655,808	55,173,596	2,112,302	8,544,734	1,014,173	48.0	7,553,581	357.6	8,567,754	405.6	8.0	399.4	-1.7	10/01/2011	10/01/2011	
SARASOTA	G	09/30/2011	105,930,677	40,271,154	21,234,520	8,301,692	3,121,474	14.7	3,556,837	16.8	6,678,311	31.5	6.0	25.5	0.0	10/01/2012	10/01/2012	
SARASOTA	P	09/30/2011	138,591,826	47,367,150	10,375,692	9,349,655	3,909,561	37.7	4,295,536	41.4	8,205,097	79.1	8.0	65.8	5.3	10/01/2012	10/01/2012	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2011	155,417,362	102,945,646	153,291,551	7,742,604	12,825,105	8.4	8,511,361	5.6	21,336,466	13.9	0.0	15.5	0.0	10/01/2011	10/01/2011	
SARASOTA-MANATEE A	G	10/01/2011	12,294,221		3,433,199	558,675	1,298,936	37.8	0	0.0	1,298,936	37.8	0.0	40.4	0.0	10/01/2011	10/01/2011	
SATELLITE BEACH	G	10/01/2011	4,533,494	1,855,323	723,291	324,661	217,074	30.0	310,324	42.9	527,398	72.9	8.0	68.9	0.0	10/01/2012	10/01/2012	

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City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
SATELLITE BEACH	PF	10/01/2011	8,935,849	4,487,452	2,048,798	685,230	558,859	27.3	334,916	16.3	893,775	43.6	8.0	28.5	8.3	10/01/2012	10/01/2012	
SEBASTIAN	P	10/01/2010	7,086,302	943,100	2,205,042	204,558	636,951	28.9	65,388	3.0	702,339	31.9	5.0	6.1	22.0	10/01/2011	10/01/2011	
SEBRING	F	10/01/2011	9,140,259	922,401	751,724	713,867	547,870	72.9	59,336	7.9	607,206	80.8	6.5	72.4	5.2	10/01/2012	10/01/2012	
SEBRING	P	10/01/2011	9,167,774	600,513	1,241,644	478,180	444,100	35.8	38,646	3.1	482,746	38.9	5.0	27.4	8.2	10/01/2012	10/01/2012	
SEMINOLE	F	10/01/2011	29,914,447	5,728,476	3,878,588	2,201,887	695,813	17.9	600,781	15.5	1,296,594	33.4	8.0	19.9	6.9	10/01/2012	10/01/2012	
SHALIMAR	P	10/01/2011	278,387	-32,841	84,711	0	22,124	26.1	0	0.0	22,124	26.1	1.0	26.3	0.0	10/01/2011	10/01/2011	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2011	298,024,672	66,404,406	440,348,815	16,173,720	20,180,430	4.6	7,632,545	1.7	27,812,975	6.3	0.0	6.8	0.0	05/01/2011	05/01/2011	
SOUTH MIAMI [GP]	G	10/01/2011	9,930,842	2,147,571	2,373,100	586,856	390,408	16.5	176,823	7.5	567,231	23.9	10.5	14.2	0.0	10/01/2012	10/01/2012	
SOUTH MIAMI [GP]	P	10/01/2011	11,476,667	4,767,059	3,050,052	654,498	636,814	20.9	384,749	12.6	1,021,563	33.5	15.0	18.3	1.2	10/01/2012	10/01/2012	
SOUTH PASADENA	F	10/01/2011	4,718,627	2,435,129	882,684	312,147	174,460	19.8	171,219	19.4	345,679	39.2	6.0	29.6	5.2	10/01/2012	10/01/2012	
SOUTH WALTON FCD	F	10/01/2011	15,506,281	7,757,251	5,626,271	168,370	1,718,204	30.5	419,177	7.5	2,137,381	38.0	7.0	22.3	10.2	10/01/2012	10/01/2012	
SOUTHERN MANATEE FCD	F	10/01/2011	14,887,509	7,824,120	3,954,450	613,398	1,922,017	48.6	0	0.0	1,922,017	48.6	3.5	46.8	0.0	10/01/2011	10/01/2011	
SOUTHERN MANATEE FCD	G	10/01/2011	1,120,735	475,672	363,761	40,676	149,677	41.1	0	0.0	149,677	41.1	3.5	39.1	0.0	10/01/2011	10/01/2011	
STARKE	F	10/01/2010	1,723,803	960,262	445,263	91,934	135,770	30.5	80,446	18.1	216,216	48.6	5.1	39.0	6.5	10/01/2011	10/01/2011	
STARKE	G	10/01/2010	7,093,201	4,227,469	1,420,171	714,038	198,755	14.0	553,841	39.0	752,596	53.0	5.0	50.0	0.0	10/01/2011	10/01/2011	
STARKE	P	10/01/2010	2,460,846	158,624	597,067	169,654	177,733	29.8	8,276	1.4	186,009	31.2	6.0	19.2	7.3	10/01/2011	10/01/2011	
SUNRISE	F	10/01/2011	72,682,594	43,768,237	11,009,676	5,397,912	2,987,003	27.1	2,714,294	24.7	5,701,297	51.8	10.6	6.8	39.1	10/01/2012	10/01/2012	
SUNRISE	G	10/01/2011	114,019,827	69,749,445	27,618,109	10,219,038	6,587,680	23.9	5,007,090	18.1	11,594,770	42.0	8.2	35.5	0.0	10/01/2012	10/01/2012	
SUNRISE	P	10/01/2011	66,166,274	55,867,900	13,521,139	5,351,146	3,816,672	28.2	4,659,624	34.5	8,476,296	62.7	9.8	51.4	3.6	10/01/2012	10/01/2012	
SURFSIDE [GP]	G	10/01/2011	4,384,931	163,888	2,032,553	262,975	239,853	11.8	12,993	0.6	252,846	12.4	6.0	6.9	0.0	10/01/2012	10/01/2012	
SURFSIDE [GP]	P	10/01/2011	6,070,730	620,731	2,020,655	372,484	502,451	24.9	33,674	1.7	536,125	26.5	8.0	19.5	0.0	10/01/2012	10/01/2012	
SWEETWATER	P	10/01/2010	4,258,794	-388,087	2,127,691	32,069	322,776	15.2	0	0.0	322,776	15.2	6.3	7.3	2.0	10/01/2011	10/01/2011	
TALLAHASSEE [GPF]	F	10/01/2009	124,592,000	5,944,000	12,270,000	6,756,821	3,890,563	31.7	340,000	2.8	4,230,563	34.5	15.5	20.3	0.0	10/01/2009	10/01/2010	
TALLAHASSEE [GPF]	G	10/01/2009	651,054,000	-52,162,000	96,220,000	33,214,716	17,937,100	18.6	-4,838,000	-5.0	13,099,100	13.6	3.8	10.4	0.0	10/01/2009	10/01/2010	
TALLAHASSEE [GPF]	P	10/01/2009	166,274,000	6,483,000	20,885,000	8,332,935	5,143,275	24.6	329,000	1.6	5,472,275	26.2	9.3	18.0	0.0	10/01/2009	10/01/2010	
TAMARAC	F	10/01/2010	47,892,191	24,595,345	6,971,283	2,215,059	2,406,616	34.5	1,948,020	27.9	4,354,636	62.5	9.0	55.5	0.0	10/01/2010	10/01/2010	
TAMARAC	G	10/01/2010	28,297,671	7,356,655	6,275,679	1,741,723	1,387,810	22.1	537,007	8.6	1,924,817	30.7	7.0	24.6	0.0	10/01/2010	10/01/2010	
TAMARAC	P	10/01/2011	5,358,328	4,857,473	0	1,061,932	63,439	0.0	428,515	0.0	491,954	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011	
TAMARAC - EXECUTIVE	G	10/01/2011	16,357,771	13,958,381	4,992,711	822,416	1,477,194	29.6	763,320	15.3	2,240,514	44.9	10.0	36.2	0.0	10/01/2011	10/01/2011	
TAMPA	G	01/01/2011	557,783,000	7,537,839	136,289,128	44,401,336	21,248,364	15.6	1,160,677	0.9	22,409,041	16.4	0.1	16.7	0.0	10/01/2011	10/01/2011	
TAMPA	PF	10/01/2010	636,967,389	66,619,242	92,085,976	59,779,088	19,888,845	21.6	9,855,189	10.7	29,744,034	32.3	11.7	15.7	6.8	10/01/2011	10/01/2011	
TARPON SPRINGS	F	10/01/2011	14,939,731	5,673,131	1,851,023	1,173,252	440,076	23.8	590,642	31.9	1,030,718	55.7	9.5	36.9	10.9	10/01/2012	10/01/2012	
TARPON SPRINGS	P	10/01/2011	16,390,710	3,506,559	2,978,435	867,117	673,360	22.6	314,771	10.6	988,131	33.2	8.0	20.2	6.3	10/01/2012	10/01/2012	
TAVARES	F	10/01/2011	3,190,652	1,158,289	1,319,959	105,303	308,515	23.4	75,605	5.7	384,120	29.1	3.5	20.9	5.9	10/01/2012	10/01/2012	
TAVARES	P	10/01/2011	6,585,306	2,116,839	1,453,783	204,491	388,068	26.7	141,220	9.7	529,288	36.4	12.8	20.0	5.1	10/01/2012	10/01/2012	
TEMPLE TERRACE	F	10/01/2011	13,234,595	8,663,861	2,602,205	912,046	686,873	26.4	474,359	18.2	1,161,232	44.6	10.5	29.6	6.3	10/01/2012	10/01/2012	
TEMPLE TERRACE	P	10/01/2011	14,512,755	17,044,082	2,751,266	1,783,956	553,504	20.1	1,120,446	40.7	1,673,950	60.8	11.2	47.2	4.8	10/01/2012	10/01/2012	
TEQUESTA	G	10/01/2011	1,768,399	-43,714	1,902,093	17,678	266,856	14.0	0	0.0	266,856	14.0	5.0	9.4	0.0	10/01/2012	10/01/2012	

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City or District	Type Sys	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
TEQUESTA [PF]	F	10/01/2011	4,281,564	1,280,319	1,313,021	120,264	341,780	26.0	119,009	9.1	460,789	35.1	5.0	25.9	5.4	10/01/2011	10/01/2011	
TEQUESTA [PF]	P	10/01/2011	1,550,035	-86,130	858,342	9,360	249,114	29.0	-9,398	-1.1	239,716	27.9	5.0	20.0	3.9	10/01/2011	10/01/2011	
TITUSVILLE	G	10/01/2011	34,960,245	21,282,053	9,795,424	3,992,583	1,050,028	10.7	2,612,027	26.7	3,662,055	37.4	2.5	36.4	0.0	10/01/2012	10/01/2012	
TITUSVILLE	PF	10/01/2011	34,189,669	25,270,873	6,618,868	3,534,904	1,313,873	19.9	2,830,918	42.8	4,144,791	62.6	6.5	50.3	8.3	10/01/2012	10/01/2012	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2011	80,069,233	6,146,960	34,369,299	3,349,702	4,872,500	14.2	755,579	2.2	5,628,079	16.4	6.7	10.3	0.0	10/01/2011	10/01/2011	
UMATILLA	P	10/01/2011	1,005,072	-144,982	346,477	6,629	67,270	19.4	0	0.0	67,270	19.4	5.0	8.2	6.9	10/01/2012	10/01/2012	
VALPARAISO	PF	10/01/2011	850,835	-27,847	337,623	7,487	98,126	29.1	0	0.0	98,126	29.1	2.0	28.1	0.0	10/01/2011	10/01/2011	
VENICE	F	10/01/2011	13,573,304	17,879,292	2,948,616	1,611,119	798,716	27.1	1,214,572	41.2	2,013,288	68.3	9.8	52.7	8.5	10/01/2011	10/01/2011	
VENICE	P	10/01/2011	23,184,406	11,222,229	3,128,754	2,151,936	735,708	23.5	1,314,166	42.0	2,049,874	65.5	7.3	54.9	5.9	10/01/2012	10/01/2012	
VERO BEACH	F	10/01/2011	6,269,595	1,292,513	0	743,701	12,300	0.0	307,829	0.0	320,129	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011	
VERO BEACH	G	10/01/2011	49,715,336	33,666,164	18,830,488	5,156,388	1,335,057	7.1	3,187,615	16.9	4,522,672	24.0	3.3	22.1	0.0	10/01/2011	10/01/2011	
VERO BEACH	P	10/01/2011	25,330,192	5,018,904	3,186,869	1,687,231	696,085	21.8	415,279	13.0	1,111,364	34.9	3.0	25.7	7.9	10/01/2012	10/01/2012	
VILLAGE OF NORTH PALM BEACH	G	10/01/2011	6,891,782	3,332,078	3,251,285	261,008	645,031	19.8	144,689	4.5	789,720	24.3	5.2	19.9	0.0	10/01/2012	10/01/2012	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2011	10,372,780	2,978,770	3,656,462	385,373	1,002,788	27.4	0	0.0	1,002,788	27.4	2.0	20.2	6.3	10/01/2012	10/01/2012	
VILLAGE OF PALM SPRINGS	G	10/01/2011	12,196,718	2,679,995	2,809,429	927,482	449,254	16.0	503,295	17.9	952,549	33.9	3.0	30.9	0.0	10/01/2012	10/01/2012	
VILLAGE OF PALM SPRINGS	PF	10/01/2011	12,609,165	6,563,341	1,850,308	768,651	430,496	23.3	969,630	52.4	1,400,126	75.7	6.6	72.6	0.0	10/01/2011	10/01/2012	
VOLUSIA COUNTY (VOL)	F	10/01/2010	4,185,859	-319,568	0	102,000	-249,000	0.0	-35,000	0.0	-284,000	0.0	0.0	0.0	0.0	10/01/2010	10/01/2010	
WAUCHULA	GP	10/01/2011	11,767,746	680,005	2,654,735	483,347	548,423	20.7	123,508	4.7	671,931	25.3	10.0	15.9	0.0	10/01/2011	10/01/2011	
WEST MANATEE FCD	F	10/01/2011	5,513,145	1,079,514	1,664,114	71,347	609,716	36.6	0	0.0	609,716	36.6	2.9	20.6	14.6	10/01/2012	10/01/2012	
WEST MELBOURNE	P	10/01/2011	5,992,917	3,266,786	1,484,090	330,891	477,841	32.2	169,390	11.4	647,231	43.6	8.4	32.7	4.1	10/01/2012	10/01/2012	
WEST PALM BEACH	F	09/30/2011	94,626,090	72,453,189	16,455,351	7,406,310	4,642,054	28.2	5,849,877	35.5	10,491,931	63.8	19.2	44.6	0.0	10/01/2012	10/01/2012	
WEST PALM BEACH	G	09/30/2011	24,861,112	7,997,103	2,789,945	4,196,448	979,871	35.1	1,146,531	41.1	2,126,402	76.2	5.5	73.5	0.0	10/01/2012	10/01/2012	
WEST PALM BEACH	P	09/30/2011	144,449,725	60,737,449	20,448,709	9,549,006	4,277,870	20.9	5,725,639	28.0	10,003,509	48.9	11.0	33.1	4.9	10/01/2012	10/01/2012	
WILLISTON	G	10/01/2011	3,205,991	681,417	845,435	219,771	220,824	26.1	0	0.0	220,824	26.1	5.0	22.2	0.0	10/01/2011	10/01/2011	
WILLISTON	P	10/01/2011	939,672	422,064	352,244	25,241	128,057	36.4	0	0.0	128,057	36.4	5.0	32.5	0.0	10/01/2012	10/01/2012	
WILTON MANORS (VOL)	F	10/01/2011	597,867	455,255	0	91,326	37,357	0.0	38,303	0.0	75,660	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011	
WILTON MANORS [GP]	G	10/01/2011	10,801,421	4,864,319	561,168	1,172,185	239,403	42.7	466,504	83.1	705,907	125.8	11.0	119.7	0.0	10/01/2011	10/01/2011	
WILTON MANORS [GP]	P	10/01/2011	10,557,135	7,029,566	287,858	1,185,911	176,071	61.2	666,053	231.4	842,124	292.5	10.0	294.0	0.0	10/01/2011	10/01/2011	
WINTER GARDEN	G	10/01/2011	15,912,465	1,522,336	6,300,803	1,167,062	690,653	11.0	149,232	2.4	839,885	13.3	2.5	11.3	0.0	10/01/2012	10/01/2012	
WINTER GARDEN	PF	10/01/2011	20,400,282	1,636,874	6,571,625	1,215,008	1,165,140	17.7	153,482	2.3	1,318,622	20.1	3.5	13.1	4.2	10/01/2012	10/01/2012	
WINTER HAVEN	F	10/01/2011	13,056,661	9,814,939	3,696,957	926,789	967,741	26.2	858,593	23.2	1,826,334	49.4	10.0	36.3	5.1	10/01/2012	10/01/2012	
WINTER HAVEN	G	10/01/2011	33,429,175	27,310,838	11,131,737	3,328,458	1,822,401	16.4	3,037,896	27.3	4,860,297	43.7	9.5	35.9	0.0	10/01/2012	10/01/2012	
WINTER HAVEN	P	10/01/2011	18,627,287	8,037,617	4,216,404	1,406,251	1,083,444	25.7	775,326	18.4	1,858,770	44.1	8.2	31.2	6.4	10/01/2012	10/01/2012	
WINTER PARK	F	10/01/2011	31,793,673	9,794,492	4,148,374	1,801,332	1,193,427	28.8	966,892	23.3	2,160,319	52.1	6.0	40.4	7.8	10/01/2012	10/01/2012	
WINTER PARK	P	10/01/2011	30,608,806	13,459,352	4,260,756	2,341,143	949,963	22.3	1,384,371	32.5	2,334,334	54.8	6.0	45.1	6.0	10/01/2012	10/01/2012	
WINTER SPRINGS	GPF	10/01/2010	21,017,997	16,444,001	10,304,054	1,004,823	1,355,080	13.2	1,405,371	13.6	2,760,451	26.8	2.7	25.4	0.0	10/01/2011	10/01/2011	

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year	Payment Beginning
<hr/>																		
Grand Totals:	492		23,874,461,049		6,247,403,828		996,003,773		770,527,120		1,766,206,280							
			10,040,781,672		1,949,906,022													

APPENDIX B

BENEFIT DATA

The Benefit Data listing is in two parts because two "form types" are required by the software system to capture all the applicable information.

Each defined benefit plan will be listed with information on "Benefit Data - Form Type C" first. This first print-out includes such information as annual benefit accrual rate, number of years used in computing AFC, normal retirement age, normal form of benefit payment, whether there is a vesting provision, and whether there is an automatic COLA in the plan. Each defined benefit plan is then again presented under a heading "Added Benefit Data - Form Type G", which includes information on disability, death, and early retirement benefit provisions.

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	<p>Type of Retirement System:</p> <ul style="list-style-type: none"> • G = General Employees <u>only</u> • P = Police Officers <u>only</u> • F = Firefighters <u>only</u> • PF = Police Officers and Firefighters <u>only</u> • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers <u>only</u> • GF = General Employees and Firefighters <u>only</u> • GS = General and Sanitation Employees <u>only</u> • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers <u>only</u> • ERP = Early Retirement Program
Retirement Benefit	Percent of Average Final Compensation (AFC), Average Monthly Earnings (AME), Final Average Compensation (FAC), or Average Annual Earnings (AAE) which is earned with each year of service.
Retirement Benefit Description	<p>The usual formula for determining what a final benefit at retirement would be is to multiply (1), (2), and (3) where:</p> <p>(1) = percent of AFC earned each year (2) = AFC, AME, FAC, or AAE (3) = service credit (years of service)</p>
AFC	<p>The number of years used in determining the AFC, e.g., "05" could be either average of best 5 years service or last 5 years of service.</p> <p>99 = Career average AL = All years of service used VR = Varies - may vary with hire date</p>
Normal Retirement Age YR	Normal retirement age
Normal Retirement Age Description	Describe requirement for full pension, e.g., attained age of 65 years with 10 years of service (65 w/10 SC).
Normal Form of Benefit N	Number of type of benefit - option 1, 2, 3, 4, or 5 (see below)
Normal Form of Benefit Description	<p>There are five types of benefit payment forms:</p> <ol style="list-style-type: none"> 1. Life Annuity 2. Life Annuity w/10 years certain 3. Joint and survivor 4. Single Sum 5. Other
V S	<p>Vesting</p> <p>Y - Yes</p> <p>N - No</p> <p>P - Partial</p>
	A "yes" response indicates that prior to completion of normal retirement age and credit, members have rights to benefit computed on years of service.
	"No" indicates members must complete requirements (i.e., 30 years of service) or lose all rights to any benefits.
	"Partial" indicates a vesting schedule (i.e., 20% of benefit with 3 years of service, 40% with 6 years of service, etc.).
COL	<p>Indicates whether the plan has an automatic cost-of-living provision for retirees.</p> <p>YES</p> <p>NO or blank = Not Available</p>

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Benefit Rate			Normal Retirement Age			Normal Form of Benefit		V S COL	Comments
			Pct	Description	AFC	YR	Description	N Description				
ALACHUA COUNTY LIBRARY	G	Closed	2.00	2.00% X AFC X SC	03	VR	65 W/5SC OR 20 SC, ANY AGE	1 LIFE ANNUITY		Y YES	COLA = 2.20% ANNUALLY	
ALACHUA COUNTY SCHOOL BOARD	ER	Active	VR	BEN=AMT OF FRS EARLY RET REDUCTION	N/	VR	AGE 55-61 W/ 25 SC	1 LIFE ANNUITY		YES	IF RET'D 7/08-6/09: 20 YRS SCH BD SC & FRS SC REQ'D; IF RET'D 7/09-6/13: LAST 15 YRS W/ SCH BD	
ALTAMONTE SPRINGS	G	Active	VR	VR W/ AGE AT RET OR IF ELEC	05	62	62 W/6SC OR 30SC, ANY AGE	1 LIFE ANNUITY		Y YES	COLA = 3%/YR	
ALTAMONTE SPRINGS	P	Active	3.00	3.00% X AFC X SC	05	VR	55W/ 6SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y YES	COLA= 3.00% PER YR	
APOPKA	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC OR 22SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	DROP	
APOPKA	G	Active	2.75	2.75% X FAE X SC	05	57	57 W/5SC	1 LIFE ANNUITY		Y	DROP	
APOPKA	P	Active	VR	VR W/ 0-10SC OR 10+SC	03	VR	45 W/10SC OR 20SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	DROP; SUPPLEMENT	
ARCADIA	G	Active	2.00	2.00% X AMC X SC	05	65	AGE 65	1 LIFE ANNUITY		P	PARTIAL VESTING SCHED VR W/ BEF OR AFT 9/20/11	
ARCADIA	PF	Active	3.65	3.65% X AFC X SC	03	VR	AGE 55 OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	DROP	
ATLANTIC BEACH	G	Active	VR	VR W/HIRED BEFORE OR AFTER 04-24-05	05	VR	HIREDBEF 9-1-08=60W/5SC; ON OR AFT=60W/10SC	1 LIFE ANNUITY		Y NO	DROP	
ATLANTIC BEACH	P	Active	3.00	3.00% X FAC X SC, MAX 100% FAC	05	VR	25SC, ANY AGE; 50W/20SC; 55W/10SC; 60W/5SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	DROP	
ATLANTIS	P	Closed	VR	W/SC BEF OR AFT 1-1-05	05	VR	55 W/6SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y YES	DROP	
AUBURNDALE	F	Active	3.50	3.50% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	DROP	
AUBURNDALE	G	Closed	VR	2.75%/YR SC BEF 10-1-03, 2.5% AFT	05	VR	55 W/10SC OR 52 W/25SC	1 LIFE ANNUITY		Y		
AUBURNDALE	P	Active	3.25	3.25% X AFC X SC	05	VR	55 W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	LIFETIME SUPP BEN OF \$20/YR SC FOR RETIREES	
AVVENTURA	P	Active	3.00	3.00 X AFC X SC (MAX=80%	05	VR	55W/10SC;25SC-ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y		
AVON PARK	F	Active	3.16	3.16% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y YES	DROP	

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Benefit Rate		Normal Retirement Age			Normal Form of Benefit		V S COL	Comments
			Pct	Description	AFC	YR	Description	N	Description		
AVON PARK	P	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 20SC, ANY AGE; OR AGE 60	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
BAL HARBOUR VILLAGE	G	Active	3.00	3.00% X AFC X SC	03	VR	AGE 57; 55W/25SC OR 30SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	DROP; COLA = 2.5%
BAL HARBOUR VILLAGE	P	Active	3.50	3.50% X AFC X SC; MIN \$25/MO	03	VR	55W/10SC; AGE 57, ANY SC; 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	
BARTOW	F	Active	3.15	3.15% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC; OR 28SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET
BARTOW	G	Active	2.53	2.53% X AMC X SC	05	VR	62 W/10SC OR 25SC, ANY AGE	1	LIFE ANNUITY	Y	DROP
BARTOW	P	Active	3.15	3.15% X AFC X SC	05	VR	55 W/10SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA
BAY HARBOR ISLANDS [GP]	G	Active	VR	%AFC VR W/TYPE SC & RATE	05	VR	52 W/20SC; 55 W/10SC; OR AGE 65	1	LIFE ANNUITY	Y	SUBSIDY
BAY HARBOR ISLANDS [GP]	P	Active	VR	%AFC VR W/TYPE SC & RATE	03	VR	50 W/20SC; 55 W/10SC; OR AGE 65	1	LIFE ANNUITY	P	SUBSIDY
BAY MEDICAL CENTER	G	Active	VR	W/CONVERSION BEN OR CASH BAL BEN	05	62	62 W/5SC; MAX AGE 65 & 5TH ANNIV	1	LIFE ANNUITY	Y YES	HEALTH INSURANCE SUBSIDY
BELLE GLADE	G	Active	2.00	2.00% X AME X SC, MAX 30SC	05	VR	AGE 65; 62 W/10SC; 30SC, ANY AGE	1	LIFE ANNUITY	Y YES	
BELLE GLADE (RETIRED) PF	Closed		N/A			N/					RETIRED EMPLOYEES' PLAN ONLY
BELLE GLADE HOUSING	G	Active	VR	VR	05	VR	LATER OF 65 OR 10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	
BELLEAIR	P	Active	3.50	3.50% X AFC X SC	05	VR	55W/5SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
BELLEAIR BLUFFS	F	Closed	2.70	2.70% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
BELLEVIEW	P	Active	3.00	3.00% X AFC X SC	05	VR	AGE 60; 52 W/25SC; 55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	SHARE PLAN; DROP
BOCA GRANDE FCD	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
BOCA RATON	G	Active	3.00	PLANS A & B = 3%, PLAN C = 1.75%	05	VR	55 W/20SC; 65 W/10SC; 53W/30SC; 65	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
BOCA RATON	PF	Active	VR	%AME X CSC & MAX AFC VR W/P&F;+SUPP	02	VR	55 W/10CSC, OR 20CSC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
BOCA RATON EXECUTIVE	G	Active	VR	VR W/ DIVISION	VR	VR	65 W/6SC; 55 (58 IF JOIN AFT 9/2010) W/10SC	5	OTHER	Y YES	DROP

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Benefit Rate		Normal Retirement Age			Normal Form of Benefit		V S COL	Comments
			Pct	Description	AFC	YR	Description	N Description			
BOCA RATON HOUSING	G	Active	VR	% VR W/ GRP OR DIV	VR	VR	AGE & SC VR W/ DIV, HIRED DATE, ETC.	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
BONITA SPRINGS FCD	F	Active	VR	3.58 X AFC X SC (3% IF HDT >6/1/10)	05	VR	EARLIER OF 55W/10SC OR 50W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	BEN RATE = 3% FOR HIRES AFTER 6/1/10
BONITA SPRINGS FCD	G	Active	2.48	2.48% X AFC X SC	05	VR	EARLIER OF 55W/7SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
BOYNTON BEACH	F	Active	3.00	3.00% X AFC X SC	03	VR	55W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; 13TH CHECK; 2% COLA BEGINNING 5 YRS AFT RET
BOYNTON BEACH	G	Active	3.00	3.00% X FAMC X SC; MAX 75%	05	VR	30SC; 62 W/5SC; 55 W/25SC	1 LIFE ANNUITY	Y	YES	DROP
BOYNTON BEACH	P	Active	3.50	3.50% X AFC X SC; MAX 100% AFC	05	VR	55 W/10SC; 50 W/15SC; 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO	DROP; 13TH CHECK; SUPPLEMENTAL BENEFIT
BRADENTON	F	Active	3.00	3.00% X AFC X SC	02	VR	55 W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
BRADENTON	P	Active	3.00	3% X AFC X SC (+ \$10/YR >20SC)	VR	VR	45 W/20SC OR 55 W/10SC	3 JOINT/SURVIVOR	Y	YES	DROP
BROOKSVILLE	F	Active	3.10	3.10% X AFC X SC	05	VR	60; 55 W/10SC; 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 3%/YR FROM 55 TO 65
BROOKSVILLE	P	Active	4.00	4.00% X AFC X SC	05	VR	55 W/6SC; 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; COLA = 3%/YR FROM AGE 55 TO 65 ONLY
BUNNELL	F	Active	VR	>\$47 x SC OR 3%AFC X SC	05	52	AGE 52 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP; COMP & SC SEPARATE FOR VOL & ACTIVE SVC
BUSHNELL	G	Active	1.60	1.60% X AFC X SC; VR W/>30SC OR >62	05	62	AGE 62; 30SC, ANY AGE	1 LIFE ANNUITY	Y	YES	COLA = 3%/YR
BUSHNELL	P	Active	3.00	3% X AFC X SC	05	VR	55 W/6SC; 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 3%/YR
CAPE CORAL	F	Active	3.25	3.25% X AFC X SC	05	VR	AGE 50 OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP
CAPE CORAL	G	Active	VR	VR W/SC	05	VR	AGE 60 OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	COLA = 3.00% ANNUALLY
CAPE CORAL	P	Active	3.25	3.25% X AFC X SC	05	VR	AGE 50 OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	COLA = 3.00% ANNUALLY

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Benefit Rate		Normal Retirement Age			Normal Form of Benefit		V S	COL	Comments
			Pct	Description	AFC	YR	Description	N	Description			
CASSELBERRY	PF	Active	3.00	3.00% X AFC X SC	05	VR	55 W/6SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 3.00%; SUPP BEN = \$5 PER YR OF SC
CHATTahoochee	F	Active	2.50	2.50% X AFC X SC	05	VR	55 W/10 SC,OR 52 W/25SC	2	LIFE W/10 YEARS CERTAIN	Y		
CLEARWATER	F	Closed	VR	50%PAY + 2%/YR OVER 20, MAX 60%	03	VR	20SC	3	JOINT/SURVIVOR	Y	YES	
CLEARWATER	GP	Active	2.75	2.75% X AMC X SC	05	VR	G=30SC, 55W/20SC, 65W/10SC; PF=20SC OR 55W/10SC	5	OTHER	Y	YES	
CLERMONT	F	Active	VR	VARIABLES W/ SC DATES	05	VR	55 W/10 SC;OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P		DROP
CLERMONT	P	Active	VR	% VR W/BEF OR AFT 10-02	05	VR	55W/10SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P		DROP
CLERMONT (RETIRED)	G	Closed	2.00	2.00% X AFC X SC	05	65	65 W/10SC	1	LIFE ANNUITY	Y		
CLEWISTON	G	Active	1.80	1.80% X AFC X SC	05	VR	65 W/5SC; 62 W/10SC	1	LIFE ANNUITY	Y	YES	
COCOA	F	Active	3.00	3.00% X AME X SC	03	VR	AGE 52 (+10SC IF HDT >1/1/99) OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
COCOA	G	Closed	3.00	3.00% X AFC X SC	03	VR	50W/25SC; AGE57; 57W/10SC IF HIRED AFT 3/31/94	1	LIFE ANNUITY	Y	YES	DROP
COCOA	P	Active	3.00	3.00% X AME X SC	05	VR	50 W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
COCOA BEACH	F	Active	VR	%AME VR W/SC<OR>11/19/98	03	VR	55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
COCOA BEACH	G	Active	VR	VR W/ HDT BEF OR AFT 11/18/99	05	62	62 W/5SC	1	LIFE ANNUITY	Y		
COCOA BEACH	P	Active	VR	%AFC VR W/SC<OR>11/19/98	03	VR	55 W/10SC, 52 W/25SC, OR 30SC AT ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
COLLIER COUNTY HOUSING AUTHORITY	G	Active	VR	VARIABLES	05	65	AGE 65 W/ 5 SC	1	LIFE ANNUITY	P		
COOPER CITY	F	Closed	3.00	3.00% X AME X SC (+ SUPP)	03	VR	50W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
COOPER CITY	G	Closed	VR	% VR W/REG; BSO & SC DTS	03	55	55 W/6 SC	1	LIFE ANNUITY	Y	NO	DROP
COOPER CITY	P	Closed	3.00	3.00% X AME X CSC	03	VR	50 W/10SC OR 25SC,ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO	MBR CONTRIB OF 8.13% PD BY BSO; SUPP = \$9.44/MO X SC (MAX=\$236); 13TH CHK
COOPER CITY - MANAGEMENT	GP	Active	2.25	2.25% X AFC X SC + SUPP	03	55	55 W/6SC	1	LIFE ANNUITY	Y		DROP

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Benefit Rate			Normal Retirement Age			Normal Form of Benefit		V S COL	Comments
			Pct	Description	AFC	YR	Description	N	Description			
CORAL GABLES	GP	Active	VR	% VR W/ P/F, BARG, NON-BARG	VR	VR	65 W/6SC; 62 W/10SC; RULE OF 80	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
CORAL SPRINGS	F	Active	VR	VR W/ SC DATE	03	VR	25CS, 52W/20CS, 55W/10CS; 56W/3CS (MBRS BEF 1/03)	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP, COLA = 1%/YR
CORAL SPRINGS	G	Closed	VR	VR W/ BEF OR AFT 1/1/91	03	VR	62 W/5CS OR 55 W/10CS	1	LIFE ANNUITY	P	YES	COLA = 2%
CORAL SPRINGS	P	Active	3.50	3.50% X AME X SC (MAX 87.50% AME)	03	VR	20CS, ANY AGE OR 55 W/10CS	1	LIFE ANNUITY	P	YES	DROP; COLA = 2.50%; ERP
CRESCENT CITY	F	Active	2.00	2.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2	LIFE W/10 YEARS CERTAIN	Y		
CRESCENT CITY	P	Active	2.00	2.00% X AFC X SC	05	VR	55W/10SC OR 52W/25SC	2	LIFE W/10 YEARS CERTAIN	Y		
CRESTVIEW	G	Active	2.64	2.64% X AFC X SC + \$215 SUPP	05	55	55 W/10SC	1	LIFE ANNUITY	Y		DROP; \$215 SUPP FOR NORMAL ONLY
CRESTVIEW	PF	Active	3.2	3.2% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
DADE CITY	F	Active	3.25	3.25% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
DADE CITY	P	Active	3.50	3.50% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; COLA = 2%/YR EACH 10/1 AFT 1 FULL YR RET
DANIA BEACH	G	Closed	3.00	3.00% X AME X SC	03	VR	EARLIER OF 50W/25SC OR 55W/6SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
DANIA BEACH [PF]	F	Closed	VR	% AFC (MAX 85%) VR W/SC	02	VR	55 W/8SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; HEALTH INS SUBSIDY
DANIA BEACH [PF]	P	Closed	3.00	3.00% X AME X SC, MAX 75% AME	02	VR	55 W/10SC OR 25SC, ANY AGE	1	LIFE ANNUITY	Y	YES	DROP; HEALTH INS SUBSIDY
DAVIE	F	Active	VR	VR W/ SC; MAX 95% FMC	03	VR	20SC; 55 W/10SC	5	OTHER	P	YES	DROP
DAVIE	P	Active	VR	% X FAE VR W/ TIER & SC, MAX VR	VR	VR	AGE 55 OR 20SC	5	OTHER	Y	YES	DROP
DAVIE - GENERAL & MGMT	G	Active	VR	G=2.00%;MGT=3.00 % X AFC X SC	VR	VR	G=60W/6SC,56W/30SC;MGT=52 W/ 3SC, 48 W/ 20 SC	1	LIFE ANNUITY	Y	YES	
DAYTONA BEACH	PF	Active	VR	P=3.38%;F=3.50% X AFC X SC	03	VR	20SC,NOT > AGE 55; OR AGE 60 (ORIGINAL MEMBERS)	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	SUPP BENEFIT FOR P & F;COLA=2.00% PER YR AFTER 6 YRS; DROP
DEERFIELD BEACH	F	Active	VR	3%AFC X SC UP TO 10;3.25% OVER 10SC	03	VR	52W/10SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
DEERFIELD BEACH	G	Closed	3.00	3.00% X AFC X SC, MAX 30SC	03	65	65 W/10SC	1	LIFE ANNUITY	Y	YES	
DEERFIELD BEACH	P	Closed	3.00	3.00% X AFC X SC, MAX 30SC	03	VR	47 W/10SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		SHARE ACCTS

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DELAND	F	Active	3.00	3.00% X AMS X SC	05	VR	55 W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
DELAND	G	Closed	2.40	2.40% X FMC X SC	05	VR	65 W/10SC; 60 W/20SC OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
DELAND	P	Active	3.00	3.00% X FMC X SC	05	VR	55 W/10SC; 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
DELRAY BEACH	G	Active	VR	% FMC X SC VR W/NCFO OR NOT	02	VR	30SC; 60/62/65 W/10SC (AGE VR W/STATUS ON 10/5/10)	5 OTHER	P NO	DROP	
DELRAY BEACH	PF	Active	VR	%VR W/<OR>20SC; MAX87.5%	03	VR	20SC, ANY AGE OR 55W/10SC	5 OTHER	Y YES	DROP; COLA=1.00% ANNUALLY	
DELTONA	F	Active	VR	%AFC VR W/CURR & PAST SC +SUPP	05	VR	55 W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP; SUPP BEN = \$5/MO X TOTAL SC (MAX = \$125/MO)	
DESTIN FCD	F	Active	3.50	3.50% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
DUNEDIN	F	Active	VR	3%FAC X <25SC+2%AFC X >37.5SC +SUPP	03	VR	20SC, ANY AGE; 55 W/10SC; OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP; TOTAL BEN LIMITED TO 100%AFC	
DUNNELLON	PF	Active	2.00	2.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
EAST LAKE TARPON FCD	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
EAST NAPLES FCD	F	Active	3.00	3% AFC X SC, MAX 100% AFC + SUPP	05	VR	55W/6SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES		
EAST NICEVILLE FCD	F	Active	3.00	3.00% x AFC X SC	05	VR	55W/10SC; 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
EATONVILLE	P	Active	2.00	2.00% X AFC X SC	05	VR	55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
EDGEWATER	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/5SC; 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP; SHARE PLAN	
EDGEWATER	G	Closed	2.00	2.00% X AFC X SC	03	VR	55 W/5SC OR 25SC, ANY AGE	1 LIFE ANNUITY	Y		
EDGEWATER	P	Active	VR	VR W/BEF OR AFT 10-01-87	03	VR	55 W/5SC OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
ENGLEWOOD AREA FCD	F	Active	VR	3.50% BEF 1/6/12, 3.25% AFT 1/6/12	VR	VR	55 W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES		
ENGLEWOOD WATER DISTRICT	G	Closed	1.30	1.30% X AFC X SC	05	VR	AGE 65 OR 30SC, ANY AGE	1 LIFE ANNUITY	Y YES		
ESTERO FCD	F	Active	VR	VR W/ SC DATE	05	VR	55 W/10CS OR 52 W/25CS	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
EUSTIS	F	Active	4.00	4.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP	

APPENDIX B - Benefit Data

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EUSTIS	P	Active	VR	2.5% AFC X CS BEF 1/89, 3% AFTER	05	VR	AGE 55 & VESTED OR 52 W/25CS	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
FERNANDINA BEACH	G	Active	VR	PLN A 2.75%, PLN B 1.9% X	05	VR	55 W/25SC; 65 W/6SC OR 35SC, ANY AGE	1 LIFE ANNUITY	Y	DROP	
FERNANDINA BEACH	PF	Active	3.25	3.25% X AFC X SC	05	VR	55 W/6SC; 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
FLAGLER BEACH	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10 SC OR 52 W/25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	SUPP BENEFIT	
FLAGLER BEACH	P	Active	3.00	2.96% X AFC X SC	05	VR	55 W/10 SC OR 52 W/25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
FLORIDA CITY	P	Frozen	2.75	2.75% X AFC X SC; MAX 30SC	99	VR	AGE 60; 55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	NO	
FORT LAUDERDALE	G	Closed	VR	VR W/GROUP 1 OR 2 MEMBERS	VR	VR	GRP 1 = AGE & SC VR; GRP 2 = 65 OR 30SC, ANY AGE	5 OTHER	Y	YES	DROP; COST OF LIVING = AD HOC
FORT LAUDERDALE	PF	Active	VR	VR W/SC, HIRE DTS, OR PLAN 1 OR 2	02	VR	20SC OR 55 W/10SC	3 JOINT/SURVIVOR	Y	YES	DROP
FORT MEADE [GPF]	F	Active	1.75	1.75% X AME X SC	05	VR	VR W/AGE &/OR MBRSHP DT	1 LIFE ANNUITY	Y	NO	
FORT MEADE [GPF]	G	Active	1.50	1.50% X AME X SC	05	VR	VR W/AGE &/OR MBRSHP DT	1 LIFE ANNUITY	Y	NO	
FORT MEADE [GPF]	P	Closed	1.75	1.75% X AFC X SC	05	VR	VR W/AGE &/OR MBRSHP DT	1 LIFE ANNUITY	Y	NO	
FORT MYERS	F	Active	3.11	3.11% X AME X SC (OFFSET W/INS.CON)	05	VR	AGE 52 OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
FORT MYERS	G	Active	VR	%AFC VR W/SC <OR> 4/2/98	05	VR	62W/5SC; AGE+SC=80; OR 30SC, ANY AGE	1 LIFE ANNUITY	Y	YES	DROP; SUPP BEN (TIER 2 & 4 MBRs) IF ADD'L CONTRIB FOR MIN 3 YRS
FORT MYERS	P	Active	3.24	3.24% X AFC X SC +\$290 SUPP	05	VR	AGE 55 OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
FORT PIERCE [G, P, UTIL]	G	Active	3.00	3.00% X FAS X SC	05	VR	20SC FOR ORIG MBRs; 60 W/5SC, OR 25SC	1 LIFE ANNUITY	Y	YES	DROP
FORT PIERCE [G, P, UTIL]	P	Active	3.00	3.00% X FAS X SC	05	VR	20SC FOR ORIG MBRs; 55 W/5SC, OR 25SC	1 LIFE ANNUITY	Y	YES	DROP
FORT PIERCE SUPP	P	Active	VR	VR W/2 FORMULAS+HIRE DT	03	VR	55 W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
FORT PIERCE UTILITIES [G, P, UTIL]	G	Active	3.00	3.00% X FAS X SC	05	VR	20SC FOR ORIG MBRs; 60 W/5SC, OR 25SC	1 LIFE ANNUITY	Y	YES	DROP
FORT WALTON BEACH	F	Active	2.75	2.75% AFC X SC; MAX 100% AFC	05	VR	55 W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP, COLA = 3%

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FORT WALTON BEACH	G	Closed	VR	% FAE X SC VR W/RET DT	05	62	62 W/10SC	1	LIFE ANNUITY	Y	YES	VESTING VR FOR CITY MGR, DIR. OR DEPT HEADS INCL POLICE CHIEF
FORT WALTON BEACH	P	Active	2.75	2.75% X AFC X SC, MAX 30SC	05	VR	55 W/10SC; 30SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = UP TO 3%/YR
FROSTPROOF	G	Active	1.50	1.50% X AFC X SC	05	65	AGE 65 W/10SC	1	LIFE ANNUITY	Y		
FROSTPROOF	P	Closed	3.55	3.55% X AFC X SC	03	VR	EARLIER OF AGE 50 OR 20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	COLA=UP TO 3.0% PER YR
FRUITLAND PARK	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10 SC,OR 52 W/25 SC	2	LIFE W/10 YEARS CERTAIN	Y		
GAINESVILLE	G	Active	VR	VR IF CITY OR GAS CO. EE	03	VR	65W/05SC OR 20SC ANY AGE	1	LIFE ANNUITY	Y	YES	DROP;COLA = 2.00% ANNUALLY
GAINESVILLE	PF	Active	VR	%AFC X SC VR W/BEF OR AFT 7/9/07	03	VR	55 W/10SC; 20SC, ANY AGE; OR AGE + SC = 70	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
GAINESVILLE - DISABILITY	G	Active	N/A	Disability benefit only	03			1	LIFE ANNUITY	Y		OFFSET BY SS & OTHER BENEFITS
GOLDEN BEACH [GP]	G	Active	VR	VR W/CONTRIB & NON-CONTRIB MBRS	05	65	AGE 65	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
GOLDEN BEACH [GP]	P	Active	VR	VR W/SC DT, CONTR & NON-CONTR MBRS	05	VR	55W/10SC OR, IF EARLIER, 52W/20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
GREEN COVE SPRINGS	P	Active	3.00	3.00% X AFC X SC	05	VR	55 W/6SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200)
GREENACRES	PF	Active	3.00	3.00% X AME X SC	05	VR	55 W/6SC, OR 25SC ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 3.00%
GULF BREEZE	P	Active	3.50	3.50% X AFC X SC	05	VR	55 W/6SC OR 52 W/ 25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; SUPP;COLA= 3.00%
GULFPORT	F	Active	VR	> OF \$30 OR 3.07% AFC PER YR SC	05	VR	55 W/10SC; 52 W/25SC; 30SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
GULFPORT	G	Active	2.00	2.00% X AC X SC	05	62	62 W/5SC	1	LIFE ANNUITY	Y		
GULFPORT	P	Active	2.83	2.83% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
HAINES CITY	F	Active	VR	3.2% BEF & 3.11% AFT 10/1/10	05	VR	AGE 60; 55 W/10SC; 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
HAINES CITY	G	Active	3.00	3.00% X AFC X SC	05	VR	HDT BEF 8/1/99: 60 W/5SC; HDT AFT 8/1/99: 60 W/7SC	1	LIFE ANNUITY	P		VESTING IS 100% AFTER 7SC IF HDT AFT 8/1/99

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HAINES CITY	P	Active	3.3	3.3% X AFC X SC (3.35% BEF 10/1/11)	05	VR	55W/10SC; 52W/25SC; AGE 60	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	
HALIFAX HOSPITAL	G	Active	1.60	1.60% X AFC X SC LESS ANY FRS BEN	03	VR	EARLIER: AGE 62 OR 30 SC	1 LIFE ANNUITY		Y YES	COLA = 3.0%
HALLANDALE BEACH	G	Active	VR	%AC X SHT SC VR W/BARG OR N-BARG EE	03	60	ATTAINED AGE 60	1 LIFE ANNUITY		P	DROP
HALLANDALE BEACH	PF	Active	3.20	3.20% X FAC X SC, MAX 80% FAC	02	VR	25SC, ANY AGE; 52 W/10SC; EARNING MAX BEN	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
HALLANDALE BEACH PM	G	Closed	3.20	3.20% X AFC X SC; MAX 80% AFC	02	VR	52 W/10PMSC; 60 W/4PMSC; OR 25PMSC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
HALLANDALE BEACH PM (EXCESS)	G	Closed	3.20	3.20% X AFC X SC; MAX 80% AFC	02	VR	52 W/10PMSC; 60 W/4PMSC; OR 25PMSC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
HAVANA	F	Active	3.50	3.50% X AFC X SC	05	VR	55 W/10 SC,OR 52 W/25 SC	2 LIFE W/10 YEARS CERTAIN		Y	
HIALEAH	GP	Active	VR	VR W/ SC;EE CON;AGE	03	VR	VARIES W/HIRE DATE	5 OTHER	P YES	DROP	
HIALEAH - ELECTED	G	Active	3.00	3% X AFC X SC, MAX 25SC	01	VR	55W/8SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	
HIALEAH GARDENS	P	Active	VR	VR W/ BEF OR AFT 10/1/11	05	VR	55 W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP	
HILLSBOROUGH COUNTY	ER	Closed	1.60	1.60% X AFC X SC	05	VR	AGE 55-60;W/25-28SC AND 5 CONTINUOUS SC	1 LIFE ANNUITY		YES	CLOSED TO NEW HIRES EFFECTIVE 6/30/2010
HOLLEY-NAVARRE FCD	F	Active	2.00	2.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	
HOLLY HILL	F	Active	3.00	3.00% X AME X SC (+ SUPP)	05	VR	50 W/6SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
HOLLY HILL	P	Active	3.00	3.0% AFC X SC + SUPP	05	VR	55 W/6SC OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA = 2%/YR	
HOLLYWOOD	F	Active	VR	VR W/ SC DATES & HIRE DATE	03	VR	VR W/ RET ELIG @ 9/30/11 & HDT BEF/AFT 7/16/09	5 OTHER	Y YES	DROP	
HOLLYWOOD	G	Active	VR	VR W/ HDT	03	VR	55 W/5SC OR 25SC, ANY AGE	1 LIFE ANNUITY	Y YES	DROP	
HOLLYWOOD	P	Active	VR	%AFC VR W/<OR>20SC; MAX 80%AFC@22SC	VR	VR	VR W/ > OR < 10SC AS OF 9/30/11	5 OTHER		Y YES	SUPP; NO DROP AFTER 10/1/11 OR COLA FOR BEN ACCRUED AFTER 10/1/11
HOLMES BEACH	P	Active	3.25	3.25% X AFC X SC, MAX 30SC	03	VR	55W/10SC OR 25SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	SUPP = \$5 PER YR SC	
HOMESTEAD	F	Closed	3.00	3.00% X AFC X SC; MAX 80% AFC	05	VR	55 W/10SC; 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP; SUPP BEN	

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HOMESTEAD	P	Active	3.50	3.50% X AFC X SC, MAX 80% AFC	05	VR	EARLIER OF 55W/10SC; 20SC, ANY AGE; OR AGE+SC=64	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA=2.0% ANNUALLY	
HOMESTEAD - General & Hospital	G	Closed	3.00	3.00% X FAE X SC; PROVISIONS	05	VR	W/5SC = AGE 65 OR AGE+SC=68	1 LIFE ANNUITY	Y NO	DROP	
HOMESTEAD - New Elected & Sr. Mgmt	G	Active	4.00	4.00% X AFC X SC (MAX=80%)	03	55	AGE 55 W/ 5 SC	1 LIFE ANNUITY	Y YES	COLA=2.0% EACH 01/01 AFTER 5 YRS OF RETIREMENT	
HOMESTEAD - Old Elected	G	Closed	5.00	5.00% X AFC X SC, MAX = 100%	03	55	55 W/ 4 SC	4 100% JOINT AND SURVIVOR	Y YES		
HOWEY-IN-THE-HILLS	P	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10 SC,OR 52 W/25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
INDIALANTIC	G	Active	2.00	2.00% X AFC X SC	05	VR	LATER OF AGE 65 AND 5SC	1 LIFE ANNUITY	Y		
INDIALANTIC	PF	Active	3.00	3.00% X AME X SC	05	VR	AGE 55 OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
INDIAN HARBOUR BEACH	P	Active	3.00	3.00% X AFC X SC	05	52	52 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA = 3%/YR	
INDIAN RIVER SHORES	G	Active	2.75	2.75% X AFC X SC -IRSPP	05	62	AGE 62	1 LIFE ANNUITY	P		
INDIAN RIVER SHORES	PF	Active	2.75	2.75% X AFC X SC-IRSPP	05	VR	AGE 55 OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P		
INDIAN SHORES	P	Active	2.50	2.50% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
JACKSON MEMORIAL HOSPITAL	G	Active		VR VR W/ AGE, CLASS, SC DT	05	VR	62 W/6SC OR 30 SC, ANY AGE	1 LIFE ANNUITY	Y YES	HIS	
JACKSONVILLE	CO	Active		VR VR W/ SC, MAX 80% FMC	03	VR	65 W/5SC OR 20SC, ANY AGE	5 OTHER	Y YES	HIS; DROP	
JACKSONVILLE	G	Active	2.50	2.50% X FMC X SC (MAX 80% FMC)	03	VR	55 W/20SC, 65 W/5SC OR 30SC, ANY AGE	3 JOINT/SURVIVOR	Y YES	HIS	
JACKSONVILLE	PF	Active		VR VR W/ SC	02	VR	20SC	3 JOINT/SURVIVOR	Y YES	DROP; COLA = 3%/YR	
JACKSONVILLE - DISABILITY	G	Active		VR SUPPLEMENTAL DIS BENEFIT	N/					REG (W/ 5SC)=25% PAY + 2.5%PER YR IN EXCESS OF 5SC;ILOD=50% PAY (NO LESS THAN \$43.31 PER YR OF SC)	
JACKSONVILLE BEACH	F	Active		VR VR W/SC; MAX 100% FAC	05	VR	52 W/25SC; 55 W/5SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
JACKSONVILLE BEACH	G	Active	2.50	2.50% X FAC X SC, MAX 75% FAC	05	VR	60 W/5SC OR 30SC, ANY AGE	1 LIFE ANNUITY	Y	DROP	

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City or District	TYP SYS	Plan Status	Retirement Benefit Rate		Normal Retirement Age			Normal Form of Benefit		V S COL	Comments
			Pct	Description	AFC	YR	Description	N Description			
JACKSONVILLE BEACH	P	Active	VR	VR W/SC; MAX 100% FAC	05	VR	52 W/25SC OR 55 W/5SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
JUPITER	P	Active	VR	3% (TIER1)/2.75% (TIER2) X AS X SC	VR	VR	VR W/ TIER 1 OR TIER 2	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP; SUPP BEN FOR HEALTHCARE; TIER 2 = HIRE DT ON OR AFT 3/6/12	
JUPITER ISLAND	GP	Frozen	3.00	3.00% X AFC X SC	03	VR	65 W/5SC OR 55 W/25SC	0 LIFE ANNUITY W/ 5 YEAR CERTAIN	Y NO	PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION	
KEY BISCAYNE	PF	Active	VR	% X AFC X SC VR W/P OR F	05	VR	55 W/5SC OR 52 W/25SC; AGE+SC = 75 (F ONLY)	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	SUPP	
KEY WEST	G	Active	VR	% AFC VR W/HIRED DT & SC	03	VR	AGE&SC VR W/PLAN PARTICIPATION DT	1 LIFE ANNUITY	P YES	DROP	
KEY WEST	PF	Active	3.00	3.00% X FMC X SC	03	VR	55 W/10SC OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	DROP; SHARE PLAN; SUPP	
KEY WEST HOUSING	G	Active	1.85	1.85% X AFS X SC	05	VR	AGE & SC VR W/ HDT	1 LIFE ANNUITY	P	DROP	
KEY WEST UTILITY	G	Active	VR	VR W/ HDT BEF OR AFT 6/1/10	05	VR	30SC; 60 W/10SC (AGE 60 IF MBR ON OR BEF 11/13/08)	1 LIFE ANNUITY	P YES	COLA = 3%/YR	
KISSIMMEE	F	Active	VR	3.23%/YR TO 30SC, 2% AFT, MAX 100%	03	VR	50 W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	DROP	
KISSIMMEE	G	Active	VR	VR W/TIER 1 OR 2; MAX 30CS + SUPP	05	60	60 W/10CS	1 LIFE ANNUITY	P NO	DROP	
KISSIMMEE	P	Active	3.50	3.50% X AFC X SC, MAX 100%	03	50	50 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = 1%/YR	
KISSIMMEE UTILITY AUTHORITY	G	Active	VR	2.6% TIER 1&2, 3% TIER 3 X AFC X SC	05	VR	TIER 1&3 = 62 W/10SC; TIER 2 = AGE+SC = 80	1 LIFE ANNUITY	P	DROP; SUPP	
LABELLE	F	Active	2.00	2.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
LADY LAKE	P	Active	3.30	3.30% X AFC X SC, +MO SUPP	05	VR	55W/10SC; 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
LAKE ALFRED	G	Active	2.72	2.72% X AFC X SC (MAX 40 YR)	05	VR	60 W/5SC; 57 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
LAKE ALFRED	PF	Active	2.75	2.75% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
LAKE CITY	F	Active	2.75	2.75% X AFC X SC + SUPP	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
LAKE CITY	G	Closed	VR	%AFC&SC VR W/EL & NON-EL	03	VR	VR W/ELEC OR NON-ELEC, AGE & SC DT	1 LIFE ANNUITY	Y YES	DROP; HIS	
LAKE CITY	P	Active	3.00	3.00% X FMC X SC + SUPP	03	VR	55 W/10SC; 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	

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LAKE HELEN	P	Active	3.00	3.00% X AFC X SC	05	VR	55 W/ 6 SC;OR 25SC-any age	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
LAKE MARY	F	Active	3.20	3.20% X AFC X SC	05	VR	55 W/5SC; 20 SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP	
LAKE MARY	P	Active	3.20	3.20% X AFC X SC	05	VR	55 W/5SC; OR 20SC, ANYAGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
LAKE PARK (RETIRED)	P	Closed	2.50	2.50% X AFC X SC	05	VR	20SC OR 60 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
LAKE WALES	F	Active	3.00	3% X AFC X SC	03	VR	50 W/25SC OR 55 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
LAKE WALES	G	Active	2.50	2.50% X AFC X SC	05	60	60 W/ 10 SC	1 LIFE ANNUITY	Y	DROP	
LAKE WALES	P	Active	3.00	3.00% X SC X AFC	03	VR	55 W/10SC; 50 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
LAKE WORTH	F	Closed	VR	VR W/ EMP DT, RET DT	02	VR	20SC; 55 W/10SC; AGE+SC=75 (MIN 10SC)	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP; 13TH CHECK	
LAKE WORTH	G	Active	VR	3% BEF 10/1/10; 2% 10/1/10 & AFT	VR	VR	55W/30SC, 65W/10SC; 20SC & RULE OF 75 TIL 10/1/15	1 LIFE ANNUITY	Y YES	DROP	
LAKE WORTH	P	Closed	3.00	3.00% X AFC X SC	02	VR	20SC, ANY AGE OR 55 W/10SC (& RULE OF 75 W/10SC)	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
LAKELAND	GP	Active	VR	VR W/ HIRE DT, YRS SC	VR	VR	VR W/ HIRE DT	1 LIFE ANNUITY	Y YES	COLA = UP TO 4% IF GAINS SUFFICIENT TO COVER	
LAKELAND	P	Active	3.00	3.00% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
LAKELAND SUPP	F	Active	VR	1/12 X \$565 X SC;NO<\$670	N/	55	55 W/15 SC	1 LIFE ANNUITY	P		
LANTANA	F	Active	3.00	3.00% X AFS X SC	05	VR	55 W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
LANTANA	P	Active	3.00	3.00% X AFC X SC + SUPP	05	50	50 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; SUPP	
LARGO	PF	Active	3.25	3.25% X AFC X SC; PMAX 95%, FMAX 85	03	VR	55W/10SC; 23SC, ANY AGE; OR AGE 62	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP	
LAUDERDALE-BY-THE-SEA (VOL)	F	Active	VR	> \$10MO X SC OR 2% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO		
LAUDERHILL	F	Active	VR	VARIABLES W/ SC DATE(S)	03	VR	55W/10SC OR 20SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA= 1.50% ANNUALLY AFTER 3 YRS OF RETIREMENT	
LAUDERHILL	G	Active	VR	% AME VR W/SC DTS & AMT; MIN	05	VR	62 W/7SC OR 20SC, ANY AGE	1 LIFE ANNUITY	Y	DROP	
LAUDERHILL	P	Active	VR	VR W/ TIER 1 OR 2	05	VR	VR W/ TIER 1 OR 2	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP	

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			Pct	Description	AFC	YR	Description	N	Description			
LAUDERHILL (C&M)	G	Active	VR	W/FMR PLN MBRSHIP; HIRE DT AFT 3/1/09	05	VR	VR W/HIRE DT BEF OR AFT 3/1/2009	1	LIFE ANNUITY	Y	YES	DROP
LEESBURG	F	Active	3.00	3.00% X AFC X SC + SUPP	03	VR	52 W/25SC; 55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
LEESBURG	G	Closed	2.00	2% X AFC X SC BEF 10/1/08; MAX 45SC	03	65	65 W/5SC	1	LIFE ANNUITY	Y	YES	DROP
LEESBURG	P	Active	VR	3% X AFC X SC BEF 5-27-03, 2% AFTER	04	VR	50W/25SC OR 55W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
LIGHTHOUSE POINT	PF	Active	3.00	3.00 X AFC X SC	05	VR	55W/10; 50W/25; 60W/8SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	HIS = 3.00%/YR SC; COLA = 3%/YR AFTER 5 YRS RET
LIVE OAK	F	Active	3.00	3.00% X AFC X SC	05	VR	55W/10SC; 52 W/ 25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		SUBSTITUTE PLAN
LONGBOAT KEY	F	Active	3.50	3.50% X AFC X SC + SUPP	05	VR	AGE 60; 55 W/10SC; OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP; SUPP BEN = \$10/MO PER YR OF SC PAYABLE TO AGE 65
LONGBOAT KEY	G	Active	2.75	2.75% X AFC X SC	05	VR	AGE 62 OR 55 W/30SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P		DROP
LONGBOAT KEY	P	Active	3.50	3.50% X AFC X SC	05	VR	AGE 60; 55W/10SC; OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP; SUPPLEMENTAL BENEFIT
LONGWOOD	PF	Active	3.00	3.00% X AFC X SC	03	VR	50 W/5SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
LYNN HAVEN	F	Active	3.50	3.50% X AFC X SC	05	VR	55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
LYNN HAVEN	G	Active	3.00	3.00% X AFC X SC	05	55	55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
LYNN HAVEN	P	Active	3.50	3.50% X AFC X SC	05	VR	55W/10SC, AGE 60, OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
MACCLENNY	F	Active	2.00	2.00% X AFC X SC	VR	VR	55 W/10SC OR 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
MADISON	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
MADISON	P	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 1.35%/YR
MAITLAND	PF	Active	3.00	3.00% X AFC X SC	03	VR	55 W/10SC; 45 W/20SC; 20SC IF ADD'L CONTRIB MADE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	NO	DROP; SUPP BEN PD TO RETIREES FROM THE SHARE PLAN

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			Pct	Description	AFC	YR	Description	N Description			
MARATHON	F	Active	3.50	3.50% X AFC X SC	05	VR	AGE 55 W/6SC;OR 20 SC- ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
MARCO ISLAND	F	Active	3.00	3.0% X AFC X SC + MO SUPP	05	VR	55W/6SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = 3%/YR, SHARE PLAN	
MARCO ISLAND	P	Active	3.00	3.00% X AFC X SC	05	VR	55W/6SC;25 SC-ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	SUPP BEN = \$3/MO X SC (\$30 TO \$90/MO); COLA = 3%/YR	
MARIANNA	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
MARIANNA	P	Active	3.50	3.50% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
MARTIN COUNTY	ER	Closed	VR	VR W/AMT OF FRS REDUCT.	05	VR	VARIABLES	1 LIFE ANNUITY	YES		
MEDLEY	P	Active	2.85	2.85% AFC X SC (HDT >10/08: MAX75%)	05	VR	55 W/10SC; 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
MEDLEY - GENERAL + ELECTED	G	Active	VR	BASED ON PARTICIPANT'S JOB CLASSIF	05	VR	ELECTED = LATER OF 55 OR 8SC; REG = 62 OR 30SC	2 LIFE ANNUITY W/ 20 YEAR CERTAIN	Y YES		
MELBOURNE	F	Active	3.25	3.25% X AFC X SC + SUPP	05	VR	AGE&SC VR W/HDT OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP; PAST COMP% VALUE = 3%	
MELBOURNE	G	Closed	VR	%AFC X SC VR W/AGE OR SC	05	VR	62 W/6SC OR 30SC, ANY AGE	1 LIFE ANNUITY	Y YES	DROP; COLA = 3%/YR	
MELBOURNE	P	Active	3.00	3.00% X AFC X SC	05	VR	AGE & SC VR W/ ENRL DT BEF OR AFT 1/1/80	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
MELBOURNE - SPECIAL RISK	G	Closed	3.00	3.00% X AFC X SC	05	VR	55 W/6SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
MELBOURNE BEACH	P	Active	3.00	3% AME X SC (+SUPP W/20SC)	05	VR	55W/10SC OR 52W/20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = 3.0% ANNUALLY	
MIAMI	GS	Active	3.00	3.00% X AFC X SC	02	55	55 W10 CONTINUOUS SC	5 OTHER	Y YES	COLA = 4.00% ANNUALLY	
MIAMI	PF	Active	VR	VR W/ SC	VR	50	50	3 JOINT/SURVIVOR	Y YES	DROP	
MIAMI - COLA (RETIRED)	PF	Closed	N/A		N/	N/	N/A				
MIAMI - ELECTED	G	Active	VR	50%PAYFOR LAST 3SC+5%SUP	03	VR	@ENDOF TERM WHEN100%VEST	1 LIFE ANNUITY	Y		
MIAMI - EXCESS	GS	Active	3.00		05					SUPPLEMENTAL BENEFITS ONLY	
MIAMI - OFF-STREET PARKING	G	Active	VR	VR W/SC	02	VR	55 W/5SC OR 25SC; 60 W/5SC IF HDT AFT 10/31/07	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
MIAMI - STAFF	GS	Active	3.00	3%AFC X SC;INCR@RET BY5%	02	55	55W/10YRS CONTINUOUS SC	5 OTHER	Y		

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MIAMI BEACH	G	Active	10	2.5/3% X FAME X SC (MAX 80/90%)	VR	VR	VR W/ TIER A, TIER B, OR HIRE DATE > 9/30/10	1 LIFE ANNUITY		Y YES	DROP; RETIREE RECEIVE 2.5%/YR
MIAMI BEACH	PF	Active	VR	VR W/EMPLOYMENT DT & SC	02	VR	AGE 50 OR, IF EARLIER, DATE WHEN AGE + SC = 70	3 JOINT/SURVIVOR % VARIES		Y YES	DROP
MIAMI SHORES VILLAGE G	Active	2.00	2.00% X AFC X SC; MAX 60% AFC	03	VR	EARLIER OF AGE 62 OR 30SC, ANY AGE	1 LIFE ANNUITY		Y NO	DROP	
MIAMI SHORES VILLAGE P	Active	2.91	2.91% X AFC X SC	03	VR	25 SC, REGARDLESS OF AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y YES	COLA=1.50 % ANNUALLY	
MIAMI SPRINGS	G	Active	VR	%AFC X SC VR/SC DTS&PROG	05	VR	62 W/5SC OR AGE+SC=75	1 LIFE ANNUITY		Y NO	DROP
MIAMI SPRINGS	PF	Active	3.50	3.50% X AFC X SC	03	VR	55 W/10SC OR 20SC, ANY AGE	1 LIFE ANNUITY		Y NO	DROP
MIAMI-DADE COUNTY	ER	Closed	VR	AMT OF FRS E.R. REDUCT.	N/	VR	54-55W/25 UP TO 28SC	1 LIFE ANNUITY		YES	
MIDWAY FCD	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	
MILTON	F	Active	3.85	3.85% X AFC X SC (+SUPP)	05	VR	54 W/10SC; 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	SUPP
MILTON	G	Active	2.50	2.50% X AFC X SC, MAX 100%	05	VR	65 W/10SC, OR 25SC, ANY AGE	1 LIFE ANNUITY		Y	DROP
MILTON	P	Active	3.10	3.10% X AFC X SC + SUPP	03	VR	55 W/10SC; 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y YES	DROP; COLA = 1%/YR
MIRAMAR	F	Active	3.00	3% X AFC X SC; MAX 80% AFC	03	VR	55 W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y YES	DROP; SUPP; SHARE PLAN
MIRAMAR	G	Active	VR	% AFC VARIES W/SC @ RETIREMENT DATE	03	VR	65W/7SC OR 20SC, ANY AGE	1 LIFE ANNUITY		Y	DROP FOR CITY MGR ONLY
MIRAMAR	P	Active	VR	% X AFC & MAX VR W/ TIER 1 OR TIER2	VR	VR	20SC OR 55 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y YES	TIER 1 = HDT BEF 6/10/08, TIER 2 = HDT ON/AFT 6/10/08; COLA = 2%
MIRAMAR - MANAGEMENT	G	Active	VR	FMC% VR W/SC (-OFFSET); MAX 80% FMC	03	VR	55 W/10SC; 20SC, ANY AGE; OR 62 W/5SC	3 JOINT/SURVIVOR		Y NO	
MONROE COUNTY	ER	Closed	N/A	SUPP FRS OR TRS RED BEN	N/	VR	AGE55 TO 61 W/25 TO 29SC	1 LIFE ANNUITY		YES	
MONROE COUNTY VOL F.F. & EMS	F	Active	VR	VR W/10 OR MORE YRS SC	VR	VR	COMPLETION OF 10 YRS SC	5 OTHER		Y	
MONTICELLO	F	Active	VR	> 2.5% X AFC X SC OR \$21/MO/YR SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	
MONTICELLO	P	Active	2.75	2.75% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y	
MOUNT DORA	F	Active	3.25	3.25% X AFC X SC	05	VR	Hired on or BEF 5/20/97: AGE 50; AFT=50W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN		Y NO	DROP

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MOUNT DORA	G	Closed	VR	VR W/CONT PD,SC DTS & CONTRACT	05	60	60 & IF EMPLOYED AFT 5-20-97 = +7SC	1	LIFE ANNUITY	Y	NO	DROP	
MOUNT DORA	P	Active	3.25	3.25% X AFC X SC	05	55	SC VR W/< OR > 5-20-97	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO	DROP	
NAPLES	F	Active	4.00	4.00% X FAC X SC	03	VR	AGE 55; 50 W/20SC; OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 3.0%	
NAPLES	G	Active	VR	VR W/ < OR > 9/30/2011	VR	VR	VR W/ HDT < OR > 9/30/2011	1	LIFE ANNUITY	Y		DROP	
NAPLES	P	Active	3.63	3.63% X FAC X SC	03	VR	EARLIER OF AGE 50 OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES		
NEPTUNE BEACH	P	Active	2.75	2.75% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP	
NEW PORT RICHEY	F	Active	3.50	3.5%AFC X SC+\$200MO-LIFE;	01	VR	EARLIER: 50W/10SC OR 40W/20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP; MAX BEN=75% AFC, MIN BEN=2% AFC X SC	
NEW PORT RICHEY	P	Active	3.50	3.5% X AFC X SC (MAX75%,MIN 2%X SC)	VR	50	50 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP; SUPP BEN	
NEW SMYRNA BEACH	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP	
NEW SMYRNA BEACH	P	Active	3.00	3.00% X AFC X SC + SUPP	05	VR	55 W/10SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			
NORTH BAY FCD	F	Active	3.50	3.50 X AFC X SC	03	VR	55 W/10SC OR 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			
NORTH BREVARD HOSPITAL (Parrish)	G	Active	VR	1.75% AME UP TO \$1K; 1.5% AME >\$1K	05	VR	60 W/25SC; AGE 65; OR 30SC, ANY AGE	1	LIFE ANNUITY	P	NO	HIS	
NORTH BROWARD HOSPITAL (aka Broward Health)	G	Active	VR	VARIABLES W/SERV & EMP DATE	VR	65	65	1	LIFE ANNUITY	Y			
NORTH MIAMI 691 [GPF] F	Closed	VR	VR W/SC DTS & CONT RATE	02	50	50W/20SC	1	LIFE ANNUITY	P	YES			
NORTH MIAMI 691 [GPF] G	Active	VR	VR W/SC DTS & CONT RATE	02	VR	EARLIER OF 55W/20SC OR 62W/10SC	1	LIFE ANNUITY	P	YES			
NORTH MIAMI 691 [GPF] P	Closed	VR	VR W/SC DTS & CONT RATE	02	50	50W/20SC	1	LIFE ANNUITY	Y	YES	VESTING SCHEDULE VR W/MEMBERSHIP IN OR NOT IN POLICE BARGAINING UNIT		
NORTH MIAMI 748	P	Active	VR	VARIABLES W/SC DATES + SUPP	VR	VR	55W/10SC OR 50W/20 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES		
NORTH MIAMI BEACH	G	Active	3.00	3.00% X FMC X SC	05	VR	55 W/20SC OR AGE 62	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP	

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			Pct	Description	AFC	YR	Description	N Description				
NORTH MIAMI BEACH	PF	Active	VR	3.00% (P)3.30%(F) X AFC X SC	VR	VR	EARLIER OF 20 SC (F)22SC(P) OR AGE52	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
NORTH MIAMI BEACH - MANAGEMENT	G	Active	3.00	3.00% X AME X SC	05	VR	55 & AGE + SC= 75; 62 W/6SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 2.25% ANNUALLY
NORTH NAPLES FCD	F	Active	VR	3.53% AFC BEF 10/1/10, 3.0% ON/AFT	05	VR	55 W/6SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	SUPP
NORTH PORT	F	Active	3.50	3.50% X AFC X SC	05	VR	55 W/10SC, 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
NORTH PORT	P	Active	3.50	3.50% X AFC X SC + SUPP	05	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
NORTH RIVER FCD	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/5SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
OAKLAND PARK	G	Closed	VR	3.5%FAFC X 20SC+0.5%FAFC UP TO 10SC	03	62	AGE 62	2	LIFE ANNUITY W/5 YEAR CERTAIN	P		
OAKLAND PARK	PF	Active	3.00	P=3% X AME X SC; F=VR W/SC	03	VR	58; 55 W/10SC; 42 W/20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP; COLA; F SH; P SH
OCALA	G	Active	2.55	2.55% X AFC X SC (+\$100)	03	65	65 W/ 5SC, 30SC ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA=3.0% ANNUALLY
OCALA SUPP	F	Active	3.00	3.00% X AFC X SC, MAX 93% AFC	03	VR	55W/10SC; RULE OF 70; OR 25SC	5	OTHER	Y	YES	DROP
OCALA SUPP	P	Active	3.33	3.33% X AFC X SC + SUPP	05	VR	52 W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
OCEAN CITY-WRIGHT FCD	F	Active	3.00	3.00% X AFC X SC + SUPP	03	VR	52 W/25SC OR 55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
OCOEE	G	Active	3.00	3.00% X AFC X SC; MAX 81% AFC	05	60	AGE 60	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
OCOEE	PF	Active	3.50	3.50% X AFC X SC	05	VR	55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
OKALOOSA ISLAND FCD	F	Active	3.50	3.50% X AFC X SC	03	VR	55 W/10SC; 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	\$250 MONTHLY SUPP; COLA = 3%
OKEECHOBEE	F	Active	3.00	3.00% X AFC X. SC	05	VR	55 W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 0.5% BIENNIALLY
OKEECHOBEE	G	Active	2.10	2.10% X AFC X CSC	05	VR	65 W/5SC OR 30SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO	
OKEECHOBEE	P	Active	3.00	3.00% X AFC X CONTIN. SC	05	VR	55 W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
OLDSMAR	F	Active	3.25	3.25% X AME X SC (+ SUPP)	05	55	55 W/10SC OR 25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
ORANGE COUNTY LIBRARY	G	Closed	2.00	2.00% X AFC X SC, MAX 30SC	05	VR	LATER OF AGE 65 OR 4 VESTED SC	1	LIFE ANNUITY	Y	YES	CLOSED PLAN

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ORANGE PARK	F	Active	3.00	3.00% X AFC X SC	03	VR	55 W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
ORANGE PARK	G	Active	2.50	2.50% X AME X SC	03	VR	65 W/10SC, 62 W/20SC	1	LIFE ANNUITY	Y		HIS = \$5/YR SC
ORANGE PARK	P	Active	3.75	3.75% X AFC X SC + \$200 MO SUPP	03	VR	EARLIER OF 55W/10SC OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
ORLANDO	F	Active	VR	% X AMS VR W/SC	VR	VR	47 W/10SC OR 20 SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
ORLANDO	G	Closed	2.50	2.50%X FAE X SC, MAX 75% AFC	03	VR	25SC OR 65 W/5SC	1	LIFE ANNUITY	Y	YES	CLOSED TO NEW HIRES EFFECTIVE 10-01-1998; COLA =2%/YR
ORLANDO	P	Active	VR	VR W/SC & AVG MO SAL	03	VR	20SC, ANY AGE	3	JOINT/SURVIVOR	Y	YES	BACKDROP ONLY; COLA =2%/YR BEGINNING AT AGE 55
ORLANDO AVIATION	G	Closed	3.00	3.00% X FAC X SC W/MAX SC	03	VR	65 W/7SC (3SC IF HDT BEF 9/1/96); 25SC, ANY AGE	1	LIFE ANNUITY	P	NO	
ORLANDO UTILITY	G	Active	VR	2.5% X AFC (MAX 30SC); ST.CLOUD =VR	03	VR	62 W/5SC; ST.CLOUD EE'S WHO TERM BEF 5/1/07= AGE65	3	JOINT/SURVIVOR	Y	NO	ADD'L CASH BALANCE PLAN
ORMOND BEACH	F	Active	VR	VR W/ SC DATES	05	VR	AGE 60; 55 W/10SC; 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP & BAC-DROP
ORMOND BEACH	G	Active	2.50	2.50% X AMC X SC	05	VR	62 W/5SC; AGE (MIN 55)+SC = 85	1	LIFE ANNUITY	Y		DROP
ORMOND BEACH	P	Active	3.30	3.30% X AFC X SC	05	VR	AGE 60; 55 W/10SC; OR 20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; COLA =1%/YR
OVIEDO	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
OVIEDO	P	Active	3.00	3.00% X AFC X SC	05	VR	55W/10SC; 25 SC-any age	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
PALATKA	F	Active	3.25	3.25% X FAC X SC	03	VR	50 W/7SC; 55 W/10SC; 25SC, ANY AGE	3	JOINT/SURVIVOR	Y		DROP
PALATKA	G	Active	2.50	2.50% X FAC X SC	03	VR	50 W/7SC OR 30SC, ANY AGE	3	JOINT/SURVIVOR	Y		DROP
PALATKA	P	Active	2.50	2.50% X FAC X SC + SUPP	03	VR	50 W/7SC; 55 W/10SC; 52 W/25SC; 30SC, ANY AGE	3	JOINT/SURVIVOR	Y		DROP
PALM BAY	G	Closed	N/A		N/							CONVERTED TO DC PLAN
PALM BAY [PF]	F	Active	VR	VR W/SC & DATES	05	VR	AGE 55 OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP; SUPP
PALM BAY [PF]	P	Active	VR	VR W/SC AND DATES (MAX 100% AFC)	05	VR	AGE 55 OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP; SUPP

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				AFC	YR	Description			
PALM BEACH [G,P,F,LG]	F	Active	VR >3.5%AFC X SC,MX25& 2%AFC X SC,MX50	02	VR	20SC, ANY AGE; 50W/10SC; OR W/10SC, AGE+SC=65	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
PALM BEACH [G,P,F,LG]	G	Active	VR VARIES W/SC AMTS & DATES	02	VR	30SC,ANY AGE OR 55W/10SC	1 LIFE ANNUITY	Y YES	DROP
PALM BEACH [G,P,F,LG]	LG	Active	VR % X AFC X SC VR W/< AND > 25SC	02	VR	50W/10SC;W/10SC RET AFT 2/9/93:AGE+SC=65	1 LIFE ANNUITY	Y YES	DROP
PALM BEACH [G,P,F,LG]	P	Active	VR >3.5%AFC X SC,MX25& 2%AFC X SC,MX50	02	VR	20SC; 50W/10SC; W/10SC:AGE+SC=65	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
PALM BEACH GARDENS	F	Active	3.00 3.00% X AFC X SC, MAX=99%	05	VR	52 W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	DROP; COLA = 1% @ AGE 53, 2% @ AGE 54; 3% @ AGE 55+
PALM BEACH GARDENS	G	Closed	2.50 2.50% X AME X SC	03	62	AGE 62	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	
PALM BEACH GARDENS	P	Active	3.50 3.5% X AME X SC (MAX 100%AME) +SUPP	05	VR	52 W/10SC OR 20SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	DROP; SUPP = \$12.50/MO PER YR SC
PALM COAST (VOL)	F	Active	VR \$65.00 X SC	05	VR	62 W/5SC; 55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
PALM HARBOR FCD	F	Active	VR VR W/ CONT & SC DATE	03	VR	55 W/6SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA = 3%/YR
PALM TRAN, INC. (ATU- 1577)	G	Active	2.50 2.5% X FAS X SC (MAX 25)+SUPP@AGE60	03	VR	65 W/5SC; 62 W/10SC; OR AGE+SC = 85	1 LIFE ANNUITY	Y	
PALMETTO	G	Active	2.50 2.50% X AFC X SC	05	VR	60 W/5SC (10SC IF HDT AFT 1/1/95) OR 30SC, ANY AGE	1 LIFE ANNUITY	Y	DROP
PALMETTO	P	Active	3.00 3.00% X AFC X SC (MAX 75%)	05	VR	55 W/10SC OR 23SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
PANAMA CITY	F	Active	2.90 2.90% AFC X SC (MAX 30SC) + SUPP	03	VR	55 W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; SUPP BEN = \$575 PER MO TO SS RET AGE
PANAMA CITY	P	Active	VR VR W/SC	03	VR	AGE & SC VR/W HDT	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; SUPP
PANAMA CITY (SUPP)	G	Active	1.00 1.00% X AME X SC (W/MIN)	05	59	AGE 59 W/ 10SC (CAT. 1) OR 6SC (CAT. 2 & 3)	1 LIFE ANNUITY	P YES	COLA= 2.0% PER YR
PANAMA CITY BEACH	F	Active	3.35 3.35% X AFC X SC, MAX 100% AFC	VR	VR	50 W/20SC; 55 W/10SC; 25&OUT TIER = 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; SUPP
PANAMA CITY BEACH	G	Active	VR VR W/ BEF/AFT 10/1/05; MAX 100% AFC	VR	VR	50 W/20SC OR 55 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
PANAMA CITY BEACH	P	Active	3.50 3.50% X AFC X SC, MAX 100% AFC	VR	VR	50 W/20SC; 55 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP

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			Pct	Description	AFC	YR	Description	N	Description			
PARKLAND	P	Closed	3.00	3.00% X AFC X SC	05	VR	55 W/ 10 SC;20 sc-any age	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 2.0%
PASCO COUNTY	ER	Active	VR	VR W/ RET AGE	05	VR	50<AGE<62 & 25<SC<30	1	LIFE ANNUITY			
PEMBROKE PARK COMM SUPP	G	Active	5.0%	5% X AMC X SC (MAX 20SC)	01	VR	LATER: 62, & 4SC (HDT<10/08) OR 13SC (HDT>10/08)	1	LIFE ANNUITY	Y	YES	COLA = 3.5%/YR
PEMBROKE PINES	G	Closed	2.85	2.85% X AFC X SC (MAX = 80%)	02	VR	LATER OF AGE 55 OR 10SC	1	LIFE ANNUITY	P	YES	DROP
PEMBROKE PINES	PF	Active	VR	% AME VR W/SC & P OR F	02	VR	50 W/10CSC OR 20CSC	5	OTHER	Y	YES	DROP
PENSACOLA	F	Active	VR	VR %'S PER AFC AMTS & SC	02	VR	EARLIER OF 52W/10SC OR 25SC	5	OTHER	Y	YES	DROP
PENSACOLA	G	Closed	VR	VARIABLES W/SC & AFC; MAX'S	02	55	55 W/20SC	5	OTHER	Y	YES	DROP + HIPA
PENSACOLA	P	Active	VR	% AFC VR W/HIRED DT & SC	02	VR	55W/10SC OR 25SC	5	OTHER	Y	YES	DROP
PERRY	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10 SC,OR 52 W/25 SC	2	LIFE W/10 YEARS CERTAIN	Y		DROP
PERRY	P	Active	3.25	3.25% X AFC X SC	05	VR	55 W/10SC, OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
PINELLAS PARK	F	Active	VR	VR W/ SC DATES	VR	VR	55W/10SC; 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	SH PLAN; COLA VR
PINELLAS PARK	G	Active	VR	%AFC VR W/BENEFIT LEVEL & DT	VR	VR	EARLIER OF 62W/10SC OR 30SC	1	LIFE ANNUITY	Y	YES	DROP; COLA = 3% PER YR
PINELLAS PARK	P	Active	VR	VR W/ SC DATES	03	VR	25SC OR 55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
PLANT CITY	PF	Active	3.75	3.75% X AFC X SC	05	VR	AGE 60; 20SC, ANY AGE; OR 55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
PLANTATION	G	Active	VR	VR W/ TIER 1 OR 2	VR	VR	VR W/ TIER 1 OR 2	1	LIFE ANNUITY	Y	NO	DROP; HIRED AFTER 10/1/2010 = TIER 2
PLANTATION	P	Active	VR	VR W/<OR>20VSC & TIER 1 OR 2+ SUPP	VR	VR	55W/10VSC OR 20VSC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	TIER 2 = HDT ON/AFTER 1/1/10; TIER 2 HAS NO COLA
PLANTATION (VOL)	F	Active	N/A	\$50/MO PER YR SC	N/	VR	55 W/7SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
POMPANO BEACH	G	Active	VR	VR W/ PLAN 1 (2.75%) OR 2 (2%)	VR	VR	55 W/20CSC OR 62 W/3SC	1	LIFE ANNUITY	Y	YES	DROP
POMPANO BEACH [PF]	F	Active	VR	VR W/SC	03	VR	47 W/20SC; 55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 2%/YR
POMPANO BEACH [PF]	P	Closed	VR	VR W/SC	03	VR	47 W/20SC; 55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
PONCE INLET (VOL)	F	Active	VR	2.00% X AFC X SC OR \$17 X SC	05	VR	EARLIER OF 55W/5SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA 3%/YR

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PORT ORANGE	F	Active	3.00	3.00% X AFC X SC+MO SUPP	03	VR	EARLIER OF 50W/10SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
PORT ORANGE	G	Active	VR	2.12%/YR SC BEF 9/30/09 + 2%/YR AFT	05	VR	LATER OF AGE 65 OR 10SC	1	LIFE ANNUITY	P	NO	SUPP
PORT ORANGE	P	Active	3.00	3.00% X AFC X SC+MO SUPP	03	VR	EARLIER OF 48W/10SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
PORT ST. LUCIE	P	Active	3.09	3.09% X AFC X SC	05	VR	55 W/10 SC OR 52 W/25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
PUNTA GORDA	F	Active	3.50	3.50% X AFC X SC	03	VR	55 OR 25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
PUNTA GORDA	G	Closed	VR	%AFC X SC VR W/< OR >AGE60	05	60	60 W/5SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
PUNTA GORDA	P	Active	3.50	3.50% X AFC X SC	03	VR	45 W/20SC OR AGE 55	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO	DROP
QUINCY	PF	Active	VR	1.70%THRU 4/10/07XAFCXSC;2.50% AFTR	05	VR	EARLIER: 55 W/10 SC; 25 SC-ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P		
RIVIERA BEACH	F	Active	3.00	3.00% X AFC X SC	02	VR	55 W/10SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO	
RIVIERA BEACH	G	Active	3.00	3% X AME X SC; MAX 70% AME	02	VR	65; 55 W/10SC; 52.5 W/15SC; 50 W/20SC; AGE+SC=75	1	LIFE ANNUITY	P	NO	DROP
RIVIERA BEACH	P	Active	3.00	3% X AFC X SC; MAX 70% AFC	02	VR	55 W/10SC; 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
ROCKLEDGE	F	Active	VR	3%AFC XSC TO 25+1.5%AFC X SC 25-30	05	VR	EARLIER OF 52W/25SC OR 55W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
ROCKLEDGE	G	Active	2.75	2.75% X AFC X SC, MAX 30SC	05	65	65 W/10SC	1	LIFE ANNUITY	Y		
ROCKLEDGE	P	Active	VR	3%AFC XSC TO 25+1.5%AFC X SC 25-30	05	52	52W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
ROYAL PALM BEACH	P	Terminated	2.00	2.00% X AFC X SC	05	VR	55W/ 10SC;52W/ 10;25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
SAFETY HARBOR	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 2%/YR
SAINT AUGUSTINE	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
SAINT AUGUSTINE	G	Active	2.50	2.50% X AFC X SC, MAX 35SC	05	VR	65 W/5SC; 60 W/10SC; 55 W/25SC	5	OTHER	Y		BAC DROP
SAINT AUGUSTINE	P	Active	VR	VR W/ BEF/AFT 10/1/2005	05	VR	55 W/10SC; 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = MAX 3%
SAINT CLOUD	G	Active	3.00	3.00% X AFC X SC	05	VR	60 W/5SC OR 30SC, ANY AGE	1	LIFE ANNUITY	Y	NO	DROP
SAINT CLOUD	PF	Active	3.75	3.75% x AFC X SC +ADD'L FRACTION	05	VR	55 W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO	DROP

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SAINT JOHNS RIVER PW PK	G	Active	VR	VR W/SC,SS,AFC & HIRE DT	03	VR	AGE, SC, RET DT & PLANT CONDITIONS VARY	3	JOINT/SURVIVOR	Y	YES	BAC DROP
SAINT LUCIE COUNTY FCD	F	Active	3.00	3.00% X AFC X SC+SUPP	04	VR	55W/5SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
SAINT LUCIE COUNTY FCD	G	Active	3.00	3.00% X FAS X SC	05	VR	25SC, ANY AGE OR 60 W/5SC	1	LIFE ANNUITY	Y	YES	DROP
SAINT PETE BEACH	F	Active	3.40	3.40% X AFC X SC	05	VR	EARLIER OF AGE 55 OR 25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP
SAINT PETE BEACH	G	Active	2.25	2.25% X AFC X SC + SUPP	05	VR	EARLIER OF AGE55 OR 25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	COLA = 3%/YR AFTER 10 YRS RET
SAINT PETE BEACH	P	Active	VR	VR W/SC & HDT (MAX 90% AFC)	05	VR	AGE 55 OR 25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP
SAINT PETERSBURG	F	Active	VR	VR W/SC & PRIOR OR SUPP PLAN	VR	VR	VR W/ PRIOR OR SUPP PLAN	3	JOINT/SURVIVOR	P	YES	
SAINT PETERSBURG	G	Active	VR	VR W/SC DATES	05	VR	60 W/5 OR 10SC, 55 W/25SC, 51 W/30SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP
SAINT PETERSBURG	P	Active	3.00	SUPP = 3% X EARNINGS BASE X SC	VR	VR	PRIOR = 20SC; SUPP = 55 OR 25SC	1	LIFE ANNUITY	P	YES	DROP
SAN CARLOS PARK FCD	F	Active	3.00	3.00% X AFC X SC	05	VR	55 W/6SC; 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; COLA = 3%/YR
SANFORD	F	Active	3.08	3.08% X AFC X SC	05	VR	55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
SANFORD	P	Active	3.50	3.50% X AFC X SC	05	VR	55 W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
SANIBEL	G	Active	VR	3% BEF 5/1/11, 1.68% AFT 4/30/11	VR	VR	65 W/6SC (60 W/5SC IF >15SC OR 60 W/5SC @ 9/30/11)	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; COLA = 2.75% FOR 25 YRS AFTER 3 YRS OF RET
SANIBEL	P	Active	3.00	3% X AFC X SC, MAX 90% AFC	05	VR	60 W/5SC; 55 W/10SC; 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; SUPP BEN; COLA = 3%
SARASOTA	F	Closed	3.00	3.0% AC X SC, MAX 100% AC	03	VR	50 W/10SC; 25SC, ANY AGE	3	JOINT/SURVIVOR	Y	YES	CLOSED PLAN EFFECTIVE 01/01/1996
SARASOTA	G	Closed	VR	VR W/ SC DATE	VR	VR	65 W/10SC OR 30SC, ANY AGE	1	LIFE ANNUITY	Y	YES	DROP
SARASOTA	P	Active	3.00	3.00% X AFC X SC, MAX 100% AFC	03	VR	50W/10SC OR 25SC, ANY AGE	3	JOINT/SURVIVOR	Y	YES	DROP
SARASOTA MEMORIAL HEALTH CARE	G	Closed	VR	ELECT: TRAD'L OR PENS. EQUITY	05	62	62 W/5SC	1	LIFE ANNUITY	Y	YES	
SARASOTA-MANATEE A	G	Active	VR	% VR W/SC AMT, DTS, BARG OR N-BARG	05	62	62 W/2 CALENDAR YRS SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Benefit Rate Pct Description	Normal Retirement Age AFC YR Description			Normal Form of Benefit N Description	V S COL	Comments
SATELLITE BEACH	G	Closed	VR VARIES W/ SC DATES	03 62 62 W/5SC			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA PD IF IN RETD PAY STATUS ON 10/1/1997
SATELLITE BEACH	PF	Active	3.00 3.00% X AFC X SC	03 52 52 W/5SC			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
SEBASTIAN	P	Active	3.00 3.00% X AFC X SC	05 VR 55 W/10SC OR 52 W/25SC			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
SEBRING	F	Active	3.00 3.00% X AFC X SC (MAX 90%)	03 VR 55 W/10SC OR 25SC, ANY AGE			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
SEBRING	P	Active	3.00 3% X AFC X SC; MAX 90% AFC	03 VR 20SC; 52 W/10SC (5SC IF HDT BEF 10/98)			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; SUPP; 13TH CHECK
SEMINOLE	F	Active	3.00 3.00% X AFC X SC	05 VR 55 W/10SC; 25SC; AGE 62			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
SHALIMAR	P	Active	3.00 3.00% X AFC X SC	05 VR 50 W/6SC OR 48 W/20SC			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	Active	VR VR W/AC AMT, NON-PHYSICIAN/PHYSICIAN	05 VR 65 W/5SC; 62 W/20SC; 55 W/30SC			1 LIFE ANNUITY	Y	
SOUTH MIAMI [GP]	G	Closed	VR VR: <10/99, 10/99-9/11, >9/11	03 VR 10SC; SC BEF 9/30/11: AGE 55, AFT 9/30/11: AGE 60			1 LIFE ANNUITY	Y YES	COLA = 3% MAX
SOUTH MIAMI [GP]	P	Active	VR % X AFC X SC=VR W/SC DATES	05 VR 60 W/10SC OR 25SC, ANY AGE			1 LIFE ANNUITY	Y YES	COLA = 3% MAX
SOUTH PASADENA	F	Active	3.00 3.00% X AFC X SC	05 VR 55 W/10SC OR 52 W/25SC			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
SOUTH WALTON FCD	F	Active	VR VR W/ HDT BEF OR AFT 10/1/11	05 VR 55 W/10SC; 25SC, ANY AGE			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	SUPP FOR MEMBERS W/ HDT BEF 10/1/11
SOUTHERN MANATEE FCD	F	Active	3.50 3.50% X AFC X SC	03 VR 55W/10SC; OR 25SC, ANY AGE			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP; HIS
SOUTHERN MANATEE FCD	G	Active	2.50 2.50% X AFC X SC	03 VR 62W/10SC OR 30SC, ANY AGE			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; HIS; COLA = 3%
STARKE	F	Active	3.50 3.50% X AFC X SC, MAX 100% AFC	03 VR 25SC OR 55W/10SC, MAX AGE 60			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
STARKE	G	Active	VR % VR W/ELECT OFF OR NOT	03 VR 30SC OR 60W/10SC, MAX AGE 65			1 LIFE ANNUITY	Y YES	ELEC = 3% BEN RATE, NON-ELEC = 2.5% BEN RATE; MANDATORY RET @ AGE 65
STARKE	P	Active	3.75 3.75% X AFC X SC; MAX 100% AFC	03 VR 25SC OR 55W/10SC, MAX AGE 60			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Benefit Rate Pct Description	Normal Retirement Age			Normal Form of Benefit N Description	V S COL	Comments
				AFC	YR	Description			
SUNRISE	F	Active	VR % AFC & SC VR W/BEF OR AFT 10/01	VR	VR	45 W/25SC, 47 W/20SC, 50 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
SUNRISE	G	Active	VR VR W/ EMPLOYEE GROUP	VR	VR	AGE & SC - VR W/ NON-MGR & MGR	1 LIFE ANNUITY	Y YES	HDT ON/AFT 10/1/09 = 62 W/6SC, 2.5% BEN RATE; 6-YR VESTING
SUNRISE	P	Active	VR VR W/SC, DT, RET DT + SUPP	03	VR	53 W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; 13TH & 14TH CHECK
SURFSIDE [GP]	G	Active	VR VR W/SC DT & EE CONTRIB RATE	05	VR	62 W/15SC, 65 W/10SC	1 LIFE ANNUITY	P YES	TOWN MGR = 64 W/7SC; COLA = 1.50%
SURFSIDE [GP]	P	Active	VR VR W/SC DT & EE CONTRIB RATE	03	VR	52 W/20SC, AGE 62, OR 25SC	1 LIFE ANNUITY	Y YES	DROP; COLA= 1.5%
SWEETWATER	P	Active	2.00 2% X AFC X SC	05	50	50 W/10 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P NO	
TALLAHASSEE [GPF]	F	Active	VR VR W/SC, MILITARY & OOC	03	VR	55 W/5SC OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	HEALTH INS SUPP;DROP
TALLAHASSEE [GPF]	G	Active	2.25 2.25% X AFC X SC;3%ELECTD;2%MILTRY	03	VR	30 SC;62 W/5 SC; 55 + AGE=90	1 LIFE ANNUITY	Y YES	HEALTH INS SUPP;DROP
TALLAHASSEE [GPF]	P	Active	VR VARIES W/HIRE DATE	03	VR	55 W/ 5SC;25SC; SPEC PROV FOR FORMER PART A OR C	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	
TAMARAC	F	Active	VR VARIES W/TOTAL YRS CSC	05	VR	55W/5SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP;SUPP BENEFIT
TAMARAC	G	Active	2.60 2.60% X AFC X SC	05	VR	AGE 62 OR 55 W/ 30 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
TAMARAC	P	Closed	3.00 3.00% X AME X CSC	05	VR	57 W/5SC; 55 W/10SC; 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	SUBSIDY \$220/MO IF RET AFT 10/1/02; SHARE PLAN
TAMARAC - EXECUTIVE	G	Active	VR VR W/ EMPLOYEE GROUP	05	VR	60 W/5SC; 57 W/20SC; 55 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	COLA = 2%
TAMPA	G	Active	VR VR W/DIV A OR B	03	VR	DIV A= 55 W/6SC; DIV B= 62 W/6SC	1 LIFE ANNUITY	Y YES	DROP
TAMPA	PF	Active	3.15 3.15% X AFC X SC, MAX 100% AFC	03	VR	20SC OR 46 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP/13TH CHECK
TARPON SPRINGS	F	Active	VR VR W/ BEF OR AFT 10/1/99	05	VR	50 W/10SC; 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	
TARPON SPRINGS	P	Active	3.00 3% X AME X SC, MIN \$450/MO	05	VR	50 W/10SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
TAVARES	F	Active	VR VR W/ BEF OR AFT 10/1/96	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Benefit Rate		Normal Retirement Age			Normal Form of Benefit		V S COL	Comments
			Pct	Description	AFC	YR	Description	N Description			
TAVARES	P	Active	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
TEMPLE TERRACE	F	Active	VR	3%AFC X SC BEF 6/1/01,3.5% ON & AFT	04	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
TEMPLE TERRACE	P	Active	VR	VR W/ HDT BEF/AFT 10/1/11 (MAX 90%)	03	VR	55 W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
TEQUESTA	G	Active	2.00	2.00% X AFC X SC, MAX 100% AFC	05	VR	AGE 62 OR 30SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO		
TEQUESTA [PF]	F	Active	VR	% AFC VR W/SC, +SUPP	05	VR	55 W/6SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP	
TEQUESTA [PF]	P	Active	VR	% AFC VR W/SC, +SUPP	05	VR	55 W/6SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP	
TITUSVILLE	G	Active	2.482	2.482% X AFC X SC	05	VR	58 W/7.5SC; 28SC, ANY AGE	1 LIFE ANNUITY	Y	DROP	
TITUSVILLE	PF	Active	3.00	3.00% X AFC X SC	03	VR	55 W/8SC; OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = 1.277%/YR; DROP	
TRI-COUNTY TRANSIT (ATU-1596)	G	Active	VR	2.13/2.38/2.63% X AME X UBC	05	62	AGE 62	1 LIFE ANNUITY	P	DROP, SHARE PLAN	
UMATILLA	P	Active	2.50	2.50% X AFC X SC	05	VR	55 W/10SC, 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
VALPARAISO	PF	Active	3.00	3.00% X AFC X SC	05	VR	55W/6SC; 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA = 2%/YR	
VENICE	F	Active	3.50	3.50% X AFC X SC+\$175 MO	05	VR	EARLIER OF 55W/10SC OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES		
VENICE	P	Active	3.50	3.50% X AFC X SC +\$175 MO	05	VR	50 W/10SC OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP	
VERO BEACH	F	Closed	3.00	3.00% X FAC X SC + \$25 X SC	03	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	A/D 13TH CK	
VERO BEACH	G	Active	VR	VR W/ RET ELIG AS OF 9/30/10	05	65	65 W/5SC	1 LIFE ANNUITY	Y YES		
VERO BEACH	P	Active	3.00	3% X AMS X SC + \$5/YR SC	05	VR	55 W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP	
VILLAGE OF NORTH PALM BEACH	G	Active	VR	% VR W/ CONT & SC	05	VR	HDT BEF 1983 = 65; 60 OR 65 W/9SC (VR W/HDT, CONT)	1 LIFE ANNUITY	P YES	COLA = VR W/HDT & CONTRIB PD	
VILLAGE OF NORTH PALM BEACH	PF	Active	VR	2.5% AFC X 24SC, 0% 25-30, 2% 30+	05	VR	52 W/25SC OR 55 REGARDLESS OF SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES		
VILLAGE OF PALM SPRINGS	G	Closed	2.50	2.50% X FAE X SC, MAX 25SC	05	62	62 W/5SC	1 LIFE ANNUITY	P YES	COLA BASED ON CPI (MAX 3%/YR)	
VILLAGE OF PALM SPRINGS	PF	Closed	3.00	3.00% X AC X SC	05	VR	50 W/15SC; 55 W/10SC; 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES		
VOLUSIA COUNTY (VOL)	F	Active	VR	\$20/MO X SC, MAX 35SC	N/	VR	55W/10SC OR 30SC,ANY AGE	1 LIFE ANNUITY	Y YES		

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Benefit Rate		Normal Retirement Age			Normal Form of Benefit		V S COL	Comments
			Pct	Description	AFC	YR	Description	N Description			
WAUCHULA	GP	Active	2.50	2.50% X AFC X SC (MAX 40SC)	03	VR	60 W/6SC; 30SC, ANY AGE	1	LIFE ANNUITY	Y YES	SUPP
WEST MANATEE FCD	F	Active	3.50	3.50% X AFC X SC	05	VR	55 W/6SC; 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; SUPP BEN
WEST MELBOURNE	P	Active	3.00	3% X AFC X SC, + SUPP IF HDT <1/11	05	VR	55 W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	DROP; COLA = 2%/YR FOR HDT BEF 1/1/11
WEST PALM BEACH	F	Active	VR	%FAS VR W/SC DATES	02	VR	50 W/15SC; 55 W/10SC; 26SC	5	OTHER	Y YES	DROP; SUPP
WEST PALM BEACH	G	Closed	VR	VR W/ CONTRIB OR NON-CONTRIB	03	VR	AGE 60; 55 W/25SC; 30SC, ANY AGE	1	LIFE ANNUITY	Y YES	
WEST PALM BEACH	P	Active	VR	% AFC VR W/ SC DATES	03	VR	25CSC; 55 W/10SC; 50 W/20SC	3	JOINT/SURVIVOR	Y YES	DROP
WILLISTON	G	Active	2.25	2.25% X AME X SC	05	62	62 W/5SC	1	LIFE ANNUITY	Y	DROP
WILLISTON	P	Active	3.00	3.00% X AME X SC	05	VR	55 W/10SC; 52 W/25SC; 30SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
WILTON MANORS (VOL)	F	Active	VR	\$56/MO X SC (\$50 BEF ORD EFF 11/06)	VR	VR	50 W/20SC; OR AGE 55	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
WILTON MANORS [GP]	G	Closed	3.00	3.00% X AMC X SC + SUPP	03	VR	60 W/5SC OR 20SC, ANY AGE	1	LIFE ANNUITY	P YES	DROP; SUPP
WILTON MANORS [GP]	P	Closed	3.00	3.00% X AMC X SC + SUPP	03	VR	60 W/5SC OR 20SC, ANY AGE	1	LIFE ANNUITY	P YES	DROP; SUPP
WINTER GARDEN	G	Active	2.50	2.50% X AFC X SC	03	VR	65 W/5SC; 30SC, ANY AGE; 70 W/ANY SC	1	LIFE ANNUITY	Y NO	
WINTER GARDEN	PF	Active	VR	%AFC VR W/<&>25SC; MAX 95% AFC	05	VR	55 W/6SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	
WINTER HAVEN	F	Active	3.80	3.80% X AFC X SC	05	VR	55 W/10SC, OR 25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA = 0.5% EACH YR FOR 10 YRS
WINTER HAVEN	G	Active	3.00	3.00% X AFC X SC	05	55	55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
WINTER HAVEN	P	Active	3.50	3.50% X AFC X SC	05	VR	55 W/10SC; 25SC; OR AGE 60	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = 0.5%/YR FOR 10 YRS
WINTER PARK	F	Active	3.00	3.00% X AFC X SC	05	VR	20SC OR 55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = 3%/YR AT AGE 60
WINTER PARK	P	Active	3.00	3.00% X AFC X SC	05	VR	20SC OR 55 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = 3%/YR AT AGE 60
WINTER SPRINGS	GP	Active	3.00	3.00% X AFC X SC, MAX 30 YRS	03	VR	AGE65; 30SC&DISAB/CTY'S LONG TERM DISAB INS POLICY	1	LIFE ANNUITY	P	

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Benefit Rate Pct Description	Normal Retirement Age AFC YR Description			Normal Form of Benefit N Description	V S COL	Comments
Gen. Plans (G,GS,LG):	158		1.00 - 1.99%	12	1-Yr. AFC	3		Offer COL	260
Police Plans:	140		2.00%	20	2-Yr. AFC	32		No COL	232
Fire Plans:	138		2.01 - 2.99%	53	3-Yr. AFC	128			492
GPF Plans:	7		3.00%	133	4-Yr. AFC	3			
GP Plans:	1		3.01 - 3.99%	80	5-Yr. AFC	277			
PF Plans:	41		4.00 - 5.00%	6	All Yrs. AFC	1			
ERP Plans:	6		Variable and other	182	Variable and other	38			
HIS Plans:	0		N/A	6	N/A	10			
CO Plans:	1			492		492			
				492		492			

APPENDIX B

(Continued)

ADDED BENEFIT DATA

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

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 ACTUARILLY	No
ARCADIA	PF Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y NON-VESTED = REF; VESTED = 10-YR 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 & ACTUARILY THEREAFTER	No
BARTOW	G Y W/10SC = ACCR BEN	Y W/6SC = 10-YR ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACTUARILY 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 & ACTUARILY 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 AGE 55, 52 W/10SC, OR 20SC @ ANY INELIG = REF W/ INT	Y AGE 55, 52 W/10SC, OR 20SC @ ANY AGE; ACCR BEN ACTUARILY 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 ACTUARILY	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
BELLEVIEW	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 ACTUARILLY REDUCED	Yes
CAPE CORAL	G N NONE SPECIFIED	Y ACCR BEN	Y 50 W/10SC, ACCR BEN ACTUARILLY 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 ACTUARILLY	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=ACCURED 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 ACTUARILY REDUCED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REFUND	Y 50 W/10SC, REDUCED ACTUARILY	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 ACTUARILY 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 Y 50 W/10SC; ACCR BEN REDUCED 3%/YR = 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 ACTUARILLY	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 ACTUARILLY 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 ACTUARILLY 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, ACTUARILLY 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, ACTUARILLY 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, ACTUARILLY 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 BEN; NOT VESTED = REF W/O INT	Y 50 W/5SC OR 20SC, ANY AGE; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
EDGEWATER	P Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 100% JT & SURV ANNUITY; NON-VESTED = REF W/O INT	Y 50 W/5SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
ENGLEWOOD AREA FCD	F Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	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 ACTUARILLY (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 ACTUARILLY (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	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 ACTUARILLY (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 ACTUARILLY 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 ACTUARILLY 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	G Y W/10PMSC; ACCR BEN OFFSET BY SS DISB (EXCESS)	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 ACTUARILLY 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 ACTUARILLY 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% N NOT APPLICABLE JT & SURV ACCR BEN		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=>ACCR 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 ACTUARILY 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 ACTUARILY 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, ACTUARILY 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 = N NONE PROVIDED 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 ACTUARILY 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 = ACTUARILY 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-VESTD =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 ACTUARILY 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 ACTUARILY 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 ACTUARILY 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	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	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	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/BEFORE 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), ACTUARILY 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 (ACTUARILY 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 = ACTUARILY 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 ACTUARILY 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%XAFCXSC(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 ACTUARILLY 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 & ACTUARILLY 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 ACTUARILLY; 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 ACTUARILLY 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/10CS; 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 ACTUARILY 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 & ACTUARILY 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 CERTAIN PORTION OF NORM FORM OR CONTRIB REF	Y 48 W/10SC, ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 2 YRS PRIOR TO NRD	Yes
PANAMA CITY BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PARKLAND	P	Y ILOD=ACCR BEN 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 1.5-2.0 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, ACTUARILLY 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
POMPANO 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, ACTUARILLY 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, ACTUARILLY 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 = 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 = ACTUARILLY EQUIV. 10-YR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC, ACCR BEN REDUCED ACTUARILLY (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 ACCRIUED 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 ACTUARILY REDUCED AS EARLY RET	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN ACTUARILY 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 ACTUARILLY 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 N NONE PROVIDED + CHILD BEN; REG = VR W/ ELIG FOR NORMAL		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 (ACTUARILLY 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 (ACTUARILLY 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.; ACTUARILY REDUCED ACCR BEN	Y CONTRIB REFUND	N NONE SPECIFIED FOR GENERAL EMPLOYEES	No
SOUTH MIAMI [GP]	P Y DISABLED FOR 6 MO.; ACTUARILY 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 ACTUARILY 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 ACTUARILY 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 Disability Benefits Description SYS Y	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 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 = (REDUCTION VR W/ RET ELIG @ 9/30/10)	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 ACTUARILY 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 ACTUARILY	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN REDUCED ACTUARILY	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, ACTUARILY REDUCED FROM 50 TO 45	Yes
WINTER HAVEN	G Y ACCR BEN (MIN 40% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ 5% INT	Y 50 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR	Yes
WINTER HAVEN	P Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% AVG SAL FROM LAST YR), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 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=PAYOUT UNDER FORM OF BEN OPT ELECTED	Y 55W/10SC OR 25SC; ACCR BEN, ACTUARILLY RED FOR EACH YR EARLY RET BEN COMMENCEMENT PRECEDES AGE 55	No
	<i>Offer Disability</i> 450	<i>Offer Early Ret.</i> 441		<i>Offer DROP</i> 313
	<i>No Disability</i> 42	<i>No Early Ret.</i> 51		<i>No DROP</i> 179
	<hr/>	<hr/>		<hr/>
	492	492		492

APPENDIX C

MARKET VALUE OF ASSETS

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

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	<p>Type of Retirement System:</p> <ul style="list-style-type: none"> • G = General Employees <u>only</u> • P = Police Officers <u>only</u> • F = Firefighters <u>only</u> • PF = Police Officers and Firefighters <u>only</u> • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers <u>only</u> • GF = General Employees and Firefighters <u>only</u> • GS = General and Sanitation Employees <u>only</u> • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers <u>only</u> • 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	<u>Equities</u> includes stock, real estate, and stock mutual funds.
Cash & Equiv	<u>Cash and equivalents</u> includes cash on hand, accrued interest, certificates of deposit, money market accounts, T-bills, commercial paper, repurchase agreements, and receivables (less payables).
Insurance	<u>Insurance contracts</u> includes investments in insurance company contracts.
Fixed Inc	<u>Fixed income</u> 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.

