

2021

FLORIDA LOCAL GOVERNMENT RETIREMENT SYSTEMS ANNUAL REPORT



THE FLORIDA DEPARTMENT OF MANAGEMENT SERVICES

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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.

Headings	Information Provided
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
Total Market Assets	The market value of assets, including DROP accounts.
UAAL	Amount of the <u>U</u> nfunded <u>A</u> ctuarial <u>A</u> ccrued <u>L</u> iability (UAAL).
Valuation Payroll	Total payroll of participating employees included in the valuation.
Retired Payroll	Reflects annual benefits payable to retirees, beneficiaries and vested terminees.

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	NOTE: Those retirement systems which provide retirees with a lump-sum payment or a purchased annuity will <i>not</i> 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 to 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.
Reqd Pct	The percent the required contribution is of the participating employee payroll.
Contributions	Reflects the percent of participating employee payroll which is paid by: Memb Pct Employees City Pct Plan sponsor Other Pct Other source (often 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.

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City or District	TYP SYS	Valuation Date	Total Market 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 Year Beginning	Payment Beginning
ALACHUA COUNTY LIBRARY	G	10/01/2020	31,067,617	6,005,941	1,681,947	2,152,535	234,373	13.9	424,400	25.2	658,773	39.2	4.0	36.5	0.0	10/01/2020	10/01/2020
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2020	4,648,980	2,870,355	0	735,951	19,191	0.0	844,809	0.0	864,000	0.0	0.0	0.0	0.0	07/01/2020	07/01/2020
ALTAMONTE SPRINGS	G	10/01/2020	35,965,487	-6,753,445	12,912,668	815,467	1,453,079	11.3	0	0.0	1,453,079	11.3	1.0	10.6	0.0	10/01/2020	10/01/2020
ALTAMONTE SPRINGS	P	10/01/2020	31,617,770	4,152,243	6,052,861	489,462	850,351	14.1	804,839	13.3	1,655,190	27.4	1.0	19.6	6.8	10/01/2020	10/01/2020
APOPKA	F	10/01/2020	48,398,310	7,351,645	7,582,948	2,503,798	2,306,020	30.4	694,536	9.2	3,000,556	39.6	9.3	28.8	0.0	10/01/2021	10/01/2021
APOPKA	G	10/01/2020	58,492,737	5,549,180	10,802,581	3,557,418	2,000,160	18.5	653,835	6.1	2,653,995	24.6	4.9	16.7	0.0	10/01/2021	10/01/2021
APOPKA	P	10/01/2020	62,206,452	4,162,803	6,623,455	2,970,352	2,678,756	40.4	381,216	5.8	3,059,972	46.2	9.0	37.5	0.0	10/01/2021	10/01/2021
ARCADIA	G	01/01/2021	3,979,439	266,988	1,339,172	295,396	211,194	15.8	21,622	1.6	232,816	17.4	5.0	18.4	0.0	01/01/2021	01/01/2021
ARCADIA	PF	10/01/2020	10,357,400	1,120,612	846,091	726,140	209,038	24.7	137,506	16.3	346,544	41.0	9.6	21.3	11.4	10/01/2021	10/01/2021
ATLANTIC BEACH	G	10/01/2020	21,719,136	2,289,760	1,425,306	1,598,634	282,382	19.8	801,478	56.2	1,083,860	76.0	6.0	77.2	0.0	10/01/2021	10/01/2021
ATLANTIC BEACH	P	10/01/2020	13,153,186	1,952,642	1,853,832	717,344	422,700	22.8	249,047	13.4	671,747	36.2	8.0	22.7	7.0	10/01/2021	10/01/2021
ATLANTIS	P	10/01/2020	1,351,303	-23,140	0	129,780	6,350	0.0	2,082	0.0	8,432	0.0	0.5	0.0	0.0	10/01/2020	10/01/2020
AUBURNDALE	F	10/01/2020	8,384,813	1,991,898	1,125,212	685,401	278,290	24.7	253,301	22.5	531,591	47.2	9.1	30.4	9.6	10/01/2021	10/01/2021
AUBURNDALE	G	10/01/2020	21,864,052	4,996,209	1,243,562	1,949,379	198,636	16.0	926,972	74.5	1,125,608	90.5	2.0	98.9	0.0	10/01/2021	10/01/2021
AUBURNDALE	P	10/01/2020	14,546,205	1,795,804	2,056,020	901,498	515,397	25.1	178,247	8.7	693,644	33.7	5.6	21.0	8.4	10/01/2021	10/01/2021
AVENTURA	P	10/01/2020	54,159,146	9,848,819	8,443,637	1,926,560	2,107,406	25.0	1,087,242	12.9	3,194,648	37.8	10.8	21.8	6.7	10/01/2021	10/01/2021
AVON PARK	F	10/01/2020	7,030,964	831,346	806,414	469,498	234,451	29.1	163,396	20.3	397,847	49.3	5.0	39.6	4.8	10/01/2021	10/01/2021
AVON PARK	P	10/01/2020	6,409,154	567,480	0	488,452			60,916	0.0	60,916	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
BAL HARBOUR VILLAGE	G	10/01/2020	16,323,209	5,615,125	2,595,832	946,296	931,617	35.9	477,988	18.4	1,409,605	54.3	8.0	48.0	0.0	10/01/2020	10/01/2021
BAL HARBOUR VILLAGE	P	10/01/2020	26,816,781	6,773,494	2,243,293	1,658,142	750,227	33.4	3,164,352	141.1	3,914,579	174.5	10.0	167.9	3.0	10/01/2021	10/01/2021
BARTOW	F	10/01/2020	11,998,630	1,536,719	981,029	574,728	299,436	30.5	139,494	14.2	438,930	44.7	2.0	32.6	11.7	10/01/2021	10/01/2021
BARTOW	G	10/01/2020	33,490,544	7,489,954	8,629,237	1,996,519	790,312	9.2	913,553	10.6	1,703,865	19.8	4.0	16.5	0.0	10/01/2021	10/01/2021

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BARTOW	P	10/01/2020	22,258,280	1,784,457	1,765,442	1,495,623	500,078	28.3	238,902	13.5	738,980	41.9	4.0	31.5	7.9	10/01/2021	10/01/2021
BAY HARBOR ISLANDS	G	10/01/2019	9,153,125	1,168,880	2,632,865	263,053	475,220	18.1	233,976	8.9	709,196	26.9	6.4	20.3	0.0	10/01/2020	10/01/2020
BAY HARBOR ISLANDS	P	10/01/2019	11,964,136	-525,874	1,769,488	291,333	640,035	36.2	0	0.0	640,035	36.2	8.0	21.6	2.6	10/01/2020	10/01/2020
BAY MEDICAL CENTER	G	01/01/2021	114,064,007	84,855	0	9,886,797	0	0.0	12,273	0.0	12,273	0.0	0.0	0.0	0.0	01/01/2021	10/01/2021
BELLE GLADE	G	10/01/2020	21,547,300	-3,432,798	3,150,292	810,418	158,704	5.0	0	0.0	158,704	5.0	4.0	0.0	0.0	10/01/2020	10/01/2020
BELLE GLADE (RETIRED)	PF	10/01/2020	6,636,535	-2,198,118	0	205,245	19,463	0.0	0	0.0	19,463	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
BELLE GLADE HOUSING	G	10/01/2018	2,479,352	185,974	801,768	68,910	114,675	14.3	0	0.0	114,675	14.3	0.0	15.1	0.0	10/01/2018	10/01/2018
BELLEAIR	P	10/01/2020	4,736,526	519,344	1,007,258	341,559	321,019	31.9	72,335	7.2	393,354	39.1	6.0	28.7	5.7	10/01/2021	10/01/2021
BELLEVUE	P	10/01/2020	4,413,707	324,907	733,465	259,905	137,282	18.7	27,145	3.7	164,427	22.4	5.0	11.6	6.6	10/01/2021	10/01/2021
BOCA GRANDE FCD	F	10/01/2020	11,453,675	2,652,567	1,712,874	150,166	718,749	42.0	209,604	12.2	928,353	54.2	4.0	44.8	7.1	10/01/2021	10/01/2021
BOCA RATON	G	10/01/2020	233,302,961	13,488,158	33,452,568	16,625,068	3,687,061	11.0	447,599	1.3	4,134,660	12.4	7.6	4.7	0.0	10/01/2021	10/01/2021
BOCA RATON	PF	10/01/2020	416,865,042	154,938,703	41,283,314	27,286,381	12,452,477	30.2	12,932,668	31.3	25,385,145	61.5	10.8	44.2	8.8	10/01/2021	10/01/2021
BOCA RATON EXECUTIVE	G	10/01/2020	52,369,210	20,646,555	5,401,742	3,853,726	1,042,247	19.3	2,225,858	41.2	3,268,105	60.5	11.0	49.4	0.0	10/01/2021	10/01/2020
BOCA RATON HOUSING	G	10/01/2019	3,355,161	-653,747	708,413	155,284	95,228	13.4	0	0.0	95,228	13.4	6.5	7.2	0.0	10/01/2019	10/01/2019
BONITA SPRINGS FCD	F	10/01/2020	79,378,043	26,916,346	9,137,234	4,678,098	2,549,632	27.9	3,187,728	34.9	5,737,360	62.8	7.0	49.0	9.2	10/01/2021	10/01/2021
BONITA SPRINGS FCD	G	10/01/2020	4,228,633	510,934	962,887	206,404	192,267	20.0	55,127	5.7	247,394	25.7	7.0	19.6	0.0	10/01/2021	10/01/2021
BOYNTON BEACH	F	10/01/2020	137,919,967	44,015,157	11,598,751	7,810,880	4,166,129	35.9	3,672,306	31.7	7,838,435	67.6	12.0	46.6	8.9	10/01/2021	10/01/2021
BOYNTON BEACH	G	10/01/2020	194,072,809	17,252,142	24,715,933	12,940,642	3,894,992	15.8	4,775,819	19.3	8,670,811	35.1	7.0	28.1	0.0	10/01/2021	10/01/2021
BOYNTON BEACH	P	10/01/2020	111,887,205	49,617,876	12,665,666	8,167,481	3,633,783	28.7	4,232,377	33.4	7,866,160	62.1	7.0	51.5	3.6	10/01/2021	10/01/2021
BRADENTON	F	10/01/2020	61,606,355	3,384,893	5,102,602	3,422,758	1,551,935	30.4	348,762	6.8	1,900,697	37.3	10.0	19.9	8.7	10/01/2021	10/01/2021
BRADENTON	P	10/01/2020	82,628,770	13,304,871	7,531,570	4,900,074	2,153,984	28.6	1,180,893	15.7	3,334,877	44.3	9.0	29.1	7.5	10/01/2021	10/01/2021
BROOKSVILLE	F	10/01/2020	7,408,887	132,944	929,975	532,889	202,646	21.8	54,893	5.9	257,539	27.7	3.3	18.3	7.2	10/01/2021	10/01/2021
BROOKSVILLE	P	10/01/2019	7,288,232	-2,134,626	0	479,706	85,587	0.0	0	0.0	85,587	0.0	1.0	100.0	0.0	10/01/2020	10/01/2020

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BUSHNELL	G	10/01/2020	4,190,535	141,405	906,790	116,480			28,233	3.1	28,233	3.1	0.0	14.1	0.0	10/01/2021	10/01/2021
CAPE CORAL	F	10/01/2020	208,424,386	45,410,829	18,898,680	10,359,402	6,509,420	34.4	5,264,776	27.9	11,774,196	62.3	10.0	46.7	7.8	10/01/2021	10/01/2021
CAPE CORAL	G	10/01/2020	340,960,500	79,642,412	52,632,964	20,535,559	10,861,133	20.6	10,431,685	19.8	21,292,818	40.5	10.4	31.5	0.0	10/01/2021	10/01/2021
CAPE CORAL	P	10/01/2020	199,169,014	37,899,416	21,126,005	9,712,257	6,193,267	29.3	5,045,216	23.9	11,238,483	53.2	10.0	39.2	5.9	10/01/2021	10/01/2021
CASSELBERRY	PF	10/01/2020	30,626,059	760,052	5,179,204	676,721	1,373,638	26.5	0	0.0	1,373,638	26.5	3.0	17.1	7.4	10/01/2021	10/01/2021
CHATTAHOOCHEE	F	10/01/2019	507,963	36,371	70,907	20,874	30,925	43.6	0	0.0	30,925	43.6	5.0	35.1	5.3	10/01/2020	10/01/2020
CLEARWATER	F	10/01/2020	3,481,098	-1,311,864	0	262,649	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
CLEARWATER	GPF	01/01/2021	1,254,293,845	-58,463,420	92,726,419	53,338,505	18,883,400	20.4	0	0.0	18,883,400	20.4	8.8	12.3	0.0	10/01/2021	10/01/2021
CLERMONT	F	10/01/2020	22,771,575	-1,546,052	5,089,447	330,487	1,464,405	28.8	0	0.0	1,464,405	28.8	4.0	21.8	3.9	10/01/2020	10/01/2020
CLERMONT	P	10/01/2020	23,279,575	-1,869,091	4,730,329	661,564	1,158,841	24.5	0	0.0	1,158,841	24.5	5.0	8.0	12.2	10/01/2020	10/01/2020
CLERMONT (RETIRED)	G	10/01/2020	273,580	-6,319	0	38,314	5,217	0.0	0	0.0	5,217	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
CLEWISTON	G	10/01/2019	12,431,958	476,068	0	888,940	17,748	0.0	35,855	0.0	53,603	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
COCOA	F	10/01/2020	22,119,560	6,362,368	2,101,444	1,895,466	635,797	30.3	885,414	42.1	1,521,211	72.4	6.5	63.3	5.4	10/01/2021	10/01/2021
COCOA	G	10/01/2020	14,410,316	1,057,217	0	1,259,589			112,347	0.0	112,347	0.0	5.0	0.0	0.0	10/01/2021	10/01/2021
COCOA	P	10/01/2020	33,460,234	1,346,516	3,314,980	1,772,145	700,222	21.1	178,441	5.4	878,663	26.5	6.5	14.4	5.6	10/01/2021	10/01/2021
COCOA BEACH	F	10/01/2020	16,637,242	1,803,752	1,735,626	1,119,556	312,553	18.0	271,549	15.7	584,102	33.7	5.0	22.8	6.5	10/01/2021	10/01/2021
COCOA BEACH	G	10/01/2020	29,519,723	-1,154,284	5,842,292	1,754,565	745,721	12.8	0	0.0	745,721	12.8	5.0	7.4	0.0	10/01/2021	10/01/2021
COCOA BEACH	P	10/01/2020	16,641,377	3,173,416	2,260,996	1,253,628	362,061	16.0	371,520	16.4	733,581	32.5	5.0	23.2	4.9	10/01/2021	10/01/2021
COOPER CITY	F	10/01/2020	24,255,542	3,182,705	0	2,043,998	90,643	0.0	477,300	0.0	567,943	0.0	3.5	1,000.0	1,000.0	10/01/2021	10/01/2021
COOPER CITY	G	10/01/2020	38,355,492	5,324,595	2,546,576	2,500,473	458,477	18.0	537,531	21.1	996,008	39.1	10.4	30.6	0.0	10/01/2021	10/01/2021
COOPER CITY	P	10/01/2020	33,443,560	2,255,558	131,668	2,487,766			1,597,253	1,213.1	1,597,253	1,213.1	8.1	1,000.0	210.9	10/01/2019	10/01/2019
COOPER CITY - MANAGEMENT	GPF	10/01/2020	5,081,123	598,210	0	436,349	17,500	0.0	85,810	0.0	103,310	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
CORAL GABLES	GPF	10/01/2020	426,261,125	189,695,867	45,886,247	45,915,250	8,274,658	18.0	19,367,386	42.2	27,642,044	60.2	11.4	49.5	0.3	10/01/2021	10/01/2021

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CORAL SPRINGS	F	10/01/2020	128,708,801	-15,934,993	15,287,756	2,068,285	4,117,173	26.9	0	0.0	4,117,173	26.9	8.8	10.5	7.7	10/01/2021	10/01/2021
CORAL SPRINGS	G	10/01/2020	8,121,642	1,877,181	0	986,598	10,176	0.0	649,917	0.0	660,093	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
CORAL SPRINGS	P	10/01/2020	252,393,599	69,046,303	17,481,543	15,438,540	6,230,908	35.6	6,627,806	37.9	12,858,714	73.6	9.8	54.1	6.9	10/01/2021	10/01/2021
CRESCENT CITY	F	10/01/2020	700,376	-280,331	53,286	14,116	7,375	13.8	0	0.0	7,375	13.8	5.0	0.0	9.9	10/01/2021	10/01/2021
CRESCENT CITY	P	10/01/2019	1,058,604	-133,127	293,786	68,784	61,154	20.8	0	0.0	61,154	20.8	6.0	7.7	7.8	10/01/2020	10/01/2020
CRESTVIEW	G	10/01/2020	20,895,056	2,033,088	5,015,103	1,216,362	738,497	14.7	196,658	3.9	935,155	18.7	6.4	13.0	0.0	10/01/2021	10/01/2021
CRESTVIEW	PF	10/01/2020	22,161,327	2,267,496	4,811,607	818,352	916,520	19.1	194,367	4.0	1,110,887	23.1	6.4	12.7	4.8	10/01/2021	10/01/2021
DADE CITY	F	10/01/2020	6,637,701	766,356	222,847	453,300	72,292	32.4	154,442	69.3	226,734	101.7	1.0	86.2	18.2	10/01/2021	10/01/2021
DADE CITY	P	10/01/2020	10,888,751	-271,652	1,093,600	354,727	337,902	30.9	0	0.0	337,902	30.9	1.5	20.5	9.9	10/01/2021	10/01/2021
DANIA BEACH	G	10/01/2020	25,485,041	3,026,556	804,146	1,985,674	284,608	35.4	995,136	123.8	1,279,744	159.1	19.7	144.9	0.0	10/01/2021	10/01/2021
DANIA BEACH [PF]	F	10/01/2020	67,482,302	7,911,692	1,434,183	4,470,932	854,975	59.6	332,206	23.2	1,187,181	82.8	24.6	51.3	8.7	10/01/2021	10/01/2021
DANIA BEACH [PF]	P	10/01/2020	6,197,075	402,044	0	645,744	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
DAVENPORT	G	10/01/2020	433,860	7,896	1,462,810	0	258,887	17.7	863	0.1	259,750	17.8	5.0	13.4	0.0	10/01/2021	10/01/2021
DAVENPORT	PF	10/01/2020	526,687	267,600	1,143,653	0	223,639	19.6	17,230	1.5	240,869	21.1	5.0	6.7	10.2	10/01/2021	10/01/2021
DAVIE	F	10/01/2020	124,209,252	25,421,892	15,689,368	5,777,586	4,756,876	30.3	2,573,377	16.4	7,330,253	46.7	9.0	33.5	6.3	10/01/2020	10/01/2020
DAVIE	P	10/01/2020	184,855,184	31,295,074	15,490,823	10,388,736	4,690,145	30.3	3,411,334	22.0	8,101,479	52.3	9.0	38.9	6.8	10/01/2020	10/01/2020
DAVIE - GENERAL & MGMT	G	10/01/2020	87,192,130	2,046,333	20,078,565	3,218,864	3,698,190	18.4	0	0.0	3,698,190	18.4	2.8	14.7	0.0	10/01/2021	10/01/2021
DAYTONA BEACH	PF	10/01/2020	203,642,813	73,564,160	19,045,865	17,482,683	3,663,084	19.2	8,106,533	42.6	11,769,617	61.8	9.9	46.3	5.6	10/01/2021	10/01/2021
DEERFIELD BEACH	F	10/01/2020	129,626,638	35,366,556	8,442,678	9,605,059	2,962,681	35.1	4,355,760	51.6	7,318,441	86.7	9.0	73.9	7.3	10/01/2020	10/01/2020
DEERFIELD BEACH	G	10/01/2020	51,677,847	3,086,946	86,472	5,432,189	125,815	145.5	1,206,109	1,394.8	1,331,924	1,540.3	9.0	1,587.8	0.0	10/01/2020	10/01/2020
DEERFIELD BEACH	P	10/01/2020	40,637,560	21,685,848	0	4,573,856			2,381,366	0.0	2,381,366	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
DELAND	F	10/01/2020	19,497,459	4,304,675	3,061,816	932,853	1,021,526	33.4	573,986	18.8	1,595,512	52.1	5.0	46.3	5.6	10/01/2020	10/01/2020
DELAND	G	10/01/2020	29,118,809	3,945,811	1,279,717	2,481,955	192,314	15.0	447,853	35.0	640,167	50.0	7.0	47.2	0.0	10/01/2020	10/01/2021

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DELAND	P	10/01/2020	30,363,845	6,408,690	3,411,934	2,027,399	971,869	28.5	599,310	17.6	1,571,179	46.1	7.8	32.5	7.0	10/01/2021	10/01/2021
DELRAY BEACH	F	10/01/2020	130,993,917	61,436,564	13,306,383	8,942,762	4,168,995	31.3	5,917,191	44.5	10,086,186	75.8	9.5	60.6	7.9	10/01/2021	10/01/2021
DELRAY BEACH	G	10/01/2020	149,874,098	5,509,384	22,853,685	9,316,026	3,178,392	13.9	548,165	2.4	3,726,557	16.3	4.5	12.8	0.0	09/30/2020	09/30/2020
DELRAY BEACH	P	10/01/2020	116,987,996	61,314,092	12,275,252	9,209,897	3,446,772	28.1	5,915,852	48.2	9,362,624	76.3	9.0	64.9	4.7	10/01/2021	10/01/2021
DELTONA	F	10/01/2020	34,510,897	7,662,372	4,645,080	1,915,001	1,140,646	24.6	867,193	18.7	2,007,839	43.2	8.0	27.1	9.8	10/01/2021	10/01/2021
DESTIN FCD	F	10/01/2020	25,071,746	5,761,082	1,883,470	1,534,506	456,277	24.2	582,145	30.9	1,038,422	55.1	6.8	36.8	13.7	10/01/2021	10/01/2021
DUNEDIN	F	10/01/2020	32,273,618	459,661	3,285,101	1,696,669	887,188	27.0	36,363	1.1	923,551	28.1	5.5	14.8	8.9	10/01/2021	10/01/2021
DUNNELLON	PF	10/01/2020	3,113,355	-1,360,023	420,863	92,839	0	0.0	0	0.0	0	0.0	1.0	0.0	0.0	10/01/2020	10/01/2020
EAST LAKE TARPON FCD	F	10/01/2020	19,330,417	3,822,507	2,691,581	1,289,676	588,434	21.9	343,687	12.8	932,121	34.6	5.0	21.3	9.6	10/01/2021	10/01/2021
EAST NICEVILLE FCD	F	10/01/2020	1,282,367	267,440	706,038	0	159,142	22.5	33,798	4.8	192,940	27.3	5.0	17.7	5.7	10/01/2021	10/01/2021
EATONVILLE	P	10/01/2018	1,858,731	-542,555	632,688	0	48,373	7.7	0	0.0	48,373	7.7	5.0	0.0	2.7	10/01/2019	10/01/2019
EDGEWATER	F	10/01/2020	17,668,275	-690,830	1,549,887	516,237	438,205	28.3	0	0.0	438,205	28.3	6.0	19.7	3.6	10/01/2021	10/01/2021
EDGEWATER	G	10/01/2020	12,949,297	6,065,877	102,556	1,596,095	69,973	68.2	635,686	619.8	705,659	688.1	2.5	708.9	0.0	10/01/2021	10/01/2021
EDGEWATER	P	10/01/2020	12,058,659	3,902,743	1,713,250	1,019,698	412,792	24.1	562,803	32.9	975,595	56.9	6.0	53.1	0.0	10/01/2021	10/01/2021
ENGLEWOOD AREA FCD	F	10/01/2019	32,380,332	4,658,120	3,424,287	1,648,276	1,109,067	32.4	583,990	17.1	1,693,057	49.4	10.0	31.6	10.6	10/01/2020	10/01/2020
ENGLEWOOD WATER DISTRICT	G	10/01/2020	677,288	-70,957	0	74,433	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
ESTERO FCD	F	10/01/2020	33,099,781	-1,612,387	5,116,997	397,414	894,733	17.5	0	0.0	894,733	17.5	3.0	8.6	5.0	10/01/2021	10/01/2021
EUSTIS	F	10/01/2020	11,667,184	1,793,041	1,527,844	814,648	314,519	20.6	410,301	26.9	724,820	47.4	4.0	39.0	6.2	10/01/2021	10/01/2021
EUSTIS	P	10/01/2020	21,957,933	5,058,877	2,236,694	1,235,322	679,690	30.4	499,704	22.3	1,179,394	52.7	6.7	42.0	6.0	10/01/2021	10/01/2021
FERNANDINA BEACH	G	10/01/2020	23,772,194	6,743,601	6,600,794	1,888,153	882,323	13.4	868,233	13.2	1,750,556	26.5	6.5	21.0	0.0	10/01/2021	10/01/2021
FERNANDINA BEACH	PF	10/01/2020	28,647,115	7,329,432	4,545,497	1,775,071	870,053	19.1	825,365	18.2	1,695,418	37.3	7.7	25.7	5.3	10/01/2021	10/01/2021
FLAGLER BEACH	F	10/01/2020	2,156,388	-481,240	636,108	54,128	145,954	22.9	0	0.0	145,954	22.9	5.0	11.0	7.7	10/01/2021	10/01/2021

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FLAGLER BEACH	P	10/01/2020	4,574,145	616,885	965,044	274,697	261,949	27.1	65,824	6.8	327,773	34.0	10.0	20.0	5.2	10/01/2021	10/01/2021
FLORIDA CITY	P	10/01/2020	3,504,004	-544,507	0	240,131	0	0.0	7,200	0.0	7,200	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
FLORIDA CITY - ELECTED	G	10/01/2018	3,843,140	-1,160,316	258,938	0	65,646	25.4	0	0.0	65,646	25.4	0.0	28.2	0.0	10/01/2019	10/01/2019
FORT LAUDERDALE	G	09/30/2020	678,032,068	26,279,586	40,486,208	46,513,680	8,869,505	21.9	2,556,519	6.3	11,426,024	28.2	6.0	24.2	0.0	10/01/2021	10/01/2021
FORT LAUDERDALE	PF	10/01/2020	953,894,769	86,527,579	73,946,183	61,371,482	21,141,418	28.6	10,673,376	14.4	31,814,794	43.0	10.0	26.2	6.8	10/01/2021	10/01/2021
FORT MEADE	F	10/01/2020	396,091	32,304	91,042	35,943	18,039	19.8	2,793	3.1	20,832	22.9	0.0	22.9	0.0	10/01/2020	10/01/2020
FORT MEADE	G	10/01/2020	5,123,385	677,651	1,746,171	480,228	120,742	6.9	59,682	3.4	180,424	10.3	0.0	10.7	0.0	10/01/2020	10/01/2020
FORT MEADE	P	10/01/2020	1,189,454	-173,014	0	113,819	11,040	0.0	0	0.0	11,040	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
FORT MYERS	F	10/01/2020	109,228,791	41,164,265	8,432,134	7,971,688	2,238,723	26.6	5,150,462	61.1	7,389,185	87.6	8.0	79.7	8.4	10/01/2020	10/01/2020
FORT MYERS	G	10/01/2020	147,524,325	47,469,115	26,898,912	12,703,007	2,880,999	10.7	5,672,455	21.1	8,553,454	31.8	3.6	29.4	0.0	10/01/2021	10/01/2021
FORT MYERS	P	10/01/2020	160,684,499	53,407,723	17,705,249	11,142,157	4,132,642	23.3	6,777,115	38.3	10,909,757	61.6	10.0	52.7	4.9	10/01/2021	10/01/2021
FORT PIERCE	GP	09/30/2020	215,450,747	23,277,298	32,562,813	15,639,337	5,749,128	17.7	1,709,899	5.3	7,459,027	22.9	5.6	15.6	0.0	10/01/2021	10/01/2021
FORT PIERCE SUPP	P	09/30/2020	15,995,543	1,558,552	7,252,995	820,667	632,192	8.7	117,932	1.6	750,124	10.3	7.0	0.0	3.3	10/01/2020	10/01/2020
FORT WALTON BEACH	F	10/01/2020	19,613,201	10,518,200	2,667,768	1,615,355	691,439	25.9	878,808	32.9	1,570,247	58.9	8.0	45.1	7.9	10/01/2021	10/01/2021
FORT WALTON BEACH	G	10/01/2020	51,481,652	1,498,793	2,214,491	3,463,788	350,494	15.8	282,810	12.8	633,304	28.6	5.0	26.8	0.0	10/01/2021	10/01/2021
FORT WALTON BEACH	P	10/01/2020	23,529,763	7,250,540	2,973,243	2,054,831	750,200	25.2	746,871	25.1	1,497,071	50.4	5.0	39.8	7.3	10/01/2021	10/01/2021
FROSTPROOF	G	10/01/2019	1,648,780	-308,993	454,066	78,111	18,468	4.1	0	0.0	18,468	4.1	1.0	3.2	0.0	10/01/2019	10/01/2019
FROSTPROOF	P	10/01/2020	4,332,975	282,726	78,454	269,493	31,286	39.9	55,840	71.2	87,126	111.1	1.0	77.6	36.4	10/01/2021	10/01/2021
FRUITLAND PARK	F	10/01/2019	635,153	-553,635	23,665	1,101	1,183	5.0	0	0.0	1,183	5.0	5.0	0.0	119.8	10/01/2020	10/01/2020
GAINESVILLE	G	10/01/2020	577,437,181	5,958,552	102,106,182	39,573,147	9,843,676	9.6	502,052	0.5	10,345,728	10.1	5.0	5.5	0.0	10/01/2021	10/01/2021
GAINESVILLE	PF	10/01/2020	296,918,563	-4,567,063	24,934,613	18,963,241	4,974,000	20.0	0	0.0	4,974,000	20.0	8.1	7.6	4.4	10/01/2021	10/01/2021
GOLDEN BEACH	GP	10/01/2020	11,665,839	1,498,703	2,453,333	465,748	578,938	23.6	153,606	6.3	732,544	29.9	4.5	24.9	0.0	10/01/2021	10/01/2021
GREATER NAPLES FCD	F	10/01/2020	37,093,709	-5,536,643	4,046,091	438,860	1,564,773	38.7	0	0.0	1,564,773	38.7	3.0	15.7	16.8	10/01/2021	10/01/2021

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GREEN COVE SPRINGS	P	10/01/2020	6,709,588	-1,319,479	1,244,041	166,718	258,416	20.8	0	0.0	258,416	20.8	1.0	11.6	8.9	10/01/2020	10/01/2020
GREENACRES	F	10/01/2020	20,728,283	329,411	3,937,957	230,750	1,124,863	28.6	0	0.0	1,124,863	28.6	4.0	20.1	3.9	10/01/2021	10/01/2021
GREENACRES	P	10/01/2020	22,852,331	600,923	2,474,076	523,887	1,025,427	41.5	0	0.0	1,025,427	41.5	4.0	31.0	6.5	10/01/2021	10/01/2021
GULF BREEZE	P	10/01/2020	5,636,971	-280,860	1,012,952	116,080	341,484	33.7	0	0.0	341,484	33.7	4.0	20.7	8.9	10/01/2021	10/01/2021
GULFPORT	F	10/01/2020	5,583,763	171,099	1,293,900	204,136	258,934	20.0	18,593	1.4	277,527	21.5	5.0	11.8	5.4	10/01/2021	10/01/2021
GULFPORT	G	10/01/2020	17,443,174	-1,202,926	3,862,610	1,088,331	351,914	9.1	0	0.0	351,914	9.1	2.7	5.2	0.0	10/01/2021	10/01/2021
GULFPORT	P	10/01/2020	11,965,873	1,144,975	2,336,849	591,328	405,465	17.4	104,981	4.5	510,446	21.8	8.0	10.7	4.0	10/01/2021	10/01/2021
HAINES CITY	F	10/01/2020	8,020,027	1,513,807	1,944,777	606,431	318,276	16.4	196,530	10.1	514,806	26.5	9.0	12.9	5.5	10/01/2021	10/01/2021
HAINES CITY	G	10/01/2020	17,130,384	1,514,705	1,610,380	1,580,446	59,889	3.7	258,457	16.1	318,346	19.8	0.0	21.9	0.0	10/01/2021	10/01/2021
HAINES CITY	P	10/01/2020	12,197,907	2,835,400	3,269,801	854,906	622,071	19.0	378,942	11.6	1,001,013	30.6	9.4	17.3	5.0	10/01/2021	10/01/2021
HALIFAX HOSPITAL	G	10/01/2019	275,201,746	92,611,722	26,858,023	22,872,675	68,000	0.3	23,552,657	87.7	23,620,657	88.0	0.0	87.9	0.0	10/01/2019	10/01/2019
HALLANDALE BEACH	G	10/01/2020	63,942,910	8,105,921	4,793,880	4,673,760	842,488	17.6	965,351	20.1	1,807,839	37.7	3.0	39.0	0.0	10/01/2020	10/01/2020
HALLANDALE BEACH	PF	10/01/2020	190,740,320	71,467,782	10,666,258	13,057,619	2,515,363	23.6	10,405,894	97.6	12,921,257	121.1	10.0	103.6	6.8	10/01/2021	10/01/2021
HALLANDALE BEACH PM	G	10/01/2020	19,532,676	1,823,344	475,275	1,310,844	166,457	35.0	334,661	70.4	501,118	105.4	7.4	135.5	0.0	10/01/2020	10/01/2020
HALLANDALE BEACH PM (EXCESS)	G	10/01/2018	0		682,868	0	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
HAVANA	F	10/01/2018	1,172,468	-1,110,763	10,710	2,098	6,500	60.7	0	0.0	6,500	60.7	0.5	0.0	64.3	10/01/2019	10/01/2019
HIALEAH	GPF	10/01/2020	714,595,866	300,959,620	49,228,164	69,127,741	7,599,331	15.4	29,077,833	59.1	36,677,164	74.5	8.9	67.0	0.9	10/01/2021	10/01/2021
HIALEAH - ELECTED	G	10/01/2020	12,405,055	-1,973,209	531,106	691,269	144,465	27.2	0	0.0	144,465	27.2	2.8	24.4	0.0	10/01/2020	10/01/2021
HIALEAH GARDENS	P	10/01/2020	19,062,878	189,370	3,041,150	957,550	786,510	25.9	0	0.0	786,510	25.9	5.0	16.6	5.0	10/01/2021	10/01/2021
HILLSBOROUGH COUNTY	ERP	07/01/2020	9,546,927	12,985,069	0	1,812,957	1,170,072	0.0	1,090,072	0.0	2,260,144	0.0	0.0	0.0	0.0	07/01/2020	07/01/2020
HOLLEY-NAVARRE FCD	F	10/01/2020	4,002,037	288,218	1,203,379	32,134	516,757	42.9	0	0.0	516,757	42.9	11.2	19.9	13.2	10/01/2021	10/01/2021
HOLLY HILL	F	10/01/2020	5,348,642	1,045,407	671,235	431,254	174,078	25.9	178,764	26.6	352,842	52.6	7.0	41.6	6.6	10/01/2021	10/01/2021

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HOLLY HILL	P	10/01/2020	12,384,754	1,506,657	1,183,502	830,440	248,360	21.0	218,777	18.5	467,137	39.5	6.3	22.9	11.8	10/01/2021	10/01/2021
HOLLYWOOD	F	10/01/2020	275,523,207	196,127,999	21,495,284	20,810,518	7,343,943	34.2	16,261,084	75.7	23,605,027	109.8	8.9	106.4	6.9	10/01/2021	10/01/2021
HOLLYWOOD	G	10/01/2020	369,685,845	214,358,643	40,789,456	36,250,509	7,314,128	17.9	23,257,751	57.0	30,571,879	75.0	8.4	69.0	0.0	10/01/2021	10/01/2021
HOLLYWOOD	P	10/01/2020	338,473,036	238,334,668	22,225,871	28,559,886	7,310,732	32.9	22,323,147	100.4	29,633,879	133.3	9.5	112.3	7.6	10/01/2021	10/01/2021
HOLMES BEACH	P	10/01/2020	10,302,250	623,942	1,175,072	587,369	386,538	32.9	72,825	6.2	459,363	39.1	6.0	31.1	3.4	10/01/2021	10/01/2021
HOMESTEAD	F	01/01/2021	7,831,145	630,903	0	564,049	0	0.0	53,552	0.0	53,552	0.0	0.0	0.0	0.0	01/01/2021	01/01/2021
HOMESTEAD	P	10/01/2020	104,376,250	20,488,981	9,075,718	5,948,421	3,813,804	42.0	2,400,501	26.5	6,214,305	68.5	7.7	56.8	7.1	10/01/2021	10/01/2021
HOMESTEAD - General & Hospital	G	10/01/2020	91,142,842	5,580,476	7,043,740	5,420,870	1,410,092	20.0	573,025	8.1	1,983,117	28.2	4.0	25.2	0.0	10/01/2021	10/01/2021
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2020	4,914,056	-138,265	181,800	425,371	90,302	49.7	0	0.0	90,302	49.7	0.0	51.4	0.0	01/01/2020	01/01/2020
HOMESTEAD - Old Elected	G	01/01/2020	3,488,818	-706,870	35,524	173,649	76,076	214.2	0	0.0	76,076	214.2	0.0	221.8	0.0	01/01/2020	01/01/2020
HOWEY-IN-THE-HILLS	P	10/01/2020	1,917,753	-181,419	284,227	62,610	76,758	27.0	0	0.0	76,758	27.0	5.0	22.7	0.0	10/01/2020	10/01/2020
INDIALANTIC	G	10/01/2020	1,649,339	469,856	661,429	166,375	75,103	11.4	47,181	7.1	122,284	18.5	4.5	14.0	0.0	10/01/2021	10/01/2021
INDIALANTIC	PF	10/01/2020	9,379,825	608,030	916,010	574,497	227,621	24.9	0	0.0	227,621	24.9	5.0	12.0	8.7	10/01/2021	10/01/2021
INDIAN HARBOUR BEACH	P	10/01/2020	11,864,190	1,479,324	1,323,421	750,998	380,177	28.7	178,629	13.5	558,806	42.2	6.5	31.2	6.1	10/01/2021	10/01/2021
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2020	356,480	130,695	947,794	288,959	29,783	3.1	0	0.0	29,783	3.1	0.0	3.3	0.0	10/01/2020	10/01/2020
INDIAN RIVER SHORES	G	10/01/2020	1,251,548	60,304	154,205	69,106	52,094	33.8	23,025	14.9	75,119	48.7	9.0	40.9	0.0	10/01/2020	10/01/2020
INDIAN RIVER SHORES	PF	10/01/2020	18,419,808	-747,923	1,515,968	1,021,923	271,311	17.9	0	0.0	271,311	17.9	5.0	12.7	0.0	10/01/2020	10/01/2020
INDIAN SHORES	P	10/01/2019	3,725,211	-694,576	712,616	244,624	70,202	9.9	0	0.0	70,202	9.9	5.0	0.0	2.6	10/01/2020	10/01/2020
JACKSON MEMORIAL HOSPITAL	G	01/01/2020	853,238,960	92,013,081	724,630,787	54,677,514	40,322,175	5.6	4,984,511	0.7	45,306,686	6.3	3.0	3.7	0.0	01/01/2020	01/01/2021
JACKSONVILLE	CO	10/01/2020	239,847,000	234,316,802	26,375,201	20,186,547	8,259,028	31.3	11,148,440	42.3	19,407,468	73.6	10.0	61.5	0.0	10/01/2021	10/01/2021
JACKSONVILLE	G	10/01/2020	2,005,459,000	1,346,924,204	246,864,141	196,451,119	41,692,463	16.9	60,744,951	24.6	102,437,414	41.5	10.0	33.4	0.0	10/01/2021	10/01/2021

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JACKSONVILLE	PF	10/01/2020	2,054,799,648	1,303,279,654	174,185,559	183,176,221	81,229,428	46.6	90,939,160	52.2	172,168,588	98.8	10.3	88.2	0.3	10/01/2021	12/01/2021
JACKSONVILLE BEACH	F	10/01/2020	15,276,169	3,532,678	1,797,055	877,890	405,736	22.6	707,653	39.4	1,113,389	62.0	8.0	45.1	9.3	10/01/2021	10/01/2021
JACKSONVILLE BEACH	G	10/01/2020	60,578,014	13,162,020	13,674,121	4,610,119	1,725,514	12.6	1,807,818	13.2	3,533,332	25.8	8.0	17.0	0.0	10/01/2021	10/01/2021
JACKSONVILLE BEACH	P	10/01/2020	26,848,519	1,647,286	5,093,224	1,366,836	855,708	16.8	419,133	8.2	1,274,841	25.0	8.0	11.4	4.8	10/01/2021	10/01/2021
JACKSONVILLE PF SENIOR STAFF	G	10/01/2018	4,489,259	-1,376,295	0	256,901	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
JUPITER	P	10/01/2020	90,326,773	7,673,617	8,919,342	4,389,680	2,800,786	31.4	801,990	9.0	3,602,776	40.4	10.0	31.9	7.5	10/01/2021	10/01/2021
JUPITER ISLAND	GPF	10/01/2020	10,009,720	2,417,913	623,567	1,367,345	15,117	2.4	407,703	65.4	422,820	67.8	0.0	67.8	0.0	10/01/2020	10/01/2020
KEY BISCAYNE	PF	10/01/2020	48,521,804	3,721,071	5,087,052	3,102,690	1,116,758	22.0	632,097	12.4	1,748,855	34.4	10.5	14.6	10.6	10/01/2021	10/01/2021
KEY WEST	G	10/01/2019	57,413,267	-309,448	13,621,885	3,175,433	1,925,482	14.1	0	0.0	1,925,482	14.1	6.0	8.5	0.0	10/01/2020	10/01/2020
KEY WEST	PF	10/01/2020	123,908,289	23,558,112	14,097,451	6,421,372	3,083,479	21.9	2,495,076	17.7	5,578,555	39.6	7.0	30.6	3.7	10/01/2020	10/01/2020
KEY WEST HOUSING	G	01/01/2021	13,720,128	404,735	2,511,777	659,094	312,216	12.4	46,560	1.9	358,776	14.3	0.0	12.8	0.0	01/01/2022	01/01/2022
KEY WEST UTILITY	G	01/01/2021	116,596,633	20,783,104	10,557,428	7,489,682	1,605,957	15.2	2,119,942	20.1	3,725,899	35.3	0.0	36.6	0.0	01/01/2021	01/01/2021
KISSIMMEE	F	10/01/2020	44,688,139	12,310,907	6,612,083	3,152,014	1,237,496	18.7	1,455,518	22.0	2,693,014	40.7	2.1	36.4	6.1	10/01/2020	10/01/2020
KISSIMMEE	G	10/01/2020	133,328,986	20,089,454	24,032,597	8,288,755	4,258,883	17.7	1,785,446	7.4	6,044,329	25.2	4.0	21.5	0.0	10/01/2021	10/01/2021
KISSIMMEE	P	10/01/2020	73,178,697	11,204,678	9,173,641	4,661,845	1,935,507	21.1	1,098,220	12.0	3,033,727	33.1	4.2	20.1	11.8	10/01/2020	10/01/2020
KISSIMMEE UTILITY AUTHORITY	G	10/01/2020	109,522,281	22,600,267	20,588,424	7,488,392	2,542,499	12.4	2,030,756	9.9	4,573,255	22.2	1.8	20.5	0.0	10/01/2020	10/01/2020
LABELLE	F	10/01/2020	1,987,565	-563,308	162,173	45,645	21,007	13.0	0	0.0	21,007	13.0	1.0	6.0	6.4	10/01/2020	10/01/2020
LADY LAKE	P	10/01/2020	9,667,084	-1,155,014	1,532,999	368,597	388,013	25.3	0	0.0	388,013	25.3	5.0	11.2	6.7	10/01/2021	10/01/2021
LAKE ALFRED	G	10/01/2020	5,562,117	408,877	1,789,205	408,528	242,695	13.6	73,904	4.1	316,599	17.7	5.0	12.7	0.0	10/01/2021	10/01/2021
LAKE ALFRED	PF	10/01/2020	4,873,300	-50,876	833,771	162,652	174,753	21.0	0	0.0	174,753	21.0	5.0	6.7	9.3	10/01/2021	10/01/2021
LAKE CITY	F	10/01/2020	10,612,962	121,487	876,241	710,268	183,295	20.9	152,540	17.4	335,835	38.3	5.0	24.2	6.9	10/01/2021	10/01/2021
LAKE CITY	G	10/01/2020	22,374,695	420,468	641,929	1,841,614	83,786	13.1	661,104	103.0	744,890	116.0	2.0	114.0	0.0	10/01/2020	10/01/2020

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LAKE CITY	P	10/01/2020	17,968,329	-2,777,961	1,641,680	982,515	354,940	21.6	0	0.0	354,940	21.6	5.0	10.0	7.4	10/01/2021	10/01/2021
LAKE HELEN	P	10/01/2020	1,500,140	-301,463	163,616	42,112	8,133	5.0	0	0.0	8,133	5.0	1.0	0.0	4.0	10/01/2020	10/01/2020
LAKE MARY	F	10/01/2020	21,532,556	965,955	3,136,887	816,262	872,331	27.8	201,089	6.4	1,073,420	34.2	5.0	24.6	5.7	10/01/2021	10/01/2021
LAKE MARY	P	10/01/2020	24,677,390	-1,490,011	3,376,257	1,119,949	887,440	26.3	0	0.0	887,440	26.3	5.0	15.7	4.9	10/01/2021	10/01/2021
LAKE PARK (RETIRED)	P	10/01/2020	1,272,816	256,635	0	132,388	36,640	0.0	59,846	0.0	96,486	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
LAKE WALES	F	10/01/2020	9,350,711	3,389,533	1,838,495	636,758	340,080	18.5	310,456	16.9	650,536	35.4	5.0	24.5	7.2	10/01/2021	10/01/2021
LAKE WALES	G	10/01/2020	11,885,476	722,005	4,604,660	766,237	524,768	11.4	83,952	1.8	608,720	13.2	5.0	8.7	0.0	10/01/2021	10/01/2021
LAKE WALES	P	10/01/2020	15,901,824	1,065,758	2,576,130	886,549	491,338	19.1	152,798	5.9	644,136	25.0	5.0	16.4	4.6	10/01/2021	10/01/2021
LAKE WORTH	F	10/01/2020	50,872,211	17,362,236	346,997	4,127,732	205,823	59.3	3,453,774	995.3	3,659,597	1,054.7	11.3	2,561.8	10.7	10/01/2021	10/01/2021
LAKE WORTH	G	10/01/2019	71,483,084	39,135,069	16,996,428	8,547,702	1,654,322	9.7	3,662,946	21.6	5,317,268	31.3	7.2	25.0	0.0	10/01/2020	10/01/2020
LAKE WORTH	P	10/01/2020	36,365,069	18,347,691	1,033,615	3,757,627	336,493	32.6	3,511,004	339.7	3,847,497	372.2	7.1	326.4	51.9	10/01/2021	10/01/2021
LAKELAND	F	10/01/2020	111,310,507	19,009,378	12,752,304	6,123,355	2,488,220	19.5	1,359,623	10.7	3,847,843	30.2	9.4	15.8	6.1	10/01/2021	10/01/2021
LAKELAND	G	10/01/2020	613,339,895	101,719,826	90,771,536	49,022,589	11,488,114	12.7	12,120,062	13.4	23,608,176	26.0	8.0	18.7	0.0	10/01/2021	10/01/2021
LAKELAND	P	10/01/2020	155,413,783	32,121,419	15,808,591	10,464,205	3,270,985	20.7	2,901,525	18.4	6,172,510	39.1	15.5	19.5	5.6	10/01/2021	10/01/2021
LANTANA	F	09/30/2020	48,369,587	6,091,963	1,260,134	1,754,645	592,611	47.0	523,030	41.5	1,115,641	88.5	2.0	72.6	13.9	10/01/2021	10/01/2021
LANTANA	P	10/01/2020	18,254,594	4,007,654	2,254,275	890,658	740,554	32.9	425,516	18.9	1,166,070	51.7	8.0	39.8	5.8	10/01/2021	10/01/2021
LARGO	PF	10/01/2020	158,353,001	44,747,186	17,753,457	10,688,646	4,471,698	25.2	3,505,839	19.8	7,977,537	44.9	8.0	30.6	7.5	10/01/2021	10/01/2021
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2019	2,383,029	-534,396	299,194	125,595	-117,012	-39.1	0	0.0	-117,012	0.0	5.0	0.0	32.0	10/01/2019	10/01/2019
LAUDERHILL	F	10/01/2020	96,487,703	10,932,476	7,682,264	5,677,667	2,549,290	33.2	1,372,767	17.9	3,922,057	51.1	10.7	37.1	2.5	10/01/2020	10/01/2020
LAUDERHILL	G	10/01/2019	27,552,632	4,323,118	4,011,950	1,864,829	781,153	19.5	426,419	10.6	1,207,572	30.1	10.0	21.2	0.0	10/01/2019	10/01/2019
LAUDERHILL	P	10/01/2020	76,712,972	14,272,593	10,233,255	4,688,441	2,713,467	26.5	1,421,143	13.9	4,134,610	40.4	10.0	26.7	0.0	10/01/2020	10/01/2020
LAUDERHILL (C&M)	G	10/01/2019	32,214,481	15,204,889	8,038,840	2,316,751	1,071,076	13.3	2,398,630	29.8	3,469,706	43.2	8.0	36.5	0.0	10/01/2019	10/01/2019

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LEESBURG	F	10/01/2020	22,355,440	3,493,561	2,732,559	1,413,665	616,164	22.6	453,523	16.6	1,069,687	39.2	6.5	31.7	5.6	10/01/2021	10/01/2021
LEESBURG	G	10/01/2020	38,012,494	3,559,833	8,092,141	3,790,489	126,625	1.6	932,032	11.5	1,058,657	13.1	0.0	14.0	0.0	10/01/2021	10/01/2021
LEESBURG	P	10/01/2020	24,313,377	2,527,399	4,053,693	1,207,746	639,615	15.8	311,742	7.7	951,357	23.5	7.7	11.0	5.6	10/01/2021	10/01/2021
LIGHTHOUSE POINT	PF	10/01/2020	27,552,506	-3,331,463	0	1,871,075	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
LIVE OAK	F	10/01/2020	1,619,625	311,950	0	182,389	57,020	0.0	0	0.0	57,020	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
LONGBOAT KEY	F	10/01/2020	20,088,426	11,742,836	0	2,208,811			1,672,362	0.0	1,672,362	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
LONGBOAT KEY	G	10/01/2020	11,400,464	2,558,121	0	1,131,115			341,087	0.0	341,087	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
LONGBOAT KEY	P	10/01/2020	7,763,991	3,959,333	0	889,585			483,293	0.0	483,293	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
LONGWOOD	PF	10/01/2020	22,300,100	70,714	4,335,822	632,185	1,031,250	23.8	0	0.0	1,031,250	23.8	1.0	16.1	6.7	10/01/2021	10/01/2021
LYNN HAVEN	F	10/01/2020	7,881,813	548,915	908,532	299,270	218,344	24.0	80,330	8.8	298,674	32.9	5.0	18.9	10.2	10/01/2021	10/01/2021
LYNN HAVEN	G	10/01/2020	19,454,204	1,733,719	4,809,067	1,162,942	785,094	16.3	198,759	4.1	983,853	20.5	5.0	16.2	0.0	10/01/2021	10/01/2021
LYNN HAVEN	P	10/01/2020	10,823,576	-589,445	1,866,011	512,074	414,446	22.2	0	0.0	414,446	22.2	5.0	9.5	6.7	10/01/2021	10/01/2021
MADISON	PF	10/01/2019	5,373,072	1,288,378	1,052,201	437,053	417,738	39.7	0	0.0	417,738	39.7	5.8	30.9	4.6	10/01/2020	10/01/2020
MAITLAND	PF	10/01/2020	35,830,478	10,284,934	5,952,185	2,309,967	1,273,737	21.4	959,255	16.1	2,232,992	37.5	6.9	27.8	2.8	10/01/2021	10/01/2021
MANALAPAN	GP	10/01/2020	2,377,962	427,256	1,686,350	0	377,238	22.4	46,743	2.8	423,981	25.1	7.0	19.5	0.0	10/01/2021	10/01/2021
MARATHON	F	10/01/2020	10,785,528	-2,297,365	1,655,777	187,690	357,211	21.6	0	0.0	357,211	21.6	5.0	7.4	9.2	10/01/2021	10/01/2021
MARCO ISLAND	F	10/01/2020	25,198,827	-2,300,467	3,139,542	121,057	1,287,673	41.0	0	0.0	1,287,673	41.0	1.0	39.2	2.3	10/01/2021	10/01/2021
MARCO ISLAND	P	10/01/2020	18,877,200	320,353	2,401,172	725,708	602,513	25.1	91,347	3.8	693,860	28.9	0.5	21.0	8.5	10/01/2021	10/01/2021
MARIANNA	F	10/01/2020	4,278,250	-1,418,822	562,808	215,405	37,885	6.7	0	0.0	37,885	6.7	5.0	0.0	7.7	10/01/2021	10/01/2021
MARIANNA	P	10/01/2020	5,530,931	-2,133,722	638,049	205,812	29,724	4.7	0	0.0	29,724	4.7	5.0	0.0	8.3	10/01/2021	10/01/2021
MARTIN COUNTY	ERP	07/01/2019	8,400,010	0	0	681,073	15,000	0.0	0	0.0	15,000	0.0	0.0	0.0	0.0	07/01/2019	07/01/2019
MEDLEY	P	10/01/2020	29,377,893	717,384	3,307,256	1,618,526	596,727	18.0	176,275	5.3	773,002	23.4	5.0	14.5	4.5	10/01/2021	10/01/2021
MEDLEY - GENERAL + ELECTED	G	10/01/2020	25,106,130	2,983,576	2,902,987	1,260,938	671,709	23.1	267,760	9.2	939,469	32.4	0.0	34.5	0.0	10/01/2020	10/01/2020

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City or District	TYP SYS	Valuation Date	Total Market 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 Year Beginning	Payment Beginning
MELBOURNE	F	10/01/2020	74,290,140	17,077,990	8,693,788	5,061,749	2,357,220	27.1	1,745,223	20.1	4,102,443	47.2	7.5	38.9	6.3	10/01/2021	10/01/2021
MELBOURNE	G	10/01/2020	7,964,038	-1,676,565	101,034	532,432	44,048	43.6	0	0.0	44,048	43.6	0.0	48.3	0.0	10/01/2021	10/01/2021
MELBOURNE	P	10/01/2020	94,418,939	17,127,025	8,888,349	6,605,888	1,584,952	17.8	2,170,755	24.4	3,755,707	42.3	7.2	29.1	7.5	10/01/2021	10/01/2021
MELBOURNE - SPECIAL RISK	G	10/01/2020	1,621,181	-136,240	75,863	52,467	31,022	40.9	20,329	26.8	51,351	67.7	0.0	74.9	0.0	10/01/2021	10/01/2021
MELBOURNE BEACH	P	10/01/2020	3,755,659	618,083	566,447	269,744	161,134	28.5	98,341	17.4	259,475	45.8	5.0	35.0	7.5	10/01/2021	10/01/2021
MIAMI - ELECTED	G	01/01/2020	7,925,356	2,997,124	100,585	618,992	90,061	89.5	683,363	679.4	773,424	768.9	0.0	768.9	0.0	01/01/2020	01/01/2020
MIAMI - FIPO	PF	10/01/2020	1,302,013,988	763,971,353	176,712,600	123,544,050	79,687,773	45.1	0	0.0	79,687,773	45.1	9.1	37.3	0.0	10/01/2020	10/01/2021
MIAMI - FIPO (STAFF)	G	10/01/2020	3,569,682	-370,949	317,262	86,843	25,616	8.1	0	0.0	25,616	8.1	7.0	1.4	0.0	10/01/2021	10/01/2021
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2021	416,022,492	-140,140,423	176,712,600	28,278,615	0	0.0	7,208,422	4.1	7,208,422	4.1	0.0	4.1	0.0	01/01/2021	01/01/2021
MIAMI - GESE	GS	10/01/2020	774,433,922	332,739,545	123,806,165	74,119,988	20,231,463	16.3	47,008,514	38.0	67,239,977	54.3	10.0	41.8	0.0	10/01/2021	10/01/2021
MIAMI - GESE (EXCESS)	GS	10/01/2020	0	4,244,057	123,806,165	374,062	0	0.0	616,889	0.5	616,889	0.5	0.0	0.5	0.0	10/01/2020	10/01/2020
MIAMI - GESE (STAFF)	GS	10/01/2020	4,814,603	994,867	417,671	312,565	113,702	27.2	206,017	49.3	319,719	76.6	10.0	66.6	0.0	10/01/2021	10/01/2021
MIAMI - OFF-STREET PARKING	G	10/01/2020	22,722,579	1,386,020	3,032,388	957,831	562,646	18.6	177,656	5.9	740,302	24.4	6.5	19.7	0.0	10/01/2020	10/01/2020
MIAMI BEACH	G	10/01/2020	712,457,774	209,132,501	88,446,616	55,939,022	16,236,004	18.4	19,883,224	22.5	36,119,228	40.8	9.8	33.4	0.0	10/01/2021	10/01/2021
MIAMI BEACH	PF	10/01/2020	1,005,632,284	333,100,863	67,165,967	77,302,955	23,535,529	35.0	27,039,872	40.3	50,575,401	75.3	10.1	65.6	0.2	10/01/2021	10/01/2021
MIAMI SHORES VILLAGE	G	10/01/2019	15,683,642	1,717,676	3,680,223	948,091	444,027	12.1	194,607	5.3	638,634	17.4	6.0	12.4	0.0	10/01/2020	10/01/2020
MIAMI SHORES VILLAGE	P	10/01/2020	28,574,377	4,697,465	3,008,917	1,563,667	938,783	31.2	558,047	18.6	1,496,830	49.8	9.0	41.2	3.1	10/01/2021	10/01/2021
MIAMI SPRINGS	G	10/01/2020	21,608,531	604,283	3,730,509	1,398,836	606,851	16.3	60,822	1.6	667,673	17.9	6.7	11.3	0.0	10/01/2021	10/01/2021
MIAMI SPRINGS	PF	10/01/2020	35,604,813	223,716	3,005,283	2,351,226	645,196	21.5	59,056	2.0	704,252	23.4	8.4	12.1	4.1	10/01/2021	10/01/2021
MIAMI-DADE COUNTY	ERP	07/01/2020	24,094,508	8,948,028	0	3,844,760	62,154	0.0	1,773,773	0.0	1,835,927	0.0	0.0	0.0	0.0	07/01/2020	06/30/2021
MIDWAY FCD	F	10/01/2020	7,494,228	785,600	1,955,829	96,308	580,496	29.7	0	0.0	580,496	29.7	10.0	14.2	6.5	10/01/2021	10/01/2021
MILTON	F	10/01/2020	5,965,066	3,658,495	837,791	511,908	224,242	26.8	382,425	45.7	606,667	72.4	6.5	60.3	8.4	10/01/2021	10/01/2021
MILTON	G	10/01/2020	14,771,438	2,197,637	2,899,004	1,159,172	453,342	15.6	233,287	8.1	686,629	23.7	10.0	14.5	0.0	10/01/2021	10/01/2021

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MILTON	P	10/01/2020	8,983,928	151,314	871,952	548,777	233,069	26.7	19,313	2.2	252,382	28.9	8.0	10.8	11.2	10/01/2021	10/01/2021
MIRAMAR	F	10/01/2020	185,172,037	48,999,403	9,322,096	8,403,555	3,371,785	36.2	6,623,237	71.1	9,995,022	107.2	8.5	104.1	0.0	10/01/2020	10/01/2020
MIRAMAR	G	10/01/2020	122,868,939	23,041,197	20,083,064	6,312,337	4,689,127	23.4	2,255,685	11.2	6,944,812	34.6	9.5	26.0	0.0	10/01/2021	10/01/2021
MIRAMAR	P	10/01/2020	204,983,316	73,576,646	13,454,800	10,540,789	4,720,646	35.1	6,965,263	51.8	11,685,909	86.9	13.4	68.2	9.2	10/01/2020	10/01/2020
MIRAMAR - MANAGEMENT	G	10/01/2020	55,840,037	19,734,076	15,251,373	3,859,906	4,233,993	27.8	1,568,921	10.3	5,802,914	38.1	13.5	24.5	0.0	10/01/2021	10/01/2021
MONROE COUNTY	ERP	07/01/2021	210,781	200,944	0	45,727	31,046	0.0	0	0.0	31,046	0.0	0.0	0.0	0.0	07/01/2021	07/01/2021
MONROE COUNTY VOL F.F. & EMS	F	01/01/2021	841,817	-291,517	0	31,200	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	01/01/2021	01/01/2021
MONTICELLO	F	10/01/2018	917,657	-300,109	0	29,521	8,655	0.0	0	0.0	8,655	0.0	5.0	0.0	0.0	10/01/2019	10/01/2019
MONTICELLO	P	10/01/2019	2,293,289	-267,246	353,465	103,558	8,025	2.3	0	0.0	8,025	2.3	7.0	0.0	12.7	10/01/2020	10/01/2020
MOUNT DORA	F	10/01/2020	9,485,245	941,206	2,256,497	529,243	695,023	30.8	0	0.0	695,023	30.8	7.0	18.9	4.3	10/01/2021	10/01/2021
MOUNT DORA	G	10/01/2020	17,419,336	2,227,590	2,084,203	1,483,450	-145,496	-7.0	508,139	24.4	362,643	17.4	7.1	17.2	0.0	10/01/2021	10/01/2021
MOUNT DORA	P	10/01/2020	12,891,621	341,445	3,235,606	782,706	841,022	26.0	0	0.0	841,022	26.0	7.6	15.2	3.6	10/01/2021	10/01/2021
NAPLES	F	10/01/2020	60,840,020	14,396,587	3,566,740	3,771,888	894,923	25.1	1,663,041	46.6	2,557,964	71.7	4.4	50.4	16.9	10/01/2021	10/01/2021
NAPLES	G	10/01/2020	60,892,914	13,111,464	17,619,840	4,635,559	1,558,091	8.8	1,373,575	7.8	2,931,666	16.6	4.0	13.0	0.0	10/01/2021	10/01/2021
NAPLES	P	10/01/2020	55,739,544	17,386,290	4,618,873	4,278,636	962,170	20.8	1,930,813	41.8	2,892,983	62.6	4.3	41.3	17.0	10/01/2021	10/01/2021
NEPTUNE BEACH	P	10/01/2020	10,370,728	1,250,944	1,605,856	750,216	299,357	18.6	184,389	11.5	483,746	30.1	8.0	19.7	3.6	10/01/2021	10/01/2021
NEW PORT RICHEY	F	10/01/2020	13,346,807	938,875	1,496,530	905,853	356,421	23.8	103,929	6.9	460,350	30.8	6.5	17.7	7.7	10/01/2021	10/01/2021
NEW PORT RICHEY	P	10/01/2020	30,989,154	-2,166,937	2,744,378	1,902,560	751,685	27.4	0	0.0	751,685	27.4	6.5	12.5	8.4	10/01/2021	10/01/2021
NEW SMYRNA BEACH	F	10/01/2020	25,574,235	4,293,857	2,976,246	1,835,086	434,072	14.6	573,609	19.3	1,007,681	33.9	10.0	15.8	9.3	10/01/2021	10/01/2021
NEW SMYRNA BEACH	P	10/01/2020	18,928,431	5,231,850	2,794,801	1,653,144	516,898	18.5	603,506	21.6	1,120,404	40.1	8.0	29.6	4.4	10/01/2021	10/01/2021
NORTH BAY FCD	F	10/01/2020	5,800,535	180,091	1,058,372	252,363	287,592	27.2	16,135	1.5	303,727	28.7	5.0	17.7	7.1	10/01/2021	10/01/2021
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2020	63,070,165	-19,070,299	0	2,914,945	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021

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NORTH BROWARD HOSPITAL	G	07/01/2018	365,519,274	36,834,696	377,071,151	13,871,632	11,229,748	3.0	5,428,790	1.4	16,658,538	4.4	0.0	4.7	0.0	07/01/2018	07/01/2018
NORTH COLLIER FCD (was North Naples)	F	10/01/2020	102,099,091	8,902,059	15,384,315	1,765,086	5,734,125	37.3	661,559	4.3	6,395,684	41.6	8.5	21.4	11.7	10/01/2021	10/01/2021
NORTH MIAMI 691 [GPF]	F	10/01/2020	2,466,096	-159,925	0	376,774	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
NORTH MIAMI 691 [GPF]	G	10/01/2020	133,830,827	8,388,659	12,144,496	6,664,035	2,206,997	18.2	1,724,973	14.2	3,931,970	32.4	6.8	27.3	0.0	10/01/2021	10/01/2021
NORTH MIAMI 691 [GPF]	P	10/01/2020	5,679,496	-231,861	122,621	426,527	43,771	35.7	0	0.0	43,771	35.7	7.0	30.6	0.0	10/01/2021	10/01/2021
NORTH MIAMI 748	P	10/01/2020	84,248,013	31,799,146	8,887,506	4,791,728	3,059,618	34.4	2,903,908	32.7	5,963,526	67.1	9.5	55.5	2.1	10/01/2021	10/01/2021
NORTH MIAMI BEACH	G	10/01/2020	82,103,986	32,923,073	6,544,276	8,643,165	861,969	13.2	3,157,784	48.3	4,019,753	61.4	7.0	54.7	0.0	10/01/2021	10/01/2021
NORTH MIAMI BEACH	PF	10/01/2020	103,213,261	50,639,414	7,081,787	10,660,385	2,149,269	30.4	4,935,426	69.7	7,084,695	100.0	11.1	84.6	5.7	10/01/2021	10/01/2021
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2020	20,741,874	-122,485	913,318	1,684,002	138,066	15.1	0	0.0	138,066	15.1	8.0	5.7	0.0	10/01/2021	10/01/2021
NORTH PORT	F	10/01/2020	55,434,805	3,083,874	3,813,721	2,453,882	1,011,697	26.5	327,856	8.6	1,339,553	35.1	10.6	19.5	6.2	10/01/2021	10/01/2021
NORTH PORT	P	10/01/2020	51,373,369	3,188,286	5,341,529	2,504,102	1,692,523	31.7	264,172	5.0	1,956,695	36.6	8.0	26.2	5.2	10/01/2021	10/01/2021
NORTH RIVER FCD	F	10/01/2020	24,561,450	4,406,781	4,010,341	1,318,595	938,868	23.4	513,236	12.8	1,452,104	36.2	4.5	27.2	4.5	10/01/2021	10/01/2021
OAKLAND PARK	G	10/01/2020	42,191,516	4,194,976	2,286,981	4,068,086	661,605	28.9	0	0.0	661,605	28.9	0.0	28.7	0.0	10/01/2021	10/01/2021
OAKLAND PARK	PF	10/01/2020	61,926,068	15,290,896	1,118,456	6,564,053	259,933	23.2	3,006,164	268.8	3,266,097	292.0	9.2	246.9	33.3	10/01/2020	10/01/2020
OCALA	F	10/01/2020	74,876,538	21,168,755	7,812,392	4,187,290	1,536,205	19.7	2,507,747	32.1	4,043,952	51.8	7.1	40.3	2.4	10/01/2021	10/01/2021
OCALA	G	10/01/2020	172,555,848	62,234,604	10,272,252	17,152,425	883,563	8.6	8,763,618	85.3	9,647,181	93.9	5.0	88.9	0.0	10/01/2021	10/01/2021
OCALA	P	10/01/2020	80,914,606	17,933,483	11,758,807	5,148,440	2,134,087	18.2	2,479,935	21.1	4,614,022	39.2	8.0	25.4	5.9	10/01/2021	10/01/2021
OCEAN CITY-WRIGHT FCD	F	10/01/2020	16,354,764	6,928,836	3,036,862	1,443,347	630,007	20.8	553,577	18.2	1,183,584	39.0	7.0	23.9	9.5	10/01/2021	10/01/2021
OCOE	G	10/01/2020	43,468,609	3,941,513	9,723,023	2,853,987	1,236,482	12.7	326,792	3.4	1,563,274	16.1	7.4	9.3	0.0	10/01/2021	10/01/2021
OCOE	PF	10/01/2020	62,623,794	5,945,629	9,333,355	3,476,071	2,032,200	21.8	790,282	8.5	2,822,482	30.2	8.0	18.2	5.2	10/01/2021	10/01/2021
OKALOOSA ISLAND FCD	F	10/01/2020	10,393,283	7,937,802	1,300,242	955,069	349,925	26.9	683,252	52.6	1,033,177	79.5	8.0	71.4	3.0	10/01/2021	10/01/2021
OKEECHOBEE	F	10/01/2020	4,852,207	-882,680	426,372	243,713	91,342	21.4	0	0.0	91,342	21.4	5.0	5.3	12.4	10/01/2020	10/01/2021

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OKEECHOBEE	G	10/01/2020	5,460,951	-616,611	1,288,356	219,513	160,633	12.5	0	0.0	160,633	12.5	6.0	7.4	0.0	10/01/2020	10/01/2021
OKEECHOBEE	P	10/01/2020	10,411,469	-1,116,618	1,062,783	469,238	198,991	18.7	0	0.0	198,991	18.7	5.0	6.4	8.5	10/01/2020	10/01/2021
OKEECHOBEE UTILITY	G	10/01/2020	10,142,415	-271,229	2,166,902	370,546	305,076	14.1	0	0.0	305,076	14.1	6.0	9.1	0.0	10/01/2020	10/01/2021
OLDSMAR	F	10/01/2020	6,936,386	14,925	648,942	76,031	272,724	42.0	0	0.0	272,724	42.0	5.0	28.1	10.3	10/01/2020	10/01/2020
ORANGE COUNTY LIBRARY	G	01/01/2021	58,269,718	-12,995,350	4,125,334	2,719,297	400,701	9.7	0	0.0	400,701	9.7	0.0	10.4	0.0	01/01/2021	01/01/2021
ORANGE PARK	F	10/01/2020	8,717,762	-94,853	1,296,247	469,264	299,732	23.1	0	0.0	299,732	23.1	4.0	11.5	8.5	10/01/2021	10/01/2021
ORANGE PARK	G	10/01/2020	11,830,511	-635,488	2,150,340	950,008	199,442	9.3	0	0.0	199,442	9.3	3.2	6.1	0.0	10/01/2020	10/01/2020
ORANGE PARK	P	10/01/2020	21,477,789	-256,881	1,481,776	1,033,346	453,463	30.6	0	0.0	453,463	30.6	6.3	14.5	10.8	10/01/2021	10/01/2021
ORLANDO	F	10/01/2020	476,730,380	105,296,746	45,795,877	25,251,043	15,061,909	32.9	12,094,671	26.4	27,156,580	59.3	7.5	48.4	5.1	10/01/2021	10/01/2021
ORLANDO	G	09/30/2020	231,333,306	35,002,788	4,577,943	20,227,414	10,064,922	219.9	0	0.0	10,064,922	219.9	4.9	333.1	0.0	10/01/2021	10/01/2021
ORLANDO	P	10/01/2020	660,964,021	140,838,743	56,366,021	41,600,340	18,881,533	33.5	19,188,469	34.0	38,070,002	67.5	8.4	55.7	0.0	10/01/2021	10/01/2021
ORLANDO AVIATION	G	10/01/2020	145,368,898	2,365,162	3,597,776	10,914,313	562,280	15.6	640,861	17.8	1,203,141	33.4	0.0	34.6	0.0	10/01/2021	10/01/2021
ORLANDO UTILITY	G	10/01/2019	425,766,210	96,046,361	100,621,441	32,297,262	6,093,763	6.1	12,218,608	12.1	18,312,371	18.2	4.0	18.5	0.0	10/01/2020	10/01/2020
ORMOND BEACH	F	10/01/2020	33,440,167	6,791,849	2,403,416	2,149,439	596,102	24.8	744,229	31.0	1,340,331	55.8	8.6	38.3	10.8	10/01/2021	10/01/2021
ORMOND BEACH	G	10/01/2020	53,442,725	3,861,573	5,125,935	3,502,226	726,197	14.2	0	0.0	726,197	14.2	4.0	16.3	0.0	10/01/2021	10/01/2021
ORMOND BEACH	P	10/01/2020	38,632,085	9,314,607	3,985,444	2,618,700	1,070,659	26.9	877,631	22.0	1,948,290	48.9	9.0	31.3	10.3	10/01/2021	10/01/2021
OVIEDO	F	10/01/2020	16,955,134	3,450,014	3,097,012	846,049	492,049	15.9	300,473	9.7	792,522	25.6	7.0	10.8	8.8	10/01/2021	10/01/2021
OVIEDO	P	10/01/2020	29,198,204	594,208	4,554,717	1,146,438	943,854	20.7	64,296	1.4	1,008,150	22.1	6.0	12.2	4.7	10/01/2021	10/01/2021
PACE FCD	F	10/01/2020	134,726	237,448	568,075	0	120,617	21.2	0	0.0	120,617	21.2	10.0	11.7	0.0	10/01/2020	10/01/2020
PALATKA	F	10/01/2020	8,408,787	2,693,666	1,190,942	688,394	286,518	24.1	319,560	26.8	606,078	50.9	6.0	41.4	5.3	10/01/2021	10/01/2021
PALATKA	G	10/01/2020	19,147,009	7,854,332	3,714,037	2,037,819	488,161	13.1	1,003,362	27.0	1,491,523	40.2	6.0	35.6	0.0	10/01/2021	10/01/2021
PALATKA	P	10/01/2020	11,831,571	2,013,113	1,481,263	894,397	262,936	17.8	231,545	15.6	494,481	33.4	6.0	23.4	5.2	10/01/2021	10/01/2021
PALM BAY	F	10/01/2020	94,443,945	21,204,196	6,475,039	5,709,482	1,984,099	30.6	2,008,845	31.0	3,992,944	61.7	8.8	47.1	8.1	10/01/2021	10/01/2021

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PALM BAY	G	10/01/2020	214,728	-192,438	0	4,115	4,337	0.0	0	0.0	4,337	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
PALM BAY	P	10/01/2020	123,917,650	15,217,348	7,710,629	6,675,432	1,946,240	25.2	1,440,102	18.7	3,386,342	43.9	8.8	27.6	9.2	10/01/2021	10/01/2021
PALM BEACH	GPF	09/30/2020	245,766,993	94,163,607	19,471,062	21,849,775	3,693,984	19.0	9,526,264	48.9	13,220,248	67.9	5.9	59.8	0.0	10/01/2021	10/01/2021
PALM BEACH GARDENS	F	10/01/2020	116,702,459	22,535,160	8,207,679	4,904,995	2,570,640	31.3	2,901,858	35.4	5,472,498	66.7	6.0	54.2	8.8	10/01/2021	10/01/2021
PALM BEACH GARDENS	G	10/01/2020	2,875,022	675,077	112,007	237,495	103,732	92.6	0	0.0	103,732	92.6	6.0	81.4	0.0	10/01/2021	10/01/2021
PALM BEACH GARDENS	P	10/01/2020	104,509,559	21,206,097	9,128,147	5,760,477	3,087,419	33.8	2,453,803	26.9	5,541,222	60.7	8.6	46.1	6.4	10/01/2021	10/01/2021
PALM COAST (VOL)	F	10/01/2020	4,766,611	-1,993,048	0	169,001	104,013	0.0	0	0.0	104,013	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
PALM HARBOR FCD	F	10/01/2020	34,257,454	-1,464,226	5,019,410	406,650	1,721,046	34.3	0	0.0	1,721,046	34.3	7.5	19.9	8.2	10/01/2021	10/01/2021
PALM TRAN, INC. (ATU-1577)	G	01/01/2021	138,676,209	23,071,763	32,705,258	8,396,825	4,626,066	14.1	2,234,400	6.8	6,860,466	21.0	3.0	19.2	0.0	01/01/2022	01/01/2022
PALMETTO	G	10/01/2020	16,045,522	7,159	3,188,402	933,980	379,107	11.9	160,779	5.0	539,886	16.9	5.0	15.0	0.0	10/01/2021	10/01/2021
PALMETTO	P	10/01/2020	14,631,106	1,164,111	1,543,190	1,033,651	336,616	21.8	134,611	8.7	471,227	30.5	5.0	17.9	8.7	10/01/2021	10/01/2021
PANAMA CITY	F	10/01/2020	37,899,321	15,523,702	3,732,435	3,435,123	944,271	25.3	1,774,868	47.6	2,719,139	72.9	7.5	59.7	8.5	10/01/2021	10/01/2021
PANAMA CITY	P	10/01/2020	37,471,894	10,705,646	4,392,343	3,229,890	1,026,675	23.4	914,425	20.8	1,941,100	44.2	8.1	29.9	7.9	10/01/2021	10/01/2021
PANAMA CITY (SUPP)	G	10/01/2020	3,615,535	54,173	1,329,141	246,720	141,520	10.7	0	0.0	141,520	10.7	4.5	6.2	0.0	10/01/2021	10/01/2021
PANAMA CITY BEACH	F	10/01/2020	18,308,303	2,905,181	2,682,934	969,222	907,143	33.8	203,660	7.6	1,110,803	41.4	5.0	19.5	9.9	10/01/2020	10/01/2020
PANAMA CITY BEACH	G	10/01/2020	43,016,572	1,615,540	7,106,657	2,175,826	2,326,245	32.7	112,501	1.6	2,438,746	34.3	8.7	11.8	0.0	10/01/2020	10/01/2020
PANAMA CITY BEACH	P	10/01/2020	25,163,071	0	3,433,661	1,201,392	1,211,320	35.3	0	0.0	1,211,320	35.3	11.0	6.4	3.9	10/01/2020	10/01/2020
PARKLAND	P	10/01/2020	2,276,940	121,184	0	166,701	25,000	0.0	25,952	0.0	50,952	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
PASCO COUNTY	ERP	07/01/2021	17,104,070	-732,148	0	1,434,897	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	07/01/2021	07/01/2021
PEMBROKE PARK COMM SUPP	G	10/01/2019	3,097,667	283,386	129,780	88,137	80,096	61.7	0	0.0	80,096	61.7	0.0	61.7	0.0	10/01/2019	10/01/2019
PEMBROKE PINES	G	10/01/2020	207,410,182	-1,875,841	2,002,799	14,133,480	457,307	22.8	0	0.0	457,307	22.8	7.3	18.2	0.0	10/01/2020	10/01/2020
PEMBROKE PINES	PF	10/01/2020	734,988,542	228,238,675	29,447,650	40,673,674	10,532,284	35.8	22,856,301	77.6	33,388,585	113.4	8.5	101.1	9.0	10/01/2021	10/01/2021

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PENSACOLA	F	10/01/2020	126,722,486	8,880,535	5,445,400	9,046,640	1,512,962	27.8	878,149	16.1	2,391,111	43.9	11.0	23.2	9.7	10/01/2021	10/01/2021
PENSACOLA	G	09/30/2020	146,482,331	27,432,989	5,136,477	14,280,155	751,600	14.6	5,125,828	99.8	5,877,428	114.4	5.5	113.1	0.0	10/01/2021	10/01/2021
PENSACOLA	P	10/01/2020	111,724,640	29,114,698	3,959,536	7,511,602	827,470	20.9	3,793,398	95.8	4,620,868	116.7	5.2	95.7	15.8	10/01/2021	10/01/2021
PERRY	F	10/01/2020	4,128,236	676,437	679,524	323,355	188,901	27.8	87,556	12.9	276,457	40.7	1.0	36.3	4.8	10/01/2021	10/01/2021
PERRY	P	10/01/2020	9,148,028	94,439	945,153	573,580	238,910	25.3	19,867	2.1	258,777	27.4	3.1	19.0	6.4	10/01/2021	10/01/2021
PINELLAS PARK	F	10/01/2020	70,331,419	7,627,681	5,439,661	4,110,039	1,465,771	27.0	830,840	15.3	2,296,611	42.2	9.0	29.0	4.2	10/01/2021	10/01/2021
PINELLAS PARK	G	10/01/2020	99,491,686	520,106	15,138,977	4,625,702	2,262,921	15.0	304,476	2.0	2,567,397	17.0	4.8	13.3	0.0	10/01/2021	10/01/2021
PINELLAS PARK	P	10/01/2020	77,266,064	-2,830,511	7,368,730	3,065,410	1,718,422	23.3	0	0.0	1,718,422	23.3	8.0	13.1	2.2	10/01/2020	10/01/2021
PLANT CITY	PF	10/01/2020	55,714,976	16,595,407	7,630,854	3,365,884	1,860,938	24.4	1,388,478	18.2	3,249,416	42.6	10.0	24.2	8.4	10/01/2021	10/01/2021
PLANTATION	G	10/01/2020	193,584,636	34,523,113	29,490,808	13,247,173	4,394,566	14.9	4,691,751	15.9	9,086,317	30.8	6.2	25.7	0.0	10/01/2021	10/01/2021
PLANTATION	P	10/01/2020	179,967,226	45,187,027	11,905,120	10,454,156	4,185,343	35.2	4,206,761	35.3	8,392,104	70.5	8.7	56.8	7.5	10/01/2021	10/01/2021
PLANTATION (VOL)	F	10/01/2020	24,114,004	-4,435,460	0	1,010,005	57,796	0.0	0	0.0	57,796	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
POMPANO BEACH	G	10/01/2020	200,716,424	81,953,939	35,911,537	15,548,000	8,489,289	23.6	6,316,812	17.6	14,806,101	41.2	10.0	30.6	0.0	10/01/2021	10/01/2021
POMPANO BEACH	PF	10/01/2020	252,596,087	108,219,499	16,818,135	23,436,560	5,549,169	33.0	9,226,291	54.9	14,775,460	87.9	12.0	69.6	11.7	10/01/2021	12/31/2021
PORT ORANGE	F	10/01/2020	35,150,295	16,218,986	3,081,919	2,878,885	669,274	21.7	2,065,335	67.0	2,734,609	88.7	7.7	74.4	13.9	10/01/2021	10/01/2021
PORT ORANGE	G	10/01/2020	34,864,425	5,876,904	3,678,337	2,726,965	538,569	14.6	498,902	13.6	1,037,471	28.2	7.5	21.7	0.0	10/01/2021	10/01/2021
PORT ORANGE	P	10/01/2020	45,974,445	10,164,858	4,681,370	2,768,547	1,262,608	27.0	1,735,772	37.1	2,998,380	64.1	7.8	52.5	10.6	10/01/2021	10/01/2021
PORT ST. LUCIE	P	10/01/2020	126,541,376	22,244,322	19,640,513	5,589,693	4,447,942	22.7	3,128,817	15.9	7,576,759	38.6	9.0	22.6	8.4	10/01/2021	10/01/2021
PUNTA GORDA	F	10/01/2020	17,687,551	1,404,856	2,254,135	796,346	622,234	27.6	99,800	4.4	722,034	32.0	9.1	13.6	9.3	10/01/2021	10/01/2021
PUNTA GORDA	G	10/01/2020	50,743,817	7,184,057	3,601,601	3,408,615	696,126	19.3	814,828	22.6	1,510,954	42.0	8.1	33.8	0.0	10/01/2021	10/01/2021
PUNTA GORDA	P	10/01/2020	20,355,903	2,218,397	2,451,198	1,313,034	654,126	26.7	225,866	9.2	879,992	35.9	8.0	19.3	8.6	10/01/2021	10/01/2021
QUINCY	PF	10/01/2020	8,507,101	2,323,241	843,323	849,204	145,664	17.3	342,631	40.6	488,295	57.9	7.5	40.2	12.3	10/01/2020	10/01/2020
RIVIERA BEACH	F	10/01/2020	99,138,516	-3,911,040	5,414,432	4,460,481	2,427,685	44.8	0	0.0	2,427,685	44.8	8.0	35.3	1.5	10/01/2021	10/01/2021

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RIVIERA BEACH	G	10/01/2020	121,714,425	-13,706,844	6,888,997	7,447,148	1,945,964	28.3	0	0.0	1,945,964	28.3	6.0	22.8	0.0	10/01/2021	10/01/2021
RIVIERA BEACH	P	09/30/2020	85,245,315	2,314,679	9,695,349	4,768,821	2,448,903	25.3	58,232	0.6	2,507,135	25.9	8.0	15.7	0.0	10/01/2021	10/01/2021
ROCKLEDGE	F	10/01/2020	13,200,675	2,505,041	1,815,053	1,006,816	402,916	22.2	238,590	13.2	641,506	35.3	7.0	24.5	7.7	10/01/2021	10/01/2021
ROCKLEDGE	G	10/01/2020	19,271,267	888,578	4,691,935	1,126,643	688,976	14.7	88,487	1.9	777,463	16.6	6.0	12.3	0.0	10/01/2021	10/01/2021
ROCKLEDGE	P	10/01/2020	17,016,469	-12,789	2,058,106	1,039,709	448,230	21.8	510	0.0	448,740	21.8	7.0	5.8	11.9	10/01/2021	10/01/2021
SAFETY HARBOR	F	10/01/2020	10,871,759	-1,683,861	1,720,479	148,745	496,338	28.9	0	0.0	496,338	28.9	5.8	15.3	6.3	10/01/2021	10/01/2021
SAINT AUGUSTINE	F	10/01/2020	14,815,019	-296,561	2,269,767	758,494	533,504	23.5	23,902	1.1	557,406	24.6	5.0	13.2	7.2	10/01/2021	10/01/2021
SAINT AUGUSTINE	G	10/01/2020	48,647,861	9,899,030	11,777,347	3,576,291	1,242,855	10.6	2,180,393	18.5	3,423,248	29.1	4.0	24.5	0.0	10/01/2021	10/01/2018
SAINT AUGUSTINE	P	10/01/2020	22,645,266	1,206,932	3,901,486	1,253,934	622,956	16.0	315,390	8.1	938,346	24.1	5.5	16.3	6.5	10/01/2021	10/01/2018
SAINT CLOUD	G	10/01/2020	64,880,752	1,910,020	15,268,090	3,828,750	2,111,020	13.8	214,747	1.4	2,325,767	15.2	1.0	14.8	0.0	10/01/2021	10/01/2021
SAINT CLOUD	PF	10/01/2020	61,834,430	12,622,595	10,959,849	3,278,263	2,848,968	26.0	1,522,061	13.9	4,371,029	39.9	5.6	31.8	4.1	10/01/2021	10/01/2021
SAINT JOHNS RIVER PW PK	G	10/01/2020	169,980,079	6,677,681	467,042	13,407,997	110,131	23.6	2,986,691	639.5	3,096,822	663.1	4.0	1,000.0	0.0	10/01/2022	10/01/2021
SAINT LUCIE COUNTY FCD	F	10/01/2020	286,199,944	112,581,175	32,691,321	19,223,625	9,800,179	30.0	9,733,335	29.8	19,533,514	59.8	6.0	48.5	6.3	10/01/2021	10/01/2021
SAINT LUCIE COUNTY FCD	G	10/01/2020	17,040,050	9,083,610	4,102,191	1,348,607	729,397	17.8	891,096	21.7	1,620,493	39.5	3.9	36.4	0.0	10/01/2021	10/01/2021
SAINT PETE BEACH	F	10/01/2020	16,448,470	7,442,725	2,149,699	1,302,931	518,973	24.1	731,008	34.0	1,249,981	58.2	13.9	38.2	8.3	10/01/2021	10/01/2021
SAINT PETE BEACH	G	10/01/2020	12,707,259	3,939,948	1,196,266	1,304,470	140,604	11.8	459,927	38.5	600,531	50.2	3.0	49.1	0.0	10/01/2021	10/01/2021
SAINT PETE BEACH	P	10/01/2020	17,969,936	152,201	0	1,367,123	44,741	0.0	18,656	0.0	63,397	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
SAINT PETERSBURG	F	10/01/2020	279,105,181	1,881,606	23,422,151	19,008,672	5,963,290	25.5	117,333	0.5	6,080,623	26.0	7.0	15.7	5.2	10/01/2021	10/01/2021
SAINT PETERSBURG	G	10/01/2020	451,368,876	66,733,103	95,232,619	29,327,356	11,869,540	12.5	5,477,575	5.8	17,347,115	18.2	2.0	17.5	0.0	10/01/2021	10/01/2021
SAINT PETERSBURG	P	10/01/2020	431,032,344	37,701,210	46,341,565	30,570,644	9,258,904	20.0	0	0.0	9,258,904	20.0	7.0	10.4	4.1	10/01/2021	10/01/2021
SAN CARLOS PARK FCD	F	10/01/2020	24,992,051	-1,908,008	3,932,339	283,481	729,617	18.6	0	0.0	729,617	18.6	1.5	10.6	5.2	10/01/2021	10/01/2021
SANFORD	F	10/01/2020	37,950,537	330,449	3,362,152	1,881,591	815,985	24.3	274,694	8.2	1,090,679	32.4	7.0	21.6	5.0	10/01/2021	10/01/2021
SANFORD	P	10/01/2020	49,491,366	-630,332	3,584,256	3,074,057	770,556	21.5	0	0.0	770,556	21.5	6.1	0.1	14.4	10/01/2021	10/01/2021

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SANIBEL	G	10/01/2020	33,799,737	1,196,728	728,721	2,716,312	113,190	15.5	517,078	71.0	630,268	86.5	5.0	84.5	0.0	10/01/2021	10/01/2021
SANIBEL	P	10/01/2020	22,049,363	4,725,939	1,937,960	1,415,510	637,923	32.9	762,469	39.3	1,400,392	72.3	8.0	61.8	5.2	10/01/2021	10/01/2021
SARASOTA	F	09/30/2020	158,307,957	14,963,794	0	12,315,429	1,127,826	0.0	3,940,615	0.0	5,068,441	0.0	8.0	0.0	0.0	10/01/2021	10/01/2021
SARASOTA	G	09/30/2020	156,335,727	52,879,898	9,991,708	12,941,419	2,126,743	21.3	5,450,903	54.6	7,577,646	75.8	6.0	69.8	0.0	10/01/2021	10/01/2021
SARASOTA	P	09/30/2020	270,902,751	32,093,493	14,016,855	15,007,932	4,755,223	33.9	3,254,264	23.2	8,009,487	57.1	8.0	44.1	5.0	10/01/2021	10/01/2021
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2020	387,988,190	15,149,200	103,969,380	14,802,633	7,602,714	7.3	4,512,258	4.3	12,114,972	11.7	0.0	12.0	0.0	10/01/2020	10/01/2020
SARASOTA-MANATEE AIRPORT	G	10/01/2020	25,946,059	4,003,407	2,962,836	1,537,488	470,749	15.9	503,434	17.0	974,183	32.9	0.0	34.7	0.0	10/01/2020	10/01/2020
SATELLITE BEACH	G	10/01/2020	8,084,440	483,963	223,181	673,110	222,395	99.7	0	0.0	222,395	99.7	8.0	93.4	0.0	10/01/2021	10/01/2021
SATELLITE BEACH	PF	10/01/2020	20,894,773	3,289,086	2,406,752	1,354,812	715,004	29.7	333,441	13.9	1,048,445	43.6	8.0	30.3	4.9	10/01/2021	10/01/2021
SEBASTIAN	P	10/01/2020	17,177,799	3,961,335	2,562,563	1,038,712	613,289	23.9	395,694	15.4	1,008,983	39.4	8.0	24.7	8.1	10/01/2021	10/01/2021
SEBRING	F	10/01/2020	14,354,902	1,372,186	294,905	994,501	583,931	198.0	145,098	49.2	729,029	247.2	6.5	240.7	0.0	10/01/2021	10/01/2021
SEBRING	P	10/01/2020	19,698,781	1,201,598	905,113	822,951	353,372	39.0	159,889	17.7	513,261	56.7	5.0	51.7	0.0	10/01/2021	10/01/2021
SEMINOLE	F	10/01/2020	38,581,317	7,590,518	4,524,209	3,104,842	1,023,355	22.6	871,206	19.3	1,894,561	41.9	12.5	25.4	5.5	10/01/2021	10/01/2021
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2020	684,271,740	51,880,329	324,895,267	41,894,668	20,267,475	6.2	12,646,922	3.9	32,914,397	10.1	0.0	10.8	0.0	05/01/2020	05/01/2020
SOUTH MIAMI [GP]	G	10/01/2020	20,452,408	-2,491,205	3,471,219	989,281	392,601	11.3	0	0.0	392,601	11.3	5.5	8.7	0.0	10/01/2021	10/01/2021
SOUTH MIAMI [GP]	P	10/01/2020	27,678,257	-706,848	3,281,847	1,181,503	634,638	19.3	0	0.0	634,638	19.3	7.5	9.1	2.4	10/01/2021	10/01/2021
SOUTH PASADENA	F	10/01/2020	7,013,245	2,729,734	1,398,996	585,864	287,770	20.6	279,699	20.0	567,469	40.6	6.0	33.0	3.0	10/01/2021	10/01/2021
SOUTH WALTON FCD	F	10/01/2020	60,923,933	1,872,538	7,793,532	1,599,934	2,442,274	31.3	330,212	4.2	2,772,486	35.6	6.1	22.0	9.0	10/01/2021	10/01/2021
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2021	49,594,468	-11,932,765	366,213	2,718,512	44,382	12.1	0	0.0	44,382	12.1	0.0	12.9	0.0	01/01/2021	01/01/2021
SOUTHERN MANATEE FCD	F	10/01/2020	52,435,551	2,966,647	5,238,088	1,542,806	1,922,085	36.7	0	0.0	1,922,085	36.7	3.5	25.5	8.9	10/01/2020	10/01/2020

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SOUTHERN MANATEE FCD	G	10/01/2020	3,839,722	402,929	236,297	175,951	124,931	52.9	0	0.0	124,931	52.9	3.5	51.1	0.0	10/01/2020	10/01/2020
STARKE	F	10/01/2020	4,329,103	1,035,657	569,388	204,947	163,551	28.7	81,964	14.4	245,515	43.1	5.0	34.5	5.2	10/01/2021	10/01/2021
STARKE	G	10/01/2020	10,952,168	2,728,062	1,477,410	1,087,704	163,388	11.1	279,018	18.9	442,406	29.9	1.0	30.0	0.0	10/01/2021	10/01/2021
STARKE	P	10/01/2020	4,628,123	257,004	518,166	420,085	131,494	25.4	24,700	4.8	156,194	30.1	1.0	20.4	9.9	10/01/2021	10/01/2021
SUNRISE	F	10/01/2020	151,816,631	45,556,191	13,882,964	10,282,390	4,192,715	30.2	3,681,906	26.5	7,874,621	56.7	10.6	43.5	6.0	10/01/2021	10/01/2021
SUNRISE	G	10/01/2020	246,227,533	103,375,718	39,027,379	19,710,151	7,249,006	18.6	10,586,458	27.1	17,835,464	45.7	9.0	38.5	0.0	10/01/2021	10/01/2021
SUNRISE	P	10/01/2020	175,186,062	70,626,590	15,931,699	11,566,616	5,018,280	31.5	7,561,050	47.5	12,579,330	79.0	9.5	66.8	5.2	10/01/2021	10/01/2021
SURFSIDE [GP]	G	10/01/2020	9,608,705	3,593,857	3,353,715	652,478	501,241	15.0	288,833	8.6	790,074	23.6	8.0	15.8	0.0	10/01/2021	10/01/2021
SURFSIDE [GP]	P	10/01/2020	16,641,024	1,915,614	3,007,426	519,704	920,531	30.6	106,803	3.6	1,027,334	34.2	8.0	25.8	0.7	10/01/2021	10/01/2021
SWEETWATER	P	10/01/2020	15,349,437	948,313	3,630,742	698,219	1,310,795	36.1	0	0.0	1,310,795	36.1	12.0	22.4	3.6	10/01/2021	10/01/2021
TALLAHASSEE [GPF]	F	10/01/2020	230,737,000	58,516,000	14,456,000	16,461,049	4,800,000	33.2	4,130,000	28.6	8,930,000	61.8	20.7	43.3	0.0	10/01/2021	10/01/2021
TALLAHASSEE [GPF]	G	10/01/2020	1,194,769,000	146,271,000	114,910,000	74,079,083	18,535,000	16.1	13,060,000	11.4	31,595,000	27.5	5.0	23.5	0.0	10/01/2021	10/01/2021
TALLAHASSEE [GPF]	P	10/01/2020	343,664,000	58,449,000	23,907,000	21,139,733	7,097,000	29.7	4,174,000	17.5	11,271,000	47.2	12.0	36.8	0.0	10/01/2021	10/01/2021
TAMARAC	F	10/01/2020	125,186,999	5,378,994	10,475,482	4,372,015	3,711,754	35.4	872,359	8.3	4,584,113	43.8	10.5	26.9	6.4	10/01/2020	10/01/2020
TAMARAC	G	10/01/2020	59,656,112	-1,638,032	7,004,661	3,216,777	1,531,532	21.9	0	0.0	1,531,532	21.9	7.0	14.9	0.0	10/01/2020	10/01/2020
TAMARAC	P	10/01/2020	5,453,359	3,397,778	0	950,678	68,399	0.0	760,964	0.0	829,363	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
TAMARAC - ELECTED	G	10/01/2020	60,858,351	-1,136,706	7,981,355	2,288,848	2,500,636	31.3	0	0.0	2,500,636	31.3	10.0	21.3	0.0	10/01/2020	10/01/2020
TAMPA	G	10/01/2020	741,084,321	110,719,226	171,747,575	58,051,171	10,730,513	6.3	10,340,441	6.0	21,070,954	12.3	0.0	12.7	0.0	10/01/2021	10/01/2021
TAMPA	PF	10/01/2020	1,335,272,222	87,461,644	137,118,818	92,163,425	38,477,546	28.1	13,484,061	9.8	51,961,607	37.9	15.2	20.3	5.2	10/01/2021	10/01/2021
TAMPA PF (STAFF)	G	10/01/2019	1,060,134	4,590	488,427	0	125,077	25.6	504	0.1	125,581	25.7	5.9	20.7	0.0	10/01/2020	10/01/2020
TARPON SPRINGS	F	10/01/2020	29,456,194	3,450,907	2,555,487	1,773,643	750,156	29.4	432,123	16.9	1,182,279	46.3	9.5	28.2	8.6	10/01/2021	10/01/2021
TARPON SPRINGS	P	10/01/2020	29,469,346	3,071,995	3,513,836	1,675,370	787,638	22.4	336,513	9.6	1,124,151	32.0	8.0	16.2	7.8	10/01/2021	10/01/2021
TAVARES	F	10/01/2020	9,459,979	-148,739	1,457,685	201,678	349,777	24.0	1,577	0.1	351,354	24.1	2.0	16.8	6.2	10/01/2021	10/01/2021

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TAVARES	P	10/01/2020	14,926,145	2,092,137	1,367,385	847,478	418,236	30.6	240,265	17.6	658,501	48.2	11.3	31.1	7.6	10/01/2021	10/01/2021
TEMPLE TERRACE	F	10/01/2020	30,940,619	10,326,417	3,491,155	1,926,406	1,124,973	32.2	910,389	26.1	2,035,362	58.3	10.5	45.4	4.6	10/01/2021	10/01/2021
TEMPLE TERRACE	P	10/01/2020	31,202,414	19,494,842	3,373,582	2,838,612	869,773	25.8	1,945,221	57.7	2,814,994	83.4	11.2	68.9	6.4	10/01/2021	10/01/2021
TEQUESTA	G	10/01/2020	7,129,156	-119,589	3,382,870	273,644	484,953	14.3	0	0.0	484,953	14.3	5.0	9.7	0.0	10/01/2021	10/01/2021
TEQUESTA [PF]	F	10/01/2020	13,058,965	1,429,260	1,829,182	423,891	491,302	26.9	170,515	9.3	661,817	36.2	6.0	22.3	9.0	10/01/2021	10/01/2021
TEQUESTA [PF]	P	10/01/2020	6,171,161	-1,471,305	1,305,740	85,131	349,040	26.7	0	0.0	349,040	26.7	5.0	0.0	21.8	10/01/2021	10/01/2021
TITUSVILLE	G	10/01/2020	61,693,517	3,659,924	13,536,920	5,212,819	1,148,912	8.5	465,398	3.4	1,614,310	11.9	2.5	10.0	0.0	10/01/2021	10/01/2021
TITUSVILLE	PF	10/01/2020	64,798,226	5,301,508	7,646,794	5,137,080	1,058,738	13.9	552,333	7.2	1,611,071	21.1	6.5	10.4	5.1	10/01/2021	10/01/2021
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2020	169,070,897	-49,100	19,539,406	10,065,143	3,375,568	17.3	180,192	0.9	3,555,760	18.2	8.1	10.7	0.0	10/01/2021	10/01/2021
UMATILLA	P	10/01/2020	2,247,059	-686,505	382,074	60,476	28,547	7.5	0	0.0	28,547	7.5	3.0	0.0	1.9	10/01/2021	10/01/2021
VALPARAISO	PF	10/01/2020	3,290,754	-816,246	429,503	67,090	75,508	17.6	0	0.0	75,508	17.6	2.0	0.0	16.2	10/01/2020	10/01/2020
VENICE	F	10/01/2020	28,285,554	17,228,505	1,836,132	2,611,059	702,047	38.2	1,715,602	93.4	2,417,649	131.7	7.0	119.4	9.8	10/01/2021	10/01/2021
VENICE	P	10/01/2020	41,462,650	4,862,746	278,466	3,626,052	147,166	52.9	899,115	322.9	1,046,281	375.7	7.0	292.9	88.5	10/01/2021	10/01/2021
VERO BEACH	F	10/01/2020	7,048,190	115,050	0	742,435	17,604	0.0	136,737	0.0	154,341	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
VERO BEACH	G	10/01/2020	99,243,248	14,306,958	7,818,466	8,537,710	70,912	0.9	2,449,396	31.3	2,520,308	32.2	0.0	34.3	0.0	10/01/2020	10/01/2020
VERO BEACH	P	10/01/2020	47,850,680	5,492,137	3,455,433	2,726,961	694,137	20.1	498,195	14.4	1,192,332	34.5	6.5	19.6	8.4	10/01/2021	10/01/2021
VILLAGE OF NORTH PALM BEACH	G	10/01/2020	17,990,079	1,458,028	1,536,042	1,133,610	-29,252	-1.9	181,563	11.8	152,311	9.9	5.3	10.3	0.0	10/01/2021	10/01/2021
VILLAGE OF NORTH PALM BEACH	PF	10/01/2020	28,181,159	1,776,099	5,079,930	1,103,828	1,108,429	21.8	142,084	2.8	1,250,513	24.6	7.0	11.9	6.7	10/01/2021	10/01/2021
VILLAGE OF PALM SPRINGS	G	10/01/2020	29,082,299	-421,587	1,718,430	1,468,860	430,684	25.1	6,571	0.4	437,255	25.5	3.0	25.9	0.0	10/01/2020	10/01/2020
VILLAGE OF PALM SPRINGS	PF	10/01/2020	35,217,022	742,138	1,654,766	1,319,452	568,290	34.3	102,294	6.2	670,584	40.5	6.6	29.8	5.5	10/01/2021	10/01/2021
VOLUSIA COUNTY (VOL)	F	10/01/2019	5,219,225	-2,837,367	0	126,984	3,021	0.0	0	0.0	3,021	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019

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WAUCHULA	GP	10/01/2020	20,206,933	535,479	2,944,531	879,271	382,490	13.0	44,214	1.5	426,704	14.5	10.0	4.7	0.0	10/01/2020	10/01/2020
WEST MANATEE FCD	F	10/01/2020	21,298,301	-554,150	3,062,876	249,743	1,122,772	36.7	0	0.0	1,122,772	36.7	2.9	25.3	9.9	10/01/2021	10/01/2021
WEST MELBOURNE	P	10/01/2020	17,507,833	673,829	2,939,472	792,321	734,736	25.0	60,514	2.1	795,250	27.1	8.5	14.0	5.5	10/01/2021	10/01/2021
WEST PALM BEACH	F	09/30/2020	252,230,683	74,360,102	21,134,568	11,418,086	4,954,180	23.4	7,167,511	33.9	12,121,691	57.4	13.1	40.9	0.0	10/01/2021	10/01/2021
WEST PALM BEACH	G	09/30/2020	45,778,034	-1,781,721	970,523	3,184,387	460,546	47.5	0	0.0	460,546	47.5	5.5	33.7	0.0	10/01/2021	10/01/2021
WEST PALM BEACH	P	09/30/2020	400,055,406	17,242,726	23,316,258	15,467,680	6,629,343	28.4	1,169,196	5.0	7,798,539	33.5	11.0	22.4	0.0	10/01/2021	10/01/2021
WILLISTON	G	10/01/2020	4,850,355	-940,241	1,144,391	294,139	78,670	6.9	0	0.0	78,670	6.9	5.0	1.9	0.0	10/01/2020	10/01/2020
WILLISTON	P	10/01/2020	2,624,675	-177,866	514,896	123,235	124,929	24.3	0	0.0	124,929	24.3	5.0	19.0	0.0	10/01/2021	10/01/2021
WILTON MANORS (VOL)	F	10/01/2020	1,354,673	351,424	0	108,647			41,074	0.0	41,074	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
WILTON MANORS [GP]	G	10/01/2020	12,641,406	4,677,596	180,797	1,433,273	88,380	48.9	642,553	355.4	730,933	404.3	11.0	407.3	0.0	10/01/2020	10/01/2020
WILTON MANORS [GP]	P	10/01/2020	14,996,607	6,004,290	224,779	1,323,469	96,211	42.8	810,243	360.5	906,454	403.3	10.0	407.3	0.0	10/01/2020	10/01/2020
WINTER GARDEN	G	10/01/2020	32,158,659	5,024,537	9,617,825	2,131,604	1,086,774	11.3	544,547	5.7	1,631,321	17.0	2.5	15.1	0.0	10/01/2021	10/01/2021
WINTER GARDEN	PF	10/01/2020	48,904,839	-237,299	9,404,463	2,056,067	1,744,222	18.6	27,148	0.3	1,771,370	18.8	3.5	10.2	5.8	10/01/2021	10/01/2021
WINTER HAVEN	F	10/01/2020	35,029,693	5,769,505	4,100,189	2,089,336	1,225,184	29.9	687,302	16.8	1,912,486	46.6	10.0	30.0	8.4	10/01/2021	10/01/2021
WINTER HAVEN	G	10/01/2020	72,911,978	13,371,897	7,532,095	6,028,038	833,529	11.1	1,808,890	24.0	2,642,419	35.1	7.0	29.3	0.0	10/01/2021	10/01/2021
WINTER HAVEN	P	10/01/2020	37,078,995	3,723,778	4,076,359	2,607,905	819,610	20.1	338,622	8.3	1,158,232	28.4	8.2	10.0	11.3	10/01/2021	10/01/2021
WINTER PARK	F	10/01/2020	64,642,776	6,287,871	4,959,030	3,398,631	1,478,793	29.8	1,303,158	26.3	2,781,951	56.1	6.0	44.2	8.1	10/01/2021	10/01/2021
WINTER PARK	P	10/01/2020	58,745,635	11,799,773	4,715,886	3,853,028	1,224,982	26.0	2,044,354	43.4	3,269,336	69.3	6.0	59.1	6.9	10/01/2021	10/01/2021
WINTER SPRINGS	GPF	10/01/2020	58,544,989	8,398,643	4,236,443	5,702,011	423,391	10.0	790,747	18.7	1,214,138	28.7	5.0	24.9	0.0	10/01/2021	10/01/2021

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Municipalities and Special Districts:	481		45,703,807,887		6,424,324,050		1,123,188,927		1,005,996,918		2,129,185,845						
				10,852,800,694		3,178,356,232											
School Board Early Retirement Programs	6		64,005,276		0		1,297,463		3,708,654		5,006,117						
				24,272,248		8,555,365											
Grand Totals:	487		45,767,813,163		6,424,324,050		1,124,486,390		1,009,705,572		2,134,191,962						
				10,877,072,942		3,186,911,597											

APPENDIX B

BENEFIT DATA

Each defined benefit plan will be listed with information on normal retirement and termination benefits 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 with a summary of ancillary benefits which includes information on disability, death, and early retirement benefit provisions.

Headings	Information Provided
City or District	Plan Sponsor (Name of City, Special District, or School Board).
TYP SYS	Type of Retirement System: • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
Plan Status	Active, Closed (to new entrants) or Frozen (benefits no longer accruing).
Retirement Benefit Rate Pct	Percent of Average Compensation which is earned with each year of service. May be referred to as Average Final Compensation (AFC), Average Monthly Earnings (AME), Final Average Compensation (FAC), or Average Annual Earnings (AAE).
Retirement Benefit Rate Description	The usual formula for determining what a final benefit at retirement would be is to multiply (1), (2), and (3) where: (1) = percent of AFC earned each year (2) = AFC, AME, FAC, or AAE

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	(3) = service credit (years of service)
AFC	The number of years used in determining the AFC, e.g., “05” could be either average of best five years of service or last five years of service. 99 = Career average AL = All years of service used VR = Varies - may vary with hire date
Normal Retirement Age YR	Normal retirement age.
Normal Retirement Age Description	Describes 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	There are five types of benefit payment forms: 1. Life Annuity 2. Life Annuity w/10 years certain 3. Joint & Survivor 4. Single Sum 5. Other (often Life Annuity w/5 years certain or a variation of the Joint & Survivor benefit)
Vesting Schedule	The schedule by which a plan member becomes eligible to receive a benefit “Cliff” means that there is a point (usually a number of years of service) at which a member goes from being 0 percent vested to 100 percent vested, and the member’s benefit at normal retirement is calculated strictly according to the formula in “Retirement Benefit Description.” “Graded” means that the schedule includes a gradual progression from 0 percent vesting to 100 percent vesting (e.g., 10 percent per year from 0 to 10 years). The member’s vesting percentage modifies further the formula in “Retirement Benefit Description.”
Years to full vesting	The number of years at which a member attains 100 percent vesting.
COL	Indicates whether the plan has an <i>automatic</i> cost-of-living provision

	for retirees. A “NO” may indicate either that the plan has no provisions for a COLA under any circumstances, or that the plan has provisions for a COLA that is <i>not</i> automatic.

