

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.