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
ALACHUA COUNTY LIBRARY	G	10/01/2011	9,403,345	503,636	0	5,469,672		15,376,653	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2011	1,352,934	944,380	0	1,055,513		3,352,827	
ALTAMONTE SPRINGS	G	10/01/2011	6,590,700	41,516	0	2,891,457		9,523,673	
ALTAMONTE SPRINGS	P	10/01/2011	5,089,413	-935,989		1,982,329		6,135,753	
APOPKA	F	10/01/2010	12,649,249	1,787,531	0	5,808,033		20,244,813	
APOPKA	G	10/01/2011	14,925,665	1,613,792	0	9,369,301	456,683	26,365,441	
APOPKA	P	10/01/2010	15,337,978	2,082,815	0	7,039,578		24,460,371	
ARCADIA	G	01/01/2012	392,830	64,289	764,984	776,530		1,998,633	
ARCADIA	PF	10/01/2011	3,961,672	-32,133	0	2,863,756	257,587	7,050,882	
ATLANTIC BEACH	G	09/30/2011	5,702,213	539,750	0	4,206,541	212,114	10,660,618	
ATLANTIC BEACH	P	09/30/2011	2,631,033	150,861	0	3,274,511	16,620	6,073,025	
ATLANTIS	P	10/01/2011	1,090,880	49,407	0	0		1,140,287	
AUBURNDALE	F	10/01/2011	2,725,267	472,367	0	1,172,343	323,986	4,693,963	
AUBURNDALE	G	10/01/2011	6,161,232	557,663	0	4,638,954		11,357,849	
AUBURNDALE	P	10/01/2011	3,693,705	1,194,303	0	1,625,362	39,662	6,553,032	
AVVENTURA	P	10/01/2009	6,282,592	831,823	0	3,242,976		10,357,391	
AVON PARK	F	10/01/2011	1,697,377	144,805	0	1,204,695		3,046,877	
AVON PARK	P	10/01/2011	2,368,814	315,683	0	2,014,169		4,698,666	
BAL HARBOUR VILLAGE	G	10/01/2010	4,386,711	306,970		2,733,763	484,837	7,912,281	
BAL HARBOUR VILLAGE	P	10/01/2011	6,926,129	-399,888	0	4,277,140	1,008,817	11,812,198	
BARTOW	F	10/01/2011	2,819,978	206,991	0	2,478,955		5,505,924	
BARTOW	G	10/01/2011	7,424,846	-147,404	0	4,739,817	486,278	12,503,537	
BARTOW	P	10/01/2011	6,068,141	-297,767	0	4,843,761	579,017	11,193,152	
BAY HARBOR ISLANDS [GP]	G	10/01/2011	2,150,113	289,829	0	2,889,322		5,329,264	
BAY HARBOR ISLANDS [GP]	P	10/01/2011	2,501,762	202,901	0	3,361,868		6,066,531	
BAY MEDICAL CENTER	G	01/01/2011	50,078,558	2,465,548	0	30,518,940		83,063,046	
BELLE GLADE	G	10/01/2011	7,716,191	248,921	0	3,396,597		11,361,709	
BELLE GLADE (RETIRED)	PF	10/01/2011	2,212,737	120,438	0	2,322,490		4,655,665	
BELLE GLADE HOUSING	G	10/01/2011	0	0	1,427,204	0		1,427,204	
BELLEAIR	P	10/01/2011	1,003,537	117,726		734,720		1,855,983	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
BELLEAIR BLUFFS	F	10/01/2010	795,859	127,079	0	488,929		1,411,867	
BELLEVIEW	P	10/01/2011	1,173,686	-227,488	0	917,790	62,489	1,926,477	Share Plan assets of \$246,593.51 subtracted from Cash.
BOCA GRANDE FCD	F	10/01/2011	1,455,052	29,639	0	714,457		2,199,148	
BOCA RATON	G	10/01/2011	93,600,074	-2,257,959	0	55,760,607	5,376,695	152,479,417	
BOCA RATON	PF	10/01/2011	165,418,173	-7,350,517	0	36,064,621	13,050,261	207,182,538	
BOCA RATON EXECUTIVE	G	10/01/2011	11,942,586	443,412	0	5,814,397	258,007	18,458,402	
BOCA RATON HOUSING	G	10/01/2011	832,766	44,474	0	651,402		1,528,642	
BONITA SPRINGS FCD	F	10/01/2011	16,898,987	1,219,134	0	11,695,100	131,993	29,945,214	
BONITA SPRINGS FCD	G	10/01/2011	1,067,514	72,625	0	774,721	7,984	1,922,844	
BOYNTON BEACH	F	10/01/2011	31,830,128	-6,358,569	0	16,365,049	6,185,518	48,022,126	Reserve assets of \$2,230,171 subtracted from Cash.
BOYNTON BEACH	G	10/01/2011	58,672,836	-272,563	0	26,078,362	3,915,418	88,394,053	
BOYNTON BEACH	P	10/01/2011	32,129,240	-6,933,590	0	18,935,632	5,684,214	49,815,496	State reserve and supplemental benefit reserve assets of \$1,616,479 subtracted from Cash.
BRADENTON	F	10/01/2011	17,870,879	146,462	0	8,249,967	1,433,061	27,700,369	
BRADENTON	P	10/01/2011	26,595,593	-822,569	0	18,066,826	1,351,145	45,190,995	Reserve assets of \$775,219 subtracted from Cash.
BROOKSVILLE	F	10/01/2011	2,282,189	166,667	0	1,743,126	30,844	4,222,826	
BROOKSVILLE	P	10/01/2011	1,947,558	12,823	0	1,099,091		3,059,472	
BUNNELL	F	10/01/2010	235,903	9,317	0	143,789		389,009	
BUSHNELL	G	10/01/2011	589,217	79,214	0	426,298		1,094,729	
BUSHNELL	P	10/01/2011	508,561	73,436	0	357,221		939,218	
CAPE CORAL	F	10/01/2011	53,144,402	-334,859	0	22,556,959	4,977,541	80,344,043	
CAPE CORAL	G	10/01/2011	84,712,054	246,631	0	29,809,304	2,980,556	117,748,545	
CAPE CORAL	P	10/01/2011	44,989,899	856,554	0	28,019,751	3,137,998	77,004,202	
CASSELBERRY	PF	10/01/2011	5,028,807	256,378	0	3,357,800		8,642,985	
CHATTAHOOCHEE	F	10/01/2010	0	379,802	0	0		379,802	
CLEARWATER	F	01/01/2012	0	2,145,812	0	4,195,656		6,341,468	
CLEARWATER	GPF	01/01/2012	436,174,306	46,354,401	0	174,176,875		656,705,582	

APPENDIX C - Market Value of Assets

City or District	TYP	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
CLERMONT	F	10/01/2011	2,817,945	-738,102		2,204,236		4,284,079	
CLERMONT	P	10/01/2011	4,510,881	-698,241	0	3,528,474		7,341,114	
CLERMONT (RETIRED)	G	10/01/2011	267,331	11,784	0	209,110		488,225	
CLEWISTON	G	10/01/2010	4,915,699	0	0	2,146,141		7,061,840	
COCOA	F	10/01/2011	6,361,322	1,221,819	0	1,717,444	338,339	9,638,924	
COCOA	G	10/01/2011	7,052,359	928,952	0	2,305,469	113,656	10,400,436	
COCOA	P	10/01/2011	8,922,979	548,313	0	8,363,978	113,999	17,949,269	
COCOA BEACH	F	10/01/2011	3,682,824	36,893	0	2,758,009	117,119	6,594,845	
COCOA BEACH	G	10/01/2011	9,332,668	384,705	0	5,012,777		14,730,150	
COCOA BEACH	P	10/01/2011	3,568,039	135,864	0	2,826,322	0	6,530,225	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2009		1,165,310				1,165,310	
COOPER CITY	F	10/01/2011	8,262,582	335,531	0	5,230,643	1,198,205	15,026,961	Share Plan/reserve assets of \$9,002 subtracted from Cash.
COOPER CITY	G	10/01/2010	9,963,624	821,569	0	6,492,276	120,646	17,398,115	
COOPER CITY	P	10/01/2011	10,294,185	1,170,596	0	6,048,160	707,972	18,220,913	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	1,153,547	37,684	0	902,321	0	2,093,552	
CORAL GABLES	GPF	10/01/2011	167,749,423	7,358,434	0	65,167,414	20,405,020	260,680,291	
CORAL SPRINGS	F	10/01/2011	31,581,743	1,401,017	0	0		32,982,760	
CORAL SPRINGS	G	10/01/2011	2,283,989	262,243	0	3,535,129		6,081,361	
CORAL SPRINGS	P	10/01/2011	74,869,921	6,742,745	0	21,194,572		102,807,238	
CRESCENT CITY	F	10/01/2010	250,330	27,840		131,184		409,354	
CRESCENT CITY	P	10/01/2010	399,960			242,507		642,467	
CRESTVIEW	G	10/01/2011	5,806,883	752,383	0	3,607,766	136,787	10,303,819	
CRESTVIEW	PF	10/01/2011	5,325,960	407,446	0	4,143,856	177,956	10,055,218	
DADE CITY	F	10/01/2011	2,407,753	325,840	0	1,371,434		4,105,027	
DADE CITY	P	10/01/2011	3,398,010	371,945	0	1,982,965	0	5,752,920	
DANIA BEACH	G	10/01/2010	10,005,923	-1,226,955	0	6,557,944		15,336,912	
DANIA BEACH [PF]	F	10/01/2011	12,188,810	3,721,341	0	5,171,946	872,339	21,954,436	
DANIA BEACH [PF]	P	10/01/2011	2,366,756	159,636	0	1,004,260	138,320	3,668,972	
DAVIE	F	10/01/2011	26,854,261	-4,402,354	0	17,580,532	1,728,639	41,761,078	

APPENDIX C - Market Value of Assets

City or District	TYP	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
DAVIE	P	10/01/2011	46,036,951	-1,213,826	0	27,530,028	4,235,764	76,588,917	
DAVIE - GENERAL & MGMT	G	10/01/2010	14,775,422	95,634	0	9,037,394		23,908,450	
DAYTONA BEACH	PF	10/01/2011	81,867,170	2,460,776	0	37,792,228		122,120,174	
DEERFIELD BEACH	F	10/01/2010	51,466,587	2,059,083	0	18,653,186	4,236,235	76,415,091	
DEERFIELD BEACH	G	10/01/2009	40,392,726	404,199	0	7,812,126		48,609,051	
DEERFIELD BEACH	P	10/01/2011	22,833,564	1,351,278	0	8,826,886		33,011,728	
DELAND	F	10/01/2011	4,439,976	872,299	0	2,644,342	0	7,956,617	
DELAND	G	10/01/2011	12,797,985	1,048,516	0	7,671,896	638,653	22,157,050	
DELAND	P	10/01/2011	8,438,977	366,138	0	5,585,873	367,254	14,758,242	
DELRAY BEACH	G	10/01/2011	41,770,093	2,977,722	0	35,519,704	2,353,166	82,620,685	
DELRAY BEACH	PF	10/01/2011	73,356,655	-528,730	0	36,776,432	11,918,742	121,523,099	
DELTONA	F	10/01/2011	6,281,455	1,435,808	0	4,746,078	40,569	12,503,910	
DESTIN FCD	F	10/01/2011	5,910,968	-216,071		2,137,038	43,794	7,875,729	
DUNEDIN	F	10/01/2011	10,092,931	249,665	0	6,601,320		16,943,916	Share Plan assets of \$4,775.77 subtracted from Cash.
DUNNELLON	PF	10/01/2011	739,891	-516,431	0	578,754		802,214	
EAST LAKE TARPON FCD	F	10/01/2011	4,860,436	-22,212	0	2,172,118	50,392	7,060,734	
EAST NAPLES FCD	F	10/01/2011	6,381,148	-525,881	0	3,720,422		9,575,689	Share Plan benefits of \$1,217,569 subtracted from Cash.
EAST NICEVILLE FCD	F	10/01/2010		261,539				261,539	
EATONVILLE	P	10/01/2010	349,811	75,462		336,584		761,857	
EDGEWATER	F	10/01/2011	3,887,801	287,421	0	1,078,914		5,254,136	Share Plan assets of \$320,908.44 deducted from Cash.
EDGEWATER	G	10/01/2011	5,509,503	-157,743	0	5,999,606		11,351,366	
EDGEWATER	P	10/01/2011	3,350,397	-232,640	0	3,948,715	241,229	7,307,701	
ENGLEWOOD AREA FCD	F	10/01/2011	6,346,995	723,752	0	4,641,589		11,712,336	
ENGLEWOOD WATER DISTRICT	G	10/01/2011	252,748	9,393	0	203,212		465,353	
ESTERO FCD	F	10/01/2011	4,356,017	-583,044	0	3,407,338		7,180,311	
EUSTIS	F	10/01/2011	2,880,171	178,873	0	1,758,768	196,261	5,014,073	
EUSTIS	P	10/01/2010	6,006,560	616,467	0	3,029,180		9,652,207	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
FERNANDINA BEACH	G	10/01/2011	6,777,442	550,014	0	3,873,298	556,799	11,757,553	
FERNANDINA BEACH	PF	10/01/2011	7,768,014	80,700	0	4,419,702	1,104,600	13,373,016	
FLAGLER BEACH	F	10/01/2010	548,923	62,046	0	172,988		783,957	
FLAGLER BEACH	P	10/01/2010	972,738	148,461		319,120		1,440,319	
FLORIDA CITY	P	10/01/2010	1,400,081	177,210		941,962		2,519,253	
FORT LAUDERDALE	G	09/30/2011	236,400,768	4,189,636	0	64,728,501	2,126,361	307,445,266	
FORT LAUDERDALE	PF	01/01/2012	304,616,652	-11,440,212	0	143,909,895	15,700,664	452,786,999	
FORT MEADE [GPF]	F	10/01/2010	171,106	15,860	0	120,602		307,568	
FORT MEADE [GPF]	G	10/01/2010	1,765,917	163,683	0	1,244,682		3,174,282	
FORT MEADE [GPF]	P	10/01/2010	669,017	62,011	0	471,547		1,202,575	
FORT MYERS	F	10/01/2011	27,641,673	5,493,969	0	10,721,885	275,882	44,133,409	
FORT MYERS	G	10/01/2011	34,957,221	4,549,168	0	23,456,764	784,963	63,748,116	
FORT MYERS	P	10/01/2011	29,799,564	8,734,181	0	19,515,230	445,755	58,494,730	
FORT PIERCE [G, P, UTIL]	G	09/30/2011	25,406,118	1,951,836	0	13,959,146		41,317,100	
FORT PIERCE [G, P, UTIL]	P	09/30/2011	21,431,331	1,639,917	0	11,775,237		34,846,485	
FORT PIERCE SUPP	P	09/30/2011	5,242,932	368,530	0	3,175,207	6,497	8,793,166	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	35,888,058	2,757,115	0	19,718,346		58,363,519	
FORT WALTON BEACH	F	10/01/2011	5,401,909	681,162	0	3,494,741	0	9,577,812	
FORT WALTON BEACH	G	10/01/2011	17,348,035	926,977	0	10,608,568		28,883,580	
FORT WALTON BEACH	P	10/01/2011	8,903,808	696,581	0	6,677,755		16,278,144	
FROSTPROOF	G	10/01/2010	726,581	7,552	0	444,413		1,178,546	
FROSTPROOF	P	10/01/2011	1,425,165	243,885	0	776,234		2,445,284	
FRUITLAND PARK	F	10/01/2010		345,394		21,150		366,544	
GAINESVILLE	G	10/01/2010	208,343,484	22,737,092	0	8,831,330	4,157,395	244,069,301	
GAINESVILLE	PF	10/01/2010	117,923,125	24,720,909	0	11,111,552	2,247,411	156,002,997	
GAINESVILLE - DISABILITY	G	10/01/2010	5,460,554	-785				5,459,769	
GOLDEN BEACH [GP]	G	10/01/2010	1,051,692	76,921		636,566		1,765,179	
GOLDEN BEACH [GP]	P	10/01/2010	1,513,469	110,695		916,068		2,540,232	
GREEN COVE SPRINGS	P	10/01/2011	1,036,890	15,321	0	811,069		1,863,280	
GREENACRES	PF	10/01/2011	6,094,027	-296,072	0	4,766,834		10,564,789	

APPENDIX C - Market Value of Assets

City or District	TYP	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
GULF BREEZE	P	10/01/2010	1,232,409	7,977	0	753,804		1,994,190	
GULFPORT	F	10/01/2011	1,131,392	69,513	0	815,708		2,016,613	
GULFPORT	G	10/01/2011	5,301,813	149,707	0	4,235,948		9,687,468	
GULFPORT	P	10/01/2011	3,089,680	296,664	0	2,377,740		5,764,084	
HAINES CITY	F	10/01/2011	1,656,671	362,018	0	1,636,218		3,654,907	
HAINES CITY	G	10/01/2011	5,991,047	238,265	0	3,981,401		10,210,713	
HAINES CITY	P	10/01/2011	2,557,069	315,150	0	2,059,409		4,931,628	
HALIFAX HOSPITAL	G	10/01/2010	87,548,655	16,384,437	0	65,149,774		169,082,866	
HALLANDALE BEACH	G	10/01/2011	16,428,774	-436,454	0	14,597,864	436,454	31,026,638	
HALLANDALE BEACH	PF	10/01/2011	63,944,785	-14,403,267	0	14,409,560	18,619,471	82,570,549	
HALLANDALE BEACH PM	G	10/01/2011	6,460,233	-732,504	0	3,642,424	732,504	10,102,657	
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	0	0	0	0		0	
HAVANA	F	10/01/2010	283,429	47,399		301,769		632,597	
HIALEAH	GPF	10/01/2010	294,551,413	-12,444,236	0	192,478,837	4,248,471	478,834,485	
HIALEAH - ELECTED	G	10/01/2009	4,382,558	1,384,098	0	0		5,766,656	
HIALEAH GARDENS	P	10/01/2011	4,520,924	1,869,804	0	3,399,761	79,278	9,869,767	
HILLSBOROUGH COUNTY	ERP	07/01/2010		440,048		15,295,755		15,735,803	
HOLLEY-NAVARRE FCD	F	10/01/2011	292,200	118,247	0	204,095		614,542	
HOLLY HILL	F	10/01/2011	1,387,867	5,114	0	1,376,204	111,226	2,880,411	
HOLLY HILL	P	10/01/2011	3,790,941	-105,984	0	2,273,722	527,814	6,486,493	
HOLLYWOOD	F	10/01/2010	101,614,450	-59,025,877		44,261,210	62,635,062	149,484,845	
HOLLYWOOD	G	10/01/2010	132,307,958	-4,683,621		63,443,916	9,972,937	201,041,190	
HOLLYWOOD	P	10/01/2011	95,254,573	-48,473,669	0	101,743,028	47,877,816	196,401,748	
HOLMES BEACH	P	10/01/2011	2,859,967	178,623	0	2,367,528	22,303	5,428,421	
HOMESTEAD	F	01/01/2012	4,580,981	-702,664	0	2,994,945	1,005,464	7,878,726	Reserve assets of \$212,873 subtracted from Cash.
HOMESTEAD	P	10/01/2011	20,661,624	6,810,752		15,352,093	3,677,410	46,501,879	
HOMESTEAD - General & Hospital	G	10/01/2011	28,182,553	1,715,704	0	17,205,217	619,937	47,723,411	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2008	947,426	154,691	0	789,725		1,891,842	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
HOMESTEAD - Old Elected	G	01/01/2010	930,489	112,308		422,106		1,464,903	
HOWEY-IN-THE-HILLS	P	10/01/2010	479,994	14,417		293,588		787,999	
INDIALANTIC	G	10/01/2011	447,804	52,850	0	301,078		801,732	
INDIALANTIC	PF	10/01/2011	2,333,169	352,585	0	1,783,091		4,468,845	
INDIAN HARBOUR BEACH	P	10/01/2011	3,677,245	330,194	0	1,233,397	0	5,240,836	
INDIAN RIVER SHORES	G	10/01/2011	157,364	5,745	0	123,092		286,201	
INDIAN RIVER SHORES	PF	10/01/2011	3,376,766	110,312	0	2,641,354		6,128,432	
INDIAN SHORES	P	10/01/2011	883,368	48,483	0	684,895		1,616,746	
JACKSON MEMORIAL HOSPITAL	G	01/01/2011	209,375,972	14,312,942	0	146,050,485		369,739,399	
JACKSONVILLE	CO	10/01/2011	86,370,000	7,039,000	0	0	15,448,000	108,857,000	
JACKSONVILLE	G	10/01/2011	1,049,041,000	-73,438,000	0	408,624,000		1,384,227,000	
JACKSONVILLE	PF	10/01/2011	678,369,320	68,071	0	248,880,657	202,587,711	1,129,905,759	
JACKSONVILLE - DISABILITY	G	10/01/2009	0	8,541,231	0	0		8,541,231	
JACKSONVILLE BEACH	F	10/01/2011	4,260,170	434,260	0	3,064,437		7,758,867	
JACKSONVILLE BEACH	G	10/01/2011	21,106,035	901,087	0	15,182,049	645,190	37,834,361	
JACKSONVILLE BEACH	P	10/01/2011	7,907,044	740,794	0	5,687,716		14,335,554	
JUPITER	P	10/01/2011	20,733,716	2,053,305	0	13,251,142	319,831	36,357,994	
JUPITER ISLAND	GPF	10/01/2011	4,968,087	105,242	0	3,264,861		8,338,190	
KEY BISCAYNE	PF	10/01/2011	8,929,711	977,387	0	5,006,856	82,217	14,996,171	
KEY WEST	G	10/01/2010						0	
KEY WEST	PF	10/01/2011	33,372,845	-2,805,610	0	15,857,940	5,361,982	51,787,157	
KEY WEST HOUSING	G	01/01/2012	2,971,804	254,851	0	1,572,496	266,203	5,065,354	
KEY WEST UTILITY	G	01/01/2012	41,153,564	1,819,159	0	15,191,828		58,164,551	
KISSIMMEE	F	10/01/2011	15,942,143	305,407	0	6,759,327	2,157,936	25,164,813	
KISSIMMEE	G	10/01/2011	40,826,138	6,537,761	0	14,287,918	734,061	62,385,878	
KISSIMMEE	P	10/01/2011	23,777,235	1,885,585	0	9,279,511	723,890	35,666,221	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2011	26,703,859	-188,234	0	15,720,288	1,387,621	43,623,534	
LABELLE	F	10/01/2011	398,764	-370,489	0	311,919		340,194	
LADY LAKE	P	10/01/2011	2,242,026	673,345	0	911,699	0	3,827,070	

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City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
LAKE ALFRED	G	10/01/2011	1,778,072	-284,015	0	1,407,877	0	2,901,934	
LAKE ALFRED	PF	10/01/2011	863,616	511,010	0	609,661	0	1,984,287	
LAKE CITY	F	10/01/2010	3,406,003	143,152		1,959,663	115,178	5,623,996	
LAKE CITY	G	10/01/2010	8,863,604	1,289,049		882,449	287,893	11,322,995	
LAKE CITY	P	10/01/2011	4,779,059	519,922	0	3,040,703		8,339,684	
LAKE HELEN	P	10/01/2010	375,952	8,085	0	229,951		613,988	
LAKE MARY	F	10/01/2011	4,284,701	32,890	0	3,372,838	185,921	7,876,350	Reserve of \$234,928 subtracted from Cash.
LAKE MARY	P	10/01/2011	5,035,672	943,101	0	3,820,791		9,799,564	
LAKE PARK (RETIRED)	P	10/01/2011	772,682	128,269	0	365,433		1,266,384	
LAKE WALES	F	10/01/2011	2,682,414	415,131	0	2,202,530	271,933	5,572,008	
LAKE WALES	G	10/01/2011	4,036,747	6,393	0	2,479,592	527,665	7,050,397	
LAKE WALES	P	10/01/2011	4,571,742	976,496	0	3,838,565		9,386,803	
LAKE WORTH	F	10/01/2011	16,405,038	-6,828,119	0	8,658,346	8,320,348	26,555,613	
LAKE WORTH	G	10/01/2011	34,272,973	-852,686	0	17,276,916	3,717,553	54,414,756	
LAKE WORTH	P	10/01/2011	12,632,174	592,721	0	6,888,824	700,746	20,814,465	
LAKELAND	GPF	10/01/2011	269,576,726	476,686	0	137,993,354	9,561,981	417,608,747	
LAKELAND	P	10/01/2010	49,508,195	2,922,045		24,411,780	2,765,594	79,607,614	
LAKELAND SUPP	F	10/01/2009	10,690,467	925,611	0	5,273,271	0	16,889,349	
LANTANA	F	09/30/2011	15,941,231	263,519	0	3,062,151	596,077	19,862,978	
LANTANA	P	10/01/2011	4,098,922	704,111	0	2,537,995		7,341,028	
LARGO	PF	10/01/2011	50,323,942	4,949,023	0	21,826,105	5,328,343	82,427,413	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2009	236,140	-137,786	0	417,580		515,934	
LAUDERHILL	F	10/01/2009	20,060,420	-1,065,700	0	14,201,991		33,196,711	
LAUDERHILL	G	10/01/2011	6,858,112	347,565	0	6,404,758	849,636	14,460,071	
LAUDERHILL	P	10/01/2011	17,196,767	2,507,453	0	7,176,468	145,701	27,026,389	
LAUDERHILL (C&M)	G	10/01/2010	6,893,568	1,443,428		3,845,543	226,828	12,409,367	
LEESBURG	F	10/01/2011	5,452,030	537,884	0	4,749,710		10,739,624	Share Plan benefits of \$308,446.71 subtracted from cash.
LEESBURG	G	10/01/2011	17,288,293	898,310	0	10,642,022	0	28,828,625	

APPENDIX C - Market Value of Assets

City or District	TYP	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
LEESBURG	P	10/01/2011	7,765,657	595,535	0	3,924,521	0	12,285,713	
LIGHTHOUSE POINT	PF	10/01/2010	4,808,943	-9,057	0	2,941,393		7,741,279	
LIVE OAK	F	10/01/2010	1,032,408	59,122	0	610,452		1,701,982	
LONGBOAT KEY	F	10/01/2011	6,319,378	940,391	0	3,755,142	38,344	11,053,255	
LONGBOAT KEY	G	10/01/2011	3,719,139	376,308	0	2,507,981	15,435	6,618,863	
LONGBOAT KEY	P	10/01/2011	2,553,964	571,820	0	1,486,120	127,586	4,739,490	
LONGWOOD	PF	10/01/2011	3,854,059	-2,317,645	0	3,014,700		4,551,114	
LYNN HAVEN	F	10/01/2011	1,934,646	-9,089	0	1,217,093	64,990	3,207,640	
LYNN HAVEN	G	10/01/2011	3,692,380	-61,539	0	5,318,475	212,196	9,161,512	
LYNN HAVEN	P	10/01/2011	2,293,838	-89,243	0	2,389,544	24,445	4,618,584	
MACCLENNY	F	10/01/2010	316,808	53,850		193,775		564,433	
MADISON	F	10/01/2011	585,013	192,001	0	612,689		1,389,703	
MADISON	P	10/01/2011	1,212,184	146,295	0	1,250,537		2,609,016	
MAITLAND	PF	10/01/2011	10,855,662	-979,484	0	6,299,375	1,320,638	17,496,191	Share Plan assets of \$684,450 subtracted from Cash.
MARATHON	F	10/01/2010	1,318,407	335,208	0	806,404	0	2,460,019	
MARCO ISLAND	F	10/01/2011	3,083,302	-2,216,645	0	2,205,196		3,071,853	Share Plan assets of \$2,768,681 subtracted from Cash.
MARCO ISLAND	P	10/01/2010	1,600,204	266,690	0	990,714		2,857,608	
MARIANNA	F	10/01/2011	1,486,911	440,985	0	130,847		2,058,743	
MARIANNA	P	10/01/2011	1,867,702	544,874	0	163,559		2,576,135	
MARTIN COUNTY	ERP	07/01/2009	3,730,022	255,794	0	1,693,448		5,679,264	
MEDLEY	P	10/01/2011	6,905,746	-226,100	0	3,629,566		10,309,212	
MEDLEY - GENERAL + ELECTED	G	10/01/2010	5,689,126	0	0	2,802,107		8,491,233	
MELBOURNE	F	10/01/2010	28,762,918	-820,099	0	11,250,132	2,610,713	41,803,664	
MELBOURNE	G	10/01/2011	3,662,769	-765,213	0	1,987,087	52,282	4,936,925	
MELBOURNE	P	10/01/2011	28,222,417	-765,937	0	16,412,578	2,546,256	46,415,314	
MELBOURNE - SPECIAL RISK	G	10/01/2011	329,393	-21,167	0	178,699		486,925	
MELBOURNE BEACH	P	10/01/2011	1,044,918	219,312	0	543,779	0	1,808,009	
MIAMI	GS	10/01/2010	366,467,805	27,227,440		144,316,956		538,012,201	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
MIAMI	PF	10/01/2010	628,750,377	45,514,660	0	353,483,448		1,027,748,485	
MIAMI - COLA (RETIRED)	PF	10/01/2010	190,734,839	13,805,025	0	107,231,122		311,770,986	
MIAMI - ELECTED	G	12/31/2008	0	1,105,488	0	3,029,149		4,134,637	
MIAMI - EXCESS	GS	10/01/2010						0	
MIAMI - OFF-STREET PARKING	G	10/01/2011	6,556,735	169,230	0	4,673,884		11,399,849	
MIAMI - STAFF	GS	10/01/2010	1,021,652	56,700		738,964		1,817,316	
MIAMI BEACH	G	10/01/2010	261,503,293	6,735,818	0	111,672,560	2,562,537	382,474,208	
MIAMI BEACH	PF	10/01/2011	297,287,400	7,119,145		218,719,466		523,126,011	
MIAMI SHORES VILLAGE	G	10/01/2009	5,251,437	96,486	0	2,414,924	98,099	7,860,946	
MIAMI SHORES VILLAGE	P	10/01/2009	6,709,852	16,898	0	3,922,784	102,108	10,751,642	
MIAMI SPRINGS	G	10/01/2011	7,253,136	348,245	0	4,746,921	129,836	12,478,138	
MIAMI SPRINGS	PF	10/01/2011	10,963,980	476,213	0	7,132,443	132,983	18,705,619	
MIAMI-DADE COUNTY	ERP	07/01/2011	12,738,996	6,131,533	0	6,262,450		25,132,979	
MIDWAY FCD	F	10/01/2011	881,551	180,892	0	689,562		1,752,005	
MILTON	F	10/01/2011	1,580,680	134,756	0	1,214,252	21,806	2,951,494	
MILTON	G	10/01/2011	8,628,107	-17,140	0	0	162,939	8,773,906	
MILTON	P	10/01/2011	2,322,626	1,144,045	0	1,262,366	0	4,729,037	
MIRAMAR	F	10/01/2010	44,303,828	-7,187,972	0	5,533,618	5,287,830	47,937,304	Share account balances of \$5,343,839 subtracted from Cash.
MIRAMAR	G	10/01/2010	25,175,274	1,724,469	0	15,958,545	1,385,305	44,243,593	
MIRAMAR	P	10/01/2010	39,776,924	-2,841,698	0	16,156,450	7,650,507	60,742,183	
MIRAMAR - MANAGEMENT	G	10/01/2011	7,619,289	2,034,087	0	4,959,263	212,485	14,825,124	
MONROE COUNTY	ERP	10/01/2009	0	181,849	0	0		181,849	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2011		841,980				841,980	
MONTICELLO	F	10/01/2011						0	
MONTICELLO	P	10/01/2011	694,537	14,838	0	584,090		1,293,465	
MOUNT DORA	F	10/01/2010	2,288,544	111,857	0	1,670,725		4,071,126	
MOUNT DORA	G	10/01/2011	6,393,601	190,964	0	4,941,138	57,127	11,582,830	
MOUNT DORA	P	10/01/2011	2,854,615	-171,141	0	2,300,744	0	4,984,218	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
NAPLES	F	10/01/2010	14,987,914	2,851,143	0	8,168,882		26,007,939	
NAPLES	G	10/01/2011	21,937,017	1,446,053	0	12,169,729	337,922	35,890,721	
NAPLES	P	10/01/2011	16,225,567	1,509,198	0	10,302,658		28,037,423	
NEPTUNE BEACH	P	10/01/2011	2,991,842	-345	0	2,068,862	142,775	5,203,134	
NEW PORT RICHEY	F	10/01/2011	5,507,797	-775,126	0	3,615,847	1,022,512	9,371,030	
NEW PORT RICHEY	P	10/01/2011	7,901,363	206,542	0	6,160,269	0	14,268,174	
NEW SMYRNA BEACH	F	10/01/2011	7,437,145	-233,673	0	5,365,017	1,324,635	13,893,124	
NEW SMYRNA BEACH	P	10/01/2011	7,969,923	-236,611	0	4,701,698	70,766	12,505,776	Share Plan assets of \$172,169.21 subtracted from Cash.
NORTH BAY FCD	F	10/01/2011	937,074	79,753	0	641,505		1,658,332	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2011	35,073,807	2,283,479	0	4,521,836		41,879,122	
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2010	147,743,166	12,676,673	0	44,890,311		205,310,150	
NORTH MIAMI 691 [GPF]	F	10/01/2010	1,647,767	82,224		1,174,614		2,904,605	
NORTH MIAMI 691 [GPF]	G	10/01/2010	35,497,706	1,771,326	0	25,304,609	0	62,573,641	
NORTH MIAMI 691 [GPF]	P	10/01/2010	2,845,558	141,992	0	2,028,461		5,016,011	
NORTH MIAMI 748	P	10/01/2010	21,143,007	1,948,649		11,223,587		34,315,243	
NORTH MIAMI BEACH	G	10/01/2011	31,828,073	-133,858	0	22,354,692	1,744,045	55,792,952	
NORTH MIAMI BEACH	PF	10/01/2010	35,599,490	3,102,057	0	24,182,525		62,884,072	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	6,717,843	705,195	0	4,108,971		11,532,009	
NORTH NAPLES FCD	F	10/01/2011	16,740,830	1,442,342	0	8,012,992		26,196,164	
NORTH PORT	F	10/01/2011	12,082,790	3,517,666	0	7,003,206	0	22,603,662	
NORTH PORT	P	10/01/2011	9,612,995	1,534,514	0	6,118,941	121,528	17,387,978	
NORTH RIVER FCD	F	10/01/2011	5,636,910	118,032	0	4,156,023		9,910,965	
OAKLAND PARK	G	10/01/2010	15,803,858	192,989		6,428,688		22,425,535	
OAKLAND PARK	PF	10/01/2011	26,186,044	-1,949,166	0	17,863,259		42,100,137	
OCALA	G	10/01/2010	60,034,753	-3,347,876	0	12,730,775	5,831,545	75,249,197	
OCALA SUPP	F	10/01/2010	19,274,207	-1,936,988		8,265,320	825,806	26,428,345	
OCALA SUPP	P	10/01/2011	24,191,300	-213,664	0	13,361,314	1,819,824	39,158,774	

APPENDIX C - Market Value of Assets

City or District	TYP	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
OCEAN CITY-WRIGHT FCD	F	10/01/2011	3,104,200	508,578	0	841,877		4,454,655	
OCOEE	G	10/01/2011	10,593,007	98,176	0	8,228,168	412,171	19,331,522	
OCOEE	PF	10/01/2011	13,547,048	2,830,353	0	8,026,144	480,117	24,883,662	
OKALOOSA ISLAND FCD	F	10/01/2011	2,355,216	-35,999	0	1,713,741		4,032,958	
OKEECHOBEE	F	10/01/2011	1,416,461	148,275	0	661,265	82,271	2,308,272	
OKEECHOBEE	G	10/01/2011	4,085,285	732,722	0	1,894,129		6,712,136	
OKEECHOBEE	P	10/01/2011	3,280,548	385,820	0	1,610,996	2,401	5,279,765	Reserve assets of \$106,407 subtracted from Cash.
OLDSMAR	F	10/01/2011	1,434,958	-570,058	0	1,122,444		1,987,344	
ORANGE COUNTY LIBRARY	G	01/01/2012	20,482,380	-760,138	0	13,025,528		32,747,770	
ORANGE PARK	F	10/01/2011	2,150,536	91,715	0	1,638,109	0	3,880,360	
ORANGE PARK	G	10/01/2011		4,050,451				4,050,451	
ORANGE PARK	P	10/01/2011	4,771,552	533,575	0	4,023,689		9,328,816	
ORLANDO	F	10/01/2011	153,692,612	-2,790,828	0	81,834,465	1,263,590	233,999,839	Share Plan assets of \$9,971,667 subtracted from Cash
ORLANDO	G	09/30/2011	100,622,312	9,422	0	59,119,914		159,751,648	
ORLANDO	P	10/01/2011	220,888,906	11,399,509	0	124,327,302		356,615,717	
ORLANDO AVIATION	G	10/01/2011	45,861,582	2,629,239	0	26,599,852		75,090,673	
ORLANDO UTILITY	G	10/01/2010	157,795,044	16,700,157	0	61,097,405		235,592,606	
ORMOND BEACH	F	10/01/2011	9,241,339	775,918	0	5,524,834	0	15,542,091	
ORMOND BEACH	G	10/01/2011	16,972,722	349,027	0	9,537,040	456,055	27,314,844	
ORMOND BEACH	P	10/01/2011	11,917,413	-122,551	0	6,796,049	962,165	19,553,076	
OVIEDO	F	10/01/2011	3,061,384	124,047	0	1,678,936		4,864,367	
OVIEDO	P	10/01/2011	7,279,648	343,627	0	3,076,132		10,699,407	
PALATKA	F	10/01/2011	3,553,684	20,514	0	1,691,101	68,924	5,334,223	
PALATKA	G	10/01/2011	6,895,086	2,265,232	0	4,466,779	1,065,538	14,692,635	
PALATKA	P	10/01/2011	4,692,498	151,579	0	2,445,749		7,289,826	
PALM BAY	G	10/01/2011	85,913	-2,527	0	61,277		144,663	
PALM BAY [PF]	F	10/01/2011	31,329,421	2,695,820	0	16,016,840	2,513,537	52,555,618	
PALM BAY [PF]	P	10/01/2011	40,200,626	5,290,087	0	20,023,623	1,485,889	67,000,225	
PALM BEACH [G,P,F,LG]	F	09/30/2011	39,889,514	5,195,325		5,126,516	85,324	50,296,679	

APPENDIX C - Market Value of Assets

City or District	TYP	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
PALM BEACH [G,P,F,LG]	G	09/30/2011	37,668,322	7,221,226		19,826,284		64,715,832	
PALM BEACH [G,P,F,LG]	LG	09/30/2011	1,708,289	327,489		899,138		2,934,916	
PALM BEACH [G,P,F,LG]	P	09/30/2011	39,283,262	2,009,053		12,861,784		54,154,099	
PALM BEACH GARDENS	F	09/30/2011	25,715,412	1,454,392	0	10,736,580		37,906,384	Share Plan assets of \$5,730,975 subtracted from Cash.
PALM BEACH GARDENS	G	10/01/2011	1,037,344	65,523	0	811,425		1,914,292	
PALM BEACH GARDENS	P	10/01/2011	24,301,710	-838,192	0	16,915,968	3,394,236	43,773,722	
PALM COAST (VOL)	F	10/01/2011	1,101,996	161,992	0	861,997		2,125,985	
PALM HARBOR FCD	F	10/01/2011	5,299,566	-215,211	0	1,699,689		6,784,044	
PALM TRAN, INC. (ATU-1577)	G	01/01/2011	35,909,907	1,486,847	0	16,303,449		53,700,203	
PALMETTO	G	10/01/2011	5,098,394	5,731	0	2,644,210	239,892	7,988,227	
PALMETTO	P	10/01/2011	4,168,423	499,586	0	2,864,762	0	7,532,771	
PANAMA CITY	F	10/01/2011	13,319,907	6,491	0	11,004,588	711,701	25,042,687	
PANAMA CITY	P	10/01/2011	11,827,084	329,965	0	9,826,485	373,719	22,357,253	
PANAMA CITY (SUPP)	G	10/01/2011	928,799	46,473	0	726,520		1,701,792	
PANAMA CITY BEACH	F	10/01/2011	5,093,785	-1,502	0	2,694,196	296,247	8,082,726	
PANAMA CITY BEACH	G	10/01/2011	11,563,297	519,792	0	6,116,000		18,199,089	
PANAMA CITY BEACH	P	10/01/2011	6,900,715	294,804	0	3,649,898	50,789	10,896,206	
PARKLAND	P	10/01/2010	0	1,694,567	0	0		1,694,567	
PASCO COUNTY	ERP	07/01/2011	0	728,806	0	12,883,881		13,612,687	
PEMBROKE PARK COMM SUPP	G	10/01/2011		808,880				808,880	
PEMBROKE PINES	G	10/01/2011	67,267,029	0	0	44,353,541		111,620,570	
PEMBROKE PINES	PF	10/01/2011	201,308,081	-49,678,684	0	83,696,940	73,092,765	308,419,102	
PENSACOLA	F	10/01/2010	56,626,883	-907,518	0	30,873,666	2,390,483	88,983,514	
PENSACOLA	G	09/30/2010	72,512,356	275,832	0	37,290,744		110,078,932	
PENSACOLA	P	10/01/2009	31,885,866	1,187,080	0	19,448,583		52,521,529	
PERRY	F	10/01/2011	1,285,247	58,699		733,175		2,077,121	
PERRY	P	10/01/2011	2,950,397	-45,265	0	1,663,426	125,055	4,693,613	
PINELLAS PARK	F	10/01/2011	20,896,891	-2,651,839	0	13,875,613	3,080,073	35,200,738	

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City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
PINELLAS PARK	G	10/01/2010	30,231,502	1,147,226		16,722,658		48,101,386	
PINELLAS PARK	P	10/01/2011	29,857,770	-772,850	0	4,640,940	853,115	34,578,975	Share Plan assets of \$979,357 subtracted from Cash
PLANT CITY	PF	10/01/2011	11,245,344	-582,075	0	8,795,389	1,815,458	21,274,116	
PLANTATION	G	10/01/2011	56,016,726	2,257,286	0	36,224,827	2,397,987	96,896,826	
PLANTATION	P	10/01/2011	39,102,172	1,706,875	0	32,732,467	8,293,163	81,834,677	
PLANTATION (VOL)	F	10/01/2011	7,384,304	732,982	0	4,052,042		12,169,328	
POMPANO BEACH	G	10/01/2011	81,921,940	3,403,090	0	21,368,904		106,693,934	
POMPANO BEACH [PF]	F	10/01/2011	59,473,883	-6,686,618	0	20,563,931		73,351,196	
POMPANO BEACH [PF]	P	10/01/2011	62,374,162	2,747,811	0	21,566,743	4,347,102	91,035,818	
PONCE INLET (VOL)	F	10/01/2010	0	182,763	0	0	0	182,763	
PORT ORANGE	F	10/01/2011	9,131,175	-590,506	0	5,750,468	1,321,379	15,612,516	
PORT ORANGE	G	10/01/2011	10,971,182	186,981	0	7,287,881		18,446,044	
PORT ORANGE	P	10/01/2009	8,104,557	1,236,521	0	4,639,223		13,980,301	
PORT ST. LUCIE	P	10/01/2010	23,645,873	332,902	0	12,091,199	1,634,692	37,704,666	
PUNTA GORDA	F	10/01/2011	3,843,055	627,467	0	1,869,188	0	6,339,710	
PUNTA GORDA	G	10/01/2011	14,825,048	1,745,694	0	5,905,571	199,670	22,675,983	
PUNTA GORDA	P	10/01/2011	4,812,077	869,002	0	3,902,758	64,429	9,648,266	
QUINCY	PF	10/01/2010	3,289,802	271,873	0	2,121,278		5,682,953	
RIVIERA BEACH	F	10/01/2011	24,943,968	-346,168	0	16,942,262	1,246,565	42,786,627	Reserve assets of \$1,700,140 subtracted from Cash.
RIVIERA BEACH	G	10/01/2011	31,326,377	-184,942	0	15,839,991	1,606,641	48,588,067	
RIVIERA BEACH	P	09/30/2011	27,336,232	-174,521	0	17,087,751		44,249,462	
ROCKLEDGE	F	10/01/2010	4,171,285	661,242	0	2,522,032		7,354,559	
ROCKLEDGE	G	10/01/2010	5,005,193	541,285	0	3,709,011		9,255,489	
ROCKLEDGE	P	10/01/2010	4,337,127	709,685	0	2,567,633		7,614,445	
ROYAL PALM BEACH	P	10/01/2010	0	0	0	0	0	0	FULLY ANNUITIZED, NO ACTUARIAL REVIEW
SAFETY HARBOR	F	10/01/2011	1,849,541	-632,813	0	1,446,736		2,663,464	
SAINT AUGUSTINE	F	10/01/2011	4,238,483	380,858	0	3,218,458	2,137	7,839,936	
SAINT AUGUSTINE	G	10/01/2011	14,994,888	85,165	0	7,097,342		22,177,395	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
SAINT AUGUSTINE	P	10/01/2011	5,753,823	530,430	0	5,584,651	122,347	11,991,251	
SAINT CLOUD	G	10/01/2011	19,292,337	1,546,266	0	6,952,542	276,582	28,067,727	
SAINT CLOUD	PF	10/01/2011	16,863,222	-143,458	0	5,993,203	1,309,814	24,022,781	
SAINT JOHNS RIVER PW PK	G	10/01/2009	46,325,382	5,124,080	0	22,434,904		73,884,366	
SAINT LUCIE COUNTY FCD	F	09/30/2010	77,471,335	5,976,729	0	42,280,566	3,620,395	129,349,025	
SAINT LUCIE COUNTY FCD	G	09/30/2010	4,787,739	1,128,999	0	2,374,545	39,114	8,330,397	
SAINT PETE BEACH	F	10/01/2010	4,805,781	-103,350	0	3,205,723	488,968	8,397,122	
SAINT PETE BEACH	G	10/01/2010	5,542,791	345,638	0	4,354,862	451,248	10,694,539	
SAINT PETE BEACH	P	10/01/2011	5,385,860	-642,413	0	3,871,496	966,259	9,581,202	
SAINT PETERSBURG	F	10/01/2011	98,684,691	6,735,628	0	64,517,107		169,937,426	
SAINT PETERSBURG	G	10/01/2011	158,594,013	307,423	0	92,763,118	5,225,771	256,890,325	
SAINT PETERSBURG	P	10/01/2011	182,836,400	6,446,232	0	84,441,910		273,724,542	
SAN CARLOS PARK FCD	F	10/01/2011	2,897,437	-247,083	0	2,266,416		4,916,770	
SANFORD	F	10/01/2011	1,724,811	15,030,152	0	0	210,249	16,965,212	
SANFORD	P	10/01/2011	13,597,906	935,357	0	9,839,832	172,626	24,545,721	
SANIBEL	G	10/01/2011	7,193,963	249,630	0	4,091,964	272,999	11,808,556	
SANIBEL	P	10/01/2011	6,980,279	73,475	0	1,259,176	326,039	8,638,969	
SARASOTA	F	09/30/2011	70,360,578	-1,705,399	0	21,000,629		89,655,808	
SARASOTA	G	09/30/2011	72,432,346	2,352,932	0	30,240,138	905,261	105,930,677	
SARASOTA	P	09/30/2011	92,102,923	-3,689,183	0	44,984,728	5,193,358	138,591,826	Reserve assets of \$843,796 subtracted from Cash.
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2011	89,869,358	18,360,403	0	47,187,601		155,417,362	
SARASOTA-MANATEE A	G	10/01/2011	4,947,776	0	0	7,346,445		12,294,221	
SATELLITE BEACH	G	10/01/2011	2,465,346	8,003	0	1,928,429	131,716	4,533,494	
SATELLITE BEACH	PF	10/01/2011	4,933,301	-48,498	0	3,858,898	192,148	8,935,849	
SEBASTIAN	P	10/01/2010	3,299,056	825,217		2,962,029		7,086,302	
SEBRING	F	10/01/2011	5,062,829	-199,759	0	3,988,496	288,693	9,140,259	
SEBRING	P	10/01/2011	5,348,514	-76,864	0	3,627,666	268,458	9,167,774	
SEMINOLE	F	10/01/2011	17,619,218	2,051,703	0	10,243,526		29,914,447	
SHALIMAR	P	10/01/2011	236,603	-143,290	0	185,074		278,387	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2011	157,080,192	33,281,342	0	107,663,138		298,024,672	
SOUTH MIAMI [GP]	G	10/01/2011	8,342,677	373,018	0	1,215,147		9,930,842	
SOUTH MIAMI [GP]	P	10/01/2011	7,073,930	439,041	0	3,963,696		11,476,667	
SOUTH PASADENA	F	10/01/2011	2,213,631	260,012	0	2,005,776	239,208	4,718,627	
SOUTH WALTON FCD	F	10/01/2011	11,081,303	749,036	0	3,675,942		15,506,281	
SOUTHERN MANATEE FCD	F	10/01/2011	8,579,869	-883,955	0	6,711,294	480,301	14,887,509	
SOUTHERN MANATEE FCD	G	10/01/2011	617,926	19,458	0	483,351		1,120,735	
STARKE	F	10/01/2010	1,153,916	114,914		454,973		1,723,803	
STARKE	G	10/01/2010	5,000,318	31,898	0	1,626,063	434,922	7,093,201	
STARKE	P	10/01/2010	1,509,899	-34,307	0	985,254		2,460,846	
SUNRISE	F	10/01/2011	43,900,161	-2,068,101	0	22,653,026	8,197,508	72,682,594	
SUNRISE	G	10/01/2011	66,910,182	-6,397,052	0	42,935,610	10,571,087	114,019,827	
SUNRISE	P	10/01/2011	35,958,843	-2,602,674	0	27,021,157	5,788,948	66,166,274	
SURFSIDE [GP]	G	10/01/2011	2,669,090	94,809		1,621,032		4,384,931	
SURFSIDE [GP]	P	10/01/2011	3,695,230	131,258	0	2,244,242		6,070,730	
SWEETWATER	P	10/01/2010	3,172,325	116,966	0	969,503		4,258,794	
TALLAHASSEE [GPF]	F	10/01/2009		124,592,000				124,592,000	
TALLAHASSEE [GPF]	G	10/01/2009		651,054,000				651,054,000	
TALLAHASSEE [GPF]	P	10/01/2009		166,274,000				166,274,000	
TAMARAC	F	10/01/2010	29,643,639	2,681,958	0	15,566,594		47,892,191	
TAMARAC	G	10/01/2010	19,726,876	1,457,417	0	7,113,378	0	28,297,671	
TAMARAC	P	10/01/2011	3,712,203	448,217	0	1,197,908		5,358,328	
TAMARAC - EXECUTIVE	G	10/01/2011	17,339,121	-981,350	0	0		16,357,771	
TAMPA	G	01/01/2011	403,682,000	-13,933,000	0	154,711,000	13,323,000	557,783,000	
TAMPA	PF	10/01/2010	516,448,650	-18,588,251	0	96,741,675	42,365,315	636,967,389	
TARPON SPRINGS	F	10/01/2011	9,336,473	395,672	0	4,555,335	652,251	14,939,731	
TARPON SPRINGS	P	10/01/2011	10,476,612	-231,321	0	5,788,505	356,914	16,390,710	
TAVARES	F	10/01/2011	1,917,379	206,641	0	1,066,632	0	3,190,652	
TAVARES	P	10/01/2011	735,852	389,352	0	5,241,373	218,729	6,585,306	

APPENDIX C - Market Value of Assets

City or District	TYP	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
TEMPLE TERRACE	F	10/01/2011	7,586,573	316,513	0	4,334,524	996,985	13,234,595	
TEMPLE TERRACE	P	10/01/2011	9,261,446	582,182	0	4,245,250	423,877	14,512,755	
TEQUESTA	G	10/01/2011	1,026,716	29,961	0	711,722		1,768,399	
TEQUESTA [PF]	F	10/01/2011	2,444,272	-265,379	0	2,047,817	54,854	4,281,564	
TEQUESTA [PF]	P	10/01/2011	971,215	-234,867	813,687			1,550,035	
TITUSVILLE	G	10/01/2011	24,347,363	-115,071	0	9,355,148	1,372,805	34,960,245	
TITUSVILLE	PF	10/01/2011	23,292,306	-486,717	0	9,269,084	2,114,996	34,189,669	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2011	47,858,731	-118,870	0	32,060,481	268,891	80,069,233	
UMATILLA	P	10/01/2011	538,014	45,482	0	421,576		1,005,072	
VALPARAISO	PF	10/01/2011	541,661	-114,520	0	423,694		850,835	
VENICE	F	10/01/2011	7,369,601	1,464,974	0	4,738,729	0	13,573,304	
VENICE	P	10/01/2011	15,458,305	225,356	0	6,261,741	1,239,004	23,184,406	
VERO BEACH	F	10/01/2011	3,355,255	745,343	0	2,168,997		6,269,595	
VERO BEACH	G	10/01/2011	30,416,168	-1,881	0	19,301,049		49,715,336	
VERO BEACH	P	10/01/2011	14,961,321	1,193,071	0	8,843,618	332,182	25,330,192	
VILLAGE OF NORTH PALM BEACH	G	10/01/2011	4,056,958	245,405	0	2,589,419		6,891,782	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2011	4,999,497	1,373,920	0	3,999,363		10,372,780	
VILLAGE OF PALM SPRINGS	G	10/01/2011	7,213,531	1,183,072	0	3,800,115		12,196,718	
VILLAGE OF PALM SPRINGS	PF	10/01/2011	8,188,396	723,093	0	3,329,115	368,561	12,609,165	Share Plan assets of \$137,393 subtracted from Cash.
VOLUSIA COUNTY (VOL)	F	10/01/2010	2,485,616	1,700,243	0	0		4,185,859	
WAUCHULA	GP	10/01/2011	6,660,383	-102,483	0	5,209,846		11,767,746	
WEST MANATEE FCD	F	10/01/2011	2,784,059	362,035	0	2,367,051		5,513,145	
WEST MELBOURNE	P	10/01/2011	3,336,652	13,306	0	2,387,654	255,305	5,992,917	
WEST PALM BEACH	F	09/30/2011	84,666,989	-53,319,920	0	34,059,690	29,219,331	94,626,090	Share Plan assets of \$26,835,919 subtracted from Cash.
WEST PALM BEACH	G	09/30/2011	14,376,481	197,980	0	10,286,651		24,861,112	
WEST PALM BEACH	P	09/30/2011	116,868,016	-60,823,514	0	57,090,826	31,314,397	144,449,725	Share Plan assets of \$36,209,534 subtracted from Cash.

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
WILLISTON	G	10/01/2011	1,878,354	-141,638	0	1,469,275		3,205,991	
WILLISTON	P	10/01/2011	547,596	-36,262	0	428,338		939,672	
WILTON MANORS (VOL)	F	10/01/2011	443,766	-145,525	0	299,626		597,867	
WILTON MANORS [GP]	G	10/01/2011	6,396,851	-996,798	0	4,319,098	1,082,270	10,801,421	
WILTON MANORS [GP]	P	10/01/2011	6,265,787	-915,287	0	4,230,604	976,031	10,557,135	
WINTER GARDEN	G	10/01/2011	10,136,924	1,512,148	0	4,263,393		15,912,465	
WINTER GARDEN	PF	10/01/2011	11,032,981	3,384,683	0	5,982,618		20,400,282	
WINTER HAVEN	F	10/01/2011	7,410,172	1,831,787	0	3,719,439	95,263	13,056,661	
WINTER HAVEN	G	10/01/2011	20,318,448	4,233,537	1,673,916	6,718,697	484,577	33,429,175	
WINTER HAVEN	P	10/01/2011	11,740,252	806,094	0	6,033,408	47,533	18,627,287	
WINTER PARK	F	10/01/2011	15,767,186	-348,521	0	14,064,231	2,310,777	31,793,673	
WINTER PARK	P	10/01/2011	15,953,586	810,978	0	13,230,674	613,568	30,608,806	
WINTER SPRINGS	GPF	10/01/2010	13,363,209	2,700,802	0	4,953,986		21,017,997	
Grand Totals:			14,871,459,909	1,075,122,135	8,730,242	7,043,785,349	875,363,414	23,874,461,049	

APPENDIX D

FUNDING PROGRESS (FASB-35 BASIS)

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio	Ratio	Ratio
											Assets /Liabs	Assets /Liabs	Assets /Liabs
										Inact	Contr	Actvs	Comments
APOPKA	P	10/01/2010	N	None	24,460,371	12,793,841	1,961,512	9,508,443	24,263,796	100.8%	100.0%	100.0%	100.0%
APOPKA	P	10/01/2009	N	After	22,449,085	11,582,541	2,080,286	8,566,703	22,229,530	101.0%	100.0%	100.0%	100.0%
APOPKA	P	10/01/2008	N	None	20,576,975	8,735,000	1,829,574	8,158,891	18,723,465	109.9%	100.0%	100.0%	100.0%
APOPKA	P	10/01/2007	N	None	22,268,550	7,145,452	1,663,822	7,908,997	16,718,271	133.2%	100.0%	100.0%	100.0%
ARCADIA	G	01/01/2012	N	After	1,998,633	1,305,674	455,759	421,436	2,182,869	91.6%	100.0%	100.0%	56.3%
ARCADIA	G	01/01/2011	N	None	1,946,570	1,283,329	412,841	312,350	2,008,520	96.9%	100.0%	100.0%	80.2%
ARCADIA	G	01/01/2010	N	None	1,774,769	1,096,801	458,709	327,289	1,882,799	94.3%	100.0%	100.0%	67.0%
ARCADIA	G	01/01/2009	N	None	1,503,356	879,467	508,985	364,483	1,752,935	85.8%	100.0%	100.0%	31.5%
ARCADIA	G	01/01/2008	N	None	1,564,499	882,723	456,740	281,918	1,621,381	96.5%	100.0%	100.0%	79.8%
ARCADIA	PF	10/01/2011	N	None	6,793,295	6,955,427	506,189	1,914,730	9,118,759	74.5%	97.7%	0.0%	0.0%
ARCADIA	PF	10/01/2010	N	None	7,216,637	5,550,525	572,419	2,778,109	8,740,807	82.6%	100.0%	100.0%	39.4%
ARCADIA	PF	10/01/2009	Y	After	6,503,802	5,382,451	557,098	2,326,903	8,152,703	79.8%	100.0%	100.0%	24.2%
ARCADIA	PF	10/01/2009	N	None	6,503,802	5,336,127	557,098	2,319,922	8,099,398	80.3%	100.0%	100.0%	26.3%
ARCADIA	PF	10/01/2008	N	After	6,876,143	5,196,906	577,512	2,281,665	7,683,294	89.5%	100.0%	100.0%	48.3%
ARCADIA	PF	10/01/2007	N	None	8,072,627	5,026,872	548,199	2,218,159	7,504,015	107.6%	100.0%	100.0%	100.0%
ATLANTIC BEACH	G	09/30/2011	N	None	10,448,504	6,836,513	1,211,505	5,513,056	13,348,960	78.3%	100.0%	100.0%	43.5%
ATLANTIC BEACH	G	09/30/2010	N	After	10,417,807	5,907,409	1,120,281	5,350,971	12,227,533	85.2%	100.0%	100.0%	63.4%
ATLANTIC BEACH	G	09/30/2009	N	After	9,213,319	4,759,459	989,457	4,922,324	10,574,385	87.1%	100.0%	100.0%	70.4%
ATLANTIC BEACH	G	09/30/2008	N	After	8,167,648	4,652,774	799,000	5,950,226	11,402,000	71.6%	100.0%	100.0%	45.6%
ATLANTIC BEACH	P	09/30/2011	N	None	6,056,405	6,016,226	333,818	2,074,844	8,408,268	72.0%	100.0%	12.0%	0.0%
ATLANTIC BEACH	P	09/30/2010	N	After	6,010,957	5,122,509	298,857	2,454,890	7,876,256	76.3%	100.0%	100.0%	24.0%
ATLANTIC BEACH	P	09/30/2009	N	After	5,457,479	5,272,396	236,929	1,915,894	7,044,846	77.5%	100.0%	78.1%	0.0%
ATLANTIC BEACH	P	09/30/2008	N	None	5,085,645	4,970,128	158,000	2,532,872	7,661,000	66.4%	100.0%	73.1%	0.0%
ATLANTIS	P	10/01/2011	Y	After	1,140,287	1,569,732	0	0	1,569,732	72.6%	72.6%	0.0%	0.0%
ATLANTIS	P	10/01/2011	N	After	1,140,287	1,529,662	0	0	1,529,662	74.5%	74.5%	0.0%	0.0%
ATLANTIS	P	10/01/2008	N	After	1,334,544	1,516,393	0	0	1,516,393	88.0%	88.0%	0.0%	0.0%
AUBURNDALE	F	10/01/2011	N	None	4,369,977	4,525,300	289,457	1,344,997	5,835,768	74.9%	96.6%	0.0%	0.0%
AUBURNDALE	F	10/01/2010	N	After	4,581,497	3,930,412	300,682	1,497,767	5,552,400	82.5%	100.0%	100.0%	23.4%
AUBURNDALE	F	10/01/2009	N	None	4,276,507	3,116,489	291,248	1,726,385	5,092,102	84.0%	100.0%	100.0%	50.3%
AUBURNDALE	F	10/01/2008	N	After	4,166,640	1,999,220	316,858	1,937,292	4,253,370	98.0%	100.0%	100.0%	95.5%

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio	Ratio	Ratio
											Assets /Liabs	Assets /Liabs	Assets /Liabs
Inact		Contr		Actvs		Comments							
AUBURNDALE	F	10/01/2007	N	None	4,637,427	1,971,805	280,650	1,633,671	3,886,126	119.3%	100.0%	100.0%	100.0%
AUBURNDALE	G	10/01/2011	Y	None	11,357,849	10,034,993	549,020	4,750,986	15,334,999	74.1%	100.0%	100.0%	16.3%
AUBURNDALE	G	10/01/2010	Y	After	11,278,446	8,789,202	504,755	4,639,200	13,933,157	80.9%	100.0%	100.0%	42.8%
AUBURNDALE	G	10/01/2010	N	None	11,278,445	8,414,580	504,755	4,277,076	13,196,411	85.5%	100.0%	100.0%	55.2%
AUBURNDALE	G	10/01/2010	Y	After	11,278,446	8,598,188	504,755	4,453,507	13,556,450	83.2%	100.0%	100.0%	48.8%
AUBURNDALE	G	10/01/2009	N	None	10,648,052	7,435,580	468,364	4,309,533	12,213,477	87.2%	100.0%	100.0%	63.7%
AUBURNDALE	G	10/01/2009	Y	After	10,648,052	7,573,837	468,364	4,486,509	12,528,710	85.0%	100.0%	100.0%	58.1%
AUBURNDALE	G	10/01/2008	N	After	12,403,233	7,864,140	432,747	4,932,589	13,229,476	93.8%	100.0%	100.0%	83.2%
AUBURNDALE	G	10/01/2007	N	None	13,898,812	7,100,299	372,904	4,793,170	12,266,373	113.3%	100.0%	100.0%	100.0%
AUBURNDALE	P	10/01/2011	N	None	6,513,370	3,565,187	263,282	3,230,383	7,019,190	92.8%	100.0%	100.0%	83.1%
AUBURNDALE	P	10/01/2010	N	After	6,531,196	2,160,044	267,992	3,690,560	6,118,596	106.7%	100.0%	100.0%	100.0%
AUBURNDALE	P	10/01/2009	N	None	5,837,728	2,122,674	230,620	3,035,899	5,389,193	108.3%	100.0%	100.0%	100.0%
AUBURNDALE	P	10/01/2008	N	After	5,732,834	2,182,910	192,505	2,543,441	4,918,856	116.5%	100.0%	100.0%	100.0%
AUBURNDALE	P	10/01/2007	N	None	6,384,408	1,805,766	180,704	2,592,752	4,579,222	139.4%	100.0%	100.0%	100.0%
AVVENTURA	P	10/01/2009	Y	None	10,357,391	914,180	3,436,299	5,995,041	10,345,520	100.1%	100.0%	100.0%	100.0%
AVVENTURA	P	10/01/2007	N	None	7,611,288	578,224	2,737,312	3,478,030	6,793,566	112.0%	100.0%	100.0%	100.0%
AVON PARK	F	10/01/2011	N	None	3,046,877	2,186,633	257,712	1,675,980	4,120,325	73.9%	100.0%	100.0%	36.0%
AVON PARK	F	10/01/2010	N	After	3,035,523	2,144,635	222,529	1,387,307	3,754,471	80.9%	100.0%	100.0%	48.2%
AVON PARK	F	10/01/2010	Y	After	3,035,523	2,189,176	222,529	1,442,056	3,853,761	78.8%	100.0%	100.0%	43.3%
AVON PARK	F	10/01/2009	N	None	2,712,242	1,278,022	238,026	1,764,780	3,280,828	82.7%	100.0%	100.0%	67.8%
AVON PARK	F	10/01/2008	N	After	2,836,161	1,541,001	201,107	1,615,781	3,175,157	89.3%	100.0%	100.0%	67.7%
AVON PARK	F	10/01/2007	N	None	3,426,660	1,786,510	164,204	1,431,160	3,167,766	108.2%	100.0%	100.0%	100.0%
AVON PARK	P	10/01/2011	N	None	4,698,666	3,553,429	235,062	1,301,100	5,089,591	92.3%	100.0%	100.0%	70.0%
AVON PARK	P	10/01/2010	N	After	4,857,652	3,516,387	233,963	1,074,130	4,824,480	100.7%	100.0%	100.0%	100.0%
AVON PARK	P	10/01/2009	N	None	4,509,785	2,861,367	228,279	1,146,082	4,235,728	106.5%	100.0%	100.0%	100.0%
AVON PARK	P	10/01/2008	N	After	4,433,422	2,757,956	211,028	1,064,173	4,033,157	109.9%	100.0%	100.0%	100.0%
AVON PARK	P	10/01/2007	N	None	4,915,981	2,417,822	185,126	1,117,511	3,720,459	132.1%	100.0%	100.0%	100.0%
BAL HARBOUR VILLAGE	G	10/01/2010	N	None	7,427,444	5,855,701	557,911	2,493,048	8,421,823	88.2%	100.0%	100.0%	40.7%
BAL HARBOUR VILLAGE	G	10/01/2009	N	None	6,703,763	5,312,835	520,656	3,019,727	8,546,217	78.4%	100.0%	100.0%	28.8%
BAL HARBOUR VILLAGE	G	10/01/2008	N	After	7,163,506	4,042,949	655,894	4,013,117	8,518,343	84.1%	100.0%	100.0%	61.4%

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio	Ratio	Ratio
											Assets /Liabs	Assets /Liabs	Assets /Liabs
										Inact	Contr	Actvs	Comments
BAL HARBOUR VILLAGE	G	10/01/2007	N	None	7,886,484	2,604,451	609,583	3,846,972	6,981,294	113.0%	100.0%	100.0%	100.0%
BAL HARBOUR VILLAGE	P	10/01/2011	N	None	10,803,381	12,743,856	1,059,858	5,522,548	18,317,445	59.0%	84.8%	0.0%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2010	N	After	9,470,916	9,034,241	1,136,155	7,037,927	16,492,574	57.4%	100.0%	38.4%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2009	Y	None	7,791,707	4,981,980	1,168,044	9,124,278	14,946,983	52.1%	100.0%	100.0%	18.0%
BAL HARBOUR VILLAGE	P	10/01/2008	N	After	6,688,677	4,772,489	945,006	7,546,793	13,100,385	51.1%	100.0%	100.0%	12.9%
BAL HARBOUR VILLAGE	P	10/01/2007	N	After	6,788,756	4,458,704	765,076	6,090,031	11,272,975	60.2%	100.0%	100.0%	25.7%
BARTOW	F	10/01/2011	N	None	5,505,924	4,783,550	159,068	1,734,398	6,677,016	82.5%	100.0%	100.0%	32.5%
BARTOW	F	10/01/2010	N	After	5,413,116	4,461,023	155,458	1,620,970	6,237,451	86.8%	100.0%	100.0%	49.1%
BARTOW	F	10/01/2009	N	None	4,888,533	4,417,845	135,822	1,384,134	5,937,801	82.3%	100.0%	100.0%	24.2%
BARTOW	F	10/01/2008	N	After	4,865,273	4,311,812	166,549	1,467,315	5,945,676	81.8%	100.0%	100.0%	26.4%
BARTOW	F	10/01/2007	N	None	5,714,754	3,540,750	187,734	1,506,505	5,234,989	109.2%	100.0%	100.0%	100.0%
BARTOW	G	10/01/2011	Y	After	12,017,259	8,516,376	2,353,552	5,728,947	16,112,597	74.6%	100.0%	100.0%	20.0%
BARTOW	G	10/01/2010	N	None	11,321,415	5,095,469	2,734,797	5,637,105	13,301,053	85.1%	100.0%	100.0%	61.9%
BARTOW	G	10/01/2009	N	After	9,624,157	4,204,239	2,640,403	4,865,645	11,644,186	82.7%	100.0%	100.0%	57.1%
BARTOW	G	10/01/2008	N	After	8,402,742	3,197,542	2,608,949	4,703,775	10,330,045	81.3%	100.0%	100.0%	55.2%
BARTOW	G	10/01/2007	N	None	9,508,952	2,006,934	2,782,063	1,980,861	6,642,369	143.2%	100.0%	100.0%	100.0%
BARTOW	P	10/01/2011	N	None	10,614,135	8,838,983	529,858	5,116,963	13,906,787	76.3%	100.0%	100.0%	24.3%
BARTOW	P	10/01/2010	N	None	10,623,853	8,258,991	493,923	4,494,253	12,891,663	82.4%	100.0%	100.0%	41.6%
BARTOW	P	10/01/2008	N	After	10,108,304	6,513,826	455,842	4,023,364	10,907,568	92.7%	100.0%	100.0%	78.0%
BARTOW	P	10/01/2007	N	None	12,120,923	4,046,730	499,538	5,073,738	9,620,006	126.0%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS [GP]	G	10/01/2011	N	None	5,329,264	1,572,890	1,329,755	3,374,221	6,276,866	84.9%	100.0%	100.0%	71.9%
BAY HARBOR ISLANDS [GP]	G	10/01/2010	N	After	5,454,127	1,609,864	1,429,163	3,543,995	6,583,022	82.9%	100.0%	100.0%	68.1%
BAY HARBOR ISLANDS [GP]	G	10/01/2009	N	After	4,587,228	1,521,321		4,751,328	6,272,649	73.1%	100.0%	100.0%	64.5%
BAY HARBOR ISLANDS [GP]	G	10/01/2008	N	None	4,422,936	1,186,894	1,435,457	3,450,363	6,072,714	72.8%	100.0%	100.0%	52.2%
BAY HARBOR ISLANDS [GP]	G	10/01/2007	N	After	5,043,821	1,157,100	1,465,405	3,424,271	6,046,776	83.4%	100.0%	100.0%	70.7%
BAY HARBOR ISLANDS [GP]	P	10/01/2011	N	None	6,066,531	1,277,357	1,048,370	5,482,216	7,807,943	77.7%	100.0%	100.0%	68.2%
BAY HARBOR ISLANDS [GP]	P	10/01/2010	N	After	5,609,179	784,696	939,298	5,260,173	6,984,167	80.3%	100.0%	100.0%	73.9%
BAY HARBOR ISLANDS [GP]	P	10/01/2009	N	After	4,554,602	848,393		4,841,973	5,690,366	80.0%	100.0%	100.0%	76.5%
BAY HARBOR ISLANDS [GP]	P	10/01/2008	N	None	3,714,939	608,569	766,529	3,393,135	4,768,233	77.9%	100.0%	100.0%	69.0%
BAY HARBOR ISLANDS [GP]	P	10/01/2007	N	After	3,693,382	820,170	639,412	2,838,639	4,298,221	85.9%	100.0%	100.0%	78.7%

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX D - Funding Progress (FASB-35 BASIS)

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

APPENDIX E

ACTUARIAL DATA

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

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System:
	<ul style="list-style-type: none"> • G = General Employees <u>only</u> • P = Police Officers <u>only</u> • F = Firefighters <u>only</u> • PF = Police Officers and Firefighters <u>only</u> • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers <u>only</u> • GF = General Employees and Firefighters <u>only</u> • GS = General and Sanitation Employees <u>only</u> • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers <u>only</u> • ERP = Early Retirement Program
Valuation Date	The month/day/ year on which the financial data in the actuarial valuation is based.
Funding Method	The actuarial cost funding method may be one of the following:
	<ul style="list-style-type: none"> • EAN = Entry Age Normal • FIL = Frozen Initial Liability • AGG = Aggregate • UC = Unit Credit • PUC = Projected Unit Credit • AAN = Attained Age Normal • ILP = Individual Level Premium
Old Plan	Does the plan include a "prior" or "closed" plan that employees have opted to remain in which may include different benefit provisions than the plan valued?
Plan Yr Ended	Date <u>plan year ended</u> of the valuation date shown.
Salary Assmp	Annual salary increase assumption percent.
Salary Actual	Actual salary increase percent.
Int Assum	Annual interest assumption percent.
Int Actual	Actual interest return percent.
Pr Gr Assump	Annual payroll growth assumption percent.
Retirement Age Assumption	
YR	Assumed retirement <u>age</u>
Description	Full description of the retirement age and/or service assumption.
Comments	

APPENDIX E - Actuarial Data

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

APPENDIX E - Actuarial Data

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

APPENDIX E - Actuarial Data

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

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

APPENDIX E - Actuarial Data

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

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

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

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

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

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

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

APPENDIX E - Actuarial Data

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

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

APPENDIX E - Actuarial Data

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

APPENDIX E - Actuarial Data

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

APPENDIX E - Actuarial Data

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

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Old Plan	Plan Yr	Salary Assmp	Salary Actual	Int Assump	Int Actual	Pr Gr	Retirement Assump	Age Assumption YR Description	Comments
					Ended								
WILTON MANORS (VOL)	F	10/01/2011	EAN		09/30/2011	0.00	0.0	8.0	1.9	0.0	VR	1/2 YR AFT VAL DT @ WHICH 1ST ELIGIBLE FOR NORM RET	
WILTON MANORS [GP]	G	10/01/2011	EAN		09/30/2011	5.50	-1.8	7.5	0.4	0.0	VR	VARIABLE RATES	
WILTON MANORS [GP]	P	10/01/2011	EAN		09/30/2011	5.50	-4.1	7.5	0.4	0.0	VR	VARIABLE RATES	
WINTER GARDEN	G	10/01/2011	EAN		09/30/2011	5.90	0.0	7.3	3.4	0.0	VR	30SC OR 65 W/5SC	
WINTER GARDEN	PF	10/01/2011	EAN		09/30/2011	6.50	0.4	7.5	3.9	0.0	VR	VARIABLE RATES	
WINTER HAVEN	F	10/01/2011	EAN		09/30/2011	6.00	2.0	8.0	-3.1	5.0	VR	55 W/10SC; 25SC, ANY AGE	
WINTER HAVEN	G	10/01/2011	EAN		09/30/2011	5.00	2.9	8.0	-2.3	2.4	55	55 W/10SC	
WINTER HAVEN	P	10/01/2011	EAN		09/30/2011	6.00	3.4	8.0	-1.0	3.8	VR	AGE 60; 55 W/10SC; 25SC, ANY AGE	
WINTER PARK	F	10/01/2011	EAN		09/30/2011	8.00	-0.9	7.8	0.4	2.4	VR	VARIABLE	
WINTER PARK	P	10/01/2011	EAN		09/30/2011	7.00	-0.5	8.3	-1.0	1.1	VR	VR W/ AGE	
WINTER SPRINGS	GPF	10/01/2010	EAN		09/30/2010	VR	0.9	8.0	12.0		VR	VARIES W/ AGE AND SC	Salary actual: G=0.9%; PF=2.8%