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ALACHUA COUNTY LIBRARY	G	2.00 2.00% X FAE X SC	03	VR 20SC, ANY AGE; 65 W/5SC	Cliff	YES	COLA = MAX 2.2%/YR (BASED ON CPI)
	Closed			1 LIFE ANNUITY	5		
ALACHUA COUNTY SCHOOL BOARD	ERP	VR BEN=AMT OF FRS EARLY RET REDUCTION	N/A	VR AGE 55-61 W/ 25 SC	Graded	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
	Closed			1 LIFE ANNUITY	N/A		
ALTAMONTE SPRINGS	G	1.60 1.60% x AFC x SC	05	62 30SC, ANY AGE; 62 W/6SC	Cliff	YES	COLA = 3%/YR, Elected officials and city manager benefit rate = 2%
	Active			1 LIFE ANNUITY	6		
ALTAMONTE SPRINGS	P	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA= 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
APOPKA	F	VR [3%xSC(0-10yrs)+3.5%xSC(yrs10- 20)+4%xSC(20+)]XFAE	05	VR 22SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
APOPKA	G	2.75 2.75% X FAE X SC	05	57 57 W/5SC	Cliff	NO	
	Active			1 LIFE ANNUITY	10		
APOPKA	P	4.00 4.00% x FAE x SC	03	VR 20SC, ANY AGE; 45 W/10SC	Cliff	NO	SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ARCADIA	G	2.00 2.00% X AMC X SC	05	65 AGE 65	Graded	NO	PRIOR TO 9/20/11, FULL VESTING = 10 YRS
	Active			1 LIFE ANNUITY	6		

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ARCADIA	PF Active	3.65 3.65% X AFC X SC	03	VR AGE 55 OR 20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	DROP
ATLANTIC BEACH	G Closed	2.50 2.50% X FAC X SC (MAX 100% FAC)	05	60 60 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	FOR HDT BEF 9/1/08 = NR: 60 W/5SC, VESTING: 5 YRS; FOR HDT BEF 4/24/05 = BEN RATE: 2.85%
ATLANTIC BEACH	P Active	2.00 2.00% x AFC x SC (MAX 100% FAC)	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR HDT BEF 1/1/13 = BEN RATE: 3.00%; NR: 25SC, 50 W/20SC, 55 W/10SC, 60 W/5SC; VESTING: 5 YRS
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	Cliff 10	YES	DROP
AUBURNDALE	F Active	3.75 3.75% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP
AUBURNDALE	G Closed	2.50 2.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 1 LIFE ANNUITY	Cliff 10	NO	BEN RATE FOR SC BEF 10/1/03 = 2.75%; DOWRY BEN FOR SURV SP WHO REMARRIES
AUBURNDALE	P Active	3.50 3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP

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AVENTURA	P Active	3.00 3.00% x AFC x SC	05	VR 22.5 SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
AVON PARK	F Active	3.16 3.16% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 3%/YR, 5X BEGINNING LATER OF AGE 58 & 1 YR AFT RET; 3.16% of AFC if hired < 10/31/2013
AVON PARK	P Closed	2.00 2.00% X AFC X SC	05	VR 55 W/10SC; 25SC, ANY AGE; OR AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
BAL HARBOUR VILLAGE	G Active	3.00 3.00% X FAC X SC	03	VR 30SC, ANY AGE; 55 W/25SC; AGE 57 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; COLA = 2.5%/YR
BAL HARBOUR VILLAGE	P Closed	3.00 3.00% X FAC X SC; MIN \$25/MO	04	VR 20SC, ANY AGE; AGE 57; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	COLA = 2.5%/YR
BARTOW	F Active	3.15 3.15% X AFC X SC	05	VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	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 25SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY	Cliff 6	NO	DROP
BARTOW	P Active	3.15 3.15% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA

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BAY HARBOR ISLANDS	G Active	VR %AFC Var. W/TYPE SC & RATE	05	VR 52 W/20SC; 55 W/10SC; OR AGE 65 1 LIFE ANNUITY	Cliff 5	NO	SUBSIDY
BAY HARBOR ISLANDS	P Active	VR %AFC Var. W/TYPE SC & RATE	03	VR 50 W/20SC; 55 W/10SC; OR AGE 65 1 LIFE ANNUITY	Cliff 5	NO	SUBSIDY
BAY MEDICAL CENTER	G Frozen	VR Var. W/ CONVERSION BEN OR CASH BAL BEN	05	62 62 W/5SC; NO LATER THAN 65 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	HEALTH INSURANCE SUBSIDY
BELLE GLADE	G Active	2.00 2.00% x AME x SC, MAX 30SC	05	VR 30SC, ANY AGE; 62 W/10SC; AGE 65 1 LIFE ANNUITY	Cliff 10	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
BELLE GLADE (RETIRED)	PF Closed	N/A N/A	N/A	55 55&6CS;25CS N/N/A	Cliff N/A	YES	RETIRED EMPLOYEES' PLAN ONLY
BELLE GLADE HOUSING	G Active	VR Var.	05	VR LATER OF 65 OR 10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	
BELLEAIR	P Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	Accrual rate changed from 3.50% to 3.00% on 1/21/2020 and NRA form 55 w/5SC to 55 w/10SC
BELLEVUE	P Active	3.00 3.00% x AFC x SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
BOCA GRANDE FCD	F Active	3.00 3.00% X AFC X SC	05	VR 50 W/10SC; 25SC NO AGE REQUIREMENT 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP

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BOCA RATON	G	1.75 1.75% x AME x SC (FOR PLAN C (HDT 05 AFT 10/31/07))	05	VR 55 W/20SC; 53 W/30SC; AGE 65	Cliff	NO	DROP; BEN RATE = 3.00% X AME FOR PLANS A & B
	Active			5 OTHER	10		
BOCA RATON	PF	VR P = 3.5% AME X CSC; F = 3.4% AME X 02 CSC	02	VR 20CSC, ANY AGE; 55 W/10CSC	Cliff	YES	COLA = 2%/YR (P), 3%/YR (F); SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOCA RATON EXECUTIVE	G	VR Var. W/ DIVISION	VR	VR 65 W/6SC; 58 W/10SC	Cliff	YES	SUPP; NR = 65 W/6SC OR 55 W/10SC IF HDT BEF 10/1/10
	Active			5 OTHER	6		
BOCA RATON HOUSING	G	VR % Var. W/ GRP OR DIV	VR	VR AGE & SC VR W/ DIV, HIRED DATE, ETC.	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BONITA SPRINGS FCD	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 50 W/25SC	Cliff	YES	BEN RATE = 3.58% FOR HIRES BEF 6/1/10
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BONITA SPRINGS FCD	G	2.48 2.48% X AFC X SC	05	VR EARLIER OF 55W/7SC OR 25SC, ANY AGE	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
BOYNTON BEACH	F	3.00 3.00% X FAC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; 13TH CHECK; COLA = 2%/YR BEGINNING 5 YRS AFT RET
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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BOYNTON BEACH	G Active	3.00 3.00% X FAMC X SC (MAX 75%)	05	VR 30SC, ANY AGE; 62 W/5SC; 55 W/25SC 1 LIFE ANNUITY	Cliff 5	NO	13TH CHK
BOYNTON BEACH	P Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	3.5% multiplier if hired prior to 10/1/2015
BRADENTON	F Active	3.00 3.00% X AFC X SC	02	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 3%/YR FROM AGE 55 TO AGE 64
BRADENTON	P Active	2.75 2.75% X AFC X SC	05	VR 50 W/28SC; 55 W/10SC 3 JOINT/SURVIVOR	Cliff 10	YES	ADD'L SUPP FOR 20+SC = \$10/MO PER YR OF TOTAL SC; COLA ONLY FOR NORM RET & >20SC
BROOKSVILLE	F Active	3.10 3.10% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 3%/YR FROM 55 TO 65
BROOKSVILLE	P Active	4.00 4.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA = 3%/YR FROM AGE 55 TO 65 ONLY
BUSHNELL	G Closed	1.60 1.60% X AFC X SC; Var. W/>30SC OR >62	05	62 30SC, ANY AGE; AGE 62 1 LIFE ANNUITY	Cliff 6	YES	COLA = 3%/YR
CAPE CORAL	F Active	3.25 3.25% X AFC X SC	05	VR 25SC, ANY AGE OR AGE 50 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP

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CAPE CORAL	G Active	VR 2.5% AFC X (0-20)SC + 2.75% AFC X (20+)SC	05	VR 27SC, ANY AGE; 62 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	NORM RET FOR HDT BEF 10/1/13 = AGE 60 OR 25SC
CAPE CORAL	P Active	3.25 3.25% X AFC X SC	05	VR 27SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	NR = 25SC OR AGE 50 IF HDT BEF 10/1/13; COLA = 3%/YR
CASSELBERRY	PF Active	VR (3.00% for Police, 3.12% for Fire) x AFC x SC	05	VR 55 W/10SC (8SC for Fire); 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	YES	FOR HDT BEF 9/15/13: NR = 25SC OR 55 W/6SC, VEST = 6; COLA = 3%/YR; 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 ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
CLEARWATER	F Closed	VR 50%PAY + 2%/YR OVER 20, MAX 60%	03	VR 20SC 3 JOINT/SURVIVOR	Cliff 12	YES	
CLEARWATER	GPF Active	VR G = 2% X AMC X SC; PF = 2.75% X AMC X SC	05	VR G = 60 W/25SC, 65 W/10SC; PF = 20SC OR 55 W/10SC 5 OTHER	Cliff 10	YES	G W/ HDT BEF 1/1/13: NR = 30SC, 55 W/20SC, 65 W/10SC; BEN RATE = 2.75%
CLERMONT	F Active	3.00 3.00% X AME X SC	05	VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	FOR SC BEF 10/1/02 = BEN RATE: 2.25%

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CLERMONT	P Active	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP; 2.25% X AFC FOR SC BEF 10/1/02
CLERMONT (RETIRED)	G Closed	2.00 2.00% X AFC X SC	05	65 65 W/10SC 1 LIFE ANNUITY	Cliff N/A	NO	
CLEWISTON	G Frozen	1.80 1.80% X AMC X SC	05	VR 65 W/5SC; 62 W/10SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 3%/YR
COCOA	F Active	3.00 3.00% X AME X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	NR = 25SC OR AGE 52 IF HDT BEF 1/1/99
COCOA	G Closed	3.00 3.00% x AFC x SC	03	VR 50 W/25SC; 57 W/10SC 1 LIFE ANNUITY	Cliff 10	YES	NR = AGE 57 IF HDT BEF 4/1/94; COLA = 3%/YR BEG @ AGE 65
COCOA	P Active	3.00 3.00% X AME X SC	05	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
COCOA BEACH	F Active	3.00 3.00% x AFC x SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
COCOA BEACH	G Active	2.50 2.50% x AFC x SC	05	62 62 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	
COCOA BEACH	P Active	3.00 3.00% X AFC X SC	03	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98

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COOPER CITY	F Closed	3.00 3.00% X AME X SC	03	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP, 13TH CHK
COOPER CITY	G Closed	2.50 2.50% X FMC X SC	03	55 55 W/6SC 1 LIFE ANNUITY	Cliff 6	NO	SUPP; BEN RATES FOR BSO TRANSFERS VR W/ SC DATES
COOPER CITY	P Closed	3.00 3.00% X AME X CSC	03	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	MBR CONTRIB OF 8.13% PD BY BSO; SUPP = \$9.44/MO X SC (MAX=\$236); 13TH CHK
COOPER CITY - MANAGEMENT	GPF Active	2.25 2.25% X AFC X SC + SUPP	03	55 55 W/6SC 1 LIFE ANNUITY	Cliff 6	NO	DROP
CORAL GABLES	GPF Active	VR % Var. W/ P/F, BARG, NON-BARG	VR	VR 65 W/6SC; 62 W/10SC; RULE OF 80 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
CORAL SPRINGS	F Active	3.50 3.50% X AME X SC	03	VR 25CS, ANY AGE; 52 W/20CS; 55 W/10CS 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE VR FOR SC BEF 1/1/03; COLA = 1%/YR
CORAL SPRINGS	G Closed	VR 3.0% AME X SC AFT 1/1/91; 2.5% BEF	03	VR 62 W/5SC; 55 W/10SC 1 LIFE ANNUITY	Graded 15	YES	COLA = 2%/YR (FOR SVC RET ONLY)
CORAL SPRINGS	P Active	3.25 3.25% X AME X SC	4	VR 23CS, ANY AGE; 55 W/10CS 1 LIFE ANNUITY	Graded 10	YES	FOR SC BEF 10/1/12 = BEN RATE: 3.50%, AFC: 3 YRS, NR: 20CS OR 55 W/10SC

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CRESCENT CITY	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	Cliff 10	NO	
CRESCENT CITY	P Active	3.00 3.00% X AFC X SC	05	VR 55W/8SC; 52W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	NO	
CRESTVIEW	G Active	2.64 2.64% X AFC X SC	05	55 55 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	DROP; \$215/MO SUPP (NORMAL ONLY)
CRESTVIEW	PF Active	3.2 3.2% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
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	Cliff 10	NO	
DADE CITY	P Active	3.50 3.50% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	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 50 W/25SC; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	HEALTH SUBSIDY
DANIA BEACH [PF]	F Closed	VR % AFC (MAX 85%) Var. W/SC	02	VR 25SC, ANY AGE; 55 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	YES	HIS
DANIA BEACH [PF]	P Closed	3.00 3.00% X AME X SC, MAX 75% AME	02	VR 25SC, ANY AGE; 55 W/10SC 1 LIFE ANNUITY	Cliff 8	YES	HIS
DAVENPORT	G Active	2.75 2.75% x AFC x SC	05	VR Age 62 w/7 SC; Age 55 w/30SC 1 LIFE ANNUITY	Cliff 7	NO	

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DAVENPORT	PF Active	2.75 2.75% x AFC x SC	05	VR Age 55 w/7 SC; Age 52 w/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 7	NO	
DAVIE	F Active	3.125 3.125 x FMC x SC	05	VR 24SC, ANY AGE; 55 W/10SC 5 OTHER	Graded 10	YES	DROP
DAVIE	P Active	VR 3% FAE X (0-20)SC + 2% FAE X (20+)SC (MAX 80%)	VR	VR 20SC, ANY AGE; AGE 55 5 OTHER	Cliff 10	YES	DROP; DIFF VR BEN RATE STRUCTURE FOR TIER 1 (HDT BEF 4/20/11)
DAVIE - GENERAL & MGMT	G Active	1.80 1.80% X AFC X SC	06	VR 60 W/30SC; 65 W/10SC 1 LIFE ANNUITY	Cliff 10	YES	FOR HDT BEF 10/1/13: BEN RATE, AFC, NR, VESTING VR W/ G OR MGMT
DAYTONA BEACH	PF Active	3.00 3.00% X AFC X SC	03	VR 25SC, or 55 w/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP; BEN RATE = 3.38% (P) BEF 9/30/11, 3.50% (F) BEF 9/19/12
DEERFIELD BEACH	F Closed	VR 3.00% X AFC X (0-10)SC + 3.25% X AFC X (10+)SC	03	VR 20SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SHARE PLAN
DEERFIELD BEACH	G Closed	3.00 3.00% X FAE X SC (MAX 30SC)	03	65 65 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	VARIABLE COLA
DEERFIELD BEACH	P Closed	3.00 3.00% X AFC X SC, MAX 30SC	03	VR 20SC, ANY AGE; 47 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SHARE ACCTS
DELAND	F Active	3.00 3.00% x AMS x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP

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DELAND	G Closed	2.40 2.40% x FMC x SC	05	VR 25SC, ANY AGE; 65 W/10SC; 60 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	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	Cliff 10	YES	DROP
DELRAY BEACH	F Active	2.75 2.75% x AFC x CS	05	55 55&10CS;25CS ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
DELRAY BEACH	G Active	2.50 2.50% X FMC X SC	05	65 65 W/10SC 5 OTHER	Graded 10	NO	FOR HDT BEF 10/6/10 = 3-YR FMC, NORM RET PROVISIONS VR
DELRAY BEACH	P Active	2.75 2.75 % x AFC x SC	05	55 55&10CS; 25CS ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
DELTONA	F Active	VR Var. W/ SC OR PAST SC (MAX 100% AFC)	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP BEN = \$5/MO PER YR SC (MAX = \$125/MO)
DESTIN FCD	F Active	2.50 2.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; BEN RATE = 3.50%, VESTING = 7 YRS & COLA = 2%/YR IF HDT BEF 10/1/12
DUNEDIN	F Active	VR 3% AFC X (0-25)SC + 2% AFC X (37.5+)SC	03	VR 20SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SHARE PLAN; SUPP

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DUNNELLON	PF Active	2.50 2.50% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATE FOR SC BEF 10/1/11 = 2.00%
EAST LAKE TARPON 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	Cliff 7	YES	DROP
EAST NICEVILLE 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	Cliff 10	NO	
EATONVILLE	P Active	2.00 2.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
EDGEWATER	F Active	3.00 3.00% X AFC X SC	03	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	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	Cliff 5	NO	
EDGEWATER	P Active	3.00 3.00% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR SC BEF 10/1/87 = BEN RATE: 2.00%
ENGLEWOOD AREA FCD	F Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	FOR SC BEF 1/6/12: BEN RATE = 3.50%, AFC = 2-YR AVG
ENGLEWOOD WATER DISTRICT	G Closed	1.30 1.30% X AFC X SC	05	VR AGE 65 OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 10	YES	

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ESTERO FCD	F	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10)
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
EUSTIS	F	4.00 4.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
EUSTIS	P	3.00 3.00% x AFC x SC	05	VR AGE 55 & VESTED OR 52 W/25CS	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FERNANDINA BEACH	G	2.75 2.75% X AFC X SC	05	VR 35SC, ANY AGE; 55 W/25SC; 65 W/6SC	Cliff	NO	DROP
	Active			1 LIFE ANNUITY	6		
FERNANDINA BEACH	PF	3.25 3.25% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
FLAGLER BEACH	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FLAGLER BEACH	P	3.19 3.19% x AFC x SC	05	VR 55 W/10 SC OR 52 W/25 SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FLORIDA CITY	P	2.75 2.75% X AC X SC; MAX 30SC	ALL	VR 25SC, ANY AGE; 55 W/10SC	Graded	NO	
	Frozen			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FLORIDA CITY - ELECTED	G	4.00 4.00% x AFC x SC (MAX 80%)	03	VR 55 W/12SC (COMM) OR 10SC (MAYOR); 12 COMBINED SC	Cliff	YES	VESTING = 12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); COLA = 4%/YR; HEALTH SUPP = \$20/MO PER YR SC
	Active			1 LIFE ANNUITY	VR		

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FORT LAUDERDALE	G	VR Var. W/GROUP 1 OR 2	VR	VR VR W/GROUP 1 OR 2	Cliff	YES	AD HOC COLA; AME, VESTING VR W/ GROUP 1 OR 2
	Closed			5 OTHER	VR		
FORT LAUDERDALE	PF	3.00 3.00% x AFC x SC	05	VR 20SC OR 55 W/10SC	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT MEADE	F	1.75 1.75% X AME X SC	05	VR 40SC; 55 W/30; 60 W/10; AGE 65	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT MEADE	G	1.50 1.50% X AME X SC	05	VR 40SC; 60 W/35; 62 W/30; 65 W/10; AGE 70	Cliff	NO	
	Active			1 LIFE ANNUITY	10		
FORT MEADE	P	1.75 1.75% x AFC x SC	05	VR 40SC; 55 W/30; 60 W/10; ADD'L PROV VR W/ AGE @ HDT	Cliff	NO	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT MYERS	F	3.00 3.00% X AME X SC (OFFSET W/INS. CON)	05	VR 25SC, ANY AGE; AGE 52	Cliff	YES	DROP; SUPP; COLA = 3%/YR ON 10/1 AT LEAST 2 YRS AFT NRD
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT MYERS	G	VR RATE A (1.8%) OR B (3%) X AFC X SC	05	VR 30SC, ANY AGE; AGE+SC=80; 62 W/5SC	Cliff	YES	DIFF BEN RATES BEF 9/17/12 & BEF 4/2/98; SUPP BEN (TIER 2 & 4 MBRS) IF ADD'L CONTRIB FOR MIN 3 YRS
	Active			1 LIFE ANNUITY	7		

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FORT MYERS	P	3.00 3.00% X AFC X SC +\$290/MO SUPP	05	VR AGE 55 OR 25SC, ANY AGE	Cliff	YES	DROP; SUPP = \$290/MO if 15SC on 3/17/2014, otherwise \$150
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
FORT PIERCE	GP	3.00 3.00% x AFC x SC	05	VR 20SC FOR ORIG MBRS; 60 W/5SC, OR 25SC	Cliff	YES	DROP
	Active			1 LIFE ANNUITY	5		
FORT PIERCE SUPP	P	VR > OF 2% FAS X SC (MAX \$1000) OR 1% FAS X (0-30)SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT WALTON BEACH	F	3.25 3.25% x AFC x SC (MAX 100% AFC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP, COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT WALTON BEACH	G	2.75 2.75% X FAE X SC (MAX 75% FAE)	05	62 62 W/10SC	Cliff	YES	VESTING VR FOR CITY MGR, DIR. OR DEPT HEADS; COLA BASED ON CPI
	Closed			1 LIFE ANNUITY	10		
FORT WALTON BEACH	P	3.00 3.00% x AFC x SC (MAX 75% AFC)	05	VR 25SC, ANY AGE; AGE 52 W/25SC	Cliff	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FROSTPROOF	G	1.50 1.50% X FMC X SC	05	65 65 W/10SC	Graded	NO	
	Active			1 LIFE ANNUITY	10		
FROSTPROOF	P	3.55 3.55% X AFC X SC	03	VR 20SC OR AGE 50	Graded	YES	COLA = UP TO
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FRUITLAND PARK	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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GAINESVILLE	G	VR Var. W/ CITY OR GAS CO	05	VR 30SC, ANY AGE; 65 W/10SC	Cliff	YES	AFC & NR VR FOR HDT BEF 10/1/07 OR BTW 10/2/07 & 10/1/12; COLA = 2%/YR
	Active			1 LIFE ANNUITY	5		
GAINESVILLE	PF	2.50 2.50% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=70	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
GOLDEN BEACH	GP	VR 2.25% FOR GEN; 3.00% FOR POL, 2.00% IF NON-CONTRIB	05	VR AGE 65 FOR GEN; 55 W/10SC; 52 W/20SC FOR POL	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
GREATER NAPLES FCD	F	3.00 3.00% X AFC X SC, MAX 100% AFC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	SUPP; SHARE PLAN
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GREEN COVE SPRINGS	P	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200)
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GREENACRES	F	3.00 3.00% x AME x SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GREENACRES	P	3.00 3.00% x AME x SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GULF BREEZE	P	3.00 3.00% X AFC X SC	05	VR 55 W/6SC; 52 W/25SC	Cliff	YES	DROP; SUPP; COLA = 3%/YR; 3.50% multiplier for service prior to 3/3/2014
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		

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GULFPORT	F Active	3.07 3.07% X AFC X SC	05	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 0.038%/YR FROM AGE 55 TO AGE 65
GULFPORT	G Active	2.00 2.00% x AFC x SC	05	62 62 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	
GULFPORT	P Active	2.88 2.88% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
HAINES CITY	F Active	3.30 3.30% x AFC x SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
HAINES CITY	G Frozen	3.00 3.00% X AFC X SC	05	60 60 W/7SC 1 LIFE ANNUITY	Cliff 7	NO	HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC)
HAINES CITY	P Active	3.30 3.30% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR ALL SC BEF 10/1/11: BEN RATE = 3.35%
HALIFAX HOSPITAL	G Frozen	1.6 1.60% X AC X SC LESS ANY FRS BEN	03	VR AGE 62 OR 30SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 3%; BEN RATE INCREASES FOR WORKING 1, 2 OR 3+ YRS PAST NR
HALLANDALE BEACH	G Closed	VR %AC X SHT SC Var. W/BARG OR N-BARG EE	03	60 ATTAINED AGE 60 1 LIFE ANNUITY	Graded 7	NO	DROP

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HALLANDALE BEACH	PF Active	3.00 3.00% X FAC X SC, MAX 80% FAC	05	VR 25SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	HEALTH SUPP
HALLANDALE BEACH PM	G Closed	3.20 3.20%X AFC X SC; MAX 80% AFC	02	VR 52 W/ 10 PMSC; 60 W/ 4PMSC; OR 25PMSC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 4	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	Cliff N/A	YES	DROP
HAVANA	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	Cliff 10	NO	
HIALEAH	GPF Active	VR Var. W/ SC; EECON; AGE	03	VR AGE + SC = 70 (MIN 20SC) 5 OTHER	VR VR	YES	VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)
HIALEAH - ELECTED	G Closed	3.00 3% X FAMC X SC, MAX 25SC	01	VR 55 W/8SC OR 20SC, ANY AGE 5 OTHER	Cliff 8	NO	
HIALEAH GARDENS	P Active	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; BEN RATE = 3.00% BEF 10/1/11
HILLSBOROUGH COUNTY	ERP Closed	1.60 1.60% X FAC X SC	05	VR AGE 55-60 W/25-28SC & 5 CONTINUOUS SC 1 LIFE ANNUITY	N N/A	YES	FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010
HOLLEY-NAVARRE FCD	F Active	4.00 4.00% x AFC x SC	03	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	

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HOLLY HILL	F Active	3.00 3.00% x AME x SC (+SUPP)	05	VR 25SC, ANY AGE; 50 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	DROP
HOLLY HILL	P Active	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC (6SC IF HDT BEF 7/1/11) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP= \$150 per month; COLA = 2%/YR; 6-YR VESTING IF HDT BEF 7/1/11
HOLLYWOOD	F Active	3.20 3.20% x AME x SC	05	VR 50 W/10SC; 23SC, ANY AGE 5 OTHER	Cliff 10	YES	DIFF BEN RATES, AFC, NORM RET BEF 10/1/11
HOLLYWOOD	G Active	2.50 2.50% X AFC X SC	05	VR 65 W/7SC; 62 W/25SC; 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 7	NO	DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NR, COLA)
HOLLYWOOD	P Active	3.00 3.00% X AME X SC (MAX 75%)	05	VR 55 W/10SC; 22SC, ANY AGE 5 OTHER	Cliff 10	NO	SUPP; DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NORM RET, COLA, DROP, REG DISB, ETC)
HOLMES BEACH	P Active	3.25 3.25% x AFC x SC, MAX 30SC	03	VR 25SC, ANY AGE OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	SUPP = \$5 X SC PER MO
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	Cliff 10	NO	DROP; SUPP BEN

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HOMESTEAD	P	3.50 3.50% X AFC X SC (MAX 80% AFC)	05	VR 20SC, ANY AGE; 55 W/10SC; OR AGE+SC=64	Cliff	YES	DROP; COLA = 2%/YR BEGINNING 5 YRS AFTER RET
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD - General & Hospital	G	3.00 3.00% X FAE X SC; PROVISIONS	05	VR W/5SC = AGE 65 OR AGE+SC=68	Cliff	NO	DROP
	Closed			1 LIFE ANNUITY	5		
HOMESTEAD - New Elected & Sr. Mgmt	G	4.00 4.00% X FAE X SC (MAX 80% FAE)	03	55 55 W/5SC	Cliff	YES	COLA = 2%/YR AFTER 5 YRS RET; CLOSED TO NEW SENIOR MANAGERS 4/20/09
	Active			1 LIFE ANNUITY	5		
HOMESTEAD - Old Elected	G	5.00 5.00% X FAE X SC, MAX 100%	03	55 55 W/4SC	Cliff	YES	
	Closed			3 JOINT/SURVIVOR	4		
HOWEY-IN-THE-HILLS	P	3.00 3.00% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25 SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
INDIALANTIC	G	2.00 2.00% X AFC X SC	05	VR LATER OF AGE 65 OR 55SC	Cliff	NO	
	Active			1 LIFE ANNUITY	5		
INDIALANTIC	PF	3.00 3.00% X AME X SC	05	VR 52 W/25SC; AGE 55	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
INDIAN HARBOUR BEACH	P	3.00 3.00% x AFC x SC	05	52 52 W/10SC	Cliff	NO	DROP; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
INDIAN HARBOUR BEACH (SUPP)	P	VR \$84 x SC up to 10 + 120 x SC over 10, N/A max \$2,400	52	AGE 52	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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INDIAN RIVER SHORES	G Closed	2.75 2.75% X AME X SC -IRSP	05	62 AGE 62 1 LIFE ANNUITY	Graded 7	NO	TOWN MGR ELIG FOR NR @ 55 W/5SC
INDIAN RIVER SHORES	PF Active	2.00 2.00% X AFC X SC	05	VR AGE 50 W/ 7SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 7	NO	2.75% multiplier if hired before 09/30/2012
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	Cliff 10	NO	
JACKSON MEMORIAL HOSPITAL	G Active	1.60 1.60% X AFC X SC	8	VR 30SC, ANY AGE; 62 W/6SC 1 LIFE ANNUITY	Cliff 6	YES	CERT MBRS W/ HDT BEF 4/1/12 = AFC: 5 YRS, NR: 30SC OR 62 W/6SC; BEN RATE INCREASES AFTER NRA; HIS
JACKSONVILLE	CO Closed	VR 3.0% X FMC (0-20SC), 2.0% X FMC (AFTER 20SC)	03	VR 20SC, ANY AGE; 65 W/5SC 5 OTHER	Cliff 5	YES	HIS; DROP
JACKSONVILLE	G Closed	2.50 2.50% X FMC X SC (MAX 80% FMC)	03	VR 30SC, ANY AGE; 55 W/20SC, 65 W/5C 3 JOINT/SURVIVOR	Cliff 5	YES	HIS; BACKDROP; PLOP
JACKSONVILLE	PF Closed	VR 3% x AFC x min(SC,20) + 2% x AFC x SC over 20 yrs	02	VR 20SC 3 JOINT/SURVIVOR	Cliff 5	YES	DROP; COLA = 3%/YR
JACKSONVILLE BEACH	F Active	3.00 3% FAC X (0-30)SC	05	VR 52 W/25SC; 55 W/10SC; 30 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP

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JACKSONVILLE BEACH	G Active	2.50 2.50% x AFC x SC, MAX 75% FAC	05	VR 55 w/30SC; 62 w/10SC 1 LIFE ANNUITY	Cliff 10	NO	DROP
JACKSONVILLE BEACH	P Active	3.00 3% x FAC x SC (MAX 90%)	05	VR 52 W/25SC; 55 W/10SC; 30SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
JACKSONVILLE PF SENIOR STAFF	G Closed	3.00 3% EACH YEAR OF SERVICE	N/A	65 65W 5 YEARS OF SERVICE 3 JOINT/SURVIVOR	Cliff 5	YES	
JUPITER	P Active	2.75 2.75% x AFC x SC (MAX 25SC)	05	VR RULE OF 70 (MIN 25SC); 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP; SHARE PLAN; TIER 1 (HDT BEF 3/6/12)= 3.00% X AS X SC, 3-YR AFC, RULE OF 65 OR 55 W/10SC
JUPITER ISLAND	GPF Frozen	3.00 3.00% X FAC X SC	03	VR 65 W/5SC; 55 W/25SC 5 LIFE ANNUITY W/ 5 YEAR CERTAIN	Cliff 5	NO	PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION
KEY BISCAVNE	PF Active	3.00 3% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC; AGE+SC = 75 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	SUPP
KEY WEST	G Active	1.25 1.25% X FMC X SC	03	VR 20SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY	Graded 10	NO	DROP
KEY WEST	PF Active	3.00 3.00% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	SHARE PLAN; SUPP
KEY WEST HOUSING	G Active	1.85 1.85% x AFS x SC	05	VR 30SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Graded 15	NO	

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KEY WEST UTILITY	G	2.00 2.00% X AFC X SC	05	VR 30SC, ANY AGE; 60 W/10SC	Graded	YES	COLA = 3%/YR; IF HDT BEF 6/1/10, 2.4% BEN RATE, 5- YR AFC, NR = 30SC OR AGE 60
	Active			1 LIFE ANNUITY	10		
KISSIMMEE	F	VR 3.00% AFC X (0-30)SC, 2% AFC X (30+)SC (MAX 100%)	05	VR 30SC, ANY AGE; 55 W/10SC	Graded	NO	FOR HDT BEF 1/1/13 = BEN RATE: 3.23% FOR 1ST 30SC, NR: 25SC OR 50 W/10SC, EARLY: 40 W/10SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KISSIMMEE	G	VR (2.8% tier 1, 3.0% tier 2) x AFC x SC; MAX 30CS	05	60 60 W/10CS	Graded	NO	SUPP
	Active			1 LIFE ANNUITY	10		
KISSIMMEE	P	3.00 3.00% X AFC X SC (MAX 100% AFC)	05	50 50 W/10SC; 25SC, ANY AGE	Cliff	YES	COLA = 1%/YR; 3.50% multiplier if hired prior to 5/6/2014
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KISSIMMEE UTILITY AUTHORITY	G	VR 2.6% TIER 1&2, 3% TIER 3 X AFC X SC	05	VR TIERS 1&3: 62 W/10SC; TIER 2: AGE+SC=80	Graded	NO	DROP; SUPP
	Active			1 LIFE ANNUITY	10		
LABELLE	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC OR 25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LADY LAKE	P	3.30 3.30% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	\$200 per month supplement
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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LAKE ALFRED	G Active	2.72 2.72% X AFC X SC (MAX 40 YR)	05	57 57 W/10SC 5 OTHER	Cliff 10	NO	VESTING = 5 YRS IF HDT BEF 10/1/99
LAKE ALFRED	PF Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LAKE CITY	F Active	2.75 2.75% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP
LAKE CITY	G Closed	VR Var. W/ NON-ELEC OR ELEC, SC <15 OR >15	05	VR NON-ELEC = 62 W/10SC; 55 W/30SC; ELEC = 62 W/8SC 1 LIFE ANNUITY	Cliff VR	YES	DROP; H.I.S.; VESTING = NON- ELEC: 10 YRS, ELEC: 8 YRS
LAKE CITY	P Active	3.00 3.00% x FMC x SC	03	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP
LAKE HELEN	P Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	
LAKE MARY	F Active	3.20 3.20% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
LAKE MARY	P Active	3.20 3.20% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
LAKE PARK (RETIRED)	P Closed	2.50 2.50% X AFC X SC	05	VR 20SC, 60 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff N/A	NO	
LAKE WALES	F Active	3.00 3.00% x AFC x SC (max \$75,000)	05	VR 50 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP

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LAKE WALES	G Active	2.50 2.50% X AMC X SC (Max \$75,000 per year)	05	60 60 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	
LAKE WALES	P Active	3.00 3.00% x AFC x SC (Max \$75,000/Year)	05	VR 55 W/10SC; 50 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LAKE WORTH	F Closed	3.75 3.75% x AFC x SC	02	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=75 (MIN 10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; 13TH CHK
LAKE WORTH	G Active	2.00 2.00% X AFC X SC	05	VR 55 W/30SC; 65 W/10SC 1 LIFE ANNUITY	Graded 20	NO	FOR SC BEF 10/1/10 = BEN RATE: 3.00%, AFC: 2 YRS; COLA NOT AUTOMATIC
LAKE WORTH	P Closed	3.00 3.00% x AFC x SC	02	VR 20SC, ANY AGE; 55 W/10SC (& RULE OF 75 W/10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
LAKELAND	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	Cliff 10	NO	BEN RATE = 3.30% IF HDT BEF 10/1/03; BACKDROP
LAKELAND	G Active	2.41 2.41% x FAC x SC	05	62 Age 62 w/5 yrs of SC 1 LIFE ANNUITY	Cliff 5	NO	
LAKELAND	P Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SHARE PLAN
LANTANA	F Closed	3.00 3.00% X AFS X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP

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LANTANA	P Active	3.00 3.00% X AFC X SC	05	50 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP
LARGO	PF Active	2.75 2.75% X AFC X SC; PMAX 95%, FMAX 85	05	VR 55 W/10SC; 25SC, ANY AGE; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SHARE PLAN; 2.75% multiplier for Police hired on or after 10/1/2013
LAUDERDALE-BY-THE-SEA (VOL)	F Active	VR > OF \$10/MO X SC OR 2% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
LAUDERHILL	F Active	3.00 3.00 x AFC x SC	03	VR 20SC, ANY AGE OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 1.5%/YR AFTER 3 YRS RET
LAUDERHILL	G Active	2.25 2.25 x AFC x SC	05	VR 60 W/15SC; 65 W/10SC; OR 25SC, ANY AGE 1 LIFE ANNUITY	Cliff 10	NO	DROP
LAUDERHILL	P Active	3.00 3.00% x FMC x SC (MAX 75% FMC)	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 7	NO	HDT BEF 3/23/09 = 3% FMC BEF 9/30/01 (3.5% FMC AFT), 20SC OR 55 W/5SC, 5-YR VEST; SUPP, 13TH CHK
LAUDERHILL (C&M)	G Active	2.00 2.00% x AFC x SC	05	VR 20SC, ANY AGE; 60 W/10SC (HDT AFT 3/1/09) OR 7SC 1 LIFE ANNUITY	Cliff 10	YES	DROP; VESTING = 7 YRS IF HDT BEF 3/1/09
LEESBURG	F Active	3.00 3.00% x AME x SC	03	VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP; SHARE PLAN

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LEESBURG	G Closed	2.00 2% x AFC x SC BEF 10/1/08; MAX 45SC	03	65 65 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	DROP
LEESBURG	P Active	3.00 3.00% x AFC x SC	05	VR 52 W/25SC OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LIGHTHOUSE POINT	PF Closed	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 50 W/25SC; 60 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	YES	HIS = \$3/MO PER YR SC (MAX \$90); COLA = 3%/YR AFTER 5 YRS RET
LIVE OAK	F Closed	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUBSTITUTE PLAN
LONGBOAT KEY	F Frozen	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 0	YES	DROP; SUPP = \$10/MO PER YR OF SC PAYABLE TO AGE 65
LONGBOAT KEY	G Frozen	2.75 2.75% X AFC X SC	05	VR 55 W/30SC; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 0	NO	FROZEN AS OF 10/1/2013, ALL MBRS 100% VESTED IN ACCR BEN
LONGBOAT KEY	P Frozen	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 0	YES	FROZEN AS OF 2/1/14, ALL MBRS 100% VESTED IN ACCR BEN; SUPP; COLA = 3%/YR

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LONGWOOD	PF Active	3.00 3.00% x AFC x SC	03	VR 25SC, ANY AGE; 50 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
LYNN HAVEN	F Active	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	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	Cliff 10	NO	DROP
LYNN HAVEN	P Active	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MADISON	PF Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 1.35%/yr after receiving payments for 5 years
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	Graded 10	NO	DROP; SUPP BEN PD TO RETIREES FROM THE SHARE PLAN
MANALAPAN	GP Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MARATHON	F Active	3.50 3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA = 1.5%/YR
MARCO ISLAND	F Active	3.00 3.00% X AFC X SC + MO SUPP	05	VR 25SC, ANY AGE OR 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA = 3%/YR; SHARE PLAN

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MARCO ISLAND	P	3.00 3.00% x AFC x SC	05	VR 25 SC, ANY AGE; 55 W/6SC	Cliff	YES	SUPP = \$3/MO X SC (\$30 TO \$90/MO); COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MARIANNA	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MARIANNA	P	3.50 3.50% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MARTIN COUNTY	ERP	VR AMT OF FRS REDUCTION FOR EARLY RET	05	VR VARIES	N/A	YES	FRS SUPPLEMENT
	Closed			1 LIFE ANNUITY	N/A		
MEDLEY	P	3.00 3.00% AFC X SC (HDT >10/08: MAX 75%)	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MEDLEY - GENERAL + ELECTED	G	1.67 1.67% x AFC x SC (General Employees)	05	VR REG = 65 OR 35SC; ELECTED = LATER OF 55 OR 8SC	Cliff	YES	Elected: Automatic 100% Vesting, Benefit = \$3,800 x SC
	Active			0t LIFE ANNUITY W/ 20 YEAR CERTAIN	5		
MELBOURNE	F	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP; PAST BEN RATE = 3%; NORM RET = 25SC OR AGE 50 IF MBR BEF 5/9/78
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MELBOURNE	G	1.60 1.60% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/6SC	Cliff	YES	BEN RATE INCREASES AFTER NORM RET; COLA = 3%/YR
	Closed			1 LIFE ANNUITY	6		

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MELBOURNE	P Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
MELBOURNE - SPECIAL RISK	G Closed	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP
MELBOURNE BEACH	P Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 3%/YR FROM NRD TO AGE 62; SUPP FOR NORM RET
MIAMI - ELECTED	G Closed	VR 50% PAY (@7SC) + 5%/YR OVER 7SC (MAX 100%)	03	VR LATER OF AGE 55 OR TERMINATION 1 LIFE ANNUITY	Cliff 7	NO	
MIAMI - FIPO	PF Active	VR 3.00% for SC up to 15, 3.50% for SC over 15 x AFC	05	VR Age + SC >= 70 but at least 10 SC 3 JOINT/SURVIVOR	Cliff 10	YES	
MIAMI - FIPO (STAFF)	G Active	2.50 2.50% x AFC x SC	02	55 55&10CS; 30CS 5 OTHER	Cliff 5	NO	
MIAMI - FIPO COLA (RETIRED)	PF Closed	N/A N/a	N/A	N/A N/A N/N/A	N/A N/A	NO	
MIAMI - GESE	GS Active	VR Var. W/ 0-15SC, 15-20SC OR >20SC	05	VR 55 W/30CSC; 60 W/10CSC; RULE OF 80 1 LIFE ANNUITY	Cliff 10	YES	AFC VR BEF 10/1/12; COLA = 4%/YR
MIAMI - GESE (EXCESS)	GS Active	3.00 N/A	05	N/A N/A N/N/A	N/A N/A	NO	SUPPLEMENTAL BENEFITS ONLY

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MIAMI - GESE (STAFF)	GS Active	3.00 3% X AFC X SC; INCR BY 5% @ RET	02	VR 10CSC 5 OTHER	Cliff 10	YES	
MIAMI - OFF-STREET PARKING	G Closed	VR 3.00% FAC FOR 0<SC<10; 2.00% FAC FOR SC>10	02	60 60 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR HDT BEF 11/1/07 = NR: 25SC OR 55 W/5SC
MIAMI BEACH	G Active	2.50 2.50% x AFC x SC	05	VR 55 W/30SC, 62 W/5SC (HDT AFT 9/30/10) 1 LIFE ANNUITY	Cliff 5	YES	DROP; COLA = 1.5%; RET DATES, FAME, COLA & BEN RATE VR FOR CERTAIN CLASSES HIRED BEF 9/30/10
MIAMI BEACH	PF Active	VR Var. W/EMPLOYMENT DT & SC	05	VR AGE 52 W/ 5SC; DATE WHEN AGE + SC = 70 3 JOINT/SURVIVOR	Cliff 10	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	Cliff 10	NO	DROP
MIAMI SHORES VILLAGE	P Active	2.91 2.91% X AFC X SC, SC capped at 25 years	03	VR Earlier of 25SC at any age or age 55 w/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 1.5%/YR
MIAMI SPRINGS	G Active	2.50 2.50% x AFC x SC	05	VR 62 W/5SC OR AGE+SC=75 1 LIFE ANNUITY	Cliff 5	NO	DROP; BEN RATE = 1.75% (1.00% FOR PRGM A MBRS) BEF 10/1/89
MIAMI SPRINGS	PF Active	2.50 2.50% X AME X SC	05	VR 52 W/25SC; 55 W/10SC 1 LIFE ANNUITY	Cliff 5	NO	DROP

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MIAMI-DADE COUNTY	ERP Closed	VR AMT OF FRS E.R. REDUCT.	N/A	VR 54-55W/25 UP TO 28SC 1 LIFE ANNUITY	N/A N/A	YES	FRS SUPPLEMENT
MIDWAY FCD	F Active	4.00 4.00% x AFC x SC	05	VR 55 W/10SC; 25 SC NO AGE REQUIREMENT 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	3.00% multiplier for service before 10/1/2017
MILTON	F Active	3.85 3.85% X AFC X SC (+SUPP)	05	VR 25SC, ANY AGE; 54 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP = \$165/MO
MILTON	G Active	2.50 2.50% X AFC X SC (MAX 100%)	05	VR 25SC, ANY AGE; 65 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	
MILTON	P Active	3.10 3.10% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA = 1%/YR; Supp to age 65, 3.75% multiplier for SC > 15, 13th check
MIRAMAR	F Active	3.00 3% X AFC X SC (MAX 80% AFC)	03	VR 25SC, ANY AGE OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP; SHARE PLAN
MIRAMAR	G Active	VR % AME Var. W/SC @ RET DATE	03	VR 20SC, ANY AGE; 65 W/7SC 1 LIFE ANNUITY	Cliff 7	NO	
MIRAMAR	P Active	3.00 3.00% X AME X SC (MAX 75%)	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	TIER 1 = HDT BEF 6/10/08 (3.25% BEN RATE, 3-YR AFC, 20SC OR 55 W/10SC); COLA = 2%/YR; AD HOC VR BEN

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MIRAMAR - MANAGEMENT	G Active	VR % FMC Var. W/SC (-OFFSET); MAX 80% FMC	03	VR 20SC, ANY AGE; 62 W/5SC; 55 W/10SC 3 JOINT/SURVIVOR	Cliff 5	NO	
MONROE COUNTY	ERP Closed	N/A SUPP FRS OR TRS RED BEN	N/A	VR AGE55 TO 61 W/25 TO 29SC 1 LIFE ANNUITY	N/A N/A	YES	FRS SUPPLEMENT
MONROE COUNTY VOL F.F. & EMS	F Active	VR \$15/MO X SC (MIN 10SC, MAX 25SC)	VR	VR 10SC 5 OTHER	Cliff 10	NO	
MONTICELLO	F Active	VR > 2.75% X AFC X SC OR \$25/MO/YR SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
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	Cliff 10	NO	
MOUNT DORA	F Active	3.25 3.25% X AFC X SC	05	VR 50 W/10SC; 47 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SHARE PLAN; HDT BEF 5/20/97 = NR: AGE 50
MOUNT DORA	G Closed	VR Var. W/CONT PD,SC DTS & CONTRACT	05	60 60 W/7SC 1 LIFE ANNUITY	Cliff 7	NO	DROP; NR = AGE 60 ONLY IF HDT BEF 5/20/97
MOUNT DORA	P Active	3.25 3.25% X AFC X SC	05	55 Age 52 w/25SC or Age 55 w/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	DROP

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NAPLES	F	3.00 3.00% X FAC X SC	05	VR 25SC, ANY AGE; 55 W/8SC	Cliff	YES	COLA = 3%/YR; BEN RATE = 4.00%, FAC = 3 YRS FOR SC BEF 6/1/13; DIFF NR & VESTING FOR HDT BEF 6/1/13
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NAPLES	G	1.60 1.60% X FAC X SC	8	VR 33SC, ANY AGE; 65 W/8SC	Cliff	NO	HDT BEF 10/1/11: RULE OF 85 OR 60 W/5SC, 5-YR VESTING; SC BEF 10/1/11: 3-YR FAC, 2.50% FAC
	Active			1 LIFE ANNUITY	8		
NAPLES	P	3.00 3.00% X FAC X SC	8	VR 30SC, ANY AGE; 60 W/8SC	Cliff	NO	HDT BEF 4/1/12: 25SC OR AGE 50, 5-YR VESTING, 3% COLA; SVC BEF 4/1/12: 3.63% FAC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
NEPTUNE BEACH	P	2.75 2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW PORT RICHEY	F	3.25 3.25% x AFC x SC (MAX 75% AFC)	03	VR 52 W/10SC; 23SC	Cliff	NO	DROP; SUPP = \$200/MO
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW PORT RICHEY	P	3.25 3.25% X AFC X SC (MAX 75%, MIN 2% X SC)	05	52 23SC, ANY AGE; 52 W/10SC	Cliff	NO	VR SUPP; benefits changed 11/8/2017
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW SMYRNA BEACH	F	VR 3% AFC X SC (2% IF HDT AFT 6/30/12)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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NEW SMYRNA BEACH	P Active	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP; SHARE PLAN
NORTH BAY 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	Cliff 10	NO	
NORTH BREVARD HOSPITAL (Parrish)	G Frozen	VR 1.75% AME UP TO \$1K; 1.5% AME >\$1K	05	VR 30SC, ANY AGE; 60 W/25SC; AGE 65 1 LIFE ANNUITY	Graded 10	NO	HIS
NORTH BROWARD HOSPITAL	G Active	VR VARIES W/SERV & EMP DATE	VR	65 65 1 LIFE ANNUITY	Cliff 5	NO	
NORTH COLLIER FCD (was North Naples)	F Active	3.53 3.53% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP; BEN RATE = 3.53% FOR SC BEF 10/1/10
NORTH MIAMI 691 [GPF]	F Closed	VR Var. W/SC DTS & CONT RATE	02	50 50 W/20SC 1 LIFE ANNUITY	Graded 10	YES	
NORTH MIAMI 691 [GPF]	G Closed	VR Var. W/SC DTS & CONT RATE	02	VR 55 W/20SC OR 62 W/10SC 1 LIFE ANNUITY	Graded 10	YES	
NORTH MIAMI 691 [GPF]	P Closed	VR Var. W/SC DTS & CONT RATE	02	50 50 W/20SC 1 LIFE ANNUITY	Graded 10	YES	
NORTH MIAMI 748	P Closed	3.50 3.50% X AFC X SC	VR	VR 55 W/10SC OR 50 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	BEN RATE = 1% AFC PRIOR TO 7/1/79, 3% AFC 7/1/79 THRU 12/31/97
NORTH MIAMI BEACH	G Active	VR Varies based on group	05	VR AGE 62 OR 55 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP

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NORTH MIAMI BEACH	PF Active	VR 3.00% (P) 3.30% (F) X FMC X SC	VR	VR AGE 52; 22SC (F) OR 25SC (P) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
NORTH MIAMI BEACH - MANAGEMENT	G Closed	2.00 2.00% x AME x SC	05	VR SS RET AGE W/4SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 6	NO	ACCR BEF 2/1/13 = BEN RATE: 3%, NR: RULE OF 75 (MIN AGE 55) OR 62 W/4SC, ER: 50 W/10SC; 2.25% COLA
NORTH PORT	F Closed	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; BEN RATE = 3.50% IF HDT BEF 10/12/12
NORTH PORT	P Closed	3.15 3.15% X AFC X SC	05	VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP
NORTH RIVER FCD	F Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	HDT BEF 1/1/00 = VESTING: 5 YRS
OAKLAND PARK	G Frozen	VR 3.5% X FAME X (0-20)SC +0.5% X FAFC X (20-30)SC	03	62 AGE 62 5 OTHER	Cliff 0	NO	
OAKLAND PARK	PF Closed	VR P=3% X AME X SC (MAX 75%); F=Var. W/SC	03	VR 58, 55 W/10SC, 42 W/20SC; F HIRED AFT 3/1/13=VR 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; COLA; F SHARE; P SHARE; VESTING = CLIFF (10 YRS) FOR F HIRED AFT 3/1/13

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OCALA	F Active	3.00 3.00% X AME X SC, MAX 93% AFC	03	VR 55 W/10SC; RULE OF 70; 25SC, ANY AGE 5 OTHER	Cliff 10	YES	DROP
OCALA	G Closed	2.55 2.55% x AFC x SC	08	65 30SC, ANY AGE; 65 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	SUPP = \$100/MO; Only members within 5 years of retirement as of 9/30/2013 earning future accruals
OCALA	P Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP
OCEAN CITY-WRIGHT FCD	F Active	3.00 3.00% X AFC X SC	03	VR 50 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP TO AGE 65
OCOE	G Active	2.25 2.25% X AFC X SC; MAX 70% AFC	05	62 62 W/7SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 7	NO	HDT BEF 9/17/12 = NR: AGE 60; 3% BEN RATE (MAX 81%) 5- YR VEST; MAYOR/COMM = 9- YR VEST
OCOE	PF Active	3.25 3.25% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 7	NO	
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	Cliff 10	YES	SUPP = \$250/MO (REDUCED IF EARLY); COLA = 3%/YR

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OKEECHOBEE	F Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 0.5% IN ODD-NUMBERED YEARS
OKEECHOBEE	G Active	2.10 2.10% x AFC x SC	05	VR 30SC, ANY AGE; 62 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
OKEECHOBEE	P Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 0.5% EVERY ODD-NUMBERED YEAR
OKEECHOBEE UTILITY	G Active	2.10 2.10% x AFC x SC	05	VR 30SC, ANY AGE; 65 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
OLDSMAR	F Active	3.125 3.125% X AME X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	FOR SC BEF 6/1/12 = BEN RATE: 3.25%; SUPP; COLA = 3%/YR
ORANGE COUNTY LIBRARY	G Closed	2.00 2.00% X AMC X SC, MAX 30SC	05	VR LATER OF AGE 65 OR 4 VESTED SC 1 LIFE ANNUITY	Cliff 4	YES	COLA = 2%/YR
ORANGE PARK	F Active	2.75 2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
ORANGE PARK	G Active	2.00 2.00% X AME X SC	05	VR 65 W/10SC; 62 W/20SC 1 LIFE ANNUITY	Cliff 5	NO	HIS = \$5/YR SC
ORANGE PARK	P Active	3.00 3.00% x AFC x SC + \$100 MO SUPP	05	VR EARLIER OF 55W/10SC OR 52W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	YES	

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ORLANDO	F Active	VR % X AMS Var. W/SC	VR	VR 20SC, ANY AGE; 47 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 3% TRIENNIALLY IF RET W/ (20+)SC
ORLANDO	G Closed	2.50 2.50% X FAE X SC, MAX 75% AFC	03	VR 25SC, ANY AGE; 65 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 2%/YR
ORLANDO	P Active	VR Var. W/SC	03	VR 20SC, ANY AGE 3 JOINT/SURVIVOR	Cliff 10	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 25SC, ANY AGE; 65 W/7SC 1 LIFE ANNUITY	Graded 5	NO	HDT BEF 9/1/96 = NR: 65 W/3SC
ORLANDO UTILITY	G Active	VR 2.5% X AFC (MAX 30SC); ST.CLOUD =Var.	03	VR 62 W/5SC; ST.CLOUD EE'S WHO TERM BEF 5/1/07= AGE65 3 JOINT/SURVIVOR	Cliff 5	NO	ADD'L CASH BALANCE PLAN
ORMOND BEACH	F Active	2.75 2.75% x AFC x SC	05	VR 52 W/25SC; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP & BAC-DROP; BEN RATE = 3.37% BEF 1/1/10, 3.34% BTW 1/1/10 & 12/31/13
ORMOND BEACH	G Closed	2.50 2.50% X AMC X SC	05	VR 62 W/5SC; AGE (MIN 55)+SC = 85 1 LIFE ANNUITY	Cliff 5	NO	DROP

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ORMOND BEACH	P	2.75 2.75% x AFC x SC	05	VR AGE 52 W/ 25SC; 55 W/10SC; AGE 60	Cliff	YES	DROP; COLA = 1%/YR; BEN RATE IF HDT BEF 8/21/12 = 3.30%
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OVIEDO	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OVIEDO	P	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	HDT BEF 1/1/06 = 5-YR VESTING
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PACE FCD	F	2.75 2.75% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALATKA	F	3.29 2.50% + 0.79% X FAC X SC	03	VR 25SC, ANY AGE; 55 W/10SC; 50 W/10SC	Cliff	NO	DROP
	Active			3 JOINT/SURVIVOR	10		
PALATKA	G	2.50 2.50% x FAC x SC	03	VR 30SC, ANY AGE; 55 W/7SC	Cliff	NO	
	Active			3 JOINT/SURVIVOR	7		
PALATKA	P	3.10 3.10% X FAC X SC	03	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC; 50 W/7SC	Cliff	NO	
	Active			3 JOINT/SURVIVOR	7		
PALM BAY	F	VR Var. W/SC & DATES	05	VR 25SC, ANY AGE; AGE 55 W/ 10SC	Graded	YES	DROP; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALM BAY	G	N/A N/A	N/A	N/A N/A	N/A	NO	CONVERTED TO DC PLAN
	Closed			N/N/A	N/A		

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PALM BAY	P Active	VR Var. W/SC AND DATES (MAX 100% AFC)	05	VR 25SC, ANY AGE; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; SUPP
PALM BEACH	GPF Active	2.75 2.75% X AFC X SC	05	VR Varies for each group 5 OTHER	Cliff 10	NO	ACCR BEF 4/30/12 = BEN RATE VR W/ SC & DATES, 2-YR AFC, 30SC OR 55 W/10SC, COLA
PALM BEACH GARDENS	F Active	3.00 3.00% X AFC X SC (MAX 75% AFC)	05	VR 25SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; SHARE; COLA = 1% @ AGE 53, 2% @ AGE 54; 1.5% @ 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	Graded 10	NO	
PALM BEACH GARDENS	P Active	3.00 3.00% X AME X SC (MAX 100%AME) +SUPP	05	VR 52 W/10SC OR 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP; SUPP = \$12.50/MO PER YR SC
PALM COAST (VOL)	F Active	VR \$65.00 X SC	N/A	VR 62 W/5SC; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
PALM HARBOR FCD	F Active	VR Var. W/ CONT & SC DATE	03	VR 55 W/8SC OR 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	YES	DROP; COLA = 3%/YR
PALM TRAN, INC. (ATU-1577)	G Active	1.60 1.60% X FAS X SC	08	65 65 W/8SC 1 LIFE ANNUITY	Cliff 8	NO	

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PALMETTO	G	2.50 2.50% x AFC x SC	05	VR 30SC, ANY AGE; 60 W/10SC	Cliff	NO	FOR HDT BEF 1/1/95 = 30SC OR 60 W/5SC, VESTING: 5SC
	Active			1 LIFE ANNUITY	10		
PALMETTO	P	3.00 3.00% x AFC x SC (MAX 75%)	05	VR 23SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY	F	2.90 2.90% AFC X SC (MAX 30SC) + SUPP	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; SUPP BEN = \$575/MO TO SS RET AGE
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY	P	VR Var. W/SC	03	VR 23SC, ANY AGE; 50 W/15SC; 55 W/10SC	Cliff	YES	DROP; SUPP; NORM RET = 15SC IF HDT BEF 1/1/82
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY (SUPP)	G	1.00 1.00% X AME X SC (W/MIN)	05	59 59 W/10SC (CAT. 1) OR 6SC (CAT. 2 & 3)	VR	YES	COLA= 2%/YR (CAT. 1 REQ 15SC, CAT. 2&3 REQ 10SC); VEST = CAT. 1: GRADED/10SC, CAT. 2 & 3: CLIFF/6SC
	Active			1 LIFE ANNUITY	VR		
PANAMA CITY BEACH	F	3.35 3.35% X AFC X SC, MAX 100% AFC	05	VR 50 W/20SC; 55 W/10SC; 25&OUT TIER = 25SC, ANY AGE	Cliff	YES	DROP; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY BEACH	G	3.00 3.0% x AFC x SC	05	VR 50 W/20SC OR 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY BEACH	P	3.50 3.50% X AFC X SC, MAX 100% AFC	05	VR 50 W/20SC; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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PARKLAND	P Closed	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff N/A	YES	COLA = 2%/YR
PASCO COUNTY	ERP Closed	VR Var. W/ RET AGE	05	VR 50<AGE<62 & 25<SC<30 1 LIFE ANNUITY	N N/A	N/A	FRS SUPPLEMENT
PEMBROKE PARK COMM SUPP	G Active	5.0% 5% X AMC X SC (MAX 20SC)	01	VR LATER OF 62 OR: 45C(HDT<10/08) OR 13SC(HDT>10/08) 1 LIFE ANNUITY	Cliff 13	YES	COLA = 3.5%/YR
PEMBROKE PINES	G Closed	2.85 2.85% X AC X SC (MAX = 80%)	02	VR LATER OF AGE 55 OR 10SC 1 LIFE ANNUITY	Graded 10	YES	DROP
PEMBROKE PINES	PF Active	3.00 3.00% x AFC x SC	05	VR 20CSC, ANY AGE; 50 W/10CSC 5 OTHER	Cliff 10	YES	13TH CHK (P ONLY)
PENSACOLA	F Active	VR Var. %'S PER AFC AMTS & SC	02	VR 25SC, ANY AGE; 52 W/10SC 5 OTHER	Cliff 10	YES	DROP
PENSACOLA	G Closed	VR Var. W/ SC DATES, AFC, OR \$300/YR SC (MAX \$6000)	05	55 55 W/20SC 5 OTHER	Cliff 6	YES	DROP; HEALTH INS PREM ASST
PENSACOLA	P Closed	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/12SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 12	YES	DROP; BEN RATE = 2.00% IF HDT BEF 10/1/79 OR NON- ELECTING HIRED BETW 10/1/79 & 10/1/02
PERRY	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	Cliff 10	NO	DROP

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PERRY	P Active	3.25 3.25% x AME x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
PINELLAS PARK	F Active	3.00 3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SH PLAN; COLA VR; BEN RATES VR W/ DATES (CURRENT = 3%)
PINELLAS PARK	G Active	VR LEVEL 1 = 1.70% AMC X SC; LEVEL 2 = 2.10% AMC X SC	VR	VR 30SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY	Cliff 10	YES	DROP; COLA
PINELLAS PARK	P Active	3.00 3.00% X FAMC X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE VR W/ SC DATES FOR MBRS HIRED BEF 10/1/09
PLANT CITY	PF Active	3.00 3.00% X AFC X SC	05	VR 52 W/ 25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; 3.75% accrual rate if DOH < 09/27/2016
PLANTATION	G Active	2.25 2.25% X FAC X SC	5	59 59 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	TIER 2 (HDT ON/AFT 10/1/10) = BEN RATE VR W/ SC; 3- YR AFC; 55 W/10SC;
PLANTATION	P Active	2.75 2.75% x AFC x SC	05	VR 25VSC, ANY AGE; 52 W/10VSC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP; TIER 1 = HDT BEF 1/1/10, BEN RATE VR W/ >OR< 20VSC, 3-YR AFC, COLA

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PLANTATION (VOL)	F Active	N/A \$60/MO PER YR SC	N/A	VR 20SC, ANY AGE; 55 W/7SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	
POMPANO BEACH	G Active	VR Var. W/ PLAN 1 (2.75%) OR 2 (2%)	VR	VR 55 W/20CSC; 62 W/3SC 1 LIFE ANNUITY	Cliff VR	YES	VESTING = 10SC (REG EMP) OR 5SC (SR MGMT OR ELEC)
POMPANO BEACH	PF Active	VR Var. W/ POLICE OR FIRE	03	VR 47 W/20SC;55 W/10 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
PORT ORANGE	F Active	2.50 2.50% X AFC X SC (MAX 80% AFC)	05	VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SC BEF 9/25/12: 3.00% BEN RATE, 3- YR AFC, NR = 20SC OR 50 W/10SC; COLA FOR HDT BEF 12/4/12; SUPP
PORT ORANGE	G Closed	1.60 1.60% x AFC x SC	05	VR LATER OF AGE 65 OR 10SC 1 LIFE ANNUITY	Graded 10	NO	SUPP
PORT ORANGE	P Active	3.00 3.00% x AFC x SC	05	48 48 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR HDT BEF 2/1/11 = AFC: 3 YRS, NR: 48 W/10SC OR 45 W/25SC, COLA; SUPP
PORT ST. LUCIE	P Active	3.27 3.27% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
PUNTA GORDA	F Active	3.00 3.00% X AFC X SC	03	VR 25SC OR AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR HDT BEF 10/1/12: BEN RATE = 3.50%

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PUNTA GORDA	G Closed	3.00 3.00% X AFC X SC	05	60 60 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
PUNTA GORDA	P Active	3.00 3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR HDT BEF 12/18/13: BEN RATE = 3.50%, NORM RET = 55 OR 45 W/20SC
QUINCY	PF Active	2.50 2.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	BEN RATE FOR SC BEF 4/10/07 = 1.70%; DIFF DEATH BENEFITS IF HDT BEF 12/31/99
RIVIERA BEACH	F Active	3.00 3.00% X AFC X SC	02	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
RIVIERA BEACH	G Closed	3.00 3.00% 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	Graded 10	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	Cliff 10	NO	DROP
ROCKLEDGE	F Active	2.75 2.75% X AFC X SC	05	VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR HDT BEF 10/1/12 = BEN RATE: 3% FOR 0- 25SC, 1.5% FOR 25- 30SC
ROCKLEDGE	G Active	2.75 2.75% X AMC X SC (MAX 30SC)	05	65 65 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	

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ROCKLEDGE	P Active	3.00 3.00 X AMC X SC UP TO 25	05	52 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
SAFETY HARBOR	F Active	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 2%/YR
SAINT AUGUSTINE	F Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	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	Cliff 10	NO	BAC DROP
SAINT AUGUSTINE	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	Cliff 10	YES	COLA = MAX 3%
SAINT CLOUD	G Active	3.00 3.00% X AFC X SC	05	VR 30SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	DROP
SAINT CLOUD	PF Active	3.75 3.75% x AFC X SC +ADD'L FRACTION	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
SAINT JOHNS RIVER PW PK	G Closed	VR Var. W/SC, SS, AFC & HDT	03	VR 30SC, ANY AGE; 55 W/20SC; 65 W/5SC 3 JOINT/SURVIVOR	Cliff 5	YES	BACKDROP; PLOP; TIER 1 = HDT BEF 2/25/13; TIER 2 = CASH BAL ACCT
SAINT LUCIE COUNTY FCD	F Active	3.00 3.00% X FAS X SC +SUPP	04	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; Supplemental benefit = age-based factor x SC
SAINT LUCIE COUNTY FCD	G Active	3.00 3.00% x FAS x SC (MAX 100% FAS)	05	VR 25SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY	Cliff 5	NO	DROP

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SAINT PETE BEACH	F	3.40 3.40% X AFC X SC	05	VR AGE 55 W/ 10 SC; AGE 52 W/ 25SC; 30SC, ANY AGE	Cliff	NO	BEF 1/1/13 = BEN RATE: 3.40%, NR: 55 OR 25SC, GRADED VESTING, COLA
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETE BEACH	G	1.00 1.00% X AFC X SC	05	VR 30SC, ANY AGE; 60 W/10SC	Cliff	NO	FOR SC BEF 10/1/12 = BEN RATE: 2.25%; NR: 55 OR 25SC; VESTING: GRADED/10; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETE BEACH	P Closed	VR Var. W/SC & HDT (MAX 90% AFC)	05	VR AGE 55 OR 25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP
SAINT PETERSBURG	F	3.00 3.00% X AMS X SC	03	VR 25SC, 50 W/10SC, AGE 55, 20SC < AGE 50 (DEF TO 50)	Graded	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
	Active			3 JOINT/SURVIVOR	10		
SAINT PETERSBURG	G	2.00 2.00% x AFC x SC	05	VR 60 W/10SC, 55 W/25SC, 51 W/30SC	Graded	YES	DROP; BEN RATE CHANGED MULTIPLE TIMES UNTIL 3/1/00
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	17		
SAINT PETERSBURG	P	3.00 3.00% X EARN BASE X SC	03	VR AGE 55 OR 25SC	Graded	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
	Active			1 LIFE ANNUITY	10		

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SAN CARLOS PARK FCD	F Active	3.00 3.00% x AME x SC	05	VR 52 W/ 25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 3%/YR
SANFORD	F Closed	3.08 3.08% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
SANFORD	P Closed	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
SANIBEL	G Active	1.68 1.68% X AFC X SC	ALL	65 65 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA = 2% FOR 25 YRS AFTER 5 YRS RET; BEN RATE = 3% FOR SC BEF 5/1/11
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	Cliff 5	YES	SUPP; COLA = 3%/YR
SARASOTA	F Closed	3.00 3.00% X AC X SC, MAX 100% AC	03	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
SARASOTA	G Closed	VR Var. W/ SC DATE	VR	VR 65 W/10SC OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 10	YES	DROP
SARASOTA	P Active	3.00 3.00% X FAC X SC	05	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	FAC NOT < 3-YR AVG AS OF 9/30/12
SARASOTA MEMORIAL HEALTH CARE	G Closed	VR ELECT: TRAD'L OR PENS. EQUITY	05	62 62 W/5SC 1 LIFE ANNUITY	Y N/A	YES	

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SARASOTA-MANATEE AIRPORT	G	VR 2.25% x AFC x SC (annual benefit max of \$15,000)	05	62 62 W/2 CALENDAR YRS SC	Cliff	NO	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
SATELLITE BEACH	G	2.00 2.00% X AME X SC	03	62 62 W/5SC	Cliff	NO	BEN RATE FOR SC BEF 10/1/10 = 3.00%; ONE-TIME COLA FOR RETIREES IN PAY STATUS ON 10/1/97
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
SATELLITE BEACH	PF	3.00 3.00% x AME x SC	03	52 52 W/5SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
SEBASTIAN	P	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SEBRING	F	3.00 3.00% x AFC x SC (MAX 90%)	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SEBRING	P	3.00 3% X AFC X SC (MAX 90% AFC)	03	VR 20SC, ANY AGE; 52 W/10SC (5SC IF HDT BEF 10/1/98)	Cliff	YES	DROP; SUPP; 13TH CHK; VESTING = 5-YR CLIFF IF HDT BEF 10/1/98)
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SEMINOLE	F	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 62	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	VR Var. W/AC AMT, NEW/OLD PLAN	05	VR 65 W/5SC	Cliff	NO	NR = ONLY 65 W/5SC IF HDT BETWEEN 5/1/10 AND 10/31/11
	Closed			1 LIFE ANNUITY	5		

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SOUTH MIAMI [GP]	G	2.25 2.25% X FMC X SC	05	60 60 W/10SC	Cliff	NO	FOR SC BEF 10/1/11 = AFC: 3 YRS, NR: 55 W/10SC; BEN RATE = 2.50% (BEF 10/99), 2.75% (10/99 - 9/11)
	Active			1 LIFE ANNUITY	10		
SOUTH MIAMI [GP]	P	3.00 3.00% X FMC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3% MAX; DIFF BEN RATES BEF 10/1/03
	Active			1 LIFE ANNUITY	10		
SOUTH PASADENA	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTH WALTON FCD	F	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	HDT BEF 10/1/11 = 4.00% AFC, SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
Southeast Volusia County Hospital District (was Bert Fish)	G	VR 1.60% x AC x SC (RATE INCR AFT NR)	05	VR 62 W/5SC OR 30SC, ANY AGE	Cliff	YES	COLA = 3%/YR; FROZEN AS OF 12/31/10
	Frozen			1 LIFE ANNUITY	5		
SOUTHERN MANATEE FCD	F	3.50 3.50% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; HIS
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTHERN MANATEE FCD	G	2.50 2.50% X AFC X SC	03	VR 30SC, ANY AGE; 62 W/10SC	Cliff	YES	HIS; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
STARKE	F	3.50 3.50% X FAS X SC (MAX 100% FAS)	03	VR 25SC, ANY AGE; 55 W/10SC, MAX AGE 60	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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STARKE	G	VR % Var. W/ ELECTED OR NOT	03	VR 30SC OR 60 W/10SC (ELECTED = 8SC), MAX AGE 65	Cliff	YES	ELEC = 3% BEN RATE, NON-ELEC = 2.5% BEN RATE; MANDATORY RET @ AGE 65
	Active			1 LIFE ANNUITY	VR		
STARKE	P	3.75 3.75% x AFC x SC; MAX 100% AFC	03	VR 25SC, ANY AGE; 55 W/10SC (MAX AGE 60)	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SUNRISE	F	VR % AFC & SC Var. W/BEF OR AFT 10/01	VR	VR 45 W/25SC, 47 W/20SC, 50 W/10SC	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SUNRISE	G	VR Var. W/ EMPLOYEE GROUP	VR	VR AGE & SC - VR W/ NON-MGR & MGR	Cliff	NO	HDT ON/AFT 10/1/09 = 62 W/6SC, 2.5% BEN RATE; 6-YR VESTING
	Active			1 LIFE ANNUITY	6		
SUNRISE	P	3.00 3.00% x AFC x SC (up to 20 SC) 2.00% for SC 20+	05	VR 55 W/10SC OR 52 W/25SC	Cliff	YES	DROP; SUPP; 13TH & 14TH CHECK
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SURFSIDE [GP]	G	VR Var. W/SC DT & EE CONTRIB RATE	05	VR 62 W/15SC; 65 W/10SC	Graded	YES	COLA = 1.50%/YR; TOWN MGR = 64 W/7SC
	Active			1 LIFE ANNUITY	10		
SURFSIDE [GP]	P	VR Var. W/SC DT & EE CONTRIB RATE	03	VR 25SC, ANY AGE; 52 W/20SC, 62 W/5SC	Cliff	YES	DROP; COLA= 1.5%/YR
	Active			1 LIFE ANNUITY	5		
SWEETWATER	P	3.00 3.00% X AC X SC	05	50 50 W/10SC	Graded	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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TALLAHASSEE [GPF]	F	VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR 25SC, ANY AGE; 55 W/5SC	Cliff	YES	COLA = 3%/YR STARTING AT AGE 52; HEALTH SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TALLAHASSEE [GPF]	G	2.25 2.25% X AFC X SC;3%ELECTD;2%MILTRY	05	VR 33 SC;65 W/5 SC	Cliff	YES	HIS; DROP
	Active			5 OTHER	5		
TALLAHASSEE [GPF]	P	VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR 25SC, ANY AGE; 55 W/5SC	Cliff	YES	COLA = 3%/YR W/ VR BEGIN DATE; HEALTH SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TAMARAC	F	VR Var. W/TOTAL YRS CSC	05	VR AGE 55 (W/8CSC IF HDT AFT 12/31/12); 25SC, ANY AGE	Cliff	YES	DROP; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
TAMARAC	G	2.60 2.60% x AFC x SC	05	VR 55 W/30SC; AGE 62	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TAMARAC	P	3.00 3.00% X AME X CSC	05	VR 57 W/5SC; 55 W/10SC; 52 W/25SC	Cliff	NO	SUBSIDY \$220/MO IF RET AFT 10/1/02; SHARE PLAN; 13TH CHK
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TAMARAC - ELECTED	G	VR Var. W/ EMPLOYEE GROUP	05	VR 60 W/5SC; 57 W/20SC; 55 W/25SC	Graded	YES	COLA = 2%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TAMPA	G	1.20 1.20% X AMC X SC	03	62 62 W/6SC	Cliff	YES	DIV A (HDT BEF 10/1/81) = BEN RATE: 2% (+0.5% FOR SC>15), NR: 55 W/6SC; DROP
	Active			1 LIFE ANNUITY	6		

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TAMPA	PF Active	3.15 3.15% X AME X SC, MAX 100% AFC	03	VR 20SC, ANY AGE; 46 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; 13TH CHK
TAMPA PF (STAFF)	G Active	2.50 2.50% x AFC x SC	03	VR 62 W/10SC; RULE OF 80 5 OTHER	Cliff 10	YES	COLA = 1.20%/yr
TARPON SPRINGS	F Active	3.25 3.25% x AFC x SC	05	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	3.00% X AFC X SC BEF 10/1/99; COLA = 2%/YR AFTER 5 YRS RET
TARPON SPRINGS	P Active	3.00 3.00% X AME X SC (MIN \$450/MO)	05	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 2.1% EVERY 5 YRS
TAVARES	F Closed	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATE = 2.00% FOR SC BEF 10/1/96
TAVARES	P Closed	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
TEMPLE TERRACE	F Active	3.50 3.50% x AFC x SC	04	VR 20SC, ANY AGE; 54 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE BEF 6/1/01 = 3.00%
TEMPLE TERRACE	P Active	3.25 3.25% X AFC X SC (MAX 90%)	03	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE = 3.50% FOR HIRES BEF 10/1/11
TEQUESTA	G Active	2.00 2.00% X AFC X SC, MAX 100% AFC	05	VR 30SC, ANY AGE; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	

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TEQUESTA [PF]	F Active	2.75 2.75% x AFC x SC	05	VR 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	SUPP
TEQUESTA [PF]	P Active	2.75 2.75% x AFC x SC	05	VR 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	SUPP
TITUSVILLE	G Active	2.00 2.00% x AFC x SC	05	VR 30SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	ACCR BEF 8/26/13: BEN RATE = 2.482%, NR = 28SC OR 58 W/7.5SC
TITUSVILLE	PF Active	2.50 2.50% x AFC x SC	05	VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR ACCR BEF 6/1/13: 3% BEN RATE, 3-YR AFC, NR = 25SC OR 55 W/8SC, 8-YR VESTING; 1.277% COLA
TRI-COUNTY TRANSIT (ATU-1596)	G Closed	VR 2.13/2.38/2.63% X AME X UBC	05	62 AGE 62 1 LIFE ANNUITY	Graded 10	NO	DROP, SHARE PLAN
UMATILLA	P Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC, 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
VALPARAISO	PF Active	3.00 3.00% x AFC x SC	05	VR 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA = 2%/YR

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VENICE	F	2.75 2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	SUPP = \$175/MO; 3.50% x AFC x SC if elig for NRD on or before 10/1/2014
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VENICE	P	2.75 2.75% X AFC X SC +\$175/MO SUPP	05	VR 25SC, ANY AGE; 52 W/10SC	Cliff	NO	SUPP = \$175/MO
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VERO BEACH	F	3.00 3.00% X FAC X SC + \$25 X SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	YES	A/D 13TH CK; COLA = 2%/YR
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VERO BEACH	G	1.60 1.60% X ABMC X SC	05	65 65 W/5SC	Cliff	YES	BEN RATE FOR ACCR BEF 10/1/10 = 2.25%
	Frozen			1 LIFE ANNUITY	5		
VERO BEACH	P	3.00 3.00% X AMS X SC (+\$5 X SC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VILLAGE OF NORTH PALM BEACH	G	VR % Var. W/ CONT & SC	05	VR 60 OR 65 W/9SC (AGE VR W/HDT, CONT)	Graded	YES	COLA = VR W/HDT & CONTRIB PD
	Active			1 LIFE ANNUITY	9		
VILLAGE OF NORTH PALM BEACH	PF	2.75 2.75% x AFC x SC	05	VR AGE 55; 52 W/25SC	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VILLAGE OF PALM SPRINGS	G	2.50 2.50% X FAE X SC, MAX 25SC	05	62 62 W/5SC	Graded	YES	COLA BASED ON CPI (0% TO 3%/YR)
	Closed			1 LIFE ANNUITY	10		
VILLAGE OF PALM SPRINGS	PF	3.00 3.00% x AFC x SC	05	VR 50 W/15SC; 55 W/10SC; 20SC, ANY AGE	Graded	YES	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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VOLUSIA COUNTY (VOL)	F Active	VR \$20/MO X SC, MAX 35SC	N/A	VR 35SC, ANY AGE; 55 W/10SC 1 LIFE ANNUITY	Cliff 10	YES	
WAUCHULA	GP Active	2.50 2.50% X AFC X SC (MAX 40SC)	03	VR 30SC, ANY AGE; 60 W/6SC 1 LIFE ANNUITY	Cliff 6	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	Cliff 6	YES	DROP; SUPP = \$5 X SC PER MO
WEST MELBOURNE	P Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP, SUPP & COLA (PRO RATA PORTION OF 2%/YR) FOR HDT BEF 1/1/11
WEST PALM BEACH	F Active	3.00 3.00% x AFC x SC	03	VR 26SC, ANY AGE; 55 W/10SC; 50 W/15SC 5 OTHER	Cliff 10	YES	DROP; SUPP; BENEFIT RATE = 4% & FAS = 2-YR AVG FOR SC BEF 5/13/12
WEST PALM BEACH	G Closed	VR Var. W/ CONTRIB OR NON-CONTRIB	03	VR AGE 60; 55 W/25SC; 30SC, ANY AGE 1 LIFE ANNUITY	Cliff ALL 100% VESTED	YES	ALL MEMBERS VESTED AS OF PLAN CLOSING (9/10/97)
WEST PALM BEACH	P Active	3.00 3.00% X FAS X SC	03	VR 25CSC; 55 W/10SC; 50 W/20SC 3 JOINT/SURVIVOR	Cliff 10	YES	SHARE PLAN; BEN RATE = 2.5% FAS BEF 4/1/87, 3% FAS 4/1/87 TO 9/30/11; 2.68% 10/1/11 TO 9/30/17

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WILLISTON	G Active	2.25 2.25% X AME X SC	05	62 62 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	
WILLISTON	P Active	3.00 3.00% x AME x SC	05	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
WILTON MANORS (VOL)	F Active	VR \$56/MO X SC (\$50 BEF 11/06)	VR	VR 50 W/20SC; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
WILTON MANORS [GP]	G Closed	3.00 3.00% x AMC x SC + SUPP	03	VR 20SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Graded 15	YES	DROP; SUPP
WILTON MANORS [GP]	P Closed	3.00 3.00% x AMC x SC + SUPP	03	VR 20SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Graded 15	YES	DROP; SUPP
WINTER GARDEN	G Active	2.50 2.50% x AFC x SC	03	VR 30SC, ANY AGE; 62 W/5SC; AGE 70 1 LIFE ANNUITY	Cliff 5	NO	
WINTER GARDEN	PF Active	3.00 3.00% AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	
WINTER HAVEN	F Active	3.80 3.80% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 0.5% EACH YR FOR 10 YRS
WINTER HAVEN	G Closed	2.30 2.30% X AFC X SC	05	VR 60 W/10SC or 33SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	GRADED VESTING IF EMP'D BEF 1/1/99; COLA = 0.5%/YR FOR 1ST 10 YRS
WINTER HAVEN	P Active	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 0.5%/YR FOR 10 YRS

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APPENDIX B - Benefit Data - 9/30/2021

City or District	TYP SYS	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description	Vesting Schedule	COL	Comments
	Plan Status			Normal Form of Benefit N Description	Years to full vesting		
WINTER PARK	F	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR AT AGE 60
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER PARK	P	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR AT AGE 60
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER SPRINGS	GPF	VR PF/FORENSIC = 3.00%; G = 2.50% (MAX 30SC FOR ALL)	05	65 AGE 65	Cliff	NO	BEN RATE FOR G BEF 10/1/11 = 3.00%; AFC NOT < 3-YR AVG AS OF 9/30/11
	Active			1 LIFE ANNUITY	7		

				1-Yr. AFC	2		
Gen. Plans (G,GS,LG):	158	1.00 - 1.99%	25	2-Yr. AFC	20	Offer COL	235
Police Plans:	135	2.00%	23	3-Yr. AFC	106	No COL	252
Fire Plans:	134	2.01 - 2.99%	85	4-Yr. AFC	4		487
GPF Plans:	7	3.00%	176	5-Yr. AFC	320		
GP Plans:	4	3.01 - 3.99%	70	6-Yr. AFC	1		
PF Plans:	42	4.00 - 5.00%	9	8-Yr. AFC	5		
ERP Plans:	6	Variable and other	94	All Yrs. AFC	2		
HIS Plans:	0	N/A	5	Variable and other	16		
CO Plans:	1			N/A	11		
	<u>487</u>		<u>487</u>		<u>487</u>		

Appendix B (Continued)

ADDED BENEFIT DATA

Headings	Information Provided
City or District	Plan Sponsor (Name of City, Special District, or School Board).
TYP SYS	Type of Retirement System: • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
Disability Benefits Y	Does plan provide disability benefits? Y = Yes; N = No
Disability Benefits Description	The description of disability benefits usually falls into two classes: ILOD: In-Line-of-Duty disability REG: Regular or <i>not</i> ILOD 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.
Death Benefits Y	Does plan provide death benefits? Y = Yes; N = No
Death Benefits Description	Plan provisions if member dies prior to normal retirement.
Early Retirement Benefits	Does plan contain an early retirement provision? Y = Yes; N = No

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Y	
Early Retirement Benefits Description	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.
Offer Drop	Whether the plan offers a Deferred Retirement Option Plan.

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APPENDIX B (Cont.'d) - Added Benefit Data - 9/30/2021

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
ALACHUA COUNTY LIBRARY	G	N NONE PROVIDED	Y RET ELIG = ACCR BEN; VESTED & NOT ELIG = LUMP SUM; NON-VESTED = REF W/O INT	Y 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65	No
ALACHUA COUNTY SCHOOL BOARD	ERP	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, IF 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 = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 50% SAL); REG = VR W/ VESTING & ACT OR INAC	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
APOPKA	F	Y ILOD = ACCR BEN @ 2.5% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 2.5%	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	Y VESTED ACCRUED BENEFIT AT NRD	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); 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 @ 3.6% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 3.6%; INTENTIONAL VIOLENCE -> 20SC	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 AVAILABLE	Y 50 W/15SC; R.E.A. QUALIFIED PRE-RET SPOUSE BEN	Y AGE 55; ACCR BEN REDUCED ACTUARIALLY	No
ARCADIA	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y NON-VESTED = CONTRIB REF; VESTED = 10-YR ACCR BEN	Y 45 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO 55	Yes
ATLANTIC BEACH	G	Y W/5CSC; ACCR BEN	Y W/5SC; ACCR BEN REDUCED AS 100% SURV PENSION	Y 55 W/5SC; ACCR BEN REDUCED 6% 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 VESTED = ACTUARIALLY REDUCED 10-YR CERTAIN BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	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 = 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
AUBURNDALE	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC; REG = VESTED: ACCR BEN, NON-Y VESTED = 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

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APPENDIX B (Cont.'d) - Added Benefit Data - 9/30/2021

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
AVENTURA	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 30% AME)	Y ILOD = ACCR BEN (MIN 30% AME); REG = VEST: ACCR BEN, NON-VEST: REF W/INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 W/10SC	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
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 = MBR IS ASSUMED VESTED, EARLY RET BEN	Y ILOD = 10-YR CERT BEN OF 50% BASE PAY; REG = Y 10-YR BEN AS IF EARLY RET ELIG; MIN = CONTRIB REF	Y 55 W/10SC; ACCR BEN ACT REDUCED (1/15 - 1/30 METHOD) PER YR PRIOR TO NRD	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 = > OF PVAB OR REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
BARTOW	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY THEREAFTER	No
BARTOW	G	Y W/10SC; ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
BARTOW	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY THEREAFTER	Yes
BAY HARBOR ISLANDS	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	Yes
BAY HARBOR ISLANDS	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	Yes
BAY MEDICAL CENTER	G	Y W/10SC, CONVERSION OR CASH BALANCE BEN; NO DISB RET AFTER 3/31/12 PLAN FREEZE	Y W/5SC; RET ELIG = 50% OF BEN PAYABLE TO SP, NOT ELIG = 50% OF BEN PAYABLE IN 50% JT & SURV FORM	Y 50 W/5SC, ACCR BEN REDUCED	No
BELLE GLADE	G	Y ILOD = W/5SC, ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC, ETC	Y IF ELIG FOR RET, 50% JT & SURV ACCR BEN; NOT ELIG FOR RET, REF W/ INT	Y 20SC, ANY AGE, 52 W/10SC OR AGE 55; ACCR BEN ACTUARIALLY REDUCED	No
BELLE GLADE (RETIRED)	PF	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	No
BELLE GLADE HOUSING	G	N NONE SPECIFIED	N NONE SPECIFIED	Y 55 W/15SC, ACCR BEN REDUCED ACTUARIALLY	No
BELLEAIR	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED OR ILOD = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED OR REG = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	No

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APPENDIX B (Cont.'d) - Added Benefit Data - 9/30/2021

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
BELLEVUE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	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 @ NRD; NON-VESTED N = REF W/O INT	NONE PROVIDED	Yes
BOCA RATON	G	Y ILOD = 60% EARN (OFFSET BY SS, ETC); REG = 50% EARN; RECALC'D AT 65 W/ ADD'L SC	Y LUMP SUM (3.5 X EARN) 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 (IF EMP'D 10/1/01)	Yes
BOCA RATON	PF	Y ILOD = ACCR BEN (MIN 75% AME) W/ OFFSETS; REG = W/10CSC, 3.25% X AME X 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 3%/YR PRIOR TO NR	Yes
BOCA RATON EXECUTIVE	G	Y AFC INCREASED 2%/YR FROM DISB TO AGE 65, 60% AFC @ AGE 65	Y VR W/ AGE & DIVISION	Y 53 (50 IF MBR BEF 10/1/10) W/10SC; ACCR BEN REDUCED (REDUCTION VR BTW DIVS 1-3 & 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 (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
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, ACCR BEN @ 2.5% FAC (MIN 25% FAC)	Y VESTED = ACCR BEN @ 2.5% FAC; NON-VESTED = CONTRIB 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 & 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 = 2/3 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: ACCR BEN; <10SC: CONTRIB REF	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 @ 2% RATE (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 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 VESTED = ACCR BEN (REDUCED IF EARLY)	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

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APPENDIX B (Cont.'d) - Added Benefit Data - 9/30/2021

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
BROOKSVILLE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 75% PAY); REG = VESTED: Y 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR	Yes
BUSHNELL	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN TO QUAL JT. ANNUIT (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
CAPE CORAL	F	Y ILOD = 2/3 AFC; REG = % AFC VR W/ SC (5, 5 TO 10, 10+)	Y ACTUARIAL EQUIV OF ACCR BEN	Y 40 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
CAPE CORAL	G	N NONE SPECIFIED	Y ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
CAPE CORAL	P	Y ILOD = 2/3 AFC; REG = % AFC VR W/ SC	Y ACTUARIAL EQUIV OF ACCR BEN	Y 40 W/10SC; ACCR BEN ACTUARIALLY REDUCED	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; ILOD MIN = 50% SAL TO SP FOR LIFE	Y W/8SC (HDT BEF 9/15/13= 6SC); ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & 5%/YR FOR ADD'L YRS PRIOR TO NR	Yes
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	GPF	Y ILOD = G: ACCR BEN (MIN 42% AMC), PF: ACCR BEN (MIN 2/3 AMC); REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y ILOD = ACCR BEN (MIN 2/3 AMC); REG = VESTED: Y ACCR BEN, NON-VESTED: REF W/INT	Y G = NONE; PF = 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
CLERMONT	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
CLERMONT	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC.	Y FULLY OR PART VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/5% INT	Y 50 W/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 ACTUARIAL EQUIV OF ACCR BEN	Y 55 W/5SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	No
COCOA	F	Y ILOD = ACCR BEN @ 2% AME (MIN = 42% AME); REG = 25% PAY	Y ELIG = ACCR BEN @ 2% AME; 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; OFFSET W/ SS, WC	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NOT VESTED OR RET ELIG = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH PER YR (1ST 5 YRS) & 1/30TH PER YR (NEXT 5 YRS) PRIOR TO NR	Yes

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
COCOA	P	Y ILOD = > OF ACCR BEN, 42% AME OR 50% BASE PAY; REG = W/10SC, ACCR BEN; OFFSET W/ SS, WC, ETC	Y VESTED OR RET ELIG = 10-YR ACCR BEN; NOT VESTED OR RET ELIG = REF W/ 4.5% INT	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 = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
COOPER CITY	F	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = REF W/6% INT	N NONE PROVIDED	Yes
COOPER CITY	G	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT	Y 53 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	Yes
COOPER CITY	P	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/INT	N NONE PROVIDED	Yes
COOPER CITY - MANAGEMENT	GPF	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	GPF	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 Y = 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 = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRA	Yes
CORAL SPRINGS	G	Y ILOD = ACCR BEN (MIN 70% SAL -SS, WC, ETC); REG = W/10SC, ACCR BEN	Y RET ELIG = 10-YR CERTAIN ACCR BEN (CONTRIBS N GUARANTEED)	N ONLY IF RETIRING BEF 1/1/97	No
CORAL SPRINGS	P	Y ILOD = > OF ACCR BEN, 70% BASE SAL OR 42% AME; REG = W/10CS, ACCR BEN (MIN 25% AME); W/ OFFSETS	Y VESTED = 10-YR CERT ANNUITY; NON-VESTED = REF W/ INT	Y 50 W/10CS; ACCR BEN REDUCED 5/9 OF 1%/MO PRIOR TO AGE 55	Yes
CRESCENT CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED	No
CRESCENT CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/8SC; ACCR BEN REDUCED 3%/YR BEFORE NRD	No

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CRESTVIEW	G	Y W/10SC; ACCR BEN ACTUARIALLY REDUCED	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
CRESTVIEW	PF	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/INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND ACTUARIALLY FROM 50 TO 45	Yes
DADE CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
DADE CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
DANIA BEACH	G	Y ILOD = 66.67% PAY OFFSET W/ SS & WC; REG = ACCR BEN	Y RET ELIG = JT & SURV BEN	Y 50 W/10SC (8SC FOR ELECTED); BEN REDUCED BY 6%/YR PRIOR TO 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 20SC, ANY AGE OR 50 W/8SC; 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 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVENPORT	G	Y W/ 10 SC; ACCRUED BENEFIT, NOT < 25% AFC is service incurred	Y Accrued benefit payable for 10 years at NRD	Y 55 w/7SC, 5% reduction each year prior to NRD	Yes
DAVENPORT	PF	Y W/ 10 SC; ACCRUED BENEFIT, NOT < 42% AFC is service incurred	Y Actuarial Equivalent to Accrued benefit payable for 10 years at NRD	Y 50 w/7SC, 3% reduction each year prior to NRD	Yes
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 ILOD = ACCR BEN (MIN 42% FAE); REG = ACCR BEN (MIN 25% FAE); W/ OFFSETS	Y ILOD & REG = VR W/ MARITAL STATUS & SC	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE - GENERAL & MGMT	G	Y VESTED = NORM RET BEN	Y VESTED = ACCR BEN @ NRA	N NONE SPECIFIED	Yes
DAYTONA BEACH	PF	Y ILOD = VR W/ SC (MIN 50% AFC), OFFSET W/WC TO NO < 42% AFC; REG = W/5SC, VR W/SC (MIN 37.5% AFC)	Y ILOD = VR W/ SP, CH, PARENTS; REG = W/5SC, 50% REG DISB BEN TO SP	Y 50 w/10SC, 3% reduction per year prior to NRD	Yes
DEERFIELD BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT	Y 47 OR 10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD	Yes

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DEERFIELD BEACH	G	Y W/10SC; SAME BEN AS EARLY RET	Y RET ELIG = ACCR BEN (REDUCED IF EARLY); RET INELIG = 10-YR CERTAIN NRB; NON-VESTED = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD (W/25SC = NO REDUCTION)	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 Y = REF W/O INT	Y 47 W/10SC; ACCR BEN REDUCED ACTUARIALLY	No
DELAND	F	Y ILOD = ACCR BEN (MIN 50% AMS); REG = ACCR BEN (MIN 25% AMS)	Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X AMS OR 100X ANTICIPATED NRB	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED (MAX 3%/YR)	Yes
DELAND	G	Y ILOD & REG = BEN FROM > OF A) PVAB OR B) 24X FMC (MAX 60% PROJ NRB, B = 12X FMC IF REG DISB & <5SC)	Y BEN PROVIDED BY > OF A) PVAB OR B) < 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 REDUCED 3%/YR PRIOR TO NRD	Yes
DELRAY BEACH	F	Y >61%of AFC,Ben = 2%*AFC	Y 50%of AFC service related; 5000 for non service related	Y 50&10CS	Yes
DELRAY BEACH	G	Y ILOD = 60% FMC - SS, ETC; REG = W/10SC, ACCR BEN @ 2% RATE - SS, ETC (MAX 50%)	Y ILOD=\$10K + 60% FMC + 7.5%/CH (MAX 90%); REG= 1-5SC: \$5K, 5+SC: \$10K + 65% AB (MIN 20% FMC)+ 7.5%/CH	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
DELRAY BEACH	P	Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER,+ ACTUARIAL REDUCTION IF PRIOR TO 55	Y VESTED => 50% PVVB OR REF W/ INT; RET ELIG => OF ACCR BEN OR 50 % PVVB; NON-VESTED =REF W/ INT	N NONE	Yes
DELTONA	F	Y ILOD = ACCR BEN (MIN 60% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y 10-YR ACCR BEN, REDUCED IF EARLY (MAY BEGIN IMMEDIATELY IF ACTUARIALLY REDUCED)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DESTIN 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	Yes
DUNEDIN	F	Y ILOD = ACCR BEN (MIN 60% AVG SAL OF BEST 5SC); REG=W/10SC, ACCR BEN (MIN 30% AVG SAL OF BEST 5SC)	Y ILOD & REG = %PAY VR W/SP &/OR UNMARRIED Y CHILD	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND 3.33%/YR FROM 50 TO 45	Yes
DUNNELLON	PF	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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
EAST NICEVILLE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC; ACCR BEN OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED	No

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EATONVILLE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRA	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	Yes
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 = REF W/O INT	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 (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 25SC, ANY AGE OR 55 W/6SC; 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 (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
FLAGLER BEACH	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 = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	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 = ACCR BEN (MIN 42% AC); REG = W/10SC, ACCR BEN (MIN 25% AC)	Y W/10SC = 10-YR ACCR BEN; <10SC = BEF NRA: REF W/INT, ALL OTHERS: BEN W/ELECTED OPTION	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
FLORIDA CITY - ELECTED	G	Y W/10SC; ACCR BEN (MIN 35% AVG OF LAST 5 YRS)	Y W/12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); 100% JT & SURV ACCR BEN	N NONE AVAILABLE	No

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FORT LAUDERDALE	G	Y ILOD = 65% MO EARN -WC; REG = GROUP 1: 50% MO EARN, GROUP 2: 5% MO EARN X (UP TO 13SC), OFFSET W/ SS	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
FORT MEADE	F	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	Yes
FORT MEADE	G	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN	Y 60 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	Yes
FORT MEADE	P	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	Yes
FORT MYERS	F	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN	Y EARLY RET BEN (MIN 50% PROJ NRB) TO SP + 5% PROJ NRB TO EACH CH <21	Y 45 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
FORT MYERS	G	Y W/5SC; ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/7SC OR 60 W/5SC; ACCR BEN REDUCED 4%/YR PRIOR TO NR	Yes
FORT MYERS	P	Y ILOD = Acc Ben (MIN 42% AME); REG = W/5SC, SAME BEN; + SUPP; OFFSET W/ WC	Y VR w/Spouse, Child (refund with interest if no dependents)	Y 15SC, any age or 45 w/10SC; Acc Ben Reduced 3%/YR (+\$290/MO Supp)	Yes
FORT PIERCE	GP	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, PD AFT WC ENDS; REG = W/5SC, ACCR BEN REDUCED ACTUARIALLY (100% JT & SURV)	N NONE SPECIFIED	Yes
FORT PIERCE SUPP	P	Y VESTED = PVAB	Y VESTED = PV OF NRB MBR WOULD HAVE HAD @ NRA	Y 45 W/10SC; 2% FAS X SC (\$1000 MAX @NRD), REDUCED 3%/YR PRIOR TO 55	Yes
FORT WALTON BEACH	F	Y ILOD = ACCR BEN @ 3.0% (MIN 50% AFC); REG = W/10SC, ACCR BEN @ 3.0% (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 50% AFC); REG = VR W/ < Y OR >5SC	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
FORT WALTON BEACH	G	Y ILOD = ACCR BEN (MIN 50% COMP); REG = W/10SC, ACCR BEN (MIN 40% COMP); NO COLA	Y >2SC = 50% ACCR BEN BASED ON CURRENT COMP W/ SC 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 ACCR BEN; ILOD = MIN 50% PAY; REG (INJ) OR REG (SICKNESS) = MIN 40% PAY; SICKNESS REQ 2SC	Y W/2SC = 50% PROJ NR BEN; <2SC = CONTRIB REF	Y 25SC OR 50 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 55	Yes
FROSTPROOF	G	Y ACTUARIAL EQUIV OF ACCR BEN	Y ACTUARIALLY REDUCED ACCR BEN	Y 55 W/10SC; ACTUARIAL EQUIV OF ACCR BEN	No

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FROSTPROOF	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN @ 2% RATE (MIN 25% AFC)	Y ILOD = 50% AFC (ALL TO SP OR 15% AFC PER CH); REG = 25% AFC (ALL TO SP OR 15% AFC PER CH)	Y 45 W/10SC; ACCR BEN REDUCED 1/15TH PER YR FOR 1ST 5 YRS EARLY & 1/30TH PER YR FOR NEXT 5 YRS EARLY	Yes
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
GAINESVILLE	G	Y 2% x FAE x SC with minimum of 42% FAE for ILOD AND 25% for NILOD	Y RET ELIG = 2/3 SURV ANNUITY TO SP; RET INELIG Y = REF W/O INT	Y 60 W/20SC (55 W/15SC FOR HDT BEF 10/2/12); ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	Yes
GAINESVILLE	PF	Y ILOD = ACCR BEN (MIN 42% FAE); REG = W/5SC, ACCR BEN (MIN 25% FAE)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED MAX OF 3%/YR PRIOR TO AGE 55	Yes
GOLDEN BEACH	GP	Y ILOD = ACCR BEN (MIN 42% PAY FOR GEN, 70% FOR POL); REG = W/5SC, ACCR BEN (MIN 25% PAY)	Y ILOD = ACCR BEN (MIN 12% PAY)	Y 55 W/10SC FOR GEN, 50 W/10SC FOR POL; ACCR BEN REDUCED 3%/YR	No
GREATER NAPLES FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN ACTUARIALLY REDUCED IF PRIOR TO AGE 50; NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC; ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
GREENACRES	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC; ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
GULF BREEZE	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 PRIOR TO NRD	Yes
GULFPORT	F	Y ILOD = ACCR BEN (MIN \$250/MO OR 50% AFC); REG = W/10SC, ACCR BEN	Y < OF 1) \$25,000 OR 2) > OF 2X SAL, 100X PROJ BEN OR PVAB	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
GULFPORT	G	N NONE PROVIDED	Y W/5SC; 10-YR ACCR BEN (REDUCED IF EARLY)	Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED	No
GULFPORT	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
HAINES CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
HAINES CITY	G	Y W/10SC; ACCR BEN	Y > OF REF W/ INT OR (55 W/10SC) JT & 50% SURV TO SP	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR TO 5 YRS, 4%/YR FROM 5 TO 10 YRS BEF NR; 55 W/25SC = NO REDUCTION	No

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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 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
HALIFAX HOSPITAL	G	Y W/10SC; ACCR BEN (MIN 25% AC BEF OFFSET W/ FRS BEN)	Y JT & 100% SURV ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62	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 = Y W/10SC, ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 52	Yes
HALLANDALE BEACH PM	G	Y W/ 10 PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR SUIVOR DEATH BEN	Y 45 W/ 10 PMSC BEN REDUCED 6% YR UP TO 5 YRS	Yes
HALLANDALE BEACH PM (EXCESS)	G	Y W/10PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR SURVIVOR DEATH BEN	Y 45W/10PMSC; ACCR BEN REDUCED 6%/YR UP TO 5 YRS	Yes
HAVANA	F	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; ACCR BEN REDUCED	No
HIALEAH	GPF	Y G = ACCR BEN; PF = ACCR BEN (REG = W/10SC, MIN = 25% AFC; ILOD = MIN 42% AFC)	Y G = 5-YR OR 10-YR ANNUITY; PF = 10-YR ACCR BEN (REDUCED IF EARLY)	Y G = 55 W/10SC, PF = 50 W/10SC; ACCR BEN REDUCED	Yes
HIALEAH - ELECTED	G	N NONE PROVIDED	Y COMPUTED AS NORM RET W/LIMITED PERIOD	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	ERP	N NONE AVAILABLE	N NONE AVAILABLE	Y REPLACEMENT OF EARLY RET REDUCTION FROM FRS ; FRS RED=5%/YR ERD PRECEDES AGE 62	No
HOLLEY-NAVARRE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED 3%/YR PRIOR TO NRA	No
HOLLY HILL	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y ILOD VESTED = 50% SAL TO SP FOR LIFE; REG VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 48 W/6SC; ACCR BEN ACTUARIALLY REDUCED	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 55 W/10SC (50&6SC IF HDT BEF 7/1/11); ACCR BEN REDUCED 3%/YR	Yes
HOLLYWOOD	F	Y ILOD = 75% COMP; REG = W/5SC, 25% EARN (RECALC @ NRA); OFFSET W/ WC, ETC	Y ILOD = 50% COMP TO SP; REG = W/5SC; ACCR BEN (MIN 25% COMP)	N NONE SPECIFIED	Yes

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HOLLYWOOD	G	Y ILOD = 75% SAL; REG = W/7SC, ACCR BEN (MIN 20% AFC)	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = CONTRIB REF	N NOT APPLICABLE	Yes
HOLLYWOOD	P	Y ILOD = ACCR BEN (MIN 50% EARN); REG = W/5SC, 3% AME X SC (MIN 25% EARN); OFFSET W/ SS, WC, ETC	Y ILOD = 50% EARN TO SP OR CH; REG = 25% EARN N TO SP OR CH	N NONE SPECIFIED	Yes
HOLMES BEACH	P	Y ILOD = % AFC VR W/SC; REG = W/10SC, ACCR BEN (MAX 60% AFC)	Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 24X MO SAL ON PREV MARCH 1 OR 100X PROJ MO BEN	Y 50 W/10SC, 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 (MIN 50% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC	Y W/10SC OR RET ELIG = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2.333%/YR PRIOR TO NRD	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; ACCR BEN (MIN 35% AVG COMP FOR LAST 48 MONTHS SVC)	Y W/5SC; 100% JT & SURV BEN	N NONE SPECIFIED	No
HOMESTEAD - Old Elected	G	Y W/10SC; > OF ACCR BEN OR 35% MAC FOR LAST 48 MO SC	Y W/4SC PRIOR TO AGE 55 = 100% JT & 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
INDIALANTIC	G	N NONE PROVIDED	Y ACTUARIAL EQUIV OF ACCR BEN OR CONTRIB REF	Y LATER OF AGE 60 OR 5SC; REDUCED 1/15TH PER YR PRIOR TO NR	No
INDIALANTIC	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC	Y VESTED = ACTUARIAL EQUIV OF 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 HARBOUR BEACH (SUPP)	P	N NONE PROVIDED	N NONE PROVIDED	Y 50 W/10SC; ACCR BEN PAYABLE ANNUALLY ON JAN 1	No
INDIAN RIVER SHORES	G	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC, ETC	Y VESTED = 10-YR CERT ACCR BEN (OR HALF OF 50% JT & CONT BEN, IF MARRIED); NON-VESTED = CONTRIB REF	Y 55 W/7SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRA	No

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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	N NONE	Yes
INDIAN SHORES	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
JACKSON MEMORIAL HOSPITAL	G	Y ACTUARIALLY REDUCED ACCR BEN; ILOD = MIN 42% AMC; REG = W/8SC, MIN 25% AMC	Y ILOD = ACCR BEN (MIN 50% PAY); REG = 100% JT & SURV ACCR BEN	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	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 RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% OF BEN IF MBR WORKED TO NR @ 2% BEN RATE	N NONE PROVIDED	Yes
JACKSONVILLE	G	Y DISB THRU DIFFERENT PLAN/FUND	Y RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% BEN IF MBR WORKED TO NR (BASED ON 2% ACCR RATE)	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 BEACH	F	Y ILOD = ACCR BEN (MIN 50% FAC, + SPECIAL PROV); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 100% NRB TO SP (MIN 35% FAC); REG = W/10SC, 100% NRB TO SP	N NONE	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, 100% 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) + SPECIAL PROV; 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 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
JACKSONVILLE PF SENIOR STAFF	G	Y 60 % OF FIINAL AVER. EARNING	Y	Y AGE 60 W/ 65 YRS OF SC. BEN. REDUCED .5% BEFORE AGE 65	No
JUPITER	P	Y ACTUARIALLY REDUCED ACCR BEN (MIN 60% SAL), +SUPP; REG REQUIRES 10SC EFF. 3/6/12	Y ILOD = ACCR BEN (MIN 60% AS); REG = VESTED: ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; REDUCTION VR W/ TIER 1 OR 2	Yes
JUPITER ISLAND	GPF	Y ILOD & REG = W/5SC, 2/3 ACCR BEN	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
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

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KEY WEST	G	Y ILOD & REG (W/10SC) = > OF BEN SUPPORTED BY PVAB OR BEN SUPPORTED BY 18X FMC (ILOD MIN = 42% FMC)	Y 10-YR CERT BEN SUPPORTED BY > OF 1) PVAB OR 2) < OF 18X FMC OR 100X ANTICIPATED MONTHLY NRB	Y 55 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR	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 MO BEN 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 ILOD=75% PROJ NRB TO SP (100% IF SP HAS CH<19); REG=60% VESTED PROJ NRB TO SP (75% IF SP HAS CH<19)	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 20% CAC (20% FINAL 3-YR AVG BASIC COMP IF HDT BEF 6/1/10)); OFFSET W/WC, ETC	Y OPT 1 (75% PROJ NR BEN TO SP) OR OPT 2 (100% PROJ NR BEN WHILE CH < 21, THEN 60% PROJ NR BEN TO SP)	Y 20SC, ANY AGE OR 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; MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NR BEN	Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY	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) PVAB 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 = MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NRB	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; 10-YR 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 50% 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	Yes
LADY LAKE	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 3%/YR	Yes
LAKE ALFRED	G	Y ACCR BEN, ACTUARIALLY REDUCED	Y VESTED = 5-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LAKE ALFRED	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LAKE CITY	F	Y ILOD = ACCR BEN (MIN 42% FMC); REG = VESTED: ACCR BEN (MIN 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

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LAKE CITY	G	Y EARLY RET BEN (ILOD MIN 42% AMC, REG MIN 25% AMC) LESS SS DISB BEN; REG REQ 10SC	Y VESTED = 100% JT & SURV BEN @ EARLIEST RET ELIG; NON-VESTED = REF W/INT	Y 52 W/10SC (NON-ELEC) OR 52 W/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 VESTED = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR (SUPP NOT REDUCED)	Yes
LAKE HELEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC	Y ILOD = 50% SAL FOR LIFE; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LAKE MARY	F	Y ILOD = ACCR BEN (MIN 50% SAL); REG = W/5SC, ACCR BEN (MIN 25% SAL)	Y ILOD = MO BEN FROM > OF ACTUARIAL EQUIV OF PVAB OR 10% SAL; REG = W/5SC, 50% OF ILOD BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKE MARY	P	Y ILOD = ACCR BEN (MIN 50% SAL); REG = VESTED: ACCR BEN; NON-VESTED: CONTRIB REF	Y VESTED = ACTUARIAL EQUIV OF ACCR BEN (ILOD Y MIN = 10% COMP); NON-VESTED = CONTRIB REF	Y 50 W/5SC; 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 = Y VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE WALES	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (REDUCED IF EARLY) OR REF W/INT	Y Refund Employee Contributions with interest	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR THE 1ST 2.5 YRS & 1/30TH FOR THE NEXT 2.5 YRS PRIOR TO NR	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 OPT VR W/ SP OR CH; REG = VESTED: 10-YR ACCR BEN, NON- VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE WORTH	F	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN; W/ OFFSETS	Y ILOD = SPEC PROV; REG = VESTED: ACCR BEN (100% JT & SURV), NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKE WORTH	G	Y ILOD = ACCR BEN (MIN 20SC) W/ OFFSETS; REG = W/10SC, ACCR BEN	Y ILOD = CONTRIB REF + VR % AMONG SP AND/OR N CH OR PARENT; REG = W/10SC, ACTUARIAL EQUIV OF ACCR BEN	N NONE PROVIDED	Yes
LAKE WORTH	P	Y ILOD = ACCR BEN (MIN 20SC); REG = W/10SC, ACCR BEN; W/ OFFSETS	Y ILOD = CONTRIB REF + MO PENS (VR W/ SP OR CH); REG = VESTED: ACTUARIAL EQUIV OF NRB, NON-VESTED: REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKELAND	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 40% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes

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LAKELAND	G	N None provided.	Y >10SC = MO BEN, VR W/ MBR < OR > AGE 50; <10SC = CONTRIB REF	Y Age 52 w/5 yrs of SC	Yes
LAKELAND	P	Y ILOD = ACCR BEN (MIN 65% FINAL PAY), REG = W/10SC, ACCR BEN (MIN 40% FINAL PAY)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
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	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
LANTANA	P	Y Line of Duty: ACC BEN, MIN 42% AFC, Not Line of Duty: ACC BEN, MIN 25% AFC	Y VESTED = ACCR BEN @ MBR'S NRD; NON- VESTED = CONTRIB REF	N NONE PROVIDED	Yes
LARGO	PF	Y ILOD = 60% AFC, OFFSET W/ WC; REG = W/10SC, 50% AFC, OFFSET W/ WC	Y > OF (1) PVAB OR (2) < OF 24X AFC OR 100X ANTICIPATED MO PENS @ NRD	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERDALE-BY-THE-SEA (VOL)	F	Y ILOD & REG = W/10SC, ACCR BEN; <10SC = CONTRIB REF	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LAUDERHILL	F	Y ILOD & REG (W/2SC) = ACCR BEN (MIN 50% RATE OF EARN); OFFSET W/ WC	Y ILOD = 20% RATE OF EARN TO SP OR CH (OR ACCR BEN IF >10SC); REG = ACCR BEN (PMT VR W/ SP AND/OR CH)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERHILL	G	Y ILOD & REG (W/2SC = ACCR BEN (MIN 20% MO EARN) @ DISB; OFFSET W/ DISB, SS, ETC TO MAX OF 100% EARN)	Y ILOD = 20% MO EARN; REG = 50% JT & SURV BEN TO SP OR 10-YR CERT BEN TO CH	Y 55 W/15SC, ACCR BEN ACTUARIALLY REDUCED BY (1/15)-(1/30) METHOD FOR EACH MO PRIOR TO NRD	Yes
LAUDERHILL	P	Y ILOD = ACCR BEN (MIN 42% FMC); REG = W/10SC, ACCR BEN (MIN 25% FMC OR 2% FMC PER YR)	Y W/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 = ACCR BEN (MIN 20% EARN); REG = W/7SC, ACCR BEN (MIN 20% EARN); OFFSET W/ WC, SS	Y ILOD = 20% SAL; REG = RET ELIG: BEN VR W/ MARR OR UNMARR	Y 55 W/15SC; ACCR BEN REDUCED (1/15) FOR 1ST 5 YRS & (1/30) EACH ADD'L YR PRIOR TO AGE 62	Yes
LEESBURG	F	Y ILOD = 50% BASIC COMP IN YR BEF DISB (MAX = APV OF ACCR NRB); REG = VR W/ VESTING	Y 10-YR CERT TO BENEF; > OF 1) PVAB OR 2) 2X BASIC COMP IN PREV YR (MAX = APV OF NRB)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LEESBURG	G	Y W/10SC; BEN VR W/ ELIG OR INELIG FOR NR	Y MO BEN PROV BY > OF 1) PVAB OR 2) < OF 18X AFC AND 100X ANTICIPATED MO NRB	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 & VESTED REG = MO BEN PROVIDED BY > OF 1) PVAB OR 2) < OF 24X AFC OR 100X ANTICIPATED NRB	Y 45 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
LIGHTHOUSE POINT	PF	N NONE PROVIDED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	Yes

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
LIVE OAK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 50% PAY; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3% PER YEAR	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 PROVIDED	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 = ACCR BEN @ 3% (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3%	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	N NO LONGER OFFERED	Yes
LONGWOOD	PF	Y ACCR BEN @ 2% (ILOD = MIN 50% AFC; REG = W/10SC, MIN 25% AFC); OFFSET W/ WC, ETC.	Y VESTED = \$50K LUMP SUM + 10-YR ACCR BEN @ NR; NON-VESTED = \$50K LUMP SUM + REF W/O INT	N NOT APPLICABLE	No
LYNN HAVEN	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
LYNN HAVEN	G	Y ILOD & REG (W/10SC) = ACTUARIALLY REDUCED ACCR BEN	Y VESTED = 10-YR CERT ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 1/15TH EACH OF 1ST 5 YRS & 1/30TH NEXT 5 YRS PRIOR TO NRD	Yes
LYNN HAVEN	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 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MADISON	PF	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 VR W/SC	Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO AGE 55	Yes
MANALAPAN	GP	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 = REFUND OF EE CONTRIBUTIONS	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
MARATHON	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN; OFFSET W/ SS, WC, ETC (BUT REG NOT <25% AFC)	Y ILOD = 50% COMP TO BENEF; REG = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR	Yes
MARCO ISLAND	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
MARCO ISLAND	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No

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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	ERP	N NONE SPECIFIED	N NONE SPECIFIED	Y BENEFIT=FRS EARLY RET REDUCT	No
MEDLEY	P	Y ILOD = ACCR BEN @ 2.5% (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 2.5% (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
MEDLEY - GENERAL + ELECTED	G	Y ACCRUED YR VESTING SC FOR EACH YR DISB	Y Vested = Benefit payable for 10 years only	Y ELECTED = ELIG UPON TERMINATION (UNREDUCED = 50 W/8SC); REG = AGE 50	Yes
MELBOURNE	F	Y ILOD = > OF 42% AFC, 40% SAL, 2% AFC X SC; REG = W/10SC, > OF 25% AFC, EARLY RET BEN, 2% AFC X SC	Y ILOD = 40% SAL TO SP OR 15% PER MINOR CH (MAX TOTAL 40%); REG = REF W/INT OR ACTUARIALLY REDUCED BEN	Y AGE 50 OR 20SC; ACCR BEN REDUCED 3%/YR PRIOR TO 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 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY AFTER THAT	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 & 5%/YR FOR ADD'L YRS	Yes
MELBOURNE BEACH	P	Y ILOD = 50% BASE PAY; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
MIAMI - ELECTED	G	N NONE PROVIDED	Y LUMP SUM VALUE OF ACCRUED BENEFIT	N NONE PROVIDED	No
MIAMI - FIPO	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
MIAMI - FIPO (STAFF)	G	Y after 5 yrs of Vesting Service	Y Normal Retirement date, equivalent to lump sum payable immediately	Y 50&10 CS; 6%/ yr prior to Normal Retirement	Yes
MIAMI - FIPO COLA (RETIRED)	PF	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	No
MIAMI - GESE	GS	Y ILOD = ACCID: 2/3 (AFC OR FINAL COMP), SICK: 90% AB OR 40% FAC; REG = W/10SC, 90% AB OR 30% FAC	Y ILOD = 50% AFC + CONTRIBS; REG = W/3SC, LUMP SUM = CONTRIBS + 50% COMP; OPTIONAL SP BEN IF RET ELIG	Y W/20SC; ACCR BEN ACTUARIALLY REDUCED FROM EARLIEST NRA	Yes

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MIAMI - GESE (EXCESS)	GS	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	No
MIAMI - GESE (STAFF)	GS	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	Yes
MIAMI - OFF-STREET PARKING	G	N NOT APPLICABLE	Y VESTED = LUMP SUM APV OF ACCR BEN (MIN = REF W/ INT)	N NOT APPLICABLE	No
MIAMI BEACH	G	Y ILOD = ACCR BEN (MIN 65% F.A.M.E. (TIER A = MIN 75%)); REG = W/5SC, ACCR BEN (MIN 35% F.A.M.E.)	Y W/3SC; 50% ACCR BEN (MIN 30%, MAX 40% F.A.M.E.)	Y RULE OF 75; TIER B MIN AGE = 50; HDT AFT 9/30/10 MIN AGE = 55; ACCR BEN ACTUARIALLY REDUCED	Yes
MIAMI BEACH	PF	Y ILOD=AB, MIN:85% COMPENSATION; REG=W/5SC, MONTHLY ACCR BEN	Y ILOD=>AB & 85% COMPENSATION; REG=W/5SC, N 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 ILOD = accrued benefit (MIN 42% AFC); REG = W/10SC, accrued benefit (MIN 25% AFC)	Y 10 YRS SC = accrued benefit (reduced if early); not elig = refund employee contribs with interest	Y 55 W/10SC, accrued benefit reduced 3%/YR from NRD	Yes
MIAMI SPRINGS	G	Y ILOD & REG = W/10SC (UNLESS MBR GETS WC), ACCR BEN (MIN 25% SAL IF GETTING WC),	Y W/10SC = 100% JT & SURV ACCR BEN; <10SC = CONTRIB REF	Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIAMI SPRINGS	PF	Y ILOD = 2/3 EARN; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y ILOD = 25% EARN TO SP + 7.5% EARN TO ELIG CH Y (MAX TOTAL 40%); REG & NR ELIG = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIAMI-DADE COUNTY	ERP	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 = Y REF W/O INT;	Y 50 W/10SC; REDUCED 3%/YEAR BEFORE 55	Yes
MILTON	F	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
MILTON	G	Y W/10SC; ACCR BEN	Y CONTRIB REF	Y 55 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
MILTON	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MIRAMAR	F	Y ILOD = ACCR BEN (MIN 2/3 AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y ILOD = VR W/ SP OR NO SP; REG = VESTED: ACCR Y BEN, NON-VESTED: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIRAMAR	G	N NOT APPLICABLE	Y VESTED = RET ELIG: ACCR BEN (10-YR CERT & LIFE), INELIG = EARLY RET BEN; NON-VESTED = REF W/ INT	Y 55 W/7 SC; ACCR BEN REDUCED 6%/YR PRIOR TO NRD	Yes

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
MIRAMAR	P	Y ILOD = 66.67% AME; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIRAMAR - MANAGEMENT	G	N NONE PROVIDED	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55	Yes
MONROE COUNTY	ERP	N NONE	N NONE	Y BEN = FRS OR TRS RED BENEFIT	No
MONROE COUNTY VOL F.F. & EMS	F	N NONE SPECIFIED	Y VESTED = PVVB	N NONE SPECIFIED	No
MONTICELLO	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) OR CONTRIB REF; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	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 BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT; HDT BEF 5/20/97 = AGE 50	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MOUNT DORA	G	Y ACCR BEN, REDUCED SAME AS EARLY RET	Y 50 W/7SC; ACCR BEN TO SP (50% JT & SURV) OR BENEF (10-YR CERT)	Y 50 W/7SC; ACCR BEN REDUCED 3%/YR PRIOR TO 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 AGE 55	Yes
NAPLES	F	Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC)	Y VESTED = ACCR BEN (100% JT & SURV) ACTUARIALLY REDUCED FROM AGE 55; NON-VESTED = REF W/ INT	Y 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO 55 OR 20 YRS CS	Yes
NAPLES	G	N NONE PROVIDED	Y <5.5SC = REF W/INT; >5.5SC = REF W/ INT + AMT Y EQUAL TO ACCUM CONT @ CITY RATE	Y 55 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65 (HDT BEF 10/1/11 = 3%/YR PRIOR TO 60)	Yes
NAPLES	P	Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC)	Y VESTED = 10-YR CERT ACCR BEN (ACTUARIALLY REDUCED); NON-VESTED = REF W/5.5% INT	Y 45 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR (45 OR 20SC, 3%/YR IF HDT BEF 4/1/12)	Yes
NEPTUNE 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 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
NEW PORT RICHEY	F	Y ILOD = > OF ACCR BEN/60% SAL/42% AFC; REG = W/1SC, > OF ACCR BEN/30% SAL/25% AFC; +\$100/MO TO AGE 65	Y VESTED OR ELIG FOR NORM RET = 100% JT & SURV ACCR BEN OR 10-YR ACCR BEN; OTHERWISE = REF W/O INT	Y 50 & 10 W/3% REDUCTION BEFORE NRD	Yes

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
NEW PORT RICHEY	P	Y SPEC. PROV. FOR ILOD, REG (W/15C)	Y SPEC. PROV. FOR ILOD, REG (W/55C)	Y Age 50 w/10SC = Accrued benefit reduced 3% from NRD	Yes
NEW SMYRNA BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/55C, ACCR BEN (MIN 25% AME)	Y ILOD = 50% AFC 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 TO SP FOR LIFE; NON-VESTED Y = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	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 W/ NO REDUCTION	Y W/55C; PVAB	Y 55 W/20SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 5 YRS PRIOR TO AGE 65	No
NORTH BROWARD HOSPITAL	G	Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING	Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING	Y 55 W/55C; VESTED ACCOUNT VALUE	No
NORTH COLLIER FCD (was North Naples)	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = MARRIED: 10-YR CERT ACCR BEN, SINGLE: 10-YR ACCR BEN (BOTH REDUCED IF EARLY)	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
NORTH MIAMI 691 [GPF]	F	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 691 [GPF]	G	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y 14SC OR 55 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 691 [GPF]	P	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 748	P	Y ILOD = 75% COMP (MIN ACCR BEN OR 42% AFC); REG = VESTED ACCR BEN (W/10SC, MIN = ACCR BEN OR 25% AFC)	Y ILOD = VR W/SP&CH; REG = LUMP SUM, VR W/ VESTED OR NON-VESTED	Y 20SC (IF NO 20 & OUT WAIVER) OR 50 W/10SC; REDUCED ACCR BEN (REDUCTION VR W/ OR W/O 20 & OUT WAIVER)	No
NORTH MIAMI BEACH	G	Y ACCR BEN (MIN = 60% FMC - 64% SS DISB); SPECIAL PROVISIONS IF MBR DIES BEF NRD	Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X MO PAY ON PRIOR OCTOBER 1 AND 100X ANTICIPATED NRB	Y 20SC OR 55 W/15SC; ACCR BEN ACTUARIALLY REDUCED	Yes
NORTH MIAMI BEACH	PF	Y ILOD = ACCR BEN (MIN 60% FMC)	Y ILOD = ACT EQ OF > OF 1) BEN FOR REG DEATH OR 2) 60% FMC; REG = ACT EQ OF > OF 1) PVAB @ NRD OR 2)VR	Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes

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NORTH MIAMI BEACH - MANAGEMENT	G	Y ACCR BEN (MIN 25% AME); OFFSET BY WC, DISB, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/3% INT	Y 55 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
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 = ACCR BEN @ 2% RATE (MIN 60% EARN); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 50% EARN)	Y ILOD = 60% COMP; REG = W/5SC, 50% COMP; VESTED MIN = ACCR BEN LESS SURV BENS PAYABLE	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	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 PVAB OR 5X ANN'L ACCR BEN) OR B) MO BEN FROM A); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OAKLAND PARK	G	Y 66 2/3% BASE SAL; OFFSET W/ SS & WC UNTIL NRA FOLLOWED BY ORIG ACCR BEN @ NRA	Y LUMP SUM = 100% BASIC PAY (IF <15SC) OR 150% BASIC PAY (IF >15SC); MAX \$30,000	Y 30SC OR 52 W/7SC; ACCR BEN REDUCED 3.1%/YR PRIOR TO AGE 62 (IF <30SC)	No
OAKLAND PARK	PF	Y ILOD = VR; REG = W/10SC, VR; DIFF PROVISIONS FOR F HIRED AFT 3/1/13	Y ILOD = VR W/SP OR CH; REG = 1/2 ILOD (MIN W/10SC = ACCR BEN); DIFF PROVISIONS FOR F HIRED AFT 3/1/13	Y W/20CSC OR 50 W/10CSC; ACCR BEN REDUCED 3%/YR	Yes
OCALA	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 30% AME)	Y ILOD OR VESTED = 10-YR ACCR BEN OR 50% AME Y TO SP UNTIL DEATH; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR	Yes
OCALA	G	Y ILOD = \$50 + 1% X AFC X SC (MIN \$100); REG = W/5SC, SAME BEN AS ILOD	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 25SC, ANY AGE OR 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
OCALA	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 PRIOR TO NR	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 (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OCOEE	G	N NONE SPECIFIED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/7SC (5SC IF HDT BEF 9/17/12; 9SC IF MAYOR/COMM); ACCR BEN ACTUARIALLY REDUCED	Yes
OCOEE	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/5SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY 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

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
OKEECHOBEE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% RATE OR 25% AFC	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = CONTRIB 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 VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	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, OR 25% AFC	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
OKEECHOBEE UTILITY	G	Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
OLDSMAR	F	Y ILOD = ACCR BEN (MIN 66% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, DISB, ETC	Y ILOD = ACCR BEN (MIN 50% PLAN COMP); REG = Y 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 NR	No
ORANGE PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN REDUCED ACTUARIALLY; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ORANGE PARK	G	N NONE SPECIFIED	Y MARRIED = 50% JT & SURV ANNUITY; UNMARRIED = 10-YR CERTAIN ACCR BEN	Y 55 W/10SC; 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	Yes
ORLANDO	F	Y ILOD = 80% AMS + 2%/YR FOR 40 TO 50SC; REG = AB @ VR MULT, <10SC: 3%, 10-20SC: 4% (MAX 60%)	Y ILOD= VR W/ SC & SP/CH/BENEF; REG = W/10SC: Y 10-YR ACCR BEN, THEN VR% OF ACCR BEN FOR LIFE	Y 20SC, ANY AGE OR 47 W/10SC; SAME AS NORM RET BUT MULTIPLIER MAY CHANGE	Yes
ORLANDO	G	Y PAID THROUGH INSURANCE CONTRACT	Y 1) 40 W/10SC: 50% OF ACTUARIALLY RED ACCR BEN TO SP; 2) 25SC: 100% OF ACTUARIALLY REDUCED ACCR BEN	Y 55 W/10SC; ACCR BEN REDUCED BY 1/6 OF 1% PER MONTH PRIOR TO AGE 65	No

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
ORLANDO	P	Y ILOD=80%AMS; REG=AB W/ VR MULT: <10SC=3%, 10-15SC=4%, 16-20SC=60%AMS, (20+)SC=60%AMS+4%/YR OVER 20	Y ILOD = 60% AMS; REG = W/10SC; 65% OF REG DISB BEN	Y 47 W/10SC; 2% X AMS X SC	Yes
ORLANDO AVIATION	G	N NONE PROVIDED	Y W/3SC; VESTED ACCR BEN (MARR: 50% CONTINGENT; UN-MARR: 5-YR BEN, ACTUARIALLY EQUIV)	Y 55 W/7SC; ACCR BEN REDUCED 0.25%/MO 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 VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ORMOND BEACH	G	Y W/10SC, ACCR BEN (CVG FROM HDT IF HIRED BEF 9/1/93)	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 (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OVIEDO	P	Y ILOD = ACCR BEN (MIN 42% AFC OR 80% FOR INTENTIONAL VIOLENCE); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
PACE FCD	F	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
PALATKA	F	Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); 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% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD & REG W/7SC = 75% ACCR BEN TO SP (ILOD N MIN = 35% FAC); NO SP = 10-YR ACCR BEN	N NONE SPECIFIED	Yes
PALM BAY	F	Y ILOD = ACCR BEN (MIN 66% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	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	G	N CONVERTED TO DC PLAN	N CONVERTED TO DC PLAN	N CONVERTED TO DC PLAN	No

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
PALM BAY	P	Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = >10SC: ACCR BEN @ RET ELIG; <10SC: REF Y W/O INT	Y 45 W/20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALM BEACH	GPF	Y ILOD = ACCR BEN W/ SC PROJ TO NR (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD = VR W/ SP OR CH; REG = W/10SC, 75% NRB TO SP OR IN SHARES TO MINOR CH	Y 60 W/10SC; NORM RET BEN REDUCED 0.6% (0.3% IF SC>20) EACH MO PRIOR TO NRD	Yes
PALM BEACH GARDENS	F	Y ILOD = 60% AFC (MIN 2% AFC X SC), REG = W/10SC, 2.5% AFC X SC	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = 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	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/10SC; ACCR BEN REDUCED 1/15 PER YR FOR 1ST 5 YRS AND 1/30 PER YR FOR NEXT 2 YRS PRIOR TO NRA	No
PALM BEACH GARDENS	P	Y ILOD = ACCR BEN (MIN 60% PAY); REG = W/10SC, ACCR BEN (MIN 2.5% X SC OR 25% SAL)	Y ILOD = ACCR BEN W/O REDUCTION (MIN 50% AME); REG = W/5SC, ACCR BEN (REDUCED IF EARLY)	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALM COAST (VOL)	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 OR 62	No
PALM HARBOR FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC, 65% IF UNABLE TO PERFORM ANOTHER TYPE OF WORK); REG = W/8SC, ACCR BEN	Y VR W/ VESTED OR NOT, REG OR ILOD	Y 45 W/8SC; 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 SINGLE = REF W/INT; VESTED & Y MARRIED = JT & SURV BEN + CONTRIB REF. ALSO LUMP SUM (VR)	Y W/10SC, 6% reduction prior to age 62	No
PALMETTO	G	Y VESTED = ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 55 W/10SC (5SC IF HDT BEF 1/1/95); ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALMETTO	P	Y ILOD = ACCR BEN ACTUARIALLY REDUCED (MIN 62% AFC); REG = ACCR BEN ACTUARIALLY REDUCED (MIN VR W/ SC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = 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 PVAB OR 3X SAL; NON-VESTED = 3X SAL	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FOR YRS PRIOR TO AGE 50	Yes
PANAMA CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y > OF CH 185 DEATH BEN, CONTRIB REF OR 3X SALY	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 PROVIDED	No

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED	No
PASCO COUNTY	ERP	N NONE PROVIDED	N NONE PROVIDED	Y 50<AGE<62 & 25<SC<30; PAYS AMT OF REDUCTION IN FRS BEN (UP TO 35%)	No
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 OR: 4SC (HDT<10/1/08) OR 13SC (HDT>10/1/08)	No
PEMBROKE PINES	G	Y ILOD = ACCR BEN (MIN 40% COMP); 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% PER YR PRIOR TO NRD	Yes
PEMBROKE PINES	PF	Y ILOD = ACCR BEN (MIN 2/3 EARN); REG = W/10CSC, ACCR BEN (MIN 35% AME)	Y ILOD = % AME VR TO SP & CH; REG = VR W/ <5CSC, 5-10CSC, 10+CSC	N NONE PROVIDED	Yes
PENSACOLA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y VESTED = 75% ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PENSACOLA	G	Y ILOD & REG W/6SC = ACCR BEN (VR REDUCTION, MIN \$300 PER YR SC (MAX 20SC))	Y ILOD = 80% DISB BEN; REG = W/6SC, SAME AS ILOD DEATH (IF SP, REG DISB BEN)	Y 30SC, ANY AGE; UNREDUCED ACCR BEN	Yes
PENSACOLA	P	Y ILOD = ACCR BEN (MIN 42% AMS); REG = W/10SC, ACCR BEN (MIN 25% AMS)	Y SAME AS DISABILITY BENEFITS	Y 50 W/12SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PERRY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED	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 = 50% PAY TO SP (REG BEN IF NO SP); REG = VESTED: ACT. EQUIV OF ACCR BEN, NON-VESTED: REF	Y W/10SC; ACCR BEN REDUCED 3%/YR	Yes

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
PINELLAS PARK	G	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/5SC, ACCR BEN (MIN 25% AMC)	Y ILOD = > OF 50% SAL @ DEATH OR 50% AMC; REG = W/10SC, JT&SURV ACCR BEN	Y VESTED = ACCR BEN REDUCED 3%/YR PRIOR TO NRD	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% TOTAL EARN FOR PRIOR YR OR 50% FAMC; REG = VESTED: ACCR BEN	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PLANT CITY	PF	Y ILOD = ACCR BEN @ 3% RATE (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3% RATE	Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PLANTATION	G	Y ILOD = 70% COMP - SS, ETC; REG = W/5SC, SAME AS ILOD IF 100% DISABLED, OR ACCR BEN	Y ILOD = 55 W/10SC, ACCR BEN OR 1.5-2X ACCUM CONT NOW; REG = ACCR BEN	Y 25SC, ANY AGE OR 50 W/15SC, ACCR BEN REDUCED 3%/YR (TIER 1 = 2%/YR)	Yes
PLANTATION	P	Y ILOD = 70% PAY - SS, WC, ETC; REG = W/5VSC, SAME BEN AS ILOD	Y VR W/ REG OR ILOD, RET ELIG, VESTING	Y 50 W/10VSC OR 45 W/15VSC; ACCR BEN REDUCED 3%/YR EARLY	Yes
PLANTATION (VOL)	F	Y ACCR BEN (MIN \$100/MO); REG REQ 10SC	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
POMPAÑO BEACH	G	Y ILOD = 60% EARNINGS; REG = W/10SC, ACCR BEN (MIN 25% EARNINGS)	Y RET ELIG = 10-YR ACCR BEN; OTHERWISE 1X ANNUAL EARNINGS (OVER 4 YRS) + REF W/INT	Y W/20SC; ACCR BEN REDUCED WITH SOME EXCEPTIONS	Yes
POMPAÑO BEACH	PF	Y VARIES W POLICE OR FIRE	Y ILOD = VR; REG = VR BASED ON SC	Y 20 SC OR 50W/10 SC; RED BENEF	Yes
PORT ORANGE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC (40 W/10SC IF HDT BEF 12/4/12); ACCR BEN ACTUARIALLY REDUCED	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 ILOD = ACCR BEN (MIN 51% AMC PREV YR); REG = W/10SC, ACCR BEN (MIN 25% AMC PREV YR); W/ OFFSETS	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY)	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PORT ST. LUCIE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	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 TOTAL 60% AFC); REG OR NO SP/CH= 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 (REDUCED IF EARLY); <10SC = VR W/ RET ELIG OR INELIG	Y 55 W/5SC; ACCR BEN REDUCED 1/15 PER YR PRIOR TO AGE 60	Yes

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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 Y EACH CH (MAX 60% TOTAL); REG OR NO SP/CH = ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
QUINCY	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN @ NRD; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	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/ VESTED OR NON-VESTED	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
RIVIERA BEACH	G	Y ILOD = 66.67% EARN - SS, WC, ETC; REG = 45% EARN - SS, ETC.	Y ILOD = VR W/ SP AND/OR CH; REG = RET ELIG: 10-YR EARLY BEN, NOT ELIG: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD	Yes
RIVIERA BEACH	P	Y ILOD = ACCR BEN (MIN 50% AVG COMP IN PAST YR); REG = W/10SC, ACCR BEN (MIN 40% AVG COMP IN PAST YR)	Y VESTED = ACTUARIALLY EQUIV. 10-YR BEN; NON-Y VESTED = REF W/ INT	Y 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY (MAX 3%/YR)	Yes
ROCKLEDGE	F	Y ILOD = 50% BASIC COMP; REG = VR W/ VESTING STATUS	Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD	Y 45 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)	Yes
ROCKLEDGE	G	Y ILOD = 50% BASIC COMP (MAX PVAB = 100X ANTICIPATED NRB); REG = VR W/ VESTING STATUS	Y VR W/ VESTING STATUS, ACT OR INAC, BEF OR AFT NRD	Y 55 W/10SC; ACCR BEN REDUCED 6.66%/YR FOR 1ST 5 YRS & 3.33%/YR THEREAFTER	Yes
ROCKLEDGE	P	Y ILOD = 50% COMP; REG = VR W/ VESTING STATUS	Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD	Y 44 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)	Yes
SAFETY HARBOR	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET W/ WC, SS, ETC	Y ILOD VESTED = 50% COMP FOR LIFE; REG VESTED = VR W/ MARRIED OR NOT; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
SAINT AUGUSTINE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACTUARIAL EQUIV OF ACCR BEN (SC PROJ Y TO AGE 60); REG = W/5SC: SAME AS ILOD, <5SC: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT AUGUSTINE	G	Y ILOD = W/5SC, REG RETIRE W/ ADDED SC GRANTED	Y W/5SC; % OF ACCR BEN VR W/ SP & # OF CH	Y 50 W/10SC; ACCR BEN REDUCED BY 0.25%/MO PRIOR TO NRD	No
SAINT AUGUSTINE	P	Y ILOD = ACCR BEN (MIN 42% FAS); REG = ACCR BEN (MIN 25% FAS)	Y 10-YR ACCR BEN	Y 50 W/10SC; ACCR BEN @ 2% FAS REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT CLOUD	G	Y ACCR BEN ACTUARIALLY REDUCED AS EARLY RET	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED FROM AGE 60	Yes
SAINT CLOUD	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
SAINT JOHNS RIVER PW PK	G	Y EARLY RET ELIG = ACCR BEN (TIER 1 BEN REDUCED FOR EARLY RET)	Y VESTED & MARRIED = TIER 1: 75% OF ACCR BEN, TIER 2: CASH DIST; NON-VESTED = CONTRIB REF	Y 55 W/10-20SC; ACCR BEN REDUCED BY (1/12)/YR FOR 1ST 3 YRS & (1/24)/YR FOR NEXT 7 YRS PRIOR TO AGE 65	No
SAINT LUCIE COUNTY FCD	F	Y ILOD = ACCR BEN (MIN 75% FAS); REG = W/5SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/5SC, ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT LUCIE COUNTY FCD	G	Y ILOD = ACCR BEN (MIN 75% FAS), RECALC'D @ NRD W/ ADD'L SC; REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 75% SAL); REG = W/10SC, N ACCR BEN	N NONE SPECIFIED	Yes
SAINT PETE BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF	N ONLY OFFERED ON ACCR BEF 1/1/13 (20SC OR 50 W/10SC, REDUCED 3%/YR)	Yes
SAINT PETE BEACH	G	Y W/10SC, ACCR BEN	Y 10-YR ACCR BEN	N FOR ACCR BEF 10/1/12 ONLY; 50 W/10SC, REDUCED 1/15 PER YR PRIOR TO NR	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 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
SAINT PETERSBURG	F	Y ILOD = ACCR BEN (MIN 60% AMS), -WC; REG = ACCR BEN (MIN 25% AMS) + 7.5% AMS PER TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% AMS); REG = ACCR BEN	Y 25SC; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 50 (OR DATE MBR WOULD HAVE 30SC, IF EARLIER)	Yes
SAINT PETERSBURG	G	Y ILOD = ACCR BEN W/ SC PROJ TO AGE 65 (MIN 65% AMS), -WC, SS; REG = W/7SC, ACCR BEN (MIN 30% AMS)	Y ILOD = 40% SAL TO SP FOR 10 YRS, THEN 30% SAL; REG = VR W/SC, RET ELIG	N NONE SPECIFIED	Yes
SAINT PETERSBURG	P	Y ILOD = ACCR BEN (MIN 60% EARN BASE), -WC; REG = ACCR BEN (MIN 25% EARN BASE) + 7.5% TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% EARN BASE); REG = ACCR BEN (MIN 25% EARN BASE)	Y 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 ILOD OR VESTED = ACCR BEN (REDUCED IF EARLY, ILOD MIN = 50% SAL); REG & NON-VESTED = CONTRIB REF	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: CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SANFORD	P	Y ILOD = ACCR BEN (REG = 50% PAY, MALICIOUS ACT = 80% AFC); REG = W/5SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (ILOD MIN 40% AFC); NON-VESTED = CONTRIB REF + 5% PD BY CITY	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SANIBEL	G	N NONE PROVIDED	Y W/5SC; 50% OF ACTUARIALLY REDUCED ACCR BEN	Y 60 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
SANIBEL	P	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/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 (MIN 25SC); REG = ACCR BEN @ 2.5% FAC (MAX 40SC) + CHILD BEN	Y ILOD = ACCR BEN (MIN 25SC) + CHILD BEN; REG = VR W/ ELIG FOR NR	N NONE PROVIDED	Yes
SARASOTA MEMORIAL HEALTH CARE	G	Y ACCR BEN @ DT OF DISB	Y W/5SC; VR W/ TRAD'L OR PENSION EQUITY BEN	Y 42 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
SARASOTA-MANATEE AIRPORT	G	Y ACCR BEN (REDUCED IF EARLY)	Y VR W/ AGE & SC	Y 55 W/2 CALENDAR YRS SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 2 YRS PRIOR TO NR	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 ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 35SC, ANY AGE OR 55 W/10SC; 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 (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
SEBASTIAN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
SEBRING	F	Y ILOD = 60% AFC; REG = ACCR BEN (MIN 25%, MAX 50% AFC) + 7.5% AFC TO EACH CH (MAX BEN 50% AFC)	Y ILOD = 50% AFC TO SP + 7.5% TO EACH CH (MAX 60%); REG = 25% AFC TO SP + 7.5% TO EACH CH (MAX 50%)	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 10/1/98); ACCR BEN (MIN 25%, MAX 50% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SEMINOLE	F	Y ILOD = MIN 42% FINAL 2-YR AVG + 3%/YR OF SC (MAX 75%); REG = ACCR % OF FINAL 2-YR AVG (MIN VR);	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
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	Y 100% VESTING; ACCR BEN ACTUARIALLY REDUCED	Y 20CS, ANY AGE OR 55 W/10CS; JT & 50% CONT BEN	Y 55 W/10CS OR (IF HDT BEF 5/1/10) 52 W/20CS; ACCR BEN REDUCED	No
SOUTH MIAMI [GP]	G	Y ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REF	N NONE SPECIFIED FOR GENERAL EMPLOYEES	Yes
SOUTH MIAMI [GP]	P	Y ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REF	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes

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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 (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRD	Yes
Southeast Volusia County Hospital District (was Bert Fish)	G	Y ILOD = ACCR BEN (MIN 42% AC); REG = W/5SC, ACCR BEN (MIN 25% AC)	Y SURV PORTION OF ACTUARIALLY REDUCED 100% JT & SURV BEN	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62	No
SOUTHERN MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, ETC	Y ILOD = ACCR BEN (MIN 50% PAY); REG = VESTED: Y 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y VESTED = ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SOUTHERN MANATEE FCD	G	Y W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, SS, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
STARKE	F	Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC	Y VESTED = ACCR BEN REDUCED AS 100% JT & SURV ELECTION	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
STARKE	G	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/	Y W/15S; 100% JT&SURV ACCR BEN	Y W/25SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
STARKE	P	Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC	Y VESTED = ACCR BEN (100% JT & SURV)	Y AGE 50 W/10SC, ACCR BEN REDUCED 3% FOR EACH YEAR BEFORE NRD	Yes
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 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY FROM NRA (MAX 3%/YR)	Yes
SUNRISE	G	Y ILOD = 75% SAL, -SS, WC, ETC; REG = W/5SC, ACCR BEN (BETWEEN 25 & 50% AFC)	Y VESTED = OPTIONAL ALLOWANCE; NON-VESTED = REF W/O INT	Y AGE & SC VR W/ HDT & MGR OR NON-MGR; REDUCTION VR W/ MGR OR NON-MGR	Yes
SUNRISE	P	Y ILOD = 75% SAL - OFFSETS (MIN ACCR BEN OR 42% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = ACCR BEN (MIN 75% FAC); REG = VESTED: Y ACCR BEN, NON-VESTED: REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SURFSIDE [GP]	G	Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE), -SS&WC; REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	Yes
SURFSIDE [GP]	P	Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE); REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	Yes
SWEETWATER	P	Y ILOD = ACCR BEN (MIN 42% SAL); REG = AFTER PROBATIONARY PD, ACCR BEN (MIN 25% SAL)	Y RET ELIG = ACCR BEN; NOT ELIG = REF W/ INT	Y UP TO 10 YRS EARLY, REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD	No

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
TALLAHASSEE [GPF]	F	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD @ NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 6.8%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
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/ 28SC; 58 W/ 5SC-REDUCED	Yes
TALLAHASSEE [GPF]	P	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD & NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 7.2%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
TAMARAC	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8CSC, ACCR BEN (MIN 25% AFC); OFFSET W/ LONG-TERM DISB	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
TAMARAC	G	Y ILOD & REG (W/10SC) = SPEC. PROV. FOR BEN UNTIL NRA & BEN AFTER NRA	Y VESTED = ACTUARIAL EQUIV. (> OF 50% ACCR BEN OR 100% JT & CONT); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2.8%/YR PRIOR TO AGE 62	Yes
TAMARAC	P	Y ILOD = > OF ACCR BEN, 42% AMC OR BASE PAY W/ OFFSETS; REG = W/2SC, VR W/ 2-9SC OR 10+SC	Y VESTED = > OF ACCR BEN, 100% SURV ANNUITY OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
TAMARAC - ELECTED	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 VESTED = 50% ACCR BEN (REDUCED IF EARLY) + 1X SAL; DIV A = 75% ACCR BEN	Y 55 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD; DIV A = NONE	Yes
TAMPA	PF	Y ILOD = 65% SAL + 1/12 OTH EARN IN PRIOR YR; REG = W/10SC, VR PROVISIONS	Y ILOD = 50% FINAL EARN TO SP + 15% TO CH (MAX 95%); REG = W/10SC, 65% ACCR BEN TO SP, 7.5% F.E. TO CH	N NONE PROVIDED	Yes
TAMPA PF (STAFF)	G	Y ACCRUED BENEFIT, 25% MIN, 50% MAX	Y ACCRUED BENEFIT AT DATE OF DEATH, BASED ON OPTION ELECTED PLUS LUMP SUM OF ONE YEAR'S SALARY	N	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 TO SP; REG = VESTED: 25% AME TO SP, 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

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = \$10000 + VR BEN; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TEMPLE TERRACE	P	Y ILOD = ACCR BEN (MIN 50%, MAX 100% PAY), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = \$10000 + BENS TO SP & CH; REG = VESTED: ACCR BEN (REDUCED IF EARLY), 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 VESTED = 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
TITUSVILLE	G	Y W/10SC; ACCR BEN OFFSET W/ WC & SS TO MAX 100% AFC	Y VESTED = ACTUARIAL EQUIV OF 50% ACCR BEN	Y LATER OF 52 & 10SC; ACCR BEN REDUCED ACTUARIALY	Yes
TITUSVILLE	PF	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y ILOD = ACCR BEN (MIN 50% AFC, MAX 25 YRS FOR NON-SP BENEF); REG = W/8SC, SAME BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
TRI-COUNTY TRANSIT (ATU-1596)	G	Y W/10UBC = 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); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
VENICE	F	Y ILOD & REG = ACCR BEN @ 2% RATE (MIN 50% AFC); REG REQ 5SC	Y ILOD & REG = 50% AFC TO SP; REG REQ 5SC & ENDS ON REMARRIAGE; VESTED MIN = ACCR BEN LESS SURV BEN	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 2%/YR	No
VENICE	P	Y 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 VESTED = 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

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VERO BEACH	G	Y W/5SC; ACCR BEN (MIN 25% BMC); OFFSET W/ SS, WC, ETC	Y VESTED = @ MBR'S AGE 55, 66.67% JT & SURV ACCR BEN; NON-VESTED = REF W/O INT	Y 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR (1.5%/YR FOR ACCR BEF 10/1/10)	No
VERO BEACH	P	Y ILOD = ACCR BEN (MIN 50% AMS); REG = W/10SC, SAME BEN AS ILOD	Y ILOD = ACCR BEN (MIN 25% AMS); REG = W/1SC, SAME BEN AS ILOD	Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
VILLAGE OF NORTH PALM BEACH	G	N NONE PROVIDED	Y ACTIVE = W/5SC, ACCR BEN; INACTIVE = 55 W/5SC, 50% JT & SURV BEN	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 RET ELIG = 50% JT & SURV BEN; VESTED & RET INELIG = 10-YR ACCR BEN (REDUCED IF EARLY)	Y AGE 50; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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 ACCR BEN PAYABLE IMMEDIATELY	Y ACTUARIAL EQUIVALENT OF ACCR BEN	Y ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55	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
WEST MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y ILOD & REG = VR W/ VESTED OR NON-VESTED	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 >10SC = 50% JT & SURV ACCR BEN; <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	N NONE SPECIFIED	Yes
WEST PALM BEACH	G	Y ILOD = VR W/ DURING OR AFTER DISB PERIOD; REG = EARLY RET BEN	Y ILOD = CONTRIB REF + MO BEN; REG = 100% JT & SURV ACCR BEN	Y AGE 55 (50 IF HIRED PRIOR TO 10/1/70); ACCR BEN REDUCED 0.5%/MO PRIOR TO AGE 60 (MAX 30% REDUCED)	No
WEST PALM BEACH	P	Y ILOD = ACCR BEN (MIN 2/3 FAS) TO LATER OF 55 OR 5 YRS, THEN ADD'L SC; REG = W/5SC, ACCR BEN (MIN VR)	Y ILOD = 2/3 > OF HIGH CONSEC 12 MONTHS SAL OR TOP STEP PAY; REG = W/5SC, 2/3 ACCR BEN (MIN 1/7 FAS)	Y 50 W/10SC; ACCR BEN 3%/YR PRIOR TO NRA	Yes
WILLISTON	G	Y ACCR BEN REDUCED ACTUARIALLY	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN REDUCED ACTUARIALLY	Yes

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APPENDIX B (Cont.'d) - Added Benefit Data - 9/30/2021

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
WILLISTON	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, SS, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WILTON MANORS (VOL)	F	Y ILOD ONLY = ACCR BEN	Y 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)	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 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)	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%)	Yes
WINTER GARDEN	G	Y W/10SC; 2% AFC X (0-20)SC + 1% AFC X (20+)SC; MIN 40% AFC OR \$100/MO	Y VESTED = 5-YR; 10-YR ACCR BEN (REDUCED IF EARLY)	Y 60 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	Yes
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 (REDUCED IF EARLY); <10SC = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
WINTER HAVEN	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% FINAL MO SAL), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FROM 55 TO 50, ACTUARIALLY REDUCED FROM 50 TO 45	Yes
WINTER HAVEN	G	Y ACCR BEN (MIN 40% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/5% INT	Y 55 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 20SC, ANY AGE OR 50 W/10SC; 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% SAL); REG = VR W/ RET ELIG & VESTING STATUS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WINTER PARK	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WINTER SPRINGS	GPF	Y W/30SC & DISB UNDER DISB INS POLICY; ACCR BEN	Y BEN SUPPORTED BY PVAB	Y 25SC OR 55 W/15SC; ACCR BEN, ACTUARIALLY REDUCED FOR EACH YR PRIOR TO AGE 55	No

APPENDIX B (Cont.'d) - Added Benefit Data - 9/30/2021

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
		<i>Offer Disability</i>			
		447			
		<i>No Disability</i>			
		40			
		487			
			<i>Offer Early Ret.</i>		
			436		
			<i>No Early Ret.</i>		
			51		
			487		
				<i>Offer DROP</i>	
					351
				<i>No DROP</i>	
					136
					487

APPENDIX C

MARKET VALUE OF ASSETS

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

Headings	Information Provided
City or District	Plan Sponsor (Name of City, Special District, or School Board).
TYP SYS	Type of Retirement System: • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
<u>The different asset investment categories are as follows:</u>	
Equities	<i>Equities</i> includes stock and stock mutual funds. (May be domestic or international).
Cash & Equiv	<i>Cash and equivalents</i> includes cash on hand, accrued interest, certificates of deposit, money market accounts, commercial paper and repurchase agreements.
Receivables	Short term assets consisting of contributions due as of the end of the reporting period from the sponsors and plan members as well as interests and dividends receivable on investments.
Fixed Inc.	<i>Fixed income</i> includes bonds, mortgages, corporate debts, securities and agency debts, government bills (T-bills), notes, fixed income mutual funds and convertible securities. (May be domestic or international).

