

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement Age YR	Description	Normal Form of Benefit N Description	V S COL	Comments
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	HIRED BEF 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
AVENTURA	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

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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
BELLEVUE	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

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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

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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	VARIES 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	VARIES	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

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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

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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 MBRSH 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 MBRSH 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 MBRSH 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%

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Description	Rate Description	AFC	Normal Retirement YR	Age Description	Normal Form of Benefit N Description	V S	COL	Comments
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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement Age YR Description	Normal Form of Benefit N Description	V S COL	Comments
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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	Normal Retirement AFC	Age YR	Description	Normal Form of Benefit N Description	V S COL	Comments
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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement Age YR	Description	Normal Form of Benefit N Description	V S COL	Comments
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	0LIFE 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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement Age YR Description	Normal Form of Benefit N Description	V S COL	Comments
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	VARIES 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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement Age YR	Description	Normal Form of Benefit N Description	V S COL	Comments
LAUDERHILL (C&M)	G	Active	VR	W/FMR PLN MBRSHIP;HIRE DT AFT3/1/09	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 RETIRES FROM THE SHARE PLAN

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement Age YR Description	Normal Form of Benefit N Description	V S COL	Comments
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 VARIES	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	0LIFE 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	

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement YR	Age Description	Normal Form of Benefit N Description	V S COL	Comments
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; RETIREEES 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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement YR	Age Description	Normal Form of Benefit N Description	V S	COL	Comments
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	VARIES 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	VARIES 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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	Normal Retirement AFC	Age YR	Description	Normal Form of Benefit N Description	V S COL	Comments
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	DROP; 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	DROP; 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% BIENNIALY
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
OLDSPAR	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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement YR	Age Description	Normal Form of Benefit N Description	V S COL	Comments
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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement YR	Age Description	Normal Form of Benefit N Description	V S COL	Comments
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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement Age YR	Description	Normal Form of Benefit N Description	V S COL	Comments
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	VARIES 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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	AFC	Normal Retirement Age YR	Description	Normal Form of Benefit N Description	V S COL	Comments
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 4/10/07XAFXCSC;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

APPENDIX B - Benefit Data

City or District	TYP SYS	Plan Status	Retirement Pct	Benefit Rate Description	Normal Retirement AFC	Age YR	Description	Normal Form of Benefit N Description	V S COL	Comments
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 Pct	Benefit Rate Description	AFC	Normal Retirement YR	Age 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

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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

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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 Pct	Benefit Rate Description	AFC	Normal Retirement YR	Age Description	Normal Form of Benefit N Description	V S COL	Comments
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 Pct	Benefit Rate Description	Normal Retirement AFC	Age 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				