Total Plans: 492

APPENDIX F

POPULATION DATA

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

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none">• G = General Employees <u>only</u>• P = Police Officers <u>only</u>• F = Firefighters <u>only</u>• PF = Police Officers and Firefighters <u>only</u>• GPF = General Employees, Police Officers and Firefighters• GP = General Employees and Police Officers <u>only</u>• GF = General Employees and Firefighters <u>only</u>• GS = General and Sanitation Employees <u>only</u>• HIS = Health Insurance Subsidy• LG = Lifeguards• CO = Correctional Officers <u>only</u>• ERP = Early Retirement Program
City Population	Population of the city the plan resides in.
County Name	Name of county the plan resides in.
County Population	Population of the county the plan resides in.
Membr Activ	Number of active members in the plan.
Membr Retrd	Number of retirees, and/or beneficiaries.
Membr Termd	Number of vested-terminees.
COMMENTS	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
ALACHUA COUNTY LIBRARY	G		Alachua	247,337	101	43		100	THERE ARE 49 FRS TRANSFER MEMBERS IN THE 10/1/2011 REPORT
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	247,337	4028	160		0	PLAN WILL CLOSE TO EMPLOYEES HIRED ON/AFT 7/1/13
ALTAMONTE SPRINGS	G	41,600	Seminole	424,587	217	15		50	10 LIMITED MBRS INCLUDED IN TERM'D
ALTAMONTE SPRINGS	P	41,600	Seminole	424,587	67	1		5	2 LIMITED MBRS
APOPKA	F	42,089	Orange	1,157,342	75	25	3	5	7 PENDING REFUNDS
APOPKA	G	42,089	Orange	1,157,342	195	66	9	18	12 PENDING REFUNDS
APOPKA	P	42,089	Orange	1,157,342	87	35		1	2 PENDING REFUNDS
ARCADIA	G	7,592	De Soto	34,708	22	22		9	
ARCADIA	PF	7,592	De Soto	34,708	19	21	3	2	
ATLANTIC BEACH	G	12,670	Duval	864,601	83	43	4	11	
ATLANTIC BEACH	P	12,670	Duval	864,601	26	17		5	
ATLANTIS	P	2,019	Palm Beach	1,325,758	0	7		0	
AUBURNDALE	F	13,593	Polk	604,792	16	8	3	5	
AUBURNDALE	G	13,593	Polk	604,792	74	65		22	CLOSED AS OF 10/1/2006
AUBURNDALE	P	13,593	Polk	604,792	32	15	3	6	
AVENTURA	P	35,723	Miami-Dade	2,516,515	78	3		1	
AVON PARK	F	8,865	Highlands	98,712	15	8		2	
AVON PARK	P	8,865	Highlands	98,712	21	13		11	
BAL HARBOUR VILLAGE	G	2,502	Miami-Dade	2,516,515	31	16		7	
BAL HARBOUR VILLAGE	P	2,502	Miami-Dade	2,516,515	20	7	9	1	
BARTOW	F	17,323	Polk	604,792	20	11		4	
BARTOW	G	17,323	Polk	604,792	210	32	20	65	
BARTOW	P	17,323	Polk	604,792	36	19	5	12	
BAY HARBOR ISLANDS [GP]	G	5,634	Miami-Dade	2,516,515	59	18		1	
BAY HARBOR ISLANDS [GP]	P	5,634	Miami-Dade	2,516,515	18	7		0	
BAY MEDICAL CENTER	G		Bay	169,278	1383	463		464	
BELLE GLADE	G	17,426	Palm Beach	1,325,758	80	46		41	
BELLE GLADE (RETIRED)	PF	17,426	Palm Beach	1,325,758	0	12		0	7 PENDING REFUNDS
BELLE GLADE HOUSING	G		Palm Beach	1,325,758	28	5		6	
BELLEAIR	P	3,877	Pinellas	918,496	13	3		4	
BELLEAIR BLUFFS	F	2,048	Pinellas	918,496	0	1		12	
BELLEVIEW	P	4,561	Marion	331,745	10	4	1	1	
BOCA GRANDE FCD	F		CHARLOTTE/LEE	785,773	20	1		0	6 PENDING REFUNDS
BOCA RATON	G	84,652	Palm Beach	1,325,758	600	375	65	35	
BOCA RATON	PF	84,652	Palm Beach	1,325,758	333	215	51	4	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
BOCA RATON EXECUTIVE	G	84,652	Palm Beach	1,325,758	44	15	2	8	
BOCA RATON HOUSING	G		Palm Beach	1,325,758	23	1		1	6 PENDING REFUNDS
BONITA SPRINGS FCD	F		Lee	625,310	78	31	2	2	
BONITA SPRINGS FCD	G		Lee	625,310	13	5	1	1	
BOYNTON BEACH	F	68,409	Palm Beach	1,325,758	114	81	11	1	
BOYNTON BEACH	G	68,409	Palm Beach	1,325,758	395	264	43	43	
BOYNTON BEACH	P	68,409	Palm Beach	1,325,758	144	95	15	3	
BRADENTON	F	49,724	Manatee	325,905	53	51	9	3	
BRADENTON	P	49,724	Manatee	325,905	108	63	7	3	
BROOKSVILLE	F	7,711	Hernando	173,078	21	12	2	9	
BROOKSVILLE	P	7,711	Hernando	173,078	22			7	
BUNNELL	F	2,700	Flagler	96,241	15		1	0	
BUSHNELL	G	2,439	Sumter	96,615	23			6	
BUSHNELL	P	2,439	Sumter	96,615	8			2	
CAPE CORAL	F	156,369	Lee	625,310	173	81	15	4	
CAPE CORAL	G	156,369	Lee	625,310	727	475	61	98	
CAPE CORAL	P	156,369	Lee	625,310	201	84	14	13	
CASSELBERRY	PF	26,321	Seminole	424,587	75			22	
CHATTAHOOCHEE	F	3,784	Gadsden	48,200	14	5		2	
CLEARWATER	F	107,805	Pinellas	918,496	0	32		0	
CLEARWATER	GPF	107,805	Pinellas	918,496	1468	1,010		62	
CLERMONT	F	29,358	Lake	298,265	52	1		4	
CLERMONT	P	29,358	Lake	298,265	52	11	1	5	17 PENDING REFUNDS
CLERMONT (RETIRED)	G	29,358	Lake	298,265	0	9		0	
CLEWISTON	G	7,161	Hendry	38,908	83	31		59	
COCOA	F	17,238	Brevard	545,184	36	33	3	0	1 PENDING REFUND
COCOA	G	17,238	Brevard	545,184	7	64	1	3	
COCOA	P	17,238	Brevard	545,184	60	34	5	7	
COCOA BEACH	F	11,233	Brevard	545,184	24	16	1	6	
COCOA BEACH	G	11,233	Brevard	545,184	125	51		15	
COCOA BEACH	P	11,233	Brevard	545,184	33	27		5	
COLLIER COUNTY HOUSING AUTHORITY	G		Collier	323,785	28	1		10	
COOPER CITY	F	29,159	Broward	1,753,162	6	11	10	1	
COOPER CITY	G	29,159	Broward	1,753,162	100	56	4	4	
COOPER CITY	P	29,159	Broward	1,753,162	9	34	7	3	
COOPER CITY - MANAGEMENT	GPF	29,159	Broward	1,753,162	3	6		0	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
CORAL GABLES	GPF	47,031	Miami-Dade	2,516,515	614	682	116	55	
CORAL SPRINGS	F	121,651	Broward	1,753,162	154	5	4	1	
CORAL SPRINGS	G	121,651	Broward	1,753,162	7	43		3	CLOSED AS OF 12/31/87
CORAL SPRINGS	P	121,651	Broward	1,753,162	186	119	12	6	
CRESCENT CITY	F	1,524	Putnam	74,052	8	1		7	
CRESCENT CITY	P	1,524	Putnam	74,052	6	4		1	
CRESTVIEW	G	21,474	Okaloosa	181,679	110	27	3	15	
CRESTVIEW	PF	21,474	Okaloosa	181,679	102	12	2	0	6 PENDING REFUNDS
DADE CITY	F	6,485	Pasco	466,533	6	7		12	
DADE CITY	P	6,485	Pasco	466,533	23	11		4	
DANIA BEACH	G	29,596	Broward	1,753,162	41	71		2	
DANIA BEACH [PF]	F	29,596	Broward	1,753,162	33	33	5	0	
DANIA BEACH [PF]	P	29,596	Broward	1,753,162	0	23		0	
DAVIE	F	92,151	Broward	1,753,162	123	56	11	0	
DAVIE	P	92,151	Broward	1,753,162	151	84	12	1	
DAVIE - GENERAL & MGMT	G	92,151	Broward	1,753,162	245	32	1	18	
DAYTONA BEACH	PF	61,031	Volusia	495,400	307	330	17	3	
DEERFIELD BEACH	F	75,125	Broward	1,753,162	120	60	21	0	
DEERFIELD BEACH	G	75,125	Broward	1,753,162	43	110		11	
DEERFIELD BEACH	P	75,125	Broward	1,753,162	0	77		0	
DELAND	F	27,330	Volusia	495,400	43	21		0	
DELAND	G	27,330	Volusia	495,400	72	91	16	5	
DELAND	P	27,330	Volusia	495,400	52	32	5	1	
DELRAY BEACH	G	60,831	Palm Beach	1,325,758	389	209	37	46	
DELRAY BEACH	PF	60,831	Palm Beach	1,325,758	238	176	38	2	
DELTONA	F	85,233	Volusia	495,400	72	10	1	9	
DESTIN FCD	F		Okaloosa	181,679	35	7	1	1	
DUNEDIN	F	35,307	Pinellas	918,496	52	41		1	
DUNNELLON	PF	1,737	Marion	331,745	12	1		0	
EAST LAKE TARPON FCD	F		Pinellas	918,496	33	6	2	5	
EAST NAPLES FCD	F		Collier	323,785	53	1		0	1 PENDING REFUNDS
EAST NICEVILLE FCD	F		Okaloosa	181,679	8			0	
EATONVILLE	P	2,198	Orange	1,157,342	15			0	
EDGEWATER	F	20,734	Volusia	495,400	28	4		1	
EDGEWATER	G	20,734	Volusia	495,400	22	79		35	
EDGEWATER	P	20,734	Volusia	495,400	22	23	5	7	
ENGLEWOOD AREA FCD	F		Charlotte/Sarasota	541,782	55	13		0	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
ENGLEWOOD WATER DISTRICT	G		Charlotte/Sarasota	541,782	0	3		2	
ESTERO FCD	F		Lee	625,310	50	4		0	3 PENDING REFUNDS
EUSTIS	F	18,483	Lake	298,265	29	16	1	6	
EUSTIS	P	18,483	Lake	298,265	43	16		11	
FERNANDINA BEACH	G	11,510	Nassau	73,684	104	58	7	30	
FERNANDINA BEACH	PF	11,510	Nassau	73,684	55	35	7	9	
FLAGLER BEACH	F	4,504	FLAGLER/VOLUS.	591,641	27	2		2	CITY IN 2 COUNTIES: FLAGLER=94091; VOLUSIA=507105
FLAGLER BEACH	P	4,504	FLAGLER/VOLUS.	591,641	14	1		1	CITY IN 2 COUNTIES: FLAGLER=94901; VOLUSIA=507105
FLORIDA CITY	P	11,704	Miami-Dade	2,516,515	0	4		43	
FORT LAUDERDALE	G	166,205	Broward	1,753,162	1035	1,333	22	112	
FORT LAUDERDALE	PF	166,205	Broward	1,753,162	798	869	83	18	
FORT MEADE [GPF]	F	5,607	Polk	604,792	20	8		6	
FORT MEADE [GPF]	G	5,607	Polk	604,792	43	13		13	
FORT MEADE [GPF]	P	5,607	Polk	604,792	0	6		8	
FORT MYERS	F	63,662	Lee	625,310	126	82	3	11	
FORT MYERS	G	63,662	Lee	625,310	530	435	23	232	
FORT MYERS	P	63,662	Lee	625,310	167	128	3	14	
FORT PIERCE [G, P, UTIL]	G	41,789	Saint Lucie	279,696	0			0	
FORT PIERCE [G, P, UTIL]	P	41,789	Saint Lucie	279,696	101	69		4	
FORT PIERCE SUPP	P	41,789	Saint Lucie	279,696	105	18	4	1	
FORT PIERCE UTILITIES [G, P, UTIL]	G	41,789	Saint Lucie	279,696	237	185		10	
FORT WALTON BEACH	F	19,534	Okaloosa	181,679	36	25		0	1 PENDING REFUND
FORT WALTON BEACH	G	19,534	Okaloosa	181,679	138	136		12	
FORT WALTON BEACH	P	19,534	Okaloosa	181,679	47	44		9	
FROSTPROOF	G	3,008	Polk	604,792	19	5		4	6 PENDING REFUNDS
FROSTPROOF	P	3,008	Polk	604,792	4	4		5	
FRUITLAND PARK	F	4,086	Lake	298,265	25			3	
GAINESVILLE	G	124,379	Alachua	247,337	1481	924	48	338	MBRS TERM'D INCLUDES 100 LIMITED MBRS
GAINESVILLE	PF	124,379	Alachua	247,337	398	329	32	20	
GAINESVILLE - DISABILITY	G	124,379	Alachua	247,337	1481	35		0	
GOLDEN BEACH [GP]	G	922	Miami-Dade	2,516,515	20	6		1	
GOLDEN BEACH [GP]	P	922	Miami-Dade	2,516,515	17	10		1	
GREEN COVE SPRINGS	P	6,898	Clay	191,143	16	1		1	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
GREENACRES	PF	37,873	Palm Beach	1,325,758	73	1		6	8 PENDING REFUNDS
GULF BREEZE	P	5,765	Santa Rosa	154,901	13			10	
GULFPORT	F	12,022	Pinellas	918,496	13	20		9	
GULFPORT	G	12,022	Pinellas	918,496	67	49		78	
GULFPORT	P	12,022	Pinellas	918,496	29	18		4	
HAINES CITY	F	20,661	Polk	604,792	28	14		2	
HAINES CITY	G	20,661	Polk	604,792	151	39		41	
HAINES CITY	P	20,661	Polk	604,792	45	14		10	
HALIFAX HOSPITAL	G			889	947			1,346	
HALLANDALE BEACH	G	37,229	Broward	1,753,162	158	126		60	10 PENDING REFUNDS
HALLANDALE BEACH	PF	37,229	Broward	1,753,162	149	151	16	3	
HALLANDALE BEACH PM	G	37,229	Broward	1,753,162	18	12	3	8	2 PENDING REFUNDS
HALLANDALE BEACH PM (EXCESS)	G	37,229	Broward	1,753,162	0			0	
HAVANA	F	1,765	Gadsden	48,200	16			2	
HIALEAH	GPF	226,545	Miami-Dade	2,516,515	1264	1,191	76	83	
HIALEAH - ELECTED	G	226,545	Miami-Dade	2,516,515	14	8		4	
HIALEAH GARDENS	P	21,794	Miami-Dade	2,516,515	31	9	6	2	
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,238,951	0	580		10	CLOSED AS OF 6/30/10
HOLLEY-NAVARRE FCD	F		Santa Rosa	154,901	14			0	
HOLLY HILL	F	11,652	Volusia	495,400	9	5	3	2	
HOLLY HILL	P	11,652	Volusia	495,400	25	15	3	1	
HOLLYWOOD	F	140,930	Broward	1,753,162	153	188	55	2	
HOLLYWOOD	G	140,930	Broward	1,753,162	668	752	106	111	Terminated members includes 22 active transfers
HOLLYWOOD	P	140,930	Broward	1,753,162	224	296	59	7	
HOLMES BEACH	P	3,840	Manatee	325,905	11	9	2	0	
HOMESTEAD	F	61,503	Miami-Dade	2,516,515	0	11	2	0	
HOMESTEAD	P	61,503	Miami-Dade	2,516,515	80	51	22	5	
HOMESTEAD - General & Hospital	G	61,503	Miami-Dade	2,516,515	210	167	11	42	
HOMESTEAD - New Elected & Sr. Mgmt	G	61,503	Miami-Dade	2,516,515	8	2		0	
HOMESTEAD - Old Elected	G	61,503	Miami-Dade	2,516,515	2	3		4	
HOWEY-IN-THE-HILLS	P	1,100	Lake	298,265	6	2			
INDIALANTIC	G	2,731	Brevard	545,184	15	4		6	
INDIALANTIC	PF	2,731	Brevard	545,184	18	11		1	
INDIAN HARBOUR BEACH	P	8,272	Brevard	545,184	19	7		1	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
INDIAN RIVER SHORES	G	3,908	Indian River	138,694	2	3		0	
INDIAN RIVER SHORES	PF	3,908	Indian River	138,694	20	3		1	
INDIAN SHORES	P	1,421	Pinellas	918,496	10	2		0	
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,516,515	6665	234		985	
JACKSONVILLE	CO	822,038	Duval	864,601	675	76	123	1	
JACKSONVILLE	G	822,038	Duval	864,601	6109	4,603		90	
JACKSONVILLE	PF	822,038	Duval	864,601	2451	2,004	439	38	
JACKSONVILLE - DISABILITY	G	822,038	Duval	864,601	5112			0	COVERS ALL MBRS OF DB PLAN & DC PLAN
JACKSONVILLE BEACH	F	21,441	Duval	864,601	30	21		2	
JACKSONVILLE BEACH	G	21,441	Duval	864,601	219	137	14	11	
JACKSONVILLE BEACH	P	21,441	Duval	864,601	57	39	1	1	
JUPITER	P	55,542	Palm Beach	1,325,758	97	40	9	2	
JUPITER ISLAND	GPF	815	Martin	146,689	32	23		21	FROZEN AS OF 10/1/09 W/ EXCEPTION OF 14 MBRS WITHIN 5.5 YRS OF NORM RET
KEY BISCAYNE	PF	12,363	Miami-Dade	2,516,515	65	13	3	3	
KEY WEST	G	24,626	Monroe	72,670	243	115	5	18	
KEY WEST	PF	24,626	Monroe	72,670	144	91	13	5	
KEY WEST HOUSING	G		Monroe	72,670	62	23	3	12	
KEY WEST UTILITY	G		Monroe	72,670	140	160		25	
KISSIMMEE	F	60,375	Osceola	273,867	75	37	17	8	
KISSIMMEE	G	60,375	Osceola	273,867	450	149	22	114	
KISSIMMEE	P	60,375	Osceola	273,867	122	79	4	12	
KISSIMMEE UTILITY AUTHORITY	G		Osceola	273,867	256	133	13	84	
LABELLE	F	4,628	Hendry	38,908	30			0	16 PENDING REFUNDS
LADY LAKE	P	13,946	Lake	298,265	26	2		3	
LAKE ALFRED	G	5,023	Polk	604,792	41	14		28	
LAKE ALFRED	PF	5,023	Polk	604,792	17	3		5	
LAKE CITY	F	12,052	Columbia	67,528	19	13	1	4	
LAKE CITY	G	12,052	Columbia	67,528	77	52	8	15	
LAKE CITY	P	12,052	Columbia	67,528	37	19		13	
LAKE HELEN	P	2,614	Volusia	495,400	4			1	
LAKE MARY	F	13,868	Seminole	424,587	36	4	2	0	
LAKE MARY	P	13,868	Seminole	424,587	38	13		13	
LAKE PARK (RETIRED)	P	8,198	Palm Beach	1,325,758	0	7		0	
LAKE WALES	F	14,261	Polk	604,792	25	12	2	1	
LAKE WALES	G	14,261	Polk	604,792	84	23	10	9	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
LAKE WALES	P	14,261	Polk	604,792	42	20		1	
LAKE WORTH	F	34,901	Palm Beach	1,325,758	13	44	20	3	
LAKE WORTH	G	34,901	Palm Beach	1,325,758	231	300	29	1	
LAKE WORTH	P	34,901	Palm Beach	1,325,758	20	88	10	0	
LAKELAND	GPF	97,690	Polk	604,792	1585	921	131	43	14 ADD'L ACTIVE "CROSS-CREDIT" MBRS
LAKELAND	P	97,690	Polk	604,792	203	131	23	24	
LAKELAND SUPP	F	97,690	Polk	604,792	143	72		1	
LANTANA	F	10,466	Palm Beach	1,325,758	19	9	4	2	
LANTANA	P	10,466	Palm Beach	1,325,758	28	10		5	
LARGO	PF	77,653	Pinellas	918,496	228	152	40	12	
LAUDERDALE-BY-THE-SEA (VOL)	F	6,074	Broward	1,753,162	75	8		0	
LAUDERHILL	F	66,709	Broward	1,753,162	78	40	16	0	
LAUDERHILL	G	66,709	Broward	1,753,162	87	75	9	12	22 MGMT PLAN TRANSFERS
LAUDERHILL	P	66,709	Broward	1,753,162	110	15	3	7	
LAUDERHILL (C&M)	G	66,709	Broward	1,753,162	73	41	2	3	
LEESBURG	F	20,251	Lake	298,265	58	21		0	
LEESBURG	G	20,251	Lake	298,265	316	184		195	
LEESBURG	P	20,251	Lake	298,265	71	26		9	
LIGHTHOUSE POINT	PF	10,377	Broward	1,753,162	50	3		0	
LIVE OAK	F	6,858	Suwannee	43,215	1	8		0	FRS EFFECTIVE 1/1/04; CREATED SUBSTITUTE PLAN
LONGBOAT KEY	F	6,882	SARASOTA/MANAT	707,224	33	27	1	2	
LONGBOAT KEY	G	6,882	SARASOTA/MANAT	707,224	44	22	2	15	
LONGBOAT KEY	P	6,882	SARASOTA/MANAT	707,224	16	18	1	1	
LONGWOOD	PF	13,620	Seminole	424,587	57			10	15 PENDING REFUNDS
LYNN HAVEN	F	18,585	Bay	169,278	20	3	1	0	
LYNN HAVEN	G	18,585	Bay	169,278	93	9	5	8	
LYNN HAVEN	P	18,585	Bay	169,278	25	7	1	10	
MACCLENNY	F	6,347	Baker	26,927	25			1	31 PENDING REFUNDS
MADISON	F	2,872	Madison	19,298	11	4		0	
MADISON	P	2,872	Madison	19,298	15	6		2	
MAITLAND	PF	15,808	Orange	1,157,342	82	56	6	10	
MARATHON	F	8,316	Monroe	72,670	23			2	
MARCO ISLAND	F	16,443	Collier	323,785	22	1		1	
MARCO ISLAND	P	16,443	Collier	323,785	30			6	
MARIANNA	F	6,008	Jackson	49,964	17	4		0	
MARIANNA	P	6,008	Jackson	49,964	18	6		0	
MARTIN COUNTY	ERP		Martin	146,689	6	80		0	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
MEDLEY	P	834	Miami-Dade	2,516,515	37	7		0	
MEDLEY - GENERAL + ELECTED	G	834	Miami-Dade	2,516,515	58	10		11	
MELBOURNE	F	76,354	Brevard	545,184	124	73	9	1	
MELBOURNE	G	76,354	Brevard	545,184	19	16	3	31	
MELBOURNE	P	76,354	Brevard	545,184	146	101	17	31	
MELBOURNE - SPECIAL RISK	G	76,354	Brevard	545,184	4	1		0	
MELBOURNE BEACH	P	3,105	Brevard	545,184	9	7		1	
MIAMI	GS	406,385	Miami-Dade	2,516,515	1294	2,200		152	
MIAMI	PF	406,385	Miami-Dade	2,516,515	1227	2,248	549	16	INCLUDES COLA EMPLOYEES
MIAMI - COLA (RETIRED)	PF	406,385	Miami-Dade	2,516,515	0			0	
MIAMI - ELECTED	G	406,385	Miami-Dade	2,516,515	6	5		0	
MIAMI - EXCESS	GS	406,385	Miami-Dade	2,516,515	0	34		0	
MIAMI - OFF-STREET PARKING	G	406,385	Miami-Dade	2,516,515	102	8		1	
MIAMI - STAFF	GS	406,385	Miami-Dade	2,516,515	11			1	
MIAMI BEACH	G	88,349	Miami-Dade	2,516,515	1117	1,021	49	75	
MIAMI BEACH	PF	88,349	Miami-Dade	2,516,515	457	578	66	15	
MIAMI SHORES VILLAGE	G	10,608	Miami-Dade	2,516,515	71	35	1	5	7 TRANSFERS TO POLICE PLAN
MIAMI SHORES VILLAGE	P	10,608	Miami-Dade	2,516,515	28	20		2	
MIAMI SPRINGS	G	13,844	Miami-Dade	2,516,515	70	59	9	6	
MIAMI SPRINGS	PF	13,844	Miami-Dade	2,516,515	38	34	5	3	
MIAMI-DADE COUNTY	ERP		Miami-Dade	2,516,515	0	625		0	
MIDWAY FCD	F		Santa Rosa	154,901	21			0	
MILTON	F	9,115	Santa Rosa	154,901	16	11	2	0	
MILTON	G	9,115	Santa Rosa	154,901	65	29	6	5	
MILTON	P	9,115	Santa Rosa	154,901	18	9		0	1 PENDING REFUND
MIRAMAR	F	122,982	Broward	1,753,162	109	27	10	3	
MIRAMAR	G	122,982	Broward	1,753,162	356	112	7	13	
MIRAMAR	P	122,982	Broward	1,753,162	174	60	19	3	
MIRAMAR - MANAGEMENT	G	122,982	Broward	1,753,162	57	19	7	4	
MONROE COUNTY	ERP		Monroe	72,670	0	9		0	
MONROE COUNTY VOL F.F. & EMS	F		Monroe	72,670	31	8		20	
MONTICELLO	F	2,456	Jefferson	14,666	0			0	
MONTICELLO	P	2,456	Jefferson	14,666	8	5		0	
MOUNT DORA	F	12,557	Lake	298,265	24	10		2	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
MOUNT DORA	G	12,557	Lake	298,265	94	69	3	8	
MOUNT DORA	P	12,557	Lake	298,265	32	12		5	
NAPLES	F	19,451	Collier	323,785	53	25		6	
NAPLES	G	19,451	Collier	323,785	284	222	1	19	
NAPLES	P	19,451	Collier	323,785	69	55		12	
NEPTUNE BEACH	P	7,046	Duval	864,601	16	7	2	3	
NEW PORT RICHEY	F	14,959	Pasco	466,533	14	16	7	4	
NEW PORT RICHEY	P	14,959	Pasco	466,533	35	36		2	
NEW SMYRNA BEACH	F	22,668	Volusia	495,400	28	29	9	8	
NEW SMYRNA BEACH	P	22,668	Volusia	495,400	39	36	2	15	
NORTH BAY FCD	F		Okaloosa	181,679	16	2		0	2 PENDING REFUNDS
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	545,184	883	46		98	AKA: PARRISH MEDICAL CENTER, INC.
NORTH BROWARD HOSPITAL (aka Broward Health)	G		Broward	1,753,162	6451	1,499			1,514
NORTH MIAMI 691 [GPF]	F	58,806	Miami-Dade	2,516,515	0	17			
NORTH MIAMI 691 [GPF]	G	58,806	Miami-Dade	2,516,515	296	132			2
NORTH MIAMI 691 [GPF]	P	58,806	Miami-Dade	2,516,515	1	26			
NORTH MIAMI 748	P	58,806	Miami-Dade	2,516,515	119	17			
NORTH MIAMI BEACH	G	41,680	Miami-Dade	2,516,515	261	194	37	35	
NORTH MIAMI BEACH	PF	41,680	Miami-Dade	2,516,515	88	109	26	0	
NORTH MIAMI BEACH - MANAGEMENT	G	41,680	Miami-Dade	2,516,515	31	16			4
NORTH NAPLES FCD	F		Collier	323,785	100				6
NORTH PORT	F	57,893	Sarasota	381,319	84	16			7
NORTH PORT	P	57,893	Sarasota	381,319	96	17	1		6
NORTH RIVER FCD	F		Manatee	325,905	47	17			6
OAKLAND PARK	G	41,549	Broward	1,753,162	145	129			48
OAKLAND PARK	PF	41,549	Broward	1,753,162	70	109	6		3
OCALA	G	56,545	Marion	331,745	637	495	26		208
OCALA SUPP	F	56,545	Marion	331,745	128	55	6		4
OCALA SUPP	P	56,545	Marion	331,745	142	75	13		12
OCEAN CITY-WRIGHT FCD	F		Okaloosa	181,679	36	9		0	4 PENDING REFUNDS
OCOEE	G	36,005	Orange	1,157,342	178	64	5		38
OCOEE	PF	36,005	Orange	1,157,342	119	29	5		23
OKALOOSA ISLAND FCD	F		Okaloosa	181,679	19	10			0
OKEECHOBEE	F	5,581	Okeechobee	39,870	11	1	1		2

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
OKEECHOBEE	G	5,581	Okeechobee	39,870	76	21		2	
OKEECHOBEE	P	5,581	Okeechobee	39,870	19	9	1	1	
OLDSMAR	F	13,597	Pinellas	918,496	15			0	3 PENDING REFUNDS
ORANGE COUNTY LIBRARY	G		Orange	1,157,342	117	114		54	
ORANGE PARK	F	8,412	Clay	191,143	20	18		9	
ORANGE PARK	G	8,412	Clay	191,143	59	1		41	
ORANGE PARK	P	8,412	Clay	191,143	21	21		14	
ORLANDO	F	241,978	Orange	1,157,342	482	398	15	2	
ORLANDO	G	241,978	Orange	1,157,342	234	781		119	CLOSED AS OF 10/1/98
ORLANDO	P	241,978	Orange	1,157,342	696	568		6	Plan has BackDROP but not DROP
ORLANDO AVIATION	G		Orange	1,157,342	201	193		132	
ORLANDO UTILITY	G		Orange	1,157,342	1106	760		67	
ORMOND BEACH	F	38,376	Volusia	495,400	44	31	2	2	
ORMOND BEACH	G	38,376	Volusia	495,400	190	144	6	46	
ORMOND BEACH	P	38,376	Volusia	495,400	59	41	10	2	
OVIEDO	F	33,815	Seminole	424,587	50	2		0	
OVIEDO	P	33,815	Seminole	424,587	58	16		3	
PALATKA	F	10,522	Putnam	74,052	20	10	2	2	
PALATKA	G	10,522	Putnam	74,052	91	71	14	9	
PALATKA	P	10,522	Putnam	74,052	34	19		4	
PALM BAY	G	103,504	Brevard	545,184	0	5		0	CONVERTED TO DC PLAN
PALM BAY [PF]	F	103,504	Brevard	545,184	101	31	23	6	
PALM BAY [PF]	P	103,504	Brevard	545,184	150	57	10	9	
PALM BEACH [G,P,F,LG]	F	8,350	Palm Beach	1,325,758	60	79	13	1	
PALM BEACH [G,P,F,LG]	G	8,350	Palm Beach	1,325,758	164	168		11	
PALM BEACH [G,P,F,LG]	LG	8,350	Palm Beach	1,325,758	4	10		0	
PALM BEACH [G,P,F,LG]	P	8,350	Palm Beach	1,325,758	60	79	9	1	
PALM BEACH GARDENS	F	48,630	Palm Beach	1,325,758	111	11	3	2	
PALM BEACH GARDENS	G	48,630	Palm Beach	1,325,758	2	13		2	
PALM BEACH GARDENS	P	48,630	Palm Beach	1,325,758	84	32	24	1	
PALM COAST (VOL)	F	75,617	Flagler	96,241	40	14		0	
PALM HARBOR FCD	F		Pinellas	918,496	29	4		0	
PALM TRAN, INC. (ATU-1577)	G			1,325,758	0			0	
PALMETTO	G	12,708	Manatee	325,905	64	51	7	3	
PALMETTO	P	12,708	Manatee	325,905	33	23	1	3	
PANAMA CITY	F	36,590	Bay	169,278	63	59	14	0	
PANAMA CITY	P	36,590	Bay	169,278	92	75	2	3	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
PANAMA CITY (SUPP)	G	36,590	Bay	169,278	17	5		3	
PANAMA CITY BEACH	F	12,025	Bay	169,278	28	4	3	3	
PANAMA CITY BEACH	G	12,025	Bay	169,278	157	47	2	0	
PANAMA CITY BEACH	P	12,025	Bay	169,278	49	20	1	1	
PARKLAND	P	24,391	Broward	1,753,162	1	3		0	
PASCO COUNTY	ERP		Pasco	466,533	4597	180		0	
PEMBROKE PARK COMM SUPP	G				5	2		0	
PEMBROKE PINES	G	154,889	Broward	1,753,162	38	326	33	368	
PEMBROKE PINES	PF	154,889	Broward	1,753,162	361	194	87	6	
PENSACOLA	F	51,939	Escambia	299,261	98	157	16	0	
PENSACOLA	G	51,939	Escambia	299,261	280	553	64	57	
PENSACOLA	P	51,939	Escambia	299,261	147	113	16	4	
PERRY	F	6,977	Taylor	22,500	14	12		6	
PERRY	P	6,977	Taylor	22,500	19	7	3	8	
PINELLAS PARK	F	49,286	Pinellas	918,496	67	50	19	2	
PINELLAS PARK	G	49,286	Pinellas	918,496	277	190	14	13	
PINELLAS PARK	P	49,286	Pinellas	918,496	93	52	9	1	
PLANT CITY	PF	34,746	Hillsborough	1,238,951	98	45	10	14	
PLANTATION	G	84,687	Broward	1,753,162	524	251	44	46	45 TRANSFERS TO POLICE PLAN
PLANTATION	P	84,687	Broward	1,753,162	131	78	41	4	
PLANTATION (VOL)	F	84,687	Broward	1,753,162	201	44		29	
POMPANO BEACH	G	100,319	Broward	1,753,162	479	305	42	21	
POMPANO BEACH [PF]	F	100,319	Broward	1,753,162	146	115	41	0	
POMPANO BEACH [PF]	P	100,319	Broward	1,753,162	45	194	4	3	
PONCE INLET (VOL)	F	3,039	Volusia	495,400	6			0	
PORT ORANGE	F	56,313	Volusia	495,400	41	39	11	2	
PORT ORANGE	G	56,313	Volusia	495,400	170	50		7	6 PENDING REFUNDS
PORT ORANGE	P	56,313	Volusia	495,400	80	27	3	4	
PORT ST. LUCIE	P	166,041	Saint Lucie	279,696	177	28	9	34	
PUNTA GORDA	F	16,741	Charlotte	160,463	26	14		3	
PUNTA GORDA	G	16,741	Charlotte	160,463	173	84	10	10	
PUNTA GORDA	P	16,741	Charlotte	160,463	32	19	2	5	
QUINCY	PF	7,868	Gadsden	48,200	21	29		26	
RIVIERA BEACH	F	32,535	Palm Beach	1,325,758	62	44	11	1	
RIVIERA BEACH	G	32,535	Palm Beach	1,325,758	198	156	26	4	
RIVIERA BEACH	P	32,535	Palm Beach	1,325,758	93	72	9	2	
ROCKLEDGE	F	25,026	Brevard	545,184	34		5	1	
ROCKLEDGE	G	25,026	Brevard	545,184	145	27		1	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
ROCKLEDGE	P	25,026	Brevard	545,184	50			0	
ROYAL PALM BEACH	P	34,234	Palm Beach	1,325,758	0			0	
SAFETY HARBOR	F	16,881	Pinellas	918,496	15			1	
SAINT AUGUSTINE	F	13,053	Saint Johns	192,852	32	23		0	
SAINT AUGUSTINE	G	13,053	Saint Johns	192,852	217	108		15	26 PENDING REFUNDS
SAINT AUGUSTINE	P	13,053	Saint Johns	192,852	49	24	1	6	
SAINT CLOUD	G	35,844	Osceola	273,867	259	77	4	61	
SAINT CLOUD	PF	35,844	Osceola	273,867	115	31	10	7	
SAINT JOHNS RIVER	G		Duval	864,601	309	137		75	2 PENDING REFUNDS
PW PK									
SAINT LUCIE COUNTY FCD	F		Saint Lucie	279,696	344	127		14	
SAINT LUCIE COUNTY FCD	G		Saint Lucie	279,696	52	21		3	
SAINT PETE BEACH	F	9,334	Pinellas	918,496	26	17	3	2	
SAINT PETE BEACH	G	9,334	Pinellas	918,496	31	67	6	43	
SAINT PETE BEACH	P	9,334	Pinellas	918,496	18	21	5	4	
SAINT PETERSBURG	F	246,293	Pinellas	918,496	236	385	60	10	
SAINT PETERSBURG	G	246,293	Pinellas	918,496	1593	1,088	57	237	
SAINT PETERSBURG	P	246,293	Pinellas	918,496	473	500	61	60	
SAN CARLOS PARK FCD	F		Okaloosa	181,679	34	1		0	
SANFORD	F	53,422	Seminole	424,587	75	41	2	1	
SANFORD	P	53,422	Seminole	424,587	115	48	4	13	
SANIBEL	G	6,470	Lee	625,310	26	51	7	76	
SANIBEL	P	6,470	Lee	625,310	21	17	1	6	
SARASOTA	F	52,114	Sarasota	381,319	24	155		2	
SARASOTA	G	52,114	Sarasota	381,319	374	385	15	13	
SARASOTA	P	52,114	Sarasota	381,319	141	148	35	3	
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	381,319	2408	675		661	
SARASOTA-MANATEE A	G		Sarasota	381,319	84	35		18	
SATELLITE BEACH	G	10,166	Brevard	545,184	10	17	2	3	
SATELLITE BEACH	PF	10,166	Brevard	545,184	37	17	2	4	
SEBASTIAN	P	21,995	Indian River	138,694	36	6		2	
SEBRING	F	10,540	Highlands	98,712	16	16	3	2	
SEBRING	P	10,540	Highlands	98,712	26	13	6	2	
SEMINOLE	F	17,215	Pinellas	918,496	68	60		9	
SHALIMAR	P	720	Okaloosa	181,679	4			0	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G		Broward	1,753,162	7312	1,133		2,114	
SOUTH MIAMI [GP]	G	12,363	Miami-Dade	2,516,515	53	22		1	
SOUTH MIAMI [GP]	P	12,363	Miami-Dade	2,516,515	46	16		7	
SOUTH PASADENA	F	4,981	Pinellas	918,496	15	7	3	2	
SOUTH WALTON FCD	F		Walton	55,450	92	2		7	
SOUTHERN MANATEE FCD	F		Manatee	325,905	81	9	4	0	
SOUTHERN MANATEE FCD	G		Manatee	325,905	7	3		0	
STARKE	F	5,441	Bradford	28,662	33	6			
STARKE	G	5,441	Bradford	28,662	47	42	3	3	
STARKE	P	5,441	Bradford	28,662	18	8		2	
SUNRISE	F	84,375	Broward	1,753,162	113	56	32	6	
SUNRISE	G	84,375	Broward	1,753,162	485	330	91	73	
SUNRISE	P	84,375	Broward	1,753,162	139	87	30	1	
SURFSIDE [GP]	G	5,749	Miami-Dade	2,516,515	51	20		3	
SURFSIDE [GP]	P	5,749	Miami-Dade	2,516,515	27	14		3	
SWEETWATER	P	19,963	Miami-Dade	2,516,515	33	2		1	
TALLAHASSEE [GPF]	F	182,482	Leon	276,278	232	146		7	
TALLAHASSEE [GPF]	G	182,482	Leon	276,278	2025	1,073		220	
TALLAHASSEE [GPF]	P	182,482	Leon	276,278	330	159		33	
TAMARAC	F	60,619	Broward	1,753,162	81	20	11	3	
TAMARAC	G	60,619	Broward	1,753,162	158	131		40	
TAMARAC	P	60,619	Broward	1,753,162	0	37		1	
TAMARAC - EXECUTIVE	G	60,619	Broward	1,753,162	73	18		15	
TAMPA	G	337,368	Hillsborough	1,238,951	2454	1,889	173	453	
TAMPA	PF	337,368	Hillsborough	1,238,951	1268	1,621	310	10	
TARPON SPRINGS	F	23,465	Pinellas	918,496	28	20	7	3	
TARPON SPRINGS	P	23,465	Pinellas	918,496	43	24	3	6	
TAVERES	F	14,015	Lake	298,265	21	6		0	
TAVERES	P	14,015	Lake	298,265	26	5	1	3	
TEMPLE TERRACE	F	24,442	Hillsborough	1,238,951	46	14	5	3	
TEMPLE TERRACE	P	24,442	Hillsborough	1,238,951	49	41	2	5	
TEQUESTA	G	5,646	Palm Beach	1,325,758	35	1		2	
TEQUESTA [PF]	F	5,646	Palm Beach	1,325,758	17	2		1	
TEQUESTA [PF]	P	5,646	Palm Beach	1,325,758	13			1	
TITUSVILLE	G	43,852	Brevard	545,184	250	261	36	57	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
TITUSVILLE	PF	43,852	Brevard	545,184	119	93	14	18	
TRI-COUNTY TRANSIT (ATU-1596)	G			1,157,342	756	226	4	43	
UMATILLA	P	3,456	Lake	298,265	8	1		0	
VALPARAISO	PF	5,061	Okaloosa	181,679	10	1		0	2 PENDING REFUNDS
VENICE	F	20,752	Sarasota	381,319	41	39		0	
VENICE	P	20,752	Sarasota	381,319	42	41	4	6	
VERO BEACH	F	15,256	Indian River	138,694	0	15		0	
VERO BEACH	G	15,256	Indian River	138,694	405	281		88	
VERO BEACH	P	15,256	Indian River	138,694	48	39	4	2	
VILLAGE OF NORTH PALM BEACH	G	12,033	Palm Beach	1,325,758	62	8		43	
VILLAGE OF NORTH PALM BEACH	PF	12,033	Palm Beach	1,325,758	53	11		8	
VILLAGE OF PALM SPRINGS	G	19,082	Palm Beach	1,325,758	65	39		44	CLOSED AS OF 6/30/10
VILLAGE OF PALM SPRINGS	PF	19,082	Palm Beach	1,325,758	24	19	2	17	
VOLUSIA COUNTY (VOL)	F		Volusia	495,400	0			0	
WAUCHULA	GP	4,948	Hardee	27,653	69	34		4	
WEST MANATEE FCD	F		Manatee	325,905	28	1		4	
WEST MELBOURNE	P	18,712	Brevard	545,184	30	7	3	1	
WEST PALM BEACH	F	100,801	Palm Beach	1,325,758	183	175		6	
WEST PALM BEACH	G	100,801	Palm Beach	1,325,758	46	150		9	
WEST PALM BEACH	P	100,801	Palm Beach	1,325,758	249	186	27	11	
WILLISTON	G	2,765	Levy	40,767	29	18		6	
WILLISTON	P	2,765	Levy	40,767	11	1		0	1 PENDING REFUND
WILTON MANORS (VOL)	F	11,743	Broward	1,753,162	2	3		5	
WILTON MANORS [GP]	G	11,743	Broward	1,753,162	10	33	8	1	
WILTON MANORS [GP]	P	11,743	Broward	1,753,162	4	26	6	0	
WINTER GARDEN	G	35,281	Orange	1,157,342	137	47		37	
WINTER GARDEN	PF	35,281	Orange	1,157,342	110	33		36	
WINTER HAVEN	F	34,112	Polk	604,792	64	30	2	3	
WINTER HAVEN	G	34,112	Polk	604,792	272	164	14	88	
WINTER HAVEN	P	34,112	Polk	604,792	75	38	1	11	
WINTER PARK	F	27,727	Orange	1,157,342	59	32	14	2	
WINTER PARK	P	27,727	Orange	1,157,342	71	57	9	2	
WINTER SPRINGS	GPF	33,314	Seminole	424,587	210	51		98	

APPENDIX F - Population Data

City or District	TYP	City SYS	Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr COMMENTS	Termd
<i>Grand Totals:</i>			492		111,267	58,929	4,997	15,049		

APPENDIX G
FUNDING PROGRESS (GASB-25 BASIS)

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System:
	<ul style="list-style-type: none"> • G = General Employees <u>only</u> • P = Police Officers <u>only</u> • F = Firefighters <u>only</u> • PF = Police Officers and Firefighters <u>only</u> • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers <u>only</u> • GF = General Employees and Firefighters <u>only</u> • GS = General and Sanitation Employees <u>only</u> • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers <u>only</u> • ERP = Early Retirement Program
Valuation Date	The month/day/ year on which the financial data in the actuarial valuation is based.
Funding Method	The actuarial cost funding method may be one of the following:
	<ul style="list-style-type: none"> • EAN = Entry Age Normal • FIL = Frozen Initial Liability • AGG = Aggregate • UC = Unit Credit • PUC = Projected Unit Credit • AAN = Attained Age Normal • ILP = Individual Level Premium
Total Assets	The actuarial value of assets (not necessarily the market value).
AAL	Actuarial Accrued Liability
UAAL	Unfunded Actuarial Accrued Liability
Funded Ratio Pct	$\text{Total Assets} \div \text{AAL} = \text{Funded Ratio Pct}$
Covered Payroll	Payroll on which benefits are based
UAAL As Pct of Covd Pay	$\text{AAL} - \text{Total Assets} \div \text{Covered Payroll}$
Comments	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
ALACHUA COUNTY LIBRARY	G	10/01/2011	N	None	UC	16,280,074	23,506,704	7,226,630	69.3%	4,074,755	177.4	
ALACHUA COUNTY LIBRARY	G	10/01/2010	N	None	UC	15,600,453	21,910,656	6,310,203	71.2%	4,044,568	156.0	
ALACHUA COUNTY LIBRARY	G	10/01/2009	N	None	UC	14,693,897	20,410,898	5,717,001	72.0%	4,034,478	141.7	
ALACHUA COUNTY LIBRARY	G	10/01/2008	N	None	UC	13,754,942	18,965,576	5,210,634	72.5%	4,211,692	123.7	
ALACHUA COUNTY LIBRARY	G	10/01/2007	N	None	UC	13,091,612	17,816,678	4,725,066	73.5%	5,820,894	81.2	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2011	N	Before	AGG	3,352,827				130,414,767		
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2011	N	After	AGG	3,352,827	7,455,497	4,102,670	45.0%	130,414,767	3.1	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2010	N	None	AGG	3,086,288	7,110,641	4,024,353	43.4%	126,794,672	3.2	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2009	N	None	AGG	2,662,525	2,662,525	0	100.0%	129,623,633	0.0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2008	N	None	AGG	3,350,259	3,350,259	0	100.0%	134,352,096	0.0	
ALTAMONTE SPRINGS	G	10/01/2011	N	None	EAN	9,523,673	11,176,673	1,653,000	85.2%	8,102,284	20.4	
ALTAMONTE SPRINGS	G	10/01/2010	N	After	EAN	8,837,719	9,921,482	1,083,763	89.1%	7,815,403	13.9	
ALTAMONTE SPRINGS	G	10/01/2010	N	Before	EAN	8,837,719	9,595,455	757,736	92.1%	7,890,283	9.6	
ALTAMONTE SPRINGS	G	10/01/2009	N	None	EAN	7,048,958	8,441,000	1,392,042	83.5%	7,812,000	17.8	
ALTAMONTE SPRINGS	G	10/01/2008	N	None	EAN	6,173,313						
ALTAMONTE SPRINGS	G	10/01/2007	N	None	EAN/	6,430,844	6,152,000	-278,844	104.5%	7,463,000	-3.7	
ALTAMONTE SPRINGS	P	10/01/2011	N	None	EAN	6,135,753	8,668,381	2,532,628	70.8%	3,633,136	69.7	
ALTAMONTE SPRINGS	P	10/01/2010	N	Before	EAN	5,474,818	7,067,028	1,592,210	77.5%	3,552,290	44.8	
ALTAMONTE SPRINGS	P	10/01/2010	N	After	EAN	5,474,818	7,655,669	2,180,851	71.5%	3,526,818	61.8	
ALTAMONTE SPRINGS	P	10/01/2009	Y	After	EAN	4,052,288	6,401,108	2,348,820	63.3%	3,522,588	66.7	
ALTAMONTE SPRINGS	P	10/01/2009	Y	Before	EAN	4,052,288	6,744,060	2,691,772	60.1%	3,562,768	75.6	
ALTAMONTE SPRINGS	P	10/01/2009	N	Before		4,052,288						
ALTAMONTE SPRINGS	P	10/01/2009	N	After	EAN	4,052,288	6,401,108	2,348,820	63.3%	3,522,588	66.7	
ALTAMONTE SPRINGS	P	10/01/2008	N	None	EAN	3,443,861	4,559,000	1,115,139	75.5%	3,362,891	33.2	
ALTAMONTE SPRINGS	P	10/01/2007	N	None	EAN/	3,644,751		-56,412				
APOPKA	F	10/01/2010	Y	None	EAN	21,780,927	24,494,656	2,713,729	88.9%	4,115,944	65.9	
APOPKA	F	10/01/2009	N	Before	EAN	21,389,797	23,877,605	2,487,808	89.6%	4,115,814	60.4	
APOPKA	F	10/01/2009	N	After	EAN	21,389,797	24,332,139	2,942,342	87.9%	4,115,814	71.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
APOPKA	F	10/01/2008	N	None	EAN	20,086,629	22,199,137	2,112,508	90.5%	4,313,003	49.0	
APOPKA	F	10/01/2007	N	None	EAN	18,028,112	20,825,418	2,797,306	86.6%	3,895,788	71.8	
APOPKA	G	10/01/2011	N	None	EAN	28,297,728	37,692,945	9,395,217	75.1%	8,445,046	111.3	
APOPKA	G	10/01/2010	N	None	EAN	27,898,852	34,328,465	6,429,613	81.3%	8,530,307	75.4	
APOPKA	G	10/01/2009	N	Before	EAN	26,854,527	31,686,214	4,831,687	84.8%	8,630,755	56.0	
APOPKA	G	10/01/2009	N	After	EAN	26,854,527	31,994,213	5,139,686	83.9%	8,630,755	59.6	
APOPKA	G	10/01/2008	N	None	EAN	24,939,067	29,619,921	4,680,854	84.2%	9,394,149	49.8	
APOPKA	G	10/01/2007	N	None	EAN	22,491,821	26,420,066	3,928,245	85.1%	8,878,865	44.2	
APOPKA	P	10/01/2010	N	None	EAN	26,525,820	28,860,892	2,335,072	91.9%	4,619,039	50.6	
APOPKA	P	10/01/2009	N	Before	EAN	25,378,656	26,332,136	953,480	96.4%	4,569,611	20.9	
APOPKA	P	10/01/2009	N	After	EAN	25,378,656	26,804,543	1,425,887	94.7%	4,569,611	31.2	
APOPKA	P	10/01/2008	N	None	EAN	23,504,901	23,834,202	329,301	98.6%	4,638,508	7.1	
APOPKA	P	10/01/2007	N	None	EAN	21,489,030	21,500,596	11,566	99.9%	4,091,218	0.3	
ARCADIA	G	01/01/2012	N	After	FIL	1,956,546	2,688,925	732,379	72.8%	686,316	106.7	
ARCADIA	G	01/01/2011	N	None	FIL	1,918,708				821,992		
ARCADIA	G	01/01/2010	N	None	FIL	1,760,785	2,908,228	1,147,443	60.5%			
ARCADIA	G	01/01/2009	N	None	FIL	1,539,570						
ARCADIA	G	01/01/2008	N	None	FIL/	1,560,424						
ARCADIA	PF	10/01/2011	N	None	EAN	7,386,316	9,500,454	2,114,138	77.7%	633,064	334.0	
ARCADIA	PF	10/01/2010	N	None	EAN	7,818,443	9,210,827	1,392,384	84.9%	880,617	158.1	
ARCADIA	PF	10/01/2009	Y	After	EAN	7,766,771	8,866,137	1,099,366	87.6%	932,285	117.9	
ARCADIA	PF	10/01/2009	N	None	EAN	7,766,771	8,947,647	1,180,876	86.8%	932,285	126.7	
ARCADIA	PF	10/01/2009	Y	Before		7,766,771	8,947,647	1,180,876	86.8%	932,285	126.7	
ARCADIA	PF	10/01/2008	N	Before		7,865,276						
ARCADIA	PF	10/01/2008	N	After	EAN	7,924,519	8,846,352	921,833	89.6%	985,275	93.6	
ARCADIA	PF	10/01/2007	N	None	EAN/	7,977,709	8,756,000	778,000	91.1%	940,000	82.8	
ATLANTIC BEACH	G	09/30/2011	N	None	EAN	11,119,463	16,053,066	4,933,603	69.3%	3,738,277	132.0	
ATLANTIC BEACH	G	09/30/2010	N	Before	EAN	10,618,038	14,654,092	4,036,054	72.5%	3,837,512	105.2	
ATLANTIC BEACH	G	09/30/2010	N	After	EAN	10,618,038	15,179,961	4,561,923	69.9%	3,837,512	118.9	
ATLANTIC BEACH	G	09/30/2009	N	After	EAN	9,841,314	13,682,154	3,840,840	71.9%	4,018,667	95.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
ATLANTIC BEACH	G	09/30/2009	N	Before	EAN	9,903,782	13,802,624	3,898,842	71.8%	4,018,667	97.0	
ATLANTIC BEACH	G	09/30/2008	N	After	EAN	9,208,773	12,624,084	3,415,311	72.9%	3,726,713	91.6	
ATLANTIC BEACH	G	09/30/2008	N	Before		9,208,773						
ATLANTIC BEACH	P	09/30/2011	N	None	EAN	6,305,176	10,065,007	3,759,831	62.6%	1,605,814	234.1	
ATLANTIC BEACH	P	09/30/2010	N	Before	EAN	6,164,269	8,818,683	2,654,414	69.9%	1,639,155	161.9	
ATLANTIC BEACH	P	09/30/2010	N	After	EAN	6,164,269	9,449,190	3,284,921	65.2%	1,639,155	200.4	
ATLANTIC BEACH	P	09/30/2009	N	After	EAN	5,921,648	8,688,737	2,767,089	68.2%	1,696,746	163.1	
ATLANTIC BEACH	P	09/30/2009	N	Before	EAN	5,962,342	8,688,737	2,726,395	68.6%	1,696,746	160.7	
ATLANTIC BEACH	P	09/30/2008	N	None	EAN	5,763,883	8,111,733	2,347,850	71.1%	1,476,074	159.1	
ATLANTIS	P	10/01/2011	N	Before	EAN	1,206,498	1,530,949	324,451	78.8%	0	0.0	
ATLANTIS	P	10/01/2011	Y	Before	EAN	1,206,498	1,530,949	324,451	78.8%	0	0.0	
ATLANTIS	P	10/01/2011	N	After	EAN	1,206,498	1,529,662	323,164	78.9%	0	0.0	
ATLANTIS	P	10/01/2011	Y	After	EAN	1,206,498	1,569,732	363,234	76.9%	0	0.0	
ATLANTIS	P	10/01/2008	N	Before	EAN	1,490,391	1,516,393	26,002	98.3%			
ATLANTIS	P	10/01/2008	N	After	EAN	1,490,391	1,516,393	26,002	98.3%	0	0.0	
AUBURNDALE	F	10/01/2011	N	None	EAN	4,827,222	6,744,443	1,917,221	71.6%	691,020	277.4	
AUBURNDALE	F	10/01/2010	N	After	FIL	4,935,153	6,525,320	1,590,167	75.6%	756,303	210.3	
AUBURNDALE	F	10/01/2010	N	Before	FIL	4,935,153		741,195		756,303	98.0	
AUBURNDALE	F	10/01/2009	N	None	FIL	4,879,979	5,761,065	881,086	84.7%	755,203	116.7	
AUBURNDALE	F	10/01/2008	N	Before		4,737,481						
AUBURNDALE	F	10/01/2008	N	After	FIL	4,737,481	5,275,732	538,251	89.8%	837,062	64.3	
AUBURNDALE	F	10/01/2007	N	None	FIL	4,533,659	5,005,580	471,921	90.6%	802,481	58.8	
AUBURNDALE	G	10/01/2011	Y	None	EAN	12,683,445	18,653,582	5,970,137	68.0%	2,809,911	212.5	
AUBURNDALE	G	10/01/2010	Y	After	EAN	13,362,051	16,720,858	3,358,807	79.9%	3,194,215	105.2	
AUBURNDALE	G	10/01/2010	N	None	AGG	13,381,827	16,188,583	2,806,756	82.7%	3,194,215	87.9	
AUBURNDALE	G	10/01/2010	Y	After	EAN	13,362,051	17,216,967	3,854,916	77.6%	2,897,533	133.0	
AUBURNDALE	G	10/01/2010	Y	Before	AGG	13,362,051		3,358,807		2,897,533	115.9	
AUBURNDALE	G	10/01/2010	Y	Before	AGG	13,362,051				3,194,215		
AUBURNDALE	G	10/01/2009	Y	After	AGG	12,777,662	15,661,527	2,883,865	81.6%	3,389,014	85.1	
AUBURNDALE	G	10/01/2009	N	None	AGG	12,777,662	15,228,116	2,450,454	83.9%	3,124,545	78.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
AUBURNDALE	G	10/01/2009	Y	Before	AGG	12,777,662							
AUBURNDALE	G	10/01/2008	N	After	AGG	14,294,979	16,761,912	2,466,933	85.3%	3,264,011			75.6 AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
AUBURNDALE	G	10/01/2008	N	Before		14,294,979							
AUBURNDALE	G	10/01/2007	N	None	AGG	13,840,789							
AUBURNDALE	P	10/01/2011	N	None	FIL	7,139,161	8,671,557	1,532,396	82.3%	1,535,612			99.8
AUBURNDALE	P	10/01/2010	N	Before	FIL	7,050,064	7,790,391	740,327	90.5%	1,671,141			44.3
AUBURNDALE	P	10/01/2010	N	After	FIL	7,050,064	8,524,049	1,473,985	82.7%	1,671,141			88.2
AUBURNDALE	P	10/01/2009	N	None	FIL	6,717,038	7,499,859	782,821	89.6%	1,579,757			49.6
AUBURNDALE	P	10/01/2008	N	Before		6,533,473							
AUBURNDALE	P	10/01/2008	N	After	FIL	6,481,484	7,241,445	759,961	89.5%	1,470,281			51.7
AUBURNDALE	P	10/01/2007	N	None	FIL/	6,244,274	6,852,000	607,000	91.1%	1,446,000			42.0
AVVENTURA	P	10/01/2009	Y	None	EAN	10,375,589	16,273,418	5,897,829	63.8%	6,418,797			91.9
AVVENTURA	P	10/01/2007	N	None	EAN/	6,935,097	10,825,000	3,890,000	64.1%	5,577,000			69.8
AVON PARK	F	10/01/2011	N	None	EAN	3,329,417	4,967,713	1,638,296	67.0%	703,667			232.8
AVON PARK	F	10/01/2010	N	Before	EAN	3,449,783	4,431,286	981,503	77.9%	680,087			144.3
AVON PARK	F	10/01/2010	Y	Before	EAN	3,449,783	4,431,286	981,503	77.9%	680,087			144.3
AVON PARK	F	10/01/2010	Y	After	EAN	3,449,783	4,651,658	1,201,875	74.2%	680,087			176.7
AVON PARK	F	10/01/2010	N	After	EAN	3,449,783	4,524,930	1,075,147	76.2%	680,087			158.1
AVON PARK	F	10/01/2009	N	None	EAN	3,254,690	4,322,855	1,068,165	75.3%	738,380			144.7
AVON PARK	F	10/01/2008	N	After	EAN	3,370,070	4,129,873	759,803	81.6%	738,078			102.9
AVON PARK	F	10/01/2008	N	Before		3,277,886							
AVON PARK	F	10/01/2007	N	None	EAN/	3,345,248	3,965,000	619,752	84.4%	690,000			89.8
AVON PARK	P	10/01/2011	N	None	EAN	5,173,266	5,689,461	516,195	90.9%	955,150			54.0
AVON PARK	P	10/01/2010	N	After	EAN	5,268,362	5,555,052	286,690	94.8%	1,025,823			27.9
AVON PARK	P	10/01/2010	N	Before	EAN	5,268,362	5,514,759	246,397	95.5%	1,025,823			24.0
AVON PARK	P	10/01/2009	N	None	EAN	5,172,660	5,147,485	-25,175	100.5%	967,184			-2.6
AVON PARK	P	10/01/2008	N	Before		5,222,904							
AVON PARK	P	10/01/2008	N	After	EAN	5,101,456	4,939,141	-162,315	103.3%	1,041,764			-15.6
AVON PARK	P	10/01/2007	N	None	EAN/	4,939,711	4,519,000	-421,000	109.3%	1,051,000			-40.0