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Real Estate	Current market value of properties, lands and buildings.
Liabilities	Prepaid contributions, short term payables, etc.
Altern. Invest	May include private placements and other alternatives.
Other Assets	Uncommon assets that do not fit in any of the above categories.
Total Market Assets	The market of value of assets, including DROP accounts.
DROP Amount	The accumulated DROP account balances for participants in Deferred Retirement Option Programs.

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APPENDIX C - Market Value of Assets - 9/30/2021											
City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
ALACHUA COUNTY LIBRARY	G	10/01/2020	126,621	0	0						
			508,381	20,970,763	9,502,504	0	0	0	40,652	31,067,617	0
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2020	0	0	0						
			886,643	1,606,757	838,725	0	0	1,316,855	0	4,648,980	0
ALTAMONTE SPRINGS	G	10/01/2020	12,124	0	0						
			117,943	25,034,979	10,822,354	0	0	0	21,913	35,965,487	0
ALTAMONTE SPRINGS	P	10/01/2020	6,710	0	0						
			113,870	21,959,302	9,554,625	0	0	0	16,737	31,617,770	0
APOPKA	F	10/01/2020	41,923	5,780,309	0						
			2,660,775	24,351,146	15,564,157	0	0	0	0	48,398,310	2,302,163
APOPKA	G	10/01/2020	53,596	6,956,599	0						
			2,909,480	29,338,925	19,234,137	0	0	0	0	58,492,737	282,300
APOPKA	P	10/01/2020	44,515	7,353,046	0						
			4,835,102	30,981,492	18,992,297	0	0	0	0	62,206,452	891,271
ARCADIA	G	01/01/2021	57,044	0	0						
			17,624	2,175,116	0	0	0	1,729,655	0	3,979,439	0
ARCADIA	PF	10/01/2020	29,655	1,667,362	153,061						
			219,531	4,533,375	2,753,480	1,061,706	0	0	60,770	10,357,400	839,172
ATLANTIC BEACH	G	10/01/2020	20,841	0	0						
			531,159	12,512,159	8,670,939	0	0	0	15,962	21,719,136	171,937
ATLANTIC BEACH	P	10/01/2020	12,048	0	0						
			703,916	7,175,107	5,089,999	0	0	175,616	3,500	13,153,186	175,616
ATLANTIS	P	10/01/2020	123,795	122,188	0						
			0	666,174	412,037	27,109	0	0	0	1,351,303	0
AUBURNDALE	F	10/01/2020	105,145	1,223,998	0						
			178,345	3,666,428	2,443,699	772,786	0	0	5,588	8,384,813	80,275
AUBURNDALE	G	10/01/2020	257,267	3,417,978	0						
			598,078	10,335,122	5,370,894	1,891,301	0	0	6,588	21,864,052	0
AUBURNDALE	P	10/01/2020	60,731	2,029,967	0						
			200,867	6,424,257	4,514,157	1,321,674	0	0	5,448	14,546,205	130,316

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APPENDIX C - Market Value of Assets - 9/30/2021

City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
AVENTURA	P	10/01/2020	70,327 4,412,926	9,933,318 26,548,764	299,739 10,846,846	2,234,607	0	0	187,381	54,159,146	1,294,503
AVON PARK	F	10/01/2020	50,256 98,216	1,153,644 3,576,277	173,424 1,531,693	503,314	0	0	55,860	7,030,964	152,472
AVON PARK	P	10/01/2020	124,409 64,679	0 3,832,529	313,566 1,592,230	499,200	0	0	17,459	6,409,154	0
BAL HARBOUR VILLAGE	G	10/01/2020	10,299 457,882	0 9,723,234	0 6,153,609	0	0	0	21,815	16,323,209	675,935
BAL HARBOUR VILLAGE	P	10/01/2020	102,572 200,999	0 16,033,485	0 8,114,874	2,422,381	0	0	57,530	26,816,781	0
BARTOW	F	10/01/2020	114,356 96,576	1,686,705 6,365,892	486,528 3,317,364	0	0	0	68,791	11,998,630	0
BARTOW	G	10/01/2020	44,116 1,811,496	4,552,980 17,044,199	482,004 6,113,295	3,453,268	0	0	10,814	33,490,544	487,519
BARTOW	P	10/01/2020	189,473 527,819	3,208,242 11,984,158	1,016,377 5,401,720	0	0	0	69,509	22,258,280	0
BAY HARBOR ISLANDS	G	10/01/2019	73,149 413,947	0 4,728,503	0 3,012,452	922,915	0	2,159	0	9,153,125	0
BAY HARBOR ISLANDS	P	10/01/2019	95,613 541,074	0 6,180,672	0 3,937,605	1,206,351	0	2,821	0	11,964,136	0
BAY MEDICAL CENTER	G	01/01/2021	33,413 1,337,152	0 81,680,788	0 30,951,351	152,960	0	0	91,657	114,064,007	0
BELLE GLADE	G	10/01/2020	29,836 265,654	3,496,654 10,398,582	0 7,547,294	0	0	0	190,720	21,547,300	0
BELLE GLADE (RETIRED)	PF	10/01/2020	15,141 80,858	0 2,906,273	85,020 3,549,243	0	0	0	0	6,636,535	0
BELLE GLADE HOUSING	G	10/01/2018	0 0	43,479 791,794	0 0	0	0	1,644,079	0	2,479,352	0
BELLEAIR	P	10/01/2020	57,781 63,810	764,343 2,185,739	142,292 1,548,123	0	0	0	25,562	4,736,526	0

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APPENDIX C - Market Value of Assets - 9/30/2021

City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
BELLEVIEW	P	10/01/2020	15,592	398,498	123,861	0	0	0	3,086	4,413,707	3,786
			135,913	1,853,218	1,889,711						
BOCA GRANDE FCD	F	10/01/2020	2,682	0	0	0	0	0	0	11,453,675	246,092
			293,725	7,745,598	3,411,670						
BOCA RATON	G	10/01/2020	376,276	27,988,098	0	0	37,430,622	0	830,250	233,302,961	7,244,461
			44,703,727	76,660,826	46,973,662						
BOCA RATON	PF	10/01/2020	283,365	58,791,268	41,851,314	23,936,649	46,001,336	0	350,482	416,865,042	25,974,395
			6,404,084	126,858,190	113,089,318						
BOCA RATON EXECUTIVE	G	10/01/2020	78,667	9,882,913	0	4,496,987	0	0	0	52,369,210	2,811,203
			261,453	27,975,440	9,673,750						
BOCA RATON HOUSING	G	10/01/2019	0	486,498	0	325,451	0	0	0	3,355,161	0
			30,196	1,550,085	962,931						
BONITA SPRINGS FCD	F	10/01/2020	11,061	8,626,787	2,907,536	7,649,168	0	0	390,003	79,378,043	2,364,970
			4,252,720	39,830,669	16,490,105						
BONITA SPRINGS FCD	G	10/01/2020	0	581,586	124,564	0	0	0	15,260	4,228,633	94,831
			128,521	2,006,292	1,402,930						
BOYNTON BEACH	F	10/01/2020	313,966	22,618,202	0	7,570,684	0	0	349,131	137,919,967	19,874,756
			2,274,896	64,644,738	40,846,612						
BOYNTON BEACH	G	10/01/2020	568,824	0	0	32,390,460	0	0	761,420	194,072,809	17,368,664
			2,863,652	132,052,684	26,958,609						
BOYNTON BEACH	P	10/01/2020	808,327	0	0	7,086,338	0	0	216,697	111,887,205	15,223,228
			2,373	72,058,817	32,148,047						
BRADENTON	F	10/01/2020	165,190	9,516,938	0	7,227,963	0	0	906,690	61,606,355	1,324,149
			2,456,390	29,048,362	14,098,202						
BRADENTON	P	10/01/2020	113,880	0	0	7,587,351	0	0	558,182	82,628,770	1,411,324
			11,986,451	44,329,334	19,169,936						
BROOKSVILLE	F	10/01/2020	42,762	833,875	382,901	655,071	0	0	14,377	7,408,887	61,134
			141,424	3,597,622	1,769,609						
BROOKSVILLE	P	10/01/2019	10,173	0	0	0	0	0	5,911	7,288,232	0
			7,283,969	0	1						

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City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
BUSHNELL	G	10/01/2020	30,385	640,408	36,545	0	0	0	0	4,190,535	0
			89,976	2,366,444	1,026,777						
CAPE CORAL	F	10/01/2020	1,070,004	24,414,653	862,159	24,441,703	0	0	1,328,576	208,424,386	19,765,001
			3,323,622	100,075,090	55,565,731						
CAPE CORAL	G	10/01/2020	965,929	41,790,524	0	108,112,952	8,687,310	0	694,984	340,960,500	21,085,360
			6,301,869	110,935,035	64,861,865						
CAPE CORAL	P	10/01/2020	812,264	22,131,080	844,002	20,035,883	0	0	880,617	199,169,014	17,042,765
			2,067,538	95,817,964	58,340,900						
CASSELBERRY	PF	10/01/2020	22,314	3,652,458	0	2,489,258	0	0	19,638	30,626,059	189,846
			284,012	15,927,325	8,270,330						
CHATTAHOOCHEE	F	10/01/2019	63,546	0	0	0	0	0	2,086	507,963	0
			446,503	0	0						
CLEARWATER	F	10/01/2020	0	0	0	0	0	0	0	3,481,098	0
			2,313,564	0	1,167,534						
CLEARWATER	GPF	01/01/2021	14,105,539	221,655,402	0	95,691,009	44,524,919	0	17,473,778	1,254,293,845	0
			36,656,865	518,911,746	340,222,143						
CLERMONT	F	10/01/2020	22,147	0	0	0	0	0	2,889	22,771,575	0
			1,059,600	13,804,629	7,888,088						
CLERMONT	P	10/01/2020	42,548	0	0	0	0	0	27,385	23,279,575	127,712
			723,566	14,533,461	8,007,385						
CLERMONT (RETIRED)	G	10/01/2020	0	43,499	0	24,896	0	0	0	273,580	0
			2,189	126,667	76,329						
CLEWISTON	G	10/01/2019	79,681	1,416,068	0	0	0	0	0	12,431,958	0
			0	7,694,862	3,241,347						
COCOA	F	10/01/2020	21,534	1,938,240	185,214	3,077,753	0	0	30,943	22,119,560	966,752
			1,315,815	12,676,712	2,935,235						
COCOA	G	10/01/2020	11,491	2,052,270	618,472	2,001,107	0	0	17,982	14,410,316	368,835
			69,748	7,681,023	1,994,187						
COCOA	P	10/01/2020	15,949	6,505,119	0	3,060,582	0	0	97,834	33,460,234	592,077
			410,239	13,439,072	10,127,107						

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APPENDIX C - Market Value of Assets - 9/30/2021

City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
COCOA BEACH	F	10/01/2020	980	2,484,920	604,334						
			199,419	8,106,787	3,786,514	1,583,412	0	0	129,124	16,637,242	354,228
COCOA BEACH	G	10/01/2020	0	5,445,871	0						
			285,344	14,982,322	8,903,671	0	0	0	97,485	29,519,723	0
COCOA BEACH	P	10/01/2020	0	2,493,154	583,105						
			210,854	8,132,865	3,674,408	1,583,412	0	0	36,421	16,641,377	0
COOPER CITY	F	10/01/2020	28,866	0	0						
			926,467	14,263,727	6,953,038	2,131,118	0	0	47,674	24,255,542	1,279,690
COOPER CITY	G	10/01/2020	91,733	0	0						
			1,251,155	23,899,345	9,065,314	4,227,178	0	0	179,233	38,355,492	1,174,602
COOPER CITY	P	10/01/2020	66,256	0	0						
			2,787,340	17,919,271	7,651,268	5,098,331	0	0	78,906	33,443,560	6,878,031
COOPER CITY - MANAGEMENT	GPF	10/01/2020	0	807,899	0						
			40,649	2,352,560	1,417,633	462,382	0	0	0	5,081,123	133,670
CORAL GABLES	GPF	10/01/2020	5,575,568	59,302,682	2,609,206						
			12,893,418	160,706,822	61,123,182	53,308,341	0	71,909,471	1,167,565	426,261,125	27,746,524
CORAL SPRINGS	F	10/01/2020	75,858	19,766,890	0						
			3,337,877	64,428,461	30,291,167	11,459,902	0	0	651,354	128,708,801	3,489,310
CORAL SPRINGS	G	10/01/2020	23,643	0	0						
			427,001	4,316,127	3,371,433	0	0	0	16,562	8,121,642	0
CORAL SPRINGS	P	10/01/2020	1,518,887	0	0						
			8,149,698	149,168,170	42,742,437	0	0	51,899,026	1,084,619	252,393,599	0
CRESCENT CITY	F	10/01/2020	108	0	0						
			8,479	469,586	222,203	0	0	0	0	700,376	0
CRESCENT CITY	P	10/01/2019	71,952	130,465	39,077						
			43,109	525,717	248,284	0	0	0	0	1,058,604	0
CRESTVIEW	G	10/01/2020	10,108	3,026,671	465,140						
			217,039	9,361,399	5,911,014	1,924,198	0	0	20,513	20,895,056	480,258
CRESTVIEW	PF	10/01/2020	374,660	2,768,215	843,238						
			539,755	10,607,821	5,274,467	1,971,189	0	0	218,018	22,161,327	0

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APPENDIX C - Market Value of Assets - 9/30/2021

City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
DADE CITY	F	10/01/2020	7,738	678,247	0						
			397,246	3,647,039	2,091,222	0	0	0	183,791	6,637,701	407,619
DADE CITY	P	10/01/2020	0	905,480	0						
			396,807	5,751,615	3,844,092	0	0	0	9,243	10,888,751	0
DANIA BEACH	G	10/01/2020	424,793	0	0						
			4,118	17,627,207	4,952,965	0	2,475,958	0	0	25,485,041	210,624
DANIA BEACH [PF]	F	10/01/2020	2,797,798	0	0						
			3,995,653	41,026,284	11,257,697	8,511,294	0	0	106,424	67,482,302	1,637,810
DANIA BEACH [PF]	P	10/01/2020	267,002	0	0						
			135,809	3,915,243	1,074,351	812,255	0	0	7,585	6,197,075	0
DAVENPORT	G	10/01/2020	119	75,139	0						
			22,010	171,742	166,358	0	0	0	1,508	433,860	0
DAVENPORT	PF	10/01/2020	116,492	72,463	0						
			23,548	164,801	156,113	0	0	0	6,730	526,687	0
DAVIE	F	10/01/2020	242,348	0	0						
			1,324,431	88,095,391	24,881,563	17,653,644	0	360,788	8,348,913	124,209,252	4,307,211
DAVIE	P	10/01/2020	203,113	24,304,443	0						
			755,428	96,151,980	38,183,099	26,884,179	0	3,392,363	5,019,421	184,855,184	12,245,975
DAVIE - GENERAL & MGMT	G	10/01/2020	123,303	13,843,943	0						
			696,551	40,312,867	24,292,203	7,923,263	0	0	0	87,192,130	485,445
DAYTONA BEACH	PF	10/01/2020	26,152	47,263,109	0						
			2,180,600	102,615,989	41,319,407	10,502,737	0	0	265,181	203,642,813	2,003,942
DEERFIELD BEACH	F	10/01/2020	-187,280	0	0						
			2,576,856	70,414,238	34,031,911	18,895,772	765,411	3,129,730	0	129,626,638	12,690,901
DEERFIELD BEACH	G	10/01/2020	126,722	0	0						
			832,159	27,803,198	15,235,232	5,172,592	2,727,162	0	219,218	51,677,847	0
DEERFIELD BEACH	P	10/01/2020	1,231,800	5,935,125	0						
			343,388	18,619,888	7,790,805	7,336,774	0	0	620,220	40,637,560	0
DELAND	F	10/01/2020	1,087,977	2,779,058	0						
			659,521	9,307,687	4,399,433	1,267,383	0	0	3,600	19,497,459	65,245

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			Cash & Equiv	International Domestic	International Domestic						
DELAND	G	10/01/2020	720,871	0	0	1,891,009	0	2,683,830	0	29,118,809	403,372
			407,909	17,187,320	6,227,870						
DELAND	P	10/01/2020	10,558	0	0	0	0	2,860,800	0	30,363,845	104,985
			415,917	18,417,941	8,658,629						
DELRAY BEACH	F	10/01/2020	2,334,548	23,166,584	2,898,702	8,601,442	0	16,347,443	993,836	130,993,917	12,414,352
			1,748,831	55,839,646	21,050,557						
DELRAY BEACH	G	10/01/2020	3,340,486	2,828,542	0	0	0	6,293,180	1,001,509	149,874,098	6,293,180
			1,863,399	99,230,465	37,319,535						
DELRAY BEACH	P	10/01/2020	1,512,052	22,567,344	2,492,882	7,760,749	0	13,049,248	476,776	116,987,996	9,500,572
			1,505,869	50,072,860	18,503,768						
DELTONA	F	10/01/2020	55,121	4,689,121	69,160	2,741,920	0	0	18,565	34,510,897	479,976
			1,055,737	17,834,243	8,084,160						
DESTIN FCD	F	10/01/2020	0	2,311,537	496,271	2,049,447	0	0	10,598	25,071,746	418,766
			331,164	13,118,877	6,775,048						
DUNEDIN	F	10/01/2020	409,291	4,017,409	666,497	2,989,247	0	0	28,211	32,273,618	626,472
			502,036	17,249,355	6,467,994						
DUNNELLON	PF	10/01/2020	312	494,974	0	283,287	0	0	0	3,113,355	0
			24,904	1,441,339	868,539						
EAST LAKE TARPON FCD	F	10/01/2020	19,056	2,995,596	985,645	1,678,199	0	0	0	19,330,417	134,646
			565,445	9,098,263	3,988,213						
EAST NICEVILLE FCD	F	10/01/2020	60,118	0	0	0	0	0	24,678	1,282,367	0
			85,148	1,161,779	0						
EATONVILLE	P	10/01/2018	16,214	0	0	0	0	6,033	0	1,858,731	0
			97,448	1,067,949	671,087						
EDGEWATER	F	10/01/2020	28,993	678,967	0	0	0	0	34,281	17,668,275	0
			1,086,837	12,416,351	3,491,408						
EDGEWATER	G	10/01/2020	54,582	1,210,723	57,633	997,736	0	0	18,805	12,949,297	0
			338,949	3,626,748	6,681,731						
EDGEWATER	P	10/01/2020	31,654	1,565,244	40,343	1,081,997	0	0	14,188	12,058,659	0
			355,019	5,643,709	3,354,881						

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			Cash & Equiv	International Domestic	International Domestic						
ENGLEWOOD AREA FCD	F	10/01/2019	896,909	2,881,532	991,231						
			326,369	15,291,067	7,475,253	4,696,120	0	0	178,149	32,380,332	324,469
ENGLEWOOD WATER DISTRICT	G	10/01/2020	0	0	0						
			25,871	651,417	0	0	0	0	0	677,288	0
ESTERO FCD	F	10/01/2020	3,310	5,262,339	0						
			264,772	15,323,666	9,233,915	3,011,779	0	0	0	33,099,781	114,468
EUSTIS	F	10/01/2020	24,930	1,652,435	0						
			129,977	5,512,355	4,352,987	0	0	0	5,500	11,667,184	135,359
EUSTIS	P	10/01/2020	64,405	2,172,172	0						
			1,097,858	10,335,282	8,288,216	0	0	0	0	21,957,933	0
FERNANDINA BEACH	G	10/01/2020	42,497	3,153,067	358,396						
			1,752,048	11,717,845	4,445,544	2,314,247	0	0	11,450	23,772,194	176,534
FERNANDINA BEACH	PF	10/01/2020	310,772	1,769,238	450,026						
			1,468,448	16,291,709	5,734,881	2,650,226	0	0	28,185	28,647,115	905,244
FLAGLER BEACH	F	10/01/2020	2,220	237,292	0						
			66,413	1,273,618	580,145	0	0	0	3,300	2,156,388	0
FLAGLER BEACH	P	10/01/2020	0	486,745	0						
			103,497	2,865,034	1,136,222	0	0	0	17,353	4,574,145	0
FLORIDA CITY	P	10/01/2020	0	0	0						
			0	0	0	0	0	3,504,004	0	3,504,004	0
FLORIDA CITY - ELECTED	G	10/01/2018	9,697	0	0						
			61,508	2,282,682	1,489,253	0	0	0	0	3,843,140	0
FORT LAUDERDALE	G	09/30/2020	1,842,894	0	0						
			13,653,122	472,641,406	106,828,435	89,417,525	0	0	6,351,314	678,032,068	1,939,287
FORT LAUDERDALE	PF	10/01/2020	4,474,183	0	0						
			32,685,741	555,280,903	192,499,126	163,296,374	50,922,102	0	45,263,660	953,894,769	59,213,802
FORT MEADE	F	10/01/2020	0	63,609	0						
			3,200	185,227	111,616	36,405	0	0	3,966	396,091	0
FORT MEADE	G	10/01/2020	0	841,351	0						
			42,332	2,449,971	1,476,333	481,528	0	0	168,130	5,123,385	0

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			Cash & Equiv	International Domestic	International Domestic						
FORT MEADE	P	10/01/2020	0 9,560	190,010 553,300	0 333,414	108,748	0	0	5,578	1,189,454	0
FORT MYERS	F	10/01/2020	6,006,805 3,243,758	12,970,682 51,523,570	6,001,097 16,666,417	13,648,102	0	0	831,640	109,228,791	2,306,150
FORT MYERS	G	10/01/2020	6,223,851 8,381,823	17,242,267 64,683,458	759,615 42,612,492	14,371,059	0	0	6,750,240	147,524,325	2,315,974
FORT MYERS	P	10/01/2020	10,269,805 3,197,322	24,036,092 83,767,092	0 28,770,232	11,483,925	0	0	839,969	160,684,499	827,024
FORT PIERCE	GP	09/30/2020	606,780 0	0 130,722,871	0 58,845,319	20,039,072	0	5,236,705	0	215,450,747	0
FORT PIERCE SUPP	P	09/30/2020	29,299 1,396,746	2,328,445 5,725,284	0 3,542,250	1,612,202	2,183,422	0	822,105	15,995,543	239,009
FORT WALTON BEACH	F	10/01/2020	15,326 681,737	2,955,467 9,731,938	410,944 4,026,481	1,801,418	0	0	10,110	19,613,201	0
FORT WALTON BEACH	G	10/01/2020	43,416 1,129,567	6,330,645 28,269,535	1,151,691 9,015,359	5,554,937	0	0	13,498	51,481,652	0
FORT WALTON BEACH	P	10/01/2020	51,518 378,883	3,673,759 11,251,240	518,194 5,620,064	2,053,108	0	0	17,003	23,529,763	0
FROSTPROOF	G	10/01/2019	234 14,836	239,039 761,629	0 473,133	159,909	0	0	0	1,648,780	0
FROSTPROOF	P	10/01/2020	25,793 115,538	721,494 2,227,821	0 1,249,956	0	0	0	7,627	4,332,975	0
FRUITLAND PARK	F	10/01/2019	0 68,350	0 0	0 566,803	0	0	0	0	635,153	0
GAINESVILLE	G	10/01/2020	0 185,838,601	0 348,045,909	0 43,594,392	0	0	0	41,721	577,437,181	3,689,554
GAINESVILLE	PF	10/01/2020	3,233,874 52,337,092	0 242,948,222	0 0	0	0	0	1,600,625	296,918,563	4,997,192
GOLDEN BEACH	GP	10/01/2020	32,820 762,408	0 7,300,507	0 2,571,444	0	983,633	41,822	26,795	11,665,839	0

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			Cash & Equiv	International Domestic	International Domestic						
GREATER NAPLES FCD	F	10/01/2020	60,808	7,572,920	0						
			922,395	11,530,443	15,046,445	2,014,279	0	0	53,581	37,093,709	92,915
GREEN COVE SPRINGS	P	10/01/2020	0	1,066,825	0						
			53,677	3,106,539	1,871,975	610,572	0	0	0	6,709,588	0
GREENACRES	F	10/01/2020	0	3,917,645	0						
			103,641	11,089,632	3,834,733	1,782,632	0	0	0	20,728,283	0
GREENACRES	P	10/01/2020	24,737	4,314,415	0						
			114,138	12,212,763	4,223,105	1,963,173	0	0	0	22,852,331	0
GULF BREEZE	P	10/01/2020	7,735	911,341	0						
			45,853	2,653,779	1,599,145	521,585	0	0	102,467	5,636,971	0
GULFPORT	F	10/01/2020	5,421	884,279	169,429						
			95,365	2,573,615	1,863,421	0	0	0	7,767	5,583,763	0
GULFPORT	G	10/01/2020	5,593	1,749,393	731,381						
			131,134	8,264,928	5,798,490	762,255	0	0	0	17,443,174	0
GULFPORT	P	10/01/2020	65,750	1,615,730	234,972						
			279,406	5,512,854	3,764,723	530,853	0	0	38,415	11,965,873	0
HAINES CITY	F	10/01/2020	0	1,243,975	367,620						
			72,410	4,180,255	1,538,148	668,023	0	0	50,404	8,020,027	0
HAINES CITY	G	10/01/2020	11,428	1,433,996	563,841						
			401,633	9,370,775	3,883,913	1,557,468	0	0	92,670	17,130,384	0
HAINES CITY	P	10/01/2020	17,849	1,585,468	207,974						
			364,654	4,802,944	4,189,233	1,071,760	0	0	41,975	12,197,907	0
HALIFAX HOSPITAL	G	10/01/2019	0	59,241,594	0						
			678,153	105,339,018	109,942,981	0	0	0	0	275,201,746	0
HALLANDALE BEACH	G	10/01/2020	0	9,458,596	0						
			0	19,159,998	31,503,067	3,821,249	0	0	0	63,942,910	0
HALLANDALE BEACH	PF	10/01/2020	1,616,918	26,412,923	1,049,241						
			4,320,197	104,508,187	35,043,047	8,131,633	10,112,926	0	454,752	190,740,320	31,136,830
HALLANDALE BEACH PM	G	10/01/2020	0	3,564,894	0						
			0	7,132,865	7,678,018	1,156,899	0	0	0	19,532,676	0

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			Cash & Equiv	International Domestic	International Domestic						
HALLANDALE BEACH PM (EXCESS)	G	10/01/2018	0	0	0	0	0	0	0	0	0
HAVANA	F	10/01/2018	141,838	682,722	347,908	0	0	0	0	1,172,468	0
HIALEAH	GPF	10/01/2020	1,649,108	6,394,852	603,405	13,924,823	14,208,575	7,748,416	15,287,129	714,595,866	9,754,511
HIALEAH - ELECTED	G	10/01/2020	0	0	0	845,873	0	13,146,964	1,587,782	12,405,055	0
HIALEAH GARDENS	P	10/01/2020	297,928	1,992,805	0	1,549,940	0	0	83,465	19,062,878	192,017
HILLSBOROUGH COUNTY	ERP	07/01/2020	37,282	0	0	0	0	0	0	9,546,927	0
HOLLEY-NAVARRE FCD	F	10/01/2020	159,158	0	0	0	0	0	8,256	4,002,037	0
HOLLY HILL	F	10/01/2020	8,670	710,706	84,722	391,219	0	0	22,491	5,348,642	197,540
HOLLY HILL	P	10/01/2020	21,701	1,450,785	0	1,053,506	0	0	54,360	12,384,754	186,000
HOLLYWOOD	F	10/01/2020	2,663,357	18,250,656	0	26,124,263	0	0	1,506,325	275,523,207	115,674,986
HOLLYWOOD	G	10/01/2020	18,420,554	0	0	0	0	333,909,818	3,606,638	369,685,845	6,012,841
HOLLYWOOD	P	10/01/2020	3,562,551	0	0	37,306,008	10,457,636	0	2,189,053	338,473,036	109,416,604
HOLMES BEACH	P	10/01/2020	12,402	1,618,107	447,320	0	0	0	0	10,302,250	0
HOMESTEAD	F	01/01/2021	25,783	0	0	0	0	0	68,846	7,831,145	0
HOMESTEAD	P	10/01/2020	458,298	0	0	12,559,201	0	0	1,386,474	104,376,250	2,411,099

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			Cash & Equiv	International Domestic	International Domestic						
HOMESTEAD - General & Hospital	G	10/01/2020	609,126	0	0	0	2,213,230	0	1,076,272	91,142,842	2,286,354
			5,868,121	53,756,800	29,771,837						
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2020	280	0	0	511,726	0	0	10,506	4,914,056	0
			108,841	4,303,539	176						
HOMESTEAD - Old Elected	G	01/01/2020	17,347	0	0	0	0	0	13,371	3,488,818	0
			188,264	2,325,467	971,111						
HOWEY-IN-THE-HILLS	P	10/01/2020	0	304,932	0	174,521	0	0	58	1,917,753	0
			15,342	887,947	535,069						
INDIALANTIC	G	10/01/2020	7,021	261,129	0	149,451	0	0	0	1,649,339	0
			13,138	760,393	458,207						
INDIALANTIC	PF	10/01/2020	12,711	1,496,578	90,158	822,940	0	0	255,233	9,379,825	534,341
			235,673	4,922,813	2,054,185						
INDIAN HARBOUR BEACH	P	10/01/2020	6,620	760,049	0	0	0	0	85,392	11,864,190	0
			458,798	10,724,115	0						
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2020	0	56,680	0	32,440	0	0	0	356,480	0
			2,852	165,050	99,458						
INDIAN RIVER SHORES	G	10/01/2020	3,752	235,834	0	107,310	0	0	0	1,251,548	0
			6,238	667,571	230,843						
INDIAN RIVER SHORES	PF	10/01/2020	35,185	1,016,206	0	1,737,968	0	0	23,930	18,419,808	497,720
			516,936	10,041,369	5,096,074						
INDIAN SHORES	P	10/01/2019	43,089	0	708,595	0	58,985	0	12,031	3,725,211	0
			357,746	2,568,827	0						
JACKSON MEMORIAL HOSPITAL	G	01/01/2020	640,859	112,552,140	3,978,721	72,519,148	118,777,692	0	0	853,238,960	0
			4,788,329	449,036,263	90,945,808						
JACKSONVILLE	CO	10/01/2020	1,000	58,416,000	0	41,649,000	11,114,000	0	671,000	239,847,000	11,675,000
			1,031,000	76,542,000	51,765,000						
JACKSONVILLE	G	10/01/2020	2,425,000	481,779,000	0	343,499,000	91,662,000	1,000	6,891,000	2,005,459,000	0
			34,792,000	631,270,000	426,922,000						

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			Cash & Equiv	International Domestic	International Domestic						
JACKSONVILLE	PF	10/01/2020	2,015,839 61,327,617	0 1,479,431,529	0 234,788,619	286,385,219	0	0	9,149,175	2,054,799,648	366,880,377
JACKSONVILLE BEACH	F	10/01/2020	14,015 540,740	0 9,957,905	0 4,018,985	744,524	0	0	0	15,276,169	0
JACKSONVILLE BEACH	G	10/01/2020	68,007 1,045,476	0 40,126,321	0 16,276,625	3,061,585	0	0	0	60,578,014	0
JACKSONVILLE BEACH	P	10/01/2020	27,297 354,084	0 17,811,204	0 7,342,269	1,313,665	0	0	0	26,848,519	0
JACKSONVILLE PF SENIOR STAFF	G	10/01/2018	0 4,489,259	0 0	0 0	0	0	0	0	4,489,259	0
JUPITER	P	10/01/2020	759,625 4,172,732	0 56,414,617	0 21,031,446	0	7,948,353	0	0	90,326,773	8,569,033
JUPITER ISLAND	GPF	10/01/2020	2 282,913	0 0	0 0	0	0	9,726,805	0	10,009,720	0
KEY BISCAIYNE	PF	10/01/2020	559,089 4,776,170	0 0	0 0	1,995,827	0	41,221,894	31,176	48,521,804	3,690,436
KEY WEST	G	10/01/2019	101,996 767,670	0 34,429,539	2,447,681 12,523,640	7,175,654	0	0	32,913	57,413,267	1,024,776
KEY WEST	PF	10/01/2020	199,959 3,967,415	15,612,526 57,213,787	0 37,013,358	5,810,000	4,431,762	0	340,518	123,908,289	15,667,770
KEY WEST HOUSING	G	01/01/2021	10,883 90,112	1,284,275 6,984,870	0 5,369,186	0	0	0	19,198	13,720,128	1,711,583
KEY WEST UTILITY	G	01/01/2021	224,799 5,679,580	15,995,629 58,328,072	3,809,203 18,215,787	8,544,758	0	5,938,929	140,124	116,596,633	0
KISSIMMEE	F	10/01/2020	2,262,101 528,572	9,392,181 16,112,246	93,643 14,297,655	2,014,303	0	0	12,562	44,688,139	2,385,871
KISSIMMEE	G	10/01/2020	4,925,981 2,145,861	26,543,791 56,425,036	3,546,192 24,021,086	13,797,490	0	1,932,487	8,938	133,328,986	2,427,238
KISSIMMEE	P	10/01/2020	1,665,747 4,079,418	13,002,749 25,990,825	529,211 16,340,831	11,609,029	0	0	39,113	73,178,697	572,324

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			Cash & Equiv	International Domestic	International Domestic						
KISSIMMEE UTILITY AUTHORITY	G	10/01/2020	146,805	22,542,912	0	10,200,954	0	0	877,459	109,522,281	2,676,877
			3,144,772	49,991,265	24,373,032						
LABELLE	F	10/01/2020	11,005	314,273	0	179,867	0	0	0	1,987,565	74,387
			15,812	915,147	551,461						
LADY LAKE	P	10/01/2020	0	1,484,510	0	972,001	0	0	65,877	9,667,084	0
			143,180	3,235,308	3,897,962						
LAKE ALFRED	G	10/01/2020	0	925,729	0	529,820	0	0	260,078	5,562,117	0
			46,578	2,695,676	1,624,392						
LAKE ALFRED	PF	10/01/2020	1,052	822,141	205,243	0	0	0	129,149	4,873,300	0
			100,155	2,560,969	1,312,889						
LAKE CITY	F	10/01/2020	90,633	374,154	0	0	0	0	19,136	10,612,962	141,802
			449,133	6,793,761	2,924,417						
LAKE CITY	G	10/01/2020	16,811	0	0	0	0	0	0	22,374,695	220,544
			2,858,699	18,888,577	610,608						
LAKE CITY	P	10/01/2020	166,320	2,894,604	336,292	0	0	0	190,486	17,968,329	35,390
			782,273	9,248,658	4,730,668						
LAKE HELEN	P	10/01/2020	1,573	238,272	0	136,370	0	0	0	1,500,140	0
			11,989	693,836	418,100						
LAKE MARY	F	10/01/2020	27,014	0	0	2,358,630	0	0	34,170	21,532,556	0
			974,613	10,322,344	7,884,125						
LAKE MARY	P	10/01/2020	49,668	3,241,612	0	1,145,815	0	0	19,194	24,677,390	0
			719,788	11,134,028	8,405,673						
LAKE PARK (RETIRED)	P	10/01/2020	0	108,332	202,485	0	0	0	0	1,272,816	0
			59,258	902,741	0						
LAKE WALES	F	10/01/2020	152,737	859,622	54,333	811,476	0	0	15,158	9,350,711	0
			456,263	4,695,658	2,335,780						
LAKE WALES	G	10/01/2020	22,810	1,158,030	281,655	0	0	0	978	11,885,476	303,175
			843,700	6,003,558	3,576,701						
LAKE WALES	P	10/01/2020	177,629	1,688,054	149,192	1,420,083	0	0	13,488	15,901,824	0
			513,298	7,988,263	3,978,793						

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			Cash & Equiv	International Domestic	International Domestic						
LAKE WORTH	F	10/01/2020	3,577,735	0	0						
			1,438,404	28,200,247	13,534,485	4,137,852	0	0	16,512	50,872,211	18,659,018
LAKE WORTH	G	10/01/2019	749,040	0	0						
			2,044,354	44,202,599	14,776,631	9,792,668	0	0	82,208	71,483,084	3,224,248
LAKE WORTH	P	10/01/2020	3,738,789	0	0						
			836,378	20,936,635	6,137,754	4,742,788	0	0	27,275	36,365,069	628,375
LAKELAND	F	10/01/2020	124,335	14,994,739	0						
			982,897	60,542,008	20,872,269	10,884,676	3,352,823	0	443,240	111,310,507	2,006,673
LAKELAND	G	10/01/2020	1,607,864	115,635,300	31,854,637						
			13,528,978	373,042,764	97,521,584	47,437,694	0	0	67,288,926	613,339,895	22,719,429
LAKELAND	P	10/01/2020	187,504	34,884,231	4,818,513						
			4,013,784	62,125,783	34,403,631	15,292,369	0	0	312,032	155,413,783	4,984,719
LANTANA	F	09/30/2020	279,682	0	0						
			229,534	29,083,884	7,638,879	4,899,420	0	6,238,188	0	48,369,587	2,094,877
LANTANA	P	10/01/2020	24,416	2,977,499	0						
			137,913	9,855,080	4,135,069	1,555,375	0	0	430,758	18,254,594	16,474
LARGO	PF	10/01/2020	148,847	9,294,370	0						
			9,894,445	87,811,152	38,270,419	12,933,768	0	0	0	158,353,001	6,432,438
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2019	5,870	0	50,573						
			212,092	1,392,688	724,465	0	0	0	2,659	2,383,029	0
LAUDERHILL	F	10/01/2020	408,853	0	0						
			1,552,326	64,585,176	14,615,948	12,044,799	2,249,351	1,031,250	0	96,487,703	1,401,750
LAUDERHILL	G	10/01/2019	14,712	3,165,439	0						
			255,502	15,355,719	5,055,932	2,898,442	1,019,010	0	212,124	27,552,632	843,859
LAUDERHILL	P	10/01/2020	49,883	10,152,711	0						
			1,353,335	34,978,181	9,944,856	11,700,496	6,680,127	2,000,000	146,617	76,712,972	1,916,255
LAUDERHILL (C&M)	G	10/01/2019	245,528	3,231,087	0						
			3,688,841	17,526,342	7,263,094	0	0	400,000	140,411	32,214,481	1,449,616
LEESBURG	F	10/01/2020	47,864	0	0						
			510,220	11,310,955	7,940,352	2,009,870	536,179	0	0	22,355,440	0

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			Cash & Equiv	International Domestic	International Domestic						
LEESBURG	G	10/01/2020	192,764	7,079,759	0						
			722,170	16,137,599	6,491,558	7,392,175	0	0	3,531	38,012,494	72,695
LEESBURG	P	10/01/2020	326	3,657,087	187,389						
			597,137	13,612,155	6,259,283	0	0	0	0	24,313,377	292,538
LIGHTHOUSE POINT	PF	10/01/2020	0	4,380,848	0						
			220,420	12,756,811	7,687,149	2,507,278	0	0	0	27,552,506	499,437
LIVE OAK	F	10/01/2020	4,012	0	0						
			25,341	1,041,371	552,898	0	0	0	3,997	1,619,625	0
LONGBOAT KEY	F	10/01/2020	209,809	2,524,462	0						
			736,842	10,047,294	4,705,506	1,887,391	0	0	22,878	20,088,426	0
LONGBOAT KEY	G	10/01/2020	102,261	1,462,707	0						
			400,506	5,694,802	2,678,997	1,074,553	0	0	13,362	11,400,464	0
LONGBOAT KEY	P	10/01/2020	69,512	976,972	0						
			286,763	3,888,324	1,821,041	730,424	0	0	9,045	7,763,991	0
LONGWOOD	PF	10/01/2020	251,873	3,505,668	0						
			176,386	10,208,329	6,151,455	2,006,389	0	0	0	22,300,100	2,636,829
LYNN HAVEN	F	10/01/2020	10,126	789,732	204,469						
			185,990	4,184,390	1,812,020	723,035	0	0	27,949	7,881,813	53,703
LYNN HAVEN	G	10/01/2020	19,772	3,657,600	0						
			342,555	9,972,730	3,686,780	1,783,122	0	0	8,355	19,454,204	182,711
LYNN HAVEN	P	10/01/2020	9,805	1,299,801	0						
			106,131	6,489,098	2,086,173	889,252	0	0	56,684	10,823,576	0
MADISON	PF	10/01/2019	174,356	822,341	48,707						
			135,844	2,726,446	1,655,022	0	0	0	189,644	5,373,072	0
MAITLAND	PF	10/01/2020	51,191	3,933,160	0						
			648,886	16,788,043	11,493,203	3,013,148	0	0	97,153	35,830,478	239,467
MANALAPAN	GP	10/01/2020	0	234,760	0						
			9,825	1,440,075	702,513	0	0	0	9,211	2,377,962	0
MARATHON	F	10/01/2020	74,143	1,734,712	0						
			87,281	5,051,394	3,043,929	992,823	0	0	198,754	10,785,528	0

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			Cash & Equiv	International Domestic	International Domestic						
MARCO ISLAND	F	10/01/2020	384,489	0	0	1,845,908	0	0	0	25,198,827	0
			878,273	14,965,564	7,124,593						
MARCO ISLAND	P	10/01/2020	45,236	2,706,578	0	0	0	0	24,886	18,877,200	0
			901,005	10,426,110	4,823,157						
MARIANNA	F	10/01/2020	45,134	0	0	0	0	0	0	4,278,250	0
			49,105	2,821,167	1,362,844						
MARIANNA	P	10/01/2020	55,532	0	0	0	0	0	0	5,530,931	0
			18,960	3,681,602	1,774,837						
MARTIN COUNTY	ERP	07/01/2019	0	0	0	0	0	0	0	8,400,010	0
			14,688	5,487,580	2,897,742						
MEDLEY	P	10/01/2020	0	3,177,963	0	0	0	0	0	29,377,893	0
			0	18,150,886	8,049,044						
MEDLEY - GENERAL + ELECTED	G	10/01/2020	23,866	2,712,708	0	0	0	0	0	25,106,130	137,019
			0	16,039,213	6,330,343						
MELBOURNE	F	10/01/2020	-70,354	3,547,142	3,451,032	9,581,335	3,262,922	0	196,331	74,290,140	6,723,373
			2,810,522	39,718,913	12,184,959						
MELBOURNE	G	10/01/2020	17,716	1,052,705	769,461	0	0	0	224,310	7,964,038	19,524
			121,690	4,028,095	2,198,681						
MELBOURNE	P	10/01/2020	143,886	12,458,836	0	4,084,372	0	0	163,957	94,418,939	2,198,617
			2,698,710	46,091,891	29,105,201						
MELBOURNE - SPECIAL RISK	G	10/01/2020	80,888	0	0	0	0	0	3,647	1,621,181	0
			22,995	960,079	560,866						
MELBOURNE BEACH	P	10/01/2020	1,045	358,491	0	0	0	0	13,839	3,755,659	0
			83,760	2,162,969	1,163,233						
MIAMI - ELECTED	G	01/01/2020	3,004	0	0	0	0	0	0	7,925,356	0
			7,922,352	0	0						
MIAMI - FIPO	PF	10/01/2020	9,893,734	234,193,626	12,370,345	94,255,006	124,012,488	151,905,904	0	1,302,013,988	151,905,904
			22,131,482	377,664,258	275,587,145						
MIAMI - FIPO (STAFF)	G	10/01/2020	0	383,366	0	0	0	0	75,586	3,569,682	168,458
			280,448	2,002,078	979,376						

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			Cash & Equiv	International Domestic	International Domestic						
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2021	3,578,808	84,713,617	4,474,659						
			8,005,504	136,610,487	99,686,675	34,094,363	44,858,379	0	0	416,022,492	0
MIAMI - GESE	GS	10/01/2020	4,811,797	0	0						
			37,543,616	527,845,417	207,616,927	0	0	0	3,383,835	774,433,922	0
MIAMI - GESE (EXCESS)	GS	10/01/2020	0	0	0						
			0	0	0	0	0	0	0	0	0
MIAMI - GESE (STAFF)	GS	10/01/2020	5,000	0	0						
			36,291	3,535,557	1,238,784	0	0	0	1,029	4,814,603	0
MIAMI - OFF-STREET PARKING	G	10/01/2020	15,373	0	0						
			332,338	14,212,372	8,194,446	0	0	0	31,950	22,722,579	0
MIAMI BEACH	G	10/01/2020	0	115,495,332	0						
			6,210,141	281,664,680	171,539,646	81,192,262	41,163,521	15,455,350	263,158	712,457,774	15,455,350
MIAMI BEACH	PF	10/01/2020	1,818,272	0	55,677,074						
			20,000	576,647,237	240,768,228	98,590,809	0	32,473,684	363,020	1,005,632,284	32,473,684
MIAMI SHORES VILLAGE	G	10/01/2019	36,091	0	0						
			1,080,005	9,904,316	4,663,230	0	0	0	0	15,683,642	840,542
MIAMI SHORES VILLAGE	P	10/01/2020	214,306	632,313	115,266						
			553,250	15,489,831	11,731,700	0	0	0	162,289	28,574,377	316,346
MIAMI SPRINGS	G	10/01/2020	53,951	0	165,247						
			744,529	13,080,707	5,797,757	1,820,166	0	0	53,826	21,608,531	156,732
MIAMI SPRINGS	PF	10/01/2020	9,460	0	501,814						
			1,179,730	21,989,195	9,270,074	2,687,408	0	0	32,868	35,604,813	740,442
MIAMI-DADE COUNTY	ERP	07/01/2020	0	4,577,957	0						
			763,396	9,597,242	9,155,913	0	0	0	0	24,094,508	0
MIDWAY FCD	F	10/01/2020	1,792	1,191,297	0						
			59,939	3,468,998	2,090,390	681,812	0	0	0	7,494,228	0
MILTON	F	10/01/2020	39,516	229,567	0						
			800,989	3,223,527	1,683,078	0	0	0	11,611	5,965,066	32,538
MILTON	G	10/01/2020	68,980	1,334,322	0						
			252,921	8,305,318	3,145,639	1,709,797	0	0	45,539	14,771,438	561,380

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			Cash & Equiv	International Domestic	International Domestic						
MILTON	P	10/01/2020	22,843	709,978	0						
			244,030	5,055,103	2,009,566	942,408	0	0	0	8,983,928	505,329
MIRAMAR	F	10/01/2020	249,653	0	910,924						
			791,666	128,985,687	34,093,825	16,376,335	4,752,507	0	988,560	185,172,037	27,345,529
MIRAMAR	G	10/01/2020	551,653	0	0						
			1,487,298	77,698,923	26,942,919	0	12,314,405	4,026,134	152,393	122,868,939	4,026,134
MIRAMAR	P	10/01/2020	460,758	23,193,300	0						
			5,799,419	84,915,130	32,784,629	38,440,729	19,025,565	578,176	214,390	204,983,316	50,807,493
MIRAMAR - MANAGEMENT	G	10/01/2020	299,326	0	0						
			154,194	36,772,458	11,001,875	5,152,325	0	2,459,859	0	55,840,037	2,459,859
MONROE COUNTY	ERP	07/01/2021	0	0	0						
			210,781	0	0	0	0	0	0	210,781	0
MONROE COUNTY VOL F.F. & EMS	F	01/01/2021	0	0	0						
			841,817	0	0	0	0	0	0	841,817	0
MONTICELLO	F	10/01/2018	11	0	0						
			8,516	601,068	317,762	0	0	0	9,700	917,657	0
MONTICELLO	P	10/01/2019	0	0	0						
			50,299	0	2,276,682	0	0	0	33,692	2,293,289	0
MOUNT DORA	F	10/01/2020	0	0	367,920						
			255,649	5,206,581	2,489,831	1,166,511	0	0	1,247	9,485,245	32,441
MOUNT DORA	G	10/01/2020	0	0	727,843						
			106,314	10,634,037	3,888,767	1,401,430	0	665,060	4,115	17,419,336	0
MOUNT DORA	P	10/01/2020	0	0	598,277						
			502,003	7,863,484	2,527,486	1,408,059	0	0	7,688	12,891,621	0
NAPLES	F	10/01/2020	882,652	9,110,988	629,465						
			1,362,726	34,897,139	9,467,416	4,489,748	0	0	114	60,840,020	1,907,451
NAPLES	G	10/01/2020	274,120	9,214,861	563,606						
			1,236,814	34,426,519	9,770,651	5,408,365	0	0	2,022	60,892,914	39,476
NAPLES	P	10/01/2020	1,107,796	8,307,784	505,348						
			1,242,931	31,482,162	8,605,418	4,497,697	0	0	9,592	55,739,544	1,263,022

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			Cash & Equiv	International Domestic	International Domestic						
NEPTUNE BEACH	P	10/01/2020	26,790	1,141,120	102,060						
			292,794	5,005,101	4,368,573	0	0	0	565,710	10,370,728	118,240
NEW PORT RICHEY	F	10/01/2020	133,025	1,720,663	118,168						
			165,839	8,426,051	3,412,035	0	0	0	628,974	13,346,807	391,013
NEW PORT RICHEY	P	10/01/2020	48,544	0	0						
			1,035,596	18,963,234	7,686,854	3,640,450	0	129,765	515,289	30,989,154	343,099
NEW SMYRNA BEACH	F	10/01/2020	715,751	4,410,837	0						
			845,300	11,310,805	6,700,884	1,606,061	0	0	15,403	25,574,235	480,665
NEW SMYRNA BEACH	P	10/01/2020	0	3,117,047	2,834,453						
			366,254	8,592,645	1,591,777	2,449,644	0	0	23,389	18,928,431	109,392
NORTH BAY FCD	F	10/01/2020	110,949	594,924	108,196						
			66,819	3,224,594	1,199,335	498,971	0	0	3,253	5,800,535	0
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2020	115,798	2,150,869	0						
			662,447	37,087,106	21,632,870	1,734,098	0	0	313,023	63,070,165	0
NORTH BROWARD HOSPITAL	G	07/01/2018	0	0	0						
			4,359,637	217,438,178	55,098,184	0	88,623,275	0	0	365,519,274	0
NORTH COLLIER FCD (was North Naples)	F	10/01/2020	2,003,619	16,387,811	5,886,278						
			1,253,376	45,851,466	24,124,589	6,694,744	0	0	102,792	102,099,091	826,652
NORTH MIAMI 691 [GPF]	F	10/01/2020	3,879	0	0						
			59,249	1,492,765	539,078	381,122	0	0	9,997	2,466,096	0
NORTH MIAMI 691 [GPF]	G	10/01/2020	210,485	0	0						
			3,215,320	81,009,859	29,254,877	20,682,824	0	0	542,538	133,830,827	0
NORTH MIAMI 691 [GPF]	P	10/01/2020	8,933	0	0						
			136,451	3,437,886	1,241,515	877,735	0	0	23,024	5,679,496	0
NORTH MIAMI 748	P	10/01/2020	231,520	0	0						
			3,375,146	31,308,472	34,831,313	15,876,443	0	0	1,374,881	84,248,013	0
NORTH MIAMI BEACH	G	10/01/2020	389,705	0	0						
			2,293,517	53,596,326	17,882,062	8,086,044	0	184,772	328,440	82,103,986	111,747

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City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
NORTH MIAMI BEACH	PF	10/01/2020	50,966	0	0	7,388,901	296,173	0	0	103,213,261	6,989,316
			3,240,449	59,450,475	32,786,297						
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2020	4,816	3,919,304	0	1,783,387	0	0	0	20,741,874	0
			103,685	11,094,326	3,836,356						
NORTH PORT	F	10/01/2020	228,706	5,713,715	2,004,249	5,391,335	0	0	9,825	55,434,805	488,686
			444,337	27,001,851	14,660,437						
NORTH PORT	P	10/01/2020	542,902	7,991,947	1,938,556	4,101,949	0	0	665,386	51,373,369	50,122
			1,399,776	25,059,912	11,003,713						
NORTH RIVER FCD	F	10/01/2020	100,819	3,862,774	731,626	2,163,995	0	0	30,712	24,561,450	0
			515,421	11,034,462	6,183,065						
OAKLAND PARK	G	10/01/2020	0	7,974,197	0	3,628,470	0	0	0	42,191,516	0
			210,958	22,572,461	7,805,430						
OAKLAND PARK	PF	10/01/2020	802,307	0	0	8,595,107	0	-510,025	1,714,370	61,926,068	1,748,613
			2,371,905	37,214,286	15,166,858						
OCALA	F	10/01/2020	619,667	10,785,746	661,942	6,880,207	0	0	160,384	74,876,538	3,759,247
			1,752,765	35,571,811	18,764,784						
OCALA	G	10/01/2020	17,797	19,845,032	0	18,844,788	0	0	816,283	172,555,848	3,186,618
			2,792,148	82,201,190	49,671,176						
OCALA	P	10/01/2020	114,903	13,750,514	0	3,714,055	0	0	127,073	80,914,606	2,531,154
			2,163,494	35,911,674	25,387,039						
OCEAN CITY-WRIGHT FCD	F	10/01/2020	25,389	670,483	102,896	0	0	0	265	16,354,764	0
			1,592,770	11,443,154	2,520,337						
OCOEE	G	10/01/2020	150,630	6,403,758	512,323	4,718,221	0	0	68,461	43,468,609	468,536
			739,532	19,714,750	11,297,856						
OCOEE	PF	10/01/2020	94,452	6,754,691	1,501,420	5,910,708	0	0	1,291,639	62,623,794	1,416,399
			3,002,150	28,191,582	18,460,430						
OKALOOSA ISLAND FCD	F	10/01/2020	42,671	1,634,009	220,053	930,280	0	0	405,068	10,393,283	0
			177,863	5,720,457	2,073,018						

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			Cash & Equiv	International Domestic	International Domestic						
OKEECHOBEE	F	10/01/2020	25,355	0	0						
			19,480	3,122,889	1,701,434	0	0	0	16,951	4,852,207	208,674
OKEECHOBEE	G	10/01/2020	38,557	0	0						
			115,038	3,732,991	1,704,748	0	0	0	130,383	5,460,951	133,359
OKEECHOBEE	P	10/01/2020	37,748	0	0						
			129,121	6,873,107	3,465,907	0	0	0	94,414	10,411,469	322,371
OKEECHOBEE UTILITY	G	10/01/2020	33,819	0	0						
			173,684	6,517,853	3,458,015	0	0	0	40,956	10,142,415	0
OLDSMAR	F	10/01/2020	0	1,218,873	0						
			61,327	3,549,297	2,138,778	697,594	0	0	729,483	6,936,386	0
ORANGE COUNTY LIBRARY	G	01/01/2021	0	11,644,618	0						
			635,638	28,625,800	14,723,292	2,664,512	0	0	24,142	58,269,718	0
ORANGE PARK	F	10/01/2020	41,832	1,166,738	40,824						
			223,626	4,474,967	2,022,223	765,150	0	0	17,598	8,717,762	224,463
ORANGE PARK	G	10/01/2020	2,666	1,880,627	0						
			94,623	5,476,292	3,299,969	1,076,334	0	0	0	11,830,511	0
ORANGE PARK	P	10/01/2020	116,792	2,144,539	0						
			601,857	11,634,498	7,099,524	0	0	0	119,421	21,477,789	156,664
ORLANDO	F	10/01/2020	0	103,335,068	0						
			1,977,538	144,125,854	142,864,559	26,269,811	19,345,612	38,811,938	0	476,730,380	4,878,942
ORLANDO	G	09/30/2020	1,325,169	18,411,053	0						
			378,685	105,809,342	86,112,636	13,009,905	6,045,436	241,080	0	231,333,306	0
ORLANDO	P	10/01/2020	0	146,446,235	139,088,251						
			6,551,983	193,979,354	63,763,289	36,243,549	75,154,984	0	263,624	660,964,021	0
ORLANDO AVIATION	G	10/01/2020	517,134	23,524,444	0						
			5,203,012	73,007,778	44,272,499	0	0	0	1,155,969	145,368,898	0
ORLANDO UTILITY	G	10/01/2019	347,827	61,390,922	0						
			14,379,175	176,973,447	89,419,325	43,884,341	27,512,097	12,520,278	661,202	425,766,210	0
ORMOND BEACH	F	10/01/2020	170,231	3,385,999	0						
			1,968,195	16,450,262	11,518,010	0	0	0	52,530	33,440,167	446,698

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			Cash & Equiv	International Domestic	International Domestic						
ORMOND BEACH	G	10/01/2020	225,176	6,292,594	0						
			3,022,615	26,649,316	17,594,195	0	0	0	341,171	53,442,725	519,139
ORMOND BEACH	P	10/01/2020	209,489	4,023,745	0						
			2,786,762	18,830,278	12,929,420	0	0	0	147,609	38,632,085	169,718
OVIEDO	F	10/01/2020	0	4,823,033	0						
			368,391	6,418,871	4,025,969	1,392,137	0	0	73,267	16,955,134	580,474
OVIEDO	P	10/01/2020	432,025	3,849,846	144,069						
			297,589	15,497,799	7,655,144	1,339,445	0	0	17,713	29,198,204	80,581
PACE FCD	F	10/01/2020	0	21,421	0						
			1,078	62,378	37,589	12,260	0	0	0	134,726	0
PALATKA	F	10/01/2020	39,867	1,192,975	0						
			636,348	3,885,365	2,678,208	0	0	0	23,976	8,408,787	0
PALATKA	G	10/01/2020	60,290	3,889,854	0						
			160,066	6,620,883	8,435,028	0	0	0	19,112	19,147,009	316,430
PALATKA	P	10/01/2020	19,454	1,870,855	0						
			1,256,183	5,419,030	3,320,320	0	0	0	54,271	11,831,571	2,142
PALM BAY	F	10/01/2020	367,909	16,692,545	802,304						
			2,044,029	32,943,636	28,806,777	14,264,185	0	0	1,477,440	94,443,945	4,237,093
PALM BAY	G	10/01/2020	1	0	0						
			14,562	130,689	70,836	0	0	0	1,360	214,728	0
PALM BAY	P	10/01/2020	488,118	17,702,058	935,359						
			4,095,174	49,627,794	37,831,927	14,473,724	0	0	1,236,504	123,917,650	3,075,137
PALM BEACH	GPF	09/30/2020	5,596,087	31,899,615	0						
			25,449,121	114,376,420	38,812,207	24,661,044	6,838,727	12,063	1,878,291	245,766,993	11,526,697
PALM BEACH GARDENS	F	10/01/2020	568,146	14,740,950	5,471,582						
			1,796,795	54,870,065	28,544,841	11,269,745	0	0	559,665	116,702,459	7,826,195
PALM BEACH GARDENS	G	10/01/2020	0	457,129	0						
			23,000	1,331,135	802,131	261,627	0	0	0	2,875,022	0
PALM BEACH GARDENS	P	10/01/2020	2,500,346	298,490	0						
			2,299,742	66,263,147	24,341,447	9,862,791	0	0	1,056,404	104,509,559	16,602,877

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			Cash & Equiv	International Domestic	International Domestic						
PALM COAST (VOL)	F	10/01/2020	0 38,133	757,891 2,206,941	0 1,329,884	433,762	0	0	0	4,766,611	0
PALM HARBOR FCD	F	10/01/2020	50,461 3,509,441	1,597,641 24,148,910	0 5,114,239	0	0	0	163,238	34,257,454	0
PALM TRAN, INC. (ATU-1577)	G	01/01/2021	0 1,937,327	0 74,440,782	0 44,933,978	11,665,533	5,698,589	0	0	138,676,209	0
PALMETTO	G	10/01/2020	92,574 426,029	3,204,617 7,759,921	800,102 2,323,847	1,464,669	0	0	26,237	16,045,522	56,253
PALMETTO	P	10/01/2020	21,241 299,210	2,130,514 6,786,096	0 3,878,038	1,516,007	0	0	0	14,631,106	26,881
PANAMA CITY	F	10/01/2020	11,626 1,532,362	6,069,553 15,095,089	0 12,369,849	2,874,724	0	0	53,882	37,899,321	558,434
PANAMA CITY	P	10/01/2020	72,591 1,305,752	6,169,843 14,606,773	0 12,349,005	3,000,458	0	0	32,528	37,471,894	258,039
PANAMA CITY (SUPP)	G	10/01/2020	0 28,924	574,870 1,673,993	0 1,008,734	329,014	0	0	0	3,615,535	0
PANAMA CITY BEACH	F	10/01/2020	7,093 926,752	0 12,888,221	0 4,506,319	0	0	0	20,082	18,308,303	246,940
PANAMA CITY BEACH	G	10/01/2020	18,619 1,579,331	0 29,945,913	0 11,516,853	0	0	0	44,144	43,016,572	1,482,710
PANAMA CITY BEACH	P	10/01/2020	10,697 1,244,148	0 17,375,898	0 6,571,625	0	0	0	39,297	25,163,071	58,817
PARKLAND	P	10/01/2020	0 98,018	0 0	0 2,181,477	0	0	0	2,555	2,276,940	0
PASCO COUNTY	ERP	07/01/2021	9,261 4,025,680	2,706,983 4,953,740	0 4,747,139	0	490,008	171,259	0	17,104,070	0
PEMBROKE PARK COMM SUPP	G	10/01/2019	0 0	177,977 1,341,222	0 727,371	0	0	851,097	0	3,097,667	0
PEMBROKE PINES	G	10/01/2020	0 0	21,612,915 92,224,424	0 81,528,684	12,040,123	0	4,036	0	207,410,182	0

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			Cash & Equiv	International Domestic	International Domestic						
PEMBROKE PINES	PF	10/01/2020	3,226,639 16,163,805	0 437,940,758	827,369 174,123,681	100,693,510	2,638,970	313,004	939,194	734,988,542	166,175,433
PENSACOLA	F	10/01/2020	259,897 2,015,540	22,390,776 50,238,986	0 44,313,196	7,637,571	0	0	133,480	126,722,486	1,645,222
PENSACOLA	G	09/30/2020	10,029 2,606,786	0 121,968,840	0 21,802,200	0	0	94,476	0	146,482,331	0
PENSACOLA	P	10/01/2020	216,587 3,119,533	19,218,515 47,281,840	0 31,890,755	10,394,523	0	0	397,113	111,724,640	1,345,690
PERRY	F	10/01/2020	20,924 118,929	620,021 2,104,489	74,332 1,200,275	0	0	0	10,734	4,128,236	51,236
PERRY	P	10/01/2020	26,165 136,404	1,336,741 4,764,512	196,101 1,818,628	877,570	0	0	8,093	9,148,028	0
PINELLAS PARK	F	10/01/2020	58,117 1,631,690	8,609,932 27,293,324	0 25,471,379	7,266,977	0	0	0	70,331,419	0
PINELLAS PARK	G	10/01/2020	83,440 2,870,741	0 76,748,332	0 19,789,173	0	0	0	0	99,491,686	0
PINELLAS PARK	P	10/01/2020	59,236 1,576,116	0 22,234,524	0 13,391,774	0	13,202,465	26,801,949	0	77,266,064	179,873
PLANT CITY	PF	10/01/2020	76,388 1,911,267	9,532,034 19,536,645	16,137 22,491,967	2,156,361	0	0	5,823	55,714,976	3,251,492
PLANTATION	G	10/01/2020	1,390,244 11,849,448	27,272,517 91,021,116	0 63,877,547	0	0	0	1,826,236	193,584,636	9,138,941
PLANTATION	P	10/01/2020	158,197 5,152,227	35,117,434 77,413,616	0 41,858,803	21,426,855	0	0	1,159,906	179,967,226	28,946,286
PLANTATION (VOL)	F	10/01/2020	958,616 365,781	0 20,325,185	0 1,917,844	1,509,475	0	0	962,897	24,114,004	0
POMPANO BEACH	G	10/01/2020	186,172 7,776,521	0 123,798,859	0 26,512,910	29,706,710	12,881,548	0	146,296	200,716,424	4,611,193
POMPANO BEACH	PF	10/01/2020	503,155 12,542,741	0 125,033,111	0 56,388,986	0	58,128,094	0	0	252,596,087	15,058,744

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			Cash & Equiv	International Domestic	International Domestic						
PORT ORANGE	F	10/01/2020	87,331	3,621,708	0	1,468,733	0	0	156,327	35,150,295	263,803
			1,550,973	15,620,887	12,956,990						
PORT ORANGE	G	10/01/2020	269,636	4,085,912	0	6,908,907	0	2,399,808	0	34,864,425	0
			700,482	14,086,092	6,413,588						
PORT ORANGE	P	10/01/2020	315,381	0	0	4,378,652	0	0	0	45,974,445	0
			394,273	29,996,912	10,889,227						
PORT ST. LUCIE	P	10/01/2020	104,095	12,938,385	2,305,195	12,676,627	0	0	867,410	126,541,376	2,871,808
			5,054,701	70,794,921	23,534,862						
PUNTA GORDA	F	10/01/2020	0	2,711,962	0	1,657,982	0	0	4,875	17,687,551	720,586
			97,049	9,104,571	4,120,862						
PUNTA GORDA	G	10/01/2020	78,160	7,961,528	0	4,848,339	0	0	38,924	50,743,817	2,213,797
			728,045	18,059,042	19,107,627						
PUNTA GORDA	P	10/01/2020	23,992	3,010,868	1,014,958	0	0	0	19,399	20,355,903	45,969
			377,627	10,547,499	5,400,358						
QUINCY	PF	10/01/2020	331,472	824,401	165,778	710,581	0	0	18,501	8,507,101	0
			383,444	4,451,736	1,658,190						
RIVIERA BEACH	F	10/01/2020	437,268	10,916,453	0	18,651,034	0	0	246,642	99,138,516	1,377,453
			947,715	48,043,383	20,389,305						
RIVIERA BEACH	G	10/01/2020	123,704	0	0	13,005,616	0	0	0	121,714,425	1,807,951
			3,406,875	77,065,790	28,112,440						
RIVIERA BEACH	P	09/30/2020	184,701	16,415,552	0	4,058,700	0	0	2,380,366	85,245,315	442,405
			4,302,550	37,064,625	25,599,553						
ROCKLEDGE	F	10/01/2020	10,535	0	0	1,187,065	0	0	0	13,200,675	478,125
			231,333	9,333,664	2,438,078						
ROCKLEDGE	G	10/01/2020	6,643	0	0	1,710,795	0	0	0	19,271,267	374,985
			414,017	13,679,824	3,459,988						
ROCKLEDGE	P	10/01/2020	251,898	0	0	1,489,669	0	0	0	17,016,469	787,762
			184,169	12,200,588	2,890,145						
SAFETY HARBOR	F	10/01/2020	112,822	1,899,651	0	1,087,222	0	0	1,188,554	10,871,759	0
			95,580	5,531,688	3,333,350						

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			Cash & Equiv	International Domestic	International Domestic						
SAINT AUGUSTINE	F	10/01/2020	23,509	1,634,005	320,328						
			682,940	8,111,856	4,419,162	0	0	0	376,781	14,815,019	0
SAINT AUGUSTINE	G	10/01/2020	0	4,963,808	0						
			1,535,472	25,924,500	5,121,992	7,885,911	3,230,218	0	14,040	48,647,861	0
SAINT AUGUSTINE	P	10/01/2020	8,302	2,016,401	0						
			767,388	12,151,119	3,670,844	4,066,995	0	0	35,783	22,645,266	169,761
SAINT CLOUD	G	10/01/2020	71,111	10,085,926	0						
			1,711,084	33,468,905	16,322,362	6,425,654	0	0	3,204,290	64,880,752	907,259
SAINT CLOUD	PF	10/01/2020	563,786	8,219,502	0						
			2,880,363	29,465,707	15,613,910	5,437,122	0	0	345,960	61,834,430	944,919
SAINT JOHNS RIVER PW PK	G	10/01/2020	592,736	0	0						
			3,272,810	98,662,375	67,508,927	0	0	0	56,769	169,980,079	0
SAINT LUCIE COUNTY FCD	F	10/01/2020	2,749,291	16,080,259	0						
			23,670,827	170,021,229	56,795,276	17,704,007	0	0	820,945	286,199,944	42,085,618
SAINT LUCIE COUNTY FCD	G	10/01/2020	34,336	1,547,227	26,674						
			412,529	8,367,907	3,931,029	2,783,383	0	0	63,035	17,040,050	1,925,483
SAINT PETE BEACH	F	10/01/2020	2,421	1,999,640	638,337						
			496,897	8,027,770	4,040,793	1,290,182	0	0	47,570	16,448,470	43,474
SAINT PETE BEACH	G	10/01/2020	12,632	1,104,961	51,308						
			278,686	7,546,279	3,722,287	0	0	0	8,894	12,707,259	-372
SAINT PETE BEACH	P	10/01/2020	0	1,804,053	830,013						
			358,601	8,249,032	6,732,955	0	0	0	4,718	17,969,936	0
SAINT PETERSBURG	F	10/01/2020	433,502	0	0						
			879,980	203,269,552	61,741,697	0	13,632,242	0	851,792	279,105,181	21,869,419
SAINT PETERSBURG	G	10/01/2020	1,028,486	0	0						
			8,111,131	293,202,529	111,910,651	0	37,104,136	11,943	0	451,368,876	13,695,127
SAINT PETERSBURG	P	10/01/2020	957,886	0	0						
			7,675,215	346,504,214	76,456,803	0	0	0	561,774	431,032,344	29,189,245
SAN CARLOS PARK FCD	F	10/01/2020	0	4,723,498	0						
			124,960	13,370,747	4,623,530	2,149,316	0	0	0	24,992,051	0

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APPENDIX C - Market Value of Assets - 9/30/2021

City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
SANFORD	F	10/01/2020	38,392	6,201,507	0						
			1,247,977	18,039,230	7,121,563	5,314,700	0	0	12,832	37,950,537	244,380
SANFORD	P	10/01/2020	35,895	6,986,706	0						
			1,255,809	23,236,628	9,284,926	8,722,160	0	0	30,758	49,491,366	33,767
SANIBEL	G	10/01/2020	89,371	6,453,884	479,129						
			787,628	14,784,735	8,153,505	3,100,834	0	0	49,349	33,799,737	216,082
SANIBEL	P	10/01/2020	3,282	5,253,667	18,872						
			4,578,167	7,695,547	4,534,494	0	0	0	34,666	22,049,363	316,878
SARASOTA	F	09/30/2020	465,383	18,265,293	322,860						
			693,224	81,817,045	38,408,193	18,870,794	0	0	534,835	158,307,957	0
SARASOTA	G	09/30/2020	1,456,004	23,784,812	0						
			3,740,946	81,772,532	29,366,547	16,403,269	0	0	188,383	156,335,727	1,483,455
SARASOTA	P	09/30/2020	872,379	3,594,086	0						
			4,429,176	152,365,197	78,253,080	31,597,952	0	0	209,119	270,902,751	2,595,928
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2020	0	99,399,709	0						
			9,435,536	93,241,560	114,835,929	0	71,075,456	0	0	387,988,190	0
SARASOTA-MANATEE AIRPORT	G	10/01/2020	0	0	0						
			0	9,009,285	15,395,363	1,541,411	0	0	0	25,946,059	0
SATELLITE BEACH	G	10/01/2020	0	1,285,426	0						
			64,675	3,743,096	2,255,559	735,684	0	0	0	8,084,440	275,202
SATELLITE BEACH	PF	10/01/2020	190,724	3,417,762	0						
			171,963	9,952,354	5,997,206	1,956,078	0	0	791,314	20,894,773	426,866
SEBASTIAN	P	10/01/2020	24,159	2,123,641	403,057						
			1,263,961	9,315,752	3,322,398	724,831	0	0	0	17,177,799	116,783
SEBRING	F	10/01/2020	31,184	2,288,493	54,091						
			351,370	6,116,736	4,477,331	1,061,706	0	0	26,009	14,354,902	0
SEBRING	P	10/01/2020	43,863	0	0						
			278,469	11,776,675	6,612,432	987,342	0	0	0	19,698,781	329,244

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City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
SEMINOLE	F	10/01/2020	415,998	5,954,012	0						
			1,163,590	18,134,310	8,284,420						
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2020	0	143,697,065	0						
			3,421,359	236,758,021	236,073,751						
SOUTH MIAMI [GP]	G	10/01/2020	146,324	2,897,740	0						
			1,473,959	9,882,935	5,242,721						
SOUTH MIAMI [GP]	P	10/01/2020	443,106	3,886,540	0						
			1,976,921	13,255,297	7,031,699						
SOUTH PASADENA	F	10/01/2020	189,236	1,034,228	353,741						
			153,015	3,101,364	1,508,498						
SOUTH WALTON FCD	F	10/01/2020	63,908	8,678,350	2,854,871						
			790,175	28,008,768	15,197,433						
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2021	0	18,801,358	0						
			2,680,564	10,991,989	16,574,533						
SOUTHERN MANATEE FCD	F	10/01/2020	4,500	8,336,537	0						
			419,448	24,275,577	14,628,263						
SOUTHERN MANATEE FCD	G	10/01/2020	0	610,516	0						
			30,718	1,777,791	1,071,282						
STARKE	F	10/01/2020	47,533	0	0						
			622,535	3,097,697	840,407						
STARKE	G	10/01/2020	12,631	0	0						
			829,772	8,043,016	2,118,227						
STARKE	P	10/01/2020	51,460	0	0						
			238,857	0	0						
SUNRISE	F	10/01/2020	-103,759	9,945,568	0						
			3,090,846	57,091,181	12,777,187						
SUNRISE	G	10/01/2020	134,035	38,857,149	0						
			34,270,259	102,873,660	52,906,073						

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City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
SUNRISE	P	10/01/2020	1,419,361	16,437,381	0	12,881,489	0	0	554,466	175,186,062	6,208,733
			1,764,310	93,217,018	50,020,969						
SURFSIDE [GP]	G	10/01/2020	45,056	0	0	546,580	0	243,857	20,916	9,608,705	112,216
			78,809	6,428,875	2,286,444						
SURFSIDE [GP]	P	10/01/2020	78,030	0	0	946,606	0	422,329	36,224	16,641,024	0
			136,487	11,133,974	3,959,822						
SWEETWATER	P	10/01/2020	109,535	514,138	0	0	0	0	55,227	15,349,437	0
			203,204	9,977,355	4,600,432						
TALLAHASSEE [GPF]	F	10/01/2020	359,000	0	0	35,216,000	37,181,000	0	0	230,737,000	0
			2,316,000	112,987,000	42,678,000						
TALLAHASSEE [GPF]	G	10/01/2020	1,920,000	0	0	182,457,000	192,633,000	0	0	1,194,769,000	0
			11,252,000	585,391,000	221,116,000						
TALLAHASSEE [GPF]	P	10/01/2020	613,000	0	0	52,122,000	55,029,000	0	0	343,664,000	0
			5,509,000	167,226,000	63,165,000						
TAMARAC	F	10/01/2020	0	0	0	0	0	0	186,382	125,186,999	650,959
			9,449,497	92,155,385	23,768,499						
TAMARAC	G	10/01/2020	30,219	0	0	0	0	0	36,270	59,656,112	244,617
			1,896,885	47,335,566	10,429,712						
TAMARAC	P	10/01/2020	0	0	0	0	1,066,372	0	434,328	5,453,359	0
			606,695	4,214,620	0						
TAMARAC - ELECTED	G	10/01/2020	0	9,678,902	0	5,539,498	0	0	15,500	60,858,351	0
			487,241	28,184,476	16,983,734						
TAMPA	G	10/01/2020	2,910,281	0	0	66,368,193	0	0	4,910,951	741,084,321	10,890,405
			1,079,942	459,473,847	216,163,009						
TAMPA	PF	10/01/2020	1,819,571	0	0	62,508,299	0	40,999,426	5,174,815	1,335,272,222	43,739,545
			23,826,936	1,008,930,820	202,361,985						
TAMPA PF (STAFF)	G	10/01/2019	0	0	0	0	0	0	0	1,060,134	0
			1,060,134	0	0						
TARPON SPRINGS	F	10/01/2020	42,241	410,298	179,317	3,037,438	0	0	19,035	29,456,194	294,186
			897,213	19,077,114	5,831,608						

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City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
TARPON SPRINGS	P	10/01/2020	48,487 920,461	4,303,540 15,001,123	0 9,205,342	0	0	0	9,607	29,469,346	1,325,759
TAVARES	F	10/01/2020	98,070 149,259	1,773,623 3,299,045	0 3,584,050	589,504	0	0	33,572	9,459,979	0
TAVARES	P	10/01/2020	129,470 101,015	2,355,947 5,724,363	0 5,781,332	912,994	0	0	78,976	14,926,145	381,543
TEMPLE TERRACE	F	10/01/2020	265,132 649,612	4,982,335 13,923,637	645,000 6,283,501	4,191,402	0	0	0	30,940,619	482,087
TEMPLE TERRACE	P	10/01/2020	106,869 740,113	4,666,386 14,586,855	1,206,431 6,302,307	3,816,213	0	0	222,760	31,202,414	529,845
TEQUESTA	G	10/01/2020	48,051 41,678	1,017,390 3,825,415	264,297 1,417,374	530,254	0	0	15,303	7,129,156	0
TEQUESTA [PF]	F	10/01/2020	240,383 199,893	1,921,368 6,744,038	489,292 2,546,101	942,770	0	0	24,880	13,058,965	464,403
TEQUESTA [PF]	P	10/01/2020	128,912 97,026	905,666 3,178,908	230,649 1,200,212	444,349	0	0	14,561	6,171,161	0
TITUSVILLE	G	10/01/2020	146,132 2,004,268	6,970,058 37,465,897	2,688 8,839,405	6,312,529	0	0	47,460	61,693,517	124,997
TITUSVILLE	PF	10/01/2020	206,203 1,545,962	10,367,651 29,979,782	0 16,704,691	6,319,565	0	0	325,628	64,798,226	62,009
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2020	279,728 1,255,845	26,538,873 85,433,775	0 40,010,917	12,837,899	0	2,817,119	103,259	169,070,897	1,828,157
UMATILLA	P	10/01/2020	2,006 17,961	356,964 1,039,459	0 626,369	204,300	0	0	0	2,247,059	0
VALPARAISO	PF	10/01/2020	3,465 26,298	522,679 1,522,015	0 917,154	299,143	0	0	0	3,290,754	0
VENICE	F	10/01/2020	19,878 835,528	4,318,072 12,864,888	1,226,861 6,337,601	2,717,492	0	0	34,766	28,285,554	0
VENICE	P	10/01/2020	50,170 794,801	5,681,407 22,713,919	0 8,502,957	3,724,773	0	0	5,377	41,462,650	413,731

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City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
VERO BEACH	F	10/01/2020	7,234	1,176,119	309,751						
			633,478	2,947,139	828,312	1,153,860	0	0	7,703	7,048,190	0
VERO BEACH	G	10/01/2020	667	10,094,944	0						
			0	49,276,731	34,992,023	4,918,883	0	0	40,000	99,243,248	0
VERO BEACH	P	10/01/2020	80,821	8,661,311	391,867						
			838,830	20,795,124	13,284,597	3,901,581	0	0	103,451	47,850,680	424,129
VILLAGE OF NORTH PALM BEACH	G	10/01/2020	4,289	0	0						
			367,637	15,207,894	2,470,142	0	0	0	59,883	17,990,079	0
VILLAGE OF NORTH PALM BEACH	PF	10/01/2020	1,145,019	2,890,510	752,209						
			886,100	14,391,954	6,395,269	2,718,753	0	0	998,655	28,181,159	190,575
VILLAGE OF PALM SPRINGS	G	10/01/2020	3,534	491,240	0						
			1,273,633	16,975,813	7,749,106	2,588,973	0	0	0	29,082,299	0
VILLAGE OF PALM SPRINGS	PF	10/01/2020	8,939	0	0						
			556,597	23,837,859	7,852,639	2,960,988	0	0	0	35,217,022	700,567
VOLUSIA COUNTY (VOL)	F	10/01/2019	0	0	0						
			3,529,892	1,689,333	0	0	0	0	0	5,219,225	0
WAUCHULA	GP	10/01/2020	0	3,212,902	0						
			161,655	9,355,810	5,637,735	1,838,831	0	0	0	20,206,933	0
WEST MANATEE FCD	F	10/01/2020	134,360	3,251,045	993,669						
			517,564	9,853,489	4,966,437	1,861,432	0	0	279,695	21,298,301	0
WEST MELBOURNE	P	10/01/2020	22,490	2,610,852	654,158						
			417,338	8,233,691	3,952,028	1,628,035	0	0	10,759	17,507,833	131,338
WEST PALM BEACH	F	09/30/2020	1,935,475	27,066,635	10,773,703						
			2,013,690	125,886,018	55,569,065	26,183,972	0	2,802,125	0	252,230,683	69,624,241
WEST PALM BEACH	G	09/30/2020	37,765	0	0						
			223,342	30,094,562	7,792,064	2,939,416	3,963,482	727,403	0	45,778,034	0
WEST PALM BEACH	P	09/30/2020	4,808,227	54,395,439	0						
			5,365,273	189,333,190	67,653,983	62,070,326	0	17,936,881	1,507,913	400,055,406	62,477,383
WILLISTON	G	10/01/2020	20,747	767,908	0						
			38,637	2,236,108	1,347,461	439,494	0	0	0	4,850,355	0

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City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
WILLISTON	P	10/01/2020	30,198	412,522	0						
			20,756	1,201,243	723,859	236,097	0	0	0	2,624,675	0
WILTON MANORS (VOL)	F	10/01/2020	3,581	0	0						
			44,370	1,095,651	698,225	0	0	0	487,154	1,354,673	0
WILTON MANORS [GP]	G	10/01/2020	17,488	8,032,346	0						
			324,735	0	5,118,773	0	0	0	851,936	12,641,406	93,996
WILTON MANORS [GP]	P	10/01/2020	-8,309	9,546,158	0						
			385,936	0	6,083,480	0	0	0	1,010,658	14,996,607	0
WINTER GARDEN	G	10/01/2020	55,599	3,496,687	966,256						
			982,665	18,021,976	6,635,081	2,215,707	0	0	215,312	32,158,659	365,267
WINTER GARDEN	PF	10/01/2020	88,425	6,744,877	1,735,480						
			1,937,690	25,454,487	8,576,804	4,483,102	0	0	116,026	48,904,839	0
WINTER HAVEN	F	10/01/2020	46,951	4,239,550	363,830						
			1,932,518	16,528,638	8,424,423	3,672,975	0	0	179,192	35,029,693	1,063,392
WINTER HAVEN	G	10/01/2020	107,640	7,101,969	0						
			1,354,413	39,548,457	16,961,963	7,926,997	0	0	89,461	72,911,978	4,003,538
WINTER HAVEN	P	10/01/2020	98,057	5,212,079	0						
			649,334	18,951,083	10,462,473	1,882,649	0	0	176,680	37,078,995	1,227,844
WINTER PARK	F	10/01/2020	184,137	0	0						
			2,228,833	37,558,165	21,434,641	3,254,862	0	36,523	54,385	64,642,776	3,568,240
WINTER PARK	P	10/01/2020	12,751	0	0						
			1,404,366	38,691,046	15,097,719	3,519,555	0	24,679	4,481	58,745,635	1,580,269
WINTER SPRINGS	GPF	10/01/2020	635,692	0	0						
			515,192	38,703,802	10,198,150	5,574,338	0	2,917,815	0	58,544,989	0

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City or District	TYP SYS	Valuation Date	Receivables	Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic						
Municipalities and Special Districts:			224,783,124	4,114,021,277	410,609,404						
	481		1,352,658,067	23,406,397,056	10,063,008,825	3,862,268,437	1,591,707,330	970,284,456	291,930,089	45,703,807,887	2,082,927,469
School Board Early Retirement Programs			46,543	7,284,940	0						
	6		6,394,565	21,645,319	26,655,787	0	490,008	1,488,114	0	64,005,276	0
			224,829,667	4,121,306,217	410,609,404						
Grand Totals:	487		1,359,052,632	23,428,042,375	10,089,664,612	3,862,268,437	1,592,197,338	971,772,570	291,930,089	45,767,813,163	2,082,927,469

APPENDIX D

FUNDING PROGRESS (FASB 35 BASIS)

Headings	Information Provided
City or District	Plan Sponsor (Name of City, Special District, or School Board).
TYP SYS	Type of Retirement System: • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
REV	Indicates whether the valuation was revised.
Plan Change	Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation.
Market Value of Assets	The market value of assets, including DROP accounts.
<u>Liability for:</u>	
Ret. & Ben.	The actuarially determined present value of benefit liability for retirees, beneficiaries, and those employees who are terminated vested. (Referred to below as "Inact").
EE Contrib	The amount of active employee contributions, including if applicable, accumulated interest. Some plans do not refund all or may refund only a portion of employee contributions.

Actives	The balance of the actuarially determined present value of accrued benefits of current employees.
Total PVAB	The sum of the liabilities for Ret & Ben, EE Contrib and Actives (includes DROP accounts)
FASB 35 Ratio	The percentage ratio of (Market Value of Assets) / (Total PVAB).
<u>Ratio of Assets/ Liabilities:</u>	
Inact	Total assets divided by liability for the inactive. If assets are equal to or greater than the liability, "100 percent" (funded) is shown under heading "Inact".
Contr	Total assets <u>less</u> the liability for the inactive <i>divided</i> by the amount of employee contributions. If assets less "Inact" liability are equal to or greater than the liability for employee contributions, "100 percent" (funded) is shown under "Contr" heading. The formula for determining the percent is: $\frac{\text{Market Value of Assets} - \text{Inact}}{\text{Contr}}$
Actvs	The percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula: $\frac{\text{Market Value of Assets} - \text{Inact} - \text{Contr}}{\text{Actvs}}$

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ALACHUA COUNTY LIBRARY	G	10/01/2020	N	None	31,067,617	26,497,143	0	6,896,464	33,393,607	93.0%	100.0%	0.0%	66.3%
ALACHUA COUNTY LIBRARY	G	10/01/2019	N	None	28,911,410	25,729,521	0	8,238,884	33,968,405	85.1%	100.0%	0.0%	38.6%
ALACHUA COUNTY LIBRARY	G	10/01/2018	N	None	28,588,346	25,522,791	0	7,664,032	33,186,823	86.1%	100.0%	0.0%	40.0%
ALACHUA COUNTY LIBRARY	G	10/01/2017	N	None	27,238,725	24,078,117	1,212,084	6,853,046	32,143,247	84.7%	100.0%	100.0%	28.4%
ALACHUA COUNTY LIBRARY	G	10/01/2016	N	None	24,870,859	21,903,292	1,352,712	7,389,353	30,645,357	81.2%	100.0%	100.0%	21.9%
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2020	N	After	4,648,980	7,519,335	0	0	7,519,335	61.8%	61.8%	0.0%	0.0%
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2019	N	None	4,418,289	7,780,929	0	0	7,780,929	56.8%	56.8%	0.0%	0.0%
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2018	N	None	4,260,998	8,350,586	0	0	8,350,586	51.0%	51.0%	0.0%	0.0%
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2017	N	None	3,958,373	8,510,690	0	0	8,510,690	46.5%	46.5%	0.0%	0.0%
ALTAMONTE SPRINGS	G	10/01/2020	N	None	35,965,487	8,530,038	235,114	13,809,806	22,574,958	159.3%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	G	10/01/2019	N	None	30,803,268	7,553,059	193,641	12,478,217	20,224,917	152.3%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	G	10/01/2018	N	None	28,624,717	6,248,320	163,395	14,262,560	20,674,275	138.5%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	G	10/01/2017	N	None	24,641,839	5,307,049	126,149	12,790,706	18,223,904	135.2%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	G	10/01/2016	N	After	20,351,204	4,376,427	0	11,634,786	16,011,213	127.1%	100.0%	0.0%	100.0%
ALTAMONTE SPRINGS	P	10/01/2020	N	None	31,617,770	8,322,834	508,133	17,192,934	26,023,901	121.5%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	P	10/01/2019	N	None	26,524,439	7,760,620	458,461	14,809,524	23,028,605	115.2%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	P	10/01/2018	N	None	23,738,526	5,708,319	426,142	13,802,858	19,937,319	119.1%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	P	10/01/2017	N	None	20,038,641	3,411,165	402,436	12,364,034	16,177,635	123.9%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	P	10/01/2016	N	None	16,386,447	1,982,674	381,016	10,899,213	13,262,903	123.6%	100.0%	100.0%	100.0%
APOPKA	F	10/01/2020	N	None	48,398,310	30,851,962	4,749,423	12,946,985	48,548,370	99.7%	100.0%	100.0%	98.8%
APOPKA	F	10/01/2019	N	None	44,394,241	29,081,347	4,366,461	10,483,522	43,931,330	101.1%	100.0%	100.0%	100.0%
APOPKA	F	10/01/2018	N	None	42,511,628	27,013,310	4,021,358	9,189,687	40,224,355	105.7%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
APOPKA	F	10/01/2017	N	None	38,288,058	20,809,475	3,991,128	11,803,720	36,604,323	104.6%	100.0%	100.0%	100.0%
APOPKA	F	10/01/2016	N	None	33,278,996	18,708,739	3,656,667	10,354,286	32,719,692	101.7%	100.0%	100.0%	100.0%
APOPKA	G	10/01/2020	N	None	58,492,737	40,085,479	3,973,849	15,456,820	59,516,148	98.3%	100.0%	100.0%	93.4%
APOPKA	G	10/01/2019	N	None	54,537,542	37,122,140	3,927,794	15,730,382	56,780,316	96.1%	100.0%	100.0%	85.7%
APOPKA	G	10/01/2018	N	None	53,228,222	33,733,162	3,809,295	15,227,844	52,770,301	100.9%	100.0%	100.0%	100.0%
APOPKA	G	10/01/2017	N	None	49,273,940	31,161,619	3,612,508	15,519,333	50,293,460	98.0%	100.0%	100.0%	93.4%
APOPKA	G	10/01/2016	N	None	44,194,664	29,281,279	3,532,952	14,490,835	47,305,066	93.4%	100.0%	100.0%	78.5%
APOPKA	P	10/01/2020	N	None	62,206,452	39,743,749	3,985,980	19,155,119	62,884,848	98.9%	100.0%	100.0%	96.5%
APOPKA	P	10/01/2019	N	None	57,662,870	34,013,087	3,970,174	19,782,779	57,766,040	99.8%	100.0%	100.0%	99.5%
APOPKA	P	10/01/2018	N	None	54,768,453	28,070,276	3,959,097	19,647,171	51,676,544	106.0%	100.0%	100.0%	100.0%
APOPKA	P	10/01/2017	N	None	49,855,666	25,420,398	3,700,635	21,789,795	50,910,828	97.9%	100.0%	100.0%	95.2%
APOPKA	P	10/01/2016	N	None	43,500,207	22,589,015	3,384,229	20,189,312	46,162,556	94.2%	100.0%	100.0%	86.8%
ARCADIA	G	01/01/2021	N	None	3,979,439	2,360,431	0	1,147,041	3,507,472	113.5%	100.0%	0.0%	100.0%
ARCADIA	G	01/01/2020	N	None	3,451,583	2,038,155	0	1,248,968	3,287,123	105.0%	100.0%	0.0%	100.0%
ARCADIA	G	01/01/2019	N	None	2,921,507	1,956,864	0	1,183,961	3,140,825	93.0%	100.0%	0.0%	81.5%
ARCADIA	G	01/01/2018	N	None	2,774,075	2,078,525	0	934,737	3,013,262	92.1%	100.0%	0.0%	74.4%
ARCADIA	G	01/01/2017	N	None	2,498,776	1,834,722	547,943	534,415	2,917,080	85.7%	100.0%	100.0%	21.7%
ARCADIA	PF	10/01/2020	N	After	10,357,400	9,741,353	389,233	999,947	11,130,533	93.1%	100.0%	100.0%	22.7%
ARCADIA	PF	10/01/2019	N	After	9,740,121	8,403,690	434,971	1,257,349	10,096,010	96.5%	100.0%	100.0%	71.7%
ARCADIA	PF	10/01/2018	N	After	10,669,153	9,185,640	388,025	1,294,012	10,867,677	98.2%	100.0%	100.0%	84.7%
ARCADIA	PF	10/01/2017	N	After	10,012,976	8,876,454	366,552	1,074,146	10,317,152	97.1%	100.0%	100.0%	71.7%
ARCADIA	PF	10/01/2016	N	After	9,032,172	8,939,327	309,868	840,156	10,089,351	89.5%	100.0%	30.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ATLANTIC BEACH	G	10/01/2020	N	After	21,719,136	16,946,226	1,035,599	4,514,334	22,496,159	96.5%	100.0%	100.0%	82.8%
ATLANTIC BEACH	G	10/01/2019	N	None	20,497,952	15,806,885	1,133,300	5,007,661	21,947,846	93.4%	100.0%	100.0%	71.0%
ATLANTIC BEACH	G	10/01/2018	N	None	19,714,297	14,507,759	1,260,183	5,567,191	21,335,133	92.4%	100.0%	100.0%	70.9%
ATLANTIC BEACH	G	10/01/2017	N	After	18,243,134	13,566,581	1,277,974	5,916,834	20,761,389	87.9%	100.0%	100.0%	57.4%
ATLANTIC BEACH	P	10/01/2020	N	After	13,153,186	7,415,776	1,030,020	5,095,122	13,540,918	97.1%	100.0%	100.0%	92.4%
ATLANTIC BEACH	P	10/01/2019	N	None	12,349,591	8,288,263	901,960	4,505,944	13,696,167	90.2%	100.0%	100.0%	70.1%
ATLANTIC BEACH	P	10/01/2018	N	None	12,164,644	8,730,518	756,326	3,943,402	13,430,246	90.6%	100.0%	100.0%	67.9%
ATLANTIC BEACH	P	10/01/2017	N	After	10,803,540	8,783,970	676,922	3,389,857	12,850,749	84.1%	100.0%	100.0%	39.6%
ATLANTIS	P	10/01/2020	N	After	1,351,303	1,224,566	0	0	1,224,566	110.3%	100.0%	0.0%	100.0%
ATLANTIS	P	10/01/2017	N	After	1,335,185	1,484,477	0	0	1,484,477	89.9%	89.9%	0.0%	0.0%
AUBURNDALE	F	10/01/2020	N	After	8,384,813	7,679,083	455,394	854,014	8,988,491	93.3%	100.0%	100.0%	29.3%
AUBURNDALE	F	10/01/2019	N	None	7,928,982	7,588,149	464,065	995,424	9,047,638	87.6%	100.0%	73.4%	0.0%
AUBURNDALE	F	10/01/2018	N	None	7,627,375	6,681,506	450,906	1,440,129	8,572,541	89.0%	100.0%	100.0%	34.4%
AUBURNDALE	F	10/01/2017	N	After	7,322,384	6,993,665	350,619	1,245,932	8,590,216	85.2%	100.0%	93.8%	0.0%
AUBURNDALE	F	10/01/2016	N	After	6,503,328	6,241,749	354,111	1,343,077	7,938,937	81.9%	100.0%	73.9%	0.0%
AUBURNDALE	G	10/01/2020	N	After	21,864,052	15,015,080	552,932	9,469,115	25,037,127	87.3%	100.0%	100.0%	66.5%
AUBURNDALE	G	10/01/2019	N	After	20,565,634	14,251,542	596,021	10,152,275	24,999,838	82.3%	100.0%	100.0%	56.3%
AUBURNDALE	G	10/01/2018	N	None	19,950,220	13,136,667	625,557	10,794,651	24,556,875	81.2%	100.0%	100.0%	57.3%
AUBURNDALE	G	10/01/2017	N	None	18,615,714	13,285,518	603,272	9,671,525	23,560,315	79.0%	100.0%	100.0%	48.9%
AUBURNDALE	G	10/01/2016	Y	After	16,988,744	12,326,547	534,827	9,819,980	22,681,354	74.9%	100.0%	100.0%	42.0%
AUBURNDALE	P	10/01/2020	N	After	14,546,205	10,303,112	556,062	3,960,801	14,819,975	98.2%	100.0%	100.0%	93.1%
AUBURNDALE	P	10/01/2019	N	None	13,144,317	9,579,429	480,732	3,911,745	13,971,906	94.1%	100.0%	100.0%	78.8%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
AUBURNDALE	P	10/01/2018	N	None	12,899,051	8,700,984	465,023	4,355,613	13,521,620	95.4%	100.0%	100.0%	85.7%
AUBURNDALE	P	10/01/2017	N	After	11,961,577	7,720,589	471,664	4,592,195	12,784,448	93.6%	100.0%	100.0%	82.1%
AUBURNDALE	P	10/01/2016	N	After	10,460,258	6,642,850	449,633	4,472,717	11,565,200	90.4%	100.0%	100.0%	75.3%
AVENTURA	P	10/01/2020	N	After	54,159,146	22,986,647	7,308,388	28,057,191	58,352,226	92.8%	100.0%	100.0%	85.1%
AVENTURA	P	10/01/2018	N	After	46,248,047	13,600,589	6,866,984	26,696,020	47,163,593	98.1%	100.0%	100.0%	96.6%
AVENTURA	P	10/01/2016	N	After	34,151,399	6,180,226	6,354,423	22,177,750	34,712,399	98.4%	100.0%	100.0%	97.5%
AVON PARK	F	10/01/2020	N	After	7,030,964	5,162,209	326,085	1,072,820	6,561,114	107.2%	100.0%	100.0%	100.0%
AVON PARK	F	10/01/2019	N	None	6,420,312	5,272,162	290,386	882,969	6,445,517	99.6%	100.0%	100.0%	97.1%
AVON PARK	F	10/01/2018	N	After	6,198,474	5,242,303	265,796	744,885	6,252,984	99.1%	100.0%	100.0%	92.7%
AVON PARK	F	10/01/2017	N	None	5,943,012	4,685,030	280,324	1,106,114	6,071,468	97.9%	100.0%	100.0%	88.4%
AVON PARK	F	10/01/2016	N	After	5,292,946	4,005,123	291,576	1,527,850	5,824,549	90.9%	100.0%	100.0%	65.2%
AVON PARK	P	10/01/2020	N	After	6,409,154	7,212,953	0	0	7,212,953	88.9%	88.9%	0.0%	0.0%
AVON PARK	P	10/01/2019	N	After	6,393,540	7,111,501	0	0	7,111,501	89.9%	89.9%	0.0%	0.0%
AVON PARK	P	10/01/2018	N	After	6,667,622	5,810,011	50,712	637,093	6,497,816	102.6%	100.0%	100.0%	100.0%
AVON PARK	P	10/01/2017	N	None	6,525,239	5,408,970	46,553	494,018	5,949,541	109.7%	100.0%	100.0%	100.0%
AVON PARK	P	10/01/2016	N	After	6,139,238	4,837,036	85,462	903,964	5,826,462	105.4%	100.0%	100.0%	100.0%
BAL HARBOUR VILLAGE	G	10/01/2020	N	After	16,323,209	15,949,381	710,672	3,182,104	19,842,157	82.3%	100.0%	52.6%	0.0%
BAL HARBOUR VILLAGE	G	10/01/2019	N	None	14,777,318	15,305,262	623,003	2,849,075	18,777,340	78.7%	96.6%	0.0%	0.0%
BAL HARBOUR VILLAGE	G	10/01/2018	N	None	13,815,683	15,143,496	514,205	2,287,496	17,945,197	77.0%	91.2%	0.0%	0.0%
BAL HARBOUR VILLAGE	G	10/01/2017	N	After	12,641,620	13,908,656	428,510	1,889,876	16,227,042	77.9%	90.9%	0.0%	0.0%
BAL HARBOUR VILLAGE	G	10/01/2016	N	After	11,265,382	12,207,442	422,026	2,018,551	14,648,019	76.9%	92.3%	0.0%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2020	N	After	26,816,781	22,196,828	1,786,075	5,684,866	29,667,769	90.4%	100.0%	100.0%	49.8%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
BAL HARBOUR VILLAGE	P	10/01/2019	N	After	23,998,838	22,245,870	1,576,422	4,627,650	28,449,942	84.4%	100.0%	100.0%	3.8%
BAL HARBOUR VILLAGE	P	10/01/2018	N	After	22,720,860	21,656,413	1,372,342	3,617,045	26,645,800	85.3%	100.0%	77.6%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2017	N	None	20,957,742	20,647,692	1,788,957	3,487,609	25,924,258	80.8%	100.0%	17.3%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2016	N	After	19,189,548	20,058,011	1,217,473	3,161,684	24,437,168	78.5%	95.7%	0.0%	0.0%
BARTOW	F	10/01/2020	N	After	11,998,630	6,604,299	252,819	5,377,668	12,234,786	98.1%	100.0%	100.0%	95.6%
BARTOW	F	10/01/2019	N	After	10,814,702	6,746,034	229,817	4,580,039	11,555,890	93.6%	100.0%	100.0%	83.8%
BARTOW	F	10/01/2018	N	None	10,396,232	6,488,269	215,905	3,869,935	10,574,109	98.3%	100.0%	100.0%	95.4%
BARTOW	F	10/01/2017	N	None	9,604,961	6,112,029	219,832	3,945,251	10,277,112	93.5%	100.0%	100.0%	83.0%
BARTOW	F	10/01/2016	N	After	8,589,820	5,563,984	222,367	3,855,060	9,641,411	89.1%	100.0%	100.0%	72.7%
BARTOW	G	10/01/2020	N	After	33,490,544	19,684,918	3,443,843	11,023,068	34,151,829	98.1%	100.0%	100.0%	94.0%
BARTOW	G	10/01/2019	N	None	30,056,186	17,997,520	3,190,220	10,937,932	32,125,672	93.6%	100.0%	100.0%	81.1%
BARTOW	G	10/01/2018	N	None	28,299,988	16,264,924	3,166,429	10,395,687	29,827,040	94.9%	100.0%	100.0%	85.3%
BARTOW	G	10/01/2017	N	After	26,138,394	15,119,881	3,176,738	10,130,610	28,427,229	91.9%	100.0%	100.0%	77.4%
BARTOW	G	10/01/2016	N	After	22,995,295	13,894,752	3,013,184	8,501,883	25,409,819	90.5%	100.0%	100.0%	71.6%
BARTOW	P	10/01/2020	N	After	22,258,280	19,082,471	376,131	3,355,992	22,814,594	97.6%	100.0%	100.0%	83.4%
BARTOW	P	10/01/2019	N	After	20,002,542	18,643,428	393,537	3,098,416	22,135,381	90.4%	100.0%	100.0%	31.2%
BARTOW	P	10/01/2018	N	None	19,391,267	17,906,550	327,337	2,983,941	21,217,828	91.4%	100.0%	100.0%	38.8%
BARTOW	P	10/01/2017	N	None	18,442,492	16,502,713	348,790	3,800,266	20,651,769	89.3%	100.0%	100.0%	41.9%
BARTOW	P	10/01/2016	N	After	17,047,777	14,814,912	418,015	4,501,706	19,734,633	86.4%	100.0%	100.0%	40.3%
BAY HARBOR ISLANDS	G	10/01/2019	N	None	9,153,125	3,014,893	1,401,774	4,535,065	8,951,732	102.2%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS	G	10/01/2018	N	None	8,662,263	2,521,561	1,819,922	4,413,979	8,755,462	98.9%	100.0%	100.0%	97.9%
BAY HARBOR ISLANDS	G	10/01/2017	N	None	8,324,785	2,685,169	1,827,119	4,145,804	8,658,092	96.2%	100.0%	100.0%	92.0%

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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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
BAY HARBOR ISLANDS	G	10/01/2016	N	After	7,796,853	2,664,030	1,777,318	3,935,639	8,376,987	93.1%	100.0%	100.0%	85.3%
BAY HARBOR ISLANDS	P	10/01/2019	N	None	11,964,136	3,227,946	1,192,805	6,235,093	10,655,844	112.3%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS	P	10/01/2018	N	None	11,748,079	2,268,559	1,279,581	6,738,897	10,287,037	114.2%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS	P	10/01/2017	N	After	10,716,700	1,165,010	1,374,499	7,067,250	9,606,759	111.6%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS	P	10/01/2016	N	None	9,317,216	1,545,617	1,217,095	6,166,405	8,929,117	104.3%	100.0%	100.0%	100.0%
BAY MEDICAL CENTER	G	01/01/2021	N	None	114,064,007	114,148,862	0	0	114,148,862	99.9%	99.9%	0.0%	0.0%
BAY MEDICAL CENTER	G	01/01/2020	N	None	109,556,035	115,501,640	0	0	115,501,640	94.9%	94.9%	0.0%	0.0%
BAY MEDICAL CENTER	G	01/01/2019	N	None	96,622,178	118,195,240	0	0	118,195,240	81.7%	81.7%	0.0%	0.0%
BAY MEDICAL CENTER	G	01/01/2018	N	After	103,084,164	118,740,769	0	0	118,740,769	86.8%	86.8%	0.0%	0.0%
BAY MEDICAL CENTER	G	01/01/2017	N	After	93,688,664	115,948,336	0	0	115,948,336	80.8%	80.8%	0.0%	0.0%
BELLE GLADE	G	10/01/2020	N	After	21,547,300	9,697,178	1,322,279	5,491,923	16,511,380	130.5%	100.0%	100.0%	100.0%
BELLE GLADE	G	10/01/2019	N	None	19,715,394	8,433,838	1,314,756	5,393,306	15,141,900	130.2%	100.0%	100.0%	100.0%
BELLE GLADE	G	10/01/2018	N	After	19,108,617	8,112,615	1,263,253	5,040,729	14,416,597	132.5%	100.0%	100.0%	100.0%
BELLE GLADE	G	10/01/2017	N	After	17,789,916	7,603,011	1,106,780	4,343,807	13,053,598	136.3%	100.0%	100.0%	100.0%
BELLE GLADE	G	10/01/2016	N	After	16,083,511	6,736,621	1,253,578	5,130,079	13,120,278	122.6%	100.0%	100.0%	100.0%
BELLE GLADE (RETIRED)	PF	10/01/2020	N	After	6,636,535	3,131,883	0	0	3,131,883	211.9%	100.0%	0.0%	100.0%
BELLE GLADE (RETIRED)	PF	10/01/2019	N	None	6,284,620	3,368,049	0	0	3,368,049	186.6%	100.0%	0.0%	100.0%
BELLE GLADE (RETIRED)	PF	10/01/2018	N	After	6,191,418	3,411,739	0	0	3,411,739	181.5%	100.0%	0.0%	100.0%
BELLE GLADE (RETIRED)	PF	10/01/2017	N	After	5,979,892	2,841,752	0	0	2,841,752	210.4%	100.0%	0.0%	100.0%
BELLE GLADE (RETIRED)	PF	10/01/2016	N	After	5,674,007	3,019,051	0	0	3,019,051	187.9%	100.0%	0.0%	100.0%
BELLE GLADE HOUSING	G	10/01/2018	N	None	2,479,352	451,149	0	1,483,767	1,934,916	128.1%	100.0%	0.0%	100.0%
BELLE GLADE HOUSING	G	10/01/2016	N	After	2,207,846	536,298	0	1,368,941	1,905,239	115.9%	100.0%	0.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
BELLEAIR	P	10/01/2020	N	After	4,736,526	3,568,756	268,283	1,098,374	4,935,413	96.0%	100.0%	100.0%	81.9%
BELLEAIR	P	10/01/2019	N	None	4,292,177	3,824,037	211,356	811,929	4,847,322	88.5%	100.0%	100.0%	31.6%
BELLEAIR	P	10/01/2018	N	After	4,027,541	2,235,232	371,474	1,644,771	4,251,477	94.7%	100.0%	100.0%	86.4%
BELLEAIR	P	10/01/2017	N	None	3,721,282	2,088,448	346,740	1,410,290	3,845,478	96.8%	100.0%	100.0%	91.2%
BELLEAIR	P	10/01/2016	N	After	3,254,679	1,876,174	332,515	1,327,685	3,536,374	92.0%	100.0%	100.0%	78.8%
BELLEVIEW	P	10/01/2020	N	After	4,413,707	2,938,955	176,170	905,967	4,021,092	109.8%	100.0%	100.0%	100.0%
BELLEVIEW	P	10/01/2019	N	None	3,925,434	2,220,358	187,981	1,411,648	3,819,987	102.8%	100.0%	100.0%	100.0%
BELLEVIEW	P	10/01/2018	N	None	3,774,349	2,175,803	179,229	1,290,256	3,645,288	103.5%	100.0%	100.0%	100.0%
BELLEVIEW	P	10/01/2017	N	After	3,572,403	2,143,409	161,397	1,149,954	3,454,760	103.4%	100.0%	100.0%	100.0%
BELLEVIEW	P	10/01/2016	N	After	3,493,887	2,314,302	132,868	933,633	3,380,803	103.3%	100.0%	100.0%	100.0%
BOCA GRANDE FCD	F	10/01/2020	N	After	11,453,675	2,584,900	318,133	7,911,765	10,814,798	105.9%	100.0%	100.0%	100.0%
BOCA GRANDE FCD	F	10/01/2019	N	None	9,624,659	2,530,360	253,190	6,886,884	9,670,434	99.5%	100.0%	100.0%	99.3%
BOCA GRANDE FCD	F	10/01/2018	N	After	8,332,282	304,201	224,539	7,589,422	8,118,162	102.6%	100.0%	100.0%	100.0%
BOCA GRANDE FCD	F	10/01/2017	N	None	6,795,624	296,579	160,051	5,863,729	6,320,359	107.5%	100.0%	100.0%	100.0%
BOCA GRANDE FCD	F	10/01/2016	N	After	5,637,303	301,204	100,047	4,865,421	5,266,672	107.0%	100.0%	100.0%	100.0%
BOCA RATON	G	10/01/2020	N	After	233,302,961	165,638,903	23,849,473	44,531,289	234,019,665	99.7%	100.0%	100.0%	98.4%
BOCA RATON	G	10/01/2019	N	After	224,159,937	162,800,096	23,626,952	42,039,293	228,466,341	98.1%	100.0%	100.0%	89.8%
BOCA RATON	G	10/01/2018	N	None	227,846,634	160,151,517	24,124,041	43,783,079	228,058,637	99.9%	100.0%	100.0%	99.5%
BOCA RATON	G	10/01/2017	N	None	219,066,146	144,987,990	24,770,485	46,547,017	216,305,492	101.3%	100.0%	100.0%	100.0%
BOCA RATON	G	10/01/2016	N	None	204,344,677	132,630,225	24,154,521	44,472,773	201,257,519	101.5%	100.0%	100.0%	100.0%
BOCA RATON	PF	10/01/2020	N	After	416,865,042	400,018,037	34,886,208	107,347,307	542,251,552	76.9%	100.0%	48.3%	0.0%
BOCA RATON	PF	10/01/2019	N	After	400,792,011	357,599,212	35,243,138	109,512,985	502,355,335	79.8%	100.0%	100.0%	7.3%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
BOCA RATON	PF	10/01/2018	N	After	392,280,877	342,078,605	32,370,055	98,178,689	472,627,349	83.0%	100.0%	100.0%	18.2%
BOCA RATON	PF	10/01/2017	N	After	369,807,971	325,736,960	30,497,028	86,657,837	442,891,825	83.5%	100.0%	100.0%	15.7%
BOCA RATON	PF	10/01/2016	N	After	338,440,068	310,706,046	28,397,018	77,669,250	416,772,314	81.2%	100.0%	97.7%	0.0%
BOCA RATON EXECUTIVE	G	10/01/2020	N	None	52,369,210	51,499,857	5,847,571	12,094,805	69,442,233	75.4%	100.0%	14.9%	0.0%
BOCA RATON EXECUTIVE	G	10/01/2019	N	None	48,230,289	47,252,705	5,794,606	12,917,876	65,965,187	73.1%	100.0%	16.9%	0.0%
BOCA RATON EXECUTIVE	G	10/01/2019	Y	None	48,230,289	47,252,705	5,794,606	12,917,876	65,965,187	73.1%	100.0%	16.9%	0.0%
BOCA RATON EXECUTIVE	G	10/01/2018	N	None	44,870,626	38,231,513	5,794,606	12,559,255	56,585,374	79.3%	100.0%	100.0%	6.7%
BOCA RATON EXECUTIVE	G	10/01/2017	N	After	41,870,726	32,474,999	6,541,525	12,735,689	51,752,213	80.9%	100.0%	100.0%	22.4%
BOCA RATON EXECUTIVE	G	10/01/2016	N	After	35,861,267	26,454,473	7,305,899	13,190,103	46,950,475	76.4%	100.0%	100.0%	15.9%
BOCA RATON HOUSING	G	10/01/2019	N	None	3,355,161	1,522,253	227,326	475,219	2,224,798	150.8%	100.0%	100.0%	100.0%
BOCA RATON HOUSING	G	10/01/2017	N	After	2,930,691	1,517,353	174,792	276,913	1,969,058	148.8%	100.0%	100.0%	100.0%
BONITA SPRINGS FCD	F	10/01/2020	N	After	79,378,043	62,069,642	5,276,492	25,738,544	93,084,678	85.3%	100.0%	100.0%	46.7%
BONITA SPRINGS FCD	F	10/01/2019	N	None	73,803,033	56,367,229	4,907,525	22,497,386	83,772,140	88.1%	100.0%	100.0%	55.7%
BONITA SPRINGS FCD	F	10/01/2018	N	After	70,794,857	49,950,869	4,756,007	23,591,035	78,297,911	90.4%	100.0%	100.0%	68.2%
BONITA SPRINGS FCD	F	10/01/2017	N	None	64,902,950	50,979,955	4,261,795	20,826,004	76,067,754	85.3%	100.0%	100.0%	46.4%
BONITA SPRINGS FCD	F	10/01/2016	N	After	56,829,901	49,405,038	3,938,788	18,867,232	72,211,058	78.7%	100.0%	100.0%	18.5%
BONITA SPRINGS FCD	G	10/01/2020	N	After	4,228,633	2,382,524	448,974	1,268,412	4,099,910	103.1%	100.0%	100.0%	100.0%
BONITA SPRINGS FCD	G	10/01/2018	N	After	3,511,425	2,016,272	402,097	998,810	3,417,179	102.8%	100.0%	100.0%	100.0%
BONITA SPRINGS FCD	G	10/01/2016	N	After	2,908,958	1,607,499	445,789	844,670	2,897,958	100.4%	100.0%	100.0%	100.0%
BOYNTON BEACH	F	10/01/2020	N	After	137,919,967	118,125,853	10,973,238	33,581,760	162,680,851	84.8%	100.0%	100.0%	26.3%
BOYNTON BEACH	F	10/01/2019	N	After	122,497,336	113,236,657	10,588,733	28,841,528	152,666,918	80.2%	100.0%	87.5%	0.0%
BOYNTON BEACH	F	10/01/2018	N	After	115,256,910	106,607,572	10,119,252	26,512,644	143,239,468	80.5%	100.0%	85.5%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
BOYNTON BEACH	F	10/01/2017	N	None	104,292,111	93,654,086	10,603,778	30,286,345	134,544,209	77.5%	100.0%	100.0%	0.1%
BOYNTON BEACH	F	10/01/2016	N	After	91,063,794	87,957,683	10,027,287	27,531,378	125,516,348	72.6%	100.0%	31.0%	0.0%
BOYNTON BEACH	G	10/01/2020	N	After	194,072,809	151,309,630	11,630,910	37,886,084	200,826,624	96.6%	100.0%	100.0%	82.2%
BOYNTON BEACH	G	10/01/2019	N	After	184,018,384	146,086,672	11,553,866	34,169,971	191,810,509	95.9%	100.0%	100.0%	77.2%
BOYNTON BEACH	G	10/01/2018	N	After	179,720,765	137,697,050	11,672,996	33,615,136	182,985,182	98.2%	100.0%	100.0%	90.3%
BOYNTON BEACH	G	10/01/2017	N	After	165,934,113	129,608,298	11,478,273	34,158,219	175,244,790	94.7%	100.0%	100.0%	72.7%
BOYNTON BEACH	G	10/01/2016	N	After	149,625,375	121,843,946	11,465,337	34,043,182	167,352,465	89.4%	100.0%	100.0%	47.9%
BOYNTON BEACH	P	10/01/2020	N	After	111,887,205	111,847,342	6,697,804	33,340,475	151,885,621	73.7%	100.0%	0.6%	0.0%
BOYNTON BEACH	P	10/01/2019	N	After	107,300,912	107,919,753	6,223,524	22,637,352	136,780,629	78.4%	99.4%	0.0%	0.0%
BOYNTON BEACH	P	10/01/2018	N	After	102,154,963	103,706,911	5,932,412	23,927,871	133,567,194	76.5%	98.5%	0.0%	0.0%
BOYNTON BEACH	P	10/01/2017	N	After	95,294,259	92,116,939	6,532,640	26,804,179	125,453,758	76.0%	100.0%	48.6%	0.0%
BOYNTON BEACH	P	10/01/2016	N	After	86,304,627	82,544,425	6,662,803	26,185,634	115,392,862	74.8%	100.0%	56.4%	0.0%
BRADENTON	F	10/01/2020	N	After	61,606,355	40,704,280	4,098,399	15,448,782	60,251,461	102.2%	100.0%	100.0%	100.0%
BRADENTON	F	10/01/2019	N	None	57,512,150	38,176,691	3,877,911	13,975,405	56,030,007	102.6%	100.0%	100.0%	100.0%
BRADENTON	F	10/01/2018	N	None	56,444,518	33,381,761	3,830,394	14,975,962	52,188,117	108.2%	100.0%	100.0%	100.0%
BRADENTON	F	10/01/2017	N	After	52,747,698	30,013,339	3,738,500	15,354,339	49,106,178	107.4%	100.0%	100.0%	100.0%
BRADENTON	F	10/01/2016	N	After	46,624,488	28,092,912	3,397,614	13,985,893	45,476,419	102.5%	100.0%	100.0%	100.0%
BRADENTON	P	10/01/2020	N	After	82,628,770	64,604,443	4,044,980	16,804,366	85,453,789	96.7%	100.0%	100.0%	83.2%
BRADENTON	P	10/01/2019	N	After	77,531,365	60,897,003	4,070,596	17,493,255	82,460,854	94.0%	100.0%	100.0%	71.8%
BRADENTON	P	10/01/2018	N	After	74,758,077	54,779,396	4,074,964	18,748,180	77,602,540	96.3%	100.0%	100.0%	84.8%
BRADENTON	P	10/01/2017	N	After	71,156,398	49,402,061	3,881,010	18,452,114	71,735,185	99.2%	100.0%	100.0%	96.9%
BRADENTON	P	10/01/2016	N	After	65,108,829	48,145,571	3,542,701	15,591,078	67,279,350	96.8%	100.0%	100.0%	86.1%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
BROOKSVILLE	F	10/01/2020	N	After	7,408,887	5,871,482	153,224	1,207,999	7,232,705	102.4%	100.0%	100.0%	100.0%
BROOKSVILLE	F	10/01/2019	N	None	6,893,125	5,180,887	168,735	1,807,950	7,157,572	96.3%	100.0%	100.0%	85.4%
BROOKSVILLE	F	10/01/2018	N	After	6,631,932	5,191,188	139,347	1,634,676	6,965,211	95.2%	100.0%	100.0%	79.6%
BROOKSVILLE	F	10/01/2017	N	None	6,272,257	5,154,119	142,358	1,380,755	6,677,232	93.9%	100.0%	100.0%	70.7%
BROOKSVILLE	F	10/01/2016	N	After	5,763,900	5,254,974	126,026	1,191,455	6,572,455	87.7%	100.0%	100.0%	32.1%
BROOKSVILLE	P	10/01/2019	N	None	7,288,232	5,268,403	0	0	5,268,403	138.3%	100.0%	0.0%	100.0%
BROOKSVILLE	P	10/01/2018	N	None	7,382,750	5,132,609	0	0	5,132,609	143.8%	100.0%	0.0%	100.0%
BROOKSVILLE	P	10/01/2017	N	None	6,802,899	1,819,444	76,348	3,070,771	4,966,563	137.0%	100.0%	100.0%	100.0%
BROOKSVILLE	P	10/01/2016	N	After	5,782,871	509,647	86,091	3,734,516	4,330,254	133.5%	100.0%	100.0%	100.0%
BUSHNELL	G	10/01/2020	N	After	4,190,535	1,242,897	0	1,533,289	2,776,186	150.9%	100.0%	0.0%	100.0%
BUSHNELL	G	10/01/2019	N	None	3,639,731	1,200,251	0	1,348,131	2,548,382	142.8%	100.0%	0.0%	100.0%
BUSHNELL	G	10/01/2018	N	None	3,453,778	1,044,394	0	1,238,186	2,282,580	151.3%	100.0%	0.0%	100.0%
BUSHNELL	G	10/01/2017	N	None	3,005,559	579,327	0	1,456,315	2,035,642	147.6%	100.0%	0.0%	100.0%
BUSHNELL	G	10/01/2016	N	After	2,546,025	500,538	0	1,342,643	1,843,181	138.1%	100.0%	0.0%	100.0%
CAPE CORAL	F	10/01/2020	N	After	208,424,386	181,408,886	13,714,522	49,955,074	245,078,482	85.0%	100.0%	100.0%	26.6%
CAPE CORAL	F	10/01/2019	N	After	192,637,716	174,646,871	12,092,575	40,934,004	227,673,450	84.6%	100.0%	100.0%	14.4%
CAPE CORAL	F	10/01/2018	N	None	183,885,750	163,492,590	10,635,553	32,154,740	206,282,883	89.1%	100.0%	100.0%	30.3%
CAPE CORAL	F	10/01/2017	N	After	168,724,715	155,544,263	9,798,955	30,544,809	195,888,027	86.1%	100.0%	100.0%	11.1%
CAPE CORAL	F	10/01/2016	N	After	147,951,778	148,365,024	8,721,289	28,188,456	185,274,769	79.9%	99.7%	0.0%	0.0%
CAPE CORAL	G	10/01/2020	N	After	340,960,500	280,764,049	33,020,062	68,094,388	381,878,499	89.3%	100.0%	100.0%	39.9%
CAPE CORAL	G	10/01/2019	N	After	313,030,641	257,657,744	31,609,365	62,333,695	351,600,804	89.0%	100.0%	100.0%	38.1%
CAPE CORAL	G	10/01/2018	N	None	289,305,621	230,292,439	30,426,506	58,122,009	318,840,954	90.7%	100.0%	100.0%	49.2%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
CAPE CORAL	G	10/01/2017	N	After	261,867,706	218,093,116	28,547,913	53,511,382	300,152,411	87.2%	100.0%	100.0%	28.5%
CAPE CORAL	G	10/01/2016	N	None	224,525,185	197,703,615	27,610,135	44,613,425	269,927,175	83.2%	100.0%	97.1%	0.0%
CAPE CORAL	P	10/01/2020	N	After	199,169,014	157,317,317	14,225,488	57,709,819	229,252,624	86.9%	100.0%	100.0%	47.9%
CAPE CORAL	P	10/01/2019	N	After	182,704,415	143,708,124	13,345,201	50,867,721	207,921,046	87.9%	100.0%	100.0%	50.4%
CAPE CORAL	P	10/01/2018	N	None	174,328,512	129,312,483	12,572,002	43,499,319	185,383,804	94.0%	100.0%	100.0%	74.6%
CAPE CORAL	P	10/01/2017	N	None	160,062,570	121,469,690	11,535,573	38,456,322	171,461,585	93.4%	100.0%	100.0%	70.4%
CAPE CORAL	P	10/01/2016	N	After	139,634,590	108,216,817	10,945,245	37,835,364	156,997,426	88.9%	100.0%	100.0%	54.1%
CASSELBERRY	PF	10/01/2020	N	After	30,626,059	8,977,970	751,784	14,087,416	23,817,170	128.6%	100.0%	100.0%	100.0%
CASSELBERRY	PF	10/01/2019	N	After	27,511,305	8,023,403	676,083	12,030,225	20,729,711	132.7%	100.0%	100.0%	100.0%
CASSELBERRY	PF	10/01/2018	N	After	25,859,630	7,711,087	581,553	9,801,517	18,094,157	142.9%	100.0%	100.0%	100.0%
CASSELBERRY	PF	10/01/2017	N	After	23,022,133	5,944,428	513,718	9,439,220	15,897,366	144.8%	100.0%	100.0%	100.0%
CASSELBERRY	PF	10/01/2016	N	After	19,699,698	5,258,025	420,520	8,345,084	14,023,629	140.5%	100.0%	100.0%	100.0%
CHATTAHOOCHEE	F	10/01/2019	N	None	507,963	312,879	0	267,849	580,728	87.5%	100.0%	0.0%	72.8%
CHATTAHOOCHEE	F	10/01/2016	N	After	422,787	373,826	19,487	178,247	571,560	74.0%	100.0%	100.0%	16.5%
CLEARWATER	F	10/01/2020	N	None	3,481,098	2,169,234	0	0	2,169,234	160.5%	100.0%	0.0%	100.0%
CLEARWATER	F	10/01/2019	N	None	3,598,272	2,354,798	0	0	2,354,798	152.8%	100.0%	0.0%	100.0%
CLEARWATER	F	10/01/2018	N	None	3,566,898	2,709,051	0	0	2,709,051	131.7%	100.0%	0.0%	100.0%
CLEARWATER	F	10/01/2017	N	None	3,842,781	3,162,699	0	0	3,162,699	121.5%	100.0%	0.0%	100.0%
CLEARWATER	F	10/01/2016	N	After	4,361,517	3,360,997	0	0	3,360,997	129.8%	100.0%	0.0%	100.0%
CLEARWATER	GPF	01/01/2021	N	After	1,254,293,845	701,714,074	66,757,705	202,021,530	970,493,309	129.2%	100.0%	100.0%	100.0%
CLEARWATER	GPF	01/01/2020	N	After	1,120,895,937	695,120,392	64,188,492	196,171,441	955,480,325	117.3%	100.0%	100.0%	100.0%
CLEARWATER	GPF	01/01/2019	N	After	963,571,264	669,658,583	62,268,307	181,531,600	913,458,490	105.5%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
CLEARWATER	GPF	01/01/2018	N	None	1,019,110,192	623,135,349	60,969,115	182,618,904	866,723,368	117.6%	100.0%	100.0%	100.0%
CLEARWATER	GPF	01/01/2017	N	After	905,261,405	588,878,178	60,655,020	186,400,489	835,933,687	108.3%	100.0%	100.0%	100.0%
CLERMONT	F	10/01/2020	N	None	22,771,575	3,889,246	0	13,558,431	17,447,677	130.5%	100.0%	0.0%	100.0%
CLERMONT	F	10/01/2018	N	None	16,128,326	1,401,625	0	10,696,236	12,097,861	133.3%	100.0%	0.0%	100.0%
CLERMONT	F	10/01/2016	N	After	11,977,627	322,550	0	7,262,364	7,584,914	157.9%	100.0%	0.0%	100.0%
CLERMONT	P	10/01/2020	N	None	23,279,575	7,666,230	0	9,527,234	17,193,464	135.4%	100.0%	0.0%	100.0%
CLERMONT	P	10/01/2018	N	None	18,326,157	5,766,505	0	7,959,506	13,726,011	133.5%	100.0%	0.0%	100.0%
CLERMONT	P	10/01/2016	N	After	14,099,685	4,410,016	0	6,283,261	10,693,277	131.9%	100.0%	0.0%	100.0%
CLERMONT (RETIRED)	G	10/01/2020	N	None	273,580	267,261	0	0	267,261	102.4%	100.0%	0.0%	100.0%
CLERMONT (RETIRED)	G	10/01/2018	N	None	323,262	363,464	0	0	363,464	88.9%	88.9%	0.0%	0.0%
CLERMONT (RETIRED)	G	10/01/2016	N	After	358,184	388,699	0	0	388,699	92.1%	92.1%	0.0%	0.0%
CLEWISTON	G	10/01/2019	N	None	12,431,958	9,645,594	0	3,442,899	13,088,493	95.0%	100.0%	0.0%	80.9%
CLEWISTON	G	10/01/2018	N	None	12,554,337	9,506,623	0	3,457,572	12,964,195	96.8%	100.0%	0.0%	88.1%
CLEWISTON	G	10/01/2017	N	None	11,837,100	8,248,716	0	3,899,275	12,147,991	97.4%	100.0%	0.0%	92.0%
CLEWISTON	G	10/01/2016	N	After	10,841,227	8,124,947	0	3,874,964	11,999,911	90.3%	100.0%	0.0%	70.1%
COCOA	F	10/01/2020	N	After	22,119,560	23,418,138	1,346,319	3,228,992	27,993,449	79.0%	94.5%	0.0%	0.0%
COCOA	F	10/01/2019	N	After	20,497,107	23,450,727	1,337,026	2,956,501	27,744,254	73.9%	87.4%	0.0%	0.0%
COCOA	F	10/01/2018	N	After	20,295,655	21,275,061	1,314,253	3,355,031	25,944,345	78.2%	95.4%	0.0%	0.0%
COCOA	F	10/01/2017	N	After	18,371,272	18,987,768	1,595,019	4,401,992	24,984,779	73.5%	96.8%	0.0%	0.0%
COCOA	F	10/01/2016	N	After	16,337,706	17,997,900	1,503,682	4,113,493	23,615,075	69.2%	90.8%	0.0%	0.0%
COCOA	G	10/01/2020	N	After	14,410,316	15,955,028	0	0	15,955,028	90.3%	90.3%	0.0%	0.0%
COCOA	G	10/01/2019	N	After	13,939,606	15,045,587	59,383	827,701	15,932,671	87.5%	92.6%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
COCOA	G	10/01/2018	N	None	14,587,472	15,839,518	55,753	719,796	16,615,067	87.8%	92.1%	0.0%	0.0%
COCOA	G	10/01/2017	N	After	13,731,230	15,935,077	85,795	1,026,077	17,046,949	80.5%	86.2%	0.0%	0.0%
COCOA	G	10/01/2016	N	After	12,879,533	16,174,046	80,801	900,131	17,154,978	75.1%	79.6%	0.0%	0.0%
COCOA	P	10/01/2020	N	After	33,460,234	23,258,086	1,894,342	7,685,471	32,837,899	101.9%	100.0%	100.0%	100.0%
COCOA	P	10/01/2019	N	After	31,345,464	23,523,046	1,852,657	6,858,752	32,234,455	97.2%	100.0%	100.0%	87.0%
COCOA	P	10/01/2018	N	After	30,379,434	23,135,785	1,750,969	5,851,960	30,738,714	98.8%	100.0%	100.0%	93.9%
COCOA	P	10/01/2017	N	None	29,151,746	21,835,174	1,585,870	4,793,658	28,214,702	103.3%	100.0%	100.0%	100.0%
COCOA	P	10/01/2016	N	After	27,645,211	21,640,519	1,528,687	4,378,372	27,547,578	100.4%	100.0%	100.0%	100.0%
COCOA BEACH	F	10/01/2020	N	After	16,637,242	11,586,568	741,199	3,707,334	16,035,101	103.8%	100.0%	100.0%	100.0%
COCOA BEACH	F	10/01/2019	N	After	15,055,043	11,084,912	721,681	3,573,613	15,380,206	97.9%	100.0%	100.0%	90.9%
COCOA BEACH	F	10/01/2018	N	None	14,917,634	10,365,097	792,726	3,851,223	15,009,046	99.4%	100.0%	100.0%	97.6%
COCOA BEACH	F	10/01/2017	N	After	13,319,451	9,666,187	773,770	3,668,005	14,107,962	94.4%	100.0%	100.0%	78.5%
COCOA BEACH	F	10/01/2016	N	After	11,770,118	8,943,634	750,255	3,608,966	13,302,855	88.5%	100.0%	100.0%	57.5%
COCOA BEACH	G	10/01/2020	N	After	29,519,723	16,792,859	2,213,983	7,927,547	26,934,389	109.6%	100.0%	100.0%	100.0%
COCOA BEACH	G	10/01/2019	N	None	27,217,562	16,484,612	2,113,980	7,907,114	26,505,706	102.7%	100.0%	100.0%	100.0%
COCOA BEACH	G	10/01/2018	N	None	26,856,137	14,510,396	2,207,015	7,873,371	24,590,782	109.2%	100.0%	100.0%	100.0%
COCOA BEACH	G	10/01/2017	N	After	25,416,762	13,614,570	2,165,537	7,646,779	23,426,886	108.5%	100.0%	100.0%	100.0%
COCOA BEACH	G	10/01/2016	N	After	23,307,493	12,809,563	2,142,567	7,417,397	22,369,527	104.2%	100.0%	100.0%	100.0%
COCOA BEACH	P	10/01/2020	N	After	16,641,377	13,015,228	853,286	3,774,855	17,643,369	94.3%	100.0%	100.0%	73.5%
COCOA BEACH	P	10/01/2019	N	None	15,251,916	12,991,247	783,878	3,786,520	17,561,645	86.8%	100.0%	100.0%	39.0%
COCOA BEACH	P	10/01/2018	N	None	14,701,310	12,419,336	775,838	3,901,820	17,096,994	86.0%	100.0%	100.0%	38.6%
COCOA BEACH	P	10/01/2017	N	After	13,142,557	12,315,854	705,323	3,364,977	16,386,154	80.2%	100.0%	100.0%	3.6%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
COCOA BEACH	P	10/01/2016	N	After	11,562,844	11,913,252	655,117	2,966,735	15,535,104	74.4%	97.1%	0.0%	0.0%
COOPER CITY	F	10/01/2020	N	After	24,255,542	27,582,629	0	0	27,582,629	87.9%	87.9%	0.0%	0.0%
COOPER CITY	F	10/01/2019	N	None	25,012,185	26,416,194	261,720	1,535,350	28,213,264	88.7%	94.7%	0.0%	0.0%
COOPER CITY	F	10/01/2018	N	After	26,535,342	28,541,913	238,368	1,306,609	30,086,890	88.2%	93.0%	0.0%	0.0%
COOPER CITY	F	10/01/2017	N	None	25,673,631	26,632,107	344,720	1,852,151	28,828,978	89.1%	96.4%	0.0%	0.0%
COOPER CITY	F	10/01/2016	N	After	23,520,243	24,867,854	404,862	2,397,732	27,670,448	85.0%	94.6%	0.0%	0.0%
COOPER CITY	G	10/01/2020	N	After	38,355,492	28,783,082	5,725,667	5,459,094	39,967,843	96.0%	100.0%	100.0%	70.5%
COOPER CITY	G	10/01/2019	N	None	36,543,852	26,976,228	5,742,279	6,273,029	38,991,536	93.7%	100.0%	100.0%	61.0%
COOPER CITY	G	10/01/2018	N	After	36,060,832	24,799,353	6,145,582	6,624,210	37,569,145	96.0%	100.0%	100.0%	77.2%
COOPER CITY	G	10/01/2017	N	After	33,688,399	24,074,777	5,612,014	6,112,274	35,799,065	94.1%	100.0%	100.0%	65.5%
COOPER CITY	G	10/01/2016	N	After	31,360,442	20,573,355	6,199,772	7,225,680	33,998,807	92.2%	100.0%	100.0%	63.5%
COOPER CITY	P	10/01/2020	N	After	33,443,560	35,824,152	218,272	928,128	36,970,552	90.5%	93.4%	0.0%	0.0%
COOPER CITY	P	10/01/2019	N	After	32,984,447	35,743,520	207,502	770,993	36,722,015	89.8%	92.3%	0.0%	0.0%
COOPER CITY	P	10/01/2018	N	After	31,929,030	33,831,231	424,443	1,448,016	35,703,690	89.4%	94.4%	0.0%	0.0%
COOPER CITY	P	10/01/2017	N	None	29,903,274	30,758,457	795,264	2,400,667	33,954,388	88.1%	97.2%	0.0%	0.0%
COOPER CITY	P	10/01/2016	N	After	27,088,108	30,041,614	758,806	1,934,979	32,735,399	82.7%	90.2%	0.0%	0.0%
COOPER CITY - MANAGEMENT	GPF	10/01/2020	N	None	5,081,123	5,043,578	0	0	5,043,578	100.7%	100.0%	0.0%	100.0%
COOPER CITY - MANAGEMENT	GPF	10/01/2018	N	None	4,941,798	3,785,165	406,487	824,284	5,015,936	98.5%	100.0%	100.0%	91.0%
COOPER CITY - MANAGEMENT	GPF	10/01/2017	N	None	4,761,276	4,084,062	374,871	764,965	5,223,898	91.1%	100.0%	100.0%	39.5%
COOPER CITY - MANAGEMENT	GPF	10/01/2016	N	After	4,034,868	4,064,022	343,235	651,801	5,059,058	79.8%	99.3%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2020	N	After	426,261,125	492,096,169	32,761,660	56,237,885	581,095,714	73.4%	86.6%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2019	N	After	395,466,087	486,927,899	30,501,424	61,317,607	578,746,930	68.3%	81.2%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
CORAL GABLES	GPF	10/01/2018	N	After	402,426,005	493,203,155	27,752,812	58,387,711	579,343,678	69.5%	81.6%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2017	N	After	378,889,704	487,648,630	24,972,687	62,094,187	574,715,504	65.9%	77.7%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2016	N	After	345,462,946	511,171,830	22,166,163	62,177,609	595,515,602	58.0%	67.6%	0.0%	0.0%
CORAL SPRINGS	F	10/01/2020	N	After	128,708,801	31,951,641	16,656,404	52,009,637	100,617,682	127.9%	100.0%	100.0%	100.0%
CORAL SPRINGS	F	10/01/2019	N	After	115,886,688	17,456,709	16,815,595	52,432,804	86,705,108	133.7%	100.0%	100.0%	100.0%
CORAL SPRINGS	F	10/01/2019	Y	After	115,886,688	18,777,848	16,815,595	50,266,809	85,860,252	135.0%	100.0%	100.0%	100.0%
CORAL SPRINGS	F	10/01/2018	N	None	106,201,362	12,808,393	15,896,549	47,137,446	75,842,388	140.0%	100.0%	100.0%	100.0%
CORAL SPRINGS	F	10/01/2017	N	After	92,225,991	8,918,135	14,820,602	42,384,630	66,123,367	139.5%	100.0%	100.0%	100.0%
CORAL SPRINGS	F	10/01/2016	N	After	80,338,455	10,116,601	13,322,106	36,006,427	59,445,134	135.1%	100.0%	100.0%	100.0%
CORAL SPRINGS	G	10/01/2020	N	After	8,121,642	9,991,465	0	0	9,991,465	81.3%	81.3%	0.0%	0.0%
CORAL SPRINGS	G	10/01/2019	N	None	7,851,066	10,168,779	0	0	10,168,779	77.2%	77.2%	0.0%	0.0%
CORAL SPRINGS	G	10/01/2018	N	None	7,951,931	10,323,699	0	0	10,323,699	77.0%	77.0%	0.0%	0.0%
CORAL SPRINGS	G	10/01/2017	N	After	7,966,629	10,512,287	0	0	10,512,287	75.8%	75.8%	0.0%	0.0%
CORAL SPRINGS	G	10/01/2016	N	After	7,711,470	9,162,235	151,615	273,106	9,586,956	80.4%	84.2%	0.0%	0.0%
CORAL SPRINGS	P	10/01/2020	N	None	252,393,599	236,119,137	15,677,817	65,648,991	317,445,945	79.5%	100.0%	100.0%	0.9%
CORAL SPRINGS	P	10/01/2019	N	None	236,923,386	217,321,739	14,983,943	60,398,308	292,703,990	80.9%	100.0%	100.0%	7.6%
CORAL SPRINGS	P	10/01/2018	N	None	225,190,136	189,566,302	16,660,099	68,842,652	275,069,053	81.9%	100.0%	100.0%	27.5%
CORAL SPRINGS	P	10/01/2017	N	None	203,685,156	183,939,643	15,179,903	61,311,867	260,431,413	78.2%	100.0%	100.0%	7.4%
CORAL SPRINGS	P	10/01/2016	N	After	182,964,444	176,554,487	14,416,340	55,461,423	246,432,250	74.2%	100.0%	44.5%	0.0%
CRESCENT CITY	F	10/01/2020	N	None	700,376	163,123	0	196,728	359,851	194.6%	100.0%	0.0%	100.0%
CRESCENT CITY	F	10/01/2018	N	None	615,945	171,747	0	150,950	322,697	190.9%	100.0%	0.0%	100.0%
CRESCENT CITY	P	10/01/2019	N	None	1,058,604	818,742	30,265	17,415	866,422	122.2%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
CRESCENT CITY	P	10/01/2018	N	After	1,011,222	818,546	16,935	1,522	837,003	120.8%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2020	N	After	20,895,056	12,857,497	1,814,939	4,608,987	19,281,423	108.4%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2019	N	After	20,459,160	13,126,063	1,753,281	4,402,035	19,281,379	106.1%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2018	N	After	19,607,105	10,894,914	1,819,179	5,029,919	17,744,012	110.5%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2017	N	After	18,237,734	10,206,705	1,731,545	4,371,395	16,309,645	111.8%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2016	N	After	16,548,519	8,523,219	1,753,132	4,790,053	15,066,404	109.8%	100.0%	100.0%	100.0%
CRESTVIEW	PF	10/01/2020	N	After	22,161,327	10,275,023	2,102,511	6,995,627	19,373,161	114.4%	100.0%	100.0%	100.0%
CRESTVIEW	PF	10/01/2019	N	After	20,409,571	10,404,749	1,833,258	5,670,493	17,908,500	114.0%	100.0%	100.0%	100.0%
CRESTVIEW	PF	10/01/2018	N	After	19,873,108	9,133,271	1,781,484	5,806,962	16,721,717	118.8%	100.0%	100.0%	100.0%
CRESTVIEW	PF	10/01/2017	N	After	18,852,725	8,775,913	1,736,587	4,942,015	15,454,515	122.0%	100.0%	100.0%	100.0%
CRESTVIEW	PF	10/01/2016	N	After	17,297,179	6,339,901	1,796,532	5,000,892	13,137,325	131.7%	100.0%	100.0%	100.0%
DADE CITY	F	10/01/2020	N	After	6,637,701	5,627,178	30,558	1,592,003	7,249,739	91.6%	100.0%	100.0%	61.6%
DADE CITY	F	10/01/2019	N	None	6,748,071	5,213,467	43,654	2,328,441	7,585,562	89.0%	100.0%	100.0%	64.0%
DADE CITY	F	10/01/2018	N	After	6,598,476	5,182,106	40,786	2,030,743	7,253,635	91.0%	100.0%	100.0%	67.7%
DADE CITY	F	10/01/2017	N	None	6,118,786	5,273,472	38,079	1,756,982	7,068,533	86.6%	100.0%	100.0%	45.9%
DADE CITY	F	10/01/2016	N	After	5,694,024	4,313,212	47,174	2,179,275	6,539,661	87.1%	100.0%	100.0%	61.2%
DADE CITY	P	10/01/2020	N	After	10,888,751	3,795,437	126,797	5,504,564	9,426,798	115.5%	100.0%	100.0%	100.0%
DADE CITY	P	10/01/2019	N	After	9,888,402	4,548,458	114,666	4,983,922	9,647,046	102.5%	100.0%	100.0%	100.0%
DADE CITY	P	10/01/2018	N	After	9,563,158	5,009,331	98,208	4,022,791	9,130,330	104.7%	100.0%	100.0%	100.0%
DADE CITY	P	10/01/2017	N	None	9,208,708	4,920,544	95,850	3,395,615	8,412,009	109.5%	100.0%	100.0%	100.0%
DADE CITY	P	10/01/2016	N	After	8,405,805	4,042,373	104,426	3,522,910	7,669,709	109.6%	100.0%	100.0%	100.0%
DANIA BEACH	G	10/01/2020	N	After	25,485,041	22,809,419	3,041,441	2,347,143	28,198,003	90.4%	100.0%	88.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DANIA BEACH	G	10/01/2019	N	None	24,605,422	23,230,766	2,748,700	1,940,427	27,919,893	88.1%	100.0%	50.0%	0.0%
DANIA BEACH	G	10/01/2018	N	After	24,092,319	19,503,557	4,548,755	3,908,229	27,960,541	86.2%	100.0%	100.0%	1.0%
DANIA BEACH	G	10/01/2017	N	None	22,341,071	20,320,981	4,091,000	3,403,207	27,815,188	80.3%	100.0%	49.4%	0.0%
DANIA BEACH	G	10/01/2016	N	After	20,576,548	20,926,332	3,503,450	3,086,480	27,516,262	74.8%	98.3%	0.0%	0.0%
DANIA BEACH [PF]	F	10/01/2020	N	After	67,482,302	59,064,612	4,118,224	10,666,124	73,848,960	91.4%	100.0%	100.0%	40.3%
DANIA BEACH [PF]	F	10/01/2019	N	After	60,229,225	52,608,809	4,607,834	10,381,011	67,597,654	89.1%	100.0%	100.0%	29.0%
DANIA BEACH [PF]	F	10/01/2018	N	None	51,216,086	51,719,245	4,605,379	10,097,798	66,422,422	77.1%	99.0%	0.0%	0.0%
DANIA BEACH [PF]	F	10/01/2017	N	None	47,974,998	46,945,683	5,311,695	11,249,097	63,506,475	75.5%	100.0%	19.4%	0.0%
DANIA BEACH [PF]	F	10/01/2016	N	After	40,882,631	43,137,869	5,833,039	11,083,367	60,054,275	68.1%	94.8%	0.0%	0.0%
DANIA BEACH [PF]	F	10/01/2016	Y	After	40,882,631	44,208,971	5,833,039	11,655,312	61,697,322	66.3%	92.5%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2020	N	After	6,197,075	6,325,387	0	0	6,325,387	98.0%	98.0%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2019	N	After	5,287,966	6,784,812	0	0	6,784,812	77.9%	77.9%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2018	N	None	5,140,804	7,243,037	0	0	7,243,037	71.0%	71.0%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2017	N	None	4,635,075	7,371,676	0	0	7,371,676	62.9%	62.9%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2016	N	After	4,201,758	7,500,431	0	0	7,500,431	56.0%	56.0%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2016	Y	After	4,201,758	7,656,056	0	0	7,656,056	54.9%	54.9%	0.0%	0.0%
DAVENPORT	G	10/01/2020	N	After	433,860	4,585	105,499	135,311	245,395	176.8%	100.0%	100.0%	100.0%
DAVENPORT	G	10/01/2019	N	None	151,263	361	42,559	57,941	100,861	150.0%	100.0%	100.0%	100.0%
DAVENPORT	PF	10/01/2020	N	After	526,687	10,601	65,897	455,715	532,213	99.0%	100.0%	100.0%	98.8%
DAVENPORT	PF	10/01/2019	N	None	142,985	2,925	25,847	434,132	462,904	30.9%	100.0%	100.0%	26.3%
DAVIE	F	10/01/2020	N	None	124,209,252	49,018,806	11,697,269	47,373,836	108,089,911	114.9%	100.0%	100.0%	100.0%
DAVIE	F	10/01/2019	N	None	114,389,354	65,814,701	10,905,943	43,039,291	119,759,935	95.5%	100.0%	100.0%	87.5%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DAVIE	F	10/01/2018	N	None	106,758,418	61,748,418	10,435,800	38,334,071	110,518,289	96.6%	100.0%	100.0%	90.2%
DAVIE	F	10/01/2017	N	None	94,440,584	57,932,956	9,422,313	32,255,907	99,611,176	94.8%	100.0%	100.0%	84.0%
DAVIE	F	10/01/2016	N	None	80,457,892	52,732,442	8,556,558	28,778,073	90,067,073	89.3%	100.0%	100.0%	66.6%
DAVIE	P	10/01/2020	N	None	184,855,184	142,710,257	10,395,474	48,654,795	201,760,526	91.6%	100.0%	100.0%	65.3%
DAVIE	P	10/01/2019	N	None	168,811,947	127,628,220	10,283,255	49,705,875	187,617,350	90.0%	100.0%	100.0%	62.2%
DAVIE	P	10/01/2018	N	None	167,109,384	118,367,139	10,497,176	54,226,504	183,090,819	91.3%	100.0%	100.0%	70.5%
DAVIE	P	10/01/2017	N	None	149,871,123	103,590,099	0	64,239,787	167,829,886	89.3%	100.0%	0.0%	72.0%
DAVIE	P	10/01/2016	N	None	130,723,837	94,051,419	9,367,100	47,714,608	151,133,127	86.5%	100.0%	100.0%	57.2%
DAVIE - GENERAL & MGMT	G	10/01/2020	N	None	87,192,130	46,279,677	2,622,857	26,863,777	75,766,311	115.1%	100.0%	100.0%	100.0%
DAVIE - GENERAL & MGMT	G	10/01/2019	N	None	79,635,741	36,539,137	2,177,195	25,534,651	64,250,983	123.9%	100.0%	100.0%	100.0%
DAVIE - GENERAL & MGMT	G	10/01/2018	N	None	72,691,870	32,690,788	1,755,679	24,172,548	58,619,015	124.0%	100.0%	100.0%	100.0%
DAVIE - GENERAL & MGMT	G	10/01/2017	N	None	64,680,370	29,728,837	1,323,947	23,389,214	54,441,998	118.8%	100.0%	100.0%	100.0%
DAVIE - GENERAL & MGMT	G	10/01/2016	N	After	55,049,778	26,863,892	925,450	21,931,573	49,720,915	110.7%	100.0%	100.0%	100.0%
DAYTONA BEACH	PF	10/01/2020	N	After	203,821,925	208,556,399	16,459,618	33,150,528	258,166,545	78.9%	97.7%	0.0%	0.0%
DAYTONA BEACH	PF	10/01/2020	Y	After	203,642,813	208,556,399	16,459,618	33,150,528	258,166,545	78.9%	97.6%	0.0%	0.0%
DAYTONA BEACH	PF	10/01/2019	N	None	185,828,568	203,378,338	16,710,108	28,481,381	248,569,827	74.8%	91.4%	0.0%	0.0%
DAYTONA BEACH	PF	10/01/2018	N	After	184,817,431	198,041,843	16,604,855	26,331,237	240,977,935	76.7%	93.3%	0.0%	0.0%
DAYTONA BEACH	PF	10/01/2017	N	None	176,203,730	189,926,246	17,619,506	25,563,084	233,108,836	75.6%	92.8%	0.0%	0.0%
DAYTONA BEACH	PF	10/01/2016	N	After	165,952,629	184,410,186	17,387,391	22,913,999	224,711,576	73.9%	90.0%	0.0%	0.0%
DEERFIELD BEACH	F	10/01/2020	N	None	129,626,638	120,053,893	7,118,955	27,188,360	154,361,208	84.0%	100.0%	100.0%	9.0%
DEERFIELD BEACH	F	10/01/2019	N	None	121,106,804	113,666,526	7,694,059	28,838,918	150,199,503	80.6%	100.0%	96.7%	0.0%
DEERFIELD BEACH	F	10/01/2018	N	None	119,214,394	102,828,417	8,488,256	31,791,553	143,108,226	83.3%	100.0%	100.0%	24.8%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DEERFIELD BEACH	F	10/01/2017	N	None	113,600,220	100,639,654	8,009,199	27,619,665	136,268,518	83.4%	100.0%	100.0%	17.9%
DEERFIELD BEACH	F	10/01/2016	N	None	107,189,636	101,204,643	7,613,116	23,194,866	132,012,625	81.2%	100.0%	78.6%	0.0%
DEERFIELD BEACH	G	10/01/2020	N	After	51,677,847	55,718,973	224,486	413,197	56,356,656	91.7%	92.7%	0.0%	0.0%
DEERFIELD BEACH	G	10/01/2019	N	None	53,689,057	56,875,984	217,144	431,048	57,524,176	93.3%	94.4%	0.0%	0.0%
DEERFIELD BEACH	G	10/01/2018	N	After	55,602,268	56,275,512	745,808	2,235,740	59,257,060	93.8%	98.8%	0.0%	0.0%
DEERFIELD BEACH	G	10/01/2017	N	None	55,774,730	58,768,554	718,488	2,014,955	61,501,997	90.7%	94.9%	0.0%	0.0%
DEERFIELD BEACH	G	10/01/2016	N	After	55,048,091	60,541,659	691,268	1,718,465	62,951,392	87.4%	90.9%	0.0%	0.0%
DEERFIELD BEACH	P	10/01/2020	N	After	40,637,560	63,842,546	0	0	63,842,546	63.7%	63.7%	0.0%	0.0%
DEERFIELD BEACH	P	10/01/2019	N	After	41,388,895	63,775,436	0	0	63,775,436	64.9%	64.9%	0.0%	0.0%
DEERFIELD BEACH	P	10/01/2018	N	After	43,182,442	63,121,171	0	0	63,121,171	68.4%	68.4%	0.0%	0.0%
DEERFIELD BEACH	P	10/01/2017	N	After	41,353,825	61,512,034	0	0	61,512,034	67.2%	67.2%	0.0%	0.0%
DEERFIELD BEACH	P	10/01/2016	N	After	38,707,816	55,199,190	0	0	55,199,190	70.1%	70.1%	0.0%	0.0%
DELAND	F	10/01/2020	N	After	19,497,459	11,835,567	1,256,182	6,873,671	19,965,420	97.7%	100.0%	100.0%	93.2%
DELAND	F	10/01/2019	N	None	17,931,560	11,192,986	1,127,669	5,714,465	18,035,120	99.4%	100.0%	100.0%	98.2%
DELAND	F	10/01/2018	N	None	17,006,097	10,884,570	989,921	4,457,337	16,331,828	104.1%	100.0%	100.0%	100.0%
DELAND	F	10/01/2017	N	After	15,494,851	10,217,622	919,632	3,827,027	14,964,281	103.5%	100.0%	100.0%	100.0%
DELAND	F	10/01/2016	N	After	13,768,435	9,973,664	797,993	2,947,810	13,719,467	100.4%	100.0%	100.0%	100.0%
DELAND	G	10/01/2020	N	None	29,118,809	26,380,030	0	6,174,037	32,554,067	89.4%	100.0%	0.0%	44.4%
DELAND	G	10/01/2019	N	None	28,774,678	25,941,017	2,332,140	4,167,675	32,440,832	88.7%	100.0%	100.0%	12.0%
DELAND	G	10/01/2018	N	None	30,098,047	25,685,382	2,415,955	4,299,984	32,401,321	92.9%	100.0%	100.0%	46.4%
DELAND	G	10/01/2017	N	After	29,301,888	23,272,714	0	8,476,667	31,749,381	92.3%	100.0%	0.0%	71.1%
DELAND	G	10/01/2016	N	After	27,653,135	22,987,609	3,028,952	5,141,046	31,157,607	88.8%	100.0%	100.0%	31.8%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DELAND	P	10/01/2020	N	None	30,363,845	24,996,884	571,729	7,429,713	32,998,326	92.0%	100.0%	100.0%	64.5%
DELAND	P	10/01/2019	N	After	27,961,714	23,772,612	512,210	7,963,154	32,247,976	86.7%	100.0%	100.0%	46.2%
DELAND	P	10/01/2018	N	None	26,762,761	21,944,789	452,073	8,752,411	31,149,273	85.9%	100.0%	100.0%	49.9%
DELAND	P	10/01/2017	N	None	25,450,627	21,883,411	464,813	8,455,517	30,803,741	82.6%	100.0%	100.0%	36.7%
DELAND	P	10/01/2016	N	After	23,216,834	22,270,977	1,503,719	5,764,286	29,538,982	78.6%	100.0%	62.9%	0.0%
DELRAY BEACH	F	10/01/2020	N	After	130,993,917	129,903,013	7,348,660	31,322,194	168,573,867	77.7%	100.0%	14.8%	0.0%
DELRAY BEACH	F	10/01/2019	N	After	120,050,800	127,329,891	6,338,976	26,009,485	159,678,352	75.2%	94.3%	0.0%	0.0%
DELRAY BEACH	F	10/01/2018	N	After	103,733,220	119,944,781	6,179,116	27,787,258	153,911,155	67.4%	86.5%	0.0%	0.0%
DELRAY BEACH	F	10/01/2017	N	After	96,312,093	111,251,108	5,617,749	25,439,051	142,307,908	67.7%	86.6%	0.0%	0.0%
DELRAY BEACH	F	10/01/2016	N	After	88,287,565	90,634,735	5,121,534	15,233,820	110,990,089	79.5%	97.4%	0.0%	0.0%
DELRAY BEACH	G	10/01/2020	N	None	149,874,098	102,485,233	5,491,702	27,940,143	135,917,078	110.3%	100.0%	100.0%	100.0%
DELRAY BEACH	G	10/01/2019	N	After	142,623,177	100,595,290	5,129,400	26,774,237	132,498,927	107.6%	100.0%	100.0%	100.0%
DELRAY BEACH	G	10/01/2018	N	After	136,078,674	90,817,542	4,741,414	27,324,943	122,883,899	110.7%	100.0%	100.0%	100.0%
DELRAY BEACH	G	10/01/2017	N	None	133,564,263	88,174,030	4,560,941	24,700,825	117,435,796	113.7%	100.0%	100.0%	100.0%
DELRAY BEACH	G	10/01/2016	N	After	116,809,013	83,821,441	4,474,455	24,167,384	112,463,280	103.9%	100.0%	100.0%	100.0%
DELRAY BEACH	P	10/01/2020	N	None	116,987,996	126,896,058	7,559,575	29,787,449	164,243,082	71.2%	92.2%	0.0%	0.0%
DELRAY BEACH	P	10/01/2019	N	After	106,861,770	113,039,269	7,721,779	34,279,715	155,040,763	68.9%	94.5%	0.0%	0.0%
DELRAY BEACH	P	10/01/2018	N	After	94,110,114	108,911,233	6,959,129	29,875,474	145,745,836	64.6%	86.4%	0.0%	0.0%
DELRAY BEACH	P	10/01/2017	N	After	87,750,269	100,868,421	6,482,112	28,014,509	135,365,042	64.8%	87.0%	0.0%	0.0%
DELRAY BEACH	P	10/01/2016	N	After	79,306,441	82,026,180	6,024,099	22,240,690	110,290,969	71.9%	96.7%	0.0%	0.0%
DELTONA	F	10/01/2020	N	After	34,510,897	25,515,950	2,952,366	6,534,608	35,002,924	98.6%	100.0%	100.0%	92.5%
DELTONA	F	10/01/2019	N	After	30,827,583	24,140,403	2,805,063	5,882,917	32,828,383	93.9%	100.0%	100.0%	66.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DELTONA	F	10/01/2018	N	After	30,023,890	21,933,784	2,788,386	6,383,788	31,105,958	96.5%	100.0%	100.0%	83.0%
DELTONA	F	10/01/2017	N	After	27,581,842	19,552,429	2,835,390	6,783,865	29,171,684	94.6%	100.0%	100.0%	76.6%
DELTONA	F	10/01/2016	N	After	23,826,426	17,744,511	2,769,349	6,545,394	27,059,254	88.1%	100.0%	100.0%	50.6%
DESTIN FCD	F	10/01/2020	N	After	25,071,746	21,661,868	1,021,765	6,758,727	29,442,360	85.2%	100.0%	100.0%	35.3%
DESTIN FCD	F	10/01/2019	N	None	22,130,771	18,938,268	1,161,993	8,121,286	28,221,547	78.4%	100.0%	100.0%	25.0%
DESTIN FCD	F	10/01/2018	N	After	20,867,421	17,773,648	1,168,914	8,004,596	26,947,158	77.4%	100.0%	100.0%	24.0%
DESTIN FCD	F	10/01/2017	N	None	18,376,893	17,463,713	1,116,110	7,143,513	25,723,336	71.4%	100.0%	81.8%	0.0%
DESTIN FCD	F	10/01/2016	N	After	15,601,817	15,794,354	1,095,111	7,153,184	24,042,649	64.9%	98.8%	0.0%	0.0%
DUNEDIN	F	10/01/2020	N	After	32,273,618	18,648,803	1,969,166	9,358,851	29,976,820	107.7%	100.0%	100.0%	100.0%
DUNEDIN	F	10/01/2019	N	None	29,757,443	17,274,235	2,012,728	9,224,014	28,510,977	104.4%	100.0%	100.0%	100.0%
DUNEDIN	F	10/01/2018	N	None	29,532,334	14,984,332	2,114,703	9,645,475	26,744,510	110.4%	100.0%	100.0%	100.0%
DUNEDIN	F	10/01/2017	N	None	26,900,085	14,706,964	1,979,310	8,309,833	24,996,107	107.6%	100.0%	100.0%	100.0%
DUNEDIN	F	10/01/2016	N	After	25,285,901	13,048,576	2,039,250	8,138,342	23,226,168	108.9%	100.0%	100.0%	100.0%
DUNNELLO	PF	10/01/2020	N	None	3,113,355	906,083	0	206,908	1,112,991	279.7%	100.0%	0.0%	100.0%
DUNNELLO	PF	10/01/2019	N	None	2,928,027	894,356	0	150,520	1,044,876	280.2%	100.0%	0.0%	100.0%
DUNNELLO	PF	10/01/2018	N	None	2,777,900	864,759	0	106,697	971,456	286.0%	100.0%	0.0%	100.0%
DUNNELLO	PF	10/01/2017	N	After	2,589,462	496,109	0	428,916	925,025	279.9%	100.0%	0.0%	100.0%
EAST LAKE TARPON FCD	F	10/01/2020	N	After	19,330,417	15,474,962	1,029,777	4,183,857	20,688,596	93.4%	100.0%	100.0%	67.5%
EAST LAKE TARPON FCD	F	10/01/2019	N	None	17,738,869	12,408,770	1,255,708	5,456,090	19,120,568	92.8%	100.0%	100.0%	74.7%
EAST LAKE TARPON FCD	F	10/01/2018	N	None	16,976,452	12,160,305	1,159,872	4,781,091	18,101,268	93.8%	100.0%	100.0%	76.5%
EAST LAKE TARPON FCD	F	10/01/2017	N	After	16,037,239	11,963,797	1,050,725	4,185,325	17,199,847	93.2%	100.0%	100.0%	72.2%
EAST LAKE TARPON FCD	F	10/01/2016	N	After	13,724,265	10,506,049	1,131,037	4,164,836	15,801,922	86.9%	100.0%	100.0%	50.1%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
EAST NICEVILLE FCD	F	10/01/2020	N	After	1,282,367	817	194,233	640,096	835,146	153.6%	100.0%	100.0%	100.0%
EAST NICEVILLE FCD	F	10/01/2019	N	After	1,121,817	817	161,216	519,170	681,203	164.7%	100.0%	100.0%	100.0%
EAST NICEVILLE FCD	F	10/01/2018	N	After	988,345	781	135,693	402,417	538,891	183.4%	100.0%	100.0%	100.0%
EATONVILLE	P	10/01/2018	N	None	1,858,731	0	267,126	735,131	1,002,257	185.5%	100.0%	100.0%	100.0%
EDGEWATER	F	10/01/2020	N	After	17,668,275	7,699,377	1,217,626	5,555,435	14,472,438	122.1%	100.0%	100.0%	100.0%
EDGEWATER	F	10/01/2019	N	After	15,294,149	7,123,799	1,119,141	5,044,203	13,287,143	115.1%	100.0%	100.0%	100.0%
EDGEWATER	F	10/01/2018	N	None	14,681,238	6,215,252	1,073,712	4,116,899	11,405,863	128.7%	100.0%	100.0%	100.0%
EDGEWATER	F	10/01/2017	N	None	13,051,251	5,405,905	1,062,756	3,978,455	10,447,116	124.9%	100.0%	100.0%	100.0%
EDGEWATER	F	10/01/2016	N	After	11,124,407	4,256,946	1,116,681	4,121,654	9,495,281	117.2%	100.0%	100.0%	100.0%
EDGEWATER	G	10/01/2020	N	After	12,949,297	18,323,117	35,274	265,810	18,624,201	69.5%	70.7%	0.0%	0.0%
EDGEWATER	G	10/01/2019	N	None	12,398,463	18,794,129	32,769	222,886	19,049,784	65.1%	66.0%	0.0%	0.0%
EDGEWATER	G	10/01/2018	N	None	12,533,777	18,612,697	53,516	627,957	19,294,170	65.0%	67.3%	0.0%	0.0%
EDGEWATER	G	10/01/2017	N	None	12,497,702	18,560,389	64,447	774,146	19,398,982	64.4%	67.3%	0.0%	0.0%
EDGEWATER	G	10/01/2016	N	After	12,266,681	18,174,972	90,547	1,007,679	19,273,198	63.6%	67.5%	0.0%	0.0%
EDGEWATER	P	10/01/2020	N	After	12,058,659	12,305,542	557,734	2,030,380	14,893,656	81.0%	98.0%	0.0%	0.0%
EDGEWATER	P	10/01/2019	N	None	10,732,916	12,240,784	474,868	1,222,651	13,938,303	77.0%	87.7%	0.0%	0.0%
EDGEWATER	P	10/01/2018	N	None	10,313,579	11,646,636	457,003	1,165,647	13,269,286	77.7%	88.6%	0.0%	0.0%
EDGEWATER	P	10/01/2017	N	None	9,463,991	10,557,043	486,817	1,629,340	12,673,200	74.7%	89.6%	0.0%	0.0%
EDGEWATER	P	10/01/2016	N	After	8,545,786	10,094,033	403,728	1,278,997	11,776,758	72.6%	84.7%	0.0%	0.0%
ENGLEWOOD AREA FCD	F	10/01/2019	N	After	32,380,332	22,835,938	2,375,085	10,182,216	35,393,239	91.5%	100.0%	100.0%	70.4%
ENGLEWOOD AREA FCD	F	10/01/2018	N	After	32,423,561	22,402,169	2,181,607	9,297,235	33,881,011	95.7%	100.0%	100.0%	84.3%
ENGLEWOOD AREA FCD	F	10/01/2017	N	After	28,624,281	18,685,461	2,350,407	11,290,720	32,326,588	88.5%	100.0%	100.0%	67.2%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ENGLEWOOD AREA FCD	F	10/01/2016	N	After	25,217,804	18,872,392	2,163,552	9,294,739	30,330,683	83.1%	100.0%	100.0%	45.0%
ENGLEWOOD WATER DISTRICT	G	10/01/2020	N	After	677,288	606,330	0	0	606,330	111.7%	100.0%	0.0%	100.0%
ENGLEWOOD WATER DISTRICT	G	10/01/2019	N	None	640,691	639,010	0	0	639,010	100.3%	100.0%	0.0%	100.0%
ENGLEWOOD WATER DISTRICT	G	10/01/2018	N	None	594,602	651,761	0	0	651,761	91.2%	91.2%	0.0%	0.0%
ENGLEWOOD WATER DISTRICT	G	10/01/2017	N	None	573,519	656,125	0	0	656,125	87.4%	87.4%	0.0%	0.0%
ENGLEWOOD WATER DISTRICT	G	10/01/2016	N	After	514,515	667,863	0	0	667,863	77.0%	77.0%	0.0%	0.0%
ESTERO FCD	F	10/01/2020	N	None	33,099,781	5,004,474	1,808,125	17,653,893	24,466,492	135.3%	100.0%	100.0%	100.0%
ESTERO FCD	F	10/01/2019	N	None	29,560,565	4,323,060	1,679,816	16,199,952	22,202,828	133.1%	100.0%	100.0%	100.0%
ESTERO FCD	F	10/01/2018	N	None	26,634,104	3,465,062	1,568,961	14,957,770	19,991,793	133.2%	100.0%	100.0%	100.0%
ESTERO FCD	F	10/01/2017	N	None	23,287,125	3,831,662	1,435,360	13,269,493	18,536,515	125.6%	100.0%	100.0%	100.0%
ESTERO FCD	F	10/01/2016	N	After	19,391,306	2,477,377	1,314,476	12,046,404	15,838,257	122.4%	100.0%	100.0%	100.0%
EUSTIS	F	10/01/2020	N	After	11,667,184	8,314,623	436,567	2,164,618	10,915,808	106.9%	100.0%	100.0%	100.0%
EUSTIS	F	10/01/2019	N	After	10,271,019	8,122,194	416,709	2,016,503	10,555,406	97.3%	100.0%	100.0%	85.9%
EUSTIS	F	10/01/2018	N	After	9,979,983	6,925,653	438,688	2,934,403	10,298,744	96.9%	100.0%	100.0%	89.1%
EUSTIS	F	10/01/2017	N	After	9,008,000	6,872,315	383,443	2,439,144	9,694,902	92.9%	100.0%	100.0%	71.8%
EUSTIS	F	10/01/2016	N	After	7,902,059	6,760,024	330,007	1,952,053	9,042,084	87.4%	100.0%	100.0%	41.6%
EUSTIS	P	10/01/2020	N	After	21,957,933	17,959,116	626,724	8,383,611	26,969,451	81.4%	100.0%	100.0%	40.2%
EUSTIS	P	10/01/2019	N	After	21,680,255	16,539,528	640,252	8,421,172	25,600,952	84.7%	100.0%	100.0%	53.4%
EUSTIS	P	10/01/2018	N	After	20,733,875	15,927,698	585,150	7,491,421	24,004,269	86.4%	100.0%	100.0%	56.3%
EUSTIS	P	10/01/2017	N	None	19,226,444	13,352,915	626,654	7,715,024	21,694,593	88.6%	100.0%	100.0%	68.0%
EUSTIS	P	10/01/2016	N	After	17,083,227	13,006,823	572,115	6,623,094	20,202,032	84.6%	100.0%	100.0%	52.9%
FERNANDINA BEACH	G	10/01/2020	N	After	23,772,194	18,190,114	2,891,460	7,274,815	28,356,389	83.8%	100.0%	100.0%	37.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
FERNANDINA BEACH	G	10/01/2019	N	None	22,555,494	17,792,389	2,663,168	6,284,272	26,739,829	84.4%	100.0%	100.0%	33.4%
FERNANDINA BEACH	G	10/01/2018	N	None	21,893,423	17,730,314	2,481,481	5,672,979	25,884,774	84.6%	100.0%	100.0%	29.6%
FERNANDINA BEACH	G	10/01/2017	N	None	19,744,560	16,228,279	2,569,808	6,129,747	24,927,834	79.2%	100.0%	100.0%	15.4%
FERNANDINA BEACH	G	10/01/2016	N	After	18,042,439	16,316,540	2,494,333	5,765,925	24,576,798	73.4%	100.0%	69.2%	0.0%
FERNANDINA BEACH	PF	10/01/2020	N	After	28,647,115	19,172,524	2,821,513	9,658,881	31,652,918	90.5%	100.0%	100.0%	68.9%
FERNANDINA BEACH	PF	10/01/2019	N	After	26,416,579	19,527,485	2,549,171	8,344,534	30,421,190	86.8%	100.0%	100.0%	52.0%
FERNANDINA BEACH	PF	10/01/2018	N	After	25,661,803	20,002,449	2,245,761	6,900,736	29,148,946	88.0%	100.0%	100.0%	49.5%
FERNANDINA BEACH	PF	10/01/2017	N	After	22,949,629	18,914,787	2,132,769	6,499,293	27,546,849	83.3%	100.0%	100.0%	29.3%
FERNANDINA BEACH	PF	10/01/2016	N	After	20,704,104	18,942,407	1,962,645	5,445,291	26,350,343	78.6%	100.0%	89.8%	0.0%
FLAGLER BEACH	F	10/01/2020	N	After	2,156,388	491,779	125,385	534,125	1,151,289	187.3%	100.0%	100.0%	100.0%
FLAGLER BEACH	F	10/01/2019	N	After	1,883,348	498,480	98,449	415,396	1,012,325	186.0%	100.0%	100.0%	100.0%
FLAGLER BEACH	F	10/01/2018	N	None	1,772,380	490,537	91,718	320,981	903,236	196.2%	100.0%	100.0%	100.0%
FLAGLER BEACH	F	10/01/2017	N	None	1,578,755	484,096	93,639	296,020	873,755	180.7%	100.0%	100.0%	100.0%
FLAGLER BEACH	F	10/01/2016	N	After	1,354,605	485,519	68,418	226,252	780,189	173.6%	100.0%	100.0%	100.0%
FLAGLER BEACH	P	10/01/2020	N	After	4,574,145	3,256,322	465,393	575,023	4,296,738	106.5%	100.0%	100.0%	100.0%
FLAGLER BEACH	P	10/01/2019	N	After	4,091,519	3,162,417	377,264	388,642	3,928,323	104.2%	100.0%	100.0%	100.0%
FLAGLER BEACH	P	10/01/2018	N	None	3,894,469	2,301,704	394,851	778,330	3,474,885	112.1%	100.0%	100.0%	100.0%
FLAGLER BEACH	P	10/01/2017	N	None	3,488,669	1,784,254	397,181	1,027,835	3,209,270	108.7%	100.0%	100.0%	100.0%
FLAGLER BEACH	P	10/01/2016	N	After	3,031,700	1,412,849	380,186	1,079,201	2,872,236	105.6%	100.0%	100.0%	100.0%
FLORIDA CITY	P	10/01/2020	N	None	3,504,004	2,959,497	0	0	2,959,497	118.4%	100.0%	0.0%	100.0%
FLORIDA CITY	P	10/01/2018	N	None	3,427,201	3,019,616	0	0	3,019,616	113.5%	100.0%	0.0%	100.0%
FLORIDA CITY	P	10/01/2016	N	After	2,979,288	2,927,499	0	0	2,927,499	101.8%	100.0%	0.0%	100.0%

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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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
FLORIDA CITY - ELECTED	G	10/01/2018	N	None	3,843,140	0	0	2,671,889	2,671,889	143.8%	100.0%	0.0%	100.0%
FLORIDA CITY - ELECTED	G	10/01/2016	N	After	3,104,839	89,817	0	2,527,214	2,617,031	118.6%	100.0%	0.0%	100.0%
FORT LAUDERDALE	G	09/30/2020	N	After	678,032,068	485,591,595	32,850,376	153,114,475	671,556,446	101.0%	100.0%	100.0%	100.0%
FORT LAUDERDALE	G	09/30/2019	N	After	666,877,340	472,611,271	33,765,966	150,172,919	656,550,156	101.6%	100.0%	100.0%	100.0%
FORT LAUDERDALE	G	09/30/2018	N	After	684,276,476	449,606,891	34,961,196	151,718,600	636,286,687	107.5%	100.0%	100.0%	100.0%
FORT LAUDERDALE	G	09/30/2017	N	After	654,193,477	433,650,219	35,319,984	148,639,855	617,610,058	105.9%	100.0%	100.0%	100.0%
FORT LAUDERDALE	PF	10/01/2020	N	After	953,894,769	757,327,757	55,319,872	189,422,114	1,002,069,743	95.2%	100.0%	100.0%	74.6%
FORT LAUDERDALE	PF	10/01/2019	N	After	927,340,809	692,917,982	54,807,315	204,711,494	952,436,791	97.4%	100.0%	100.0%	87.7%
FORT LAUDERDALE	PF	10/01/2018	N	After	905,150,400	625,952,254	58,051,354	205,316,682	889,320,290	101.8%	100.0%	100.0%	100.0%
FORT LAUDERDALE	PF	10/01/2017	N	After	857,734,650	594,813,784	53,266,545	190,804,361	838,884,690	102.2%	100.0%	100.0%	100.0%
FORT LAUDERDALE	PF	10/01/2016	N	After	814,260,544	595,961,181	51,647,728	179,628,598	827,237,507	98.4%	100.0%	100.0%	92.8%
FORT MEADE	F	10/01/2020	N	After	396,091	261,462	0	113,548	375,010	105.6%	100.0%	0.0%	100.0%
FORT MEADE	F	10/01/2019	N	None	396,760	287,600	0	120,156	407,756	97.3%	100.0%	0.0%	90.8%
FORT MEADE	F	10/01/2018	N	After	403,020	272,705	0	142,535	415,240	97.1%	100.0%	0.0%	91.4%
FORT MEADE	F	10/01/2017	N	After	382,454	263,412	0	122,632	386,044	99.1%	100.0%	0.0%	97.1%
FORT MEADE	F	10/01/2016	N	After	362,899	269,889	0	112,441	382,330	94.9%	100.0%	0.0%	82.7%
FORT MEADE	G	10/01/2020	N	After	5,123,385	4,433,619	0	813,114	5,246,733	97.6%	100.0%	0.0%	84.8%
FORT MEADE	G	10/01/2019	N	None	5,017,706	4,263,286	0	1,041,320	5,304,606	94.6%	100.0%	0.0%	72.4%
FORT MEADE	G	10/01/2018	N	After	5,037,513	4,117,918	0	1,113,858	5,231,776	96.3%	100.0%	0.0%	82.6%
FORT MEADE	G	10/01/2017	N	After	4,779,572	4,107,262	0	856,281	4,963,543	96.3%	100.0%	0.0%	78.5%
FORT MEADE	G	10/01/2016	N	After	4,301,244	3,777,711	0	1,006,807	4,784,518	89.9%	100.0%	0.0%	52.0%
FORT MEADE	P	10/01/2020	N	After	1,189,454	1,024,237	0	0	1,024,237	116.1%	100.0%	0.0%	100.0%

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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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
FORT MEADE	P	10/01/2019	N	None	1,205,618	1,304,621	0	0	1,304,621	92.4%	92.4%	0.0%	0.0%
FORT MEADE	P	10/01/2018	N	None	1,231,929	1,324,409	0	0	1,324,409	93.0%	93.0%	0.0%	0.0%
FORT MEADE	P	10/01/2017	N	After	1,226,503	1,245,453	0	0	1,245,453	98.5%	98.5%	0.0%	0.0%
FORT MEADE	P	10/01/2016	N	After	1,242,266	1,383,551	0	0	1,383,551	89.8%	89.8%	0.0%	0.0%
FORT MYERS	F	10/01/2020	N	After	109,228,791	114,113,814	5,587,328	19,957,772	139,658,914	78.2%	95.7%	0.0%	0.0%
FORT MYERS	F	10/01/2019	N	After	103,361,045	108,036,838	5,210,159	16,634,654	129,881,651	79.6%	95.7%	0.0%	0.0%
FORT MYERS	F	10/01/2018	N	None	100,813,840	104,007,235	5,030,783	15,511,246	124,549,264	80.9%	96.9%	0.0%	0.0%
FORT MYERS	F	10/01/2017	N	None	92,218,704	98,993,175	4,902,137	15,628,469	119,523,781	77.2%	93.2%	0.0%	0.0%
FORT MYERS	F	10/01/2016	N	After	81,343,937	85,254,274	5,367,458	24,015,914	114,637,646	71.0%	95.4%	0.0%	0.0%
FORT MYERS	G	10/01/2020	N	After	147,524,325	132,274,921	1,514,699	44,810,231	178,599,851	82.6%	100.0%	100.0%	30.7%
FORT MYERS	G	10/01/2019	N	After	129,970,678	128,119,311	6,830,373	35,893,526	170,843,210	76.1%	100.0%	27.1%	0.0%
FORT MYERS	G	10/01/2018	N	After	127,159,983	118,913,058	6,699,479	35,203,340	160,815,877	79.1%	100.0%	100.0%	4.4%
FORT MYERS	G	10/01/2017	N	None	112,541,002	112,711,794	6,584,668	34,232,135	153,528,597	73.3%	99.8%	0.0%	0.0%
FORT MYERS	G	10/01/2016	N	After	99,018,034	104,518,811	6,889,876	36,393,835	147,802,522	67.0%	94.7%	0.0%	0.0%
FORT MYERS	P	10/01/2020	N	After	160,684,499	150,594,778	11,483,896	32,190,646	194,269,320	82.7%	100.0%	87.9%	0.0%
FORT MYERS	P	10/01/2019	N	None	145,195,954	146,312,594	10,610,256	30,309,775	187,232,625	77.5%	99.2%	0.0%	0.0%
FORT MYERS	P	10/01/2018	N	None	135,039,894	137,516,848	10,205,014	29,693,858	177,415,720	76.1%	98.2%	0.0%	0.0%
FORT MYERS	P	10/01/2017	N	None	120,845,684	132,325,038	9,438,730	27,206,143	168,969,911	71.5%	91.3%	0.0%	0.0%
FORT MYERS	P	10/01/2016	N	After	108,057,451	127,222,276	9,111,585	22,699,911	159,033,772	67.9%	84.9%	0.0%	0.0%
FORT PIERCE	GP	09/30/2020	N	After	215,450,747	154,686,750	17,504,423	46,724,577	218,915,750	98.4%	100.0%	100.0%	92.6%
FORT PIERCE	GP	09/30/2019	N	None	204,393,903	149,244,609	17,088,893	41,498,107	207,831,609	98.3%	100.0%	100.0%	91.7%
FORT PIERCE	GP	09/30/2018	N	After	206,965,262	142,814,368	16,786,120	40,408,880	200,009,368	103.5%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
FORT PIERCE	GP	09/30/2017	N	None	194,774,112	138,574,009	16,308,534	37,912,466	192,795,009	101.0%	100.0%	100.0%	100.0%
FORT PIERCE SUPP	P	09/30/2020	N	None	15,995,543	8,839,323	3,189,042	4,311,252	16,339,617	97.9%	100.0%	100.0%	92.0%
FORT PIERCE SUPP	P	09/30/2019	N	After	15,006,162	8,660,277	3,010,034	3,956,909	15,627,220	96.0%	100.0%	100.0%	84.3%
FORT PIERCE SUPP	P	09/30/2018	N	None	14,282,078	6,356,548	3,177,064	4,688,658	14,222,270	100.4%	100.0%	100.0%	100.0%
FORT PIERCE SUPP	P	09/30/2017	N	None	13,973,711	6,656,749	2,711,669	3,976,805	13,345,223	104.7%	100.0%	100.0%	100.0%
FORT WALTON BEACH	F	10/01/2020	N	After	19,613,201	18,120,482	1,465,866	6,595,138	26,181,486	74.9%	100.0%	100.0%	0.4%
FORT WALTON BEACH	F	10/01/2019	N	After	17,559,808	16,342,092	1,552,357	7,155,091	25,049,540	70.1%	100.0%	78.4%	0.0%
FORT WALTON BEACH	F	10/01/2018	N	After	17,043,825	15,824,400	1,460,732	5,890,588	23,175,720	73.5%	100.0%	83.5%	0.0%
FORT WALTON BEACH	F	10/01/2017	N	After	15,532,148	15,802,626	1,279,152	4,657,834	21,739,612	71.4%	98.3%	0.0%	0.0%
FORT WALTON BEACH	F	10/01/2016	N	After	14,389,400	15,488,730	1,109,302	3,689,168	20,287,200	70.9%	92.9%	0.0%	0.0%
FORT WALTON BEACH	G	10/01/2020	N	After	51,481,652	36,838,750	2,128,019	11,048,832	50,015,601	102.9%	100.0%	100.0%	100.0%
FORT WALTON BEACH	G	10/01/2019	N	After	48,423,282	35,534,712	2,196,575	10,384,981	48,116,268	100.6%	100.0%	100.0%	100.0%
FORT WALTON BEACH	G	10/01/2018	N	After	47,935,568	36,279,414	2,096,788	9,285,873	47,662,075	100.6%	100.0%	100.0%	100.0%
FORT WALTON BEACH	G	10/01/2017	N	None	44,001,783	35,642,546	2,211,156	8,940,864	46,794,566	94.0%	100.0%	100.0%	68.8%
FORT WALTON BEACH	G	10/01/2016	N	After	40,706,627	34,622,851	2,320,450	8,951,831	45,895,132	88.7%	100.0%	100.0%	42.0%
FORT WALTON BEACH	P	10/01/2020	N	After	23,529,763	22,432,411	817,885	5,077,335	28,327,631	83.1%	100.0%	100.0%	5.5%
FORT WALTON BEACH	P	10/01/2019	N	After	22,132,402	22,755,740	694,330	2,874,686	26,324,756	84.1%	97.3%	0.0%	0.0%
FORT WALTON BEACH	P	10/01/2018	N	After	21,895,899	21,714,454	734,138	2,964,398	25,412,990	86.2%	100.0%	24.7%	0.0%
FORT WALTON BEACH	P	10/01/2017	N	None	20,960,074	21,620,053	663,156	2,253,687	24,536,896	85.4%	96.9%	0.0%	0.0%
FORT WALTON BEACH	P	10/01/2016	N	After	19,920,569	21,981,847	661,721	2,127,714	24,771,282	80.4%	90.6%	0.0%	0.0%
FROSTPROOF	G	10/01/2019	N	None	1,648,780	584,186	0	367,049	951,235	173.3%	100.0%	0.0%	100.0%
FROSTPROOF	G	10/01/2018	N	None	1,607,675	461,539	0	430,828	892,367	180.2%	100.0%	0.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
FROSTPROOF	G	10/01/2017	N	After	1,523,865	459,806	0	384,197	844,003	180.6%	100.0%	0.0%	100.0%
FROSTPROOF	G	10/01/2016	N	After	1,363,565	433,843	0	344,597	778,440	175.2%	100.0%	0.0%	100.0%
FROSTPROOF	P	10/01/2020	N	After	4,332,975	3,931,307	9,773	889,896	4,830,976	89.7%	100.0%	100.0%	44.0%
FROSTPROOF	P	10/01/2019	N	After	4,260,423	4,042,104	9,019	592,214	4,643,337	91.8%	100.0%	100.0%	35.3%
FROSTPROOF	P	10/01/2018	N	After	4,257,248	3,987,465	8,310	500,429	4,496,204	94.7%	100.0%	100.0%	52.2%
FROSTPROOF	P	10/01/2017	N	After	4,039,057	3,848,947	7,654	422,433	4,279,034	94.4%	100.0%	100.0%	43.2%
FROSTPROOF	P	10/01/2016	N	After	3,802,981	3,729,336	6,304	350,613	4,086,253	93.1%	100.0%	100.0%	19.2%
FRUITLAND PARK	F	10/01/2019	N	After	635,153	19,153	3,663	20,207	43,023	1476.3%	100.0%	100.0%	100.0%
FRUITLAND PARK	F	10/01/2016	N	After	489,398	32,981	5,590	12,430	51,001	959.6%	100.0%	100.0%	100.0%
GAINESVILLE	G	10/01/2020	N	After	577,437,181	433,577,008	38,629,363	86,318,045	558,524,416	103.4%	100.0%	100.0%	100.0%
GAINESVILLE	G	10/01/2019	N	None	415,287,016	422,957,960	37,066,495	82,778,080	542,802,535	76.5%	98.2%	0.0%	0.0%
GAINESVILLE	G	10/01/2018	N	After	432,508,136	415,205,831	35,383,548	77,575,897	528,165,276	81.9%	100.0%	48.9%	0.0%
GAINESVILLE	G	10/01/2017	N	None	396,313,562	396,348,419	34,695,119	74,973,070	506,016,608	78.3%	100.0%	0.0%	0.0%
GAINESVILLE	G	10/01/2016	N	None	357,298,271	382,997,223	33,520,452	70,343,347	486,861,022	73.4%	93.3%	0.0%	0.0%
GAINESVILLE	PF	10/01/2020	N	After	296,918,563	227,743,191	16,567,184	37,679,621	281,989,996	105.3%	100.0%	100.0%	100.0%
GAINESVILLE	PF	10/01/2019	N	None	244,509,406	231,600,170	15,537,104	33,870,311	281,007,585	87.0%	100.0%	83.1%	0.0%
GAINESVILLE	PF	10/01/2018	N	After	253,221,825	224,412,465	15,266,745	33,629,966	273,309,176	92.7%	100.0%	100.0%	40.3%
GAINESVILLE	PF	10/01/2018	Y	None	253,221,825	224,412,465	15,266,745	33,629,966	273,309,176	92.7%	100.0%	100.0%	40.3%
GAINESVILLE	PF	10/01/2017	Y	None	240,184,925	210,252,070	15,814,267	36,259,568	262,325,905	91.6%	100.0%	100.0%	38.9%
GAINESVILLE	PF	10/01/2017	N	After	240,184,925	210,252,070	15,814,267	36,259,568	262,325,905	91.6%	100.0%	100.0%	38.9%
GAINESVILLE	PF	10/01/2016	Y	None	217,896,241	205,331,565	15,646,466	35,830,788	256,808,819	84.8%	100.0%	80.3%	0.0%
GAINESVILLE	PF	10/01/2016	N	None	217,896,241	205,331,565	15,646,466	35,830,788	256,808,819	84.8%	100.0%	80.3%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
GOLDEN BEACH	GP	10/01/2020	N	None	11,665,839	4,410,097	0	7,431,000	11,841,097	98.5%	100.0%	0.0%	97.6%
GOLDEN BEACH	GP	10/01/2019	N	None	10,753,331	4,324,702	0	7,183,672	11,508,374	93.4%	100.0%	0.0%	89.5%
GOLDEN BEACH	GP	10/01/2018	N	None	10,129,529	3,851,227	0	6,622,472	10,473,699	96.7%	100.0%	0.0%	94.8%
GOLDEN BEACH	GP	10/01/2017	N	None	8,993,254	3,858,609	0	4,950,661	8,809,270	102.1%	100.0%	0.0%	100.0%
GOLDEN BEACH	GP	10/01/2016	Y	None	7,838,789	3,596,263	0	3,923,440	7,519,703	104.2%	100.0%	0.0%	100.0%
GREATER NAPLES FCD	F	10/01/2020	N	After	37,093,709	6,698,142	978,978	16,625,013	24,302,133	152.6%	100.0%	100.0%	100.0%
GREATER NAPLES FCD	F	10/01/2019	N	None	32,740,846	4,091,005	921,714	16,341,978	21,354,697	153.3%	100.0%	100.0%	100.0%
GREATER NAPLES FCD	F	10/01/2018	N	None	29,996,512	3,848,685	803,600	13,593,535	18,245,820	164.4%	100.0%	100.0%	100.0%
GREATER NAPLES FCD	F	10/01/2017	N	None	26,866,771	3,632,025	687,292	11,427,498	15,746,815	170.6%	100.0%	100.0%	100.0%
GREATER NAPLES FCD	F	10/01/2016	N	After	23,317,766	3,530,918	538,816	9,371,463	13,441,197	173.5%	100.0%	100.0%	100.0%
GREEN COVE SPRINGS	P	10/01/2020	N	None	6,709,588	1,441,035	0	2,870,571	4,311,606	155.6%	100.0%	0.0%	100.0%
GREEN COVE SPRINGS	P	10/01/2019	N	None	6,010,241	1,287,793	0	2,498,331	3,786,124	158.7%	100.0%	0.0%	100.0%
GREEN COVE SPRINGS	P	10/01/2017	N	After	4,771,141	379,004	0	2,682,506	3,061,510	155.8%	100.0%	0.0%	100.0%
GREENACRES	F	10/01/2020	N	None	20,728,283	2,747,283	0	11,852,368	14,599,651	142.0%	100.0%	0.0%	100.0%
GREENACRES	F	10/01/2019	N	None	18,157,232	2,702,359	0	10,489,692	13,192,051	137.6%	100.0%	0.0%	100.0%
GREENACRES	F	10/01/2018	N	None	16,027,007	2,137,456	0	8,965,008	11,102,464	144.4%	100.0%	0.0%	100.0%
GREENACRES	F	10/01/2017	N	None	13,533,668	1,378,852	0	7,801,921	9,180,773	147.4%	100.0%	0.0%	100.0%
GREENACRES	F	10/01/2016	N	After	10,816,320	1,326,514	0	6,429,527	7,756,041	139.5%	100.0%	0.0%	100.0%
GREENACRES	P	10/01/2020	N	None	22,852,331	7,224,931	0	9,596,276	16,821,207	135.9%	100.0%	0.0%	100.0%
GREENACRES	P	10/01/2019	N	None	20,527,351	5,213,756	0	9,133,607	14,347,363	143.1%	100.0%	0.0%	100.0%
GREENACRES	P	10/01/2018	N	None	18,789,925	4,955,549	0	7,482,626	12,438,175	151.1%	100.0%	0.0%	100.0%
GREENACRES	P	10/01/2017	N	None	16,464,382	4,588,028	0	6,342,743	10,930,771	150.6%	100.0%	0.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
GREENACRES	P	10/01/2016	N	After	13,773,612	3,703,726	0	5,901,523	9,605,249	143.4%	100.0%	0.0%	100.0%
GULF BREEZE	P	10/01/2020	N	None	5,636,971	1,402,611	0	2,638,036	4,040,647	139.5%	100.0%	0.0%	100.0%
GULF BREEZE	P	10/01/2019	N	None	5,328,952	1,581,769	0	2,344,603	3,926,372	135.7%	100.0%	0.0%	100.0%
GULF BREEZE	P	10/01/2018	N	None	4,821,952	1,568,630	0	1,755,193	3,323,823	145.1%	100.0%	0.0%	100.0%
GULF BREEZE	P	10/01/2017	N	None	4,959,119	2,018,558	0	1,462,853	3,481,411	142.4%	100.0%	0.0%	100.0%
GULF BREEZE	P	10/01/2016	N	After	4,152,009	1,923,835	0	1,190,350	3,114,185	133.3%	100.0%	0.0%	100.0%
GULFPORT	F	10/01/2020	N	After	5,583,763	1,941,455	503,833	2,277,740	4,723,028	118.2%	100.0%	100.0%	100.0%
GULFPORT	F	10/01/2019	N	None	4,967,680	1,889,208	444,526	1,823,643	4,157,377	119.5%	100.0%	100.0%	100.0%
GULFPORT	F	10/01/2018	N	None	4,691,114	1,879,437	397,501	1,603,405	3,880,343	120.9%	100.0%	100.0%	100.0%
GULFPORT	F	10/01/2017	N	After	4,333,716	1,834,169	357,586	1,335,674	3,527,429	122.9%	100.0%	100.0%	100.0%
GULFPORT	F	10/01/2016	N	After	3,753,632	1,653,674	348,624	1,179,212	3,181,510	118.0%	100.0%	100.0%	100.0%
GULFPORT	G	10/01/2020	N	After	17,443,174	9,757,474	603,275	3,588,608	13,949,357	125.0%	100.0%	100.0%	100.0%
GULFPORT	G	10/01/2019	N	None	16,801,435	9,960,006	535,364	3,127,229	13,622,599	123.3%	100.0%	100.0%	100.0%
GULFPORT	G	10/01/2018	N	None	16,761,390	9,511,074	480,287	3,227,185	13,218,546	126.8%	100.0%	100.0%	100.0%
GULFPORT	G	10/01/2017	N	None	15,977,954	9,656,075	379,740	2,812,408	12,848,223	124.4%	100.0%	100.0%	100.0%
GULFPORT	G	10/01/2016	N	After	14,579,838	8,416,396	70,639	3,538,393	12,025,428	121.2%	100.0%	100.0%	100.0%
GULFPORT	P	10/01/2020	N	After	11,965,873	5,621,141	1,558,868	3,139,581	10,319,590	116.0%	100.0%	100.0%	100.0%
GULFPORT	P	10/01/2019	N	None	10,944,458	5,752,138	1,420,708	2,662,849	9,835,695	111.3%	100.0%	100.0%	100.0%
GULFPORT	P	10/01/2018	N	None	10,578,983	5,642,965	1,373,762	2,338,695	9,355,422	113.1%	100.0%	100.0%	100.0%
GULFPORT	P	10/01/2017	N	After	10,158,121	5,390,984	1,320,817	2,365,197	9,076,998	111.9%	100.0%	100.0%	100.0%
GULFPORT	P	10/01/2016	N	After	8,957,070	5,066,654	1,239,138	1,750,093	8,055,885	111.2%	100.0%	100.0%	100.0%
HAINES CITY	F	10/01/2020	N	After	8,020,027	6,787,363	764,382	915,927	8,467,672	94.7%	100.0%	100.0%	51.1%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
HAINES CITY	F	10/01/2019	N	After	7,217,389	6,469,640	743,846	941,796	8,155,282	88.5%	100.0%	100.0%	0.4%
HAINES CITY	F	10/01/2018	N	After	6,821,653	6,387,777	609,715	690,791	7,688,283	88.7%	100.0%	71.2%	0.0%
HAINES CITY	F	10/01/2017	N	None	6,208,896	6,277,912	523,540	450,802	7,252,254	85.6%	98.9%	0.0%	0.0%
HAINES CITY	F	10/01/2016	N	After	5,493,039	6,309,905	401,039	352,935	7,063,879	77.8%	87.1%	0.0%	0.0%
HAINES CITY	G	10/01/2020	N	After	17,130,384	15,358,114	543,203	2,737,753	18,639,070	91.9%	100.0%	100.0%	44.9%
HAINES CITY	G	10/01/2019	N	After	16,397,622	15,432,996	573,781	2,802,677	18,809,454	87.2%	100.0%	100.0%	13.9%
HAINES CITY	G	10/01/2018	N	None	16,507,291	14,655,382	665,162	3,096,106	18,416,650	89.6%	100.0%	100.0%	38.3%
HAINES CITY	G	10/01/2017	N	None	16,017,299	14,980,001	690,529	2,967,011	18,637,541	85.9%	100.0%	100.0%	11.7%
HAINES CITY	G	10/01/2016	N	After	15,558,044	14,786,030	749,599	2,973,780	18,509,409	84.1%	100.0%	100.0%	0.8%
HAINES CITY	P	10/01/2020	N	After	12,197,907	8,887,349	1,513,707	2,423,217	12,824,273	95.1%	100.0%	100.0%	74.2%
HAINES CITY	P	10/01/2019	N	After	11,072,486	8,720,122	1,397,325	2,021,634	12,139,081	91.2%	100.0%	100.0%	47.2%
HAINES CITY	P	10/01/2018	N	None	10,435,633	8,164,194	1,337,425	1,770,268	11,271,887	92.6%	100.0%	100.0%	52.8%
HAINES CITY	P	10/01/2017	N	None	9,693,213	7,253,348	1,257,322	1,784,531	10,295,201	94.2%	100.0%	100.0%	66.3%
HAINES CITY	P	10/01/2016	N	After	8,648,924	6,689,681	1,218,803	1,785,218	9,693,702	89.2%	100.0%	100.0%	41.5%
HALIFAX HOSPITAL	G	10/01/2019	N	None	275,201,746	295,681,564	0	72,131,904	367,813,468	74.8%	93.1%	0.0%	0.0%
HALIFAX HOSPITAL	G	10/01/2018	N	None	280,098,351	280,560,736	0	81,711,828	362,272,564	77.3%	99.8%	0.0%	0.0%
HALIFAX HOSPITAL	G	10/01/2017	N	None	266,359,289	272,482,160	0	86,672,838	359,154,998	74.2%	97.8%	0.0%	0.0%
HALIFAX HOSPITAL	G	10/01/2016	N	None	240,144,476	253,151,547	0	100,391,666	353,543,213	67.9%	94.9%	0.0%	0.0%
HALLANDALE BEACH	G	10/01/2020	N	None	63,942,910	48,188,417	0	16,998,639	65,187,056	98.1%	100.0%	0.0%	92.7%
HALLANDALE BEACH	G	10/01/2019	N	None	61,280,980	45,695,846	2,957,467	15,567,361	64,220,674	95.4%	100.0%	100.0%	81.1%
HALLANDALE BEACH	G	10/01/2018	N	None	59,191,741	44,265,601	2,880,054	15,945,247	63,090,902	93.8%	100.0%	100.0%	75.5%
HALLANDALE BEACH	G	10/01/2017	N	None	57,149,032	42,528,036	2,809,000	15,302,482	60,639,518	94.2%	100.0%	100.0%	77.2%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
HALLANDALE BEACH	G	10/01/2016	N	After	52,710,865	37,900,007	0	20,981,084	58,881,091	89.5%	100.0%	0.0%	70.6%
HALLANDALE BEACH	PF	10/01/2020	N	After	190,740,320	215,484,176	10,605,388	31,287,714	257,377,278	74.1%	88.5%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2019	N	After	180,580,356	189,656,448	11,448,490	38,254,594	239,359,532	75.4%	95.2%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2018	N	After	176,126,693	177,823,280	11,685,531	41,008,187	230,516,998	76.4%	99.0%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2017	N	After	160,522,702	168,967,987	11,229,689	36,696,395	216,894,071	74.0%	95.0%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2016	N	After	143,198,929	158,302,439	10,732,488	30,798,745	199,833,672	71.7%	90.5%	0.0%	0.0%
HALLANDALE BEACH PM	G	10/01/2020	N	None	19,532,676	18,857,092	0	2,487,194	21,344,286	91.5%	100.0%	0.0%	27.2%
HALLANDALE BEACH PM	G	10/01/2019	N	None	18,647,040	17,687,956	716,381	1,977,149	20,381,486	91.5%	100.0%	100.0%	12.3%
HALLANDALE BEACH PM	G	10/01/2018	N	None	18,176,409	16,125,819	813,914	3,007,218	19,946,951	91.1%	100.0%	100.0%	41.1%
HALLANDALE BEACH PM	G	10/01/2017	N	None	17,704,606	15,986,888	797,392	2,857,206	19,641,486	90.1%	100.0%	100.0%	32.2%
HALLANDALE BEACH PM	G	10/01/2016	N	After	16,152,964	15,436,720	723,855	2,728,541	18,889,116	85.5%	100.0%	98.9%	0.0%
HALLANDALE BEACH PM (EXCESS)	G	10/01/2018	N	None	0	0	0	0	0	N/A	100.0%	0.0%	100.0%
HALLANDALE BEACH PM (EXCESS)	G	10/01/2016	N	None	0	0	0	0	0	N/A	100.0%	0.0%	100.0%
HAVANA	F	10/01/2018	N	After	1,172,468	20,604	1,370	29,783	51,757	2265.3%	100.0%	100.0%	100.0%
HIALEAH	GPF	10/01/2020	Y	After	714,595,866	724,314,745	141,452,224	133,988,106	999,755,075	71.5%	98.7%	0.0%	0.0%
HIALEAH	GPF	10/01/2020	N	After	714,595,866	724,314,745	141,452,224	133,988,106	999,755,075	71.5%	98.7%	0.0%	0.0%
HIALEAH	GPF	10/01/2019	N	After	689,070,423	690,812,402	140,487,804	138,303,641	969,603,847	71.1%	99.7%	0.0%	0.0%
HIALEAH	GPF	10/01/2018	N	After	706,113,130	672,233,129	128,100,632	151,469,080	951,802,841	74.2%	100.0%	26.4%	0.0%
HIALEAH	GPF	10/01/2017	N	None	679,986,360	637,346,272	131,427,387	137,469,443	906,243,102	75.0%	100.0%	32.4%	0.0%
HIALEAH	GPF	10/01/2016	N	After	591,081,423	591,361,881	77,331,216	149,425,221	818,118,318	72.2%	100.0%	0.0%	0.0%
HIALEAH - ELECTED	G	10/01/2020	N	None	12,405,055	6,960,636	0	2,259,329	9,219,965	134.5%	100.0%	0.0%	100.0%
HIALEAH - ELECTED	G	10/01/2019	N	None	11,521,120	6,408,277	59,572	2,451,240	8,919,089	129.2%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
HIALEAH - ELECTED	G	10/01/2018	N	None	11,007,048	6,492,688	62,723	2,222,817	8,778,228	125.4%	100.0%	100.0%	100.0%
HIALEAH - ELECTED	G	10/01/2017	N	None	10,432,705	6,297,200	47,452	2,035,804	8,380,456	124.5%	100.0%	100.0%	100.0%
HIALEAH - ELECTED	G	10/01/2016	N	After	9,550,616	6,230,996	60,205	1,766,202	8,057,403	118.5%	100.0%	100.0%	100.0%
HIALEAH GARDENS	P	10/01/2020	N	After	19,062,878	10,703,450	1,106,008	6,457,775	18,267,233	104.4%	100.0%	100.0%	100.0%
HIALEAH GARDENS	P	10/01/2019	N	None	17,863,693	10,023,150	1,145,852	6,565,043	17,734,045	100.7%	100.0%	100.0%	100.0%
HIALEAH GARDENS	P	10/01/2018	N	None	17,561,918	10,031,857	1,021,597	5,586,280	16,639,734	105.5%	100.0%	100.0%	100.0%
HIALEAH GARDENS	P	10/01/2017	N	After	16,113,647	8,516,526	1,063,417	6,033,382	15,613,325	103.2%	100.0%	100.0%	100.0%
HIALEAH GARDENS	P	10/01/2016	N	After	14,847,537	9,235,717	942,744	5,057,299	15,235,760	97.5%	100.0%	100.0%	92.3%
HILLSBOROUGH COUNTY	ERP	07/01/2020	N	None	9,546,927	22,074,737	0	0	22,074,737	43.2%	43.2%	0.0%	0.0%
HILLSBOROUGH COUNTY	ERP	07/01/2019	N	None	9,982,227	22,910,918	0	0	22,910,918	43.6%	43.6%	0.0%	0.0%
HILLSBOROUGH COUNTY	ERP	07/01/2018	N	None	10,322,045	23,773,891	0	0	23,773,891	43.4%	43.4%	0.0%	0.0%
HILLSBOROUGH COUNTY	ERP	07/01/2017	N	None	11,034,384	25,829,424	0	0	25,829,424	42.7%	42.7%	0.0%	0.0%
HOLLEY-NAVARRE FCD	F	10/01/2020	N	After	4,002,037	246,008	322,251	1,822,710	2,390,969	167.4%	100.0%	100.0%	100.0%
HOLLEY-NAVARRE FCD	F	10/01/2019	N	None	3,345,690	79,606	279,682	1,406,474	1,765,762	189.5%	100.0%	100.0%	100.0%
HOLLEY-NAVARRE FCD	F	10/01/2018	N	After	2,992,051	75,293	225,022	1,091,734	1,392,049	214.9%	100.0%	100.0%	100.0%
HOLLEY-NAVARRE FCD	F	10/01/2016	N	After	2,210,195	9,321	176,602	248,866	434,789	508.3%	100.0%	100.0%	100.0%
HOLLY HILL	F	10/01/2020	N	After	5,348,642	4,399,782	364,679	955,100	5,719,561	93.5%	100.0%	100.0%	61.2%
HOLLY HILL	F	10/01/2019	N	None	4,853,790	4,272,331	376,485	945,019	5,593,835	86.8%	100.0%	100.0%	21.7%
HOLLY HILL	F	10/01/2018	N	None	4,687,772	4,285,131	333,865	771,375	5,390,371	87.0%	100.0%	100.0%	8.9%
HOLLY HILL	F	10/01/2017	N	None	4,415,577	4,003,942	348,712	771,177	5,123,831	86.2%	100.0%	100.0%	8.2%
HOLLY HILL	F	10/01/2016	N	After	4,038,667	3,337,966	396,326	1,201,939	4,936,231	81.8%	100.0%	100.0%	25.3%
HOLLY HILL	P	10/01/2020	N	After	12,384,754	9,791,400	543,998	2,615,038	12,950,436	95.6%	100.0%	100.0%	78.4%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
HOLLY HILL	P	10/01/2019	N	None	11,209,075	9,330,989	539,825	2,717,517	12,588,331	89.0%	100.0%	100.0%	49.2%
HOLLY HILL	P	10/01/2018	N	None	10,819,490	9,239,559	505,905	2,338,649	12,084,113	89.5%	100.0%	100.0%	45.9%
HOLLY HILL	P	10/01/2017	N	None	10,029,341	9,212,447	449,094	1,966,999	11,628,540	86.2%	100.0%	100.0%	18.7%
HOLLY HILL	P	10/01/2016	N	After	9,166,974	8,507,691	507,642	2,128,974	11,144,307	82.3%	100.0%	100.0%	7.1%
HOLLYWOOD	F	10/01/2020	N	After	275,523,207	392,813,165	10,467,553	26,687,998	429,968,716	64.1%	70.1%	0.0%	0.0%
HOLLYWOOD	F	10/01/2019	N	None	253,973,119	385,105,003	8,998,182	21,861,988	415,965,173	61.1%	65.9%	0.0%	0.0%
HOLLYWOOD	F	10/01/2018	N	After	250,486,988	302,372,268	13,859,590	65,256,039	381,487,897	65.7%	82.8%	0.0%	0.0%
HOLLYWOOD	F	10/01/2017	N	None	232,392,733	296,718,230	12,934,645	56,889,604	366,542,479	63.4%	78.3%	0.0%	0.0%
HOLLYWOOD	F	10/01/2016	N	After	211,688,994	291,147,860	11,918,895	49,855,709	352,922,464	60.0%	72.7%	0.0%	0.0%
HOLLYWOOD	G	10/01/2020	N	After	369,685,845	474,876,826	23,086,919	72,466,297	570,430,042	64.8%	77.8%	0.0%	0.0%
HOLLYWOOD	G	10/01/2019	N	None	345,873,170	453,272,969	23,278,960	70,433,879	546,985,808	63.2%	76.3%	0.0%	0.0%
HOLLYWOOD	G	10/01/2018	N	After	341,340,499	398,537,315	27,137,292	77,850,260	503,524,867	67.8%	85.6%	0.0%	0.0%
HOLLYWOOD	G	10/01/2017	N	After	323,690,519	387,795,101	26,468,524	74,957,341	489,220,966	66.2%	83.5%	0.0%	0.0%
HOLLYWOOD	G	10/01/2016	N	After	294,554,159	377,942,289	24,640,302	69,896,515	472,479,106	62.3%	77.9%	0.0%	0.0%
HOLLYWOOD	P	10/01/2020	N	None	338,473,036	479,555,612	14,285,412	46,162,893	540,003,917	62.7%	70.6%	0.0%	0.0%
HOLLYWOOD	P	10/01/2019	N	None	318,199,892	457,028,636	14,280,714	50,054,701	521,364,051	61.0%	69.6%	0.0%	0.0%
HOLLYWOOD	P	10/01/2018	N	None	225,564,214	361,442,597	13,500,156	45,292,792	420,235,545	53.7%	62.4%	0.0%	0.0%
HOLLYWOOD	P	10/01/2017	N	None	203,975,051	309,460,568	16,588,673	42,443,114	368,492,355	55.4%	65.9%	0.0%	0.0%
HOLLYWOOD	P	10/01/2016	N	After	263,267,183	385,400,593	15,093,959	36,437,320	436,931,872	60.3%	68.3%	0.0%	0.0%
HOLLYWOOD	P	10/01/2016	Y	After	263,267,183	385,400,593	15,093,959	35,994,303	436,488,855	60.3%	68.3%	0.0%	0.0%
HOLMES BEACH	P	10/01/2020	N	After	10,302,250	8,084,137	322,351	1,163,763	9,570,251	107.6%	100.0%	100.0%	100.0%
HOLMES BEACH	P	10/01/2019	N	After	9,354,340	7,235,260	314,805	1,335,430	8,885,495	105.3%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
HOLMES BEACH	P	10/01/2018	N	None	8,924,698	5,959,064	372,168	1,792,936	8,124,168	109.9%	100.0%	100.0%	100.0%
HOLMES BEACH	P	10/01/2017	N	None	8,365,518	6,026,912	338,962	1,489,415	7,855,289	106.5%	100.0%	100.0%	100.0%
HOLMES BEACH	P	10/01/2016	N	After	7,984,025	6,391,571	281,275	1,139,117	7,811,963	102.2%	100.0%	100.0%	100.0%
HOMESTEAD	F	01/01/2021	N	After	7,831,145	7,897,581	0	0	7,897,581	99.2%	99.2%	0.0%	0.0%
HOMESTEAD	F	01/01/2020	N	After	7,724,047	7,807,870	0	0	7,807,870	98.9%	98.9%	0.0%	0.0%
HOMESTEAD	F	01/01/2019	N	None	6,928,525	6,939,529	0	0	6,939,529	99.8%	99.8%	0.0%	0.0%
HOMESTEAD	F	01/01/2018	N	After	7,729,568	7,992,470	0	0	7,992,470	96.7%	96.7%	0.0%	0.0%
HOMESTEAD	F	01/01/2017	N	None	7,007,836	7,616,901	0	0	7,616,901	92.0%	92.0%	0.0%	0.0%
HOMESTEAD	P	10/01/2020	N	None	104,376,250	79,866,800	6,043,573	31,269,849	117,180,222	89.1%	100.0%	100.0%	59.1%
HOMESTEAD	P	10/01/2019	N	After	95,236,234	77,739,649	5,626,675	29,363,550	112,729,874	84.5%	100.0%	100.0%	40.4%
HOMESTEAD	P	10/01/2018	N	None	97,644,715	80,481,407	5,170,328	25,599,807	111,251,542	87.8%	100.0%	100.0%	46.8%
HOMESTEAD	P	10/01/2017	N	After	92,863,500	78,886,985	4,610,406	21,961,668	105,459,059	88.1%	100.0%	100.0%	42.6%
HOMESTEAD	P	10/01/2016	N	After	81,781,384	75,331,811	4,140,704	25,475,616	104,948,131	77.9%	100.0%	100.0%	9.1%
HOMESTEAD - General & Hospital	G	10/01/2020	N	After	91,142,842	59,571,782	4,701,167	26,396,211	90,669,160	100.5%	100.0%	100.0%	100.0%
HOMESTEAD - General & Hospital	G	10/01/2019	N	None	89,365,048	56,605,312	4,851,583	27,514,020	88,970,915	100.4%	100.0%	100.0%	100.0%
HOMESTEAD - General & Hospital	G	10/01/2018	N	None	83,827,709	51,717,241	5,040,657	30,014,093	86,771,991	96.6%	100.0%	100.0%	90.2%
HOMESTEAD - General & Hospital	G	10/01/2017	N	None	80,666,994	46,412,595	5,228,071	29,847,553	81,488,219	99.0%	100.0%	100.0%	97.2%
HOMESTEAD - General & Hospital	G	10/01/2016	N	After	74,271,912	45,575,726	0	34,092,354	79,668,080	93.2%	100.0%	0.0%	84.2%
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2020	N	After	4,914,056	4,485,133	0	241,124	4,726,257	104.0%	100.0%	0.0%	100.0%
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2018	N	After	4,724,658	4,276,228	0	365,222	4,641,450	101.8%	100.0%	0.0%	100.0%
HOMESTEAD - Old Elected	G	01/01/2020	N	After	3,488,818	2,781,948	0	0	2,781,948	125.4%	100.0%	0.0%	100.0%
HOMESTEAD - Old Elected	G	01/01/2018	N	After	2,999,078	2,866,603	0	426,380	3,292,983	91.1%	100.0%	0.0%	31.1%