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
BAL HARBOUR VILLAGE	G	10/01/2010	N	None	EAN	8,199,480	10,022,134	1,822,654	81.8%	1,391,498	131.0	
BAL HARBOUR VILLAGE	G	10/01/2009	N	None	EAN	7,935,153	10,066,064	2,130,911	78.8%	1,267,020	168.2	
BAL HARBOUR VILLAGE	G	10/01/2008	N	Before		8,239,824						
BAL HARBOUR VILLAGE	G	10/01/2008	N	After	EAN	8,239,824	10,670,617	2,430,793	77.2%	1,476,784	164.6	
BAL HARBOUR VILLAGE	G	10/01/2007	N	None	EAN	7,563,528	8,979,097	1,415,569	84.2%	1,597,150	88.6	
BAL HARBOUR VILLAGE	P	10/01/2011	N	None	EAN	11,356,851	20,223,214	8,866,363	56.2%	1,995,357	444.3	
BAL HARBOUR VILLAGE	P	10/01/2010	N	Before	EAN	10,080,019	18,274,318	8,194,299	55.2%	2,256,484	363.1	
BAL HARBOUR VILLAGE	P	10/01/2010	N	After	EAN	10,080,019	18,608,039	8,528,020	54.2%	2,256,484	377.9	
BAL HARBOUR VILLAGE	P	10/01/2009	Y	None	EAN	8,821,884	16,250,998	7,429,114	54.3%	2,390,026	310.8	
BAL HARBOUR VILLAGE	P	10/01/2008	N	After	EAN	7,785,292	14,432,115	6,646,823	53.9%	2,146,816	309.6	
BAL HARBOUR VILLAGE	P	10/01/2007	N	Before		5,824,199						
BAL HARBOUR VILLAGE	P	10/01/2007	N	After	EAN	5,824,199	12,461,343	6,637,144	46.7%	1,874,504	354.1	
BARTOW	F	10/01/2011	N	None	FIL	5,811,918	6,711,989	900,071	86.6%	1,016,923	88.5	
BARTOW	F	10/01/2010	N	Before	FIL	5,849,384	6,680,251	830,867	87.6%	1,017,521	81.7	
BARTOW	F	10/01/2010	N	After	FIL	5,849,384	6,680,251	830,867	87.6%	1,017,521	81.7	
BARTOW	F	10/01/2009	N	None	FIL	5,718,897	6,393,737	674,840	89.4%	1,002,315	67.3	
BARTOW	F	10/01/2008	N	Before		5,661,775						
BARTOW	F	10/01/2008	N	After	FIL	5,654,537	6,282,830	628,293	90.0%	1,021,055	61.5	
BARTOW	F	10/01/2007	N	None	FIL	5,525,221	5,784,630	259,409	95.5%	1,067,587	24.3	
BARTOW	G	10/01/2011	Y	Before	EAN	12,490,930	22,475,552	9,984,622	55.6%	7,925,861	126.0	
BARTOW	G	10/01/2011	Y	After	EAN	12,490,930	22,778,863	10,287,933	54.8%	7,906,990	130.1	
BARTOW	G	10/01/2010	N	None	EAN	11,856,644	20,224,576	8,367,932	58.6%	8,342,130	100.3	
BARTOW	G	10/01/2009	N	Before	EAN	10,937,063	18,355,205	7,418,142	59.6%	8,292,702	89.5	
BARTOW	G	10/01/2009	N	After	EAN	10,937,063	18,667,539	7,730,476	58.6%	8,292,702	93.2	
BARTOW	G	10/01/2008	N	Before		9,869,714						
BARTOW	G	10/01/2008	N	After	EAN	9,940,526	17,176,096	7,235,570	57.9%	8,519,905	84.9	
BARTOW	G	10/01/2007	N	None	EAN	9,212,327	10,491,810	1,279,483	87.8%	8,719,483	14.7	
BARTOW	P	10/01/2011	N	None	EAN	11,328,641	15,863,383	4,534,742	71.4%	1,729,395	262.2	
BARTOW	P	10/01/2010	N	None	EAN	11,685,414	15,136,092	3,450,678	77.2%	1,775,191	194.4	
BARTOW	P	10/01/2008	N	Before		12,129,965						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
BARTOW	P	10/01/2008	N	After	FIL	12,075,278	12,875,477	800,199	93.8%	1,783,136	44.9	
BARTOW	P	10/01/2007	N	None	FIL	12,212,528	13,078,814	866,286	93.4%	2,031,544	42.6	
BAY HARBOR ISLANDS [GP]	G	10/01/2011	N	None	EAN	5,329,264	6,676,875	1,347,611	79.8%	2,620,105	51.4	
BAY HARBOR ISLANDS [GP]	G	10/01/2010	N	Before	AGG	5,454,127	7,187,772	1,733,645	75.9%	2,788,721	62.2	
BAY HARBOR ISLANDS [GP]	G	10/01/2010	N	After	EAN	5,454,127	7,075,213	1,621,086	77.1%	2,788,721	58.1	
BAY HARBOR ISLANDS [GP]	G	10/01/2009	N	After	AGG	4,616,541	6,683,455	2,066,914	69.1%	1,953,049	105.8	
BAY HARBOR ISLANDS [GP]	G	10/01/2009	N	Before	AGG	4,616,541	6,573,170	1,956,629	70.2%	1,953,049	100.2	
BAY HARBOR ISLANDS [GP]	G	10/01/2008	N	None	AGG	4,565,110	6,557,443	1,992,333	69.6%	1,814,969	109.8	
BAY HARBOR ISLANDS [GP]	G	10/01/2007	N	After	AGG	4,666,974						
BAY HARBOR ISLANDS [GP]	P	10/01/2011	N	None	EAN	6,066,531	8,568,343	2,501,812	70.8%	1,548,611	161.6	
BAY HARBOR ISLANDS [GP]	P	10/01/2010	N	Before	AGG	5,253,169	7,225,754	1,972,585	72.7%	1,549,004	127.3	
BAY HARBOR ISLANDS [GP]	P	10/01/2010	N	After	EAN	5,491,467	7,841,748	2,350,281	70.0%	1,549,004	151.7	
BAY HARBOR ISLANDS [GP]	P	10/01/2009	N	After	AGG	4,467,097	6,581,836	2,114,739	67.9%	1,066,431	198.3	
BAY HARBOR ISLANDS [GP]	P	10/01/2009	N	Before	AGG							
BAY HARBOR ISLANDS [GP]	P	10/01/2009	N	Before	AGG	4,467,097	6,489,367	2,022,270	68.8%	1,066,431	189.6	
BAY HARBOR ISLANDS [GP]	P	10/01/2008	N	None	AGG	3,834,161	5,745,678	1,911,517	66.7%	972,312	196.6	
BAY HARBOR ISLANDS [GP]	P	10/01/2007	N	After	AGG	3,417,433						
BAY MEDICAL CENTER	G	01/01/2011	N	Before	PUC	86,362,771	96,285,508	9,922,737	89.7%	72,018,486	13.8	
BAY MEDICAL CENTER	G	01/01/2011	N	After	PUC	86,362,771	92,024,507	5,661,736	93.8%	69,397,780	8.2	
BAY MEDICAL CENTER	G	01/01/2010	Y	After	PUC	85,374,844	93,035,190	7,660,346	91.8%	62,904,109	12.2	
BAY MEDICAL CENTER	G	01/01/2010	Y	Before	PUC	85,374,844	91,951,041	6,576,197	92.8%	62,904,109	10.5	
BAY MEDICAL CENTER	G	01/01/2010	N	None	PUC	85,374,844	91,300,872	5,926,028	93.5%	62,904,109	9.4	
BAY MEDICAL CENTER	G	01/01/2009	N	After	PUC	78,843,824	88,011,493	9,167,669	89.6%	68,834,900	13.3	
BAY MEDICAL CENTER	G	01/01/2009	N	Before	AGG	78,843,824	88,011,493	9,167,669	89.6%	68,834,900	13.3	
BAY MEDICAL CENTER	G	01/01/2008	N	None	AGG	81,093,732	86,717,484	5,623,752	93.5%	65,422,123	8.6	
BELLE GLADE	G	10/01/2011	N	After	AGG	12,287,207	11,859,393	-427,814	103.6%	2,755,045	-15.5	
BELLE GLADE	G	10/01/2011	N	Before	EAN	12,287,207	11,513,057	-774,150	106.7%	2,755,045	-28.1	
BELLE GLADE	G	10/01/2010	N	None	EAN	12,602,518	11,256,078	-1,346,440	112.0%	2,687,813	-50.1	
BELLE GLADE	G	10/01/2009	N	Before		12,593,393	12,124,770	-468,623	103.9%	3,458,032	-13.6	
BELLE GLADE	G	10/01/2009	N	After	EAN	12,593,393	12,250,630	-342,763	102.8%	3,458,032	-9.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
BELLE GLADE	G	10/01/2008	N	After	EAN	12,384,925	10,757,632	-1,627,293	115.1%	3,373,646	-48.2	
BELLE GLADE	G	10/01/2008	N	Before		12,450,912						
BELLE GLADE	G	10/01/2007	N	None	EAN	11,990,856	10,981,466	-1,009,390	109.2%	3,836,202	-26.3	
BELLE GLADE (RETIRED)	PF	10/01/2011	N	Before	AGG	4,655,664				0		
BELLE GLADE (RETIRED)	PF	10/01/2011	N	After	AGG	4,655,664	3,792,377	-863,287	122.8%	0	0.0	
BELLE GLADE (RETIRED)	PF	10/01/2010	N	None	AGG	4,745,197	3,497,569	-1,247,628	135.7%	0	0.0	
BELLE GLADE (RETIRED)	PF	10/01/2009	N	None	AGG	4,583,203	3,485,625	-1,097,578	131.5%	0	0.0	
BELLE GLADE (RETIRED)	PF	10/01/2008	N	None	AGG	4,454,412	3,620,585	-833,827	123.0%	0	0.0	
BELLE GLADE HOUSING	G	10/01/2011	N	None	AGG	1,427,204	1,701,650	274,446	83.9%	899,775	30.5	
BELLE GLADE HOUSING	G	10/01/2010	N	None	AGG	1,233,941						
BELLE GLADE HOUSING	G	10/01/2009	N	None	AGG	1,078,488	1,348,204	269,716	80.0%	813,926	33.1	
BELLE GLADE HOUSING	G	10/01/2008	N	None	AGG	998,547						
BELLE GLADE HOUSING	G	10/01/2007	N	None	AGG	1,069,123						
BELLEAIR	P	10/01/2011	N	None	FIL	2,014,037	2,481,436	467,399	81.2%	738,041	63.3	
BELLEAIR	P	10/01/2010	N	None	FIL	1,975,784	2,380,894	405,110	83.0%	688,721	58.8	
BELLEAIR	P	10/01/2009	N	None	FIL	1,813,120	2,235,907	422,787	81.1%	626,886	67.4	
BELLEAIR	P	10/01/2008	N	Before		1,868,261						
BELLEAIR	P	10/01/2008	N	After	FIL	1,854,654	2,281,665	427,011	81.3%	604,845	70.6	
BELLEAIR	P	10/01/2007	N	None	FIL/	1,790,859	2,216,000	425,000	80.8%	424,000	100.4	
BELLEAIR BLUFFS	F	10/01/2010	N	Before	FIL	1,460,393	1,466,562		99.6%	0		
BELLEAIR BLUFFS	F	10/01/2010	N	After	FIL	1,460,393	1,502,197	41,804	97.2%	0		
BELLEAIR BLUFFS	F	10/01/2009	Y	None	FIL	1,347,571	1,468,674	121,103	91.8%	0	0.0	
BELLEAIR BLUFFS	F	10/01/2008	N	Before		983,923						
BELLEAIR BLUFFS	F	10/01/2008	N	After	FIL	1,126,770	1,250,856	124,086	90.1%	581,932	21.3	
BELLEAIR BLUFFS	F	10/01/2007	N	None	FIL	941,706	1,217,735	276,029	77.3%	466,927	59.1	
BELLEVIEW	P	10/01/2011	N	Before	EAN	1,967,836	2,685,912	718,076	73.3%	437,910	164.0	
BELLEVIEW	P	10/01/2011	N	After	EAN	1,967,836	2,753,325	785,489	71.5%	437,910	179.4	
BELLEVIEW	P	10/01/2010	N	After	EAN	1,970,317	2,748,400	778,083	71.7%	506,862	153.5	
BELLEVIEW	P	10/01/2010	N	Before	EAN	1,970,317	2,694,368	724,051	73.1%	506,862	142.8	
BELLEVIEW	P	10/01/2009	N	None	EAN	1,843,446	2,434,022	590,576	75.7%	624,954	94.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
BELLEVIEW	P	10/01/2008	N	Before		1,706,332						
BELLEVIEW	P	10/01/2008	N	After	EAN	1,706,332	2,327,241	620,909	73.3%	635,217	97.7	
BELLEVIEW	P	10/01/2007	N	None	EAN/	1,779,718	2,320,000	540,282	76.7%	584,000	92.5	
BOCA GRANDE FCD	F	10/01/2011	Y	After	FIL	2,199,148	2,667,195	468,047	82.5%	1,106,728	42.3	
BOCA GRANDE FCD	F	10/01/2011	Y	Before	FIL	2,199,148	2,600,256	401,108	84.6%	1,106,728	36.2	
BOCA GRANDE FCD	F	10/01/2010	N	Before	FIL	1,879,110	1,603,552	-275,558	117.2%	978,777	-28.2	
BOCA GRANDE FCD	F	10/01/2010	N	After	FIL	1,879,110	1,662,138	-216,972	113.1%	978,777	-22.2	
BOCA GRANDE FCD	F	10/01/2009	N	After	FIL	1,449,871	1,242,916	-206,955	116.7%	1,049,538	-19.7	
BOCA GRANDE FCD	F	10/01/2009	N	Before		1,449,871						
BOCA RATON	G	10/01/2011	N	None	EAN	150,588,964	177,690,848	27,101,884	84.7%	29,915,815	90.6	
BOCA RATON	G	10/01/2010	N	None	EAN	155,041,982	169,663,427	14,621,445	91.4%	32,165,959	45.5	
BOCA RATON	G	10/01/2009	N	None	EAN	155,671,483	162,631,384	6,959,901	95.7%	32,810,590	21.2	
BOCA RATON	G	10/01/2008	N	None	EAN	156,186,054	150,363,336	-5,822,718	103.9%	32,118,651	-18.1	
BOCA RATON	G	10/01/2007	N	None	EAN	155,901,366	145,647,102	-10,254,264	107.0%	30,935,387	-33.1	
BOCA RATON	PF	10/01/2011	N	None	EAN	205,429,026	327,580,198	122,151,172	62.7%	28,591,197	427.2	
BOCA RATON	PF	10/01/2010	N	None	EAN	208,496,526	296,741,692	88,245,166	70.3%	29,499,150	299.1	
BOCA RATON	PF	10/01/2009	N	None	EAN	204,965,289	274,734,730	69,769,441	74.6%	29,766,886	234.4	
BOCA RATON	PF	10/01/2008	Y	After	EAN	203,745,215	252,987,792	49,242,577	80.5%	28,637,275	172.0	
BOCA RATON	PF	10/01/2008	Y	Before		203,745,215	250,561,167	46,815,952	81.3%			
BOCA RATON	PF	10/01/2008	N	None	EAN	203,745,215	249,405,118	45,659,903	81.7%	27,146,586	168.2	
BOCA RATON	PF	10/01/2007	N	None	EAN	197,931,772	231,788,992	33,857,220	85.4%	24,890,896	136.0	
BOCA RATON EXECUTIVE	G	10/01/2011	N	After	EAN	20,537,605	31,316,268	10,778,663	65.6%	5,090,292	211.7	
BOCA RATON EXECUTIVE	G	10/01/2011	N	Before	EAN	20,537,605	30,796,757	10,259,152	66.7%	5,090,292	201.5	
BOCA RATON EXECUTIVE	G	10/01/2010	Y	After	EAN	19,058,673	27,612,044	8,553,371	69.0%	4,896,787	174.7	
BOCA RATON EXECUTIVE	G	10/01/2010	N	Before	EAN	19,059,072	26,918,124	7,859,052	70.8%	4,921,267	159.7	
BOCA RATON EXECUTIVE	G	10/01/2010	N	After	EAN	19,059,072	27,124,059	8,064,987	70.3%	4,896,787	164.7	
BOCA RATON EXECUTIVE	G	10/01/2010	Y	Before	EAN	19,058,673	26,918,124	7,859,451	70.8%	4,921,267	159.7	
BOCA RATON EXECUTIVE	G	10/01/2009	N	Before	EAN	17,480,309	25,145,603	7,665,294	69.5%	5,312,138	144.3	
BOCA RATON EXECUTIVE	G	10/01/2009	N	After	EAN	17,480,309	24,713,430	7,233,121	70.7%	5,264,102	137.4	
BOCA RATON EXECUTIVE	G	10/01/2008	N	After	EAN	15,850,171	21,482,012	5,631,841	73.8%	5,139,000	109.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
BOCA RATON EXECUTIVE	G	10/01/2008	N	Before	EAN	15,850,171	21,041,229	5,191,058	75.3%	5,139,438	101.0	
BOCA RATON EXECUTIVE	G	10/01/2007	N	None	EAN	13,887,606	17,704,000	3,816,394	78.4%	4,610,000	82.8	
BOCA RATON HOUSING	G	10/01/2011	Y	After	AGG	1,528,642	1,350,273	-178,369	113.2%	862,168	-20.7	
BOCA RATON HOUSING	G	10/01/2011	Y	Before	AGG	1,528,642	1,277,552	-251,090	119.7%	862,168	-29.1	
BOCA RATON HOUSING	G	10/01/2009	N	Before	AGG	1,201,094	959,821	-241,273	125.1%			
BOCA RATON HOUSING	G	10/01/2009	N	After	AGG	1,201,094	1,014,602	-186,492	118.4%	681,228	-27.4 CALCULATED USING ENTRY AGE NORMAL COST METHOD	
BOCA RATON HOUSING	G	10/01/2007	N	None	AGG/	1,112,331	1,112,000	0	100.0%	786,000	0.0	
BONITA SPRINGS FCD	F	10/01/2011	N	None	EAN	31,017,767	60,986,013	29,968,246	50.9%	6,482,298	462.3	
BONITA SPRINGS FCD	F	10/01/2010	N	Before		28,705,369	49,873,376	21,168,007	57.6%	7,924,994	267.1	
BONITA SPRINGS FCD	F	10/01/2010	N	After	EAN	28,705,369	50,856,516	22,151,147	56.4%	7,924,994	279.5	
BONITA SPRINGS FCD	F	10/01/2009	N	None	EAN	26,130,449	43,873,729	17,743,280	59.6%	7,485,571	237.0	
BONITA SPRINGS FCD	F	10/01/2008	N	After	EAN	23,197,618	39,897,278	16,699,660	58.1%	7,167,721	233.0	
BONITA SPRINGS FCD	F	10/01/2008	N	Before	EAN	22,692,288	39,897,277	17,204,989	56.9%	7,167,721	240.0	
BONITA SPRINGS FCD	F	10/01/2007	N	None	EAN/	20,346,521	33,450,000	13,104,000	60.8%	6,941,000	188.8	
BONITA SPRINGS FCD	G	10/01/2011	N	None	FIL	1,955,409	1,907,343	-48,066	102.5%	540,894	-8.9	
BONITA SPRINGS FCD	G	10/01/2010	N	None	FIL	1,764,960	1,719,658	-45,302	102.6%	937,679	-4.8	
BONITA SPRINGS FCD	G	10/01/2009	N	After	FIL	1,531,755	1,475,497	-56,258	103.8%	889,966	-6.3	
BONITA SPRINGS FCD	G	10/01/2009	N	Before		1,531,755						
BONITA SPRINGS FCD	G	10/01/2008	N	Before		1,126,691						
BONITA SPRINGS FCD	G	10/01/2008	N	After	FIL	1,313,731	1,294,700	-19,031	101.5%	860,996	-2.2	
BONITA SPRINGS FCD	G	10/01/2007	N	None	FIL/	1,113,966	1,216,000	102,000	91.6%	821,000	12.4	
BOYNTON BEACH	F	10/01/2011	N	After	EAN	49,140,415	84,384,761	35,244,346	58.2%	9,781,772	360.3	
BOYNTON BEACH	F	10/01/2011	N	Before	EAN	49,140,415	83,005,939	33,865,524	59.2%	9,781,772	346.2	
BOYNTON BEACH	F	10/01/2010	Y	Before	EAN	48,521,964	76,797,198	28,275,234	63.2%	10,726,580	263.6	
BOYNTON BEACH	F	10/01/2010	Y	After	EAN	48,521,964	78,046,241	29,524,277	62.2%	10,506,008	281.0	
BOYNTON BEACH	F	10/01/2009	N	None	EAN	46,446,813	72,211,379	25,764,566	64.3%	10,350,054	248.9	
BOYNTON BEACH	F	10/01/2009	Y	None	EAN	46,448,767	72,211,379	25,762,612	64.3%	10,350,054	248.9	
BOYNTON BEACH	F	10/01/2008	N	None	EAN	45,330,615	67,141,898	21,811,283	67.5%	10,130,185	215.3	
BOYNTON BEACH	F	10/01/2007	N	None	EAN	40,504,910	59,480,217	18,975,307	68.1%	8,806,744	215.5	
BOYNTON BEACH	G	10/01/2011	N	Before	EAN	98,246,139	132,394,009	34,147,870	74.2%	22,183,119	153.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
BOYNTON BEACH	G	10/01/2011	N	After	EAN	98,246,139	132,394,009	34,147,870	74.2%	22,183,119	153.9	
BOYNTON BEACH	G	10/01/2010	N	None	EAN	96,128,081	125,794,845	29,666,764	76.4%	26,148,644	113.5	
BOYNTON BEACH	G	10/01/2009	N	After	EAN	90,974,549	121,690,000	30,715,451	74.8%	28,182,460	109.0	
BOYNTON BEACH	G	10/01/2009	N	Before		85,567,885						
BOYNTON BEACH	G	10/01/2008	N	None	EAN	84,041,900	112,906,860	28,864,960	74.4%	27,852,000	103.6	
BOYNTON BEACH	G	10/01/2007	Y	None	EAN	79,841,412	104,360,000	24,518,588	76.5%	26,601,000	92.2	
BOYNTON BEACH	P	10/01/2011	N	Before	EAN	49,115,728	88,021,892	38,906,164	55.8%	12,397,266	313.8	
BOYNTON BEACH	P	10/01/2011	N	After	EAN	49,115,728	89,656,412	40,540,684	54.8%	12,397,266	327.0	
BOYNTON BEACH	P	10/01/2010	Y	None	EAN	48,129,593	81,957,204	33,827,611	58.7%	12,592,795	268.6	
BOYNTON BEACH	P	10/01/2010	N	None	EAN	48,129,593	81,957,204	33,827,611	58.7%	12,619,906	268.0	
BOYNTON BEACH	P	10/01/2009	Y	None	EAN	46,116,985	78,055,403	31,938,418	59.1%	12,537,968	254.7	
BOYNTON BEACH	P	10/01/2009	N	None	EAN	46,116,985	78,055,403	31,938,418	59.1%	12,537,968	254.7	
BOYNTON BEACH	P	10/01/2008	N	None	EAN	44,277,726	72,349,643	28,071,917	61.2%	11,532,888	243.4	
BOYNTON BEACH	P	10/01/2007	N	None	EAN/	44,780,016						
BRADENTON	F	10/01/2011	N	None	EAN	28,968,552	44,421,789	15,453,237	65.2%	3,801,293	406.5	
BRADENTON	F	10/01/2010	N	Before	EAN	30,070,970	42,227,032	12,156,062	71.2%	3,575,486	340.0	
BRADENTON	F	10/01/2010	N	After	EAN	30,070,970	42,939,991	12,869,021	70.0%	3,575,486	359.9	
BRADENTON	F	10/01/2009	N	None	EAN	29,759,576	40,029,289	10,269,713	74.3%	4,014,231	255.8	
BRADENTON	F	10/01/2008	N	After	EAN	29,533,913	37,712,988	8,179,075	78.3%	4,065,747	201.2	
BRADENTON	F	10/01/2008	N	Before		29,064,232						
BRADENTON	F	10/01/2007	N	None	EAN/	28,494,946	35,485,000	6,990,054	80.3%	4,033,000	173.3	
BRADENTON	P	10/01/2011	N	None	EAN	48,975,195	61,931,747	12,956,552	79.1%	6,490,692	199.6	
BRADENTON	P	10/01/2010	N	Before	EAN	48,428,739	60,032,031	11,603,292	80.7%	6,518,785	178.0	
BRADENTON	P	10/01/2010	N	After	EAN	47,812,346	57,777,539	9,965,193	82.8%	6,518,785	152.9	
BRADENTON	P	10/01/2009	N	None	EAN	46,688,948	57,318,819	10,629,871	81.5%	6,661,333	159.6	
BRADENTON	P	10/01/2008	N	None	EAN	45,205,970	52,792,349	7,586,379	85.6%	6,618,369	114.6	
BRADENTON	P	10/01/2007	N	None	EAN/	42,958,587	48,083,000	5,124,413	89.3%	6,727,000	76.2	
BROOKSVILLE	F	10/01/2011	Y	Before	EAN	4,484,550	6,118,491	1,633,941	73.3%	687,564	237.6	
BROOKSVILLE	F	10/01/2011	Y	After	EAN	4,484,550	6,219,138	1,734,588	72.1%	687,564	252.3	
BROOKSVILLE	F	10/01/2010	N	After	EAN	4,527,289	5,896,346	1,369,057	76.8%	750,916	182.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
BROOKSVILLE	F	10/01/2010	N	Before	EAN	4,527,289	5,826,855	1,299,566	77.7%	750,916	173.1	
BROOKSVILLE	F	10/01/2009	N	None	EAN	4,421,906	5,732,264	1,310,358	77.1%	831,397	157.6	
BROOKSVILLE	F	10/01/2008	N	After	EAN	4,330,318	5,298,483	968,165	81.7%	807,357	119.9	
BROOKSVILLE	F	10/01/2008	N	Before		4,492,114						
BROOKSVILLE	F	10/01/2007	N	None	EAN/	4,335,385	5,072,000	736,000	85.5%	721,000	102.1	
BROOKSVILLE	P	10/01/2011	N	None	AGG	3,208,199	3,477,532	269,333	92.3%	1,162,664	23.2	
BROOKSVILLE	P	10/01/2010	N	After	AGG	3,102,669	3,239,304	136,635	95.8%	959,684	14.2	
BROOKSVILLE	P	10/01/2010	N	Before	AGG	3,102,669						
BROOKSVILLE	P	10/01/2009	Y	None	AGG	2,942,336	2,892,544	-49,792	101.7%	947,749	-5.3	
BROOKSVILLE	P	10/01/2008	N	After	AGG	2,767,031	2,596,143	-170,888	106.6%	884,446	-19.3	
BROOKSVILLE	P	10/01/2008	N	Before		2,414,427						
BROOKSVILLE	P	10/01/2007	N	None	AGG/							INFO NOT REQUIRED BY AGG METHOD
BUNNELL	F	10/01/2010	N	After	EAN	409,910	374,902	-35,008	109.3%	22,500	-155.6	
BUNNELL	F	10/01/2010	N	Before	EAN	409,910	342,442	-67,468	119.7%	22,500	-299.9	
BUNNELL	F	10/01/2008	N	After	EAN	382,429	266,398	-116,031	143.6%	14,167	-819.0	
BUNNELL	F	10/01/2008	N	Before	EAN	318,690	266,397	-52,293	119.6%	14,167	-369.1	
BUSHNELL	G	10/01/2011	N	None	EAN	1,137,928	1,453,237	315,309	78.3%	983,148	32.1	
BUSHNELL	G	10/01/2009	N	None	EAN	885,785	1,141,386	255,601	77.6%	938,654	27.2	
BUSHNELL	G	10/01/2008	N	Before		638,971						
BUSHNELL	G	10/01/2008	N	After	EAN	765,268	966,020	200,752	79.2%	874,161	23.0	
BUSHNELL	G	10/01/2007	N	None	EAN	636	801,015	164,902	.1%	817,220	20.2	
BUSHNELL	P	10/01/2011	N	None	FIL	988,569	1,118,249	129,680	88.4%	360,436	36.0	
BUSHNELL	P	10/01/2010	Y	Before	AGG	897,200						407,716
BUSHNELL	P	10/01/2010	Y	After	FIL	897,200	1,033,517	136,317	86.8%	407,716	33.4	
BUSHNELL	P	10/01/2009	N	None	AGG	810,887	959,233	148,346	84.5%	400,071	37.1	
BUSHNELL	P	10/01/2008	N	Before		729,292						
BUSHNELL	P	10/01/2008	N	After	AGG	607,743	775,008	167,265	78.4%	344,182	48.6	
BUSHNELL	P	10/01/2007	N	None	AGG	660,880	660,880	0	100.0%	332,526	0.0	
CAPE CORAL	F	10/01/2011	N	None	EAN	82,465,326	142,948,929	60,483,603	57.7%	12,767,637	473.7	
CAPE CORAL	F	10/01/2010	N	Before	EAN	82,466,848	133,621,867	51,155,019	61.7%	13,173,617	388.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
CAPE CORAL	F	10/01/2010	N	After	EAN	82,466,848	136,634,447	54,167,599	60.4%	13,173,617	411.2	
CAPE CORAL	F	10/01/2009	N	None	EAN	79,465,598	127,643,322	48,177,724	62.3%	13,446,812	358.3	
CAPE CORAL	F	10/01/2008	N	Before		82,593,487						
CAPE CORAL	F	10/01/2008	N	After	EAN	80,099,788	113,528,819	33,429,031	70.6%	13,789,968	242.4	
CAPE CORAL	F	10/01/2007	N	None	EAN/	77,333,267	100,077,000	22,743,733	77.3%	12,927,000	175.9	
CAPE CORAL	G	10/01/2011	N	None	EAN	123,088,869	214,044,075	90,955,206	57.5%	35,472,029	256.4	
CAPE CORAL	G	10/01/2010	N	None	EAN	121,691,151	202,618,184	80,927,033	60.1%	37,963,288	213.2	
CAPE CORAL	G	10/01/2009	N	After	EAN	117,425,565	189,415,256	71,989,691	62.0%	39,478,495	182.4	
CAPE CORAL	G	10/01/2009	N	Before		117,425,565						
CAPE CORAL	G	10/01/2008	N	After	EAN	115,373,850	168,271,094	52,897,244	68.6%	41,966,953	126.0	
CAPE CORAL	G	10/01/2008	N	Before		119,750,750						
CAPE CORAL	G	10/01/2007	N	None	EAN	110,223,917	132,756,855	22,532,938	83.0%	43,849,899	51.4	
CAPE CORAL	P	10/01/2011	N	None	EAN	79,498,223	126,182,236	46,684,013	63.0%	13,098,122	356.4	
CAPE CORAL	P	10/01/2010	N	Before	EAN	78,297,575	116,930,435	38,632,860	67.0%	14,650,761	263.7	
CAPE CORAL	P	10/01/2010	N	After	EAN	78,297,575	119,737,792	41,440,217	65.4%	14,650,761	282.9	
CAPE CORAL	P	10/01/2009	N	None	EAN	74,418,412	109,495,436	35,077,024	68.0%	15,275,458	229.6	
CAPE CORAL	P	10/01/2009	Y	None	EAN	74,418,412	109,495,436	35,077,024	68.0%	15,275,458	229.6	
CAPE CORAL	P	10/01/2008	N	After	EAN	71,617,100	100,015,792	28,398,692	71.6%	15,569,343	182.4	
CAPE CORAL	P	10/01/2008	N	Before		73,897,998						
CAPE CORAL	P	10/01/2007	N	None	EAN/	68,538,078	85,312,000	16,774,000	80.3%	14,995,000	111.9	
CASSELBERRY	PF	10/01/2011	N	None	AGG	9,107,883	11,003,759	1,895,876	82.8%	3,621,240	52.4	
CASSELBERRY	PF	10/01/2010	N	After	AGG	8,058,785	8,058,785	0	100.0%	3,278,798	0.0	
CASSELBERRY	PF	10/01/2010	N	Before	AGG	8,058,785	8,058,785	0	100.0%	3,278,798	0.0	
CASSELBERRY	PF	10/01/2009	N	None	AGG	6,854,844	7,945,740	1,090,896	86.3%	3,171,407	34.4 AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD	
CASSELBERRY	PF	10/01/2008	N	Before		5,476,578						
CASSELBERRY	PF	10/01/2008	N	After	AGG	5,734,434	6,585,330	850,896	87.1%	3,034,082	28.0	
CHATTAHOOCHEE	F	10/01/2010	N	After	AGG	379,802	428,989	49,187	88.5%	55,128	89.2	
CHATTAHOOCHEE	F	10/01/2010	N	Before	AGG	379,802	428,989	49,187	88.5%	55,128	89.2	
CHATTAHOOCHEE	F	10/01/2007	N	None	AGG	339,785	407,878	68,093	83.3%	64,166	106.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
CLEARWATER	F	01/01/2012	N	After	AGG	6,341,468	5,659,565	-681,903	112.0%	0	0.0	
CLEARWATER	F	01/01/2012	N	Before	AGG	6,341,468	5,387,227	-954,241	117.7%	0	0.0	
CLEARWATER	F	01/01/2010	N	None	AGG	7,069,681	6,752,633	-317,048	104.7%	0	0.0	
CLEARWATER	F	01/01/2008	N	None	AGG	8,063,338	7,815,729	-247,609	103.2%	0	0.0	
CLEARWATER	GPF	01/01/2012	N	None	FIL	664,087,199	681,871,531	17,784,332	97.4%	74,765,020	23.8	
CLEARWATER	GPF	01/01/2011	N	None	FIL	646,956,800	665,701,475	18,744,675	97.2%	76,505,599	24.5	
CLEARWATER	GPF	01/01/2010	N	None	FIL	618,444,906	638,109,349	19,664,443	96.9%	80,443,199	24.4	
CLEARWATER	GPF	01/01/2009	N	None	FIL	536,834,473	557,515,503	20,681,030	96.3%	82,104,837	25.2	
CLEARWATER	GPF	01/01/2008	N	None	FIL/	610,979,087	632,560,000	21,581,000	96.6%	80,372,000	26.9	
CLERMONT	F	10/01/2011	N	None	AGG	4,284,079	4,224,986	-59,093	101.4%	2,792,489	-2.1	
CLERMONT	F	10/01/2009	N	After	AGG	2,609,047	2,596,659	-12,388	100.5%	2,552,427	-0.5	
CLERMONT	F	10/01/2009	N	Before	AGG	2,609,047	2,508,422	-100,625	104.0%	2,552,427	-3.9	
CLERMONT	F	10/01/2007	N	None	AGG/	1,972,299	1,973,000	0	100.0%	2,031,000	0.0	
CLERMONT	P	10/01/2011	N	None	AGG	7,341,114	7,908,270	567,156	92.8%	2,548,993	22.3	
CLERMONT	P	10/01/2009	N	Before	AGG	5,288,822	6,128,651	839,829	86.3%	2,485,033	33.8 CALCULATED UNDER THE ENTRY AGE NORMAL COST METHOD	
CLERMONT	P	10/01/2009	N	After	AGG	5,288,822	6,163,934	875,112	85.8%	2,485,033	35.2 CALCULATED UNDER THE ENTRY AGE NORMAL COST METHOD	
CLERMONT	P	10/01/2007	N	None	AGG	4,905,071	4,905,071	0	100.0%	2,356,375	0.0	
CLERMONT (RETIRED)	G	10/01/2011	N	None	AGG	488,225	412,730	-75,495	118.3%	0	0.0	
CLERMONT (RETIRED)	G	10/01/2009	N	Before	AGG	573,379	636,925	63,546	90.0%			
CLERMONT (RETIRED)	G	10/01/2009	N	After	AGG	573,379	566,885	-6,494	101.1%	0	0.0	
CLERMONT (RETIRED)	G	10/01/2007	N	None	AGG	822,401	822,401	0	100.0%	0		
CLEWISTON	G	10/01/2010	N	None	AGG	7,811,043	9,687,335	1,876,292	80.6%	2,718,763	69.0	
CLEWISTON	G	10/01/2009	N	None	AGG	7,378,850	9,542,385	2,163,535	77.3%	2,627,530	82.3	
CLEWISTON	G	10/01/2008	N	None	AGG	7,512,877	8,670,382	1,157,505	86.6%	2,538,659	45.6	
CLEWISTON	G	10/01/2007	N	None	AGG	7,155,097						
COCOA	F	10/01/2011	N	Before	EAN	10,548,709	21,221,638	10,672,929	49.7%	1,879,004	568.0	
COCOA	F	10/01/2011	N	After	EAN	10,548,709	21,774,376	11,225,667	48.4%	1,879,004	597.4	
COCOA	F	10/01/2010	N	Before	EAN	10,808,274	20,225,225	9,416,951	53.4%	2,071,147	454.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
COCOA	F	10/01/2010	Y	After	EAN	10,808,274	20,905,842	10,097,568	51.7%	2,071,147	487.5	
COCOA	F	10/01/2010	Y	Before	EAN	10,808,274	20,225,225	9,416,951	53.4%	2,071,147	454.7	
COCOA	F	10/01/2010	N	After	EAN	10,808,274	20,591,244	9,782,970	52.5%	2,071,147	472.3	
COCOA	F	10/01/2009	N	None	EAN	10,029,136	19,248,796	9,219,660	52.1%	1,772,177	520.2	
COCOA	F	10/01/2008	N	After	EAN	10,455,840	18,023,376	7,567,536	58.0%	1,543,116	490.4	
COCOA	F	10/01/2008	Y	After	EAN	10,455,840	18,023,376	7,567,536	58.0%	1,543,116	490.4	
COCOA	F	10/01/2008	N	Before	EAN	10,455,840	18,138,385	7,682,545	57.6%	1,543,116	497.9	
COCOA	F	10/01/2008	Y	Before	EAN	10,455,840	18,138,385	7,682,545	57.6%	12,558,419	61.2	
COCOA	F	10/01/2007	N	After	EAN	10,808,720	17,275,932	6,467,212	62.6%	1,412,506	457.9	
COCOA	F	10/01/2007	N	Before		10,808,720						
COCOA	G	10/01/2011	N	None	EAN	11,217,328	15,912,331	4,695,003	70.5%	373,372	1,257.5	
COCOA	G	10/01/2010	N	None	EAN	12,067,526	16,475,347	4,407,821	73.2%	438,351	1,005.5	
COCOA	G	10/01/2009	N	None	EAN	12,576,165	16,552,061	3,975,896	76.0%	474,293	838.3	
COCOA	G	10/01/2008	N	Before		13,959,424						
COCOA	G	10/01/2008	N	After	EAN	13,192,455	16,382,910	3,190,455	80.5%	510,730	624.7	
COCOA	P	10/01/2011	N	None	EAN	19,161,508	24,002,698	4,841,190	79.8%	3,042,163	159.1	
COCOA	P	10/01/2010	N	None	EAN	19,252,854	24,378,984	5,126,130	79.0%	3,610,927	142.0	
COCOA	P	10/01/2009	N	None	EAN	18,623,406	22,972,294	4,348,888	81.1%	3,604,650	120.6	
COCOA	P	10/01/2008	N	After	EAN	18,562,598	21,407,288	2,844,690	86.7%	3,247,822	87.6	
COCOA	P	10/01/2008	N	Before	EAN	19,208,037	21,407,287	2,199,250	89.7%	3,247,822	67.7	
COCOA	P	10/01/2007	N	Before		20,108,768						
COCOA	P	10/01/2007	N	After	EAN	20,108,768	20,428,077	319,309	98.4%	3,002,368	10.6 after	
COCOA BEACH	F	10/01/2011	N	None	EAN	6,963,778	12,180,852	5,217,074	57.2%	1,362,467	382.9	
COCOA BEACH	F	10/01/2010	N	None	EAN	7,045,162	12,366,572	5,321,410	57.0%	1,368,368	388.9	
COCOA BEACH	F	10/01/2009	N	None	EAN	6,991,841	11,935,259	4,943,418	58.6%	1,376,546	359.1	
COCOA BEACH	F	10/01/2008	N	Before		6,422,135						
COCOA BEACH	F	10/01/2008	N	After	EAN	6,687,635	11,522,353	4,834,718	58.0%	1,478,539	327.0	
COCOA BEACH	F	10/01/2007	N	None	EAN/	6,144,291	10,554,000	4,409,709	58.2%	1,338,000	329.6	
COCOA BEACH	G	10/01/2011	N	None	FIL	16,055,038	15,623,261	-431,777	102.8%	4,879,634	-8.8	
COCOA BEACH	G	10/01/2010	N	None	FIL	15,944,467	15,509,486	-434,981	102.8%	4,871,767	-8.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
COCOA BEACH	G	10/01/2009	N	After	FIL	15,340,869	14,790,697	-550,172	103.7%	4,915,439	-11.2	
COCOA BEACH	G	10/01/2009	N	Before		15,340,869	14,501,902	-838,967	105.8%	4,915,439	-17.1	
COCOA BEACH	G	10/01/2008	N	Before		13,975,891						
COCOA BEACH	G	10/01/2008	N	After	FIL	14,594,805	13,834,187	-760,618	105.5%	4,952,206	-15.4	
COCOA BEACH	G	10/01/2007	N	None	FIL/	12,857,634	12,882,000	25,000	99.8%	4,945,000	0.5	
COCOA BEACH	P	10/01/2011	N	None	EAN	7,066,831	14,287,613	7,220,782	49.5%	1,852,447	389.8	
COCOA BEACH	P	10/01/2010	N	None	EAN	7,206,808	14,638,112	7,431,304	49.2%	1,841,483	403.5	
COCOA BEACH	P	10/01/2009	N	None	EAN	7,027,836	13,975,918	6,948,082	50.3%	1,778,691	390.6	
COCOA BEACH	P	10/01/2008	N	Before		7,287,912						
COCOA BEACH	P	10/01/2008	N	After	EAN	7,098,373	13,177,991	6,079,618	53.9%	1,710,197	355.5	
COCOA BEACH	P	10/01/2007	N	None	EAN/	7,396,377	12,317,000	4,921,000	60.1%	1,618,000	304.1	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2009	N	None	AGG	1,165,310	831,161	-334,149	140.2%	991,977	-33.7	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2008	N	None	AGG	344,350	805,009	460,659	42.8%	1,049,945	43.9	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2007	N	None	AGG	589,167						
COOPER CITY	F	10/01/2011	N	Before	AGG	15,330,822	22,742,715	7,411,893	67.4%	666,772	1,111.6	
COOPER CITY	F	10/01/2011	N	After	AGG	15,330,822	23,349,584	8,018,762	65.7%	666,772	1,202.6	
COOPER CITY	F	10/01/2010	N	None	AGG	14,227,161	20,610,531	6,383,370	69.0%	1,355,415	471.0	
COOPER CITY	F	10/01/2009	N	Before		11,771,879						
COOPER CITY	F	10/01/2009	N	After	AGG	12,310,131	18,857,373	6,547,242	65.3%	2,396,729	273.2	
COOPER CITY	F	10/01/2008	N	None	EAN	10,836,842	16,569,210	5,732,368	65.4%	2,506,698	228.7	
COOPER CITY	F	10/01/2007	N	None	EAN/	9,690,436	14,892,000	5,201,000	65.1%	2,423,000	214.7	
COOPER CITY	G	10/01/2010	N	None	FIL	18,462,476	25,632,813	7,170,337	72.0%	5,360,118	133.8	
COOPER CITY	G	10/01/2009	N	Before	FIL	15,973,815	22,648,342	6,674,527	70.5%	5,360,748	124.5	
COOPER CITY	G	10/01/2009	N	After	FIL	16,661,598	23,789,482	7,127,884	70.0%	5,360,748	133.0	
COOPER CITY	G	10/01/2008	N	None	FIL	15,031,748	21,383,418	6,351,670	70.3%	5,172,878	122.8	
COOPER CITY	P	10/01/2011	N	None	AGG	20,422,091	27,958,843	7,536,752	73.0%	904,863	832.9	
COOPER CITY	P	10/01/2010	N	After	AGG	19,514,498	27,092,214	7,577,716	72.0%	1,154,305	656.5	
COOPER CITY	P	10/01/2010	N	Before	AGG	19,514,498						
COOPER CITY	P	10/01/2009	Y	After	AGG	17,390,414	23,327,575	5,937,161	74.5%	1,973,855	300.8	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
COOPER CITY	P	10/01/2009	Y	Before		17,390,414	22,733,018	5,342,604	76.5%	1,973,855	270.7	
COOPER CITY	P	10/01/2008	N	None	AGG	17,308,432	21,611,742	4,303,310	80.1%	2,120,809	202.9	
COOPER CITY	P	10/01/2007	Y	Before		14,687,850	19,930,530	5,242,680	73.7%	2,162,255	242.5	
COOPER CITY	P	10/01/2007	Y	After	AGG	16,398,190	20,432,383	4,034,193	80.3%	2,155,286	187.2	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	Y	After	EAN	2,177,592	4,876,002	2,698,410	44.7%	398,743	676.7	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	Y	Before	EAN	2,177,592	4,656,034	2,478,442	46.8%	398,743	621.6	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	N	Before	EAN	2,177,592	4,656,034	2,478,442	46.8%	398,743	621.6	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	N	After	EAN	2,177,592	4,678,527	2,500,935	46.5%	398,743	627.2	
COOPER CITY - MANAGEMENT	GPF	10/01/2008	N	After	EAN	1,676,304	4,724,179	3,047,875	35.5%	469,786	648.8	
COOPER CITY - MANAGEMENT	GPF	10/01/2008	N	Before		1,433,611						
CORAL GABLES	GPF	10/01/2011	N	Before	EAN	264,628,498	479,042,393	214,413,895	55.2%	40,863,780	524.7	
CORAL GABLES	GPF	10/01/2011	N	After	EAN	264,628,498	499,648,345	235,019,847	53.0%	40,863,780	575.1	
CORAL GABLES	GPF	10/01/2010	N	None	EAN	265,080,873	460,731,842	195,650,969	57.5%	46,949,522	416.7	
CORAL GABLES	GPF	10/01/2009	N	None	EAN	262,434,347	460,409,065	197,974,718	57.0%	52,692,558	375.7	
CORAL GABLES	GPF	10/01/2008	N	None	EAN	265,381,290	433,904,230	168,522,940	61.2%	53,451,877	315.3	
CORAL GABLES	GPF	10/01/2007	N	None	EAN	258,488,666	403,073,181	144,584,515	64.1%	46,125,693	313.5	
CORAL SPRINGS	F	10/01/2011	N	After	EAN	33,308,516	43,871,717	10,563,201	75.9%	12,124,772	87.1	
CORAL SPRINGS	F	10/01/2011	N	Before	EAN	33,308,516	41,246,101	7,937,585	80.8%	12,124,772	65.5	
CORAL SPRINGS	F	10/01/2010	N	After	EAN	28,134,385	35,322,287	7,187,902	79.7%	11,504,623	62.5	
CORAL SPRINGS	F	10/01/2010	N	Before	EAN	28,134,385	35,526,513	7,392,128	79.2%	11,504,623	64.3	
CORAL SPRINGS	F	10/01/2009	N	After	EAN	24,244,708	30,962,053	6,717,345	78.3%	11,078,347	60.6	
CORAL SPRINGS	F	10/01/2009	N	Before	EAN	24,244,708	31,933,304	7,688,596	75.9%	11,078,347	69.4	
CORAL SPRINGS	F	10/01/2008	Y	After	Ean	19,610,037	27,401,337	7,791,300	71.6%	10,526,905	74.0	
CORAL SPRINGS	F	10/01/2008	Y	Before		19,610,037						
CORAL SPRINGS	F	10/01/2007	N	None	EAN/	15,304,566	20,737,000	5,432,000	73.8%	9,134,000	59.5	
CORAL SPRINGS	G	10/01/2011	N	None	EAN	6,420,643	9,740,964	3,320,321	65.9%	409,842	810.1	
CORAL SPRINGS	G	10/01/2010	N	None	EAN	6,389,320	9,296,389	2,907,069	68.7%	374,110	777.1	
CORAL SPRINGS	G	10/01/2009	N	Before		6,429,684						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
CORAL SPRINGS	G	10/01/2009	N	After	EAN	6,429,684	9,648,181	3,218,497	66.6%	432,819	743.6	
CORAL SPRINGS	G	10/01/2008	N	None	EAN	6,511,950	9,230,301	2,718,351	70.5%	420,204	646.9	
CORAL SPRINGS	G	10/01/2007	N	After	EAN	6,688,223	9,581,924	2,893,701	69.8%	453,058	638.7	
CORAL SPRINGS	G	10/01/2007	N	Before		6,688,223						
CORAL SPRINGS	P	10/01/2011	Y	Before	FIL	103,989,889	179,274,309	75,284,420	58.0%	15,342,616	490.7	
CORAL SPRINGS	P	10/01/2011	Y	After	EAN	103,989,889	179,274,309	75,284,420	58.0%	15,342,616	490.7	
CORAL SPRINGS	P	10/01/2011	N	None	FIL	103,989,889	131,045,563	27,055,674	79.4%	15,342,616	176.3	
CORAL SPRINGS	P	10/01/2010	N	After	FIL	96,830,032	168,478,797	71,648,765	57.5%	14,737,581	486.2	
CORAL SPRINGS	P	10/01/2010	N	Before	FIL	96,830,032	162,544,192	65,714,160	59.6%			
CORAL SPRINGS	P	10/01/2009	N	Before		91,034,715						
CORAL SPRINGS	P	10/01/2009	N	After	FIL	91,034,715	113,309,671	22,274,956	80.3%	12,591,013	176.9	
CORAL SPRINGS	P	10/01/2008	N	After	FIL	89,779,440	99,861,480	10,082,040	89.9%	11,345,669	88.9	
CORAL SPRINGS	P	10/01/2008	N	Before		81,474,643						
CORAL SPRINGS	P	10/01/2007	N	After	FIL	88,980,487	107,237,142	18,256,655	83.0%	11,222,412	162.7	
CORAL SPRINGS	P	10/01/2007	N	Before		83,194,742	101,824,167	18,629,425	81.7%	11,275,349	165.2	
CRESCENT CITY	F	10/01/2010	N	After	AGG	409,354	234,298	-175,056	174.7%	34,738	-503.9	
CRESCENT CITY	F	10/01/2010	N	Before	AGG	409,354	234,298	-175,056	174.7%	34,738	-503.9	
CRESCENT CITY	F	10/01/2007	N	None	AGG	406,220	45,903	-360,317	885.0%	25,407	-1,418.2	
CRESCENT CITY	P	10/01/2010	N	After	AGG	636,404	812,282	175,878	78.3%	253,435	69.4	
CRESCENT CITY	P	10/01/2010	N	Before	AGG	636,404	636,404	0	100.0%	253,435	0.0	
CRESCENT CITY	P	10/01/2007	N	None	AGG	666,260	662,189	-4,071	100.6%	194,953	-2.1	
CRESTVIEW	G	10/01/2011	N	None	FIL	10,838,090	11,518,722	680,632	94.1%	3,749,083	18.2	
CRESTVIEW	G	10/01/2010	N	None	FIL	10,702,659	11,511,092	808,433	93.0%	3,683,859	21.9	
CRESTVIEW	G	10/01/2009	N	None	FIL	10,146,403	10,885,468	739,065	93.2%	4,099,778	18.0	
CRESTVIEW	G	10/01/2008	N	Before		10,091,125						
CRESTVIEW	G	10/01/2008	N	After	FIL	9,878,765	10,460,657	581,892	94.4%	3,638,311	16.0	
CRESTVIEW	G	10/01/2007	N	None	FIL/	9,844,026	10,198,000	354,000	96.5%	3,284,000	10.8	
CRESTVIEW	PF	10/01/2011	N	None	FIL	10,383,082	11,323,702	940,620	91.7%	4,226,006	22.3	
CRESTVIEW	PF	10/01/2010	N	None	FIL	9,568,251	10,572,416	1,004,165	90.5%	3,929,132	25.6	
CRESTVIEW	PF	10/01/2009	N	None	FIL	8,758,538	9,598,073	839,535	91.3%	3,920,487	21.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
CRESTVIEW	PF	10/01/2008	N	After	FIL	8,175,156	8,849,039	673,883	92.4%	3,520,108		19.1	
CRESTVIEW	PF	10/01/2008	N	Before		8,012,493							
CRESTVIEW	PF	10/01/2007	N	None	FIL/	7,545,854	7,769,000	360,000	97.1%	2,879,000		12.5	
DADE CITY	F	10/01/2011	N	None	EAN	4,378,636	5,513,305	1,134,669	79.4%	362,453		313.1	
DADE CITY	F	10/01/2010	Y	None	AGG								
DADE CITY	F	10/01/2010	Y	Before	AGG	4,392,293						360,165	
DADE CITY	F	10/01/2010	Y	After	EAN	4,392,293	5,302,689	910,396	82.8%	360,165		252.8	
DADE CITY	F	10/01/2009	N	None	AGG	4,255,325	4,888,381	633,056	87.0%	355,724		178.0	
DADE CITY	F	10/01/2008	N	After	AGG	4,121,850	4,661,071	539,221	88.4%	351,675		153.3	
DADE CITY	F	10/01/2008	N	Before		4,017,017							
DADE CITY	F	10/01/2007	N	None	AGG	3,812,675	4,463,708	651,033	85.4%	360,141		180.8	
DADE CITY	P	10/01/2011	Y	After	AGG	6,082,334	6,712,489	630,155	90.6%	1,003,498		62.8	
DADE CITY	P	10/01/2011	Y	Before	AGG	6,082,334						1,003,498	
DADE CITY	P	10/01/2010	Y	After	AGG	6,065,806	6,271,470	205,664	96.7%	982,162		20.9	
DADE CITY	P	10/01/2010	Y	Before	AGG	6,065,806						982,162	
DADE CITY	P	10/01/2009	N	None	AGG	5,878,677	5,721,897	-156,780	102.7%	978,443		-16.0 AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD	
DADE CITY	P	10/01/2008	N	Before		5,525,418							
DADE CITY	P	10/01/2008	N	After	AGG	5,669,554	5,041,959	-627,595	112.4%	1,056,705		-59.4	
DADE CITY	P	10/01/2007	N	None	AGG	5,271,423	5,010,138	-261,285	105.2%	969,341		-27.0	
DANIA BEACH	G	10/01/2010	N	Before	AGG	17,173,624	21,396,904	4,223,280	80.3%	2,041,766		206.8	
DANIA BEACH	G	10/01/2010	N	After	AGG	17,173,624	22,177,225	5,003,601	77.4%	2,041,766		245.1	
DANIA BEACH	G	10/01/2009	N	None	AGG	17,229,412	21,042,019	3,812,607	81.9%	2,544,861		149.8	
DANIA BEACH	G	10/01/2008	Y	None	AGG	16,992,592	20,136,633	3,144,041	84.4%	2,835,359		110.9	
DANIA BEACH	G	10/01/2007	Y	After	AGG	16,273,401	19,090,013	2,816,612	85.2%	3,083,065		91.4	
DANIA BEACH	G	10/01/2007	Y	Before		15,556,506	18,293,144	2,736,638	85.0%	3,083,065		88.8	
DANIA BEACH [PF]	F	10/01/2011	N	After	EAN	24,969,410	40,965,363	15,995,953	61.0%	3,019,514		529.8	
DANIA BEACH [PF]	F	10/01/2011	N	Before	EAN	24,969,410	40,965,363	15,995,953	61.0%	3,019,514		529.8	
DANIA BEACH [PF]	F	10/01/2010	N	After	EAN	24,493,997	36,846,824	12,352,827	66.5%	2,777,071		444.8	
DANIA BEACH [PF]	F	10/01/2010	N	Before	EAN	25,136,771	35,701,101	10,564,330	70.4%	3,515,497		300.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
DANIA BEACH [PF]	F	10/01/2009	N	None	EAN	24,291,729	33,539,377	9,247,648	72.4%	4,449,422	207.8	
DANIA BEACH [PF]	F	10/01/2008	N	None	EAN	22,986,086	31,663,487	8,677,401	72.6%	4,155,215	208.8	
DANIA BEACH [PF]	F	10/01/2007	N	None	EAN	21,485,509						
DANIA BEACH [PF]	P	10/01/2011	N	After	EAN	4,285,469	7,164,669	2,879,200	59.8%	0	0.0	
DANIA BEACH [PF]	P	10/01/2011	N	Before	EAN	4,285,469	7,164,669	2,879,200	59.8%	0	0.0	
DANIA BEACH [PF]	P	10/01/2010	N	Before	EAN	4,811,859	7,020,148	2,208,289	68.5%	0	0.0	
DANIA BEACH [PF]	P	10/01/2010	N	After	EAN	4,811,859	7,297,208	2,485,349	65.9%	0	0.0	
DANIA BEACH [PF]	P	10/01/2009	N	None	EAN	5,207,406	7,124,969	1,917,563	73.1%	0	0.0	
DANIA BEACH [PF]	P	10/01/2008	N	None	EAN	5,659,333	7,658,149	1,998,816	73.9%	0	0.0	
DANIA BEACH [PF]	P	10/01/2007	N	None	EAN	5,979,553						
DAVIE	F	10/01/2011	N	After	EAN	41,303,568	65,968,614	24,665,046	62.6%	10,708,836	230.3	
DAVIE	F	10/01/2011	N	Before	EAN	41,303,568	66,591,731	25,288,163	62.0%	10,708,836	236.1	
DAVIE	F	10/01/2010	N	Before	EAN	38,144,403	58,898,526	20,754,123	64.8%	10,554,782	196.6	
DAVIE	F	10/01/2010	N	After	EAN	38,144,403	61,404,410	23,260,007	62.1%	10,554,782	220.4	
DAVIE	F	10/01/2009	N	Before	EAN	34,572,122	53,610,352	19,038,230	64.5%	10,645,916	178.8	
DAVIE	F	10/01/2009	N	After	EAN	34,572,122	53,206,902	18,634,780	65.0%	10,645,916	175.0	
DAVIE	F	10/01/2008	N	None	EAN	31,091,071	47,767,502	16,676,431	65.1%	10,131,283	164.6	
DAVIE	F	10/01/2007	N	After	EAN	27,352,366	41,212,253	13,859,887	66.4%	9,232,545	150.1	
DAVIE	F	10/01/2007	N	Before		25,707,708						
DAVIE	P	10/01/2011	N	None	EAN	74,252,259	109,037,113	34,784,854	68.1%	13,006,234	267.4	
DAVIE	P	10/01/2010	N	None	EAN	73,792,751	100,684,143	26,891,392	73.3%	11,618,049	231.5	
DAVIE	P	10/01/2009	N	After	EAN	64,424,513	95,057,881	30,633,368	67.8%	12,105,937	253.0	
DAVIE	P	10/01/2009	N	Before	EAN	64,424,513	94,311,406	29,886,893	68.3%			
DAVIE	P	10/01/2008	N	None	EAN	59,816,924	85,830,893	26,013,969	69.7%	11,177,496	232.7	
DAVIE	P	10/01/2007	N	Before		58,566,445						
DAVIE	P	10/01/2007	N	After	EAN	61,125,473	77,471,000	16,345,527	78.9%	10,591,000	154.3	
DAVIE - GENERAL & MGMT	G	10/01/2010	N	After	AGG	22,614,503	29,893,406	7,278,903	75.7%	11,472,365	63.4	
DAVIE - GENERAL & MGMT	G	10/01/2010	N	Before	AGG	22,614,503	29,893,406	7,278,903	75.7%	11,472,365	63.4	
DAVIE - GENERAL & MGMT	G	10/01/2009	N	After	AGG	18,740,937	25,851,834	7,110,897	72.5%	11,358,124	62.6	
DAVIE - GENERAL & MGMT	G	10/01/2009	N	Before		18,740,937	25,851,834	7,110,897	72.5%	11,358,124	62.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
DAVIE - GENERAL & MGMT	G	10/01/2008	N	None	agg/	16,022,363	21,961,732	5,939,369	73.0%	11,495,455	51.7	
DAVIE - GENERAL & MGMT	G	10/01/2007	N	None	AGG/	15,736,581	15,737,000	0	100.0%	11,136,000	0.0	
DAYTONA BEACH	PF	10/01/2011	Y	Before	EAN	138,096,894				17,131,002		
DAYTONA BEACH	PF	10/01/2011	Y	After	EAN	138,096,894				17,131,002		
DAYTONA BEACH	PF	10/01/2010	N	None	EAN	133,593,475	189,944,247	56,350,772	70.3%	17,429,066	323.3	
DAYTONA BEACH	PF	10/01/2009	N	None	EAN	127,260,468	184,711,318	57,450,850	68.9%	17,932,496	320.4	
DAYTONA BEACH	PF	10/01/2008	N	None	EAN	121,248,481	174,643,000	53,394,519	69.4%	17,741,000	301.0	
DAYTONA BEACH	PF	10/01/2007	N	None	EAN	115,554,149	164,300,000	48,745,851	70.3%	17,885,000	272.6	
DEERFIELD BEACH	F	10/01/2010	N	None	EAN	86,997,197	101,861,896	14,864,699	85.4%	11,313,910	131.4	
DEERFIELD BEACH	F	10/01/2009	N	None	EAN	86,680,011	95,806,258	9,126,247	90.5%	11,376,090	80.2	
DEERFIELD BEACH	F	10/01/2008	N	None	EAN	83,960,958	89,280,606	5,319,648	94.0%	10,950,967	48.6	
DEERFIELD BEACH	F	10/01/2007	N	None	EAN/	79,039,657	85,119,000	6,079,343	92.9%	10,513,000	57.8	
DEERFIELD BEACH	G	10/01/2009	N	None	AGG	56,887,766	61,610,579	4,722,813	92.3%	3,295,395	143.3	
DEERFIELD BEACH	G	10/01/2008	N	None	AGG	58,340,299	60,294,318	1,954,019	96.8%	3,480,914	56.1	
DEERFIELD BEACH	G	10/01/2007	N	None	AGG/	57,912,904	58,926,000	1,013,000	98.3%	3,652,000	27.7	
DEERFIELD BEACH	P	10/01/2011	N	None	EAN	34,540,758	49,287,507	14,746,749	70.1%	0	0.0	
DEERFIELD BEACH	P	10/01/2010	N	Before	EAN	36,652,549	49,065,358	12,412,809	74.7%	0	0.0	
DEERFIELD BEACH	P	10/01/2010	N	After	EAN	36,192,921	50,068,994	13,876,073	72.3%	0	0.0	
DEERFIELD BEACH	P	10/01/2009	N	After	EAN	39,457,881	49,724,746	11,266,865	79.4%	0		
DEERFIELD BEACH	P	10/01/2009	N	Before		38,457,881	49,724,746	11,266,865	77.3%	0		
DEERFIELD BEACH	P	10/01/2008	N	None	EAN	40,087,946	50,658,055	10,570,109	79.1%	493,035	2,143.9	
DEERFIELD BEACH	P	10/01/2007	N	Before		40,720,997	50,059,488	9,338,491	81.3%	1,062,362	879.0	
DEERFIELD BEACH	P	10/01/2007	N	After	EAN	40,720,997	50,605,719	9,884,722	80.5%	1,062,362	930.4	
DELAND	F	10/01/2011	N	None	EAN	8,359,044	10,295,549	1,936,505	81.2%	1,853,588	104.5	
DELAND	F	10/01/2010	N	None	EAN	8,133,650	9,780,650	1,647,000	83.2%	1,758,198	93.7	
DELAND	F	10/01/2009	N	None	EAN	7,746,465	9,592,540	1,846,075	80.8%	1,839,109	100.4	
DELAND	F	10/01/2008	N	Before		7,005,175	8,656,885	1,651,710	80.9%	1,779,072	92.8	
DELAND	F	10/01/2008	N	After	EAN	7,098,973	8,656,885	1,557,912	82.0%	1,779,072	87.6	
DELAND	F	10/01/2007	N	None	EAN	6,878,749	8,137,686	1,258,937	84.5%	1,742,227	72.3	
DELAND	G	10/01/2011	N	After	EAN	22,615,969	28,059,974	5,444,005	80.6%	2,888,353	188.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
DELAND	G	10/01/2011	N	Before	EAN	22,615,969	28,672,686	6,056,717	78.9%	2,888,353	209.7	
DELAND	G	10/01/2010	N	None	EAN	22,296,145	28,254,024	5,957,879	78.9%	3,430,400	173.7	
DELAND	G	10/01/2009	N	None	EAN	21,564,702	27,683,561	6,118,859	77.9%	3,985,268	153.5	
DELAND	G	10/01/2008	N	None	EAN	20,992,860	27,255,889	6,263,029	77.0%	4,428,703	141.4	
DELAND	G	10/01/2007	N	None	EAN	19,960,605	25,151,393	5,190,788	79.4%	4,729,152	109.8	
DELAND	P	10/01/2011	N	None	EAN	16,450,663	23,834,728	7,384,065	69.0%	2,536,454	291.1	
DELAND	P	10/01/2010	N	None	EAN	16,944,647	20,953,362	4,008,715	80.9%	2,598,079	154.3	
DELAND	P	10/01/2008	N	None	EAN	15,893,716	19,335,365	3,441,649	82.2%	2,758,106	124.8	
DELAND	P	10/01/2007	N	None	EAN/	15,294,186	18,561,000	3,266,814	82.4%	2,643,000	123.6	
DELRAY BEACH	G	10/01/2011	N	After	EAN	90,513,860	93,546,778	3,032,918	96.8%	17,817,131	17.0	
DELRAY BEACH	G	10/01/2011	N	Before	EAN	90,513,860	95,661,663	5,147,803	94.6%	17,817,131	28.9	
DELRAY BEACH	G	10/01/2010	N	None	EAN	87,826,931	91,096,027	3,269,096	96.4%	18,988,947	17.2	
DELRAY BEACH	G	10/01/2009	N	None	AGG	84,476,640	90,079,371	5,602,731	93.8%	19,359,146	28.9	
DELRAY BEACH	G	10/01/2008	N	None	AGG	80,987,834	84,913,592	3,925,758	95.4%	18,990,051	20.7	
DELRAY BEACH	G	10/01/2007	N	None	AGG/			0				
DELRAY BEACH	PF	10/01/2011	N	Before	EAN	118,807,990	208,013,237	89,205,247	57.1%	17,789,167	501.5	
DELRAY BEACH	PF	10/01/2011	N	After	EAN	118,807,990	210,308,202	91,500,212	56.5%	17,789,167	514.4	
DELRAY BEACH	PF	10/01/2010	N	Before	EAN	121,589,339	194,808,842	73,219,503	62.4%	19,165,228	382.0	
DELRAY BEACH	PF	10/01/2010	N	After	EAN	121,589,339	196,961,907	75,372,568	61.7%	19,165,228	393.3	
DELRAY BEACH	PF	10/01/2009	N	After	EAN	117,804,617	182,523,094	64,718,477	64.5%	17,901,995	361.5	
DELRAY BEACH	PF	10/01/2009	N	Before	EAN	117,804,617	180,506,044	62,701,427	65.3%	17,901,995	350.2	
DELRAY BEACH	PF	10/01/2008	Y	After	EAN	119,979,020	169,034,580	49,055,560	71.0%	17,564,005	279.3	
DELRAY BEACH	PF	10/01/2008	Y	Before	EAN	119,979,020	167,170,639	47,191,619	71.8%	17,564,005	268.7	
DELRAY BEACH	PF	10/01/2007	N	Before		110,190,896						
DELRAY BEACH	PF	10/01/2007	N	After	EAN	120,659,009	154,278,004	33,618,995	78.2%	16,893,879	199.0	
DELTONA	F	10/01/2011	N	None	EAN	14,310,538	18,998,282	4,687,744	75.3%	4,125,753	113.6	
DELTONA	F	10/01/2010	N	None	EAN	13,082,304	17,807,076	4,724,772	73.5%	4,455,835	106.0	
DELTONA	F	10/01/2009	N	None	EAN	11,396,506	15,733,675	4,337,169	72.4%	4,270,527	101.6	
DELTONA	F	10/01/2008	N	Before		8,992,260						
DELTONA	F	10/01/2008	N	After	EAN	10,328,173	13,385,926	3,057,753	77.2%	3,981,771	76.8	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
DELTONA	F	10/01/2007	N	None	EAN/	9,232,520						
DESTIN FCD	F	10/01/2011	N	None	EAN	8,564,683	17,966,741	9,402,058	47.7%	2,149,440	437.4	
DESTIN FCD	F	10/01/2011	N	None	EAN					2,149,440		
DESTIN FCD	F	10/01/2010	N	Before	EAN	7,495,209	16,848,149	9,352,940	44.5%	2,330,762	401.3	
DESTIN FCD	F	10/01/2010	N	After	EAN	7,524,748	16,848,149	9,323,401	44.7%	2,330,762	400.0	
DESTIN FCD	F	10/01/2009	Y	None	EAN	6,554,456	15,330,451	8,775,995	42.8%	2,125,540	412.9	
DESTIN FCD	F	10/01/2008	N	After	EAN	5,111,329	14,221,336	9,110,007	35.9%	2,510,751	362.8	
DESTIN FCD	F	10/01/2008	N	Before		4,981,963						
DESTIN FCD	F	10/01/2008	Y	None	EAN	5,111,329	1,444,221,336	1,439,110,007	.4%	2,510,751	57,317.9	
DESTIN FCD	F	10/01/2007	N	None	EAN/	4,110,722	6,714,000	2,603,000	61.2%	1,878,000	138.6	
DUNEDIN	F	10/01/2011	N	None	EAN	18,361,923	20,442,979	2,081,056	89.8%	3,287,502	63.3	
DUNEDIN	F	10/01/2010	N	None	EAN	18,006,457	20,313,740	2,307,283	88.6%	3,507,977	65.8	
DUNEDIN	F	10/01/2009	N	After	EAN	17,499,363	19,300,690	1,801,327	90.7%	3,043,312	59.2	
DUNEDIN	F	10/01/2009	N	Before		17,499,363						
DUNEDIN	F	10/01/2009	Y	After	EAN	17,499,363	19,389,838	1,890,475	90.3%	3,043,312	62.1	
DUNEDIN	F	10/01/2009	Y	Before	EAN	17,499,363	19,389,838	1,890,475	90.3%	3,043,312	62.1	
DUNEDIN	F	10/01/2008	N	None	EAN	16,640,718	17,558,541	917,823	94.8%	2,981,145	30.8	
DUNEDIN	F	10/01/2007	N	None	EAN/	15,433,743						
DUNNELLON	PF	10/01/2011	N	None	AGG	802,214	758,063	-44,151	105.8%	565,373	-7.8	
DUNNELLON	PF	10/01/2009	N	After	AGG	547,459	716,547	169,088	76.4%	500,405	33.8	
DUNNELLON	PF	10/01/2009	N	Before	AGG	547,459	716,547	169,088	76.4%	500,405	33.8	
DUNNELLON	PF	10/01/2007	N	None	AGG/	565,801	566,000	0	100.0%	471,000	0.0	
EAST LAKE TARPON FCD	F	10/01/2011	N	None	FIL	7,317,202	10,895,484	3,578,282	67.2%	1,992,516	179.6	
EAST LAKE TARPON FCD	F	10/01/2010	N	After	FIL	6,964,353	10,391,248	3,426,895	67.0%	2,142,685	159.9	
EAST LAKE TARPON FCD	F	10/01/2010	N	Before		6,964,353	9,642,201	2,677,848	72.2%	2,142,685	125.0	
EAST LAKE TARPON FCD	F	10/01/2009	N	None	FIL	6,507,812	9,293,233	2,785,421	70.0%	2,165,576	128.6	
EAST LAKE TARPON FCD	F	10/01/2008	N	After	FIL	5,970,634	7,616,711	1,646,077	78.4%	2,242,835	73.4	
EAST LAKE TARPON FCD	F	10/01/2008	N	Before		5,106,704						
EAST LAKE TARPON FCD	F	10/01/2007	N	None	FIL/	5,317,552	7,802,000	2,484,000	68.2%	2,213,000	112.3	
EAST NAPLES FCD	F	10/01/2011	N	None	EAN	9,575,689	11,342,735	1,767,046	84.4%	4,391,782	40.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
EAST NAPLES FCD	F	10/01/2010	N	After	EAN	7,934,740	9,659,572	1,724,832	82.1%	4,353,278	39.6	
EAST NAPLES FCD	F	10/01/2010	N	Before	EAN	7,934,740	9,348,139	1,413,399	84.9%	4,353,278	32.5	
EAST NAPLES FCD	F	10/01/2010	Y	After	EAN	7,934,740	9,659,572	1,724,832	82.1%	4,353,278	39.6	
EAST NAPLES FCD	F	10/01/2010	Y	Before	EAN	7,934,740	9,348,139	1,413,399	84.9%	4,353,278	32.5	
EAST NAPLES FCD	F	10/01/2009	N	None	EAN	5,546,976	7,975,928	2,428,952	69.5%	4,248,043	57.2	
EAST NAPLES FCD	F	10/01/2009	Y	None	EAN	5,546,976	7,970,793	2,423,817	69.6%	4,617,655	52.5	
EAST NAPLES FCD	F	10/01/2008	Y	None	EAN	3,882,925	5,751,772	1,868,847	67.5%	3,558,238	52.5	
EAST NAPLES FCD	F	10/01/2008	N	None	EAN	3,882,925	6,228,313	2,345,388	62.3%	3,534,118	66.4	
EAST NAPLES FCD	F	10/01/2007	N	None	EAN	3,268,290	4,749,128	1,480,838	68.8%	3,250,844	45.6	
EAST NICEVILLE FCD	F	10/01/2010	N	After	EAN	261,539	285,025	23,486	91.8%	292,199	8.0	
EAST NICEVILLE FCD	F	10/01/2010	N	Before	EAN	261,539	285,025	23,486	91.8%	292,199	8.0	
EAST NICEVILLE FCD	F	10/01/2007	N	None	EAN	52	58,859	6,640	.1%	240,162	2.8	
EATONVILLE	P	10/01/2010	N	After	AGG	761,858	688,645	-73,213	110.6%	670,970	-10.9	
EATONVILLE	P	10/01/2010	N	Before	AGG	761,858	688,645	-73,213	110.6%	670,970	-10.9	
EATONVILLE	P	10/01/2007	N	None	AGG	587,016	408,844	-178,172	143.6%	461,577	-38.6	
EDgewater	F	10/01/2011	N	None	EAN	5,513,147	7,319,117	1,805,970	75.3%	1,439,711	125.4	
EDgewater	F	10/01/2010	N	Before	EAN	5,315,976	6,423,527	1,107,551	82.8%	1,475,291	75.1	
EDgewater	F	10/01/2010	N	After	EAN	5,315,976	6,499,389	1,183,413	81.8%	1,475,291	80.2	
EDgewater	F	10/01/2009	N	None	EAN	4,977,603	5,652,885	675,282	88.1%	1,475,969	45.8	
EDgewater	F	10/01/2008	N	Before		4,700,591						
EDgewater	F	10/01/2008	N	After	EAN	4,700,591	4,813,030	112,439	97.7%	1,556,068	7.2	
EDgewater	F	10/01/2007	N	None	EAN/	4,004,108	4,557,000	552,892	87.9%	1,495,000	37.0	
EDgewater	G	10/01/2011	N	None	AGG	12,227,558	17,289,981	5,062,423	70.7%	1,017,953	497.3	
EDgewater	G	10/01/2010	N	None	AGG	13,310,777	17,088,869	3,778,092	77.9%	1,122,562	336.6	
EDgewater	G	10/01/2009	N	None	AGG	13,876,405	16,842,925	2,966,520	82.4%	1,204,161	246.4	
EDgewater	G	10/01/2008	N	None	AGG	14,472,525	16,636,744	2,164,219	87.0%	1,254,441	172.5	
EDgewater	G	10/01/2007	N	Before		14,130,355						
EDgewater	G	10/01/2007	N	After	AGG	14,130,355						
EDgewater	P	10/01/2011	N	None	FIL	7,552,835	9,128,729	1,575,894	82.7%	968,913	162.6	
EDgewater	P	10/01/2010	N	None	FIL	7,801,777	8,944,282	1,142,505	87.2%	1,090,756	104.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
EDGEWATER	P	10/01/2009	N	None	FIL	7,980,169	9,081,117	1,100,948	87.9%	1,105,895		99.6	
EDGEWATER	P	10/01/2008	N	None	FIL	8,040,328	9,229,229	1,188,901	87.1%	1,032,166		115.2	
EDGEWATER	P	10/01/2007	N	None	FIL	7,772,999	9,136,180	1,363,181	85.1%	1,222,818		111.5	
ENGLEWOOD AREA FCD	F	10/01/2011	N	None	EAN	12,245,723	22,734,334	10,488,611	53.9%	3,727,723		281.4	
ENGLEWOOD AREA FCD	F	10/01/2010	Y	After	EAN	11,078,445	23,946,682	12,868,237	46.3%	3,527,772		364.8	
ENGLEWOOD AREA FCD	F	10/01/2010	Y	Before	EAN	11,078,445	21,936,922	10,858,477	50.5%	3,527,772		307.8	
ENGLEWOOD AREA FCD	F	10/01/2010	N	After	EAN	11,078,445	22,448,587	11,370,142	49.4%	3,527,772		322.3	
ENGLEWOOD AREA FCD	F	10/01/2010	N	Before	EAN	11,078,445	21,936,922	10,858,477	50.5%	3,527,772		307.8	
ENGLEWOOD AREA FCD	F	10/01/2009	N	None	EAN	10,853,414	20,712,275	9,858,861	52.4%	3,456,419		285.2	
ENGLEWOOD AREA FCD	F	10/01/2008	N	Before		9,765,575							
ENGLEWOOD AREA FCD	F	10/01/2008	N	After	EAN	9,920,844	16,127,681	6,206,837	61.5%	3,361,083		184.7	
ENGLEWOOD AREA FCD	F	10/01/2007	N	None	EAN/	8,632,775	13,966,000	5,334,000	61.8%	2,907,000		183.5	
ENGLEWOOD WATER DISTRICT	G	10/01/2011	N	None	FIL	465,353	639,159	173,806	72.8%	0		0.0	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	N	Before	ILP	455,140	741,783	286,643	61.4%	0		0.0	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	N	After	ILP	455,140	739,127	283,987	61.6%	0		0.0	
ESTERO FCD	F	10/01/2011	N	Before	AGG	5,684,786	8,311,247	2,626,461	68.4%	4,086,455		64.3	
ESTERO FCD	F	10/01/2011	N	After	AGG	6,873,907	9,049,483	2,175,576	76.0%	4,086,455		53.2	
ESTERO FCD	F	10/01/2010	N	None	AGG	4,732,004	6,685,999	1,953,995	70.8%	3,742,880		52.2	
ESTERO FCD	F	10/01/2009	N	After	AGG	3,802,396	5,417,885	1,615,489	70.2%	3,626,884		44.5	
ESTERO FCD	F	10/01/2009	N	Before	AGG	3,802,396	5,417,885	1,615,489	70.2%	3,626,884		44.5	
ESTERO FCD	F	10/01/2008	Y	Before		2,829,308							
ESTERO FCD	F	10/01/2008	Y	Before		2,829,308							
ESTERO FCD	F	10/01/2008	Y	After	AGG	3,186,640	4,124,370	937,730	77.3%	3,220,497		29.1 AAL IS CALCULATED USING ENTRY AGE NORMAL COST METHOD	
ESTERO FCD	F	10/01/2008	Y	After	AGG	2,829,308	4,293,782	1,464,474	65.9%	3,220,497		45.5 AAL IS CALCULATED USING ENTRY AGE NORMAL COST METHOD	
ESTERO FCD	F	10/01/2007	N	None	AGG/	2,557,480	2,557,000	0	100.0%	2,524,000		0.0	
EUSTIS	F	10/01/2011	N	None	EAN	5,442,836	8,023,177	2,580,341	67.8%	961,007		268.5	
EUSTIS	F	10/01/2010	N	Before	EAN	5,758,511	7,775,959	2,017,448	74.1%	1,003,447		201.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
EUSTIS	F	10/01/2010	N	After	EAN	5,758,511	7,850,544	2,092,033	73.4%	1,003,447	208.5	
EUSTIS	F	10/01/2009	N	None	EAN	5,849,412	7,431,868	1,582,456	78.7%	961,355	164.6	
EUSTIS	F	10/01/2008	N	After	EAN	5,915,875	6,917,727	1,001,852	85.5%	1,000,474	100.1	
EUSTIS	F	10/01/2008	N	Before	EAN	6,067,950	6,917,727		87.7%	1,000,474		
EUSTIS	F	10/01/2007	N	None	EAN/	5,936,754	6,286,540	349,786	94.4%	1,049,828	33.3	
EUSTIS	P	10/01/2010	N	None	EAN	10,628,484	14,659,344	4,030,860	72.5%	2,232,881	180.5	
EUSTIS	P	10/01/2009	N	None	EAN	10,012,620	13,759,212	3,746,592	72.8%	2,175,013	172.3	
EUSTIS	P	10/01/2008	N	None	EAN	9,445,235	13,308,396	3,863,161	71.0%	2,257,667	171.1	
EUSTIS	P	10/01/2007	N	None	EAN	8,700,546	12,226,809	3,526,263	71.2%	2,215,755	159.1	
FERNANDINA BEACH	G	10/01/2011	N	None	EAN	12,357,959	21,360,906	9,002,947	57.9%	4,710,043	191.1	
FERNANDINA BEACH	G	10/01/2010	N	None	EAN	12,690,372	20,875,050	8,184,678	60.8%	5,084,090	161.0	
FERNANDINA BEACH	G	10/01/2009	N	None	EAN	12,387,977	20,405,796	8,017,819	60.7%	5,223,260	153.5	
FERNANDINA BEACH	G	10/01/2009	Y	None	EAN	12,387,977	20,405,796	8,017,819	60.7%	5,223,260	153.5	
FERNANDINA BEACH	G	10/01/2008	N	After	EAN	12,378,505	18,799,875	6,421,370	65.8%	5,223,260	122.9	
FERNANDINA BEACH	G	10/01/2008	N	Before		12,871,993						
FERNANDINA BEACH	PF	10/01/2011	N	None	EAN	13,666,579	24,947,752	11,281,173	54.8%	3,047,462	370.2	
FERNANDINA BEACH	PF	10/01/2010	N	Before	EAN	14,366,552	23,767,277	9,400,725	60.4%	3,212,196	292.7	
FERNANDINA BEACH	PF	10/01/2010	N	After	EAN	14,366,552	24,111,480	9,744,928	59.6%	3,212,196	303.4	
FERNANDINA BEACH	PF	10/01/2009	N	None	EAN	14,357,400	23,176,797	8,819,397	61.9%	3,118,496	282.8	
FERNANDINA BEACH	PF	10/01/2009	Y	None	EAN	14,357,400	23,176,797	8,819,397	61.9%	3,118,496	282.8	
FERNANDINA BEACH	PF	10/01/2008	N	Before		14,872,608						
FERNANDINA BEACH	PF	10/01/2008	N	After	EAN	14,434,289	21,456,217	7,021,928	67.3%	3,106,891	226.0	
FERNANDINA BEACH	PF	10/01/2007	N	None	EAN	14,567,071	18,362,991	3,795,920	79.3%	3,078,073	123.3	
FLAGLER BEACH	F	10/01/2010	N	Before	AGG	783,956	783,956	0	100.0%	249,053	0.0	
FLAGLER BEACH	F	10/01/2010	N	After	AGG	783,956	1,071,819	287,863	73.1%	249,053	115.6	
FLAGLER BEACH	F	10/01/2009	N	None	AGG	684,388	684,388	0	100.0%	252,684	0.0	
FLAGLER BEACH	F	10/01/2007	N	None	AGG	708,397		0				
FLAGLER BEACH	P	10/01/2010	N	After	AGG	1,440,319	2,251,935	811,616	64.0%	637,661	127.3	
FLAGLER BEACH	P	10/01/2010	N	Before	AGG	1,440,319	2,251,935	811,616	64.0%	637,661	127.3	
FLAGLER BEACH	P	10/01/2007	N	None	AGG	1,158,788	1,317,694	158,906	87.9%	534,054	29.8	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
FLORIDA CITY	P	10/01/2010	N	None	AGG	2,519,253	2,369,541	-149,712	106.3%	0	0.0	
FLORIDA CITY	P	10/01/2009	N	After	AGG	2,365,827	2,314,592	-51,235	102.2%	0	0.0	
FLORIDA CITY	P	10/01/2009	N	Before	AGG	2,365,827	3,165,344	799,517	74.7%	0	0.0	
FLORIDA CITY	P	10/01/2008	N	None	AGG	2,566,108	3,121,873	555,765	82.2%	0	0.0	
FLORIDA CITY	P	10/01/2007	N	None	AGG	2,323,900	2,323,900	0	100.0%	1,185,184	0.0	
FORT LAUDERDALE	G	09/30/2011	N	Before	EAN	355,673,852	519,161,979	163,488,127	68.5%	69,251,865	236.1	
FORT LAUDERDALE	G	09/30/2011	N	After	EAN	355,673,852	536,701,842	181,027,990	66.3%	60,621,037	298.6	
FORT LAUDERDALE	G	09/30/2010	N	None	EAN	353,481,376	499,854,210	146,372,834	70.7%	71,416,368	205.0	
FORT LAUDERDALE	G	09/30/2009	N	None	EAN	345,239,176	482,099,968	136,860,792	71.6%	71,547,932	191.3	
FORT LAUDERDALE	G	09/30/2008	N	None	EAN	338,743,156	454,291,730	115,548,574	74.6%	69,499,308	166.3	
FORT LAUDERDALE	PF	01/01/2012	N	Before	EAN	505,318,753	706,221,598	200,902,845	71.6%	65,318,290	307.6	
FORT LAUDERDALE	PF	01/01/2012	N	After	EAN	505,318,753	724,112,813	218,794,060	69.8%	65,318,290	335.0	
FORT LAUDERDALE	PF	01/01/2011	N	None	EAN	482,181,230	674,229,902	192,048,672	71.5%	62,571,391	306.9	
FORT LAUDERDALE	PF	01/01/2010	N	None	EAN	451,610,479	648,973,423	197,362,944	69.6%	61,668,621	320.0	
FORT LAUDERDALE	PF	01/01/2009	N	None	EAN	444,447,527	614,037,958	169,590,431	72.4%	52,825,828	321.0	
FORT LAUDERDALE	PF	01/01/2008	N	After	EAN	480,944,264	586,532,251	105,587,987	82.0%	51,302,024	205.8	
FORT LAUDERDALE	PF	01/01/2008	N	Before		458,902,732						
FORT MEADE [GPF]	F	10/01/2010	N	None	FIL	363,377	375,940	12,563	96.7%	106,820	11.8	
FORT MEADE [GPF]	F	10/01/2008	N	None	FIL	394,679	351,110	-43,569	112.4%	89,765	-48.5	
FORT MEADE [GPF]	F	10/01/2007	N	None	FIL	387,896	330,251	-57,645	117.5%	76,034	-75.8	
FORT MEADE [GPF]	G	10/01/2010	N	None	FIL	3,653,061	3,922,456	269,395	93.1%	1,219,363	22.1	
FORT MEADE [GPF]	G	10/01/2008	N	None	FIL	3,614,099	3,866,597	252,498	93.5%	1,634,673	15.4	
FORT MEADE [GPF]	G	10/01/2007	N	None	FIL	3,500,756	3,812,761	312,005	91.8%	1,689,769	18.5	
FORT MEADE [GPF]	P	10/01/2010	N	None	FIL	1,423,146	1,513,126	89,980	94.1%	0	0.0	
FORT MEADE [GPF]	P	10/01/2008	N	None	AGG	1,627,455	1,368,954	-258,501	118.9%	0	0.0	
FORT MEADE [GPF]	P	10/01/2007	N	None	AGG	1,664,148	1,414,719	-249,429	117.6%	696,117	-35.8	
FORT MYERS	F	10/01/2011	N	None	EAN	44,481,776	85,276,600	40,794,824	52.2%	8,096,721	503.8	
FORT MYERS	F	10/01/2010	N	Before	EAN	43,429,828	81,898,070	38,468,242	53.0%	7,230,421	532.0	
FORT MYERS	F	10/01/2010	N	After	EAN	43,429,828	84,336,612	40,906,784	51.5%	7,230,421	565.8	
FORT MYERS	F	10/01/2009	N	None	EAN	43,500,290	81,722,634	38,222,344	53.2%	7,376,175	518.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
FORT MYERS	F	10/01/2008	N	Before		46,911,539						
FORT MYERS	F	10/01/2008	N	After	EAN	45,986,976	80,669,693	34,682,717	57.0%	6,775,452	511.9	
FORT MYERS	F	10/01/2008	Y	After	EAN	44,758,888	80,669,693	35,910,805	55.5%	6,775,452	530.0	
FORT MYERS	F	10/01/2008	Y	Before		46,298,743						
FORT MYERS	F	10/01/2007	N	None	EAN/	43,425,289	68,853,000	25,428,000	63.1%	8,055,000	315.7	
FORT MYERS	G	10/01/2011	N	None	EAN	68,620,695	123,124,219	54,503,524	55.7%	23,572,017	231.2	
FORT MYERS	G	10/01/2010	N	None	EAN	70,436,426	137,465,641	67,029,215	51.2%	25,753,922	260.3	
FORT MYERS	G	10/01/2009	Y	After	EAN	68,557,608	131,773,409	63,215,801	52.0%	27,501,914	229.9	
FORT MYERS	G	10/01/2009	Y	Before		68,557,608						
FORT MYERS	G	10/01/2008	N	Before		69,012,818						
FORT MYERS	G	10/01/2008	N	After	EAN	67,568,410	125,300,972	57,732,562	53.9%	27,702,349	208.4	
FORT MYERS	G	10/01/2007	N	None	EAN/	65,550,135	98,733,000	33,182,865	66.4%	29,887,000	111.0	
FORT MYERS	P	10/01/2011	N	Before	EAN	63,608,039	133,865,644	70,257,605	47.5%	11,090,359	633.5	
FORT MYERS	P	10/01/2011	N	After	EAN	63,608,039	138,042,162	74,434,123	46.1%	11,090,359	671.2	
FORT MYERS	P	10/01/2010	N	After	EAN	63,010,078	132,363,083	69,353,005	47.6%	11,433,914	606.6	
FORT MYERS	P	10/01/2010	N	Before	EAN	63,010,078	125,445,412	62,435,334	50.2%	11,433,914	546.1	
FORT MYERS	P	10/01/2009	N	None	EAN	59,939,152	118,900,585	58,961,433	50.4%	10,581,863	557.2	
FORT MYERS	P	10/01/2008	N	After	EAN	60,180,721	109,844,156	49,663,435	54.8%	8,809,084	563.8	
FORT MYERS	P	10/01/2008	N	Before		60,943,374						
FORT MYERS	P	10/01/2007	N	None	EAN/	62,232,689	91,906,000	29,674,000	67.7%	11,693,000	253.8	
FORT PIERCE [G, P, UTIL]	G	09/30/2011	N	Before	EAN	43,752,000						
FORT PIERCE [G, P, UTIL]	G	09/30/2011	N	After	EAN	43,752,000	51,699,000	7,947,000	84.6%	8,488,894	93.6	
FORT PIERCE [G, P, UTIL]	G	09/30/2010	N	After	EAN	45,986,000	50,902,000	4,916,000	90.3%	8,874,396	55.4	
FORT PIERCE [G, P, UTIL]	G	09/30/2010	N	Before	EAN	45,986,000	50,902,000	4,916,000	90.3%	8,874,396	55.4	
FORT PIERCE [G, P, UTIL]	G	09/30/2009	N	None	EAN	45,621,000	49,639,868	4,018,868	91.9%	11,108,762	36.2	
FORT PIERCE [G, P, UTIL]	G	09/30/2008	N	None	EAN	44,276,000	46,755,597	2,479,597	94.7%	11,949,389	20.8	
FORT PIERCE [G, P, UTIL]	P	09/30/2011	N	Before	EAN	36,907,000						
FORT PIERCE [G, P, UTIL]	P	09/30/2011	N	After	EAN	36,907,000	40,774,000	3,867,000	90.5%	5,361,391	72.1	
FORT PIERCE [G, P, UTIL]	P	09/30/2010	N	Before	EAN	38,333,000	40,988,000	2,655,000	93.5%	5,785,106	45.9	
FORT PIERCE [G, P, UTIL]	P	09/30/2010	N	After	EAN	38,333,000	40,988,000	2,655,000	93.5%	5,785,106	45.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
FORT PIERCE [G, P, UTIL]	P	09/30/2009	N	None	EAN	37,705,000	39,546,025	1,841,025	95.3%	6,663,530	27.6	
FORT PIERCE [G, P, UTIL]	P	09/30/2008	N	None	EAN	36,630,000	37,704,827	1,074,827	97.1%	7,032,172	15.3	
FORT PIERCE SUPP	P	09/30/2011	N	After	EAN	9,433,638	10,081,314	647,676	93.6%	5,711,777	11.3	
FORT PIERCE SUPP	P	09/30/2011	N	Before	EAN	9,433,638	10,196,231	762,593	92.5%	5,711,777	13.4	
FORT PIERCE SUPP	P	09/30/2010	N	None	EAN	9,093,257	9,907,782	814,525	91.8%	6,393,190	12.7	
FORT PIERCE SUPP	P	09/30/2009	N	None	EAN	9,062,193	10,060,601	998,408	90.1%	6,754,679	14.8	
FORT PIERCE SUPP	P	09/30/2008	N	None	EAN	8,449,679	9,668,809	1,219,130	87.4%	6,992,600	17.4	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	N	After	EAN	61,803,000	75,210,000	13,407,000	82.2%	11,893,916	112.7	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	N	Before	EAN	61,803,000				11,893,916		
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2010	N	None	EAN	64,372,000	72,976,000	8,604,000	88.2%	12,119,371	71.0	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2009	N	None	EAN	63,768,000	69,569,483	5,801,483	91.7%	13,244,000	43.8	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2008	N	None	EAN	62,561,000	66,013,805	3,452,805	94.8%	13,970,069	24.7	
FORT WALTON BEACH	F	10/01/2011	N	None	EAN	10,314,290	17,609,820	7,295,530	58.6%	1,961,080	372.0	
FORT WALTON BEACH	F	10/01/2010	N	Before	EAN	10,591,930	16,786,640	6,194,710	63.1%	2,116,516	292.7	
FORT WALTON BEACH	F	10/01/2010	N	After	EAN	10,591,930	17,167,805	6,575,875	61.7%	2,116,516	310.7	
FORT WALTON BEACH	F	10/01/2009	Y	None	EAN	10,492,503	15,950,523	5,458,020	65.8%	1,988,762	274.4	
FORT WALTON BEACH	F	10/01/2008	N	Before		10,702,271						
FORT WALTON BEACH	F	10/01/2008	N	After	EAN	10,537,442	14,539,341	4,001,899	72.5%	1,632,275	245.2	
FORT WALTON BEACH	F	10/01/2007	N	None	EAN/	10,264,599	12,288,000	2,023,000	83.5%	1,858,000	108.9	
FORT WALTON BEACH	G	10/01/2011	N	None	EAN	33,678,210	40,196,872	6,518,662	83.8%	5,004,486	130.3	
FORT WALTON BEACH	G	10/01/2010	N	After	EAN	34,351,948	40,428,706	6,076,758	85.0%	5,323,504	114.1	
FORT WALTON BEACH	G	10/01/2010	N	Before	EAN	34,351,948	40,510,991	6,159,043	84.8%	5,323,504	115.7	
FORT WALTON BEACH	G	10/01/2009	N	None	EAN	33,336,278	38,412,778	5,076,500	86.8%	7,542,491	67.3	
FORT WALTON BEACH	G	10/01/2008	N	None	EAN	33,388,423	37,349,742	3,961,319	89.4%	7,822,381	50.6	
FORT WALTON BEACH	G	10/01/2007	N	None	EAN	32,271,940	34,783,263	2,511,323	92.8%	8,527,927	29.4	
FORT WALTON BEACH	P	10/01/2011	N	None	EAN	17,912,258	25,394,666	7,482,408	70.5%	2,239,545	334.1	
FORT WALTON BEACH	P	10/01/2010	N	Before	EAN	18,874,149	24,199,899	5,325,750	78.0%	2,195,529	242.6	
FORT WALTON BEACH	P	10/01/2010	N	After	EAN	18,874,149	24,702,783	5,828,634	76.4%	2,195,529	265.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
FORT WALTON BEACH	P	10/01/2009	N	None	EAN	18,858,173	23,738,682	4,880,509	79.4%	2,557,811	190.8	
FORT WALTON BEACH	P	10/01/2008	N	After	EAN	18,832,627	22,743,407	3,910,780	82.8%	2,530,182	154.6	
FORT WALTON BEACH	P	10/01/2008	N	Before		19,061,843						
FORT WALTON BEACH	P	10/01/2007	N	None	EAN/	18,586,034	21,596,000	3,010,000	86.1%	2,603,000	115.6	
FROSTPROOF	G	10/01/2010	N	Before	AGG	1,044,732	914,236	-130,496	114.3%	447,774	-29.1	
FROSTPROOF	G	10/01/2010	N	After	AGG	1,044,732	914,236	-130,496	114.3%	447,774	-29.1	
FROSTPROOF	G	10/01/2008	N	After	AGG	975,550	914,494	-61,056	106.7%	353,115	-17.3 AAL CALCULATED USING ENTRY AGE NORMAL COST METHOD	
FROSTPROOF	G	10/01/2008	N	Before		975,550						
FROSTPROOF	P	10/01/2011	N	None	EAN	2,780,789	3,559,023	778,234	78.1%	197,870	393.3	
FROSTPROOF	P	10/01/2010	N	Before	EAN	2,916,147	3,327,478	411,331	87.6%	183,755	223.8	
FROSTPROOF	P	10/01/2010	N	After	EAN	2,916,147	3,339,193	423,046	87.3%	183,755	230.2	
FROSTPROOF	P	10/01/2009	N	None	EAN	2,957,004	3,299,136	342,132	89.6%	186,253	183.7	
FROSTPROOF	P	10/01/2008	N	After	EAN	2,967,364	3,000,000	32,636	98.9%	176,232	18.5	
FROSTPROOF	P	10/01/2008	N	Before		2,945,969						
FROSTPROOF	P	10/01/2007	N	None	EAN	2,834,167	2,726,894	-107,273	103.9%	167,549	-64.0	
FRUITLAND PARK	F	10/01/2010	N	Before	AGG	366,544	139,529	-227,015	262.7%	35,926	-631.9	
FRUITLAND PARK	F	10/01/2010	N	After	AGG	366,544	139,529	-227,015	262.7%	35,926	-631.9	
FRUITLAND PARK	F	10/01/2007	N	None	AGG	277,943	107,341	-170,602	258.9%	27,321	-624.4	
GAINESVILLE	G	10/01/2010	N	After	EAN	287,894,287	375,355,106	87,460,819	76.7%	81,386,433	107.5	
GAINESVILLE	G	10/01/2010	N	Before	EAN	287,894,287	383,269,119	95,374,832	75.1%	81,386,433	117.2	
GAINESVILLE	G	10/01/2009	N	After	EAN	274,206,492	362,383,055	88,176,563	75.7%	84,806,744	104.0	
GAINESVILLE	G	10/01/2009	N	Before	EAN	274,206,492	334,909,366	60,702,874	81.9%	84,806,744	71.6	
GAINESVILLE	G	10/01/2008	N	None	EAN	293,077,340	317,937,090	24,859,750	92.2%	82,399,453	30.2	
GAINESVILLE	G	10/01/2007	N	None	EAN	284,869,306	293,642,000	8,772,694	97.0%	76,841,000	11.4	
GAINESVILLE	PF	10/01/2010	Y	After	EAN	176,925,241	199,836,557	22,911,316	88.5%	24,342,597	94.1	
GAINESVILLE	PF	10/01/2010	N	After	EAN	177,250,288	199,836,557	22,586,269	88.7%	24,342,597	92.8	
GAINESVILLE	PF	10/01/2009	N	After	EAN	174,013,284	189,206,289	15,193,005	92.0%	26,219,962	57.9	
GAINESVILLE	PF	10/01/2008	N	None	EAN	174,300,297	175,909,422	1,609,125	99.1%	24,045,292	6.7	
GAINESVILLE	PF	10/01/2007	N	None	EAN	168,434,939	166,905,140	-1,529,799	100.9%	22,739,418	-6.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
GAINESVILLE - DISABILITY	G	10/01/2010	N	Before	EAN	5,459,769	2,683,896	-2,775,873	203.4%	81,446,055	-3.4	
GAINESVILLE - DISABILITY	G	10/01/2010	N	After	EAN	5,459,769	2,549,573	-2,910,196	214.1%	81,446,055	-3.6	
GAINESVILLE - DISABILITY	G	10/01/2007	N	None	EAN	4,882,539	3,164,662	-1,717,877	154.3%			
GOLDEN BEACH [GP]	G	10/01/2010	N	None	FIL	1,717,437	2,110,419	392,982	81.4%	801,697	49.0	
GOLDEN BEACH [GP]	G	10/01/2009	N	None	FIL	1,598,914	1,998,440	399,526	80.0%	870,835	45.9	
GOLDEN BEACH [GP]	G	10/01/2008	N	None	FIL	1,475,851	1,689,733	213,882	87.3%	881,444	24.3	
GOLDEN BEACH [GP]	G	10/01/2007	N	None	FIL	1,373,267	1,574,727	201,460	87.2%	853,250	23.6	
GOLDEN BEACH [GP]	P	10/01/2010	N	None	FIL	2,471,526	3,410,907	939,381	72.5%	1,063,119	88.4	
GOLDEN BEACH [GP]	P	10/01/2009	N	None	FIL	2,256,273	3,184,855	928,582	70.8%	942,244	98.6	
GOLDEN BEACH [GP]	P	10/01/2008	N	None	FIL	2,056,003	2,800,588	744,585	73.4%	930,469	80.0	
GOLDEN BEACH [GP]	P	10/01/2007	N	None	FIL	1,914,261	2,645,630	731,369	72.4%	1,025,670	71.3	
GREEN COVE SPRINGS	P	10/01/2011	N	None	AGG	1,863,280	1,963,799	100,519	94.9%	719,300	14.0	
GREEN COVE SPRINGS	P	10/01/2010	N	None	AGG	1,648,285	1,816,842	168,557	90.7%	727,111	23.2	
GREEN COVE SPRINGS	P	10/01/2009	N	After	AGG	1,287,400	1,594,530	307,130	80.7%	725,727	42.3	
GREEN COVE SPRINGS	P	10/01/2009	N	Before		1,287,400						
GREEN COVE SPRINGS	P	10/01/2007	N	None	AGG/	891,697	892,000	0	100.0%	652,000	0.0	
GREEN COVE SPRINGS	P	10/01/2007	Y	After	AGG	1,029,753	1,029,753	0	100.0%	651,768	0.0	
GREEN COVE SPRINGS	P	10/01/2007	Y	Before		891,697						
GREENACRES	PF	10/01/2011	Y	None	AGG	10,564,789	12,924,608	2,359,819	81.7%	5,108,490	46.2	
GREENACRES	PF	10/01/2011	N	None	AGG	10,447,459	12,924,608	2,477,149	80.8%	4,865,229	50.9	
GREENACRES	PF	10/01/2010	N	After	AGG	8,879,484	10,811,719	1,932,235	82.1%	4,753,155	40.7	
GREENACRES	PF	10/01/2010	N	Before	AGG	8,879,484	10,811,719	1,932,235	82.1%	4,753,155	40.7	
GREENACRES	PF	10/01/2009	N	After	AGG	6,693,561	9,088,420	2,394,859	73.6%	4,892,163	49.0	
GREENACRES	PF	10/01/2009	N	Before		6,693,561	9,088,420	2,394,859	73.6%	4,892,163	49.0	
GREENACRES	PF	10/01/2008	Y	After	AGG	5,844,087	6,956,695	1,112,608	84.0%	4,304,995	25.8	
GREENACRES	PF	10/01/2008	Y	Before		5,844,087						
GREENACRES	PF	10/01/2007	N	None	AGG/	6,021,159	6,021,000	0	100.0%	3,420,000	0.0	
GULF BREEZE	P	10/01/2010	N	None	AGG	1,821,794	2,445,151	623,357	74.5%	514,615	121.1	
GULF BREEZE	P	10/01/2007	N	None	AGG/	1,343,358	1,343,000	-358	100.0%	416,000	-0.1	
GULFPORT	F	10/01/2011	N	None	FIL	2,155,819	2,203,590	47,771	97.8%	840,413	5.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covd Pay	Comments	
GULFPORT	F	10/01/2010	N	After	FIL	2,167,659	2,246,828	79,169	96.5%	765,404	10.3	
GULFPORT	F	10/01/2010	N	Before	FIL	2,167,659	2,051,192	-116,467	105.7%	765,404	-15.2	
GULFPORT	F	10/01/2009	N	None	FIL	2,046,151	2,323,232	277,081	88.1%	718,895	38.5	
GULFPORT	F	10/01/2008	N	After	FIL	1,955,292	2,020,710	65,418	96.8%	662,515	9.9	
GULFPORT	F	10/01/2008	N	Before		1,961,619						
GULFPORT	F	10/01/2007	Y	None	FIL	1,835,992	1,915,913	79,921	95.8%	593,603	13.5	
GULFPORT	G	10/01/2011	N	None	EAN	10,385,632	11,721,667	1,336,035	88.6%	2,719,159	49.1	
GULFPORT	G	10/01/2010	N	After	EAN	10,412,695	10,947,296	534,601	95.1%	3,172,592	16.9	
GULFPORT	G	10/01/2010	N	Before	EAN	9,932,520	11,784,224	1,851,704	84.3%	3,172,592	58.4	
GULFPORT	G	10/01/2009	N	None	EAN	10,064,317	10,908,842	844,525	92.3%	2,983,075	28.3	
GULFPORT	G	10/01/2009	Y	None	EAN	10,064,317	10,908,842	844,525	92.3%	2,983,075	28.3	
GULFPORT	G	10/01/2008	N	After	EAN	9,939,493	9,630,830	-308,663	103.2%	3,971,401	-7.8	
GULFPORT	G	10/01/2008	N	Before		8,479,039						
GULFPORT	G	10/01/2007	N	None	EAN	9,824,316	8,977,029	-847,287	109.4%	2,923,184	-29.0	
GULFPORT	P	10/01/2011	N	None	FIL	6,086,228	6,948,828	862,600	87.6%	1,774,895	48.6	
GULFPORT	P	10/01/2010	N	None	FIL	6,052,371	6,798,061	745,690	89.0%	1,834,094	40.7	
GULFPORT	P	10/01/2009	N	None	FIL	5,835,729	6,509,560	673,831	89.6%	1,770,812	38.1	
GULFPORT	P	10/01/2008	N	Before		5,630,157						
GULFPORT	P	10/01/2008	N	After	FIL	5,701,241	6,361,565	660,324	89.6%	1,730,088	38.2	
GULFPORT	P	10/01/2007	N	Before		5,336,192						
GULFPORT	P	10/01/2007	N	After	FIL	5,336,192	6,126,896	790,704	87.1%	1,614,789	49.0	
HAINES CITY	F	10/01/2011	N	None	EAN	4,153,121	7,120,473	2,967,352	58.3%	1,164,891	254.7	
HAINES CITY	F	10/01/2010	N	None	EAN	4,249,784	6,993,323	2,743,539	60.8%	4,361,690	62.9	
HAINES CITY	F	10/01/2009	N	None	EAN	4,155,185	6,752,346	2,597,161	61.5%	1,265,114	205.3	
HAINES CITY	F	10/01/2008	N	Before		4,100,031						
HAINES CITY	F	10/01/2008	N	After	EAN	4,053,215	6,651,665	2,598,450	60.9%	1,225,191	212.1	
HAINES CITY	F	10/01/2007	Y	Before		3,882,968						
HAINES CITY	F	10/01/2007	Y	After	EAN	3,882,968	6,137,447	2,254,479	63.3%	1,124,100	200.6	
HAINES CITY	G	10/01/2011	N	None	EAN	10,842,107	15,647,778	4,805,671	69.3%	5,676,298	84.7	
HAINES CITY	G	10/01/2010	N	None	EAN	9,871,374	13,155,133	3,283,759	75.0%	5,508,442	59.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
HAINES CITY	G	10/01/2009	N	None	EAN	8,787,403	12,380,989	3,593,586	71.0%	5,822,858	61.7	
HAINES CITY	G	10/01/2008	N	After	EAN	8,005,844	11,359,615	3,353,771	70.5%	5,047,389	66.4	
HAINES CITY	G	10/01/2008	N	Before		8,005,844						
HAINES CITY	G	10/01/2007	N	Before		7,068,553						
HAINES CITY	G	10/01/2007	N	After	EAN	7,068,553	9,865,465	2,796,912	71.6%	4,418,937	63.3	
HAINES CITY	P	10/01/2011	N	None	EAN	5,695,292	8,585,899	2,890,607	66.3%	1,886,237	153.2	
HAINES CITY	P	10/01/2010	N	None	EAN	5,638,678	8,480,935	2,842,257	66.5%	2,063,013	137.8	
HAINES CITY	P	10/01/2009	N	None	EAN	5,363,613	8,098,622	2,735,009	66.2%	1,840,497	148.6	
HAINES CITY	P	10/01/2008	N	After	EAN	5,190,671	7,598,494	2,407,823	68.3%	1,819,756	132.3	
HAINES CITY	P	10/01/2008	N	Before		5,475,592						
HAINES CITY	P	10/01/2007	Y	Before		5,194,322						
HAINES CITY	P	10/01/2007	Y	After	EAN	5,194,322	6,959,819	1,765,497	74.6%	1,696,881	104.0	
HALIFAX HOSPITAL	G	10/01/2010	N	After	PUC	186,084,414	302,870,273	116,785,859	61.4%	56,311,380	207.4	
HALIFAX HOSPITAL	G	10/01/2009	N	None	PUC	175,975,735	266,083,474	90,107,739	66.1%	61,067,252	147.6	
HALIFAX HOSPITAL	G	10/01/2008	N	None	PUC	160,727,427				60,590,000		
HALIFAX HOSPITAL	G	10/01/2007	N	None	PUC	158,484,855						
HALLANDALE BEACH	G	10/01/2011	N	None	AGG	32,766,978				7,108,799		
HALLANDALE BEACH	G	10/01/2010	N	None	AGG	32,088,033				7,129,958		
HALLANDALE BEACH	G	10/01/2009	N	None	AGG	30,645,061				7,958,130		
HALLANDALE BEACH	G	10/01/2008	N	After	AGG	30,818,192	42,953,783	12,135,591	71.7%	6,983,097	173.8	
HALLANDALE BEACH	G	10/01/2008	N	Before		30,818,192						
HALLANDALE BEACH	G	10/01/2007	N	Before		29,573,983						
HALLANDALE BEACH	G	10/01/2007	N	After	AGG	29,573,983						
HALLANDALE BEACH	PF	10/01/2011	N	After	FIL	74,817,891	115,958,179	41,140,288	64.5%	12,092,139	340.2	
HALLANDALE BEACH	PF	10/01/2011	N	Before	FIL	74,817,891	114,294,581	39,476,690	65.5%	12,043,156	327.8	
HALLANDALE BEACH	PF	10/01/2010	N	Before	FIL	73,356,988	109,774,571	36,417,583	66.8%	11,813,839	308.3	
HALLANDALE BEACH	PF	10/01/2010	N	After	FIL	73,356,988	112,129,949	38,772,961	65.4%	11,813,839	328.2	
HALLANDALE BEACH	PF	10/01/2009	N	None	FIL	86,509,517	123,895,500	37,385,983	69.8%	11,365,655	328.9	
HALLANDALE BEACH	PF	10/01/2008	N	None	FIL	81,971,425	119,650,221	37,678,796	68.5%	10,952,057	344.0	
HALLANDALE BEACH	PF	10/01/2007	N	None	FIL	76,175,833	101,196,062	25,020,229	75.3%	9,957,502	251.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
HALLANDALE BEACH PM	G	10/01/2011	N	None	FIL	10,788,956	14,300,116	3,511,160	75.4%	1,324,574	265.1	
HALLANDALE BEACH PM	G	10/01/2010	N	None	FIL	10,186,540	13,701,876	3,515,336	74.3%	1,592,899	220.7	
HALLANDALE BEACH PM	G	10/01/2009	N	Before		9,600,210						
HALLANDALE BEACH PM	G	10/01/2009	N	After	FIL	9,600,210	13,108,284	3,508,074	73.2%			
HALLANDALE BEACH PM	G	10/01/2008	N	None	FIL	9,127,536		3,514,053				
HALLANDALE BEACH PM	G	10/01/2007	N	None	FIL	8,086,229		3,573,605				
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	N	None	UC	0	8,377,327	8,377,327	.0%	1,239,657	675.8	
HALLANDALE BEACH PM (EXCESS)	G	10/01/2010	N	None	UC	0	7,640,811	7,640,811	.0%	1,592,899	479.7	
HAVANA	F	10/01/2010	N	After	AGG	632,597	44,445	-588,152	1423.3%	9,500	-6,191.1	
HAVANA	F	10/01/2010	N	Before	AGG	632,597	44,445	-588,152	1423.3%	9,500	-6,191.1	
HAVANA	F	10/01/2007	N	None	AGG	588,008	41,917	-546,091	1402.8%	7,919	-6,896.0	
HIALEAH	GPF	10/01/2010	N	None	EAN	520,812,767	684,539,088	163,726,321	76.1%	72,614,908	225.5	
HIALEAH	GPF	10/01/2009	N	None	EAN	531,939,481	661,893,533	129,954,052	80.4%	79,860,936	162.7	
HIALEAH	GPF	10/01/2008	N	None	EAN	526,091,435	627,530,393	101,438,958	83.8%	77,006,760	131.7	
HIALEAH	GPF	10/01/2007	N	None	E	522,796,029	595,379,468	72,583,439	87.8%	75,461,003	96.2	
HIALEAH - ELECTED	G	10/01/2009	N	After	EAN	5,530,202	6,284,075	753,873	88.0%	1,206,773	62.5	
HIALEAH - ELECTED	G	10/01/2009	N	Before	EAN	5,766,656	5,809,976	43,320	99.3%	1,206,773	3.6	
HIALEAH - ELECTED	G	09/30/2008	N	None	EAN	4,839,784	5,589,488	749,704	86.6%	1,200,461	62.5	
HIALEAH GARDENS	P	10/01/2011	N	None	AGG	11,379,563	12,026,339	646,776	94.6%	2,012,405	32.1	
HIALEAH GARDENS	P	10/01/2010	N	None	AGG	10,753,040	11,619,621	866,581	92.5%	2,741,190	31.6	
HIALEAH GARDENS	P	10/01/2009	N	None	AGG	10,015,756	10,755,897	740,141	93.1%	2,603,571	28.4	
HIALEAH GARDENS	P	10/01/2008	N	None	AGG	9,325,366	10,005,680	680,314	93.2%	2,385,136	28.5	
HIALEAH GARDENS	P	10/01/2007	N	None	AGG/	8,560,889	8,766,000	205,000	97.7%	2,297,000	8.9	
HILLSBOROUGH COUNTY	ERP	07/01/2010	N	None	EAN	15,735,803	29,577,005	13,841,202	53.2%	0	0.0	
HILLSBOROUGH COUNTY	ERP	07/01/2009	Y	None	EAN	15,024,428	38,190,854	23,166,426	39.3%	22,676,884	102.2	
HILLSBOROUGH COUNTY	ERP	07/01/2008	Y	None	EAN	14,570,542	31,609,928	17,039,386	46.1%	31,812,283	53.6	
HOLLEY-NAVARRE FCD	F	10/01/2011	N	Before	AGG	614,542				441,412		
HOLLEY-NAVARRE FCD	F	10/01/2011	N	After	AGG	614,542	310,750	-303,792	197.8%	441,412	-68.8	
HOLLEY-NAVARRE FCD	F	10/01/2008	N	None	AGG	96,472	81,609	-14,863	118.2%	475,389	-3.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
HOLLEY-NAVARRE FCD	F	10/01/2007	N	None	AGG	24,044		0				
HOLLEY-NAVARRE FCD	F	10/01/2007	Y	None	AGG	24,044	46,284	22,240	51.9%	79,259	28.1	
HOLLY HILL	F	10/01/2011	N	None	EAN	2,992,822	4,492,447	1,499,625	66.6%	429,175	349.4	
HOLLY HILL	F	10/01/2010	N	After	EAN	3,114,518	4,340,101	1,225,583	71.8%	513,599	238.6	
HOLLY HILL	F	10/01/2010	N	Before	EAN	3,114,518	4,260,814	1,146,296	73.1%	513,599	223.2	
HOLLY HILL	F	10/01/2009	N	None	EAN	3,097,194	4,317,679	1,220,485	71.7%	630,037	193.7	
HOLLY HILL	F	10/01/2008	Y	Before		2,954,229						
HOLLY HILL	F	10/01/2008	Y	After	EAN	2,961,367	4,398,489	1,437,122	67.3%	628,094	228.8	
HOLLY HILL	F	10/01/2007	Y	None	EAN	2,811,291	4,449,389	1,638,098	63.2%	748,437	218.9	
HOLLY HILL	P	10/01/2011	N	None	EAN	6,198,433	10,602,319	4,403,886	58.5%	1,060,484	415.3	
HOLLY HILL	P	10/01/2010	N	None	EAN	6,291,928	10,378,081	4,086,153	60.6%	1,018,222	401.3	
HOLLY HILL	P	10/01/2009	N	None	EAN	6,333,782	10,155,787	3,822,005	62.4%	1,154,107	331.2	
HOLLY HILL	P	10/01/2008	Y	After	EAN	6,275,725	10,041,424	3,765,699	62.5%	1,141,987	329.7	
HOLLY HILL	P	10/01/2008	Y	Before		6,685,951						
HOLLY HILL	P	10/01/2007	Y	After	EAN	6,342,395	9,123,817	2,781,422	69.5%	1,118,612	248.6	
HOLLY HILL	P	10/01/2007	Y	Before		6,052,038						
HOLLYWOOD	F	10/01/2010	N	After	EAN	92,610,068	233,048,105	140,438,037	39.7%	13,359,172	1,051.2	
HOLLYWOOD	F	10/01/2010	Y	After	EAN	92,610,068	204,190,848	111,580,780	45.4%	13,034,176	856.1	
HOLLYWOOD	F	10/01/2010	Y	Before	EAN	92,610,068	227,363,163	134,753,095	40.7%	13,759,947	979.3	
HOLLYWOOD	F	10/01/2010	N	Before	EAN	92,610,068	227,363,163	134,753,095	40.7%	13,359,172	1,008.7	
HOLLYWOOD	F	10/01/2009	N	Before	EAN	91,578,159	219,032,669	127,454,510	41.8%	13,726,365	928.5	
HOLLYWOOD	F	10/01/2009	N	After	EAN	91,578,159	217,788,062	126,209,903	42.0%	13,726,365	919.5	
HOLLYWOOD	F	10/01/2008	N	None	EAN	100,537,723	208,478,289	107,940,566	48.2%	12,207,140	884.2	
HOLLYWOOD	F	10/01/2007	N	None	EAN	106,614,766	197,865,737	91,250,971	53.9%	11,229,199	812.6	
HOLLYWOOD	G	10/01/2010	N	None	EAN	223,942,457	380,251,070	156,308,613	58.9%	42,103,939	371.2	
HOLLYWOOD	G	10/01/2009	N	None	EAN	220,155,870	369,526,337	149,370,467	59.6%	44,084,422	338.8	
HOLLYWOOD	G	10/01/2008	N	Before		222,098,827						
HOLLYWOOD	G	10/01/2008	N	After	EAN	222,098,827	348,634,231	126,535,404	63.7%	45,848,717	276.0	
HOLLYWOOD	G	10/01/2007	N	None	EAN	212,980,592	325,892,851	112,912,259	65.4%	45,999,379	245.5	
HOLLYWOOD	P	10/01/2011	N	None	EAN	163,376,325	289,627,228	126,250,903	56.4%	15,763,904	800.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
HOLLYWOOD	P	10/01/2010	Y	After	EAN	172,261,712	283,729,153	111,467,441	60.7%	15,824,576	704.4	
HOLLYWOOD	P	10/01/2010	Y	Before	EAN	172,261,712	312,386,273	140,124,561	55.1%	15,824,576	885.5	
HOLLYWOOD	P	10/01/2009	N	None	EAN	161,780,132	302,546,669	140,766,537	53.5%	18,445,452	763.2	
HOLLYWOOD	P	10/01/2008	N	None	EAN	165,750,474	284,619,717	118,869,243	58.2%	18,459,663	643.9	
HOLLYWOOD	P	10/01/2007	N	None	EAN	191,438,986	298,509,000	107,070,014	64.1%	17,444,000	613.8	
HOLMES BEACH	P	10/01/2011	N	None	FIL	5,619,261	6,407,551	788,290	87.7%	546,761	144.2	
HOLMES BEACH	P	10/01/2010	N	After	FIL	5,533,417	6,325,590	792,173	87.5%	736,641	107.5	
HOLMES BEACH	P	10/01/2010	N	Before	FIL	5,533,417	6,205,204	671,787	89.2%	736,641	91.2	
HOLMES BEACH	P	10/01/2009	Y	None	FIL	5,249,916	5,917,222	667,306	88.7%	731,663	91.2	
HOLMES BEACH	P	10/01/2008	N	After	FIL	5,086,797	5,714,502	627,705	89.0%	615,810	101.9	
HOLMES BEACH	P	10/01/2008	N	Before		5,168,165						
HOLMES BEACH	P	10/01/2007	N	None	FIL/	4,877,950	5,416,000	538,000	90.1%	634,000	84.9	
HOMESTEAD	F	01/01/2012	N	None	EAN	7,371,046	8,551,288	1,180,242	86.2%	0	0.0	
HOMESTEAD	F	01/01/2011	N	None	EAN	7,039,009	8,733,659	1,694,650	80.6%	0	0.0	
HOMESTEAD	F	01/01/2010	N	None	EAN	7,450,581	8,908,272	1,457,691	83.6%	0		
HOMESTEAD	F	01/01/2009	N	Before		6,543,979						
HOMESTEAD	F	01/01/2009	N	After	EAN	7,997,640	9,075,477	1,077,837	88.1%			
HOMESTEAD	F	01/01/2008	N	After	AGG	9,230,084	9,272,706	42,622	99.5%	0		
HOMESTEAD	F	01/01/2008	N	Before		9,230,084						
HOMESTEAD	P	10/01/2011	N	None	EAN	43,445,413	71,903,611	28,458,198	60.4%	6,155,417	462.3	
HOMESTEAD	P	10/01/2010	N	None	EAN	41,655,498	67,529,562	25,874,064	61.7%	6,487,400	398.8	
HOMESTEAD	P	10/01/2009	N	None	EAN	39,349,352	62,856,056	23,506,704	62.6%	6,189,814	379.8	
HOMESTEAD	P	10/01/2008	N	None	EAN	33,546,559	58,309,774	24,763,215	57.5%	5,801,259	426.9	
HOMESTEAD	P	10/01/2007	N	None	EAN	35,918,611	54,359,697	18,441,086	66.1%	5,624,995	327.8	
HOMESTEAD - General & Hospital	G	10/01/2011	N	None	EAN	48,154,029	66,969,262	18,815,233	71.9%	11,519,402	163.3	
HOMESTEAD - General & Hospital	G	10/01/2010	N	None	EAN	46,446,907	63,002,432	16,555,525	73.7%	11,576,309	143.0	
HOMESTEAD - General & Hospital	G	10/01/2009	N	None	EAN	44,271,413	58,947,871	14,676,458	75.1%	12,086,534	121.4	
HOMESTEAD - General & Hospital	G	10/01/2008	N	None	EAN	42,166,194	54,660,857	12,494,663	77.1%	12,076,012	103.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
HOMESTEAD - General & Hospital	G	10/01/2007	N	None	EAN	38,707,359	51,372,255	12,664,896	75.3%	12,190,785	103.9	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2008	N	None	AGG	1,891,842	3,761,501	1,869,659	50.3%	488,271	382.9	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2007	N	None	AGG	1,935,597	3,111,680	1,176,083	62.2%	765,392	153.7	
HOMESTEAD - Old Elected	G	01/01/2010	N	After	EAN	1,464,903	2,185,030	720,127	67.0%	94,267	763.9	
HOMESTEAD - Old Elected	G	01/01/2010	N	Before	EAN	1,464,903	2,182,336	717,433	67.1%	94,267	761.1	
HOWEY-IN-THE-HILLS	P	10/01/2010	N	Before	AGG	787,999	1,087,249	299,250	72.5%	264,138	113.3	
HOWEY-IN-THE-HILLS	P	10/01/2010	N	After	AGG	787,999	1,087,249	299,250	72.5%	264,138	113.3	
HOWEY-IN-THE-HILLS	P	10/01/2007	Y	None	AGG	810,933	820,420	9,487	98.8%	247,822	3.8	
HOWEY-IN-THE-HILLS	P	10/01/2007	N	None	AGG	810,933	820,420	9,487	98.8%	247,822	3.8	
INDIALANTIC	G	10/01/2011	N	None	FIL	840,134	1,353,748	513,614	62.1%	592,356	86.7	
INDIALANTIC	G	10/01/2010	N	None	FIL	796,593	1,322,119	525,526	60.3%	531,032	99.0	
INDIALANTIC	G	10/01/2009	N	None	FIL	733,427	1,255,992	522,565	58.4%	579,736	90.1 USING ENTRY-AGE NORMAL FUNDING METHOD	
INDIALANTIC	G	10/01/2008	N	After	FIL	671,047	1,178,646	507,599	56.9%	625,954	81.1	
INDIALANTIC	G	10/01/2008	N	Before		568,996						
INDIALANTIC	G	10/01/2007	N	None	FIL	589,407	1,087,355	497,948	54.2%	609,152	81.7	
INDIALANTIC	PF	10/01/2011	N	None	EAN	4,650,538	6,288,135	1,637,597	74.0%	1,050,783	155.8	
INDIALANTIC	PF	10/01/2010	N	None	EAN	4,483,777	5,926,278	1,442,501	75.7%	1,008,973	143.0	
INDIALANTIC	PF	10/01/2009	N	None	EAN	4,180,782	5,335,034	1,154,252	78.4%	1,030,421	112.0	
INDIALANTIC	PF	10/01/2008	N	Before		3,722,349						
INDIALANTIC	PF	10/01/2008	N	After	EAN	3,894,786	4,876,543	981,757	79.9%	988,583	99.3	
INDIALANTIC	PF	10/01/2007	N	None	EAN/	3,456,686						
INDIAN HARBOUR BEACH	P	10/01/2011	N	None	EAN	5,563,800	7,335,885	1,772,085	75.8%	1,124,857	157.5	
INDIAN HARBOUR BEACH	P	10/01/2010	N	After	EAN	5,330,703	6,991,920	1,661,217	76.2%	1,133,896	146.5	
INDIAN HARBOUR BEACH	P	10/01/2010	N	Before	EAN	5,330,703	6,868,506	1,537,803	77.6%	1,133,896	135.6	
INDIAN HARBOUR BEACH	P	10/01/2009	N	None	EAN	4,947,151	6,513,644	1,566,493	76.0%	1,129,300	138.7	
INDIAN HARBOUR BEACH	P	10/01/2008	Y	After	EAN	4,623,212	5,875,707	1,252,495	78.7%	1,052,378	119.0	
INDIAN HARBOUR BEACH	P	10/01/2008	Y	Before		4,480,822						
INDIAN HARBOUR BEACH	P	10/01/2007	N	None	EAN/	4,221,847	5,213,000	991,153	81.0%	944,000	105.0	
INDIAN RIVER SHORES	G	10/01/2011	N	Before	EAN	274,505	530,710	256,205	51.7%	87,214	293.8	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
INDIAN RIVER SHORES	G	10/01/2011	N	After	EAN	274,505	569,864	295,359	48.2%	87,214	338.7	
INDIAN RIVER SHORES	G	10/01/2009	Y	Before		265,658	508,664	243,006	52.2%	81,471	298.3	
INDIAN RIVER SHORES	G	10/01/2009	N	None	AGG	265,658	508,664	243,006	52.2%	81,471	298.3	
INDIAN RIVER SHORES	G	10/01/2009	Y	After	EAN	285,177	506,002	220,825	56.4%	81,471	271.0	
INDIAN RIVER SHORES	G	10/01/2008	Y	Before		286						
INDIAN RIVER SHORES	G	10/01/2008	Y	After	AGG	286,072	286,072	0	100.0%	57,547	0.0	
INDIAN RIVER SHORES	G	10/01/2007	Y	None	AGG/	4,104,494	4,104,494	0	100.0%	1,132,576	0.0	
INDIAN RIVER SHORES	PF	10/01/2011	N	After	EAN	5,879,338	9,610,570	3,731,232	61.2%	1,720,628	216.9	
INDIAN RIVER SHORES	PF	10/01/2011	N	Before	EAN	5,879,338	8,400,872	2,521,534	70.0%	1,720,628	146.5	
INDIAN RIVER SHORES	PF	10/01/2009	N	None	AGG	4,555,912	7,530,859	2,974,947	60.5%	1,125,025	264.4	
INDIAN RIVER SHORES	PF	10/01/2009	Y	Before		4,555,912	7,530,859	2,974,947	60.5%	1,125,025	264.4	
INDIAN RIVER SHORES	PF	10/01/2009	Y	After	EAN	4,757,086	7,325,908	2,568,822	64.9%	1,671,450	153.7	
INDIAN RIVER SHORES	PF	10/01/2008	Y	Before		3,912						
INDIAN RIVER SHORES	PF	10/01/2008	Y	After	AGG	3,912	3,912,239	3,908,327	.1%	1,058,282	369.3 AAL CALCULATED USING ENTRY AGE NORMAL COST METHOD	
INDIAN SHORES	P	10/01/2011	N	After	FIL	1,616,746	1,881,026	264,280	86.0%	536,653	49.2	
INDIAN SHORES	P	10/01/2011	N	Before	FIL	1,616,746	1,744,730	127,984	92.7%	536,653	23.8	
INDIAN SHORES	P	10/01/2008	N	None	FIL	1,312,994	1,499,942	186,948	87.5%	515,233	36.3	
JACKSON MEMORIAL HOSPITAL	G	01/01/2011	N	None	AGG	375,610,012	434,325,695	58,715,683	86.5%	451,944,219	13.0	
JACKSON MEMORIAL HOSPITAL	G	01/01/2010	N	None	AGG	317,499,376	366,833,476	49,334,100	86.6%	507,364,573	9.7	
JACKSON MEMORIAL HOSPITAL	G	01/01/2009	N	None	AGG	244,340,288	301,791,714	57,451,426	81.0%	489,729,929	11.7	
JACKSON MEMORIAL HOSPITAL	G	01/01/2008	N	None	AGG	228,617,427	233,618,579	5,001,152	97.9%	413,953,247	1.2	
JACKSONVILLE	CO	10/01/2011	N	None	EAN	103,154,256	223,575,233	120,420,977	46.1%	31,832,037	378.3	
JACKSONVILLE	CO	10/01/2010	N	After	EAN	97,463,955	204,384,334	106,920,379	47.7%	32,329,400	330.7	
JACKSONVILLE	CO	10/01/2010	N	Before	EAN	94,873,849	200,077,421	105,203,572	47.4%	32,329,400	325.4	
JACKSONVILLE	CO	10/01/2008	Y	After	EAN	83,056,043	166,861,942	83,805,899	49.8%	27,660,712	303.0	
JACKSONVILLE	CO	10/01/2008	Y	Before		83,056,043	137,829,933	54,773,890	60.3%	27,660,712	198.0	
JACKSONVILLE	CO	10/01/2007	N	None	EAN/	79,315,045		44,036,806				

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
JACKSONVILLE	G	10/01/2011	N	None	EAN	1,582,041,673	2,217,380,856	635,339,183	71.3%	314,054,361	202.3	
JACKSONVILLE	G	10/01/2010	N	Before	EAN	1,553,280,044	2,139,133,063	585,853,019	72.6%	322,530,502	181.6	
JACKSONVILLE	G	10/01/2010	N	After	EAN	1,640,892,767	2,163,079,984	522,187,217	75.9%	322,530,502	161.9	
JACKSONVILLE	G	10/01/2008	N	None	EAN	1,673,434,615	2,004,564,480	331,129,865	83.5%	276,256,667	119.9	
JACKSONVILLE	G	10/01/2007	N	None	EAN	1,712,460,912	1,904,900,000	192,439,088	89.9%	262,103,069	73.4	
JACKSONVILLE	PF	10/01/2011	N	Before	EAN	1,039,894,242	2,182,109,517	1,142,215,275	47.7%	148,967,906	766.8	
JACKSONVILLE	PF	10/01/2011	N	After	EAN	1,039,894,242	2,427,197,626	1,387,303,384	42.8%	148,967,906	931.3	
JACKSONVILLE	PF	10/01/2008	N	Before		907,626,818						
JACKSONVILLE	PF	10/01/2008	N	After	EAN	907,626,818	1,705,698,165	798,071,347	53.2%	148,276,743	538.2	
JACKSONVILLE - DISABILITY	G	10/01/2009	Y	None	EAN	9,981,282	9,981,282	0	100.0%	279,504,240	0.0	
JACKSONVILLE BEACH	F	10/01/2011	N	None	EAN	8,362,564	12,511,582	4,149,018	66.8%	2,264,814	183.2	
JACKSONVILLE BEACH	F	10/01/2010	N	None	EAN	8,434,027	11,987,193	3,553,166	70.4%	2,078,655	170.9	
JACKSONVILLE BEACH	F	10/01/2009	N	After	EAN	8,468,000	11,472,452	3,004,452	73.8%	1,985,000	151.4	
JACKSONVILLE BEACH	F	10/01/2009	N	Before		8,468,000						
JACKSONVILLE BEACH	F	10/01/2008	N	None	EAN	8,366,000	10,726,000	2,360,000	78.0%	1,928,000	122.4	
JACKSONVILLE BEACH	F	10/01/2007	N	None	EAN	8,044,000	10,099,000	2,055,000	79.7%	1,726,000	119.1	
JACKSONVILLE BEACH	G	10/01/2011	N	None	EAN	40,808,666	54,975,021	14,166,355	74.2%	11,449,082	123.7	
JACKSONVILLE BEACH	G	10/01/2010	N	None	EAN	41,770,590	53,050,283	11,279,693	78.7%	11,484,650	98.2	
JACKSONVILLE BEACH	G	10/01/2009	N	None	EAN	41,538,000	51,118,000	9,580,000	81.3%	11,677,000	82.0	
JACKSONVILLE BEACH	G	10/01/2008	N	None	EAN	40,975,000	49,110,000	8,135,000	83.4%	11,556,000	70.4	
JACKSONVILLE BEACH	G	10/01/2007	N	None	EAN	39,424,000	46,208,000	6,784,000	85.3%	11,700,000	58.0	
JACKSONVILLE BEACH	P	10/01/2011	N	None	EAN	15,457,681	21,629,832	6,172,151	71.5%	3,785,736	163.0	
JACKSONVILLE BEACH	P	10/01/2010	N	None	EAN	15,645,784	20,687,810	5,042,026	75.6%	3,896,087	129.4	
JACKSONVILLE BEACH	P	10/01/2009	N	None	EAN	15,342,000	20,083,000	4,741,000	76.4%	3,873,000	122.4	
JACKSONVILLE BEACH	P	10/01/2008	N	None	EAN	15,104,000	19,480,000	4,376,000	77.5%	3,931,000	111.3	
JACKSONVILLE BEACH	P	10/01/2007	N	None	EAN	14,694,000	17,434,000	2,740,000	84.3%	3,572,000	76.7	
JUPITER	P	10/01/2011	N	None	EAN	39,670,189	52,225,278	12,555,089	76.0%	8,074,317	155.5	
JUPITER	P	10/01/2010	N	Before		34,393,316	50,164,362	15,771,046	68.6%	8,255,392	191.0	
JUPITER	P	10/01/2010	N	After	EAN	34,393,316	49,246,372	14,853,056	69.8%	8,105,374	183.2	
JUPITER	P	10/01/2009	N	None	EAN	31,215,326	45,632,863	14,417,537	68.4%	8,142,853	177.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
JUPITER	P	10/01/2008	N	None	EAN	25,995,423	41,715,139	15,719,716	62.3%	7,713,220	203.8	
JUPITER	P	10/01/2007	N	After	EAN	22,758,973	37,844,477	15,085,504	60.1%	7,486,458	201.5	
JUPITER	P	10/01/2007	N	Before		22,758,973						
JUPITER ISLAND	GPF	10/01/2011	N	None	FIL	10,005,828	10,398,777	392,949	96.2%	2,132,391	18.4	
JUPITER ISLAND	GPF	10/01/2010	N	None	FIL	10,067,018	10,506,540	439,522	95.8%	2,160,574	20.3	
JUPITER ISLAND	GPF	10/01/2009	N	Before		9,736,106	10,152,899	416,793	95.9%	2,917,620	14.3	
JUPITER ISLAND	GPF	10/01/2009	Y	After	FIL	9,736,106	9,608,907	-127,199	101.3%	2,743,454	-4.6	
JUPITER ISLAND	GPF	10/01/2009	N	After	FIL	9,736,106	10,788,530	1,052,424	90.2%	2,917,620	36.1	
JUPITER ISLAND	GPF	10/01/2009	Y	Before	FIL	9,736,106	10,152,899	416,793	95.9%	2,743,454	15.2	
JUPITER ISLAND	GPF	10/01/2008	N	After	FIL	9,526,852	9,577,377	50,525	99.5%	2,736,327	1.8	
JUPITER ISLAND	GPF	10/01/2008	N	Before		7,939,043						
JUPITER ISLAND	GPF	10/01/2007	N	None	FIL/	10,201,013	10,516,000	315,000	97.0%	2,211,000	14.2	
KEY BISCAYNE	PF	10/01/2011	N	After	EAN	16,807,725	23,544,436	6,736,711	71.4%	6,761,983	99.6	
KEY BISCAYNE	PF	10/01/2011	N	Before	EAN	16,807,725	22,206,508	5,398,783	75.7%	6,761,983	79.8	
KEY BISCAYNE	PF	10/01/2010	N	None	EAN	14,625,108	20,284,931	5,659,823	72.1%	7,062,807	80.1	
KEY BISCAYNE	PF	10/01/2009	N	None	EAN	12,548,462	18,495,824	5,947,362	67.8%	6,808,421	87.4	
KEY BISCAYNE	PF	10/01/2008	N	None	EAN	10,682,895	16,049,481	5,366,586	66.6%	6,365,246	84.3	
KEY BISCAYNE	PF	10/01/2007	N	None	EAN/	9,017,393	12,336,000	3,318,000	73.1%	5,741,000	57.8	
KEY WEST	G	10/01/2010	N	Before								
KEY WEST	G	10/01/2010	N	None	EAN	38,581,697	34,788,500	-3,793,197	110.9%	9,938,506	-38.2	
KEY WEST	G	10/01/2009	N	None	EAN	37,065,077	33,088,267	-3,976,810	112.0%	10,277,176	-38.7	
KEY WEST	G	10/01/2008	N	None	EAN	35,148,554	32,085,253	-3,063,301	109.5%	10,982,201	-27.9	
KEY WEST	G	10/01/2007	N	None	EAN	32,278,118	30,435,409	-1,842,709	106.1%	11,705,277	-15.7	
KEY WEST	PF	10/01/2011	N	None	EAN	55,593,758	74,580,840	18,987,082	74.5%	9,645,464	196.8	
KEY WEST	PF	10/01/2010	N	Before	EAN	56,360,502	72,192,008	15,831,506	78.1%	9,681,323	163.5	
KEY WEST	PF	10/01/2010	N	After	EAN	56,360,502	72,192,008	15,831,506	78.1%	9,681,323	163.5	
KEY WEST	PF	10/01/2009	N	Before		55,884,162	65,846,690	9,962,528	84.9%	8,737,622	114.0	
KEY WEST	PF	10/01/2009	N	After	EAN	55,884,162	68,383,592	12,499,430	81.7%	8,737,622	143.1	
KEY WEST	PF	10/01/2008	N	None	EAN	56,358,023	65,189,218	8,831,195	86.5%	9,292,842	95.0	
KEY WEST	PF	10/01/2007	N	None	EAN	53,303,089	61,829,000	8,525,911	86.2%	9,780,000	87.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
KEY WEST HOUSING	G	01/01/2012	N	None	EAN	5,211,082	7,190,944	1,979,862	72.5%	2,872,889	68.9	
KEY WEST HOUSING	G	01/01/2011	N	None	EAN	4,830,955	6,825,474	1,994,519	70.8%	3,140,065	63.5	
KEY WEST HOUSING	G	01/01/2010	N	None	EAN	4,405,529	6,196,699	1,791,170	71.1%	2,696,621	66.4	
KEY WEST HOUSING	G	01/01/2009	N	After	EAN	3,956,663	5,908,000	1,951,337	67.0%	2,461,000	79.3	
KEY WEST HOUSING	G	01/01/2009	N	Before		3,956,663						
KEY WEST HOUSING	G	01/01/2008	N	None	EAN	3,959,012	5,021,000	1,061,988	78.8%	2,277,000	46.6	
KEY WEST UTILITY	G	01/01/2012	N	None	EAN	61,863,804	85,044,033	23,180,229	72.7%	9,667,272	239.8	
KEY WEST UTILITY	G	01/01/2011	N	None	EAN	61,382,808	81,598,657	20,215,849	75.2%	10,005,398	202.0	
KEY WEST UTILITY	G	01/01/2010	N	None	EAN	60,033,337	77,840,000	17,806,663	77.1%	10,025,000	177.6	
KEY WEST UTILITY	G	01/01/2009	N	Before		54,592,855						
KEY WEST UTILITY	G	01/01/2009	N	After	EAN	54,592,855	74,212,000	19,619,145	73.6%	9,782,000	200.6	
KEY WEST UTILITY	G	01/01/2008	N	None	EAN	59,924,147	68,109,000	8,184,853	88.0%	9,203,000	88.9	
KISSIMMEE	F	10/01/2011	N	None	EAN	24,691,348	37,884,089	13,192,741	65.2%	4,175,435	316.0	
KISSIMMEE	F	10/01/2010	N	None	EAN	24,364,015	35,881,191	11,517,176	67.9%	4,623,580	249.1	
KISSIMMEE	F	10/01/2009	Y	Before		23,661,721	32,762,790	9,101,069	72.2%	4,930,017	184.6	
KISSIMMEE	F	10/01/2009	Y	After	EAN	23,661,721	33,709,536	10,047,815	70.2%	4,930,017	203.8	
KISSIMMEE	F	10/01/2008	N	Before		22,550,457	31,680,668	9,130,211	71.2%	5,259,779	173.6	
KISSIMMEE	F	10/01/2008	N	After	EAN	22,216,473	31,680,668	9,464,195	70.1%	5,259,779	179.9	
KISSIMMEE	F	10/01/2007	N	None	EAN	22,288,802	30,228,000	7,939,198	73.7%	5,168,000	153.6	
KISSIMMEE	G	10/01/2011	N	After	EAN	73,099,341	87,362,511	14,263,170	83.7%	20,560,919	69.4	
KISSIMMEE	G	10/01/2011	N	Before	EAN	73,194,162	87,624,062	14,429,900	83.5%	20,930,061	68.9	
KISSIMMEE	G	10/01/2010	N	None	EAN	69,343,964	53,880,205	-15,463,759	128.7%	21,742,063	-71.1	
KISSIMMEE	G	10/01/2009	N	None	EAN	64,887,249	78,119,830	13,232,581	83.1%	22,337,848	59.2	
KISSIMMEE	G	10/01/2008	N	None	EAN	60,916,394	71,960,061	11,043,667	84.7%	22,301,238	49.5	
KISSIMMEE	G	10/01/2007	Y	After	EAN	57,125,124	64,742,262	7,617,138	88.2%	20,777,257	36.7	
KISSIMMEE	G	10/01/2007	Y	Before		53,690,304	61,124,575	7,434,271	87.8%	20,681,652	35.9	
KISSIMMEE	G	10/01/2007	N	None	AGG	54,207,370	61,642,000	7,434,630	87.9%	20,682,000	35.9	
KISSIMMEE	P	10/01/2011	N	None	EAN	37,418,694	51,648,616	14,229,922	72.4%	6,863,694	207.3	
KISSIMMEE	P	10/01/2010	N	None	EAN	37,839,990	48,330,405	10,490,415	78.3%	6,451,996	162.6	
KISSIMMEE	P	10/01/2009	N	None	EAN	36,605,261	45,070,879	8,465,618	81.2%	6,307,440	134.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covd Pay	Comments	
KISSIMMEE	P	10/01/2008	N	Before		35,559,802						
KISSIMMEE	P	10/01/2008	N	After	EAN	35,519,486	41,424,103	5,904,617	85.7%	6,703,526	88.1	
KISSIMMEE	P	10/01/2007	N	Before		33,725,333						
KISSIMMEE	P	10/01/2007	N	After	EAN	33,725,333	39,272,218	5,546,885	85.9%	6,739,904	82.3	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2011	N	None	EAN	45,961,854	71,643,723	25,681,869	64.2%	14,444,644	177.8	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2010	N	None	EAN	47,038,128	67,885,399	20,847,271	69.3%	14,500,536	143.8	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2009	Y	After	EAN	46,149,076	64,042,399	17,893,323	72.1%	14,524,139	123.2	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2009	Y	Before		46,149,076	63,307,960	17,158,884	72.9%	14,524,139	118.1	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2008	N	After	EAN	45,529,982	55,613,694	10,083,712	81.9%	13,481,409	74.8	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2008	N	Before		45,422,128						
KISSIMMEE UTILITY AUTHORITY	G	10/01/2007	N	None	EAN	44,946,343	52,293,000	7,346,657	86.0%	12,205,000	60.2	
LABELLE	F	10/01/2011	N	None	AGG	340,194	276,982	-63,212	122.8%	231,678	-27.3	
LABELLE	F	10/01/2008	N	None	AGG	128,329	128,329	0	100.0%	202,716	0.0	
LADY LAKE	P	10/01/2011	N	None	EAN	4,001,317	4,128,690	127,373	96.9%	1,324,208	9.6	
LADY LAKE	P	10/01/2010	N	None	EAN	3,810,890	4,310,907	500,017	88.4%	1,548,425	32.3	
LADY LAKE	P	10/01/2009	Y	None	EAN	3,450,007	3,749,218	299,211	92.0%	1,548,174	19.3	
LADY LAKE	P	10/01/2008	N	After	EAN	3,135,889	3,013,338	-122,551	104.1%	1,407,115	-8.7	
LADY LAKE	P	10/01/2008	N	Before		2,990,230						
LADY LAKE	P	10/01/2007	N	None	EAN/	2,713,559	2,635,000	-78,000	103.0%	136,000	-5.7	
LAKE ALFRED	G	10/01/2011	N	None	EAN	3,115,523	3,486,650	371,127	89.4%	1,202,118	30.9	
LAKE ALFRED	G	10/01/2010	N	None	EAN	3,692,803	3,872,677	179,874	95.4%	1,419,705	12.7	
LAKE ALFRED	G	10/01/2009	N	None	EAN	3,523,037	3,859,364	336,327	91.3%	1,307,723	25.7	
LAKE ALFRED	G	10/01/2008	N	After	EAN	3,339,187	3,566,659	227,472	93.6%	1,424,547	16.0	
LAKE ALFRED	G	10/01/2008	N	Before		3,378,311						
LAKE ALFRED	G	10/01/2007	N	None	EAN	3,129,688	3,349,206	219,518	93.4%	1,276,386	17.2	
LAKE ALFRED	PF	10/01/2011	N	None	EAN	2,101,313	2,274,364	173,051	92.4%	625,360	27.7	
LAKE ALFRED	PF	10/01/2010	N	None	EAN	1,638,657	1,615,568	-23,089	101.4%	368,264	-6.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
LAKE ALFRED	PF	10/01/2009	N	None	EAN	1,628,555	1,618,216	-10,339	100.6%	338,687		-3.1	
LAKE ALFRED	PF	10/01/2008	N	Before		1,588,700							
LAKE ALFRED	PF	10/01/2008	N	After	EAN	1,579,437	1,496,197	-83,240	105.6%	373,911		-22.3	
LAKE CITY	F	10/01/2010	N	Before	EAN	6,610,581	7,126,536	515,955	92.8%	885,532		58.3	
LAKE CITY	F	10/01/2010	N	After	EAN	6,610,581	7,285,454	674,873	90.7%	885,532		76.2	
LAKE CITY	F	10/01/2009	N	None	EAN	6,067,826	6,833,641	765,815	88.8%	921,252		83.1	
LAKE CITY	F	10/01/2008	N	None	EAN	6,156,431	6,797,874	641,443	90.6%	864,993		74.2	
LAKE CITY	F	10/01/2007	Y	None	EAN	5,745,737	6,696,637	950,900	85.8%	926,680		102.6	
LAKE CITY	G	10/01/2010	N	Before	EAN	12,286,593	17,445,952	5,159,359	70.4%	2,559,598		201.6	
LAKE CITY	G	10/01/2010	N	After	EAN	12,286,593	17,682,875	5,396,282	69.5%	2,559,598		210.8	
LAKE CITY	G	10/01/2009	N	Before	EAN	12,143,726	17,314,834	5,171,108	70.1%	2,805,904		184.3	
LAKE CITY	G	10/01/2009	N	After	EAN	12,143,726	17,082,551	4,938,825	71.1%	2,805,904		176.0	
LAKE CITY	G	10/01/2008	N	None	EAN	12,457,060	16,180,762	3,723,702	77.0%	2,819,886		132.1	
LAKE CITY	G	10/01/2007	N	None	EAN	12,407,086	15,435,000	3,027,914	80.4%	2,855,000		106.1	
LAKE CITY	P	10/01/2011	N	Before	EAN	8,939,113	10,780,395	1,841,282	82.9%	1,606,093		114.6	
LAKE CITY	P	10/01/2011	N	After	EAN	8,939,113	10,545,723	1,606,610	84.8%	1,606,093		100.0	
LAKE CITY	P	10/01/2010	N	None	EAN	9,029,276	9,992,664	963,388	90.4%	1,381,799		69.7	
LAKE CITY	P	10/01/2009	N	None	EAN	8,885,979	9,756,041	870,062	91.1%	1,568,283		55.5	
LAKE CITY	P	10/01/2008	N	After	EAN	8,994,192	9,310,635	316,443	96.6%	1,439,811		22.0	
LAKE CITY	P	10/01/2008	N	Before	EAN	9,128,171	9,310,635	182,464	98.0%	1,439,811		12.7	
LAKE CITY	P	10/01/2007	N	None	EAN	9,083,882	9,044,048	-39,834	100.4%	1,438,659		-2.8	
LAKE HELEN	P	10/01/2010	N	None	AGG	515,198	468,313	-46,885	110.0%	150,291		-31.2	
LAKE HELEN	P	10/01/2008	N	None	AGG	349,903	398,032	48,129	87.9%	193,463		24.9	
LAKE MARY	F	10/01/2011	N	After	EAN	8,797,108	10,855,895	2,058,787	81.0%	2,418,945		85.1	
LAKE MARY	F	10/01/2011	N	Before	EAN	8,797,108	10,726,338	1,929,230	82.0%	2,418,945		79.8	
LAKE MARY	F	10/01/2010	N	Before	EAN	7,768,729	9,639,747	1,871,018	80.6%	2,384,696		78.5	
LAKE MARY	F	10/01/2010	N	After	EAN	8,037,537	9,887,066	1,849,529	81.3%	2,384,696		77.6	
LAKE MARY	F	10/01/2009	N	None	EAN	7,024,260	8,510,231	1,485,971	82.5%	2,573,614		57.7	
LAKE MARY	F	10/01/2008	Y	After	EAN	6,362,307	8,076,531	1,714,224	78.8%	2,424,832		70.7	
LAKE MARY	F	10/01/2008	Y	Before		6,408,640							