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HOWEY-IN-THE-HILLS	P	10/01/2020	N	None	1,917,753	756,553	0	830,695	1,587,248	120.8%	100.0%	0.0%	100.0%
HOWEY-IN-THE-HILLS	P	10/01/2018	N	None	1,630,604	537,247	0	677,509	1,214,756	134.2%	100.0%	0.0%	100.0%
HOWEY-IN-THE-HILLS	P	10/01/2016	N	After	1,296,213	822,169	0	478,238	1,300,407	99.7%	100.0%	0.0%	99.1%
INDIALANTIC	G	10/01/2020	N	None	1,649,339	1,483,519	0	439,458	1,922,977	85.8%	100.0%	0.0%	37.7%
INDIALANTIC	G	10/01/2019	N	None	1,530,604	1,512,287	0	365,487	1,877,774	81.5%	100.0%	0.0%	5.0%
INDIALANTIC	G	10/01/2018	N	None	1,461,370	1,521,196	0	320,479	1,841,675	79.4%	96.1%	0.0%	0.0%
INDIALANTIC	G	10/01/2017	N	None	1,343,203	1,501,713	0	258,383	1,760,096	76.3%	89.4%	0.0%	0.0%
INDIALANTIC	G	10/01/2016	N	After	1,190,743	1,472,925	180,784	27,127	1,680,836	70.8%	80.8%	0.0%	0.0%
INDIALANTIC	PF	10/01/2020	N	After	9,379,825	7,078,590	360,798	1,634,199	9,073,587	103.4%	100.0%	100.0%	100.0%
INDIALANTIC	PF	10/01/2019	N	After	8,689,015	7,085,478	345,759	1,373,146	8,804,383	98.7%	100.0%	100.0%	91.6%
INDIALANTIC	PF	10/01/2018	N	After	8,487,768	5,562,297	421,000	2,059,274	8,042,571	105.5%	100.0%	100.0%	100.0%
INDIALANTIC	PF	10/01/2017	N	After	7,891,291	5,552,776	388,846	1,790,923	7,732,545	102.1%	100.0%	100.0%	100.0%
INDIALANTIC	PF	10/01/2016	N	After	7,339,203	4,270,053	481,834	2,652,210	7,404,097	99.1%	100.0%	100.0%	97.6%
INDIAN HARBOUR BEACH	P	10/01/2020	N	After	11,864,190	9,256,288	525,190	2,651,507	12,432,985	95.4%	100.0%	100.0%	78.5%
INDIAN HARBOUR BEACH	P	10/01/2019	N	None	11,091,184	8,451,110	510,542	2,811,054	11,772,706	94.2%	100.0%	100.0%	75.8%
INDIAN HARBOUR BEACH	P	10/01/2018	N	None	10,694,546	8,004,729	492,557	2,563,637	11,060,923	96.7%	100.0%	100.0%	85.7%
INDIAN HARBOUR BEACH	P	10/01/2017	N	None	9,792,862	6,749,203	544,414	3,027,236	10,320,853	94.9%	100.0%	100.0%	82.6%
INDIAN HARBOUR BEACH	P	10/01/2016	N	After	8,573,989	6,053,165	510,259	2,871,133	9,434,557	90.9%	100.0%	100.0%	70.0%
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2020	N	None	356,480	276,824	0	120,483	397,307	89.7%	100.0%	0.0%	66.1%
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2019	N	None	313,387	221,667	0	150,171	371,838	84.3%	100.0%	0.0%	61.1%
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2018	N	None	272,803	209,128	0	144,236	353,364	77.2%	100.0%	0.0%	44.1%
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2017	N	None	243,683	162,928	0	108,641	271,569	89.7%	100.0%	0.0%	74.3%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2016	N	After	202,859	164,521	0	95,361	259,882	78.1%	100.0%	0.0%	40.2%
INDIAN RIVER SHORES	G	10/01/2020	N	None	1,251,548	657,145	0	447,558	1,104,703	113.3%	100.0%	0.0%	100.0%
INDIAN RIVER SHORES	G	10/01/2019	N	None	1,167,852	687,465	0	386,558	1,074,023	108.7%	100.0%	0.0%	100.0%
INDIAN RIVER SHORES	G	10/01/2018	N	None	1,082,203	432,676	0	597,561	1,030,237	105.0%	100.0%	0.0%	100.0%
INDIAN RIVER SHORES	G	10/01/2017	N	None	925,141	446,390	0	486,944	933,334	99.1%	100.0%	0.0%	98.3%
INDIAN RIVER SHORES	G	10/01/2016	N	After	723,443	459,910	0	373,638	833,548	86.8%	100.0%	0.0%	70.5%
INDIAN RIVER SHORES	PF	10/01/2020	N	After	18,419,808	15,315,866	630,109	1,219,151	17,165,126	107.3%	100.0%	100.0%	100.0%
INDIAN RIVER SHORES	PF	10/01/2019	N	After	18,047,044	13,224,826	860,551	2,388,736	16,474,113	109.5%	100.0%	100.0%	100.0%
INDIAN RIVER SHORES	PF	10/01/2018	N	None	17,026,843	12,148,171	904,940	3,174,872	16,227,983	104.9%	100.0%	100.0%	100.0%
INDIAN RIVER SHORES	PF	10/01/2017	N	After	15,811,428	12,123,670	768,920	2,687,611	15,580,201	101.5%	100.0%	100.0%	100.0%
INDIAN RIVER SHORES	PF	10/01/2016	N	After	13,797,336	8,850,056	801,098	4,995,110	14,646,264	94.2%	100.0%	100.0%	83.0%
INDIAN SHORES	P	10/01/2019	N	After	3,725,211	2,590,700	0	297,064	2,887,764	129.0%	100.0%	0.0%	100.0%
INDIAN SHORES	P	10/01/2016	N	After	2,820,781	1,108,812	251,673	1,029,093	2,389,578	118.0%	100.0%	100.0%	100.0%
JACKSON MEMORIAL HOSPITAL	G	01/01/2020	N	None	853,238,960	262,338,565	4,296,520	429,884,312	696,519,397	122.5%	100.0%	100.0%	100.0%
JACKSON MEMORIAL HOSPITAL	G	01/01/2019	N	None	723,413,631	228,404,025	4,065,831	400,451,673	632,921,529	114.3%	100.0%	100.0%	100.0%
JACKSON MEMORIAL HOSPITAL	G	01/01/2018	N	None	746,406,689	199,393,215	3,489,880	366,523,481	569,406,576	131.1%	100.0%	100.0%	100.0%
JACKSON MEMORIAL HOSPITAL	G	01/01/2017	N	None	619,207,750	174,120,521	3,737,721	329,073,346	506,931,588	122.1%	100.0%	100.0%	100.0%
JACKSONVILLE	CO	10/01/2020	N	None	239,847,000	337,160,271	19,159,438	82,401,358	438,721,067	54.7%	71.1%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2019	N	None	231,692,000	306,616,677	19,136,185	82,424,611	408,177,473	56.8%	75.6%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2018	N	None	229,469,000	296,164,743	18,019,525	79,996,248	394,180,516	58.2%	77.5%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2017	N	None	213,023,000	283,510,923	16,206,078	66,479,274	366,196,275	58.2%	75.1%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2016	N	After	182,127,000	263,780,499	15,946,800	59,641,466	339,368,765	53.7%	69.0%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
JACKSONVILLE	G	10/01/2020	N	None	2,005,459,000	2,326,514,518	201,767,643	579,466,002	3,107,748,163	64.5%	86.2%	0.0%	0.0%
JACKSONVILLE	G	10/01/2019	N	None	1,970,206,000	2,263,890,140	193,534,210	553,133,170	3,010,557,520	65.4%	87.0%	0.0%	0.0%
JACKSONVILLE	G	10/01/2018	N	None	2,085,056,000	2,204,790,973	185,538,727	539,436,446	2,929,766,146	71.2%	94.6%	0.0%	0.0%
JACKSONVILLE	G	10/01/2017	N	None	2,019,668,000	2,099,855,190	182,131,911	536,709,571	2,818,696,672	71.7%	96.2%	0.0%	0.0%
JACKSONVILLE	G	10/01/2016	N	After	1,829,242,000	1,993,396,100	179,368,608	517,653,128	2,690,417,836	68.0%	91.8%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2020	N	After	2,054,799,648	3,155,712,057	125,887,582	812,817,534	4,094,417,173	50.2%	65.1%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2019	N	After	1,958,615,310	2,971,869,999	114,154,202	727,066,444	3,813,090,645	51.4%	65.9%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2018	N	After	2,007,821,892	2,899,964,603	97,525,922	634,553,250	3,632,043,775	55.3%	69.2%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2017	N	After	1,892,797,131	2,811,385,745	94,995,968	578,991,344	3,485,373,057	54.3%	67.3%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2016	N	After	1,513,398,466	2,577,054,098	92,763,275	520,497,898	3,190,315,271	47.4%	58.7%	0.0%	0.0%
JACKSONVILLE BEACH	F	10/01/2020	N	After	15,276,169	9,466,639	2,217,918	4,828,930	16,513,487	92.5%	100.0%	100.0%	74.4%
JACKSONVILLE BEACH	F	10/01/2019	N	After	13,886,114	9,015,290	2,325,318	5,103,964	16,444,572	84.4%	100.0%	100.0%	49.9%
JACKSONVILLE BEACH	F	10/01/2018	N	After	13,344,201	7,629,857	2,440,086	4,474,901	14,544,844	91.7%	100.0%	100.0%	73.2%
JACKSONVILLE BEACH	F	10/01/2017	N	After	12,312,108	7,145,068	2,294,736	3,978,950	13,418,754	91.8%	100.0%	100.0%	72.2%
JACKSONVILLE BEACH	F	10/01/2016	N	After	11,141,492	7,293,000	2,050,000	3,375,000	12,718,000	87.6%	100.0%	100.0%	53.3%
JACKSONVILLE BEACH	G	10/01/2020	N	After	60,578,014	44,927,792	10,759,553	13,930,101	69,617,446	87.0%	100.0%	100.0%	35.1%
JACKSONVILLE BEACH	G	10/01/2019	N	After	57,101,628	43,004,985	11,098,093	13,811,426	67,914,504	84.1%	100.0%	100.0%	21.7%
JACKSONVILLE BEACH	G	10/01/2018	N	None	55,646,916	42,772,341	10,289,854	12,357,134	65,419,329	85.1%	100.0%	100.0%	20.9%
JACKSONVILLE BEACH	G	10/01/2017	N	None	52,771,855	40,606,868	9,965,344	12,210,056	62,782,268	84.1%	100.0%	100.0%	18.0%
JACKSONVILLE BEACH	G	10/01/2016	N	After	49,137,471	39,954,000	9,309,000	11,423,000	60,686,000	81.0%	100.0%	98.7%	0.0%
JACKSONVILLE BEACH	P	10/01/2020	N	After	26,848,519	12,342,211	4,520,523	8,819,828	25,682,562	104.5%	100.0%	100.0%	100.0%
JACKSONVILLE BEACH	P	10/01/2019	N	After	24,501,172	13,254,382	4,053,274	7,815,919	25,123,575	97.5%	100.0%	100.0%	92.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
JACKSONVILLE BEACH	P	10/01/2018	N	None	23,753,812	11,296,616	4,325,306	7,847,763	23,469,685	101.2%	100.0%	100.0%	100.0%
JACKSONVILLE BEACH	P	10/01/2017	N	After	22,048,341	11,385,440	3,924,731	6,745,614	22,055,785	100.0%	100.0%	100.0%	99.9%
JACKSONVILLE BEACH	P	10/01/2016	N	After	19,972,236	11,586,000	3,499,000	5,749,000	20,834,000	95.9%	100.0%	100.0%	85.0%
JACKSONVILLE PF SENIOR STAFF	G	10/01/2018	N	None	4,489,259	3,112,964	0	0	3,112,964	144.2%	100.0%	0.0%	100.0%
JUPITER	P	10/01/2020	N	None	90,326,773	60,981,542	7,833,314	22,578,233	91,393,089	98.8%	100.0%	100.0%	95.3%
JUPITER	P	10/01/2019	N	None	80,864,214	56,835,033	7,452,420	21,654,719	85,942,172	94.1%	100.0%	100.0%	76.6%
JUPITER	P	10/01/2018	N	None	75,357,007	52,192,347	7,017,713	20,018,664	79,228,724	95.1%	100.0%	100.0%	80.7%
JUPITER	P	10/01/2017	N	None	69,605,542	47,026,819	6,831,560	19,632,395	73,490,774	94.7%	100.0%	100.0%	80.2%
JUPITER	P	10/01/2016	N	None	62,957,973	42,507,013	6,924,931	20,054,434	69,486,378	90.6%	100.0%	100.0%	67.4%
JUPITER ISLAND	GPF	10/01/2020	N	None	10,009,720	12,447,684	0	497,225	12,944,909	77.3%	80.4%	0.0%	0.0%
JUPITER ISLAND	GPF	10/01/2019	N	None	10,055,740	12,671,187	0	741,341	13,412,528	75.0%	79.4%	0.0%	0.0%
JUPITER ISLAND	GPF	10/01/2018	N	None	10,498,507	12,831,052	0	702,586	13,533,638	77.6%	81.8%	0.0%	0.0%
JUPITER ISLAND	GPF	10/01/2017	N	None	10,470,590	12,806,601	0	852,869	13,659,470	76.7%	81.8%	0.0%	0.0%
JUPITER ISLAND	GPF	10/01/2016	N	None	9,779,411	12,808,328	0	972,212	13,780,540	71.0%	76.4%	0.0%	0.0%
KEY BISCAYNE	PF	10/01/2020	N	After	48,521,804	39,358,483	3,885,564	6,370,123	49,614,170	97.8%	100.0%	100.0%	82.9%
KEY BISCAYNE	PF	10/01/2019	N	After	42,748,398	30,044,232	5,031,270	10,945,366	46,020,868	92.9%	100.0%	100.0%	70.1%
KEY BISCAYNE	PF	10/01/2018	N	After	41,407,878	16,757,424	6,945,777	19,032,905	42,736,106	96.9%	100.0%	100.0%	93.0%
KEY BISCAYNE	PF	10/01/2017	N	After	37,214,888	17,092,460	6,366,577	14,653,491	38,112,528	97.6%	100.0%	100.0%	93.9%
KEY BISCAYNE	PF	10/01/2016	N	After	30,447,079	14,497,330	6,243,439	14,822,521	35,563,290	85.6%	100.0%	100.0%	65.5%
KEY WEST	G	10/01/2019	N	After	57,413,267	33,029,223	669,025	17,353,169	51,051,417	112.5%	100.0%	100.0%	100.0%
KEY WEST	G	10/01/2018	N	After	57,290,853	31,556,333	613,148	16,370,043	48,539,524	118.0%	100.0%	100.0%	100.0%
KEY WEST	G	10/01/2017	N	None	53,666,271	29,630,615	597,948	16,306,014	46,534,577	115.3%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
KEY WEST	G	10/01/2016	N	After	49,222,011	28,697,988	4,164,517	11,304,570	44,167,075	111.4%	100.0%	100.0%	100.0%
KEY WEST	PF	10/01/2020	N	None	123,908,289	73,567,547	7,420,785	35,221,837	116,210,169	106.6%	100.0%	100.0%	100.0%
KEY WEST	PF	10/01/2019	N	None	111,655,715	84,138,030	6,887,430	33,597,354	124,622,814	89.6%	100.0%	100.0%	61.4%
KEY WEST	PF	10/01/2018	N	None	108,032,111	85,563,250	6,234,833	29,595,404	121,393,487	89.0%	100.0%	100.0%	54.9%
KEY WEST	PF	10/01/2017	N	None	98,107,598	82,268,926	5,710,244	26,010,291	113,989,461	86.1%	100.0%	100.0%	38.9%
KEY WEST	PF	10/01/2016	N	None	86,800,603	75,613,527	5,531,879	25,167,058	106,312,464	81.6%	100.0%	100.0%	22.5%
KEY WEST HOUSING	G	01/01/2021	N	After	13,720,128	9,352,776	0	2,756,299	12,109,075	113.3%	100.0%	0.0%	100.0%
KEY WEST HOUSING	G	01/01/2020	N	None	12,507,359	8,934,685	0	2,711,292	11,645,977	107.4%	100.0%	0.0%	100.0%
KEY WEST HOUSING	G	01/01/2019	N	None	10,419,542	8,522,209	0	2,498,197	11,020,406	94.5%	100.0%	0.0%	75.9%
KEY WEST HOUSING	G	01/01/2018	N	None	11,333,392	6,973,002	0	2,771,239	9,744,241	116.3%	100.0%	0.0%	100.0%
KEY WEST HOUSING	G	01/01/2017	N	After	9,930,577	6,414,835	0	2,674,191	9,089,026	109.3%	100.0%	0.0%	100.0%
KEY WEST UTILITY	G	01/01/2021	N	None	116,596,633	94,867,306	0	23,922,818	118,790,124	98.2%	100.0%	0.0%	90.8%
KEY WEST UTILITY	G	01/01/2020	N	None	104,325,620	89,770,516	0	25,457,934	115,228,450	90.5%	100.0%	0.0%	57.2%
KEY WEST UTILITY	G	01/01/2019	N	None	87,492,294	86,766,575	0	25,728,514	112,495,089	77.8%	100.0%	0.0%	2.8%
KEY WEST UTILITY	G	01/01/2018	N	None	91,629,477	83,459,356	0	24,976,707	108,436,063	84.5%	100.0%	0.0%	32.7%
KEY WEST UTILITY	G	01/01/2017	N	After	80,916,572	73,897,963	1,728	29,716,473	103,616,164	78.1%	100.0%	100.0%	23.6%
KISSIMMEE	F	10/01/2020	N	After	44,688,139	38,376,736	823,325	11,864,541	51,064,602	87.5%	100.0%	100.0%	46.3%
KISSIMMEE	F	10/01/2019	N	After	41,786,845	38,113,565	673,429	9,623,244	48,410,238	86.3%	100.0%	100.0%	31.2%
KISSIMMEE	F	10/01/2018	N	After	41,058,357	39,202,493	551,904	7,845,065	47,599,462	86.3%	100.0%	100.0%	16.6%
KISSIMMEE	F	10/01/2017	N	After	39,432,564	39,073,207	465,683	6,861,847	46,400,737	85.0%	100.0%	77.2%	0.0%
KISSIMMEE	F	10/01/2016	N	After	36,924,712	37,483,533	388,338	6,785,768	44,657,639	82.7%	98.5%	0.0%	0.0%
KISSIMMEE	G	10/01/2020	N	After	133,328,986	84,020,369	7,291,807	43,703,027	135,015,203	98.8%	100.0%	100.0%	96.1%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
KISSIMMEE	G	10/01/2019	N	After	124,229,903	81,182,932	6,934,646	41,100,454	129,218,032	96.1%	100.0%	100.0%	87.9%
KISSIMMEE	G	10/01/2018	N	After	121,722,125	75,535,564	6,750,224	39,411,034	121,696,822	100.0%	100.0%	100.0%	100.0%
KISSIMMEE	G	10/01/2017	N	After	114,507,143	68,905,556	6,678,691	38,802,661	114,386,908	100.1%	100.0%	100.0%	100.0%
KISSIMMEE	G	10/01/2016	N	After	102,279,679	64,021,007	6,554,359	37,007,637	107,583,003	95.1%	100.0%	100.0%	85.7%
KISSIMMEE	P	10/01/2020	N	After	73,178,697	55,668,872	2,518,378	17,997,372	76,184,622	96.1%	100.0%	100.0%	83.3%
KISSIMMEE	P	10/01/2019	N	After	68,505,892	50,071,702	2,533,116	18,032,188	70,637,006	97.0%	100.0%	100.0%	88.2%
KISSIMMEE	P	10/01/2018	N	After	67,355,649	45,855,528	2,566,411	18,391,504	66,813,443	100.8%	100.0%	100.0%	100.0%
KISSIMMEE	P	10/01/2017	N	None	61,827,292	41,715,610	2,440,306	16,481,577	60,637,493	102.0%	100.0%	100.0%	100.0%
KISSIMMEE	P	10/01/2016	N	After	56,212,767	40,194,244	2,308,041	14,319,208	56,821,493	98.9%	100.0%	100.0%	95.7%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2020	N	After	109,522,281	76,211,330	2,101,987	32,454,308	110,767,625	98.9%	100.0%	100.0%	96.2%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2019	N	After	97,483,179	70,221,386	1,926,165	34,132,634	106,280,185	91.7%	100.0%	100.0%	74.2%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2018	N	None	95,696,876	65,940,001	1,802,027	33,515,281	101,257,309	94.5%	100.0%	100.0%	83.4%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2017	N	None	87,533,587	61,999,986	1,683,023	32,738,911	96,421,920	90.8%	100.0%	100.0%	72.9%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2016	N	None	76,815,267	55,490,352	1,904,907	33,838,687	91,233,946	84.2%	100.0%	100.0%	57.4%
LABELLE	F	10/01/2020	N	None	1,987,565	597,269	0	210,109	807,378	246.2%	100.0%	0.0%	100.0%
LABELLE	F	10/01/2019	N	None	1,832,405	578,029	0	161,320	739,349	247.8%	100.0%	0.0%	100.0%
LABELLE	F	10/01/2017	N	None	1,548,600	444,530	0	161,843	606,373	255.4%	100.0%	0.0%	100.0%
LABELLE	F	10/01/2016	N	After	1,341,881	141,955	0	342,954	484,909	276.7%	100.0%	0.0%	100.0%
LADY LAKE	P	10/01/2020	N	After	9,667,084	3,957,140	572,627	2,909,180	7,438,947	130.0%	100.0%	100.0%	100.0%
LADY LAKE	P	10/01/2019	N	None	8,880,706	4,032,554	471,396	2,586,696	7,090,646	125.2%	100.0%	100.0%	100.0%
LADY LAKE	P	10/01/2018	N	After	8,550,201	3,718,980	472,378	2,337,499	6,528,857	131.0%	100.0%	100.0%	100.0%
LADY LAKE	P	10/01/2017	N	None	7,854,598	3,451,754	458,238	1,852,701	5,762,693	136.3%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LADY LAKE	P	10/01/2016	N	After	7,005,074	2,919,896	477,556	1,862,599	5,260,051	133.2%	100.0%	100.0%	100.0%
LAKE ALFRED	G	10/01/2020	N	After	5,562,117	3,463,106	532,384	862,862	4,858,352	114.5%	100.0%	100.0%	100.0%
LAKE ALFRED	G	10/01/2019	N	None	5,314,252	3,443,573	501,972	690,694	4,636,239	114.6%	100.0%	100.0%	100.0%
LAKE ALFRED	G	10/01/2018	N	None	5,102,514	3,198,774	482,169	651,533	4,332,476	117.8%	100.0%	100.0%	100.0%
LAKE ALFRED	G	10/01/2017	N	None	4,774,480	3,149,064	430,441	511,330	4,090,835	116.7%	100.0%	100.0%	100.0%
LAKE ALFRED	G	10/01/2016	N	After	4,043,450	2,950,369	286,360	625,826	3,862,555	104.7%	100.0%	100.0%	100.0%
LAKE ALFRED	PF	10/01/2020	N	After	4,873,300	1,888,220	303,635	2,030,240	4,222,095	115.4%	100.0%	100.0%	100.0%
LAKE ALFRED	PF	10/01/2019	N	None	4,722,762	1,430,124	342,699	2,329,888	4,102,711	115.1%	100.0%	100.0%	100.0%
LAKE ALFRED	PF	10/01/2018	N	After	4,369,477	1,376,505	297,267	2,028,745	3,702,517	118.0%	100.0%	100.0%	100.0%
LAKE ALFRED	PF	10/01/2017	N	After	3,999,163	1,326,336	266,166	1,749,665	3,342,167	119.7%	100.0%	100.0%	100.0%
LAKE ALFRED	PF	10/01/2016	N	After	3,443,391	1,254,503	237,398	1,441,445	2,933,346	117.4%	100.0%	100.0%	100.0%
LAKE CITY	F	10/01/2020	N	None	10,612,962	8,946,486	297,783	1,202,004	10,446,273	101.6%	100.0%	100.0%	100.0%
LAKE CITY	F	10/01/2019	N	None	10,312,882	8,417,495	318,826	1,380,802	10,117,123	101.9%	100.0%	100.0%	100.0%
LAKE CITY	F	10/01/2018	N	None	10,355,715	7,722,097	333,607	1,768,426	9,824,130	105.4%	100.0%	100.0%	100.0%
LAKE CITY	F	10/01/2017	N	None	9,673,899	7,422,385	366,650	1,966,482	9,755,517	99.2%	100.0%	100.0%	95.8%
LAKE CITY	F	10/01/2016	N	After	8,630,557	6,515,550	389,583	2,297,234	9,202,367	93.8%	100.0%	100.0%	75.1%
LAKE CITY	G	10/01/2020	N	None	22,374,695	19,837,918	183,397	2,229,077	22,250,392	100.6%	100.0%	100.0%	100.0%
LAKE CITY	G	10/01/2019	N	None	21,721,272	19,865,020	203,631	2,110,568	22,179,219	97.9%	100.0%	100.0%	78.3%
LAKE CITY	G	10/01/2018	N	None	21,968,490	20,402,789	207,129	2,110,161	22,720,079	96.7%	100.0%	100.0%	64.4%
LAKE CITY	G	10/01/2017	N	None	20,246,604	19,067,318	281,230	2,981,486	22,330,034	90.7%	100.0%	100.0%	30.1%
LAKE CITY	G	10/01/2016	N	After	18,225,030	16,424,186	266,551	5,015,103	21,705,840	84.0%	100.0%	100.0%	30.6%
LAKE CITY	P	10/01/2020	N	After	17,968,329	11,662,825	480,319	1,844,245	13,987,389	128.5%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAKE CITY	P	10/01/2019	N	None	16,630,644	10,253,403	561,400	2,848,014	13,662,817	121.7%	100.0%	100.0%	100.0%
LAKE CITY	P	10/01/2018	N	None	16,411,043	9,447,513	602,367	3,280,177	13,330,057	123.1%	100.0%	100.0%	100.0%
LAKE CITY	P	10/01/2017	N	None	15,312,227	8,800,909	630,803	3,395,150	12,826,862	119.4%	100.0%	100.0%	100.0%
LAKE CITY	P	10/01/2016	N	After	14,092,138	8,852,811	574,817	2,878,413	12,306,041	114.5%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2020	N	None	1,500,140	518,636	16,426	433,130	968,192	154.9%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2019	N	None	1,429,335	531,210	14,853	389,547	935,610	152.8%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2018	N	None	1,382,820	535,501	13,266	324,638	873,405	158.3%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2017	N	None	1,304,669	546,207	12,187	275,153	833,547	156.5%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2016	N	After	1,176,260	550,278	10,851	230,205	791,334	148.6%	100.0%	100.0%	100.0%
LAKE MARY	F	10/01/2020	N	After	21,532,556	9,890,581	1,943,888	8,439,463	20,273,932	106.2%	100.0%	100.0%	100.0%
LAKE MARY	F	10/01/2019	N	After	19,061,021	9,696,218	1,759,877	7,430,968	18,887,063	100.9%	100.0%	100.0%	100.0%
LAKE MARY	F	10/01/2018	N	None	18,232,131	9,777,922	1,598,419	6,353,056	17,729,397	102.8%	100.0%	100.0%	100.0%
LAKE MARY	F	10/01/2017	N	After	16,720,847	8,644,249	1,549,991	6,095,225	16,289,465	102.6%	100.0%	100.0%	100.0%
LAKE MARY	F	10/01/2016	N	After	15,013,712	7,785,365	1,473,021	5,585,221	14,843,607	101.1%	100.0%	100.0%	100.0%
LAKE MARY	P	10/01/2020	N	After	24,677,390	12,315,329	1,202,239	6,971,211	20,488,779	120.4%	100.0%	100.0%	100.0%
LAKE MARY	P	10/01/2019	N	None	23,145,633	11,991,615	1,145,735	6,345,360	19,482,710	118.8%	100.0%	100.0%	100.0%
LAKE MARY	P	10/01/2018	N	None	22,477,329	11,237,186	1,054,048	5,875,381	18,166,615	123.7%	100.0%	100.0%	100.0%
LAKE MARY	P	10/01/2017	N	After	20,698,048	8,601,458	1,201,149	6,827,073	16,629,680	124.5%	100.0%	100.0%	100.0%
LAKE MARY	P	10/01/2016	N	After	18,259,155	7,448,885	1,203,819	6,523,221	15,175,925	120.3%	100.0%	100.0%	100.0%
LAKE PARK (RETIRED)	P	10/01/2020	N	After	1,272,816	1,181,769	0	0	1,181,769	107.7%	100.0%	0.0%	100.0%
LAKE PARK (RETIRED)	P	10/01/2019	N	None	1,337,270	1,229,846	0	0	1,229,846	108.7%	100.0%	0.0%	100.0%
LAKE PARK (RETIRED)	P	10/01/2018	N	None	1,393,207	1,254,119	0	0	1,254,119	111.1%	100.0%	0.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAKE PARK (RETIRED)	P	10/01/2017	N	None	1,389,794	1,480,621	0	0	1,480,621	93.9%	93.9%	0.0%	0.0%
LAKE PARK (RETIRED)	P	10/01/2016	N	After	1,353,255	1,507,094	0	0	1,507,094	89.8%	89.8%	0.0%	0.0%
LAKE WALES	F	10/01/2020	N	After	9,350,711	6,413,397	849,028	4,854,787	12,117,212	77.2%	100.0%	100.0%	43.0%
LAKE WALES	F	10/01/2019	N	None	9,157,659	6,692,077	840,062	4,097,718	11,629,857	78.7%	100.0%	100.0%	39.7%
LAKE WALES	F	10/01/2018	N	After	8,899,628	6,826,876	758,274	3,423,761	11,008,911	80.8%	100.0%	100.0%	38.4%
LAKE WALES	F	10/01/2017	N	None	8,677,874	7,078,229	745,430	2,901,619	10,725,278	80.9%	100.0%	100.0%	29.4%
LAKE WALES	F	10/01/2016	N	After	7,958,636	7,084,130	670,132	2,403,814	10,158,076	78.3%	100.0%	100.0%	8.5%
LAKE WALES	G	10/01/2020	N	After	11,885,476	7,626,409	1,443,829	3,164,050	12,234,288	97.1%	100.0%	100.0%	89.0%
LAKE WALES	G	10/01/2019	N	None	11,202,547	7,216,322	1,338,924	2,806,024	11,361,270	98.6%	100.0%	100.0%	94.3%
LAKE WALES	G	10/01/2018	N	After	11,232,214	6,902,345	1,304,443	2,587,344	10,794,132	104.1%	100.0%	100.0%	100.0%
LAKE WALES	G	10/01/2017	N	None	10,813,520	6,205,533	1,277,026	2,448,577	9,931,136	108.9%	100.0%	100.0%	100.0%
LAKE WALES	G	10/01/2016	N	After	10,088,321	5,436,938	1,454,760	2,150,732	9,042,430	111.6%	100.0%	100.0%	100.0%
LAKE WALES	P	10/01/2020	N	After	15,901,824	9,038,811	1,243,038	6,433,999	16,715,848	95.1%	100.0%	100.0%	87.3%
LAKE WALES	P	10/01/2019	N	After	15,882,367	9,382,625	1,148,502	5,587,023	16,118,150	98.5%	100.0%	100.0%	95.8%
LAKE WALES	P	10/01/2018	N	After	15,618,069	9,440,836	1,070,281	4,765,061	15,276,178	102.2%	100.0%	100.0%	100.0%
LAKE WALES	P	10/01/2017	N	None	14,896,004	8,896,731	1,022,387	4,294,314	14,213,432	104.8%	100.0%	100.0%	100.0%
LAKE WALES	P	10/01/2016	N	After	14,177,126	9,733,452	1,014,502	3,679,355	14,427,309	98.3%	100.0%	100.0%	93.2%
LAKE WORTH	F	10/01/2020	N	After	50,872,211	63,519,445	444,983	2,326,796	66,291,224	76.7%	80.1%	0.0%	0.0%
LAKE WORTH	F	10/01/2019	N	After	47,002,371	63,687,940	553,715	2,853,429	67,095,084	70.1%	73.8%	0.0%	0.0%
LAKE WORTH	F	10/01/2018	N	After	47,122,406	60,971,625	890,767	4,431,157	66,293,549	71.1%	77.3%	0.0%	0.0%
LAKE WORTH	F	10/01/2017	N	After	44,263,693	60,100,597	929,597	4,439,414	65,469,608	67.6%	73.6%	0.0%	0.0%
LAKE WORTH	F	10/01/2016	N	After	39,792,403	57,711,622	944,691	4,268,445	62,924,758	63.2%	69.0%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAKE WORTH	G	10/01/2019	N	After	71,483,084	90,907,401	6,849,958	6,881,641	104,639,000	68.3%	78.6%	0.0%	0.0%
LAKE WORTH	G	10/01/2018	N	After	72,091,129	91,402,426	6,654,016	5,860,652	103,917,094	69.4%	78.9%	0.0%	0.0%
LAKE WORTH	G	10/01/2017	N	After	70,340,708	93,312,470	5,757,300	4,814,188	103,883,958	67.7%	75.4%	0.0%	0.0%
LAKE WORTH	G	10/01/2016	N	After	65,483,268	93,657,106	4,967,936	4,086,216	102,711,258	63.8%	69.9%	0.0%	0.0%
LAKE WORTH	P	10/01/2020	N	After	36,365,069	47,971,359	756,717	4,473,083	53,201,159	68.4%	75.8%	0.0%	0.0%
LAKE WORTH	P	10/01/2019	N	After	33,305,790	47,634,140	776,219	4,247,773	52,658,132	63.2%	69.9%	0.0%	0.0%
LAKE WORTH	P	10/01/2018	N	After	32,328,488	47,469,472	702,648	3,415,095	51,587,215	62.7%	68.1%	0.0%	0.0%
LAKE WORTH	P	10/01/2017	N	After	30,722,155	46,952,094	634,127	2,803,934	50,390,155	61.0%	65.4%	0.0%	0.0%
LAKE WORTH	P	10/01/2016	N	After	29,128,036	45,639,625	722,641	3,074,441	49,436,707	58.9%	63.8%	0.0%	0.0%
LAKELAND	F	10/01/2020	N	After	111,310,507	66,202,420	11,122,765	27,964,437	105,289,622	105.7%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2019	N	None	99,265,986	65,022,230	10,369,070	24,054,262	99,445,562	99.8%	100.0%	100.0%	99.3%
LAKELAND	F	10/01/2018	N	None	97,574,895	62,790,969	9,847,487	22,399,036	95,037,492	102.7%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2017	N	None	93,931,011	58,504,546	9,979,477	22,567,934	91,051,957	103.2%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2016	N	After	87,582,084	56,953,155	10,245,353	20,498,882	87,697,390	99.9%	100.0%	100.0%	99.4%
LAKELAND	G	10/01/2020	N	After	613,339,895	523,523,616	58,517,173	105,202,919	687,243,708	89.2%	100.0%	100.0%	29.8%
LAKELAND	G	10/01/2019	N	None	588,084,775	509,317,007	58,597,680	116,229,076	684,143,763	86.0%	100.0%	100.0%	17.4%
LAKELAND	G	10/01/2018	N	None	596,234,332	490,481,139	58,093,748	120,187,312	668,762,199	89.2%	100.0%	100.0%	39.7%
LAKELAND	G	10/01/2017	N	None	563,291,682	466,225,790	57,980,247	125,975,181	650,181,218	86.6%	100.0%	100.0%	31.0%
LAKELAND	G	10/01/2016	N	After	529,861,611	445,022,915	58,738,681	130,495,565	634,257,161	83.5%	100.0%	100.0%	20.0%
LAKELAND	P	10/01/2020	N	After	155,413,783	113,256,556	18,023,952	22,544,918	153,825,426	101.0%	100.0%	100.0%	100.0%
LAKELAND	P	10/01/2019	N	None	126,478,629	112,146,800	17,303,843	22,616,422	152,067,065	83.2%	100.0%	82.8%	0.0%
LAKELAND	P	10/01/2018	N	None	125,956,789	103,993,034	17,185,980	26,682,158	147,861,172	85.2%	100.0%	100.0%	17.9%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAKELAND	P	10/01/2017	N	None	119,217,450	100,958,614	15,936,257	25,699,655	142,594,526	83.6%	100.0%	100.0%	9.0%
LAKELAND	P	10/01/2016	Y	After	108,492,820	94,522,425	15,297,187	25,203,280	135,022,892	80.4%	100.0%	91.3%	0.0%
LAKELAND	P	10/01/2016	N	After	108,492,820	92,554,452	15,297,187	24,433,182	132,284,821	82.0%	100.0%	100.0%	2.6%
LANTANA	F	09/30/2020	N	After	48,369,587	37,684,412	369,736	12,364,202	50,418,350	95.9%	100.0%	100.0%	83.4%
LANTANA	F	09/30/2019	N	None	45,192,482	34,366,251	385,757	11,608,602	46,360,610	97.5%	100.0%	100.0%	89.9%
LANTANA	F	09/30/2018	N	None	44,315,360	34,562,359	357,913	10,684,970	45,605,242	97.2%	100.0%	100.0%	87.9%
LANTANA	F	09/30/2017	N	None	40,164,766	30,900,029	366,991	10,415,378	41,682,398	96.4%	100.0%	100.0%	85.4%
LANTANA	P	10/01/2020	N	After	18,254,594	11,262,614	1,037,648	7,581,112	19,881,374	91.8%	100.0%	100.0%	78.5%
LANTANA	P	10/01/2019	N	None	16,321,156	9,819,258	994,328	7,430,804	18,244,390	89.5%	100.0%	100.0%	74.1%
LANTANA	P	10/01/2018	N	After	15,671,738	9,672,346	906,631	6,540,129	17,119,106	91.5%	100.0%	100.0%	77.9%
LANTANA	P	10/01/2017	N	None	13,848,711	8,904,286	851,155	5,639,353	15,394,794	90.0%	100.0%	100.0%	72.6%
LANTANA	P	10/01/2016	N	After	12,226,303	7,819,818	858,732	5,569,268	14,247,818	85.8%	100.0%	100.0%	63.7%
LARGO	PF	10/01/2020	N	After	158,353,001	133,102,972	9,107,121	45,412,473	187,622,566	84.4%	100.0%	100.0%	35.5%
LARGO	PF	10/01/2019	N	After	150,932,619	123,993,256	9,277,221	45,510,967	178,781,444	84.4%	100.0%	100.0%	38.8%
LARGO	PF	10/01/2018	N	None	148,167,738	119,679,632	8,664,169	43,528,361	171,872,162	86.2%	100.0%	100.0%	45.5%
LARGO	PF	10/01/2017	N	None	139,907,078	117,612,409	8,123,819	41,852,669	167,588,897	83.5%	100.0%	100.0%	33.9%
LARGO	PF	10/01/2016	N	After	127,354,026	112,887,565	7,632,507	39,190,702	159,710,774	79.7%	100.0%	100.0%	17.4%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2019	N	After	2,383,029	1,207,194	67,028	542,070	1,816,292	131.2%	100.0%	100.0%	100.0%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2018	N	None	2,300,924	1,155,894	63,547	560,340	1,779,781	129.3%	100.0%	100.0%	100.0%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2017	N	None	2,051,305	1,045,129	66,113	620,957	1,732,199	118.4%	100.0%	100.0%	100.0%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2016	N	After	1,933,935	650,412	83,495	990,908	1,724,815	112.1%	100.0%	100.0%	100.0%
LAUDERHILL	F	10/01/2020	N	None	96,487,703	73,761,078	11,783,740	16,139,954	101,684,772	94.9%	100.0%	100.0%	67.8%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAUDERHILL	F	10/01/2019	N	None	89,322,033	66,381,877	12,552,938	18,518,918	97,453,733	91.7%	100.0%	100.0%	56.1%
LAUDERHILL	F	10/01/2018	N	None	86,028,658	60,284,860	12,689,092	19,300,264	92,274,216	93.2%	100.0%	100.0%	67.6%
LAUDERHILL	F	10/01/2017	N	None	78,790,699	53,151,146	12,558,585	15,324,640	81,034,371	97.2%	100.0%	100.0%	85.4%
LAUDERHILL	F	10/01/2016	N	None	69,596,718	52,312,509	11,380,528	13,210,976	76,904,013	90.5%	100.0%	100.0%	44.7%
LAUDERHILL	G	10/01/2019	N	After	27,552,632	20,768,046	3,287,899	5,820,598	29,876,543	92.2%	100.0%	100.0%	60.1%
LAUDERHILL	G	10/01/2018	N	None	26,748,038	19,719,411	3,102,876	5,541,120	28,363,407	94.3%	100.0%	100.0%	70.8%
LAUDERHILL	G	10/01/2017	N	None	24,621,087	18,333,996	3,279,558	6,148,710	27,762,264	88.7%	100.0%	100.0%	48.9%
LAUDERHILL	G	10/01/2016	N	After	21,762,029	16,402,229	0	11,118,913	27,521,142	79.1%	100.0%	0.0%	48.2%
LAUDERHILL	P	10/01/2020	N	None	76,712,972	56,870,980	7,482,896	20,740,852	85,094,728	90.2%	100.0%	100.0%	59.6%
LAUDERHILL	P	10/01/2019	N	None	72,916,777	53,867,019	23,380,410	2,207,570	79,454,999	91.8%	100.0%	81.5%	0.0%
LAUDERHILL	P	10/01/2018	N	None	71,317,895	50,713,289	23,098,711	1,606,877	75,418,877	94.6%	100.0%	89.2%	0.0%
LAUDERHILL	P	10/01/2017	N	None	64,053,387	47,949,016	22,640,170	1,282,258	71,871,444	89.1%	100.0%	71.1%	0.0%
LAUDERHILL	P	10/01/2016	N	None	57,837,119	40,981,154	6,346,868	18,255,223	65,583,245	88.2%	100.0%	100.0%	57.6%
LAUDERHILL (C&M)	G	10/01/2019	N	None	32,214,481	27,529,178	3,133,567	13,598,704	44,261,449	72.8%	100.0%	100.0%	11.4%
LAUDERHILL (C&M)	G	10/01/2018	N	None	29,462,962	22,233,845	2,847,439	13,872,077	38,953,361	75.6%	100.0%	100.0%	31.6%
LAUDERHILL (C&M)	G	10/01/2017	N	None	25,894,258	19,538,196	2,436,353	12,326,773	34,301,322	75.5%	100.0%	100.0%	31.8%
LAUDERHILL (C&M)	G	10/01/2016	N	None	20,710,297	14,017,167	2,460,899	13,664,809	30,142,875	68.7%	100.0%	100.0%	31.0%
LEESBURG	F	10/01/2020	N	None	22,355,440	14,007,594	1,844,913	7,073,509	22,926,016	97.5%	100.0%	100.0%	91.9%
LEESBURG	F	10/01/2019	N	None	20,141,146	13,284,162	1,808,709	6,865,677	21,958,548	91.7%	100.0%	100.0%	73.5%
LEESBURG	F	10/01/2018	N	None	19,669,021	12,853,743	1,714,819	6,396,737	20,965,299	93.8%	100.0%	100.0%	79.7%
LEESBURG	F	10/01/2017	N	After	18,996,790	12,577,406	1,585,310	5,744,904	19,907,620	95.4%	100.0%	100.0%	84.1%
LEESBURG	F	10/01/2016	N	After	17,475,117	12,648,249	1,407,805	4,789,987	18,846,041	92.7%	100.0%	100.0%	71.4%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LEESBURG	F	10/01/2016	Y	After	17,475,117	12,648,249	1,407,805	4,843,806	18,899,860	92.5%	100.0%	100.0%	70.6%
LEESBURG	G	10/01/2020	N	After	38,012,494	33,062,909	0	8,678,713	41,741,622	91.1%	100.0%	0.0%	57.0%
LEESBURG	G	10/01/2019	N	After	38,297,445	33,394,318	0	8,830,713	42,225,031	90.7%	100.0%	0.0%	55.5%
LEESBURG	G	10/01/2018	N	After	38,967,701	32,858,100	20,102	8,909,856	41,788,058	93.3%	100.0%	100.0%	68.3%
LEESBURG	G	10/01/2017	N	None	37,159,369	31,881,943	20,102	9,816,517	41,718,562	89.1%	100.0%	100.0%	53.6%
LEESBURG	G	10/01/2016	N	After	34,967,109	31,468,651	20,102	9,844,662	41,333,415	84.6%	100.0%	100.0%	35.3%
LEESBURG	P	10/01/2020	N	After	24,313,377	13,312,163	2,636,707	7,136,459	23,085,329	105.3%	100.0%	100.0%	100.0%
LEESBURG	P	10/01/2019	N	After	22,264,413	11,556,747	2,695,480	6,932,343	21,184,570	105.1%	100.0%	100.0%	100.0%
LEESBURG	P	10/01/2018	N	None	21,255,582	11,879,057	2,534,601	5,931,279	20,344,937	104.5%	100.0%	100.0%	100.0%
LEESBURG	P	10/01/2017	N	None	19,714,939	10,743,973	2,513,806	5,845,666	19,103,445	103.2%	100.0%	100.0%	100.0%
LEESBURG	P	10/01/2016	N	After	17,840,282	10,484,626	2,305,950	4,835,544	17,626,120	101.2%	100.0%	100.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2020	N	None	27,552,506	24,221,043	0	0	24,221,043	113.8%	100.0%	0.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2019	N	None	26,542,062	23,680,802	0	0	23,680,802	112.1%	100.0%	0.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2018	N	None	26,504,354	10,311,040	6,588,422	7,038,812	23,938,274	110.7%	100.0%	100.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2017	N	None	23,442,126	8,740,957	6,968,799	6,015,232	21,724,988	107.9%	100.0%	100.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2016	N	After	19,530,606	7,554,089	6,266,106	5,605,655	19,425,850	100.5%	100.0%	100.0%	100.0%
LIVE OAK	F	10/01/2020	N	After	1,619,625	1,931,575	0	0	1,931,575	83.8%	83.8%	0.0%	0.0%
LIVE OAK	F	10/01/2018	N	None	1,759,944	1,927,933	0	0	1,927,933	91.3%	91.3%	0.0%	0.0%
LIVE OAK	F	10/01/2017	N	None	1,735,683	1,956,806	0	0	1,956,806	88.7%	88.7%	0.0%	0.0%
LIVE OAK	F	10/01/2016	N	After	1,685,373	2,016,866	0	0	2,016,866	83.6%	83.6%	0.0%	0.0%
LONGBOAT KEY	F	10/01/2020	N	After	20,088,426	30,175,236	359,931	1,928,212	32,463,379	61.9%	66.6%	0.0%	0.0%
LONGBOAT KEY	F	10/01/2019	N	None	18,935,406	30,666,991	359,931	1,812,081	32,839,003	57.7%	61.7%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LONGBOAT KEY	F	10/01/2018	N	None	18,485,235	28,762,371	557,306	2,825,241	32,144,918	57.5%	64.3%	0.0%	0.0%
LONGBOAT KEY	F	10/01/2017	N	None	17,251,626	28,507,144	557,306	2,572,763	31,637,213	54.5%	60.5%	0.0%	0.0%
LONGBOAT KEY	F	10/01/2016	N	After	15,852,516	28,299,261	557,306	2,329,835	31,186,402	50.8%	56.0%	0.0%	0.0%
LONGBOAT KEY	G	10/01/2020	N	After	11,400,464	11,446,209	498,883	2,213,166	14,158,258	80.5%	99.6%	0.0%	0.0%
LONGBOAT KEY	G	10/01/2019	N	None	11,096,808	11,535,590	530,536	2,369,935	14,436,061	76.9%	96.2%	0.0%	0.0%
LONGBOAT KEY	G	10/01/2018	N	None	11,022,548	11,820,440	548,477	2,320,934	14,689,851	75.0%	93.2%	0.0%	0.0%
LONGBOAT KEY	G	10/01/2017	N	None	10,909,385	12,183,683	588,247	2,586,890	15,358,820	71.0%	89.5%	0.0%	0.0%
LONGBOAT KEY	G	10/01/2016	N	After	10,241,393	12,383,563	620,705	2,356,703	15,360,971	66.7%	82.7%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2020	N	After	7,763,991	11,540,769	193,761	251,705	11,986,235	64.8%	67.3%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2019	N	None	7,508,727	11,300,899	258,024	536,186	12,095,109	62.1%	66.4%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2018	N	None	7,460,870	11,235,876	258,024	495,710	11,989,610	62.2%	66.4%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2017	N	None	7,084,977	11,329,915	379,050	517,143	12,226,108	57.9%	62.5%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2016	N	After	6,636,440	11,416,979	379,050	460,711	12,256,740	54.1%	58.1%	0.0%	0.0%
LONGWOOD	PF	10/01/2020	N	None	22,300,100	9,213,053	0	9,214,476	18,427,529	121.0%	100.0%	0.0%	100.0%
LONGWOOD	PF	10/01/2019	N	None	22,643,301	8,193,723	0	7,932,657	16,126,380	140.4%	100.0%	0.0%	100.0%
LONGWOOD	PF	10/01/2018	N	None	18,173,775	7,360,496	0	7,148,374	14,508,870	125.3%	100.0%	0.0%	100.0%
LONGWOOD	PF	10/01/2017	N	None	16,011,672	5,989,790	0	6,908,840	12,898,630	124.1%	100.0%	0.0%	100.0%
LONGWOOD	PF	10/01/2016	N	After	13,133,695	5,347,683	0	5,889,667	11,237,350	116.9%	100.0%	0.0%	100.0%
LYNN HAVEN	F	10/01/2020	N	After	7,881,813	4,374,447	347,453	2,230,113	6,952,013	113.4%	100.0%	100.0%	100.0%
LYNN HAVEN	F	10/01/2019	N	After	7,095,195	3,334,365	364,980	2,723,800	6,423,145	110.5%	100.0%	100.0%	100.0%
LYNN HAVEN	F	10/01/2018	N	None	6,859,296	3,385,637	326,665	2,187,840	5,900,142	116.3%	100.0%	100.0%	100.0%
LYNN HAVEN	F	10/01/2017	N	After	6,290,115	2,831,776	326,393	2,234,000	5,392,169	116.7%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LYNN HAVEN	F	10/01/2016	N	After	5,581,075	2,065,485	295,341	1,727,020	4,087,846	136.5%	100.0%	100.0%	100.0%
LYNN HAVEN	G	10/01/2020	N	After	19,454,204	12,767,255	1,148,612	5,316,682	19,232,549	101.2%	100.0%	100.0%	100.0%
LYNN HAVEN	G	10/01/2019	N	None	18,551,151	13,107,022	1,059,485	4,726,000	18,892,507	98.2%	100.0%	100.0%	92.8%
LYNN HAVEN	G	10/01/2018	N	After	18,425,441	12,824,023	1,038,164	4,416,232	18,278,419	100.8%	100.0%	100.0%	100.0%
LYNN HAVEN	G	10/01/2017	N	None	17,465,523	11,770,287	1,029,573	4,635,447	17,435,307	100.2%	100.0%	100.0%	100.0%
LYNN HAVEN	G	10/01/2016	N	After	16,232,550	10,444,762	1,114,493	5,314,627	16,873,882	96.2%	100.0%	100.0%	87.9%
LYNN HAVEN	P	10/01/2020	N	After	10,823,576	6,032,863	408,815	2,371,867	8,813,545	122.8%	100.0%	100.0%	100.0%
LYNN HAVEN	P	10/01/2019	N	None	9,293,222	5,530,299	381,678	1,983,394	7,895,371	117.7%	100.0%	100.0%	100.0%
LYNN HAVEN	P	10/01/2018	N	After	8,996,101	5,218,008	359,152	1,916,540	7,493,700	120.0%	100.0%	100.0%	100.0%
LYNN HAVEN	P	10/01/2017	N	None	8,667,367	5,023,819	311,276	1,569,649	6,904,744	125.5%	100.0%	100.0%	100.0%
LYNN HAVEN	P	10/01/2016	N	After	7,958,115	4,203,988	359,437	1,848,768	6,412,193	124.1%	100.0%	100.0%	100.0%
MADISON	PF	10/01/2019	N	After	5,373,072	4,786,213	267,206	1,029,559	6,082,978	88.3%	100.0%	100.0%	31.0%
MAITLAND	PF	10/01/2020	N	After	35,830,478	27,746,852	2,744,355	10,365,566	40,856,773	87.7%	100.0%	100.0%	51.5%
MAITLAND	PF	10/01/2019	N	None	32,904,919	26,793,439	2,467,323	8,632,371	37,893,133	86.8%	100.0%	100.0%	42.2%
MAITLAND	PF	10/01/2018	N	After	31,586,433	24,879,635	2,324,081	8,401,656	35,605,372	88.7%	100.0%	100.0%	52.2%
MAITLAND	PF	10/01/2017	N	After	29,258,334	23,058,608	2,099,740	7,413,961	32,572,309	89.8%	100.0%	100.0%	55.3%
MAITLAND	PF	10/01/2016	N	After	26,353,184	22,181,368	1,843,976	6,271,907	30,297,251	87.0%	100.0%	100.0%	37.1%
MANALAPAN	GP	10/01/2020	N	None	2,377,962	0	1,807,993	1,000,711	2,808,704	84.7%	100.0%	100.0%	57.0%
MANALAPAN	GP	01/01/2019	N	None	1,631,459	0	1,631,459	369,240	2,000,699	81.5%	100.0%	100.0%	0.0%
MARATHON	F	10/01/2020	N	None	10,785,528	1,464,595	0	5,284,034	6,748,629	159.8%	100.0%	0.0%	100.0%
MARATHON	F	10/01/2019	N	None	9,899,791	837,791	595,350	3,829,315	5,262,456	188.1%	100.0%	100.0%	100.0%
MARATHON	F	10/01/2018	N	None	8,874,070	694,063	538,122	3,178,268	4,410,453	201.2%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MARATHON	F	10/01/2017	N	None	8,106,009	666,942	450,158	2,457,431	3,574,531	226.8%	100.0%	100.0%	100.0%
MARATHON	F	10/01/2016	N	None	6,612,931	324,736	467,227	2,063,320	2,855,283	231.6%	100.0%	100.0%	100.0%
MARCO ISLAND	F	10/01/2020	N	After	25,198,827	9,581,457	220,310	8,814,601	18,616,368	135.4%	100.0%	100.0%	100.0%
MARCO ISLAND	F	10/01/2019	N	After	22,211,841	8,911,226	204,873	7,551,567	16,667,666	133.3%	100.0%	100.0%	100.0%
MARCO ISLAND	F	10/01/2018	N	None	20,613,688	7,938,944	191,942	6,984,394	15,115,280	136.4%	100.0%	100.0%	100.0%
MARCO ISLAND	F	10/01/2017	N	None	18,101,849	7,266,338	176,466	6,031,423	13,474,227	134.3%	100.0%	100.0%	100.0%
MARCO ISLAND	F	10/01/2016	N	After	15,184,532	6,473,069	152,042	5,005,166	11,630,277	130.6%	100.0%	100.0%	100.0%
MARCO ISLAND	P	10/01/2020	N	After	18,877,200	9,661,375	321,025	7,113,938	17,096,338	110.4%	100.0%	100.0%	100.0%
MARCO ISLAND	P	10/01/2019	N	None	17,191,695	9,266,701	352,025	6,322,325	15,941,051	107.8%	100.0%	100.0%	100.0%
MARCO ISLAND	P	10/01/2018	N	None	16,357,942	6,303,099	445,588	7,072,677	13,821,364	118.4%	100.0%	100.0%	100.0%
MARCO ISLAND	P	10/01/2017	N	After	14,674,942	5,369,368	487,186	6,656,063	12,512,617	117.3%	100.0%	100.0%	100.0%
MARCO ISLAND	P	10/01/2016	N	After	11,429,998	4,750,118	484,480	5,253,588	10,488,186	109.0%	100.0%	100.0%	100.0%
MARIANNA	F	10/01/2020	N	None	4,278,250	2,179,970	0	369,017	2,548,987	167.8%	100.0%	0.0%	100.0%
MARIANNA	F	10/01/2017	N	None	3,544,615	1,625,593	0	680,261	2,305,854	153.7%	100.0%	0.0%	100.0%
MARIANNA	P	10/01/2020	N	None	5,530,931	2,066,533	0	734,799	2,801,332	197.4%	100.0%	0.0%	100.0%
MARIANNA	P	10/01/2017	N	None	4,518,092	1,983,071	0	551,988	2,535,059	178.2%	100.0%	0.0%	100.0%
MARTIN COUNTY	ERP	07/01/2019	N	None	8,400,010	8,060,244	0	0	8,060,244	104.2%	100.0%	0.0%	100.0%
MARTIN COUNTY	ERP	07/01/2018	N	None	8,585,496	8,122,885	0	0	8,122,885	105.7%	100.0%	0.0%	100.0%
MARTIN COUNTY	ERP	07/01/2017	N	None	8,535,538	8,259,377	0	0	8,259,377	103.3%	100.0%	0.0%	100.0%
MEDLEY	P	10/01/2020	N	After	29,377,893	18,410,044	1,183,167	6,805,484	26,398,695	111.3%	100.0%	100.0%	100.0%
MEDLEY	P	10/01/2019	N	None	26,025,446	19,094,315	1,031,170	5,904,223	26,029,708	100.0%	100.0%	100.0%	99.9%
MEDLEY	P	10/01/2018	N	None	25,725,672	19,164,035	880,289	4,954,591	24,998,915	102.9%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MEDLEY	P	10/01/2017	N	None	23,888,980	14,717,900	1,009,438	7,542,703	23,270,041	102.7%	100.0%	100.0%	100.0%
MEDLEY	P	10/01/2016	N	After	20,890,026	11,779,868	979,188	9,265,214	22,024,270	94.9%	100.0%	100.0%	87.8%
MEDLEY - GENERAL + ELECTED	G	10/01/2020	N	After	25,106,130	13,799,634	0	11,349,697	25,149,331	99.8%	100.0%	0.0%	99.6%
MEDLEY - GENERAL + ELECTED	G	10/01/2019	N	None	22,314,006	13,235,902	0	10,466,049	23,701,951	94.1%	100.0%	0.0%	86.7%
MEDLEY - GENERAL + ELECTED	G	10/01/2018	N	After	21,685,310	11,667,404	0	10,685,319	22,352,723	97.0%	100.0%	0.0%	93.8%
MEDLEY - GENERAL + ELECTED	G	10/01/2017	N	None	19,819,278	10,981,711	0	9,010,299	19,992,010	99.1%	100.0%	0.0%	98.1%
MEDLEY - GENERAL + ELECTED	G	10/01/2016	N	None	17,304,524	11,059,369	0	7,510,341	18,569,710	93.2%	100.0%	0.0%	83.2%
MELBOURNE	F	10/01/2020	N	None	74,290,140	61,313,838	4,781,630	23,029,728	89,125,196	83.4%	100.0%	100.0%	35.6%
MELBOURNE	F	10/01/2019	N	None	74,398,223	64,184,405	4,264,646	20,429,173	88,878,224	83.7%	100.0%	100.0%	29.1%
MELBOURNE	F	10/01/2018	N	None	72,896,353	61,997,712	3,956,510	17,986,231	83,940,453	86.8%	100.0%	100.0%	38.6%
MELBOURNE	F	10/01/2017	N	None	69,272,334	59,992,548	3,615,453	15,844,439	79,452,440	87.2%	100.0%	100.0%	35.7%
MELBOURNE	F	10/01/2016	N	None	63,638,996	58,275,824	3,375,228	14,613,023	76,264,075	83.4%	100.0%	100.0%	13.6%
MELBOURNE	G	10/01/2020	N	After	7,964,038	6,069,919	0	201,327	6,271,246	127.0%	100.0%	0.0%	100.0%
MELBOURNE	G	10/01/2019	N	None	7,630,980	6,177,291	0	175,361	6,352,652	120.1%	100.0%	0.0%	100.0%
MELBOURNE	G	10/01/2018	N	None	7,649,707	5,904,064	0	341,492	6,245,556	122.5%	100.0%	0.0%	100.0%
MELBOURNE	G	10/01/2017	N	None	7,397,166	5,892,429	0	298,355	6,190,784	119.5%	100.0%	0.0%	100.0%
MELBOURNE	G	10/01/2016	N	After	6,858,732	5,486,370	46,159	544,797	6,077,326	112.9%	100.0%	100.0%	100.0%
MELBOURNE	P	10/01/2020	N	After	94,418,939	79,575,386	4,172,184	17,240,357	100,987,927	93.5%	100.0%	100.0%	61.9%
MELBOURNE	P	10/01/2019	N	None	86,863,935	72,435,168	4,484,433	19,482,661	96,402,262	90.1%	100.0%	100.0%	51.0%
MELBOURNE	P	10/01/2018	N	None	83,913,900	72,054,799	4,115,665	16,487,316	92,657,780	90.6%	100.0%	100.0%	47.0%
MELBOURNE	P	10/01/2017	N	None	76,704,685	70,041,783	4,029,045	15,732,273	89,803,101	85.4%	100.0%	100.0%	16.7%
MELBOURNE	P	10/01/2016	N	After	71,918,610	70,102,042	3,673,134	14,097,605	87,872,781	81.8%	100.0%	49.5%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MELBOURNE - SPECIAL RISK	G	10/01/2020	N	After	1,621,181	769,170	0	628,956	1,398,126	116.0%	100.0%	0.0%	100.0%
MELBOURNE - SPECIAL RISK	G	10/01/2019	N	None	1,449,264	768,274	0	623,383	1,391,657	104.1%	100.0%	0.0%	100.0%
MELBOURNE - SPECIAL RISK	G	10/01/2018	N	None	1,353,518	740,959	0	535,964	1,276,923	106.0%	100.0%	0.0%	100.0%
MELBOURNE - SPECIAL RISK	G	10/01/2017	N	None	1,225,728	715,190	0	463,409	1,178,599	104.0%	100.0%	0.0%	100.0%
MELBOURNE - SPECIAL RISK	G	10/01/2016	N	After	1,064,709	680,135	0	391,829	1,071,964	99.3%	100.0%	0.0%	98.1%
MELBOURNE BEACH	P	10/01/2020	N	After	3,755,659	2,410,230	206,451	1,375,853	3,992,534	94.1%	100.0%	100.0%	82.8%
MELBOURNE BEACH	P	10/01/2019	N	None	3,451,719	2,526,451	197,532	1,123,372	3,847,355	89.7%	100.0%	100.0%	64.8%
MELBOURNE BEACH	P	10/01/2018	N	After	3,336,285	2,568,153	179,777	933,894	3,681,824	90.6%	100.0%	100.0%	63.0%
MELBOURNE BEACH	P	10/01/2017	N	After	3,089,985	2,592,462	180,263	847,388	3,620,113	85.4%	100.0%	100.0%	37.4%
MELBOURNE BEACH	P	10/01/2016	N	After	2,756,819	2,574,957	152,179	592,357	3,319,493	83.0%	100.0%	100.0%	5.0%
MIAMI - ELECTED	G	01/01/2020	N	None	7,925,356	9,600,261	0	1,322,219	10,922,480	72.6%	82.6%	0.0%	0.0%
MIAMI - ELECTED	G	01/01/2019	N	None	7,546,162	10,024,697	0	0	10,024,697	75.3%	75.3%	0.0%	0.0%
MIAMI - ELECTED	G	01/01/2018	N	None	7,375,239	8,488,936	0	0	8,488,936	86.9%	86.9%	0.0%	0.0%
MIAMI - ELECTED	G	01/01/2017	N	None	7,102,802	8,694,583	0	0	8,694,583	81.7%	81.7%	0.0%	0.0%
MIAMI - FIPO	PF	10/01/2020	N	None	1,302,013,988	1,614,320,140	120,229,346	280,980,647	2,015,530,133	64.6%	80.7%	0.0%	0.0%
MIAMI - FIPO	PF	10/01/2019	N	None	1,294,594,760	1,492,777,590	118,095,723	269,476,158	1,880,349,471	68.8%	86.7%	0.0%	0.0%
MIAMI - FIPO	PF	10/01/2018	N	None	1,294,946,970	1,519,463,838	108,880,137	227,853,139	1,856,197,114	69.8%	85.2%	0.0%	0.0%
MIAMI - FIPO	PF	10/01/2017	N	None	1,131,066,046	1,351,454,273	125,307,472	172,603,559	1,649,365,304	68.6%	83.7%	0.0%	0.0%
MIAMI - FIPO	PF	10/01/2016	N	None	1,307,239,483	1,538,776,187	113,620,079	179,203,314	1,831,599,580	71.4%	85.0%	0.0%	0.0%
MIAMI - FIPO (STAFF)	G	10/01/2020	N	None	3,569,682	1,313,334	334,658	1,144,718	2,792,710	127.8%	100.0%	100.0%	100.0%
MIAMI - FIPO (STAFF)	G	10/01/2019	N	None	2,929,741	1,054,095	298,654	1,071,006	2,423,755	120.9%	100.0%	100.0%	100.0%
MIAMI - FIPO (STAFF)	G	10/01/2018	N	None	2,744,876	0	493,971	1,749,906	2,243,877	122.3%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MIAMI - FIPO (STAFF)	G	10/01/2017	N	None	2,404,467	0	435,268	1,553,223	1,988,491	120.9%	100.0%	100.0%	100.0%
MIAMI - FIPO (STAFF)	G	10/01/2016	N	After	2,051,025	0	338,957	1,319,160	1,658,117	123.7%	100.0%	100.0%	100.0%
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2021	N	None	416,022,492	344,902,080	0	31,534,032	376,436,112	110.5%	100.0%	0.0%	100.0%
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2020	N	None	412,090,602	366,157,834	0	36,206,375	402,364,209	102.4%	100.0%	0.0%	100.0%
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2019	N	None	426,176,255	365,881,000	0	33,951,070	399,832,070	106.6%	100.0%	0.0%	100.0%
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2018	N	None	405,713,241	358,055,328	0	35,877,822	393,933,150	103.0%	100.0%	0.0%	100.0%
MIAMI - GESE	GS	10/01/2020	N	None	774,433,922	758,845,361	135,379,038	142,942,502	1,037,166,901	74.7%	100.0%	11.5%	0.0%
MIAMI - GESE	GS	10/01/2019	N	None	733,864,555	765,344,472	122,948,157	127,691,328	1,015,983,957	72.2%	95.9%	0.0%	0.0%
MIAMI - GESE	GS	10/01/2018	N	None	704,529,898	771,318,434	110,392,059	86,800,892	968,511,385	72.7%	91.3%	0.0%	0.0%
MIAMI - GESE	GS	10/01/2017	N	None	667,854,473	778,034,035	100,581,074	37,576,190	916,191,299	72.9%	85.8%	0.0%	0.0%
MIAMI - GESE	GS	10/01/2016	N	After	617,704,941	773,892,248	91,512,215	26,657,621	892,062,084	69.2%	79.8%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2020	N	None	0	4,244,057	0	0	4,244,057	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2019	N	None	0	4,165,340	0	0	4,165,340	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2018	N	None	0	4,859,623	0	0	4,859,623	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2017	N	None	0	5,613,173	0	0	5,613,173	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2016	N	None	0	7,177,011	0	0	7,177,011	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (STAFF)	GS	10/01/2020	N	None	4,814,603	4,570,649	329,021	540,260	5,439,930	88.5%	100.0%	74.1%	0.0%
MIAMI - GESE (STAFF)	GS	10/01/2019	N	None	4,406,610	4,500,263	273,963	429,754	5,203,980	84.7%	97.9%	0.0%	0.0%
MIAMI - GESE (STAFF)	GS	10/01/2018	N	None	4,262,009	4,443,412	224,747	356,976	5,025,135	84.8%	95.9%	0.0%	0.0%
MIAMI - GESE (STAFF)	GS	10/01/2017	N	None	3,880,536	4,397,343	192,415	306,480	4,896,238	79.3%	88.2%	0.0%	0.0%
MIAMI - GESE (STAFF)	GS	10/01/2016	N	After	3,465,231	4,319,323	159,339	254,873	4,733,535	73.2%	80.2%	0.0%	0.0%
MIAMI - OFF-STREET PARKING	G	10/01/2020	N	After	22,722,579	11,046,864	3,463,092	7,660,900	22,170,856	102.5%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MIAMI - OFF-STREET PARKING	G	10/01/2019	N	None	21,189,005	8,349,204	3,830,439	8,673,497	20,853,140	101.6%	100.0%	100.0%	100.0%
MIAMI - OFF-STREET PARKING	G	10/01/2018	N	None	20,228,703	7,232,685	3,686,148	8,176,526	19,095,359	105.9%	100.0%	100.0%	100.0%
MIAMI - OFF-STREET PARKING	G	10/01/2017	N	None	18,729,864	6,929,590	3,302,832	6,435,985	16,668,407	112.4%	100.0%	100.0%	100.0%
MIAMI - OFF-STREET PARKING	G	10/01/2016	N	After	16,699,432	6,420,980	3,014,673	5,939,475	15,375,128	108.6%	100.0%	100.0%	100.0%
MIAMI BEACH	G	10/01/2020	N	None	712,457,774	686,755,001	73,056,370	132,892,201	892,703,572	79.8%	100.0%	35.2%	0.0%
MIAMI BEACH	G	10/01/2019	N	After	666,499,619	659,665,668	71,596,490	134,228,832	865,490,990	77.0%	100.0%	9.5%	0.0%
MIAMI BEACH	G	10/01/2018	N	After	656,207,611	647,561,694	68,918,458	129,183,586	845,663,738	77.6%	100.0%	12.5%	0.0%
MIAMI BEACH	G	10/01/2017	N	After	616,624,226	614,933,161	67,476,363	120,365,975	802,775,499	76.8%	100.0%	2.5%	0.0%
MIAMI BEACH	G	10/01/2016	N	After	540,876,019	588,357,744	65,031,761	114,461,543	767,851,048	70.4%	91.9%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2020	N	None	1,005,632,284	1,076,355,936	59,758,029	151,335,052	1,287,449,017	78.1%	93.4%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2019	N	None	940,953,661	1,014,669,448	59,767,367	142,927,940	1,217,364,755	77.3%	92.7%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2018	N	None	924,502,976	996,936,685	0	179,770,303	1,176,706,988	78.6%	92.7%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2017	N	After	874,437,400	959,613,391	54,445,434	119,877,324	1,133,936,149	77.1%	91.1%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2016	N	After	806,424,132	904,716,731	52,481,716	117,298,240	1,074,496,687	75.1%	89.1%	0.0%	0.0%
MIAMI SHORES VILLAGE	G	10/01/2019	N	After	15,683,642	10,169,663	1,912,165	3,016,286	15,098,114	103.9%	100.0%	100.0%	100.0%
MIAMI SHORES VILLAGE	G	10/01/2017	N	After	13,787,644	8,231,928	1,884,019	2,718,161	12,834,108	107.4%	100.0%	100.0%	100.0%
MIAMI SHORES VILLAGE	P	10/01/2020	N	None	28,574,377	21,353,399	2,519,328	5,331,902	29,204,629	97.8%	100.0%	100.0%	88.2%
MIAMI SHORES VILLAGE	P	10/01/2019	N	After	26,722,296	20,114,873	2,452,395	5,121,798	27,689,066	96.5%	100.0%	100.0%	81.1%
MIAMI SHORES VILLAGE	P	10/01/2018	N	None	26,445,911	19,760,644	2,336,390	4,753,756	26,850,790	98.5%	100.0%	100.0%	91.5%
MIAMI SHORES VILLAGE	P	10/01/2017	N	None	24,081,158	18,592,607	2,225,437	4,603,739	25,421,783	94.7%	100.0%	100.0%	70.9%
MIAMI SHORES VILLAGE	P	10/01/2016	N	After	21,180,905	18,588,718	1,954,548	3,932,582	24,475,848	86.5%	100.0%	100.0%	16.2%
MIAMI SPRINGS	G	10/01/2020	N	After	21,608,531	13,938,397	1,902,816	3,323,600	19,164,813	112.8%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MIAMI SPRINGS	G	10/01/2019	N	None	20,360,684	14,545,978	1,729,118	3,051,073	19,326,169	105.4%	100.0%	100.0%	100.0%
MIAMI SPRINGS	G	10/01/2018	N	After	20,543,939	14,342,010	1,618,941	3,412,523	19,373,474	106.0%	100.0%	100.0%	100.0%
MIAMI SPRINGS	G	10/01/2017	N	After	19,046,675	14,207,732	1,412,819	2,952,770	18,573,321	102.5%	100.0%	100.0%	100.0%
MIAMI SPRINGS	G	10/01/2016	N	After	18,089,807	14,237,962	1,214,157	2,646,701	18,098,820	100.0%	100.0%	100.0%	99.7%
MIAMI SPRINGS	PF	10/01/2020	N	After	35,604,813	26,797,205	3,006,745	2,949,770	32,753,720	108.7%	100.0%	100.0%	100.0%
MIAMI SPRINGS	PF	10/01/2019	N	None	33,159,350	26,437,434	2,863,538	3,387,295	32,688,267	101.4%	100.0%	100.0%	100.0%
MIAMI SPRINGS	PF	10/01/2018	N	None	33,047,918	25,053,728	3,130,763	4,181,228	32,365,719	102.1%	100.0%	100.0%	100.0%
MIAMI SPRINGS	PF	10/01/2017	N	After	30,332,993	24,604,607	3,002,989	3,860,287	31,467,883	96.4%	100.0%	100.0%	70.6%
MIAMI SPRINGS	PF	10/01/2016	N	After	28,740,140	23,816,924	2,716,252	4,189,407	30,722,583	93.5%	100.0%	100.0%	52.7%
MIAMI-DADE COUNTY	ERP	07/01/2020	N	None	24,094,508	33,042,536	0	0	33,042,536	72.9%	72.9%	0.0%	0.0%
MIAMI-DADE COUNTY	ERP	07/01/2019	N	None	24,105,712	33,509,926	0	0	33,509,926	71.9%	71.9%	0.0%	0.0%
MIAMI-DADE COUNTY	ERP	07/01/2018	N	None	24,595,935	36,802,831	0	0	36,802,831	66.8%	66.8%	0.0%	0.0%
MIAMI-DADE COUNTY	ERP	07/01/2017	N	None	24,589,664	39,510,815	0	0	39,510,815	62.2%	62.2%	0.0%	0.0%
MIDWAY FCD	F	10/01/2020	N	After	7,494,228	930,346	1,221,209	2,751,049	4,902,604	152.9%	100.0%	100.0%	100.0%
MIDWAY FCD	F	10/01/2019	N	After	6,623,697	640,773	1,106,528	2,351,006	4,098,307	161.6%	100.0%	100.0%	100.0%
MIDWAY FCD	F	10/01/2018	N	None	5,901,922	445,018	959,884	1,961,944	3,366,846	175.3%	100.0%	100.0%	100.0%
MIDWAY FCD	F	10/01/2016	N	After	4,150,214	374,087	501,522	1,218,484	2,094,093	198.2%	100.0%	100.0%	100.0%
MILTON	F	10/01/2020	N	After	5,965,066	5,197,604	572,583	2,649,966	8,420,153	70.8%	100.0%	100.0%	7.4%
MILTON	F	10/01/2019	N	After	5,436,394	4,532,091	627,444	2,981,815	8,141,350	66.8%	100.0%	100.0%	9.3%
MILTON	F	10/01/2018	N	After	5,026,808	4,573,095	565,894	2,551,776	7,690,765	65.4%	100.0%	80.2%	0.0%
MILTON	F	10/01/2017	N	None	4,450,086	4,612,330	511,798	2,156,228	7,280,356	61.1%	96.5%	0.0%	0.0%
MILTON	F	10/01/2016	N	After	3,835,019	4,652,330	457,084	1,821,689	6,931,103	55.3%	82.4%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MILTON	G	10/01/2020	N	After	14,771,438	12,483,655	1,625,047	1,327,766	15,436,468	95.7%	100.0%	100.0%	49.9%
MILTON	G	10/01/2019	N	None	14,301,535	11,576,116	1,782,125	1,461,686	14,819,927	96.5%	100.0%	100.0%	64.5%
MILTON	G	10/01/2018	N	After	14,452,207	11,921,965	1,652,938	1,142,953	14,717,856	98.2%	100.0%	100.0%	76.8%
MILTON	G	10/01/2017	N	None	13,768,481	11,641,310	1,556,461	810,520	14,008,291	98.3%	100.0%	100.0%	70.4%
MILTON	G	10/01/2016	N	After	12,736,260	10,764,606	1,618,785	1,156,705	13,540,096	94.1%	100.0%	100.0%	30.5%
MILTON	P	10/01/2020	N	After	8,983,928	6,411,316	347,211	1,684,917	8,443,444	106.4%	100.0%	100.0%	100.0%
MILTON	P	10/01/2019	N	None	8,276,623	6,204,991	314,025	1,472,853	7,991,869	103.6%	100.0%	100.0%	100.0%
MILTON	P	10/01/2018	N	After	8,244,298	6,116,211	251,324	1,118,714	7,486,249	110.1%	100.0%	100.0%	100.0%
MILTON	P	10/01/2017	N	None	7,778,362	4,301,802	398,803	2,392,367	7,092,972	109.7%	100.0%	100.0%	100.0%
MILTON	P	10/01/2016	N	None	7,183,974	3,805,803	396,489	2,335,653	6,537,945	109.9%	100.0%	100.0%	100.0%
MIRAMAR	F	10/01/2020	N	None	185,172,037	179,130,877	9,422,043	34,842,151	223,395,071	82.9%	100.0%	64.1%	0.0%
MIRAMAR	F	10/01/2019	N	None	167,276,400	151,479,023	10,846,433	40,839,410	203,164,866	82.3%	100.0%	100.0%	12.1%
MIRAMAR	F	10/01/2018	N	None	156,174,650	136,659,173	12,432,156	44,815,431	193,906,760	80.5%	100.0%	100.0%	15.8%
MIRAMAR	F	10/01/2017	N	None	137,642,942	106,400,508	14,378,527	41,586,867	162,365,902	84.8%	100.0%	100.0%	40.6%
MIRAMAR	F	10/01/2016	N	None	117,447,732	75,418,325	12,236,658	43,157,912	130,812,895	89.8%	100.0%	100.0%	69.0%
MIRAMAR	G	10/01/2020	N	None	122,868,939	71,079,214	14,213,219	41,136,759	126,429,192	97.2%	100.0%	100.0%	91.3%
MIRAMAR	G	10/01/2019	N	After	112,072,473	61,950,788	13,764,885	40,451,908	116,167,581	96.5%	100.0%	100.0%	89.9%
MIRAMAR	G	10/01/2018	N	After	105,239,653	54,818,238	12,788,388	37,290,428	104,897,054	100.3%	100.0%	100.0%	100.0%
MIRAMAR	G	10/01/2017	N	None	94,046,453	53,198,049	11,838,168	27,362,078	92,398,295	101.8%	100.0%	100.0%	100.0%
MIRAMAR	G	10/01/2016	N	After	83,287,914	50,225,674	10,928,133	24,586,928	85,740,735	97.1%	100.0%	100.0%	90.0%
MIRAMAR	P	10/01/2020	N	None	204,983,316	209,648,272	11,194,748	33,000,149	253,843,169	80.8%	97.8%	0.0%	0.0%
MIRAMAR	P	10/01/2019	N	None	189,143,899	186,962,380	12,188,678	35,399,520	234,550,578	80.6%	100.0%	17.9%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MIRAMAR	P	10/01/2018	N	None	178,178,063	181,380,017	13,617,372	30,275,120	225,272,509	79.1%	98.2%	0.0%	0.0%
MIRAMAR	P	10/01/2017	N	None	160,010,747	161,073,237	13,932,618	28,597,083	203,602,938	78.6%	99.3%	0.0%	0.0%
MIRAMAR	P	10/01/2016	N	None	137,069,132	146,360,189	13,410,520	27,490,471	187,261,180	73.2%	93.7%	0.0%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2020	N	None	55,840,037	46,241,357	11,768,649	17,091,649	75,101,655	74.4%	100.0%	81.6%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2019	N	After	47,952,535	41,885,111	10,280,747	15,283,990	67,449,848	71.1%	100.0%	59.0%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2018	N	None	43,803,745	39,454,692	9,483,932	14,117,780	63,056,404	69.5%	100.0%	45.9%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2017	N	None	37,296,999	37,608,972	8,020,458	10,508,874	56,138,304	66.4%	99.2%	0.0%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2016	Y	After	30,594,737	32,303,102	8,132,965	11,951,922	52,387,989	58.4%	94.7%	0.0%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2016	N	After	30,594,737	32,303,102	8,132,965	11,951,922	52,387,989	58.4%	94.7%	0.0%	0.0%
MONROE COUNTY	ERP	07/01/2021	N	None	210,781	353,093	0	0	353,093	59.7%	59.7%	0.0%	0.0%
MONROE COUNTY	ERP	07/01/2019	N	None	206,793	449,739	0	0	449,739	46.0%	46.0%	0.0%	0.0%
MONROE COUNTY	ERP	07/01/2017	N	None	199,435	567,910	0	0	567,910	35.1%	35.1%	0.0%	0.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2021	N	None	841,817	354,758	0	195,542	550,300	153.0%	100.0%	0.0%	100.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2020	N	None	858,354	385,061	0	161,595	546,656	157.0%	100.0%	0.0%	100.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2019	N	None	867,797	616,687	0	119,302	735,989	117.9%	100.0%	0.0%	100.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2018	N	None	886,932	282,518	0	528,255	810,773	109.4%	100.0%	0.0%	100.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2017	N	None	856,446	891,754	0	283,661	1,175,415	72.9%	96.0%	0.0%	0.0%
MONTICELLO	F	10/01/2018	N	After	917,657	292,498	0	291,480	583,978	157.1%	100.0%	0.0%	100.0%
MONTICELLO	P	10/01/2019	N	After	2,293,289	1,071,366	161,154	772,098	2,004,618	114.4%	100.0%	100.0%	100.0%
MONTICELLO	P	10/01/2016	N	After	1,903,807	1,169,626	177,431	495,670	1,842,727	103.3%	100.0%	100.0%	100.0%
MOUNT DORA	F	10/01/2020	N	After	9,485,245	6,175,169	695,497	2,740,609	9,611,275	98.7%	100.0%	100.0%	95.4%
MOUNT DORA	F	10/01/2019	N	After	9,003,176	5,620,450	661,868	2,919,447	9,201,765	97.8%	100.0%	100.0%	93.2%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MOUNT DORA	F	10/01/2018	N	After	8,642,761	4,940,914	616,552	2,593,684	8,151,150	106.0%	100.0%	100.0%	100.0%
MOUNT DORA	F	10/01/2017	N	After	8,489,635	5,164,234	550,600	2,009,381	7,724,215	109.9%	100.0%	100.0%	100.0%
MOUNT DORA	F	10/01/2016	N	After	7,597,102	3,912,794	682,143	2,560,069	7,155,006	106.2%	100.0%	100.0%	100.0%
MOUNT DORA	G	10/01/2020	N	After	17,419,336	15,453,704	741,086	2,876,678	19,071,468	91.3%	100.0%	100.0%	42.6%
MOUNT DORA	G	10/01/2019	N	None	17,068,359	15,613,160	775,837	3,015,324	19,404,321	88.0%	100.0%	100.0%	22.5%
MOUNT DORA	G	10/01/2018	N	None	16,691,741	14,187,310	964,583	4,232,636	19,384,529	86.1%	100.0%	100.0%	36.4%
MOUNT DORA	G	10/01/2017	N	After	16,219,546	17,206,273	1,128,387	1,059,699	19,394,359	83.6%	94.3%	0.0%	0.0%
MOUNT DORA	G	10/01/2016	N	After	15,551,000	15,028,558	1,258,422	1,131,088	17,418,068	89.3%	100.0%	41.5%	0.0%
MOUNT DORA	P	10/01/2020	Y	After	12,891,621	6,737,201	1,041,127	5,704,664	13,482,992	95.6%	100.0%	100.0%	89.6%
MOUNT DORA	P	10/01/2020	N	After	12,891,621	6,386,366	1,041,127	5,344,623	12,772,116	100.9%	100.0%	100.0%	100.0%
MOUNT DORA	P	10/01/2019	N	None	12,280,984	5,890,005	1,065,783	3,812,218	10,768,006	114.1%	100.0%	100.0%	100.0%
MOUNT DORA	P	10/01/2018	N	None	11,844,840	5,318,452	1,047,286	3,506,849	9,872,587	120.0%	100.0%	100.0%	100.0%
MOUNT DORA	P	10/01/2017	N	After	10,839,812	5,194,004	947,048	2,921,028	9,062,080	119.6%	100.0%	100.0%	100.0%
MOUNT DORA	P	10/01/2016	N	After	9,299,773	5,083,909	835,813	2,458,637	8,378,359	111.0%	100.0%	100.0%	100.0%
NAPLES	F	10/01/2020	N	After	60,840,020	62,586,174	1,424,357	11,222,544	75,233,075	80.9%	97.2%	0.0%	0.0%
NAPLES	F	10/01/2019	N	After	58,935,151	59,016,304	1,329,103	10,095,345	70,440,752	83.7%	99.9%	0.0%	0.0%
NAPLES	F	10/01/2018	N	After	59,348,411	57,529,665	1,355,490	10,043,063	68,928,218	86.1%	100.0%	100.0%	4.6%
NAPLES	F	10/01/2017	N	None	53,951,029	53,354,561	1,765,750	10,132,225	65,252,536	82.7%	100.0%	33.8%	0.0%
NAPLES	F	10/01/2016	N	After	48,689,417	48,725,410	2,079,430	11,551,950	62,356,790	78.1%	99.9%	0.0%	0.0%
NAPLES	G	10/01/2020	N	After	60,892,914	46,228,711	9,090,292	14,262,290	69,581,293	87.5%	100.0%	100.0%	39.1%
NAPLES	G	10/01/2019	N	After	59,976,395	43,302,162	8,649,342	13,682,437	65,633,941	91.4%	100.0%	100.0%	58.7%
NAPLES	G	10/01/2018	N	After	59,892,801	43,460,333	8,126,511	13,189,119	64,775,963	92.5%	100.0%	100.0%	63.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
NAPLES	G	10/01/2017	N	None	56,221,282	42,449,182	7,659,655	14,694,787	64,803,624	86.8%	100.0%	100.0%	41.6%
NAPLES	G	10/01/2016	N	After	51,937,865	40,760,665	7,609,095	16,238,625	64,608,385	80.4%	100.0%	100.0%	22.0%
NAPLES	P	10/01/2020	N	After	55,739,544	55,239,335	3,072,233	14,104,952	72,416,520	77.0%	100.0%	16.3%	0.0%
NAPLES	P	10/01/2019	N	After	54,544,957	54,399,241	2,663,382	12,210,057	69,272,680	78.7%	100.0%	5.5%	0.0%
NAPLES	P	10/01/2018	N	After	53,954,826	52,087,280	2,709,112	12,704,924	67,501,316	79.9%	100.0%	68.9%	0.0%
NAPLES	P	10/01/2017	N	None	49,670,843	50,985,203	2,590,166	12,304,594	65,879,963	75.4%	97.4%	0.0%	0.0%
NAPLES	P	10/01/2016	N	After	45,732,479	51,037,297	2,328,816	11,682,352	65,048,465	70.3%	89.6%	0.0%	0.0%
NEPTUNE BEACH	P	10/01/2020	N	After	10,370,728	8,018,573	820,156	1,307,751	10,146,480	102.2%	100.0%	100.0%	100.0%
NEPTUNE BEACH	P	10/01/2019	N	None	9,676,141	8,168,837	708,060	1,031,411	9,908,308	97.7%	100.0%	100.0%	77.5%
NEPTUNE BEACH	P	10/01/2018	N	None	9,896,705	8,060,694	709,584	1,291,955	10,062,233	98.4%	100.0%	100.0%	87.2%
NEPTUNE BEACH	P	10/01/2017	N	None	9,291,161	7,725,128	606,471	1,067,953	9,399,552	98.8%	100.0%	100.0%	89.9%
NEPTUNE BEACH	P	10/01/2016	N	After	8,315,169	7,091,172	607,509	1,227,113	8,925,794	93.2%	100.0%	100.0%	50.2%
NEW PORT RICHEY	F	10/01/2020	N	After	13,346,807	10,917,429	628,583	1,872,850	13,418,862	99.5%	100.0%	100.0%	96.2%
NEW PORT RICHEY	F	10/01/2019	N	After	12,296,446	11,042,919	533,613	1,515,981	13,092,513	93.9%	100.0%	100.0%	47.5%
NEW PORT RICHEY	F	10/01/2018	N	None	12,343,014	10,548,426	482,650	1,306,984	12,338,060	100.0%	100.0%	100.0%	100.0%
NEW PORT RICHEY	F	10/01/2017	N	None	12,156,345	10,568,172	382,818	1,119,596	12,070,586	100.7%	100.0%	100.0%	100.0%
NEW PORT RICHEY	F	10/01/2016	N	After	11,008,916	9,849,071	417,495	1,431,752	11,698,318	94.1%	100.0%	100.0%	51.8%
NEW PORT RICHEY	P	10/01/2020	N	None	30,989,154	21,527,029	59,485	6,616,676	28,203,190	109.9%	100.0%	100.0%	100.0%
NEW PORT RICHEY	P	10/01/2019	N	None	29,594,663	21,671,636	21,178	5,883,955	27,576,769	107.3%	100.0%	100.0%	100.0%
NEW PORT RICHEY	P	10/01/2018	N	None	29,694,547	18,726,374	2,352	7,038,883	25,767,609	115.2%	100.0%	100.0%	100.0%
NEW PORT RICHEY	P	10/01/2017	N	None	26,657,341	18,777,369	0	5,815,757	24,593,126	108.4%	100.0%	0.0%	100.0%
NEW PORT RICHEY	P	10/01/2016	N	After	24,044,724	17,836,577	618,006	5,832,441	24,287,024	99.0%	100.0%	100.0%	95.8%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
NEW SMYRNA BEACH	F	10/01/2020	N	After	25,574,235	20,485,237	1,445,782	4,911,324	26,842,343	95.3%	100.0%	100.0%	74.2%
NEW SMYRNA BEACH	F	10/01/2019	N	None	23,882,240	20,692,333	1,180,523	4,191,700	26,064,556	91.6%	100.0%	100.0%	47.9%
NEW SMYRNA BEACH	F	10/01/2018	N	After	23,141,062	20,995,529	918,067	3,412,237	25,325,833	91.4%	100.0%	100.0%	36.0%
NEW SMYRNA BEACH	F	10/01/2017	N	None	21,244,841	19,780,022	808,403	3,478,300	24,066,725	88.3%	100.0%	100.0%	18.9%
NEW SMYRNA BEACH	F	10/01/2016	N	After	19,383,684	19,162,219	701,099	3,987,984	23,851,302	81.3%	100.0%	31.6%	0.0%
NEW SMYRNA BEACH	P	10/01/2020	N	After	18,928,431	18,305,813	1,411,210	2,252,346	21,969,369	86.2%	100.0%	44.1%	0.0%
NEW SMYRNA BEACH	P	10/01/2019	N	None	18,059,200	17,742,729	1,410,126	1,732,032	20,884,887	86.5%	100.0%	22.4%	0.0%
NEW SMYRNA BEACH	P	10/01/2018	N	After	17,662,144	17,187,504	1,314,023	1,473,161	19,974,688	88.4%	100.0%	36.1%	0.0%
NEW SMYRNA BEACH	P	10/01/2017	N	None	17,466,415	16,671,272	1,284,577	1,455,049	19,410,898	90.0%	100.0%	61.9%	0.0%
NEW SMYRNA BEACH	P	10/01/2016	N	After	16,972,214	16,554,391	1,243,078	1,485,250	19,282,719	88.0%	100.0%	33.6%	0.0%
NORTH BAY FCD	F	10/01/2020	N	After	5,800,535	2,648,415	350,603	1,528,094	4,527,112	128.1%	100.0%	100.0%	100.0%
NORTH BAY FCD	F	10/01/2019	N	After	5,231,892	2,645,706	322,852	1,320,079	4,288,637	122.0%	100.0%	100.0%	100.0%
NORTH BAY FCD	F	10/01/2018	N	After	4,920,196	1,878,622	316,476	1,499,864	3,694,962	133.2%	100.0%	100.0%	100.0%
NORTH BAY FCD	F	10/01/2017	N	After	4,399,004	1,807,409	269,298	1,297,540	3,374,247	130.4%	100.0%	100.0%	100.0%
NORTH BAY FCD	F	10/01/2016	N	After	3,803,053	1,642,347	280,294	1,125,005	3,047,646	124.8%	100.0%	100.0%	100.0%
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2020	N	After	63,070,165	25,956,649	0	18,589,455	44,546,104	141.6%	100.0%	0.0%	100.0%
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2019	N	After	62,473,252	24,328,570	0	20,458,637	44,787,207	139.5%	100.0%	0.0%	100.0%
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2018	N	After	63,408,150	19,674,704	0	22,774,269	42,448,973	149.4%	100.0%	0.0%	100.0%
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2017	N	After	60,740,810	17,398,233	0	26,597,175	43,995,408	138.1%	100.0%	0.0%	100.0%
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2016	N	After	59,084,922	21,907,501	0	28,487,301	50,394,802	117.2%	100.0%	0.0%	100.0%
NORTH BROWARD HOSPITAL	G	07/01/2018	N	None	365,519,274	154,886,952	0	167,863,116	322,750,068	113.3%	100.0%	0.0%	100.0%
NORTH BROWARD HOSPITAL	G	07/01/2017	N	None	343,858,032	138,748,902	0	191,180,388	329,929,290	104.2%	100.0%	0.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
NORTH COLLIER FCD (was North Naples)	F	10/01/2020	N	After	102,099,091	27,985,152	4,693,127	60,869,557	93,547,836	109.1%	100.0%	100.0%	100.0%
NORTH COLLIER FCD (was North Naples)	F	10/01/2019	N	After	88,893,030	20,746,877	3,613,564	56,925,171	81,285,612	109.4%	100.0%	100.0%	100.0%
NORTH COLLIER FCD (was North Naples)	F	10/01/2018	N	None	80,928,312	14,450,896	2,713,261	53,597,261	70,761,418	114.4%	100.0%	100.0%	100.0%
NORTH COLLIER FCD (was North Naples)	F	10/01/2017	N	None	70,747,887	11,268,508	2,344,579	45,380,438	58,993,525	119.9%	100.0%	100.0%	100.0%
NORTH COLLIER FCD (was North Naples)	F	10/01/2016	N	After	58,512,948	10,545,762	1,202,096	38,795,977	50,543,835	115.8%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	F	10/01/2020	N	None	2,466,096	2,241,515	0	0	2,241,515	110.0%	100.0%	0.0%	100.0%
NORTH MIAMI 691 [GPF]	F	10/01/2019	N	After	2,568,810	2,530,682	0	0	2,530,682	101.5%	100.0%	0.0%	100.0%
NORTH MIAMI 691 [GPF]	F	10/01/2018	N	After	2,668,759	2,875,601	0	0	2,875,601	92.8%	92.8%	0.0%	0.0%
NORTH MIAMI 691 [GPF]	F	10/01/2017	N	After	2,625,961	3,013,913	0	0	3,013,913	87.1%	87.1%	0.0%	0.0%
NORTH MIAMI 691 [GPF]	F	10/01/2016	N	After	2,681,735	3,101,410	0	0	3,101,410	86.5%	86.5%	0.0%	0.0%
NORTH MIAMI 691 [GPF]	G	10/01/2020	N	None	133,830,827	83,599,520	8,757,175	38,035,719	130,392,414	102.6%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	G	10/01/2019	N	After	125,497,731	83,786,607	8,162,314	32,875,708	124,824,629	100.5%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	G	10/01/2018	N	After	121,158,629	83,650,705	7,653,951	29,533,279	120,837,935	100.3%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	G	10/01/2017	N	After	110,281,375	80,940,554	7,234,389	25,522,860	113,697,803	97.0%	100.0%	100.0%	86.6%
NORTH MIAMI 691 [GPF]	G	10/01/2016	N	After	99,942,944	79,232,192	6,882,136	22,969,132	109,083,460	91.6%	100.0%	100.0%	60.2%
NORTH MIAMI 691 [GPF]	P	10/01/2020	N	None	5,679,496	3,675,381	240,900	1,335,390	5,251,671	108.1%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	P	10/01/2019	N	After	5,639,549	3,820,897	232,834	1,365,537	5,419,268	104.1%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	P	10/01/2018	N	After	5,777,466	4,134,003	232,834	1,467,671	5,834,508	99.0%	100.0%	100.0%	96.1%
NORTH MIAMI 691 [GPF]	P	10/01/2017	N	After	5,707,695	4,153,092	224,505	1,435,563	5,813,160	98.2%	100.0%	100.0%	92.7%
NORTH MIAMI 691 [GPF]	P	10/01/2016	N	After	5,635,162	4,214,826	216,161	1,394,741	5,825,728	96.7%	100.0%	100.0%	86.3%
NORTH MIAMI 748	P	10/01/2020	N	After	84,248,013	64,873,844	7,988,397	34,516,320	107,378,561	78.5%	100.0%	100.0%	33.0%
NORTH MIAMI 748	P	10/01/2019	N	After	80,605,147	57,580,785	7,968,159	34,651,205	100,200,149	80.4%	100.0%	100.0%	43.5%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
NORTH MIAMI 748	P	10/01/2018	N	After	79,380,682	46,082,578	8,649,666	40,624,109	95,356,353	83.2%	100.0%	100.0%	60.7%
NORTH MIAMI 748	P	10/01/2017	N	After	70,583,225	44,486,229	8,151,073	35,102,763	87,740,065	80.4%	100.0%	100.0%	51.1%
NORTH MIAMI 748	P	10/01/2016	N	After	63,141,517	40,367,441	7,623,305	32,398,256	80,389,002	78.5%	100.0%	100.0%	46.8%
NORTH MIAMI BEACH	G	10/01/2020	N	None	82,103,986	99,016,492	0	15,077,071	114,093,563	72.0%	82.9%	0.0%	0.0%
NORTH MIAMI BEACH	G	10/01/2019	N	None	81,473,712	96,619,301	3,987,610	10,353,492	110,960,403	73.4%	84.3%	0.0%	0.0%
NORTH MIAMI BEACH	G	10/01/2018	N	None	83,212,413	98,017,207	3,728,792	9,679,974	111,425,973	74.7%	84.9%	0.0%	0.0%
NORTH MIAMI BEACH	G	10/01/2017	N	After	79,944,967	95,563,513	3,644,532	9,176,446	108,384,491	73.8%	83.7%	0.0%	0.0%
NORTH MIAMI BEACH	G	10/01/2016	N	After	76,555,716	85,144,128	5,851,733	14,413,853	105,409,714	72.6%	89.9%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2020	N	None	103,213,261	141,178,352	6,180,430	5,951,103	153,309,885	67.3%	73.1%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2019	N	None	101,578,737	145,739,672	5,876,735	5,601,764	157,218,171	64.6%	69.7%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2019	Y	None	101,578,737	140,403,072	5,876,735	6,437,802	152,717,609	66.5%	72.3%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2018	N	None	102,904,629	137,109,417	6,564,650	8,623,169	152,297,236	67.6%	75.1%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2017	N	None	100,384,375	134,477,224	6,936,346	10,844,004	152,257,574	65.9%	74.6%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2016	N	None	94,383,506	122,805,583	6,599,688	10,181,948	139,587,219	67.6%	76.9%	0.0%	0.0%
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2020	N	None	20,741,874	18,415,485	325,191	1,436,776	20,177,452	102.8%	100.0%	100.0%	100.0%
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2019	N	None	20,391,182	20,526,663	548,554	892,562	21,967,779	92.8%	99.3%	0.0%	0.0%
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2018	N	None	20,106,173	20,600,039	533,485	651,097	21,784,621	92.3%	97.6%	0.0%	0.0%
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2017	N	After	18,923,591	20,890,167	426,695	521,468	21,838,330	86.7%	90.6%	0.0%	0.0%
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2016	N	None	16,778,564	20,854,008	890,093	954,138	22,698,239	73.9%	80.5%	0.0%	0.0%
NORTH PORT	F	10/01/2020	N	After	55,434,805	34,795,690	4,171,710	11,331,276	50,298,676	110.2%	100.0%	100.0%	100.0%
NORTH PORT	F	10/01/2019	N	After	51,201,586	33,510,875	3,788,219	8,636,273	45,935,367	111.5%	100.0%	100.0%	100.0%
NORTH PORT	F	10/01/2018	N	After	50,458,540	29,009,476	3,970,322	9,262,067	42,241,865	119.5%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
NORTH PORT	F	10/01/2017	N	After	47,046,321	28,380,431	3,747,198	8,005,666	40,133,295	117.2%	100.0%	100.0%	100.0%
NORTH PORT	F	10/01/2016	N	After	42,346,454	21,101,100	3,949,914	9,547,461	34,598,475	122.4%	100.0%	100.0%	100.0%
NORTH PORT	P	10/01/2020	N	After	51,373,369	29,689,025	3,914,620	13,551,051	47,154,696	108.9%	100.0%	100.0%	100.0%
NORTH PORT	P	10/01/2019	N	After	45,831,291	26,612,044	3,857,781	13,080,052	43,549,877	105.2%	100.0%	100.0%	100.0%
NORTH PORT	P	10/01/2018	N	After	44,685,624	24,728,642	3,754,949	12,351,437	40,835,028	109.4%	100.0%	100.0%	100.0%
NORTH PORT	P	10/01/2017	N	After	40,416,302	21,444,549	3,943,836	12,329,170	37,717,555	107.2%	100.0%	100.0%	100.0%
NORTH PORT	P	10/01/2016	N	After	34,995,161	19,028,385	4,042,054	12,054,933	35,125,372	99.6%	100.0%	100.0%	98.9%
NORTH RIVER FCD	F	10/01/2020	N	After	24,561,450	17,021,500	1,347,593	5,878,068	24,247,161	101.3%	100.0%	100.0%	100.0%
NORTH RIVER FCD	F	10/01/2019	N	None	22,164,867	17,280,436	1,177,071	4,678,446	23,135,953	95.8%	100.0%	100.0%	79.2%
NORTH RIVER FCD	F	10/01/2018	N	After	20,643,200	16,919,393	1,067,423	4,090,632	22,077,448	93.5%	100.0%	100.0%	64.9%
NORTH RIVER FCD	F	10/01/2017	N	None	19,422,379	16,229,910	974,241	3,978,648	21,182,799	91.7%	100.0%	100.0%	55.8%
NORTH RIVER FCD	F	10/01/2016	N	After	16,998,362	15,488,985	873,584	3,674,889	20,037,458	84.8%	100.0%	100.0%	17.3%
OAKLAND PARK	G	10/01/2020	Y	None	42,191,516	38,914,238	181,359	7,660,805	46,756,402	90.2%	100.0%	100.0%	40.4%
OAKLAND PARK	G	10/01/2020	N	None	42,191,516	37,366,267	181,359	7,216,817	44,764,443	94.3%	100.0%	100.0%	64.3%
OAKLAND PARK	G	10/01/2019	N	None	41,531,792	37,862,142	188,066	7,868,446	45,918,654	90.4%	100.0%	100.0%	44.2%
OAKLAND PARK	G	10/01/2018	N	None	41,181,250	35,242,335	215,287	10,257,119	45,714,741	90.1%	100.0%	100.0%	55.8%
OAKLAND PARK	G	10/01/2017	N	None	39,187,602	33,254,796	246,318	12,482,319	45,983,433	85.2%	100.0%	100.0%	45.6%
OAKLAND PARK	G	10/01/2016	N	After	35,588,977	32,342,149	286,687	14,194,632	46,823,468	76.0%	100.0%	100.0%	20.9%
OAKLAND PARK	PF	10/01/2020	N	None	61,926,068	70,204,545	1,348,072	4,274,633	75,827,250	81.7%	88.2%	0.0%	0.0%
OAKLAND PARK	PF	10/01/2019	N	None	59,642,855	69,603,355	1,525,942	5,562,162	76,691,459	77.8%	85.7%	0.0%	0.0%
OAKLAND PARK	PF	10/01/2018	N	None	61,109,193	64,516,833	1,406,177	13,702,122	79,625,132	76.7%	94.7%	0.0%	0.0%
OAKLAND PARK	PF	10/01/2017	N	None	57,418,119	64,243,735	3,884,595	7,364,511	75,492,841	76.1%	89.4%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
OAKLAND PARK	PF	10/01/2016	N	None	58,294,508	66,149,550	3,751,936	6,837,934	76,739,420	76.0%	88.1%	0.0%	0.0%
OCALA	F	10/01/2020	N	None	74,876,538	58,352,497	5,852,253	19,200,399	83,405,149	89.8%	100.0%	100.0%	55.6%
OCALA	F	10/01/2019	N	None	64,994,156	53,699,207	5,897,929	19,729,021	79,326,157	81.9%	100.0%	100.0%	27.4%
OCALA	F	10/01/2018	N	None	62,442,048	43,558,660	6,398,915	15,828,329	65,785,904	94.9%	100.0%	100.0%	78.9%
OCALA	F	10/01/2017	N	None	57,250,810	43,213,256	5,935,296	13,306,668	62,455,220	91.7%	100.0%	100.0%	60.9%
OCALA	F	10/01/2016	N	After	51,635,284	33,037,702	5,944,949	12,989,505	51,972,156	99.4%	100.0%	100.0%	97.4%
OCALA	G	10/01/2020	N	After	172,555,848	210,147,758	5,391,454	27,442,698	242,981,910	71.0%	82.1%	0.0%	0.0%
OCALA	G	10/01/2019	N	None	159,587,602	205,484,636	5,377,768	30,885,844	241,748,248	66.0%	77.7%	0.0%	0.0%
OCALA	G	10/01/2018	N	None	153,450,913	196,518,276	5,673,455	36,840,561	239,032,292	64.2%	78.1%	0.0%	0.0%
OCALA	G	10/01/2017	N	After	143,834,198	185,714,332	5,892,527	37,145,282	228,752,141	62.9%	77.4%	0.0%	0.0%
OCALA	G	10/01/2016	N	After	128,556,179	170,577,735	6,457,368	37,523,796	214,558,899	59.9%	75.4%	0.0%	0.0%
OCALA	P	10/01/2020	N	After	80,914,606	56,463,495	7,121,990	25,686,628	89,272,113	90.6%	100.0%	100.0%	67.5%
OCALA	P	10/01/2019	N	After	75,092,803	53,515,444	6,884,848	24,506,241	84,906,533	88.4%	100.0%	100.0%	60.0%
OCALA	P	10/01/2018	N	None	73,797,838	54,354,914	6,153,073	19,981,602	80,489,589	91.7%	100.0%	100.0%	66.5%
OCALA	P	10/01/2017	N	After	68,327,835	55,224,849	5,797,510	17,508,496	78,530,855	87.0%	100.0%	100.0%	41.7%
OCALA	P	10/01/2016	N	After	62,806,327	52,594,032	5,643,536	17,612,879	75,850,447	82.8%	100.0%	100.0%	25.9%
OCEAN CITY-WRIGHT FCD	F	10/01/2020	N	After	16,354,764	16,446,009	806,468	2,916,241	20,168,718	81.1%	99.4%	0.0%	0.0%
OCEAN CITY-WRIGHT FCD	F	10/01/2019	N	None	13,996,773	14,225,610	936,336	4,556,551	19,718,497	71.0%	98.4%	0.0%	0.0%
OCEAN CITY-WRIGHT FCD	F	10/01/2018	N	After	13,213,328	12,685,483	951,060	5,167,544	18,804,087	70.3%	100.0%	55.5%	0.0%
OCEAN CITY-WRIGHT FCD	F	10/01/2017	N	After	11,441,263	10,994,226	1,062,371	5,153,942	17,210,539	66.5%	100.0%	42.1%	0.0%
OCEAN CITY-WRIGHT FCD	F	10/01/2016	N	After	9,537,261	9,283,867	1,174,737	4,865,584	15,324,188	62.2%	100.0%	21.6%	0.0%
OCOEE	G	10/01/2020	N	After	43,468,609	28,660,877	4,972,827	9,203,971	42,837,675	101.5%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
OCOE	G	10/01/2019	N	After	41,346,641	24,671,966	4,932,698	9,118,004	38,722,668	106.8%	100.0%	100.0%	100.0%
OCOE	G	10/01/2018	N	None	40,761,356	21,975,743	4,738,840	9,199,027	35,913,610	113.5%	100.0%	100.0%	100.0%
OCOE	G	10/01/2017	N	None	37,252,555	19,160,659	4,795,170	9,720,839	33,676,668	110.6%	100.0%	100.0%	100.0%
OCOE	G	10/01/2016	N	After	33,626,110	17,624,985	4,672,101	9,292,631	31,589,717	106.4%	100.0%	100.0%	100.0%
OCOE	PF	10/01/2020	N	After	62,623,794	40,635,787	5,418,705	15,298,315	61,352,807	102.1%	100.0%	100.0%	100.0%
OCOE	PF	10/01/2019	N	After	57,375,227	38,969,002	5,103,293	12,481,921	56,554,216	101.5%	100.0%	100.0%	100.0%
OCOE	PF	10/01/2018	N	After	55,131,279	35,759,645	4,948,823	12,460,791	53,169,259	103.7%	100.0%	100.0%	100.0%
OCOE	PF	10/01/2017	N	After	50,652,630	33,072,323	4,816,997	12,158,202	50,047,522	101.2%	100.0%	100.0%	100.0%
OCOE	PF	10/01/2016	N	After	45,408,536	30,654,646	4,522,330	11,400,885	46,577,861	97.5%	100.0%	100.0%	89.7%
OKALOOSA ISLAND FCD	F	10/01/2020	N	After	10,393,283	13,156,105	747,428	2,641,287	16,544,820	62.8%	79.0%	0.0%	0.0%
OKALOOSA ISLAND FCD	F	10/01/2019	N	After	9,125,501	13,206,973	699,587	2,267,044	16,173,604	56.4%	69.1%	0.0%	0.0%
OKALOOSA ISLAND FCD	F	10/01/2018	N	None	8,824,532	12,285,228	720,127	2,193,155	15,198,510	58.1%	71.8%	0.0%	0.0%
OKALOOSA ISLAND FCD	F	10/01/2017	N	After	8,054,745	10,681,380	767,507	3,157,344	14,606,231	55.1%	75.4%	0.0%	0.0%
OKALOOSA ISLAND FCD	F	10/01/2016	N	After	6,970,367	9,253,399	767,814	3,241,512	13,262,725	52.6%	75.3%	0.0%	0.0%
OKEECHOBEE	F	10/01/2020	N	None	4,852,207	2,837,200	18,875	562,146	3,418,221	142.0%	100.0%	100.0%	100.0%
OKEECHOBEE	F	10/01/2019	N	None	4,358,788	2,684,763	29,448	550,693	3,264,904	133.5%	100.0%	100.0%	100.0%
OKEECHOBEE	F	10/01/2018	N	None	4,248,914	1,902,638	19,786	1,260,803	3,183,227	133.5%	100.0%	100.0%	100.0%
OKEECHOBEE	F	10/01/2017	N	None	3,961,903	1,882,428	260,901	766,157	2,909,486	136.2%	100.0%	100.0%	100.0%
OKEECHOBEE	F	10/01/2016	N	After	3,542,832	1,211,500	0	1,559,730	2,771,230	127.8%	100.0%	0.0%	100.0%
OKEECHOBEE	G	10/01/2020	N	None	5,460,951	2,199,517	663,699	1,370,011	4,233,227	129.0%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2019	N	None	4,904,395	2,220,718	577,974	1,216,444	4,015,136	122.1%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2018	N	None	4,880,728	2,314,581	60,749	1,260,440	3,635,770	134.2%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
OKEECHOBEE	G	10/01/2017	N	None	4,700,943	2,433,831	456,032	664,616	3,554,479	132.3%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2016	N	After	4,415,578	2,495,986	0	1,182,872	3,678,858	120.0%	100.0%	0.0%	100.0%
OKEECHOBEE	P	10/01/2020	N	None	10,411,469	5,734,198	485,095	1,678,341	7,897,634	131.8%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2019	N	None	9,596,991	5,546,789	476,438	1,664,713	7,687,940	124.8%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2018	N	None	9,574,598	5,550,445	54,956	1,977,883	7,583,284	126.3%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2017	N	None	8,937,259	4,959,553	461,588	1,644,116	7,065,257	126.5%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2016	N	After	8,040,106	4,946,119	445,607	1,596,261	6,987,987	115.1%	100.0%	100.0%	100.0%
OKEECHOBEE UTILITY	G	10/01/2020	N	None	10,142,415	3,852,836	109,098	3,780,019	7,741,953	131.0%	100.0%	100.0%	100.0%
OKEECHOBEE UTILITY	G	10/01/2019	N	None	9,005,770	3,439,099	89,841	3,742,419	7,271,359	123.9%	100.0%	100.0%	100.0%
OKEECHOBEE UTILITY	G	10/01/2018	N	None	8,572,627	2,653,189	84,343	3,891,589	6,629,121	129.3%	100.0%	100.0%	100.0%
OKEECHOBEE UTILITY	G	10/01/2017	N	None	7,806,823	2,647,911	1,583,034	2,008,000	6,238,945	125.1%	100.0%	100.0%	100.0%
OKEECHOBEE UTILITY	G	10/01/2016	N	After	6,869,802	2,038,435	1,639,146	1,956,218	5,633,799	121.9%	100.0%	100.0%	100.0%
OLDSMAR	F	10/01/2020	N	None	6,936,386	1,321,451	318,824	3,717,491	5,357,766	129.5%	100.0%	100.0%	100.0%
OLDSMAR	F	10/01/2019	N	None	6,369,577	1,359,330	284,017	3,226,677	4,870,024	130.8%	100.0%	100.0%	100.0%
OLDSMAR	F	10/01/2018	N	None	5,859,921	1,320,979	250,802	2,696,222	4,268,003	137.3%	100.0%	100.0%	100.0%
OLDSMAR	F	10/01/2017	N	After	5,873,211	1,286,078	219,399	2,261,643	3,767,120	155.9%	100.0%	100.0%	100.0%
OLDSMAR	F	10/01/2016	N	After	5,113,926	1,155,638	189,631	1,695,890	3,041,159	168.2%	100.0%	100.0%	100.0%
ORANGE COUNTY LIBRARY	G	01/01/2021	N	None	58,269,718	29,802,992	0	10,484,421	40,287,413	144.6%	100.0%	0.0%	100.0%
ORANGE COUNTY LIBRARY	G	01/01/2020	N	None	51,618,578	28,418,675	56,136	10,584,481	39,059,292	132.2%	100.0%	100.0%	100.0%
ORANGE COUNTY LIBRARY	G	01/01/2019	N	None	43,524,639	27,640,539	69,554	14,396,596	42,106,689	103.4%	100.0%	100.0%	100.0%
ORANGE COUNTY LIBRARY	G	01/01/2018	N	None	48,652,294	25,687,785	87,101	14,279,908	40,054,794	121.5%	100.0%	100.0%	100.0%
ORANGE COUNTY LIBRARY	G	01/01/2017	N	None	43,373,580	23,906,206	115,291	14,177,102	38,198,599	113.5%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ORANGE PARK	F	10/01/2020	N	After	8,717,762	4,461,148	405,490	2,504,584	7,371,222	118.3%	100.0%	100.0%	100.0%
ORANGE PARK	F	10/01/2019	N	After	7,920,312	4,517,994	345,892	2,069,325	6,933,211	114.2%	100.0%	100.0%	100.0%
ORANGE PARK	F	10/01/2018	N	After	7,537,983	4,347,079	309,715	1,623,915	6,280,709	120.0%	100.0%	100.0%	100.0%
ORANGE PARK	F	10/01/2017	N	None	6,987,988	3,593,110	343,246	1,994,503	5,930,859	117.8%	100.0%	100.0%	100.0%
ORANGE PARK	F	10/01/2016	N	After	6,246,688	3,601,887	299,464	1,611,925	5,513,276	113.3%	100.0%	100.0%	100.0%
ORANGE PARK	G	10/01/2020	N	None	11,830,511	7,502,311	46,830	2,682,116	10,231,257	115.6%	100.0%	100.0%	100.0%
ORANGE PARK	G	10/01/2019	N	None	11,414,711	5,910,718	36,663	3,732,353	9,679,734	117.9%	100.0%	100.0%	100.0%
ORANGE PARK	G	10/01/2018	N	None	11,035,504	5,822,269	30,117	3,467,705	9,320,091	118.4%	100.0%	100.0%	100.0%
ORANGE PARK	G	10/01/2017	N	After	10,408,723	5,398,785	20,285	3,511,376	8,930,446	116.6%	100.0%	100.0%	100.0%
ORANGE PARK	G	10/01/2016	N	After	9,134,338	3,870,876	78,596	4,805,574	8,755,046	104.3%	100.0%	100.0%	100.0%
ORANGE PARK	P	10/01/2020	N	After	21,477,789	13,184,017	687,396	4,984,892	18,856,305	113.9%	100.0%	100.0%	100.0%
ORANGE PARK	P	10/01/2019	N	After	19,125,671	13,584,201	595,117	4,469,416	18,648,734	102.6%	100.0%	100.0%	100.0%
ORANGE PARK	P	10/01/2018	N	After	18,206,015	11,597,509	561,401	5,125,468	17,284,378	105.3%	100.0%	100.0%	100.0%
ORANGE PARK	P	10/01/2017	N	After	16,426,164	11,548,400	475,310	4,480,181	16,503,891	99.5%	100.0%	100.0%	98.3%
ORANGE PARK	P	10/01/2016	N	After	14,834,344	11,353,019	414,661	3,879,033	15,646,713	94.8%	100.0%	100.0%	79.1%
ORLANDO	F	10/01/2020	N	None	476,730,380	324,981,512	38,385,313	137,525,550	500,892,375	95.2%	100.0%	100.0%	82.4%
ORLANDO	F	10/01/2019	N	None	442,276,575	309,499,172	40,936,359	124,546,697	474,982,228	93.1%	100.0%	100.0%	73.7%
ORLANDO	F	10/01/2018	N	None	422,713,116	293,381,851	36,599,666	126,300,153	456,281,670	92.6%	100.0%	100.0%	73.4%
ORLANDO	F	10/01/2017	N	None	394,177,607	267,246,434	36,942,812	121,052,701	425,241,947	92.7%	100.0%	100.0%	74.3%
ORLANDO	F	10/01/2016	N	After	358,610,651	263,294,325	30,272,316	113,743,713	407,310,354	88.0%	100.0%	100.0%	57.2%
ORLANDO	G	09/30/2020	N	After	231,333,306	230,921,698	3,825,339	28,887,296	263,634,333	87.7%	100.0%	10.8%	0.0%
ORLANDO	G	09/30/2019	N	None	222,961,876	227,628,956	4,176,802	30,480,818	262,286,576	85.0%	97.9%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ORLANDO	G	09/30/2018	N	None	220,889,747	219,556,142	5,076,666	35,748,776	260,381,584	84.8%	100.0%	26.3%	0.0%
ORLANDO	G	09/30/2017	N	After	216,787,944	217,714,364	5,404,208	37,715,370	260,833,942	83.1%	99.6%	0.0%	0.0%
ORLANDO	P	10/01/2020	N	None	660,964,021	524,685,549	43,294,210	151,952,100	719,931,859	91.8%	100.0%	100.0%	61.2%
ORLANDO	P	10/01/2019	N	None	623,455,545	504,008,852	41,941,210	146,204,363	692,154,425	90.1%	100.0%	100.0%	53.0%
ORLANDO	P	10/01/2018	N	None	594,783,157	460,487,442	41,389,415	116,186,434	618,063,291	96.2%	100.0%	100.0%	80.0%
ORLANDO	P	10/01/2017	N	None	560,275,172	428,220,306	40,417,704	109,635,430	578,273,440	96.9%	100.0%	100.0%	83.6%
ORLANDO	P	10/01/2016	N	After	511,863,840	390,444,108	0	145,042,020	535,486,128	95.6%	100.0%	0.0%	83.7%
ORLANDO AVIATION	G	10/01/2020	N	After	145,368,898	111,562,410	0	32,115,924	143,678,334	101.2%	100.0%	0.0%	100.0%
ORLANDO AVIATION	G	10/01/2019	N	None	139,594,665	105,312,991	0	35,996,285	141,309,276	98.8%	100.0%	0.0%	95.2%
ORLANDO AVIATION	G	10/01/2018	N	None	142,871,166	104,769,681	0	35,179,768	139,949,449	102.1%	100.0%	0.0%	100.0%
ORLANDO AVIATION	G	10/01/2017	N	None	135,935,032	99,716,958	0	37,899,061	137,616,019	98.8%	100.0%	0.0%	95.6%
ORLANDO AVIATION	G	10/01/2016	N	After	122,964,256	91,914,900	0	41,481,295	133,396,195	92.2%	100.0%	0.0%	74.9%
ORLANDO UTILITY	G	10/01/2019	N	After	425,766,210	352,188,807	19,426,350	113,065,290	484,680,447	87.8%	100.0%	100.0%	47.9%
ORLANDO UTILITY	G	10/01/2018	N	None	419,017,244	337,674,876	21,684,066	115,114,183	474,473,125	88.3%	100.0%	100.0%	51.8%
ORLANDO UTILITY	G	10/01/2017	N	None	390,854,892	318,049,126	24,340,497	118,045,128	460,434,751	84.9%	100.0%	100.0%	41.1%
ORLANDO UTILITY	G	10/01/2016	N	After	348,367,893	301,197,481	25,904,751	117,526,467	444,628,699	78.4%	100.0%	100.0%	18.1%
ORMOND BEACH	F	10/01/2020	N	After	33,440,167	25,297,608	2,465,000	11,469,524	39,232,132	85.2%	100.0%	100.0%	49.5%
ORMOND BEACH	F	10/01/2019	N	None	31,128,041	25,275,216	2,313,178	10,357,090	37,945,484	82.0%	100.0%	100.0%	34.2%
ORMOND BEACH	F	10/01/2018	N	None	31,434,016	26,007,334	2,206,963	9,574,339	37,788,636	83.2%	100.0%	100.0%	33.6%
ORMOND BEACH	F	10/01/2017	N	None	28,683,589	24,693,619	2,297,449	9,333,347	36,324,415	79.0%	100.0%	100.0%	18.1%
ORMOND BEACH	F	10/01/2016	N	After	25,707,312	22,281,614	2,356,338	9,733,299	34,371,251	74.8%	100.0%	100.0%	11.0%
ORMOND BEACH	G	10/01/2020	N	After	53,442,725	36,377,095	2,492,581	14,972,945	53,842,621	99.3%	100.0%	100.0%	97.3%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ORMOND BEACH	G	10/01/2019	N	None	51,486,933	36,993,101	2,426,124	14,051,496	53,470,721	96.3%	100.0%	100.0%	85.9%
ORMOND BEACH	G	10/01/2018	N	None	51,552,803	36,114,383	2,473,909	13,656,479	52,244,771	98.7%	100.0%	100.0%	94.9%
ORMOND BEACH	G	10/01/2017	N	None	47,412,916	34,000,304	2,651,458	14,179,499	50,831,261	93.3%	100.0%	100.0%	75.9%
ORMOND BEACH	G	10/01/2016	N	After	43,167,929	31,102,139	2,849,856	15,481,206	49,433,201	87.3%	100.0%	100.0%	59.5%
ORMOND BEACH	P	10/01/2020	N	After	38,632,085	33,173,245	2,594,865	9,553,620	45,321,730	85.2%	100.0%	100.0%	30.0%
ORMOND BEACH	P	10/01/2019	N	None	35,915,981	32,824,981	2,409,597	8,853,190	44,087,768	81.5%	100.0%	100.0%	7.7%
ORMOND BEACH	P	10/01/2018	N	None	35,115,699	32,698,299	2,094,802	7,267,058	42,060,159	83.5%	100.0%	100.0%	4.4%
ORMOND BEACH	P	10/01/2017	N	None	31,788,635	31,427,393	2,116,021	7,071,345	40,614,759	78.3%	100.0%	17.1%	0.0%
ORMOND BEACH	P	10/01/2016	N	After	28,767,375	29,949,666	2,130,485	6,919,524	38,999,675	73.8%	96.1%	0.0%	0.0%
OVIEDO	F	10/01/2020	N	After	16,955,134	9,501,464	2,011,679	4,751,613	16,264,756	104.2%	100.0%	100.0%	100.0%
OVIEDO	F	10/01/2019	N	After	15,212,802	8,546,971	1,992,173	4,716,272	15,255,416	99.7%	100.0%	100.0%	99.1%
OVIEDO	F	10/01/2018	N	None	14,969,863	8,185,820	1,928,487	3,840,145	13,954,452	107.3%	100.0%	100.0%	100.0%
OVIEDO	F	10/01/2017	N	None	13,569,232	5,957,766	1,898,017	4,987,640	12,843,423	105.7%	100.0%	100.0%	100.0%
OVIEDO	F	10/01/2016	N	After	11,781,519	5,904,312	1,684,589	4,329,723	11,918,624	98.8%	100.0%	100.0%	96.8%
OVIEDO	P	10/01/2020	N	After	29,198,204	13,083,467	2,415,910	10,022,193	25,521,570	114.4%	100.0%	100.0%	100.0%
OVIEDO	P	10/01/2019	N	After	26,434,750	11,442,636	2,410,245	9,160,286	23,013,167	114.9%	100.0%	100.0%	100.0%
OVIEDO	P	10/01/2018	N	None	25,307,880	9,945,836	2,321,025	8,687,915	20,954,776	120.8%	100.0%	100.0%	100.0%
OVIEDO	P	10/01/2017	N	None	23,054,492	8,194,718	2,274,941	8,164,866	18,634,525	123.7%	100.0%	100.0%	100.0%
OVIEDO	P	10/01/2016	N	None	19,775,122	7,703,836	2,170,568	7,239,274	17,113,678	115.6%	100.0%	100.0%	100.0%
PACE FCD	F	10/01/2020	N	None	134,726	3,550	0	145,801	149,351	90.2%	100.0%	0.0%	90.0%
PALATKA	F	10/01/2020	N	After	8,408,787	7,606,420	450,088	1,520,668	9,577,176	87.8%	100.0%	100.0%	23.2%
PALATKA	F	10/01/2019	N	After	7,740,745	7,436,420	475,090	1,436,219	9,347,729	82.8%	100.0%	64.1%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PALATKA	F	10/01/2018	N	After	7,543,890	7,429,974	406,808	1,055,557	8,892,339	84.8%	100.0%	28.0%	0.0%
PALATKA	F	10/01/2017	N	After	7,311,077	7,379,414	372,973	894,369	8,646,756	84.6%	99.1%	0.0%	0.0%
PALATKA	F	10/01/2016	N	After	6,857,313	7,517,346	330,308	631,847	8,479,501	80.9%	91.2%	0.0%	0.0%
PALATKA	G	10/01/2020	N	After	19,147,009	20,247,249	1,203,991	3,280,073	24,731,313	77.4%	94.6%	0.0%	0.0%
PALATKA	G	10/01/2019	N	After	18,282,644	19,853,333	1,191,253	3,306,597	24,351,183	75.1%	92.1%	0.0%	0.0%
PALATKA	G	10/01/2018	N	After	18,322,100	18,596,012	1,264,810	3,723,457	23,584,279	77.7%	98.5%	0.0%	0.0%
PALATKA	G	10/01/2017	N	After	18,111,313	17,906,791	1,279,754	3,503,054	22,689,599	79.8%	100.0%	16.0%	0.0%
PALATKA	G	10/01/2016	N	After	17,418,064	17,674,544	1,233,862	3,091,640	22,000,046	79.2%	98.5%	0.0%	0.0%
PALATKA	P	10/01/2020	N	After	11,831,571	9,779,372	492,586	2,244,346	12,516,304	94.5%	100.0%	100.0%	69.5%
PALATKA	P	10/01/2019	N	After	11,476,067	9,732,649	483,967	1,918,946	12,135,562	94.6%	100.0%	100.0%	65.6%
PALATKA	P	10/01/2018	N	After	11,483,088	7,739,895	671,768	3,007,628	11,419,291	100.6%	100.0%	100.0%	100.0%
PALATKA	P	10/01/2017	N	After	10,990,364	7,999,796	624,186	2,421,985	11,045,967	99.5%	100.0%	100.0%	97.7%
PALATKA	P	10/01/2016	N	After	10,220,063	7,750,855	572,261	2,009,419	10,332,535	98.9%	100.0%	100.0%	94.4%
PALM BAY	F	10/01/2020	N	After	94,443,945	83,813,487	4,425,750	18,240,417	106,479,654	88.7%	100.0%	100.0%	34.0%
PALM BAY	F	10/01/2019	N	None	87,715,011	81,097,836	4,021,326	15,037,040	100,156,202	87.6%	100.0%	100.0%	17.3%
PALM BAY	F	10/01/2018	N	None	86,389,739	79,451,283	3,669,996	13,153,880	96,275,159	89.7%	100.0%	100.0%	24.8%
PALM BAY	F	10/01/2017	N	None	82,301,784	75,436,929	3,588,543	13,711,414	92,736,886	88.7%	100.0%	100.0%	23.9%
PALM BAY	F	10/01/2016	N	None	76,241,499	67,068,138	3,875,790	17,607,965	88,551,893	86.1%	100.0%	100.0%	30.1%
PALM BAY	G	10/01/2020	N	After	214,728	18,444	0	0	18,444	1164.2%	100.0%	0.0%	100.0%
PALM BAY	G	10/01/2019	N	None	201,166	20,266	0	0	20,266	992.6%	100.0%	0.0%	100.0%
PALM BAY	G	10/01/2018	N	None	199,099	21,164	0	0	21,164	940.7%	100.0%	0.0%	100.0%
PALM BAY	G	10/01/2017	N	None	189,302	22,081	0	0	22,081	857.3%	100.0%	0.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PALM BAY	G	10/01/2016	N	None	177,417	23,013	0	0	23,013	770.9%	100.0%	0.0%	100.0%
PALM BAY	P	10/01/2020	N	After	123,917,650	99,612,253	5,518,890	17,039,490	122,170,633	101.4%	100.0%	100.0%	100.0%
PALM BAY	P	10/01/2019	N	None	113,037,995	93,206,795	5,227,745	14,564,140	112,998,680	100.0%	100.0%	100.0%	100.0%
PALM BAY	P	10/01/2018	N	None	111,056,110	90,798,942	4,986,822	13,851,057	109,636,821	101.3%	100.0%	100.0%	100.0%
PALM BAY	P	10/01/2017	N	None	104,611,026	86,160,927	4,872,288	13,266,059	104,299,274	100.3%	100.0%	100.0%	100.0%
PALM BAY	P	10/01/2016	N	None	96,934,603	81,892,711	4,585,607	13,436,438	99,914,756	97.0%	100.0%	100.0%	77.8%
PALM BEACH	GPF	09/30/2020	N	After	245,766,993	303,418,096	9,315,566	21,395,768	334,129,430	73.6%	81.0%	0.0%	0.0%
PALM BEACH	GPF	09/30/2019	N	After	235,095,389	294,283,887	9,763,005	23,760,743	327,807,635	71.7%	79.9%	0.0%	0.0%
PALM BEACH	GPF	09/30/2018	N	After	225,163,885	286,661,141	9,239,662	22,877,946	318,778,749	70.6%	78.5%	0.0%	0.0%
PALM BEACH	GPF	09/30/2017	N	After	214,706,033	273,775,276	9,714,654	31,641,070	315,131,000	68.1%	78.4%	0.0%	0.0%
PALM BEACH GARDENS	F	10/01/2020	N	After	116,702,459	100,249,651	4,735,467	23,257,427	128,242,545	91.0%	100.0%	100.0%	50.4%
PALM BEACH GARDENS	F	10/01/2019	N	After	110,968,044	90,956,499	4,860,262	22,244,477	118,061,238	94.0%	100.0%	100.0%	68.1%
PALM BEACH GARDENS	F	10/01/2018	N	None	103,678,114	81,469,067	5,044,089	22,030,967	108,544,123	95.5%	100.0%	100.0%	77.9%
PALM BEACH GARDENS	F	10/01/2017	N	After	93,631,077	74,334,782	4,978,166	21,255,207	100,568,155	93.1%	100.0%	100.0%	67.4%
PALM BEACH GARDENS	F	10/01/2016	N	After	80,631,588	64,896,982	5,052,753	20,980,149	90,929,884	88.7%	100.0%	100.0%	50.9%
PALM BEACH GARDENS	G	10/01/2020	N	None	2,875,022	2,052,182	0	1,151,463	3,203,645	89.7%	100.0%	0.0%	71.5%
PALM BEACH GARDENS	G	10/01/2019	N	None	2,866,237	2,267,658	0	1,072,399	3,340,057	85.8%	100.0%	0.0%	55.8%
PALM BEACH GARDENS	G	10/01/2018	N	None	2,681,022	2,306,926	0	977,291	3,284,217	81.6%	100.0%	0.0%	38.3%
PALM BEACH GARDENS	G	10/01/2017	N	After	2,614,946	2,383,062	0	846,740	3,229,802	81.0%	100.0%	0.0%	27.4%
PALM BEACH GARDENS	G	10/01/2016	N	After	2,285,725	2,389,452	0	709,536	3,098,988	73.8%	95.7%	0.0%	0.0%
PALM BEACH GARDENS	P	10/01/2020	N	After	104,509,559	88,334,665	5,887,096	22,706,592	116,928,353	89.4%	100.0%	100.0%	45.3%
PALM BEACH GARDENS	P	10/01/2019	N	After	98,385,410	86,639,845	5,426,202	20,396,715	112,462,762	87.5%	100.0%	100.0%	31.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PALM BEACH GARDENS	P	10/01/2018	N	After	97,649,282	86,127,622	4,771,113	15,736,532	106,635,267	91.6%	100.0%	100.0%	42.9%
PALM BEACH GARDENS	P	10/01/2017	N	After	90,176,684	84,107,406	4,426,664	14,402,002	102,936,072	87.6%	100.0%	100.0%	11.4%
PALM BEACH GARDENS	P	10/01/2016	N	After	82,113,694	83,383,376	4,022,973	12,884,902	100,291,251	81.9%	98.5%	0.0%	0.0%
PALM COAST (VOL)	F	10/01/2020	N	After	4,766,611	2,090,089	0	573,927	2,664,016	178.9%	100.0%	0.0%	100.0%
PALM COAST (VOL)	F	10/01/2019	N	None	4,581,419	1,985,411	0	546,098	2,531,509	181.0%	100.0%	0.0%	100.0%
PALM COAST (VOL)	F	10/01/2018	N	None	4,396,694	2,045,345	0	457,760	2,503,105	175.6%	100.0%	0.0%	100.0%
PALM COAST (VOL)	F	10/01/2017	N	None	4,040,315	1,806,775	0	596,896	2,403,671	168.1%	100.0%	0.0%	100.0%
PALM COAST (VOL)	F	10/01/2016	N	After	3,537,093	966,559	0	1,303,344	2,269,903	155.8%	100.0%	0.0%	100.0%
PALM HARBOR FCD	F	10/01/2020	N	After	34,257,454	8,694,729	2,498,152	14,288,593	25,481,474	134.4%	100.0%	100.0%	100.0%
PALM HARBOR FCD	F	10/01/2019	N	After	28,795,744	7,292,686	2,248,724	13,072,225	22,613,635	127.3%	100.0%	100.0%	100.0%
PALM HARBOR FCD	F	10/01/2018	N	None	26,507,449	7,068,639	1,958,890	10,724,232	19,751,761	134.2%	100.0%	100.0%	100.0%
PALM HARBOR FCD	F	10/01/2017	N	None	22,418,084	6,707,021	1,703,734	9,052,087	17,462,842	128.4%	100.0%	100.0%	100.0%
PALM HARBOR FCD	F	10/01/2016	N	None	18,467,345	3,816,044	1,523,311	10,283,472	15,622,827	118.2%	100.0%	100.0%	100.0%
PALM TRAN, INC. (ATU-1577)	G	01/01/2021	N	None	138,676,209	79,382,810	7,486,627	51,089,416	137,958,853	100.5%	100.0%	100.0%	100.0%
PALM TRAN, INC. (ATU-1577)	G	01/01/2020	N	None	119,658,658	71,465,788	7,307,844	49,937,439	128,711,071	93.0%	100.0%	100.0%	81.9%
PALM TRAN, INC. (ATU-1577)	G	01/01/2019	N	None	101,334,628	67,162,787	6,915,330	46,105,149	120,183,266	84.3%	100.0%	100.0%	59.1%
PALM TRAN, INC. (ATU-1577)	G	01/01/2018	N	None	106,312,842	59,177,861	6,852,992	44,394,645	110,425,498	96.3%	100.0%	100.0%	90.7%
PALM TRAN, INC. (ATU-1577)	G	01/01/2017	N	None	93,500,289	54,438,403	6,650,658	44,287,360	105,376,421	88.7%	100.0%	100.0%	73.2%
PALMETTO	G	10/01/2020	N	After	16,045,522	9,346,109	1,119,817	3,955,838	14,421,764	111.3%	100.0%	100.0%	100.0%
PALMETTO	G	10/01/2019	N	None	15,327,211	9,851,405	1,071,863	3,532,216	14,455,484	106.0%	100.0%	100.0%	100.0%
PALMETTO	G	10/01/2018	N	None	14,961,272	9,780,928	1,016,319	3,461,098	14,258,345	104.9%	100.0%	100.0%	100.0%
PALMETTO	G	10/01/2017	N	None	13,784,576	10,017,520	983,283	3,351,435	14,352,238	96.0%	100.0%	100.0%	83.1%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PALMETTO	G	10/01/2016	N	After	12,318,303	10,233,563	930,653	2,918,750	14,082,966	87.5%	100.0%	100.0%	39.5%
PALMETTO	P	10/01/2020	N	After	14,631,106	10,914,974	607,894	3,420,737	14,943,605	97.9%	100.0%	100.0%	90.9%
PALMETTO	P	10/01/2019	N	None	13,777,432	9,580,783	724,629	4,155,501	14,460,913	95.3%	100.0%	100.0%	83.6%
PALMETTO	P	10/01/2018	N	After	13,503,566	9,582,954	642,007	3,545,527	13,770,488	98.1%	100.0%	100.0%	92.5%
PALMETTO	P	10/01/2017	N	After	12,404,634	8,920,337	700,269	3,513,992	13,134,598	94.4%	100.0%	100.0%	79.2%
PALMETTO	P	10/01/2016	N	After	11,468,522	8,574,988	691,652	3,418,040	12,684,680	90.4%	100.0%	100.0%	64.4%
PANAMA CITY	F	10/01/2020	N	After	37,899,321	39,785,375	2,019,486	8,419,636	50,224,497	75.5%	95.3%	0.0%	0.0%
PANAMA CITY	F	10/01/2019	N	After	37,230,877	40,059,950	1,870,865	6,762,969	48,693,784	76.5%	92.9%	0.0%	0.0%
PANAMA CITY	F	10/01/2018	N	After	36,109,425	38,245,295	1,874,194	6,903,413	47,022,902	76.8%	94.4%	0.0%	0.0%
PANAMA CITY	F	10/01/2017	N	After	34,977,152	36,680,897	1,879,850	7,007,420	45,568,167	76.8%	95.4%	0.0%	0.0%
PANAMA CITY	F	10/01/2016	N	After	33,333,295	37,197,889	1,664,557	5,949,776	44,812,222	74.4%	89.6%	0.0%	0.0%
PANAMA CITY	P	10/01/2020	N	After	37,471,894	36,816,378	1,598,133	6,838,726	45,253,237	82.8%	100.0%	41.0%	0.0%
PANAMA CITY	P	10/01/2019	N	After	35,906,404	34,561,355	1,589,518	7,722,432	43,873,305	81.8%	100.0%	84.6%	0.0%
PANAMA CITY	P	10/01/2018	N	After	34,632,074	31,021,795	1,642,697	8,946,810	41,611,302	83.2%	100.0%	100.0%	22.0%
PANAMA CITY	P	10/01/2017	N	None	33,350,642	29,010,183	1,560,188	8,577,371	39,147,742	85.2%	100.0%	100.0%	32.4%
PANAMA CITY	P	10/01/2016	N	None	31,473,540	28,732,139	1,376,859	7,648,383	37,757,381	83.4%	100.0%	100.0%	17.8%
PANAMA CITY (SUPP)	G	10/01/2020	N	None	3,615,535	2,834,407	253,509	439,707	3,527,623	102.5%	100.0%	100.0%	100.0%
PANAMA CITY (SUPP)	G	10/01/2019	N	None	3,468,590	2,790,465	225,742	406,483	3,422,690	101.3%	100.0%	100.0%	100.0%
PANAMA CITY (SUPP)	G	10/01/2018	N	None	3,365,609	2,610,811	270,405	459,404	3,340,620	100.7%	100.0%	100.0%	100.0%
PANAMA CITY (SUPP)	G	10/01/2017	N	None	3,154,825	2,437,152	293,385	481,265	3,211,802	98.2%	100.0%	100.0%	88.2%
PANAMA CITY (SUPP)	G	10/01/2016	N	After	2,859,415	2,396,309	0	743,460	3,139,769	91.1%	100.0%	0.0%	62.3%
PANAMA CITY BEACH	F	10/01/2020	N	None	18,308,303	12,564,749	0	14,209,597	26,774,346	68.4%	100.0%	0.0%	40.4%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PANAMA CITY BEACH	F	10/01/2019	N	None	17,152,870	12,123,055	838,996	3,313,178	16,275,229	105.4%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	F	10/01/2018	N	None	16,457,917	10,131,964	0	10,314,666	20,446,630	80.5%	100.0%	0.0%	61.3%
PANAMA CITY BEACH	F	10/01/2017	N	None	16,359,403	10,812,219	0	4,691,677	15,503,896	105.5%	100.0%	0.0%	100.0%
PANAMA CITY BEACH	F	10/01/2016	N	None	14,835,134	8,645,652	903,278	4,110,662	13,659,592	108.6%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	G	10/01/2020	N	None	43,016,572	25,660,345	0	28,582,966	54,243,311	79.3%	100.0%	0.0%	60.7%
PANAMA CITY BEACH	G	10/01/2019	N	None	39,491,787	20,028,732	4,297,082	9,627,047	33,952,861	116.3%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	G	10/01/2018	N	None	38,854,098	19,026,103	0	24,624,264	43,650,367	89.0%	100.0%	0.0%	80.5%
PANAMA CITY BEACH	G	10/01/2017	N	None	36,903,036	17,704,595	4,114,622	10,110,658	31,929,875	115.6%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	G	10/01/2016	N	None	32,382,327	14,008,942	3,986,382	10,364,538	28,359,862	114.2%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	P	10/01/2020	N	None	25,163,071	13,856,790	0	16,363,969	30,220,759	83.3%	100.0%	0.0%	69.1%
PANAMA CITY BEACH	P	10/01/2019	N	None	22,998,492	11,303,975	2,805,834	7,467,788	21,577,597	106.6%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	P	10/01/2018	N	None	21,752,562	11,098,991	0	15,808,614	26,907,605	80.8%	100.0%	0.0%	67.4%
PANAMA CITY BEACH	P	10/01/2017	N	None	20,144,022	11,124,964	2,407,180	5,083,514	18,615,658	108.2%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	P	10/01/2016	N	None	17,843,082	10,596,799	2,322,419	4,530,416	17,449,634	102.3%	100.0%	100.0%	100.0%
PARKLAND	P	10/01/2020	N	None	2,276,940	2,398,124	0	0	2,398,124	94.9%	94.9%	0.0%	0.0%
PARKLAND	P	10/01/2019	N	None	2,250,661	2,510,374	0	0	2,510,374	89.7%	89.7%	0.0%	0.0%
PARKLAND	P	10/01/2018	N	None	2,250,481	2,495,908	0	0	2,495,908	90.2%	90.2%	0.0%	0.0%
PARKLAND	P	10/01/2017	N	After	2,229,766	2,489,809	0	0	2,489,809	89.6%	89.6%	0.0%	0.0%
PARKLAND	P	10/01/2016	N	After	2,054,583	2,347,235	0	0	2,347,235	87.5%	87.5%	0.0%	0.0%
PASCO COUNTY	ERP	07/01/2021	N	None	17,104,070	16,371,922	0	0	16,371,922	104.5%	100.0%	0.0%	100.0%
PASCO COUNTY	ERP	07/01/2019	N	None	16,824,966	16,415,839	0	0	16,415,839	102.5%	100.0%	0.0%	100.0%
PASCO COUNTY	ERP	07/01/2018	N	None	17,181,600	16,326,165	0	0	16,326,165	105.2%	100.0%	0.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PASCO COUNTY	ERP	07/01/2017	N	None	17,637,847	13,265,131	0	2,604,077	15,869,208	111.1%	100.0%	0.0%	100.0%
PEMBROKE PARK COMM SUPP	G	10/01/2019	N	None	3,097,667	1,098,719	0	1,956,550	3,055,269	101.4%	100.0%	0.0%	100.0%
PEMBROKE PARK COMM SUPP	G	10/01/2018	N	None	3,083,393	1,114,390	0	1,703,997	2,818,387	109.4%	100.0%	0.0%	100.0%
PEMBROKE PARK COMM SUPP	G	10/01/2017	N	None	2,528,419	644,088	0	2,097,098	2,741,186	92.2%	100.0%	0.0%	89.9%
PEMBROKE PARK COMM SUPP	G	10/01/2016	Y	After	2,208,214	6,798	0	2,659,654	2,666,452	82.8%	100.0%	0.0%	82.8%
PEMBROKE PARK COMM SUPP	G	10/01/2016	N	After	1,762,534	6,798	0	2,270,044	2,276,842	77.4%	100.0%	0.0%	77.3%
PEMBROKE PINES	G	10/01/2020	N	None	207,410,182	186,410,664	0	12,274,210	198,684,874	104.4%	100.0%	0.0%	100.0%
PEMBROKE PINES	G	10/01/2019	N	None	197,950,983	188,805,664	499,050	13,547,849	202,852,563	97.6%	100.0%	100.0%	63.8%
PEMBROKE PINES	G	10/01/2018	N	None	188,877,505	169,642,351	0	15,023,006	184,665,357	102.3%	100.0%	0.0%	100.0%
PEMBROKE PINES	G	10/01/2017	N	None	179,828,476	168,268,365	0	14,620,812	182,889,177	98.3%	100.0%	0.0%	79.1%
PEMBROKE PINES	G	10/01/2016	N	After	167,490,116	163,678,251	883,232	15,101,222	179,662,705	93.2%	100.0%	100.0%	19.4%
PEMBROKE PINES	PF	10/01/2020	N	None	734,988,542	782,211,086	3,744,618	155,966,374	941,922,078	78.0%	94.0%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2019	N	After	686,503,222	733,568,519	3,243,471	144,144,857	880,956,847	77.9%	93.6%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2018	N	After	662,653,584	681,984,059	3,022,328	150,926,794	835,933,181	79.3%	97.2%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2017	N	After	599,325,724	634,628,389	4,246,656	144,973,969	783,849,014	76.5%	94.4%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2016	N	After	538,859,146	591,013,146	30,577,056	114,830,402	736,420,604	73.2%	91.2%	0.0%	0.0%
PENSACOLA	F	10/01/2020	N	After	126,722,486	114,961,193	4,252,144	9,040,801	128,254,138	98.8%	100.0%	100.0%	83.1%
PENSACOLA	F	10/01/2019	N	None	120,827,640	116,136,845	3,722,130	7,288,195	127,147,170	95.0%	100.0%	100.0%	13.3%
PENSACOLA	F	10/01/2018	N	After	125,485,032	113,782,421	4,130,901	9,343,509	127,256,831	98.6%	100.0%	100.0%	81.0%
PENSACOLA	F	10/01/2017	N	After	120,622,682	109,685,586	4,278,557	10,814,428	124,778,571	96.7%	100.0%	100.0%	61.6%
PENSACOLA	F	10/01/2016	Y	After	113,883,891	107,280,464	4,203,776	10,235,311	121,719,551	93.6%	100.0%	100.0%	23.4%
PENSACOLA	F	10/01/2016	N	None	113,883,891	107,200,655	4,203,776	9,623,827	121,028,258	94.1%	100.0%	100.0%	25.8%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PENSACOLA	G	09/30/2020	N	None	146,482,331	155,311,872	3,521,381	17,662,072	176,495,325	83.0%	94.3%	0.0%	0.0%
PENSACOLA	G	09/30/2018	N	None	147,043,426	158,663,143	3,923,166	17,346,441	179,932,750	81.7%	92.7%	0.0%	0.0%
PENSACOLA	P	10/01/2020	N	After	111,724,640	110,159,826	1,636,382	19,089,811	130,886,019	85.4%	100.0%	95.6%	0.0%
PENSACOLA	P	10/01/2019	N	After	105,137,477	108,996,114	1,578,390	18,309,758	128,884,262	81.6%	96.5%	0.0%	0.0%
PENSACOLA	P	10/01/2018	N	None	101,955,040	106,962,052	1,415,138	16,760,260	125,137,450	81.5%	95.3%	0.0%	0.0%
PENSACOLA	P	10/01/2017	N	None	93,617,461	102,516,721	1,296,565	16,979,183	120,792,469	77.5%	91.3%	0.0%	0.0%
PERRY	F	10/01/2020	N	After	4,128,236	3,281,797	44,014	885,359	4,211,170	98.0%	100.0%	100.0%	90.6%
PERRY	F	10/01/2019	N	After	3,730,991	3,404,045	37,573	727,783	4,169,401	89.5%	100.0%	100.0%	39.8%
PERRY	F	10/01/2018	N	After	3,817,461	3,015,421	41,259	1,063,888	4,120,568	92.6%	100.0%	100.0%	71.5%
PERRY	F	10/01/2017	N	After	3,574,342	2,952,021	36,347	895,772	3,884,140	92.0%	100.0%	100.0%	65.4%
PERRY	F	10/01/2016	N	After	3,199,740	2,889,464	30,485	707,194	3,627,143	88.2%	100.0%	100.0%	39.6%
PERRY	P	10/01/2020	N	After	9,148,028	5,704,746	165,913	2,957,955	8,828,614	103.6%	100.0%	100.0%	100.0%
PERRY	P	10/01/2019	N	After	8,468,490	5,477,629	177,251	3,070,508	8,725,388	97.1%	100.0%	100.0%	91.6%
PERRY	P	10/01/2018	N	None	8,293,833	4,906,430	168,048	2,755,520	7,829,998	105.9%	100.0%	100.0%	100.0%
PERRY	P	10/01/2017	N	None	7,845,229	4,909,592	146,698	2,286,524	7,342,814	106.8%	100.0%	100.0%	100.0%
PERRY	P	10/01/2016	N	After	7,215,528	4,209,855	152,874	2,503,920	6,866,649	105.1%	100.0%	100.0%	100.0%
PINELLAS PARK	F	10/01/2020	N	After	70,331,419	56,443,278	3,747,770	12,186,217	72,377,265	97.2%	100.0%	100.0%	83.2%
PINELLAS PARK	F	10/01/2019	N	None	65,863,021	55,838,587	3,540,758	11,460,263	70,839,608	93.0%	100.0%	100.0%	56.6%
PINELLAS PARK	F	10/01/2018	N	None	64,476,595	53,607,317	3,454,909	11,885,045	68,947,271	93.5%	100.0%	100.0%	62.4%
PINELLAS PARK	F	10/01/2017	N	After	60,511,528	52,575,922	3,209,451	10,814,993	66,600,366	90.9%	100.0%	100.0%	43.7%
PINELLAS PARK	F	10/01/2016	N	After	54,954,227	52,159,217	2,956,713	11,091,074	66,207,004	83.0%	100.0%	94.5%	0.0%
PINELLAS PARK	G	10/01/2020	N	None	99,491,686	57,699,843	4,356,062	20,496,109	82,552,014	120.5%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PINELLAS PARK	G	10/01/2019	N	None	92,333,404	55,686,597	4,048,682	20,855,288	80,590,567	114.6%	100.0%	100.0%	100.0%
PINELLAS PARK	G	10/01/2018	N	None	89,144,745	54,632,132	3,579,010	19,339,581	77,550,723	115.0%	100.0%	100.0%	100.0%
PINELLAS PARK	G	10/01/2017	N	None	80,467,106	51,149,184	3,276,824	16,705,179	71,131,187	113.1%	100.0%	100.0%	100.0%
PINELLAS PARK	G	10/01/2016	N	After	73,015,382	48,281,168	3,131,581	19,272,515	70,685,264	103.3%	100.0%	100.0%	100.0%
PINELLAS PARK	P	10/01/2020	N	None	77,266,064	43,881,041	1,330,087	18,366,907	63,578,035	121.5%	100.0%	100.0%	100.0%
PINELLAS PARK	P	10/01/2019	N	After	70,397,294	40,181,850	4,273,827	15,597,718	60,053,395	117.2%	100.0%	100.0%	100.0%
PINELLAS PARK	P	10/01/2018	N	None	68,303,503	38,554,854	999,171	18,163,659	57,717,684	118.3%	100.0%	100.0%	100.0%
PINELLAS PARK	P	10/01/2017	N	None	64,819,623	38,543,764	949,919	16,423,515	55,917,198	115.9%	100.0%	100.0%	100.0%
PINELLAS PARK	P	10/01/2016	N	After	57,840,236	37,593,404	3,442,761	12,117,893	53,154,058	108.8%	100.0%	100.0%	100.0%
PLANT CITY	PF	10/01/2020	N	After	55,714,976	41,615,854	6,038,189	17,857,234	65,511,277	85.0%	100.0%	100.0%	45.1%
PLANT CITY	PF	10/01/2019	N	None	48,359,614	39,715,423	5,656,858	15,830,960	61,203,241	79.0%	100.0%	100.0%	18.9%
PLANT CITY	PF	10/01/2018	N	None	45,490,578	38,052,150	5,301,082	13,679,128	57,032,360	79.8%	100.0%	100.0%	15.6%
PLANT CITY	PF	10/01/2017	N	None	40,716,245	35,382,221	5,176,429	12,966,002	53,524,652	76.1%	100.0%	100.0%	1.2%
PLANT CITY	PF	10/01/2016	N	After	36,301,759	33,614,600	5,032,467	11,962,253	50,609,320	71.7%	100.0%	53.4%	0.0%
PLANTATION	G	10/01/2020	N	After	193,584,636	140,070,946	17,077,200	49,866,758	207,014,904	93.5%	100.0%	100.0%	73.1%
PLANTATION	G	10/01/2019	N	None	177,091,461	135,318,815	16,958,401	48,351,448	200,628,664	88.3%	100.0%	100.0%	51.3%
PLANTATION	G	10/01/2018	N	None	175,066,493	124,758,081	17,389,010	47,690,216	189,837,307	92.2%	100.0%	100.0%	69.0%
PLANTATION	G	10/01/2017	N	None	162,438,800	117,849,845	17,244,867	46,171,553	181,266,265	89.6%	100.0%	100.0%	59.2%
PLANTATION	G	10/01/2016	N	After	147,949,787	114,217,803	16,544,127	43,002,126	173,764,056	85.1%	100.0%	100.0%	40.0%
PLANTATION	P	10/01/2020	N	After	179,967,226	164,940,878	8,700,265	42,764,212	216,405,355	83.2%	100.0%	100.0%	14.8%
PLANTATION	P	10/01/2019	N	After	171,223,933	165,275,387	7,878,741	35,403,772	208,557,900	82.1%	100.0%	75.5%	0.0%
PLANTATION	P	10/01/2018	N	After	166,291,756	157,744,248	7,455,651	28,265,408	193,465,307	86.0%	100.0%	100.0%	3.9%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PLANTATION	P	10/01/2017	N	After	151,644,038	149,005,290	7,195,869	27,553,162	183,754,321	82.5%	100.0%	36.7%	0.0%
PLANTATION	P	10/01/2016	N	After	133,332,946	139,110,484	6,898,028	27,321,000	173,329,512	76.9%	95.8%	0.0%	0.0%
PLANTATION (VOL)	F	10/01/2020	N	After	24,114,004	14,425,600	0	4,449,081	18,874,681	127.8%	100.0%	0.0%	100.0%
PLANTATION (VOL)	F	10/01/2019	N	None	22,881,219	13,502,777	0	4,424,273	17,927,050	127.6%	100.0%	0.0%	100.0%
PLANTATION (VOL)	F	10/01/2018	N	None	22,867,956	12,786,319	0	4,290,408	17,076,727	133.9%	100.0%	0.0%	100.0%
PLANTATION (VOL)	F	10/01/2017	N	None	21,649,821	11,948,485	0	4,325,295	16,273,780	133.0%	100.0%	0.0%	100.0%
PLANTATION (VOL)	F	10/01/2016	N	After	19,580,717	10,499,453	0	4,415,863	14,915,316	131.3%	100.0%	0.0%	100.0%
POMPANO BEACH	G	10/01/2020	N	None	200,716,424	182,864,333	30,946,237	47,551,949	261,362,519	76.8%	100.0%	57.7%	0.0%
POMPANO BEACH	G	10/01/2019	N	None	191,862,824	180,427,726	28,958,713	46,039,727	255,426,166	75.1%	100.0%	39.5%	0.0%
POMPANO BEACH	G	10/01/2018	N	After	191,219,657	178,874,420	27,245,015	40,953,980	247,073,415	77.4%	100.0%	45.3%	0.0%
POMPANO BEACH	G	10/01/2017	N	After	177,325,805	160,236,985	26,776,216	37,069,701	224,082,902	79.1%	100.0%	63.8%	0.0%
POMPANO BEACH	G	10/01/2016	N	After	160,422,298	146,169,500	26,787,675	34,795,780	207,752,955	77.2%	100.0%	53.2%	0.0%
POMPANO BEACH	PF	10/01/2020	N	None	252,596,087	311,331,218	18,768,291	44,410,849	374,510,358	67.4%	81.1%	0.0%	0.0%
POMPANO BEACH	PF	10/01/2019	N	None	245,160,408	303,432,758	18,166,224	35,812,290	357,411,272	68.6%	80.8%	0.0%	0.0%
POMPANO BEACH	PF	10/01/2018	N	None	246,351,626	298,721,572	16,532,281	28,517,596	343,771,449	71.7%	82.5%	0.0%	0.0%
POMPANO BEACH	PF	10/01/2017	N	None	237,937,762	292,300,488	16,518,084	29,924,988	338,743,560	70.2%	81.4%	0.0%	0.0%
POMPANO BEACH	PF	10/01/2016	N	After	223,871,513	282,642,871	15,321,417	27,291,375	325,255,663	68.8%	79.2%	0.0%	0.0%
PORT ORANGE	F	10/01/2020	N	After	35,150,295	40,082,792	1,467,044	8,930,240	50,480,076	69.6%	87.7%	0.0%	0.0%
PORT ORANGE	F	10/01/2019	N	After	32,285,025	39,679,220	1,316,143	8,320,301	49,315,664	65.5%	81.4%	0.0%	0.0%
PORT ORANGE	F	10/01/2018	N	After	30,236,329	37,643,778	1,190,006	6,878,789	45,712,573	66.1%	80.3%	0.0%	0.0%
PORT ORANGE	F	10/01/2017	N	After	27,921,014	35,742,649	1,115,988	6,798,712	43,657,349	64.0%	78.1%	0.0%	0.0%
PORT ORANGE	F	10/01/2016	N	After	24,887,832	35,133,472	921,861	6,031,531	42,086,864	59.1%	70.8%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PORT ORANGE	G	10/01/2020	N	None	34,864,425	28,235,619	3,658,734	3,745,819	35,640,172	97.8%	100.0%	100.0%	79.3%
PORT ORANGE	G	10/01/2019	N	None	33,479,718	27,633,405	3,462,180	3,567,605	34,663,190	96.6%	100.0%	100.0%	66.8%
PORT ORANGE	G	10/01/2018	N	None	35,365,314	26,403,686	3,464,533	3,222,692	33,090,911	106.9%	100.0%	100.0%	100.0%
PORT ORANGE	G	10/01/2017	N	None	31,581,532	22,431,159	3,805,440	4,757,461	30,994,060	101.9%	100.0%	100.0%	100.0%
PORT ORANGE	G	10/01/2016	N	None	30,631,109	22,107,270	3,623,043	5,192,433	30,922,746	99.1%	100.0%	100.0%	94.4%
PORT ORANGE	P	10/01/2020	N	None	45,974,445	34,882,410	2,423,037	12,788,887	50,094,334	91.8%	100.0%	100.0%	67.8%
PORT ORANGE	P	10/01/2019	N	None	41,000,175	36,140,208	2,180,513	10,953,373	49,274,094	83.2%	100.0%	100.0%	24.5%
PORT ORANGE	P	10/01/2018	N	None	38,252,090	34,135,112	1,972,216	10,429,104	46,536,432	82.2%	100.0%	100.0%	20.6%
PORT ORANGE	P	10/01/2017	N	None	34,383,729	31,306,380	1,799,003	9,865,371	42,970,754	80.0%	100.0%	100.0%	13.0%
PORT ORANGE	P	10/01/2016	N	None	30,105,688	30,346,248	1,538,311	8,694,599	40,579,158	74.2%	99.2%	0.0%	0.0%
PORT ST. LUCIE	P	10/01/2020	N	After	126,541,376	66,309,105	17,119,651	40,419,527	123,848,283	102.2%	100.0%	100.0%	100.0%
PORT ST. LUCIE	P	10/01/2019	N	After	112,794,447	59,386,262	16,669,356	38,343,446	114,399,064	98.6%	100.0%	100.0%	95.8%
PORT ST. LUCIE	P	10/01/2018	N	None	107,462,983	51,126,671	17,624,808	35,811,042	104,562,521	102.8%	100.0%	100.0%	100.0%
PORT ST. LUCIE	P	10/01/2017	N	After	94,107,459	45,058,975	16,918,382	32,606,626	94,583,983	99.5%	100.0%	100.0%	98.5%
PORT ST. LUCIE	P	10/01/2016	N	After	81,244,475	41,959,610	15,650,973	24,578,746	82,189,329	98.9%	100.0%	100.0%	96.2%
PUNTA GORDA	F	10/01/2020	N	After	17,687,551	9,410,211	1,529,311	4,049,371	14,988,893	118.0%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2019	N	None	15,590,496	9,182,590	1,337,713	3,263,314	13,783,617	113.1%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2018	N	None	14,673,986	9,018,025	1,167,126	2,627,225	12,812,376	114.5%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2017	N	None	13,321,103	7,845,215	1,141,067	3,122,951	12,109,233	110.0%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2016	N	After	11,884,346	6,498,606	1,129,711	3,957,973	11,586,290	102.6%	100.0%	100.0%	100.0%
PUNTA GORDA	G	10/01/2020	N	After	50,743,817	38,152,225	3,388,143	11,667,769	53,208,137	95.4%	100.0%	100.0%	78.9%
PUNTA GORDA	G	10/01/2019	N	None	47,464,189	34,345,445	3,864,579	12,355,833	50,565,857	93.9%	100.0%	100.0%	74.9%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PUNTA GORDA	G	10/01/2018	N	After	46,109,487	32,240,512	3,881,268	12,560,102	48,681,882	94.7%	100.0%	100.0%	79.5%
PUNTA GORDA	G	10/01/2018	Y	After	46,109,487	32,240,512	3,881,268	12,560,102	48,681,882	94.7%	100.0%	100.0%	79.5%
PUNTA GORDA	G	10/01/2017	N	After	43,771,446	31,005,161	3,686,288	11,372,810	46,064,259	95.0%	100.0%	100.0%	79.8%
PUNTA GORDA	G	10/01/2016	N	After	39,999,643	30,469,510	3,440,099	9,393,816	43,303,425	92.4%	100.0%	100.0%	64.8%
PUNTA GORDA	P	10/01/2020	N	After	20,355,903	15,364,007	1,185,059	4,315,146	20,864,212	97.6%	100.0%	100.0%	88.2%
PUNTA GORDA	P	10/01/2019	N	After	18,372,707	13,879,846	1,201,530	4,804,587	19,885,963	92.4%	100.0%	100.0%	68.5%
PUNTA GORDA	P	10/01/2018	N	None	17,921,812	12,105,309	1,156,561	4,288,710	17,550,580	102.1%	100.0%	100.0%	100.0%
PUNTA GORDA	P	10/01/2017	N	None	16,611,371	10,826,872	1,214,098	4,635,341	16,676,311	99.6%	100.0%	100.0%	98.6%
PUNTA GORDA	P	10/01/2016	N	After	14,958,607	9,208,674	1,307,376	4,806,150	15,322,200	97.6%	100.0%	100.0%	92.4%
QUINCY	PF	10/01/2020	N	After	8,507,101	8,948,866	397,604	1,465,434	10,811,904	78.7%	95.1%	0.0%	0.0%
QUINCY	PF	10/01/2019	N	After	8,002,665	9,174,185	388,578	1,296,630	10,859,393	73.7%	87.2%	0.0%	0.0%
QUINCY	PF	10/01/2018	N	After	7,828,575	8,164,587	422,286	1,690,392	10,277,265	76.2%	95.9%	0.0%	0.0%
QUINCY	PF	10/01/2017	N	None	7,394,710	8,148,432	379,252	1,439,887	9,967,571	74.2%	90.8%	0.0%	0.0%
QUINCY	PF	10/01/2016	N	After	6,671,614	8,195,944	325,302	1,279,861	9,801,107	68.1%	81.4%	0.0%	0.0%
RIVIERA BEACH	F	10/01/2020	N	After	99,138,516	57,330,617	4,611,935	26,033,080	87,975,632	112.7%	100.0%	100.0%	100.0%
RIVIERA BEACH	F	10/01/2019	N	After	94,522,170	54,256,118	4,675,249	24,727,073	83,658,440	113.0%	100.0%	100.0%	100.0%
RIVIERA BEACH	F	10/01/2018	N	After	91,669,816	51,768,039	4,526,118	21,903,904	78,198,061	117.2%	100.0%	100.0%	100.0%
RIVIERA BEACH	F	10/01/2017	N	After	83,893,395	51,068,904	4,154,363	18,861,498	74,084,765	113.2%	100.0%	100.0%	100.0%
RIVIERA BEACH	F	10/01/2016	N	After	75,621,439	45,215,111	4,623,823	19,252,258	69,091,192	109.5%	100.0%	100.0%	100.0%
RIVIERA BEACH	G	10/01/2020	N	After	121,714,425	78,420,159	4,842,958	18,087,385	101,350,502	120.1%	100.0%	100.0%	100.0%
RIVIERA BEACH	G	10/01/2019	N	After	124,414,122	80,231,720	4,866,240	17,465,891	102,563,851	121.3%	100.0%	100.0%	100.0%
RIVIERA BEACH	G	10/01/2018	N	None	122,233,822	77,852,696	4,886,652	16,069,199	98,808,547	123.7%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
RIVIERA BEACH	G	10/01/2017	N	After	115,995,619	77,170,756	4,723,260	15,122,236	97,016,252	119.6%	100.0%	100.0%	100.0%
RIVIERA BEACH	G	10/01/2016	N	After	106,796,523	75,647,327	4,355,631	12,722,249	92,725,207	115.2%	100.0%	100.0%	100.0%
RIVIERA BEACH	P	09/30/2020	N	After	85,245,315	48,725,954	5,234,861	22,422,011	76,382,826	111.6%	100.0%	100.0%	100.0%
RIVIERA BEACH	P	09/30/2019	N	After	78,632,388	48,059,262	4,792,100	17,740,669	70,592,031	111.4%	100.0%	100.0%	100.0%
RIVIERA BEACH	P	09/30/2018	N	After	79,295,270	48,352,436	4,363,549	15,483,571	68,199,557	116.3%	100.0%	100.0%	100.0%
RIVIERA BEACH	P	09/30/2017	Y	After	75,357,947	49,812,342	3,906,344	14,355,824	68,074,510	110.7%	100.0%	100.0%	100.0%
ROCKLEDGE	F	10/01/2020	N	None	13,200,675	10,913,297	1,167,129	2,342,086	14,422,512	91.5%	100.0%	100.0%	47.8%
ROCKLEDGE	F	10/01/2019	N	None	12,122,748	11,092,131	1,050,444	1,927,938	14,070,513	86.2%	100.0%	98.1%	0.0%
ROCKLEDGE	F	10/01/2018	N	None	12,099,256	10,603,473	1,134,444	2,156,067	13,893,984	87.1%	100.0%	100.0%	16.8%
ROCKLEDGE	F	10/01/2017	N	None	11,652,598	10,856,886	1,063,398	1,823,090	13,743,374	84.8%	100.0%	74.8%	0.0%
ROCKLEDGE	F	10/01/2016	N	None	10,449,992	10,110,527	1,074,101	1,930,164	13,114,792	79.7%	100.0%	31.6%	0.0%
ROCKLEDGE	G	10/01/2020	N	None	19,271,267	11,133,365	2,791,635	4,331,474	18,256,474	105.6%	100.0%	100.0%	100.0%
ROCKLEDGE	G	10/01/2019	N	None	17,336,944	9,819,607	3,164,327	4,589,572	17,573,506	98.7%	100.0%	100.0%	94.8%
ROCKLEDGE	G	10/01/2018	N	None	16,827,700	9,208,178	3,146,602	4,492,805	16,847,585	99.9%	100.0%	100.0%	99.6%
ROCKLEDGE	G	10/01/2017	N	None	15,304,541	8,767,433	3,077,629	4,099,296	15,944,358	96.0%	100.0%	100.0%	84.4%
ROCKLEDGE	G	10/01/2016	N	None	14,412,104	9,041,218	2,963,048	4,112,502	16,116,768	89.4%	100.0%	100.0%	58.5%
ROCKLEDGE	P	10/01/2020	N	None	17,016,469	12,134,416	1,405,222	2,143,954	15,683,592	108.5%	100.0%	100.0%	100.0%
ROCKLEDGE	P	10/01/2019	N	None	15,591,866	10,995,933	1,547,987	2,618,540	15,162,460	102.8%	100.0%	100.0%	100.0%
ROCKLEDGE	P	10/01/2018	N	None	14,965,828	9,123,270	1,794,150	3,124,869	14,042,289	106.6%	100.0%	100.0%	100.0%
ROCKLEDGE	P	10/01/2017	N	None	13,509,157	8,353,025	1,686,325	2,803,919	12,843,269	105.2%	100.0%	100.0%	100.0%
ROCKLEDGE	P	10/01/2016	N	None	11,860,589	6,302,190	1,951,782	3,363,854	11,617,826	102.1%	100.0%	100.0%	100.0%
SAFETY HARBOR	F	10/01/2020	N	None	10,871,759	2,037,741	0	5,115,379	7,153,120	152.0%	100.0%	0.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SAFETY HARBOR	F	10/01/2019	N	None	9,801,225	1,118,928	0	4,699,685	5,818,613	168.4%	100.0%	0.0%	100.0%
SAFETY HARBOR	F	10/01/2018	N	None	8,818,048	398,029	0	3,719,180	4,117,209	214.2%	100.0%	0.0%	100.0%
SAFETY HARBOR	F	10/01/2017	N	None	7,731,192	199,297	0	3,412,528	3,611,825	214.1%	100.0%	0.0%	100.0%
SAFETY HARBOR	F	10/01/2016	N	After	6,361,922	186,175	0	2,855,082	3,041,257	209.2%	100.0%	0.0%	100.0%
SAINT AUGUSTINE	F	10/01/2020	N	After	14,815,019	7,753,944	897,391	3,761,480	12,412,815	119.4%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	F	10/01/2019	N	None	13,384,996	7,872,675	791,320	2,954,536	11,618,531	115.2%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	F	10/01/2018	N	None	13,116,083	7,961,420	728,677	2,473,378	11,163,475	117.5%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	F	10/01/2017	N	None	12,471,862	7,985,780	660,609	2,034,943	10,681,332	116.8%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	F	10/01/2016	N	After	11,584,563	8,196,825	589,503	1,741,474	10,527,802	110.0%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	G	10/01/2020	N	None	48,647,861	35,673,537	3,822,654	11,719,289	51,215,480	95.0%	100.0%	100.0%	78.1%
SAINT AUGUSTINE	G	10/01/2019	Y	After	43,859,324	31,943,823	0	15,456,196	47,400,019	92.5%	100.0%	0.0%	77.1%
SAINT AUGUSTINE	G	10/01/2019	N	After	43,859,324	31,943,823	0	15,456,196	47,400,019	92.5%	100.0%	0.0%	77.1%
SAINT AUGUSTINE	G	10/01/2018	N	None	42,635,872	28,410,646	3,964,158	11,624,353	43,999,157	96.9%	100.0%	100.0%	88.3%
SAINT AUGUSTINE	G	10/01/2017	N	After	39,367,565	27,938,393	3,719,710	10,256,752	41,914,855	93.9%	100.0%	100.0%	75.2%
SAINT AUGUSTINE	G	10/01/2016	N	After	34,882,325	25,336,480	3,751,965	9,760,309	38,848,754	89.8%	100.0%	100.0%	59.4%
SAINT AUGUSTINE	P	10/01/2020	N	None	22,645,266	13,057,229	1,500,821	6,314,084	20,872,134	108.5%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	P	10/01/2019	N	After	21,377,384	12,847,397	1,319,061	4,853,630	19,020,088	112.4%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	P	10/01/2018	N	After	20,670,150	11,380,459	1,290,217	5,621,987	18,292,663	113.0%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	P	10/01/2017	N	After	19,010,151	10,731,513	1,228,595	4,730,785	16,690,893	113.9%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	P	10/01/2016	N	After	17,490,737	11,524,200	1,081,267	3,740,128	16,345,595	107.0%	100.0%	100.0%	100.0%
SAINT CLOUD	G	10/01/2020	N	After	64,880,752	37,043,946	893,269	17,529,992	55,467,207	117.0%	100.0%	100.0%	100.0%
SAINT CLOUD	G	10/01/2019	N	None	59,313,975	33,105,268	868,196	17,833,409	51,806,873	114.5%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SAINT CLOUD	G	10/01/2018	N	None	57,135,195	29,091,488	843,657	17,827,435	47,762,580	119.6%	100.0%	100.0%	100.0%
SAINT CLOUD	G	10/01/2017	N	After	54,141,174	26,200,454	908,588	17,577,876	44,686,918	121.2%	100.0%	100.0%	100.0%
SAINT CLOUD	G	10/01/2016	N	After	48,920,221	23,643,755	895,798	16,508,723	41,048,276	119.2%	100.0%	100.0%	100.0%
SAINT CLOUD	PF	10/01/2020	N	After	61,834,430	38,274,185	3,651,413	17,979,979	59,905,577	103.2%	100.0%	100.0%	100.0%
SAINT CLOUD	PF	10/01/2019	N	After	54,791,626	38,195,226	2,610,904	15,057,512	55,863,642	98.1%	100.0%	100.0%	92.9%
SAINT CLOUD	PF	10/01/2018	N	After	51,348,884	34,490,286	2,341,481	15,024,325	51,856,092	99.0%	100.0%	100.0%	96.6%
SAINT CLOUD	PF	10/01/2017	N	After	47,447,016	33,164,712	2,723,740	12,120,736	48,009,188	98.8%	100.0%	100.0%	95.4%
SAINT CLOUD	PF	10/01/2016	N	After	41,683,934	30,476,557	2,634,212	11,802,022	44,912,791	92.8%	100.0%	100.0%	72.6%
SAINT JOHNS RIVER PW PK	G	10/01/2020	N	None	169,980,079	164,830,510	271,771	2,559,457	167,661,738	101.4%	100.0%	100.0%	100.0%
SAINT JOHNS RIVER PW PK	G	10/01/2019	N	None	162,012,613	167,051,802	253,066	2,465,269	169,770,137	95.4%	97.0%	0.0%	0.0%
SAINT JOHNS RIVER PW PK	G	10/01/2018	N	After	170,664,780	172,030,404	215,473	2,353,114	174,598,991	97.7%	99.2%	0.0%	0.0%
SAINT JOHNS RIVER PW PK	G	10/01/2017	N	None	152,797,764	125,692,691	4,304,846	39,105,383	169,102,920	90.4%	100.0%	100.0%	58.3%
SAINT JOHNS RIVER PW PK	G	10/01/2016	N	After	142,285,489	121,365,897	4,843,046	32,731,921	158,940,864	89.5%	100.0%	100.0%	49.1%
SAINT LUCIE COUNTY FCD	F	10/01/2020	N	After	286,199,944	249,115,219	6,503,815	97,601,870	353,220,904	81.0%	100.0%	100.0%	31.3%
SAINT LUCIE COUNTY FCD	F	10/01/2019	N	After	260,810,130	218,752,460	5,298,414	101,744,299	325,795,173	80.1%	100.0%	100.0%	36.1%
SAINT LUCIE COUNTY FCD	F	10/01/2018	N	None	248,361,566	205,740,929	5,738,260	100,964,558	312,443,747	79.5%	100.0%	100.0%	36.5%
SAINT LUCIE COUNTY FCD	F	10/01/2017	N	None	230,573,755	195,029,044	4,467,845	94,398,986	293,895,875	78.5%	100.0%	100.0%	32.9%
SAINT LUCIE COUNTY FCD	F	10/01/2016	N	After	209,383,383	182,023,954	3,636,845	89,426,517	275,087,316	76.1%	100.0%	100.0%	26.5%
SAINT LUCIE COUNTY FCD	G	10/01/2020	N	After	17,040,050	14,841,162	501,884	6,902,317	22,245,363	76.6%	100.0%	100.0%	24.6%
SAINT LUCIE COUNTY FCD	G	10/01/2019	N	None	15,447,709	13,579,352	375,374	6,043,516	19,998,242	77.2%	100.0%	100.0%	24.7%
SAINT LUCIE COUNTY FCD	G	10/01/2018	N	None	14,681,884	12,738,351	297,236	5,635,013	18,670,600	78.6%	100.0%	100.0%	29.2%
SAINT LUCIE COUNTY FCD	G	10/01/2017	N	None	13,614,812	12,578,815	237,798	4,820,461	17,637,074	77.2%	100.0%	100.0%	16.6%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SAINT LUCIE COUNTY FCD	G	10/01/2016	N	After	12,369,820	12,187,550	134,512	4,348,965	16,671,027	74.2%	100.0%	100.0%	1.1%
SAINT PETE BEACH	F	10/01/2020	N	None	16,448,470	18,026,215	1,294,774	2,339,017	21,660,006	75.9%	91.2%	0.0%	0.0%
SAINT PETE BEACH	F	10/01/2019	N	None	14,922,526	16,980,158	1,210,808	3,060,730	21,251,696	70.2%	87.9%	0.0%	0.0%
SAINT PETE BEACH	F	10/01/2018	N	None	13,984,599	14,346,345	1,383,165	4,240,672	19,970,182	70.0%	97.5%	0.0%	0.0%
SAINT PETE BEACH	F	10/01/2017	N	After	12,516,123	13,631,335	1,193,253	4,232,626	19,057,214	65.7%	91.8%	0.0%	0.0%
SAINT PETE BEACH	F	10/01/2016	N	After	11,554,030	13,516,368	1,130,800	2,759,972	17,407,140	66.4%	85.5%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2020	N	After	12,707,259	15,891,267	192,400	535,464	16,619,131	76.5%	80.0%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2019	N	None	12,485,895	16,076,428	165,709	516,978	16,759,115	74.5%	77.7%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2018	N	After	12,498,776	15,935,061	205,525	675,581	16,816,167	74.3%	78.4%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2017	N	None	12,068,107	15,471,036	296,952	1,146,644	16,914,632	71.3%	78.0%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2016	N	After	11,625,585	14,673,790	388,256	1,581,559	16,643,605	69.9%	79.2%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2020	N	After	17,969,936	18,122,139	0	0	18,122,139	99.2%	99.2%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2019	N	None	11,658,892	18,599,044	0	0	18,599,044	62.7%	62.7%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2018	N	None	11,693,700	18,545,954	0	0	18,545,954	63.1%	63.1%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2017	N	None	11,545,616	18,324,238	0	0	18,324,238	63.0%	63.0%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2016	N	After	11,084,818	17,709,750	0	1,527	17,711,277	62.6%	62.6%	0.0%	0.0%
SAINT PETERSBURG	F	10/01/2020	N	None	279,105,181	214,110,646	11,520,504	43,069,127	268,700,277	103.9%	100.0%	100.0%	100.0%
SAINT PETERSBURG	F	10/01/2019	N	None	269,215,697	211,510,747	10,783,462	37,076,456	259,370,665	103.8%	100.0%	100.0%	100.0%
SAINT PETERSBURG	F	10/01/2018	N	None	295,333,766	214,644,517	10,026,529	32,009,165	256,680,211	115.1%	100.0%	100.0%	100.0%
SAINT PETERSBURG	F	10/01/2017	N	None	260,851,336	215,418,889	9,029,006	31,052,422	255,500,317	102.1%	100.0%	100.0%	100.0%
SAINT PETERSBURG	F	10/01/2016	N	After	245,210,493	182,199,153	6,903,142	25,494,400	214,596,695	114.3%	100.0%	100.0%	100.0%
SAINT PETERSBURG	G	10/01/2020	N	None	451,368,876	336,758,966	16,318,586	123,903,139	476,980,691	94.6%	100.0%	100.0%	79.3%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SAINT PETERSBURG	G	10/01/2019	N	None	445,853,520	309,986,810	16,041,826	113,122,759	439,151,395	101.5%	100.0%	100.0%	100.0%
SAINT PETERSBURG	G	10/01/2018	N	None	454,611,198	292,563,306	16,159,565	112,943,528	421,666,399	107.8%	100.0%	100.0%	100.0%
SAINT PETERSBURG	G	10/01/2017	N	None	431,611,066	269,502,329	16,257,465	112,030,551	397,790,345	108.5%	100.0%	100.0%	100.0%
SAINT PETERSBURG	G	10/01/2016	N	After	387,352,419	243,772,892	0	129,243,587	373,016,479	103.8%	100.0%	0.0%	100.0%
SAINT PETERSBURG	P	10/01/2020	N	None	431,032,344	377,504,783	22,526,279	69,000,049	469,031,111	91.9%	100.0%	100.0%	44.9%
SAINT PETERSBURG	P	10/01/2019	N	None	427,510,315	370,681,859	20,839,337	61,846,828	453,368,024	94.3%	100.0%	100.0%	58.2%
SAINT PETERSBURG	P	10/01/2018	N	None	430,119,356	381,157,344	18,973,587	55,369,604	455,500,535	94.4%	100.0%	100.0%	54.2%
SAINT PETERSBURG	P	10/01/2017	N	None	407,447,329	374,074,599	17,338,396	50,485,347	441,898,342	92.2%	100.0%	100.0%	31.8%
SAINT PETERSBURG	P	10/01/2016	N	After	378,349,695	332,935,657	0	64,076,363	397,012,020	95.3%	100.0%	0.0%	70.9%
SAN CARLOS PARK FCD	F	10/01/2020	N	None	24,992,051	4,287,843	252,638	12,310,372	16,850,853	148.3%	100.0%	100.0%	100.0%
SAN CARLOS PARK FCD	F	10/01/2019	N	None	22,256,948	3,242,983	220,270	12,632,044	16,095,297	138.3%	100.0%	100.0%	100.0%
SAN CARLOS PARK FCD	F	10/01/2018	N	None	19,894,481	2,280,395	185,088	11,252,470	13,717,953	145.0%	100.0%	100.0%	100.0%
SAN CARLOS PARK FCD	F	10/01/2017	N	None	17,279,328	2,227,697	159,318	9,676,385	12,063,400	143.2%	100.0%	100.0%	100.0%
SAN CARLOS PARK FCD	F	10/01/2016	N	After	14,210,548	1,730,926	137,173	8,892,821	10,760,920	132.1%	100.0%	100.0%	100.0%
SANFORD	F	10/01/2020	N	After	37,950,537	20,663,693	2,547,615	10,188,235	33,399,543	113.6%	100.0%	100.0%	100.0%
SANFORD	F	10/01/2019	N	After	34,636,552	20,172,442	2,431,499	8,405,431	31,009,372	111.7%	100.0%	100.0%	100.0%
SANFORD	F	10/01/2018	N	None	34,757,243	18,844,531	2,526,862	8,497,554	29,868,947	116.4%	100.0%	100.0%	100.0%
SANFORD	F	10/01/2017	N	After	32,296,898	19,614,176	2,353,989	7,569,752	29,537,917	109.3%	100.0%	100.0%	100.0%
SANFORD	F	10/01/2016	N	After	29,069,903	19,397,418	2,103,039	6,337,912	27,838,369	104.4%	100.0%	100.0%	100.0%
SANFORD	P	10/01/2020	N	After	49,491,366	34,262,311	2,463,153	9,839,404	46,564,868	106.3%	100.0%	100.0%	100.0%
SANFORD	P	10/01/2019	N	None	48,198,309	33,167,597	2,469,570	9,389,735	45,026,902	107.0%	100.0%	100.0%	100.0%
SANFORD	P	10/01/2018	N	After	49,014,907	32,629,706	2,354,142	8,574,915	43,558,763	112.5%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SANFORD	P	10/01/2017	N	None	47,031,171	28,203,495	2,624,483	8,573,856	39,401,834	119.4%	100.0%	100.0%	100.0%
SANFORD	P	10/01/2016	N	After	42,432,734	26,340,572	2,951,830	8,899,571	38,191,973	111.1%	100.0%	100.0%	100.0%
SANIBEL	G	10/01/2020	N	After	33,799,737	32,743,381	410,451	1,465,859	34,619,691	97.6%	100.0%	100.0%	44.1%
SANIBEL	G	10/01/2019	N	After	32,178,190	31,970,322	435,443	1,723,012	34,128,777	94.3%	100.0%	47.7%	0.0%
SANIBEL	G	10/01/2018	N	None	31,278,145	30,066,041	520,669	2,423,301	33,010,011	94.8%	100.0%	100.0%	28.5%
SANIBEL	G	10/01/2017	N	None	29,028,390	29,592,081	497,800	2,397,201	32,487,082	89.4%	98.1%	0.0%	0.0%
SANIBEL	G	10/01/2016	N	After	25,558,259	28,915,206	556,796	3,037,701	32,509,703	78.6%	88.4%	0.0%	0.0%
SANIBEL	P	10/01/2020	N	After	22,049,363	18,540,264	1,178,793	5,255,321	24,974,378	88.3%	100.0%	100.0%	44.3%
SANIBEL	P	10/01/2019	N	None	20,709,889	19,108,754	1,031,204	4,276,985	24,416,943	84.8%	100.0%	100.0%	13.3%
SANIBEL	P	10/01/2018	N	After	19,811,071	18,894,596	895,316	3,451,560	23,241,472	85.2%	100.0%	100.0%	0.6%
SANIBEL	P	10/01/2017	N	None	18,440,697	18,570,160	773,335	2,718,613	22,062,108	83.6%	99.3%	0.0%	0.0%
SANIBEL	P	10/01/2016	N	After	17,505,610	18,031,167	767,205	2,884,711	21,683,083	80.7%	97.1%	0.0%	0.0%
SARASOTA	F	09/30/2020	N	After	158,307,957	178,306,123	0	0	178,306,123	88.8%	88.8%	0.0%	0.0%
SARASOTA	F	09/30/2019	N	None	155,511,575	188,006,676	0	0	188,006,676	82.7%	82.7%	0.0%	0.0%
SARASOTA	F	09/30/2018	N	After	156,297,297	183,921,113	535,002	2,929,998	187,386,113	83.4%	85.0%	0.0%	0.0%
SARASOTA	F	09/30/2017	N	None	145,805,786	178,313,638	740,395	3,999,605	183,053,638	79.7%	81.8%	0.0%	0.0%
SARASOTA	G	09/30/2020	N	After	156,335,727	168,296,895	10,100,638	26,695,986	205,093,519	76.2%	92.9%	0.0%	0.0%
SARASOTA	G	09/30/2019	N	After	154,601,485	163,578,626	10,667,038	28,354,944	202,600,608	76.3%	94.5%	0.0%	0.0%
SARASOTA	G	09/30/2018	N	After	162,385,768	156,133,221	11,318,999	31,202,866	198,655,086	81.7%	100.0%	55.2%	0.0%
SARASOTA	G	09/30/2017	N	After	153,668,713	151,761,748	11,440,328	32,638,330	195,840,406	78.5%	100.0%	16.7%	0.0%
SARASOTA	P	09/30/2020	N	After	270,902,751	231,585,774	12,813,186	42,442,077	286,841,037	94.4%	100.0%	100.0%	62.4%
SARASOTA	P	09/30/2019	N	None	247,380,144	224,427,340	12,659,942	40,084,652	277,171,934	89.3%	100.0%	100.0%	25.7%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SARASOTA	P	09/30/2018	N	After	246,484,418	218,812,087	11,701,036	36,701,039	267,214,162	92.2%	100.0%	100.0%	43.5%
SARASOTA	P	09/30/2017	N	None	228,229,840	210,392,883	11,420,255	37,934,083	259,747,221	87.9%	100.0%	100.0%	16.9%
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2020	N	None	387,988,190	202,234,317	0	163,338,377	365,572,694	106.1%	100.0%	0.0%	100.0%
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2019	N	None	379,443,832	183,482,123	0	174,946,885	358,429,008	105.9%	100.0%	0.0%	100.0%
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2018	N	None	377,914,733	171,456,350	0	168,099,078	339,555,428	111.3%	100.0%	0.0%	100.0%
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2017	N	None	370,062,380	162,010,137	0	170,134,984	332,145,121	111.4%	100.0%	0.0%	100.0%
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2016	N	After	340,865,327	150,811,590	0	166,263,432	317,075,022	107.5%	100.0%	0.0%	100.0%
SARASOTA-MANATEE AIRPORT	G	10/01/2020	N	None	25,946,059	16,590,503	0	11,421,740	28,012,243	92.6%	100.0%	0.0%	81.9%
SARASOTA-MANATEE AIRPORT	G	10/01/2019	N	None	24,485,305	14,523,879	0	13,012,994	27,536,873	88.9%	100.0%	0.0%	76.5%
SARASOTA-MANATEE AIRPORT	G	10/01/2018	N	None	23,098,459	14,026,918	0	12,409,110	26,436,028	87.4%	100.0%	0.0%	73.1%
SARASOTA-MANATEE AIRPORT	G	10/01/2017	N	After	22,289,438	11,635,691	0	12,856,030	24,491,721	91.0%	100.0%	0.0%	82.9%
SARASOTA-MANATEE AIRPORT	G	10/01/2016	N	After	20,475,578	10,895,071	2,613,246	9,571,728	23,080,045	88.7%	100.0%	100.0%	72.8%
SATELLITE BEACH	G	10/01/2020	N	None	8,084,440	7,024,812	585,056	1,161,986	8,771,854	92.2%	100.0%	100.0%	40.8%
SATELLITE BEACH	G	10/01/2019	N	None	7,844,035	6,360,718	720,565	1,398,407	8,479,690	92.5%	100.0%	100.0%	54.5%
SATELLITE BEACH	G	10/01/2018	N	None	7,640,171	6,284,445	661,697	1,201,808	8,147,950	93.8%	100.0%	100.0%	57.7%
SATELLITE BEACH	G	10/01/2017	N	After	7,253,135	6,371,197	604,869	992,358	7,968,424	91.0%	100.0%	100.0%	27.9%
SATELLITE BEACH	G	10/01/2016	N	After	6,563,141	6,589,339	552,518	818,965	7,960,822	82.4%	99.6%	0.0%	0.0%
SATELLITE BEACH	PF	10/01/2020	N	None	20,894,773	14,904,661	2,469,852	5,903,156	23,277,669	89.8%	100.0%	100.0%	59.6%
SATELLITE BEACH	PF	10/01/2019	N	None	20,869,294	13,122,218	2,743,747	7,427,870	23,293,835	89.6%	100.0%	100.0%	67.4%
SATELLITE BEACH	PF	10/01/2018	N	None	18,845,669	11,763,237	2,694,051	7,197,521	21,654,809	87.0%	100.0%	100.0%	61.0%
SATELLITE BEACH	PF	10/01/2017	N	After	17,272,112	9,043,526	2,970,004	7,902,887	19,916,417	86.7%	100.0%	100.0%	66.5%
SATELLITE BEACH	PF	10/01/2016	N	After	14,703,110	8,192,887	2,882,562	7,247,470	18,322,919	80.2%	100.0%	100.0%	50.1%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SEBASTIAN	P	10/01/2020	N	After	17,177,799	11,582,050	1,557,376	5,900,088	19,039,514	90.2%	100.0%	100.0%	68.4%
SEBASTIAN	P	10/01/2019	N	After	15,814,120	8,293,997	1,610,479	7,866,937	17,771,413	89.0%	100.0%	100.0%	75.1%
SEBASTIAN	P	10/01/2018	N	None	15,167,320	8,012,594	1,356,365	6,426,310	15,795,269	96.0%	100.0%	100.0%	90.2%
SEBASTIAN	P	10/01/2017	N	After	14,002,519	6,951,043	1,294,599	6,109,283	14,354,925	97.5%	100.0%	100.0%	94.2%
SEBASTIAN	P	10/01/2016	N	After	12,488,710	6,706,024	1,150,219	4,679,788	12,536,031	99.6%	100.0%	100.0%	99.0%
SEBRING	F	10/01/2020	N	After	14,354,902	13,721,614	288,475	2,605,336	16,615,425	86.4%	100.0%	100.0%	13.2%
SEBRING	F	10/01/2019	N	After	13,402,322	13,813,920	269,871	2,229,930	16,313,721	82.2%	97.0%	0.0%	0.0%
SEBRING	F	10/01/2018	N	After	13,248,942	13,632,647	252,288	1,911,447	15,796,382	83.9%	97.2%	0.0%	0.0%
SEBRING	F	10/01/2017	N	After	12,679,032	13,313,337	235,159	1,635,872	15,184,368	83.5%	95.2%	0.0%	0.0%
SEBRING	F	10/01/2016	N	After	12,227,474	11,850,251	290,024	2,582,339	14,722,614	83.1%	100.0%	100.0%	3.4%
SEBRING	P	10/01/2020	N	After	19,698,781	12,795,846	567,570	6,645,081	20,008,497	98.5%	100.0%	100.0%	95.3%
SEBRING	P	10/01/2019	N	After	17,937,055	9,679,920	730,370	8,278,297	18,688,587	96.0%	100.0%	100.0%	90.9%
SEBRING	P	10/01/2018	N	After	17,307,954	9,443,177	671,895	6,890,525	17,005,597	101.8%	100.0%	100.0%	100.0%
SEBRING	P	10/01/2017	N	After	17,156,658	9,492,486	657,096	6,238,853	16,388,435	104.7%	100.0%	100.0%	100.0%
SEBRING	P	10/01/2016	N	After	16,300,314	10,103,846	602,056	5,301,980	16,007,882	101.8%	100.0%	100.0%	100.0%
SEMINOLE	F	10/01/2020	N	After	38,581,317	34,450,369	3,373,169	5,938,403	43,761,941	88.2%	100.0%	100.0%	12.8%
SEMINOLE	F	10/01/2019	N	None	38,096,060	32,466,210	3,207,014	4,905,062	40,578,286	93.9%	100.0%	100.0%	49.4%
SEMINOLE	F	10/01/2018	N	None	38,446,994	32,721,336	2,927,600	4,368,092	40,017,028	96.1%	100.0%	100.0%	64.1%
SEMINOLE	F	10/01/2017	N	None	37,766,478	32,505,754	2,720,489	4,437,738	39,663,981	95.2%	100.0%	100.0%	57.2%
SEMINOLE	F	10/01/2016	N	After	35,836,808	32,793,763	2,432,173	3,672,224	38,898,160	92.1%	100.0%	100.0%	16.6%
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2020	N	None	684,271,740	376,747,746	0	338,509,268	715,257,014	95.7%	100.0%	0.0%	90.8%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2019	N	None	688,155,479	348,073,805	0	314,399,154	662,472,959	103.9%	100.0%	0.0%	100.0%
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2018	N	None	627,266,068	315,079,502	0	307,044,925	622,124,427	100.8%	100.0%	0.0%	100.0%
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2017	N	None	561,673,767	273,688,134	0	307,589,273	581,277,407	96.6%	100.0%	0.0%	93.6%
SOUTH MIAMI [GP]	G	10/01/2020	N	None	20,452,408	10,278,774	0	5,382,822	15,661,596	130.6%	100.0%	0.0%	100.0%
SOUTH MIAMI [GP]	G	10/01/2019	N	None	18,672,946	8,687,300	2,238,491	3,652,642	14,578,433	128.1%	100.0%	100.0%	100.0%
SOUTH MIAMI [GP]	G	10/01/2018	N	None	17,660,526	8,466,803	2,047,985	2,781,128	13,295,916	132.8%	100.0%	100.0%	100.0%
SOUTH MIAMI [GP]	G	10/01/2017	N	None	16,349,220	8,759,053	2,047,311	2,538,547	13,344,911	122.5%	100.0%	100.0%	100.0%
SOUTH MIAMI [GP]	G	10/01/2016	N	After	14,492,169	8,673,389	1,544,535	2,286,796	12,504,720	115.9%	100.0%	100.0%	100.0%
SOUTH MIAMI [GP]	P	10/01/2020	N	None	27,678,257	14,966,323	0	9,400,277	24,366,600	113.6%	100.0%	0.0%	100.0%
SOUTH MIAMI [GP]	P	10/01/2019	N	None	25,217,723	12,773,718	3,316,133	6,748,824	22,838,675	110.4%	100.0%	100.0%	100.0%
SOUTH MIAMI [GP]	P	10/01/2018	N	None	25,558,852	12,336,024	3,383,846	5,728,702	21,448,572	119.2%	100.0%	100.0%	100.0%
SOUTH MIAMI [GP]	P	10/01/2017	N	None	23,100,141	11,632,870	3,334,667	5,514,888	20,482,425	112.8%	100.0%	100.0%	100.0%
SOUTH MIAMI [GP]	P	10/01/2016	N	After	20,556,965	8,771,712	3,649,482	6,397,900	18,819,094	109.2%	100.0%	100.0%	100.0%
SOUTH PASADENA	F	10/01/2020	N	After	7,013,245	5,690,924	644,386	2,396,289	8,731,599	80.3%	100.0%	100.0%	28.3%
SOUTH PASADENA	F	10/01/2019	N	After	6,597,594	5,960,675	560,033	2,054,452	8,575,160	76.9%	100.0%	100.0%	3.7%
SOUTH PASADENA	F	10/01/2018	N	None	6,448,720	5,989,196	485,448	1,614,146	8,088,790	79.7%	100.0%	94.7%	0.0%
SOUTH PASADENA	F	10/01/2017	N	None	6,689,008	6,547,040	421,170	1,316,679	8,284,889	80.7%	100.0%	33.7%	0.0%
SOUTH PASADENA	F	10/01/2016	N	After	6,541,514	6,963,140	383,059	1,048,444	8,394,643	77.9%	93.9%	0.0%	0.0%
SOUTH WALTON FCD	F	10/01/2020	N	After	60,923,933	20,763,072	4,922,352	26,009,104	51,694,528	117.9%	100.0%	100.0%	100.0%
SOUTH WALTON FCD	F	10/01/2019	N	After	54,052,803	18,943,304	4,587,387	22,645,097	46,175,788	117.1%	100.0%	100.0%	100.0%
SOUTH WALTON FCD	F	10/01/2018	N	After	51,532,979	14,397,749	4,567,901	21,690,382	40,656,032	126.8%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SOUTH WALTON FCD	F	10/01/2017	N	After	45,722,962	12,674,501	4,057,723	17,748,875	34,481,099	132.6%	100.0%	100.0%	100.0%
SOUTH WALTON FCD	F	10/01/2016	N	None	39,194,424	8,014,109	3,892,409	15,397,011	27,303,529	143.6%	100.0%	100.0%	100.0%
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2021	N	None	49,594,468	35,574,619	0	1,228,869	36,803,488	134.8%	100.0%	0.0%	100.0%
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2020	N	None	49,907,131	35,106,698	0	1,769,692	36,876,390	135.3%	100.0%	0.0%	100.0%
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2019	N	None	43,405,981	34,891,189	0	2,104,166	36,995,355	117.3%	100.0%	0.0%	100.0%
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2018	N	None	49,344,996	34,311,929	0	2,757,489	37,069,418	133.1%	100.0%	0.0%	100.0%
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2017	N	None	23,331,385	32,704,552	0	3,009,834	35,714,386	65.3%	71.3%	0.0%	0.0%
SOUTHERN MANATEE FCD	F	10/01/2020	N	None	52,435,551	20,358,300	1,999,587	22,857,120	45,215,007	116.0%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2019	N	None	47,720,587	16,258,038	2,002,190	23,250,577	41,510,805	115.0%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2018	N	None	42,564,666	14,148,541	1,964,249	21,743,218	37,856,008	112.4%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2017	N	None	36,627,689	14,262,995	1,772,608	18,427,842	34,463,445	106.3%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2016	N	After	30,527,026	14,027,351	1,602,339	15,156,747	30,786,437	99.2%	100.0%	100.0%	98.3%
SOUTHERN MANATEE FCD	G	10/01/2020	N	None	3,839,722	3,098,623	85,703	704,865	3,889,191	98.7%	100.0%	100.0%	93.0%
SOUTHERN MANATEE FCD	G	10/01/2019	N	None	3,673,200	2,547,278	107,533	901,864	3,556,675	103.3%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	G	10/01/2018	N	None	3,230,261	1,700,417	129,563	1,179,829	3,009,809	107.3%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	G	10/01/2017	N	None	2,799,311	1,419,477	128,484	1,094,788	2,642,749	105.9%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	G	10/01/2016	N	After	2,314,211	562,017	158,264	1,587,231	2,307,512	100.3%	100.0%	100.0%	100.0%
STARKE	F	10/01/2020	N	None	4,329,103	2,578,476	18,479	1,707,572	4,304,527	100.6%	100.0%	100.0%	100.0%
STARKE	F	10/01/2019	N	None	3,867,597	2,601,485	45,003	1,453,496	4,099,984	94.3%	100.0%	100.0%	84.0%
STARKE	F	10/01/2018	N	None	3,879,774	2,789,853	43,608	1,206,918	4,040,379	96.0%	100.0%	100.0%	86.7%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
STARKE	F	10/01/2017	N	None	3,451,344	2,784,003	58,001	939,587	3,781,591	91.3%	100.0%	100.0%	64.9%
STARKE	F	10/01/2016	N	After	2,973,468	2,659,594	352,887	470,851	3,483,332	85.4%	100.0%	88.9%	0.0%
STARKE	G	10/01/2020	N	None	10,952,168	10,882,859	175,666	1,403,336	12,461,861	87.9%	100.0%	39.5%	0.0%
STARKE	G	10/01/2019	N	None	9,730,476	10,547,169	114,033	1,241,379	11,902,581	81.8%	92.3%	0.0%	0.0%
STARKE	G	10/01/2018	N	None	9,692,060	10,863,132	70,340	1,018,612	11,952,084	81.1%	89.2%	0.0%	0.0%
STARKE	G	10/01/2017	N	None	9,635,206	11,643,644	73,448	1,034,211	12,751,303	75.6%	82.8%	0.0%	0.0%
STARKE	G	10/01/2016	N	After	8,948,321	10,933,547	529,437	1,275,903	12,738,887	70.2%	81.8%	0.0%	0.0%
STARKE	P	10/01/2020	N	None	4,628,123	4,283,135	46,307	384,376	4,713,818	98.2%	100.0%	100.0%	77.7%
STARKE	P	10/01/2019	N	None	4,469,865	3,277,744	42,170	993,420	4,313,334	103.6%	100.0%	100.0%	100.0%
STARKE	P	10/01/2018	N	None	4,331,318	2,967,185	98,725	1,157,704	4,223,614	102.6%	100.0%	100.0%	100.0%
STARKE	P	10/01/2017	N	None	4,365,275	3,004,138	100,509	1,109,899	4,214,546	103.6%	100.0%	100.0%	100.0%
STARKE	P	10/01/2016	N	After	4,018,456	2,937,862	236,621	818,744	3,993,227	100.6%	100.0%	100.0%	100.0%
SUNRISE	F	10/01/2020	N	None	151,816,631	144,143,537	11,310,523	28,778,601	184,232,661	82.4%	100.0%	67.8%	0.0%
SUNRISE	F	10/01/2019	N	None	146,249,304	147,508,319	10,144,059	24,832,755	182,485,133	80.1%	99.1%	0.0%	0.0%
SUNRISE	F	10/01/2018	N	None	146,237,269	144,321,172	9,725,128	24,937,146	178,983,446	81.7%	100.0%	19.7%	0.0%
SUNRISE	F	10/01/2017	N	None	135,548,638	132,874,088	9,975,206	28,547,723	171,397,017	79.1%	100.0%	26.8%	0.0%
SUNRISE	F	10/01/2016	N	None	120,391,017	125,399,074	9,202,306	25,980,912	160,582,292	75.0%	96.0%	0.0%	0.0%
SUNRISE	G	10/01/2020	N	After	246,227,533	243,811,677	23,116,595	68,375,854	335,304,126	73.4%	100.0%	10.5%	0.0%
SUNRISE	G	10/01/2019	N	After	224,077,061	228,058,188	22,247,198	60,089,337	310,394,723	72.2%	98.3%	0.0%	0.0%
SUNRISE	G	10/01/2018	N	After	218,551,505	216,717,245	21,264,840	62,294,853	300,276,938	72.8%	100.0%	8.6%	0.0%
SUNRISE	G	10/01/2017	N	After	198,335,210	200,434,126	20,450,806	64,002,506	284,887,438	69.6%	99.0%	0.0%	0.0%
SUNRISE	G	10/01/2016	N	After	176,026,669	181,910,989	19,693,367	70,885,977	272,490,333	64.6%	96.8%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SUNRISE	P	10/01/2020	N	After	175,186,062	170,944,626	12,061,140	52,469,551	235,475,317	74.4%	100.0%	35.2%	0.0%
SUNRISE	P	10/01/2019	N	After	158,635,415	134,447,252	14,372,873	67,322,728	216,142,853	73.4%	100.0%	100.0%	14.6%
SUNRISE	P	10/01/2018	N	After	151,246,213	127,701,797	13,508,857	58,591,783	199,802,437	75.7%	100.0%	100.0%	17.1%
SUNRISE	P	10/01/2017	N	After	138,217,216	113,656,450	13,436,416	56,441,331	183,534,197	75.3%	100.0%	100.0%	19.7%
SUNRISE	P	10/01/2016	N	After	122,661,859	108,719,671	12,513,594	50,477,956	171,711,221	71.4%	100.0%	100.0%	2.8%
SURFSIDE [GP]	G	10/01/2020	N	None	9,608,705	7,399,181	225,180	3,781,552	11,405,913	84.2%	100.0%	100.0%	52.5%
SURFSIDE [GP]	G	10/01/2019	N	None	8,974,225	4,418,237	201,395	4,964,384	9,584,016	93.6%	100.0%	100.0%	87.7%
SURFSIDE [GP]	G	10/01/2018	N	None	8,890,663	4,576,900	147,856	3,877,970	8,602,726	103.3%	100.0%	100.0%	100.0%
SURFSIDE [GP]	G	10/01/2017	N	None	8,085,564	4,422,391	206,214	3,171,634	7,800,239	103.7%	100.0%	100.0%	100.0%
SURFSIDE [GP]	G	10/01/2016	N	After	7,194,816	4,111,991	1,390,599	1,816,310	7,318,900	98.3%	100.0%	100.0%	93.2%
SURFSIDE [GP]	P	10/01/2020	N	None	16,641,024	5,684,309	105,441	9,784,270	15,574,020	106.9%	100.0%	100.0%	100.0%
SURFSIDE [GP]	P	10/01/2019	N	None	15,214,367	5,730,814	146,477	8,122,786	14,000,077	108.7%	100.0%	100.0%	100.0%
SURFSIDE [GP]	P	10/01/2018	N	None	14,418,713	5,696,901	112,902	6,868,025	12,677,828	113.7%	100.0%	100.0%	100.0%
SURFSIDE [GP]	P	10/01/2017	N	None	13,207,037	5,040,896	68,118	6,309,229	11,418,243	115.7%	100.0%	100.0%	100.0%
SURFSIDE [GP]	P	10/01/2016	N	After	11,556,635	4,183,905	1,932,935	4,138,238	10,255,078	112.7%	100.0%	100.0%	100.0%
SWEETWATER	P	10/01/2020	N	None	15,349,437	7,911,495	1,505,207	5,373,346	14,790,048	103.8%	100.0%	100.0%	100.0%
SWEETWATER	P	10/01/2019	N	After	13,124,774	8,074,237	1,209,431	4,500,263	13,783,931	95.2%	100.0%	100.0%	85.4%
SWEETWATER	P	10/01/2018	N	None	11,964,676	7,696,879	1,067,040	3,715,201	12,479,120	95.9%	100.0%	100.0%	86.2%
SWEETWATER	P	10/01/2017	N	None	10,440,895	7,568,995	899,892	3,231,782	11,700,669	89.2%	100.0%	100.0%	61.0%
SWEETWATER	P	10/01/2016	N	After	9,231,213	7,311,557	1,333,580	2,237,213	10,882,350	84.8%	100.0%	100.0%	26.2%
TALLAHASSEE [GPF]	F	10/01/2020	N	After	230,737,000	224,258,000	22,412,000	19,097,000	265,767,000	86.8%	100.0%	28.9%	0.0%
TALLAHASSEE [GPF]	F	10/01/2019	N	None	222,487,000	224,549,000	20,941,000	20,878,000	266,368,000	83.5%	99.1%	0.0%	0.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TALLAHASSEE [GPF]	F	10/01/2018	N	After	215,884,000	214,330,000	19,888,000	20,900,000	255,118,000	84.6%	100.0%	7.8%	0.0%
TALLAHASSEE [GPF]	F	10/01/2017	N	After	205,257,000	201,798,000	18,797,000	18,354,000	238,949,000	85.9%	100.0%	18.4%	0.0%
TALLAHASSEE [GPF]	F	10/01/2016	N	After	187,102,399	176,315,000	19,874,000	29,843,000	226,032,000	82.8%	100.0%	54.3%	0.0%
TALLAHASSEE [GPF]	G	10/01/2020	N	After	1,194,769,000	957,634,000	58,692,000	225,318,000	1,241,644,000	96.2%	100.0%	100.0%	79.2%
TALLAHASSEE [GPF]	G	10/01/2019	N	After	1,153,900,000	906,916,000	58,997,000	237,493,000	1,203,406,000	95.9%	100.0%	100.0%	79.2%
TALLAHASSEE [GPF]	G	10/01/2018	N	After	1,134,558,000	858,228,000	57,125,000	235,337,000	1,150,690,000	98.6%	100.0%	100.0%	93.1%
TALLAHASSEE [GPF]	G	10/01/2017	N	After	1,074,804,000	773,968,000	56,942,000	222,441,000	1,053,351,000	102.0%	100.0%	100.0%	100.0%
TALLAHASSEE [GPF]	G	10/01/2016	N	After	983,771,323	719,544,000	56,357,000	207,722,000	983,623,000	100.0%	100.0%	100.0%	100.0%
TALLAHASSEE [GPF]	P	10/01/2020	N	After	343,664,000	291,050,000	27,288,000	53,120,000	371,458,000	92.5%	100.0%	100.0%	47.7%
TALLAHASSEE [GPF]	P	10/01/2019	N	None	329,736,000	287,473,000	25,720,000	51,015,000	364,208,000	90.5%	100.0%	100.0%	32.4%
TALLAHASSEE [GPF]	P	10/01/2018	N	After	335,728,000	269,440,000	25,497,000	51,154,000	346,091,000	97.0%	100.0%	100.0%	79.7%
TALLAHASSEE [GPF]	P	10/01/2017	N	After	312,205,000	251,303,000	23,672,000	43,861,000	318,836,000	97.9%	100.0%	100.0%	84.9%
TALLAHASSEE [GPF]	P	10/01/2016	N	After	279,774,015	236,134,000	21,268,000	41,184,000	298,586,000	93.7%	100.0%	100.0%	54.3%
TAMARAC	F	10/01/2020	N	None	125,186,999	66,112,927	12,178,810	30,947,920	109,239,657	114.6%	100.0%	100.0%	100.0%
TAMARAC	F	10/01/2019	N	None	111,861,788	61,212,383	11,717,903	30,470,730	103,401,016	108.2%	100.0%	100.0%	100.0%
TAMARAC	F	10/01/2018	N	None	105,973,259	60,456,679	10,411,063	24,899,510	95,767,252	110.7%	100.0%	100.0%	100.0%
TAMARAC	F	10/01/2017	N	None	98,832,191	61,547,087	9,499,777	21,856,631	92,903,495	106.4%	100.0%	100.0%	100.0%
TAMARAC	F	10/01/2016	N	After	84,929,498	61,498,226	8,567,272	18,276,454	88,341,952	96.1%	100.0%	100.0%	81.3%
TAMARAC	G	10/01/2020	N	None	59,656,112	32,975,522	5,745,875	12,503,178	51,224,575	116.5%	100.0%	100.0%	100.0%
TAMARAC	G	10/01/2019	N	None	54,899,591	28,191,386	6,154,392	15,944,805	50,290,583	109.2%	100.0%	100.0%	100.0%
TAMARAC	G	10/01/2018	N	None	52,205,038	26,359,768	5,936,458	14,783,063	47,079,289	110.9%	100.0%	100.0%	100.0%
TAMARAC	G	10/01/2017	N	None	49,333,277	25,854,917	5,544,846	14,020,218	45,419,981	108.6%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TAMARAC	G	10/01/2016	N	After	44,843,967	24,033,649	5,266,644	12,659,073	41,959,366	106.9%	100.0%	100.0%	100.0%
TAMARAC	P	10/01/2020	N	After	5,453,359	8,886,786	0	0	8,886,786	61.4%	61.4%	0.0%	0.0%
TAMARAC	P	10/01/2019	N	None	5,229,503	9,241,932	0	0	9,241,932	56.6%	56.6%	0.0%	0.0%
TAMARAC	P	10/01/2018	N	After	5,249,599	9,449,165	0	0	9,449,165	55.6%	55.6%	0.0%	0.0%
TAMARAC	P	10/01/2017	N	None	5,057,046	9,590,971	0	0	9,590,971	52.7%	52.7%	0.0%	0.0%
TAMARAC	P	10/01/2016	N	After	4,764,956	10,667,845	0	0	10,667,845	44.7%	44.7%	0.0%	0.0%
TAMARAC - ELECTED	G	10/01/2020	N	None	60,858,351	28,693,794	7,314,145	16,390,317	52,398,256	116.1%	100.0%	100.0%	100.0%
TAMARAC - ELECTED	G	10/01/2019	N	None	55,229,412	25,124,589	7,382,029	16,352,963	48,859,581	113.0%	100.0%	100.0%	100.0%
TAMARAC - ELECTED	G	10/01/2018	N	None	50,749,143	22,240,742	7,253,643	16,358,984	45,853,369	110.7%	100.0%	100.0%	100.0%
TAMARAC - ELECTED	G	10/01/2017	N	None	45,457,198	20,768,386	6,884,522	15,182,810	42,835,718	106.1%	100.0%	100.0%	100.0%
TAMARAC - ELECTED	G	10/01/2016	N	After	38,401,166	17,920,210	6,738,131	14,487,052	39,145,393	98.1%	100.0%	100.0%	94.9%
TAMPA	G	10/01/2020	N	After	741,084,321	613,961,818	505,183	175,555,397	790,022,398	93.8%	100.0%	100.0%	72.1%
TAMPA	G	10/01/2019	N	After	715,148,873	596,815,633	432,631	162,352,109	759,600,373	94.1%	100.0%	100.0%	72.6%
TAMPA	G	01/01/2019	N	After	677,298,665	578,899,154	414,353	152,488,130	731,801,637	92.6%	100.0%	100.0%	64.3%
TAMPA	G	01/01/2018	N	None	738,837,282	570,007,221	0	147,605,460	717,612,681	103.0%	100.0%	0.0%	100.0%
TAMPA	G	01/01/2017	N	None	665,837,528	550,422,269	0	143,361,282	693,783,551	96.0%	100.0%	0.0%	80.5%
TAMPA	PF	10/01/2020	N	After	1,335,272,222	1,025,127,154	103,864,140	236,785,943	1,365,777,237	97.8%	100.0%	100.0%	87.1%
TAMPA	PF	10/01/2019	N	None	1,268,121,261	979,123,598	101,109,807	225,497,587	1,305,730,992	97.1%	100.0%	100.0%	83.3%
TAMPA	PF	10/01/2018	N	After	1,242,495,627	950,750,659	95,764,375	189,557,509	1,236,072,543	100.5%	100.0%	100.0%	100.0%
TAMPA	PF	10/01/2017	N	None	1,189,225,174	914,378,875	91,456,684	187,333,218	1,193,168,777	99.7%	100.0%	100.0%	97.9%
TAMPA	PF	10/01/2016	N	After	1,103,569,405	908,370,792	83,501,835	173,519,340	1,165,391,967	94.7%	100.0%	100.0%	64.4%
TAMPA PF (STAFF)	G	10/01/2019	N	None	1,060,134	0	21,382	565,142	586,524	180.7%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TAMPA PF (STAFF)	G	10/01/2018	N	None	914,447	0	0	473,397	473,397	193.2%	100.0%	0.0%	100.0%
TARPON SPRINGS	F	10/01/2020	N	After	29,456,194	23,625,955	1,742,345	5,007,706	30,376,006	97.0%	100.0%	100.0%	81.6%
TARPON SPRINGS	F	10/01/2019	N	After	27,213,814	23,129,916	1,272,219	4,170,693	28,572,828	95.2%	100.0%	100.0%	67.4%
TARPON SPRINGS	F	10/01/2018	N	None	26,723,404	20,289,418	1,657,891	4,722,702	26,670,011	100.2%	100.0%	100.0%	100.0%
TARPON SPRINGS	F	10/01/2017	N	None	24,750,179	20,246,464	1,508,586	4,376,415	26,131,465	94.7%	100.0%	100.0%	68.4%
TARPON SPRINGS	F	10/01/2016	N	After	22,252,732	19,309,739	1,458,915	4,291,893	25,060,547	88.8%	100.0%	100.0%	34.6%
TARPON SPRINGS	P	10/01/2020	N	After	29,469,346	21,339,546	2,296,547	8,222,902	31,858,995	92.5%	100.0%	100.0%	70.9%
TARPON SPRINGS	P	10/01/2019	N	None	29,009,102	20,355,298	2,193,296	7,955,540	30,504,134	95.1%	100.0%	100.0%	81.2%
TARPON SPRINGS	P	10/01/2018	N	None	29,396,122	20,505,723	1,972,982	6,647,264	29,125,969	100.9%	100.0%	100.0%	100.0%
TARPON SPRINGS	P	10/01/2017	N	After	27,356,897	18,660,459	1,815,284	6,015,049	26,490,792	103.3%	100.0%	100.0%	100.0%
TARPON SPRINGS	P	10/01/2016	N	After	24,954,974	15,783,054	1,889,891	6,559,120	24,232,065	103.0%	100.0%	100.0%	100.0%
TAVARES	F	10/01/2020	N	After	9,459,979	2,252,049	517,018	4,442,411	7,211,478	131.2%	100.0%	100.0%	100.0%
TAVARES	F	10/01/2019	N	After	8,281,105	2,323,517	483,223	3,914,589	6,721,329	123.2%	100.0%	100.0%	100.0%
TAVARES	F	10/01/2018	N	After	7,777,088	2,364,198	452,564	3,397,781	6,214,543	125.1%	100.0%	100.0%	100.0%
TAVARES	F	10/01/2017	N	None	7,064,292	2,232,282	408,733	2,570,634	5,211,649	135.5%	100.0%	100.0%	100.0%
TAVARES	F	10/01/2016	N	After	6,208,594	2,222,535	391,966	2,222,431	4,836,932	128.4%	100.0%	100.0%	100.0%
TAVARES	P	10/01/2020	N	After	14,926,145	11,846,169	1,167,379	1,356,038	14,369,586	103.9%	100.0%	100.0%	100.0%
TAVARES	P	10/01/2019	N	None	13,332,949	10,138,937	1,272,750	1,988,201	13,399,888	99.5%	100.0%	100.0%	96.6%
TAVARES	P	10/01/2018	N	After	12,786,475	9,156,485	1,241,654	2,067,309	12,465,448	102.6%	100.0%	100.0%	100.0%
TAVARES	P	10/01/2017	N	None	11,867,380	6,888,488	1,470,039	2,924,511	11,283,038	105.2%	100.0%	100.0%	100.0%
TAVARES	P	10/01/2016	N	After	10,889,684	5,710,981	1,563,099	3,483,738	10,757,818	101.2%	100.0%	100.0%	100.0%
TEMPLE TERRACE	F	10/01/2020	N	After	30,940,619	25,769,939	2,795,765	8,755,712	37,321,416	82.9%	100.0%	100.0%	27.1%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TEMPLE TERRACE	F	10/01/2019	N	None	28,331,242	23,077,377	2,733,058	8,175,822	33,986,257	83.4%	100.0%	100.0%	30.8%
TEMPLE TERRACE	F	10/01/2018	N	None	26,787,482	21,921,280	2,588,574	7,263,682	31,773,536	84.3%	100.0%	100.0%	31.4%
TEMPLE TERRACE	F	10/01/2017	N	None	23,860,977	21,745,571	2,257,453	5,816,777	29,819,801	80.0%	100.0%	93.7%	0.0%
TEMPLE TERRACE	F	10/01/2016	N	After	20,893,327	21,456,011	1,944,057	4,540,361	27,940,429	74.8%	97.4%	0.0%	0.0%
TEMPLE TERRACE	P	10/01/2020	N	After	31,202,414	38,792,428	2,176,893	5,779,975	46,749,296	66.7%	80.4%	0.0%	0.0%
TEMPLE TERRACE	P	10/01/2019	N	After	28,665,956	38,571,878	1,957,168	5,148,815	45,677,861	62.8%	74.3%	0.0%	0.0%
TEMPLE TERRACE	P	10/01/2018	N	After	27,599,494	39,506,438	1,789,405	3,978,669	45,274,512	61.0%	69.9%	0.0%	0.0%
TEMPLE TERRACE	P	10/01/2017	N	After	25,265,769	36,641,548	2,082,543	4,733,138	43,457,229	58.1%	69.0%	0.0%	0.0%
TEMPLE TERRACE	P	10/01/2016	N	After	22,152,013	34,983,814	2,008,557	4,320,458	41,312,829	53.6%	63.3%	0.0%	0.0%
TEQUESTA	G	10/01/2020	N	After	7,129,156	2,649,448	862,645	2,186,135	5,698,228	125.1%	100.0%	100.0%	100.0%
TEQUESTA	G	10/01/2019	N	After	6,211,730	2,423,805	844,357	2,032,574	5,300,736	117.2%	100.0%	100.0%	100.0%
TEQUESTA	G	10/01/2018	N	None	5,708,753	2,149,087	740,881	1,791,415	4,681,383	121.9%	100.0%	100.0%	100.0%
TEQUESTA	G	10/01/2017	N	None	4,935,148	908,441	903,325	2,304,119	4,115,885	119.9%	100.0%	100.0%	100.0%
TEQUESTA	G	10/01/2016	N	After	4,015,694	318,019	885,621	2,308,528	3,512,168	114.3%	100.0%	100.0%	100.0%
TEQUESTA [PF]	F	10/01/2020	N	After	13,058,965	5,388,432	923,035	5,735,745	12,047,212	108.4%	100.0%	100.0%	100.0%
TEQUESTA [PF]	F	10/01/2019	N	After	11,572,288	5,354,065	833,224	5,013,223	11,200,512	103.3%	100.0%	100.0%	100.0%
TEQUESTA [PF]	F	10/01/2018	N	After	10,877,527	5,194,921	738,598	4,215,821	10,149,340	107.2%	100.0%	100.0%	100.0%
TEQUESTA [PF]	F	10/01/2017	N	None	10,055,100	3,032,332	845,980	5,287,603	9,165,915	109.7%	100.0%	100.0%	100.0%
TEQUESTA [PF]	F	10/01/2016	N	After	8,827,021	2,977,991	768,269	4,509,467	8,255,727	106.9%	100.0%	100.0%	100.0%
TEQUESTA [PF]	P	10/01/2020	N	After	6,171,161	1,184,000	385,652	1,572,253	3,141,905	196.4%	100.0%	100.0%	100.0%
TEQUESTA [PF]	P	10/01/2019	N	None	5,649,465	1,302,160	311,466	1,343,865	2,957,491	191.0%	100.0%	100.0%	100.0%
TEQUESTA [PF]	P	10/01/2018	N	After	4,246,463	925,761	208,863	1,394,982	2,529,606	167.9%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TEQUESTA [PF]	P	10/01/2017	N	None	3,754,955	873,357	177,525	813,770	1,864,652	201.4%	100.0%	100.0%	100.0%
TEQUESTA [PF]	P	10/01/2016	N	After	3,386,147	930,272	141,578	602,921	1,674,771	202.2%	100.0%	100.0%	100.0%
TITUSVILLE	G	10/01/2020	N	After	61,693,517	50,879,831	1,917,349	11,028,516	63,825,696	96.7%	100.0%	100.0%	80.7%
TITUSVILLE	G	10/01/2019	N	None	61,671,200	47,765,654	1,823,359	12,707,192	62,296,205	99.0%	100.0%	100.0%	95.1%
TITUSVILLE	G	10/01/2018	N	After	61,691,922	45,272,715	1,703,897	14,237,906	61,214,518	100.8%	100.0%	100.0%	100.0%
TITUSVILLE	G	10/01/2017	N	None	58,318,169	43,987,195	1,474,917	13,158,034	58,620,146	99.5%	100.0%	100.0%	97.7%
TITUSVILLE	G	10/01/2016	N	After	53,281,167	44,739,379	1,269,536	12,454,645	58,463,560	91.1%	100.0%	100.0%	58.4%
TITUSVILLE	PF	10/01/2020	N	After	64,798,226	56,829,903	3,888,798	7,659,766	68,378,467	94.8%	100.0%	100.0%	53.3%
TITUSVILLE	PF	10/01/2019	N	None	62,470,577	51,499,392	4,266,690	9,912,187	65,678,269	95.1%	100.0%	100.0%	67.6%
TITUSVILLE	PF	10/01/2018	N	After	62,247,917	50,704,193	4,060,362	8,926,702	63,691,257	97.7%	100.0%	100.0%	83.8%
TITUSVILLE	PF	10/01/2017	N	None	58,443,173	48,743,788	3,880,898	8,518,689	61,143,375	95.6%	100.0%	100.0%	68.3%
TITUSVILLE	PF	10/01/2016	N	After	53,173,633	49,419,563	3,564,974	7,906,043	60,890,580	87.3%	100.0%	100.0%	2.4%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2020	N	After	169,070,897	105,877,205	17,449,557	31,119,335	154,446,097	109.5%	100.0%	100.0%	100.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2019	N	None	156,250,404	98,222,631	18,277,293	31,542,900	148,042,824	105.5%	100.0%	100.0%	100.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2018	N	After	152,857,258	87,278,801	20,024,721	31,651,965	138,955,487	110.0%	100.0%	100.0%	100.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2017	N	After	144,190,701	83,265,239	19,434,985	26,131,166	128,831,390	111.9%	100.0%	100.0%	100.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2016	N	After	130,924,844	69,432,197	0	48,829,685	118,261,882	110.7%	100.0%	0.0%	100.0%
UMATILLA	P	10/01/2020	N	None	2,247,059	578,649	26,118	493,798	1,098,565	204.5%	100.0%	100.0%	100.0%
UMATILLA	P	10/01/2019	N	None	2,126,521	598,527	18,470	445,120	1,062,117	200.2%	100.0%	100.0%	100.0%
UMATILLA	P	10/01/2018	N	None	2,036,542	507,659	18,774	423,939	950,372	214.3%	100.0%	100.0%	100.0%
UMATILLA	P	10/01/2016	N	After	1,705,205	522,840	14,392	274,457	811,689	210.1%	100.0%	100.0%	100.0%
VALPARAISO	PF	10/01/2020	N	None	3,290,754	747,151	0	1,080,346	1,827,497	180.1%	100.0%	0.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
VALPARAISO	PF	10/01/2019	N	None	3,038,061	779,507	0	936,329	1,715,836	177.1%	100.0%	0.0%	100.0%
VALPARAISO	PF	10/01/2018	N	None	2,852,643	782,819	0	798,968	1,581,787	180.3%	100.0%	0.0%	100.0%
VALPARAISO	PF	10/01/2017	N	After	2,602,756	423,975	0	986,532	1,410,507	184.5%	100.0%	0.0%	100.0%
VALPARAISO	PF	10/01/2016	N	After	2,231,926	339,858	0	840,564	1,180,422	189.1%	100.0%	0.0%	100.0%
VENICE	F	10/01/2020	N	After	28,285,554	30,934,265	2,286,651	10,656,462	43,877,378	64.5%	91.4%	0.0%	0.0%
VENICE	F	10/01/2019	N	None	26,316,843	29,232,846	2,290,197	10,025,445	41,548,488	63.3%	90.0%	0.0%	0.0%
VENICE	F	10/01/2018	N	None	25,638,237	29,317,906	2,165,022	8,600,100	40,083,028	64.0%	87.4%	0.0%	0.0%
VENICE	F	10/01/2017	N	None	22,991,416	29,495,358	2,044,066	8,103,371	39,642,795	58.0%	77.9%	0.0%	0.0%
VENICE	F	10/01/2016	N	After	19,973,427	29,103,805	1,926,013	7,326,343	38,356,161	52.1%	68.6%	0.0%	0.0%
VENICE	P	10/01/2020	N	After	41,462,650	42,161,781	436,050	2,406,300	45,004,131	92.1%	98.3%	0.0%	0.0%
VENICE	P	10/01/2019	N	After	37,905,895	41,132,267	407,339	1,691,013	43,230,619	87.7%	92.2%	0.0%	0.0%
VENICE	P	10/01/2018	N	None	38,966,127	41,686,840	380,624	1,601,453	43,668,917	89.2%	93.5%	0.0%	0.0%
VENICE	P	10/01/2017	N	None	36,180,611	39,114,242	443,592	2,273,713	41,831,547	86.5%	92.5%	0.0%	0.0%
VENICE	P	10/01/2016	N	After	32,717,933	37,247,630	534,557	3,007,212	40,789,399	80.2%	87.8%	0.0%	0.0%
VERO BEACH	F	10/01/2020	N	After	7,048,190	7,380,709	0	0	7,380,709	95.5%	95.5%	0.0%	0.0%
VERO BEACH	F	10/01/2019	N	None	7,618,187	8,098,295	0	0	8,098,295	94.1%	94.1%	0.0%	0.0%
VERO BEACH	F	10/01/2018	N	None	7,935,652	8,456,173	0	0	8,456,173	93.8%	93.8%	0.0%	0.0%
VERO BEACH	F	10/01/2017	N	None	7,846,410	8,542,522	0	0	8,542,522	91.9%	91.9%	0.0%	0.0%
VERO BEACH	F	10/01/2016	N	After	7,450,456	8,620,638	0	0	8,620,638	86.4%	86.4%	0.0%	0.0%
VERO BEACH	G	10/01/2020	N	None	99,243,248	88,660,667	3,480,218	19,825,134	111,966,019	88.6%	100.0%	100.0%	35.8%
VERO BEACH	G	10/01/2019	N	None	96,425,798	87,513,048	3,710,828	21,666,273	112,890,149	85.4%	100.0%	100.0%	24.0%
VERO BEACH	G	10/01/2018	N	None	87,862,773	79,008,413	4,713,018	28,410,737	112,132,168	78.4%	100.0%	100.0%	14.6%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
VERO BEACH	G	10/01/2017	N	None	83,566,338	77,667,846	4,801,021	29,207,686	111,676,553	74.8%	100.0%	100.0%	3.8%
VERO BEACH	G	10/01/2016	N	After	76,932,732	75,866,010	4,878,585	30,073,437	110,818,032	69.4%	100.0%	21.9%	0.0%
VERO BEACH	P	10/01/2020	N	After	47,850,680	33,846,977	1,652,048	11,618,532	47,117,557	101.6%	100.0%	100.0%	100.0%
VERO BEACH	P	10/01/2019	N	None	43,697,335	32,649,080	1,515,598	11,061,372	45,226,050	96.6%	100.0%	100.0%	86.2%
VERO BEACH	P	10/01/2018	N	None	43,682,138	32,818,518	1,334,270	9,908,883	44,061,671	99.1%	100.0%	100.0%	96.2%
VERO BEACH	P	10/01/2017	N	None	40,539,658	28,673,818	1,405,123	11,402,897	41,481,838	97.7%	100.0%	100.0%	91.7%
VERO BEACH	P	10/01/2016	N	None	37,176,637	27,586,555	1,342,506	10,995,655	39,924,716	93.1%	100.0%	100.0%	75.0%
VILLAGE OF NORTH PALM BEACH	G	10/01/2020	N	After	17,990,079	12,848,645	762,846	3,569,714	17,181,205	104.7%	100.0%	100.0%	100.0%
VILLAGE OF NORTH PALM BEACH	G	10/01/2019	N	None	16,970,487	12,075,659	774,210	4,160,301	17,010,170	99.8%	100.0%	100.0%	99.0%
VILLAGE OF NORTH PALM BEACH	G	10/01/2018	N	None	16,399,189	9,404,910	1,017,775	5,826,116	16,248,801	100.9%	100.0%	100.0%	100.0%
VILLAGE OF NORTH PALM BEACH	G	10/01/2017	N	None	15,148,684	8,941,755	1,000,465	5,607,877	15,550,097	97.4%	100.0%	100.0%	92.8%
VILLAGE OF NORTH PALM BEACH	G	10/01/2016	N	After	13,500,269	8,131,275	970,613	5,481,079	14,582,967	92.6%	100.0%	100.0%	80.2%
VILLAGE OF NORTH PALM BEACH	PF	10/01/2020	N	After	28,181,159	13,840,833	1,539,063	9,649,080	25,028,976	112.6%	100.0%	100.0%	100.0%
VILLAGE OF NORTH PALM BEACH	PF	10/01/2019	N	After	26,307,280	10,799,594	1,491,394	12,195,278	24,486,266	107.4%	100.0%	100.0%	100.0%
VILLAGE OF NORTH PALM BEACH	PF	10/01/2018	N	After	25,015,306	10,080,425	1,334,672	10,686,154	22,101,251	113.2%	100.0%	100.0%	100.0%
VILLAGE OF NORTH PALM BEACH	PF	10/01/2017	N	After	22,853,856	9,961,873	1,116,152	9,065,453	20,143,478	113.5%	100.0%	100.0%	100.0%
VILLAGE OF NORTH PALM BEACH	PF	10/01/2016	N	After	19,934,073	9,098,133	977,950	8,575,834	18,651,917	106.9%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	G	10/01/2020	N	None	29,082,299	18,798,284	585,704	6,679,409	26,063,397	111.6%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	G	10/01/2019	N	None	27,075,734	20,101,396	530,387	6,029,660	26,661,443	101.6%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	G	10/01/2018	N	None	26,551,744	19,121,740	526,675	5,547,466	25,195,881	105.4%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	G	10/01/2017	N	None	24,406,511	17,075,745	568,436	5,669,430	23,313,611	104.7%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	G	10/01/2016	N	None	21,853,722	16,125,832	528,509	5,119,506	21,773,847	100.4%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
VILLAGE OF PALM SPRINGS	PF	10/01/2020	N	None	35,217,022	22,295,786	0	10,327,920	32,623,706	107.9%	100.0%	0.0%	100.0%
VILLAGE OF PALM SPRINGS	PF	10/01/2019	N	After	31,978,903	20,992,859	1,131,440	7,734,558	29,858,857	107.1%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	PF	10/01/2018	N	None	29,880,834	21,088,570	0	7,805,399	28,893,969	103.4%	100.0%	0.0%	100.0%
VILLAGE OF PALM SPRINGS	PF	10/01/2017	N	After	26,673,003	18,758,026	1,074,467	6,874,557	26,707,050	99.9%	100.0%	100.0%	99.5%
VILLAGE OF PALM SPRINGS	PF	10/01/2016	N	After	23,068,150	16,297,324	1,103,130	7,453,952	24,854,406	92.8%	100.0%	100.0%	76.0%
VOLUSIA COUNTY (VOL)	F	10/01/2019	N	None	5,219,225	1,613,417	0	119,332	1,732,749	301.2%	100.0%	0.0%	100.0%
VOLUSIA COUNTY (VOL)	F	10/01/2017	N	None	4,133,596	1,612,988	0	107,110	1,720,098	240.3%	100.0%	0.0%	100.0%
WAUCHULA	GP	10/01/2020	N	None	20,206,933	9,561,638	2,075,112	2,954,589	14,591,339	138.5%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2019	N	None	19,503,651	9,036,953	2,046,070	3,012,435	14,095,458	138.4%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2018	N	None	19,010,433	9,171,843	1,827,206	2,494,187	13,493,236	140.9%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2017	N	None	18,027,396	8,631,510	1,679,969	2,214,990	12,526,469	143.9%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2016	N	After	15,931,492	8,757,331	1,542,018	1,858,081	12,157,430	131.0%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2020	N	After	21,298,301	3,341,285	772,788	11,184,225	15,298,298	139.2%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2019	N	After	18,507,945	1,653,823	743,121	11,641,374	14,038,318	131.8%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2018	N	After	16,731,145	1,573,888	655,656	9,419,697	11,649,241	143.6%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2017	N	None	14,630,442	1,509,449	575,401	7,951,896	10,036,746	145.8%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2016	N	After	12,220,633	1,459,296	500,270	6,795,460	8,755,026	139.6%	100.0%	100.0%	100.0%
WEST MELBOURNE	P	10/01/2020	N	After	17,507,833	11,017,620	1,348,484	3,100,954	15,467,058	113.2%	100.0%	100.0%	100.0%
WEST MELBOURNE	P	10/01/2019	N	None	15,705,657	9,829,800	1,340,450	3,187,514	14,357,764	109.4%	100.0%	100.0%	100.0%
WEST MELBOURNE	P	10/01/2018	N	After	15,258,422	8,946,408	1,293,847	3,371,988	13,612,243	112.1%	100.0%	100.0%	100.0%
WEST MELBOURNE	P	10/01/2017	N	None	13,690,884	8,289,857	1,151,279	2,664,254	12,105,390	113.1%	100.0%	100.0%	100.0%
WEST MELBOURNE	P	10/01/2016	N	After	11,738,917	8,064,172	962,605	2,144,222	11,170,999	105.1%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WEST PALM BEACH	F	09/30/2020	N	None	252,230,683	233,467,835	27,803,927	55,441,493	316,713,255	79.6%	100.0%	67.5%	0.0%
WEST PALM BEACH	F	09/30/2019	N	After	233,874,933	226,725,977	25,724,044	50,083,504	302,533,525	77.3%	100.0%	27.8%	0.0%
WEST PALM BEACH	F	09/30/2018	N	After	227,717,241	225,271,991	23,798,567	46,430,716	295,501,274	77.1%	100.0%	10.3%	0.0%
WEST PALM BEACH	F	09/30/2017	N	None	207,273,396	215,290,535	21,606,508	39,216,002	276,113,045	75.1%	96.3%	0.0%	0.0%
WEST PALM BEACH	G	09/30/2020	N	After	45,778,034	36,548,108	1,099,962	4,593,399	42,241,469	108.4%	100.0%	100.0%	100.0%
WEST PALM BEACH	G	09/30/2019	N	None	45,801,302	36,121,994	1,131,492	4,514,929	41,768,415	109.7%	100.0%	100.0%	100.0%
WEST PALM BEACH	G	09/30/2018	N	None	47,300,688	36,125,600	1,129,576	4,075,431	41,330,607	114.4%	100.0%	100.0%	100.0%
WEST PALM BEACH	G	09/30/2017	N	None	41,833,944	34,091,989	1,436,361	5,366,301	40,894,651	102.3%	100.0%	100.0%	100.0%
WEST PALM BEACH	P	09/30/2020	N	After	400,055,406	317,177,727	23,038,038	62,027,523	402,243,288	99.5%	100.0%	100.0%	96.5%
WEST PALM BEACH	P	09/30/2019	N	After	383,442,225	302,348,273	22,602,328	58,980,740	383,931,341	99.9%	100.0%	100.0%	99.2%
WEST PALM BEACH	P	09/30/2018	N	After	384,460,632	283,910,900	21,750,424	53,350,906	359,012,230	107.1%	100.0%	100.0%	100.0%
WEST PALM BEACH	P	09/30/2017	N	After	361,249,258	272,767,551	20,062,995	44,129,899	336,960,445	107.2%	100.0%	100.0%	100.0%
WILLISTON	G	10/01/2020	N	None	4,850,355	2,235,114	0	804,560	3,039,674	159.6%	100.0%	0.0%	100.0%
WILLISTON	G	10/01/2019	N	None	4,722,544	2,650,535	0	667,249	3,317,784	142.3%	100.0%	0.0%	100.0%
WILLISTON	G	10/01/2018	N	None	4,686,232	2,673,478	0	632,778	3,306,256	141.7%	100.0%	0.0%	100.0%
WILLISTON	G	10/01/2017	N	None	4,630,505	2,781,038	0	626,905	3,407,943	135.9%	100.0%	0.0%	100.0%
WILLISTON	G	10/01/2016	N	After	4,393,242	2,609,526	0	936,326	3,545,852	123.9%	100.0%	0.0%	100.0%
WILLISTON	P	10/01/2020	N	None	2,624,675	1,274,375	0	903,942	2,178,317	120.5%	100.0%	0.0%	100.0%
WILLISTON	P	10/01/2019	N	None	2,692,252	1,549,174	0	743,092	2,292,266	117.4%	100.0%	0.0%	100.0%
WILLISTON	P	10/01/2018	N	None	2,514,158	1,505,427	0	626,855	2,132,282	117.9%	100.0%	0.0%	100.0%
WILLISTON	P	10/01/2017	N	After	2,310,648	1,198,328	0	755,060	1,953,388	118.3%	100.0%	0.0%	100.0%
WILLISTON	P	10/01/2016	N	After	1,954,919	998,080	0	778,665	1,776,745	110.0%	100.0%	0.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WILTON MANORS (VOL)	F	10/01/2020	N	After	1,354,673	1,410,373	0	249,168	1,659,541	81.6%	96.1%	0.0%	0.0%
WILTON MANORS (VOL)	F	10/01/2019	N	None	1,299,748	1,447,857	0	250,513	1,698,370	76.5%	89.8%	0.0%	0.0%
WILTON MANORS (VOL)	F	10/01/2018	N	None	1,266,199	1,442,088	0	244,250	1,686,338	75.1%	87.8%	0.0%	0.0%
WILTON MANORS (VOL)	F	10/01/2017	N	None	1,107,866	1,404,417	0	237,727	1,642,144	67.5%	78.9%	0.0%	0.0%
WILTON MANORS (VOL)	F	10/01/2016	N	After	1,528,157	1,409,825	0	230,953	1,640,778	93.1%	100.0%	0.0%	51.2%
WILTON MANORS [GP]	G	10/01/2020	N	None	12,641,406	15,721,955	388,935	1,224,377	17,335,267	72.9%	80.4%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2019	N	After	12,587,744	15,416,259	459,384	1,529,185	17,404,828	72.3%	81.7%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2018	N	After	13,306,118	15,501,359	435,726	1,512,541	17,449,626	76.3%	85.8%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2017	N	None	11,937,863	14,605,182	653,755	2,187,942	17,446,879	68.4%	81.7%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2016	N	After	11,386,312	14,357,963	679,060	2,471,173	17,508,196	65.0%	79.3%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2020	N	None	14,996,607	18,332,858	321,724	2,096,328	20,750,910	72.3%	81.8%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2019	N	After	14,585,619	18,310,195	300,418	1,894,574	20,505,187	71.1%	79.7%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2018	N	After	15,226,625	18,570,314	279,359	1,652,428	20,502,101	74.3%	82.0%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2017	N	None	13,225,025	18,270,404	258,621	1,347,293	19,876,318	66.5%	72.4%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2016	N	After	12,297,443	18,463,965	238,827	1,118,480	19,821,272	62.0%	66.6%	0.0%	0.0%
WINTER GARDEN	G	10/01/2020	N	After	32,158,659	19,390,632	1,236,022	10,823,306	31,449,960	102.3%	100.0%	100.0%	100.0%
WINTER GARDEN	G	10/01/2019	N	None	30,162,070	17,302,077	1,070,361	10,678,298	29,050,736	103.8%	100.0%	100.0%	100.0%
WINTER GARDEN	G	10/01/2018	N	None	29,226,753	16,954,400	930,260	9,370,117	27,254,777	107.2%	100.0%	100.0%	100.0%
WINTER GARDEN	G	10/01/2017	N	None	26,895,165	14,752,459	812,509	9,613,555	25,178,523	106.8%	100.0%	100.0%	100.0%
WINTER GARDEN	G	10/01/2016	N	After	24,622,751	13,593,851	642,682	7,842,754	22,079,287	111.5%	100.0%	100.0%	100.0%
WINTER GARDEN	PF	10/01/2020	N	After	48,904,839	21,315,380	1,967,252	14,021,035	37,303,667	131.1%	100.0%	100.0%	100.0%
WINTER GARDEN	PF	10/01/2019	N	None	44,384,637	21,714,411	1,678,016	11,857,391	35,249,818	125.9%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WINTER GARDEN	PF	10/01/2018	N	None	42,310,652	20,692,781	1,470,144	10,491,132	32,654,057	129.6%	100.0%	100.0%	100.0%
WINTER GARDEN	PF	10/01/2017	N	None	37,909,110	19,703,282	1,370,233	9,518,582	30,592,097	123.9%	100.0%	100.0%	100.0%
WINTER GARDEN	PF	10/01/2016	N	After	33,986,108	17,023,395	1,242,191	9,784,216	28,049,802	121.2%	100.0%	100.0%	100.0%
WINTER HAVEN	F	10/01/2020	N	After	35,029,693	23,215,784	3,507,258	9,871,268	36,594,310	95.7%	100.0%	100.0%	84.1%
WINTER HAVEN	F	10/01/2019	N	After	33,594,129	22,052,311	3,402,181	8,974,062	34,428,554	97.6%	100.0%	100.0%	90.7%
WINTER HAVEN	F	10/01/2018	N	None	32,131,669	20,328,864	3,288,315	6,903,137	30,520,316	105.3%	100.0%	100.0%	100.0%
WINTER HAVEN	F	10/01/2017	N	None	30,230,720	20,450,488	3,157,747	6,142,381	29,750,616	101.6%	100.0%	100.0%	100.0%
WINTER HAVEN	F	10/01/2016	N	After	26,966,776	18,050,114	3,106,694	6,899,578	28,056,386	96.1%	100.0%	100.0%	84.2%
WINTER HAVEN	G	10/01/2020	N	After	72,911,978	69,663,807	5,146,820	9,364,470	84,175,097	86.6%	100.0%	63.1%	0.0%
WINTER HAVEN	G	10/01/2019	N	After	73,119,585	68,224,089	5,149,449	9,713,025	83,086,563	88.0%	100.0%	95.1%	0.0%
WINTER HAVEN	G	10/01/2018	N	After	73,328,575	66,156,612	5,305,824	9,679,129	81,141,565	90.4%	100.0%	100.0%	19.3%
WINTER HAVEN	G	10/01/2017	N	After	68,259,554	60,900,680	5,734,821	11,245,574	77,881,075	87.6%	100.0%	100.0%	14.4%
WINTER HAVEN	G	10/01/2016	N	After	61,304,787	54,863,357	6,042,137	13,183,443	74,088,937	82.7%	100.0%	100.0%	3.0%
WINTER HAVEN	P	10/01/2020	N	After	37,078,995	29,008,707	2,246,808	5,928,675	37,184,190	99.7%	100.0%	100.0%	98.2%
WINTER HAVEN	P	10/01/2019	N	After	34,927,859	28,400,578	2,257,826	5,667,305	36,325,709	96.2%	100.0%	100.0%	75.3%
WINTER HAVEN	P	10/01/2018	N	None	34,929,721	25,961,606	2,317,064	5,327,059	33,605,729	103.9%	100.0%	100.0%	100.0%
WINTER HAVEN	P	10/01/2017	N	None	32,404,167	23,672,552	2,388,639	5,971,242	32,032,433	101.2%	100.0%	100.0%	100.0%
WINTER HAVEN	P	10/01/2016	N	After	29,725,881	21,181,530	2,483,444	7,063,692	30,728,666	96.7%	100.0%	100.0%	85.8%
WINTER PARK	F	10/01/2020	N	None	64,642,776	49,118,444	513,794	14,439,843	64,072,081	100.9%	100.0%	100.0%	100.0%
WINTER PARK	F	10/01/2019	N	None	58,581,819	42,535,631	399,136	16,361,823	59,296,590	98.8%	100.0%	100.0%	95.6%
WINTER PARK	F	10/01/2018	N	After	56,504,495	38,542,423	3,827,607	14,532,283	56,902,313	99.3%	100.0%	100.0%	97.3%
WINTER PARK	F	10/01/2017	N	None	54,254,764	37,697,087	353,531	15,643,234	53,693,852	101.0%	100.0%	100.0%	100.0%

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APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2021

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 Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WINTER PARK	F	10/01/2016	N	After	49,659,796	35,635,859	3,513,030	12,186,116	51,335,005	96.7%	100.0%	100.0%	86.3%
WINTER PARK	P	10/01/2020	N	None	58,745,635	53,738,753	497,266	11,485,894	65,721,913	89.4%	100.0%	100.0%	39.3%
WINTER PARK	P	10/01/2019	N	After	54,045,340	50,062,578	480,202	12,096,976	62,639,756	86.3%	100.0%	100.0%	29.0%
WINTER PARK	P	10/01/2018	N	After	52,463,629	48,545,396	2,523,493	10,169,557	61,238,446	85.7%	100.0%	100.0%	13.7%
WINTER PARK	P	10/01/2017	N	None	49,553,447	45,134,028	2,602,744	9,022,789	56,759,561	87.3%	100.0%	100.0%	20.1%
WINTER PARK	P	10/01/2016	N	After	44,965,793	44,009,796	2,512,211	8,309,559	54,831,566	82.0%	100.0%	38.1%	0.0%
WINTER SPRINGS	GPF	10/01/2020	N	None	58,544,989	54,090,308	0	9,767,706	63,858,014	91.7%	100.0%	0.0%	45.6%
WINTER SPRINGS	GPF	10/01/2019	N	None	54,713,697	49,411,110	0	11,462,703	60,873,813	89.9%	100.0%	0.0%	46.3%
WINTER SPRINGS	GPF	10/01/2018	N	None	53,431,514	42,043,974	2,548,169	13,338,097	57,930,240	92.2%	100.0%	100.0%	66.3%
WINTER SPRINGS	GPF	10/01/2017	N	After	48,091,584	37,916,519	0	16,617,776	54,534,295	88.2%	100.0%	0.0%	61.2%
WINTER SPRINGS	GPF	10/01/2016	N	After	42,027,234	34,599,841	2,718,646	12,492,938	49,811,425	84.4%	100.0%	100.0%	37.7%

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.

Headings	Information Provided
City or District	Plan Sponsor (Name of City, Special District, or School Board).
TYP SYS	Type of Retirement System: • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
Funding Method	The actuarial cost funding method may be one of the following: * 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
Plan Yr Ended	Date <i>plan year ended</i> of the valuation date shown.

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Salary Assmp	Annual salary increase assumption percent.
Salary Actual	Actual salary increase percent.
Int Assump	Annual interest assumption percent.
AV Actual	Actual interest return percent on the basis of actuarial value of assets.
MV Actual	Actual interest return percent on the basis of market value of assets.
Pr Gr Assump	Annual payroll growth assumption percent for the purpose of financing any Unfunded Actuarial Accrued Liability (UAAL).
<u>Retirement Age Assumption:</u>	
YR	Assumed retirement <i>age</i> .
Description	Full description of the retirement age and/or service assumption.