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
LAKE MARY	F	10/01/2007	Y	After	EAN	5,450,760	7,459,861	2,009,101	73.1%	2,400,743	83.7	
LAKE MARY	F	10/01/2007	Y	After	EAN	5,450,760	7,411,961	1,961,201	73.5%	2,400,743	81.7	
LAKE MARY	F	10/01/2007	Y	Before		5,450,760						
LAKE MARY	P	10/01/2011	N	None	EAN	10,589,742	12,680,596	2,090,854	83.5%	2,187,492	95.6	
LAKE MARY	P	10/01/2010	N	After	EAN	10,508,092	12,184,792	1,676,700	86.2%	2,189,138	76.6	
LAKE MARY	P	10/01/2010	N	Before		10,508,092	12,018,821	1,510,729	87.4%	2,189,138	69.0	
LAKE MARY	P	10/01/2009	N	None	EAN	9,641,214	11,202,161	1,560,947	86.1%	2,189,756	71.3	
LAKE MARY	P	10/01/2008	N	After	EAN	9,346,602	10,157,366	810,764	92.0%	2,384,276	34.0	
LAKE MARY	P	10/01/2008	N	Before		9,685,712						
LAKE MARY	P	10/01/2007	Y	None	EAN	8,769,554	9,162,000	392,446	95.7%	2,152,000	18.2	
LAKE MARY	P	10/01/2007	N	Before		8,769,554						
LAKE PARK (RETIRED)	P	10/01/2011	N	None	EAN	1,266,384	1,828,986	562,602	69.2%	0	0.0	
LAKE PARK (RETIRED)	P	10/01/2010	N	After	EAN	1,375,827	1,742,929	367,102	78.9%	0	0.0	
LAKE PARK (RETIRED)	P	10/01/2010	N	Before	EAN	1,375,827	1,738,164	362,337	79.2%	0	0.0	
LAKE PARK (RETIRED)	P	10/01/2009	N	None	EAN	1,382,517	1,771,112	388,595	78.1%	0		
LAKE WALES	F	10/01/2011	N	After	EAN	5,887,625	10,442,223	4,554,598	56.4%	1,160,475	392.5	
LAKE WALES	F	10/01/2011	Y	After	EAN	5,887,625	10,337,826	4,450,201	57.0%	1,160,475	383.5	
LAKE WALES	F	10/01/2011	Y	Before	EAN	5,887,625	10,442,223	4,554,598	56.4%	1,160,475	392.5	
LAKE WALES	F	10/01/2011	N	Before	EAN	5,887,625	10,164,502	4,276,877	57.9%	1,160,475	368.5	
LAKE WALES	F	10/01/2011	N	None	EAN					1,160,475		
LAKE WALES	F	10/01/2010	N	None	EAN	6,129,964	9,851,137	3,721,173	62.2%	1,176,080	316.4	
LAKE WALES	F	10/01/2009	N	None	EAN	6,128,347	9,065,847	2,937,500	67.6%	1,194,794	245.9	
LAKE WALES	F	10/01/2008	N	After	EAN	6,118,404	8,673,633	2,555,229	70.5%	1,111,770	229.8	
LAKE WALES	F	10/01/2008	N	Before		5,800,862						
LAKE WALES	F	10/01/2007	N	None	EAN	5,853,547	8,208,000	2,354,453	71.3%	847,000	278.0	
LAKE WALES	G	10/01/2011	N	None	FIL	7,328,691	8,474,199	1,145,508	86.5%	2,704,493	42.4	
LAKE WALES	G	10/01/2010	N	None	FIL	7,907,212	8,970,892	1,063,680	88.1%	2,907,120	36.6	
LAKE WALES	G	10/01/2009	N	None	FIL	8,074,499	9,117,116	1,042,617	88.6%	2,848,785	36.6	
LAKE WALES	G	10/01/2008	Y	After	FIL	8,078,208	9,299,162	1,220,954	86.9%	2,986,894	40.9	
LAKE WALES	G	10/01/2008	Y	Before		8,083,243						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
LAKE WALES	G	10/01/2007	N	None	FIL	7,761,324	9,253,494	1,492,170	83.9%	3,133,820	47.6		
LAKE WALES	P	10/01/2011	Y	Before	EAN	10,335,184	13,623,860	3,288,676	75.9%	2,119,040	155.2		
LAKE WALES	P	10/01/2011	Y	After	EAN	10,335,184	13,823,598	3,488,414	74.8%	2,119,040	164.6		
LAKE WALES	P	10/01/2011	N	Before	EAN	10,335,184	13,623,860	3,288,676	75.9%	2,119,040	155.2		
LAKE WALES	P	10/01/2011	N	After	EAN	10,335,184	14,011,542	3,676,358	73.8%	2,119,040	173.5		
LAKE WALES	P	10/01/2010	N	None	EAN	10,474,805	13,656,242	3,181,437	76.7%	2,545,228	125.0		
LAKE WALES	P	10/01/2009	N	None	EAN	10,195,532	12,959,011	2,763,479	78.7%	2,140,829	129.1		
LAKE WALES	P	10/01/2008	N	Before		10,032,953							
LAKE WALES	P	10/01/2008	N	After	EAN	10,125,825	12,308,290	2,182,465	82.3%	1,968,564	110.9		
LAKE WALES	P	10/01/2007	N	None	EAN	9,917,387	11,381,000	1,463,613	87.1%	1,877,000	78.0		
LAKE WORTH	F	10/01/2011	N	After	EAN	22,463,958	43,451,205	20,987,247	51.7%	1,118,599	1,876.2		
LAKE WORTH	F	10/01/2011	N	Before	EAN	22,463,958	41,500,629	19,036,671	54.1%	1,118,599	1,701.8		
LAKE WORTH	F	10/01/2010	N	Before	EAN	24,165,929	40,574,109	16,408,180	59.6%	1,312,204	1,250.4		
LAKE WORTH	F	10/01/2010	N	After	EAN	24,165,929	40,888,512	16,722,583	59.1%	1,312,204	1,274.4		
LAKE WORTH	F	10/01/2009	Y	None	EAN	24,985,737	40,299,376	15,313,639	62.0%	1,309,166	1,169.7		
LAKE WORTH	F	10/01/2008	N	None	EAN	25,336,434	40,647,163	15,310,729	62.3%	3,293,733	464.8		
LAKE WORTH	F	10/01/2007	N	None	EAN	24,248,823	37,267,034	13,018,211	65.1%	4,349,180	299.3		
LAKE WORTH	G	10/01/2011	N	Before	EAN	59,904,551	95,199,045	35,294,494	62.9%	10,951,357	322.3 Additional UAAL created by assumption change is being phased in over 2 years		
LAKE WORTH	G	10/01/2011	N	After	EAN	59,904,551	101,558,913	41,654,362	59.0%	10,951,357	380.4		
LAKE WORTH	G	10/01/2010	N	Before	EAN	64,793,490	95,635,540	30,842,050	67.8%	13,051,047	236.3		
LAKE WORTH	G	10/01/2010	N	After	EAN	64,793,490	99,487,517	34,694,027	65.1%	13,066,058	265.5		
LAKE WORTH	G	10/01/2009	N	After	EAN	66,607,594	97,252,534	30,644,940	68.5%	13,257,113	231.2		
LAKE WORTH	G	10/01/2009	N	Before		66,607,594							
LAKE WORTH	G	10/01/2008	N	None	EAN	67,624,920	91,906,160	24,281,240	73.6%	13,332,893	182.1		
LAKE WORTH	G	10/01/2007	N	None	EAN	67,657,306	87,690,523	20,033,217	77.2%	12,104,052	165.5		
LAKE WORTH	P	10/01/2011	N	After	EAN	23,728,194	42,922,206	19,194,012	55.3%	1,553,664	1,235.4		
LAKE WORTH	P	10/01/2011	N	Before	EAN	23,728,194	40,206,496	16,478,302	59.0%	1,553,664	1,060.6 UAAL created by 2011 assumption change is being phased in over 3 years		
LAKE WORTH	P	10/01/2010	N	Before	EAN	25,331,745	39,050,635	13,718,890	64.9%	2,037,850	673.2		

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
LAKE WORTH	P	10/01/2010	N	After	EAN	25,331,745	40,679,243	15,347,498	62.3%	2,037,850	753.1	
LAKE WORTH	P	10/01/2009	N	After	EAN	25,634,799	38,438,528	12,803,729	66.7%	2,885,722	443.7	
LAKE WORTH	P	10/01/2009	N	Before		25,634,799	37,631,929	11,997,130	68.1%	2,885,722	415.7	
LAKE WORTH	P	10/01/2008	N	None	EAN	26,107,595	37,488,750	11,381,155	69.6%	3,504,813	324.7	
LAKE WORTH	P	10/01/2007	N	None	EAN	25,388,486	35,103,779	9,715,293	72.3%	4,883,436	198.9	
LAKELAND	GPF	10/01/2011	N	After	EAN	491,568,515	613,022,106	121,453,591	80.2%	90,161,635	134.7	
LAKELAND	GPF	10/01/2011	N	Before	EAN	491,568,515	615,840,603	124,272,088	79.8%	90,161,635	137.8	
LAKELAND	GPF	10/01/2010	N	Before	EAN	495,690,765	593,848,564	98,157,799	83.5%	93,636,946	104.8	
LAKELAND	GPF	10/01/2010	N	After	EAN	495,690,765	593,785,813	98,095,048	83.5%	93,636,946	104.8	
LAKELAND	GPF	10/01/2009	N	Before	FIL	463,240,621	507,711,425	44,470,804	91.2%	93,375,914	47.6	
LAKELAND	GPF	10/01/2009	N	After	EAN	463,240,621	567,449,029	104,208,408	81.6%	93,375,914	111.6	
LAKELAND	GPF	10/01/2008	N	None	FIL	524,107,675	623,310,066	99,202,391	84.1%	105,043,078	94.4	
LAKELAND	GPF	10/01/2007	N	None	FIL	515,648,042	586,105,616	70,457,574	88.0%	101,485,956	69.4	
LAKELAND	P	10/01/2010	Y	Before	FIL	78,357,438	109,668,918	31,311,480	71.4%	12,186,744	256.9	
LAKELAND	P	10/01/2010	Y	After	EAN	78,357,438	113,502,819	35,145,381	69.0%	12,344,092	284.7	
LAKELAND	P	10/01/2009	N	None	FIL	77,218,046	107,945,669	30,727,623	71.5%	12,621,162	243.5	
LAKELAND	P	10/01/2008	Y	Before		20,132,084						
LAKELAND	P	10/01/2008	N	Before	FIL	20,222,239	24,776,306	4,554,067	81.6%	13,948,927	32.6	
LAKELAND	P	10/01/2008	Y	After	FIL	20,132,084	24,686,151	4,554,067	81.6%	13,948,927	32.6	
LAKELAND	P	10/01/2008	N	After	FIL	20,222,239	24,776,306	4,554,067	81.6%	13,948,927	32.6	
LAKELAND	P	10/01/2007	N	None	FIL	19,884,082	24,724,000	4,839,918	80.4%	13,471,000	35.9	
LAKELAND SUPP	F	10/01/2009	N	None	AGG	17,832,755	16,986,853	-845,902	105.0%	9,190,689	-9.2	
LAKELAND SUPP	F	10/01/2008	N	After	AGG	17,530,693	16,468,718	-1,061,975	106.4%	8,854,880	-12.0 USING ENTRY AGE NORMAL FUNDING METHOD	
LAKELAND SUPP	F	10/01/2008	N	Before	AGG	17,530,693	16,468,718		106.4%	8,854,880		
LAKELAND SUPP	F	10/01/2007	N	None	AGG	16,620,117	16,620,000	-117	100.0%	8,199,000	0.0	
LANTANA	F	09/30/2011	N	Before	EAN	20,943,102	26,733,466	5,790,364	78.3%	2,223,670	260.4	
LANTANA	F	09/30/2011	N	After	EAN	20,943,102	27,289,591	6,346,489	76.7%	2,223,670	285.4	
LANTANA	F	09/30/2010	N	None	EAN	19,302,000	24,670,000	5,368,000	78.2%	2,155,000	249.1	
LANTANA	F	09/30/2009	N	None	EAN	17,132,902	21,670,754	4,537,852	79.1%	2,384,322	190.3	
LANTANA	F	09/30/2008	N	None	EAN	14,943,792	20,323,618	5,379,826	73.5%	2,625,962	204.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
LANTANA	P	10/01/2011	N	After	EAN	7,596,301	8,962,174	1,365,873	84.8%	1,690,206	80.8	
LANTANA	P	10/01/2011	N	Before	EAN	7,596,301	8,713,155	1,116,854	87.2%	1,690,206	66.1	
LANTANA	P	10/01/2010	N	After	EAN	6,709,645	7,965,445	1,255,800	84.2%	1,677,543	74.9	
LANTANA	P	10/01/2010	N	Before	AGG	6,709,645	7,735,634	1,025,989	86.7%	1,677,543	61.2	
LANTANA	P	10/01/2009	N	None	AGG	5,792,687	7,070,266	1,277,579	81.9%	1,841,722	69.4	
LANTANA	P	10/01/2008	N	Before		5,075,853						
LANTANA	P	10/01/2008	N	After	AGG	5,168,480	6,280,340	1,111,860	82.3%	1,801,385	61.7	
LANTANA	P	10/01/2007	N	None	AGG	4,670,639	5,596,748	926,109	83.5%	1,729,150	53.6	
LARGO	PF	10/01/2011	N	None	EAN	77,099,070	129,791,442	52,692,372	59.4%	13,458,669	391.5	
LARGO	PF	10/01/2010	N	After	EAN	77,602,424	125,385,540	47,783,116	61.9%	14,215,052	336.1	
LARGO	PF	10/01/2010	N	Before	EAN	77,602,424	120,418,799	42,816,375	64.4%	14,364,006	298.1	
LARGO	PF	10/01/2009	N	None	EAN	72,605,836	113,720,882	41,115,046	63.8%	14,378,470	285.9	
LARGO	PF	10/01/2008	N	None	EAN	75,153,252	107,504,670	32,351,418	69.9%	14,759,177	219.2	
LARGO	PF	10/01/2007	N	None	EAN/	90,898,691	102,746,000	11,847,309	88.5%	13,734,000	86.3	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2009	N	None	AGG	515,934	325,837	-190,097	158.3%	286,224	-66.4 AAL CALCULATED USING THE ENTRY AGE NORMAL METHOD	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2008	N	None	FIL	412,514	273,795	-138,719	150.7%	111,182	-124.8	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2007	N	None	FIL	579,283	351,231	-228,052	164.9%	198,451	-114.9	
LAUDERHILL	F	10/01/2009	N	Before	EAN	38,267,363	56,695,688	18,428,325	67.5%	6,562,830	280.8	
LAUDERHILL	F	10/01/2009	N	After	EAN	38,267,363	56,695,688	18,428,325	67.5%	6,562,830	280.8	
LAUDERHILL	F	10/01/2008	N	None	EAN	37,424,773	51,851,436	14,426,663	72.2%	5,581,017	258.5	
LAUDERHILL	F	10/01/2007	N	None	EAN	34,195,441	47,658,825	13,463,384	71.8%	5,906,804	227.9	
LAUDERHILL	G	10/01/2011	N	None	EAN	15,336,711	22,250,932	6,914,221	68.9%	3,616,860	191.2	
LAUDERHILL	G	10/01/2010	N	None	EAN	15,597,828	21,784,980	6,187,152	71.6%	3,756,141	164.7	
LAUDERHILL	G	10/01/2009	N	None	EAN	15,522,330	20,873,030	5,350,700	74.4%	4,357,098	122.8	
LAUDERHILL	G	10/01/2008	N	None	EAN	15,083,377	19,427,959	4,344,582	77.6%	3,931,828	110.5	
LAUDERHILL	G	10/01/2007	N	None	EAN	13,995,710	18,116,654	4,120,944	77.3%	4,226,389	97.5	
LAUDERHILL	P	10/01/2011	N	Before	EAN	30,071,122	40,080,787	10,009,665	75.0%	8,818,777	113.5	
LAUDERHILL	P	10/01/2011	N	After	EAN	30,071,122	42,472,739	12,401,617	70.8%	8,818,777	140.6	
LAUDERHILL	P	10/01/2010	N	None	EAN	27,137,230	35,483,016	8,345,786	76.5%	9,149,345	91.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
LAUDERHILL	P	10/01/2009	N	Before	EAN	23,088,445	30,633,591	7,545,146	75.4%	8,751,221	86.2	
LAUDERHILL	P	10/01/2009	N	After	EAN	23,088,445	30,633,591	7,545,146	75.4%	8,751,221	86.2	
LAUDERHILL	P	10/01/2008	N	None	EAN	19,775,168	25,153,000	5,377,832	78.6%	7,678,000	70.0	
LAUDERHILL	P	10/01/2007	N	None	EAN	16,347,803	21,747,000	5,399,197	75.2%	8,103,000	66.6	
LAUDERHILL (C&M)	G	10/01/2010	N	None	EAN	13,284,410	20,806,101	7,521,691	63.8%	4,414,548	170.4	
LAUDERHILL (C&M)	G	10/01/2009	N	After	EAN	12,313,176	19,184,672	6,871,496	64.2%	3,917,402	175.4	
LAUDERHILL (C&M)	G	10/01/2009	N	Before		12,313,176						
LAUDERHILL (C&M)	G	10/01/2008	N	Before		10,221,830						
LAUDERHILL (C&M)	G	10/01/2008	N	After	EAN	11,533,956	17,401,107	5,867,151	66.3%	3,492,838	168.0	
LAUDERHILL (C&M)	G	10/01/2007	N	After	EAN	10,542,138	15,371,509	4,829,371	68.6%	4,520,343	106.8	
LAUDERHILL (C&M)	G	10/01/2007	N	Before		10,542,138						
LEESBURG	F	10/01/2011	N	None	FIL	11,797,716	13,611,707	1,813,991	86.7%	3,073,457	59.0	
LEESBURG	F	10/01/2010	Y	After	FIL	11,574,175	13,580,057	2,005,882	85.2%	3,106,945	64.6	
LEESBURG	F	10/01/2010	Y	Before	FIL	11,574,175	13,814,793	2,240,618	83.8%	3,106,945	72.1	
LEESBURG	F	10/01/2009	N	None	FIL	11,011,597	13,231,246	2,219,649	83.2%	3,211,696	69.1	
LEESBURG	F	10/01/2008	N	After	FIL	10,447,796	12,905,893	2,458,097	81.0%	2,993,793	82.1	
LEESBURG	F	10/01/2008	N	Before	FIL	9,151,452	12,905,892	3,754,440	70.9%			
LEESBURG	F	10/01/2007	Y	After	FIL	9,833,153	13,446,697	3,613,544	73.1%	2,895,956	124.8	
LEESBURG	F	10/01/2007	Y	Before		9,833,153						
LEESBURG	G	10/01/2011	N	None	EAN	30,735,796	38,184,861	7,449,065	80.5%	13,550,400	55.0	
LEESBURG	G	10/01/2010	N	None	EAN	32,543,273	36,539,203	3,995,930	89.1%	14,349,754	27.8	
LEESBURG	G	10/01/2009	N	None	EAN	33,138,960	37,138,622	3,999,662	89.2%	15,069,783	26.5	
LEESBURG	G	10/01/2008	Y	After	EAN	33,832,920	36,711,041	2,878,121	92.2%	16,547,145	17.4	
LEESBURG	G	10/01/2008	Y	Before	EAN	35,168,668	36,711,041	1,542,373	95.8%	16,547,145	9.3	
LEESBURG	G	10/01/2008	N	Before		35,168,668						
LEESBURG	G	10/01/2008	N	After	EAN	33,832,920	35,769,323	1,936,403	94.6%	17,151,364	11.3	
LEESBURG	G	10/01/2007	N	None	EAN/	34,934,262						
LEESBURG	P	10/01/2011	N	None	FIL	13,237,121	13,997,607	760,486	94.6%	3,687,749	20.6	
LEESBURG	P	10/01/2010	N	After	FIL	13,318,716	14,063,487	744,771	94.7%	3,738,540	19.9	
LEESBURG	P	10/01/2010	N	Before	FIL	13,318,716	13,688,122	369,406	97.3%	3,738,540	9.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
LEESBURG	P	10/01/2009	N	None	FIL	13,015,917	13,451,873	435,956	96.8%	3,479,653	12.5	
LEESBURG	P	10/01/2008	N	After	FIL	12,871,265	13,347,368	476,103	96.4%	3,509,401	13.6	
LEESBURG	P	10/01/2008	N	Before		13,186,367						
LEESBURG	P	10/01/2007	N	None	FIL	12,735,659	12,914,000	178,341	98.6%	3,603,000	4.9	
LIGHTHOUSE POINT	PF	10/01/2010	N	None	FIL	7,008,924	10,252,763	3,243,839	68.4%	2,718,225	119.3	
LIGHTHOUSE POINT	PF	10/01/2009	N	After	FIL	6,043,934	6,183,342	139,408	97.7%	2,572,144	5.4	
LIGHTHOUSE POINT	PF	10/01/2009	N	Before	FIL	6,043,934	6,183,342	139,408	97.7%	2,572,144	5.4	
LIGHTHOUSE POINT	PF	10/01/2008	Y	None	FIL	5,578,515	5,719,803	141,288	97.5%	2,411,440	5.9	
LIGHTHOUSE POINT	PF	10/01/2007	N	None	FIL	5,081,694	5,236,000	154,306	97.1%	2,782,000	5.5	
LIVE OAK	F	10/01/2010	N	None	EAN	1,701,982	2,035,947	333,965	83.6%	57,868	577.1	
LIVE OAK	F	10/01/2007	N	After	EAN	2,214,498	2,062,911	-151,587	107.3%	51,332	-295.3	
LIVE OAK	F	10/01/2007	N	Before		2,214,498						
LONGBOAT KEY	F	10/01/2011	N	None	EAN	11,899,137	27,164,254	15,265,117	43.8%	2,476,609	616.4	
LONGBOAT KEY	F	10/01/2010	N	None	EAN	11,770,977	26,130,298	14,359,321	45.0%	2,590,585	554.3	
LONGBOAT KEY	F	10/01/2009	Y	None	EAN	11,039,177	25,024,616	13,985,439	44.1%	2,670,074	523.8	
LONGBOAT KEY	F	10/01/2008	Y	Before		10,798,356						
LONGBOAT KEY	F	10/01/2008	N	After	EAN	10,542,260	22,967,953	12,425,693	45.9%	2,521,157	492.9	
LONGBOAT KEY	F	10/01/2008	N	Before	EAN	10,798,356	22,967,953	12,169,597	47.0%	2,521,157	482.7	
LONGBOAT KEY	F	10/01/2008	Y	After	EAN	10,542,260	22,967,953	12,425,693	45.9%	2,521,157	492.9	
LONGBOAT KEY	F	10/01/2007	N	Before		10,254,057						
LONGBOAT KEY	F	10/01/2007	N	After	EAN	10,254,057	22,829,673	12,575,616	44.9%	2,622,998	479.4	
LONGBOAT KEY	G	10/01/2011	N	None	EAN	7,293,178	13,688,407	6,395,229	53.3%	2,413,590	265.0	
LONGBOAT KEY	G	10/01/2010	N	None	EAN	7,067,928	13,266,355	6,198,427	53.3%	2,612,601	237.3	
LONGBOAT KEY	G	10/01/2009	Y	None	EAN	7,387,522	13,759,135	6,371,613	53.7%	2,848,067	223.7	
LONGBOAT KEY	G	10/01/2008	N	Before	EAN	7,317,347	12,186,479		60.0%	2,902,474		
LONGBOAT KEY	G	10/01/2008	N	After	EAN	7,182,145	12,186,479	5,004,334	58.9%	2,902,474	172.4	
LONGBOAT KEY	P	10/01/2011	N	None	EAN	4,902,682	10,784,254	5,881,572	45.5%	967,293	608.0	
LONGBOAT KEY	P	10/01/2010	N	None	EAN	4,837,127	10,840,105	6,002,978	44.6%	871,703	688.6	
LONGBOAT KEY	P	10/01/2009	Y	None	EAN	4,941,954	10,975,790	6,033,836	45.0%	1,043,912	578.0	
LONGBOAT KEY	P	10/01/2008	Y	After	EAN	4,835,067	10,171,054	5,335,987	47.5%	1,189,694	448.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
LONGBOAT KEY	P	10/01/2008	N	Before		5,097,466							
LONGBOAT KEY	P	10/01/2007	N	Before		4,990,471							
LONGBOAT KEY	P	10/01/2007	N	After	EAN	4,990,471	9,494,028	4,503,557	52.6%	1,218,461	369.6		
LONGWOOD	PF	10/01/2011	N	None	AGG	4,551,114	5,527,620	976,506	82.3%	2,910,792	33.5		
LONGWOOD	PF	10/01/2010	N	None	AGG	3,865,856	4,568,647	702,791	84.6%	2,502,991	28.1		
LONGWOOD	PF	10/01/2009	N	Before	AGG	2,788,273	3,881,680	1,093,407	71.8%	2,431,056	45.0 AAL CALCULATED USING THE ENGRY AGE NORMAL COST METHOD		
LONGWOOD	PF	10/01/2009	N	After	AGG	2,788,273	3,881,680	1,093,407	71.8%	2,431,056	45.0 AAL CALCULATED USING THE ENGRY AGE NORMAL COST METHOD		
LONGWOOD	PF	10/01/2008	N	Before	AGG	2,224,672		774,772		2,166,308	35.8 AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD		
LONGWOOD	PF	10/01/2008	N	After	AGG	2,224,672	2,999,444	774,772	74.2%	2,166,308	35.8 AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD		
LYNN HAVEN	F	10/01/2011	N	None	FIL	3,319,507	3,395,541	76,034	97.8%	709,837	10.7		
LYNN HAVEN	F	10/01/2010	N	After	FIL	3,167,414	3,231,699	64,285	98.0%	699,324	9.2		
LYNN HAVEN	F	10/01/2010	N	Before	FIL	3,167,414	3,176,234	8,820	99.7%	699,324	1.3		
LYNN HAVEN	F	10/01/2009	N	None	FIL	2,915,936	2,939,176	23,240	99.2%	680,452	3.4		
LYNN HAVEN	F	10/01/2008	N	Before		2,636,204							
LYNN HAVEN	F	10/01/2008	N	After	FIL	2,659,213	2,658,578	-635	100.0%	725,336	-0.1		
LYNN HAVEN	F	10/01/2007	N	None	FIL	2,350,056	2,365,203	15,147	99.4%	669,117	2.3		
LYNN HAVEN	G	10/01/2011	N	None	EAN	9,242,102	12,156,727	2,914,625	76.0%	3,406,364	85.6		
LYNN HAVEN	G	10/01/2010	N	None	EAN	8,637,597	11,805,248	3,167,651	73.2%	3,161,268	100.2		
LYNN HAVEN	G	10/01/2009	N	After	EAN	7,860,208	11,113,243	3,253,035	70.7%	3,115,544	104.4		
LYNN HAVEN	G	10/01/2009	N	Before	EAN	7,860,208	11,032,285	3,172,077	71.2%	3,115,544	101.8		
LYNN HAVEN	G	10/01/2008	N	Before		6,905,605							
LYNN HAVEN	G	10/01/2008	N	After	EAN	7,121,683	9,897,681	2,775,998	72.0%	3,096,226	89.7		
LYNN HAVEN	G	10/01/2007	N	None	EAN	6,187,875	8,904,000	2,716,125	69.5%	2,947,000	92.2		
LYNN HAVEN	P	10/01/2011	N	None	FIL	4,795,369	5,130,241	334,872	93.5%	1,068,445	31.3		
LYNN HAVEN	P	10/01/2010	N	Before	FIL	4,552,818	4,661,558	108,740	97.7%	1,073,605	10.1		
LYNN HAVEN	P	10/01/2010	N	After	FIL	4,552,818	4,718,819	166,001	96.5%	1,073,605	15.5		

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
LYNN HAVEN	P	10/01/2009	N	None	FIL	4,261,597	4,469,756	208,159	95.3%	1,007,880	20.7	
LYNN HAVEN	P	10/01/2008	N	Before		3,843,709						
LYNN HAVEN	P	10/01/2008	N	After	FIL	3,954,920	4,134,243	179,323	95.7%	959,234	18.7	
LYNN HAVEN	P	10/01/2007	N	None	FIL	3,534,675	3,883,000	348,325	91.0%	1,040,000	33.5	
MACCLENNY	F	10/01/2010	N	After	FIL	389,268	663,933	274,665	58.6%	252,054	109.0	
MACCLENNY	F	10/01/2010	N	Before	FIL	389,268	635,658	246,390	61.2%	252,054	97.8	
MACCLENNY	F	10/01/2007	N	None	FIL	192,976	293,592	100,616	65.7%	228,401	44.1	
MADISON	F	10/01/2011	N	None	EAN	1,466,524	2,552,881	1,086,357	57.4%	365,058	297.6	
MADISON	F	10/01/2010	N	Before	EAN	1,466,154	2,483,223	1,017,069	59.0%	336,609	302.2	
MADISON	F	10/01/2010	N	After	EAN	1,466,154	2,516,370	1,050,216	58.3%	336,609	312.0	
MADISON	F	10/01/2009	N	None	EAN	1,466,150	2,415,324	949,174	60.7%	302,120	314.2	
MADISON	F	10/01/2008	N	Before		1,509,215						
MADISON	F	10/01/2008	N	After	EAN	1,489,666	2,325,638	835,972	64.1%	291,949	286.3	
MADISON	F	10/01/2007	N	None	EAN	1,482,289	2,160,302	678,013	68.6%	278,177	243.7	
MADISON	P	10/01/2011	N	None	AGG	2,760,978	3,052,339	291,361	90.5%	601,036	48.5	
MADISON	P	10/01/2010	N	Before	AGG	2,815,100	2,815,100	0	100.0%	564,638	0.0	
MADISON	P	10/01/2010	N	After	AGG	2,815,100	2,815,100	0	100.0%	564,638	0.0	
MADISON	P	10/01/2009	N	None	AGG	2,827,890	2,745,198	-82,692	103.0%	460,532	-18.0	
MADISON	P	10/01/2008	N	Before		2,860,742						
MADISON	P	10/01/2008	N	After	AGG	2,844,176	2,789,255	-54,921	102.0%	502,049	-10.9	
MADISON	P	10/01/2007	N	None	AGG	2,805,549	2,595,313	-210,236	108.1%	441,820	-47.6	
MAITLAND	PF	10/01/2011	N	None	EAN	19,811,681	27,547,237	7,735,556	71.9%	4,696,743	164.7	
MAITLAND	PF	10/01/2010	N	Before	FIL	19,275,829	24,233,375	4,957,546	79.5%	4,377,391	113.3	
MAITLAND	PF	10/01/2010	N	After	EAN	19,275,829	26,008,402	6,732,573	74.1%	4,377,391	153.8	
MAITLAND	PF	10/01/2009	N	None	FIL	18,091,778	23,488,675	5,396,897	77.0%	4,151,382	130.0	
MAITLAND	PF	10/01/2008	N	None	FIL	18,046,761	22,112,703	4,065,942	81.6%	3,765,138	108.0	
MAITLAND	PF	10/01/2007	N	None	FIL	17,547,206	21,333,000	3,785,794	82.3%	3,646,000	103.8	
MARATHON	F	10/01/2010	N	After	AGG	2,248,488	2,357,649	109,161	95.4%	1,378,189	7.9	
MARATHON	F	10/01/2010	N	Before	AGG	2,248,488	2,357,649	109,161	95.4%	1,378,189	7.9	
MARATHON	F	10/01/2008	N	Before		1,130,532						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
MARATHON	F	10/01/2008	N	After	AGG	1,130,532	1,130,532	0	100.0%	1,056,666	0.0	
MARATHON	F	10/01/2008	Y	Before	AGG	1,130,532	1,130,532	0	100.0%	1,056,666	0.0	
MARATHON	F	10/01/2008	Y	After	AGG	1,249,350	1,249,350	0	100.0%	1,056,666	0.0	
MARCO ISLAND	F	10/01/2011	N	Before	EAN	3,071,853	3,430,008	358,155	89.6%	1,404,142	25.5	
MARCO ISLAND	F	10/01/2011	N	After	EAN	3,071,853	3,573,520	501,667	86.0%	1,404,142	35.7	
MARCO ISLAND	F	10/01/2010	N	Before	EAN	2,662,517	2,885,862	223,345	92.3%	1,309,352	17.1	
MARCO ISLAND	F	10/01/2010	N	After	EAN	2,662,517	3,005,433	342,916	88.6%	1,309,352	26.2	
MARCO ISLAND	F	10/01/2009	N	None	EAN	1,914,130	2,335,981	421,851	81.9%	1,336,335	31.6	
MARCO ISLAND	F	10/01/2007	N	None	EAN/	1,629,498	1,303,000	-326,498	125.1%	958,000	-34.1	
MARCO ISLAND	P	10/01/2010	N	Before	EAN	2,827,399	6,300,933	3,473,534	44.9%	1,976,687	175.7	
MARCO ISLAND	P	10/01/2010	N	After	EAN	2,827,399	6,480,618	3,653,219	43.6%	1,976,687	184.8	
MARCO ISLAND	P	10/01/2009	N	None	EAN	2,077,907	6,078,152	4,000,245	34.2%	2,024,908	197.6	
MARCO ISLAND	P	10/01/2009	Y	None	EAN	2,077,907	6,078,152	4,000,245	34.2%	2,024,908	197.6	
MARCO ISLAND	P	10/01/2008	N	Before		1,194,196						
MARCO ISLAND	P	10/01/2008	N	After	EAN	1,363,977	4,977,447	3,613,470	27.4%	2,010,512	179.7	
MARCO ISLAND	P	10/01/2007	N	None	EAN	792,685	3,687,000	2,894,315	21.5%	1,844,000	157.0	
MARIANNA	F	10/01/2011	N	Before	AGG	2,058,743				580,333		
MARIANNA	F	10/01/2011	N	After	AGG	2,058,743	2,489,813	431,070	82.7%	580,333	74.3	
MARIANNA	F	10/01/2008	N	None	AGG	1,661,665	2,066,243	404,578	80.4%	524,276	77.2	
MARIANNA	P	10/01/2011	N	Before	AGG	2,576,135				509,310		
MARIANNA	P	10/01/2011	N	After	AGG	2,576,135	2,194,506	-381,629	117.4%	509,310	-74.9	
MARIANNA	P	10/01/2008	N	None	AGG	2,481,437	2,040,610	-440,827	121.6%	559,037	-78.9	
MARTIN COUNTY	ERP	07/01/2009	N	After	AGG	5,906,314	6,909,111	1,002,797	85.5%	314,007	319.4	
MARTIN COUNTY	ERP	07/01/2009	N	Before	AGG	5,679,264	6,909,111	1,229,847	82.2%	314,007	391.7	
MEDLEY	P	10/01/2011	N	None	FIL	10,205,507	16,242,013	6,036,506	62.8%	2,508,804	240.6	
MEDLEY	P	10/01/2010	Y	After	FIL	8,690,799	15,864,972	7,174,173	54.8%	2,416,247	296.9	
MEDLEY	P	10/01/2010	Y	Before	AGG	8,690,799				2,416,247		
MEDLEY	P	10/01/2008	N	Before		4,324,107						
MEDLEY	P	10/01/2008	N	After	AGG	5,188,928	12,479,015	7,290,087	41.6%	1,133,311	643.3	
MEDLEY - GENERAL + ELECTED	G	10/01/2010	N	None	AGG	8,491,233	15,863,345	7,372,112	53.5%	1,837,656	401.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
MEDLEY - GENERAL + ELECTED	G	10/01/2009	N	None	AGG	6,653,129	12,451,899	5,798,770	53.4%	2,680,416	216.3	
MEDLEY - GENERAL + ELECTED	G	10/01/2008	N	None	AGG	4,849,226	11,322,630	6,473,404	42.8%	2,400,099	269.7	
MEDLEY - GENERAL + ELECTED	G	10/01/2007	N	None	AGG	4,631,754	9,248,046	4,616,292	50.1%	2,284,596	202.1	
MELBOURNE	F	10/01/2010	N	None	EAN	45,782,530	55,682,106	9,899,576	82.2%	7,230,774	136.9	
MELBOURNE	F	10/01/2009	N	After	EAN	44,491,962	53,127,376	8,635,414	83.7%	7,623,410	113.3	
MELBOURNE	F	10/01/2009	N	Before	EAN	44,491,962	52,288,659	7,796,697	85.1%	7,623,410	102.3	
MELBOURNE	F	10/01/2008	N	None	EAN	43,117,817	51,239,880	8,122,063	84.1%	7,604,495	106.8	
MELBOURNE	F	10/01/2007	N	After	EAN	41,810,285	48,075,084	6,264,799	87.0%	7,194,669	87.1	
MELBOURNE	F	10/01/2007	N	Before		41,810,285						
MELBOURNE	G	10/01/2011	N	None	EAN	5,735,270	4,140,862	-1,594,408	138.5%	774,258	-205.9	
MELBOURNE	G	10/01/2010	N	None	EAN	6,129,223	3,612,120	-2,517,103	169.7%	996,148	-252.7	
MELBOURNE	G	10/01/2009	Y	Before	EAN	5,713,977	3,331,958	-2,382,019	171.5%	1,130,404	-210.7	
MELBOURNE	G	10/01/2009	Y	After	EAN	5,713,977	3,361,373	-2,352,604	170.0%	1,130,404	-208.1	
MELBOURNE	G	10/01/2008	N	After	EAN	6,536,826	3,097,139	-3,439,687	211.1%	1,272,823	-270.2	
MELBOURNE	G	10/01/2007	N	None	AGG	11,131,532	11,132,000	468	100.0%	13,276,000	0.0	
MELBOURNE	G	10/01/2007	Y	None	EAN	11,119,766	14,644,956	3,525,190	75.9%	13,276,010	26.6	
MELBOURNE	P	10/01/2011	Y	Before	EAN	47,547,398	84,626,444	37,079,046	56.2%	7,835,807	473.2	
MELBOURNE	P	10/01/2011	Y	After	EAN	47,547,398	79,838,073	32,290,675	59.6%	7,835,807	412.1	
MELBOURNE	P	10/01/2010	N	Before	EAN	48,772,228	79,627,774	30,855,546	61.3%	7,594,997	406.3	
MELBOURNE	P	10/01/2010	N	After	EAN	48,772,228	80,852,087	32,079,859	60.3%	7,594,997	422.4	
MELBOURNE	P	10/01/2009	N	None	EAN	48,494,846	77,297,260	28,802,414	62.7%	8,096,957	355.7	
MELBOURNE	P	10/01/2008	N	Before		49,430,627						
MELBOURNE	P	10/01/2008	N	After	EAN	48,125,683	69,433,417	21,307,734	69.3%	8,591,880	248.0	
MELBOURNE	P	10/01/2007	N	None	EAN	48,665,775	67,338,000	18,672,225	72.3%	8,611,000	216.8	
MELBOURNE - SPECIAL RISK G	10/01/2011	N	None	EAN	514,694	853,041	338,347	60.3%	212,067	159.5		
MELBOURNE - SPECIAL RISK G	10/01/2010	N	None	EAN	450,802	743,815	293,013	60.6%	208,613	140.5		
MELBOURNE - SPECIAL RISK G	10/01/2009	Y	Before	EAN	351,441	599,496	248,055	58.6%	222,456	111.5		
MELBOURNE - SPECIAL RISK G	10/01/2009	Y	After	EAN	351,441	619,358	267,917	56.7%	222,456	120.4		
MELBOURNE - SPECIAL RISK G	10/01/2008	N	Before		317,982							

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
MELBOURNE - SPECIAL RISK G	G	10/01/2008	N	After	EAN	317,982	508,693	190,711	62.5%	230,815	82.6		
MELBOURNE - SPECIAL RISK G	G	10/01/2007	N	None	AGG	529,871	530,000	129	100.0%	354,000	0.0		
MELBOURNE - SPECIAL RISK G	G	10/01/2007	Y	None	EAN	529,871	587,460	57,589	90.2%	353,974	16.3		
MELBOURNE BEACH	P	10/01/2011	N	None	EAN	1,989,982	3,084,260	1,094,278	64.5%	418,522	261.5		
MELBOURNE BEACH	P	10/01/2009	N	None	EAN	2,050,034	2,894,441	844,407	70.8%	329,086	256.6		
MELBOURNE BEACH	P	10/01/2008	N	Before		2,224,312							
MELBOURNE BEACH	P	10/01/2008	N	After	EAN	2,204,106	2,811,683	607,577	78.4%	357,837	169.8		
MELBOURNE BEACH	P	10/01/2007	Y	Before	FIL	2,290,447	2,529,000	238,553	90.6%	434,000	55.0		
MELBOURNE BEACH	P	10/01/2007	N	None	FIL	2,290,447	2,528,754	238,307	90.6%	434,305	54.9		
MELBOURNE BEACH	P	10/01/2007	Y	After	FIL	2,290,447	2,528,754	238,307	90.6%	434,305	54.9		
MIAMI	GS	10/01/2010	N	None	EAN	652,999,926	840,871,136	187,871,210	77.7%	70,825,712	265.3		
MIAMI	GS	10/01/2009	Y	None	EAN	645,614,641	780,625,200	135,010,559	82.7%	92,746,558	145.6		
MIAMI	GS	10/01/2008	N	None	EAN	660,200,796	817,860,394	157,659,598	80.7%	90,974,647	173.3		
MIAMI	GS	10/01/2008	Y	After	EAN	691,791,000	808,618,183	116,827,183	85.6%	90,974,647	128.4		
MIAMI	GS	10/01/2007	N	None	EAN	664,145,175	770,218,984	106,073,809	86.2%	82,052,702	129.3		
MIAMI	PF	10/01/2010	N	Before	AGG	1,180,649,632				92,055,381			
MIAMI	PF	10/01/2010	N	After	AGG	1,180,649,632	1,568,300,000	387,650,368	75.3%	80,152,355	483.6		
MIAMI	PF	10/01/2009	N	None	AGG	1,164,973,724	1,539,338,500	374,364,776	75.7%	122,212,346	306.3		
MIAMI	PF	10/01/2008	N	None	AGG	1,219,600,827	1,452,500,000	232,899,173	84.0%	129,400,000	180.0		
MIAMI	PF	10/01/2007	N	After	AGG	1,208,812,855	1,318,400,000	109,587,145	91.7%	103,630,392	105.7		
MIAMI	PF	10/01/2007	N	Before	AGG	1,208,812,855				103,630,392			
MIAMI - COLA (RETIRED)	PF	10/01/2010	N	After	AB	343,766,397							
MIAMI - COLA (RETIRED)	PF	10/01/2009	N	None	AGG	316,220,411				0			
MIAMI - COLA (RETIRED)	PF	10/01/2008	N	None	AGG	325,271,988	279,400,000	-45,871,988	116.4%	129,400,000	-35.4		
MIAMI - COLA (RETIRED)	PF	10/01/2007	N	None	AB	386,167,734	242,881,282	-143,286,452	159.0%	100,200,000	-143.0		
MIAMI - ELECTED	G	12/31/2008	N	None	EAN	4,134,637	5,914,838	1,780,201	69.9%	673,000	264.5		
MIAMI - ELECTED	G	12/31/2007	Y	None	AGG	4,050,993	3,873,576	-177,417	104.6%	673,000	-26.4		
MIAMI - EXCESS	GS	10/01/2010	N	None	EAN	0	5,704,602	5,704,602	.0%	68,762,827	8.3		
MIAMI - EXCESS	GS	10/01/2009	N	None	EAN	0	5,833,742	5,833,742	.0%	90,045,202	6.5		
MIAMI - EXCESS	GS	10/01/2008	N	None	EAN	0	5,151,124	5,151,124	.0%	90,974,647	5.7		

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
MIAMI - EXCESS	GS	10/01/2007	N	None	EAN	0	8,600,801	8,600,801	.0%	82,052,702	10.5	
MIAMI - OFF-STREET PARKING	G	10/01/2011	N	None	AGG	12,538,308	12,111,392	-426,916	103.5%	4,434,556	-9.6	
MIAMI - OFF-STREET PARKING	G	10/01/2010	N	None	FIL	11,902,697	11,914,196	11,499	99.9%	4,549,854	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2010	Y	None	FIL	11,902,697	11,914,196	11,499	99.9%	4,549,854	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2009	N	None	FIL	11,584,377	11,596,899	12,522	99.9%	4,954,747	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2009	Y	None	FIL	11,584,377	11,596,899	12,522	99.9%	4,954,747	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2008	N	None	FIL	11,044,807	11,072,795	27,988	99.7%	4,865,203	0.6	
MIAMI - OFF-STREET PARKING	G	10/01/2008	Y	None	FIL	11,044,807	11,072,795	27,988	99.7%	4,865,203	0.6	
MIAMI - OFF-STREET PARKING	G	10/01/2007	N	None	FIL	10,056,421	10,084,434	28,013	99.7%	4,453,987	0.6	
MIAMI - STAFF	GS	10/01/2010	N	None	EAN	1,834,613	2,826,982	992,369	64.9%	842,955	117.7	
MIAMI - STAFF	GS	10/01/2009	N	None	EAN	1,556,718	2,121,806	565,088	73.4%	738,898	76.5	
MIAMI - STAFF	GS	10/01/2008	N	After	EAN	1,313,407	1,748,147	434,740	75.1%	632,259	68.8	
MIAMI - STAFF	GS	10/01/2008	N	Before		1,322,611						
MIAMI - STAFF	GS	10/01/2007	N	None	EAN	1,138,655	1,622,719	484,064	70.2%	734,116	65.9	
MIAMI BEACH	G	10/01/2010	N	Before	EAN	431,479,305	572,184,250	140,704,945	75.4%	68,586,818	205.1	
MIAMI BEACH	G	10/01/2010	N	After	EAN	431,479,305	580,246,165	148,766,860	74.4%	68,844,264	216.1	
MIAMI BEACH	G	10/01/2009	N	Before		419,393,718	550,691,889	131,298,171	76.2%	70,097,549	187.3	
MIAMI BEACH	G	10/01/2009	N	After	EAN	419,393,718	551,698,377	132,304,659	76.0%	70,097,549	188.7	
MIAMI BEACH	G	10/01/2009	Y	Before		419,393,718	550,691,889	131,298,171	76.2%	70,097,549	187.3	
MIAMI BEACH	G	10/01/2009	Y	After	EAN	420,520,122	551,698,377	131,178,255	76.2%	70,097,549	187.1	
MIAMI BEACH	G	10/01/2008	N	Before		425,714,565	518,252,592	92,538,027	82.1%	68,009,550	136.1	
MIAMI BEACH	G	10/01/2008	N	After	EAN	425,714,565	526,481,586	100,767,021	80.9%	68,009,550	148.2	
MIAMI BEACH	G	10/01/2007	Y	After	EAN	412,824,235	478,067,829	65,243,594	86.4%	59,632,425	109.4	
MIAMI BEACH	G	10/01/2007	Y	Before		395,369,083	472,756,431	77,387,348	83.6%	59,632,425	129.8	
MIAMI BEACH	PF	10/01/2011	N	Before	EAN	531,821,181	857,369,542	325,548,361	62.0%	49,186,725	661.9	
MIAMI BEACH	PF	10/01/2011	N	After	EAN	531,821,181	871,118,628	339,297,447	61.1%	49,186,725	689.8	
MIAMI BEACH	PF	10/01/2010	N	Before	EAN	525,709,407	813,211,478	287,502,071	64.6%	49,718,966	578.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
MIAMI BEACH	PF	10/01/2010	N	After	EAN	525,709,407	817,640,912	291,931,505	64.3%	49,718,966	587.2	
MIAMI BEACH	PF	10/01/2009	Y	After	EAN	517,602,834	784,395,822	266,792,988	66.0%	41,574,935	641.7	
MIAMI BEACH	PF	10/01/2009	Y	Before	EAN	517,602,834	761,752,358	244,149,524	67.9%	50,974,465	479.0	
MIAMI BEACH	PF	10/01/2009	N	Before		517,602,834	761,752,358	244,149,524	67.9%	41,042,242	594.9	
MIAMI BEACH	PF	10/01/2009	N	After	EAN	517,602,834	784,395,821	266,792,987	66.0%	41,574,935	641.7	
MIAMI BEACH	PF	10/01/2008	N	None	EAN	507,363,813	683,731,944	176,368,131	74.2%	40,661,885	433.7	
MIAMI BEACH	PF	10/01/2007	N	None	EAN	495,993,903	632,992,587	136,998,684	78.4%	38,705,407	354.0	
MIAMI SHORES VILLAGE	G	10/01/2009	N	None	AGG	9,335,036	9,258,119	-76,917	100.8%	3,228,192	-2.4	
MIAMI SHORES VILLAGE	G	10/01/2007	N	Before		9,044,287						
MIAMI SHORES VILLAGE	G	10/01/2007	N	After	AGG	8,989,754	8,474,105	-515,649	106.1%	2,918,493	-17.7	
MIAMI SHORES VILLAGE	P	10/01/2009	N	None	AGG	12,349,336	16,905,643	4,556,307	73.0%	1,989,749	229.0	
MIAMI SHORES VILLAGE	P	10/01/2008	N	Before	AGG	11,873,106	16,032,250	4,159,144	74.1%	1,901,236	218.8	
MIAMI SHORES VILLAGE	P	10/01/2008	N	After	AGG	11,728,021	16,032,250	4,304,229	73.2%	1,901,236	226.4	
MIAMI SHORES VILLAGE	P	10/01/2007	N	None	AGG	11,320,831	15,114,334	3,793,503	74.9%	1,683,969	225.3	
MIAMI SPRINGS	G	10/01/2011	N	Before	EAN	14,316,041	15,085,423	769,382	94.9%	3,221,566	23.9	
MIAMI SPRINGS	G	10/01/2011	N	After	EAN	14,316,041	15,232,512	916,471	94.0%	3,221,566	28.4	
MIAMI SPRINGS	G	10/01/2010	N	Before	EAN	14,132,944	14,374,677	241,733	98.3%	3,731,068	6.5	
MIAMI SPRINGS	G	10/01/2010	N	After	EAN	14,132,944	14,515,197	382,253	97.4%	3,731,068	10.2	
MIAMI SPRINGS	G	10/01/2009	N	After	EAN	13,736,039	13,708,780	-27,259	100.2%	3,495,598	-0.8	
MIAMI SPRINGS	G	10/01/2009	N	Before		13,736,039						
MIAMI SPRINGS	G	10/01/2008	N	After	AGG	13,945,299	12,736,662	-1,208,637	109.5%	3,429,028	-35.2	
MIAMI SPRINGS	G	10/01/2008	N	Before		14,043,432						
MIAMI SPRINGS	G	10/01/2007	N	None	AGG	13,786,880	12,271,087	-1,515,793	112.4%	3,364,865	-45.0	
MIAMI SPRINGS	PF	10/01/2011	N	After	EAN	22,377,116	26,067,780	3,690,664	85.8%	2,700,275	136.7	
MIAMI SPRINGS	PF	10/01/2011	N	Before	EAN	22,377,116	25,599,982	3,222,866	87.4%	2,700,275	119.4	
MIAMI SPRINGS	PF	10/01/2010	N	Before	EAN	22,837,385	23,354,772	517,387	97.8%	3,044,657	17.0	
MIAMI SPRINGS	PF	10/01/2010	N	After	EAN	22,837,385	23,790,041	952,656	96.0%	3,044,657	31.3	
MIAMI SPRINGS	PF	10/01/2009	N	Before		22,168,677						
MIAMI SPRINGS	PF	10/01/2009	N	After	EAN	22,168,677	22,294,846	126,169	99.4%	2,802,601	4.5	
MIAMI SPRINGS	PF	10/01/2008	N	None	AGG	22,226,151	21,056,209	-1,169,942	105.6%	2,603,398	-44.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
MIAMI SPRINGS	PF	10/01/2007	N	None	AGG	21,524,929	20,247,518	-1,277,411	106.3%	2,758,044	-46.3	
MIAMI-DADE COUNTY	ERP	07/01/2011	N	None	EAN	25,132,979	42,586,249	17,453,270	59.0%	0	0.0	
MIAMI-DADE COUNTY	ERP	07/01/2009	N	None	EAN	23,989,786	45,820,261	21,830,475	52.4%	0	0.0	
MIDWAY FCD	F	10/01/2011	N	Before	AGG	1,752,004				923,852		
MIDWAY FCD	F	10/01/2011	N	After	AGG	1,752,004	2,318,913	566,909	75.6%	923,852	61.4	
MIDWAY FCD	F	10/01/2008	N	Before		938,056						
MIDWAY FCD	F	10/01/2008	N	After	AGG	938,056	1,621,083	683,027	57.9%	908,053	75.2	
MILTON	F	10/01/2011	N	None	EAN	3,211,819	6,453,503	3,241,684	49.8%	655,402	494.6	
MILTON	F	10/01/2010	N	After	EAN	3,359,575	6,105,598	2,746,023	55.0%	739,015	371.6	
MILTON	F	10/01/2010	Y	After	EAN	3,359,575	6,254,523	2,894,948	53.7%	739,015	391.7	
MILTON	F	10/01/2010	Y	Before	EAN	3,359,575	6,037,444	2,677,869	55.6%	739,015	362.4	
MILTON	F	10/01/2010	N	Before	EAN	3,359,575	6,037,444	2,677,869	55.6%	739,015	362.4	
MILTON	F	10/01/2009	N	None	EAN	3,418,023	5,949,244	2,531,221	57.5%	728,150	347.6	
MILTON	F	10/01/2008	N	Before		3,648,435						
MILTON	F	10/01/2008	N	After	EAN	3,597,423	5,651,832	2,054,409	63.7%	654,729	313.8	
MILTON	F	10/01/2007	N	None	EAN	4,385,262	5,182,000	796,738	84.6%	596,000	133.7	
MILTON	G	10/01/2011	N	None	EAN	9,165,287	12,223,126	3,057,839	75.0%	2,212,864	138.2	
MILTON	G	10/01/2010	N	None	EAN	9,373,310	12,150,571	2,777,261	77.1%	2,310,954	120.2	
MILTON	G	10/01/2009	N	None	EAN	9,176,280	11,526,540	2,350,260	79.6%	2,470,351	95.1	
MILTON	G	10/01/2008	N	Before		9,120,417						
MILTON	G	10/01/2008	N	After	EAN	8,953,753	10,721,884	1,768,131	83.5%	2,489,102	71.0	
MILTON	G	10/01/2007	N	None	EAN	8,836,690	10,010,193	1,173,503	88.3%	2,243,608	52.3	
MILTON	P	10/01/2011	N	None	EAN	5,036,276	5,352,791	316,515	94.1%	853,431	37.1	
MILTON	P	10/01/2010	N	Before	EAN	4,989,119	5,044,883	55,764	98.9%	836,238	6.7	
MILTON	P	10/01/2010	N	After	EAN	4,989,119	5,103,861	114,742	97.8%	836,238	13.7	
MILTON	P	10/01/2009	N	None	EAN	4,818,940	4,821,277	2,337	100.0%	789,029	0.3	
MILTON	P	10/01/2008	N	Before		4,790,076						
MILTON	P	10/01/2008	N	After	EAN	4,770,776	4,501,440	-269,336	106.0%	750,271	-35.9	
MILTON	P	10/01/2007	N	None	EAN	4,652,328	4,024,000	-628,328	115.6%	727,000	-86.4	
MIRAMAR	F	10/01/2010	N	None	EAN	47,812,503	85,690,000	37,877,497	55.8%	9,695,000	390.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
MIRAMAR	F	10/01/2010	Y	None	EAN	47,812,503	85,689,622	37,877,119	55.8%	9,695,058	390.7	
MIRAMAR	F	10/01/2009	N	Before	EAN	45,780,727	81,817,779	36,037,052	56.0%	9,830,147	366.6	
MIRAMAR	F	10/01/2009	N	After	EAN	45,780,727	80,498,725	34,717,998	56.9%	9,830,147	353.2	
MIRAMAR	F	10/01/2008	N	None	EAN	43,450,514	75,586,555	32,136,041	57.5%	9,783,848	328.5	
MIRAMAR	F	10/01/2007	N	None	EAN	39,020,664	68,871,348	29,850,684	56.7%	9,763,466	305.7	
MIRAMAR	G	10/01/2010	N	None	EAN	45,625,503	69,579,260	23,953,757	65.6%	15,857,109	151.1	
MIRAMAR	G	10/01/2008	N	After	EAN	35,825,281	59,569,760	23,744,479	60.1%	15,496,532	153.2	
MIRAMAR	G	10/01/2008	N	Before		35,825,281	59,503,283	23,678,002	60.2%	15,496,532	152.8	
MIRAMAR	G	10/01/2007	N	None	EAN	31,745,788	53,419,254	21,673,466	59.4%	14,535,824	149.1	
MIRAMAR	P	10/01/2010	N	None	EAN	59,669,038	105,397,215	45,728,177	56.6%	13,480,502	339.2	
MIRAMAR	P	10/01/2009	N	After	EAN	54,831,497	97,511,541	42,680,044	56.2%	13,630,744	313.1	
MIRAMAR	P	10/01/2009	N	Before		54,831,497	97,534,725	42,703,228	56.2%	13,630,744	313.3	
MIRAMAR	P	10/01/2008	N	Before		50,322,020						
MIRAMAR	P	10/01/2008	N	After	EAN	50,322,020	87,443,000	37,120,980	57.5%	12,710,000	292.1	
MIRAMAR	P	10/01/2007	N	None	EAN	45,048,157	72,004,000	26,955,843	62.6%	11,595,000	232.5	
MIRAMAR - MANAGEMENT	G	10/01/2011	N	Before	EAN	13,211,309	25,174,435	11,963,126	52.5%	4,164,951	287.2	
MIRAMAR - MANAGEMENT	G	10/01/2011	N	After	EAN	14,612,639	26,501,435	11,888,796	55.1%	5,446,548	218.3	
MIRAMAR - MANAGEMENT	G	10/01/2010	N	None	EAN	11,694,354	22,765,926	11,071,572	51.4%	5,004,568	221.2	
MIRAMAR - MANAGEMENT	G	10/01/2009	N	None	EAN	9,749,066	20,477,633	10,728,567	47.6%	5,913,306	181.4	
MIRAMAR - MANAGEMENT	G	10/01/2008	N	None	EAN	7,553,209	18,340,395	10,787,186	41.2%	5,566,583	193.8	
MIRAMAR - MANAGEMENT	G	10/01/2007	N	Before		6,988,362	12,183,117	5,194,755	57.4%	4,659,002	111.5	
MIRAMAR - MANAGEMENT	G	10/01/2007	N	After	EAN	6,988,362	13,744,529	6,756,167	50.8%	4,659,002	145.0	
MONROE COUNTY	ERP	10/01/2009	N	After	AGG	181,849	659,800	477,951	27.6%	0	0.0	
MONROE COUNTY	ERP	10/01/2009	N	Before		181,849	659,800	477,951	27.6%			
MONROE COUNTY VOL F.F. & EMS	F	01/01/2011	N	After	AGG	841,980				0		
MONROE COUNTY VOL F.F. & EMS	F	01/01/2011	N	Before	AGG	841,980				0		
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	N	After	AGG	831,083	884,715	53,632	93.9%	0	0.0	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	N	Before	AGG	831,083	884,050	52,967	94.0%	0	0.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
MONROE COUNTY VOL F.F. & EMS	F	01/01/2009	N	Before	AGG	817,512							
MONROE COUNTY VOL F.F. & EMS	F	01/01/2009	N	After	AGG	817,512	841,547	24,035	97.1%	0	0.0		
MONROE COUNTY VOL F.F. & EMS	F	01/01/2008	N	After	AGG	782,060	849,172	67,112	92.1%	0	0.0		
MONROE COUNTY VOL F.F. & EMS	F	01/01/2008	N	Before	AGG	782,060	845,887	63,827	92.5%				
MONTICELLO	F	10/01/2011	N	None	AGG								
MONTICELLO	F	10/01/2010	N	Before	AGG	482,870	482,870	0	100.0%	0	0.0		
MONTICELLO	F	10/01/2010	N	After	AGG	482,870	372,919	-109,951	129.5%	0	0.0		
MONTICELLO	F	10/01/2009	N	None	AGG	413,441	413,441	0	100.0%	0	0.0		
MONTICELLO	F	10/01/2008	N	None	AGG	411,106	315,698	-95,408	130.2%	0	0.0		
MONTICELLO	F	10/01/2007	N	None	AGG	459,987							
MONTICELLO	P	10/01/2011	N	Before	AGG	1,293,464				304,013			
MONTICELLO	P	10/01/2011	N	After	AGG	1,293,464	1,819,789	526,325	71.1%	304,013	173.1		
MONTICELLO	P	10/01/2010	N	Before	AGG	1,336,435	1,737,218	400,783	76.9%	331,987	120.7		
MONTICELLO	P	10/01/2010	N	After	AGG	1,336,435	1,737,218	400,783	76.9%	331,987	120.7		
MONTICELLO	P	10/01/2007	N	None	AGG	1,448,513		0					
MOUNT DORA	F	10/01/2010	Y	Before	AGG	4,038,426	4,858,172	819,746	83.1%	1,318,797	62.2		
MOUNT DORA	F	10/01/2010	Y	After	AGG	4,267,134	4,858,172	591,038	87.8%	1,318,797	44.8		
MOUNT DORA	F	10/01/2009	N	Before		3,514,087	4,248,985	734,898	82.7%	1,159,985	63.4		
MOUNT DORA	F	10/01/2009	N	After	AGG	3,686,940	4,248,985	562,045	86.8%	1,159,985	48.5		
MOUNT DORA	F	10/01/2008	N	None	AGG	3,357,310	3,857,291	499,981	87.0%	1,116,078	44.8		
MOUNT DORA	F	10/01/2007	N	None	AGG	3,169,383	3,568,596	399,213	88.8%	1,106,320	36.1		
MOUNT DORA	G	10/01/2011	N	After	FIL	11,525,703	15,840,310	4,314,607	72.8%	4,181,877	103.2		
MOUNT DORA	G	10/01/2011	N	Before	FIL	11,525,703	15,681,041	4,155,338	73.5%	4,181,877	99.4		
MOUNT DORA	G	10/01/2010	N	Before	FIL	12,091,526	15,523,626	3,432,100	77.9%	5,256,191	65.3		
MOUNT DORA	G	10/01/2010	N	After	FIL	12,091,526	15,681,114	3,589,588	77.1%	5,256,191	68.3		
MOUNT DORA	G	10/01/2009	N	Before		12,574,156							
MOUNT DORA	G	10/01/2009	N	After	FIL	12,597,215	15,874,824	3,277,609	79.4%	5,692,617	57.6		
MOUNT DORA	G	10/01/2008	N	None	FIL	12,090,931	14,447,008	2,356,077	83.7%	5,686,670	41.4		
MOUNT DORA	G	10/01/2007	N	None	FIL	11,399,072	13,174,552	1,775,480	86.5%	5,471,423	32.5		

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
MOUNT DORA	P	10/01/2011	N	None	AGG	5,606,689	6,763,841	1,157,152	82.9%	1,898,583		60.9	
MOUNT DORA	P	10/01/2010	N	None	AGG	5,290,735	6,227,313	936,578	85.0%	1,961,175		47.8	
MOUNT DORA	P	10/01/2009	N	None	AGG	4,857,631	5,704,611	846,980	85.2%	1,937,468		43.7	
MOUNT DORA	P	10/01/2008	N	None	AGG	4,521,811	5,191,482	669,671	87.1%	1,978,254		33.9	
MOUNT DORA	P	10/01/2007	Y	None	AGG	3,539,937	4,153,000	613,063	85.2%	1,716,000		35.7	
NAPLES	F	10/01/2010	N	None	EAN	28,955,584	48,047,361	19,091,777	60.3%	3,890,399		490.7	
NAPLES	F	10/01/2010	Y	None	EAN	28,280,330	48,047,361	19,767,031	58.9%	3,890,399		508.1	
NAPLES	F	10/01/2009	N	After	EAN	26,663,176	43,770,590	17,107,414	60.9%	3,779,969		452.6	
NAPLES	F	10/01/2009	N	Before		26,663,176							
NAPLES	F	10/01/2008	N	None	EAN	23,542,873	41,532,653	17,989,780	56.7%	3,682,251		488.6	
NAPLES	F	10/01/2007	N	None	EAN/	21,991,743	37,118,000	15,126,000	59.2%	3,552,000		425.8	
NAPLES	G	10/01/2011	N	None	EAN	40,503,723	56,408,265	15,904,542	71.8%	15,027,747		105.8	
NAPLES	G	10/01/2010	N	None	EAN	40,623,062	63,178,962	22,555,900	64.3%	15,831,192		142.5	
NAPLES	G	10/01/2009	N	Before		39,081,782							
NAPLES	G	10/01/2009	N	After	EAN	39,081,782	57,061,369	17,979,587	68.5%	16,206,593		110.9	
NAPLES	G	10/01/2009	Y	None	EAN	39,081,782	60,136,902	21,055,120	65.0%	16,206,593		129.9	
NAPLES	G	10/01/2008	N	None	EAN	37,870,724	51,628,959	13,758,235	73.4%	15,779,980		87.2	
NAPLES	G	10/01/2007	N	None	EAN	39,477	43,411,000	43,371,523	.1%	13,725,000		316.0	
NAPLES	P	10/01/2011	N	None	EAN	31,259,901	57,751,158	26,491,257	54.1%	5,016,274		528.1	
NAPLES	P	10/01/2010	N	None	EAN	30,894,250	53,574,482	22,680,232	57.7%	5,490,110		413.1	
NAPLES	P	10/01/2009	N	After	EAN	29,815,747	46,628,196	16,812,449	63.9%	5,738,240		293.0	
NAPLES	P	10/01/2009	N	Before		29,815,747							
NAPLES	P	10/01/2009	Y	None	EAN	29,815,747	49,469,714	19,653,967	60.3%	5,738,240		342.5	
NAPLES	P	10/01/2008	N	None	EAN	28,760,389	44,114,292	15,353,903	65.2%	5,434,133		282.5	
NAPLES	P	10/01/2007	N	None	EAN	26,886,268	38,411,000	11,524,732	70.0%	4,485,000		257.0	
NEPTUNE BEACH	P	10/01/2011	N	None	EAN	5,379,836	7,497,492	2,117,656	71.8%	1,135,648		186.5	
NEPTUNE BEACH	P	10/01/2010	N	Before	EAN	5,357,612	7,053,053	1,695,441	76.0%	1,121,230		151.2	
NEPTUNE BEACH	P	10/01/2010	N	After	EAN	5,357,612	7,197,966	1,840,354	74.4%	1,121,230		164.1	
NEPTUNE BEACH	P	10/01/2009	N	None	EAN	5,188,868	7,019,099	1,830,231	73.9%	1,162,520		157.4	
NEPTUNE BEACH	P	10/01/2008	N	After	EAN	4,983,373	6,635,029	1,651,656	75.1%	1,210,844		136.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
NEPTUNE BEACH	P	10/01/2008	N	Before		4,887,270							
NEW PORT RICHEY	F	10/01/2011	N	None	AGG	9,153,267					774,608		
NEW PORT RICHEY	F	10/01/2010	N	Before	AGG	9,859,890		1,461,474			800,030	182.7	
NEW PORT RICHEY	F	10/01/2010	N	After	AGG	9,859,890	11,304,958	1,445,068	87.2%	800,030		180.6	
NEW PORT RICHEY	F	10/01/2009	N	None	EAN	10,154,192	10,761,409	607,217	94.4%	952,460		63.8	
NEW PORT RICHEY	F	10/01/2008	N	After	EAN	10,362,191	10,132,848	-229,343	102.3%	881,358		-26.0	
NEW PORT RICHEY	F	10/01/2008	N	Before		10,323,459							
NEW PORT RICHEY	F	10/01/2007	N	None	EAN	10,765,011	10,498,000	-267,011	102.5%	786,000		-34.0	
NEW PORT RICHEY	P	10/01/2011	N	None	EAN	15,800,456	20,848,141	5,047,685	75.8%	2,101,073		240.2	
NEW PORT RICHEY	P	10/01/2010	N	None	EAN	15,478,910	20,016,628	4,537,718	77.3%	1,920,441		236.3	
NEW PORT RICHEY	P	10/01/2009	N	None	EAN	15,135,455	19,285,518	4,150,063	78.5%	1,927,656		215.3	
NEW PORT RICHEY	P	10/01/2008	N	None	EAN	14,974,034	18,428,995	3,454,961	81.3%	1,794,158		192.6	
NEW PORT RICHEY	P	10/01/2007	N	None	EAN	15,230,523	18,287,000	3,056,477	83.3%	1,689,000		181.0	
NEW SMYRNA BEACH	F	10/01/2011	Y	After	EAN	13,148,857	22,366,521	9,217,664	58.8%	1,717,092		536.8	
NEW SMYRNA BEACH	F	10/01/2011	Y	Before	EAN	13,148,857	22,366,521	9,217,664	58.8%	1,717,092		536.8	
NEW SMYRNA BEACH	F	10/01/2011	N	None	EAN	13,148,857	22,366,521	9,217,664	58.8%	1,717,092		536.8	
NEW SMYRNA BEACH	F	10/01/2010	Y	Before	EAN	13,203,983	21,073,651	7,869,668	62.7%	1,756,147		448.1	
NEW SMYRNA BEACH	F	10/01/2010	Y	After	EAN	13,203,983	21,353,727	8,149,744	61.8%	1,756,147		464.1	
NEW SMYRNA BEACH	F	10/01/2009	N	None	EAN	12,853,518	20,626,459	7,772,941	62.3%	2,131,439		364.7	
NEW SMYRNA BEACH	F	10/01/2008	N	After	EAN	11,711,582	19,479,507	7,767,925	60.1%	2,282,370		340.3	
NEW SMYRNA BEACH	F	10/01/2008	N	Before		11,762,284							
NEW SMYRNA BEACH	F	10/01/2007	N	None	EAN	10,954	18,584,037	18,573,083	.1%	2,626,590		707.1	
NEW SMYRNA BEACH	P	10/01/2011	N	None	FIL	13,155,223	13,942,013	786,790	94.4%	2,076,030		37.9	
NEW SMYRNA BEACH	P	10/01/2010	N	None	FIL	13,749,671	14,575,907	826,236	94.3%	2,157,250		38.3	
NEW SMYRNA BEACH	P	10/01/2009	N	None	FIL	13,589,178	14,457,647	868,469	94.0%	2,213,393		39.2	
NEW SMYRNA BEACH	P	10/01/2008	N	None	FIL	13,381,225	14,291,699	910,474	93.6%	2,362,936		38.5	
NEW SMYRNA BEACH	P	10/01/2007	N	Before		12,482,226							
NEW SMYRNA BEACH	P	10/01/2007	N	After	FIL	12,530,465	13,482,256	951,791	92.9%	2,382,382		40.0	
NORTH BAY FCD	F	10/01/2011	N	None	AGG	1,750,903	2,552,038	801,135	68.6%	828,671		96.7	
NORTH BAY FCD	F	10/01/2010	N	Before	AGG	1,440,918	1,437,174	-3,744	100.3%	909,338		-0.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
NORTH BAY FCD	F	10/01/2010	N	After	AGG	1,440,918	1,440,918	0	100.0%	909,338	0.0		
NORTH BAY FCD	F	10/01/2009	N	Before		1,040,579							
NORTH BAY FCD	F	10/01/2009	N	After	AGG	1,115,703	1,939,319	823,616	57.5%	814,977	101.1		
NORTH BAY FCD	F	10/01/2008	N	Before		850,200							
NORTH BAY FCD	F	10/01/2008	N	Before		850,200							
NORTH BAY FCD	F	10/01/2008	N	After	AGG	850,200	1,603,518	753,318	53.0%	763,435	98.7		
NORTH BAY FCD	F	10/01/2008	N	After	AGG	850,200	1,603,518	753,318	53.0%	763,435	98.7		
NORTH BAY FCD	F	10/01/2007	N	None	AGG	760,200	760,200	0	100.0%	742,483	0.0		
NORTH BAY FCD	F	10/01/2007	N	None	AGG	760,200	760,200	0	100.0%	742,483	0.0		
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2011	N	None	AGG	44,347,219	43,935,305	-411,914	100.9%	39,001,675	-1.1		
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2010	N	None	AGG	42,360,867	41,706,410	-654,457	101.6%	39,739,824	-1.6		
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2009	N	None	AGG	39,039,169	39,065,935	26,766	99.9%	39,851,771	0.1		
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2008	N	None	AGG	36,222,441	35,698,466	-523,975	101.5%	37,613,044	-1.4		
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2007	N	None	AGG	33,890,789	32,032,000	-1,858,789	105.8%	32,528,000	-5.7		
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2010	N	None	FIL	223,868,733	251,708,764	27,840,031	88.9%	315,874,420	8.8		
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2009	N	None	FIL	199,756,948	283,668,256	83,911,308	70.4%	307,857,632	27.3		
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2008	N	None	FIL	236,813,233	276,451,861	39,638,628	85.7%	280,724,210	14.1		
NORTH MIAMI 691 [GPF]	F	10/01/2010	N	None	EAN	3,340,810	4,185,205	844,395	79.8%	0	0.0		
NORTH MIAMI 691 [GPF]	F	10/01/2009	N	None	EAN	3,783,701	4,308,110	524,409	87.8%	0	0.0		
NORTH MIAMI 691 [GPF]	F	10/01/2008	Y	None	EAN	4,958,784	4,428,076	-530,708	112.0%	0	0.0		
NORTH MIAMI 691 [GPF]	F	10/01/2007	N	After	EAN	4,615,300	4,544,968	-70,332	101.5%	0	0.0		
NORTH MIAMI 691 [GPF]	F	10/01/2007	N	Before		4,615,300	4,400,470	-214,830	104.9%	0	0.0		
NORTH MIAMI 691 [GPF]	G	10/01/2010	N	After	EAN	71,970,774	96,663,732	24,692,958	74.5%	14,733,549	167.6		
NORTH MIAMI 691 [GPF]	G	10/01/2010	N	Before	EAN	71,970,774	95,281,575	23,310,801	75.5%	14,307,196	162.9		
NORTH MIAMI 691 [GPF]	G	10/01/2009	N	None	EAN	69,327,028	98,874,839	29,547,811	70.1%	18,000,951	164.1		

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
NORTH MIAMI 691 [GPF]	G	10/01/2008	Y	None	EAN	65,700,819	93,634,317	27,933,498	70.2%	18,026,473	155.0	
NORTH MIAMI 691 [GPF]	G	10/01/2007	N	Before		61,269,384	82,338,027	21,068,643	74.4%	17,790,241	118.4	
NORTH MIAMI 691 [GPF]	G	10/01/2007	N	After	EAN	61,269,384	88,273,384	27,004,000	69.4%	17,790,241	151.8	
NORTH MIAMI 691 [GPF]	P	10/01/2010	N	After	EAN	5,769,301	6,334,066	564,765	91.1%	115,863	487.4	
NORTH MIAMI 691 [GPF]	P	10/01/2010	N	Before	EAN	5,769,301	6,331,148	561,847	91.1%	112,817	498.0	
NORTH MIAMI 691 [GPF]	P	10/01/2009	N	After	EAN	5,425,171	6,448,374	1,023,203	84.1%	113,148	904.3	
NORTH MIAMI 691 [GPF]	P	10/01/2009	N	Before	EAN	5,425,171	6,448,374	1,023,203	84.1%	113,148	904.3	
NORTH MIAMI 691 [GPF]	P	10/01/2008	Y	None	EAN	5,125,103	6,120,489	995,386	83.7%	187,088	532.0	
NORTH MIAMI 691 [GPF]	P	10/01/2007	N	Before		4,924,296	5,898,688	974,392	83.5%	298,856	326.0	
NORTH MIAMI 691 [GPF]	P	10/01/2007	N	After	EAN	4,924,296	6,167,658	1,243,362	79.8%	298,856	416.0	
NORTH MIAMI 748	P	10/01/2010	N	After	EAN	40,159,836	58,568,153	18,408,317	68.6%	9,004,946	204.4	
NORTH MIAMI 748	P	10/01/2010	N	Before	EAN	40,159,836	57,566,788	17,406,952	69.8%	8,723,186	199.5	
NORTH MIAMI 748	P	10/01/2008	N	None	EAN	35,762,075	49,498,712	13,736,637	72.2%	8,687,911	158.1	
NORTH MIAMI 748	P	10/01/2007	N	None	EAN	34,269,292	42,712,978	8,443,686	80.2%	8,814,200	95.8	
NORTH MIAMI BEACH	G	10/01/2011	N	Before	EAN	60,135,822	88,389,870	28,254,048	68.0%	11,326,066	249.5	
NORTH MIAMI BEACH	G	10/01/2011	N	After	EAN	60,135,822	93,882,411	33,746,589	64.1%	11,326,066	298.0	
NORTH MIAMI BEACH	G	10/01/2010	N	None	EAN	59,444,402	84,520,534	25,076,132	70.3%	12,754,334	196.6	
NORTH MIAMI BEACH	G	10/01/2010	Y	None	EAN	59,444,402	84,520,534	25,076,132	70.3%	12,754,334	196.6	
NORTH MIAMI BEACH	G	10/01/2009	N	None	EAN	57,832,173	79,099,862	21,267,689	73.1%	12,953,446	164.2	
NORTH MIAMI BEACH	G	10/01/2008	N	After	EAN	56,504,858	74,148,334	17,643,476	76.2%	13,029,957	135.4	
NORTH MIAMI BEACH	G	10/01/2008	N	Before	EAN	56,504,858	72,480,699	15,975,841	78.0%	13,029,957	122.6	
NORTH MIAMI BEACH	G	10/01/2007	N	None	EAN	53,575,555	67,210,104	13,634,549	79.7%	13,111,784	104.0	
NORTH MIAMI BEACH	PF	10/01/2010	N	Before	EAN	68,869,580	112,808,976	43,939,396	61.0%	8,798,930	499.4	
NORTH MIAMI BEACH	PF	10/01/2010	N	After	EAN	68,869,580	111,765,648	42,896,068	61.6%	8,798,930	487.5	
NORTH MIAMI BEACH	PF	10/01/2009	N	None	EAN	63,273,036	106,860,192	43,587,156	59.2%	8,915,551	488.9	
NORTH MIAMI BEACH	PF	10/01/2008	N	None	EAN	61,127,239	101,075,137	39,947,898	60.5%	9,286,431	430.2	
NORTH MIAMI BEACH	PF	10/01/2007	N	None	EAN	51,453,111	86,595,000	35,141,889	59.4%	9,609,000	365.7	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	N	None	FIL	11,532,009	16,896,704	5,364,695	68.3%	2,526,499	212.3	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2009	N	Before	FIL	9,515,098	13,522,811	4,007,713	70.4%	2,598,465	154.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2009	N	After	FIL	9,515,098	14,972,408	5,457,310	63.6%	2,598,465	210.0		
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2007	N	None	FIL	10,474,548	16,483,000	6,008,452	63.5%	2,428,000	247.5		
NORTH NAPLES FCD	F	10/01/2011	N	None	FIL	26,196,164	26,153,965	-42,199	100.2%	8,291,830	-0.5		
NORTH NAPLES FCD	F	10/01/2010	N	None	FIL	22,990,534	23,284,830	294,296	98.7%	7,737,940	3.8		
NORTH NAPLES FCD	F	10/01/2009	N	None	FIL	17,833,111	18,108,267	275,156	98.5%	7,522,834	3.7		
NORTH NAPLES FCD	F	10/01/2008	N	After	FIL	14,723,716	14,894,444	170,728	98.9%	7,082,194	2.4		
NORTH NAPLES FCD	F	10/01/2008	N	Before		14,723,716							
NORTH NAPLES FCD	F	10/01/2007	N	Before		12,904,948							
NORTH NAPLES FCD	F	10/01/2007	N	After	FIL	12,904,948	12,884,785	-20,163	100.2%	6,865,015	-0.3		
NORTH PORT	F	10/01/2011	N	None	EAN	24,360,212	29,723,236	5,363,024	82.0%	5,663,409	94.7		
NORTH PORT	F	10/01/2010	N	After	EAN	23,177,547	27,975,235	4,797,688	82.9%	5,619,179	85.4		
NORTH PORT	F	10/01/2010	N	Before	EAN	23,177,547	27,482,444	4,304,897	84.3%	5,619,179	76.6		
NORTH PORT	F	10/01/2009	N	None	EAN	21,121,683	28,697,960	7,576,277	73.6%	5,994,613	126.4		
NORTH PORT	F	10/01/2008	N	Before		19,251,423							
NORTH PORT	F	10/01/2008	N	After	EAN	19,258,324	24,075,558	4,817,234	80.0%	5,266,662	91.5		
NORTH PORT	F	10/01/2007	N	None	EAN	16,953,039	20,888,154	3,935,115	81.2%	5,016,052	78.5		
NORTH PORT	P	10/01/2011	N	None	EAN	18,630,319	28,517,286	9,886,967	65.3%	6,201,790	159.4		
NORTH PORT	P	10/01/2010	N	Before	EAN	17,561,488	25,625,742	8,064,254	68.5%	6,079,559	132.6		
NORTH PORT	P	10/01/2010	N	After	EAN	17,561,488	25,885,339	8,323,851	67.8%	6,079,559	136.9		
NORTH PORT	P	10/01/2009	N	None	EAN	15,807,603	23,706,978	7,899,375	66.7%	6,052,200	130.5		
NORTH PORT	P	10/01/2008	N	Before		14,450,520							
NORTH PORT	P	10/01/2008	N	After	EAN	14,362,581	20,570,262	6,207,681	69.8%	5,695,975	109.0		
NORTH PORT	P	10/01/2007	N	None	EAN	12,998,281	18,428,755	5,430,474	70.5%	4,840,986	112.2		
NORTH PORT	P	10/01/2007	N	None	EAN	12,998,281	18,428,755	5,430,474	70.5%	4,840,986	112.2		
NORTH RIVER FCD	F	10/01/2011	Y	After	EAN	10,596,047	16,848,837	6,252,790	62.9%	2,789,592	224.1		
NORTH RIVER FCD	F	10/01/2011	N	None	EAN	10,596,047	16,506,195	5,910,148	64.2%	2,789,592	211.9		
NORTH RIVER FCD	F	10/01/2011	Y	Before	EAN	10,596,047	16,506,195	5,910,148	64.2%	2,789,592	211.9		
NORTH RIVER FCD	F	10/01/2010	N	None	EAN	10,027,222	15,886,836	5,859,614	63.1%	2,674,175	219.1		
NORTH RIVER FCD	F	10/01/2009	N	None	EAN	9,455,381	14,999,285	5,543,904	63.0%	2,786,769	198.9		