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APPENDIX E - Actuarial Data - 9/30/2021

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption	YR Description
ALACHUA COUNTY LIBRARY		G 10/01/2020	EAN	09/30/2020	2.8	4.20	6.75	8.84	11.28	0.00	VR	NR DATE
ALACHUA COUNTY SCHOOL BOARD		ERP 07/01/2020	EAN	06/30/2020	0	0.00	6.50	2.33	2.33	0.00	NA	NA
ALTAMONTE SPRINGS		G 10/01/2020	EAN	09/30/2020	4.24	7.74	7.25	13.49	13.49	0.00	VR	NRD
ALTAMONTE SPRINGS		P 10/01/2020	EAN	09/30/2020	4.03	4.12	7.25	13.89	13.89	0.00	VR	NRD
APOPKA		F 10/01/2020	EAN	09/30/2020	5.50	8.48	7.00	8.55	9.62	4.50	VR	"The earlier of attainment of age 55 w/ 10 years of credited service, or 22 years of credited servi
APOPKA		G 10/01/2020	EAN	09/30/2020	5.50	5.10	7.00	8.59	9.62	3.23	VR	"Age 57 w/ 5 years of credited service. Also, any member who has reached Normal Retirement is assum
APOPKA		P 10/01/2020	EAN	09/30/2020	5.50	3.59	7.00	8.52	9.52	3.12	VR	"For participants w/ 10-19 Years of Service, 5% starting at ages 40-44 & increasing 1% at age 45 an
ARCADIA		G 01/01/2021	EAN	12/31/2020	4.50	8.90	6.00	7.20	7.20	0.00	65	NR DATE
ARCADIA		PF 10/01/2020	EAN	09/30/2020	11.74	1.98	6.75	7.70	8.73	0.00	55	VARIABLE RATES
ATLANTIC BEACH		G 10/01/2020	EAN	09/30/2020	5.13	4.98	6.75	6.68	5.55	0.00	VR	"Starting from age 60, 30% for 1 year, 20% for 1 year, 15% for 3 years, 30% for one year, 40% for o
ATLANTIC BEACH		P 10/01/2020	EAN	09/30/2020	6.13	12.84	6.75	5.93	4.10	3.50	VR	varying from 10% to 100% by year of eligibility
ATLANTIS		P 10/01/2020	EAN	09/30/2020	0	0.00	7.69	7.47	6.03	0.00	0	0
AUBURNDALE		F 10/01/2020	EAN	09/30/2020	7.25	2.67	7.50	8.44	9.83	1.65	VR	VARIABLE RATES
AUBURNDALE		G 10/01/2020	EAN	09/30/2020	3.62	0.86	7.50	7.49	8.54	0.00	VR	VARIABLE RATES
AUBURNDALE		P 10/01/2020	EAN	09/30/2020	5.30	4.29	7.50	8.71	9.90	2.09	VR	VARIABLE RATES
AVENTURA		P 10/01/2020	EAN	09/30/2020	5.00	3.90	7.25	6.89	7.98	0.00	VR	VARIABLE RATES
AVON PARK		F 10/01/2020	EAN	09/30/2020	6.16	9.93	7.50	8.41	9.75	0.00	VR	VARIABLE RATES
AVON PARK		P 10/01/2020	EAN	09/30/2020	0	0.00	7.00	7.36	7.25	0.00	VR	NORM RET AGE
BAL HARBOUR VILLAGE		G 10/01/2020	EAN	09/30/2020	4.91	10.70	5.75	7.30	7.42	2.75	VR	VARIABLE RATES
BAL HARBOUR VILLAGE		P 10/01/2020	EAN	09/30/2020	7.00	2.73	7.25	9.48	11.58	0.00	VR	VARIABLE RATES
BARTOW		F 10/01/2020	EAN	09/30/2020	4.70	8.30	7.25	9.23	12.01	0.00	VR	VARIABLE RATES
BARTOW		G 10/01/2020	EAN	09/30/2020	4.92	3.51	7.50	8.73	9.98	0.00	VR	VARIABLE RATES

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APPENDIX E - Actuarial Data - 9/30/2021

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description	
BARTOW	P	10/01/2020	EAN	09/30/2020	5.50	2.48	7.50	9.64	14.39	0.00	VR	VARIABLE RATES
BAY HARBOR ISLANDS	G	10/01/2019	EAN	09/30/2019	4.00	4.28	6.00	3.21	3.19	0.00	VR	age 52 with at least 20 yrs of credited service, age 55 with at least 10 yrs of credited service or
BAY HARBOR ISLANDS	P	10/01/2019	EAN	09/30/2019	4	6.39	6.00	3.20	3.19	0.00	VR	age 50 with at least 20 yrs of credited service, age 55 with at least 10 yrs of credited service or
BAY MEDICAL CENTER	G	01/01/2021	PUC	12/31/2020	0	0.00	7.25	11.22	11.22	0.00	VR	NORM RET AGE
BELLE GLADE	G	10/01/2020	AGG	09/30/2020	4.19	7.55	6.50	9.66	11.19	0.00	VR	VARIABLE RATES
BELLE GLADE (RETIRED)	PF	10/01/2020	AGG	09/30/2020	0.00	0.00	5.00	9.32	9.32	0.00	VR	VARIABLE RATES
BELLE GLADE HOUSING	G	10/01/2018	AGG	09/30/2018	3.50	0.00	5.50	6.53	6.53	0.00	65	NORM RET AGE
BELLEAIR	P	10/01/2020	EAN	09/30/2020	5.56	1.49	7.40	8.24	9.13	3.00	VR	VARIABLE RATES
BELLEVUE	P	10/01/2020	EAN	09/30/2020	6.56	15.92	7.50	8.38	12.55	0.00	VR	VARIABLE RATES
BOCA GRANDE FCD	F	10/01/2020	FIL	09/30/2020	5.50	5.93	6.35	9.05	9.05	3.00	VR	VARIABLE RATES
BOCA RATON	G	10/01/2020	EAN	09/30/2020	3.00	5.65	7.75	7.84	9.56	3.00	VR	VARIABLE RATES
BOCA RATON	PF	10/01/2020	EAN	09/30/2020	5.40	5.73	7.75	6.59	5.27	2.92	VR	VARIABLE RATES
BOCA RATON EXECUTIVE	G	10/01/2020	EAN	09/30/2020	4.06	7.27	7.15	9.13	6.35	2.75	VR	NRD
BOCA RATON HOUSING	G	10/01/2019	AGG	09/30/2019	4.50	8.29	7.00	5.54	5.35	0.00	VR	Division 1: age 55 with at least 20 yrs of credited service or age 62 with at least 10 yrs of credi
BONITA SPRINGS FCD	F	10/01/2020	EAN	09/30/2020	5.48	8.86	7.50	7.25	6.38	0.00	VR	VARIABLE RATES
BONITA SPRINGS FCD	G	10/01/2020	EAN	09/30/2020	6.92	6.74	7.40	8.75	11.17	0.00	VR	VARIABLE RATES
BOYNTON BEACH	F	10/01/2020	EAN	09/30/2020	7.10	2.50	7.35	9.86	12.69	2.50	VR	Rates vary by age and service 60% to 100%
BOYNTON BEACH	G	10/01/2020	EAN	09/30/2020	5.32	5.50	6.90	8.08	6.92	2.80	VR	Variable - Rates vary by age and service 20% to 100%
BOYNTON BEACH	P	10/01/2020	EAN	09/30/2020	5.80	16.90	7.00	6.94	4.30	2.50	VR	Variable - Varies by Age and Service from 10% to 100%
BRADENTON	F	10/01/2020	EAN	09/30/2020	6.43	1.44	7.50	7.81	8.21	0.00	VT	VARIABLE RATES
BRADENTON	P	10/01/2020	EAN	09/30/2020	7.6	5.60	7.35	7.13	8.64	4.00	VR	80% first eligible; 40%next 4 years; then 100%
BROOKSVILLE	F	10/01/2020	EAN	09/30/2020	8.24	3.84	7.65	8.37	9.58	0.00	VR	VARIABLE RATES
BROOKSVILLE	P	10/01/2019	AGG	09/30/2019	0	0.00	7.25	8.03	1.94	0.00	VR	VARIABLE RATES
BUSHNELL	G	10/01/2020	EAN	09/30/2020	6.00	11.59	7.75	9.32	12.87	0.00	VR	VARIABLE RATES

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description	
CAPE CORAL	F	10/01/2020	EAN	09/30/2020	7.50	5.99	7.25	7.31	7.26	1.41	VR	VARIABLE RATES
CAPE CORAL	G	10/01/2020	EAN	09/30/2020	6.28	5.47	7.15	7.49	6.83	1.14	VR	VARIABLE RATES
CAPE CORAL	P	10/01/2020	EAN	09/30/2020	7.73	15.51	7.25	7.44	7.62	0.00	VR	VARIABLE RATES
CASSELBERRY	PF	10/01/2020	AGG	09/30/2020	5.95	6.97	7.55	8.77	9.10	0.00	VR	VARIABLE RATES
CHATTAHOOCHEE	F	10/01/2019	AGG	09/30/2019	7.16	-34.35	4.00	1.06	1.06	0.00	VR	NORM RET AGE
CLEARWATER	F	10/01/2020	AGG	09/30/2020	0	0.00	2.50	4.27	4.27	0.00	VR	VR
CLEARWATER	GPF	01/01/2021	EAN	12/31/2020	4.30	6.05	6.55	11.10	15.12	0.00	VR	Variable from 15% to 100% based on age service and hazardous versus nonhazardous job status
CLERMONT	F	10/01/2020	AGG	09/30/2020	5.50	-0.41	7.00	11.61	11.48	0.00	VR	age 55 with at least 10 yrs of credited service or any age with at least 20 yrs of credited service
CLERMONT	P	10/01/2020	AGG	09/30/2020	5.50	5.34	7.00	11.46	11.40	0.00	VR	age 55 with at least 10 yrs of credited service or any age with at least 20 yrs of credited service
CLERMONT (RETIRED)	G	10/01/2020	AGG	09/30/2020	0	0.00	7.00	5.92	5.92	0.00		
CLEWISTON	G	10/01/2019	EAN	09/30/2019	0	0.00	7.00	8.91	3.31	0.00	VR	age 62 with 10 yrs or age 65 with 5 years of part
COCOA	F	10/01/2020	EAN	09/30/2020	5.66	5.28	7.50	8.33	7.89	0.00	VR	VARIABLE RATES
COCOA	G	10/01/2020	EAN	09/30/2020	0	0.00	6.70	9.25	10.26	0.00	VR	VARIABLE RATES
COCOA	P	10/01/2020	EAN	09/30/2020	4.55	4.00	7.50	7.41	8.55	0.00	VR	VARIABLE RATES
COCOA BEACH	F	10/01/2020	EAN	09/30/2020	4.94	9.32	7.75	10.06	11.60	0.00	VR	NORM RET AGE
COCOA BEACH	G	10/01/2020	FIL	09/30/2020	5.99	3.73	7.75	8.54	11.35	0.00	VR	VARIABLE RATES
COCOA BEACH	P	10/01/2020	EAN	09/30/2020	0774619	4.40	7.75	10.13	12.05	0.00	VR	NORM RET AGE
COOPER CITY	F	10/01/2020	EAN	09/30/2020	0	8.96	6.25	6.98	6.47	0.00	VR	Variable - from 40% to 100% based on years after reaching eligibility
COOPER CITY	G	10/01/2020	FIL	09/30/2020	6	1.87	6.60	7.75	7.68	0.00	VR	Variable - 70% in first year of eligibility then 40% per year for 5 years then 100%
COOPER CITY	P	10/01/2020	EAN	09/30/2020	5	-0.73	6.60	5.83	2.60	0.00	VR	100% when first eligible for normal retirement or DROP entry
COOPER CITY - MANAGEMENT	GPF	10/01/2020	EAN	09/30/2020	0	0.00	7.00	6.76	6.52	0.00	55	age 55 with at least 6 yrs of credited service

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description	
CORAL GABLES	GPF	10/01/2020	EAN	09/30/2020	4.60	3.60	7.40	9.38	10.90	3.00	VR	Rates vary by group age service and year of eligibility - 5% to 100%
CORAL SPRINGS	F	10/01/2020	EAN	09/30/2020	4.05	5.87	7.25	7.54	7.68	0.00	VR	VARIABLE RATES
CORAL SPRINGS	G	10/01/2020	EAN	09/30/2020	0	0.00	6.00	5.43	8.14	0.00	VR	63 and 5 or 55 and 10
CORAL SPRINGS	P	10/01/2020	EAN	09/30/2020	4.75	5.84	7.00	17.85	7.32	0.00	VR	age 55 with at least 10 yrs of credited service or any age at which the participant would have earn
CRESCENT CITY	F	10/01/2020	AGG	09/30/2020	5.00	-0.61	6.50	11.30	11.30	0.00	VR	NORM RET AGE
CRESCENT CITY	P	10/01/2019	AGG	09/30/2019	8.66	23.58	7.00	5.26	5.26	0.00	VR	VARIABLE RATES
CRESTVIEW	G	10/01/2020	EAN	09/30/2020	6.97	7.63	7.25	7.54	8.65	1.96	VR	VARIABLE RATES
CRESTVIEW	PF	10/01/2020	FIL	09/30/2020	6.19	5.98	7.25	7.42	8.12	1.82	VR	VARIABLE RATES
DADE CITY	F	10/01/2020	EAN	09/30/2020	5.75	3.96	7.30	7.04	8.17	0.00	VR	VARIABLE RATES
DADE CITY	P	10/01/2020	EAN	09/30/2020	5.90	3.79	7.00	6.65	7.14	0.00	VR	VARIABLE RATES
DANIA BEACH	G	10/01/2020	EAN	09/30/2020	4	4.76	6.40	6.26	5.49	0.00	VR	Various rates from 40% to 100% based on years after first eligibility for normal retirement
DANIA BEACH [PF]	F	10/01/2020	EAN	09/30/2020	6	7.50	6.25	7.41	7.67	0.00	VR	VARIABLE RATES
DANIA BEACH [PF]	P	10/01/2020	EAN	09/30/2020	6	7.50	6.25	7.41	7.67	0.00	VR	VARIABLE RATES
DAVENPORT	G	10/01/2020	EAN	09/30/2020	5.28	4.20	7.50	9.59	14.04	0.00	VR	VARIABLE RATES
DAVENPORT	PF	10/01/2020	EAN	09/30/2020	5.54	5.01	7.50	8.62	10.48	0.00	VR	VARIABLE RATES
DAVIE	F	10/01/2020	EAN	09/30/2020	5.00	4.40	7.30	9.10	8.30	0.00	VR	Varies by hire date
DAVIE	P	10/01/2020	EAN	09/30/2020	5.50	3.50	7.40	9.60	9.10	0.00	VR	"20 years of Credited Service, or the date on which a member attains age 55."
DAVIE - GENERAL & MGMT	G	10/01/2020	AGG	09/30/2020	5.00	7.95	7.00	23.30	6.70	0.00	VR	if hired after 10/1/13: age 65 with at least 10 yrs of vesting service, or age 60 with at least 30
DAYTONA BEACH	PF	10/01/2020	EAN	09/30/2020	4.28	7.86	7.50	7.86	13.40	0.00	VR	VARIABLE RATES
DEERFIELD BEACH	F	10/01/2020	EAN	09/30/2021	5.75	11.95	7.50	7.10	9.44	0.00	VR	EARLIER OF 20 & OUT OR 52 & 10
DEERFIELD BEACH	G	10/01/2020	EAN	09/30/2020	6	-14.20	6.00	6.20	4.31	0.00	VR	"Age 64 and 10, or 55 and 25"
DEERFIELD BEACH	P	10/01/2020	EAN	09/30/2020	0	0.00	6.50	4.65	3.65	0.00	0	0
DELAND	F	10/01/2020	EAN	09/30/2020	6.57	0.00	7.25	7.01	5.93	0.00	VR	VARIABLE RATES
DELAND	G	10/01/2020	EAN	09/30/2020	3.9	3.70	7.25	7.43	8.02	0.00	VR	NORM RET AGE

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DELAND	P	10/01/2020	EAN	09/30/2020	5.4	0.50	7.50	9.60	11.10	0.00	VR	NORM RET AGE
DELRAY BEACH	F	10/01/2020	EAN	09/30/2020	6.6	7.10	6.63	7.61	8.73	5.55	VR	"25% in first year elig, 17.5% next 2 years, 25% next year, 40% next year, 100% thereafter"
DELRAY BEACH	G	10/01/2020	EAN	09/30/2020	5.10	5.14	6.75	7.80	8.80	0.00	VR	VARIABLE RATES
DELRAY BEACH	P	10/01/2020	EAN	09/30/2020	6.0	5.20	6.75	6.79	8.82	5.67	VR	"35% in first year elig, 10% next 2 years, 25% next 2 years, 100% thereafter"
DELTONA	F	10/01/2020	EAN	09/30/2020	5.00	3.98	7.68	8.60	10.66	0.00	VR	VARIABLE RATES
DESTIN FCD	F	10/01/2020	EAN	09/30/2020	5.15	17.15	7.40	8.67	10.22	0.00	VR	VARIABLE RATES
DUNEDIN	F	10/01/2020	EAN	09/30/2020	5.45	4.97	7.50	7.36	10.50	0.00	VR	VARIABLE RATES
DUNNELLON	PF	10/01/2020	AGG	09/30/2020	4.00	7.43	7.00	7.66	6.53	0.00	VR	age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service
EAST LAKE TARPON FCD	F	10/01/2020	EAN	09/30/2020	5.18	4.82	7.50	8.70	8.72	1.07	VR	VARIABLE RATES
EAST NICEVILLE FCD	F	10/01/2020	EAN	09/30/2020	6.41	17.05	7.00	6.10	6.72	0.00	VR	VARIABLE RATES
EATONVILLE	P	10/01/2018	AGG	09/30/2018	5.	-0.78	6.50	6.00	6.00	0.00	VR	NORM RET AGE
EDGEWATER	F	10/01/2020	EAN	09/30/2020	5.00	5.00	7.25	11.29	14.00	0.00	VR	VARIABLE RATES
EDGEWATER	G	10/01/2020	EAN	09/30/2020	4.00	3.97	6.75	7.94	10.95	0.00	60	NORM RET AGE
EDGEWATER	P	10/01/2020	EAN	09/30/2020	7.97	7.06	7.40	8.45	11.61	0.00	VR	VARIABLE RATES
ENGLEWOOD AREA FCD	F	10/01/2019	EAN	09/30/2019	7.62	3.59	7.35	8.78	-0.71	0.00	VR	VARIABLE RATES
ENGLEWOOD WATER DISTRICT	G	10/01/2020	FIL	09/30/2020	0	0.00	7.00	5.76	5.76	0.00	65	NORM RET AGE
ESTERO FCD	F	10/01/2020	AGG	09/30/2020	4.50	8.95	7.00	21.81	6.72	0.00	VR	age 55 with at least 10 yrs of credited service or age 52 with at least 25 yrs of credited service
EUSTIS	F	10/01/2020	EAN	09/30/2020	7.05	4.70	7.80	8.98	12.74	0.00	VR	VARIABLE RATES
EUSTIS	P	10/01/2020	EAN	09/30/2020	6.00	2.88	7.00	4.83	0.29	3.00	VR	Variable - 60% in first year of eligibility then 40% for next 4 years then 100%
FERNANDINA BEACH	G	10/01/2020	EAN	09/30/2020	5.50	4.45	7.75	6.13	4.18	0.00	65	VARIABLE RATES
FERNANDINA BEACH	PF	10/01/2020	EAN	09/30/2020	5.62	7.89	7.70	7.78	7.79	2.30	VR	VARIABLE RATES
FLAGLER BEACH	F	10/01/2020	EAN	09/30/2020	7.97	15.18	7.00	6.98	10.43	0.00	VR	VARIABLE RATES
FLAGLER BEACH	P	10/01/2020	EAN	09/30/2020	5.91	16.53	7.00	8.58	11.08	0.00	VR	NORM RET AGE

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FLORIDA CITY	P	10/01/2020	EAN	09/30/2020	0	0.00	6.00	7.19	7.19	0.00	VR age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service
FLORIDA CITY - ELECTED	G	10/01/2018	EAN	09/30/2018	3	12.60	6.75	3.96	3.96	0.00	VR 100 PERCENT AT FIRST ELIGIBILITY
FORT LAUDERDALE	G	09/30/2020	EAN	09/30/2020	4	4.07	7.00	8.31	6.91	0.00	VR "Variable from 8% to 100% based on age, service, and employee group"
FORT LAUDERDALE	PF	10/01/2020	EAN	09/30/2020	5.02	3.31	7.30	7.03	5.62	1.73	VR VARIABLE RATES
FORT MEADE	F	10/01/2020	FIL	09/30/2020	3.00	13.93	7.00	7.61	6.24	0.00	VR VARIABLE RATES
FORT MEADE	G	10/01/2020	FIL	09/30/2020	3.00	6.06	7.00	7.70	6.33	0.00	VR VARIABLE RATES
FORT MEADE	P	10/01/2020	EAN	09/30/2020	0	0.00	7.00	7.87	6.20	0.00	VR VARIABLE RATES
FORT MYERS	F	10/01/2020	EAN	09/30/2020	5.37	5.74	7.80	8.44	6.70	0.00	VR VARIABLE RATES
FORT MYERS	G	10/01/2020	EAN	09/30/2020	5.8	8.02	7.25	10.78	13.27	0.00	VR VARIABLE RATES
FORT MYERS	P	10/01/2020	EAN	09/30/2020	6.00	9.89	7.75	9.09	9.56	0.00	VR NORM RET AGE
FORT PIERCE	GP	09/30/2020	EAN	09/30/2020	5.10	4.70	7.50	8.18	9.62	4.00	VR VARIABLE RATES
FORT PIERCE SUPP	P	09/30/2020	EAN	09/30/2020	4.70	5.40	7.00	6.32	6.62	3.00	VR Rates vary by age and service from 15% to 100%
FORT WALTON BEACH	F	10/01/2020	EAN	09/30/2020	6.48	11.09	7.20	7.04	11.01	1.49	NR NORM RET AGE
FORT WALTON BEACH	G	10/01/2020	EAN	09/30/2020	3.65	4.66	7.30	9.24	10.25	0.00	VR VARIABLE RATES
FORT WALTON BEACH	P	10/01/2020	EAN	09/30/2020	6.83	11.72	7.20	7.26	10.01	0.00	VR Variable Rates
FROSTPROOF	G	10/01/2019	AGG	09/30/2019	5.50	2.65	7.00	5.92	5.38	0.00	65 age 65 with at least 10 yrs of vested service
FROSTPROOF	P	10/01/2020	EAN	09/30/2020	4.00	10.57	7.00	6.20	4.47	0.00	VR NORM RET AGE
FRUITLAND PARK	F	10/01/2019	AGG	09/30/2019	5.	-6.65	4.00	5.00	5.00	0.00	VR NORM RET AGE
GAINESVILLE	G	10/01/2020	EAN	09/30/2020	3.90	6.87	7.90	6.02	4.18	2.92	VR VARIABLE RATES
GAINESVILLE	PF	10/01/2020	EAN	09/30/2020	3.95	12.43	7.90	7.37	6.65	0.16	VR VARIABLE RATES
GOLDEN BEACH	GP	10/01/2020	FIL	09/30/2020	5.00	2.23	7.50	5.94	4.70	0.00	VR for general employees: age 65 for police and town manager: age 55 with at least 10 yrs of credited
GREATER NAPLES FCD	F	10/01/2020	EAN	09/30/2020	6.26	2.49	7.75	9.21	9.21	0.00	VR VARIABLE RATES
GREEN COVE SPRINGS	P	10/01/2020	AGG	09/30/2020	4.00	-1.48	7.00	6.82	6.58	0.00	VR age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service

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GREENACRES		F 10/01/2020	AGG	09/30/2020	5.43	3.54	7.25	7.25	7.25	0.00	VR	age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service
GREENACRES		P 10/01/2020	AGG	09/30/2020	5.00	10.45	7.25	7.48	7.07	0.00	VR	age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service
GULF BREEZE		P 10/01/2020	AGG	09/30/2020	4.00	11.43	7.00	5.22	6.79	0.00	VR	age 55 with at least 6 yrs of credited service or age 52 with at least 25 yrs of credited service
GULFPORT		F 10/01/2020	EAN	09/30/2020	5.69	4.00	7.50	8.30	10.23	3.00	VR	VARIABLE RATES
GULFPORT		G 10/01/2020	EAN	09/30/2020	4.69	3.71	7.25	8.20	7.47	0.00	VR	VARIABLE RATES
GULFPORT		P 10/01/2020	EAN	09/30/2020	5.50	2.60	7.50	7.97	9.45	1.80	VR	VARIABLE RATES
HAINES CITY		F 10/01/2020	EAN	09/30/2020	5.69	8.09	7.00	9.08	10.76	1.72	VR	NORM RET AGE OR VARIABLE RATES
HAINES CITY		G 10/01/2020	UC	09/30/2020	6	4.91	7.25	8.53	10.40	0.00	60	NORM RET AGE
HAINES CITY		P 10/01/2020	EAN	09/30/2020	6.35	8.55	7.40	8.03	8.34	2.45	VR	VARIABLE RATES
HALIFAX HOSPITAL		G 10/01/2019	UC	09/30/2019	0	-5.07	6.75	-1.42	-1.42	0.00	VR	Earlier of age 62 or 30 years of service
HALLANDALE BEACH		G 10/01/2020	EAN	09/30/2020	4.97	5.02	6.75	7.08	7.75	0.00	VR	Age 60
HALLANDALE BEACH		PF 10/01/2020	EAN	09/30/2020	0.61	0.65	7.25	7.32	6.04	0.00	VR	VARIABLE RATES
HALLANDALE BEACH PM		G 10/01/2020	EAN	09/30/2020	6.88	4.30	6.75	7.45	8.01	0.00	VR	52 and 10 years of service
HALLANDALE BEACH PM (EXCESS)		G 10/01/2018	UC	09/30/2018	0.00	0.00	4.04	0.00	0.00	0.00	52	52w10yrsofcs or 60w4yrsofcs or 25yrsofcs
HAVANA		F 10/01/2018	AGG	09/30/2018	5.96	0.00	6.50	5.50	5.50	0.00		
HIALEAH		GPF 10/01/2020	EAN	09/30/2020	5.56	6.99	7.60	7.41	8.88	0.00	VR	VARIABLE RATES
HIALEAH - ELECTED		G 10/01/2020	EAN	09/30/2020	8.	4.80	6.00	8.70	9.90	0.00	VR	NORM RET AGE
HIALEAH GARDENS		P 10/01/2020	AGG	09/30/2020	5.30	7.80	7.25	7.19	6.47	0.00	VR	Experience based table of rates that are specific to the type of eligibility
HILLSBOROUGH COUNTY		ERP 07/01/2020	AGG	09/30/2021	0	0.00	2.25	3.36	3.36	2.50	VR	NORM RET AGE OR VARIABLE RATES
HOLLEY-NAVARRE FCD		F 10/01/2020	AGG	09/30/2020	6.77	8.54	6.00	6.53	8.93	0.00	VR	Variable Rates
HOLLY HILL		F 10/01/2020	EAN	09/30/2020	6.01	5.97	7.40	8.34	11.15	0.00	VR	VARIABLE RATES
HOLLY HILL		P 10/01/2020	EAN	09/30/2020	5.64	8.50	7.40	8.85	11.80	0.00	VR	VARIABLE RATES
HOLLYWOOD		F 10/01/2020	EAN	09/30/2020	8.2	7.51	7.50	8.84	10.04	2.50	VR	VARIABLE RATES
HOLLYWOOD		G 10/01/2020	EAN	09/30/2020	5.4	3.10	7.30	8.04	7.66	3.50	VR	Experience based table of rates that are specific to the type of eligibility

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HOLLYWOOD	P	10/01/2020	EAN	09/30/2020	5.60	7.60	8.00	9.00	8.02	3.50	VR VARIABLE
HOLMES BEACH	P	10/01/2020	FIL	09/30/2020	7.19	6.10	7.25	8.68	11.20	1.20	VR VARIABLE RATES
HOMESTEAD	F	01/01/2021	EAN	12/31/2020	0	0.00	3.00	7.34	7.35	0.00	VR Not Applicable
HOMESTEAD	P	10/01/2020	EAN	09/30/2020	7.20	5.10	7.25	7.80	11.90	0.00	VR "70% for the 1st year after reaching normal retirement eligibility, 45% for the 2nd and 3rd years a
HOMESTEAD - General & Hospital	G	10/01/2020	EAN	09/30/2020	5	5.88	6.75	6.75	4.19	0.00	VR "60% at age 50, followed by 30% for 3 years, followed by 50% for ages 54 to 64, and 100% thereafter
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2020	AGG	12/31/2019	1	-2.20	6.75	20.65	20.65	0.00	VR 100% at age 55 with at least 5 years of service
HOMESTEAD - Old Elected	G	01/01/2020	EAN	12/31/2019	7	0.00	6.75	16.28	16.28	0.00	VR 100% at age 55 with at least 4 years of service
HOWEY-IN-THE-HILLS	P	10/01/2020	AGG	09/30/2020	4.00	1.99	6.00	6.74	6.67	0.00	VR age 55 with at least 10 yrs of credited service or age 52 with at least 25 yrs of credited service
INDIALANTIC	G	10/01/2020	FIL	09/30/2020	4.00	4.96	7.00	8.16	6.58	0.00	65 age 65 with at least 5 yrs of credited service
INDIALANTIC	PF	10/01/2020	EAN	09/30/2020	5.10	4.77	7.10	8.88	10.84	0.00	VR NORM RET AGE
INDIAN HARBOUR BEACH	P	10/01/2020	EAN	09/30/2020	5.80	2.71	7.25	8.12	7.99	0.00	VR VARIABLE RATES
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2020	AGG	09/30/2020	4.00	2.48	7.00	9.06	6.79	0.00	52 age 52
INDIAN RIVER SHORES	G	10/01/2020	EAN	09/30/2020	5.00	12.27	5.90	7.06	7.06	0.00	VR age 55 with at least 5 yrs of credited service (town manager) or age 62 (all others)
INDIAN RIVER SHORES	PF	10/01/2020	EAN	09/30/2020	7.51	11.71	6.75	3.68	3.68	0.00	55 VARIABLE RATES
INDIAN SHORES	P	10/01/2019	AGG	09/30/2019	5.	-0.40	6.50	7.02	7.02	0.00	VR NORM RET AGE
JACKSON MEMORIAL HOSPITAL	G	01/01/2020	EAN	12/31/2019	3.60	3.70	7.40	6.51	17.85	3.50	64 Age-indexed, group specific rates from 3% for age 55 to 100% at age 70
JACKSONVILLE	CO	10/01/2020	EAN	09/30/2020	3.98	12.06	6.80	7.10	4.49	1.25	VR "50% at 20 YOS, 40% at 21-24, 50% at 25-27, 100% at 28+. Assume 100% at age 65"
JACKSONVILLE	G	10/01/2020	EAN	09/30/2020	4.01	5.60	6.80	7.41	7.59	1.50	VR "Varies by age, service, and employer group. See valuation report for details."
JACKSONVILLE	PF	10/01/2020	EAN	09/30/2020	3.50	3.40	6.90	6.50	7.98	1.25	VR Varies by age and service from 15% to 100%
JACKSONVILLE BEACH	F	10/01/2020	EAN	10/01/2020	4.30	0.00	6.90	8.27	9.88	2.50	VR VARIABLE RATES
JACKSONVILLE BEACH	G	10/01/2020	EAN	09/30/2020	3.80	9.79	7.50	8.88	10.01	2.50	VR VARIABLE RATES

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JACKSONVILLE BEACH	P	10/01/2020	EAN	09/30/2020	4.21	6.98	7.50	8.73	9.85	2.50	VR	VARIABLE RATES
JACKSONVILLE PF SENIOR STAFF	G	10/01/2018	EAN	09/30/2018	0	0.00	7.00	7.99	7.99	0.00	VR	N/A, no actives
JUPITER	P	10/01/2020	EAN	09/30/2020	8	8.40	7.20	8.08	10.35	0.00	VR	Hire<3/6/12: 65 points or 55 & 10; Hire>=3/6/12: 70 points and 25 years of service, or 55 & 10
JUPITER ISLAND	GPF	10/01/2020	EAN	09/30/2020	3	4.56	6.00	5.09	5.79	0.00	VR	Age 55 - 10%, Age 62 - 15%, age 65 100%. Other ages after 55 - 2%
KEY BISCAYNE	PF	10/01/2020	EAN	09/30/2020	5.70	5.00	7.55	8.10	9.80	4.00	VR	Rates vary by eligibility condition and years of eligibility from 10% to 100%
KEY WEST	G	10/01/2019	EAN	09/30/2019	4.9	7.70	7.40	7.00	2.79	2.90	VR	NORM RET AGE
KEY WEST	PF	10/01/2020	EAN	09/30/2020	5.00	6.30	7.00	9.50	10.80	0.00	VR	Varies by hire date
KEY WEST HOUSING	G	01/01/2021	EAN	12/31/2020	0.00	5.44	6.75	9.15	11.47	0.00	VR	VARIABLE RATES
KEY WEST UTILITY	G	01/01/2021	EAN	12/31/2020	5.1	4.50	7.35	11.45	14.17	3.00	VR	NORM RET AGE
KISSIMMEE	F	10/01/2020	EAN	09/30/2020	5.96	8.18	7.60	7.61	9.42	0.00	VR	VARIABLE RATES
KISSIMMEE	G	10/01/2020	EAN/AGG	09/30/2020	5.00	7.30	7.00	7.21	8.76	0.00	VR	Varies based on age, years of service, and group
KISSIMMEE	P	10/01/2020	EAN	09/30/2020	5.49	8.78	7.40	8.60	9.55	0.00	VR	VARIABLE RATES
KISSIMMEE UTILITY AUTHORITY	G	10/01/2020	EAN	09/30/2020	4.67	5.78	7.75	10.11	12.99	0.00	VR	VARIABLE RATES
LABELLE	F	10/01/2020	AGG	09/30/2020	4.00	-38.28	6.75	9.60	6.62	0.00	VR	age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service
LADY LAKE	P	10/01/2020	EAN	09/30/2020	5.82	5.67	7.25	8.25	8.56	0.00	VR	VARIABLE RATES
LAKE ALFRED	G	10/01/2020	EAN	09/30/2020	6.48	4.37	7.25	7.99	6.29	0.00	VR	VARIABLE RATES
LAKE ALFRED	PF	10/01/2020	EAN	09/30/2020	5.21	7.11	7.00	8.86	10.02	0.00	VR	VARIABLE RATES
LAKE CITY	F	10/01/2020	EAN	09/30/2020	6.10	1.55	7.55	9.28	5.18	0.00	VR	NRD
LAKE CITY	G	10/01/2020	EAN	09/30/2020	4.10	2.18	7.65	9.10	7.51	0.00	VR	NRD
LAKE CITY	P	10/01/2020	EAN	09/30/2020	6.99	8.41	7.50	8.84	11.03	1.00	VR	VARIABLE RATES
LAKE HELEN	P	10/01/2020	AGG	09/30/2020	4.00	-18.20	7.00	7.21	6.48	0.00	VR	age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service
LAKE MARY	F	10/01/2020	EAN	09/30/2020	4.5	5.00	7.00	8.20	11.10	2.78	VR	Variable rates from 15% to 100% Based on NR eligibility
LAKE MARY	P	10/01/2020	EAN	09/30/2020	7.00	6.05	7.50	7.55	7.73	0.99	VR	VARIABLE RATES

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LAKE PARK (RETIRED)	P	10/01/2020	EAN	09/30/2020	0	0.00	7.50	5.72	5.72	0.00	VR	VARIABLE RATES
LAKE WALES	F	10/01/2020	EAN	09/30/2020	0.00	9.60	7.75	5.39	2.29	1.00	VR	VARIABLE RATES
LAKE WALES	G	10/01/2020	FIL	09/30/2020	5.54	8.43	7.50	5.62	5.52	1.55	VR	VARIABLE RATES
LAKE WALES	P	10/01/2020	EAN	09/30/2020	0.67	3.53	7.60	5.22	2.00	1.38	VR	NORM RET AGE
LAKE WORTH	F	10/01/2020	EAN	09/30/2020	6.5	4.30	6.90	8.55	12.29	0.00	VR	Variable - 90% at first eligibility 40% next 4 years then 100%
LAKE WORTH	G	10/01/2019	EAN	09/30/2019	5.71	8.60	7.20	6.66	4.81	4.00	VR	"Varies by eligibility criteria, age and service from 50% to 100%"
LAKE WORTH	P	10/01/2020	EAN	09/30/2020	6.5	8.06	6.85	7.26	9.98	0.00	VR	Variable - 70% at first eligibility 40% next 4 years then 100%
LAKELAND	F	10/01/2020	FIL	09/30/2020	5.79	3.55	7.35	8.44	10.79	3.00	VR	VARIABLE RATES
LAKELAND	G	10/01/2020	EAN	09/30/2020	6.2	4.90	7.25	6.80	7.80	2.50	VR	VARIABLE RATES
LAKELAND	P	10/01/2020	EAN	09/30/2020	6.99	3.71	7.50	8.96	12.99	1.29	VR	VARIABLE RATES
LANTANA	F	09/30/2020	EAN	09/30/2020	7	3.52	6.25	6.58	8.65	0.00	VR	VARIABLE RATES
LANTANA	P	10/01/2020	EAN	09/30/2020	6.00	6.88	7.00	8.61	10.73	4.00	VR	"80% in first year of eligibility then 40% per year for four years, then 100%"
LARGO	PF	10/01/2020	EAN	09/30/2020	4.23	5.98	6.50	6.78	6.91	2.50	VR	Variable - from 30% to 100% based on age and service
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2019	AGG	09/30/2019	5.50	3.90	6.25	5.90	5.90	0.00	VR	100% at NRA
LAUDERHILL	F	10/01/2020	EAN	09/30/2020	6.15	5.33	7.20	8.17	9.32	0.00	VR	55 & 10 or 0 & 20
LAUDERHILL	G	10/01/2019	EAN	09/30/2019	5	17.70	7.00	9.62	4.24	0.00	VR	"Variable - 80% Probability through age 65, 100% thereafter"
LAUDERHILL	P	10/01/2020	EAN	09/30/2020	6.00	3.70	7.00	6.90	6.00	0.00	VR	Varies by hire date
LAUDERHILL (C&M)	G	10/01/2019	EAN	09/30/2019	5.25	11.00	7.25	6.40	4.10	0.00	VR	Varies by hire date
LEESBURG	F	10/01/2020	EAN	09/30/2020	4.58	7.58	7.40	8.20	12.19	0.00	VR	52 & 25, or 55 & 10
LEESBURG	G	10/01/2020	EAN	09/30/2020	0.00	0.00	7.25	6.80	3.95	0.00	VR	VARIABLE RATES
LEESBURG	P	10/01/2020	FIL	09/30/2020	5.55	3.43	7.00	8.75	9.10	0.00	VR	VARIABLE RATES
LIGHTHOUSE POINT	PF	10/01/2020	EAN	09/30/2020	0	0.00	7.00	6.67	6.58	0.00	VR	age 60 with at least 8 yrs of vested service, age 55 with at least 10 yrs of vested service or age
LIVE OAK	F	10/01/2020		09/30/2020	0	0.00	6.75	6.66	6.66	0.00	55	NORM RET AGE

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LONGBOAT KEY	F	10/01/2020	EAN	09/30/2020	0	0.00	7.00	7.06	6.36	0.00	VR	NORM RET AGE
LONGBOAT KEY	G	10/01/2020	EAN	09/30/2020	0	0.00	7.00	7.06	6.36	0.00	VR	NORM RET AGE
LONGBOAT KEY	P	10/01/2020	EAN	09/30/2020	0	0.00	7.00	7.06	6.36	0.00	VR	NORM RET AGE
LONGWOOD	PF	10/01/2020	AGG	09/30/2020	4.00	9.26	7.00	7.66	6.60	0.00	VR	age 50 with at least 5 yrs of credited service or any age with at least 25 yrs of credited service
LYNN HAVEN	F	10/01/2020	EAN	09/30/2020	5.93	1.15	7.25	7.75	9.83	0.00	VR	VARIABLE RATES
LYNN HAVEN	G	10/01/2020	EAN	09/30/2020	5.88	8.63	7.50	6.58	8.28	0.00	VR	VARIABLE RATES
LYNN HAVEN	P	10/01/2020	EAN	09/30/2020	5.93	4.00	7.25	8.67	18.09	0.00	VR	VARIABLE RATES
MADISON	PF	10/01/2019	AGG	09/30/2019	6.00	10.02	7.75	6.90	4.57	0.00	VR	VARIABLE RATES
MAITLAND	PF	10/01/2020	EAN	09/30/2020	5.39	4.96	7.10	8.15	9.23	0.00	VR	VARIABLE RATES
MANALAPAN	GP	10/01/2020	EAN	09/30/2020	4.00	4.01	6.50	5.41	3.23	3.00	VR	100% first year of eligibility
MARATHON	F	10/01/2020	AGG	09/30/2020	4.00	2.18	7.00	7.23	6.60	0.00	VR	age 55 with at least 6 yrs of credited service or any age with at least 20 yrs of credited service
MARCO ISLAND	F	10/01/2020	EAN	09/30/2020	9.00	11.80	7.00	7.80	7.80	4.00	VR	100% in first year of eligibility
MARCO ISLAND	P	10/01/2020	EAN	09/30/2020	5.81	20.55	7.00	7.31	7.81	0.00	VR	VARIABLE RATES
MARIANNA	F	10/01/2020	AGG	09/30/2020	5.	5.20	6.50	12.90	12.90	0.00	VR	NORM RET AGE
MARIANNA	P	10/01/2020	AGG	09/30/2020	5.	-3.60	6.50	13.00	13.00	0.00	VR	NORM RET AGE
MARTIN COUNTY	ERP	07/01/2019	EAN	06/30/2019	0	0.00	5.50	5.97	6.34	0.00	NA	NA
MEDLEY	P	10/01/2020	FIL	09/30/2020	5.23	5.19	7.50	7.71	6.33	0.00	VR	VARIABLE RATES
MEDLEY - GENERAL + ELECTED	G	10/01/2020	EAN	09/30/2020	3.50	11.00	6.50	7.20	11.44	0.00	VR	VARIABLE RATES
MELBOURNE	F	10/01/2020	EAN	09/30/2020	6	3.74	7.25	6.82	1.85	0.00	VR	55 & 10 or 0 & 25
MELBOURNE	G	10/01/2020	AGG	09/30/2020	6.00	0.00	7.00	8.81	9.33	0.00	VR	VARIABLE RATES
MELBOURNE	P	10/01/2020	EAN	09/30/2020	4.78	0.28	7.25	9.73	11.77	0.00	VR	NORM RET AGE
MELBOURNE - SPECIAL RISK	G	10/01/2020	EAN	09/30/2020	6.00	0.00	7.00	8.81	9.33	0.00	VR	VARIABLE RATES
MELBOURNE BEACH	P	10/01/2020	EAN	09/30/2020	5.67	3.39	7.25	7.43	6.78	0.00	VR	NORM RET AGE
MIAMI - ELECTED	G	01/01/2020	PUC	12/31/2019	0	-0.11	2.50	1.80	2.50	0.00	55	Benefit payment at end of current term in office, but no earlier than age 55, per Plan

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MIAMI - FIPO	PF 10/01/2020	AGG	09/30/2020		8	11.00	7.00	6.25	5.65	0.00	VR	Rates starting at 20 YOS, varying for Police & Fire and for Forward DROP eligibility; 100% BACKDROP
MIAMI - FIPO (STAFF)	G 10/01/2020	AGG	09/30/2020		5	2.00	6.50	9.78	17.27	0.00	vr	100% of members are assumed to retire 5 years after normal retirement date.
MIAMI - FIPO COLA (RETIRED)	PF 01/01/2021	AB	12/31/2021		7.72	11.71	7.34	6.25	5.65	0.00	VR	Rates starting at 20 YOS, varying for Police & Fire, 100% backdrop after 5 years of retirement elig
MIAMI - GESE	GS 10/01/2020	EAN	09/30/2020		4.78	6.97	7.45	9.20	6.98	3.00	VR	VARIABLE
MIAMI - GESE (EXCESS)	GS 10/01/2020	EAN	09/30/2020		4.78	6.97	7.45	0.00	0.00	0.00	VR	VARIABLE
MIAMI - GESE (STAFF)	GS 10/01/2020	EAN	09/30/2020		6.00	7.71	7.45	8.28	10.30	0.00	VR	VARIABLE
MIAMI - OFF-STREET PARKING	G 10/01/2020	AGG	09/30/2020		4.2	9.70	6.00	8.09	8.17	0.00	VR	VARIABLE RATES
MIAMI BEACH	G 10/01/2020	EAN	09/30/2020		5.10	4.40	7.40	8.35	8.89	0.00	VR	Various rates from 5% to 100% based on age and service
MIAMI BEACH	PF 10/01/2020	EAN	09/30/2020		4.9	3.70	7.55	8.30	9.14	3.50	VR	NORM RET AGE
MIAMI SHORES VILLAGE	G 10/01/2019	EAN	09/30/2019		5	4.38	7.00	6.93	3.10	0.00	VR	Variable - 80% at age 62; 20% at ages 63 through 66; 100% at ages over 66 or 30 years of service
MIAMI SHORES VILLAGE	P 10/01/2020	EAN	09/30/2020		6	5.50	7.00	8.02	8.80	0.00	VR	NORM RET AGE
MIAMI SPRINGS	G 10/01/2020	EAN	09/30/2020		5.48	7.00	7.00	9.68	10.72	0.00	VR	Variable - 50% in first year elig then 25% for 10 years then 100%
MIAMI SPRINGS	PF 10/01/2020	EAN	09/30/2020		8425121	5.67	7.00	9.95	11.16	0.00	VR	Variable from 25% to 100% based on hire date and years after initial eligibility
MIAMI-DADE COUNTY	ERP 07/01/2020	EAN	06/30/2020		0	0.00	5.60	5.57	5.57	0.00	N/A	N/A
MIDWAY FCD	F 10/01/2020	AGG	09/30/2020		6.49	15.22	7.00	6.59	6.71	0.00	VR	VARIABLE RATES
MILTON	F 10/01/2020	EAN	09/30/2020		5.31	7.49	7.75	7.45	8.48	1.26	VR	NORM RET AGE
MILTON	G 10/01/2020	EAN	09/30/2020		5.70	6.54	7.50	6.60	8.54	0.00	VR	VARIABLE RATES
MILTON	P 10/01/2020	EAN	09/30/2020		6.96	8.50	7.50	6.87	10.08	0.00	VR	VARIABLE RATES
MIRAMAR	F 10/01/2020	EAN	09/30/2020		5.00	4.40	7.35	8.30	6.10	0.00	VR	Varies by hire date
MIRAMAR	G 10/01/2020	EAN	09/30/2020		5.2	3.14	7.00	7.70	7.60	3.50	VR	VARIABLE RATES
MIRAMAR	P 10/01/2020	EAN	09/30/2020		5.25	5.10	7.10	7.60	6.60	0.00	VR	Varies by hire date

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MIRAMAR - MANAGEMENT	G 10/01/2020	EAN	09/30/2020		4.0	3.60	7.00	9.01	9.01	3.50	VR	VARIABLE RATES
MONROE COUNTY	ERP 07/01/2021	AGG	06/30/2021		0	0.00	3.00	0.58	0.42	0.00		
MONROE COUNTY VOL F.F. & EMS	F 01/01/2021	AGG	12/31/2020		0	0.00	1.00	1.92	1.92	0.00	VR	None
MONTICELLO	F 10/01/2018	AGG	09/30/2018		0	0.00	7.75	9.22	9.22	0.00	VR	VARIABLE RATES
MONTICELLO	P 10/01/2019	AGG	09/30/2019		6.00	-5.16	6.50	5.33	5.33	0.00	VR	NORM RET AGE
MOUNT DORA	F 10/01/2020	AGG	09/30/2020		5.5	10.00	7.00	5.88	3.30	4.00	VR	"80% at first elig for NR, then 40% for next 4 years of NR elig, then 100%"
MOUNT DORA	G 10/01/2020	FIL	09/30/2020		6.0	11.70	6.50	8.10	7.50	0.00	60	100% at later of NRD or one year after valuation date
MOUNT DORA	P 10/01/2020	AGG	09/30/2020		8.6	12.00	7.00	6.48	3.06	4.00	VR	"80% at first elig for NR, then 40% for next 4 years of NR elig, then 100%"
NAPLES	F 10/01/2020	EAN	09/30/2020		5.09	6.04	7.00	7.49	4.50	0.00	VR	VARIABLE RATES
NAPLES	G 10/01/2020	EAN	09/30/2020		5823463	3.95	7.00	7.43	4.00	0.00	VR	VARIABLE RATES
NAPLES	P 10/01/2020	EAN	09/30/2020		5.02	2.98	7.00	7.43	4.26	0.00	VR	VARIABLE RATES
NEPTUNE BEACH	P 10/01/2020	EAN	09/30/2020		10.10	7.51	7.75	8.13	8.61	0.00	VR	VARIABLE RATES
NEW PORT RICHEY	F 10/01/2020	EAN	09/30/2020		4.96	5.80	7.50	9.35	11.49	0.00	VR	VARIABLE RATES
NEW PORT RICHEY	P 10/01/2020	EAN	09/30/2020		4.7	9.80	7.25	7.92	8.48	0.00	VR	NORM RET AGE
NEW SMYRNA BEACH	F 10/01/2020	EAN	09/30/2020		5.75	3.14	7.80	7.70	8.92	0.00	VR	VARIABLE RATES
NEW SMYRNA BEACH	P 10/01/2020	EAN	09/30/2020		6.44	6.51	7.75	7.14	9.21	0.00	VR	VARIABLE RATES
NORTH BAY FCD	F 10/01/2020	EAN	09/30/2020		6.32	9.57	7.50	7.30	9.82	0.00	VR	VARIABLE RATES
NORTH BREVARD HOSPITAL (Parrish)	G 10/01/2020	AGG	09/30/2020		0.00	0.00	7.10	9.86	8.75	0.00	VR	VARIABLE RATES
NORTH BROWARD HOSPITAL	G 07/01/2018	FIL	06/30/2019		4.5	2.00	6.25	7.77	11.13	0.00	65	NRA
NORTH COLLIER FCD (was North Naples)	F 10/01/2020	EAN	09/30/2020		5.96	4.35	7.20	9.54	9.54	0.00	VR	NORM RET AGE
NORTH MIAMI 691 [GPF]	F 10/01/2020	EAN	09/30/2020		0.00	0.00	6.75	7.50	8.40	0.00	VR	VARIABLE RATES
NORTH MIAMI 691 [GPF]	G 10/01/2020	EAN	09/30/2020		3.90	1.70	6.75	7.45	8.42	0.00	VR	VARIABLE RATES
NORTH MIAMI 691 [GPF]	P 10/01/2020	EAN	09/30/2020		3.00	4.80	6.75	7.50	8.40	0.00	VR	VARIABLE RATES
NORTH MIAMI 748	P 10/01/2020	EAN	09/30/2020		4.80	7.26	7.10	6.11	4.20	0.00	VR	Rates from 25% to 100% based on years after NR eligibility

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NORTH MIAMI BEACH		G 10/01/2020	EAN	09/30/2020	3.97	6.70	7.35	6.61	5.31	4.00	VR	NORM RET AGE
NORTH MIAMI BEACH		PF 10/01/2020	EAN	09/30/2020	6.37	7.90	7.50	5.79	5.67	0.00	VR	"Members vested on or before January 31, 2016 are assumed to retire at the earlier of age 52 or 20
NORTH MIAMI BEACH - MANAGEMENT		G 10/01/2020	AGG	09/30/2020	4.00	8.57	7.50	6.98	6.95	0.00	VR	for benefits earned before 2/1/13: age 62 with at least 4 yrs of credited service or age 55 with ag
NORTH PORT		F 10/01/2020	EAN	09/30/2020	5.41	3.98	7.00	8.21	9.11	0.00	VR	VARIABLE RATES
NORTH PORT		P 10/01/2020	EAN	09/30/2020	6.60	2.57	7.35	8.77	10.94	0.00	VR	VARIABLE RATES
NORTH RIVER FCD		F 10/01/2020	EAN	09/30/2020	5.30	5.97	7.40	8.32	8.95	0.00	55	VARIABLE RATES
OAKLAND PARK		G 10/01/2020	AGG	09/30/2020	5.00	0.00	7.00	15.43	6.99	0.00	62	age 62
OAKLAND PARK		PF 10/01/2020	EAN	09/30/2020	5	4.30	7.13	8.10	11.10	0.00	VR	Varies by hire date
OCALA		F 10/01/2020	EAN	09/30/2020	5.51	8.37	7.00	9.01	14.31	1.04	VR	"25% at 70-71 points, 15% at 72-74 points, 25% at 75-79 points, 100% at 80 points"
OCALA		G 10/01/2020	EAN	09/30/2020	3.99	4.71	7.00	6.58	8.03	0.00	VR	VARIABLE RATES
OCALA		P 10/01/2020	EAN	09/30/2020	5.51	6.65	7.60	8.17	9.04	0.00	VR	VARIABLE RATES
OCEAN CITY-WRIGHT FCD		F 10/01/2020	EAN	09/30/2020	7.72	7.57	7.25	11.50	13.68	2.10	VR	VARIABLE RATES
OCOEE		G 10/01/2020	EAN	09/30/2020	4.36	4.90	7.00	7.80	6.94	0.00	VR	VARIABLE RATES
OCOEE		PF 10/01/2020	EAN	09/30/2020	6.00	5.14	7.25	7.85	10.11	0.00	VR	VARIABLE RATES
OKALOOSA ISLAND FCD		F 10/01/2020	EAN	09/30/2020	6.17	7.25	7.30	8.41	12.46	1.95	VR	NORM RET AGE
OKEECHOBEE		F 10/01/2020	AGG	09/30/2020	7.	2.90	7.00	8.30	11.60	0.00	VR	NORM RET AGE
OKEECHOBEE		G 10/01/2020	AGG	09/30/2020	6.	4.10	7.00	8.50	12.10	0.00	VR	NORM RET AGE
OKEECHOBEE		P 10/01/2020	AGG	09/30/2020	6.	8.60	7.00	8.60	12.30	0.00	VR	NORM RET AGE
OKEECHOBEE UTILITY		G 10/01/2020	AGG	09/30/2020	6.00	4.70	7.00	8.90	11.80	0.00	VR	NORM RET AGE
OLDSMAR		F 10/01/2020	AGG	09/30/2020	4.50	4.84	7.00	6.01	5.91	0.00	VR	age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service
ORANGE COUNTY LIBRARY		G 01/01/2021	EAN	12/31/2020	4.5	1.93	6.75	16.51	16.51	0.00	VR	NORM RET AGE
ORANGE PARK		F 10/01/2020	EAN	09/30/2020	5.37	3.61	7.50	8.71	10.02	0.00	VR	NORM RET AGE
ORANGE PARK		G 10/01/2020	EAN	09/30/2020	4.75	4.73	7.00	6.40	6.40	0.00	VR	NORM RET AGE

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ORANGE PARK		P 10/01/2020	EAN	09/30/2020	5.09	2.97	7.10	10.60	13.31	0.80	VR	NORM RET AGE
ORLANDO		F 10/01/2020	EAN	09/30/2020	5.51	2.22	7.25	7.34	7.64	1.82	VR	Retirement decrements begin at 20 years of service.
ORLANDO		G 09/30/2020	AGG	09/30/2020	4.06	6.72	7.00	7.73	8.55	3.75	VR	VARIABLE RATES
ORLANDO		P 10/01/2020	EAN	09/30/2020	4.03	6.27	7.25	7.40	7.28	2.07	VR	"25% at 20-27 YOS, 50% at 27-28, 100% at 29+. Assume 100% at age 65"
ORLANDO AVIATION		G 10/01/2020	EAN	09/30/2020	0.00	1.14	7.00	8.37	9.84	0.00	VR	VARIABLE RATES
ORLANDO UTILITY		G 10/01/2019	EAN	09/30/2019	4.77	4.67	7.25	8.07	4.30	3.00	VR	Rates vary by age and service 15% to 100%
ORMOND BEACH		F 10/01/2020	EAN	09/30/2020	5.71	5.44	7.00	8.36	7.83	0.00	VR	VARIABLE RATES
ORMOND BEACH		G 10/01/2020	EAN	09/30/2020	4.01	4.38	6.75	8.20	7.42	0.00	VR	VARIABLE RATES
ORMOND BEACH		P 10/01/2020	EAN	09/30/2020	5.50	4.71	6.75	8.36	7.97	0.44	VR	VARIABLE RATES
OVIEDO		F 10/01/2020	FIL	09/30/2020	4.81	7.16	7.40	7.65	9.68	0.00	VR	VARIABLE RATES
OVIEDO		P 10/01/2020	EAN	09/30/2020	5.58	3.04	7.30	8.73	9.39	0.00	VR	VARIABLE RATES
PACE FCD		F 10/01/2020	AGG	09/30/2020	4.00	6.11	7.00	12.10	5.32	0.00	VR	age 55 with at least 10 yrs of credited service or age 52 with at least 25 yrs of credited service
PALATKA		F 10/01/2020	EAN	09/30/2020	5.82	10.81	7.50	7.75	8.88	0.00	VR	VARIABLE RATES
PALATKA		G 10/01/2020	EAN	09/30/2020	5.69	9.93	7.50	6.65	7.73	0.00	VR	VARIABLE RATES
PALATKA		P 10/01/2020	EAN	09/30/2020	6.50	6.56	7.50	7.70	8.78	0.00	VR	VARIABLE RATES
PALM BAY		F 10/01/2020	EAN	09/30/2020	4.85	3.71	7.65	8.50	11.37	0.00	VR	VARIABLE RATES
PALM BAY		G 10/01/2020	AGG	09/30/2020	0	0.00	7.65	9.47	11.19	0.00	VR	VARIABLE RATES
PALM BAY		P 10/01/2020	EAN	09/30/2020	4.74	3.57	7.65	9.13	12.29	0.00	VR	VARIABLE RATES
PALM BEACH		GPF 09/30/2020	EAN	09/30/2020	5.72	8.20	6.80	6.75	5.62	2.75	VR	Varies by Age and Service and Group
PALM BEACH GARDENS		F 10/01/2020	PUC	09/30/2020	4.38	8.98	7.05	7.88	5.32	0.00	VR	VARIABLE RATES
PALM BEACH GARDENS		G 10/01/2020	AGG	09/30/2020	5.00	-0.40	7.00	8.35	6.50	0.00	62	age 62
PALM BEACH GARDENS		P 10/01/2020	EAN	09/30/2020	5.90	6.02	6.30	7.40	7.20	5.00	VR	Variable - from 15% to 100% based on age and service
PALM COAST (VOL)		F 10/01/2020	EAN	09/30/2020	0.00	0.00	6.00	7.74	5.57	0.00	VR	VARIABLE RATES
PALM HARBOR FCD		F 10/01/2020	EAN	09/30/2020	5.49	11.59	7.50	11.28	14.69	0.00	VR	VARIABLE RATES

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PALM TRAN, INC. (ATU-1577)		G 01/01/2021	EAN	12/31/2020	9.20	4.60	7.25	9.91	16.41	2.00	VR	Tier 1: 65/5; Tier 2 & 3: 65/5 or 0/33; Tier 4: 65/8
PALMETTO		G 10/01/2020	EAN	09/30/2020	4.88	2.80	7.00	7.58	7.09	0.00	VR	VARIABLE RATES
PALMETTO		P 10/01/2020	EAN	09/30/2020	5.68	1.24	7.00	7.75	8.37	0.00	VR	VARIABLE RATES
PANAMA CITY		F 10/01/2020	EAN	09/30/2020	5.94	7.16	7.60	6.21	3.33	0.00	VR	VARIABLE RATES
PANAMA CITY		P 10/01/2020	EAN	09/30/2020	6.29	13.09	7.60	7.62	7.93	1.52	VR	VARIABLE RATES
PANAMA CITY (SUPP)		G 10/01/2020	AGG	09/30/2020	4.00	1.74	7.00	6.62	6.61	0.00	VR	age 59 with at least 10 yrs of credited service for Category 1 employees or at least 6 yrs of credi
PANAMA CITY BEACH		F 10/01/2020	FIL	09/30/2020	6	10.60	7.00	8.40	10.40	2.50	VR	NORM RET AGE OR VARIABLE RATES
PANAMA CITY BEACH		G 10/01/2020	FIL	09/30/2020	4.5	1.10	7.00	9.40	10.50	2.50	VR	NORM RET AGE OR VARIABLE RATES
PANAMA CITY BEACH		P 10/01/2020	FIL	09/30/2020	5	11.80	7.00	7.60	10.60	2.50	VR	NORM RET AGE OR VARIABLE RATES
PARKLAND		P 10/01/2020	EAN	09/30/2020	0	0.00	6.50	5.68	5.68	0.00	VR	UPON ATTAINMENT OF NRA
PASCO COUNTY		ERP 07/01/2021	AGG	06/30/2021	0	0.00	6.78	14.69	14.69	0.00		
PEMBROKE PARK COMM SUPP		G 10/01/2019	AGG	09/30/2019	3	0.00	6.50	2.24	2.24	3.00	VR	Early Retirement Age
PEMBROKE PINES		G 10/01/2020	EAN	09/30/2020	4.63	3.25	6.00	8.11	9.13	0.00	VR	55 and 10 years of service
PEMBROKE PINES		PF 10/01/2020	EAN	09/30/2020	3.8	7.60	7.65	7.58	7.57	3.00	VR	NORM RET AGE
PENSACOLA		F 10/01/2020	EAN	09/30/2020	6.00	9.14	7.75	8.61	11.12	0.00	VR	VARIABLE RATES
PENSACOLA		G 09/30/2020	EAN	09/30/2020	6.20	8.96	7.20	5.45	1.23	0.00	VR	VARIABLE
PENSACOLA		P 10/01/2020	EAN	09/30/2020	4.00	8.58	7.13	7.44	8.50	0.00	VR	VARIABLE RATES
PERRY		F 10/01/2020	EAN	09/30/2020	5.50	4.03	7.00	8.79	10.81	0.00	VR	VARIABLE RATES
PERRY		P 10/01/2020	EAN	09/30/2020	6.19	5.91	7.50	8.45	10.41	0.00	VR	VARIABLE RATES
PINELLAS PARK		F 10/01/2020	EAN	09/30/2020	5.21	5.37	7.25	8.54	9.19	0.00	VR	Variable Rates
PINELLAS PARK		G 10/01/2020	EAN	09/30/2020	6	5.87	6.75	9.29	9.95	0.00	VR	Age 62 with 10 years of service or 30 years of service
PINELLAS PARK		P 10/01/2020	EAN	09/30/2020	3.5	2.60	7.40	8.59	11.70	4.00	VR	NORM RET AGE
PLANT CITY		PF 10/01/2020	EAN	09/30/2020	5.39	1.98	7.50	7.69	9.24	2.70	VR	VARIABLE RATES
PLANTATION		G 10/01/2020	EAN	09/30/2020	4.5	3.20	7.30	8.60	11.60	4.00	VR	VARIABLE RATES
PLANTATION		P 10/01/2020	EAN	09/30/2020	5.7	6.00	6.75	9.07	8.00	4.00	VR	VARIABLE RATES

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PLANTATION (VOL)		F 10/01/2020	AGG	09/30/2020	0.00	0.00	7.08	6.90	8.41	0.00	VR	VARIABLE RATES
POMPANO BEACH		G 10/01/2020	EAN	09/30/2020	5.9	4.40	7.50	7.66	5.82	2.40	VR	age 55 with 20 years of service or age 62 with 3 years of service.
POMPANO BEACH		PF 10/01/2020	EAN	09/30/2020	6.26	9.20	7.30	7.21	6.37	2.75	VR	"Starting at eligibility for retirement: Police (80%, 50%, 75%, 100%); Fire (50%, 20%, 30%, 40%, 50
PORT ORANGE		F 10/01/2020	EAN	09/30/2020	4.51	3.25	7.35	7.50	8.61	0.00	VR	VARIABLE RATES
PORT ORANGE		G 10/01/2020	EAN	09/30/2020	4.00	4.30	6.75	8.86	8.70	4.00	VR	NORM RET AGE OR VARIABLE RATES
PORT ORANGE		P 10/01/2020	EAN	09/30/2020	7.25	6.41	7.15	7.25	9.99	1.00	VR	Hire<1/31/11: 48 & 10 or 45 & 25; Hire>=1/31/11: 48 & 10
PORT ST. LUCIE		P 10/01/2020	EAN	09/30/2020	6.69	1.88	7.30	8.32	8.72	0.00	VT	VARIABLE RATES
PUNTA GORDA		F 10/01/2020	EAN	09/30/2020	6.00	11.40	7.60	10.60	12.57	0.00	VR	VARIABLE RATES
PUNTA GORDA		G 10/01/2020	EAN	09/30/2020	4.00	4.31	6.75	8.13	9.50	0.00	VR	VARIABLE RATES
PUNTA GORDA		P 10/01/2020	FIL	09/30/2020	6.39	7.51	7.00	9.14	12.19	0.86	VR	VARIABLE RATES
QUINCY		PF 10/01/2020	EAN	09/30/2020	4.00	0.00	7.30	9.54	9.12	0.00	VR	VARIABLE RATES
RIVIERA BEACH		F 10/01/2020	EAN	09/30/2020	7.50	8.41	6.50	8.42	6.84	0.00	VR	Variable - 70% at first eligibility 40% next 4 years then 100%
RIVIERA BEACH		G 10/01/2020	EAN	09/30/2020	7	6.40	7.00	8.72	3.48	0.00	VR	"Variable Rates - 30% upon first eligibility, 10% in the second year following eligibility, 15% in
RIVIERA BEACH		P 09/30/2020	EAN	09/30/2020	6.35	12.65	7.50	8.81	11.85	4.50	VR	VARIABLE RATES
ROCKLEDGE		F 10/01/2020	EAN	09/30/2020	6	4.54	7.75	8.71	10.66	0.00	VR	52 & 25 or 55 & 10
ROCKLEDGE		G 10/01/2020	EAN	09/30/2020	6	1.95	7.75	8.81	10.87	0.00	VR	65 & 10
ROCKLEDGE		P 10/01/2020	EAN	09/30/2020	6	2.54	7.80	8.76	10.77	0.00	VR	52 & 10
SAFETY HARBOR		F 10/01/2020	AGG	09/30/2020	4.50	8.97	7.00	22.54	6.79	0.00	VR	age 55 with at least 10 yrs of credited service or any age with at least 20 yrs of credited service
SAINT AUGUSTINE		F 10/01/2020	FIL	09/30/2020	4.54	3.67	7.25	8.95	11.83	3.00	VR	VARIABLE RATES
SAINT AUGUSTINE		G 10/01/2020	EAN	09/30/2020	4.09	7.83	7.50	8.36	0.00	1.45	VR	NRD
SAINT AUGUSTINE		P 10/01/2020	EAN	09/30/2020	5.37	3.14	7.50	8.29	7.28	0.00	VR	NRD
SAINT CLOUD		G 10/01/2020	EAN	09/30/2020	5.61	4.36	7.75	8.44	9.97	0.00	VR	VARIABLE RATES
SAINT CLOUD		PF 10/01/2020	EAN	09/30/2020	5.75	7.40	7.70	8.48	10.00	2.91	VR	VARIABLE RATES

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SAINT JOHNS RIVER PW PK	G	10/01/2020	EAN	09/30/2020	2.59	1.93	6.00	4.78	4.86	0.00	VR	VARIABLE RATES
SAINT LUCIE COUNTY FCD	F	10/01/2020	EAN	09/30/2020	6.37	6.67	7.50	6.90	8.60	3.00	VR	Variable - from 30% to 100% based on age and service
SAINT LUCIE COUNTY FCD	G	10/01/2020	EAN	09/30/2020	5.19	4.98	7.75	7.33	8.31	1.74	VR	VARIABLE RATES
SAINT PETE BEACH	F	10/01/2020	EAN	09/30/2020	4.68	3.38	7.50	8.97	11.13	1.38	VR	VARIABLE RATES
SAINT PETE BEACH	G	10/01/2020	EAN	09/30/2020	5.00	3.20	7.50	6.58	5.98	0.00	VR	VARIABLE RATES
SAINT PETE BEACH	P	10/01/2020	EAN	09/30/2020	0	0.00	7.00	8.15	9.94	0.00	15	15
SAINT PETERSBURG	F	10/01/2020	EAN	09/30/2020	5.5	7.20	7.00	8.23	8.66	2.75	VR	Retirement rate of 40% at 25+ years of service and under age 50; varying rates of retirement from a
SAINT PETERSBURG	G	10/01/2020	EAN	09/30/2020	5.50	5.60	7.25	6.43	7.21	2.10	VR	Varying rates from ages 51-70
SAINT PETERSBURG	P	10/01/2020	EAN	09/30/2020	6	6.00	7.80	7.31	4.44	2.75	VR	Initially 66% at 25YOS and/or 75% at age 55; then 25%/year until 100% at 55/25
SAN CARLOS PARK FCD	F	10/01/2020	AGG	09/30/2020	4.50	10.94	7.00	7.36	7.20	0.00	VR	if hired prior to 2014: age 55 with at least 6 yrs of credited service or any age with at least 25
SANFORD	F	10/01/2020	EAN	09/30/2020	5.32	5.77	7.00	8.98	10.50	0.00	VR	NORM RET AGE
SANFORD	P	10/01/2020	EAN	09/30/2020	4.75	5.96	7.00	6.10	5.24	0.00	VR	VARIABLE RATES
SANIBEL	G	10/01/2020	EAN	09/30/2020	3.84	4.71	6.75	8.46	8.46	0.00	VR	VARIABLE RATES
SANIBEL	P	10/01/2020	EAN	09/30/2020	5.66	1.44	7.50	6.18	6.73	0.00	VR	VARIABLE RATES
SARASOTA	F	09/30/2020	EAN	09/30/2020	0.00	0.00	6.85	5.40	4.32	0.00	VR	NORM RET AGE
SARASOTA	G	09/30/2020	EAN	09/30/2020	4.90	4.43	6.55	6.84	5.86	0.00	VR	Variable (age and service based 60% to 100%)
SARASOTA	P	09/30/2020	EAN	09/30/2020	6.60	11.40	6.75	9.01	11.63	2.50	VR	Variable (rates vary from 10% to 100% depending on Age and Service)
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2020	EAN	09/30/2021	3.7	4.70	6.50	6.50	4.90	0.00	VR	Age 62 or 29.5 years of service for Traditional participants and immediately for PEP participants
SARASOTA-MANATEE AIRPORT	G	10/01/2020	EAN	09/30/2020	3.73	7.80	5.50	6.32	7.74	0.00	VR	65 for Actives NRA for Terminated Vested
SATELLITE BEACH	G	10/01/2020	AGG	09/30/2020	4.75	-6.56	7.10	8.24	6.79	0.00	62	age 62 with at least 5 yrs of participation
SATELLITE BEACH	PF	10/01/2020	EAN	09/30/2020	4.75	7.60	7.10	8.05	6.55	0.00	52	age 52 with at least 5 yrs of participation
SEBASTIAN	P	10/01/2020	EAN	09/30/2020	5.68	2.64	7.20	6.09	6.04	1.51	55	NORM RET AGE
SEBRING	F	10/01/2020	FIL	09/30/2020	7.00	1.89	7.50	7.83	9.24	0.00	VR	NORM RET AGE

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SEBRING		P 10/01/2020	EAN	09/30/2020	5.0	2.90	7.00	7.56	9.23	0.00	VR	80% when first eligible; 40% for each of next 4 years; then 100%
SEMINOLE		F 10/01/2020	EAN	09/30/2020	4.42	11.95	7.00	7.00	6.11	0.00	VR	VARIABLE RATES
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)		G 05/01/2020	PUC	04/30/2020	2.9	3.30	6.75	5.00	-1.30	0.00	VR	Age-graded rates starting at age 52 through age 75
SOUTH MIAMI [GP]		G 10/01/2020	EAN	09/30/2020	4.7	7.10	7.38	8.01	7.02	0.00	VR	NORM RET AGE
SOUTH MIAMI [GP]		P 10/01/2020	EAN	09/30/2020	4.4	5.50	7.38	8.01	7.02	4.00	VR	NORM RET AGE
SOUTH PASADENA		F 10/01/2020	EAN	09/30/2020	5.05	5.65	7.50	7.56	7.46	0.00	VR	VARIABLE RATES
SOUTH WALTON FCD		F 10/01/2020	EAN	09/30/2020	5.68	5.48	7.25	8.12	11.71	2.00	VR	VARIABLE RATES
Southeast Volusia County Hospital District (was Bert Fish)		G 01/01/2021	UC	12/31/2020	0	-5.18	6.50	7.26	4.63	0.00	VR	Earlier of age 62 or 30 years of service
SOUTHERN MANATEE FCD		F 10/01/2020	AGG	09/30/2020	4.50	6.16	7.00	7.15	6.70	0.00	VR	age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service
SOUTHERN MANATEE FCD		G 10/01/2020	AGG	09/30/2020	4.0	3.35	7.00	7.15	6.71	0.00	VR	age 62 with at least 10 yrs of credited service or any age with at least 30 yrs of credited service
STARKE		F 10/01/2020	EAN	09/30/2020	4.2	10.40	7.25	11.04	16.49	2.50	VR	NORM RET AGE
STARKE		G 10/01/2020	EAN	09/30/2020	3.4	7.60	7.00	11.51	15.43	0.40	VR	NORM RET AGE
STARKE		P 10/01/2020	EAN	09/30/2020	4.7	11.60	7.00	6.29	5.42	0.00	VR	NORM RET AGE
SUNRISE		F 10/01/2020	EAN	09/30/2020	6.50	2.63	7.70	8.06	5.84	3.00	VR	Hire<9/25/12: 45 & 25, 47 & 20, or 50 & 10; Hire>=9/25/12: 52 & 25, or 55 & 10
SUNRISE		G 10/01/2020	EAN	09/30/2020	5	6.00	7.00	8.00	10.00	2.00	VR	VARIABLE RATES
SUNRISE		P 10/01/2020	EAN	09/30/2020	5.40	2.30	7.25	7.20	7.59	3.00	VR	VARIABLE RATES
SURFSIDE [GP]		G 10/01/2020	EAN	09/30/2020	5.3	6.50	7.25	7.05	5.15	0.00	VR	NORM RET AGE
SURFSIDE [GP]		P 10/01/2020	EAN	09/30/2020	5.1	5.60	7.25	7.05	5.15	0.00	VR	NORM RET AGE
SWEETWATER		P 10/01/2020	AGG	09/30/2020	7.00	5.70	7.00	9.30	12.60	0.00	VR	40% for first 5 years of eligibility then 100%
TALLAHASSEE [GPF]		F 10/01/2020	EAN	09/30/2020	5.35	1.65	7.40	7.67	6.63	3.50	VR	Varies by Age and Service and Group from 20% to 100%
TALLAHASSEE [GPF]		G 10/01/2020	EAN	09/30/2020	3.75	2.43	7.40	7.53	6.65	3.50	VR	Varies by Age and Service and Group from 20% to 100%

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TALLAHASSEE [GPF]	P	10/01/2020	EAN	09/30/2020	5.71	1.50	7.40	7.17	6.64	3.50	VR	Varies by Age and Service and Group from 15% to 100%
TAMARAC	F	10/01/2020	EAN	09/30/2020	4.00	4.19	7.00	12.78	9.98	0.00	VR	age 55 with at least 8 yrs of continuous service (if hired after December 31, 2012) or any age with
TAMARAC	G	10/01/2020	EAN	09/30/2020	4.00	-0.83	7.00	12.12	10.10	0.00	VR	age 62 or age 55 with at least 30 yrs of continuous service
TAMARAC	P	10/01/2020	EAN	09/30/2020	0	0.00	6.00	7.39	7.20	0.00	VR	VARIABLE RATES
TAMARAC - ELECTED	G	10/01/2020	EAN	09/30/2020	5.00	4.42	7.00	23.20	6.64	0.00	VR	age 60 with at least 5 yrs of credited service, age 57 with at least 20 yrs of credited service or
TAMPA	G	10/01/2020	FIL	09/30/2020	4.65	9.55	7.50	7.53	8.58	0.00	VR	VARIABLE RATES
TAMPA	PF	10/01/2020	EAN	09/30/2020	6.6	10.35	8.50	9.81	10.61	0.00	VR	VARIABLE RATES
TAMPA PF (STAFF)	G	10/01/2019	EAN	09/30/2019	2.34	2.34	7.00	6.35	3.79	0.00	VR	NORM RET AGE
TARPON SPRINGS	F	10/01/2020	EAN	09/30/2020	6.67	4.14	7.60	9.16	9.18	0.00	VR	VARIABLE RATES
TARPON SPRINGS	P	10/01/2020	EAN	09/30/2020	5.60	0.91	7.50	6.03	3.54	0.00	VR	NORM RET AGE
TAVARES	F	10/01/2020	EAN	09/30/2020	5.59	3.52	7.25	7.87	11.46	0.00	VR	VARIABLE RATES
TAVARES	P	10/01/2020	EAN	09/30/2020	5.73	6.02	7.50	8.50	11.70	0.00	VR	VARIABLE RATES
TEMPLE TERRACE	F	10/01/2020	EAN	09/30/2020	6.50	5.14	7.50	8.54	7.07	3.00	VR	VARIABLE RATES
TEMPLE TERRACE	P	10/01/2020	EAN	09/30/2020	5.97	16.98	7.50	8.86	7.78	0.00	VR	VARIABLE RATES
TEQUESTA	G	10/01/2020	AGG	09/30/2020	5.2	3.60	6.50	7.32	9.67	4.00	VR	"100% upon reaching 30 years of service; otherwise 30% at age 62 and 63, 50% from ages 54 to 69, 10
TEQUESTA [PF]	F	10/01/2020	EAN	09/30/2020	6	5.90	7.00	7.50	8.65	4.00	VR	Variable
TEQUESTA [PF]	P	10/01/2020	EAN	09/30/2020	6	12.60	7.00	7.50	8.41	4.00	VR	Variable
TITUSVILLE	G	10/01/2020	EAN	09/30/2020	5.12	4.13	7.50	7.28	3.49	0.00	VR	VARIABLE RATES
TITUSVILLE	PF	10/01/2020	EAN	09/30/2020	4.64	6.43	7.50	8.25	6.51	0.00	VR	VARIABLE RATES
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2020	EAN	09/30/2020	3.03	4.06	7.40	8.90	11.70	0.00	VR	VARIABLE RATES
UMATILLA	P	10/01/2020	AGG	09/30/2020	6.81	10.52	7.00	6.49	6.47	0.00	VR	age 55 with at least 10 yrs of credited service or age 52 with at least 25 yrs of credited service

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VALPARAISO	PF	10/01/2020	AGG	09/30/2020	4.50	2.54	7.00	6.89	6.50	0.00	VR	age 55 with at least 6 yrs of credited service or age 52 with at least 25 yrs of credited service
VENICE	F	10/01/2020	EAN	09/30/2020	4588428	2.04	6.75	7.07	6.92	0.00	VR	VARIABLE RATES
VENICE	P	10/01/2020	EAN	09/30/2020	5.50	7.47	6.75	10.85	15.26	0.00	VR	VARIABLE RATES
VERO BEACH	F	10/01/2020	EAN	09/30/2020	0.00	0.00	6.00	5.20	-0.90	0.00	0	0
VERO BEACH	G	10/01/2020	EAN	09/30/2020	0	0.00	6.50	8.33	8.09	0.00	65	VARIABLE RATES
VERO BEACH	P	10/01/2020	EAN	09/30/2020	4.97	3.31	7.55	9.34	13.83	0.00	VR	VARIABLE RATES
VILLAGE OF NORTH PALM BEACH	G	10/01/2020	FIL	09/30/2020	4.49	0.55	6.75	8.06	8.95	0.00	VR	Variable - from 25% to 100% based on number of years after eligibility
VILLAGE OF NORTH PALM BEACH	PF	10/01/2020	EAN	09/30/2020	5.63	5.33	7.70	6.37	4.62	0.00	VR	VARIABLE RATES
VILLAGE OF PALM SPRINGS	G	10/01/2020	EAN	09/30/2020	5.59	5.56	6.25	7.81	8.07	0.00	VR	62 & 5
VILLAGE OF PALM SPRINGS	PF	10/01/2020	EAN	09/30/2020	4.	3.10	6.75	8.97	10.20	0.00	VR	NORM RET AGE
VOLUSIA COUNTY (VOL)	F	10/01/2019	FIL	09/30/2019	0	0.00	4.25	9.50	8.92	0.00	VR	""Retirement decrements begin at age 40 and 10 years of service.""
WAUCHULA	GP	10/01/2020	FIL	09/30/2020	5.00	6.08	7.00	6.70	6.57	0.00	VR	age 60 with at least 6 yrs of credited service or any age with at least 30 yrs of credited service
WEST MANATEE FCD	F	10/01/2020	EAN	09/30/2020	5.33	3.42	7.50	8.75	10.23	0.00	VR	VARIABLE RATES
WEST MELBOURNE	P	10/01/2020	EAN	09/30/2020	7.20	4.47	6.80	8.31	10.51	0.00	VR	VARIABLE RATES
WEST PALM BEACH	F	09/30/2020	EAN	09/30/2020	4.40	6.70	7.50	9.98	9.53	4.10	VR	VARIABLE RATES
WEST PALM BEACH	G	09/30/2020	AGG	09/30/2020	5.50	1.79	7.25	7.06	7.06	0.00	VR	VARIABLE RATES
WEST PALM BEACH	P	09/30/2020	EAN	09/30/2020	5.00	-0.32	7.25	7.69	6.33	2.50	VR	"45% at first eligibility, then 35% for 3 years, then 100%"
WILLISTON	G	10/01/2020	AGG	09/30/2020	4.00	1.98	7.00	7.00	6.55	0.00	62	age 62 with at least 5 yrs of credited service
WILLISTON	P	10/01/2020	AGG	09/30/2020	4.50	0.76	7.00	6.77	6.36	0.00	VR	age 55 with at least 10 yrs of credited service (5 yrs for fully vested members at the time of tran
WILTON MANORS (VOL)	F	10/01/2020	EAN	09/30/2020	0	0.00	6.00	8.23	6.12	0.00	VR	Variable - Participants are assumed to retire a half year after reaching the earlier of age 50 and
WILTON MANORS [GP]	G	10/01/2020	EAN	09/30/2020	5.50	5.71	6.60	7.73	5.71	0.00	VR	Variable - 2% probability from age 40 to 44; 5% probability from age 45 to 49; 50% probability from

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WILTON MANORS [GP]		P 10/01/2020	EAN	09/30/2020	5.5	6.74	6.60	7.73	5.71	0.00	VR	Variable - 5% probability from age 40 to 44; 50% probability from age 45 to 49; 100% probability on
WINTER GARDEN		G 10/01/2020	EAN	09/30/2020	5.30	6.03	7.25	7.57	7.24	0.00	VR	VARIABLE RATES
WINTER GARDEN		PF 10/01/2020	EAN	09/30/2020	5.83	7.55	7.25	8.50	9.97	0.00	VR	VARIABLE RATES
WINTER HAVEN		F 10/01/2020	EAN	09/30/2020	5.48	9.82	7.60	6.54	3.57	1.31	VR	VARIABLE RATES
WINTER HAVEN		G 10/01/2020	EAN	09/30/2020	4.58	8.67	7.10	6.83	3.24	0.00	VR	VARIABLE RATES
WINTER HAVEN		P 10/01/2020	EAN	09/30/2020	5.53	9.14	7.45	8.37	9.02	0.00	VR	VARIABLE RATES
WINTER PARK		F 10/01/2020	EAN	09/30/2020	6.2	7.50	7.50	7.43	9.58	3.50	VR	NORM RET AGE
WINTER PARK		P 10/01/2020	EAN	09/30/2020	4.6	11.50	7.50	7.57	8.87	3.50	VR	NORM RET AGE
WINTER SPRINGS		GPF 10/01/2020	EAN	09/30/2020	3.3	5.60	7.40	8.42	7.81	0.00	VR	NORM RET AGE
Total Plans:		487										

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.

Headings	Information Provided
City or District	Plan Sponsor (Name of City, Special District, or School Board).
TYP SYS	Type of Retirement System: • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
City Population	Population of the city in which the plan resides.
County Name	Name of county in which the plan resides.
County Population	Population of the county in which the plan resides.
Membr Activ	Number of active members in the plan, not including DROP participants.
Membr Retrd	Number of retirees, and/or beneficiaries.
Membr DROP	Number of active participant in Deferred Retirement Option Program
Membr Termd	Number of vested-terminees.

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
ALACHUA COUNTY LIBRARY	G		Alachua	271,588	30	124	0	49
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	271,588	0	138	0	0
ALTAMONTE SPRINGS	G	45,304	Seminole	476,727	272	71	0	67
ALTAMONTE SPRINGS	P	45,304	Seminole	476,727	88	19	0	9
APOPKA	F	53,632	Orange	1,415,260	101	39	6	7
APOPKA	G	53,632	Orange	1,415,260	220	141	4	20
APOPKA	P	53,632	Orange	1,415,260	95	56	8	1
ARCADIA	G	7,986	De Soto	37,082	38	23	0	13
ARCADIA	PF	7,986	De Soto	37,082	16	23	3	0
ATLANTIC BEACH	G	13,824	Duval	982,080	23	73	7	6
ATLANTIC BEACH	P	13,824	Duval	982,080	24	22	0	3
ATLANTIS	P	2,055	Palm Beach	1,466,494	0	6	0	0
AUBURNDALE	F	17,120	Polk	715,090	20	18	1	2
AUBURNDALE	G	17,120	Polk	715,090	33	90	9	13
AUBURNDALE	P	17,120	Polk	715,090	35	25	2	6
AVENTURA	P	38,041	Miami-Dade	2,832,794	74	19	14	1
AVON PARK	F	11,201	Highlands	104,834	15	12	1	1
AVON PARK	P	11,201	Highlands	104,834	0	19	0	2
BAL HARBOUR VILLAGE	G	2,932	Miami-Dade	2,832,794	34	26	6	7
BAL HARBOUR VILLAGE	P	2,932	Miami-Dade	2,832,794	18	23	0	0
BARTOW	F	20,757	Polk	715,090	20	16	0	2
BARTOW	G	20,757	Polk	715,090	186	101	12	35
BARTOW	P	20,757	Polk	715,090	34	43	0	3
BAY HARBOR ISLANDS	G	6,091	Miami-Dade	2,832,794	42	28	0	2
BAY HARBOR ISLANDS	P	6,091	Miami-Dade	2,832,794	19	7	0	2
BAY MEDICAL CENTER	G		Bay	174,410	0	684	0	815
BELLE GLADE	G	17,979	Palm Beach	1,466,494	86	58	0	8
BELLE GLADE (RETIRED)	PF	17,979	Palm Beach	1,466,494	0	9	0	3

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BELLE GLADE HOUSING	G	17,979	Palm Beach	1,466,494	25	6	0	11
BELLEAIR	P	4,095	Pinellas	984,054	13	11	0	1
BELLEVUE	P	5,330	Marion	368,135	13	6	1	2
BOCA GRANDE FCD	F		Multi: Charlotte/Lee	469,199	17	1	2	0
BOCA RATON	G	95,139	Palm Beach	1,466,494	617	513	62	43
BOCA RATON	PF	95,139	Palm Beach	1,466,494	388	312	47	6
BOCA RATON EXECUTIVE	G	95,139	Palm Beach	1,466,494	48	31	11	13
BOCA RATON HOUSING	G	95,139	Palm Beach	1,466,494	13	6	0	3
BONITA SPRINGS FCD	F	55,645	Lee	750,493	96	53	4	3
BONITA SPRINGS FCD	G	55,645	Lee	750,493	16	10	1	0
BOYNTON BEACH	F	78,495	Palm Beach	1,466,494	119	111	16	2
BOYNTON BEACH	G	78,495	Palm Beach	1,466,494	408	407	34	52
BOYNTON BEACH	P	78,495	Palm Beach	1,466,494	121	135	15	21
BRADENTON	F	58,621	Manatee	398,503	61	67	7	0
BRADENTON	P	58,621	Manatee	398,503	102	90	12	5
BROOKSVILLE	F	8,983	Hernando	192,186	19	18	1	6
BROOKSVILLE	P	8,983	Hernando	192,186	0	10	0	13
BUSHNELL	G	2,566	Sumter	141,422	12	3	0	12
CAPE CORAL	F	187,307	Lee	750,493	201	138	9	2
CAPE CORAL	G	187,307	Lee	750,493	868	696	85	25
CAPE CORAL	P	187,307	Lee	750,493	231	128	25	13
CASSELBERRY	PF	30,341	Seminole	476,727	74	27	1	12
CHATTAHOOCHEE	F	3,302	Gadsden	46,226	16	5	0	0
CLEARWATER	F	118,017	Pinellas	984,054	0	12	0	0
CLEARWATER	GPF	118,017	Pinellas	984,054	1,541	1,348	0	74
CLERMONT	F	44,301	Lake	366,742	78	7	0	8
CLERMONT	P	44,301	Lake	366,742	77	24	1	9
CLERMONT (RETIRED)	G	44,301	Lake	366,742	0	4	0	0

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
CLEWISTON	G	8,021	Hendry	40,953	35	59	0	71
COCOA	F	19,327	Brevard	606,671	35	43	5	1
COCOA	G	19,327	Brevard	606,671	0	40	2	0
COCOA	P	19,327	Brevard	606,671	59	52	2	4
COCOA BEACH	F	11,391	Brevard	606,671	25	25	2	4
COCOA BEACH	G	11,391	Brevard	606,671	133	105	0	19
COCOA BEACH	P	11,391	Brevard	606,671	38	37	0	2
COOPER CITY	F	34,006	Broward	1,932,212	0	21	4	2
COOPER CITY	G	34,006	Broward	1,932,212	40	96	10	4
COOPER CITY	P	34,006	Broward	1,932,212	1	45	5	0
COOPER CITY - MANAGEMENT	GPF	34,006	Broward	1,932,212	0	6	2	0
CORAL GABLES	GPF	51,133	Miami-Dade	2,832,794	614	870	101	25
CORAL SPRINGS	F	129,263	Broward	1,932,212	172	19	13	1
CORAL SPRINGS	G	129,263	Broward	1,932,212	0	36	0	2
CORAL SPRINGS	P	129,263	Broward	1,932,212	178	163	35	6
CRESCENT CITY	F	1,589	Putnam	73,723	11	1	0	2
CRESCENT CITY	P	1,589	Putnam	73,723	6	4	0	1
CRESTVIEW	G	26,178	Okaloosa	203,951	112	51	9	14
CRESTVIEW	PF	26,178	Okaloosa	203,951	88	28	0	0
DADE CITY	F	7,402	Pasco	542,638	3	19	1	1
DADE CITY	P	7,402	Pasco	542,638	23	10	0	4
DANIA BEACH	G	32,215	Broward	1,932,212	11	79	4	0
DANIA BEACH [PF]	F	32,215	Broward	1,932,212	12	62	14	0
DANIA BEACH [PF]	P	32,215	Broward	1,932,212	0	19	0	0
DAVENPORT	G	7,323	Polk	715,090	33	0	0	0
DAVENPORT	PF	7,323	Polk	715,090	26	0	0	0
DAVIE	F	105,050	Broward	1,932,212	154	88	14	1
DAVIE	P	105,050	Broward	1,932,212	159	124	27	4

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
DAVIE - GENERAL & MGMT	G	105,050	Broward	1,932,212	283	115	12	50
DAYTONA BEACH	PF	70,235	Volusia	551,588	323	407	15	10
DEERFIELD BEACH	F	80,178	Broward	1,932,212	60	128	10	0
DEERFIELD BEACH	G	80,178	Broward	1,932,212	1	120	0	0
DEERFIELD BEACH	P	80,178	Broward	1,932,212	0	73	0	0
DELAND	F	37,043	Volusia	551,588	47	27	1	2
DELAND	G	37,043	Volusia	551,588	21	122	8	1
DELAND	P	37,043	Volusia	551,588	52	50	4	4
DELRAY BEACH	F	67,168	Palm Beach	1,466,494	149	119	20	1
DELRAY BEACH	G	67,168	Palm Beach	1,466,494	419	330	26	80
DELRAY BEACH	P	67,168	Palm Beach	1,466,494	142	137	19	9
DELTONA	F	93,677	Volusia	551,588	79	31	3	3
DESTIN FCD	F	13,480	Okaloosa	203,951	33	18	5	7
DUNEDIN	F	37,869	Pinellas	984,054	44	47	6	2
DUNNELLON	PF	1,864	Marion	368,135	9	2	0	3
EAST LAKE TARPON FCD	F		Pinellas	984,054	35	21	3	5
EAST NICEVILLE FCD	F		Okaloosa	203,951	12	0	0	0
EATONVILLE	P	2,351	Orange	1,415,260	13	0	0	0
EDGEWATER	F	23,818	Volusia	551,588	29	14	0	1
EDGEWATER	G	23,818	Volusia	551,588	1	101	0	15
EDGEWATER	P	23,818	Volusia	551,588	31	34	0	8
ENGLEWOOD AREA FCD	F		Multi: Charlotte/Saraso	313,360	51	24	3	1
ENGLEWOOD WATER DISTRICT	G		Multi: Charlotte/Saraso	313,360	0	3	0	1
ESTERO FCD	F	33,120	Lee	750,493	63	8	1	1
EUSTIS	F	21,594	Lake	366,742	22	21	1	4
EUSTIS	P	21,594	Lake	366,742	38	32	0	9
FERNANDINA BEACH	G	13,534	Nassau	89,258	127	82	1	23
FERNANDINA BEACH	PF	13,534	Nassau	89,258	65	46	4	3

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
FLAGLER BEACH	F	4,760	Flagler	114,173	17	4	0	2
FLAGLER BEACH	P	4,760	Flagler	114,173	15	8	0	2
FLORIDA CITY	P	13,405	Miami-Dade	2,832,794	0	9	0	23
FLORIDA CITY - ELECTED	G	13,405	Miami-Dade	2,832,794	5	0	0	0
FORT LAUDERDALE	G	189,321	Broward	1,932,212	558	1,429	16	83
FORT LAUDERDALE	PF	189,321	Broward	1,932,212	719	981	193	19
FORT MEADE	F	5,833	Polk	715,090	12	9	0	8
FORT MEADE	G	5,833	Polk	715,090	47	31	0	14
FORT MEADE	P	5,833	Polk	715,090	0	6	0	4
FORT MYERS	F	92,599	Lee	750,493	102	115	10	3
FORT MYERS	G	92,599	Lee	750,493	513	567	30	165
FORT MYERS	P	92,599	Lee	750,493	222	171	7	14
FORT PIERCE	GP	44,476	Saint Lucie	322,265	570	498	36	40
FORT PIERCE SUPP	P	44,476	Saint Lucie	322,265	106	40	6	1
FORT WALTON BEACH	F	21,064	Okaloosa	203,951	40	28	0	3
FORT WALTON BEACH	G	21,064	Okaloosa	203,951	56	172	0	8
FORT WALTON BEACH	P	21,064	Okaloosa	203,951	48	46	0	10
FROSTPROOF	G	3,454	Polk	715,090	12	9	0	3
FROSTPROOF	P	3,454	Polk	715,090	1	11	0	1
FRUITLAND PARK	F	10,206	Lake	366,742	8	1	0	0
GAINESVILLE	G	135,097	Alachua	271,588	1,680	1,375	33	427
GAINESVILLE	PF	135,097	Alachua	271,588	410	441	28	39
GOLDEN BEACH	GP	943	Miami-Dade	2,832,794	48	25	0	2
GREATER NAPLES FCD	F	21,063	Collier	387,450	40	3	2	7
GREEN COVE SPRINGS	P	8,054	Clay	219,575	22	3	0	6
GREENACRES	F	39,945	Palm Beach	1,466,494	50	2	0	8
GREENACRES	P	39,945	Palm Beach	1,466,494	21	8	0	15
GULF BREEZE	P	5,910	Santa Rosa	184,653	19	6	0	3

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
GULFPORT	F	12,598	Pinellas	984,054	18	23	0	4
GULFPORT	G	12,598	Pinellas	984,054	84	79	0	49
GULFPORT	P	12,598	Pinellas	984,054	31	20	0	4
HAINES CITY	F	27,268	Polk	715,090	33	16	0	4
HAINES CITY	G	27,268	Polk	715,090	34	71	0	34
HAINES CITY	P	27,268	Polk	715,090	53	25	0	4
HALIFAX HOSPITAL	G		Volusia	551,588	365	1,058	0	484
HALLANDALE BEACH	G	39,945	Broward	1,932,212	72	140	19	69
HALLANDALE BEACH	PF	39,945	Broward	1,932,212	109	187	16	10
HALLANDALE BEACH PM	G	39,945	Broward	1,932,212	4	22	4	8
HALLANDALE BEACH PM (EXCESS)	G	39,945	Broward	1,932,212	6	24	0	9
HAVANA	F	1,880	Gadsden	46,226	17	0	0	5
HIALEAH	GPF	239,956	Miami-Dade	2,832,794	742	1,567	36	194
HIALEAH - ELECTED	G	239,956	Miami-Dade	2,832,794	5	12	0	7
HIALEAH GARDENS	P	23,644	Miami-Dade	2,832,794	41	19	1	2
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,478,759	0	492	0	0
HOLLEY-NAVARRE FCD	F		Santa Rosa	184,653	24	0	0	2
HOLLY HILL	F	12,398	Volusia	551,588	12	11	1	1
HOLLY HILL	P	12,398	Volusia	551,588	21	19	1	4
HOLLYWOOD	F	151,818	Broward	1,932,212	196	258	28	4
HOLLYWOOD	G	151,818	Broward	1,932,212	608	1,075	61	54
HOLLYWOOD	P	151,818	Broward	1,932,212	250	372	41	9
HOLMES BEACH	P	3,913	Manatee	398,503	17	15	0	1
HOMESTEAD	F	76,334	Miami-Dade	2,832,794	0	8	0	0
HOMESTEAD	P	76,334	Miami-Dade	2,832,794	98	92	9	4
HOMESTEAD - General & Hospital	G	76,334	Miami-Dade	2,832,794	97	194	24	45
HOMESTEAD - New Elected & Sr. Mgmt	G	76,334	Miami-Dade	2,832,794	6	5	0	3
HOMESTEAD - Old Elected	G	76,334	Miami-Dade	2,832,794	1	5	0	1

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HOWEY-IN-THE-HILLS	P	1,702	Lake	366,742	6	4	0	0
INDIALANTIC	G	2,882	Brevard	606,671	15	8	0	5
INDIALANTIC	PF	2,882	Brevard	606,671	16	14	3	0
INDIAN HARBOUR BEACH	P	8,751	Brevard	606,671	20	17	0	1
INDIAN HARBOUR BEACH (SUPP)	P	8,751	Brevard	606,671	20	17	0	1
INDIAN RIVER SHORES	G	4,378	Indian River	158,834	2	4	0	0
INDIAN RIVER SHORES	PF	4,378	Indian River	158,834	18	13	4	2
INDIAN SHORES	P	1,479	Pinellas	984,054	12	6	0	2
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,832,794	9,467	1,002	44	1,016
JACKSONVILLE	CO	936,250	Duval	982,080	471	349	58	17
JACKSONVILLE	G	936,250	Duval	982,080	3,663	5,218	0	156
JACKSONVILLE	PF	936,250	Duval	982,080	2,236	2,773	294	83
JACKSONVILLE BEACH	F	23,394	Duval	982,080	25	24	0	1
JACKSONVILLE BEACH	G	23,394	Duval	982,080	238	193	0	11
JACKSONVILLE BEACH	P	23,394	Duval	982,080	67	39	0	4
JACKSONVILLE PF SENIOR STAFF	G	936,250	Duval	982,080	0	3	0	0
JUPITER	P	63,188	Palm Beach	1,466,494	91	62	20	1
JUPITER ISLAND	GPF	847	Martin	161,301	8	40	0	20
KEY BISCAYNE	PF	12,925	Miami-Dade	2,832,794	56	38	17	2
KEY WEST	G	24,868	Monroe	77,823	275	156	12	10
KEY WEST	PF	24,868	Monroe	77,823	164	125	13	11
KEY WEST HOUSING	G	24,868	Monroe	77,823	53	45	4	14
KEY WEST UTILITY	G	24,868	Monroe	77,823	123	194	0	21
KISSIMMEE	F	75,644	Osceola	387,055	95	69	6	10
KISSIMMEE	G	75,644	Osceola	387,055	439	300	33	117
KISSIMMEE	P	75,644	Osceola	387,055	132	119	9	10
KISSIMMEE UTILITY AUTHORITY	G	75,644	Osceola	387,055	243	237	16	60
LABELLE	F	5,151	Hendry	40,953	21	1	1	6

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LADY LAKE	P	15,754	Lake	366,742	26	13	0	1
LAKE ALFRED	G	6,351	Polk	715,090	38	26	0	9
LAKE ALFRED	PF	6,351	Polk	715,090	20	7	0	2
LAKE CITY	F	12,303	Columbia	70,617	20	19	2	2
LAKE CITY	G	12,303	Columbia	70,617	15	100	2	10
LAKE CITY	P	12,303	Columbia	70,617	33	26	1	8
LAKE HELEN	P	2,849	Volusia	551,588	5	3	0	0
LAKE MARY	F	17,633	Seminole	476,727	43	17	0	3
LAKE MARY	P	17,633	Seminole	476,727	46	28	0	9
LAKE PARK (RETIRED)	P	8,912	Palm Beach	1,466,494	0	6	0	0
LAKE WALES	F	16,386	Polk	715,090	30	14	0	0
LAKE WALES	G	16,386	Polk	715,090	107	43	9	7
LAKE WALES	P	16,386	Polk	715,090	44	27	0	1
LAKE WORTH	F	38,875	Palm Beach	1,466,494	3	64	7	1
LAKE WORTH	G	38,875	Palm Beach	1,466,494	295	294	14	20
LAKE WORTH	P	38,875	Palm Beach	1,466,494	9	93	2	0
LAKELAND	F	109,238	Polk	715,090	159	118	10	3
LAKELAND	G	109,238	Polk	715,090	1,400	1,232	181	119
LAKELAND	P	109,238	Polk	715,090	219	220	17	13
LANTANA	F	12,081	Palm Beach	1,466,494	8	22	2	1
LANTANA	P	12,081	Palm Beach	1,466,494	29	23	1	4
LARGO	PF	84,574	Pinellas	984,054	261	226	27	21
LAUDERDALE-BY-THE-SEA (VOL)	F	6,305	Broward	1,932,212	44	12	0	5
LAUDERHILL	F	72,507	Broward	1,932,212	85	76	13	2
LAUDERHILL	G	72,507	Broward	1,932,212	108	84	12	10
LAUDERHILL	P	72,507	Broward	1,932,212	103	54	8	15
LAUDERHILL (C&M)	G	72,507	Broward	1,932,212	118	49	19	4
LEESBURG	F	24,539	Lake	366,742	46	33	0	8

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
LEESBURG	G	24,539	Lake	366,742	138	249	3	248
LEESBURG	P	24,539	Lake	366,742	62	32	4	3
LIGHTHOUSE POINT	PF	10,536	Broward	1,932,212	0	19	7	24
LIVE OAK	F	6,893	Suwannee	45,463	0	7	0	0
LONGBOAT KEY	F	7,098	Multi: Sarasota/Manate	418,660	5	36	0	4
LONGBOAT KEY	G	7,098	Multi: Sarasota/Manate	418,660	15	45	0	10
LONGBOAT KEY	P	7,098	Multi: Sarasota/Manate	418,660	4	20	0	2
LONGWOOD	PF	16,036	Seminole	476,727	81	11	0	26
LYNN HAVEN	F	20,235	Bay	174,410	17	7	1	1
LYNN HAVEN	G	20,235	Bay	174,410	110	42	4	5
LYNN HAVEN	P	20,235	Bay	174,410	38	18	0	2
MADISON	PF	2,899	Madison	18,954	24	13	0	2
MAITLAND	PF	21,113	Orange	1,415,260	89	69	3	19
MANALAPAN	GP	428	Palm Beach	1,466,494	26	0	0	0
MARATHON	F	9,097	Monroe	77,823	24	1	0	7
MARCO ISLAND	F	17,595	Collier	387,450	37	2	0	2
MARCO ISLAND	P	17,595	Collier	387,450	32	19	0	13
MARIANNA	F	6,215	Jackson	46,587	15	6	0	2
MARIANNA	P	6,215	Jackson	46,587	16	7	0	3
MARTIN COUNTY	ERP		Martin	161,301	0	70	0	0
MEDLEY	P	995	Miami-Dade	2,832,794	36	24	0	0
MEDLEY - GENERAL + ELECTED	G	995	Miami-Dade	2,832,794	110	37	3	13
MELBOURNE	F	84,402	Brevard	606,671	133	110	6	4
MELBOURNE	G	84,402	Brevard	606,671	2	38	1	32
MELBOURNE	P	84,402	Brevard	606,671	142	159	14	12
MELBOURNE - SPECIAL RISK	G	84,402	Brevard	606,671	1	2	0	1
MELBOURNE BEACH	P	3,150	Brevard	606,671	10	9	0	0
MIAMI - ELECTED	G	497,924	Miami-Dade	2,832,794	1	6	0	2

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MIAMI - FIPO	PF	497,924	Miami-Dade	2,832,794	1,931	2,080	145	27
MIAMI - FIPO (STAFF)	G	497,924	Miami-Dade	2,832,794	3	0	2	0
MIAMI - FIPO COLA (RETIRED)	PF	497,924	Miami-Dade	2,832,794	0	0	0	0
MIAMI - GESE	GS	497,924	Miami-Dade	2,832,794	1,967	1,857	34	34
MIAMI - GESE (EXCESS)	GS	497,924	Miami-Dade	2,832,794	0	30	0	0
MIAMI - GESE (STAFF)	GS	497,924	Miami-Dade	2,832,794	6	7	0	0
MIAMI - OFF-STREET PARKING	G	497,924	Miami-Dade	2,832,794	44	24	0	11
MIAMI BEACH	G	94,161	Miami-Dade	2,832,794	1,229	1,114	100	96
MIAMI BEACH	PF	94,161	Miami-Dade	2,832,794	500	673	119	20
MIAMI SHORES VILLAGE	G	10,817	Miami-Dade	2,832,794	68	50	9	7
MIAMI SHORES VILLAGE	P	10,817	Miami-Dade	2,832,794	34	27	3	0
MIAMI SPRINGS	G	14,255	Miami-Dade	2,832,794	77	83	3	7
MIAMI SPRINGS	PF	14,255	Miami-Dade	2,832,794	39	45	5	3
MIAMI-DADE COUNTY	ERP		Miami-Dade	2,832,794	0	418	0	0
MIDWAY FCD	F	3,467	Santa Rosa	184,653	32	3	0	2
MILTON	F	10,767	Santa Rosa	184,653	15	14	1	0
MILTON	G	10,767	Santa Rosa	184,653	70	49	5	5
MILTON	P	10,767	Santa Rosa	184,653	17	13	3	1
MIRAMAR	F	138,873	Broward	1,932,212	101	55	41	3
MIRAMAR	G	138,873	Broward	1,932,212	394	177	29	29
MIRAMAR	P	138,873	Broward	1,932,212	156	96	52	1
MIRAMAR - MANAGEMENT	G	138,873	Broward	1,932,212	168	68	12	15
MONROE COUNTY	ERP		Monroe	77,823	0	5	0	0
MONROE COUNTY VOL F.F. & EMS	F		Monroe	77,823	3	11	0	11
MONTICELLO	F	2,437	Jefferson	14,394	16	5	0	3
MONTICELLO	P	2,437	Jefferson	14,394	8	5	0	0
MOUNT DORA	F	15,200	Lake	366,742	36	16	1	3
MOUNT DORA	G	15,200	Lake	366,742	34	92	0	16

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MOUNT DORA	P	15,200	Lake	366,742	44	18	0	18
NAPLES	F	21,063	Collier	387,450	49	51	6	2
NAPLES	G	21,063	Collier	387,450	320	247	1	22
NAPLES	P	21,063	Collier	387,450	59	79	7	9
NEPTUNE BEACH	P	7,193	Duval	982,080	18	13	1	5
NEW PORT RICHEY	F	16,935	Pasco	542,638	22	23	1	3
NEW PORT RICHEY	P	16,935	Pasco	542,638	41	43	2	7
NEW SMYRNA BEACH	F	28,594	Volusia	551,588	43	42	3	5
NEW SMYRNA BEACH	P	28,594	Volusia	551,588	45	53	0	5
NORTH BAY FCD	F	9,064	Okaloosa	203,951	16	6	0	3
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	606,671	399	110	0	213
NORTH BROWARD HOSPITAL	G		Broward	1,932,212	6,353	1,396	0	1,768
NORTH COLLIER FCD (was North Naples)	F		Collier	387,450	168	17	8	2
NORTH MIAMI 691 [GPF]	F	65,089	Miami-Dade	2,832,794	0	12	0	0
NORTH MIAMI 691 [GPF]	G	65,089	Miami-Dade	2,832,794	184	201	0	3
NORTH MIAMI 691 [GPF]	P	65,089	Miami-Dade	2,832,794	1	16	0	0
NORTH MIAMI 748	P	65,089	Miami-Dade	2,832,794	89	59	0	2
NORTH MIAMI BEACH	G	47,722	Miami-Dade	2,832,794	120	279	6	58
NORTH MIAMI BEACH	PF	47,722	Miami-Dade	2,832,794	80	146	25	0
NORTH MIAMI BEACH - MANAGEMENT	G	47,722	Miami-Dade	2,832,794	11	22	0	12
NORTH PORT	F	77,561	Sarasota	438,816	38	32	2	15
NORTH PORT	P	77,561	Sarasota	438,816	58	49	1	3
NORTH RIVER FCD	F		Manatee	398,503	52	36	0	2
OAKLAND PARK	G	45,709	Broward	1,932,212	57	176	0	37
OAKLAND PARK	PF	45,709	Broward	1,932,212	10	127	5	23
OCALA	F	62,023	Marion	368,135	119	78	19	3
OCALA	G	62,023	Marion	368,135	157	778	22	274
OCALA	P	62,023	Marion	368,135	175	118	11	9

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OCEAN CITY-WRIGHT FCD	F		Okaloosa	203,951	54	24	0	5
OCOE	G	49,781	Orange	1,415,260	194	115	8	44
OCOE	PF	49,781	Orange	1,415,260	144	68	7	22
OKALOOSA ISLAND FCD	F		Okaloosa	203,951	19	16	0	1
OKEECHOBEE	F	5,688	Okeechobee	42,112	10	6	2	1
OKEECHOBEE	G	5,688	Okeechobee	42,112	34	17	1	4
OKEECHOBEE	P	5,688	Okeechobee	42,112	20	15	3	1
OKEECHOBEE UTILITY	G	5,688	Okeechobee	42,112	50	21	0	4
OLDSMAR	F	14,998	Pinellas	984,054	10	2	0	1
ORANGE COUNTY LIBRARY	G		Orange	1,415,260	63	140	0	73
ORANGE PARK	F	8,692	Clay	219,575	19	21	1	10
ORANGE PARK	G	8,692	Clay	219,575	35	39	0	44
ORANGE PARK	P	8,692	Clay	219,575	25	27	1	11
ORLANDO	F	298,943	Orange	1,415,260	510	479	21	5
ORLANDO	G	298,943	Orange	1,415,260	66	782	0	45
ORLANDO	P	298,943	Orange	1,415,260	797	825	0	9
ORLANDO AVIATION	G	298,943	Orange	1,415,260	56	350	0	81
ORLANDO UTILITY	G	298,943	Orange	1,415,260	1,176	923	0	143
ORMOND BEACH	F	41,782	Volusia	551,588	44	44	2	1
ORMOND BEACH	G	41,782	Volusia	551,588	87	162	11	37
ORMOND BEACH	P	41,782	Volusia	551,588	64	62	1	4
OVIEDO	F	40,145	Seminole	476,727	50	12	2	6
OVIEDO	P	40,145	Seminole	476,727	68	28	2	5
PACE FCD	F		Santa Rosa	184,653	23	0	0	0
PALATKA	F	10,770	Putnam	73,723	21	14	0	3
PALATKA	G	10,770	Putnam	73,723	88	117	4	8
PALATKA	P	10,770	Putnam	73,723	27	31	1	5
PALM BAY	F	118,568	Brevard	606,671	105	80	10	4

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PALM BAY	G	118,568	Brevard	606,671	0	2	0	0
PALM BAY	P	118,568	Brevard	606,671	139	100	11	11
PALM BEACH	GPF	8,409	Palm Beach	1,466,494	268	408	36	99
PALM BEACH GARDENS	F	56,709	Palm Beach	1,466,494	92	55	12	4
PALM BEACH GARDENS	G	56,709	Palm Beach	1,466,494	2	8	0	2
PALM BEACH GARDENS	P	56,709	Palm Beach	1,466,494	115	76	7	3
PALM COAST (VOL)	F	89,437	Flagler	114,173	23	28	0	5
PALM HARBOR FCD	F		Pinellas	984,054	56	9	0	1
PALM TRAN, INC. (ATU-1577)	G		Palm Beach	1,466,494	598	411	0	102
PALMETTO	G	13,661	Manatee	398,503	73	50	2	4
PALMETTO	P	13,661	Manatee	398,503	28	34	1	7
PANAMA CITY	F	34,517	Bay	174,410	74	77	4	3
PANAMA CITY	P	34,517	Bay	174,410	83	98	3	11
PANAMA CITY (SUPP)	G	34,517	Bay	174,410	17	16	0	2
PANAMA CITY BEACH	F	13,691	Bay	174,410	54	15	1	2
PANAMA CITY BEACH	G	13,691	Bay	174,410	182	76	14	5
PANAMA CITY BEACH	P	13,691	Bay	174,410	60	26	2	5
PARKLAND	P	35,438	Broward	1,932,212	0	4	0	0
PASCO COUNTY	ERP		Pasco	542,638	0	335	0	0
PEMBROKE PARK COMM SUPP	G	6,373	Broward	1,932,212	5	2	0	0
PEMBROKE PINES	G	168,949	Broward	1,932,212	21	423	0	193
PEMBROKE PINES	PF	168,949	Broward	1,932,212	343	335	88	5
PENSACOLA	F	55,498	Escambia	323,714	110	178	12	2
PENSACOLA	G	55,498	Escambia	323,714	87	587	26	52
PENSACOLA	P	55,498	Escambia	323,714	62	163	9	14
PERRY	F	6,937	Taylor	22,436	12	12	1	7
PERRY	P	6,937	Taylor	22,436	19	16	0	4
PINELLAS PARK	F	54,202	Pinellas	984,054	76	93	0	2

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PINELLAS PARK	G	54,202	Pinellas	984,054	279	283	11	9
PINELLAS PARK	P	54,202	Pinellas	984,054	103	86	4	2
PLANT CITY	PF	39,846	Hillsborough	1,478,759	104	76	11	6
PLANTATION	G	90,802	Broward	1,932,212	550	433	42	55
PLANTATION	P	90,802	Broward	1,932,212	132	147	29	1
PLANTATION (VOL)	F	90,802	Broward	1,932,212	182	98	0	26
POMPANO BEACH	G	112,941	Broward	1,932,212	520	411	44	26
POMPANO BEACH	PF	112,941	Broward	1,932,212	181	383	25	5
PORT ORANGE	F	62,832	Volusia	551,588	57	55	4	1
PORT ORANGE	G	62,832	Volusia	551,588	82	104	1	14
PORT ORANGE	P	62,832	Volusia	551,588	78	60	0	3
PORT ST. LUCIE	P	202,914	Saint Lucie	322,265	223	76	17	10
PUNTA GORDA	F	20,405	Charlotte	187,904	26	18	2	3
PUNTA GORDA	G	20,405	Charlotte	187,904	61	126	27	14
PUNTA GORDA	P	20,405	Charlotte	187,904	35	36	2	5
QUINCY	PF	7,919	Gadsden	46,226	24	39	0	23
RIVIERA BEACH	F	36,057	Palm Beach	1,466,494	48	63	8	0
RIVIERA BEACH	G	36,057	Palm Beach	1,466,494	107	212	11	10
RIVIERA BEACH	P	36,057	Palm Beach	1,466,494	108	83	4	4
ROCKLEDGE	F	27,946	Brevard	606,671	36	21	3	5
ROCKLEDGE	G	27,946	Brevard	606,671	132	55	6	9
ROCKLEDGE	P	27,946	Brevard	606,671	40	15	8	6
SAFETY HARBOR	F	17,696	Pinellas	984,054	24	3	0	2
SAINT AUGUSTINE	F	15,306	Saint Johns	261,900	34	25	0	3
SAINT AUGUSTINE	G	15,306	Saint Johns	261,900	244	174	0	9
SAINT AUGUSTINE	P	15,306	Saint Johns	261,900	55	34	2	5
SAINT CLOUD	G	50,897	Osceola	387,055	336	143	14	98
SAINT CLOUD	PF	50,897	Osceola	387,055	165	71	2	9

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SAINT JOHNS RIVER PW PK	G		Duval	982,080	5	385	0	74
SAINT LUCIE COUNTY FCD	F		Saint Lucie	322,265	349	188	52	23
SAINT LUCIE COUNTY FCD	G		Saint Lucie	322,265	60	32	3	15
SAINT PETE BEACH	F	9,531	Pinellas	984,054	32	30	1	0
SAINT PETE BEACH	G	9,531	Pinellas	984,054	32	76	0	38
SAINT PETE BEACH	P	9,531	Pinellas	984,054	0	27	0	4
SAINT PETERSBURG	F	271,044	Pinellas	984,054	302	422	42	4
SAINT PETERSBURG	G	271,044	Pinellas	984,054	1,651	1,314	115	202
SAINT PETERSBURG	P	271,044	Pinellas	984,054	509	643	45	32
SAN CARLOS PARK FCD	F		Okaloosa	203,951	51	9	0	2
SANFORD	F	61,791	Seminole	476,727	55	50	3	5
SANFORD	P	61,791	Seminole	476,727	57	79	3	6
SANIBEL	G	6,849	Lee	750,493	11	90	4	46
SANIBEL	P	6,849	Lee	750,493	22	26	1	3
SARASOTA	F	57,683	Sarasota	438,816	0	160	0	0
SARASOTA	G	57,683	Sarasota	438,816	134	407	20	14
SARASOTA	P	57,683	Sarasota	438,816	158	208	17	7
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	438,816	1,090	1,033	0	482
SARASOTA-MANATEE AIRPORT	G		Sarasota	438,816	46	76	0	13
SATELLITE BEACH	G	10,887	Brevard	606,671	3	23	1	1
SATELLITE BEACH	PF	10,887	Brevard	606,671	38	27	3	6
SEBASTIAN	P	25,658	Indian River	158,834	40	17	1	6
SEBRING	F	11,208	Highlands	104,834	4	22	0	0
SEBRING	P	11,208	Highlands	104,834	14	22	6	0
SEMINOLE	F	19,705	Pinellas	984,054	71	83	0	3
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G		Broward	1,932,212	3,866	2,375	0	2,469
SOUTH MIAMI [GP]	G	12,900	Miami-Dade	2,832,794	53	28	4	6

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SOUTH MIAMI [GP]	P	12,900	Miami-Dade	2,832,794	45	22	3	5
SOUTH PASADENA	F	5,078	Pinellas	984,054	20	16	0	0
SOUTH WALTON FCD	F		Walton	74,724	92	20	7	2
Southeast Volusia County Hospital District (was Bert Fish)	G		Volusia	551,588	6	160	0	28
SOUTHERN MANATEE FCD	F		Manatee	398,503	77	18	10	1
SOUTHERN MANATEE FCD	G		Manatee	398,503	4	4	4	0
STARKE	F	5,460	Bradford	28,725	37	6	0	0
STARKE	G	5,460	Bradford	28,725	39	53	3	4
STARKE	P	5,460	Bradford	28,725	15	13	1	4
SUNRISE	F	94,333	Broward	1,932,212	132	104	27	0
SUNRISE	G	94,333	Broward	1,932,212	554	528	90	60
SUNRISE	P	94,333	Broward	1,932,212	141	145	38	1
SURFSIDE [GP]	G	5,997	Miami-Dade	2,832,794	59	24	9	4
SURFSIDE [GP]	P	5,997	Miami-Dade	2,832,794	32	16	0	3
SWEETWATER	P	22,348	Miami-Dade	2,832,794	49	15	0	7
TALLAHASSEE [GPF]	F	198,627	Leon	299,484	229	223	35	8
TALLAHASSEE [GPF]	G	198,627	Leon	299,484	1,894	1,694	164	247
TALLAHASSEE [GPF]	P	198,627	Leon	299,484	330	276	27	31
TAMARAC	F	66,089	Broward	1,932,212	108	46	3	3
TAMARAC	G	66,089	Broward	1,932,212	186	161	7	23
TAMARAC	P	66,089	Broward	1,932,212	0	32	0	0
TAMARAC - ELECTED	G	66,089	Broward	1,932,212	92	58	0	24
TAMPA	G	392,953	Hillsborough	1,478,759	2,571	2,160	175	626
TAMPA	PF	392,953	Hillsborough	1,478,759	1,445	2,052	161	11
TAMPA PF (STAFF)	G	392,953	Hillsborough	1,478,759	6	0	0	0
TARPON SPRINGS	F	25,937	Pinellas	984,054	36	32	3	3
TARPON SPRINGS	P	25,937	Pinellas	984,054	48	32	5	2

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TAVARES	F	17,395	Lake	366,742	23	9	0	0
TAVARES	P	17,395	Lake	366,742	19	15	3	2
TEMPLE TERRACE	F	26,832	Hillsborough	1,478,759	46	29	4	1
TEMPLE TERRACE	P	26,832	Hillsborough	1,478,759	45	56	3	3
TEQUESTA	G	5,874	Palm Beach	1,466,494	47	9	0	9
TEQUESTA [PF]	F	5,874	Palm Beach	1,466,494	20	4	2	1
TEQUESTA [PF]	P	5,874	Palm Beach	1,466,494	16	3	0	2
TITUSVILLE	G	48,685	Brevard	606,671	300	366	10	85
TITUSVILLE	PF	48,685	Brevard	606,671	139	134	2	34
TRI-COUNTY TRANSIT (ATU-1596)	G		Orange	1,415,260	392	463	41	95
UMATILLA	P	4,196	Lake	366,742	8	2	0	1
VALPARAISO	PF	5,408	Okaloosa	203,951	12	3	0	1
VENICE	F	24,016	Sarasota	438,816	21	43	0	15
VENICE	P	24,016	Sarasota	438,816	5	56	1	28
VERO BEACH	F	16,869	Indian River	158,834	0	12	0	0
VERO BEACH	G	16,869	Indian River	158,834	183	420	0	106
VERO BEACH	P	16,869	Indian River	158,834	53	51	3	2
VILLAGE OF NORTH PALM BEACH	G	12,813	Palm Beach	1,466,494	26	40	0	37
VILLAGE OF NORTH PALM BEACH	PF	12,813	Palm Beach	1,466,494	51	27	4	2
VILLAGE OF PALM SPRINGS	G	23,867	Palm Beach	1,466,494	31	53	0	42
VILLAGE OF PALM SPRINGS	PF	23,867	Palm Beach	1,466,494	15	30	3	13
VOLUSIA COUNTY (VOL)	F		Volusia	551,588	23	38	0	7
WAUCHULA	GP	5,240	Hardee	27,443	70	42	0	4
WEST MANATEE FCD	F		Manatee	398,503	38	6	0	4
WEST MELBOURNE	P	25,385	Brevard	606,671	47	16	2	3
WEST PALM BEACH	F	116,781	Palm Beach	1,466,494	230	207	0	1
WEST PALM BEACH	G	116,781	Palm Beach	1,466,494	14	167	0	5
WEST PALM BEACH	P	116,781	Palm Beach	1,466,494	264	244	27	9

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APPENDIX F - Population Data - 9/30/2021

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
WILLISTON	G	2,906	Levy	41,699	32	19	0	12
WILLISTON	P	2,906	Levy	41,699	11	5	0	1
WILTON MANORS (VOL)	F	12,857	Broward	1,932,212	1	7	0	2
WILTON MANORS [GP]	G	12,857	Broward	1,932,212	3	43	1	1
WILTON MANORS [GP]	P	12,857	Broward	1,932,212	2	31	0	0
WINTER GARDEN	G	48,469	Orange	1,415,260	160	82	3	52
WINTER GARDEN	PF	48,469	Orange	1,415,260	134	46	0	20
WINTER HAVEN	F	47,044	Polk	715,090	61	40	7	3
WINTER HAVEN	G	47,044	Polk	715,090	158	234	32	22
WINTER HAVEN	P	47,044	Polk	715,090	68	59	5	8
WINTER PARK	F	30,630	Orange	1,415,260	59	58	9	0
WINTER PARK	P	30,630	Orange	1,415,260	63	79	9	4
WINTER SPRINGS	GPF	38,760	Seminole	476,727	74	131	0	167
Municipalities and Special Districts:	481				87,521	77,484	4,839	15,689
School Board Early Retirement Programs	6				0	1,458	0	0
Grand Totals:	487				87,521	78,942	4,839	15,689

APPENDIX G

FUNDING PROGRESS (GASB BASIS)

Headings	Information Provided
City or District	Plan Sponsor (Name of City, Special District, or School Board).
TYP SYS	Type of Retirement System: • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
REV	Indicates whether the valuation was revised.
Plan Change	Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation.
Funding Method	The actuarial cost funding method may be one of the following: * 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 Market Assets	The market value of assets including DROP accounts.
AAL	Actuarial Accrued Liability.

UAAL	Unfunded Actuarial Accrued Liability (AAL – Total Market Assets).
Funded Ratio Pct	Total Market Value of Assets ÷ AAL = Funded Ratio Pct.
Covered Payroll	Payroll on which benefits are based.
UAAL As Pct of Covd Pay	AAL – Total Market Value of Assets ÷ Covered Payroll.
Total Actuarial Assets	The actuarial value of assets including DROP accounts. The actuarial value of assets is used to determine the plan's required contribution. Actuarial Value may equal Market Value but this is not usually the case.