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
NORTH RIVER FCD	F	10/01/2008	Y	After	EAN	9,041,970	13,287,403	4,245,433	68.0%	2,513,199	168.9	
NORTH RIVER FCD	F	10/01/2008	Y	Before		8,788,264						
NORTH RIVER FCD	F	10/01/2007	N	None	EAN	8,070,389	11,769,000	3,698,611	68.6%	2,419,000	152.9	
OAKLAND PARK	G	10/01/2010	Y	After	EAN	20,985,897	47,067,031	26,081,134	44.6%	5,610,517	464.9	
OAKLAND PARK	G	10/01/2010	Y	Before	EAN	20,985,897	45,877,168	24,891,271	45.7%	5,610,517	443.7	
OAKLAND PARK	G	10/01/2010	N	None	EAN	20,985,897	45,877,168	24,891,271	45.7%	5,610,517	443.7	
OAKLAND PARK	G	10/01/2009	Y	Before		21,132,669	41,536,162	20,403,493	50.9%	6,169,029	330.7	
OAKLAND PARK	G	10/01/2009	Y	After	EAN	21,132,669	44,782,493	23,649,824	47.2%	6,737,639	351.0	
OAKLAND PARK	G	10/01/2009	Y	Before		21,132,669	43,667,904	22,535,235	48.4%	6,737,639	334.5	
OAKLAND PARK	G	10/01/2009	Y	After	EAN	21,132,669	42,648,522	21,515,853	49.6%	6,169,029	348.8	
OAKLAND PARK	G	10/01/2008	Y	None	EAN	21,539,166	38,580,627	17,041,461	55.8%	7,208,807	236.4	
OAKLAND PARK	G	10/01/2007	Y	Before		21,820,705						
OAKLAND PARK	G	10/01/2007	Y	After	EAN	21,820,705	37,017,811	15,197,106	58.9%	7,386,916	205.7	
OAKLAND PARK	G	10/01/2007	Y	Before		21,820,705						
OAKLAND PARK	G	10/01/2007	Y	None	EAN	21,820,705	37,018,000	15,197,295	58.9%	7,387,000	205.7	
OAKLAND PARK	PF	10/01/2011	N	None	EAN	43,878,192	68,556,980	24,678,788	64.0%	5,086,610	485.2	
OAKLAND PARK	PF	10/01/2010	N	Before	EAN	42,518,243	66,386,628	23,868,385	64.0%	5,323,729	448.3	
OAKLAND PARK	PF	10/01/2010	N	After	EAN	43,665,928	66,386,628	22,720,700	65.8%	5,323,729	426.8	
OAKLAND PARK	PF	10/01/2009	N	After	EAN	45,395,013	64,951,338	19,556,325	69.9%	5,826,502	335.6	
OAKLAND PARK	PF	10/01/2009	N	Before		45,395,013	63,284,860	17,889,847	71.7%	5,826,502	307.0	
OAKLAND PARK	PF	10/01/2008	N	None	EAN	46,825,740	60,407,000	13,581,260	77.5%	6,006,000	226.1	
OAKLAND PARK	PF	10/01/2007	N	None	EAN	46,509,515	58,204,000	11,694,485	79.9%	6,095,000	191.9	
OCALA	G	10/01/2010	N	None	EAN	78,822,879	163,287,975	84,465,096	48.3%	28,187,278	299.7	
OCALA	G	10/01/2009	N	None	EAN	70,490,375	155,927,480	85,437,105	45.2%	29,513,234	289.5	
OCALA	G	10/01/2008	N	After	EAN	80,419,973	144,739,017	64,319,044	55.6%	31,347,437	205.2	
OCALA	G	10/01/2008	N	Before		81,285,853						
OCALA	G	10/01/2007	N	After	EAN	69,472,693	108,825,377	39,352,684	63.8%	30,588,569	128.7	
OCALA	G	10/01/2007	N	Before		69,472,693						
OCALA SUPP	F	10/01/2010	N	None	EAN	29,401,977	42,581,331	13,179,354	69.0%	6,872,487	191.8	
OCALA SUPP	F	10/01/2009	N	None	EAN	27,621,397	39,919,029	12,297,632	69.2%	7,166,031	171.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
OCALA SUPP	F	10/01/2008	N	None	EAN	27,253,578	37,573,342	10,319,764	72.5%	7,134,279	144.7	
OCALA SUPP	F	10/01/2007	N	None	EAN	27,476,721	33,601,000	6,124,279	81.8%	6,100,000	100.4	
OCALA SUPP	P	10/01/2011	N	After	EAN	43,766,063	66,426,400	22,660,337	65.9%	8,489,320	266.9	
OCALA SUPP	P	10/01/2011	N	Before	EAN	43,766,063	66,369,683	22,603,620	65.9%	8,536,148	264.8	
OCALA SUPP	P	10/01/2010	Y	After	EAN	43,555,290	64,578,493	21,023,203	67.4%	8,191,982	256.6	
OCALA SUPP	P	10/01/2010	Y	Before	EAN	43,555,290	63,214,284	19,658,994	68.9%	8,191,982	240.0	
OCALA SUPP	P	10/01/2010	N	None	EAN	43,555,290	63,214,284	19,658,994	68.9%	8,191,982	240.0	
OCALA SUPP	P	10/01/2009	N	None	EAN	41,964,844	61,496,292	19,531,448	68.2%	8,024,058	243.4	
OCALA SUPP	P	10/01/2008	N	After	EAN	42,305,347	58,618,209	16,312,862	72.2%	8,198,176	199.0	
OCALA SUPP	P	10/01/2008	N	Before	EAN	42,791,576	58,618,209	15,826,633	73.0%	8,198,176	193.1	
OCALA SUPP	P	10/01/2007	N	After	EAN	41,826,716	55,387,701	13,560,985	75.5%	7,993,687	169.6	
OCALA SUPP	P	10/01/2007	N	Before		41,826,716						
OCEAN CITY-WRIGHT FCD	F	10/01/2011	N	None	EAN	4,750,992	14,764,216	10,013,224	32.2%	1,995,932	501.7	
OCEAN CITY-WRIGHT FCD	F	10/01/2010	N	Before	EAN	4,650,376	13,446,150	8,795,774	34.6%	1,795,693	489.8	
OCEAN CITY-WRIGHT FCD	F	10/01/2010	Y	Before	EAN	4,650,376	13,446,150	8,795,774	34.6%	1,795,693	489.8	
OCEAN CITY-WRIGHT FCD	F	10/01/2010	N	After	EAN	4,650,376	13,647,287	8,996,911	34.1%	1,795,693	501.0	
OCEAN CITY-WRIGHT FCD	F	10/01/2010	Y	After	EAN	4,650,376	14,196,878	9,546,502	32.8%	1,795,693	531.6	
OCEAN CITY-WRIGHT FCD	F	10/01/2009	N	None	EAN	4,216,929	12,973,095	8,756,166	32.5%	1,841,544	475.5	
OCEAN CITY-WRIGHT FCD	F	10/01/2008	N	Before		3,584,959						
OCEAN CITY-WRIGHT FCD	F	10/01/2008	N	After	EAN	4,301,951	11,235,156	6,933,205	38.3%	1,476,770	469.5	
OCEAN CITY-WRIGHT FCD	F	10/01/2007	N	None	EAN	4,164,383	8,902,000	4,737,617	46.8%	1,600,000	296.1	
OCOEE	G	10/01/2011	N	None	EAN	19,755,687	28,090,774	8,335,087	70.3%	8,018,775	103.9	
OCOEE	G	10/01/2010	N	None	EAN	19,062,157	26,093,270	7,031,113	73.1%	8,102,359	86.8	
OCOEE	G	10/01/2009	N	After	EAN	17,570,369	24,514,314	6,943,945	71.7%	8,506,240	81.6	
OCOEE	G	10/01/2009	N	Before		17,570,369	24,359,456	6,789,087	72.1%	8,506,240	79.8	
OCOEE	G	10/01/2008	N	Before		16,217,836						
OCOEE	G	10/01/2008	N	After	EAN	16,439,261	21,522,873	5,083,612	76.4%	7,904,794	64.3	
OCOEE	G	10/01/2007	N	None	EAN	15,159,555	19,313,744	4,154,189	78.5%	7,347,632	56.5	
OCOEE	PF	10/01/2011	N	None	EAN	25,829,391	40,695,572	14,866,181	63.5%	7,309,172	203.4	
OCOEE	PF	10/01/2010	N	None	EAN	25,175,785	37,519,104	12,343,319	67.1%	7,487,435	164.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
OCOEE	PF	10/01/2009	N	None	EAN	23,472,952	33,176,793	9,703,841	70.8%	7,064,459	137.4	
OCOEE	PF	10/01/2008	N	Before		21,804,151						
OCOEE	PF	10/01/2008	N	After	EAN	22,278,541	29,872,480	7,593,939	74.6%	6,100,909	124.5	
OCOEE	PF	10/01/2007	N	None	FIL	20,029,329	21,803,659	1,774,330	91.9%	5,909,273	30.0	
OKALOOSA ISLAND FCD	F	10/01/2011	N	None	EAN	4,108,396	11,985,697	7,877,301	34.3%	1,012,090	778.3	
OKALOOSA ISLAND FCD	F	10/01/2010	Y	After	EAN	3,592,929	11,641,640	8,048,711	30.9%	1,072,093	750.7	
OKALOOSA ISLAND FCD	F	10/01/2010	Y	Before	EAN	3,592,929	11,189,966	7,597,037	32.1%	1,072,093	708.6	
OKALOOSA ISLAND FCD	F	10/01/2010	N	Before	EAN	3,592,929	11,189,966	7,597,037	32.1%	1,072,093	708.6	
OKALOOSA ISLAND FCD	F	10/01/2009	N	None	EAN	2,944,135	9,992,246	7,048,111	29.5%	1,202,184	586.3	
OKALOOSA ISLAND FCD	F	10/01/2008	N	Before		2,695,548						
OKALOOSA ISLAND FCD	F	10/01/2008	N	After	EAN	2,790,791	6,711,910	3,921,119	41.6%	871,576	449.9	
OKALOOSA ISLAND FCD	F	10/01/2007	N	None				3,145,000				
OKEECHOBEE	F	10/01/2011	N	None	AGG	2,428,618	2,318,524	-110,094	104.7%	457,776	-24.0	
OKEECHOBEE	F	10/01/2010	N	None	AGG	2,417,688	2,215,619	-202,069	109.1%	461,752	-43.8	
OKEECHOBEE	F	10/01/2009	N	None	AGG	2,330,746	2,104,641	-226,105	110.7%	459,952	-49.2	
OKEECHOBEE	F	10/01/2008	N	None	AGG	2,255,117	1,898,670	-356,447	118.8%	482,595	-73.9	
OKEECHOBEE	F	10/01/2007	N	After	AGG	2,123,157	1,705,380	-417,777	124.5%	427,901	-97.6	
OKEECHOBEE	F	10/01/2007	N	Before		2,123,157						
OKEECHOBEE	G	10/01/2011	N	None	AGG	7,247,383	8,630,615	1,383,232	84.0%	3,098,116	44.6	
OKEECHOBEE	G	10/01/2010	N	None	AGG	6,964,794	8,229,125	1,264,331	84.6%	3,266,478	38.7	
OKEECHOBEE	G	10/01/2009	N	None	AGG	6,431,001	7,882,255	1,451,254	81.6%	3,279,829	44.2	
OKEECHOBEE	G	10/01/2008	N	None	AGG	5,998,631	7,128,391	1,129,760	84.2%	3,045,549	37.1	
OKEECHOBEE	P	10/01/2011	N	None	AGG	5,712,560	5,886,480	173,920	97.0%	936,580	18.6	
OKEECHOBEE	P	10/01/2010	N	None	AGG	5,666,207	5,659,633	-6,574	100.1%	965,252	-0.7	
OKEECHOBEE	P	10/01/2009	N	None	AGG	5,424,146	5,201,828	-222,318	104.3%	1,001,123	-22.2	
OKEECHOBEE	P	10/01/2008	N	None	AGG	5,253,380	4,966,790	-286,590	105.8%	952,489	-30.1	
OKEECHOBEE	P	10/01/2007	N	Before		4,973,343						
OKEECHOBEE	P	10/01/2007	N	After	AGG	4,973,343	4,722,755	-250,588	105.3%	930,713	-26.9	
OLDSMAR	F	10/01/2011	N	Before	AGG	1,987,344	2,281,958	294,614	87.1%	807,256	36.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
OLDSMAR	F	10/01/2011	N	After	AGG	1,987,344	2,281,958	294,614	87.1%	807,256	36.5	
OLDSMAR	F	10/01/2010	N	None	AGG	1,706,045	1,870,125	164,080	91.2%	788,819	20.8	
OLDSMAR	F	10/01/2009	N	None	AGG	1,252,175	1,488,105	235,930	84.1%	745,810	31.6	
OLDSMAR	F	10/01/2007	N	None	AGG	882,721	883,000	279	100.0%	641,000	0.0	
ORANGE COUNTY LIBRARY	G	01/01/2012	N	None	FIL	32,747,770	37,762,378	5,014,608	86.7%	5,634,242	89.0	
ORANGE COUNTY LIBRARY	G	01/01/2011	N	None	FIL	33,695,627				6,104,311		
ORANGE COUNTY LIBRARY	G	01/01/2010	N	None	FIL	29,887,954	33,275,233	3,387,279	89.8%			
ORANGE COUNTY LIBRARY	G	01/01/2009	N	None	FIL	23,147,672		4,718,769				
ORANGE COUNTY LIBRARY	G	01/01/2008	N	None	FIL	31,448,331						
ORANGE PARK	F	10/01/2011	N	None	EAN	4,167,688	5,444,303	1,276,615	76.6%	990,514	128.9	
ORANGE PARK	F	10/01/2010	N	After	EAN	4,200,095	5,098,317	898,222	82.4%	908,479	98.9	
ORANGE PARK	F	10/01/2010	N	Before	EAN	4,200,095	5,007,101	807,006	83.9%	908,479	88.8	
ORANGE PARK	F	10/01/2009	Y	None	EAN	4,112,041	4,927,614	815,573	83.4%	874,550	93.3	
ORANGE PARK	F	10/01/2009	N	None	EAN	4,112,041	5,133,966	1,021,925	80.1%	937,673	109.0	
ORANGE PARK	F	10/01/2008	N	Before		4,192,400						
ORANGE PARK	F	10/01/2008	N	After	EAN	4,075,860	4,731,682	655,822	86.1%	928,123	70.7	
ORANGE PARK	F	10/01/2007	N	None	EAN	4,081,683	4,422,000	340,317	92.3%	853,000	39.9	
ORANGE PARK	G	10/01/2011	Y	None	EAN	4,050,451	7,532,705	3,482,254	53.8%	2,482,532	140.3	
ORANGE PARK	G	10/01/2010	N	None	EAN	3,313,330	6,758,524	3,445,194	49.0%	2,338,150	147.3	
ORANGE PARK	G	10/01/2009	N	After	EAN	3,941,366	7,334,464	3,393,098	53.7%	2,365,164	143.5	
ORANGE PARK	G	10/01/2009	N	Before		3,941,366						
ORANGE PARK	G	10/01/2008	N	None	EAN	4,675,206	7,353,000	2,677,794	63.6%	2,411,000	111.1	
ORANGE PARK	G	10/01/2007	N	None	EAN	4,183,201						
ORANGE PARK	P	10/01/2011	N	None	EAN	10,360,083	14,220,681	3,860,598	72.9%	1,136,628	339.7	
ORANGE PARK	P	10/01/2010	N	Before		10,609,989	13,256,887	2,646,898	80.0%	1,049,413	252.2	
ORANGE PARK	P	10/01/2010	N	After	EAN	10,609,989	13,562,064	2,952,075	78.2%	1,049,413	281.3	
ORANGE PARK	P	10/01/2009	N	None	EAN	10,538,815	13,034,078	2,495,263	80.9%	1,203,849	207.3	
ORANGE PARK	P	10/01/2008	N	Before		10,999,147						
ORANGE PARK	P	10/01/2008	N	After	EAN	10,447,320	12,386,367	1,939,047	84.3%	1,099,212	176.4	
ORANGE PARK	P	10/01/2007	N	None	EAN	10,554,796	11,690,000	1,135,204	90.3%	1,136,000	99.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
ORLANDO	F	10/01/2011	N	None	EAN	271,231,051	335,865,312	64,634,261	80.8%	39,952,911	161.8	
ORLANDO	F	10/01/2010	N	After	EAN	261,617,820	318,649,342	57,031,522	82.1%	36,668,848	155.5	
ORLANDO	F	10/01/2010	N	Before	EAN	261,617,820	313,699,098	52,081,278	83.4%	36,668,848	142.0	
ORLANDO	F	10/01/2009	N	None	EAN	249,467,797	293,218,480	43,750,683	85.1%	35,659,515	122.7	
ORLANDO	F	10/01/2008	N	None	EAN	244,157,395	264,816,328	20,658,933	92.2%	34,178,875	60.4	
ORLANDO	F	10/01/2007	N	After	EAN	236,147,325	246,067,593	9,920,268	96.0%	31,280,249	31.7	
ORLANDO	F	10/01/2007	N	Before		236,147,325						
ORLANDO	G	09/30/2011	N	None	AGG	168,612,802	220,720,000	52,107,198	76.4%	12,723,853	409.5	
ORLANDO	G	09/30/2010	N	None	AGG	173,699,838	219,820,000	46,120,162	79.0%	13,606,449	339.0	
ORLANDO	G	09/30/2009	N	None	AGG	172,348,998	209,540,000	37,191,002	82.3%	16,600,000	224.0	
ORLANDO	G	09/30/2008	N	None	AGG	176,361,314	200,850,000	24,488,686	87.8%	18,360,000	133.4	
ORLANDO	P	10/01/2011	N	None	EAN	389,390,402	467,003,754	77,613,352	83.4%	47,592,968	163.1	
ORLANDO	P	10/01/2010	N	After	EAN	388,956,802	443,696,404	54,739,602	87.7%	48,422,779	113.0	
ORLANDO	P	10/01/2010	N	Before	EAN	347,158,871	434,843,538	87,684,667	79.8%	48,422,779	181.1	
ORLANDO	P	10/01/2009	N	None	EAN	349,933,712	406,398,791	56,465,079	86.1%	47,344,306	119.3	
ORLANDO	P	10/01/2008	N	None	EAN	350,373,126	381,002,165	30,629,039	92.0%	46,067,545	66.5	
ORLANDO	P	10/01/2007	N	None	EAN	342,115,857	354,666,691	12,550,834	96.5%	44,813,194	28.0	
ORLANDO AVIATION	G	10/01/2011	Y	Before	AGG	82,202,463	105,884,455	23,681,992	77.6%	11,912,824	198.8	
ORLANDO AVIATION	G	10/01/2011	Y	After	AGG	82,202,463	108,600,352	26,397,889	75.7%	11,912,824	221.6	
ORLANDO AVIATION	G	10/01/2010	N	None	AGG	78,994,261	100,507,993	21,513,732	78.6%	12,371,397	173.9	
ORLANDO AVIATION	G	10/01/2009	N	None	AGG	73,796,089	96,263,063	22,466,974	76.7%	12,761,025	176.1	
ORLANDO AVIATION	G	10/01/2008	N	None	AGG	69,166,318	93,103,397	23,937,079	74.3%	15,204,545	157.4	
ORLANDO AVIATION	G	10/01/2007	Y	After	AGG	63,464,807	85,766,727	22,301,920	74.0%	15,018,218	148.5	
ORLANDO AVIATION	G	10/01/2007	Y	Before		58,165,065						
ORLANDO AVIATION	G	10/01/2007	N	None	FIL	58,165,065	82,356,000	24,190,935	70.6%	15,018,000	161.1	
ORLANDO UTILITY	G	10/01/2010	N	Before	AGG	251,496,569	316,220,977	64,724,408	79.5%	28,062,542	230.6	
ORLANDO UTILITY	G	10/01/2010	N	After	AGG	251,496,569	339,186,958	87,690,389	74.1%	69,967,434	125.3	
ORLANDO UTILITY	G	10/01/2009	Y	Before	AGG	241,001,979	304,391,159	63,389,180	79.2%	28,963,856	218.9	
ORLANDO UTILITY	G	10/01/2009	Y	After	AGG	241,001,979	306,798,448	65,796,469	78.6%	28,963,856	227.2	
ORLANDO UTILITY	G	10/01/2009	N	Before	AGG	241,001,979	304,391,159	63,389,180	79.2%			

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
ORLANDO UTILITY	G	10/01/2009	N	After	AGG	254,352,846	297,139,500	42,786,654	85.6%	30,479,169	140.4	
ORLANDO UTILITY	G	10/01/2008	N	None	AGG	270,125,176	297,139,500	27,014,324	90.9%	30,479,169	88.6	
ORLANDO UTILITY	G	10/01/2008	Y	Before		270,125,176	297,139,500	27,014,324	90.9%	30,479,169	88.6	
ORLANDO UTILITY	G	10/01/2008	Y	After	AGG	270,125,176	297,139,500	27,014,324	90.9%	30,479,169	88.6	
ORLANDO UTILITY	G	10/01/2007	N	None	AGG	268,893,745	285,786,436	16,892,691	94.1%	30,981,376	54.5	
ORMOND BEACH	F	10/01/2011	Y	None	EAN	16,807,654	28,998,136	12,190,482	58.0%	2,589,753	470.7	
ORMOND BEACH	F	10/01/2010	Y	After	EAN	17,237,944	27,985,959	10,748,015	61.6%	2,754,532	390.2	
ORMOND BEACH	F	10/01/2010	Y	Before	EAN	17,237,944	26,318,112	9,080,168	65.5%	2,754,532	329.6	
ORMOND BEACH	F	10/01/2010	N	After	EAN	17,237,944	27,150,024	9,912,080	63.5%	2,754,532	359.8	
ORMOND BEACH	F	10/01/2010	N	Before	EAN	17,237,944	26,318,112	9,080,168	65.5%	2,754,532	329.6	
ORMOND BEACH	F	10/01/2009	Y	None	EAN	17,312,349	24,745,284	7,432,935	70.0%	3,109,600	239.0	
ORMOND BEACH	F	10/01/2008	N	After	EAN	16,927,005	23,800,079	6,873,074	71.1%	3,209,378	214.2	
ORMOND BEACH	F	10/01/2008	N	Before	EAN	17,237,146	23,800,079	6,562,933	72.4%	3,209,378	204.5	
ORMOND BEACH	F	10/01/2007	N	None	EAN/	16,485,219	21,749,000	5,264,000	75.8%	3,168,000	166.2	
ORMOND BEACH	G	10/01/2011	N	None	EAN	29,342,626	44,475,025	15,132,399	66.0%	7,737,575	195.6	
ORMOND BEACH	G	10/01/2010	N	None	EAN	30,539,925	41,940,669	11,400,744	72.8%	7,716,941	147.7	
ORMOND BEACH	G	10/01/2009	Y	Before		31,413,821						
ORMOND BEACH	G	10/01/2009	Y	After	EAN	31,413,821	41,013,954	9,600,133	76.6%	7,821,900	122.7	
ORMOND BEACH	G	10/01/2008	N	After	EAN	32,013,955	39,152,177	7,138,222	81.8%	7,956,778	89.7	
ORMOND BEACH	G	10/01/2008	N	Before		32,513,286						
ORMOND BEACH	G	10/01/2007	N	None	EAN			4,966		9,454	52.5	
ORMOND BEACH	P	10/01/2011	Y	None	EAN	20,236,070	32,575,551	12,339,481	62.1%	2,625,644	470.0	
ORMOND BEACH	P	10/01/2010	Y	After	EAN	21,370,058	31,199,412	9,829,354	68.5%	2,682,154	366.5	
ORMOND BEACH	P	10/01/2010	Y	Before	EAN	21,370,058	29,182,836	7,812,778	73.2%	2,682,154	291.3	
ORMOND BEACH	P	10/01/2009	N	None	EAN	21,668,325	27,060,230	5,391,905	80.1%	2,895,940	186.2	
ORMOND BEACH	P	10/01/2008	N	After	EAN	21,849,538	26,281,237	4,431,699	83.1%	2,751,379	161.1	
ORMOND BEACH	P	10/01/2008	N	Before	EAN	22,164,746	26,281,238	4,116,492	84.3%	2,751,379	149.6	
ORMOND BEACH	P	10/01/2007	N	None	EAN	22,492,349	25,553,450	3,061,101	88.0%	2,893,763	105.8	
OVIEDO	F	10/01/2011	N	None	FIL	4,864,367	8,615,413	3,751,046	56.5%	2,831,066	132.5	
OVIEDO	F	10/01/2010	N	Before	FIL	4,192,656	7,690,034	3,497,378	54.5%	2,859,247	122.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
OVIEDO	F	10/01/2010	N	After	FIL	4,192,656	7,875,280	3,682,624	53.2%	2,859,247	128.8	
OVIEDO	F	10/01/2008	N	None	FIL	2,328,489	4,992,628	2,664,139	46.6%	2,566,256	103.8	
OVIEDO	P	10/01/2011	N	None	EAN	11,248,544	15,530,982	4,282,438	72.4%	3,199,428	133.9	
OVIEDO	P	10/01/2010	N	After	EAN	10,941,988	14,396,176	3,454,188	76.0%	3,183,628	108.5	
OVIEDO	P	10/01/2010	N	Before	EAN	10,941,988	14,156,746	3,214,758	77.3%	3,183,628	101.0	
OVIEDO	P	10/01/2009	N	None	EAN	10,482,431	13,135,587	2,653,156	79.8%	3,332,616	79.6	
OVIEDO	P	10/01/2008	N	Before		9,565,160						
OVIEDO	P	10/01/2008	N	After	EAN	9,722,202	11,002,906	1,280,704	88.4%	2,918,455	43.9	
OVIEDO	P	10/01/2007	N	None	EAN	8,657,136	10,551,000	1,893,864	82.1%	3,040,000	62.3	
PALATKA	F	10/01/2011	Y	Before	EAN	5,739,298	7,895,935	2,156,637	72.7%	712,887	302.5	
PALATKA	F	10/01/2011	Y	After	EAN	5,739,298	7,819,572	2,080,274	73.4%	712,887	291.8	
PALATKA	F	10/01/2010	N	None	EAN	6,018,345	7,376,428	1,358,083	81.6%	793,869	171.1	
PALATKA	F	10/01/2009	Y	After	EAN	6,130,348	7,412,285	1,281,937	82.7%	834,114	153.7	
PALATKA	F	10/01/2009	Y	Before		6,130,348						
PALATKA	F	10/01/2008	N	After	EAN	6,269,215	7,234,649	965,434	86.7%	717,681	134.5	
PALATKA	F	10/01/2008	N	Before		6,148,784						
PALATKA	F	10/01/2007	N	None	EAN	6,705,692						
PALATKA	G	10/01/2011	Y	After	EAN	14,741,342	20,124,441	5,383,099	73.3%	2,851,169	188.8	
PALATKA	G	10/01/2011	Y	Before	EAN	14,741,342	20,267,059	5,525,717	72.7%	2,851,169	193.8	
PALATKA	G	10/01/2010	Y	None	EAN	15,716,929	19,809,599	4,092,670	79.3%	2,857,674	143.2	
PALATKA	G	10/01/2009	Y	Before		16,053,180						
PALATKA	G	10/01/2009	Y	After	EAN	16,053,180	19,084,456	3,031,276	84.1%	3,492,677	86.8	
PALATKA	G	10/01/2008	N	After	FIL	16,023,927	16,623,843	599,916	96.4%	3,511,636	17.1	
PALATKA	G	10/01/2008	N	Before		15,824,173						
PALATKA	G	10/01/2007	N	None	FIL	16,193,014	16,116,000	-77,014	100.5%	3,594,000	-2.1	
PALATKA	P	10/01/2011	Y	Before	EAN	8,094,279	9,099,209	1,004,930	89.0%	1,451,154	69.3	
PALATKA	P	10/01/2011	Y	After	EAN	8,094,279	9,178,192	1,083,913	88.2%	1,451,154	74.7	
PALATKA	P	10/01/2010	N	After	EAN	8,369,727	9,401,439	1,031,712	89.0%	1,630,294	63.3	
PALATKA	P	10/01/2010	N	Before	EAN	8,369,727	9,462,909	1,093,182	88.4%	1,630,294	67.1	
PALATKA	P	10/01/2009	Y	After	EAN	8,239,821	9,125,921	886,100	90.3%	1,749,912	50.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
PALATKA	P	10/01/2009	Y	Before		8,239,821							
PALATKA	P	10/01/2008	N	Before		8,203,287							
PALATKA	P	10/01/2008	N	After	FIL	8,173,069	8,072,850	-100,219	101.2%	1,707,803		-5.9	
PALATKA	P	10/01/2007	N	None	FIL	7,847,297	7,921,000	73,703	99.1%	1,629,000		4.5	
PALM BAY	G	10/01/2011	N	After	AGG	154,346	48,676	-105,670	317.1%	0		0.0	
PALM BAY	G	10/01/2011	N	Before	AGG	152,219	47,770	-104,449	318.6%	0		0.0	
PALM BAY	G	10/01/2010	N	After	AGG	155,095				0			
PALM BAY	G	10/01/2010	N	Before	AGG	146,849	146,849	0	100.0%	0		0.0	
PALM BAY	G	10/01/2009	N	None	AGG	154,117	154,117	0	100.0%	0		0.0	
PALM BAY	G	10/01/2008	N	None	AGG	165,366	165,366	0	100.0%	0		0.0	
PALM BAY	G	10/01/2007	N	None	AGG	173							
PALM BAY [PF]	F	10/01/2011	N	Before	EAN	53,586,464	66,383,155	12,796,691	80.7%	5,265,268		243.0	
PALM BAY [PF]	F	10/01/2011	N	After	EAN	53,586,464	70,238,356	16,651,892	76.3%	5,265,268		316.3	
PALM BAY [PF]	F	10/01/2010	N	Before	EAN	48,241,846	61,127,449	12,885,603	78.9%	5,430,244		237.3	
PALM BAY [PF]	F	10/01/2010	N	After	EAN	50,666,528	61,127,449	10,460,921	82.9%	5,430,244		192.6	
PALM BAY [PF]	F	10/01/2009	N	None	EAN	47,447,662	58,116,981	10,669,319	81.6%	6,115,468		174.5	
PALM BAY [PF]	F	10/01/2008	N	After	EAN	45,394,772	52,511,748	7,116,976	86.4%	6,989,172		101.8	
PALM BAY [PF]	F	10/01/2008	N	Before		45,394,772							
PALM BAY [PF]	F	10/01/2007	N	None	EAN	42,668,406	46,877,638	4,209,232	91.0%	6,724,089		62.6	
PALM BAY [PF]	P	10/01/2011	N	After	EAN	69,976,807	84,235,201	14,258,394	83.1%	7,609,528		187.4	
PALM BAY [PF]	P	10/01/2011	N	Before	EAN	69,976,807	79,151,752	9,174,945	88.4%	7,609,528		120.6	
PALM BAY [PF]	P	10/01/2010	N	After	EAN	66,832,306	74,400,064	7,567,758	89.8%	7,234,317		104.6	
PALM BAY [PF]	P	10/01/2010	N	Before	EAN	63,081,111	74,400,064	11,318,953	84.8%	7,234,317		156.5	
PALM BAY [PF]	P	10/01/2009	N	None	EAN	62,533,180	71,686,213	9,153,033	87.2%	7,995,004		114.5	
PALM BAY [PF]	P	10/01/2008	N	Before		62,127,068							
PALM BAY [PF]	P	10/01/2008	N	After	EAN	62,127,068	65,558,391	3,431,323	94.8%	8,001,328		42.9	
PALM BAY [PF]	P	10/01/2007	N	None	EAN	60,151,633	59,838,838	-312,795	100.5%	7,777,519		-4.0	
PALM BEACH [G,P,F,LG]	F	09/30/2011	N	After	EAN	58,899,268	72,928,290	14,029,022	80.8%	5,142,125		272.8	
PALM BEACH [G,P,F,LG]	F	09/30/2010	N	None	EAN	59,218,895	81,598,000	22,379,105	72.6%	6,218,731		359.9	
PALM BEACH [G,P,F,LG]	F	09/30/2009	N	None	EAN	57,851,762	78,139,031	20,287,269	74.0%	6,397,554		317.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
PALM BEACH [G,P,F,LG]	F	09/30/2008	N	None	EAN	57,652,278	71,812,815	14,160,537	80.3%	5,822,885	243.2	
PALM BEACH [G,P,F,LG]	G	09/30/2011	N	After	EAN	70,879,426	78,444,299	7,564,873	90.4%	10,721,241	70.6	
PALM BEACH [G,P,F,LG]	G	09/30/2010	N	None	EAN	70,345,576	88,426,009	18,080,433	79.6%	11,256,751	160.6	
PALM BEACH [G,P,F,LG]	G	09/30/2009	N	None	EAN	68,889,663	85,047,395	16,157,732	81.0%	12,893,270	125.3	
PALM BEACH [G,P,F,LG]	G	09/30/2008	N	None	EAN	70,071,392	79,402,376	9,330,984	88.2%	12,366,080	75.5	
PALM BEACH [G,P,F,LG]	LG	09/30/2011	N	After	EAN	3,367,143	4,530,066	1,162,923	74.3%	204,927	567.5	
PALM BEACH [G,P,F,LG]	LG	09/30/2010	N	None	EAN	3,463,217	4,720,968	1,257,751	73.4%	323,298	389.0	
PALM BEACH [G,P,F,LG]	LG	09/30/2009	N	None	EAN	3,480,673	4,611,036	1,130,363	75.5%	410,292	275.5	
PALM BEACH [G,P,F,LG]	LG	09/30/2008	N	None	EAN	3,661,037	4,355,463	694,426	84.1%	321,053	216.3	
PALM BEACH [G,P,F,LG]	P	09/30/2011	N	After	EAN	63,554,283	72,420,773	8,866,490	87.8%	5,221,806	169.8	
PALM BEACH [G,P,F,LG]	P	09/30/2010	N	None	EAN	64,079,418	76,694,000	12,614,582	83.6%	6,043,273	208.7	
PALM BEACH [G,P,F,LG]	P	09/30/2009	N	None	EAN	63,000,012	74,256,940	11,256,928	84.8%	6,186,737	182.0	
PALM BEACH [G,P,F,LG]	P	09/30/2008	N	None	EAN	61,667,825	68,524,768	6,856,943	90.0%	5,309,135	129.2	
PALM BEACH GARDENS	F	09/30/2011	N	None	PUC	35,151,897	57,097,669	21,945,772	61.6%	11,370,672	193.0	
PALM BEACH GARDENS	F	09/30/2010	N	None	PUC	31,110,381	49,208,059	18,097,678	63.2%	10,071,617	179.7	
PALM BEACH GARDENS	F	09/30/2009	N	None	PUC	26,484,000	44,357,000	17,873,000	59.7%	9,994,000	178.8	
PALM BEACH GARDENS	F	09/30/2008	N	None	PUC	22,307,000	39,302,000	16,995,000	56.8%	9,853,000	172.5	
PALM BEACH GARDENS	G	10/01/2011	N	None	AGG	2,081,483	3,143,437	1,061,954	66.2%	122,051	870.1	
PALM BEACH GARDENS	G	10/01/2009	N	None	AGG	2,501,664	3,188,958	687,294	78.4%	157,437	436.6	
PALM BEACH GARDENS	G	10/01/2008	N	After	EAN	2,823,246	3,304,981	481,735	85.4%	149,940	321.3	
PALM BEACH GARDENS	G	10/01/2008	N	Before		2,630,902						
PALM BEACH GARDENS	G	10/01/2007	N	None	EAN	2,761,142	3,242,000	480,858	85.2%	131,000	367.1	
PALM BEACH GARDENS	P	10/01/2011	N	Before	EAN	45,709,740	74,682,401	28,972,661	61.2%	6,971,212	415.6	
PALM BEACH GARDENS	P	10/01/2011	N	After	EAN	45,709,740	75,529,455	29,819,715	60.5%	6,971,212	427.8	
PALM BEACH GARDENS	P	10/01/2010	N	None	EAN	41,948,009	71,341,740	29,393,731	58.8%	8,499,722	345.8	
PALM BEACH GARDENS	P	10/01/2009	N	None	EAN	36,834,622	65,550,027	28,715,405	56.2%	9,290,829	309.1	
PALM BEACH GARDENS	P	10/01/2008	N	None	EAN	32,261,274	60,450,441	28,189,167	53.4%	9,842,874	286.4	
PALM BEACH GARDENS	P	10/01/2007	N	None	EAN	27,799,386	52,230,511	24,431,125	53.2%	8,915,563	274.0	
PALM COAST (VOL)	F	10/01/2011	N	None	EAN	2,196,474	1,841,699	-354,775	119.3%	0	0.0	
PALM COAST (VOL)	F	10/01/2010	N	Before	EAN	1,819,246	1,656,470	-162,776	109.8%	0	0.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay	Comments
										Covered Payroll	
PALM COAST (VOL)	F	10/01/2010	N	After	EAN	1,819,246	1,665,794	-153,452	109.2%	0	0.0
PALM COAST (VOL)	F	10/01/2009	N	None	EAN	1,503,874	1,352,993	-150,881	111.2%	0	0.0
PALM COAST (VOL)	F	10/01/2008	N	Before		933,907					
PALM COAST (VOL)	F	10/01/2008	N	After	EAN	968,776	848,589	-120,187	114.2%	0	0.0
PALM COAST (VOL)	F	10/01/2007	N	None	EAN	558,348	529,961	-28,387	105.4%	0	0.0
PALM HARBOR FCD	F	10/01/2011	N	Before	EAN	7,038,931	13,080,259	6,041,328	53.8%	2,088,100	289.3
PALM HARBOR FCD	F	10/01/2011	N	After	EAN	7,038,931	11,269,682	4,230,751	62.5%	2,088,100	202.6
PALM HARBOR FCD	F	10/01/2010	N	Before	EAN	6,070,536	10,902,187	4,831,651	55.7%	2,016,825	239.6
PALM HARBOR FCD	F	10/01/2010	Y	After	EAN	6,070,536	12,150,409	6,079,873	50.0%	2,016,825	301.5
PALM HARBOR FCD	F	10/01/2010	N	After	EAN	6,070,536	11,166,375	5,095,839	54.4%	2,016,825	252.7
PALM HARBOR FCD	F	10/01/2010	Y	Before	EAN	6,070,536	10,902,187	4,831,651	55.7%	2,016,825	239.6
PALM HARBOR FCD	F	10/01/2009	N	None	EAN	5,157,457	9,741,704	4,584,247	52.9%	1,921,749	238.5
PALM HARBOR FCD	F	10/01/2008	N	After	EAN	4,340,454	7,479,830	3,139,376	58.0%	1,674,662	187.5
PALM HARBOR FCD	F	10/01/2008	N	Before		618,935					
PALM HARBOR FCD	F	10/01/2007	N	None	EAN	3,961,170	7,211,000	3,249,830	54.9%	1,665,000	195.2
PALM TRAN, INC. (ATU-1577)	G	01/01/2011	N	None	EAN	54,522,208	83,602,521	29,080,313	65.2%	25,497,963	114.0
PALM TRAN, INC. (ATU-1577)	G	01/01/2010	N	None	EAN	51,323,623	76,463,660	25,140,037	67.1%	25,386,904	99.0
PALM TRAN, INC. (ATU-1577)	G	01/01/2009	N	After	EAN	44,799,056	68,301,400	23,502,344	65.6%	24,611,065	95.5
PALM TRAN, INC. (ATU-1577)	G	01/01/2008	N	None	EAN	47,083,495	56,979,616	9,896,121	82.6%	21,454,569	46.1
PALMETTO	G	10/01/2011	N	None	EAN	9,060,625	13,866,925	4,806,300	65.3%	2,629,733	182.8
PALMETTO	G	10/01/2010	N	Before	EAN	9,429,366	13,697,566	4,268,200	68.8%	3,062,945	139.3
PALMETTO	G	10/01/2010	N	After	EAN	9,035,902	13,474,119	4,438,217	67.1%	3,062,945	144.9
PALMETTO	G	10/01/2009	N	None	EAN	8,730,041	13,242,553	4,512,512	65.9%	3,194,420	141.3
PALMETTO	G	10/01/2008	N	After	EAN	8,518,496	12,697,837	4,179,341	67.1%	3,857,700	108.3
PALMETTO	G	10/01/2008	N	Before	EAN	7,794,762	12,353,329	4,558,567	63.1%	3,857,700	118.2
PALMETTO	G	10/01/2007	N	Before		8,107,177	9,487,447	1,380,270	85.5%	3,657,867	37.7
PALMETTO	G	10/01/2007	N	After	EAN	8,107,177	11,176,288	3,069,111	72.5%	3,707,079	82.8
PALMETTO	P	10/01/2011	Y	After	EAN	8,541,139	10,377,764	1,836,625	82.3%	1,505,965	122.0
PALMETTO	P	10/01/2011	Y	Before	EAN	8,541,139	10,273,878	1,732,739	83.1%	1,505,965	115.1

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
PALMETTO	P	10/01/2010	N	Before	EAN	8,814,630	10,138,729	1,324,099	86.9%	1,651,607	80.2	
PALMETTO	P	10/01/2010	N	After	EAN	8,453,641	10,237,834	1,784,193	82.6%	1,651,607	108.0	
PALMETTO	P	10/01/2009	N	None	EAN	8,159,830	9,569,617	1,409,787	85.3%	1,740,014	81.0	
PALMETTO	P	10/01/2008	N	After	EAN	7,979,244	9,059,310	1,080,066	88.1%	1,880,450	57.4	
PALMETTO	P	10/01/2008	N	Before	EAN	7,313,163	8,825,614	1,512,451	82.9%	1,880,450	80.4	
PALMETTO	P	10/01/2007	N	None	EAN	7,982,635	7,969,000	-13,635	100.2%	1,778,000	-0.8	
PANAMA CITY	F	10/01/2011	N	None	EAN	27,142,917	41,263,883	14,120,966	65.8%	2,570,589	549.3	
PANAMA CITY	F	10/01/2010	N	Before	EAN	28,418,804	39,279,434	10,860,630	72.4%	2,948,845	368.3	
PANAMA CITY	F	10/01/2010	N	After	EAN	28,418,804	39,680,058	11,261,254	71.6%	2,948,845	381.9	
PANAMA CITY	F	10/01/2009	N	None	EAN	28,313,258	38,135,557	9,822,299	74.2%	2,971,924	330.5	
PANAMA CITY	F	10/01/2008	N	Before		28,554,474						
PANAMA CITY	F	10/01/2008	N	After	EAN	28,093,019	35,036,658	6,943,639	80.2%	3,224,638	215.3	
PANAMA CITY	F	10/01/2007	N	None	EAN	27,243,580	33,829,000	6,585,420	80.5%	3,134,000	210.1	
PANAMA CITY	P	10/01/2011	N	None	EAN	23,989,157	32,113,512	8,124,355	74.7%	3,624,265	224.2	
PANAMA CITY	P	10/01/2010	N	Before	EAN	24,798,383	31,873,994	7,075,611	77.8%	3,452,517	204.9	
PANAMA CITY	P	10/01/2010	N	After	EAN	24,798,383	32,195,834	7,397,451	77.0%	3,452,517	214.3	
PANAMA CITY	P	10/01/2009	N	None	EAN	24,831,186	31,025,056	6,193,870	80.0%	3,380,196	183.2	
PANAMA CITY	P	10/01/2008	Y	Before		26,089,910						
PANAMA CITY	P	10/01/2008	Y	After	EAN	24,954,034	30,139,501	5,185,467	82.8%	3,209,252	161.6	
PANAMA CITY	P	10/01/2007	N	None	EAN	25,648,235	28,172,000	2,523,765	91.0%	3,542,000	71.3	
PANAMA CITY (SUPP)	G	10/01/2011	N	After	AGG	1,701,792	2,199,155	497,363	77.4%	1,153,175	43.1	
PANAMA CITY (SUPP)	G	10/01/2011	N	Before	AGG	1,701,792	2,248,233	546,441	75.7%	1,153,175	47.4	
PANAMA CITY (SUPP)	G	10/01/2010	N	Before	AGG	1,522,708	2,151,154	628,446	70.8%	795,185	79.0	
PANAMA CITY (SUPP)	G	10/01/2010	N	After	AGG	1,522,708	2,151,154	628,446	70.8%	795,185	79.0	
PANAMA CITY (SUPP)	G	10/01/2009	N	Before		1,164,630						
PANAMA CITY (SUPP)	G	10/01/2009	N	After	AGG	1,164,630	1,989,646	825,016	58.5%	842,884	97.9	
PANAMA CITY (SUPP)	G	10/01/2008	N	None	AGG	897,654	897,654	0	100.0%	805,425	0.0	
PANAMA CITY (SUPP)	G	10/01/2007	N	None	AGG	812,996	813,000	4	100.0%	887,000	0.0	
PANAMA CITY BEACH	F	10/01/2011	N	None	FIL	8,498,360	9,771,551	1,273,191	87.0%	1,281,165	99.4	
PANAMA CITY BEACH	F	10/01/2010	N	None	FIL	7,721,149	9,203,641	1,482,492	83.9%	1,240,477	119.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
PANAMA CITY BEACH	F	10/01/2009	N	None	FIL	6,857,541	8,418,942	1,561,401	81.5%	1,363,753	114.5	
PANAMA CITY BEACH	F	10/01/2008	N	None	FIL	6,115,855	7,796,594	1,680,739	78.4%	1,127,668	149.0	
PANAMA CITY BEACH	F	10/01/2007	N	None	FIL	5,251,015	5,685,134	434,119	92.4%	1,030,342	42.1	
PANAMA CITY BEACH	G	10/01/2011	N	None	FIL	19,984,610	20,405,275	420,665	97.9%	5,997,163	7.0	
PANAMA CITY BEACH	G	10/01/2010	N	None	FIL	18,563,337	19,291,854	728,517	96.2%	5,426,181	13.4	
PANAMA CITY BEACH	G	10/01/2009	N	None	FIL	17,062,486	17,999,294	936,808	94.8%	5,280,301	17.7	
PANAMA CITY BEACH	G	10/01/2008	N	None	FIL	15,608,139	16,684,019	1,075,880	93.6%	5,151,729	20.9	
PANAMA CITY BEACH	G	10/01/2007	N	None	FIL	14,272,852	15,374,244	1,101,392	92.8%	4,930,635	22.3	
PANAMA CITY BEACH	P	10/01/2011	N	None	FIL	11,947,586	12,407,204	459,618	96.3%	2,359,251	19.5	
PANAMA CITY BEACH	P	10/01/2010	N	None	FIL	11,295,455	11,974,132	678,677	94.3%	2,265,566	30.0	
PANAMA CITY BEACH	P	10/01/2009	N	None	FIL	10,495,106	11,233,964	738,858	93.4%	2,351,824	31.4	
PANAMA CITY BEACH	P	10/01/2008	N	None	FIL	9,777,676	10,607,263	829,587	92.2%	2,276,535	36.4	
PANAMA CITY BEACH	P	10/01/2007	N	None	FIL	9,020,752	9,905,067	884,315	91.1%	2,031,298	43.5	
PARKLAND	P	10/01/2010	N	None	EAN	1,346,172	2,050,642	704,470	65.6%	85,816	820.9	
PARKLAND	P	10/01/2009	N	After	EAN	1,078,605	1,988,764	910,159	54.2%	78,522	1,159.1	
PARKLAND	P	10/01/2009	N	Before		1,078,605						
PARKLAND	P	10/01/2008	N	None	EAN	896,556	2,150,299	1,253,743	41.7%	78,508	1,597.0	
PARKLAND	P	10/01/2007	N	Before		673,533						
PARKLAND	P	10/01/2007	N	After	EAN	868,031	2,067,335	1,199,304	42.0%	77,766	1,542.2	
PASCO COUNTY	ERP	07/01/2011	N	Before	EAN	13,612,687	21,372,955	7,760,268	63.7%	173,775,663	4.5	
PASCO COUNTY	ERP	07/01/2011	N	After	EAN	13,612,687	23,520,520	9,907,833	57.9%	173,775,663	5.7	
PASCO COUNTY	ERP	07/01/2009	N	None	EAN	10,777,103	19,597,593	8,820,490	55.0%	171,655,074	5.1	
PEMBROKE PARK COMM SUPP	G	10/01/2011	N	None	AGG	808,880				25,956		
PEMBROKE PARK COMM SUPP	G	10/01/2010	N	None	AGG	873,807				51,912		
PEMBROKE PARK COMM SUPP	G	10/01/2009	N	None	AGG	726,421				51,912		
PEMBROKE PARK COMM SUPP	G	10/01/2008	N	None	AGG	700,000				51,912		
PEMBROKE PINES	G	10/01/2011	N	Before	AGG	118,449,736				2,734,327		
PEMBROKE PINES	G	10/01/2011	N	After	AGG	118,449,736				2,734,327		
PEMBROKE PINES	G	10/01/2010	N	After	AGG	127,665,129				3,537,545		

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
PEMBROKE PINES	G	10/01/2010	N	Before	FIL	127,665,129				3,537,545		
PEMBROKE PINES	G	10/01/2009	N	Before	FIL	129,455,600				4,088,776		
PEMBROKE PINES	G	10/01/2009	N	After	FIL	129,455,600				4,088,776		
PEMBROKE PINES	G	10/01/2008	N	None	FIL	131,976,740	164,002,104	32,025,364	80.5%	22,493,706	142.4	
PEMBROKE PINES	G	10/01/2007	N	None	FIL/	123,702,275	139,548,000	15,846,000	88.6%	21,989,000	72.0	
PEMBROKE PINES	PF	10/01/2011	N	After	EAN	294,227,027	490,104,162	195,877,135	60.0%	26,857,833	729.3	
PEMBROKE PINES	PF	10/01/2011	N	Before	EAN	294,227,027	491,795,424	197,568,397	59.8%	26,857,833	735.6	
PEMBROKE PINES	PF	10/01/2010	N	None	EAN	280,775,729	467,205,127	186,429,398	60.1%	36,040,491	517.3	
PEMBROKE PINES	PF	10/01/2009	N	Before	FIL	261,948,320	454,324,526	192,376,206	57.7%			
PEMBROKE PINES	PF	10/01/2009	N	After	EAN	261,948,320	467,434,983	205,486,663	56.0%	27,528,175	746.5	
PEMBROKE PINES	PF	10/01/2008	N	None	FIL	246,182,224	412,142,825	165,960,601	59.7%	26,616,124	623.5	
PEMBROKE PINES	PF	10/01/2007	N	None	FIL	266,086,484	407,097,000	141,010,516	65.4%	26,611,000	529.9	
PENSACOLA	F	10/01/2010	Y	None	EAN	93,478,569	106,664,135	13,185,566	87.6%	5,009,434	263.2	
PENSACOLA	F	10/01/2009	N	None	EAN	91,291,974	104,574,868	13,282,894	87.3%	5,175,498	256.6	
PENSACOLA	F	10/01/2008	N	Before		88,834,707						
PENSACOLA	F	10/01/2008	N	After	EAN	88,834,707	107,803,326	18,968,619	82.4%	5,512,891	344.1	
PENSACOLA	F	10/01/2007	N	None	EAN	86,816,386	101,834,000	15,017,614	85.3%	5,041,000	297.9	
PENSACOLA	G	09/30/2010	N	Before	EAN	119,198,388	171,605,000	52,406,612	69.5%	11,280,207	464.6	
PENSACOLA	G	09/30/2010	N	After	EAN	119,198,388	171,605,000	52,406,612	69.5%	11,280,207	464.6	
PENSACOLA	G	09/30/2009	N	None	EAN	117,544,231	169,052,925	51,508,694	69.5%	12,090,613	426.0	
PENSACOLA	G	09/30/2008	N	After	EAN	115,679,795	166,311,677	50,631,882	69.6%	13,546,116	373.8	
PENSACOLA	G	09/30/2008	N	Before		115,679,795						
PENSACOLA	P	10/01/2009	N	Before		59,653,953						
PENSACOLA	P	10/01/2009	N	After	FIL	59,653,953	70,985,256	11,331,303	84.0%	7,093,224	159.7	
PERRY	F	10/01/2011	N	None	EAN	2,301,089	3,603,148	1,302,059	63.9%	388,415	335.2	
PERRY	F	10/01/2010	N	After	EAN	2,437,306	3,565,929	1,128,623	68.3%	430,683	262.1	
PERRY	F	10/01/2010	N	Before	EAN	2,437,306	3,521,673	1,084,367	69.2%	430,683	251.8	
PERRY	F	10/01/2009	N	None	EAN	2,451,488	3,385,358	933,870	72.4%	339,697	274.9	
PERRY	F	10/01/2008	N	After	AGG	2,577,010	3,340,105	763,095	77.2%	368,169	207.3	
PERRY	F	10/01/2008	N	Before	AGG	2,215,753	2,577,010		86.0%			

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
PERRY	F	10/01/2007	N	None	AGG	2,572,062						
PERRY	P	10/01/2011	N	None	EAN	4,964,369	5,993,922	1,029,553	82.8%	838,276	122.8	
PERRY	P	10/01/2010	N	After	EAN	5,041,380	5,632,232	590,852	89.5%	856,840	69.0	
PERRY	P	10/01/2010	N	Before	EAN	5,041,380	5,581,031	539,651	90.3%	856,840	63.0	
PERRY	P	10/01/2009	N	None	EAN	4,936,832	5,156,102	219,270	95.7%	930,700	23.6	
PERRY	P	10/01/2008	N	Before	EAN	4,205,464	4,819,308	613,844	87.3%	871,589	70.4	
PERRY	P	10/01/2008	N	After	EAN	4,896,139	4,819,308	-76,831	101.6%	871,589	-8.8	
PERRY	P	10/01/2007	N	None	EAN	4,891,477	4,551,075	-340,402	107.5%	830,688	-41.0	
PINELLAS PARK	F	10/01/2011	N	None	EAN	37,790,537	53,596,153	15,805,616	70.5%	4,064,745	388.8	
PINELLAS PARK	F	10/01/2010	Y	After	EAN	38,000,504	54,602,574	16,602,070	69.6%	3,981,541	417.0	
PINELLAS PARK	F	10/01/2010	Y	Before	EAN	38,000,504	53,476,355	15,475,851	71.1%	3,981,541	388.7	
PINELLAS PARK	F	10/01/2009	Y	None	EAN	36,595,384	50,797,056	14,201,672	72.0%	3,884,377	365.6	
PINELLAS PARK	F	10/01/2009	N	None	EAN	36,595,384	50,798,089	14,202,705	72.0%	3,884,377	365.6	
PINELLAS PARK	F	10/01/2008	N	Before		37,716,307						
PINELLAS PARK	F	10/01/2008	Y	Before		37,519,243						
PINELLAS PARK	F	10/01/2008	Y	After	EAN	37,519,243	48,417,159	10,897,916	77.5%	5,096,050	213.9	
PINELLAS PARK	F	10/01/2008	N	After	EAN	38,108,406	48,417,159	10,308,753	78.7%	5,096,050	202.3	
PINELLAS PARK	F	10/01/2007	N	None	EAN	35,628,543	44,904,424	9,275,881	79.3%	5,002,722	185.4	
PINELLAS PARK	G	10/01/2010	N	Before	EAN	52,468,199	62,105,828	9,637,629	84.5%	13,652,792	70.6	
PINELLAS PARK	G	10/01/2010	N	After	EAN	52,468,199	62,125,407	9,657,208	84.5%	13,652,792	70.7	
PINELLAS PARK	G	10/01/2009	N	None	EAN	50,731,012	59,707,000	8,975,988	85.0%	14,046,033	63.9	
PINELLAS PARK	G	10/01/2008	N	None	EAN	48,493,145	55,492,991	6,999,846	87.4%	14,733,214	47.5	
PINELLAS PARK	G	10/01/2008	N	None	EAN	48,493,145	55,492,991	6,999,846	87.4%	14,733,214	47.5	
PINELLAS PARK	G	10/01/2007	N	After	EAN	45,022,460	51,308,000	6,285,540	87.7%	15,020,000	41.8	
PINELLAS PARK	G	10/01/2007	N	Before		45,022,460						
PINELLAS PARK	P	10/01/2011	N	None	EAN	39,041,361	46,841,818	7,800,457	83.3%	5,452,115	143.1	
PINELLAS PARK	P	10/01/2010	N	After	EAN	38,030,739	44,147,095	6,116,356	86.1%	5,546,161	110.3	
PINELLAS PARK	P	10/01/2010	N	Before	EAN	38,030,739	44,485,398	6,454,659	85.5%	5,546,161	116.4	
PINELLAS PARK	P	10/01/2009	N	After	EAN	36,255,082	43,311,201	7,056,119	83.7%	5,911,306	119.4	
PINELLAS PARK	P	10/01/2009	N	Before		36,255,082	43,234,346	6,979,264	83.9%	5,911,306	118.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
PINELLAS PARK	P	10/01/2008	N	None	EAN	35,203,351	39,930,000	4,726,649	88.2%	5,950,000	79.4	
PINELLAS PARK	P	10/01/2007	N	None	EAN	32,364,700	36,179,000	3,814,300	89.5%	5,893,000	64.7	
PLANT CITY	PF	10/01/2011	N	Before	EAN	20,835,853	39,663,420	18,827,567	52.5%	5,450,247	345.4	
PLANT CITY	PF	10/01/2011	N	After	EAN	20,835,853	40,505,573	19,669,720	51.4%	5,450,247	360.9	
PLANT CITY	PF	10/01/2010	N	Before	EAN	20,399,837	37,735,319	17,335,482	54.1%	5,812,481	298.2	
PLANT CITY	PF	10/01/2010	N	After	EAN	20,399,837	38,300,142	17,900,305	53.3%	5,812,481	308.0	
PLANT CITY	PF	10/01/2009	N	None	EAN	19,301,111	34,865,191	15,564,080	55.4%	5,580,144	278.9	
PLANT CITY	PF	10/01/2008	N	Before		18,838,777						
PLANT CITY	PF	10/01/2008	N	After	EAN	18,680,364	30,949,021	12,268,657	60.4%	4,813,323	254.9	
PLANT CITY	PF	10/01/2007	N	None	EAN	18,474,313	28,998,000	10,523,687	63.7%	4,798,000	219.3	
PLANTATION	G	10/01/2011	N	Before	EAN	105,533,538	134,163,254	28,629,716	78.7%	23,999,990	119.3	
PLANTATION	G	10/01/2011	N	After	EAN	105,533,538	136,679,112	31,145,574	77.2%	23,999,990	129.8	
PLANTATION	G	10/01/2010	N	After	EAN	102,385,150	127,358,337	24,973,187	80.4%	25,764,026	96.9	
PLANTATION	G	10/01/2010	N	Before	EAN	102,385,150	128,380,909	25,995,759	79.8%	25,764,026	100.9	
PLANTATION	G	10/01/2009	N	None	EAN	97,541,924	121,834,605	24,292,681	80.1%	25,919,456	93.7	
PLANTATION	G	10/01/2008	N	None	EAN	92,678,027	112,614,795	19,936,768	82.3%	25,254,829	78.9	
PLANTATION	G	10/01/2007	N	None	EAN	87,900,141	103,725,000	15,824,859	84.7%	23,866,000	66.3	
PLANTATION	P	10/01/2011	N	After	EAN	85,114,083	132,352,517	47,238,434	64.3%	11,022,576	428.6	
PLANTATION	P	10/01/2011	N	Before	EAN	85,114,083	130,799,244	45,685,161	65.1%	11,022,576	414.5	
PLANTATION	P	10/01/2010	N	After	EAN	82,227,810	123,783,483	41,555,673	66.4%	11,208,624	370.7	
PLANTATION	P	10/01/2010	N	Before	EAN	82,227,810	121,555,629	39,327,819	67.6%	11,263,124	349.2	
PLANTATION	P	10/01/2009	N	After	EAN	79,569,049	116,198,863	36,629,814	68.5%	11,861,026	308.8	
PLANTATION	P	10/01/2009	N	Before		79,569,049	114,335,944	34,766,895	69.6%	11,242,679	309.2	
PLANTATION	P	10/01/2008	N	Before		77,850,797	100,110,835	22,260,038	77.8%	11,019,957	202.0	
PLANTATION	P	10/01/2008	N	After	EAN	78,019,469	108,088,827	30,069,358	72.2%	11,142,524	269.9	
PLANTATION	P	10/01/2007	N	None	EAN	64,507,450	83,148,000	18,640,550	77.6%	10,840,000	172.0	
PLANTATION (VOL)	F	10/01/2011	N	After	AGG	13,888,870	9,516,127	-4,372,743	146.0%	0	0.0	
PLANTATION (VOL)	F	10/01/2011	N	Before	AGG	13,888,870	9,972,204	-3,916,666	139.3%	0	0.0	
PLANTATION (VOL)	F	10/01/2010	N	None	AGG	13,114,255	9,685,354	-3,428,901	135.4%	0	0.0	
PLANTATION (VOL)	F	10/01/2009	N	None	AGG	12,229,287	9,364,421	-2,864,866	130.6%	0	0.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
PLANTATION (VOL)	F	10/01/2008	N	None	AGG	11,416,072	8,760,784	-2,655,288	130.3%	0	0.0	
PLANTATION (VOL)	F	10/01/2007	N	After	AGG	10,622,874	7,887,181	-2,735,693	134.7%	0	0.0	
PLANTATION (VOL)	F	10/01/2007	N	Before		8,996,203						
POMPANO BEACH	G	10/01/2011	N	None	EAN	125,170,479	179,688,052	54,517,573	69.7%	26,238,403	207.8	
POMPANO BEACH	G	10/01/2010	N	None	EAN	126,102,821	169,995,179	43,892,358	74.2%	26,596,532	165.0	
POMPANO BEACH	G	10/01/2009	N	After	EAN	118,954,587	161,585,123	42,630,536	73.6%	27,477,396	155.1	
POMPANO BEACH	G	10/01/2009	N	Before	EAN	118,954,587	161,415,389	42,460,802	73.7%	27,477,396	154.5	
POMPANO BEACH	G	10/01/2008	N	After	EAN	124,869,067	152,425,115	27,556,048	81.9%	27,477,655	100.3	
POMPANO BEACH	G	10/01/2008	N	Before	EAN	124,869,067	151,421,161	26,552,094	82.5%	27,477,655	96.6	
POMPANO BEACH	G	10/01/2007	N	None	EAN	118,772,822	143,587,000	24,814,178	82.7%	26,692,000	93.0	
POMPANO BEACH [PF]	F	10/01/2011	Y	Before	EAN	88,511,939	124,483,632	35,971,693	71.1%	11,303,214	318.2	
POMPANO BEACH [PF]	F	10/01/2011	N	Before	EAN	89,479,137	124,483,632	35,004,495	71.9%	11,303,214	309.7	
POMPANO BEACH [PF]	F	10/01/2011	N	After	EAN	89,479,137	127,113,373	37,634,236	70.4%	11,303,214	333.0	
POMPANO BEACH [PF]	F	10/01/2011	Y	After	EAN	88,511,939	127,113,373	38,601,434	69.6%	11,303,214	341.5	
POMPANO BEACH [PF]	F	10/01/2010	N	Before	EAN	80,734,960	114,984,097	34,249,137	70.2%	11,992,406	285.6	
POMPANO BEACH [PF]	F	10/01/2010	N	After	EAN	80,734,960	117,361,327	36,626,367	68.8%	11,992,406	305.4	
POMPANO BEACH [PF]	F	10/01/2009	N	After	EAN	77,413,839	111,981,145	34,567,306	69.1%	13,219,751	261.5	
POMPANO BEACH [PF]	F	10/01/2009	N	Before	EAN	77,413,839	109,664,931	32,251,092	70.6%	13,219,751	244.0	
POMPANO BEACH [PF]	F	10/01/2008	N	Before	EAN	75,564,295	107,317,068	31,752,773	70.4%	12,103,531	262.3	
POMPANO BEACH [PF]	F	10/01/2008	N	After	EAN	76,247,733	105,187,613	28,939,880	72.5%	12,103,531	239.1	
POMPANO BEACH [PF]	F	10/01/2007	N	None	EAN	73,170,087	99,819,018	26,648,931	73.3%	12,085,915	220.5	
POMPANO BEACH [PF]	P	10/01/2011	Y	After	EAN	92,828,275	135,824,216	42,995,941	68.3%	4,210,815	1,021.1	
POMPANO BEACH [PF]	P	10/01/2011	Y	Before	EAN	92,828,275	133,195,971	40,367,696	69.7%	4,210,815	958.7	
POMPANO BEACH [PF]	P	10/01/2011	N	After	EAN	93,720,820	135,824,216	42,103,396	69.0%	4,210,815	999.9	
POMPANO BEACH [PF]	P	10/01/2011	N	Before	EAN	93,720,820	133,195,971	39,475,151	70.4%	4,210,815	937.5	
POMPANO BEACH [PF]	P	10/01/2010	N	Before	EAN	88,401,525	122,749,494	34,347,969	72.0%	4,811,747	713.8	
POMPANO BEACH [PF]	P	10/01/2010	N	After	EAN	88,401,525	125,101,225	36,699,700	70.7%	4,811,747	762.7	
POMPANO BEACH [PF]	P	10/01/2009	N	After	EAN	87,632,324	117,576,157	29,943,833	74.5%	5,414,449	553.0	
POMPANO BEACH [PF]	P	10/01/2009	N	Before	EAN	87,632,324	115,364,349	27,732,025	76.0%	5,414,449	512.2	
POMPANO BEACH [PF]	P	10/01/2008	N	Before	EAN	87,786,970	113,353,178	25,566,208	77.4%	6,834,610	374.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
POMPANO BEACH [PF]	P	10/01/2008	N	After	EAN	88,578,399	111,683,859	23,105,460	79.3%	6,834,610	338.1	
POMPANO BEACH [PF]	P	10/01/2007	N	None	EAN	86,390,791						
PONCE INLET (VOL)	F	10/01/2010	Y	After	EAN	182,763	106,968	-75,795	170.9%	0	0.0	
PONCE INLET (VOL)	F	10/01/2010	Y	Before	EAN	182,763	102,731	-80,032	177.9%	0	0.0	
PONCE INLET (VOL)	F	10/01/2010	Y	Before	EAN	182,763	102,731	-80,032	177.9%	0	0.0	
PONCE INLET (VOL)	F	10/01/2008	N	None	EAN	101,078	36,672	-64,406	275.6%	0	0.0	
PORT ORANGE	F	10/01/2011	N	None	EAN	14,985,042	36,517,993	21,532,951	41.0%	2,389,427	901.2	
PORT ORANGE	F	10/01/2010	N	Before	EAN	15,335,636	33,710,530	18,374,894	45.5%	2,704,229	679.5	
PORT ORANGE	F	10/01/2010	Y	After	EAN	15,335,636	36,424,516	21,088,880	42.1%	2,704,229	779.8	
PORT ORANGE	F	10/01/2010	N	After	EAN	15,335,636	34,378,736	19,043,100	44.6%	2,704,229	704.2	
PORT ORANGE	F	10/01/2010	Y	Before	EAN	15,335,636	33,710,530	18,374,894	45.5%	2,704,229	679.5	
PORT ORANGE	F	10/01/2009	N	None	EAN	15,241,804	33,088,627	17,846,823	46.1%	2,496,817	714.8	
PORT ORANGE	F	10/01/2009	Y	None	EAN	15,241,804	33,088,627	17,846,823	46.1%	2,496,817	714.8	
PORT ORANGE	F	10/01/2008	Y	Before		15,388,458						
PORT ORANGE	F	10/01/2008	Y	After	EAN	15,497,682	31,376,100	15,878,418	49.4%	3,436,913	462.0	
PORT ORANGE	F	10/01/2007	N	None	EAN	14,521,874	28,899,000	14,377,126	50.3%	3,541,000	406.0	
PORT ORANGE	G	10/01/2011	N	None	AGG	21,918,465	27,530,406	5,611,941	79.6%	6,768,699	82.9	
PORT ORANGE	G	10/01/2010	N	None	AGG	21,603,389	26,605,398	5,002,009	81.2%	7,320,768	68.3	
PORT ORANGE	G	10/01/2009	N	None	AGG	19,930,138	26,546,623	6,616,485	75.1%	7,599,335	87.1	
PORT ORANGE	G	10/01/2008	N	None	AGG	15,617,889	24,278,945	8,661,056	64.3%	7,275,289	119.0	
PORT ORANGE	G	10/01/2007	N	None	AGG	16,989,913	18,020,332	1,030,419	94.3%	7,417,659	13.9	
PORT ORANGE	P	10/01/2009	N	None	EAN	15,417,286	33,642,169	18,224,883	45.8%	4,259,960	427.8	
PORT ORANGE	P	10/01/2008	N	None	EAN	13,800,758	30,869,906	17,069,148	44.7%	3,957,342	431.3	
PORT ORANGE	P	10/01/2007	N	Before		12,231,990						
PORT ORANGE	P	10/01/2007	N	After	EAN	12,231,990	28,515,477	16,283,487	42.9%	3,952,195	412.0	
PORT ST. LUCIE	P	10/01/2010	N	After	EAN	38,327,724	56,606,470	18,278,746	67.7%	12,633,362	144.7	
PORT ST. LUCIE	P	10/01/2010	N	Before	EAN	38,327,724	55,851,404	17,523,680	68.6%	12,633,362	138.7	
PORT ST. LUCIE	P	10/01/2009	N	None	EAN	35,133,666	55,528,698	20,395,032	63.3%	16,030,476	127.2	
PORT ST. LUCIE	P	10/01/2008	N	After	EAN	31,618,229	45,512,234	13,894,005	69.5%	14,201,127	97.8	
PORT ST. LUCIE	P	10/01/2008	N	Before		31,268,674						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
PORT ST. LUCIE	P	10/01/2007	N	None	EAN	27,709,370	39,476,919	11,767,549	70.2%	13,478,920	87.3	
PUNTA GORDA	F	10/01/2011	N	None	EAN	6,848,365	10,670,728	3,822,363	64.2%	1,636,836	233.5	
PUNTA GORDA	F	10/01/2010	N	Before		6,735,469	9,967,808	3,232,339	67.6%	1,595,024	202.7	
PUNTA GORDA	F	10/01/2010	N	After	EAN	6,735,469	10,159,456	3,423,987	66.3%	1,595,024	214.7	
PUNTA GORDA	F	10/01/2009	N	None	EAN	6,344,731	9,491,056	3,146,325	66.8%	1,601,481	196.5	
PUNTA GORDA	F	10/01/2008	N	Before		6,071,630						
PUNTA GORDA	F	10/01/2008	N	After	EAN	5,964,279	8,902,564	2,938,285	67.0%	1,543,063	190.4	
PUNTA GORDA	F	10/01/2007	N	None	EAN	5,513,761	7,610,000	2,096,239	72.5%	1,470,000	142.6	
PUNTA GORDA	G	10/01/2011	N	None	EAN	24,244,138	33,781,159	9,537,021	71.8%	7,761,379	122.9	
PUNTA GORDA	G	10/01/2010	N	None	EAN	24,169,558	32,333,799	8,164,241	74.8%	8,306,718	98.3	
PUNTA GORDA	G	10/01/2009	N	None	EAN	23,165,282	30,742,313	7,577,031	75.4%	8,793,008	86.2	
PUNTA GORDA	G	10/01/2008	N	Before		22,072,851						
PUNTA GORDA	G	10/01/2008	N	After	EAN	22,098,799	27,954,446	5,855,647	79.1%	8,851,764	66.2	
PUNTA GORDA	G	10/01/2007	N	None	EAN	19,944,703	24,629,000	4,684,297	81.0%	8,827,000	53.1	
PUNTA GORDA	P	10/01/2011	N	None	FIL	10,484,228	11,595,434	1,111,206	90.4%	1,935,114	57.4	
PUNTA GORDA	P	10/01/2010	N	None	FIL	10,443,953	11,481,860	1,037,907	91.0%	2,087,064	49.7	
PUNTA GORDA	P	10/01/2009	N	None	FIL	9,967,859	10,486,922	519,063	95.1%	2,098,774	24.7	
PUNTA GORDA	P	10/01/2009	Y	After	FIL	9,967,859	10,991,169	1,023,310	90.7%	2,098,774	48.8	
PUNTA GORDA	P	10/01/2009	Y	Before	FIL	9,967,859	10,486,922	519,063	95.1%	2,098,774	24.7	
PUNTA GORDA	P	10/01/2008	N	After	FIL	9,618,921	10,055,555	436,634	95.7%	1,972,600	22.1	
PUNTA GORDA	P	10/01/2008	N	Before		9,519,996						
PUNTA GORDA	P	10/01/2007	N	None	FIL	8,966,928	9,388,000	421,072	95.5%	1,982,000	21.2	
QUINCY	PF	10/01/2010	N	Before	FIL	6,422,266	6,911,523	489,257	92.9%	887,501	55.1	
QUINCY	PF	10/01/2010	N	After	FIL	6,422,266	7,029,621	607,355	91.4%	887,501	68.4	
QUINCY	PF	10/01/2008	N	After	FIL	6,685,063	7,230,126	545,063	92.5%	935,314	58.3	
QUINCY	PF	10/01/2008	N	Before		5,728,106						
RIVIERA BEACH	F	10/01/2011	N	Before	EAN	45,743,708	54,496,292	8,752,584	83.9%	4,235,888	206.6	
RIVIERA BEACH	F	10/01/2011	N	After	EAN	45,743,708	55,325,432	9,581,724	82.7%	4,235,888	226.2	
RIVIERA BEACH	F	10/01/2010	N	None	EAN	44,450,953	51,671,299	7,220,346	86.0%	4,882,701	147.9	
RIVIERA BEACH	F	10/01/2009	N	Before		40,343,261	48,736,535	8,393,274	82.8%	5,160,744	162.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll	Comments	
RIVIERA BEACH	F	10/01/2009	N	After	EAN	41,550,471	48,736,535	7,186,064	85.3%	5,160,744	139.2	
RIVIERA BEACH	F	10/01/2008	N	None	EAN	38,344,135	45,400,447	7,056,312	84.5%	5,213,372	135.4	
RIVIERA BEACH	F	10/01/2007	N	None	EAN	36,012,018	42,138,000	6,125,982	85.5%	4,642,000	132.0	
RIVIERA BEACH	G	10/01/2011	N	After	EAN	50,998,087	83,391,087	32,393,000	61.2%	9,190,206	352.5	
RIVIERA BEACH	G	10/01/2011	N	Before	EAN	50,998,087	82,231,847	31,233,760	62.0%	9,174,229	340.5	
RIVIERA BEACH	G	10/01/2010	N	Before	EAN	47,939,899	75,941,163	28,001,264	63.1%	10,794,575	259.4	
RIVIERA BEACH	G	10/01/2010	N	After	EAN	47,939,899	77,147,120	29,207,221	62.1%	10,815,583	270.0	
RIVIERA BEACH	G	10/01/2009	N	After	EAN	46,113,066	74,054,202	27,941,136	62.3%	12,448,780	224.4	
RIVIERA BEACH	G	10/01/2008	N	None	EAN	43,433,975	67,303,168	23,869,193	64.5%	13,482,511	177.0	
RIVIERA BEACH	G	10/01/2007	N	None	EAN	39,900,906	62,513,405	22,612,499	63.8%	12,720,401	177.8	
RIVIERA BEACH	P	09/30/2011	N	After	EAN	49,852,945	62,898,957	13,046,012	79.3%	5,342,445	244.2	
RIVIERA BEACH	P	09/30/2011	N	Before	EAN	49,852,945	63,687,312	13,834,367	78.3%	5,342,445	259.0	
RIVIERA BEACH	P	09/30/2010	N	None	EAN	50,155,610	62,133,759	11,978,149	80.7%	6,144,791	194.9	
RIVIERA BEACH	P	09/30/2009	N	None	FIL	48,910,000	60,632,261	11,722,261	80.7%	6,730,000	174.2	
RIVIERA BEACH	P	09/30/2008	N	None	EAN	47,040,000	59,916,000	12,876,000	78.5%	6,687,000	192.6	
ROCKLEDGE	F	10/01/2010	N	None	EAN	7,819,188	9,674,440	1,855,252	80.8%			
ROCKLEDGE	F	10/01/2009	N	Before		7,367,221	8,486,472	1,119,251	86.8%	1,866,716	60.0	
ROCKLEDGE	F	10/01/2009	N	After	EAN	7,426,015	8,545,266	1,119,251	86.9%	1,866,716	60.0	
ROCKLEDGE	F	10/01/2008	N	After	EAN	7,042,077	7,787,837	745,760	90.4%	1,853,451	40.2	
ROCKLEDGE	F	10/01/2007	N	Before		6,636,445						
ROCKLEDGE	F	10/01/2007	N	After	EAN	6,636,445	7,185,588	549,143	92.4%	1,806,179	30.4	
ROCKLEDGE	G	10/01/2010	N	None	EAN	10,151,142	10,731,006	579,864	94.6%	4,434,726	13.1	
ROCKLEDGE	G	10/01/2009	N	None	EAN	9,602,509	9,762,597	160,088	98.4%	4,562,083	3.5	
ROCKLEDGE	G	10/01/2008	N	None	EAN	9,128,693	9,016,309	-112,384	101.2%	4,317,690	-2.6	
ROCKLEDGE	G	10/01/2007	N	None	EAN	8,707,726	8,406,578	-301,148	103.6%	4,220,183	-7.1	
ROCKLEDGE	P	10/01/2010	N	None	EAN	8,262,345	8,336,292	73,947	99.1%	2,307,782	3.2	
ROCKLEDGE	P	10/01/2009	N	After	EAN	8,021,574	8,028,194	6,620	99.9%	2,277,012	0.3	
ROCKLEDGE	P	10/01/2009	N	Before		8,020,909	8,027,529	6,620	99.9%	2,277,012	0.3	
ROCKLEDGE	P	10/01/2008	N	None	EAN	7,682,097	7,261,319	-420,778	105.8%	2,152,236	-19.6	
ROCKLEDGE	P	10/01/2007	N	None	EAN	7,339,570	6,457,643	-881,927	113.7%	2,064,103	-42.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
ROYAL PALM BEACH	P	10/01/2010	N	None	FIL	0	0	0	N/A	0	0.0	FULLY ANNUITIZED, NO ACTUARIAL REVIEW	
SAFETY HARBOR	F	10/01/2011	N	None	AGG	2,663,464	2,399,722	-263,742	111.0%	907,930	-29.0		
SAFETY HARBOR	F	10/01/2010	N	None	AGG	2,353,601	2,151,877	-201,724	109.4%	975,490	-20.7		
SAFETY HARBOR	F	10/01/2009	N	Before		1,429,972							
SAFETY HARBOR	F	10/01/2009	N	After	AGG	1,429,972	1,763,773	333,801	81.1%	971,356	34.4		
SAFETY HARBOR	F	10/01/2007	N	None	AGG	1,099,877	1,100,000	123	100.0%	760,000	0.0		
SAINT AUGUSTINE	F	10/01/2011	N	None	FIL	8,138,756	7,909,431	-229,325	102.9%	1,348,577	-17.0		
SAINT AUGUSTINE	F	10/01/2010	Y	None	FIL	8,390,249	8,641,646	251,397	97.1%	1,381,622	18.2		
SAINT AUGUSTINE	F	10/01/2010	N	None	FIL								
SAINT AUGUSTINE	F	10/01/2009	Y	After	FIL	8,300,777	8,274,696	-26,081	100.3%	1,517,867	-1.7		
SAINT AUGUSTINE	F	10/01/2009	Y	Before	FIL	8,300,777	8,205,815	-94,962	101.2%	1,517,867	-6.3		
SAINT AUGUSTINE	F	10/01/2009	N	None	FIL	8,300,777	8,122,726	-178,051	102.2%	1,517,867	-11.7		
SAINT AUGUSTINE	F	10/01/2008	N	Before		8,328,014							
SAINT AUGUSTINE	F	10/01/2008	N	After	FIL	8,221,969	8,030,947	-191,022	102.4%	1,412,872	-13.5		
SAINT AUGUSTINE	G	10/01/2011	N	None	EAN	25,071,951	33,935,218	8,863,267	73.9%	8,557,326	103.6		
SAINT AUGUSTINE	G	10/01/2010	N	Before	EAN	24,932,354	31,860,613	6,928,259	78.3%	9,017,504	76.8		
SAINT AUGUSTINE	G	10/01/2010	N	After	EAN	24,932,354	31,906,387	6,974,033	78.1%	9,017,504	77.3		
SAINT AUGUSTINE	G	10/01/2009	N	Before		23,816,773	29,539,363	5,722,590	80.6%	9,500,551	60.2		
SAINT AUGUSTINE	G	10/01/2009	N	After	EAN	23,816,773	29,573,777	5,757,004	80.5%	9,500,551	60.6		
SAINT AUGUSTINE	G	10/01/2008	N	None	EAN	23,258,289	27,152,997	3,894,708	85.7%	9,357,034	41.6		
SAINT AUGUSTINE	G	10/01/2007	N	None	EAN	22,171,646							
SAINT AUGUSTINE	P	10/01/2011	N	None	EAN	13,299,300	13,980,085	680,785	95.1%	2,280,336	29.9		
SAINT AUGUSTINE	P	10/01/2010	N	Before	EAN	13,077,732	14,029,538	951,806	93.2%	2,565,977	37.1		
SAINT AUGUSTINE	P	10/01/2010	N	After	EAN	13,077,732	14,033,774	956,042	93.2%	2,565,977	37.3		
SAINT AUGUSTINE	P	10/01/2009	N	Before		12,758,817							
SAINT AUGUSTINE	P	10/01/2009	N	After	EAN	12,758,817	7,401,000	-5,357,817	172.4%	2,780,000	-192.7		
SAINT AUGUSTINE	P	10/01/2008	N	None	EAN	13,325,090							
SAINT AUGUSTINE	P	10/01/2007	N	None	EAN	12,424,235		0					
SAINT CLOUD	G	10/01/2011	N	None	EAN	29,214,822	34,765,805	5,550,983	84.0%	9,495,340	58.5		
SAINT CLOUD	G	10/01/2010	N	After	EAN	28,323,653	32,523,715	4,200,062	87.1%	9,753,467	43.1		

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
SAINT CLOUD	G	10/01/2010	N	Before	EAN	28,323,653	32,137,566	3,813,913	88.1%	9,753,467		39.1	
SAINT CLOUD	G	10/01/2009	N	None	EAN	26,726,107	29,683,303	2,957,196	90.0%	9,613,987		30.8	
SAINT CLOUD	G	10/01/2008	N	After	EAN	25,774,205	26,866,448	1,092,243	95.9%	9,426,816		11.6	
SAINT CLOUD	G	10/01/2008	N	Before		26,806,241							
SAINT CLOUD	G	10/01/2007	N	None	EAN	25,824,463	24,017,000	-1,807,463	107.5%	8,544,000		-21.2	
SAINT CLOUD	PF	10/01/2011	N	None	EAN	24,016,549	34,811,028	10,794,479	69.0%	5,707,283		189.1	
SAINT CLOUD	PF	10/01/2011	Y	After	EAN	24,016,549	35,548,064	11,531,515	67.6%	5,707,283		202.0	
SAINT CLOUD	PF	10/01/2011	Y	Before	EAN	24,016,549	34,811,028	10,794,479	69.0%	5,707,283		189.1	
SAINT CLOUD	PF	10/01/2010	N	None	EAN	23,699,738	32,324,958	8,625,220	73.3%	5,528,876		156.0	
SAINT CLOUD	PF	10/01/2009	N	None	EAN	22,635,381	29,901,381	7,266,000	75.7%	5,667,430		128.2	
SAINT CLOUD	PF	10/01/2008	N	Before		21,911,644							
SAINT CLOUD	PF	10/01/2008	N	After	EAN	21,336,258	27,375,693	6,039,435	77.9%	6,379,109		94.7	
SAINT CLOUD	PF	10/01/2007	N	None	EAN	20,469,218	23,959,000	3,489,782	85.4%	5,343,000		65.3	
SAINT JOHNS RIVER PW PK	G	10/01/2009	Y	After	EAN	73,884,365	113,512,336	39,627,971	65.1%	21,327,140		185.8	
SAINT JOHNS RIVER PW PK	G	10/01/2009	Y	Before		73,884,365	111,378,967	37,494,602	66.3%	21,327,140		175.8	
SAINT JOHNS RIVER PW PK	G	10/01/2008	Y	After	EAN	60,997,520	108,677,565	47,680,045	56.1%	21,609,264		220.6	
SAINT JOHNS RIVER PW PK	G	10/01/2008	Y	Before		60,997,520							
SAINT JOHNS RIVER PW PK	G	10/01/2007	N	None	EAN	61,029,121	95,984,619	34,955,498	63.6%	24,026,644		145.5	
SAINT LUCIE COUNTY FCD	F	09/30/2010	N	None	EAN	152,084,919	195,429,800	43,344,881	77.8%	26,214,576		165.3	
SAINT LUCIE COUNTY FCD	F	09/30/2009	N	None	EAN	133,067,917	179,739,291	46,671,374	74.0%	28,198,221		165.5	
SAINT LUCIE COUNTY FCD	F	09/30/2008	N	None	EAN	123,013,272	161,814,451	38,801,179	76.0%	27,275,835		142.3	
SAINT LUCIE COUNTY FCD	G	09/30/2010	N	None	EAN	9,957,362	12,287,610	2,330,248	81.0%	3,168,439		73.5	
SAINT LUCIE COUNTY FCD	G	09/30/2009	N	None	EAN	8,456,941	10,506,811	2,049,870	80.5%	3,348,512		61.2	
SAINT LUCIE COUNTY FCD	G	09/30/2008	N	None	EAN	7,522,924	9,143,642	1,620,718	82.3%	3,120,637		51.9	
SAINT PETE BEACH	F	10/01/2010	Y	Before	EAN	8,543,626	14,400,532	5,856,906	59.3%	1,514,660		386.7	
SAINT PETE BEACH	F	10/01/2010	Y	After	EAN	8,543,626	14,633,693	6,090,067	58.4%	1,514,660		402.1	
SAINT PETE BEACH	F	10/01/2009	N	None	EAN	8,474,767	13,540,454	5,065,687	62.6%	1,434,893		353.0	
SAINT PETE BEACH	F	10/01/2008	N	Before		8,274,308							
SAINT PETE BEACH	F	10/01/2008	Y	After	EAN	8,497,551	12,762,962	4,265,411	66.6%	1,408,594		302.8	
SAINT PETE BEACH	F	10/01/2008	Y	Before		8,274,308							

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
SAINT PETE BEACH	F	10/01/2008	N	After	EAN	8,497,551	12,683,346	4,185,795	67.0%	1,408,594	297.2	
SAINT PETE BEACH	F	10/01/2007	N	None	EAN	8,429,653	12,078,000	3,648,347	69.8%	1,359,000	268.5	
SAINT PETE BEACH	G	10/01/2010	N	None	EAN	10,551,102	15,243,589	4,692,487	69.2%	1,296,564	361.9	
SAINT PETE BEACH	G	10/01/2009	Y	After	EAN	10,675,257	14,898,199	4,222,942	71.7%	1,399,819	301.7	
SAINT PETE BEACH	G	10/01/2009	Y	Before		10,675,257						
SAINT PETE BEACH	G	10/01/2008	N	Before		10,798,953						
SAINT PETE BEACH	G	10/01/2008	N	After	EAN	10,797,663	14,221,579	3,423,916	75.9%	1,396,054	245.3	
SAINT PETE BEACH	G	10/01/2007	N	None	EAN	10,590,405	13,977,000	3,386,595	75.8%	1,855,000	182.6	
SAINT PETE BEACH	P	10/01/2011	Y	Before	EAN	9,221,295	15,545,465	6,324,170	59.3%	1,120,784	564.3	
SAINT PETE BEACH	P	10/01/2011	Y	After	EAN	9,221,295	16,765,701	7,544,406	55.0%	1,120,784	673.1	
SAINT PETE BEACH	P	10/01/2010	Y	Before	EAN	9,527,348	15,008,600	5,481,252	63.5%	1,437,902	381.2	
SAINT PETE BEACH	P	10/01/2010	Y	After	EAN	9,527,348	15,276,140	5,748,792	62.4%	1,437,902	399.8	
SAINT PETE BEACH	P	10/01/2009	N	None	EAN	9,552,752	14,398,893	4,846,141	66.3%	1,404,026	345.2	
SAINT PETE BEACH	P	10/01/2008	N	After	EAN	9,721,667	13,868,917	4,147,250	70.1%	1,525,292	271.9	
SAINT PETE BEACH	P	10/01/2008	N	Before		9,475,404						
SAINT PETE BEACH	P	10/01/2007	N	None	EAN	9,346,653	12,770,000	3,423,347	73.2%	1,742,000	196.5	
SAINT PETERSBURG	F	10/01/2011	N	After	EAN	179,722,186	215,577,762	35,855,576	83.4%	14,514,009	247.0	
SAINT PETERSBURG	F	10/01/2010	N	None	EAN	182,152,382	215,167,485	33,015,103	84.7%	15,948,831	207.0	
SAINT PETERSBURG	F	10/01/2009	N	None	EAN	180,417,584	214,096,245	33,678,661	84.3%	16,613,368	202.7	
SAINT PETERSBURG	F	10/01/2008	N	None	EAN	177,730,604	210,087,560	32,356,956	84.6%	16,975,952	190.6	
SAINT PETERSBURG	F	10/01/2007	N	None	EAN	169,035,339	215,766,120	46,730,781	78.3%	15,646,253	298.7	
SAINT PETERSBURG	G	10/01/2011	N	None	EAN	276,011,117	355,368,876	79,357,759	77.7%	74,150,951	107.0	
SAINT PETERSBURG	G	10/01/2010	N	None	EAN	278,691,684	345,049,252	66,357,568	80.8%	78,316,965	84.7	
SAINT PETERSBURG	G	10/01/2009	N	None	EAN	274,136,384	334,450,236	60,313,852	82.0%	81,764,688	73.8	
SAINT PETERSBURG	G	10/01/2008	N	None	FIL	270,745,862	272,870,680	2,124,818	99.2%	82,941,890	2.6	
SAINT PETERSBURG	G	10/01/2007	N	None	FIL	260,805,618	265,596,801	4,791,183	98.2%	79,853,814	6.0	
SAINT PETERSBURG	P	10/01/2011	N	None	EAN							
SAINT PETERSBURG	P	10/01/2011	N	After	EAN	297,779,277	355,895,625	58,116,348	83.7%	31,668,999	183.5	
SAINT PETERSBURG	P	10/01/2010	N	None	EAN	306,957,033	347,627,201	40,670,168	88.3%	31,746,536	128.1	
SAINT PETERSBURG	P	10/01/2009	N	None	EAN	307,477,804	337,437,850	29,960,046	91.1%	33,890,712	88.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
SAINT PETERSBURG	P	10/01/2008	N	None	EAN	305,207,318	328,651,022	23,443,704	92.9%	31,988,348	73.3	
SAINT PETERSBURG	P	10/01/2007	N	None	EAN	289,252,368	333,635,526	44,383,158	86.7%	30,141,359	147.3	
SAN CARLOS PARK FCD	F	10/01/2011	N	None	AGG	4,916,770	7,999,588	3,082,818	61.5%	2,521,943	122.2	
SAN CARLOS PARK FCD	F	10/01/2010	Y	None	AGG	3,893,615	6,453,026	2,559,411	60.3%	2,273,189	112.6	
SAN CARLOS PARK FCD	F	10/01/2010	N	None	AGG	3,734,434	6,453,026	2,718,592	57.9%	2,273,189	119.6	
SAN CARLOS PARK FCD	F	10/01/2009	N	After	AGG	2,529,279	5,161,935	2,632,656	49.0%	2,102,508	125.2	
SAN CARLOS PARK FCD	F	10/01/2009	N	Before	AGG	2,529,279	5,161,935	2,632,656	49.0%	2,102,508	125.2	
SAN CARLOS PARK FCD	F	10/01/2008	Y	Before	AGG	1,858,224						
SAN CARLOS PARK FCD	F	10/01/2008	Y	After	AGG	1,858,224	3,878,917	2,020,693	47.9%	2,056,284	98.3	
SAN CARLOS PARK FCD	F	10/01/2007	N	None	AGG	1,623,948	1,624,000	52	100.0%	1,559,000	0.0	
SANFORD	F	10/01/2011	N	None	EAN	17,588,218	26,714,715	9,126,497	65.8%	3,936,215	231.9	
SANFORD	F	10/01/2010	N	None	EAN	17,235,155	25,575,611	8,340,456	67.4%	4,039,032	206.5	
SANFORD	F	10/01/2009	N	None	EAN	16,396,113	24,972,871	8,576,758	65.7%	4,101,210	209.1	
SANFORD	F	10/01/2008	N	Before		15,516,269						
SANFORD	F	10/01/2008	N	After	EAN	15,686,965	23,037,305	7,350,340	68.1%	3,923,317	187.4	
SANFORD	F	10/01/2007	N	Before		15,034,611						
SANFORD	F	10/01/2007	N	After	EAN	15,034,611	21,484,547	6,449,936	70.0%	3,571,946	180.6	
SANFORD	P	10/01/2011	N	None	EAN	26,199,271	37,487,673	11,288,402	69.9%	5,348,870	211.0	
SANFORD	P	10/01/2010	N	Before	EAN	26,746,567	36,103,304	9,356,737	74.1%	5,529,328	169.2	
SANFORD	P	10/01/2010	N	After	EAN	26,746,567	36,637,641	9,891,074	73.0%	5,529,328	178.9	
SANFORD	P	10/01/2009	N	None	EAN	25,844,720	35,352,545	9,507,825	73.1%	5,911,558	160.8	
SANFORD	P	10/01/2008	N	Before		25,640,725						
SANFORD	P	10/01/2008	N	After	EAN	25,895,602	34,365,528	8,469,926	75.4%	6,164,376	137.4	
SANFORD	P	10/01/2007	N	None	EAN	24,374,453	30,770,016	6,395,563	79.2%	5,437,435	117.6	
SANIBEL	G	10/01/2011	N	None	EAN	12,026,112	23,391,936	11,365,824	51.4%	1,306,071	870.2	
SANIBEL	G	10/01/2010	N	None	EAN	11,943,146	24,759,926	12,816,780	48.2%	4,706,046	272.3	
SANIBEL	G	10/01/2009	N	None	EAN	11,843,579	23,480,801	11,637,222	50.4%	4,927,259	236.2	
SANIBEL	G	10/01/2008	N	Before		10,189,042						
SANIBEL	G	10/01/2008	N	After	EAN	11,596,243	21,420,310	9,824,067	54.1%	5,448,952	180.3	
SANIBEL	G	10/01/2007	N	None	EAN	11,376,542	18,742,000	7,365,458	60.7%	5,191,000	141.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
SANIBEL	P	10/01/2011	N	None	EAN	8,870,573	15,524,832	6,654,259	57.1%	1,527,468	435.6	
SANIBEL	P	10/01/2010	N	After	EAN	8,863,410	14,990,803	6,127,393	59.1%	1,582,903	387.1	
SANIBEL	P	10/01/2010	N	Before	EAN	8,863,410	14,679,951	5,816,541	60.4%	1,582,903	367.5	
SANIBEL	P	10/01/2009	N	None	EAN	8,488,652	13,588,596	5,099,944	62.5%	1,727,615	295.2	
SANIBEL	P	10/01/2008	N	Before		8,392,259						
SANIBEL	P	10/01/2008	N	After	EAN	8,049,862	14,077,675	6,027,813	57.2%	2,089,004	288.5	
SANIBEL	P	10/01/2007	Y	None	EAN	7,812,757	12,596,035	4,783,278	62.0%	2,047,406	233.6	
SARASOTA	F	09/30/2011	N	Before	EAN	93,588,920	144,216,000	50,627,080	64.9%	2,112,302	2,396.8	
SARASOTA	F	09/30/2011	N	After	EAN	93,588,920	148,762,516	55,173,596	62.9%	2,112,302	2,612.0	
SARASOTA	F	09/30/2010	N	None	EAN	95,585,000	141,284,000	45,699,000	67.7%	2,939,000	1,554.9	
SARASOTA	F	09/30/2009	N	After	EAN	102,823,000	140,340,000	37,517,000	73.3%	3,150,000	1,191.0	
SARASOTA	F	09/30/2009	N	Before		102,823,000						
SARASOTA	F	09/30/2008	N	None	EAN	107,967,000	138,560,000	30,593,000	77.9%	3,660,000	835.9	
SARASOTA	G	09/30/2011	N	Before	EAN	122,236,242	164,191,256	41,955,014	74.4%	21,234,520	197.6	
SARASOTA	G	09/30/2011	N	After	EAN	122,236,242	162,507,396	40,271,154	75.2%	21,234,520	189.6	
SARASOTA	G	09/30/2010	N	Before	EAN	125,200,917	152,559,313	27,358,396	82.1%	20,644,000	132.5	
SARASOTA	G	09/30/2010	N	After	EAN	125,183,829	155,761,000	30,577,171	80.4%	20,644,000	148.1	
SARASOTA	G	09/30/2009	N	None	EAN	125,831,483	145,370,474	19,538,991	86.6%	22,216,991	87.9	
SARASOTA	G	09/30/2008	N	None	EAN	123,426,105	137,934,356	14,508,251	89.5%	22,897,978	63.4	
SARASOTA	P	09/30/2011	N	Before	EAN	154,849,877	195,882,108	41,032,231	79.1%	10,375,692	395.5	
SARASOTA	P	09/30/2011	N	After	EAN	154,849,877	202,217,027	47,367,150	76.6%	10,375,692	456.5	
SARASOTA	P	09/30/2010	N	After	EAN	155,912,416	187,611,000	31,698,584	83.1%	10,513,000	301.5	
SARASOTA	P	09/30/2010	N	Before	EAN	155,912,416	179,778,428	23,866,012	86.7%	10,513,000	227.0	
SARASOTA	P	09/30/2009	N	None	EAN	153,440,548	170,836,454	17,395,906	89.8%	11,052,554	157.4	
SARASOTA	P	09/30/2008	N	None	EAN	149,204,247	161,040,786	11,836,539	92.6%	11,730,064	100.9	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2011	N	Before	PUC	171,964,360	268,449,389	96,485,029	64.1%	153,291,551	62.9	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2011	N	After	PUC	171,964,360	274,910,006	102,945,646	62.6%	153,291,551	67.2	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2010	N	Before	PUC	162,211,763	250,573,993	88,362,230	64.7%	161,452,376	54.7	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2010	N	After	PUC	162,211,763	249,732,530	87,520,767	65.0%	161,452,376	54.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2009	N	None	PUC	151,855,366	238,542,316	86,686,950	63.7%	166,667,613		52.0	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2008	N	After	PUC	142,384,033	213,977,674	71,593,641	66.5%	150,848,731		47.5	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2008	N	Before		142,384,033							
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2007	N	None	PUC	130,471,694	190,701,634	60,229,940	68.4%	139,894,544		43.1	
SARASOTA-MANATEE A	G	10/01/2011	N	After	AGG	12,772,401					4,976,793		
SARASOTA-MANATEE A	G	10/01/2011	N	Before	AGG	12,772,401					4,976,793		
SARASOTA-MANATEE A	G	10/01/2010	N	Before	AGG	12,201,240					3,580,709		
SARASOTA-MANATEE A	G	10/01/2010	N	After	AGG	12,201,240					3,580,709		
SARASOTA-MANATEE A	G	10/01/2009	N	Before		11,635,551							
SARASOTA-MANATEE A	G	10/01/2009	N	After	AGG	11,635,551	11,635,551		0	100.0%			
SARASOTA-MANATEE A	G	10/01/2008	N	None	AGG	11,021,681							
SARASOTA-MANATEE A	G	10/01/2007	N	None	AGG	10,140,104							
SATELLITE BEACH	G	10/01/2011	N	None	EAN	4,827,250	6,682,573	1,855,323	72.2%	723,291		256.5	
SATELLITE BEACH	G	10/01/2010	N	After	EAN	4,793,677	6,343,023	1,549,346	75.6%	748,340		207.0	
SATELLITE BEACH	G	10/01/2010	N	Before	EAN	4,793,677	6,462,306	1,668,629	74.2%	748,340		223.0	
SATELLITE BEACH	G	10/01/2009	N	After	EAN	4,701,112	6,098,153	1,397,041	77.1%	865,615		161.4	
SATELLITE BEACH	G	10/01/2008	N	None	EAN	4,487,893	5,682,787	1,194,894	79.0%	858,236		139.2	
SATELLITE BEACH	G	10/01/2007	N	None	EAN	4,171,919	5,454,000	1,282,081	76.5%	821,000		156.2	
SATELLITE BEACH	PF	10/01/2011	N	After	EAN	10,103,821	14,591,273	4,487,452	69.2%	2,048,798		219.0	
SATELLITE BEACH	PF	10/01/2011	N	Before	EAN	10,103,821	14,206,068	4,102,247	71.1%	2,048,798		200.2	
SATELLITE BEACH	PF	10/01/2010	N	None	EAN	9,659,543	13,709,165	4,049,622	70.5%	2,079,162		194.8	
SATELLITE BEACH	PF	10/01/2009	N	Before		9,018,455							
SATELLITE BEACH	PF	10/01/2009	N	After	EAN	9,018,455	12,754,341	3,735,886	70.7%	2,078,591		179.7	
SATELLITE BEACH	PF	10/01/2008	N	None	EAN	8,687,759	11,212,042	2,524,283	77.5%	2,181,995		115.7	
SATELLITE BEACH	PF	10/01/2007	N	None	EAN	8,330,579	10,555,000	2,224,421	78.9%	1,942,000		114.5	
SEBASTIAN	P	10/01/2010	N	Before	FIL	7,086,302	7,834,934	748,632	90.4%	2,205,042		34.0	
SEBASTIAN	P	10/01/2010	N	After	FIL	7,086,302	8,029,402	943,100	88.3%	2,205,042		42.8	
SEBASTIAN	P	10/01/2008	N	None	FIL	5,474,816	6,127,531	652,715	89.3%	2,143,131		30.5	
SEBRING	F	10/01/2011	Y	None	FIL	9,616,965	10,539,366	922,401	91.2%	751,724		122.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
SEBRING	F	10/01/2010	Y	After	FIL	9,871,749	10,878,192	1,006,443	90.7%	893,093	112.7	
SEBRING	F	10/01/2010	Y	Before	FIL	9,871,749	10,764,639	892,890	91.7%	893,093	100.0	
SEBRING	F	10/01/2009	N	None	FIL	9,871,830	10,819,150	947,320	91.2%	840,956	112.6	
SEBRING	F	10/01/2008	N	After	FIL	10,220,587	11,189,711	969,124	91.3%	780,328	124.2	
SEBRING	F	10/01/2008	N	Before		10,191,268						
SEBRING	F	10/01/2007	N	None	FIL	10,265,492	11,330,000	1,064,508	90.6%	804,000	132.4	
SEBRING	P	10/01/2011	N	None	FIL	9,773,800	10,374,313	600,513	94.2%	1,241,644	48.4	
SEBRING	P	10/01/2010	N	None	FIL	9,211,656	9,574,522	362,866	96.2%	1,427,036	25.4	
SEBRING	P	10/01/2009	N	None	FIL	8,461,055	9,042,391	581,336	93.6%	1,638,689	35.5	
SEBRING	P	10/01/2008	N	Before		7,992,744						
SEBRING	P	10/01/2008	N	After	FIL	7,929,263	8,399,115	469,852	94.4%	1,643,653	28.6	
SEBRING	P	10/01/2007	N	None	FIL	7,365,085	7,722,000	356,915	95.4%	1,530,000	23.3	
SEMINOLE	F	10/01/2011	N	Before	FIL	30,895,884	33,460,706	2,564,822	92.3%	4,102,683	62.5	
SEMINOLE	F	10/01/2011	N	After	EAN	30,895,884	36,624,360	5,728,476	84.4%	3,878,588	147.7	
SEMINOLE	F	10/01/2010	N	After	FIL	31,132,698	33,364,297	2,231,599	93.3%	4,143,479	53.9	
SEMINOLE	F	10/01/2010	N	Before	FIL	31,132,698	32,661,658	1,528,960	95.3%	4,143,479	36.9	
SEMINOLE	F	10/01/2009	Y	None	FIL	30,720,419	32,048,918	1,328,499	95.9%	4,106,680	32.3	
SEMINOLE	F	10/01/2008	N	After	FIL	30,322,596	31,757,123	1,434,527	95.5%	4,042,429	35.5	
SEMINOLE	F	10/01/2008	N	Before		30,322,596						
SEMINOLE	F	10/01/2007	N	None	FIL	28,676,799	31,372,421	2,695,622	91.4%	4,523,466	59.6	
SHALIMAR	P	10/01/2011	N	None	AGG	278,387	245,546	-32,841	113.4%	84,711	-38.8	
SHALIMAR	P	10/01/2010	N	None	AGG	247,631	205,561	-42,070	120.5%	83,398	-50.4	
SHALIMAR	P	10/01/2008	N	None	AGG	165,522	145,800	-19,722	113.5%	55,964	-35.2	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2011	N	Before	PUC	306,234,702	387,221,195	80,986,493	79.1%	440,348,815	18.4	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2011	N	After	PUC	306,234,702	372,639,108	66,404,406	82.2%	440,348,815	15.1	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2010	N	After	PUC	275,977,953	344,291,898	68,313,945	80.2%	421,332,802	16.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2010	N	Before	PUC	275,977,953	340,820,993	64,843,040	81.0%	421,332,802	15.4	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2009	N	Before		216,838,255	315,206,417	98,368,162	68.8%	399,399,590	24.6	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2009	N	After	PUC	216,838,255	304,768,694	87,930,439	71.1%	399,399,590	22.0	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2008	N	Before		232,328,288	258,421,621	26,093,333	89.9%	360,159,847	7.2	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2008	N	After	PUC	232,328,288	278,308,694	45,980,406	83.5%	360,159,847	12.8	
SOUTH MIAMI [GP]	G	10/01/2011	N	After	EAN	11,330,151	13,477,722	2,147,571	84.1%	2,373,100	90.5	
SOUTH MIAMI [GP]	G	10/01/2011	N	Before	EAN	11,330,151	16,199,777	4,869,626	69.9%	3,256,101	149.6	
SOUTH MIAMI [GP]	G	10/01/2010	N	Before	EAN	10,852,137	14,489,363	3,637,226	74.9%	3,763,350	96.6	
SOUTH MIAMI [GP]	G	10/01/2010	N	After	EAN	10,852,137	15,521,998	4,669,861	69.9%	3,763,350	124.1	
SOUTH MIAMI [GP]	G	10/01/2009	N	Before	EAN	9,957,659	13,280,988	3,323,329	75.0%	4,436,444	74.9	
SOUTH MIAMI [GP]	G	10/01/2009	N	After	EAN	9,957,659	13,727,750	3,770,091	72.5%	4,436,444	85.0	
SOUTH MIAMI [GP]	G	10/01/2008	N	None	EAN	9,237,641	11,331,288	2,093,647	81.5%	3,346,534	62.6	
SOUTH MIAMI [GP]	G	10/01/2007	N	None	EAN	8,534,387	10,652,651	2,118,264	80.1%	3,192,696	66.3	
SOUTH MIAMI [GP]	P	10/01/2011	N	After	EAN	13,105,560	17,872,619	4,767,059	73.3%	3,050,052	156.3	
SOUTH MIAMI [GP]	P	10/01/2011	N	Before	EAN	13,105,560	18,125,607	5,020,047	72.3%	3,050,052	164.6	
SOUTH MIAMI [GP]	P	10/01/2010	N	Before	EAN	12,444,607	17,031,755	4,587,148	73.1%	3,067,558	149.5	
SOUTH MIAMI [GP]	P	10/01/2010	N	After	EAN	12,444,607	18,330,874	5,886,267	67.9%	3,067,558	191.9	
SOUTH MIAMI [GP]	P	10/01/2009	N	After	EAN	11,648,372	16,050,973	4,402,601	72.6%	3,183,318	138.3	
SOUTH MIAMI [GP]	P	10/01/2009	N	Before	EAN	11,648,372	15,528,193	3,879,821	75.0%			
SOUTH MIAMI [GP]	P	10/01/2008	N	None	EAN	11,047,956	14,524,122	3,476,166	76.1%	2,857,555	121.6	
SOUTH MIAMI [GP]	P	10/01/2007	N	None	EAN	10,206,758	13,475,809	3,269,051	75.7%	3,172,573	103.0	
SOUTH PASADENA	F	10/01/2011	N	None	EAN	4,690,590	7,125,719	2,435,129	65.8%	882,684	275.9	
SOUTH PASADENA	F	10/01/2010	N	After	EAN	4,706,370	6,820,222	2,113,852	69.0%	966,164	218.8	
SOUTH PASADENA	F	10/01/2010	N	Before	EAN	4,706,370	6,700,063	1,993,693	70.2%	966,164	206.4	
SOUTH PASADENA	F	10/01/2009	N	None	EAN	4,661,856	6,637,815	1,975,959	70.2%	917,114	215.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
SOUTH PASADENA	F	10/01/2008	Y	Before		4,688,770							
SOUTH PASADENA	F	10/01/2008	N	Before	EAN	4,591,115	6,241,764	1,650,649	73.6%	988,853		166.9	
SOUTH PASADENA	F	10/01/2008	Y	After	EAN	4,591,115	6,241,764	1,650,649	73.6%	988,853		166.9	
SOUTH PASADENA	F	10/01/2008	N	After	EAN	4,591,115	6,241,764	1,650,649	73.6%	988,853		166.9	
SOUTH PASADENA	F	10/01/2007	N	None	EAN	4,641,291	5,851,000	1,209,709	79.3%	907,000		133.4	
SOUTH WALTON FCD	F	10/01/2011	Y	None	EAN	16,535,122	24,292,373	7,757,251	68.1%	5,626,271		137.9	
SOUTH WALTON FCD	F	10/01/2010	Y	Before	EAN	13,701,158	21,707,011	8,005,853	63.1%	5,708,539		140.2	
SOUTH WALTON FCD	F	10/01/2010	Y	After	EAN	13,701,158	21,707,011	8,005,853	63.1%	5,708,539		140.2	
SOUTH WALTON FCD	F	10/01/2010	N	None	EAN								
SOUTH WALTON FCD	F	10/01/2010	Y	None	EAN	13,701,158	21,707,011	8,005,853	63.1%	5,708,539		140.2	
SOUTH WALTON FCD	F	10/01/2009	Y	None	EAN	10,092,850	20,108,675	10,015,825	50.2%	5,662,502		176.9	
SOUTH WALTON FCD	F	10/01/2008	N	After	EAN	7,572,665	16,450,823	8,878,158	46.0%	5,088,098		174.5	
SOUTH WALTON FCD	F	10/01/2008	N	Before		7,572,665							
SOUTH WALTON FCD	F	10/01/2007	N	None	FIL	7,318,035	9,519,004	2,200,969	76.9%	4,327,077		50.9	
SOUTHERN MANATEE FCD	F	10/01/2011	N	None	AGG	14,407,208	22,231,328	7,824,120	64.8%	3,954,450		197.9	
SOUTHERN MANATEE FCD	F	10/01/2010	N	None	AGG	12,806,292	20,126,718	7,320,426	63.6%	4,315,692		169.6	
SOUTHERN MANATEE FCD	F	10/01/2009	N	After	AGG	9,778,891	17,500,195	7,721,304	55.9%	4,126,922		187.1	
SOUTHERN MANATEE FCD	F	10/01/2009	N	Before	AGG	9,778,891	17,060,882	7,281,991	57.3%	4,126,922		176.5	
SOUTHERN MANATEE FCD	F	10/01/2007	N	None	AGG	10,178,736	10,179,000	264	100.0%	4,060,000		0.0	
SOUTHERN MANATEE FCD	G	10/01/2011	N	None	AGG	1,120,735	1,596,407	475,672	70.2%	363,761		130.8	
SOUTHERN MANATEE FCD	G	10/01/2010	N	None	AGG	1,015,163	1,423,371	408,208	71.3%	351,483		116.1	
SOUTHERN MANATEE FCD	G	10/01/2009	N	After	AGG	847,230	1,306,730	459,500	64.8%	300,430		152.9	
SOUTHERN MANATEE FCD	G	10/01/2009	N	Before	AGG	847,230	1,386,344	539,114	61.1%	300,430		179.4	
SOUTHERN MANATEE FCD	G	10/01/2007	N	None	AGG	785,284	785,000	-284	100.0%	320,000		-0.1	
STARKE	F	10/01/2010	N	None	EAN	1,885,006	2,845,268	960,262	66.3%	445,263		215.7	
STARKE	F	10/01/2009	N	Before	EAN	1,754,894	2,491,328	736,434	70.4%	368,919		199.6	
STARKE	F	10/01/2009	N	After	EAN	1,754,894	2,552,170	797,276	68.8%	368,919		216.1	
STARKE	F	09/30/2008	N	None	EAN	1,670,448	2,235,771	565,323	74.7%	373,979		151.2	
STARKE	G	10/01/2010	N	None	EAN	7,280,012	11,507,481	4,227,469	63.3%	1,420,171		297.7	
STARKE	G	10/01/2009	N	Before	EAN	7,265,598	10,844,640	3,579,042	67.0%	1,382,493		258.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
STARKE	G	10/01/2009	N	After	EAN	7,265,598	11,267,455	4,001,857	64.5%	1,382,493	289.5	
STARKE	G	09/30/2008	N	None	EAN	7,489,609	10,579,407	3,089,798	70.8%	1,498,159	206.2	
STARKE	P	10/01/2010	N	None	EAN	2,657,104	2,815,728	158,624	94.4%	597,067	26.6	
STARKE	P	10/01/2009	N	Before		2,621,033	2,429,157	-191,876	107.9%	551,289	-34.8	
STARKE	P	10/01/2009	N	After	EAN	2,621,033	2,515,430	-105,603	104.2%	551,289	-19.2	
STARKE	P	09/30/2008	N	None	EAN	2,740,047	2,875,440	135,393	95.3%	651,699	20.8	
SUNRISE	F	10/01/2011	N	None	EAN	80,234,911	124,003,148	43,768,237	64.7%	11,009,676	397.5	
SUNRISE	F	10/01/2010	N	Before	EAN	76,423,148	113,800,088	37,376,940	67.2%	10,926,750	342.1	
SUNRISE	F	10/01/2010	N	After	EAN	76,423,148	115,402,809	38,979,661	66.2%	10,926,750	356.7	
SUNRISE	F	10/01/2009	N	None	EAN	74,485,927	106,707,856	32,221,929	69.8%	10,646,316	302.7	
SUNRISE	F	10/01/2008	N	None	EAN	69,907,712	90,216,698	20,308,986	77.5%	9,972,947	203.6	
SUNRISE	F	10/01/2007	N	None	EAN	63,807,522	81,055,405	17,247,883	78.7%	9,758,384	176.7	
SUNRISE	G	10/01/2011	N	After	EAN	120,143,329	189,892,774	69,749,445	63.3%	27,618,109	252.5	
SUNRISE	G	10/01/2011	N	Before	EAN	120,143,329	187,388,286	67,244,957	64.1%	27,618,109	243.5	
SUNRISE	G	10/01/2010	N	After	EAN	117,661,547	177,683,859	60,022,312	66.2%	26,013,750	230.7	
SUNRISE	G	10/01/2010	N	Before	EAN	117,661,547	175,479,461	57,817,914	67.1%	26,013,750	222.3	
SUNRISE	G	10/01/2009	N	None	EAN	113,739,248	163,886,756	50,147,508	69.4%	25,457,453	197.0	
SUNRISE	G	10/01/2008	N	After	EAN	109,409,765	150,914,942	41,505,177	72.5%	27,552,303	150.6	
SUNRISE	G	10/01/2008	N	Before		109,409,765						
SUNRISE	G	10/01/2007	N	After	EAN	100,965,565	136,197,667	35,232,102	74.1%	26,315,942	133.9	
SUNRISE	G	10/01/2007	N	Before		100,965,565						
SUNRISE	P	10/01/2011	N	After	EAN	64,270,627	120,138,527	55,867,900	53.5%	13,521,139	413.2	
SUNRISE	P	10/01/2011	N	Before	EAN	64,270,627	117,515,297	53,244,670	54.7%	13,521,139	393.8	
SUNRISE	P	10/01/2010	N	After	EAN	57,735,928	108,373,879	50,637,951	53.3%	13,767,436	367.8	
SUNRISE	P	10/01/2010	N	Before	EAN	57,735,928	106,029,138	48,293,210	54.5%	13,767,436	350.8	
SUNRISE	P	10/01/2009	N	After	EAN	50,805,922	97,672,897	46,866,975	52.0%	13,936,365	336.3	
SUNRISE	P	10/01/2009	N	Before		58,437,769	95,581,677	37,143,908	61.1%	13,936,365	266.5	
SUNRISE	P	10/01/2008	N	Before		54,724,468	85,722,055	30,997,587	63.8%	13,475,617	230.0	
SUNRISE	P	10/01/2008	N	After	FIL	54,724,468	87,215,935	32,491,467	62.7%	13,475,617	241.1	
SUNRISE	P	10/01/2007	N	None	FIL	50,977,275	75,420,678	24,443,403	67.6%	12,497,032	195.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
SURFSIDE [GP]	G	10/01/2011	N	None	EAN	5,237,010	5,400,898	163,888	97.0%	2,032,553	8.1	
SURFSIDE [GP]	G	10/01/2010	N	Before	EAN	5,265,148	5,571,709	306,561	94.5%	2,006,743	15.3	
SURFSIDE [GP]	G	10/01/2010	N	After	EAN	5,265,148	5,408,600	143,452	97.3%	2,006,743	7.1	
SURFSIDE [GP]	G	10/01/2009	N	None	EAN	5,062,945	5,091,984	29,039	99.4%	2,007,323	1.4	
SURFSIDE [GP]	G	10/01/2008	N	None	EAN	5,098,999	5,028,297	-70,702	101.4%	2,541,543	-2.8	
SURFSIDE [GP]	G	10/01/2007	N	Before		4,898,827						
SURFSIDE [GP]	G	10/01/2007	N	After	EAN	4,898,827						
SURFSIDE [GP]	P	10/01/2011	N	None	EAN	7,250,394	7,871,125	620,731	92.1%	2,020,655	30.7	
SURFSIDE [GP]	P	10/01/2010	N	Before	EAN	7,039,622	7,488,472	448,850	94.0%	2,010,109	22.3	
SURFSIDE [GP]	P	10/01/2010	N	After	EAN	7,039,622	7,006,259	-33,363	100.5%	2,010,109	-1.7	
SURFSIDE [GP]	P	10/01/2009	N	None	EAN	6,635,053	6,570,313	-64,740	101.0%	2,052,199	-3.2	
SURFSIDE [GP]	P	10/01/2008	N	None	EAN	6,602,488	5,942,989	-659,499	111.1%	2,027,001	-32.5	
SURFSIDE [GP]	P	10/01/2007	N	Before		6,302,626						
SURFSIDE [GP]	P	10/01/2007	N	After	EAN	6,302,626						
SURFSIDE [GP]	P	10/01/2007	N	None								
SWEETWATER	P	10/01/2010	N	None	AGG	4,668,767	4,280,680	-388,087	109.1%	2,127,691	-18.2	
SWEETWATER	P	10/01/2009	N	None	AGG	4,409,705	3,805,404	-604,301	115.9%	1,382,384	-43.7	
SWEETWATER	P	10/01/2008	N	None	AGG	4,293,020	3,266,778	-1,026,242	131.4%	1,171,431	-87.6	
SWEETWATER	P	10/01/2007	N	After	AGG	4,273,397	3,447,351	-826,046	124.0%	1,436,690	-57.5	
SWEETWATER	P	10/01/2007	N	Before		3,428,870						
TALLAHASSEE [GPF]	F	10/01/2009	N	None	EAN	148,359,000	154,303,000	5,944,000	96.1%	12,270,000	48.4	
TALLAHASSEE [GPF]	G	10/01/2009	N	None	EAN	781,265,000	729,103,000	-52,162,000	107.2%	96,220,000	-54.2	
TALLAHASSEE [GPF]	P	10/01/2009	N	None	EAN	198,204,000	204,687,000	6,483,000	96.8%	20,885,000	31.0	
TAMARAC	F	10/01/2010	N	None	EAN	41,934,384	66,529,729	24,595,345	63.0%	6,971,283	352.8	
TAMARAC	F	10/01/2009	N	Before	EAN	39,571,421	62,831,636	23,260,215	63.0%	6,839,210	340.1	
TAMARAC	F	10/01/2009	N	After	EAN	39,571,421	61,732,083	22,160,662	64.1%	6,839,210	324.0	
TAMARAC	F	10/01/2008	N	After	EAN	37,279,328	55,016,609	17,737,281	67.8%	6,721,811	263.9	
TAMARAC	F	10/01/2008	N	Before	EAN	37,279,328	53,617,562	16,338,234	69.5%	6,721,811	243.1	
TAMARAC	F	10/01/2007	N	None	EAN	34,978,331	50,390,174	15,411,843	69.4%	6,815,386	226.1	
TAMARAC	G	10/01/2010	N	None	EAN	26,016,099	33,372,754	7,356,655	78.0%	6,275,679	117.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
TAMARAC	G	10/01/2009	N	Before	EAN	25,078,465	32,219,683	7,141,218	77.8%	6,544,201	109.1	
TAMARAC	G	10/01/2009	N	After	EAN	25,078,465	31,414,192	6,335,727	79.8%	6,544,201	96.8	
TAMARAC	G	10/01/2008	N	Before	EAN	24,439,985	29,988,424	5,548,439	81.5%	6,211,255	89.3	
TAMARAC	G	10/01/2008	N	After	EAN	24,439,985	30,788,532	6,348,547	79.4%	6,222,769	102.0	
TAMARAC	G	10/01/2007	N	None	EAN	23,422,600	28,221,518	4,798,918	83.0%	6,189,215	77.5	
TAMARAC	P	10/01/2011	Y	After	EAN	5,917,212	10,774,685	4,857,473	54.9%	0	0.0	
TAMARAC	P	10/01/2011	Y	Before	EAN	5,917,212	10,774,685	4,857,473	54.9%	0	0.0	
TAMARAC	P	10/01/2010	N	None	EAN	6,987,165	10,721,944	3,734,779	65.2%	0	0.0	
TAMARAC	P	10/01/2009	N	None	EAN	7,381,283	11,029,438	3,648,155	66.9%	0	0.0	
TAMARAC	P	10/01/2008	N	None	EAN	8,414,770	10,919,691	2,504,921	77.1%	0	0.0	
TAMARAC	P	10/01/2007	N	None	EAN	8,755,871	11,182,761	2,426,890	78.3%	0	0.0	
TAMARAC - EXECUTIVE	G	10/01/2011	Y	After	EAN	15,665,465	29,623,846	13,958,381	52.9%	4,992,711	279.6	
TAMARAC - EXECUTIVE	G	10/01/2011	Y	Before	EAN	15,665,465	29,623,857	13,958,392	52.9%	4,992,711	279.6	
TAMARAC - EXECUTIVE	G	10/01/2010	Y	None	EAN	13,583,013	27,179,851	13,596,838	50.0%	5,261,520	258.4	
TAMARAC - EXECUTIVE	G	10/01/2009	N	After	EAN	11,195,853	22,028,355	10,832,502	50.8%	4,833,856	224.1	
TAMARAC - EXECUTIVE	G	10/01/2009	N	Before		11,195,853						
TAMARAC - EXECUTIVE	G	10/01/2008	N	None	EAN	9,628,373	19,348,956	9,720,583	49.8%	4,517,584	215.2	
TAMARAC - EXECUTIVE	G	10/01/2007	N	None	EAN	8,287,371	17,271,459	8,984,088	48.0%	4,701,787	191.1	
TAMPA	G	01/01/2011	N	None	FIL	567,255,000	574,792,839	7,537,839	98.7%	136,289,128	5.5	
TAMPA	G	01/01/2010	N	None	FIL	564,143,000	574,103,405	9,960,405	98.3%	144,199,907	6.9	
TAMPA	G	01/01/2009	N	None	FIL	508,975,000	519,502,122	10,527,122	98.0%	151,000,027	7.0	
TAMPA	G	01/01/2008	N	None	FIL	577,599,000	588,497,053	10,898,053	98.1%	154,620,192	7.0	
TAMPA	PF	10/01/2010	N	None	EAN	719,908,405	786,527,647	66,619,242	91.5%	88,544,208	75.2	
TAMPA	PF	10/01/2010	Y	None	EAN	719,908,405	786,527,647	66,619,242	91.5%	88,544,208	75.2	
TAMPA	PF	10/01/2009	N	None	EAN	1,383,159,000	1,512,300,962	129,141,962	91.5%	95,114,117	135.8	
TAMPA	PF	10/01/2008	N	None	EAN	1,521,403,688	1,525,410,732	4,007,044	99.7%	89,131,753	4.5	
TAMPA	PF	10/01/2007	N	None	EAN	1,721,882,833	1,660,608,690	-61,274,143	103.7%	88,395,290	-69.3	
TARPON SPRINGS	F	10/01/2011	N	None	EAN	15,596,902	21,293,269	5,696,367	73.2%	1,865,109	305.4	
TARPON SPRINGS	F	10/01/2011	Y	Before	EAN	15,596,902	21,293,269	5,696,367	73.2%	1,865,109	305.4	
TARPON SPRINGS	F	10/01/2011	Y	After	EAN	15,596,902	21,270,033	5,673,131	73.3%	1,851,023	306.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
TARPON SPRINGS	F	10/01/2010	N	Before	EAN	16,017,880	19,992,347	3,974,467	80.1%	1,882,779	211.1	
TARPON SPRINGS	F	10/01/2010	N	After	EAN	16,017,880	20,223,678	4,205,798	79.2%	1,882,779	223.4	
TARPON SPRINGS	F	10/01/2009	N	None	EAN	15,638,777	19,366,190	3,727,413	80.8%	2,029,499	183.7	
TARPON SPRINGS	F	10/01/2008	N	Before		14,743,161						
TARPON SPRINGS	F	10/01/2008	N	After	EAN	15,086,705	18,240,756	3,154,051	82.7%	2,067,886	152.5	
TARPON SPRINGS	F	10/01/2007	N	None	EAN	14,275,252	17,552,000	3,276,748	81.3%	2,136,000	153.4	
TARPON SPRINGS	P	10/01/2011	N	None	EAN	16,944,550	20,451,109	3,506,559	82.9%	2,978,435	117.7	
TARPON SPRINGS	P	10/01/2010	N	None	EAN	16,931,779	20,053,386	3,121,607	84.4%	2,848,631	109.6	
TARPON SPRINGS	P	10/01/2009	Y	Before		16,384,856						
TARPON SPRINGS	P	10/01/2009	Y	After	EAN	16,384,856	19,483,787	3,098,931	84.1%	2,970,577	104.3	
TARPON SPRINGS	P	10/01/2008	N	After	EAN	15,857,790	18,267,885	2,410,095	86.8%	2,949,048	81.7	
TARPON SPRINGS	P	10/01/2008	N	Before		15,336,521						
TARPON SPRINGS	P	10/01/2007	N	None	EAN	14,786,543	17,174,000	2,387,457	86.1%	2,758,000	86.6	
TAVERES	F	10/01/2011	N	None	EAN	3,492,241	4,650,530	1,158,289	75.1%	1,319,959	87.8	
TAVERES	F	10/01/2010	N	None	EAN	3,017,656	4,115,767	1,098,111	73.3%	1,214,666	90.4	
TAVERES	F	10/01/2009	N	None	EAN	2,635,011	3,830,006	1,194,995	68.8%	1,234,854	96.8	
TAVERES	F	10/01/2008	N	After	EAN	2,289,924	3,352,449	1,062,525	68.3%	1,108,800	95.8	
TAVERES	F	10/01/2008	N	Before		2,289,924						
TAVERES	F	10/01/2007	N	None	EAN	1,966,020	2,752,817	786,797	71.4%	1,001,548	78.6	
TAVERES	P	10/01/2011	N	None	EAN	6,506,032	8,622,871	2,116,839	75.5%	1,453,783	145.6	
TAVERES	P	10/01/2010	N	None	EAN	6,102,083	7,878,461	1,776,378	77.5%	1,339,009	132.7	
TAVERES	P	10/01/2009	N	None	EAN	5,636,143	7,546,215	1,910,072	74.7%	1,497,844	127.5	
TAVERES	P	10/01/2008	N	After	EAN	5,064,108	6,640,033	1,575,925	76.3%	1,481,627	106.4	
TAVERES	P	10/01/2008	N	Before		5,064,108	6,410,760	1,346,652	79.0%	1,481,627	90.9	
TAVERES	P	10/01/2007	N	None	EAN	4,383,146	5,481,778	1,098,632	80.0%	1,517,893	72.4	
TEMPLE TERRACE	F	10/01/2011	N	None	EAN	13,051,627	21,715,488	8,663,861	60.1%	2,602,205	332.9	
TEMPLE TERRACE	F	10/01/2010	N	None	EAN	13,061,532	20,263,033	7,201,501	64.5%	2,511,919	286.7	
TEMPLE TERRACE	F	10/01/2009	Y	Before		12,557,198	17,945,063	5,387,865	70.0%	2,534,531	212.6	
TEMPLE TERRACE	F	10/01/2009	Y	After	EAN	12,557,198	18,966,931	6,409,733	66.2%	2,534,531	252.9	
TEMPLE TERRACE	F	10/01/2008	N	After	EAN	12,133,249	16,620,661	4,487,412	73.0%	2,143,140	209.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
TEMPLE TERRACE	F	10/01/2008	N	Before		12,033,705							
TEMPLE TERRACE	F	10/01/2007	Y	None	EAN	11,779,405	15,211,000	3,431,595	77.4%	1,873,000		183.2	
TEMPLE TERRACE	P	10/01/2011	Y	Before	EAN	15,369,035	32,115,757	16,746,722	47.9%	2,751,266		608.7	
TEMPLE TERRACE	P	10/01/2011	N	None	EAN	15,369,035	32,498,925	17,129,890	47.3%	2,751,266		622.6	
TEMPLE TERRACE	P	10/01/2011	Y	After	EAN	15,369,035	32,413,117	17,044,082	47.4%	2,751,266		619.5	
TEMPLE TERRACE	P	10/01/2010	N	After	EAN	15,701,678	29,951,103	14,249,425	52.4%	2,719,568		524.0	
TEMPLE TERRACE	P	10/01/2010	N	Before		15,701,678	29,499,800	13,798,122	53.2%	2,719,568		507.4	
TEMPLE TERRACE	P	10/01/2009	N	None	EAN	15,925,303	29,006,651	13,081,348	54.9%	2,709,920		482.7	
TEMPLE TERRACE	P	10/01/2008	N	After	EAN	15,852,832	27,207,915	11,355,083	58.3%	3,012,262		377.0	
TEMPLE TERRACE	P	10/01/2008	N	Before		15,757,863							
TEMPLE TERRACE	P	10/01/2007	Y	None	EAN	15,418,336	25,564,000	10,145,664	60.3%	2,936,000		345.6	
TEMPLE TERRACE	P	10/01/2007	N	None	EAN	15,398,446	25,564,000	10,165,554	60.2%	2,936,000		346.2	
TEQUESTA	G	10/01/2011	N	None	AGG	1,965,445	1,921,731	-43,714	102.3%	1,902,093		-2.3	
TEQUESTA	G	10/01/2010	N	None	AGG	1,716,448	1,625,228	-91,220	105.6%	1,858,451		-4.9	
TEQUESTA	G	10/01/2009	N	None	AGG	1,465,279	1,341,518	-123,761	109.2%	1,890,529		-6.5	
TEQUESTA	G	10/01/2008	N	Before		1,062,197							
TEQUESTA	G	10/01/2008	N	After	AGG	1,235,850	1,034,855	-200,995	119.4%	1,790,280		-11.2	
TEQUESTA	G	10/01/2007	N	None	AGG	1,026,897	764,571	-262,326	134.3%	1,500,201		-17.5	
TEQUESTA [PF]	F	10/01/2011	N	After	EAN	4,754,263	6,034,582	1,280,319	78.8%	1,313,021		97.5	
TEQUESTA [PF]	F	10/01/2011	N	Before	EAN	4,754,263	5,644,458	890,195	84.2%	1,313,021		67.8	
TEQUESTA [PF]	F	10/01/2009	N	After	EAN	3,965,053	4,471,106	506,053	88.7%	1,434,855		35.3	
TEQUESTA [PF]	F	10/01/2009	N	Before	AGG	3,278,453				1,434,855			
TEQUESTA [PF]	F	10/01/2007	N	None	AGG	3,101,331		0				COMBINED P & F INFORMATION IN REPORT	
TEQUESTA [PF]	P	10/01/2011	N	Before	EAN	1,772,107	1,562,442	-209,665	113.4%	858,342		-24.4	
TEQUESTA [PF]	P	10/01/2011	N	After	EAN	1,772,107	1,685,977	-86,130	105.1%	858,342		-10.0	
TEQUESTA [PF]	P	10/01/2009	N	Before	AGG	1,084,023							
TEQUESTA [PF]	P	10/01/2009	N	After	EAN	1,333,906	987,399	-346,507	135.1%	749,835		-46.2	
TEQUESTA [PF]	P	10/01/2007	N	None	AGG	979,278		0				COMBINED P & F INFORMATION IN REPORT	
TITUSVILLE	G	10/01/2011	N	None	EAN	35,706,126	56,988,179	21,282,053	62.7%	9,795,424		217.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
TITUSVILLE	G	10/01/2010	N	None	EAN	36,719,644	55,914,575	19,194,931	65.7%	10,652,643	180.2	
TITUSVILLE	G	10/01/2009	N	None	EAN	36,237,662	53,729,116	17,491,454	67.4%	10,560,520	165.6	
TITUSVILLE	G	10/01/2009	Y	After	EAN	36,237,662	52,964,760	16,727,098	68.4%	10,560,520	158.4	
TITUSVILLE	G	10/01/2009	Y	Before	EAN	36,237,662	49,519,461	13,281,799	73.2%	10,560,520	125.8	
TITUSVILLE	G	10/01/2008	N	After	EAN	36,303,190	46,003,976	9,700,786	78.9%	11,029,219	88.0	
TITUSVILLE	G	10/01/2008	N	Before		37,755,965						
TITUSVILLE	G	10/01/2007	N	None	EAN	37,818,760	44,404,000	6,585,240	85.2%	11,067,000	59.5	
TITUSVILLE	PF	10/01/2011	N	None	EAN	34,977,642	60,248,515	25,270,873	58.1%	6,618,868	381.8	
TITUSVILLE	PF	10/01/2010	N	Before	EAN	35,852,883	59,505,205	23,652,322	60.3%	6,720,662	351.9	
TITUSVILLE	PF	10/01/2010	N	After	EAN	35,852,883	60,480,302	24,627,419	59.3%	6,720,662	366.4	
TITUSVILLE	PF	10/01/2009	N	After	EAN	36,209,886	56,762,239	20,552,353	63.8%	6,496,136	316.4	
TITUSVILLE	PF	10/01/2009	N	Before	EAN	36,209,886	59,581,987	23,372,101	60.8%	6,496,136	359.8	
TITUSVILLE	PF	10/01/2008	N	After	EAN	36,289,254	56,558,918	20,269,664	64.2%	7,082,895	286.2	
TITUSVILLE	PF	10/01/2008	N	Before	EAN	35,680,691	56,558,918	20,878,227	63.1%	7,082,895	294.8	
TITUSVILLE	PF	10/01/2007	N	None	EAN	34,265,293	52,758,461	18,493,168	64.9%	6,782,694	272.7	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2011	N	None	EAN	87,639,137	93,786,097	6,146,960	93.4%	34,369,299	17.9	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2010	N	Before	EAN	82,509,177	89,266,711	6,757,534	92.4%	35,362,438	19.1	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2010	N	After	EAN	82,509,177	87,832,036	5,322,859	93.9%	35,059,922	15.2	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2009	N	None	EAN	76,104,519	82,844,514	6,739,995	91.9%	35,815,773	18.8	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2008	N	None	EAN	70,165,211	78,515,162	8,349,951	89.4%	35,830,640	23.3	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2007	N	Before		62,301,931						
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2007	N	After	EAN	62,301,931	66,370,376	4,068,445	93.9%	33,258,187	12.2	
UMATILLA	P	10/01/2011	N	Before	AGG	1,005,072				346,477		
UMATILLA	P	10/01/2011	N	After	AGG	1,005,072	860,090	-144,982	116.9%	346,477	-41.8	
UMATILLA	P	10/01/2008	N	None	AGG	832,941	704,722	-128,219	118.2%	363,992	-35.2	
VALPARAISO	PF	10/01/2011	N	None	AGG	850,835	822,988	-27,847	103.4%	337,623	-8.2	
VALPARAISO	PF	10/01/2009	Y	None	AGG	512,330	703,580	191,250	72.8%	374,161	51.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
VALPARAISO	PF	10/01/2009	N	None	AGG	512,330	703,580	191,250	72.8%	374,161	51.1 AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD		
VALPARAISO	PF	10/01/2007	N	None	AGG	327,278	327,000	-278	100.1%	358,000	-0.1		
VENICE	F	10/01/2011	N	None	EAN	14,653,366	32,532,658	17,879,292	45.0%	2,948,616	606.4		
VENICE	F	10/01/2010	N	Before	EAN	14,540,423	30,274,416	15,733,993	48.0%	3,124,463	503.6		
VENICE	F	10/01/2010	N	After	EAN	14,540,423	30,735,583	16,195,160	47.3%	3,124,463	518.3		
VENICE	F	10/01/2009	Y	Before		14,328,134	29,044,830	14,716,696	49.3%	3,016,684	487.8		
VENICE	F	10/01/2009	Y	After	EAN	14,328,134	28,985,764	14,657,630	49.4%	3,016,684	485.9		
VENICE	F	10/01/2008	N	After	EAN	14,201,352	26,363,374	12,162,022	53.9%	2,848,256	427.0		
VENICE	F	10/01/2008	N	Before		14,618,460							
VENICE	F	10/01/2007	N	None	EAN	13,793,859	24,372,764	10,578,905	56.6%	2,620,850	403.6		
VENICE	F	10/01/2007	N	None	EAN	13,793,859	24,372,764	10,578,905	56.6%	2,620,850	403.6		
VENICE	P	10/01/2011	N	After	EAN	23,836,025	35,058,254	11,222,229	68.0%	3,128,754	358.7		
VENICE	P	10/01/2011	N	Before	EAN	23,836,025	35,610,014	11,773,989	66.9%	2,938,305	400.7		
VENICE	P	10/01/2010	N	Before	EAN	25,039,946	35,494,149	10,454,203	70.5%	3,125,995	334.4		
VENICE	P	10/01/2010	N	After	EAN	25,039,946	35,779,052	10,739,106	70.0%	3,125,995	343.5		
VENICE	P	10/01/2009	N	None	EAN	24,800,760	34,159,156	9,358,396	72.6%	3,109,302	301.0		
VENICE	P	10/01/2008	N	Before		26,048,619							
VENICE	P	10/01/2008	N	After	EAN	26,094,342	32,540,029	6,445,687	80.2%	2,856,283	225.7		
VENICE	P	10/01/2007	N	None	EAN	25,881,934	30,895,000	5,013,066	83.8%	2,681,000	187.0		
VERO BEACH	F	10/01/2011	N	None	EAN	7,018,988	8,311,501	1,292,513	84.4%	0	0.0		
VERO BEACH	F	10/01/2010	N	None	EAN	7,150,942	8,372,361	1,221,419	85.4%	0	0.0		
VERO BEACH	F	10/01/2009	N	None	EAN	7,216,297	8,413,467	1,197,170	85.8%	0	0.0		
VERO BEACH	F	10/01/2008	N	None	EAN	7,237,912	8,718,721	1,480,809	83.0%	0	0.0		
VERO BEACH	F	10/01/2007	N	None	EAN	7,232,481							
VERO BEACH	G	10/01/2011	N	None	EAN	56,403,049	90,069,213	33,666,164	62.6%	18,830,488	178.8		
VERO BEACH	G	10/01/2010	N	Before	EAN	56,190,600	84,970,520	28,779,920	66.1%	18,786,932	153.2		
VERO BEACH	G	10/01/2010	N	After	EAN	56,190,600	91,016,655	34,826,055	61.7%	18,786,932	185.4		
VERO BEACH	G	10/01/2009	N	None	EAN	53,616,835	80,438,088	26,821,253	66.7%	18,811,487	142.6		
VERO BEACH	G	10/01/2008	N	None	EAN	54,248,064	74,551,024	20,302,960	72.8%	16,548,463	122.7		

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay		Comments
VERO BEACH	G	10/01/2007	N	None	EAN	52,695,243	69,008,656	16,313,413	76.4%	15,539,566		105.0	
VERO BEACH	P	10/01/2011	N	None	EAN	28,681,765	33,700,669	5,018,904	85.1%	3,186,869		157.5	
VERO BEACH	P	10/01/2010	N	None	EAN	28,794,176	32,234,739	3,440,563	89.3%	3,723,032		92.4	
VERO BEACH	P	10/01/2009	N	None	EAN	28,530,813	31,682,021	3,151,208	90.1%	3,869,093		81.4	
VERO BEACH	P	10/01/2008	N	After	EAN	28,608,568	29,623,745	1,015,177	96.6%	3,858,411		26.3	
VERO BEACH	P	10/01/2008	N	Before		28,608,568							
VERO BEACH	P	10/01/2007	N	None	EAN	27,700,011	27,250,000	-450,011	101.7%	3,674,000		-12.2	
VILLAGE OF NORTH PALM BEACH	G	10/01/2011	N	None	FIL	7,771,444	11,103,522	3,332,078	70.0%	3,251,285		102.5	
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	N	Before	FIL	6,863,057	9,400,173	2,537,116	73.0%	3,424,324		74.1	
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	N	After	FIL	6,863,057	10,516,549	3,653,492	65.3%	3,424,324		106.7	
VILLAGE OF NORTH PALM BEACH	G	10/01/2009	N	None	FIL	6,048,808	10,456,011	4,407,203	57.9%	2,969,626		148.4	
VILLAGE OF NORTH PALM BEACH	G	10/01/2008	N	None	FIL	5,824,447	10,138,981	4,314,534	57.4%	2,977,995		144.9	
VILLAGE OF NORTH PALM BEACH	G	10/01/2007	N	None	FIL	6,481,382	10,997,783	4,516,401	58.9%	3,238,894		139.4	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2011	N	None	AGG	11,656,106	14,634,876	2,978,770	79.6%	3,656,462		81.5	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2010	N	Before	AGG	11,240,540	13,773,567	2,533,027	81.6%	3,690,332		68.6	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2010	N	After	AGG	11,240,540	14,121,958	2,881,418	79.6%	3,690,332		78.1	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2009	Y	None	AGG	10,650,648	12,656,293	2,005,645	84.2%	3,488,338		57.5	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	N	Before		9,766,308							
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	Y	After	AGG	10,045,838	11,604,432	1,558,594	86.6%	3,364,295		46.3	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	N	After	AGG	10,376,733	11,719,336	1,342,603	88.5%	3,253,109		41.3	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	Y	Before		10,376,733	11,719,336	1,342,603	88.5%	3,253,109		41.3	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2007	N	None	AGG	9,228,537	10,836,562	1,608,025	85.2%	3,110,081		51.7	
VILLAGE OF PALM SPRINGS	G	10/01/2011	N	None	EAN	13,770,643	16,450,638	2,679,995	83.7%	2,809,429		95.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
VILLAGE OF PALM SPRINGS	G	10/01/2010	N	None	EAN	13,055,082	15,183,230	2,128,148	86.0%	2,931,037	72.6	
VILLAGE OF PALM SPRINGS	G	10/01/2009	N	None	EAN	11,855,663	15,382,732	3,527,069	77.1%	4,418,658	79.8	
VILLAGE OF PALM SPRINGS	G	10/01/2008	N	None	EAN	10,707,438	14,143,490	3,436,052	75.7%	4,450,603	77.2	
VILLAGE OF PALM SPRINGS	G	10/01/2007	N	None	EAN	9,330,985						
VILLAGE OF PALM SPRINGS	PF	10/01/2011	N	None	EAN	13,028,272	19,591,613	6,563,341	66.5%	1,850,308	354.7	
VILLAGE OF PALM SPRINGS	PF	10/01/2010	N	None	EAN	12,227,758	18,138,625	5,910,867	67.4%	1,734,067	340.9	
VILLAGE OF PALM SPRINGS	PF	10/01/2009	Y	None	EAN	11,219,056	17,097,780	5,878,724	65.6%	2,256,082	260.6	
VILLAGE OF PALM SPRINGS	PF	10/01/2009	N	None	EAN	11,219,056	17,539,478	6,320,422	64.0%	2,355,074	268.4	
VILLAGE OF PALM SPRINGS	PF	09/30/2008	N	Before		9,815,698	16,038,265	6,222,567	61.2%	3,113,818	199.8	
VILLAGE OF PALM SPRINGS	PF	09/30/2008	N	After	EAN	9,815,698	16,570,343	6,754,645	59.2%	3,113,818	216.9	
VOLUSIA COUNTY (VOL)	F	10/01/2010	N	None	FIL	4,185,859	3,866,291	-319,568	108.3%			
VOLUSIA COUNTY (VOL)	F	10/01/2007	N	None	FIL	5,033,476	4,667,026	-366,450	107.9%			
WAUCHULA	GP	10/01/2011	N	None	FIL	11,767,746	12,447,751	680,005	94.5%	2,654,735	25.6	
WAUCHULA	GP	10/01/2010	N	After	FIL	11,602,139	12,516,749	914,610	92.7%	2,611,789	35.0	
WAUCHULA	GP	10/01/2010	N	Before	FIL	11,602,139	12,289,743	687,604	94.4%	2,611,789	26.3	
WAUCHULA	GP	10/01/2009	N	After	FIL	9,897,681	10,459,625	561,944	94.6%	2,785,962	20.2	
WAUCHULA	GP	10/01/2009	N	Before		9,897,681						
WAUCHULA	GP	10/01/2008	N	After	FIL	9,470,146	10,500,004	1,029,858	90.2%	2,728,782	37.7	
WAUCHULA	GP	10/01/2008	N	Before	FIL	9,470,146						
WEST MANATEE FCD	F	10/01/2011	N	None	AGG	5,657,123	6,736,637	1,079,514	84.0%	1,664,114	64.9	
WEST MANATEE FCD	F	10/01/2010	Y	Before	AGG	4,929,211					1,584,245	
WEST MANATEE FCD	F	10/01/2010	Y	After	AGG	4,929,211	6,051,587	1,122,376	81.5%	1,584,245	70.8	
WEST MANATEE FCD	F	10/01/2009	N	None	EAN	4,177,141	6,593,318	2,416,177	63.4%	1,613,482	149.7	
WEST MANATEE FCD	F	10/01/2008	N	Before		3,256,160						
WEST MANATEE FCD	F	10/01/2008	N	After	AGG	3,389,076	5,353,003	1,963,927	63.3%	1,486,527	132.1	
WEST MANATEE FCD	F	10/01/2007	N	None	AGG	2,538,202	4,044,000	1,505,798	62.8%	1,317,000	114.3	
WEST MELBOURNE	P	10/01/2011	N	Before	FIL	6,157,249	9,201,251	3,044,002	66.9%	1,490,232	204.3	
WEST MELBOURNE	P	10/01/2011	N	After	FIL	6,114,560	9,381,346	3,266,786	65.2%	1,484,090	220.1	
WEST MELBOURNE	P	10/01/2010	N	None	FIL	5,345,740	9,002,442	3,656,702	59.4%	1,572,956	232.5	
WEST MELBOURNE	P	10/01/2009	N	Before		4,334,402	7,850,422	3,516,020	55.2%	1,931,039	182.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
WEST MELBOURNE	P	10/01/2009	N	After	FIL	4,607,586	8,590,227	3,982,641	53.6%	1,931,039	206.2	
WEST MELBOURNE	P	10/01/2008	Y	None	FIL	3,986,425	6,835,300	2,848,875	58.3%	1,595,169	178.6	
WEST MELBOURNE	P	10/01/2008	N	None	FIL	3,986,425	6,835,300	2,848,875	58.3%	1,595,169	178.6	
WEST MELBOURNE	P	10/01/2007	N	None	FIL	4,267,440	6,113,109	1,845,669	69.8%	1,436,011	128.5	
WEST PALM BEACH	F	09/30/2011	N	After	EAN	75,318,811	147,772,000	72,453,189	51.0%	16,455,351	440.3 Total is net of DROP and Share Plans	
WEST PALM BEACH	F	09/30/2011	N	Before	EAN	75,318,811	146,757,000	71,438,189	51.3%	16,455,351	434.1 Total is net of DROP and Share Plans	
WEST PALM BEACH	F	09/30/2010	N	None	EAN	132,695,000	194,625,000	61,930,000	68.2%	15,993,000	387.2	
WEST PALM BEACH	F	09/30/2009	N	None	EAN	131,398,000	183,917,000	52,519,000	71.4%	16,599,000	316.4	
WEST PALM BEACH	F	09/30/2008	N	None	EAN	129,938,000	170,265,000	40,327,000	76.3%	15,561,000	259.2	
WEST PALM BEACH	G	09/30/2011	N	Before	FIL	24,861,112	32,709,112	7,848,000	76.0%	2,789,945	281.3	
WEST PALM BEACH	G	09/30/2011	N	After	FIL	24,861,112	32,858,215	7,997,103	75.7%	2,789,945	286.6	
WEST PALM BEACH	G	09/30/2010	N	None	FIL	24,284,897	32,634,018	8,349,121	74.4%	3,219,000	259.4	
WEST PALM BEACH	G	09/30/2009	N	None	FIL	21,769,380	30,582,931	8,813,551	71.2%	3,848,777	229.0	
WEST PALM BEACH	G	09/30/2008	N	None	FIL	21,107,062	30,350,641	9,243,579	69.5%	4,133,658	223.6	
WEST PALM BEACH	P	09/30/2011	N	Before	EAN	157,669,623	210,153,386	52,483,763	75.0%	20,595,646	254.8	
WEST PALM BEACH	P	09/30/2011	N	After	EAN	157,669,623	218,407,072	60,737,449	72.2%	20,448,709	297.0	
WEST PALM BEACH	P	09/30/2010	N	None	EAN	197,178,523	235,147,895	37,969,372	83.9%	19,829,764	191.5	
WEST PALM BEACH	P	09/30/2009	N	None	EAN	193,613,783	224,471,387	30,857,604	86.3%	21,263,885	145.1	
WEST PALM BEACH	P	09/30/2008	N	None	EAN	191,000,943	209,841,822	18,840,879	91.0%	21,349,235	88.3	
WILLISTON	G	10/01/2011	N	None	AGG	3,205,991	3,887,408	681,417	82.5%	845,435	80.6	
WILLISTON	G	10/01/2010	N	None	AGG	3,412,327	4,056,146	643,819	84.1%	1,117,383	57.6	
WILLISTON	G	10/01/2009	N	Before		3,048,815						
WILLISTON	G	10/01/2009	N	After	AGG	3,048,815	4,012,386	963,571	76.0%	1,185,134	81.3	
WILLISTON	G	10/01/2008	N	After	EAN	2,793,092	3,714,678	921,586	75.2%	1,185,961	77.7	
WILLISTON	G	10/01/2008	N	Before		2,793,092						
WILLISTON	P	10/01/2011	N	Before	AGG	939,672	1,384,714	445,042	67.9%	352,244	126.3	
WILLISTON	P	10/01/2011	N	After	AGG	939,672	1,361,736	422,064	69.0%	352,244	119.8	
WILLISTON	P	10/01/2010	N	None	AGG	828,713	1,281,451	452,738	64.7%	344,836	131.3	
WILLISTON	P	10/01/2009	N	After	AGG	645,758	1,160,447	514,689	55.6%	380,663	135.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	Typ Valuation Sys	Valuation Date	Rev	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
WILLISTON	P	10/01/2009	N	Before		645,748						
WILLISTON	P	10/01/2008	N	None	AGG	520,896	1,021,678	500,782	51.0%	355,170	141.0	
WILLISTON	P	10/01/2007	N	None	AGG	514,949	515,000	51	100.0%	388,000	0.0	
WILTON MANORS (VOL)	F	10/01/2011	N	None	EAN	699,202	1,154,457	455,255	60.6%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2010	N	None	EAN	679,750	1,108,974	429,224	61.3%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2009	N	None	EAN	666,307	1,067,712	401,405	62.4%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2008	N	None	EAN	646,453	1,025,746	379,293	63.0%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2007	N	None	EAN	593,576	974,213	380,637	60.9%	0		
WILTON MANORS [GP]	G	10/01/2011	N	None	EAN	11,091,896	15,956,215	4,864,319	69.5%	561,168	866.8	
WILTON MANORS [GP]	G	10/01/2010	N	Before	EAN	11,734,851	15,231,531	3,496,680	77.0%	619,129	564.8	
WILTON MANORS [GP]	G	10/01/2010	N	After	EAN	11,734,851	15,944,935	4,210,084	73.6%	619,129	680.0	
WILTON MANORS [GP]	G	10/01/2009	N	None	EAN	12,241,240	15,462,810	3,221,570	79.2%	735,297	438.1	
WILTON MANORS [GP]	G	10/01/2009	Y	None	EAN	12,241,240	15,462,810	3,221,570	79.2%	735,297	438.1	
WILTON MANORS [GP]	G	10/01/2008	N	None	EAN	12,590,743	14,922,426	2,331,683	84.4%	1,053,750	221.3	
WILTON MANORS [GP]	G	10/01/2007	N	None	EAN	12,276,134						
WILTON MANORS [GP]	P	10/01/2011	N	None	EAN	10,910,984	17,940,550	7,029,566	60.8%	287,858	2,442.0	
WILTON MANORS [GP]	P	10/01/2010	N	After	EAN	11,058,638	17,787,129	6,728,491	62.2%	300,286	2,240.7	
WILTON MANORS [GP]	P	10/01/2010	N	Before	EAN	11,058,638	16,802,582	5,743,944	65.8%	300,286	1,912.8	
WILTON MANORS [GP]	P	10/01/2009	N	None	EAN	11,249,412	16,691,752	5,442,340	67.4%	385,878	1,410.4	
WILTON MANORS [GP]	P	10/01/2009	Y	None	EAN	11,249,412	16,691,752	5,442,340	67.4%	385,878	1,410.4	
WILTON MANORS [GP]	P	10/01/2008	N	None	EAN	11,387,925	16,775,878	5,387,953	67.9%	516,923	1,042.3	
WILTON MANORS [GP]	P	10/01/2007	N	None	EAN	10,939,077						
WINTER GARDEN	G	10/01/2011	N	None	EAN	17,434,265	18,956,601	1,522,336	92.0%	6,300,803	24.2	
WINTER GARDEN	G	10/01/2010	Y	After	EAN	16,530,052	17,922,989	1,392,937	92.2%	6,604,647	21.1	
WINTER GARDEN	G	10/01/2010	Y	Before	AGG	16,530,052	16,530,052	0	100.0%	6,729,022	0.0	
WINTER GARDEN	G	10/01/2009	N	Before	AGG	15,260,457	19,843,918	4,583,461	76.9%			
WINTER GARDEN	G	10/01/2009	N	After	AGG	15,260,457	20,125,132	4,864,675	75.8%	7,270,219	66.9	
WINTER GARDEN	G	10/01/2008	N	Before	AGG	14,432,252	18,636,414	4,204,162	77.4%			
WINTER GARDEN	G	10/01/2008	N	After	AGG	14,007,303	18,636,414	4,629,111	75.2%	6,466,975	71.6	
WINTER GARDEN	G	10/01/2007	N	None	AGG	13,399,869	16,980,000	3,580,131	78.9%	6,246,000	57.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	UAAL as Pct of Covd Pay		Comments
										Covered Payroll		
WINTER GARDEN	PF	10/01/2011	N	None	EAN	22,552,147	24,189,021	1,636,874	93.2%	6,571,625	24.9	
WINTER GARDEN	PF	10/01/2010	Y	Before	AGG	20,931,764	20,931,764	0	100.0%	6,818,057	0.0	
WINTER GARDEN	PF	10/01/2010	Y	After	EAN	20,931,764	22,587,002	1,655,238	92.7%	6,692,884	24.7	
WINTER GARDEN	PF	10/01/2009	N	Before	AGG	18,719,481	22,308,070	3,588,589	83.9%	6,612,922	54.3	
WINTER GARDEN	PF	10/01/2009	N	After	AGG	18,719,481	22,446,778	3,727,297	83.4%	6,612,922	56.4	
WINTER GARDEN	PF	10/01/2008	N	Before	AGG	17,386,322	20,792,719	3,406,397	83.6%	6,059,891	56.2	
WINTER GARDEN	PF	10/01/2008	N	After	AGG	16,848,543	20,792,719	3,944,176	81.0%	6,059,891	65.1	
WINTER GARDEN	PF	10/01/2007	N	None	AGG	15,814,369	19,070,000	3,255,631	82.9%	5,483,000	59.4	
WINTER HAVEN	F	10/01/2011	N	None	EAN	14,291,463	24,106,402	9,814,939	59.3%	3,696,957	265.5	
WINTER HAVEN	F	10/01/2010	N	None	EAN	13,932,789	23,420,629	9,487,840	59.5%	3,450,509	275.0	
WINTER HAVEN	F	10/01/2009	N	None	EAN	13,103,192	22,511,945	9,408,753	58.2%	3,449,245	272.8	
WINTER HAVEN	F	10/01/2008	N	After	EAN	12,656,057	20,651,091	7,995,034	61.3%	2,892,101	276.4	
WINTER HAVEN	F	10/01/2008	N	Before		12,576,302						
WINTER HAVEN	F	10/01/2007	N	None	EAN	12,057,755	18,549,467	6,491,712	65.0%	2,702,401	240.2	
WINTER HAVEN	G	10/01/2011	N	None	EAN	36,527,450	63,838,288	27,310,838	57.2%	11,131,737	245.3	
WINTER HAVEN	G	10/01/2010	N	None	EAN	36,774,972	59,684,267	22,909,295	61.6%	10,652,720	215.1	
WINTER HAVEN	G	10/01/2009	N	None	EAN	36,081,184	56,542,651	20,461,467	63.8%	10,618,810	192.7	
WINTER HAVEN	G	10/01/2008	N	Before		34,503,484						
WINTER HAVEN	G	10/01/2008	N	After	EAN	35,306,406	51,878,999	16,572,593	68.1%	10,987,229	150.8	
WINTER HAVEN	G	10/01/2007	N	Before		32,957,752	48,053,334	15,095,582	68.6%	10,926,400	138.2	
WINTER HAVEN	G	10/01/2007	N	After	EAN	32,957,752	48,436,573	15,478,821	68.0%	10,926,400	141.7	
WINTER HAVEN	P	10/01/2011	N	None	EAN	20,127,542	28,165,159	8,037,617	71.5%	4,216,404	190.6	
WINTER HAVEN	P	10/01/2010	N	None	EAN	20,167,749	27,812,164	7,644,415	72.5%	4,001,653	191.0	
WINTER HAVEN	P	10/01/2009	N	None	EAN	19,680,662	26,949,940	7,269,278	73.0%	4,001,518	181.7	
WINTER HAVEN	P	10/01/2008	N	Before		19,281,177						
WINTER HAVEN	P	10/01/2008	N	After	EAN	19,635,629	24,643,101	5,007,472	79.7%	3,851,439	130.0	
WINTER HAVEN	P	10/01/2007	N	None	EAN	18,539,704	22,923,000	4,383,296	80.9%	3,626,000	120.9	
WINTER PARK	F	10/01/2011	N	None	EAN	31,790,960	41,585,452	9,794,492	76.4%	4,148,374	236.1	
WINTER PARK	F	10/01/2010	Y	None	EAN	31,299,968	39,420,590	8,120,622	79.4%	4,555,879	178.2	
WINTER PARK	F	10/01/2009	N	None	EAN	30,139,278	37,171,970	7,032,692	81.1%	4,837,509	145.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP	Valuation SYS	Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
WINTER PARK	F	10/01/2009	Y	None		EAN	30,139,278	37,171,970	7,032,692	81.1%	4,837,509	145.4	
WINTER PARK	F	10/01/2008	N	Before			28,964,427						
WINTER PARK	F	10/01/2008	N	After		EAN	28,964,427	34,639,000	5,674,573	83.6%	5,085,000	111.6	
WINTER PARK	F	10/01/2007	N	None		EAN	27,229,492	31,462,000	4,232,508	86.5%	5,323,000	79.5	
WINTER PARK	P	10/01/2011	N	None		EAN	32,609,103	46,068,455	13,459,352	70.8%	4,260,756	315.9	
WINTER PARK	P	10/01/2010	Y	None		EAN	33,315,488	44,311,113	10,995,625	75.2%	4,702,987	233.8	
WINTER PARK	P	10/01/2009	N	None		EAN	32,832,782	42,574,940	9,742,158	77.1%	5,253,658	185.4	
WINTER PARK	P	10/01/2009	Y	None		EAN	32,832,782	42,574,940	9,742,158	77.1%	5,253,658	185.4	
WINTER PARK	P	10/01/2008	N	After		EAN	32,985,083	40,390,000	7,404,917	81.7%	5,166,000	143.3	
WINTER PARK	P	10/01/2008	N	Before			32,985,083						
WINTER PARK	P	10/01/2007	N	None		EAN/	30,067,873		3,789,710				
WINTER SPRINGS	GPF	10/01/2010	N	None		EAN	23,887,446	40,331,447	16,444,001	59.2%	10,304,054	159.6	
WINTER SPRINGS	GPF	10/01/2009	N	None		EAN	20,788,655	37,651,017	16,862,362	55.2%	10,752,720	156.8	
WINTER SPRINGS	GPF	10/01/2008	N	Before			18,746,975	23,169,975	4,423,000	80.9%	10,767,596	41.1 AAL BASED ON FROZEN INITIAL LIABILITY COST METHOD	
WINTER SPRINGS	GPF	10/01/2008	N	After		EAN	18,746,975	32,414,255	13,667,280	57.8%	10,767,596	126.9	
WINTER SPRINGS	GPF	10/01/2007	N	None		FIL	15,526,572		4,587,354				

APPENDIX H

INVENTORY

of

SCHOOL BOARD

EARLY RETIREMENT PROGRAMS

(ERP)

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

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

School Board District	Effective Date	Plan Description
Alachua County	01/01/84	Provides for benefits after participant is credited with at least 25 years of FRS service, and has attained age 55 to 61.
Hillsborough County (Closed)	08/01/84	Provides for benefits after completing 25, 26 or 27 years of FRS service, and attaining age 55, but less than age 60.
Martin County (Closed)	07/01/89	Provides for benefits on or after attaining age 51 and completing 25 years of service. Participant must retire within two (2) years of becoming eligible for the supplemental benefit to receive any benefits from this plan.
Miami-Dade County (Closed)	07/01/84	Provides for benefits upon retirement at any time on or after attaining age 55, but before the age of 62, and upon completion of 25, 26 or 27 years of FRS service.
Monroe County (Closed)	07/01/92	Provides for benefits on or after the attainment of age 55, but before age 62, and the completion of 25, but less than 30, years of creditable service.
Pasco County	07/01/83	Provides for benefits to participants who are at least age 50 but less than age 62 and with 25 or more years of service.

APPENDIX I

INVENTORY OF MUNICIPALITIES

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

Abbreviation Key

<u>ABBREVIATION</u>	<u>DESCRIPTION</u>
E	Elected officials
F	Firefighters
G	General employees
P	Police officers
(cl)	Closed plan
(fr)	Frozen plan
(ter)	Terminated plan
(vol)	Covers volunteer employees
(sal)	Covers salaried employees
(sup)	Supplemental plan
DB	Defined Benefit
DC	Defined Contribution
SS	Social Security
cvg	Coverage

The following numbers are used in the OTHER category:

<u>NUMBER</u>	<u>DESCRIPTION</u>
1 -----	ICMA – Executive Program through International City Managers Association
2 -----	Deferred compensation plan.
3 -----	IRA and/or SEP (Simplified Employee Pension Plan) account.
4 -----	Opted-out of the FRS effective 12-31-95 for all new employees. Persons employed by this agency on or after January 1, 1996 will not be eligible to participate in the FRS and must participate in the agency's local plan.
5 -----	Newly created city. Will be surveyed in 2013 for retirement plan findings.

* All FRS members have Social Security Coverage.

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT		DEFINED CONTRIBUTION		FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Alachua						G	P			X		F = Alachua County
Alford						G				X		
Altamonte Springs	G	P				G	P	4		X		FRS opt-out (1/96)
Altha						G	P			X		
Anna Maria					E	F	G	P		X		F = W. Manatee FCD; P = Manatee County
Apalachicola						G	P			X		F = vol, no SS cvg
Apopka	F	G	P							X		
Arcadia	F	G	P									
Archer								3		X		
Astatula					E	F	G	P		X		
Atlantic Beach	G	P								X		SS cvg for E, G & P; F = City of Jacksonville
Atlantis			P(cl)			G	P			X		F = Palm Beach County
Auburndale	F	G(cl)	P							X		
Aventura			P							X		F = Miami-Dade County
Avon Park	F		P	G			G		4		X	FRS opt-out (1/96)
Bal Harbour Village	G	P										F = Miami-Dade County
Baldwin										X		F = City of Jacksonville
Bartow	F	G	P	F	G	P						
Bascom										X		
Bay Harbor Islands	G	P								X		F = Miami-Dade County
Bay Lake										X		No paid employees
Bell										X		
Belle Glade	G	P(cl)								X		SS cvg on G only; P&F = Palm Beach County
Belle Isle									1			
Belleair			P	G					2			
Belleair Beach				G			G		4		X	F = Pinellas Suncoast Fire & Rescue; P = Pinellas County; FRS opt-out (1/96)
Belleair Bluffs	F(cl)											F = City of Largo, P = Pinellas County
Belleair Shore										X		
Bellevue			P	G						X		P Share Plan
Beverly Beach										X		
Biscayne Park							G	P		X		

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Blountstown							F	G	P			X		
Boca Raton	F	G	P				E							Separate DB plan for G (Exec)
Bonifay											X	X		SS cvg on E, G, P; F = vol, no SS cvg
Bonita Springs							E	F	G	P			X	
Bowling Green				F	G	P							X	
Boynton Beach	F	G	P										X	
Bradenton	F		P				E		G				X	
Bradenton Beach					G	P					3			
Branford												X	X	F = vol
Briny Breezes												X		
Bristol							E		G				X	Only E w/ cvg is City Clerk
Bronson												X	X	SS cvg on E & G only
Brooker												X	X	
Brooksville	F		P				E		G				X	
Bunnell	F(vol)						E	F	G	P				
Bushnell		G	P						G	P	4		X	FRS opt-out (1/96)
Callahan							E		G				X	
Callaway							E	F	G				X	P = Bay County
Campbellton												X	X	SS cvg on G only; F = vol
Cape Canaveral					G								X	F = vol; P = Brevard County
Cape Coral	F	G	P		G								X	DC optional
Carrabelle							E		G	P			X	
Caryville												X		
Casselberry	F		P				E	F	G	P	4		X	FRS opt-out (1/96)
Cedar Key				F	G	P				P			X	
Center Hill									G	P	3		X	
Century												X	X	P&F = Escambia County
Chattahoochee	F						E		G	P			X	
Chiefland							E	F	G	P			X	
Chipley							E	F	G	P			X	
Cinco Bayou					G							X		P = Okaloosa County
Clearwater	F	G	P								1		X	SS cvg if hired prior to certain date; F have current & closed DB plans
Clermont	F	G(cl)	P		G						1		X	

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT		DEFINED CONTRIBUTION		FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Clewiston		G	P(cl)					P			X	F = vol
Cloud Lake										X	X	P&F = Palm Beach County
Cocoa	F	G(cl)	P					G			X	
Cocoa Beach	F	G	P								X	
Coconut Creek				G	P	E	F	G	P	2	X	F = City of Margate
Coleman						E		G	P		X	
Cooper City	F(cl)	G(cl)	P(cl)					G			X	P&F = Broward County; Separate closed DB plan for management
Coral Gables	F	G	P								X	No SS cvg on F; F Share Plan; P Share Plan
Coral Springs	F	G(cl)	P							2	X	Money Purchase Plan
Cottondale				G	P							
Crescent City	F		P	G							X	
Crestview	F	G	P									
Cross City						E	F	G	P		X	
Crystal River						E	F	G	P		X	P = Citrus County
Cutler Bay						E	F	G	P		X	P = Miami-Dade County
Dade City	F		P	G				G		4		FRS opt-out (1/96)
Dania Beach	F(cl)	G(cl)	P(cl)			E		G			X	P&F = Broward County
Davenport										2		F = vol
Davie	F	G	P	G						1		DC = Money Purchase Plan
Daytona Beach	F		P			E		G			X	
Daytona Beach Shores				G		E		G	P	4	X	FRS opt-out (1/96); P rejoined FRS
DeBary				G							X	F = City of Orange City; P = Volusia County
Deerfield Beach	F	G(cl)	P(cl)			E					X	P = Broward County
Defuniak Springs						E	F	G	P		X	
Deland	F	G(cl)	P								X	
Delray Beach	F	G	P								X	
Deltona	F							G			X	P = Volusia County
Destin				G						2		P = Okaloosa County
Doral									P		X	
Dundee											X	X

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT		DEFINED CONTRIBUTION		FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Dunedin	F			G			G		4		X	P = Pinellas County; FRS opt-out (1/96)
Dunnellon	F		P			E	F	G	P	4		X
Eagle Lake										X	X	
Eatonville			P	G								F = City of Maitland
Ebro											X	
Edgewater	F	G(cl)	P	G								
Edgewood						E		G	P			X
El Portal							G	P				X
Esto										X	X	
Eustis	F		P	G			G		4		X	FRS opt-out (1/96)
Everglades City										X		
Fanning Springs						E	F	G	P		X	F = vol
Fellsmere										X	X	
Fernandina Beach	F	G	P			E						X
Flagler Beach	F		P									X
Florida City			P(fr)					G	P		X	Separate DB plan for E
Fort Lauderdale	F	G(cl)	P	G								F Share Plan
Fort Meade	F(vol)	G	P(cl)								X	P = Polk County
Fort Myers	F	G	P								X	
Fort Myers Beach										X	X	
Fort Pierce		G	P								X	Two G DB Plans (Reg, Utilities); Supp P DB Plan; F = Saint Lucie County; No SS cvg on City Attorney
Fort Walton Beach	F	G(cl)	P								X	
Fort White										X		
Freeport						E	F	G			X	P = Walton County
Frostproof	F	G	P(cl)								X	F = mostly vol, salaried employees covered in DB plan
Fruitland Park	F			G	P						X	
Gainesville	F	G	P	G		E				2		Two G DB Plans (Reg, Disability); DC plan for certain senior managers
Glen Ridge										X	X	

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT		DEFINED CONTRIBUTION		FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Glen Saint Mary					E		G				X	
Golden Beach	G	P									X	F = Miami-Dade County; P Share Plan
Golf									3			
Graceville							G	P			X	
Grand Ridge							G				X	SS cvg on E & G
Grant-Valkaria									1		X	
Green Cove Springs		P			E		G	P	4		X	F = Clay County; FRS opt-out (1/96), E & G rejoined
Greenacres	F	P	G		E	F	G	P	4		X	FRS opt-out (1/96)
Greensboro							G	P			X	SS cvg on G & P only; F = vol
Greenville							G				X	P&F = Madison County
Greenwood										X	X	
Gretna					E	F	G	P			X	
Groveland			G	P							X	
Gulf Breeze		P					G	P	4		X	FRS opt-out (1/96); F = vol, no SS cvg
Gulf Stream			G	P					2			
Gulfport	F	G	P								X	
Haines City	F	G	P									
Hallandale Beach	F	G	P							X	2 closed DB plans for managers (Reg, Excess benefits)	
Hampton										X		
Hastings							G				X	P = St. Johns County
Havana	F						G	P			X	F = vol
Haverhill							G		1		X	P&F = Palm Beach County
Hawthorne										X		
Hialeah	F	G	P						2		X	Separate DB Plan for E; PF Share Plan
Hialeah Gardens			P	G								
High Springs				G		F	G	P			X	
Highland Beach				G(cl)	P(cl)	E	G	P	2		X	F = Delray Beach
Highland Park							G				X	
Hillcrest Heights										X	X	SS cvg on G only
Hilliard						E	G				X	
Hillsboro Beach							G	P			X	
Holly Hill	F		P				G				X	
Hollywood	F	G	P		E						X	

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM			OTHER	NO PLAN	SS CVG	NOTES	
Holmes Beach			P		G				G		4		X	FRS opt-out (1/96)
Homestead	F(cl)	G	P											G DB Plans: General & Hospital, E (cl), E & Sr. Managers; F = Miami-Dade County
Horseshoe Beach												X		
Howey-In-The-Hills			P									X		
Hypoluxo											X	X		F = City of Boynton Beach; P = Town of Lantana
Indialantic	F	G	P									X		
Indian Creek											X	X		SS cvg on G & P only
Indian Harbour Beach			P						G			X		F = vol, no SS cvg
Indian River Shores	F	G	P									X		
Indian Rocks Beach							E		G		4		X	F = Pinellas Suncoast Fire & Rescue; P = Pinellas County; FRS opt-out (1/96)
Indian Shores			P	G	P	E				1		X		
Inglis								G	P			X		F = vol, no SS cvg
Interlachen											X	X		
Inverness						E		G				X		P&F = Citrus County
Islamorada							F							P = Monroe County
Jacksonville	F	G	P											Two G DB Plans = Regular, Disability
Jacksonville Beach	F	G	P									X		
Jacob City											X			
Jasper						E	F	G	P			X		
Jay						E		G				X		P&F = Santa Rosa County
Jennings											X			
Juno Beach				G				G	P			X		DC plan for all G not covered by FRS
Jupiter			P			E		G				X		F = Palm Beach County
Jupiter Inlet Colony											X	X		
Jupiter Island	F(fr)	G(fr)	P(fr)		G									Separate DC plan for S. Martin Regional Utilities
Kenneth City					G					P	2		X	F = City of Pinellas Park
Key Biscayne	F		P									X		SS cvg on F, G & P only
Key Colony Beach											X	X		SS cvg on G & P only
Key West	F	G	P											PF Share Plan
Keystone Heights					G						2		X	

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM			OTHER	NO PLAN	SS CVG	NOTES
	F	G	P				E	G					
Kissimmee	F	G	P									X	
Labelle	F						E	G				X	P = Hendry County
LaCrosse											X		
Lady Lake			P		G					3			
Lake Alfred	F	G	P										
Lake Buena Vista											X		No paid employees
Lake Butler							E	G				X	F = vol, no SS cvg
Lake City	F	G(cl)	P				E	G		1		X	
Lake Clarke Shores				G	P					2		X	
Lake Hamilton											X		
Lake Helen			P				E	G	P				F = Volusia County; P no longer FRS
Lake Mary	F		P		G							X	
Lake Park			P(cl)		G							X	P&F = Palm Beach County; P DB Plan is closed & all members are retired
Lake Placid							E	G	P			X	F = vol, no SS cvg
Lake Wales	F	G	P									X	
Lake Worth	F(cl)	G	P(cl)									X	P&F = Palm Beach County
Lakeland	F	G	P										Also F supplemental DB plan
Lantana	F		P		G					2		X	
Largo	F		P		G								
Lauderdale-By-The-Sea	F(vol)						E	G				X	P = Broward County
Lauderdale Lakes					G			G		4			P&F = Broward County; FRS opt-out (1/96)
Lauderhill	F	G	P	F	G					2			Separate DB plan for G (Confidential & Managerial)
Laurel Hill										2		X	SS cvg on G only
Lawtey											X		
Layton											X	X	SS cvg on G only
Lazy Lake											X		
Lee											X	X	F = vol
Leesburg	F	G(cl)	P		G								
Lighthouse Point	F		P	F(cl)	G	P(cl)				1		X	
Live Oak	F						E	F	G	P		X	F DB Plan is a substituted trust fund
Longboat Key	F	G	P									X	

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT		DEFINED CONTRIBUTION		FLORIDA RETIREMENT SYSTEM			OTHER	NO PLAN	SS CVG	NOTES
Longwood	F	P		G		F	G	P	4		FRS opt-out (1/96)
Loxahatchee Groves									X		All jobs contracted
Lynn Haven	F	G	P							X	SS cvg on F, G & P
MacClenny	F			G(cl)	E		G			X	
Madeira Beach				G		F	G		4		P = Pinellas County; FRS opt-out (1/96); F rejoined FRS
Madison	F		P	G					1	X	
Maitland	F		P	G			G		4	X	FRS opt-out (1/96)
Malabar					E	F	G	P		X	
Malone									X		
Manalapan				G	P				2	X	
Mangonia Park				G					2	X	F = City of West Palm Beach; P = Palm Beach County
Marathon	F				E					X	SS cvg on E, F & G only; P = Monroe County
Marco Island	F		P			F			4		Share Plans for F & P; FRS opt-out (1/96)
Margate					E	F	G	P		X	
Marianna	F		P	G(cl)			G			X	
Marineland									X		All jobs contracted
Mary Esther				G					2	X	
Mascotte									X		
Mayo					E		G			X	
McIntosh									3	X	SS cvg on G only
Medley		G	P	G	P						G DB Plan also covers E
Melbourne	F	G(cl)	P			E		G	P		FRS P = Airport police (formerly covered in closed G DB Plan)
Melbourne Beach			P					G		X	F = vol, no SS cvg
Melbourne Village				G	P					X	
Mexico Beach							G	P		X	
Miami	F	G	P								Separate DB plans for G & Sanitation (Reg, Administrative, Excess), E, Off-Street Parking; PF also has Share Plan and closed COLA fund
Miami Beach	F	G	P							X	SS cvg to probationary G only; G plan includes E; PF Share Plan

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT		DEFINED CONTRIBUTION		FLORIDA RETIREMENT SYSTEM			OTHER	NO PLAN	SS CVG	NOTES
Miami Gardens					E		G	P		X	F = Miami-Dade County
Miami Lakes					E		G	P		X	F = Miami-Dade County
Miami Shores Village	G	P									
Miami Springs	G	P								X	F = Miami-Dade County
Micanopy									X		
Midway									X		
Milton	F	G	P							X	
Minneola					F		G			X	P = Lake County
Miramar	F	G	P		E					X	Two G DB Plans (Reg, Sr. Managers)
Monticello	F		P				G		2	X	
Montverde							G			X	F = vol; P = Lake County
Moore Haven							G				
Mount Dora	F	G(cl)	P	G						X	
Mulberry				G							P&F = Polk County
Naples	F	G	P	G							
Neptune Beach			P	G(sup)						X	
New Port Richey	F		P				G			X	
New Smyrna Beach	F		P	G	E					X	DC Plan for Utilities employees; P Share Plan
Newberry						F	G			X	P = Alachua County
Niceville						F	G	P		X	
Noma									X		
North Bay Village				G			G	P		X	F = Miami-Dade County
North Lauderdale			F	G		F				X	P = Broward County
North Miami	F(cl)	G	P & P(cl)		E					X	F = Miami-Dade County
North Miami Beach	F	G	P		E						Two G DB Plans (Reg, Managers); F = Miami-Dade County
North Port	F		P		E		G			X	
North Redington Beach							G			X	F = Cities of Seminole & Madeira Beach; P = Pinellas County
Oak Hill							G	P		X	P&F = Volusia County
Oakland										X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM			OTHER	NO PLAN	SS CVG	NOTES
								G					
Oakland Park	F	G(cl)	P						G			X	F = Miami-Dade County; F Share Plan; P Share Plan
Ocala	F(sup)	G	P(sup)									X	
Ocean Breeze Park											X	X	
Ocean Ridge						E		G	P			X	
Ocoee	F	G	P							1,2			
Okeechobee	F	G	P								X		SS cvg only if full-time and permanent
Oldsmar	F						F	G		4		X	P = Pinellas County; FRS opt-out (1/96)
Opa-Locka								G	P			X	F = Miami-Dade County
Orange City						E	F	G	P	1		X	
Orange Park	F	G	P									X	
Orchid											X		
Orlando	F	G(cl)	P		G							X	
Ormond Beach	F	G	P										
Otter Creek											X		
Oviedo	F		P							2		X	
Pahokee					G			G	P	4			P&F = Palm Beach County; FRS opt-out (1/96)
Palatka	F	G	P									X	
Palm Bay	F	G(cl)	P		G		E			1		X	
Palm Beach	F	G	P									X	G DB Plan also covers Ocean Rescue
Palm Beach Gardens	F	G(cl)	P			E		G				X	F Share Plan
Palm Beach Shores							F	G	P			X	
Palm Coast	F(vol)			F(sal)	G							X	P = Flagler County; some employees allowed to continue FRS participation after transfer from Flagler County
Palm Shores											X	X	
Palmetto		G	P										
Palmetto Bay										5			
Panama City	F	G(sup)	P							4			FRS opt-out (1/96)
Panama City Beach	F	G	P										
Parker						E	F	G	P			X	
Parkland			P(cl)							1		X	SS cvg on E & G
Paxton											X		

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT		DEFINED CONTRIBUTION		FLORIDA RETIREMENT SYSTEM			OTHER	NO PLAN	SS CVG	NOTES
Pembroke Park						G				X	P&F = Broward County; DB (supp) for Town Commission
Pembroke Pines	F	G(cl)	P					1		X	
Penney Farms									X	X	
Pensacola	F	G(cl)	P	G	P	E	G			X	SS cvg only on employees participating in FRS
Perry	F		P			E	G			X	
Pierson							G			X	
Pinecrest								P		X	SS cvg on G & P; F = Miami-Dade County
Pinellas Park	F	G	P							X	
Plant City	F		P	G						X	
Plantation	F(vol)	G	P							X	G plan includes E
Polk City							G			X	SS cvg on E & G; P&F = Polk County
Pomona Park									X		
Pompano Beach	F	G	P (cl)			E				X	P = Broward County
Ponce de Leon									X	X	SS cvg on E & G
Ponce Inlet	F(vol)			G(cl)	P(cl)		F	G	P	2	X
Port Orange	F	G	P						1		
Port Richey						E	F	G	P		X
Port St. Joe						E	F	G	P		X
Port St. Lucie			P	G	P	E			1		
Punta Gorda	F	G(cl)	P							X	
Quincy	F		P	F	G	P					
Raiford									X		
Reddick									X		Only employee is Clerk
Redington Beach							G		4		F = Cities of Seminole & Madeira Bch; P = Pinellas County; FRS opt-out (1/96)
Redington Shores						E		G		X	F = City of Seminole; P = Town of Indian Shores; FRS opt-out (1/96); E rejoined FRS
Riviera Beach	F	G	P							X	P Share Plan
Rockledge	F	G	P							X	
Royal Palm Beach			P(ter)	G(cl)		E		G	2	X	SS cvg on E & G; P&F = Palm Beach County; P plan is fully annuitized
Safety Harbor	F			G			F	G	4	X	P = Pinellas County; FRS opt-out (1/96)

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
St. Augustine	F	G	P											
St. Augustine Beach							E	F	G	P			X	
St. Cloud	F	G	P											
St. Leo					G								X	
St. Lucie Village												X	X	
St. Marks												X	X	
St. Pete Beach	F	G	P										X	
St. Petersburg	F	G	P										X	
San Antonio								G					X	
Sanford	F		P				E		G				X	
Sanibel		G	P										X	F = Sanibel FCD
Sarasota	F(cl)	G(cl)	P		G								X	SS cvg on E & G
Satellite Beach	F	G(cl)	P		G								X	
Sea Ranch Lakes												X		
Sebastian			P								1			
Sebring	F		P					G					X	
Seminole	F						E		G				X	P = Pinellas County
Sewall's Point												X		
Shalimar			P					G		P	4		X	FRS opt-out (1/96)
Sneads								G		P			X	
Sopchoppy								G					X	
South Bay				G		E					2		X	P&F = Palm Beach County
South Daytona							F	G	P				X	
South Miami		G(cl)	P		G								X	P Share Plan
South Palm Beach				G(cl)	P(cl)			G		P			X	F = Palm Beach County
South Pasadena	F			G				G			4		X	P = Pinellas County; FRS opt-out (1/96)
Southwest Ranches												X	X	
Springfield				F	G	P	E	F	G	P			X	
Starke	F	G	P										X	
Stuart							E	F	G	P			X	
Sunny Isles Beach							E	F	G	P			X	
Sunrise	F	G	P										X	
Surfside		G	P										X	F = Miami-Dade County; P Share Plan
Sweetwater			P										X	
Tallahassee	F	G	P											P Share Plan; F Share Plan

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM			OTHER	NO PLAN	SS CVG	NOTES
Tamarac	F	G	P(cl)								X		Two G DB Plans (Reg & Executive); F Share Plan
Tampa	F	G	P								X		SS cvg on E & G only
Tarpon Springs	F		P		G								
Tavares	F		P					G			X		
Temple Terrace	F		P		G			G		4		X	FRS opt-out (1/96)
Tequesta	F	G	P					G	P	4		X	FRS opt-out (1/96)
Titusville	F	G	P								X		
Treasure Island				F	G	P		F		P		X	
Trenton							E		G	P		X	F = vol, no SS cvg
Umatilla			P						G			X	F = vol, no SS cvg
Valparaiso	F		P					F	G	P	4		FRS opt-out (1/96)
Venice	F		P				E		G			X	
Vernon							E		G			X	F = vol
Vero Beach	F(cl)	G	P									X	
Village of North Palm Beach	F	G	P									X	
Village of Palm Springs	F(cl)	G(cl)	P(cl)				E		G	P		X	F = Palm Beach County
Virginia Gardens											X		
Waldo										1			
Wauchula		G	P								X		SS cvg only on actively employed retirees not enrolled in plan
Wausau							E		G			X	
Webster							E		G	P		X	
Weeki Wachee											X		
Welaka											X		
Wellington							E		G			X	P&F = Palm Beach County
West Melbourne			P		G(cl)				G			X	
West Miami									G	P		X	F = Miami-Dade County
West Palm Beach	F	G(cl)	P		G						X		SS cvg on E & G; E DC Plan; F Share Plan; P Share Plan
West Park							E		G			X	P&F = Broward County
Weston					G		E				X		P&F = Broward County
Westville											X		
Wewahitchka					G						X		SS cvg on E & G; F = vol; P = Gulf County
White Springs											X		

Please refer to Key for description of notes

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT		DEFINED CONTRIBUTION		FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Wildwood					E	F	G	P				X
Williston		G	P									X
Wilton Manors	F(vol)	G(cl)	P(cl)		E		G	P				X
Windermere											X	
Winter Garden	F	G	P									X
Winter Haven	F	G	P									X
Winter Park	F		P	G								
Winter Springs	F(cl)	G(cl)	P	G					2		X	F = Seminole County
Worthington Springs											X	
Yankeetown							G				X	F = vol
Zephyrhills					F	G	P				X	
Zolfo Springs											X	

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Miscellaneous Municipality Related Entities:												
Jackson Memorial Hospital			G									
Key West Utility District												
Kissimmee Utility Authority			G									
Monroe County Volunteer Firefighters & EMS	F(vol)											
Orlando Aviation Authority			G									
Orlando Utilities Commission		G		G								
Palm Tran, Inc. - ATU		G										
St. Johns River Power Park		G										
Sarasota Memorial HHC		G										
Tri-County Transit Authority/ Amalgamated Transit Union Local 1596												
Volusia County - Volunteer	F(vol)											

APPENDIX J

INVENTORY OF SPECIAL DISTRICTS

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

Abbreviation Key

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

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

<u>NUMBER</u>	<u>DESCRIPTION</u>
1	Tax district transferred to a not-for-profit corporation.
2	IRA and/or SEP (simplified employee pension plan) account.
3	HUD plan – (U.S. Department of Housing and Urban Development Plan) federally funded.
4	ICMA – Executive program through International City Managers Association.
5	FRS; some employees under a prior plan.
6	FRS; currently no employees.
7	Employees are members of city's plan.
8	Deferred compensation plan.
9	Parent entity is a member of the FRS.
10	Opted-out of the FRS effective December 31, 1995, for all new employees. Persons employed by this agency on or after January 1, 1996, will not be eligible to participate in the FRS and must participate in the agency's local plan.
11	Will be surveyed in 2013 for retirement plan findings.

* All FRS members have Social Security Coverage.

INVENTORY OF SPECIAL DISTRICTS

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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
BAY	Callaway Community Redevelopment Agency		X	City of Callaway							
BAY	Community Redevelopment Agency of the City of Parker		X	City of Parker				X			
BAY	Housing Authority of Springfield		X	City of Springfield		X	X			X	None
BAY	Lake Powell Residential Golf CDD	X		Bay County				X			
BAY	Lynn Haven Community Redevelopment Agency		X	City of Lynn Haven							
BAY	Millville Community Redevelopment Agency		X	City of Panama City							
BAY	Morningside Community Development District	X		Town of Cedar Grove				X			
BAY	Panama City-Bay County Airport and Industrial District	X		Bay County		X				X	Fee Basis, Part-time
BAY	Panama City Beach Community Redevelopment Agency		X	Panama City Beach				X			
BAY	Panama City Community Redevelopment Agency		X	City of Panama City				X			
BAY	Panama City Downtown Improvement Board/Community Redevelopment Agency		X	City of Panama City			X				
BAY	Panama City Housing Authority District		X	City of Panama City		X				X	None
BAY	Panama City Port Authority		X	City of Panama City			X				
BAY	Pier Park Community Development District	X		City of Panama City Beach				X			
BAY	Springfield Community Redevelopment Agency		X	City of Springfield				X			
BAY	Town of Seahaven Community Development District	X		City of Panama City Beach				X			
BRADFORD	Bradford County Development Authority	X		Bradford County						X	
BRADFORD	Bradford County Health Facility		X	Bradford County				X			
BRADFORD	Bradford Soil and Water Conservation District	X		Bradford County				X			
BRADFORD	Starke Community Redevelopment Agency		X	City of Starke				X			
BREVARD	A. Max Brewer Memorial Law Library		X	Brevard County				X			
BREVARD	Babcock Street Community Redevelopment Agency		X	City of Melbourne				X			
BREVARD	Barefoot Bay Recreation District	X		Brevard County				X			
BREVARD	Barefoot Bay Water & Sewer District		X	Brevard County				X			
BREVARD	Bayfront Community Redevelopment Agency		X	City of Palm Bay				X			
BREVARD	Baytree Community Development District	X		Brevard County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
BREVARD	Belmont Lakes Community Development District	X		Town of Davie							
BREVARD	Brevard County Educational Facilities Authority		X	Brevard County			X				
BREVARD	Brevard County Free Public Library District		X	Brevard County			X				
BREVARD	Brevard County Health Facilities Authority		X	Brevard County			X		6		
BREVARD	Brevard County Housing Finance Authority		X	Brevard County			X		6		
BREVARD	Brevard County Mosquito Control District		X	Brevard County			X				
BREVARD	Brevard County Special Recreation District IV		X	Brevard County			X				
BREVARD	Brevard Soil and Water Conservation District	X		Brevard County							
BREVARD	Canaveral Port Authority	X		Brevard County			X	X	10		
BREVARD	Cape Canaveral Beautification Board		X	City of Cape Canaveral			X		4		
BREVARD	Cape Canaveral Free Public Library		X	City of Cape Canaveral				X			
BREVARD	Cape Canaveral Hospital District	X		Brevard County				X		X	None
BREVARD	Children's Services Council of Brevard County	X		Brevard County				X			
BREVARD	City of Palm Bay Road Maintenance District		X	Brevard County							
BREVARD	City of Rockledge Community Redevelopment Agency		X	City of Rockledge				X			
BREVARD	Cocoa Community Redevelopment Agency		X	City of Cocoa				X			
BREVARD	Cocoa Housing Authority		X	City of Cocoa			X			X	Elected, Emergency, Fee
BREVARD	Diamond Square Community Redevelopment Agency		X	City of Cocoa			X				
BREVARD	Downtown Cocoa Beach Community Redevelopment Agency		X	Brevard County							
BREVARD	Heritage Isle at Viera Community Development District	X		Brevard County				X			
BREVARD	Housing Authority of Brevard County	X		Brevard County			X				
BREVARD	Housing Authority of the City of Titusville		X	City of Titusville			X				
BREVARD	Mayfair Community Development District (Brevard Co.)		X	City of Melbourne				X			
BREVARD	Melbourne Airport Authority		X	City of Melbourne			X				
BREVARD	Melbourne Community Redevelopment Agency		X	City of Melbourne			X				
BREVARD	Melbourne Housing Authority		X	City of Melbourne			X				
BREVARD	Melbourne-Tillman Water Control District		X	Brevard County			X				
BREVARD	Merritt Island Public Library District	X		Brevard County			X				
BREVARD	Merritt Island Redevelopment Agency		X	Brevard County			X				
BREVARD	Montecito Community Development District	X		City of Satellite Beach				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
BREVARD	North Brevard County Hospital District/AKA Parrish Medical Center	X		Brevard County		X				X	None
BREVARD	North Brevard County Public Library District		X	Brevard County			X				
BREVARD	North Brevard Economic Development Zone Dependent Special District		X	Brevard County						11	
BREVARD	North Brevard Recreation Special District		X	Brevard County							
BREVARD	Olde Eau Gallie Riverfront Community Redevelopment Agency		X	City of Melbourne				X			
BREVARD	PBR Community Development District	X		City of West Melbourne				X			
BREVARD	Port Malabar Holiday Park Recreation District	X		City of Palm Bay				X		X	Elected, Fee Basis, Part-
BREVARD	Satellite Beach Community Redevelopment Agency		X	City of Satellite Beach				X			
BREVARD	South Brevard Recreation Special District		X	Brevard County					X		
BREVARD	Technological Research & Development Authority		X	Brevard County						2	
BREVARD	Titusville-Cocoa Airport District		X	Brevard County				X		4,5	
BREVARD	Titusville Community Redevelopment Agency		X	City of Titusville						7	
BREVARD	Town of Palm Shores Community Redevelopment Agency		X	Town of Palm Shores							
BREVARD	U. S. 1 Corridor Community Redevelopment Agency		X	City of Titusville				X			
BREVARD	U. S. #1 Corridor Redevelopment Agency		X	City of Cocoa		X					
BREVARD	Viera East Community Development District	X		Brevard County				X			
BREVARD	Walkabout Community Development District	X		Brevard County				X			
BREVARD	Willow Creek Community Development District	X		City of Titusville							
BROWARD	Bonaventure Development District		X	City of Weston					6		
BROWARD	Broward County Community Redevelopment Agency		X	Broward County			X				
BROWARD	Broward County Educational Facilities Authority		X	Broward County			X		6		
BROWARD	Broward County Education, Research & Training Authority		X	Broward County							
BROWARD	Broward County Health Facilities Authority		X	Broward County			X		6		
BROWARD	Broward County Housing Authority	X		Broward County			X				
BROWARD	Broward County Water Control District #2		X	Broward County			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
BROWARD	Broward County Water Control District #3		X	Broward County			X		6		
BROWARD	Broward County Water Control District #4		X	Broward County			X				
BROWARD	Broward Economic Development Board		X	Broward County			X				
BROWARD	Broward Soil & Water Conservation District	X		Broward County				2	X	Elected	
BROWARD	Broward Solid Waste Disposal District	X		Broward County							
BROWARD	Central Broward Water Control District	X		Broward County			X				
BROWARD	Central Residential Neighborhood Improvement District #1		X	City of Hollywood					X		
BROWARD	Children's Services Council of Broward County	X		Broward County			X				
BROWARD	City of Coral Springs Community Redevelopment Agency		X	City of Coral Springs				X			
BROWARD	City of Hollywood 441 Corridor Business Neighborhood Improvement District No. 2		X	City of Hollywood				X			
BROWARD	City of Lauderhill Community Redevelopment District		X	City of Lauderhill				X			
BROWARD	City of Plantation Community Redevelopment Agency		X	City of Plantation		X					Under City of Plantation "General" plan
BROWARD	City of Sunrise Special Tax District #1	X		City of Sunrise				X			
BROWARD	Cocomar Water Control District	X		Broward County			X				
BROWARD	Coral Bay Community Development District	X		City of Margate				X			
BROWARD	Coral Springs Improvement District	X		Broward County		X			X	Part-time	
BROWARD	Cypress Club Recreation District	X		City of Pompano Beach				X			
BROWARD	Cypress Cove Community Development District	X		City of Margate				X			
BROWARD	Dania Beach Community Redevelopment Agency		X	City of Dania Beach							
BROWARD	Dania Beach Housing Authority		X	City of Dania Beach							
BROWARD	Davie Community Redevelopment Agency		X	Town of Davie					7		
BROWARD	Deerfield Beach Community Redevelopment Agency		X	City of Deerfield Beach					4		
BROWARD	Deerfield Beach Housing Authority		X	City of Deerfield Beach				X			
BROWARD	Ft. Lauderdale Community Redevelopment Agency		X	City of Fort Lauderdale					7		
BROWARD	Ft. Lauderdale Downtown Development Authority	X		City of Fort Lauderdale			X	X	10		
BROWARD	Ft. Lauderdale Housing Authority		X	City of Fort Lauderdale			X		3	X	None

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
BROWARD	Griffin Lakes Community Development District	X		City of Dania Beach				X			
BROWARD	Golden Isles Safe Neighborhood District		X	City of Hallandale				X			
BROWARD	Habitat Safe Neighborhood Improvement District		X	Broward County							
BROWARD	Hallandale Beach Community Redevelopment Agency		X	City of Hallandale Beach				X			
BROWARD	Hillsboro Inlet Improvement and Maintenance District	X		Broward County				X			
BROWARD	Hollywood Beach Community Development District I	X						X			
BROWARD	Hollywood Community Redevelopment Agency		X	City of Hollywood				X			
BROWARD	Hollywood Housing Authority		X	City of Hollywood					2	X	Elected
BROWARD	Housing Authority of the City of Pompano Beach		X	City of Pompano Beach					3	X	None
BROWARD	Housing Finance Authority of Broward County	X		Broward County				X			
BROWARD	Indian Trace Development District		X	City of Weston			X			X	Elected
BROWARD	Isles of Inverrary Safe Neighborhood Improvement District		X	Broward County							
BROWARD	Lauderdale Isles Water Control District		X	Broward County				X			
BROWARD	Lauderdale Lakes Community Redevelopment District		X	City of Lauderdale Lakes							
BROWARD	Manors of Inverrary Safe Neighborhood Improvement District		X	Broward County							
BROWARD	Maple Ridge Community Development Dist	X		City of Hollywood				X			
BROWARD	Margate Community Redevelopment Agency		X	City of Margate				X			
BROWARD	Meadow Pines Community Development District	X		City of Pembroke Pines				X			
BROWARD	Metropica Improvement District		X	City of Sunrise					11		
BROWARD	Monterra Community Development District	X		City of Cooper City				X			
BROWARD	North Broward Hospital District	X		Broward County			X		10	X	None
BROWARD	North Lauderdale Housing Authority		X	City of North Lauderdale							
BROWARD	North Lauderdale Water Control District		X	Broward County			X			X	Elected, Part-time
BROWARD	North Springs Improvement District	X		Broward County			X			X	Elected, Part-time
BROWARD	Oakridge Community Development District	X		City of Hollywood				X			
BROWARD	Old Plantation Water Control District	X		Broward County			X				
BROWARD	Orchid Grove Community Development District	X		City of Pompano Beach				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
BROWARD	Palm Aire Special Recreation District	X		City of Pompano Beach				X			
BROWARD	Performing Arts Center Authority	X		Broward County					4		
BROWARD	Pine Tree Water Control District(Broward County)	X		Broward County		X					
BROWARD	Plantation Acres Improvement District	X		Broward County			X				
BROWARD	Plantation Gateway		X	City of Plantation				X			
BROWARD	Plantation Health Facilities Authority		X	City of Plantation				X			
BROWARD	Plantation Midtown Development District		X	City of Plantation				X			
BROWARD	Pompano Beach Community Redevelopment Agency		X	City of Pompano Beach				X			
BROWARD	Pompano Beach Emergency Medical Services District		X	City of Pompano Beach				X			
BROWARD	Sabal Palm Community Development District	X		City of Tamarac					11		
BROWARD	South Broward Drainage District	X		Broward County			X				
BROWARD	South Broward Hospital District	X		Broward County	X				X	None	
BROWARD	Sunrise Key Neighborhood Improvement District		X	City of Ft. Lauderdale				X			
BROWARD	Sunrise Lakes Phase I Special Recreation District		X	City of Sunrise				X			
BROWARD	Sunrise Lakes Phase II Special Recreation District		X	City of Sunrise				X			
BROWARD	Sunrise Lakes Phase IV Recreation District	X		City of Sunrise				X			
BROWARD	Sunshine Water Control District	X		Broward County	X				X	None	
BROWARD	Three Islands Safe Neighborhood District		X	City of Hallandale				X			
BROWARD	Tindall-Hammock Irrigation and Soil Conservation District	X		Broward County				X			
BROWARD	Town of Davie Neighborhood Improvement District		X	Town of Davie					11		
BROWARD	Turtle Run Community Development District	X		City of Coral Springs	X				X	Elected	
BROWARD	Twin Lakes Water Control District		X	Broward County			X				
BROWARD	Village at Gulfstream Park Community Development District, The	X		City of Hallandale Beach							
BROWARD	Walnut Creek Community Development Dist	X		City of Pembroke Pines				X			
BROWARD	West Lake Community Development District	X		City of Hollywood				X			
BROWARD	Windemere/Tree Gardens Safe Neighborhood Improvement District		X	City of Lauderhill				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
BROWARD	Woodlands Community Neighborhood Improvement District		X	Broward County							
CALHOUN	Blountstown Community Redevelopment Agency		X	City of Blountstown			X				
CALHOUN	Calhoun County Transportation Authority	X		Calhoun County				X			
CALHOUN	Industrial Development Authority of Calhoun County		X	Calhoun County			X		6		
CHARLOTTE	Babcock Ranch Community Independent Special District	X		Charlotte County				X			
CHARLOTTE	Bermont Drainage District	X		Charlotte County				X			
CHARLOTTE	Burnt Store Isles Canal Special Assessment District		X	City of Punta Gorda				X			
CHARLOTTE	Central Charlotte Drainage District	X		Charlotte County				X			
CHARLOTTE	Charlotte County Airport Authority	X		Charlotte County			X				
CHARLOTTE	Charlotte County Housing Finance Authority		X	Charlotte County				X	6		
CHARLOTTE	Charlotte County Industrial Development Authority		X	Charlotte County				X			
CHARLOTTE	Charlotte Harbor Community Redevelopment Agency		X	Charlotte County				X			
CHARLOTTE	Charlotte Soil and Water Conservation District	X		Charlotte County			X				
CHARLOTTE	East Charlotte Drainage District	X		Charlotte County			X	X	10		
CHARLOTTE	Heritage Lake Park Community Development District	X		Charlotte County				X			
CHARLOTTE	Heritage Oak Park Community Development District	X		Charlotte County				X			
CHARLOTTE	Murdock Village Community Redevelopment Agency		X	Charlotte County				X			
CHARLOTTE	Parkside Community Redevelopment Agency		X	Charlotte County							
CHARLOTTE	Punta Gorda Community Redevelopment Agency		X	City of Punta Gorda				X			
CHARLOTTE	Punta Gorda Housing Authority		X	City of Punta Gorda					3	X	None
CHARLOTTE	Punta Gorda Isles Canal Maintenance Assessment District		X	City of Punta Gorda				X			
CHARLOTTE	Riverwood Community Development District	X		Charlotte County				X			
CHARLOTTE	Tern Bay Community Development District	X		Charlotte County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
CHARLOTTE	Waterford Estates Community Development District	X		Charlotte County				X			
CITRUS	Citrus County Fire Protection Taxing District		X	Citrus County				X			
CITRUS	Citrus County Hospital Board	X		Citrus County				X			
CITRUS	Citrus County Mosquito Control District	X		Citrus County				X			
CITRUS	Citrus County Port Authority		X	Citrus County					11		
CITRUS	Citrus County Special Library District		X	Citrus County				X	9		
CITRUS	Citrus Information Cooperative	X		Citrus County				X			
CITRUS	City of Inverness Community Redevelopment Agency		X	City of Inverness				X			
CITRUS	Crystal River Redevelopment Agency		X	City of Crystal River				X	6		
CITRUS	Homosassa Special Water District	X		Citrus County				X			
CITRUS	Tuscany Community Development District	X		Citrus County							
CITRUS	Wyld Palms Community Development District	X		City of Inverness				X			
CLAY	Clay County Development Authority	X		Clay County				X		X	None
CLAY	Clay County Housing Finance Authority		X	Clay County				X	6		
CLAY	Clay Soil & Water Conservation District	X		Clay County				X			
CLAY	Double Branch Community Development District	X		Clay County							
CLAY	Fleming Island Plantation Community Development District	X		Clay County							
CLAY	Keystone Airpark Authority		X	City of Keystone Heights				X	7		
CLAY	Keystone Heights Community Redevelopment Agency		X	City of Keystone Heights				X			
CLAY	Lake Asbury Municipal Service District		X	Clay County				X	6		
CLAY	Magnolia West Community Development District	X		City of Green Cove Springs							
CLAY	Middle Village Community Development District	X		Clay County							
CLAY	Pine Ridge Plantation Community Development District	X		Clay County							
CLAY	Rolling Hills Community Development District	X		Clay County							

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
CLAY	South Village Community Development District	X		Clay County							
CLAY	The Crossings at Fleming Island Community Development District	X		Clay County				X			
CLAY	Two Creeks Community Development District	X		Clay County				X			
COLLIER	Ave Maria Stewardship Community District	X		Collier County				X			
COLLIER	Big Corkscrew Island Fire Control and Rescue District	X		Collier County			X-G	X		10	
COLLIER	Big Cypress Stewardship District	X		Collier County				X			
COLLIER	Cedar Hammock Community Development District	X		Collier County				X			
COLLIER	City Gate Community Development District	X		Collier County							
COLLIER	City of Naples Airport Authority		X	City of Naples			X			X	Part-time
COLLIER	Collier County Airport Authority		X	Collier County							
COLLIER	Collier County Community Redevelopment Agency		X	Collier County							
COLLIER	Collier County Educational Facilities Authority		X	Collier County							
COLLIER	Collier County Health Facilities Authority		X	Collier County				X			
COLLIER	Collier County Housing Authority	X		Collier County		X				X	Fee Basis
COLLIER	Collier County Housing Finance Authority		X	Collier County				X			
COLLIER	Collier County Industrial Development Authority		X	Collier County				X		6	
COLLIER	Collier County Water/Sewer District		X	Collier County			X			4	
COLLIER	Collier Mosquito Control District	X		Collier County			X			8	
COLLIER	Collier Soil & Water Conservation Dist.	X		Collier County			X				
COLLIER	Copper Cove Community Development District	X		Collier County				X			
COLLIER	East Naples Bay Special Taxing District		X	City of Naples				X			
COLLIER	East Naples Fire Control & Rescue District	X		Collier County	X-F	X-G	X		10		
COLLIER	Fiddler's Creek Community Development District	X		Collier County				X			
COLLIER	Fiddler's Creek Community Development District #2	X		Collier County				X			
COLLIER	FlowWay Community Development District	X		Collier County							
COLLIER	Golden Gate Fire Control & Rescue District	X		Collier County			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
COLLIER	Hacienda Lakes Community Development District	X		Collier County					11		
COLLIER	Heritage Bay Community Development District	X		Collier County							
COLLIER	Heritage Greens Community Development District	X		Collier County				X			
COLLIER	Immokalee Fire Control District	X		Collier County			X				
COLLIER	Immokalee Water & Sewer District	X		Collier County					8		
COLLIER	Key Marco Community Development District	X		Collier County				X			
COLLIER	Lely Community Development District	X		Collier County				X			
COLLIER	Mediterra South Community Development District	X		Collier County					X		
COLLIER	Moorings Bay System Special Taxing District		X	City of Naples					X		
COLLIER	Naples Heritage Community Development District	X		Collier County					X		
COLLIER	Naples Reserve Community Development District	X		Collier County							
COLLIER	North Naples Fire Control & Rescue District	X		Collier County	X-F		X				
COLLIER	Parklands Collier Community Development District	X		Collier County					X		
COLLIER	Pelican Marsh Community Development District	X		Collier County					X		
COLLIER	Pine Air Lakes Community Development District	X		Collier County							
COLLIER	Port of the Islands Community Improvement District	X		Collier County					X		
COLLIER	Quarry Community Development District	X		Collier County					X		
COLLIER	Talis Park Community Development District	X		Collier County							
COLLIER	Verona Walk Community Development District	X		Collier County					X		
COLLIER	Wentworth Estates Community Development District	X		Collier County					X		
COLUMBIA	Columbia County Housing Authority	X		Columbia County						X	Elected, Part time
COLUMBIA	Columbia County Industrial Development Authority District		X	Columbia County				X			
COLUMBIA	Columbia County Law Library	X		Columbia County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
COLUMBIA	Lake City Community Redevelopment Agency		X	City of Lake City				X			
COLUMBIA	Lake Shore Hospital Authority	X		Columbia County			X				
COLUMBIA	Santa Fe Soil and Water Conservation Dist.	X		Columbia County				X			
DESOTO	Desoto County Hospital District	X		DeSoto County				X			
DESOTO	Housing Authority of the City of Arcadia		X	City of Arcadia			X			X	None
DESOTO	Joshua Water Control District	X		DeSoto County			X	X	10		
DESOTO	Peace River Soil & Water Conservation District	X		DeSoto County					X		
DESOTO	Stoneybrooks Oaks Community Development District	X		DeSoto County					X		
DIXIE	Dixie Soil & Water Conservation District	X		Dixie County					X		
DIXIE	Sewanee Water and Sewer District		X	Dixie County			X				
DIXIE	Town of Horseshoe Beach Community Redevelopment District		X	Town of Horseshoe Beach			X				
DUVAL	Avenues Walk Community Development District	X		City of Jacksonville							
DUVAL	Bainebridge Community Development District	X		City of Jacksonville					X		
DUVAL	Bartram Park Community Development District	X		City of Jacksonville							
DUVAL	Bartram Springs Community Development District	X		City of Jacksonville							
DUVAL	Beach Community Development District	X		City of Jacksonville							
DUVAL	Cedar Pointe Community Development District	X		City of Jacksonville							
DUVAL	Duval County Research & Development Authority		X	Duval County					X		
DUVAL	Duval Soil & Water Conservation District	X		Duval County					X		
DUVAL	Harbour Waterway Special District		X	Duval County							
DUVAL	Isle of Palms Special District		X	City of Jacksonville						11	
DUVAL	Jacksonville Aviation Authority		X	City of Jacksonville			X				
DUVAL	Jacksonville Beach Community Redevelopment Agency		X	City of Jacksonville Beach					X		
DUVAL	Jacksonville Health Facilities Authority		X	City of Jacksonville					X		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
DUVAL	Jacksonville Housing Authority	X		City of Jacksonville					7		
DUVAL	Jacksonville Housing Finance Authority		X	Duval County				X			
DUVAL	Jacksonville Public Library Board		X	City of Jacksonville							
DUVAL	Jacksonville Transportation Authority	X		City of Jacksonville				X			
DUVAL	OTC Community Development District	X		City of Jacksonville				X			
DUVAL	Principal One Community Development District	X		City of Jacksonville				X			
DUVAL	Thomas Creek Community Development District	X		City of Jacksonville				X			
DUVAL	Tison's Landing Community Development District	X		City of Jacksonville				X			
DUVAL	Trails Community Development District	X		City of Jacksonville				X			
DUVAL	Village of Westport Community Development District	X		City of Jacksonville				X			
DUVAL	Water and Sewer Expansion Authority		X	City of Jacksonville							
DUVAL	Wynnfield Lakes Community Development District	X		City of Jacksonville							
ESCAMBIA	Area Housing Commission - Pensacola	X		Escambia County			X				
ESCAMBIA	City of Pensacola Community Redevelopment Agency		X	City of Pensacola			X		7		
ESCAMBIA	Community Redevelopment Agency of Escambia County		X	Escambia County							
ESCAMBIA	Emerald Coast Utility Authority	X		Escambia County			X-G			FRS-Elec/12	
ESCAMBIA	Escambia County Housing Finance Authority		X	Escambia County			X				
ESCAMBIA	Escambia County Law Library District		X	Escambia County			X				
ESCAMBIA	Escambia Health Facilities Authority		X	Escambia County			X				
ESCAMBIA	Escambia/Pensacola Human Relations Commission		X	City of Pensacola							
ESCAMBIA	Escambia Soil & Water Conservation District	X		Escambia County				X			
ESCAMBIA	Pensacola Downtown Improvement Board		X	City of Pensacola					2		
ESCAMBIA	Pensacola-Escambia Promotion & Development Commission		X	Escambia County/Pensacola				X			
ESCAMBIA	Santa Rosa Island Authority		X	Escambia County			X				
FLAGLER	Bunnell Community Redevelopment Agency		X	City of Bunnell							
FLAGLER	Deer Run Community Development District	X		City of Bunnell				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.				
FLAGLER	Dunes Community Development District	X		Flagler County		X			X	Elected
FLAGLER	East Flagler Mosquito Control District	X		Flagler County			X			
FLAGLER	Flagler Beach Community Redevelopment Authority		X	City of Flagler Beach				4		
FLAGLER	Flagler County Housing Authority	X		Flagler County			X			
FLAGLER	Flagler Soil & Water Conservation District	X		Flagler County			X			
FLAGLER	Gardens at Hammock Beach Community Development District	X		Flagler County			X			
FLAGLER	Grand Haven Community Development District	X		Flagler County			X			
FLAGLER	Tomoka Community Development District	X		Flagler County			X			
FLAGLER	Town Center at Palm Coast Community Development District	X		Flagler County			X			
FLAGLER	Town of Marineland Community Redevelopment Agency		X	Town of Marineland						
FRANKLIN	Alligator Point Water Resources District	X		Franklin County			X			
FRANKLIN	Apalachicola Community Redevelopment Agency		X	City of Apalachicola			X			
FRANKLIN	Apalachicola Housing Authority		X	City of Apalachicola			X		X	None
FRANKLIN	Carabelle Community Redevelopment Agency		X	City of Carrabelle			X			
FRANKLIN	Carabelle Hospital Tax District		X	Franklin County			X			
FRANKLIN	Carabelle Port & Airport Authority		X	City of Carrabelle			X	6		
FRANKLIN	Dog Island Conservation District	X		Franklin County				X		
FRANKLIN	Eastpoint Water & Sewer District	X		Franklin County			X	X		
FRANKLIN	Franklin Soil & Water Conservation District	X		Franklin County				X		
FRANKLIN	George E. Weems Memorial Hospital District	X		Franklin County				X		
FRANKLIN	Lanark Village Water & Sewer District (INACTIVE)	X		Franklin County						
FRANKLIN	Seaside Village Community Development District	X		City of Carrabelle						
GADSDEN	Community Redevelopment Agency of the Town of Havana		X	Town of Havana			X			
GADSDEN	Gadsden County Hospital		X	Gadsden County			X	9		
GADSDEN	Gadsden County Industrial Development Authority		X	Gadsden County			X	6		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
GADSDEN	Gadsden Soil & Water Conservation District	X		Gadsden County				X			
GADSDEN	Gretna Housing Authority		X	City of Gretna				X			
GADSDEN	Gretna Neighborhood Improvement District		X	City of Gretna							
GADSDEN	Quincy-Gadsden Airport Authority	X		Gadsden County/ City of Quincy				X			
GADSDEN	Quincy Community Redevelopment Agency		X	City of Quincy		X					
GILCHRIST	Gilchrist County Development Authority (INACTV)		X	Gilchrist County							
GILCHRIST	Gilchrist County Housing Authority	X		Gilchrist County			X				
GILCHRIST	Gilchrist County Industrial Development Authority		X	Gilchrist County							
GILCHRIST	Gilchrist Soil & Water Conservation District	X		Gilchrist County			X				
GLADES	Buckhead Ridge Mosquito District	X		Glades County				X			
GLADES	City of Moore Haven Affordable Housing Finance Authority		X	City of Moore Haven			X		6		
GLADES	City of Moore Haven Redevelopment Agency		X	City of Moore Haven			X				
GLADES	City/County Public Works Authority			Glades County				X			
GLADES	Glades Soil & Water Conservation District	X		Glades County				X			
GLADES	Moore Haven Capital Projects Finance Authority		X	City of Moore Haven				X			
GLADES	Moore Haven Mosquito Control District	X		City of Moore Haven			X				
GULF	Highland View Water & Sewer District	X		Gulf County			X				
GULF	Howard Creek Fire Control District	X		Gulf County			X		6		
GULF	Overstreet Fire Control District	X		Gulf County			X		6		
GULF	Port St. Joe Port Authority	X		Gulf County			X				
GULF	Port St. Joe Redevelopment Agency		X	City of Port St. Joe				X			
GULF	St. Joseph Fire Control District		X	Gulf County			X		6		
GULF	Tupelo Fire Control District		X	Gulf County			X		6		
GULF	Tupelo Soil & Water Conservation District	X		Gulf County							
HAMILTON	Hamilton County Development Authority District	X		Hamilton County				X			
HAMILTON	Hamilton County Memorial Hospital	X		Hamilton County			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
HAMILTON	Hamilton County Soil & Water Conservation District	X		Hamilton County				X			
HARDEE	Hardee County Indigent Health Care Special District	X		Hardee County				X			
HARDEE	Hardee County Industrial Development Authority		X	Hardee County							
HARDEE	Hardee Soil & Water Conservation District	X		Hardee County			X				
HARDEE	Wauchula Airport Authority		X	City of Wauchula				X			
HARDEE	Wauchula Community Redevelopment Dist		X	City of Wauchula				X			
HENDRY	Area Housing Commission of Clewiston, Labelle and Hendry County	X		Hendry County				X			
HENDRY	Bolles Drainage District	X		Hendry County				X		X	None
HENDRY	Central County Water Control District	X		Hendry County			X-G			X	Elected, Fee Basis, Part-t
HENDRY	City of Clewiston Community Redevelopment Agency		X	City of Clewiston					7		
HENDRY	Clewiston Drainage District	X		Hendry County			X		6		
HENDRY	Collins Slough Water Control District	X		Hendry County				X			
HENDRY	Cooperative Producers Water Control District		X	Hendry County			X		6		
HENDRY	Devils Garden Water Control District	X		Hendry County							
HENDRY	East Hendry County Drainage District		X	Hendry County			X		6		
HENDRY	Gerber Groves Water Control District	X		Hendry County				X			
HENDRY	Hendry County Hospital Authority	X		Hendry County			X	X	10		
HENDRY	Hendry County Industrial Development Authority		X	Hendry County			X				
HENDRY	Hendry-Hilliard Water Control District	X		Hendry County				X			
HENDRY	Hendry-LaBelle Recreation Board	X		Hendry County/ City of LaBelle			X				
HENDRY	Hendry Soil & Water Conservation District		X	Hendry County			X				
HERNANDO	Brooksville Fire District		X	City of Brooksville				X			
HERNANDO	Brooksville Housing Authority District		X	City of Brooksville			X	X		X	None
HERNANDO	City of Brooksville Community Redevelopment Agency		X	City of Brooksville					X		
HERNANDO	Four Seasons at Crystal Springs Community Development District	X		Hernando County							

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
HERNANDO	Hernando County Aviation Authority		X	Hernando County			X				
HERNANDO	Hernando County Health Facility Authority		X	Hernando County							
HERNANDO	Hernando County Housing Authority	X		Hernando County			X				
HERNANDO	Hernando County Law Library		X	Hernando County			X				
HERNANDO	Hernando County Port Authority		X	Hernando County			X				
HERNANDO	Hernando County Water & Sewer District		X	Hernando County			X				
HERNANDO	Southern Hills Plantation I Community Development District	X		City of Brooksville				X			
HERNANDO	Southern Hills Plantation II Community Development District	X		City of Brooksville				X			
HERNANDO	Southern Hills Plantation III Community Development District	X		City of Brooksville				X			
HERNANDO	Spring Ridge Community Development District	X		Hernando County				X			
HERNANDO	Sterling Hill Community Development District	X		Hernando County				X			
HIGHLANDS	Airport Community Redevelopment Agency of the City of Avon Park		X	City of Avon Park					X		
HIGHLANDS	Avon Park Community Redevelopment Agency		X	City of Avon Park				X			
HIGHLANDS	Avon Park Housing Authority		X	Highlands County				X		3	X Emergency
HIGHLANDS	Hickory Hills Special Benefit District		X	Highlands County					6		
HIGHLANDS	Highlands County Health Facilities Authority		X	Highlands County				X	6		
HIGHLANDS	Highlands County Hospital District		X	Highlands County					X	1	X None
HIGHLANDS	Highlands County Housing Authority	X		Highlands County							
HIGHLANDS	Highlands County Industrial Development Authority		X	Highlands County				X			
HIGHLANDS	Highlands Soil & Water Conservation District	X		Highlands County					X		
HIGHLANDS	Istokpoga Marsh Watershed Improvement District		X	Highlands County				X			
HIGHLANDS	Lake Placid Sun 'n Lake Estates Improvement District		X	Highlands County				X			
HIGHLANDS	Northwest Highlands Park Estates Special Benefit District		X	Highlands County				X			
HIGHLANDS	Ridge Water Control District	X		Highlands County							
HIGHLANDS	Sebring Airport Authority		X	City of Sebring				X			
HIGHLANDS	Sebring Community Redevelopment Agency		X	City of Sebring					X		

INVENTORY OF SPECIAL DISTRICTS

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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
HILLSBOROUGH	Country Lakes Special Dependent Tax District		X	Hillsborough County			X				
HILLSBOROUGH	Country Place Special Maintenance District		X	Hillsborough County			X		6		
HILLSBOROUGH	Country Run Service District		X	Hillsborough County			X				
HILLSBOROUGH	Country Village Special Dependent District		X	Unknown							
HILLSBOROUGH	Cove at Bayport Colony, The		X	Hillsborough County				X			
HILLSBOROUGH	Covington Park Community Development District	X		Hillsborough County							
HILLSBOROUGH	Diamond Hill Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Eagle's Crest Community Development District	X		City of Plant City				X			
HILLSBOROUGH	East Lake Park Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Easton Park Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Encore Community Development District	X		City of Tampa							
HILLSBOROUGH	Fishhawk Community Development Dist.	X		Hillsborough County				X			
HILLSBOROUGH	Fishhawk Community Development Dist. II	X		Hillsborough County				X			
HILLSBOROUGH	Fishhawk Community Development Dist. III	X		Hillsborough County				X			
HILLSBOROUGH	Forest Brooke Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Grand Hampton Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Hammock Woods Servicel District		X	Hillsborough County				X	9		
HILLSBOROUGH	Harbor Bay Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Harbour Isles Community Development District	X		Hillsborough County							
HILLSBOROUGH	Hawks Point Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Heritage Harbor Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Heritage Isles Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Hickory Hill Special Dependent District		X	Hillsborough County				X	6		
HILLSBOROUGH	Highlands Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Hillsborough County Aviation Authority	X		Hillsborough County				X			
HILLSBOROUGH	Hillsborough County Hospital Authority		X	Hillsborough County				X			
HILLSBOROUGH	Hillsborough County Industrial Development Authority		X	Hillsborough County				X	6		

INVENTORY OF SPECIAL DISTRICTS

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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
HILLSBOROUGH	Mirabella Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	New Port-Tampa Bay Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Northdale Special District		X	Hillsborough County			X				
HILLSBOROUGH	North Lakes Maintenance District		X	Hillsborough County			X		6		
HILLSBOROUGH	North Park Isles Community Development District	X		City of Plant City				X			
HILLSBOROUGH	North Pointe Special Tax District		X	Hillsborough County			X				
HILLSBOROUGH	Palm Bay Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Palm River Community Development District	X		Hillsborough County							
HILLSBOROUGH	Panther Trace Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Panther Trace II Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Panther Trails Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Park Place Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Parkway Center Community Development District	X		Hillsborough County							
HILLSBOROUGH	Pine Hollow Special Dependent District		X	Hillsborough County			X		6		
HILLSBOROUGH	Pine Meadows Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Plant City Community Redevelopment Agency		X	City of Plant City				X			
HILLSBOROUGH	Plant City Housing Authority District		X	City of Plant City			X		3	X	None
HILLSBOROUGH	River Bend Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Rivercrest Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	South Bay Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	South Fork Community Development District	X		Hillsborough County							
HILLSBOROUGH	South Fork East Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	South Pointe Service District		X	Hillsborough County			X				
HILLSBOROUGH	South Shore Corporate Park Industrial Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Spring Lake Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	State Road Community Development District	X		Hillsborough County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
HILLSBOROUGH	Stone Crest Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Stone Diary Creek Community Development District	X		Hillsborough County							
HILLSBOROUGH	StoneLake Ranch Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Sugarwood Grove District		X	Hillsborough County				X			
HILLSBOROUGH	Tampa Community Redevelopment Agency		X	City of Tampa						2	
HILLSBOROUGH	Tampa-Hillsborough County Expressway Authority	X		Hillsborough County				X			
HILLSBOROUGH	Tampa Palms Community Development District	X		Hillsborough County				X		X	Elected, Part-time
HILLSBOROUGH	Tampa Palms Open Space & Transportation Community Development District	X		Hillsborough County							
HILLSBOROUGH	Tampa Port Authority	X		Hillsborough County/Tampa				X			
HILLSBOROUGH	Tampa Shores Dependent Special District		X	Hillsborough County							
HILLSBOROUGH	Tampa Sports Authority	X		Hillsborough County				X			
HILLSBOROUGH	Tarawood Grove Special District		X	Hillsborough County				X			
HILLSBOROUGH	The Cove at Bay Port Colony		X	Hillsborough County				X			
HILLSBOROUGH	Triple Creek Community Development District	X		Hillsborough County						X	
HILLSBOROUGH	Twelve Oaks Special District	X		Hillsborough County						X	
HILLSBOROUGH	Valrico Manor Special Dependent Tax District		X	Hillsborough County				X			
HILLSBOROUGH	Village Estates West Special District		X	Hillsborough County				X			
HILLSBOROUGH	Village of Bloomingdale Community Development District	X		Hillsborough County						X	
HILLSBOROUGH	Walden Lake Community Association Neighborhood Improvement District		X	City of Plant City						X	
HILLSBOROUGH	Waterchase Community Development Dist.	X		Hillsborough County						X	
HILLSBOROUGH	Waterford Special Dependent District		X	Hillsborough County						X	
HILLSBOROUGH	Waterleaf Community Development District (Hillsborough Co.)	X		Hillsborough County						X	
HILLSBOROUGH	Waterset North Community Development District	X		Hillsborough County						X	
HILLSBOROUGH	Westchase Community Development District	X		Hillsborough County						X	
HILLSBOROUGH	Westchase East Community Development District	X		Hillsborough County						X	
HILLSBOROUGH	Westchester Special Dependent District		X	Hillsborough County						X	

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
HILLSBOROUGH	Westlake Village Community Development District	X		Hillsborough County			X				
HILLSBOROUGH	Westwood Dependent Tax District		X	Hillsborough County			X		6		
HILLSBOROUGH	Windemere Special Dependent District		X	Hillsborough County			X				
HOLMES	Doctor's Memorial Hospital	X		Holmes County		X					
HOLMES	Holmes County Development Commission		X	Holmes County			X				
HOLMES	Holmes County Housing Authority	X		Holmes County			X				
HOLMES	Holmes Creek Soil & Water Conservation District	X		Holmes County				X			
INDIAN RIVER	City of Sebastian Community Redevelopment Agency		X	City of Sebastian							
INDIAN RIVER	Community Redevelopment Agency of the City of Fellsmere		X	City of Fellsmere		X					
INDIAN RIVER	Delta Farms Water Control District	X		Indian River County				X			
INDIAN RIVER	Fellsmere Water Control District	X		Indian River County			X				
INDIAN RIVER	Indian River County Emergency Services District		X	Indian River County			X		5		
INDIAN RIVER	Indian River County Hospital District	X		Indian River County				X		X	None
INDIAN RIVER	Indian River County Housing Authority	X		Indian River County			X				
INDIAN RIVER	Indian River Farms Water Control District	X		Indian River County			X				
INDIAN RIVER	Indian River Mosquito Control District	X		Indian River County			X				
INDIAN RIVER	Indian River Soil & Water Conservation District	X		Indian River County			X				
INDIAN RIVER	Sebastian River Improvement District	X		Indian River County				X			
INDIAN RIVER	Solid Waste Disposal District		X	Indian River County				X		9	
INDIAN RIVER	St. Johns Improvement District	X		Indian River County			X				
INDIAN RIVER	Vero Lakes Water Control District	X		Indian River County				X			
JACKSON	Campbellton-Graceville Hospital	X		Jackson County					8	X	None
JACKSON	City of Marianna Community Redevelopment Agency		X	City of Marianna				X			
JACKSON	Jackson County Agricultural Center		X	Jackson County			X				
JACKSON	Jackson County Hospital District	X		Jackson County			X	X	10		
JACKSON	Jackson County Soil & Water Conservation District	X		Jackson County					X		
JACKSON	Marianna Health and Rehabilitation Center		X	City of Marianna			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
JACKSON	Marianna Housing Authority District		X	City of Marianna				X		X	None
JACKSON	Marianna Municipal Airport Development Authority		X	City of Marianna					7		
JEFFERSON	Jefferson Soil & Water Conservation District	X		Jefferson County				X			
LAFAYETTE	Lafayette Soil & Water Conservation District	X		Lafayette County				X			
LAKE	Carver Heights/Montclair Community Redevelopment Agency		X	City of Leesburg							
LAKE	Central Lake Community Development Dist	X		Lake County				X			
LAKE	City of Mascotte Community Redevelopment Agency		X	City of Mascotte					4		
LAKE	Community Redevelopment Agency of the City of Umatilla		X	City of Umatilla				X			
LAKE	Country Club of Mt. Dora Community Development District	X		City of Mount Dora				X			
LAKE	Country Greens Community Development District	X		Lake County				X			
LAKE	Deer Island Community Development District	X		Lake County				X			
LAKE	Downtown and East Town Redevelopment Agency		X	City of Eustis				X			
LAKE	Downtown Clermont Redevelopment Agency		X	City of Clermont							
LAKE	Estates at Cherry Lake Community Development District	X		City of Groveland							
LAKE	Eustis Housing Authority		X	City of Eustis				X			
LAKE	Founders Ridge Community Development District	X		City of Minneola				X			
LAKE	Fruitland Park Community Redevelopment Authority		X	City of Fruitland Park				X			
LAKE	Greater Leesburg Community Redevelopment Agency		X	City of Leesburg				X			
LAKE	Groveland Community Redevelopment Agency		X	City of Groveland				X			
LAKE	Lake County Industrial Development Commission		X	Lake County				X		6	
LAKE	Lake County Water Authority	X		Lake County				X			
LAKE	Lake Soil & Water Conservation District	X		Lake County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
LAKE	Mount Dora Community Redevelopment Agency	X		City of Mount Dora						7	
LAKE	Mount Dora Health Facilities Authority	X		City of Mount Dora				X			
LAKE	North Lake County Hospital District	X		Lake County				X			
LAKE	Northeast Community Redevelopment Agency	X		City of Mount Dora				X			
LAKE	Plaza Collina Community Development District	X		Lake County				X			
LAKE	Southlake Community Development District	X						X			
LAKE	South Lake County Hospital District	X		Lake County		X			X	None	
LAKE	Tavares Greater Downtown TIF District	X		City of Tavares		X					
LAKE	U. S. Highway 441/27 Community Redevelopment Agency	X		City of Leesburg				X			
LAKE	Village Center Community Development District	X		Town of Lady Lake				X			
LEE	Alexen community Development District	X		City of Fort Myers				X			
LEE	Alva Fire and Rescue Service District	X		Lee County			X				
LEE	Arborwood Community Development District	X		City of Fort Myers			X				
LEE	Bay Creek Community Development District	X		Lee County					2		
LEE	Bayshore Fire Protection & Rescue District	X		Lee County		X					
LEE	Bayside Improvement Community Development District	X		Lee County				X			
LEE	Beach Road Estates Community Development District	X		City of Bonita Springs							
LEE	Beach Road Golf Estates Community Development District	X		City of Bonita Springs							
LEE	Bella Vida Community Development District	X		City of Cape Coral				X			
LEE	Bonita Springs Fire Control and Rescue District	X		Lee County	X-G X-F	X-ELEC			X	None	
LEE	Brooks of Bonita Springs Community Development District	X		Lee County				X			
LEE	Brooks of Bonita Springs II Community Development District	X		Lee County				X			
LEE	CFM Community Development District	X		Lee County							
LEE	Cape Coral Community Redevelopment Agency		X	City of Cape Coral				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
LEE	Captiva Erosion Prevention District	X		Lee County			X-G				
LEE	Captiva Island Fire Control District	X		Lee County			X				
LEE	Catalina At Winkler Preserve Community Development District	X		Lee County				X			
LEE	City of Cape Coral Health Facilities Authority		X	City of Cape Coral				X			
LEE	Cocohatchee Community Development District	X		Lee County				X			
LEE	Colonial Country Club Community Development District	X		City of Fort Myers				X			
LEE	Community Redevelopment Agency of the Town of Fort Myers Beach		X	City of Fort Myers Beach				X			
LEE	Copper Oaks Community Development District	X		Lee County				X			
LEE	Copperhead Community Development District	X		Lee County				X			
LEE	County Line Drainage District	X		Lee County				X			
LEE	Cypress Shadows Community Development District	X		Lee County				X			
LEE	East Bonita Beach Road Community Development District	X		City of Bonita Springs							
LEE	East Mulloch Drainage District	X		Lee County				X			
LEE	Entrada Community Development District (Lee Co.)	X		City of Cape Coral				X			
LEE	Estero Fire Rescue	X		Lee County	X-F				X	Elected, Fee Basis,Part	
LEE	Ft. Myers Beach Fire Control District	X		Lee County			X				
LEE	Ft. Myers Beach Mosquito Control District	X		Lee County			X				
LEE	Ft. Myers Beach Public Library District	X		City of Fort Myers Beach			X				
LEE	Ft. Myers Community Redevelopment Agency	X		City of Fort Myers					7		
LEE	Ft. Myers Housing Authority	X		City of Fort Myers		X			X	None	
LEE	Ft. Myers Shores Fire Protection & Rescue District	X		Lee County			X				
LEE	Gateway Services Community Development District	X		Lee County		X			X	Elected, Fee Basis,Part	
LEE	Habitat Community Development District	X		Lee County				X			
LEE	Heritage Palms Community Development District	X		City of Fort Myers				X			
LEE	Herons Glen Recreation District	X		Lee County				X			
LEE	Housing Finance Authority of Lee County		X	Lee County			X				

INVENTORY OF SPECIAL DISTRICTS

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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
LEE	Portico Community Development District	X		Lee County				X			
LEE	Portofina Cove Community Development District	X		City of Fort Myers				X			
LEE	Portofina Springs Community Development District	X		Lee County				X			
LEE	Portofina Vineyards Community Development District	X		Lee County				X			
LEE	Renaissance Community Development District	X		Lee County				X			
LEE	River Hall Community Development District	X		Lee County				X			
LEE	River Ridge Community Development District	X		Lee County				X			
LEE	Sail Harbour Community Development District	X		Lee County				X			
LEE	San Carlos Estates Water Control District	X		Lee County				X			
LEE	San Carlos Park Fire Protection and Rescue Service District	X		Lee County	X-F		X				
LEE	Sanibel Fire Control District	X		Lee County				X			
LEE	South Trail Fire Protection & Rescue Service District	X		Lee County				X			
LEE	Stoneybrook Community Development District	X		Lee County				X			
LEE	Tice Fire Protection & Rescue Service District	X		Lee County				X			
LEE	Treeline Preserve Community Development District	X		City of Fort Myers				X			
LEE	University Square Community Development District	X		Lee County				X			
LEE	Upper Captiva Fire Protection and Rescue Service District	X		Lee County				X			
LEE	Vasari Community Development District	X		City of Bonita Springs				X			
LEE	Verandah East Community Development District			Lee County				X			
LEE	Verandah West Community Development District	X		Lee County				X			
LEE	Verona Community Development District	X		Lee County				X			
LEE	Villagewalk of Bonita Springs Community Development District	X		City of Bonita Springs				X			
LEE	Waterford Landing Community Development District	X		City of Fort Myers				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
LEON	Capital Region Community Development District	X		Leon County				X			
LEON	City of Tallahassee Community Redevelopment Agency		X	City of Tallahassee		X	X				Under the City of Tallahassee Ret. Sys.
LEON	Dove Pond Community Development District	X		City of Tallahassee				X			
LEON	Fallschase Community Development District	X		Leon County				X		X	Elected, Fee Basis,Part:
LEON	Leon County Education Facilities Authority		X	Leon County			X				
LEON	Leon County Energy Improvement District		X	Leon County					11		
LEON	Leon County Health Facility Authority		X	Leon County			X				
LEON	Leon County Housing Finance Authority		X	Leon County			X				
LEON	Leon County Research & Development Authority (Innovation Park)		X	Leon County			X				
LEON	Leon Soil & Water Conservation District	X		Leon County				X			
LEON	Piney-Z Community Development District	X		City of Tallahassee				X			
LEON	Tallahassee Downtown Improvement Authority		X	City of Tallahassee					2		
LEON	Tallahassee Housing Authority		X	City of Tallahassee			X				
LEON	Tallahassee-Leon County Civic Center Authority	X		Leon County/ City of Tallahassee						X	Elected, Fee Basis,Part:
LEVY	Cedar Key Special Water & Sewer District	X		Levy County			X			X	Part-time
LEVY	City of Cedar Key Community Redevelopment Agency		X	City of Cedar Key				X			
LEVY	Levy County Development Authority		X	Levy County			X				
LEVY	Levy County Housing Authority District	X		Levy County			X				
LEVY	Levy Soil & Water Conservation District	X		Levy County				X			
LEVY	Williston Community Redevelopment Agency		X	City of Williston			X				
LIBERTY	NONE										
MADISON	Madison Community Redevelopment Agency		X	City of Madison				X			
MADISON	Madison County Health & Hospital District	X		Madison County				X	1		
MADISON	Madison County Soil & Water Conservation District		X	Madison County				X			
MANATEE	Artisan Lakes Community Development District	X		Manatee County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MANATEE	Bayshore Gardens Park & Recreation District	X		Manatee County			X		X	Part-time	
MANATEE	Bradenton Beach Community Redevelopment Agency		X	City of Bradenton Beach			X				
MANATEE	Brandenton Community Redevelopment Agency		X	City of Bradenton		X					
MANATEE	Bradenton Downtown Development Authority/Community Redevelopment Authority		X	City of Bradenton			X				
MANATEE	Bradenton Housing Authority		X	City of Bradenton			X	3	X	None	
MANATEE	Buckeye Park Community Development District	X		Manatee County							
MANATEE	Cedar Hammock Fire Control District	X		Manatee County	X-HIS		X				
MANATEE	Central Community Redevelopment Agency		X	City of Bradenton							
MANATEE	Copperstone Community Development District	X		Manatee County			X				
MANATEE	Cross Creek Community Development District	X		Manatee County				X			
MANATEE	Duette Fire and Rescue District	X		Manatee County							
MANATEE	Eagle Pointe Community Development District	X		Manatee County			X				
MANATEE	East Manatee Fire Rescue District	X		Manatee County			X				
MANATEE	Forest Creek Community Development District	X		Manatee County				X			
MANATEE	Fourteenth Street Community Redevelopment Agency		X	City of Bradenton		X					
MANATEE	Greyhawk Landing Community Development Disrtict	X		Manatee County				X			
MANATEE	Harbourage at Braden River Community Development District	X		Manatee County				X			
MANATEE	Harrison Ranch Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour East Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour Market Place Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour North Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour South Community Development District	X		Manatee County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MANATEE	Housing Finance Authority of Manatee County		X	Manatee County			X		6		
MANATEE	Lakewood Ranch Community Development District 1	X		Manatee County				X			
MANATEE	Lakewood Ranch Community Development District 2	X		Manatee County				X			
MANATEE	Lakewood Ranch Community Development District 4	X		Manatee County				X			
MANATEE	Lakewood Ranch Community Development District 5	X		Manatee County				X			
MANATEE	Lakewood Ranch Community Development District 6	X		Manatee County				X			
MANATEE	Legends Bay Community Development District	X		Manatee County				X			
MANATEE	Lexington Community Development District	X		Manatee County				X			
MANATEE	Manatee County Civic Center Authority		X	Manatee County			X		X	None	
MANATEE	Manatee County Housing Authority	X		Manatee County			X				
MANATEE	Manatee County Law Library District		X	Manatee County			X				
MANATEE	Manatee County Mosquito Control District	X		Manatee County			X				
MANATEE	Manatee County Port Authority		X	Manatee County			X				
MANATEE	Manatee River Soil & Water Conservation District	X							X		
MANATEE	Mandarin Grove Community Development District	X		Manatee County				X			
MANATEE	Myakka Fire Control District		X	Manatee County			X				
MANATEE	North River Fire District	X		Manatee County	X-F						
MANATEE	Palm Sola Trace Community Development District	X		City of Bradenton				X			
MANATEE	Palmetto Community Redevelopment Agency		X	City of Palmetto				X			
MANATEE	Palmetto Pines Community Development District	X		Manatee County				X			
MANATEE	Palms of Terra Ceia Bay Community Development District	X		City of Palmetto				X			
MANATEE	Parrish Fire Control District	X		Manatee County			X-G X-F				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MANATEE	River's Song Community Development District	X		Manatee County				X			
MANATEE	Sanctuary Cove Community Development District	X		City of Palmetto							
MANATEE	Silverleaf Community Development District	X		Manatee County				X			
MANATEE	Southbay Community Development District (Manatee County)	X		Manatee County							
MANATEE	Southern Manatee Fire & Rescue District	X		Manatee County	X-G X-F						
MANATEE	Summer Woods Community Development District	X		Manatee County						11	
MANATEE	Tara Community Development District	X		Manatee County				X			
MANATEE	Tidewater Preserve Community Development District	X		Manatee County							
MANATEE	Tradition Community Development District	X		Manatee County				X			
MANATEE	Trailer Estates Fire Control District	X		Manatee County				X			
MANATEE	Trailer Estates Park & Recreation District	X		Manatee County				X		X	None
MANATEE	University Place Community Development District	X		Manatee County							
MANATEE	Village of Glen Creek Community Development District	X		City of Bradenton				X			
MANATEE	Waterlefe Community Development District (Manatee County)	X		Manatee County				X			
MANATEE	Water's Edge Community Development District (Manatee County)	X		Manatee County				X			
MANATEE	West Manatee Fire & Rescue District	X		Manatee County	X-F		X				
MANATEE	Woodbrook Community Development District	X		Manatee County				X			
MANATEE	Woodland Hammock Community Development District	X		Manatee County				X			
MARION	Bay Laurel Center Community Development District	X		Marion County							
MARION	Bayi Community Development District	X		City of Ocala				X			
MARION	Candler Hills East Community Develop District	X		Marion County				X			
MARION	Circle Square Woods Community Development District	X		Marion County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MARION	City of Dunnellon Community Redevelopment Agency		X	City of Dunnellon				X			
MARION	Cold Springs Improvement District	X		Marion County				X			
MARION	Dunnellon Airport Authority		X	Marion County			X				
MARION	Indigo East Community Development District	X		Marion County				X			
MARION	Marion County Hospital District (Munroe Regional Medical Center)		X	Marion County				X		X	None
MARION	Marion County Housing Finance Authority		X	Marion County			X				
MARION	Marion County Industrial Development Authority		X	Marion County			X		6		
MARION	Marion County Law Library	X		Marion County					2		
MARION	Marion County Utility Authority		X	City of Ocala		X					
MARION	Marion Soil & Water Conservation District	X		Marion County			X		6		
MARION	Ocala Community Redevelopment Agency		X	City of Ocala				X			
MARION	Ocala Downtown Development District	X		City of Ocala					7		
MARION	Ocala Housing Authority District		X	City of Ocala			X			X	None
MARION	Utopia of Marion Community Development District	X		Marion County					11		
MARION	Village Community Development District #4	X		Marion County		X					
MARTIN	Children's Services Council of Martin County	X		Martin County		X				X	None
MARTIN	Community Redevelopment Agency of Stuart		X	City of Stuart			X		6		
MARTIN	Hobe-St. Lucie Conservancy District	X		Martin County			X				
MARTIN	Indiantown Community Development District	X		Martin County			X				
MARTIN	Jupiter Island Beach Protection District		X	City of Jupiter Island			X				
MARTIN	Martin County Community Redevelopment Agency		X	Unknown				X			
MARTIN	Martin County Health Facilities		X	Martin County			X				
MARTIN	Martin County Industrial Development Authority		X	Martin County			X		6		
MARTIN	Martin Soil & Water Conservation District	X		Martin County				X			
MARTIN	Stuart Housing Authority		X	City of Stuart			X			X	None
MARTIN	Troup-Indiantown Water Control District	X		Martin County			X			X	None

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MIAMI-DADE	A.H. at Turnpike South Community Development District	X		Miami-Dade County					11		
MIAMI-DADE	Ali-Baba Neighborhood Improvement District		X	City of Opa Locka			X		4		
MIAMI-DADE	Baywinds Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Beacon Lakes Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Beacon Tradeport Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Bluewaters Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Caribe Palm Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Century Gardens at Tamiami Community Development District	X		Miami-Dade County					X		
MIAMI-DADE	Century Gardens Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Century Gardens Village Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	City of Coral Gables Health Facilities Authority		X	City of Coral Gables					11		
MIAMI-DADE	Century Parc Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	City of Miami Health Facilities Authority	X		City of Miami				X			
MIAMI-DADE	City of South Miami Health Facilities Authority	X		City of South Miami							
MIAMI-DADE	Coconut Grove Business Improvement District	X		Miami-Dade County							
MIAMI-DADE	Coral Keys Homes Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Coral Town Park Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Coronado Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Crestview II Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Crestview West Community Development District	X		Miami-Dade County							
MIAMI-DADE	Cutler Cay Community Development District	X		Miami-Dade County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MIAMI-DADE	Downtown Development Authority City of Miami	X		Miami-Dade County		X			X	None	
MIAMI-DADE	Downtown Doral Community Development District	X		City of Doral							
MIAMI-DADE	East Homestead Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	East-West Neighborhood Improvement District		X	City of Opa Locka			X	4			
MIAMI-DADE	Enclave at Black Point Marina community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Florida City Community Redevelopment Agency		X	City of Florida City							
MIAMI-DADE	Fontainbleau Lakes Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Grand bay at Doral Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Hemingway Point Community Development District	X		Miami-Dade County				11			
MIAMI-DADE	Hialeah Housing Authority		X	City of Hialeah				3	X	None	
MIAMI-DADE	Hialeah Redevelopment Agency		X	City of Hialeah			X				
MIAMI-DADE	Homestead Community Redevelopment Agency		X	City of Homestead			X				
MIAMI-DADE	Homestead Educational Facilities Benefit District		X	Miami-Dade County, Homestead			X				
MIAMI-DADE	Homestead 50 Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Homestead Housing Authority		X	City of Homestead			X		X	None	
MIAMI-DADE	Interlaken Community Development District	X		Miami-Dade County				11			
MIAMI-DADE	Islands at Doral (NE) Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Islands at Doral (SW) Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Islands at Doral III Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Kendall Breeze Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Kendall Breeze West Community Development District	X		Miami-Dade County			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MIAMI-DADE	Keys Cove Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Keys Cove II Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Keys Edge Community Development District	X		Miami-Dade County							
MIAMI-DADE	Lake Frances Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Lakes by the Bay South Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Landmark at Doral Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Majorca Isles Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Miami Beach Health Facilities Authority		X	City of Miami Beach				X			
MIAMI-DADE	Miami Beach Housing Authority District		X	City of Miami Beach			X				
MIAMI-DADE	Miami Beach Neighborhood Improvement District #1		X	City of Miami Beach							
MIAMI-DADE	Miami Beach Neighborhood Improvement District #2		X	City of Miami Beach				X			
MIAMI-DADE	Miami Beach Neighborhood Improvement District #3		X	City of Miami Beach				X			
MIAMI-DADE	Miami Beach Redevelopment Agency		X	City of Miami Beach					7		
MIAMI-DADE	Miami Beach Visitor & Convention Authority		X	City of Miami Beach			X				
MIAMI-DADE	Miami-Dade County Educational Facilities Authority		X	Miami-Dade County			X				
MIAMI-DADE	Miami-Dade County Health Facilities Authority		X	Miami-Dade County			X				
MIAMI-DADE	Miami-Dade County Housing Finance Authority		X	Miami-Dade County				X	9		
MIAMI-DADE	Miami-Dade County Industrial Development Authority		X	Miami-Dade County							
MIAMI-DADE	Miami-Dade County Library District		X	Miami-Dade County			X				
MIAMI-DADE	Miami-Dade Expressway Authority	X					X				
MIAMI-DADE	Miami-Dade Fire & Rescue Service District		X	Miami-Dade County			X		6		
MIAMI-DADE	Miami Department of Off-Street Parking		X	City of Miami		X			X	None	
MIAMI-DADE	Miami Sports & Exhibition Authority		X	City of Miami					4	X	None
MIAMI-DADE	Midtown Community Redevelopment Community		X	City of Miami				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MIAMI-DADE	Midtown Miami Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Naranja Lakes Community Redevelopment Agency		X	Miami-Dade County							
MIAMI-DADE	Niles Garden Neighborhood Improvement District		X	City of Opa Locka			X		4		
MIAMI-DADE	Normandy Shores Local Government Neighborhood Improvement District		X	City of Miami Beach				X			
MIAMI-DADE	North Dade Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	North Miami Beach Community Redevelopment Agency		X	City of North Miami Beach				X			
MIAMI-DADE	North Miami Health Facilities Authority		X	City of North Miami				X			
MIAMI-DADE	NW 7th Avenue Corridor Community Redevelopment Agency		X	Miami-Dade County							
MIAMI-DADE	NW 79th Street Corridor Community Redevelopment Agency		X	Miami-Dade County					11		
MIAMI-DADE	Omni Redevelopment District Community Redevelopment Authority		X	City of Miami					4		
MIAMI-DADE	Palace at Coral Gables Community Development District		X	Miami-Dade County				X			
MIAMI-DADE	Park Square Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Pentathlon Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Riverside Park Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Sausalito Bay Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Silver Palms Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	South Dade Soil & Water Conservation District	X		Miami-Dade County					2		
MIAMI-DADE	South Dade Venture Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	South Kendall Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	South Miami Community Redevelopment Agency		X	Miami-Dade County				X			
MIAMI-DADE	Southeast Overtown/Park West Community Redevelopment Agency		X	City of Miami					4		
MIAMI-DADE	Spicewood Community Development District	X		Miami-Dade County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MIAMI-DADE	Stonegate Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Summerville Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	The Children's Trust	X		Miami-Dade County			X				
MIAMI-DADE	Trails at Monterey Community Development District			Miami-Dade County				X			
MIAMI-DADE	Tree Island Estates Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Valencia Acres Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Venetian Isles Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Venetian Parc Community Development District	X		Miami-Dade County							
MIAMI-DADE	Villa Portofino East Community Development District	X		City of Homestead				X			
MIAMI-DADE	Villa Portofino West Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Vizcaya in Kendall Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	West Perrine Community Redevelopment Agency		X	Miami-Dade County				X			
MIAMI-DADE	Wynwood Local Government Neighborhood Improvement District		X	City of Miami				X			
MONROE	Florida Keys Aqueduct Authority	X		Monroe County				X			
MONROE	Florida Keys Mosquito Control District	X		Monroe County				X			
MONROE	Key Largo Wastewater Treatment District	X		Monroe County				X			
MONROE	Key West Bight and Bahama Village Community Redevelopment Authority		X	City of Key West							
MONROE	Key West Housing Authority District		X	City of Key West			X			X	None
MONROE	Lower Florida Keys Hospital District	X		Monroe County				X		X	None
MONROE	Monroe Co. Housing Auth. - Operated by Key West Housing Authority District	X		Monroe County			X				
MONROE	Monroe County Industrial Development Authority		X	Monroe County					X		
MONROE	Monroe County Land Authority		X	Monroe County			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MONROE	Naval Properties Local Redevelopment Agency		X	City of Key West							
NASSAU	Amelia Concourse Community Development District	X		Nassau County							
NASSAU	Amelia Island Mosquito Control District	X		Nassau County			X				
NASSAU	Amelia National Community Development District	X		Nassau County				X			
NASSAU	Amelia Walk Community Development District	X		Nassau County							
NASSAU	Chandler's Meadow Community Development District	X		Nassau County				X			
NASSAU	Fernandina Beach Community Redevelopment Agency		X	City of Fernandina Beach				X			
NASSAU	Fernandina Beach Housing Authority		X	City of Fernandina Beach					3	X	None
NASSAU	Heron Isles Community Development District	X		Nassau County				X			
NASSAU	Nassau County Housing Authority	X		Inactive							
NASSAU	Nassau County Housing Finance Authority		X	Nassau County			X				
NASSAU	Nassau Soil & Water Conservation District	X		Nassau County				X			
NASSAU	Ocean Highway & Port Authority District	X		Nassau County				X			
NASSAU	Recreation and Water Conservation & Control District #1		X	Nassau County				X			
NASSAU	River Glen Community Development District	X		Nassau County				X			
OKALOOSA	Almarante Fire District	X		Okaloosa County			X		6		
OKALOOSA	Baker Fire District	X		Okaloosa County			X				
OKALOOSA	Blackman Fire District	X		Okaloosa County				X			
OKALOOSA	Community Redevelopment Agency of the Town of Cinco Bayou		X	Town of Cinco Bayou				X			
OKALOOSA	Crestview Community Redevelopment Agency		X	City of Crestview				X			
OKALOOSA	Crestview Housing Authority District		X	City of Crestview			X			X	Fee Basis
OKALOOSA	Destin Community Redevelopment Agency		X	City of Destin				X	7		
OKALOOSA	Destin Fire Control District	X		Okaloosa County	X				2	X	None
OKALOOSA	Dorcas Fire District	X		Okaloosa County				X			
OKALOOSA	East Niceville Fire District	X		Okaloosa County	X-F						
OKALOOSA	Emerald Coast Bridge Authority			Inactive (Okaloosa County)							

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
OKALOOSA	Florosa Fire Control District	X		Okaloosa County				X			
OKALOOSA	Ft. Walton Beach Community Redevelopment Agency		X	City of Ft. Walton Beach					7		
OKALOOSA	Ft. Walton Beach Housing Authority		X	City of Ft. Walton Beach		X			X	None	
OKALOOSA	Freedom Walk Community Development District	X		City of Crestview				X			
OKALOOSA	Harmony Village Community Development District	X		City of Laurel Hill				X			
OKALOOSA	Heritage Plantation Community Development District	X		Okaloosa County				X			
OKALOOSA	Holt Area Fire District	X		Okaloosa County				X			
OKALOOSA	Mid-Bay Bridge Authority		X	Okaloosa County			X				
OKALOOSA	Niceville Housing Authority District		X	City of Niceville			X	2	X	None	
OKALOOSA	North Bay Fire District	X		Okaloosa County	X-F	X		DC-Closed	X	Elected, Fee Basis, Part-time	
OKALOOSA	North Okaloosa County Fire District	X		Okaloosa County			X				
OKALOOSA	Ocean City-Wright Fire Control District	X		Okaloosa County		X			X	None	
OKALOOSA	Okaloosa Island Fire Control District	X		Okaloosa County	X-F				X	Elected	
OKALOOSA	River Park Community Development District	X		Okaloosa County			X				
OKALOOSA	Valparaiso Cable Authority		X	City of Valparaiso			X				
OKALOOSA	Yellow River Soil & Water Conservation District	X		Okaloosa County				X			
<hr/>											
OKEECHOBEE	Children's Services Council of Okeechobee County	X		Okeechobee County				X			
OKEECHOBEE	Coquina Road and Bridge District	X		Okeechobee County				X			
OKEECHOBEE	Coquina Water Management District	X		Okeechobee County			X		X	Elected, Part-time	
OKEECHOBEE	Eagle Bay Sub-Drainage District	X		Inactive (Okeechobee County)							
OKEECHOBEE	Okeechobee Soil & Water Conservation District	X		Okeechobee County				X			
OKEECHOBEE	Okeechobee Utility Authority	X		Okeechobee County		X					Under the City of Okeechobee EE's pension plan
ORANGE	Apopka Community Redevelopment Agency		X	City of Apopka							
ORANGE	Boggy Creek Improvement District	X		City of Orlando				X			
ORANGE	Bonnet Creek Resort Community Development District	X		Orange County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
ORANGE	Downtown Development Board		X	City of Orlando		X			7		
ORANGE	Downtown South Neighborhood Improvement District		X	Orange County							
ORANGE	East Park Community Development District	X		City of Orlando							
ORANGE	Falcon Trace Community Development Dist	X		Orange County				X			
ORANGE	Gardens at Millenia Community Development District	X		City of Orlando					X		
ORANGE	Greater Orlando Aviation Authority	X		City of Orlando				X			
ORANGE	Green Way Improvement District	X		City of Orlando				X			
ORANGE	International Drive Community Redevelopment District		X	Orange County					X		
ORANGE	International Drive Master Transit and Improvement District	X		Orange County				X			
ORANGE	Lake Conway Water & Navigation Control District		X	Orange County				X			
ORANGE	Maitland Downtown Community Redevelopment Agency		X	City of Maitland							
ORANGE	Midtown Orlando Communitiy Development District	X							X		
ORANGE	Mills Park Community Development District	X		City of Orlando					X		
ORANGE	Myrtle Creek Improvement District	X		City of Orlando				X			
ORANGE	Narcoossee Community Development District	X		City of Orlando				X			
ORANGE	Ocoee Community Redevelopment Agency		X	City of Ocoee							
ORANGE	Orange Blossom Trail Community Redevelopment Area Agency		X	Orange County				X	6		
ORANGE	Orange Blossom Trail Local Government Neighborhood Improvement District		X	Orange County				X	6		
ORANGE	Orange County Civic Facilities Authority		X	Orange County				X	6	X	None
ORANGE	Orange County Educational Facilities Authority		X	Orange County					6		
ORANGE	Orange County Health Facilities Authority		X	Orange County				X	6		
ORANGE	Orange County Housing Finance Authority		X	Orange County				X			
ORANGE	Orange County Industrial Development Authority		X	Orange County				X	6		
ORANGE	Orange County Library District	X		Orange County	X-Closd	X					

INVENTORY OF SPECIAL DISTRICTS

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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
OSCEOLA	Brighton Lakes Community Development District			Osceola County			X				
OSCEOLA	Celebration Community Development District	X		Osceola County			X				
OSCEOLA	Champions Gate Community Development District	X		Osceola County			X				
OSCEOLA	City of Kissimmee Community Redevelopment Agency		X	City of Kissimmee			X				
OSCEOLA	City of St. Cloud community Redevelopment Agency		X	City of St. Cloud							
OSCEOLA	Concorde Estates Community Development District	X		Osceola County			X				
OSCEOLA	Crescent Lakes Common Facilities District		X	Osceola County			X				
OSCEOLA	Cypress Woods Common Facilities District		X	Osceola County			X				
OSCEOLA	Enterprise Community Development District	X		Osceola County			X				
OSCEOLA	Flora Ridge Education Facilities Benefit District		X	City of Kissimmee							
OSCEOLA	Gramercy Farms Community Development District	X		City of St. Cloud			X				
OSCEOLA	Harmony Central Community Development District	X		Osceola County			X				
OSCEOLA	Harmony Community Development District	X		Osceola County			X				
OSCEOLA	Harmony West Community Development District	X		Osceola County			X				
OSCEOLA	Indian Creek Common Facilities District		X	Osceola County			X				
OSCEOLA	Indian Point Common Facilities District		X	Osceola County			X				
OSCEOLA	Indian Ridge Villas Common Facilities District		X	Osceola County			X				
OSCEOLA	Osceola County Community Redevelopment Agency - East U.S. 192		X	Osceola County					11		
OSCEOLA	Osceola County Expressway Authority	X		Osceola County			X				
OSCEOLA	Osceola County Health Facilities Authority		X	Osceola County			X		6		
OSCEOLA	Osceola County Housing Finance Authority		X	Osceola County			X		6		
OSCEOLA	Osceola County Industrial Development Authority		X	Osceola County			X		6		
OSCEOLA	Osceola County Library District		X	Osceola County			X		9		
OSCEOLA	Osceola County School District						X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
OSCEOLA	Osceola Marketplace Community Development District	X									
OSCEOLA	Osceola Soil & Water Conservation District	X		Osceola County				X			
OSCEOLA	Osceola Water District #1		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #2		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #3		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #4		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #5		X	Osceola County					6		
OSCEOLA	Overoaks Community Development District	X		Osceola County				X			
OSCEOLA	Remington Community Development District	X		Osceola County				X			
OSCEOLA	Reunion East Community Development Dist	X		Osceola County				X			
OSCEOLA	Reunion West Community Development District	X		Osceola County					X		
OSCEOLA	Shingle Creek Community Development District	X		Osceola County					X		
OSCEOLA	Stevens Plantation Community Development District	X		City of St. Cloud							
OSCEOLA	Stevens Plantation Improvement Project Dependent Special District		X	City of St. Cloud					X		
OSCEOLA	Stoneybrook South Community Development District	X		Osceola County					X		
OSCEOLA	Tohopekaliga Water Authority	X		Osceola County							
OSCEOLA	Villa Sol Community Development District	X		Osceola County					X		
OSCEOLA	Westside Community Development District	X		Osceola County					X		
OSCEOLA	W192 Development Authority		X	Osceola County							
OSCEOLA	Xentury City Community Development District	X		Osceola County					X		
PALM BEACH	Acme Improvement District		X	Village of Wellington			X	X	10		
PALM BEACH	Atlantis Safe Neighborhood Improvement District		X	City of Atlantis					X		
PALM BEACH	Beeline Community Development District	X		Palm Beach County					X		
PALM BEACH	Belle Glade Housing Authority		X	City of Belle Glade	X				X	None	
PALM BEACH	Boca Raton Airport Authority	X		Palm Beach County					X		
PALM BEACH	Boca Raton Community Redevelopment Agency		X	City of Boca Raton						4	
PALM BEACH	Boca Raton Housing Authority		X	City of Boca Raton	X				4	X	Fee Basis,Part-time

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
PALM BEACH	Boynton Beach Community Redevelopment Agency		X	City of Boynton Beach			X		5,7		
PALM BEACH	Boynton Village Community Development District	X		City of Boynton Beach				X			
PALM BEACH	Briger Community Development District	X		City of West Palm Beach				X			
PALM BEACH	Captain's Key Dependent District		X	Palm Beach County				X			
PALM BEACH	Children's Services Council of Palm Beach County	X		Palm Beach County		X			X	None	
PALM BEACH	City of Belle Glade Community Redevelopment Agency		X	City of Belle Glade				X			
PALM BEACH	City of Riviera Beach Utility Special District		X	City of Riviera Beach					7		
PALM BEACH	City Place Community Development District	X		City of West Palm Beach				X			
PALM BEACH	Community Redevelopment Agency of the Town of Lake Park		X	Town of Lake Park				X			
PALM BEACH	Cypress Grove Community Development District	X		Palm Beach County				X			
PALM BEACH	Cypress Lakes Community Development District	X		Palm Beach County				X			
PALM BEACH	Delray Beach Community Redevelopment District		X	City of Delray Beach					4		
PALM BEACH	Delray Beach Housing Authority		X	City of Delray Beach					2		
PALM BEACH	Downtown Development Authority-City of Delray Beach		X	City of Delray Beach				X			
PALM BEACH	East Beach Water Control District	X		Palm Beach County		X					
PALM BEACH	East Shore Water Control District	X		Palm Beach County		X					
PALM BEACH	Florida Green Finance Authority	X		Multiple Municipalities					11		
PALM BEACH	Gladeview Water Control District	X		Palm Beach County				X			
PALM BEACH	Greater Boca Raton Beach and Park Tax District	X		Palm Beach County				X			
PALM BEACH	Hamal Communiy Development District	X		City of West Palm Beach							
PALM BEACH	High Ridge/Quantum Community Development District	X		City of Boynton Beach				X			
PALM BEACH	Highland-Glades Water Control District	X		Palm Beach County				X			
PALM BEACH	Housing Finance Authority of Palm Beach County	X		Palm Beach County			X				
PALM BEACH	Hypoluxo/Haverhill Community Dev District	X		Palm Beach County				X			
PALM BEACH	Indian Trail Improvement District	X		Palm Beach County			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
PALM BEACH	Journey's End Community Development District	X		Palm Beach County				X			
PALM BEACH	Jupiter Inlet District	X		Palm Beach County				X			
PALM BEACH	Lake Worth Community Redevelopment Agency		X	City of Lake Worth				X			
PALM BEACH	Lake Worth Drainage District	X		Palm Beach County				X			
PALM BEACH	Lantana Energy Improvement District		X	Town of Lantana					11		
PALM BEACH	Loxahatchee Groves Water Control District	X		Palm Beach County				X			
PALM BEACH	Marsh Harbour Community Development District	X		City of Riviera Beach				X			
PALM BEACH	Mediterranea Community Development District	X		City of Riviera Beach				X			
PALM BEACH	North Palm Beach Heights Water Control District	X		Palm Beach County				X			
PALM BEACH	Northern Palm Beach County Improvement District	X		Palm Beach County					2		
PALM BEACH	Northwood/Pleasant City Community Redevelopment Agency		X	City of West Palm Beach	X	X					Under Palm Beach Gardens G, P, & F plans
PALM BEACH	Old Palm Community Development District	X		City of Palm Beach Gardens							
PALM BEACH	Osprey Oaks Community Development District	X		Palm Beach County							
PALM BEACH	Pahokee Housing Authority, Inc.		X	City of Pahokee				X		X	Emergency, Fee Basis, Part-time
PALM BEACH	Pahokee Water Control District	X		Palm Beach County				X			
PALM BEACH	Palm Beach County Educational Facilities Authority		X	Palm Beach County				X		6	
PALM BEACH	Palm Beach County Health Care District	X		Palm Beach County				X			
PALM BEACH	Palm Beach County Health Facilities Authority		X	Palm Beach County				X		6	
PALM BEACH	Palm Beach County Housing Authority	X		Palm Beach County						3	
PALM BEACH	Palm Beach County Library Taxing District		X	Palm Beach County				X		6	
PALM BEACH	Palm Beach Municipal Services Special District		X	Town of Palm Beach				X			
PALM BEACH	Palm Beach Plantation Community Development District	X		Palm Beach County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
PALM BEACH	Palm Beach Soil and Water Conservation District	X		Palm Beach County			X				
PALM BEACH	Pelican Lake Water Control District	X		Palm Beach County			X				
PALM BEACH	Pine Tree Water Control District (Palm Beach County)	X		Palm Beach County				X			
PALM BEACH	Port of Palm Beach District	X		Palm Beach County			X		8		
PALM BEACH	Quantum Community Development District	X		City of Boynton Beach				X			
PALM BEACH	Renaissance Commons Community Development District	X		City of Boynton Beach				X			
PALM BEACH	Riviera Beach Community Redevelopment District		X	City of Riviera Beach				X			
PALM BEACH	Riviera Beach Housing Authority District		X	City of Riviera Beach					3	X	None
PALM BEACH	Seacoast Utility Authority	X							8		
PALM BEACH	Seminole Improvement District	X		Palm Beach County				X			
PALM BEACH	Shawano Water Control District	X		Palm Beach County			X				
PALM BEACH	Solid Waste Authority of Palm Beach County		X	Palm Beach County			X				
PALM BEACH	Sonoma Bay Community Development District	X		City of Riviera Beach				X			
PALM BEACH	South Central Regional Wastewater Treatment and Disposal Board	X		Boynton Beach/Delray Beach			X				
PALM BEACH	South Indian River Water Control District	X		Palm Beach County			X	X	10		
PALM BEACH	South Shore Drainage District/AKA Clewiston Drainage District	X		Palm Beach County				X			
PALM BEACH	Steeplechase Neighborhood Improvement District		X	City of Palm Beach Gardens				X			
PALM BEACH	Terracina Community Development District	X		Palm Beach County				X			
PALM BEACH	Thousand Oaks Community Development District	X		City of Riviera Beach				X			
PALM BEACH	Town of Jupiter Community Redevelopment Agency		X	Town of Jupiter				X			
PALM BEACH	West Atlantic Avenue Neighborhood Improvement District		X	City of Delray Beach							
PALM BEACH	West Palm Beach Community Re- development Agency		X	City of West Palm Beach				X			
PALM BEACH	West Palm Beach Downtown Development Authority	X		City of West Palm Beach					4		
PALM BEACH	West Palm Beach Golf Commission		X	City of West Palm Beach					7		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.				
PALM BEACH	West Palm Beach Housing Authority District		X	City of West Palm Beach		X			X	None
PALM BEACH	Westgate/Belvedere Homes Community Redevelopment Agency		X	Palm Beach County			X			
PALM BEACH	Winston Trails Community Development District (East)	X		Palm Beach County				X		
PALM BEACH	Wyndam Park Community Development District	X		Palm Beach County				X		
PASCO	Ballantrae Community Development District	X		Pasco County				X		
PASCO	Bridgewater of Wesley Chapel Community Development District	X		Pasco County				X		
PASCO	Bella Verde East Community Development District	X		Pasco County				X		
PASCO	Bella Verde Golf Community Development District	X		Pasco County				X		
PASCO	Bella Verde Lake Community Development District	X		Pasco County				X		
PASCO	Concord Station Community Development District	X		Pasco County				X		
PASCO	Connerton West Community Development District	X		Pasco County				X		
PASCO	County Walk Community Development District	X		Pasco County				X		
PASCO	Dade City Community Redevelopment Agency		X	City of Dade City				X		
PASCO	Dupree Lakes Community Development District	X		Pasco County				X		
PASCO	Heritage Springs Community Development District	X		Pasco County				X		
PASCO	Highland Lakes Community Development District	X		City of Dade City				X		
PASCO	Highlands Road & Bridge District			Pasco County						
PASCO	Groves Community Development District, The	X		Pasco County				X		
PASCO	J. Ben Harrill Villages of Pasadena Hills Stewardship District		X	Pasco County					11	
PASCO	Lake Bernadette Community Development District	X		Pasco County				X		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
PASCO	Lake Padgett Estates Independent Special District	X		Pasco County							
PASCO	Lakeshore Ranch Community Development District	X		Pasco County				X			
PASCO	Lakeside Community Development District	X		Pasco County				X			
PASCO	Lexington Oaks Community Development District	X		Pasco County				X			
PASCO	Longleaf Community Development District	X		Pasco County				X			
PASCO	Meadow Pointe Community Development District	X		Pasco County				X			
PASCO	Meadow Pointe II Community Development District	X		Pasco County				X			
PASCO	Meadow Pointe III Community Development District	X		Pasco County				X			
PASCO	Meadow Pointe IV Community Development District	X		Pasco County				X			
PASCO	New Port Richey Community Redevelopment Agency		X	City of New Port Richey			X		8		
PASCO	New River Community Development District	X		Pasco County				X			
PASCO	Northwood Community Development District	X		Pasco County				X			
PASCO	Oak Creek Community Development District	X		Pasco County							
PASCO	Oakstead Community Development District	X		Pasco County				X			
PASCO	Pasco County Educational Facilities Authority		X	Pasco County				X			
PASCO	Pasco County Health Facilities Authority		X	Pasco County				X			
PASCO	Pasco County Housing Authority District	X		Pasco County			X	X	10		
PASCO	Pasco County Housing Finance Authority		X	Pasco County				X			
PASCO	Pasco County Mosquito District	X		Pasco County				X			
PASCO	Pasco County Road & Bridge District		X	Pasco County			X		6		
PASCO	Pasco Heights Road & Bridge District	X		Pasco County				X			
PASCO	Pasco Soil & Water Conservation District	X		Pasco County				X		X	None
PASCO	Port Richey Community Redevelopment Agency		X	Port Richey			X				
PASCO	Preserve at Wilderness Lake Community Development District, The	X		Pasco County				X			
PASCO	Riverwood Estates Community Development District	X		Pasco County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
PASCO	Seven Oaks Community Development District	X		Pasco County				X			
PASCO	Suncoast Community Development District	X		Pasco County				X			
PASCO	Talavera Community Development District	X		Pasco County				X			
PASCO	Terra Bella Community Development (New) District	X		Pasco County							
PASCO	Valley Oaks Community Development District	X		Pasco County							
PASCO	Verandahs Community Development District, The	X		Pasco County				X			
PASCO	Watergrass Community Development District	X		Pasco County				X			
PASCO	Water's Edge Community Development District (Pasco County)	X		Pasco County				X			
PASCO	Zephyrhills Community Redevelopment Agency		X	City of Zephyrhills				X			
PASCO	Zephyr Ridge Community Development District	X		Pasco County				X			
PINELLAS	City of Tarpon Springs Community Redevelopment Agency		X	City of Tarpon Springs				X			
PINELLAS	Clearwater Community Redevelopment Agency		X	City of Clearwater				X			
PINELLAS	Clearwater Downtown Development Board	X		City of Clearwater				X			
PINELLAS	Clearwater Housing Authority District		X	City of Clearwater					3		
PINELLAS	Dunedin Community Redevelopment Agency		X	City of Dunedin				X			
PINELLAS	Dunedin Housing Authority		X	City of Dunedin				X	6	X	None
PINELLAS	East Lake Tarpon Special Fire Control District	X		Pinellas County		X					
PINELLAS	Eastlake Oaks Community Development District	X		City of Oldsmar				X			
PINELLAS	Entrada Community Development District (Pinellas County)	X		Pinellas County							
PINELLAS	Forty-Ninth Street Corridor Redevelopment District		X	City of Gulfport				X			
PINELLAS	Greater Seminole Area Special Recreation District	X		Pinellas County				X			
PINELLAS	Gulfport Community Redevelopment Agency		X	City of Gulfport				X			
PINELLAS	Juvenile Welfare Board of Pinellas County	X		Pinellas County				X	4,8		
PINELLAS	Largo Community Redevelopment Agency		X	City of Largo				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
PINELLAS	Lealman Special Fire Control District	X		Pinellas County			X		2		
PINELLAS	Old Northeast Dependent Special District		X	City of St. Petersburg							
PINELLAS	Oldsmar Community Redevelopment Agency		X	City of Oldsmar			X				
PINELLAS	Palm Harbor Special Fire Control and Rescue District	X		Pinellas County		X-F		X-G X-Elec	10		
PINELLAS	Pinellas County Anti-Mosquito District		X	Pinellas County			X				
PINELLAS	Pinellas County Construction Licensing Board	X		Pinellas County					11		
PINELLAS	Pinellas County Educational Facility Authority		X	Pinellas County			X		6		
PINELLAS	Pinellas County Emergency Medical Services Authority		X	Pinellas County			X				
PINELLAS	Pinellas County Health Facilities Authority		X	Pinellas County			X		6		
PINELLAS	Pinellas County Housing Finance Authority		X	Pinellas County			X				
PINELLAS	Pinellas County Housing Authority	X		Pinellas County			X				
PINELLAS	Pinellas County Industrial Development Authority		X	Pinellas County							
PINELLAS	Pinellas County License Board	X		Pinellas County			X				
PINELLAS	Pinellas Park Community Redevelopment District		X	City of Pinellas Park					4,7		
PINELLAS	Pinellas Park Water Management District	X		Pinellas County			X				
PINELLAS	Pinellas Sports Authority	X		Pinellas County					6		
PINELLAS	Pinellas Suncoast Fire & Rescue District	X		Pinellas County		X-G	X				
PINELLAS	Pinellas Suncoast Transit Authority District	X		Pinellas County			X		4,5,8		
PINELLAS	Round Lake Dependent Special District		X	City of St. Petersburg							
PINELLAS	Safety Harbor Community Redevelopment Agency		X	City of Safety Harbor				X			
PINELLAS	St. Petersburg Community Redevelopment Agency		X	City of St. Petersburg				X			
PINELLAS	St. Petersburg Health Facilities Authority		X	City of St. Petersburg				X			
PINELLAS	St. Petersburg Housing Authority District		X	City of St. Petersburg		X			X	None	
PINELLAS	Snug Harbor Center Community Development District	X									
PINELLAS	Tarpon Springs Housing Authority		X	City of Tarpon Springs					3	X	None
POLK	Alafia Preserve Community Development District	X		City of Mulberry				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
POLK	Auburndale Community Redevelopment Agency		X	City of Auburndale							
POLK	Bartow Community Redevelopment Agency		X	City of Bartow				X			
POLK	Bartow Housing Authority		X	City of Bartow					3	X	Part-time
POLK	Bartow Municipal Airport Development Authority		X	City of Bartow					8	X	Emergency
POLK	Bridgewater Community Development District	X		City of Lakeland							
POLK	City Center Community Development District	X		Polk County				X			
POLK	City of Eagle Lake Community Redevelopment Agency		X	City of Eagle Lake							
POLK	City of Fort Meade Community Redevelopment Agency		X	City of Fort Meade					11		
POLK	City of Winter Haven Downtown Community Redevelopment Agency		X	City of Winter Haven							
POLK	Donaldson Knoll Community Development District	X		City of Mulberry				X			
POLK	Eagle Ridge Community Development District	X		City of Mulberry				X			
POLK	Eloise Community Redevelopment Agency		X	Polk County				X			
POLK	Florence Villa Community Redevelopment Agency		X	City of Winter Haven							
POLK	Fox Branch Ranch Community Development District	X		Polk County				X			
POLK	Golden Lakes Community Development District	X		Polk County				X			
POLK	Haines City Community Redevelopment Agency		X	City of Haines City					7		
POLK	Haines City Water Control District	X		Polk County				X			
POLK	Hawthorne Mill Community Development District	X		City of Lakeland				X			
POLK	Highland Meadows Community Development District	X		City of Davenport				X			
POLK	Kenmare at Lake Annie Community Development District (INACTV)	X		Town of Dundee							
POLK	Lake Ashton Community Development District	X		Polk County				X			
POLK	Lake Ashton II Community Development District	X		Polk County				X			
POLK	Lake Region Lakes Management District	X		Polk County							Profit-sharing plan

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
POLK	Lake Wales Airport Authority		X	City of Lake Wales							
POLK	Lake Wales Community Redevelopment Agency		X	City of Lake Wales						4,7	
POLK	Lake Wales Housing Authority District		X	City of Lake Wales					3	X	Part-time
POLK	Lake Wales Library Board		X	City of Lake Wales					4,7		
POLK	Lakeland Area Mass Transit District	X		Polk County					8	X	None
POLK	Lakeland Community Redevelopment Agency		X	City of Lakeland							
POLK	Lakeland Downtown Development Authority	X		City of Lakeland					2		
POLK	Lakeland Historic Preservation Board		X	City of Lakeland					7		
POLK	Lakeland Housing Authority District		X	City of Lakeland					3	X	None
POLK	Mulberry Housing Authority		X	City of Mulberry				X		X	None
POLK	North Ridge Community Redevelopment Agency		X	Polk County					X		
POLK	Oakmont Grove Community Development District	X		Polk County					X		
POLK	Pebble Ridge Community Development District	X		City of Frostproof							
POLK	Poinciana Community Development District	X		Polk County							
POLK	Poinciana West Community Development District	X		Polk County					X		
POLK	Polk Commerce Centre Community Redevelopment Agency		X	Polk County					X		
POLK	Polk County Health Facilities Authority		X	Polk County					X		
POLK	Polk County Housing Finance Authority		X	Polk County					X	6	
POLK	Polk County Industrial Development Authority		X	Polk County					X	6	
POLK	Polk Soil & Water Conservation District	X		Polk County					X		
POLK	Polk Transit Authority	X		Polk County					X		
POLK	Saddle Creek Community Development District	X		City of Bartow					X		
POLK	West Lakeland Water Control District	X		Polk County					X		
POLK	Williams Community Development District Number One	X		City of Lakeland					X		
POLK	Williams Community Development District Number Two	X		City of Lakeland					X		
POLK	Williams Community Development District Number Three	X		City of Lakeland					X		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
POLK	Williams Community Development District Number Four	X		City of Lakeland				X			
POLK	Williams Community Development District Number Five	X		City of Lakeland				X			
POLK	Williams Community Development District Number Six	X		City of Lakeland				X			
POLK	Williams Community Development District Number Seven	X		City of Lakeland				X			
POLK	Westridge Community Development District	X		Polk County				X			
POLK	Winter Haven Housing Authority		X	City of Winter Haven					2	X	None
PUTNAM	Palatka Downtown Redevelopment Agency		X	City of Palatka					7		
PUTNAM	Palatka Gas Authority		X	City of Palatka					7		
PUTNAM	Palatka Housing Authority District		X	City of Palatka		X		3	X	None	
PUTNAM	Putnam County Development Authority	X		Putnam County				X			
PUTNAM	Putnam County Port Authority		X	Putnam County			X				
PUTNAM	Putnam County Solid Waste Disposal District		X	Putnam County					6		
PUTNAM	Putnam Soil & Water Conservation District	X		Putnam County				X			
ST. JOHNS	Aberdeen Community Development District	X		St. Johns County							
ST. JOHNS	Anastasia Mosquito Control District of St. Johns County	X		St. Johns County			X				
ST. JOHNS	Brandy Creek Community Development District	X		St. Johns County							
ST. JOHNS	Deerfield Preserve Community Development District	X		St. Johns County				X			
ST. JOHNS	Durbin Crossing Community Development District	X		St. Johns County					X		
ST. JOHNS	Elkton Drainage District		X	St. Johns County			X		6		
ST. JOHNS	Flagler Estates Road and Water Control District	X		St. Johns County					2	X	Elected; Fee Basis; Part-time
ST. JOHNS	Heritage Landing Community Development District	X		St. Johns County				X			
ST. JOHNS	Heritage Park Community Development District	X		St. Johns County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
ST. JOHNS	Historic Area Transportation and Parking Community Redevelopment Agency		X	City of St. Augustine				X			
ST. JOHNS	Housing Finance Authority of St. Johns County		X	St. Johns County			X		6		
ST. JOHNS	Isles of Bartram Park Community Development District	X		St. Johns County				X			
ST. JOHNS	Julington Creek Plantation Community Development District	X		St. Johns County				X			
ST. JOHNS	Madeira Community Development District	X		City of St. Augustine				X			
ST. JOHNS	Main Street Community Development District (St. Johns Co.)	X		St. Johns County				X			
ST. JOHNS	Marshall Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Moultrie Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Municipal Service District of Ponte Vedra Beach	X		St. Johns County				X			
ST. JOHNS	Northridge Lakes Community Development District	X		St. Johns County				X			
ST. JOHNS	Ponte Verde Zoning and Adjustment Board		X	St. Johns County				X	6		
ST. JOHNS	St. Augustine-St. Johns County Airport Authority	X		St. Johns County			X			X	None
ST. JOHNS	St. Augustine Port, Waterway, and Beach District	X		St. Johns County				X			
ST. JOHNS	St. Johns County Educational Facilities Authority		X	St. Johns County							
ST. JOHNS	St. Johns County Industrial Development Authority		X	St. Johns County				X	6		
ST. JOHNS	St. Johns Forest Community Development District	X		St. Johns County				X			
ST. JOHNS	St. Johns Soil & Water Conservation District	X		St. Johns County					2		
ST. JOHNS	Sampson Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Sandy Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Six Mile Creek Community Development District	X		St. Johns County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
ST. JOHNS	Street Lighting District #1-Vilano		X	St. Johns County			X		6		
ST. JOHNS	Sweetwater Creek Community Development District	X		St. Johns County							
ST. JOHNS	Turnbull Creek Community Development District	X		St. Johns County			X				
ST. JOHNS	World Commerce Community Development District	X		St. Johns County				X			
ST. LUCIE	Capron Trail Community Development District	X		St. Lucie County				X			
ST. LUCIE	Celebration Pointe Community Development District	X		St. Lucie County							
ST. LUCIE	Children's Services Council of St. Lucie County	X		St. Lucie County			X		8		
ST. LUCIE	City of Port St. Lucie Community Redevelopment Agency		X	City of Port St. Lucie							
ST. LUCIE	Copper Creek Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Creekside Community Development District	X		St. Lucie County							
ST. LUCIE	Ft. Pierce Community Redevelopment Agency		X	City of Fort Pierce				X			
ST. LUCIE	Ft. Pierce Farms Water Control District	X		St. Lucie County			X				
ST. LUCIE	Ft. Pierce Housing Authority District		X	City of Fort Pierce			X			X	None
ST. LUCIE	Lake Lucie Community Development District	X		St. Lucie County				X			
ST. LUCIE	North St. Lucie River Water Management District	X		St. Lucie County		X-G	X		10		
ST. LUCIE	Port St. Lucie Street Lighting District #1		X	City of Port St. Lucie				X			
ST. LUCIE	Portofino Isles Community Development District	X		City of Port St. Lucie							
ST. LUCIE	Portofino Landings Community Development District	X		City of Fort Pierce				X			
ST. LUCIE	Reserve Community Development District	X		St. Lucie County				X			
ST. LUCIE	Reserve Community Development District #2	X		St. Lucie County				X			
ST. LUCIE	River Place on the St. Lucie Community Development District	X		City of Port St. Lucie							
ST. LUCIE	Rupert J. Smith Law Library of St. Lucie County	X		St. Lucie County					6		
ST. LUCIE	St. Lucie County Erosion District		X	St. Lucie County			X		6		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
ST. LUCIE	St. Lucie County Fire District	X		St. Lucie County	X-F					X	None
ST. LUCIE	St. Lucie County Housing Finance Authority		X	St. Lucie County	X-G			X			
ST. LUCIE	St. Lucie County Mosquito Control District		X	St. Lucie County				X			
ST. LUCIE	St. Lucie County Water and Sewer District		X	St. Lucie County				X			
ST. LUCIE	St. Lucie Soil & Water Conservation District	X		St. Lucie County				X			
ST. LUCIE	St. Lucie West Services District	X		St. Lucie County				X			
ST. LUCIE	Southern Grove Community Development District No. 1	X		City of Port St. Lucie					X		
ST. LUCIE	Southern Grove Community Development District No. 2	X		City of Port St. Lucie					X		
ST. LUCIE	Southern Grove Community Development District No. 3	X		City of Port St. Lucie					X		
ST. LUCIE	Southern Grove Community Development District No. 4	X		City of Port St. Lucie					X		
ST. LUCIE	Southern Grove Community Development District No. 5	X		City of Port St. Lucie					X		
ST. LUCIE	Southern Grove Community Development District No. 6	X		City of Port St. Lucie					X		
ST. LUCIE	Sunnyland Farms Community Development District	X		St. Lucie County					X		
ST. LUCIE	Falcon Trace	X		St. Lucie County					X		
ST. LUCIE	Tradition Community Development District #1	X		St. Lucie County					X		
ST. LUCIE	Tradition Community Development District #2	X		St. Lucie County					X		
ST. LUCIE	Tradition Community Development District #3	X		St. Lucie County					X		
ST. LUCIE	Tradition Community Development District #4	X		St. Lucie County					X		
ST. LUCIE	Tradition Community Development District #5	X		St. Lucie County					X		
ST. LUCIE	Tradition Community Development District #6	X		St. Lucie County					X		
ST. LUCIE	Tradition Community Development District #7	X		St. Lucie County					X		
ST. LUCIE	Tradition Community Development District #8	X		St. Lucie County					X		
ST. LUCIE	Tradition Community Development District #9	X		St. Lucie County					X		
ST. LUCIE	Tradition Community Development District #10	X		St. Lucie County					X		
ST. LUCIE	Verona #1 Community Development District	X		City of Port St. Lucie					X		
ST. LUCIE	Verona #2 Community Development District	X		City of Port St. Lucie					X		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
ST. LUCIE	Verona #3 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verona #4 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verona #5 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verona Center Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Villa Vizcaya Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Waterstone Community Development District	X		St. Lucie County				X			
SANTA ROSA	Avalon Beach-Mulat Fire Protection District	X		Santa Rosa County				X			
SANTA ROSA	Blackwater Soil & Water Conservation District		X	Santa Rosa County				X			
SANTA ROSA	Civil Service Board of Santa Rosa County	X		Santa Rosa County							
SANTA ROSA	Contrada Hills Community Development District	X		Santa Rosa County				X			
SANTA ROSA	Gulf Breeze Community Redevelopment Agency		X	City of Gulf Breeze				X			
SANTA ROSA	Holley-Navarre Fire Protection District	X		Santa Rosa County	F-DB						
SANTA ROSA	Midway Fire District	X		Santa Rosa County	F-DB						
SANTA ROSA	Milton Community Redevelopment Agency		X	City of Milton					7		
SANTA ROSA	Milton Housing Authority		X	City of Milton					2		
SANTA ROSA	Pace Property Finance Authority		X	Inactive-Santa Rosa County				X			
SANTA ROSA	Santa Rosa Bay Bridge Authority	X		Santa Rosa County				X			
SANTA ROSA	Santa Rosa County Health Facilities Authority		X	Santa Rosa County							
SANTA ROSA	Santa Rosa County Housing Finance Authority		X	Santa Rosa County				X			
SANTA ROSA	Shores of Santa Rosa Community Development District	X		Santa Rosa County				X			
SARASOTA	Bella Venetia Community Development District	X		City of Venice				X			
SARASOTA	Blackburn Creek Community Development District	X		Sarasota County					11		
SARASOTA	Bobcat Trail Community Development District	X		City of North Port							

INVENTORY OF SPECIAL DISTRICTS

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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
SEMINOLE	City of Sanford Community Redevelopment Agency		X	City of Sanford			X				
SEMINOLE	Dovera Community Development District	X		Seminole County				X			
SEMINOLE	Fred R. Wilson Memorial Law Library		X	Seminole County				X			
SEMINOLE	Oviedo Community Redevelopment District		X	Seminole County							
SEMINOLE	Sanford Airport Authority		X	City of Sanford					4		
SEMINOLE	Sanford Housing Authority		X	City of Sanford			X		3	X	None
SEMINOLE	Seminole County Housing Authority	X		Seminole County				X			
SEMINOLE	Seminole County Industrial Development Authority		X	Seminole County			X		6		
SEMINOLE	Seminole County Port Authority		X	Seminole County			X				
SEMINOLE	Seminole County Soil & Water Conservation District		X	Seminole County				X			
SEMINOLE	US Highway 17-92 Corridor Redevelopment Authority		X	Seminole County				X	9		
SUMTER	Brownwood Community Development District	X		City of Wildwood					11		
SUMTER	Center Hill Community Redevelopment Agency		X	City of Center Hill					11		
SUMTER	Coleman Community Redevelopment Agency		X	City of Coleman							
SUMTER	North Sumter County Hospital District	X		Sumter County				X			
SUMTER	North Sumter County Utility Dependent District		X	Sumter County							
SUMTER	Sumter County Industrial Development Authority		X	Sumter County				X			
SUMTER	Sumter Landing Community Development District	X		Sumter County			X				
SUMTER	Sumter Soil & Water Conservation District	X		Sumter County, Bushnell				X			
SUMTER	Village Community Development District #1		X	Sumter County				X			
SUMTER	Village Community Development District #2		X	Sumter County				X			
SUMTER	Village Community Development District #3		X	Sumter County			X				
SUMTER	Village Community Development District #5		X	Sumter County							

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
SUMTER	Village Community Development District #6	X		Sumter County							
SUMTER	Village Community Development District #7	X		Sumter County				X			
SUMTER	Village Community Development District #8	X		Sumter County				X			
SUMTER	Village Community Development District #9	X		Sumter County				X			
SUMTER	Village Community Development District #10	X		Sumter County				X			
SUMTER	Wildwood Community Redevelopment Agency		X	City of Wildwood				X			
SUMTER	Wildwood Springs Community Development District	X		City of Wildwood					11		
SUWANNEE	City of Live Oak Community Redevelopment Agency		X	City of Live Oak					11		
SUWANNEE	Live Oak Housing Authority District		X	City of Live Oak				X	5		
SUWANNEE	Suwannee County Conservation District	X		Suwannee County				X			
SUWANNEE	Suwannee County Development Authority District		X	Suwannee County				X			
SUWANNEE	Suwannee County Housing Authority	X		Suwannee County				X			
SUWANNEE	Suwannee County Rescue District	X		Suwannee County							
TAYLOR	City of Perry Community Redevelopment Agency		X	City of Perry					11		
TAYLOR	Taylor Coastal Water & Sewer District		X	Taylor County				X			
TAYLOR	Taylor County Development Authority District	X		Taylor County				X			
TAYLOR	Taylor County Health Facilities Authority		X	Taylor County				X			
TAYLOR	Taylor Soil & Water Control District	X		Taylor County							
UNION	Lake Butler Community Redevelopment Agency		X	City of Lake Butler				X			
UNION	Union County Housing Authority	X		Union County				X			
UNION	Union County Special Library District		X	Union County				X			
UNION	Union Soil & Water Conservation District	X		Union County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
VOLUSIA	CBL/BM Port Orange West Community Development District	X		City of Port Orange				X			
VOLUSIA	City of Deland Downtown Tax Increment District		X	City of Deland				X			
VOLUSIA	City of Holly Hill Community Redevelopment Agency		X	City of Holly Hill				X			
VOLUSIA	Daytona Beach Community Redevelopment Agency		X	City of Daytona Beach			X				
VOLUSIA	Daytona Beach Downtown Development Authority		X	City of Daytona Beach			X		6		
VOLUSIA	Daytona Beach Housing Authority		X	City of Daytona Beach		X	X				
VOLUSIA	Daytona Beach Racing and Recreational Facilities District	X		Volusia County/ Daytona Beach				X			
VOLUSIA	Daytona Beach Shores Community Redevelopment Agency		X	City of Daytona Beach Shores		X					
VOLUSIA	Deland Housing Authority		X	City of Deland		X			X	None	
VOLUSIA	East Volusia Transportation District		X	Volusia County			X				
VOLUSIA	Eastern Volusia Regional Water Authority		X	Multiple Municipalities			X				
VOLUSIA	Eastport Business Center		X	City of Port Orange			X				
VOLUSIA	Halifax Hospital Medical Center	X		Volusia County	X	X					
VOLUSIA	Housing Authority of The City of New Smyrna Beach		X	City of New Smyrna Beach			X		3	X	None
VOLUSIA	Indigo Community Development District	X		City of Daytona Beach			X				
VOLUSIA	New Smyrna Beach Community Redevelopment Agency		X	City of New Smyrna Beach			X		4		
VOLUSIA	North Mainland/Ormond Crossings Community Redevelopment Agency		X	City of Ormond Beach			X				
VOLUSIA	Orlandia Heights Special Neighborhood Improvement District		X	City of DeBary					6		
VOLUSIA	Ormond Beach Community Redevelopment Agency		X	City of Ormond Beach							
VOLUSIA	Ormond Beach Housing Authority		X	City of Ormond Beach			X				
VOLUSIA	Ponce de Leon Inlet & Port District		X	Volusia County			X		2		
VOLUSIA	Port Orange Town Center		X	City of Port Orange			X				
VOLUSIA	S. E. Volusia Hospital District/AKA Bert Fish Medical Center	X		Volusia County			X		10		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
VOLUSIA	Spring Hill Community Redevelopment Agency		X	Volusia County				X			
VOLUSIA	SWI Community Development District	X		City of Port Orange				X			
VOLUSIA	Volusia County Educational Facilities Authority		X	Volusia County			X		6		
VOLUSIA	Volusia County Health Facilities Authority		X	Volusia County			X		6		
VOLUSIA	Volusia County Housing Finance Authority		X	Volusia County			X				
VOLUSIA	Volusia County Industrial Development Authority		X	Volusia County			X				
VOLUSIA	Volusia County Unified Fire District		X	Volusia County				X	9		
VOLUSIA	Volusia Growth Management Commission		X	Volusia County				X			
VOLUSIA	Volusia Soil & Water Conservation District	X		Volusia County			X				
VOLUSIA	West Volusia Hospital Authority	X		Volusia County			X				
WAKULLA	City of St. Marks Redevelopment Agency		X	City of St. Marks					11		
WAKULLA	Wakulla County Industrial Development Authority		X	Wakulla County							
WAKULLA	Wakulla Soil & Water Conservation District	X		Wakulla County							
WALTON	Argyle Fire Control District	X		Walton County				X			
WALTON	Choctawhatchee River Soil & Water Conservation District	X		Walton County				X			
WALTON	Coastal Lake Community Development District	X		Walton County				X			
WALTON	Defuniak Springs Housing Authority		X	City of Defuniak Springs			X				
WALTON	Hammock Bay Community Development District	X		City of Freeport				X			
WALTON	Liberty Fire District	X		Walton County				X			
WALTON	Magnolia Creek Community Development District	X		City of Freeport				X			
WALTON	Naturewalk Community Development District	X		Walton County				X			
WALTON	Somerset Community Development District	X		Walton County				X			
WALTON	South Walton County Mosquito Control District	X		Walton County				X			
WALTON	South Walton Fire Control District	X		Walton County	X-F						

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
WASHINGTON	Chipley Housing Authority		X	City of Chipley		X	X				
WASHINGTON	Chipley Redevelopment Agency		X	City of Chipley			X				
WASHINGTON	Northwest Florida Community Hospital		X	Washington County			X				
WASHINGTON	Orange Hill Soil & Water Conservation District	X		Washington County				X			
WASHINGTON	Sunny Hills Units 12 - 15 Dependent District		X	Washington County				X			
MULTI	Aucilla Area Solid Waste Administration	X							X		
MULTI	Barron Water Control District	X							X		
MULTI	Big Bend Water Authority	X							X-G		
MULTI	Boca Grande Fire Control District	X				F-DB					
MULTI	Central Florida Regional Commuter Rail Authority	X							X		
MULTI	Chipola River Soil & Water Conservation County	X							X		
MULTI	Citrus, Levy, Marion Regional Workforce Development Board	X								8	
MULTI	Clay County Utility Authority	X					X	X		5	
MULTI	Cow Slough Water Control District	X							X		
MULTI	Dead Lakes Water Management District	X							X		
MULTI	Disston Island Conservancy District	X							X		
MULTI	East County Water Control District	X							X		
MULTI	Englewood Area Fire Control District	X				X-F	X	X			
MULTI	Englewood Water District	X				DB-Closd			X		
MULTI	Everglades Agricultural Area Environmental Protection District	X								X	
MULTI	First Coast Workforce Development Consortium	X							X		
MULTI	Flaghole Drainage District	X								X	
MULTI	Florida Atlantic Research & Development Board	X							X		
MULTI	Florida Crown Workforce Board, Inc.	X									
MULTI	Florida Inland Navigation District	X							X		
MULTI	Gasparilla Island Bridge Authority	X									
MULTI	Hastings Drainage District	X							X		
MULTI	Heartland Library Cooperative	X							X		
MULTI	Lake Apopka Natural Gas District	X							X		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.				
MULTI	Lakewood Ranch Stewardship District	X								
MULTI	Longboat Key Beach Erosion Control District A	X						X		
MULTI	Longboat Key Beach Erosion Control District B	X						X		
MULTI	Loxahatchee River Environmental Control District	X				X			X	Fee Basis
MULTI	Nature Coast Regional Water Authority	X					X			
MULTI	Nature Coast Soil & Water Conservation District	X						X		
MULTI	New River Public Library Cooperative	X						X		
MULTI	New River Solid Waste Association	X					X			
MULTI	Northwest Florida Regional Housing Authority	X					X			
MULTI	Northwest Florida Transportation Corridor Authority	X						X		
MULTI	Northwest Florida Water Management District	X					X			
MULTI	Okaloosa Gas District	X				X				
MULTI	Pal-Mar Water Control District	X						X		X Elected, Part-time
MULTI	Panhandle Public Library Cooperative System	X						X		
MULTI	Peace River/Manasota Regional Water Supply Authority	X					X			
MULTI	Port LaBelle Community Development District	X					X			
MULTI	Rainbow Lakes Estates Municipal Service District	X						X		
MULTI	Reedy Creek Improvement District	X						X		
MULTI	Ritta Drainage District	X						X		
MULTI	St. John's River Water Management District	X						X		
MULTI	Sarasota Bay Estuary Program	X						X		
MULTI	Sarasota-Manatee Airport Authority	X				X	X			X None
MULTI	Sebastian Inlet Tax District	X						X		
MULTI	South Florida Conservancy District	X						X		
MULTI	South Florida Regional Transportation Authority	X						X		
MULTI	South Florida Water Management District	X						X		
MULTI	South Seminole-Orange County Waste Water Transmission Authority District	X					X	X-G	10	

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MULTI	Southwest Florida Water Management District	X					X				
MULTI	Space Florida	X							2		
MULTI	Sugarland Drainage District	X					X				
MULTI	Sunny Isles Reclam-Water District (INACTV)	X									
MULTI	Suwannee River Water Management District	X					X				
MULTI	Suwannee Valley Transit District	X					X				
	Tampa Bay Area Regional Transportation Authority	X						X			
MULTI	Tampa Bay Estuary Program	X							8		
MULTI	Tampa Bay Water, A Regional Water Supply Authority	X					X	X		4	
MULTI	Telegraph Cypress Water Management District	X						X			
MULTI	Three Rivers Regional Library System	X					X				
MULTI	Tolomato Community Development District	X					X				
MULTI	Tri-County Airport Authority	X						X			
MULTI	Tri-County Hospital Authority	X									
MULTI	Tri-County Transit Authority/Amalgamated Transit Union Local 1596	X					X	X		5	
MULTI	Walton/Okaloosa/Santa Rosa Regional Utility Authority	X						X			
MULTI	Water Cooperative of Central Florida	X								11	
MULTI	West Coast Inland Navigation District	X					X				
MULTI	Wilderness Coast Public Libraries	X					X				
MULTI	Withlacoochee Regional Water Supply	X									