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ALACHUA COUNTY LIBRARY	G	10/01/2020	N	None	EAN	31,067,617	36,239,011	6,005,941	85.7%	1,681,947	357.1	30,233,070
ALACHUA COUNTY LIBRARY	G	10/01/2019	N	None	EAN	28,911,410	36,576,049	7,794,525	79.0%	1,894,222	411.5	28,781,524
ALACHUA COUNTY LIBRARY	G	10/01/2018	N	None	EAN	28,588,346	35,949,206	8,639,316	79.5%	1,910,153	452.3	27,309,890
ALACHUA COUNTY LIBRARY	G	10/01/2017	N	None	EAN	27,238,725	35,216,750	8,895,986	77.3%	2,135,000	416.7	26,320,764
ALACHUA COUNTY LIBRARY	G	10/01/2016	N	None	EAN	24,870,859	34,073,410	9,142,620	73.0%	2,409,749	379.4	24,930,790
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2020	N	After	EAN	4,648,980	7,519,335	2,870,355	61.8%	0	0.0	4,648,980
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2019	N	None	EAN	4,418,289	7,780,929	3,362,640	56.8%	0	0.0	4,418,289
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2018	N	None	EAN	4,260,998	8,350,586	4,089,588	51.0%	0	0.0	4,260,998
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2017	N	None	EAN	3,958,373	8,510,690	4,552,317	46.5%	0	0.0	3,958,373
ALTAMONTE SPRINGS	G	10/01/2020	N	None	EAN	35,965,487	29,212,042	-6,753,445	123.1%	12,912,668	-52.3	35,965,487
ALTAMONTE SPRINGS	G	10/01/2019	N	None	EAN	30,803,268	26,493,806	-4,309,462	116.3%	12,387,257	-34.8	30,803,268
ALTAMONTE SPRINGS	G	10/01/2018	N	None	EAN	28,624,717	26,932,533	-1,692,184	106.3%	11,976,262	-14.1	28,624,717
ALTAMONTE SPRINGS	G	10/01/2017	N	None	EAN	24,641,839	24,187,678	-454,161	101.9%	11,588,812	-3.9	24,641,839
ALTAMONTE SPRINGS	G	10/01/2016	N	After	EAN	20,351,204	21,758,610	1,407,406	93.5%	10,884,334	12.9	20,351,204
ALTAMONTE SPRINGS	P	10/01/2020	N	None	EAN	31,617,770	36,905,752	4,152,243	85.7%	6,052,861	68.6	32,753,509
ALTAMONTE SPRINGS	P	10/01/2019	N	None	EAN	26,524,439	33,454,727	5,875,640	79.3%	5,822,142	100.9	27,579,087
ALTAMONTE SPRINGS	P	10/01/2018	N	None	EAN	23,738,526	26,903,212	2,790,991	88.2%	5,637,710	49.5	24,112,221
ALTAMONTE SPRINGS	P	10/01/2017	N	None	EAN	20,038,641	23,086,418	3,047,777	86.8%	5,254,904	58.0	20,038,641
ALTAMONTE SPRINGS	P	10/01/2016	N	None	EAN	16,386,447	19,576,118	3,189,671	83.7%	5,016,813	63.6	16,386,447
APOPKA	F	10/01/2020	N	None	EAN	48,398,310	58,936,390	7,351,645	82.1%	7,582,948	97.0	51,584,745
APOPKA	F	10/01/2019	N	None	EAN	44,394,241	53,541,902	5,773,844	82.9%	7,256,607	79.6	47,768,058
APOPKA	F	10/01/2018	N	None	EAN	42,511,628	48,674,209	4,813,553	87.3%	6,727,740	71.6	43,860,656

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
APOPKA	F	10/01/2017	N	None	EAN	38,288,058	44,165,416	4,255,850	86.7%	6,167,707	69.0	39,909,566
APOPKA	F	10/01/2016	N	None	EAN	33,278,996	40,002,533	3,594,869	83.2%	5,333,015	67.4	36,407,664
APOPKA	G	10/01/2020	N	None	EAN	58,492,737	68,425,328	5,549,180	85.5%	10,802,581	51.4	62,876,148
APOPKA	G	10/01/2019	N	None	EAN	54,537,542	65,206,896	6,123,064	83.6%	12,391,415	49.4	59,083,832
APOPKA	G	10/01/2018	N	None	EAN	53,228,222	60,841,792	5,663,480	87.5%	12,093,593	46.8	55,178,312
APOPKA	G	10/01/2017	N	None	EAN	49,273,940	57,798,628	6,210,152	85.3%	11,041,275	56.2	51,588,476
APOPKA	G	10/01/2016	N	None	EAN	44,194,664	54,613,386	6,151,468	80.9%	10,237,697	60.1	48,461,918
APOPKA	P	10/01/2020	N	None	EAN	62,206,452	70,546,939	4,162,803	88.2%	6,623,455	62.9	66,384,136
APOPKA	P	10/01/2019	N	None	EAN	57,662,870	65,568,350	3,527,096	87.9%	6,670,831	52.9	62,041,254
APOPKA	P	10/01/2018	N	None	EAN	54,768,453	59,619,191	3,082,288	91.9%	7,021,067	43.9	56,536,903
APOPKA	P	10/01/2017	N	None	EAN	49,855,666	56,570,474	4,585,812	88.1%	6,759,969	67.8	51,984,662
APOPKA	P	10/01/2016	N	None	EAN	43,500,207	51,808,728	4,226,915	84.0%	6,232,611	67.8	47,581,813
ARCADIA	G	01/01/2021	N	None	EAN	3,979,439	4,246,427	266,988	93.7%	1,339,172	19.9	3,979,439
ARCADIA	G	01/01/2020	N	None	EAN	3,451,583	3,983,618	532,035	86.6%	1,268,533	41.9	3,451,583
ARCADIA	G	01/01/2019	N	None	EAN	2,921,507	3,863,669	942,162	75.6%	1,108,011	85.0	2,921,507
ARCADIA	G	01/01/2018	N	None	EAN	2,774,075	3,668,769	894,694	75.6%	1,066,573	83.9	2,774,075
ARCADIA	G	01/01/2017	N	None	EAN	2,498,776	3,474,567	989,139	71.9%	944,307	104.8	2,485,428
ARCADIA	PF	10/01/2020	N	After	EAN	10,357,400	11,793,875	1,120,612	87.8%	846,091	132.5	10,673,263
ARCADIA	PF	10/01/2019	N	After	EAN	9,740,121	10,622,570	498,613	91.7%	804,966	61.9	10,123,957
ARCADIA	PF	10/01/2018	N	After	EAN	10,669,153	11,293,447	604,929	94.5%	704,864	85.8	10,688,518
ARCADIA	PF	10/01/2017	N	After	EAN	10,012,976	10,763,583	675,624	93.0%	626,849	107.8	10,087,959
ARCADIA	PF	10/01/2016	N	After	EAN	9,032,172	10,404,422	804,592	86.8%	522,829	153.9	9,599,830
ATLANTIC BEACH	G	10/01/2020	N	After	EAN	21,719,136	24,471,452	2,289,760	88.8%	1,425,306	160.7	22,181,692

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ATLANTIC BEACH	G	10/01/2019	N	None	EAN	20,497,952	24,104,940	3,391,477	85.0%	1,642,562	206.5	20,713,463
ATLANTIC BEACH	G	10/01/2018	N	None	EAN	19,714,297	23,571,907	4,537,109	83.6%	1,896,794	239.2	19,034,798
ATLANTIC BEACH	G	10/01/2017	N	After	EAN	18,243,134	23,140,785	5,388,862	78.8%	2,037,220	264.5	17,751,923
ATLANTIC BEACH	P	10/01/2020	N	After	EAN	13,153,186	15,535,202	1,952,642	84.7%	1,853,832	105.3	13,582,560
ATLANTIC BEACH	P	10/01/2019	N	None	EAN	12,349,591	15,406,386	2,867,716	80.2%	1,760,247	162.9	12,538,670
ATLANTIC BEACH	P	10/01/2018	N	None	EAN	12,164,644	15,116,672	3,220,752	80.5%	1,566,471	205.6	11,895,920
ATLANTIC BEACH	P	10/01/2017	N	After	EAN	10,803,540	14,799,997	4,168,873	73.0%	1,576,914	264.4	10,631,124
ATLANTIS	P	10/01/2020	N	After	EAN	1,351,303	1,224,566	-23,140	110.3%	0	0.0	1,247,706
ATLANTIS	P	10/01/2017	N	After	EAN	1,335,185	1,484,477	273,996	89.9%	0	0.0	1,210,481
AUBURNDALE	F	10/01/2020	N	After	EAN	8,384,813	10,376,711	1,991,898	80.8%	1,125,212	177.0	8,384,813
AUBURNDALE	F	10/01/2019	N	None	EAN	7,928,982	10,592,963	2,529,501	74.9%	1,070,750	236.2	8,063,462
AUBURNDALE	F	10/01/2018	N	None	EAN	7,627,375	9,807,272	2,328,349	77.8%	986,237	236.1	7,478,923
AUBURNDALE	F	10/01/2017	N	After	EAN	7,322,384	9,659,125	2,408,822	75.8%	979,171	246.0	7,250,303
AUBURNDALE	F	10/01/2016	N	After	EAN	6,503,328	8,897,272	2,164,226	73.1%	869,016	249.0	6,733,046
AUBURNDALE	G	10/01/2020	N	After	EAN	21,864,052	27,109,197	4,996,209	80.7%	1,243,562	401.8	22,112,988
AUBURNDALE	G	10/01/2019	N	After	EAN	20,565,634	27,487,269	6,505,350	74.8%	1,420,570	457.9	20,981,919
AUBURNDALE	G	10/01/2018	N	None	EAN	19,950,220	27,127,043	7,609,562	73.5%	1,512,031	503.3	19,517,481
AUBURNDALE	G	10/01/2017	N	None	EAN	18,615,714	26,179,390	7,837,763	71.1%	1,713,224	457.5	18,341,627
AUBURNDALE	G	10/01/2016	Y	After	EAN	16,988,744	25,433,306	7,950,423	66.8%	1,897,606	419.0	17,482,883
AUBURNDALE	P	10/01/2020	N	After	EAN	14,546,205	16,342,009	1,795,804	89.0%	2,056,020	87.3	14,546,205
AUBURNDALE	P	10/01/2019	N	None	EAN	13,144,317	15,348,849	2,053,617	85.6%	1,961,238	104.7	13,295,232
AUBURNDALE	P	10/01/2018	N	None	FIL	12,899,051	14,733,147	2,163,443	87.6%	1,848,864	117.0	12,569,704
AUBURNDALE	P	10/01/2017	N	After	FIL	11,961,577	14,304,210	2,522,683	83.6%	1,882,489	134.0	11,781,527

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
AUBURNDALE	P	10/01/2016	N	After	FIL	10,460,258	12,632,307	1,829,973	82.8%	1,783,797	102.6	10,802,334
AVENTURA	P	10/01/2020	N	After	EAN	54,159,146	64,818,010	9,848,819	83.6%	8,443,637	116.6	54,969,191
AVENTURA	P	10/01/2018	N	After	EAN	46,248,047	54,110,807	8,502,066	85.5%	8,559,481	99.3	45,608,741
AVENTURA	P	10/01/2016	N	After	EAN	34,151,399	42,407,204	6,693,238	80.5%	8,398,014	79.7	35,713,966
AVON PARK	F	10/01/2020	N	After	EAN	7,030,964	7,845,728	831,346	89.6%	806,414	103.1	7,014,382
AVON PARK	F	10/01/2019	N	None	EAN	6,420,312	7,572,017	1,073,227	84.8%	707,612	151.7	6,498,790
AVON PARK	F	10/01/2018	N	After	EAN	6,198,474	7,167,392	1,130,488	86.5%	670,039	168.7	6,036,904
AVON PARK	F	10/01/2017	N	None	EAN	5,943,012	7,297,589	1,366,634	81.4%	736,601	185.5	5,930,955
AVON PARK	F	10/01/2016	N	After	EAN	5,292,946	6,891,577	1,347,512	76.8%	531,936	253.3	5,544,065
AVON PARK	P	10/01/2020	N	After	EAN	6,409,154	7,212,953	567,480	88.9%	0	0.0	6,645,473
AVON PARK	P	10/01/2019	N	After	EAN	6,393,540	7,160,575	555,534	89.3%	0	0.0	6,605,041
AVON PARK	P	10/01/2018	N	After	EAN	6,667,622	6,531,442	-70,588	102.1%	88,174	-80.1	6,602,030
AVON PARK	P	10/01/2017	N	None	EAN	6,525,239	6,022,067	-527,366	108.4%	86,453	-610.0	6,549,433
AVON PARK	P	10/01/2016	N	After	EAN	6,139,238	5,958,731	-507,310	103.0%	185,255	-273.8	6,466,041
BAL HARBOUR VILLAGE	G	10/01/2020	N	After	EAN	16,323,209	21,676,174	5,615,125	75.3%	2,595,832	216.3	16,061,049
BAL HARBOUR VILLAGE	G	10/01/2019	N	None	EAN	14,777,318	20,283,412	5,755,507	72.9%	1,956,384	294.2	14,527,905
BAL HARBOUR VILLAGE	G	10/01/2018	N	None	EAN	13,815,683	19,338,134	6,016,379	71.4%	1,700,715	353.8	13,321,755
BAL HARBOUR VILLAGE	G	10/01/2017	N	After	EAN	12,641,620	17,537,301	5,277,897	72.1%	1,653,391	319.2	12,259,404
BAL HARBOUR VILLAGE	G	10/01/2016	N	After	EAN	11,265,382	15,727,597	4,411,584	71.6%	1,332,178	331.2	11,316,013
BAL HARBOUR VILLAGE	P	10/01/2020	N	After	EAN	26,816,781	31,410,073	6,773,494	85.4%	2,243,293	301.9	24,636,579
BAL HARBOUR VILLAGE	P	10/01/2019	N	After	EAN	23,998,838	30,317,205	7,795,033	79.2%	2,183,657	357.0	22,522,172
BAL HARBOUR VILLAGE	P	10/01/2018	N	After	EAN	22,720,860	28,369,042	7,364,838	80.1%	2,027,529	363.2	21,004,204
BAL HARBOUR VILLAGE	P	10/01/2017	N	None	EAN	20,957,742	27,708,299	7,535,744	75.6%	2,209,560	341.1	20,172,555

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
BAL HARBOUR VILLAGE	P	10/01/2016	N	After	EAN	19,189,548	25,876,791	7,107,994	74.2%	2,195,982	323.7	18,768,797
BARTOW	F	10/01/2020	N	After	EAN	11,998,630	13,535,348	1,536,719	88.6%	981,029	156.6	11,998,629
BARTOW	F	10/01/2019	N	After	EAN	10,814,702	12,619,214	1,629,918	85.7%	895,004	182.1	10,989,296
BARTOW	F	10/01/2018	N	None	FIL	10,396,232	11,304,200	1,075,794	92.0%	1,046,382	102.8	10,228,406
BARTOW	F	10/01/2017	N	None	FIL	9,604,961	10,650,881	1,039,439	90.2%	1,125,234	92.4	9,611,442
BARTOW	F	10/01/2016	N	After	FIL	8,589,820	10,011,025	1,014,386	85.8%	1,030,453	98.4	8,996,639
BARTOW	G	10/01/2020	N	After	EAN	33,490,544	40,980,498	7,489,954	81.7%	8,629,237	86.8	33,490,544
BARTOW	G	10/01/2019	N	None	EAN	30,056,186	38,843,496	8,836,119	77.4%	8,183,520	108.0	30,007,377
BARTOW	G	10/01/2018	N	None	EAN	28,299,988	36,313,521	9,112,258	77.9%	7,860,532	115.9	27,201,263
BARTOW	G	10/01/2017	N	After	EAN	26,138,394	35,271,360	9,764,249	74.1%	8,130,481	120.1	25,507,111
BARTOW	G	10/01/2016	N	After	EAN	22,995,295	31,842,365	8,452,594	72.2%	7,604,094	111.2	23,389,771
BARTOW	P	10/01/2020	N	After	EAN	22,258,280	24,042,737	1,784,457	92.6%	1,765,442	101.1	22,258,280
BARTOW	P	10/01/2019	N	After	EAN	20,002,542	23,267,135	2,941,929	86.0%	1,884,008	156.2	20,325,206
BARTOW	P	10/01/2018	N	None	EAN	19,391,267	22,244,760	3,193,807	87.2%	1,612,245	198.1	19,050,953
BARTOW	P	10/01/2017	N	None	EAN	18,442,492	21,580,071	3,282,795	85.5%	1,585,229	207.1	18,297,276
BARTOW	P	10/01/2016	N	After	EAN	17,047,777	20,784,325	3,313,627	82.0%	1,634,118	202.8	17,470,698
BAY HARBOR ISLANDS	G	10/01/2019	N	None	EAN	9,153,125	10,266,783	1,168,880	89.2%	2,632,865	44.4	9,097,903
BAY HARBOR ISLANDS	G	10/01/2018	N	None	EAN	8,662,263	9,998,178	1,389,594	86.6%	2,846,286	48.8	8,608,584
BAY HARBOR ISLANDS	G	10/01/2017	N	None	EAN	8,324,785	9,838,732	1,513,917	84.6%	2,474,359	61.2	8,324,815
BAY HARBOR ISLANDS	G	10/01/2016	N	After	EAN	7,796,853	9,458,860	1,662,007	82.4%	2,588,425	64.2	7,796,853
BAY HARBOR ISLANDS	P	10/01/2019	N	None	EAN	11,964,136	11,381,442	-525,874	105.1%	1,769,488	-29.7	11,907,316
BAY HARBOR ISLANDS	P	10/01/2018	N	None	EAN	11,748,079	11,020,422	-672,151	106.6%	1,984,588	-33.9	11,692,573
BAY HARBOR ISLANDS	P	10/01/2017	N	After	EAN	10,716,700	10,544,224	-172,476	101.6%	1,889,181	-9.1	10,716,700

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
BAY HARBOR ISLANDS	P	10/01/2016	N	None	EAN	9,317,216	9,736,831	419,615	95.7%	1,773,822	23.7	9,317,216
BAY MEDICAL CENTER	G	01/01/2021	N	None	PUC	114,064,007	114,148,862	84,855	99.9%	0	0.0	114,064,007
BAY MEDICAL CENTER	G	01/01/2020	N	None	PUC	109,556,035	115,501,640	5,945,605	94.9%	0	0.0	109,556,035
BAY MEDICAL CENTER	G	01/01/2019	N	None	PUC	96,622,178	118,195,240	21,573,062	81.7%	0	0.0	96,622,178
BAY MEDICAL CENTER	G	01/01/2018	N	After	PUC	103,084,164	118,740,769	15,656,605	86.8%	0	0.0	103,084,164
BAY MEDICAL CENTER	G	01/01/2017	N	After	PUC	93,688,664	115,948,336	22,259,672	80.8%	0	0.0	93,688,664
BELLE GLADE	G	10/01/2020	N	After	AGG	21,547,300	17,805,486	-3,432,798	121.0%	3,150,292	-109.0	21,238,284
BELLE GLADE	G	10/01/2019	N	None	AGG	19,715,394	16,286,018	-3,436,591	121.1%	3,112,317	-110.4	19,722,609
BELLE GLADE	G	10/01/2018	N	After	AGG	19,108,617	15,630,622	-2,941,821	122.3%	3,135,428	-93.8	18,572,443
BELLE GLADE	G	10/01/2017	N	After	AGG	17,789,916	14,346,852	-3,373,551	124.0%	3,297,852	-102.3	17,720,403
BELLE GLADE	G	10/01/2016	N	After	AGG	16,083,511	14,478,769	-2,355,713	111.1%	2,954,105	-79.7	16,834,482
BELLE GLADE (RETIRED)	PF	10/01/2020	N	After	AGG	6,636,535	4,438,417	-2,198,118	149.5%	0	0.0	6,636,535
BELLE GLADE (RETIRED)	PF	10/01/2019	N	None	AGG	6,284,620	4,455,347	-1,829,274	141.1%	0	0.0	6,284,621
BELLE GLADE (RETIRED)	PF	10/01/2018	N	After	AGG	6,191,418	4,448,004	-1,743,415	139.2%	0	0.0	6,191,419
BELLE GLADE (RETIRED)	PF	10/01/2017	N	After	AGG	5,979,892	2,841,752	-3,138,141	210.4%	0	0.0	5,979,893
BELLE GLADE (RETIRED)	PF	10/01/2016	N	After	AGG	5,674,007	3,019,051	-2,654,956	187.9%	0	0.0	5,674,007
BELLE GLADE HOUSING	G	10/01/2018	N	None	AGG	2,479,352	2,665,326	185,974	93.0%	801,768	23.2	2,479,352
BELLE GLADE HOUSING	G	10/01/2016	N	After	AGG	2,207,846	2,666,392	458,546	82.8%	797,636	57.5	2,207,846
BELLEAIR	P	10/01/2020	N	After	EAN	4,736,526	5,255,870	519,344	90.1%	1,007,258	51.6	4,736,526
BELLEAIR	P	10/01/2019	N	None	EAN	4,292,177	5,175,196	850,088	82.9%	945,570	89.9	4,325,108
BELLEAIR	P	10/01/2018	N	After	FIL	4,027,541	4,519,239	577,518	89.1%	949,012	60.9	3,941,721
BELLEAIR	P	10/01/2017	N	None	FIL	3,721,282	4,206,275	532,562	88.5%	916,226	58.1	3,673,713
BELLEAIR	P	10/01/2016	N	After	FIL	3,254,679	3,973,756	595,716	81.9%	776,203	76.8	3,378,040

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
BELLEVUE	P	10/01/2020	N	After	EAN	4,413,707	4,619,138	324,907	95.6%	733,465	44.3	4,294,231
BELLEVUE	P	10/01/2019	N	None	EAN	3,925,434	4,245,968	281,718	92.5%	603,413	46.7	3,964,250
BELLEVUE	P	10/01/2018	N	None	EAN	3,774,349	4,080,813	371,821	92.5%	549,666	67.6	3,708,992
BELLEVUE	P	10/01/2017	N	After	EAN	3,572,403	3,911,968	390,245	91.3%	536,558	72.7	3,521,723
BELLEVUE	P	10/01/2016	N	After	EAN	3,493,887	3,842,443	281,093	90.9%	521,323	53.9	3,561,350
BOCA GRANDE FCD	F	10/01/2020	N	After	FIL	11,453,675	14,106,241	2,652,567	81.2%	1,712,874	154.9	11,453,674
BOCA GRANDE FCD	F	10/01/2019	N	None	FIL	9,624,659	12,723,382	3,098,723	75.6%	1,616,918	191.6	9,624,659
BOCA GRANDE FCD	F	10/01/2018	N	After	FIL	8,332,282	11,394,748	3,062,466	73.1%	1,700,879	180.1	8,332,282
BOCA GRANDE FCD	F	10/01/2017	N	None	FIL	6,795,624	9,013,029	2,217,406	75.4%	1,582,610	140.1	6,795,623
BOCA GRANDE FCD	F	10/01/2016	N	After	FIL	5,637,303	7,857,533	2,220,230	71.7%	1,425,424	155.8	5,637,303
BOCA RATON	G	10/01/2020	N	After	EAN	233,302,961	248,127,473	13,488,158	94.0%	33,452,568	40.3	234,639,315
BOCA RATON	G	10/01/2019	N	After	EAN	224,159,937	241,576,721	12,693,594	92.8%	31,971,845	39.7	228,883,127
BOCA RATON	G	10/01/2018	N	None	EAN	227,846,634	234,824,872	13,996,633	97.0%	31,774,343	44.1	220,828,239
BOCA RATON	G	10/01/2017	N	None	EAN	219,066,146	224,428,754	24,027,311	97.6%	30,648,618	78.4	200,401,443
BOCA RATON	G	10/01/2016	N	None	EAN	204,344,677	214,589,444	20,786,108	95.2%	28,334,355	73.4	193,803,336
BOCA RATON	PF	10/01/2020	N	After	EAN	416,865,042	588,320,350	154,938,703	70.9%	41,283,314	375.3	433,381,647
BOCA RATON	PF	10/01/2019	N	After	EAN	400,792,011	547,151,960	135,807,162	73.3%	40,458,484	335.7	411,344,798
BOCA RATON	PF	10/01/2018	N	After	EAN	392,280,877	516,649,784	129,708,627	75.9%	38,676,790	335.4	386,941,157
BOCA RATON	PF	10/01/2017	N	After	EAN	369,807,971	481,948,463	116,232,211	76.7%	35,411,101	328.2	365,716,252
BOCA RATON	PF	10/01/2016	N	After	EAN	338,440,068	452,481,685	104,367,140	74.8%	32,250,886	323.6	348,114,545
BOCA RATON EXECUTIVE	G	10/01/2020	N	None	EAN	52,369,210	72,394,373	20,646,555	72.3%	5,401,742	382.2	51,747,818
BOCA RATON EXECUTIVE	G	10/01/2019	N	None	EAN	48,230,289	67,872,427	21,015,652	71.1%	5,549,081	378.7	46,856,775
BOCA RATON EXECUTIVE	G	10/01/2019	Y	None	EAN	48,230,289	67,872,427	21,015,652	71.1%	5,549,081	378.7	46,856,775

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BOCA RATON EXECUTIVE	G	10/01/2018	N	None	EAN	44,870,626	59,412,776	16,675,005	75.5%	5,593,482	298.1	42,737,771
BOCA RATON EXECUTIVE	G	10/01/2017	N	After	EAN	41,870,726	54,374,114	14,021,847	77.0%	5,361,342	261.5	40,352,267
BOCA RATON EXECUTIVE	G	10/01/2016	N	After	EAN	35,861,267	49,892,514	13,175,590	71.9%	5,748,308	229.2	36,716,924
BOCA RATON HOUSING	G	10/01/2019	N	None	AGG	3,355,161	2,599,625	-653,747	129.1%	708,413	-92.3	3,253,372
BOCA RATON HOUSING	G	10/01/2017	N	After	AGG	2,930,691	2,270,632	-660,059	129.1%	637,015	-103.6	2,930,691
BONITA SPRINGS FCD	F	10/01/2020	N	After	EAN	79,378,043	108,802,771	26,916,346	73.0%	9,137,234	294.6	81,886,425
BONITA SPRINGS FCD	F	10/01/2019	N	None	EAN	73,803,033	96,220,206	20,691,952	76.7%	9,060,926	228.4	75,528,254
BONITA SPRINGS FCD	F	10/01/2018	N	After	EAN	70,794,857	90,372,616	22,188,258	78.3%	8,918,131	248.8	68,184,358
BONITA SPRINGS FCD	F	10/01/2017	N	None	EAN	64,902,950	87,199,618	23,798,650	74.4%	7,791,232	305.5	63,400,968
BONITA SPRINGS FCD	F	10/01/2016	N	After	EAN	56,829,901	82,795,896	24,609,140	68.6%	7,182,291	342.6	58,186,756
BONITA SPRINGS FCD	G	10/01/2020	N	After	EAN	4,228,633	4,739,567	510,934	89.2%	962,887	53.1	4,228,633
BONITA SPRINGS FCD	G	10/01/2018	N	After	EAN	3,511,425	3,978,862	662,483	88.3%	573,342	115.6	3,316,379
BONITA SPRINGS FCD	G	10/01/2016	N	After	EAN	2,908,958	3,325,371	401,022	87.5%	587,699	68.2	2,924,349
BOYNTON BEACH	F	10/01/2020	N	After	EAN	137,919,967	176,026,203	44,015,157	78.4%	11,598,751	379.5	132,011,046
BOYNTON BEACH	F	10/01/2019	N	After	EAN	122,497,336	167,713,583	47,378,004	73.0%	11,504,436	411.8	120,335,579
BOYNTON BEACH	F	10/01/2018	N	After	EAN	115,256,910	156,214,554	45,316,753	73.8%	10,393,865	436.0	110,897,801
BOYNTON BEACH	F	10/01/2017	N	None	EAN	104,292,111	149,575,981	49,447,924	69.7%	11,282,228	438.3	100,128,057
BOYNTON BEACH	F	10/01/2016	N	After	EAN	91,063,794	140,002,332	49,585,114	65.0%	10,684,549	464.1	90,417,218
BOYNTON BEACH	G	10/01/2020	N	After	EAN	194,072,809	212,736,069	17,252,142	91.2%	24,715,933	69.8	195,483,927
BOYNTON BEACH	G	10/01/2019	N	After	EAN	184,018,384	206,270,318	22,942,222	89.2%	22,150,151	103.6	183,328,096
BOYNTON BEACH	G	10/01/2018	N	After	EAN	179,720,765	197,069,468	24,784,512	91.2%	21,744,181	114.0	172,284,956
BOYNTON BEACH	G	10/01/2017	N	After	EAN	165,934,113	187,924,479	28,212,623	88.3%	22,019,397	128.1	159,711,856
BOYNTON BEACH	G	10/01/2016	N	After	EAN	149,625,375	179,064,035	30,615,156	83.6%	20,615,893	148.5	148,448,879

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BOYNTON BEACH	P	10/01/2020	N	After	EAN	111,887,205	165,237,767	49,617,876	67.7%	12,665,666	391.8	115,619,891
BOYNTON BEACH	P	10/01/2019	N	After	EAN	107,300,912	152,640,260	44,561,611	70.3%	11,224,143	397.0	108,078,649
BOYNTON BEACH	P	10/01/2018	N	After	EAN	102,154,963	145,569,478	44,221,088	70.2%	11,169,188	395.9	101,348,390
BOYNTON BEACH	P	10/01/2017	N	After	EAN	95,294,259	138,108,064	44,518,528	69.0%	11,831,766	376.3	93,589,536
BOYNTON BEACH	P	10/01/2016	N	After	EAN	86,304,627	126,615,844	40,531,358	68.2%	11,075,682	366.0	86,084,486
BRADENTON	F	10/01/2020	N	After	EAN	61,606,355	65,961,559	3,384,893	93.4%	5,102,602	66.3	62,576,666
BRADENTON	F	10/01/2019	N	None	EAN	57,512,150	62,544,440	3,863,907	92.0%	5,179,526	74.6	58,680,533
BRADENTON	F	10/01/2018	N	None	EAN	56,444,518	58,074,476	3,376,779	97.2%	5,105,143	66.1	54,697,697
BRADENTON	F	10/01/2017	N	After	EAN	52,747,698	55,541,596	3,983,208	95.0%	5,016,275	79.4	51,558,388
BRADENTON	F	10/01/2016	N	After	EAN	46,624,488	53,412,048	5,710,355	87.3%	4,661,562	122.5	47,701,693
BRADENTON	P	10/01/2020	N	After	EAN	82,628,770	96,427,351	13,304,871	85.7%	7,531,570	176.7	83,122,480
BRADENTON	P	10/01/2019	N	After	EAN	77,531,365	93,968,152	14,894,133	82.5%	7,394,238	201.4	79,074,019
BRADENTON	P	10/01/2018	N	After	EAN	74,758,077	88,676,061	12,068,018	84.3%	7,320,127	164.9	76,608,043
BRADENTON	P	10/01/2017	N	After	EAN	71,156,398	83,849,324	10,795,920	84.9%	7,518,139	143.6	73,053,404
BRADENTON	P	10/01/2016	N	After	EAN	65,108,829	78,379,368	10,126,061	83.1%	6,945,508	145.8	68,253,307
BROOKSVILLE	F	10/01/2020	N	After	EAN	7,408,887	7,541,831	132,944	98.2%	929,975	14.3	7,408,887
BROOKSVILLE	F	10/01/2019	N	None	EAN	6,893,125	7,450,677	398,019	92.5%	870,426	45.7	7,052,658
BROOKSVILLE	F	10/01/2018	N	After	EAN	6,631,932	7,232,660	609,240	91.7%	723,426	84.2	6,623,420
BROOKSVILLE	F	10/01/2017	N	None	EAN	6,272,257	7,174,812	830,376	87.4%	792,733	104.8	6,344,436
BROOKSVILLE	F	10/01/2016	N	After	EAN	5,763,900	6,984,197	872,407	82.5%	633,398	137.7	6,111,790
BROOKSVILLE	P	10/01/2019	N	None	AGG	7,288,232	5,268,403	-2,134,626	138.3%	0	0.0	7,403,029
BROOKSVILLE	P	10/01/2018	N	None	AGG	7,382,750	5,132,609	-1,946,875	143.8%	0	0.0	7,079,484
BROOKSVILLE	P	10/01/2017	N	None	AGG	6,802,899	6,226,962	-362,923	109.2%	1,019,028	-35.6	6,589,885

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BROOKSVILLE	P	10/01/2016	N	After	AGG	5,782,871	5,740,486	-98,448	100.7%	1,190,764	-8.3	5,838,934
BUSHNELL	G	10/01/2020	N	After	EAN	4,190,535	4,140,993	141,405	101.2%	906,790	15.6	3,999,588
BUSHNELL	G	10/01/2019	N	None	EAN	3,639,731	3,702,346	119,323	98.3%	812,616	14.7	3,583,023
BUSHNELL	G	10/01/2018	N	None	EAN	3,453,778	3,369,874	154,840	102.5%	840,955	18.4	3,215,034
BUSHNELL	G	10/01/2017	N	None	EAN	3,005,559	3,082,118	200,297	97.5%	975,011	20.5	2,881,821
BUSHNELL	G	10/01/2016	N	After	EAN	2,546,025	2,869,081	312,068	88.7%	1,029,843	30.3	2,557,013
CAPE CORAL	F	10/01/2020	N	After	EAN	208,424,386	258,833,728	45,410,829	80.5%	18,898,680	240.3	213,422,899
CAPE CORAL	F	10/01/2019	N	After	EAN	192,637,716	240,880,592	43,725,180	80.0%	17,573,396	248.8	197,155,412
CAPE CORAL	F	10/01/2018	N	None	EAN	183,885,750	218,492,600	38,606,161	84.2%	16,087,372	240.0	179,886,439
CAPE CORAL	F	10/01/2017	N	After	EAN	168,724,715	207,347,693	42,022,325	81.4%	15,440,450	272.2	165,325,368
CAPE CORAL	F	10/01/2016	N	After	EAN	147,951,778	199,582,754	49,222,641	74.1%	14,024,903	351.0	150,360,113
CAPE CORAL	G	10/01/2020	N	After	EAN	340,960,500	427,581,557	79,642,412	79.7%	52,632,964	151.3	347,939,145
CAPE CORAL	G	10/01/2019	N	After	EAN	313,030,641	395,212,667	77,729,053	79.2%	50,097,008	155.2	317,483,614
CAPE CORAL	G	10/01/2018	N	None	EAN	289,305,621	360,146,686	76,367,285	80.3%	46,931,061	162.7	283,779,401
CAPE CORAL	G	10/01/2017	N	After	EAN	261,867,706	341,083,485	83,765,052	76.8%	44,242,692	189.3	257,318,433
CAPE CORAL	G	10/01/2016	N	None	EAN	224,525,185	312,062,895	81,493,977	71.9%	40,808,599	199.7	230,568,918
CAPE CORAL	P	10/01/2020	N	After	EAN	199,169,014	240,640,482	37,899,416	82.8%	21,126,005	179.4	202,741,066
CAPE CORAL	P	10/01/2019	N	After	EAN	182,704,415	219,109,939	32,862,700	83.4%	18,328,635	179.3	186,247,239
CAPE CORAL	P	10/01/2018	N	None	EAN	174,328,512	198,747,002	29,230,186	87.7%	17,072,351	171.2	169,516,816
CAPE CORAL	P	10/01/2017	N	None	EAN	160,062,570	188,938,186	33,107,657	84.7%	17,971,647	184.2	155,830,529
CAPE CORAL	P	10/01/2016	N	After	EAN	139,634,590	173,552,840	31,341,971	80.5%	16,725,477	187.4	142,210,869
CASSELBERRY	PF	10/01/2020	N	After	AGG	30,626,059	31,117,046	760,052	98.4%	5,179,204	14.7	30,356,994
CASSELBERRY	PF	10/01/2019	N	After	AGG	27,511,305	27,651,384	317,774	99.5%	4,716,462	6.7	27,333,610

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
CASSELBERRY	PF	10/01/2018	N	After	AGG	25,859,630	23,264,285	-1,222,357	111.2%	4,346,931	-28.1	24,486,642
CASSELBERRY	PF	10/01/2017	N	After	AGG	23,022,133	21,307,361	-1,064,194	108.0%	4,416,750	-24.1	22,371,555
CASSELBERRY	PF	10/01/2016	N	After	AGG	19,699,698	19,207,812	-1,000,617	102.6%	4,300,930	-23.3	20,208,429
CHATTAHOOCHEE	F	10/01/2019	N	None	AGG	507,963	544,334	36,371	93.3%	70,907	51.3	507,963
CHATTAHOOCHEE	F	10/01/2016	N	After	AGG	422,787	620,301	197,514	68.2%	60,313	327.5	422,787
CLEARWATER	F	10/01/2020	N	None	AGG	3,481,098	2,169,234	-1,311,864	160.5%	0	0.0	3,481,098
CLEARWATER	F	10/01/2019	N	None	AGG	3,598,272	2,354,798	-1,243,474	152.8%	0	0.0	3,598,272
CLEARWATER	F	10/01/2018	N	None	AGG	3,566,898	2,709,051	-857,847	131.7%	0	0.0	3,566,898
CLEARWATER	F	10/01/2017	N	None	AGG	3,842,781	3,162,699	-680,082	121.5%	0	0.0	3,842,781
CLEARWATER	F	10/01/2016	N	After	AGG	4,361,517	3,360,997	-1,000,520	129.8%	0	0.0	4,361,517
CLEARWATER	GPF	01/01/2021	N	After	EAN	1,254,293,845	1,034,718,990	-58,463,420	121.2%	92,726,419	-63.1	1,093,182,410
CLEARWATER	GPF	01/01/2020	N	After	EAN	1,120,895,937	1,017,746,535	2,469,203	110.1%	90,594,113	2.7	1,015,277,332
CLEARWATER	GPF	01/01/2019	N	After	EAN	963,571,264	965,611,907	-12,880,333	99.8%	84,608,940	-15.2	978,492,240
CLEARWATER	GPF	01/01/2018	N	None	EAN	1,019,110,192	916,334,666	-40,979,876	111.2%	82,317,307	-49.8	957,314,542
CLEARWATER	GPF	01/01/2017	N	After	EAN	905,261,405	880,316,652	-27,912,594	102.8%	79,276,100	-35.2	908,229,246
CLERMONT	F	10/01/2020	N	None	AGG	22,771,575	21,225,523	-1,546,052	107.3%	5,089,447	-30.4	22,771,575
CLERMONT	F	10/01/2018	N	None	AGG	16,128,326	16,193,587	65,261	99.6%	4,438,530	1.5	16,128,326
CLERMONT	F	10/01/2016	N	After	AGG	11,977,627	10,711,466	-33,076	111.8%	3,602,745	-0.9	10,744,542
CLERMONT	P	10/01/2020	N	None	AGG	23,279,575	21,410,484	-1,869,091	108.7%	4,730,329	-39.5	23,279,575
CLERMONT	P	10/01/2018	N	None	AGG	18,326,157	17,159,929	-1,120,774	106.8%	3,813,876	-29.4	18,280,703
CLERMONT	P	10/01/2016	N	After	AGG	14,099,685	13,641,738	-332,513	103.4%	3,366,613	-9.9	13,974,251
CLERMONT (RETIRED)	G	10/01/2020	N	None	AGG	273,580	267,261	-6,319	102.4%	0	0.0	273,580
CLERMONT (RETIRED)	G	10/01/2018	N	None	AGG	323,262	363,464	40,202	88.9%	0	0.0	323,262

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
CLERMONT (RETIRED)	G	10/01/2016	N	After	AGG	358,184	388,699	30,515	92.1%	0	0.0	358,184
CLEWISTON	G	10/01/2019	N	None	EAN	12,431,958	13,088,493	476,068	95.0%	0	0.0	12,612,425
CLEWISTON	G	10/01/2018	N	None	EAN	12,554,337	12,964,195	870,299	96.8%	0	0.0	12,093,896
CLEWISTON	G	10/01/2017	N	None	EAN	11,837,100	12,147,991	888,433	97.4%	0	0.0	11,259,558
CLEWISTON	G	10/01/2016	N	After	EAN	10,841,227	11,999,911	1,202,390	90.3%	0	0.0	10,797,521
COCOA	F	10/01/2020	N	After	EAN	22,119,560	30,057,173	6,362,368	73.6%	2,101,444	302.8	23,694,805
COCOA	F	10/01/2019	N	After	EAN	20,497,107	29,921,179	8,064,753	68.5%	2,174,067	371.0	21,856,426
COCOA	F	10/01/2018	N	After	EAN	20,295,655	27,710,647	7,319,060	73.2%	1,986,574	368.4	20,391,587
COCOA	F	10/01/2017	N	After	EAN	18,371,272	27,187,505	8,179,125	67.6%	2,312,330	353.7	19,008,380
COCOA	F	10/01/2016	N	After	EAN	16,337,706	25,603,803	7,991,790	63.8%	2,286,998	349.4	17,612,013
COCOA	G	10/01/2020	N	After	EAN	14,410,316	15,955,028	1,057,217	90.3%	0	0.0	14,897,811
COCOA	G	10/01/2019	N	After	EAN	13,939,606	16,035,268	1,501,467	86.9%	77,334	1,941.5	14,533,801
COCOA	G	10/01/2018	N	None	EAN	14,587,472	16,683,865	2,352,520	87.4%	69,273	3,396.0	14,331,345
COCOA	G	10/01/2017	N	After	EAN	13,731,230	17,124,257	3,244,734	80.2%	106,361	3,050.7	13,879,523
COCOA	G	10/01/2016	N	After	EAN	12,879,533	17,261,609	3,678,541	74.6%	103,888	3,540.9	13,583,068
COCOA	P	10/01/2020	N	After	EAN	33,460,234	35,569,832	1,346,516	94.1%	3,314,980	40.6	34,223,316
COCOA	P	10/01/2019	N	After	EAN	31,345,464	35,129,318	2,716,732	89.2%	3,469,625	78.3	32,412,586
COCOA	P	10/01/2018	N	After	EAN	30,379,434	33,425,563	2,784,807	90.9%	3,172,849	87.8	30,640,756
COCOA	P	10/01/2017	N	None	EAN	29,151,746	30,885,790	1,240,456	94.4%	2,998,855	41.4	29,645,334
COCOA	P	10/01/2016	N	After	EAN	27,645,211	30,422,946	1,440,982	90.9%	2,991,183	48.2	28,981,964
COCOA BEACH	F	10/01/2020	N	After	EAN	16,637,242	17,948,741	1,803,752	92.7%	1,735,626	103.9	16,144,989
COCOA BEACH	F	10/01/2019	N	After	EAN	15,055,043	17,087,395	2,245,780	88.1%	1,637,825	137.1	14,841,615
COCOA BEACH	F	10/01/2018	N	None	EAN	14,917,634	16,658,723	2,681,255	89.5%	1,547,005	173.3	13,977,468

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
COCOA BEACH	F	10/01/2017	N	After	EAN	13,319,451	15,966,847	3,058,337	83.4%	1,495,579	204.5	12,908,510
COCOA BEACH	F	10/01/2016	N	After	EAN	11,770,118	15,013,802	3,069,157	78.4%	1,332,137	230.4	11,944,645
COCOA BEACH	G	10/01/2020	N	After	FIL	29,519,723	27,868,933	-1,154,284	105.9%	5,842,292	-19.8	29,023,217
COCOA BEACH	G	10/01/2019	N	None	FIL	27,217,562	26,758,568	-724,114	101.7%	5,666,078	-12.8	27,482,682
COCOA BEACH	G	10/01/2018	N	None	FIL	26,856,137	25,418,427	-648,691	105.7%	5,557,047	-11.7	26,067,118
COCOA BEACH	G	10/01/2017	N	After	FIL	25,416,762	24,436,328	-627,906	104.0%	5,434,207	-11.6	25,064,234
COCOA BEACH	G	10/01/2016	N	After	FIL	23,307,493	23,347,367	-666,172	99.8%	5,151,642	-12.9	24,013,539
COCOA BEACH	P	10/01/2020	N	After	EAN	16,641,377	19,436,780	3,173,416	85.6%	2,260,996	140.4	16,263,364
COCOA BEACH	P	10/01/2019	N	None	EAN	15,251,916	19,270,725	4,079,676	79.1%	2,067,671	197.3	15,191,049
COCOA BEACH	P	10/01/2018	N	None	EAN	14,701,310	18,599,845	4,701,575	79.0%	1,837,246	255.9	13,898,270
COCOA BEACH	P	10/01/2017	N	After	EAN	13,142,557	18,341,028	5,490,482	71.7%	2,076,320	264.4	12,850,546
COCOA BEACH	P	10/01/2016	N	After	EAN	11,562,844	17,232,940	5,387,373	67.1%	1,784,315	301.9	11,845,567
COOPER CITY	F	10/01/2020	N	After	EAN	24,255,542	27,582,629	3,182,705	87.9%	0	0.0	24,399,924
COOPER CITY	F	10/01/2019	N	None	EAN	25,012,185	28,245,172	3,238,169	88.6%	263,892	1,227.1	25,007,003
COOPER CITY	F	10/01/2018	N	After	EAN	26,535,342	30,162,938	3,801,680	88.0%	242,198	1,569.7	26,361,258
COOPER CITY	F	10/01/2017	N	None	AGG	25,673,631	28,925,334	3,281,743	88.8%	328,612	998.7	25,643,591
COOPER CITY	F	10/01/2016	N	After	AGG	23,520,243	27,868,285	3,997,033	84.4%	436,120	916.5	23,871,252
COOPER CITY	G	10/01/2020	N	After	FIL	38,355,492	43,263,444	5,324,595	88.7%	2,546,576	209.1	37,938,849
COOPER CITY	G	10/01/2019	N	None	FIL	36,543,852	42,025,058	5,891,550	87.0%	2,883,883	204.3	36,133,508
COOPER CITY	G	10/01/2018	N	After	FIL	36,060,832	40,516,766	5,717,296	89.0%	3,123,915	183.0	34,799,470
COOPER CITY	G	10/01/2017	N	After	FIL	33,688,399	38,574,700	5,577,644	87.3%	3,048,409	183.0	32,997,056
COOPER CITY	G	10/01/2016	N	After	FIL	31,360,442	36,545,870	5,373,379	85.8%	3,770,460	142.5	31,172,491
COOPER CITY	P	10/01/2020	N	After	EAN	33,443,560	36,977,799	2,255,558	90.4%	131,668	1,713.1	34,722,241

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COOPER CITY	P	10/01/2019	N	After	EAN	32,984,447	36,808,234	3,620,140	89.6%	132,634	2,729.4	33,188,094
COOPER CITY	P	10/01/2018	N	After	EAN	31,929,030	35,847,276	4,310,197	89.1%	245,231	1,757.6	31,537,079
COOPER CITY	P	10/01/2017	N	None	EAN	29,903,274	34,386,575	4,819,384	87.0%	497,056	969.6	29,567,191
COOPER CITY	P	10/01/2016	N	After	EAN	27,088,108	33,233,398	5,432,672	81.5%	463,179	1,172.9	27,800,726
COOPER CITY - MANAGEMENT	GPF	10/01/2020	N	None	EAN	5,081,123	5,043,578	598,210	100.7%	0	0.0	4,445,368
COOPER CITY - MANAGEMENT	GPF	10/01/2018	N	None	EAN	4,941,798	5,067,813	940,950	97.5%	298,277	315.5	4,126,863
COOPER CITY - MANAGEMENT	GPF	10/01/2017	N	None	EAN	4,761,276	5,291,490	1,141,481	90.0%	303,864	375.7	4,150,009
COOPER CITY - MANAGEMENT	GPF	10/01/2016	N	After	EAN	4,034,868	5,142,161	1,513,585	78.5%	288,873	524.0	3,628,576
CORAL GABLES	GPF	10/01/2020	N	After	EAN	426,261,125	605,393,460	189,695,867	70.4%	45,886,247	413.4	415,697,593
CORAL GABLES	GPF	10/01/2019	N	After	EAN	395,466,087	601,493,481	209,895,291	65.7%	45,616,279	460.1	391,598,190
CORAL GABLES	GPF	10/01/2018	N	After	EAN	402,426,005	601,716,410	219,192,633	66.9%	44,405,705	493.6	382,523,777
CORAL GABLES	GPF	10/01/2017	N	After	EAN	378,889,704	592,718,721	226,839,817	63.9%	41,314,804	549.1	365,878,904
CORAL GABLES	GPF	10/01/2016	N	After	EAN	345,462,946	574,122,023	224,896,425	60.2%	38,659,035	581.7	349,225,598
CORAL SPRINGS	F	10/01/2020	N	After	EAN	128,708,801	112,572,325	-15,934,993	114.3%	15,287,756	-104.2	128,507,318
CORAL SPRINGS	F	10/01/2019	N	After	EAN	115,886,688	106,507,645	1,105,970	108.8%	15,465,680	7.2	105,401,675
CORAL SPRINGS	F	10/01/2019	Y	After	EAN	115,886,688	105,110,334	-12,676,308	110.3%	15,465,680	-82.0	117,786,642
CORAL SPRINGS	F	10/01/2018	N	None	EAN	106,201,362	97,805,057	3,633,394	108.6%	14,483,662	25.1	94,171,663
CORAL SPRINGS	F	10/01/2017	N	After	EAN	92,225,991	86,689,512	5,426,040	106.4%	14,193,075	38.2	81,263,472
CORAL SPRINGS	F	10/01/2016	N	After	EAN	80,338,455	80,050,599	5,864,892	100.4%	13,459,531	43.6	74,185,707
CORAL SPRINGS	G	10/01/2020	N	After	EAN	8,121,642	9,991,465	1,877,181	81.3%	0	0.0	8,114,284
CORAL SPRINGS	G	10/01/2019	N	None	EAN	7,851,066	10,168,779	2,119,346	77.2%	0	0.0	8,049,433
CORAL SPRINGS	G	10/01/2018	N	None	EAN	7,951,931	10,323,699	2,345,881	77.0%	0	0.0	7,977,818
CORAL SPRINGS	G	10/01/2017	N	After	EAN	7,966,629	10,512,287	2,688,014	75.8%	0	0.0	7,824,273

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CORAL SPRINGS	G	10/01/2016	N	After	EAN	7,711,470	9,694,669	1,872,092	79.5%	49,416	3,788.4	7,822,577
CORAL SPRINGS	P	10/01/2020	N	None	EAN	252,393,599	315,094,715	69,046,303	80.1%	17,481,543	395.0	246,048,412
CORAL SPRINGS	P	10/01/2019	N	None	EAN	236,923,386	291,181,314	81,039,798	81.4%	17,006,487	476.5	210,141,516
CORAL SPRINGS	P	10/01/2018	N	None	EAN	225,190,136	274,257,984	79,482,393	82.1%	17,751,985	447.7	194,775,591
CORAL SPRINGS	P	10/01/2017	N	None	EAN	203,685,156	261,165,378	79,839,489	78.0%	16,479,660	484.5	181,325,889
CORAL SPRINGS	P	10/01/2016	N	After	EAN	182,964,444	245,759,823	72,907,695	74.4%	14,558,858	500.8	172,852,128
CRESCENT CITY	F	10/01/2020	N	None	AGG	700,376	420,045	-280,331	166.7%	53,286	-526.1	700,376
CRESCENT CITY	F	10/01/2018	N	None	AGG	615,945	394,967	-220,978	155.9%	48,431	-456.3	615,945
CRESCENT CITY	P	10/01/2019	N	None	AGG	1,058,604	925,478	-133,127	114.4%	293,786	-45.3	1,058,605
CRESCENT CITY	P	10/01/2018	N	After	AGG	1,011,222	861,053	-150,168	117.4%	130,296	-115.3	1,011,221
CRESTVIEW	G	10/01/2020	N	After	EAN	20,895,056	22,700,510	2,033,088	92.0%	5,015,103	40.5	20,667,422
CRESTVIEW	G	10/01/2019	N	After	EAN	20,459,160	22,581,376	2,122,216	90.6%	4,979,512	42.6	20,459,160
CRESTVIEW	G	10/01/2018	N	After	EAN	19,607,105	20,913,718	1,973,205	93.8%	4,493,657	43.9	18,940,513
CRESTVIEW	G	10/01/2017	N	After	EAN	18,237,734	19,277,067	1,334,468	94.6%	4,328,812	30.8	17,942,599
CRESTVIEW	G	10/01/2016	N	After	EAN	16,548,519	17,989,998	835,453	92.0%	4,313,074	19.4	17,154,545
CRESTVIEW	PF	10/01/2020	N	After	FIL	22,161,327	24,292,174	2,267,496	91.2%	4,811,607	47.1	22,024,678
CRESTVIEW	PF	10/01/2019	N	After	FIL	20,409,571	22,787,039	2,377,468	89.6%	4,695,526	50.6	20,409,571
CRESTVIEW	PF	10/01/2018	N	After	FIL	19,873,108	21,516,577	2,365,491	92.4%	4,447,523	53.2	19,151,086
CRESTVIEW	PF	10/01/2017	N	After	FIL	18,852,725	20,093,289	1,557,275	93.8%	4,504,131	34.6	18,536,014
CRESTVIEW	PF	10/01/2016	N	After	FIL	17,297,179	18,311,522	352,857	94.5%	4,415,729	8.0	17,958,665
DADE CITY	F	10/01/2020	N	After	EAN	6,637,701	7,404,058	766,356	89.6%	222,847	343.9	6,637,702
DADE CITY	F	10/01/2019	N	None	EAN	6,748,071	7,867,606	875,313	85.8%	303,297	288.6	6,992,293
DADE CITY	F	10/01/2018	N	After	EAN	6,598,476	7,595,382	1,025,983	86.9%	286,193	358.5	6,569,399

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DADE CITY	F	10/01/2017	N	None	EAN	6,118,786	7,460,468	1,213,685	82.0%	272,791	444.9	6,246,783
DADE CITY	F	10/01/2016	N	After	EAN	5,694,024	7,173,685	1,192,823	79.4%	340,007	350.8	5,980,862
DADE CITY	P	10/01/2020	N	After	EAN	10,888,751	10,617,098	-271,652	102.6%	1,093,600	-24.8	10,888,750
DADE CITY	P	10/01/2019	N	After	EAN	9,888,402	11,103,045	863,389	89.1%	1,090,963	79.1	10,239,656
DADE CITY	P	10/01/2018	N	After	AGG	9,563,158	10,755,999	1,244,144	88.9%	1,101,246	113.0	9,511,855
DADE CITY	P	10/01/2017	N	None	AGG	9,208,708	10,170,461	817,383	90.5%	1,061,705	77.0	9,353,078
DADE CITY	P	10/01/2016	N	After	AGG	8,405,805	9,446,641	659,497	89.0%	1,107,104	59.6	8,787,144
DANIA BEACH	G	10/01/2020	N	After	EAN	25,485,041	28,949,011	3,026,556	88.0%	804,146	376.4	25,922,455
DANIA BEACH	G	10/01/2019	N	None	EAN	24,605,422	28,767,207	3,926,795	85.5%	767,615	511.6	24,840,412
DANIA BEACH	G	10/01/2018	N	After	EAN	24,092,319	28,980,992	5,086,162	83.1%	1,326,360	383.5	23,894,830
DANIA BEACH	G	10/01/2017	N	None	AGG	22,341,071	28,871,304	6,226,325	77.4%	1,254,910	496.2	22,644,979
DANIA BEACH	G	10/01/2016	N	After	AGG	20,576,548	28,576,417	6,865,705	72.0%	1,192,932	575.5	21,710,712
DANIA BEACH [PF]	F	10/01/2020	N	After	EAN	67,482,302	75,085,001	7,911,692	89.9%	1,434,183	551.7	67,173,309
DANIA BEACH [PF]	F	10/01/2019	N	After	EAN	60,229,225	69,224,635	9,145,331	87.0%	1,595,501	573.2	60,079,304
DANIA BEACH [PF]	F	10/01/2018	N	None	EAN	51,216,086	68,894,119	15,240,677	74.3%	1,694,308	899.5	53,653,442
DANIA BEACH [PF]	F	10/01/2017	N	None	EAN	47,974,998	66,689,486	19,339,542	71.9%	1,957,647	987.9	47,349,944
DANIA BEACH [PF]	F	10/01/2016	N	After	AGG	40,882,631	63,916,536	21,844,704	64.0%	2,191,815	996.7	42,071,832
DANIA BEACH [PF]	F	10/01/2016	Y	After	EAN	40,882,631	65,617,056	23,545,224	62.3%	2,191,815	1,074.2	42,071,832
DANIA BEACH [PF]	P	10/01/2020	N	After	EAN	6,197,075	6,325,387	402,044	98.0%	0	0.0	5,923,343
DANIA BEACH [PF]	P	10/01/2019	N	After	EAN	5,287,966	6,784,812	1,511,269	77.9%	0	0.0	5,273,543
DANIA BEACH [PF]	P	10/01/2018	N	None	EAN	5,140,804	7,425,198	2,441,630	69.2%	0	0.0	4,983,568
DANIA BEACH [PF]	P	10/01/2017	N	None	EAN	4,635,075	7,371,676	2,978,591	62.9%	0	0.0	4,393,085
DANIA BEACH [PF]	P	10/01/2016	N	After	AGG	4,201,758	7,500,431	3,156,651	56.0%	0	0.0	4,343,780

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
DANIA BEACH [PF]	P	10/01/2016	Y	After	EAN	4,201,758	7,656,056	3,312,276	54.9%	0	0.0	4,343,780
DAVENPORT	G	10/01/2020	N	After	EAN	433,860	426,346	7,896	101.8%	1,462,810	0.5	418,450
DAVENPORT	G	10/01/2019	N	None	EAN	151,263	155,836	7,488	97.1%	1,340,420	0.6	148,348
DAVENPORT	PF	10/01/2020	N	After	EAN	526,687	785,262	267,600	67.1%	1,143,653	23.4	517,662
DAVENPORT	PF	10/01/2019	N	None	EAN	142,985	652,884	512,771	21.9%	1,000,329	51.3	140,113
DAVIE	F	10/01/2020	N	None	EAN	124,209,252	147,737,429	25,421,892	84.1%	15,689,368	162.0	122,315,537
DAVIE	F	10/01/2019	N	None	EAN	114,389,354	137,370,437	25,674,754	83.3%	15,008,291	171.1	111,695,683
DAVIE	F	10/01/2018	N	None	EAN	106,758,418	129,845,103	30,638,846	82.2%	14,614,321	209.7	99,206,257
DAVIE	F	10/01/2017	N	None	EAN	94,440,584	119,952,600	31,157,394	78.7%	13,995,127	222.6	88,795,206
DAVIE	F	10/01/2016	N	None	EAN	80,457,892	109,383,834	30,732,297	73.6%	13,101,270	234.6	78,651,537
DAVIE	P	10/01/2020	N	None	EAN	184,855,184	217,690,114	31,295,074	84.9%	15,490,823	202.0	186,395,040
DAVIE	P	10/01/2019	N	None	EAN	168,811,947	203,879,647	34,577,097	82.8%	15,564,522	222.2	169,302,550
DAVIE	P	10/01/2018	N	None	EAN	167,109,384	198,398,716	34,441,445	84.2%	15,236,338	226.1	163,957,271
DAVIE	P	10/01/2017	N	None	EAN	149,871,123	184,310,816	34,044,491	81.3%	15,388,083	221.2	150,266,325
DAVIE	P	10/01/2016	N	None	EAN	130,723,837	169,117,525	36,589,839	77.3%	15,278,632	239.5	132,527,686
DAVIE - GENERAL & MGMT	G	10/01/2020	N	None	AGG	87,192,130	89,777,871	2,046,333	97.1%	20,078,565	10.2	87,731,538
DAVIE - GENERAL & MGMT	G	10/01/2019	N	None	AGG	79,635,741	76,770,771	7,501,016	103.7%	18,916,341	39.7	69,269,755
DAVIE - GENERAL & MGMT	G	10/01/2018	N	None	AGG	72,691,870	71,032,767	8,676,230	102.3%	18,315,307	47.4	62,356,537
DAVIE - GENERAL & MGMT	G	10/01/2017	N	None	AGG	64,680,370	66,244,998	10,955,496	97.6%	17,699,671	61.9	55,289,502
DAVIE - GENERAL & MGMT	G	10/01/2016	N	After	AGG	55,049,778	61,479,026	12,067,598	89.5%	16,597,598	72.7	49,411,428
DAYTONA BEACH	PF	10/01/2020	N	After	EAN	203,821,925	270,578,423	72,098,088	75.3%	19,045,865	378.6	198,480,335
DAYTONA BEACH	PF	10/01/2020	Y	After	EAN	203,642,813	271,860,889	73,564,160	74.9%	19,045,865	386.3	198,296,729
DAYTONA BEACH	PF	10/01/2019	N	None	EAN	185,828,568	260,872,047	70,196,177	71.2%	18,847,559	372.4	190,675,870

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
DAYTONA BEACH	PF	10/01/2018	N	After	EAN	184,817,431	252,942,125	68,124,694	73.1%	17,597,787	387.1	184,817,431
DAYTONA BEACH	PF	10/01/2017	N	None	EAN	176,203,730	246,404,271	67,244,216	71.5%	17,606,731	381.9	179,160,055
DAYTONA BEACH	PF	10/01/2016	N	After	EAN	165,952,629	238,156,346	66,537,469	69.7%	16,919,210	393.3	171,618,877
DEERFIELD BEACH	F	10/01/2020	N	None	EAN	129,626,638	166,196,837	35,366,556	78.0%	8,442,678	418.9	130,830,281
DEERFIELD BEACH	F	10/01/2019	N	None	EAN	121,106,804	160,330,933	35,486,269	75.5%	8,670,221	409.3	124,844,664
DEERFIELD BEACH	F	10/01/2018	N	None	EAN	119,214,394	154,902,837	34,676,155	77.0%	10,260,305	338.0	120,226,682
DEERFIELD BEACH	F	10/01/2017	N	None	EAN	113,600,220	147,956,395	32,114,162	76.8%	9,872,134	325.3	115,842,233
DEERFIELD BEACH	F	10/01/2016	N	None	EAN	107,189,636	143,439,566	31,096,373	74.7%	9,714,148	320.1	112,343,193
DEERFIELD BEACH	G	10/01/2020	N	After	EAN	51,677,847	56,412,027	3,086,946	91.6%	86,472	3,569.9	53,325,081
DEERFIELD BEACH	G	10/01/2019	N	None	EAN	53,689,057	57,591,958	3,255,894	93.2%	100,766	3,231.1	54,336,064
DEERFIELD BEACH	G	10/01/2018	N	After	EAN	55,602,268	59,584,225	4,814,506	93.3%	321,771	1,496.3	54,769,719
DEERFIELD BEACH	G	10/01/2017	N	None	EAN	55,774,730	61,986,472	6,286,499	90.0%	345,892	1,817.5	55,699,973
DEERFIELD BEACH	G	10/01/2016	N	After	EAN	55,048,091	63,487,596	7,060,341	86.7%	325,581	2,168.5	56,427,255
DEERFIELD BEACH	P	10/01/2020	N	After	EAN	40,637,560	63,842,546	21,685,848	63.7%	0	0.0	42,156,698
DEERFIELD BEACH	P	10/01/2019	N	After	EAN	41,388,895	63,775,436	21,311,941	64.9%	0	0.0	42,463,495
DEERFIELD BEACH	P	10/01/2018	N	After	EAN	43,182,442	63,121,171	21,591,414	68.4%	0	0.0	41,529,757
DEERFIELD BEACH	P	10/01/2017	N	After	EAN	41,353,825	61,512,034	22,043,030	67.2%	0	0.0	39,469,004
DEERFIELD BEACH	P	10/01/2016	N	After	EAN	38,707,816	55,199,190	16,666,625	70.1%	0	0.0	38,532,565
DELAND	F	10/01/2020	N	After	EAN	19,497,459	24,785,247	4,304,675	78.7%	3,061,816	140.6	20,480,572
DELAND	F	10/01/2019	N	None	EAN	17,931,560	23,110,862	4,491,815	77.6%	3,085,916	145.6	18,619,047
DELAND	F	10/01/2018	N	None	EAN	17,006,097	20,841,690	3,950,173	81.6%	2,783,936	141.9	16,891,517
DELAND	F	10/01/2017	N	After	EAN	15,494,851	18,868,602	3,332,072	82.1%	2,577,066	129.3	15,536,530
DELAND	F	10/01/2016	N	After	EAN	13,768,435	17,801,741	3,389,531	77.3%	2,317,389	146.3	14,412,210

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
DELAND	G	10/01/2020	N	None	EAN	29,118,809	33,437,895	3,945,811	87.1%	1,279,717	308.3	29,492,084
DELAND	G	10/01/2019	N	None	EAN	28,774,678	33,386,156	4,111,775	86.2%	1,443,390	284.9	29,274,381
DELAND	G	10/01/2018	N	None	EAN	30,098,047	33,524,065	4,096,069	89.8%	1,603,588	255.4	29,427,996
DELAND	G	10/01/2017	N	After	EAN	29,301,888	33,022,117	4,160,233	88.7%	1,967,440	211.5	28,861,884
DELAND	G	10/01/2016	N	After	EAN	27,653,135	32,569,955	4,456,978	84.9%	2,102,055	212.0	28,112,977
DELAND	P	10/01/2020	N	None	EAN	30,363,845	35,902,546	6,408,690	84.6%	3,411,934	187.8	29,493,856
DELAND	P	10/01/2019	N	After	EAN	27,961,714	34,589,381	7,063,123	80.8%	3,561,099	198.3	27,526,258
DELAND	P	10/01/2018	N	None	EAN	26,762,761	33,334,996	7,655,196	80.3%	3,514,829	217.8	25,679,800
DELAND	P	10/01/2017	N	None	EAN	25,450,627	33,331,920	8,540,776	76.4%	3,366,584	253.7	24,791,144
DELAND	P	10/01/2016	N	After	EAN	23,216,834	32,078,017	8,832,055	72.4%	2,889,958	305.6	23,245,962
DELRAY BEACH	F	10/01/2020	N	After	EAN	130,993,917	191,262,853	61,436,564	68.5%	13,306,383	461.7	129,826,289
DELRAY BEACH	F	10/01/2019	N	After	EAN	120,050,800	181,888,469	61,793,829	66.0%	11,851,375	521.4	120,094,640
DELRAY BEACH	F	10/01/2018	N	After	EAN	103,733,220	175,579,072	63,039,684	59.1%	11,150,507	565.4	112,539,388
DELRAY BEACH	F	10/01/2017	N	After	EAN	96,312,093	162,543,978	57,507,509	59.3%	9,960,429	577.4	105,036,469
DELRAY BEACH	F	10/01/2016	N	After	EAN	88,287,565	136,953,691	47,424,028	64.5%	9,312,487	509.3	89,529,663
DELRAY BEACH	G	10/01/2020	N	None	EAN	149,874,098	150,118,068	5,509,384	99.8%	22,853,685	24.1	144,608,684
DELRAY BEACH	G	10/01/2019	N	After	EAN	142,623,177	146,168,710	7,210,443	97.6%	20,997,013	34.3	138,958,267
DELRAY BEACH	G	10/01/2018	N	After	EAN	136,078,674	136,185,423	9,359,798	99.9%	20,025,730	46.7	126,825,625
DELRAY BEACH	G	10/01/2017	N	None	EAN	133,564,263	130,071,398	3,283,106	102.7%	18,060,007	18.2	126,788,292
DELRAY BEACH	G	10/01/2016	N	After	EAN	116,809,013	124,202,462	3,777,860	94.0%	15,449,062	24.5	120,424,602
DELRAY BEACH	P	10/01/2020	N	None	EAN	116,987,996	177,889,901	61,314,092	65.8%	12,275,252	499.5	116,575,809
DELRAY BEACH	P	10/01/2019	N	After	EAN	106,861,770	169,160,104	60,807,462	63.2%	12,821,121	474.3	108,352,642
DELRAY BEACH	P	10/01/2018	N	After	EAN	94,110,114	159,081,315	56,948,073	59.2%	11,449,174	497.4	102,133,242

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DELRAY BEACH	P	10/01/2017	N	After	EAN	87,750,269	147,625,108	51,031,493	59.4%	11,191,340	456.0	96,593,615
DELRAY BEACH	P	10/01/2016	N	After	EAN	79,306,441	126,117,440	42,784,905	62.9%	10,531,306	406.3	83,332,535
DELTONA	F	10/01/2020	N	After	EAN	34,510,897	41,895,594	7,662,372	82.4%	4,645,080	165.0	34,233,222
DELTONA	F	10/01/2019	N	After	EAN	30,827,583	39,415,026	8,213,164	78.2%	4,399,835	186.7	31,201,862
DELTONA	F	10/01/2018	N	After	EAN	30,023,890	36,627,817	7,431,103	82.0%	3,742,506	198.6	29,196,714
DELTONA	F	10/01/2017	N	After	EAN	27,581,842	34,680,966	7,743,161	79.5%	3,629,991	213.3	26,937,805
DELTONA	F	10/01/2016	N	After	EAN	23,826,426	32,338,035	7,960,479	73.7%	3,489,170	228.2	24,377,556
DESTIN FCD	F	10/01/2020	N	After	EAN	25,071,746	30,393,590	5,761,082	82.5%	1,883,470	305.9	24,632,508
DESTIN FCD	F	10/01/2019	N	None	EAN	22,130,771	28,992,263	6,968,995	76.3%	1,640,607	424.8	22,023,268
DESTIN FCD	F	10/01/2018	N	After	EAN	20,867,421	27,937,943	7,359,717	74.7%	1,546,829	475.8	20,578,226
DESTIN FCD	F	10/01/2017	N	None	EAN	18,376,893	27,104,952	8,796,821	67.8%	1,709,674	514.5	18,308,131
DESTIN FCD	F	10/01/2016	N	After	EAN	15,601,817	25,208,375	8,985,876	61.9%	1,507,040	596.3	16,222,499
DUNEDIN	F	10/01/2020	N	After	EAN	32,273,618	32,611,981	459,661	99.0%	3,285,101	14.0	32,152,320
DUNEDIN	F	10/01/2019	N	None	EAN	29,757,443	31,222,500	738,314	95.3%	3,405,643	21.7	30,484,186
DUNEDIN	F	10/01/2018	N	None	EAN	29,532,334	29,471,432	144,713	100.2%	3,517,247	4.1	29,326,719
DUNEDIN	F	10/01/2017	N	None	EAN	26,900,085	27,879,991	29,239	96.5%	3,276,350	0.9	27,850,752
DUNEDIN	F	10/01/2016	N	After	EAN	25,285,901	26,153,165	-305,666	96.7%	3,405,485	-9.0	26,458,831
DUNNELLON	PF	10/01/2020	N	None	AGG	3,113,355	1,329,327	-1,360,023	234.2%	420,863	-323.2	2,689,350
DUNNELLON	PF	10/01/2019	N	None	AGG	2,928,027	1,215,648	-1,344,530	240.9%	343,316	-391.6	2,560,178
DUNNELLON	PF	10/01/2018	N	None	AGG	2,777,900	1,111,704	-1,348,036	249.9%	310,556	-434.1	2,459,740
DUNNELLON	PF	10/01/2017	N	After	AGG	2,589,462	1,258,527	-1,202,665	205.8%	417,838	-287.8	2,461,192
EAST LAKE TARPON FCD	F	10/01/2020	N	After	EAN	19,330,417	23,152,923	3,822,507	83.5%	2,691,581	142.0	19,330,416
EAST LAKE TARPON FCD	F	10/01/2019	N	None	EAN	17,738,869	21,843,609	4,248,561	81.2%	2,795,552	152.0	17,595,048

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
EAST LAKE TARPON FCD	F	10/01/2018	N	None	EAN	16,976,452	20,749,411	4,627,442	81.8%	2,646,502	174.9	16,121,969
EAST LAKE TARPON FCD	F	10/01/2017	N	After	EAN	16,037,239	19,465,095	4,132,998	82.4%	2,424,382	170.5	15,332,097
EAST LAKE TARPON FCD	F	10/01/2016	N	After	FIL	13,724,265	18,064,093	4,160,956	76.0%	2,335,963	178.1	13,903,137
EAST NICEVILLE FCD	F	10/01/2020	N	After	EAN	1,282,367	1,576,899	267,440	81.3%	706,038	37.9	1,309,459
EAST NICEVILLE FCD	F	10/01/2019	N	After	EAN	1,121,817	1,260,278	108,353	89.0%	568,802	19.1	1,151,925
EAST NICEVILLE FCD	F	10/01/2018	N	After		988,345	971,167	-17,177	101.8%	489,824	-3.5	988,344
EATONVILLE	P	10/01/2018	N	None	AGG	1,858,731	1,316,176	-542,555	141.2%	632,688	-85.8	1,858,731
EDGEWATER	F	10/01/2020	N	After	EAN	17,668,275	16,067,880	-690,830	110.0%	1,549,887	-44.6	16,758,710
EDGEWATER	F	10/01/2019	N	After	EAN	15,294,149	14,822,227	-21,279	103.2%	1,541,929	-1.4	14,843,506
EDGEWATER	F	10/01/2018	N	None	EAN	14,681,238	12,918,428	-411,752	113.6%	1,541,668	-26.7	13,330,180
EDGEWATER	F	10/01/2017	N	None	EAN	13,051,251	12,280,574	-23,170	106.3%	1,676,723	-1.4	12,303,744
EDGEWATER	F	10/01/2016	N	After	EAN	11,124,407	11,409,997	256,650	97.5%	1,734,868	14.8	11,153,347
EDGEWATER	G	10/01/2020	N	After	EAN	12,949,297	18,716,856	6,065,877	69.2%	102,556	5,914.7	12,650,979
EDGEWATER	G	10/01/2019	N	None	EAN	12,398,463	19,144,583	6,686,054	64.8%	98,639	6,778.3	12,458,529
EDGEWATER	G	10/01/2018	N	None	EAN	12,533,777	19,383,614	7,009,353	64.7%	95,801	7,316.6	12,374,261
EDGEWATER	G	10/01/2017	N	None	EAN	12,497,702	19,516,641	7,050,531	64.0%	158,507	4,448.1	12,466,110
EDGEWATER	G	10/01/2016	N	After	EAN	12,266,681	19,418,677	6,833,621	63.2%	287,833	2,374.2	12,585,056
EDGEWATER	P	10/01/2020	N	After	EAN	12,058,659	15,784,499	3,902,743	76.4%	1,713,250	227.8	11,881,756
EDGEWATER	P	10/01/2019	N	None	EAN	10,732,916	15,428,443	4,553,048	69.6%	1,541,533	295.4	10,875,395
EDGEWATER	P	10/01/2018	N	None	EAN	10,313,579	14,722,326	4,571,922	70.1%	1,526,739	299.5	10,150,404
EDGEWATER	P	10/01/2017	N	None	EAN	9,463,991	14,079,972	4,674,334	67.2%	1,578,352	296.2	9,405,638
EDGEWATER	P	10/01/2016	N	After	EAN	8,545,786	13,278,098	4,444,360	64.4%	1,462,787	303.8	8,833,738
ENGLEWOOD AREA FCD	F	10/01/2019	N	After	EAN	32,380,332	37,674,099	4,658,120	85.9%	3,424,287	136.0	33,015,979

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ENGLEWOOD AREA FCD	F	10/01/2018	N	After	EAN	32,423,561	36,151,185	5,976,620	89.7%	3,269,669	182.8	30,174,565
ENGLEWOOD AREA FCD	F	10/01/2017	N	After	EAN	28,624,281	34,488,978	6,917,261	83.0%	3,221,811	214.7	27,571,717
ENGLEWOOD AREA FCD	F	10/01/2016	N	After	EAN	25,217,804	34,002,015	8,493,056	74.2%	3,329,528	255.1	25,508,959
ENGLEWOOD WATER DISTRICT	G	10/01/2020	N	After	FIL	677,288	606,330	-70,957	111.7%	0	0.0	677,287
ENGLEWOOD WATER DISTRICT	G	10/01/2019	N	None	FIL	640,691	639,010	-1,681	100.3%	0	0.0	640,691
ENGLEWOOD WATER DISTRICT	G	10/01/2018	N	None	FIL	594,602	651,761	57,159	91.2%	0	0.0	594,602
ENGLEWOOD WATER DISTRICT	G	10/01/2017	N	None	FIL	573,519	656,125	82,605	87.4%	0	0.0	573,520
ENGLEWOOD WATER DISTRICT	G	10/01/2016	N	After	FIL	514,515	667,863	153,348	77.0%	0	0.0	514,515
ESTERO FCD	F	10/01/2020	N	None	AGG	33,099,781	30,987,570	-1,612,387	106.8%	5,116,997	-31.5	32,599,957
ESTERO FCD	F	10/01/2019	N	None	AGG	29,560,565	28,129,840	2,755,541	105.1%	4,648,570	59.3	25,374,299
ESTERO FCD	F	10/01/2018	N	None	AGG	26,634,104	26,027,575	3,577,377	102.3%	4,680,282	76.4	22,450,198
ESTERO FCD	F	10/01/2017	N	None	AGG	23,287,125	24,497,895	4,169,462	95.1%	4,782,434	87.2	20,328,433
ESTERO FCD	F	10/01/2016	N	After	AGG	19,391,306	21,215,322	3,980,031	91.4%	4,674,731	85.1	17,235,291
EUSTIS	F	10/01/2020	N	After	EAN	11,667,184	13,337,642	1,793,041	87.5%	1,527,844	117.4	11,544,601
EUSTIS	F	10/01/2019	N	After	EAN	10,271,019	12,955,704	2,445,696	79.3%	1,502,331	162.8	10,510,008
EUSTIS	F	10/01/2018	N	After	EAN	9,979,983	12,427,101	2,440,097	80.3%	1,402,188	174.0	9,987,004
EUSTIS	F	10/01/2017	N	After	EAN	9,008,000	11,703,123	2,594,704	77.0%	1,425,850	182.0	9,108,419
EUSTIS	F	10/01/2016	N	After	EAN	7,902,059	10,771,398	2,500,567	73.4%	1,359,883	183.9	8,270,831
EUSTIS	P	10/01/2020	N	After	EAN	21,957,933	28,646,220	5,058,877	76.7%	2,236,694	226.2	23,587,343
EUSTIS	P	10/01/2019	N	After	EAN	21,680,255	27,818,270	5,527,047	77.9%	2,355,751	234.6	22,291,223
EUSTIS	P	10/01/2018	N	After	EAN	20,733,875	26,147,876	5,471,050	79.3%	2,078,230	263.3	20,676,826
EUSTIS	P	10/01/2017	N	None	EAN	19,226,444	24,801,608	5,612,416	77.5%	2,316,776	242.3	19,189,192
EUSTIS	P	10/01/2016	N	After	EAN	17,083,227	23,559,435	6,004,537	72.5%	2,262,256	265.4	17,554,898

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FERNANDINA BEACH	G	10/01/2020	N	After	EAN	23,772,194	32,135,941	6,743,601	74.0%	6,600,794	102.2	25,392,340
FERNANDINA BEACH	G	10/01/2019	N	None	EAN	22,555,494	30,452,203	6,799,975	74.1%	6,056,047	112.3	23,652,228
FERNANDINA BEACH	G	10/01/2018	N	None	EAN	21,893,423	29,020,572	7,368,000	75.4%	5,412,964	136.1	21,652,572
FERNANDINA BEACH	G	10/01/2017	N	None	EAN	19,744,560	28,272,695	8,606,235	69.8%	5,098,085	168.8	19,666,460
FERNANDINA BEACH	G	10/01/2016	N	After	EAN	18,042,439	27,831,661	9,330,486	64.8%	4,704,039	198.4	18,501,175
FERNANDINA BEACH	PF	10/01/2020	N	After	EAN	28,647,115	36,845,565	7,329,432	77.7%	4,545,497	161.3	29,516,133
FERNANDINA BEACH	PF	10/01/2019	N	After	EAN	26,416,579	34,914,855	7,722,942	75.7%	4,301,874	179.5	27,191,913
FERNANDINA BEACH	PF	10/01/2018	N	After	EAN	25,661,803	33,290,487	8,399,841	77.1%	4,076,750	206.0	24,890,646
FERNANDINA BEACH	PF	10/01/2017	N	After	EAN	22,949,629	31,576,181	8,673,071	72.7%	3,784,061	229.2	22,903,110
FERNANDINA BEACH	PF	10/01/2016	N	After	EAN	20,704,104	30,031,879	8,750,570	68.9%	3,567,922	245.3	21,281,309
FLAGLER BEACH	F	10/01/2020	N	After	EAN	2,156,388	1,667,595	-481,240	129.3%	636,108	-75.7	2,148,835
FLAGLER BEACH	F	10/01/2019	N	After	EAN	1,883,348	1,337,261	-598,993	140.8%	607,649	-98.6	1,936,254
FLAGLER BEACH	F	10/01/2018	N	None	AGG	1,772,380	1,307,172	-465,208	135.6%	542,197	-85.8	1,772,380
FLAGLER BEACH	F	10/01/2017	N	None	AGG	1,578,755	1,337,185	-241,571	118.1%	542,246	-44.6	1,578,756
FLAGLER BEACH	F	10/01/2016	N	After	AGG	1,354,605	1,061,604	-293,001	127.6%	332,778	-88.1	1,354,605
FLAGLER BEACH	P	10/01/2020	N	After	EAN	4,574,145	5,132,569	616,885	89.1%	965,044	63.9	4,515,684
FLAGLER BEACH	P	10/01/2019	N	After	EAN	4,091,519	4,513,187	383,707	90.7%	838,536	45.8	4,129,480
FLAGLER BEACH	P	10/01/2018	N	None	EAN	3,894,469	4,113,990	362,034	94.7%	859,688	42.1	3,751,956
FLAGLER BEACH	P	10/01/2017	N	None	EAN	3,488,669	3,887,399	481,857	89.7%	856,768	56.2	3,405,542
FLAGLER BEACH	P	10/01/2016	N	After	EAN	3,031,700	3,402,253	300,486	89.1%	775,897	38.7	3,101,767
FLORIDA CITY	P	10/01/2020	N	None	EAN	3,504,004	2,959,497	-544,507	118.4%	0	0.0	3,504,004
FLORIDA CITY	P	10/01/2018	N	None	EAN	3,427,201	3,019,616	-407,585	113.5%	0	0.0	3,427,201
FLORIDA CITY	P	10/01/2016	N	After	EAN	2,979,288	2,927,499	-51,789	101.8%	0	0.0	2,979,288

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FLORIDA CITY - ELECTED	G	10/01/2018	N	None	EAN	3,843,140	2,682,824	-1,160,316	143.2%	258,938	-448.1	3,843,140
FLORIDA CITY - ELECTED	G	10/01/2016	N	After	EAN	3,104,839	2,633,994	-470,845	117.9%	224,288	-209.9	3,104,839
FORT LAUDERDALE	G	09/30/2020	N	After	EAN	678,032,068	711,541,536	26,279,586	95.3%	40,486,208	64.9	685,261,950
FORT LAUDERDALE	G	09/30/2019	N	After	EAN	666,877,340	696,473,660	31,338,114	95.8%	42,540,322	73.7	665,135,546
FORT LAUDERDALE	G	09/30/2018	N	After	EAN	684,276,476	675,927,802	20,633,122	101.2%	45,276,877	45.6	655,294,680
FORT LAUDERDALE	G	09/30/2017	N	After	EAN	654,193,477	658,576,352	26,545,797	99.3%	47,801,758	55.5	632,030,555
FORT LAUDERDALE	PF	10/01/2020	N	After	EAN	953,894,769	1,066,536,959	86,527,579	89.4%	73,946,183	117.0	980,009,380
FORT LAUDERDALE	PF	10/01/2019	N	After	EAN	927,340,809	1,018,711,326	79,467,722	91.0%	77,841,923	102.1	939,243,604
FORT LAUDERDALE	PF	10/01/2018	N	After	EAN	905,150,400	947,741,709	63,914,493	95.5%	75,841,699	84.3	883,827,216
FORT LAUDERDALE	PF	10/01/2017	N	After	EAN	857,734,650	896,860,540	71,908,629	95.6%	73,080,224	98.4	824,951,911
FORT LAUDERDALE	PF	10/01/2016	N	After	EAN	814,260,544	881,789,506	72,715,744	92.3%	71,994,703	101.0	809,073,762
FORT MEADE	F	10/01/2020	N	After	FIL	396,091	431,154	32,304	91.9%	91,042	35.5	398,850
FORT MEADE	F	10/01/2019	N	None	FIL	396,760	442,904	48,345	89.6%	79,909	60.5	394,559
FORT MEADE	F	10/01/2018	N	After	FIL	403,020	445,121	49,598	90.5%	66,479	74.6	395,523
FORT MEADE	F	10/01/2017	N	After	FIL	382,454	405,008	29,589	94.4%	99,642	29.7	375,419
FORT MEADE	F	10/01/2016	N	After	FIL	362,899	398,972	27,766	91.0%	86,938	31.9	371,206
FORT MEADE	G	10/01/2020	N	After	FIL	5,123,385	5,831,831	677,651	87.9%	1,746,171	38.8	5,154,180
FORT MEADE	G	10/01/2019	N	None	FIL	5,017,706	5,780,421	798,620	86.8%	1,206,749	66.2	4,981,801
FORT MEADE	G	10/01/2018	N	After	FIL	5,037,513	5,620,409	820,697	89.6%	1,270,503	64.6	4,799,712
FORT MEADE	G	10/01/2017	N	After	FIL	4,779,572	5,165,874	555,615	92.5%	1,257,028	44.2	4,610,259
FORT MEADE	G	10/01/2016	N	After	FIL	4,301,244	4,936,646	544,677	87.1%	1,064,675	51.2	4,391,969
FORT MEADE	P	10/01/2020	N	After	EAN	1,189,454	1,024,236	-173,014	116.1%	0	0.0	1,197,250
FORT MEADE	P	10/01/2019	N	None	EAN	1,205,618	1,304,621	109,840	92.4%	0	0.0	1,194,781

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FORT MEADE	P	10/01/2018	N	None	UC	1,231,929	1,324,409	120,037	93.0%	0	0.0	1,204,372
FORT MEADE	P	10/01/2017	N	After	UC	1,226,503	1,245,453	45,906	98.5%	0	0.0	1,199,547
FORT MEADE	P	10/01/2016	N	After	UC	1,242,266	1,383,551	118,674	89.8%	0	0.0	1,264,877
FORT MYERS	F	10/01/2020	N	After	EAN	109,228,791	150,393,056	41,164,265	72.6%	8,432,134	488.2	109,228,791
FORT MYERS	F	10/01/2019	N	After	EAN	103,361,045	139,932,498	37,354,007	73.9%	8,221,418	454.4	102,578,491
FORT MYERS	F	10/01/2018	N	None	EAN	100,813,840	133,039,698	38,988,365	75.8%	7,373,532	528.8	94,051,333
FORT MYERS	F	10/01/2017	N	None	EAN	92,218,704	127,489,944	40,177,686	72.3%	7,903,013	508.4	87,312,258
FORT MYERS	F	10/01/2016	N	After	EAN	81,343,937	121,035,515	40,938,986	67.2%	7,435,415	550.6	80,096,529
FORT MYERS	G	10/01/2020	N	After	EAN	147,524,325	194,993,441	47,469,115	75.7%	26,898,912	176.5	147,524,326
FORT MYERS	G	10/01/2019	N	After	EAN	129,970,678	186,303,463	55,120,584	69.8%	24,867,866	221.7	131,182,879
FORT MYERS	G	10/01/2018	N	After	EAN	127,159,983	177,280,753	57,736,986	71.7%	23,412,978	246.6	119,543,767
FORT MYERS	G	10/01/2017	N	None	EAN	112,541,002	169,063,863	58,930,648	66.6%	21,289,253	276.8	110,133,215
FORT MYERS	G	10/01/2016	N	After	EAN	99,018,034	161,993,170	58,977,670	61.1%	21,132,452	279.1	103,015,500
FORT MYERS	P	10/01/2020	N	After	EAN	160,684,499	214,092,223	53,407,723	75.1%	17,705,249	301.7	160,684,500
FORT MYERS	P	10/01/2019	N	None	EAN	145,195,954	205,810,803	56,361,778	70.5%	16,676,126	338.0	149,449,025
FORT MYERS	P	10/01/2018	N	None	EAN	135,039,894	192,818,740	59,017,518	70.0%	14,113,259	418.2	133,801,222
FORT MYERS	P	10/01/2017	N	None	EAN	120,845,684	184,340,883	61,834,552	65.6%	12,790,227	483.5	122,506,331
FORT MYERS	P	10/01/2016	N	After	EAN	108,057,451	174,349,402	61,590,169	62.0%	11,828,024	520.7	112,759,233
FORT PIERCE	GP	09/30/2020	N	After	EAN	215,450,747	239,844,325	23,277,298	89.8%	32,562,813	71.5	216,567,027
FORT PIERCE	GP	09/30/2019	N	None	EAN	204,393,903	231,142,637	23,050,563	88.4%	31,803,828	72.5	208,092,074
FORT PIERCE	GP	09/30/2018	N	After	EAN	206,965,262	221,431,062	21,344,384	93.5%	29,263,992	72.9	200,086,678
FORT PIERCE	GP	09/30/2017	N	None	EAN	194,774,112	215,141,655	22,842,089	90.5%	30,894,188	73.9	192,299,566
FORT PIERCE SUPP	P	09/30/2020	N	None	EAN	15,995,543	17,835,043	1,558,552	89.7%	7,252,995	21.5	16,276,491

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FORT PIERCE SUPP	P	09/30/2019	N	After	EAN	15,006,162	17,051,481	1,738,362	88.0%	7,318,470	23.8	15,313,119
FORT PIERCE SUPP	P	09/30/2018	N	None	EAN	14,282,078	15,527,209	1,223,568	92.0%	6,992,253	17.5	14,303,641
FORT PIERCE SUPP	P	09/30/2017	N	None	EAN	13,973,711	14,823,459	1,180,852	94.3%	6,954,567	17.0	13,642,607
FORT WALTON BEACH	F	10/01/2020	N	After	EAN	19,613,201	30,074,735	10,518,200	65.2%	2,667,768	394.3	19,556,535
FORT WALTON BEACH	F	10/01/2019	N	After	EAN	17,559,808	28,468,825	10,325,669	61.7%	2,384,977	433.0	18,143,156
FORT WALTON BEACH	F	10/01/2018	N	After	EAN	17,043,825	26,493,786	9,449,960	64.3%	2,339,494	403.9	17,043,826
FORT WALTON BEACH	F	10/01/2017	N	After	EAN	15,532,148	24,724,690	8,901,903	62.8%	2,253,803	395.0	15,822,787
FORT WALTON BEACH	F	10/01/2016	N	After	EAN	14,389,400	23,083,147	7,998,855	62.3%	2,096,357	381.6	15,084,292
FORT WALTON BEACH	G	10/01/2020	N	After	EAN	51,481,652	52,162,352	1,498,793	98.7%	2,214,491	67.7	50,663,559
FORT WALTON BEACH	G	10/01/2019	N	After	EAN	48,423,282	50,531,670	2,418,167	95.8%	2,498,712	96.8	48,113,503
FORT WALTON BEACH	G	10/01/2018	N	After	EAN	47,935,568	50,174,040	4,381,835	95.5%	2,545,250	172.2	45,792,205
FORT WALTON BEACH	G	10/01/2017	N	None	EAN	44,001,783	49,533,024	6,477,271	88.8%	2,920,471	221.8	43,055,753
FORT WALTON BEACH	G	10/01/2016	N	After	EAN	40,706,627	48,600,828	7,057,582	83.8%	3,173,529	222.4	41,543,246
FORT WALTON BEACH	P	10/01/2020	N	After	EAN	23,529,763	30,662,201	7,250,540	76.7%	2,973,243	243.9	23,411,661
FORT WALTON BEACH	P	10/01/2019	N	After	EAN	22,132,402	28,088,773	5,519,299	78.8%	2,429,562	227.2	22,569,474
FORT WALTON BEACH	P	10/01/2018	N	After	EAN	21,895,899	27,109,934	5,214,034	80.8%	2,244,769	232.3	21,895,900
FORT WALTON BEACH	P	10/01/2017	N	None	EAN	20,960,074	26,406,147	5,011,280	79.4%	2,267,815	221.0	21,394,867
FORT WALTON BEACH	P	10/01/2016	N	After	EAN	19,920,569	26,597,689	5,558,127	74.9%	1,997,247	278.3	21,039,562
FROSTPROOF	G	10/01/2019	N	None	AGG	1,648,780	1,199,064	-308,993	137.5%	454,066	-68.1	1,508,057
FROSTPROOF	G	10/01/2018	N	None	AGG	1,607,675	1,194,311	-261,528	134.6%	515,265	-50.8	1,455,839
FROSTPROOF	G	10/01/2017	N	After	AGG	1,523,865	1,160,902	-207,791	131.3%	564,733	-36.8	1,368,693
FROSTPROOF	G	10/01/2016	N	After	AGG	1,363,565	1,060,778	-142,800	128.5%	620,486	-23.0	1,203,578
FROSTPROOF	P	10/01/2020	N	After	EAN	4,332,975	4,915,610	282,726	88.1%	78,454	360.4	4,632,884

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FROSTPROOF	P	10/01/2019	N	After	EAN	4,260,423	4,914,978	441,884	86.7%	70,952	622.8	4,473,094
FROSTPROOF	P	10/01/2018	N	After	EAN	4,257,248	4,746,086	474,376	89.7%	68,229	695.3	4,271,710
FROSTPROOF	P	10/01/2017	N	After	EAN	4,039,057	4,513,766	371,647	89.5%	67,185	553.2	4,142,119
FROSTPROOF	P	10/01/2016	N	After	EAN	3,802,981	4,339,081	304,788	87.6%	70,525	432.2	4,034,293
FRUITLAND PARK	F	10/01/2019	N	After	AGG	635,153	81,518	-553,635	779.2%	23,665	-2,339.5	635,153
FRUITLAND PARK	F	10/01/2016	N	After	AGG	489,398	92,387	-397,012	529.7%	41,219	-963.2	489,399
GAINESVILLE	G	10/01/2020	N	After	EAN	577,437,181	603,573,071	5,958,552	95.7%	102,106,182	5.8	597,614,519
GAINESVILLE	G	10/01/2019	N	None	EAN	415,287,016	585,183,622	167,003,360	71.0%	95,462,199	174.9	418,180,262
GAINESVILLE	G	10/01/2018	N	After	EAN	432,508,136	568,502,722	168,964,313	76.1%	88,443,898	191.0	399,538,409
GAINESVILLE	G	10/01/2017	N	None	EAN	396,313,562	542,763,438	165,890,680	73.0%	86,102,369	192.7	376,872,758
GAINESVILLE	G	10/01/2016	N	None	EAN	357,298,271	526,326,537	174,250,622	67.9%	91,143,976	191.2	352,075,915
GAINESVILLE	PF	10/01/2020	N	After	EAN	296,918,563	298,371,457	-4,567,063	99.5%	24,934,613	-18.3	302,938,520
GAINESVILLE	PF	10/01/2019	N	None	EAN	244,509,406	294,971,028	48,656,155	82.9%	24,710,307	196.9	246,314,873
GAINESVILLE	PF	10/01/2018	N	After	EAN	253,221,825	287,969,774	47,323,453	87.9%	24,281,179	194.9	240,646,321
GAINESVILLE	PF	10/01/2018	Y	None	EAN	253,221,825	287,969,774	47,323,453	87.9%	24,281,179	194.9	240,646,321
GAINESVILLE	PF	10/01/2017	Y	None	EAN	240,184,925	278,266,917	47,810,879	86.3%	25,263,376	189.3	230,456,038
GAINESVILLE	PF	10/01/2017	N	After	EAN	240,184,925	278,266,917	47,810,879	86.3%	25,263,376	189.3	230,456,038
GAINESVILLE	PF	10/01/2016	Y	None	EAN	217,896,241	272,273,593	46,632,254	80.0%	25,501,291	182.9	225,641,339
GAINESVILLE	PF	10/01/2016	N	None	EAN	217,896,241	272,273,593	46,632,254	80.0%	25,501,291	182.9	225,641,339
GOLDEN BEACH	GP	10/01/2020	N	None	FIL	11,665,839	12,343,929	1,498,703	94.5%	2,453,333	61.1	10,845,226
GOLDEN BEACH	GP	10/01/2019	N	None	FIL	10,753,331	11,698,638	1,847,795	91.9%	2,391,820	77.3	9,850,843
GOLDEN BEACH	GP	10/01/2018	N	None	FIL	10,129,529	10,872,866	1,878,870	93.2%	2,474,969	75.9	8,993,996
GOLDEN BEACH	GP	10/01/2017	N	None	FIL	8,993,254	9,890,897	1,841,315	90.9%	2,080,445	88.5	8,049,582

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
GOLDEN BEACH	GP	10/01/2016	Y	None	FIL	7,838,789	8,161,557	870,841	96.0%	2,216,950	39.3	7,290,716
GREATER NAPLES FCD	F	10/01/2020	N	After	EAN	37,093,709	31,557,064	-5,536,643	117.5%	4,046,091	-136.8	37,093,707
GREATER NAPLES FCD	F	10/01/2019	N	None	EAN	32,740,846	29,364,861	-3,375,984	111.5%	4,206,728	-80.3	32,740,845
GREATER NAPLES FCD	F	10/01/2018	N	None	EAN	29,996,512	26,373,661	-3,622,850	113.7%	4,118,642	-88.0	29,996,511
GREATER NAPLES FCD	F	10/01/2017	N	None	EAN	26,866,771	23,543,863	-3,322,908	114.1%	3,948,909	-84.2	26,866,771
GREATER NAPLES FCD	F	10/01/2016	N	After	EAN	23,317,766	20,028,072	-3,289,694	116.4%	3,648,372	-90.2	23,317,766
GREEN COVE SPRINGS	P	10/01/2020	N	None	AGG	6,709,588	5,352,603	-1,319,479	125.4%	1,244,041	-106.1	6,672,082
GREEN COVE SPRINGS	P	10/01/2019	N	None	AGG	6,010,241	5,038,996	-970,940	119.3%	1,257,127	-77.2	6,009,936
GREEN COVE SPRINGS	P	10/01/2017	N	After	AGG	4,771,141	4,589,608	-181,101	104.0%	1,014,137	-17.9	4,770,709
GREENACRES	F	10/01/2020	N	None	AGG	20,728,283	21,041,427	329,411	98.5%	3,937,957	8.4	20,712,016
GREENACRES	F	10/01/2019	N	None	AGG	18,157,232	19,674,861	1,533,896	92.3%	3,808,728	40.3	18,140,965
GREENACRES	F	10/01/2018	N	None	AGG	16,027,007	17,356,579	1,329,572	92.3%	3,765,697	35.3	16,027,007
GREENACRES	F	10/01/2017	N	None	AGG	13,533,668	14,699,271	1,180,916	92.1%	3,444,089	34.3	13,518,355
GREENACRES	F	10/01/2016	N	After	AGG	10,816,320	12,667,030	1,850,710	85.4%	3,047,090	60.7	10,816,320
GREENACRES	P	10/01/2020	N	None	AGG	22,852,331	22,774,908	600,923	100.3%	2,474,076	24.3	22,173,985
GREENACRES	P	10/01/2019	N	None	AGG	20,527,351	20,322,090	303,085	101.0%	2,365,710	12.8	20,019,005
GREENACRES	P	10/01/2018	N	None	AGG	18,789,925	17,258,304	-915,977	108.9%	2,142,493	-42.8	18,174,281
GREENACRES	P	10/01/2017	N	None	AGG	16,464,382	14,976,243	-1,245,947	109.9%	2,001,332	-62.3	16,222,190
GREENACRES	P	10/01/2016	N	After	AGG	13,773,612	13,317,992	-377,182	103.4%	1,927,477	-19.6	13,695,174
GULF BREEZE	P	10/01/2020	N	None	AGG	5,636,971	5,111,006	-280,860	110.3%	1,012,952	-27.7	5,391,866
GULF BREEZE	P	10/01/2019	N	None	AGG	5,328,952	4,873,160	-269,122	109.4%	879,140	-30.6	5,142,282
GULF BREEZE	P	10/01/2018	N	None	AGG	4,821,952	4,144,730	-549,704	116.3%	757,553	-72.6	4,694,434
GULF BREEZE	P	10/01/2017	N	None	AGG	4,959,119	4,120,993	-737,213	120.3%	702,730	-104.9	4,858,206

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
GULF BREEZE	P	10/01/2016	N	After	AGG	4,152,009	3,673,516	-478,493	113.0%	621,418	-77.0	4,152,009
GULFPORT	F	10/01/2020	N	After	EAN	5,583,763	5,754,863	171,099	97.0%	1,293,900	13.2	5,583,764
GULFPORT	F	10/01/2019	N	None	EAN	4,967,680	5,106,579	26,614	97.3%	990,879	2.7	5,079,965
GULFPORT	F	10/01/2018	N	None	EAN	4,691,114	4,806,741	161,165	97.6%	945,943	17.0	4,645,576
GULFPORT	F	10/01/2017	N	After	EAN	4,333,716	4,461,499	139,528	97.1%	899,116	15.5	4,321,971
GULFPORT	F	10/01/2016	N	After	FIL	3,753,632	4,047,443	130,786	92.7%	986,752	13.3	3,916,657
GULFPORT	G	10/01/2020	N	After	EAN	17,443,174	16,240,248	-1,202,926	107.4%	3,862,610	-31.1	17,443,174
GULFPORT	G	10/01/2019	N	None	EAN	16,801,435	15,836,423	-1,139,715	106.1%	3,586,676	-31.8	16,976,138
GULFPORT	G	10/01/2018	N	None	EAN	16,761,390	15,183,020	-975,837	110.4%	3,408,453	-28.6	16,158,857
GULFPORT	G	10/01/2017	N	None	EAN	15,977,954	14,803,237	-790,001	107.9%	2,953,096	-26.8	15,593,238
GULFPORT	G	10/01/2016	N	After	EAN	14,579,838	13,972,078	-987,752	104.3%	2,900,833	-34.1	14,959,830
GULFPORT	P	10/01/2020	N	After	EAN	11,965,873	13,110,848	1,144,975	91.3%	2,336,849	49.0	11,965,873
GULFPORT	P	10/01/2019	N	None	EAN	10,944,458	12,558,427	1,412,615	87.1%	2,292,470	61.6	11,145,812
GULFPORT	P	10/01/2018	N	None	EAN	10,578,983	12,119,026	1,683,161	87.3%	2,295,153	73.3	10,435,865
GULFPORT	P	10/01/2017	N	After	EAN	10,158,121	11,762,166	1,957,272	86.4%	2,073,166	94.4	9,804,894
GULFPORT	P	10/01/2016	N	After	FIL	8,957,070	10,202,691	914,138	87.8%	2,166,209	42.2	9,288,553
HAINES CITY	F	10/01/2020	N	After	EAN	8,020,027	9,533,833	1,513,807	84.1%	1,944,777	77.8	8,020,026
HAINES CITY	F	10/01/2019	N	After	EAN	7,217,389	9,215,488	1,961,324	78.3%	1,816,941	108.0	7,254,164
HAINES CITY	F	10/01/2018	N	After	EAN	6,821,653	8,670,861	1,949,799	78.7%	1,538,253	126.8	6,721,062
HAINES CITY	F	10/01/2017	N	None	EAN	6,208,896	8,218,002	2,042,809	75.6%	1,333,692	153.2	6,175,193
HAINES CITY	F	10/01/2016	N	After	EAN	5,493,039	7,786,014	2,184,367	70.6%	1,205,075	181.3	5,601,647
HAINES CITY	G	10/01/2020	N	After	UC	17,130,384	18,371,743	1,514,705	93.2%	1,610,380	94.1	16,857,038
HAINES CITY	G	10/01/2019	N	After	UC	16,397,622	18,809,454	2,378,831	87.2%	1,652,424	144.0	16,430,623

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
HAINES CITY	G	10/01/2018	N	None	UC	16,507,291	18,416,651	2,189,429	89.6%	1,905,155	114.9	16,227,222
HAINES CITY	G	10/01/2017	N	None	UC	16,017,299	18,637,541	2,339,706	85.9%	2,015,215	116.1	16,297,835
HAINES CITY	G	10/01/2016	N	After	EAN	15,558,044	18,509,409	2,061,390	84.1%	2,231,644	92.4	16,448,019
HAINES CITY	P	10/01/2020	N	After	EAN	12,197,907	15,033,309	2,835,400	81.1%	3,269,801	86.7	12,197,909
HAINES CITY	P	10/01/2019	N	After	EAN	11,072,486	14,310,010	3,105,729	77.4%	3,135,439	99.1	11,204,281
HAINES CITY	P	10/01/2018	N	None	EAN	10,435,633	13,376,638	2,941,735	78.0%	2,944,446	99.9	10,434,903
HAINES CITY	P	10/01/2017	N	None	EAN	9,693,213	12,317,277	2,680,405	78.7%	2,562,093	104.6	9,636,872
HAINES CITY	P	10/01/2016	N	After	EAN	8,648,924	11,248,679	2,351,366	76.9%	2,258,557	104.1	8,897,313
HALIFAX HOSPITAL	G	10/01/2019	N	None	UC	275,201,746	367,813,468	92,611,722	74.8%	26,858,023	344.8	275,201,746
HALIFAX HOSPITAL	G	10/01/2018	N	None	UC	280,098,351	362,272,564	82,174,213	77.3%	32,091,771	256.1	280,098,351
HALIFAX HOSPITAL	G	10/01/2017	N	None	UC	266,359,289	359,154,998	92,795,709	74.2%	33,515,244	276.9	266,359,289
HALIFAX HOSPITAL	G	10/01/2016	N	None	UC	240,144,476	353,543,213	113,398,737	67.9%	38,360,794	295.6	240,144,476
HALLANDALE BEACH	G	10/01/2020	N	None	EAN	63,942,910	72,423,673	8,105,921	88.3%	4,793,880	169.1	64,317,752
HALLANDALE BEACH	G	10/01/2019	N	None	EAN	61,280,980	71,090,312	9,081,534	86.2%	5,166,307	175.8	62,008,778
HALLANDALE BEACH	G	10/01/2018	N	None	EAN	59,191,741	70,250,596	11,279,848	84.3%	5,493,476	205.3	58,970,748
HALLANDALE BEACH	G	10/01/2017	N	None	EAN	57,149,032	69,159,621	12,414,821	82.6%	6,000,261	206.9	56,744,800
HALLANDALE BEACH	G	10/01/2016	N	After	EAN	52,710,865	66,930,343	12,545,641	78.8%	6,501,387	193.0	54,384,702
HALLANDALE BEACH	PF	10/01/2020	N	After	EAN	190,740,320	265,519,871	71,467,782	71.8%	10,666,258	670.0	194,052,089
HALLANDALE BEACH	PF	10/01/2019	N	After	EAN	180,580,356	254,016,337	72,307,444	71.1%	13,369,714	540.8	181,708,893
HALLANDALE BEACH	PF	10/01/2018	N	After	EAN	176,126,693	247,853,471	76,501,384	71.1%	14,617,447	523.4	171,352,087
HALLANDALE BEACH	PF	10/01/2017	N	After	EAN	160,522,702	233,060,305	74,228,352	68.9%	13,642,056	544.1	158,831,953
HALLANDALE BEACH	PF	10/01/2016	N	After	EAN	143,198,929	209,722,721	64,428,556	68.3%	13,076,409	492.7	145,294,165
HALLANDALE BEACH PM	G	10/01/2020	N	None	EAN	19,532,676	21,493,300	1,823,344	90.9%	475,275	383.6	19,669,956

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
HALLANDALE BEACH PM	G	10/01/2019	N	None	EAN	18,647,040	20,738,305	1,868,154	89.9%	537,560	347.5	18,870,151
HALLANDALE BEACH PM	G	10/01/2018	N	None	EAN	18,176,409	20,417,889	2,568,659	89.0%	682,868	376.2	17,849,230
HALLANDALE BEACH PM	G	10/01/2017	N	None	EAN	17,704,606	20,495,104	3,070,977	86.4%	737,299	416.5	17,424,127
HALLANDALE BEACH PM	G	10/01/2016	N	After	EAN	16,152,964	19,833,370	3,121,967	81.4%	814,214	383.4	16,711,403
HALLANDALE BEACH PM (EXCESS)	G	10/01/2018	N	None	UC	0	13,551,937	0	.0%	682,868	0.0	0
HALLANDALE BEACH PM (EXCESS)	G	10/01/2016	N	None	UC	0	8,943,369	0	.0%	0	0.0	0
HAVANA	F	10/01/2018	N	After	AGG	1,172,468	61,705	-1,110,763	1900.1%	10,710	-10,371.3	1,172,468
HIALEAH	GPF	10/01/2020	Y	After	EAN	714,595,866	1,026,975,341	300,959,620	69.6%	49,228,164	611.4	726,015,721
HIALEAH	GPF	10/01/2020	N	After	EAN	714,595,866	1,026,975,340	300,959,619	69.6%	49,228,164	611.4	726,015,721
HIALEAH	GPF	10/01/2019	N	After	EAN	689,070,423	994,920,039	285,932,054	69.3%	49,571,917	576.8	708,987,985
HIALEAH	GPF	10/01/2018	N	After	EAN	706,113,130	978,608,874	281,661,984	72.2%	51,351,940	548.5	696,946,890
HIALEAH	GPF	10/01/2017	N	None	EAN	679,986,360	935,102,830	255,884,031	72.7%	53,084,773	482.0	679,218,799
HIALEAH	GPF	10/01/2016	N	After	EAN	591,081,423	872,453,836	265,298,130	67.7%	58,366,416	454.5	607,155,706
HIALEAH - ELECTED	G	10/01/2020	N	None	EAN	12,405,055	9,892,034	-1,973,209	125.4%	531,106	-371.5	11,865,243
HIALEAH - ELECTED	G	10/01/2019	N	None	EAN	11,521,120	9,650,823	-1,519,116	119.4%	679,871	-223.4	11,169,939
HIALEAH - ELECTED	G	10/01/2018	N	None	EAN	11,007,048	9,546,160	-1,044,744	115.3%	677,812	-154.1	10,590,904
HIALEAH - ELECTED	G	10/01/2017	N	None	EAN	10,432,705	9,187,379	-766,989	113.6%	695,295	-110.3	9,954,368
HIALEAH - ELECTED	G	10/01/2016	N	After	EAN	9,550,616	8,822,856	-520,778	108.2%	683,098	-76.2	9,343,634
HIALEAH GARDENS	P	10/01/2020	N	After	AGG	19,062,878	19,690,714	189,370	96.8%	3,041,150	6.2	19,501,344
HIALEAH GARDENS	P	10/01/2019	N	None	AGG	17,863,693	19,118,149	965,763	93.4%	2,997,303	32.2	18,152,386
HIALEAH GARDENS	P	10/01/2018	N	None	AGG	17,561,918	17,975,636	879,611	97.7%	2,797,717	31.4	17,096,025
HIALEAH GARDENS	P	10/01/2017	N	After	AGG	16,113,647	16,957,609	999,567	95.0%	2,656,997	37.6	15,958,042
HIALEAH GARDENS	P	10/01/2016	N	After	AGG	14,847,537	16,308,011	990,924	91.0%	2,486,267	39.9	15,317,087

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
HILLSBOROUGH COUNTY	ERP	07/01/2020	N	None	AGG	9,546,927	22,531,996	12,985,069	42.4%	0	0.0	9,546,927
HILLSBOROUGH COUNTY	ERP	07/01/2019	N	None	AGG	9,982,227	22,564,916	12,582,689	44.2%	0	0.0	9,982,227
HILLSBOROUGH COUNTY	ERP	07/01/2018	N	None	AGG	10,322,045	24,560,009	14,237,964	42.0%	0	0.0	10,322,045
HILLSBOROUGH COUNTY	ERP	07/01/2017	N	None	AGG	11,034,384	25,829,424	14,795,040	42.7%	0	0.0	11,034,384
HOLLEY-NAVARRE FCD	F	10/01/2020	N	After	AGG	4,002,037	4,214,941	288,218	94.9%	1,203,379	24.0	3,926,723
HOLLEY-NAVARRE FCD	F	10/01/2019	N	None	AGG	3,345,690	3,178,120	-167,570	105.3%	1,216,148	-13.8	3,345,690
HOLLEY-NAVARRE FCD	F	10/01/2018	N	After	AGG	2,992,051	2,258,511	-733,540	132.5%	893,962	-82.1	2,992,051
HOLLEY-NAVARRE FCD	F	10/01/2016	N	After	AGG	2,210,195	695,843	-1,514,352	317.6%	696,023	-217.6	2,210,195
HOLLY HILL	F	10/01/2020	N	After	EAN	5,348,642	6,394,049	1,045,407	83.7%	671,235	155.7	5,348,642
HOLLY HILL	F	10/01/2019	N	None	EAN	4,853,790	6,255,708	1,358,488	77.6%	655,225	207.3	4,897,220
HOLLY HILL	F	10/01/2018	N	None	EAN	4,687,772	6,049,000	1,462,418	77.5%	662,103	220.9	4,586,582
HOLLY HILL	F	10/01/2017	N	None	EAN	4,415,577	5,788,993	1,454,940	76.3%	663,536	219.3	4,334,053
HOLLY HILL	F	10/01/2016	N	After	EAN	4,038,667	5,557,699	1,469,555	72.7%	719,133	204.4	4,088,144
HOLLY HILL	P	10/01/2020	N	After	EAN	12,384,754	13,891,411	1,506,657	89.2%	1,183,502	127.3	12,384,754
HOLLY HILL	P	10/01/2019	N	None	EAN	11,209,075	13,412,113	2,100,832	83.6%	1,207,056	174.1	11,311,281
HOLLY HILL	P	10/01/2018	N	None	EAN	10,819,490	12,989,880	2,462,338	83.3%	1,233,224	199.7	10,527,542
HOLLY HILL	P	10/01/2017	N	None	EAN	10,029,341	12,435,476	2,437,861	80.7%	1,135,398	214.7	9,997,615
HOLLY HILL	P	10/01/2016	N	After	EAN	9,166,974	11,934,751	2,344,283	76.8%	1,200,750	195.2	9,590,468
HOLLYWOOD	F	10/01/2020	N	After	EAN	275,523,207	466,858,669	196,127,999	59.0%	21,495,284	912.4	270,730,670
HOLLYWOOD	F	10/01/2019	N	None	EAN	253,973,119	448,394,869	195,235,317	56.6%	20,317,000	961.0	253,159,552
HOLLYWOOD	F	10/01/2018	N	After	EAN	250,486,988	400,883,290	160,069,039	62.5%	20,634,810	775.7	240,814,251
HOLLYWOOD	F	10/01/2017	N	None	EAN	232,392,733	380,371,736	154,604,799	61.1%	19,493,091	793.1	225,766,937
HOLLYWOOD	F	10/01/2016	N	After	EAN	211,688,994	365,111,565	152,749,726	58.0%	17,908,623	852.9	212,361,839

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
HOLLYWOOD	G	10/01/2020	N	After	EAN	369,685,845	589,439,812	214,358,643	62.7%	40,789,456	525.5	375,081,169
HOLLYWOOD	G	10/01/2019	N	None	EAN	345,873,170	574,036,400	224,335,009	60.3%	40,869,983	548.9	349,701,391
HOLLYWOOD	G	10/01/2018	N	After		341,340,499	519,025,206	182,889,147	65.8%	41,243,666	443.4	336,136,059
HOLLYWOOD	G	10/01/2017	N	After	EAN	323,690,519	504,952,810	190,230,958	64.1%	41,566,583	457.7	314,721,852
HOLLYWOOD	G	10/01/2016	N	After	EAN	294,554,159	487,182,343	195,475,664	60.5%	37,818,489	516.9	291,706,679
HOLLYWOOD	P	10/01/2020	N	None	EAN	338,473,036	578,549,876	238,334,668	58.5%	22,225,871	1,072.3	340,215,208
HOLLYWOOD	P	10/01/2019	N	None	EAN	318,199,892	557,635,121	236,455,447	57.1%	23,623,752	1,000.9	321,179,674
HOLLYWOOD	P	10/01/2018	N	None	EAN	225,564,214	457,443,930	244,607,603	49.3%	22,548,916	1,084.8	212,836,327
HOLLYWOOD	P	10/01/2017	N	None	EAN	203,975,051	391,189,828	191,638,478	52.1%	24,410,572	785.1	199,551,350
HOLLYWOOD	P	10/01/2016	N	After	EAN	263,267,183	458,356,945	190,268,271	57.4%	24,505,392	776.4	268,088,674
HOLLYWOOD	P	10/01/2016	Y	After	EAN	263,267,183	458,356,945	190,268,271	57.4%	23,676,707	803.6	268,088,674
HOLMES BEACH	P	10/01/2020	N	After	FIL	10,302,250	10,926,192	623,942	94.3%	1,175,072	53.1	10,302,250
HOLMES BEACH	P	10/01/2019	N	After	FIL	9,354,340	10,420,036	995,305	89.8%	1,108,475	89.8	9,424,731
HOLMES BEACH	P	10/01/2018	N	None	FIL	8,924,698	9,488,419	734,205	94.1%	1,186,065	61.9	8,754,214
HOLMES BEACH	P	10/01/2017	N	None	FIL	8,365,518	9,040,410	752,004	92.5%	1,065,935	70.6	8,288,406
HOLMES BEACH	P	10/01/2016	N	After	FIL	7,984,025	8,998,193	727,783	88.7%	910,202	80.0	8,270,410
HOMESTEAD	F	01/01/2021	N	After	EAN	7,831,145	7,897,581	630,903	99.2%	0	0.0	7,266,678
HOMESTEAD	F	01/01/2020	N	After	EAN	7,724,047	7,807,870	609,493	98.9%	0	0.0	7,198,377
HOMESTEAD	F	01/01/2019	N	None	EAN	6,928,525	6,939,529	-371,753	99.8%	0	0.0	7,311,282
HOMESTEAD	F	01/01/2018	N	After	EAN	7,729,568	7,992,470	529,504	96.7%	0	0.0	7,462,966
HOMESTEAD	F	01/01/2017	N	None	EAN	7,007,836	7,616,901	422,065	92.0%	0	0.0	7,194,836
HOMESTEAD	P	10/01/2020	N	None	EAN	104,376,250	124,184,217	20,488,981	84.0%	9,075,718	225.8	103,695,236
HOMESTEAD	P	10/01/2019	N	After	EAN	95,236,234	119,851,132	21,652,925	79.5%	8,778,452	246.7	98,198,207

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
HOMESTEAD	P	10/01/2018	N	None	EAN	97,644,715	117,883,986	21,428,383	82.8%	8,026,450	267.0	96,455,603
HOMESTEAD	P	10/01/2017	N	After	EAN	92,863,500	111,909,452	20,422,420	83.0%	7,346,610	278.0	91,487,032
HOMESTEAD	P	10/01/2016	N	After	EAN	81,781,384	104,516,006	21,973,664	78.2%	7,100,856	309.5	82,542,342
HOMESTEAD - General & Hospital	G	10/01/2020	N	After	EAN	91,142,842	97,993,691	5,580,476	93.0%	7,043,740	79.2	92,413,215
HOMESTEAD - General & Hospital	G	10/01/2019	N	None	EAN	89,365,048	96,486,199	8,044,289	92.6%	7,514,728	107.1	88,441,910
HOMESTEAD - General & Hospital	G	10/01/2018	N	None	EAN	83,827,709	93,761,655	10,830,807	89.4%	8,020,327	135.0	82,930,848
HOMESTEAD - General & Hospital	G	10/01/2017	N	None	EAN	80,666,994	89,972,595	11,368,553	89.7%	8,718,473	130.4	78,604,042
HOMESTEAD - General & Hospital	G	10/01/2016	N	After	EAN	74,271,912	86,352,365	13,161,047	86.0%	8,791,473	149.7	73,191,318
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2020	N	After	AGG	4,914,056	4,775,791	-138,265	102.9%	181,800	-76.1	4,914,056
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2018	N	After	AGG	4,724,658	4,713,246	-11,412	100.2%	181,800	-6.3	4,724,658
HOMESTEAD - Old Elected	G	01/01/2020	N	After	EAN	3,488,818	2,781,948	-706,870	125.4%	35,524	-1,989.8	3,488,818
HOMESTEAD - Old Elected	G	01/01/2018	N	After	EAN	2,999,078	3,306,005	306,927	90.7%	35,524	864.0	2,999,078
HOWEY-IN-THE-HILLS	P	10/01/2020	N	None	AGG	1,917,753	1,736,334	-181,419	110.4%	284,227	-63.8	1,917,753
HOWEY-IN-THE-HILLS	P	10/01/2018	N	None	AGG	1,630,604	1,448,865	-181,739	112.5%	330,473	-55.0	1,630,604
HOWEY-IN-THE-HILLS	P	10/01/2016	N	After	AGG	1,296,213	1,523,175	239,039	85.1%	265,367	90.1	1,284,136
INDIALANTIC	G	10/01/2020	N	None	FIL	1,649,339	2,115,371	469,856	78.0%	661,429	71.0	1,645,515
INDIALANTIC	G	10/01/2019	N	None	FIL	1,530,604	2,028,453	521,428	75.5%	679,934	76.7	1,507,025
INDIALANTIC	G	10/01/2018	N	None	FIL	1,461,370	1,954,492	542,518	74.8%	588,668	92.2	1,411,974
INDIALANTIC	G	10/01/2017	N	None	FIL	1,343,203	1,947,711	615,547	69.0%	595,732	103.3	1,332,164
INDIALANTIC	G	10/01/2016	N	After	FIL	1,190,743	1,854,804	572,182	64.2%	576,030	99.3	1,282,622
INDIALANTIC	PF	10/01/2020	N	After	EAN	9,379,825	9,878,408	608,030	95.0%	916,010	66.4	9,270,378
INDIALANTIC	PF	10/01/2019	N	After	EAN	8,689,015	9,559,982	800,727	90.9%	806,040	99.3	8,759,255

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
INDIALANTIC	PF	10/01/2018	N	After	EAN	8,487,768	8,898,615	714,463	95.4%	900,427	79.4	8,184,152
INDIALANTIC	PF	10/01/2017	N	After	EAN	7,891,291	8,581,566	842,318	92.0%	892,164	94.4	7,739,248
INDIALANTIC	PF	10/01/2016	N	After	EAN	7,339,203	8,241,346	798,839	89.1%	1,033,076	77.3	7,442,507
INDIAN HARBOUR BEACH	P	10/01/2020	N	After	EAN	11,864,190	13,343,515	1,479,324	88.9%	1,323,421	111.8	11,864,191
INDIAN HARBOUR BEACH	P	10/01/2019	N	None	EAN	11,091,184	12,774,206	1,614,956	86.8%	1,326,157	121.8	11,159,250
INDIAN HARBOUR BEACH	P	10/01/2018	N	None	EAN	10,694,546	12,128,119	1,815,322	88.2%	1,236,103	146.9	10,312,797
INDIAN HARBOUR BEACH	P	10/01/2017	N	None	EAN	9,792,862	11,561,820	1,969,871	84.7%	1,339,504	147.1	9,591,949
INDIAN HARBOUR BEACH	P	10/01/2016	N	After	EAN	8,573,989	10,517,402	1,699,933	81.5%	1,284,613	132.3	8,817,469
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2020	N	None	AGG	356,480	405,577	130,695	87.9%	947,794	13.8	274,882
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2019	N	None	AGG	313,387	381,891	148,878	82.1%	1,068,248	13.9	233,013
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2018	N	None	AGG	272,803	364,743	167,316	74.8%	983,938	17.0	197,427
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2017	N	None	AGG	243,683	276,904	94,396	88.0%	889,552	10.6	182,508
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2016	N	After	AGG	202,859	264,790	117,747	76.6%	875,892	13.4	147,043
INDIAN RIVER SHORES	G	10/01/2020	N	None	EAN	1,251,548	1,311,852	60,304	95.4%	154,205	39.1	1,251,548
INDIAN RIVER SHORES	G	10/01/2019	N	None	EAN	1,167,852	1,249,327	81,475	93.5%	137,478	59.3	1,167,852
INDIAN RIVER SHORES	G	10/01/2018	N	None	EAN	1,082,203	1,200,885	118,682	90.1%	281,080	42.2	1,082,203
INDIAN RIVER SHORES	G	10/01/2017	N	None	EAN	925,141	1,096,762	171,621	84.4%	273,554	62.7	925,141
INDIAN RIVER SHORES	G	10/01/2016	N	After	EAN	723,443	997,210	273,767	72.5%	275,802	99.3	723,443
INDIAN RIVER SHORES	PF	10/01/2020	N	After	EAN	18,419,808	17,671,885	-747,923	104.2%	1,515,968	-49.3	18,419,808
INDIAN RIVER SHORES	PF	10/01/2019	N	After	EAN	18,047,044	17,002,314	-1,044,731	106.1%	1,526,239	-68.5	18,047,045
INDIAN RIVER SHORES	PF	10/01/2018	N	None	EAN	17,026,843	16,893,654	-133,189	100.8%	1,508,425	-8.8	17,026,843
INDIAN RIVER SHORES	PF	10/01/2017	N	After	EAN	15,811,428	16,234,686	423,259	97.4%	1,369,030	30.9	15,811,427
INDIAN RIVER SHORES	PF	10/01/2016	N	After	EAN	13,797,336	15,303,886	1,506,550	90.2%	1,273,524	118.3	13,797,336

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INDIAN SHORES	P	10/01/2019	N	After	AGG	3,725,211	3,030,635	-694,576	122.9%	712,616	-97.5	3,725,211
INDIAN SHORES	P	10/01/2016	N	After	FIL	2,820,781	2,960,413	139,632	95.3%	610,228	22.9	2,820,781
JACKSON MEMORIAL HOSPITAL	G	01/01/2020	N	None	EAN	853,238,960	920,240,273	92,013,081	92.7%	724,630,787	12.7	828,227,192
JACKSON MEMORIAL HOSPITAL	G	01/01/2019	N	None	AGG	723,413,631	848,269,856	71,075,216	85.3%	715,369,559	9.9	777,194,640
JACKSON MEMORIAL HOSPITAL	G	01/01/2018	N	None	AGG	746,406,689	760,683,597	33,674,881	98.1%	645,238,470	5.2	727,008,716
JACKSON MEMORIAL HOSPITAL	G	01/01/2017	N	None	AGG	619,207,750	681,887,722	28,876,186	90.8%	579,847,746	5.0	653,011,536
JACKSONVILLE	CO	10/01/2020	N	None	EAN	239,847,000	480,506,017	234,316,802	49.9%	26,375,201	888.4	246,189,215
JACKSONVILLE	CO	10/01/2019	N	None	EAN	231,692,000	446,446,844	213,842,070	51.9%	26,592,471	804.2	232,604,774
JACKSONVILLE	CO	10/01/2018	N	None	EAN	229,469,000	429,475,228	209,583,347	53.4%	26,156,845	801.3	219,891,881
JACKSONVILLE	CO	10/01/2017	N	None	EAN	213,023,000	393,020,082	185,639,499	54.2%	27,892,365	665.6	207,380,583
JACKSONVILLE	CO	10/01/2016	N	After	EAN	182,127,000	368,974,673	178,901,268	49.4%	26,585,054	672.9	190,073,405
JACKSONVILLE	G	10/01/2020	N	None	EAN	2,005,459,000	3,389,704,002	1,346,924,204	59.2%	246,864,141	545.6	2,042,779,798
JACKSONVILLE	G	10/01/2019	N	None	EAN	1,970,206,000	3,286,313,481	1,278,140,150	60.0%	231,669,584	551.7	2,008,173,331
JACKSONVILLE	G	10/01/2018	N	None	EAN	2,085,056,000	3,196,680,516	1,175,135,210	65.2%	236,284,935	497.3	2,021,545,306
JACKSONVILLE	G	10/01/2017	N	None	EAN	2,019,668,000	3,033,646,298	1,081,313,441	66.6%	261,718,241	413.2	1,952,332,857
JACKSONVILLE	G	10/01/2016	N	After	EAN	1,829,242,000	2,897,287,172	1,024,497,072	63.1%	250,894,295	408.3	1,872,790,100
JACKSONVILLE	PF	10/01/2020	N	After	EAN	2,054,799,648	4,632,242,932	1,303,279,654	44.4%	174,185,559	748.2	3,328,963,278
JACKSONVILLE	PF	10/01/2019	N	After	EAN	1,958,615,310	4,405,975,806	1,189,609,007	44.5%	174,124,935	683.2	3,216,366,799
JACKSONVILLE	PF	10/01/2018	N	After	EAN	2,007,821,892	4,233,856,381	1,153,321,931	47.4%	162,003,561	711.9	3,080,534,450
JACKSONVILLE	PF	10/01/2017	N	After	EAN	1,892,797,131	4,072,450,911	1,160,915,270	46.5%	149,489,571	776.6	2,911,535,641
JACKSONVILLE	PF	10/01/2016	N	After	EAN	1,513,398,466	3,345,515,259	1,832,116,793	45.2%	135,599,741	1,351.1	1,513,398,466
JACKSONVILLE BEACH	F	10/01/2020	N	After	EAN	15,276,169	18,601,657	3,532,678	82.1%	1,797,055	196.6	15,068,979
JACKSONVILLE BEACH	F	10/01/2019	N	After	EAN	13,886,114	19,203,562	5,302,964	72.3%	2,089,398	253.8	13,900,598

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JACKSONVILLE BEACH	F	10/01/2018	N	After	EAN	13,344,201	16,887,961	3,860,159	79.0%	2,153,226	179.3	13,027,802
JACKSONVILLE BEACH	F	10/01/2017	N	After	EAN	12,312,108	15,747,881	3,524,404	78.2%	2,161,712	163.0	12,223,477
JACKSONVILLE BEACH	F	10/01/2016	N	After	EAN	11,141,492	14,796,000	3,270,335	75.3%	2,052,021	159.4	11,525,665
JACKSONVILLE BEACH	G	10/01/2020	N	After	EAN	60,578,014	73,087,650	13,162,020	82.9%	13,674,121	96.3	59,925,630
JACKSONVILLE BEACH	G	10/01/2019	N	After	EAN	57,101,628	72,014,549	14,932,107	79.3%	13,056,744	114.4	57,082,442
JACKSONVILLE BEACH	G	10/01/2018	N	None	EAN	55,646,916	69,363,597	15,174,414	80.2%	12,761,296	118.9	54,189,183
JACKSONVILLE BEACH	G	10/01/2017	N	None	EAN	52,771,855	67,352,124	15,009,880	78.4%	13,290,665	112.9	52,342,244
JACKSONVILLE BEACH	G	10/01/2016	N	After	EAN	49,137,471	64,652,000	13,835,924	76.0%	11,528,990	120.0	50,816,076
JACKSONVILLE BEACH	P	10/01/2020	N	After	EAN	26,848,519	28,245,121	1,647,286	95.1%	5,093,224	32.3	26,597,835
JACKSONVILLE BEACH	P	10/01/2019	N	After	EAN	24,501,172	27,732,369	3,209,647	88.3%	4,755,784	67.5	24,522,722
JACKSONVILLE BEACH	P	10/01/2018	N	None	EAN	23,753,812	26,021,539	2,834,006	91.3%	4,451,301	63.7	23,187,533
JACKSONVILLE BEACH	P	10/01/2017	N	After	EAN	22,048,341	24,602,594	2,860,713	89.6%	4,430,567	64.6	21,741,881
JACKSONVILLE BEACH	P	10/01/2016	N	After	EAN	19,972,236	23,397,000	2,746,226	85.4%	4,254,054	64.6	20,650,774
JACKSONVILLE PF SENIOR STAFF	G	10/01/2018	N	None	EAN	4,489,259	3,112,964	-1,376,295	144.2%	0	0.0	4,489,259
JUPITER	P	10/01/2020	N	None	EAN	90,326,773	96,417,078	7,673,617	93.7%	8,919,342	86.0	88,743,461
JUPITER	P	10/01/2019	N	None	EAN	80,864,214	90,554,503	9,449,392	89.3%	8,713,149	108.5	81,105,111
JUPITER	P	10/01/2018	N	None	EAN	75,357,007	83,052,751	7,475,595	90.7%	8,275,347	90.3	75,577,156
JUPITER	P	10/01/2017	N	None	EAN	69,605,542	77,908,140	7,819,111	89.3%	8,631,288	90.6	70,089,029
JUPITER	P	10/01/2016	N	None	EAN	62,957,973	74,104,505	9,112,064	85.0%	8,577,516	106.2	64,992,441
JUPITER ISLAND	GPF	10/01/2020	N	None	EAN	10,009,720	12,795,852	2,417,913	78.2%	623,567	387.8	10,377,939
JUPITER ISLAND	GPF	10/01/2019	N	None	EAN	10,055,740	13,412,528	2,949,656	75.0%	934,044	315.8	10,462,872
JUPITER ISLAND	GPF	10/01/2018	N	None	EAN	10,498,507	13,305,155	2,751,191	78.9%	870,822	315.9	10,553,964
JUPITER ISLAND	GPF	10/01/2017	N	None	EAN	10,470,590	13,383,694	2,836,738	78.2%	1,021,979	277.6	10,546,956

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
JUPITER ISLAND	GPF	10/01/2016	N	None	FIL	9,779,411	7,098,733	-3,358,662	137.8%	1,123,300	-299.0	10,457,395
KEY BISCAYNE	PF	10/01/2020	N	After	EAN	48,521,804	52,299,359	3,721,071	92.8%	5,087,052	73.2	48,578,288
KEY BISCAYNE	PF	10/01/2019	N	After	EAN	42,748,398	48,572,705	5,069,229	88.0%	5,632,160	90.0	43,503,476
KEY BISCAYNE	PF	10/01/2018	N	After	EAN	41,407,878	44,787,557	4,510,888	92.5%	6,378,333	70.7	40,276,669
KEY BISCAYNE	PF	10/01/2017	N	After	EAN	37,214,888	38,592,552	1,947,491	96.4%	5,916,492	32.9	36,645,061
KEY BISCAYNE	PF	10/01/2016	N	After	EAN	30,447,079	36,249,469	2,844,829	84.0%	5,842,995	48.7	33,404,640
KEY WEST	G	10/01/2019	N	After	EAN	57,413,267	57,504,391	-309,448	99.8%	13,621,885	-2.3	57,813,839
KEY WEST	G	10/01/2018	N	After	EAN	57,290,853	55,235,340	-205,672	103.7%	12,760,505	-1.6	55,441,012
KEY WEST	G	10/01/2017	N	None	EAN	53,666,271	52,677,248	49,169	101.9%	13,003,575	0.4	52,628,079
KEY WEST	G	10/01/2016	N	After	EAN	49,222,011	50,644,588	524,548	97.2%	12,688,183	4.1	50,120,040
KEY WEST	PF	10/01/2020	N	None	EAN	123,908,289	143,306,214	23,558,112	86.5%	14,097,451	167.1	119,748,102
KEY WEST	PF	10/01/2019	N	None	EAN	111,655,715	135,166,443	24,950,588	82.6%	13,386,293	186.4	110,215,855
KEY WEST	PF	10/01/2018	N	None	EAN	108,032,111	130,055,684	27,327,623	83.1%	12,249,085	223.1	102,728,061
KEY WEST	PF	10/01/2017	N	None	EAN	98,107,598	123,592,157	28,751,297	79.4%	12,324,694	233.3	94,840,860
KEY WEST	PF	10/01/2016	N	None	EAN	86,800,603	114,653,810	27,814,569	75.7%	11,570,527	240.4	86,839,241
KEY WEST HOUSING	G	01/01/2021	N	After	EAN	13,720,128	13,264,251	404,735	103.4%	2,511,777	16.1	12,859,516
KEY WEST HOUSING	G	01/01/2020	N	None	EAN	12,507,359	12,680,315	701,966	98.6%	2,420,765	29.0	11,978,349
KEY WEST HOUSING	G	01/01/2019	N	None	EAN	10,419,542	12,002,152	592,634	86.8%	2,251,610	26.3	11,409,518
KEY WEST HOUSING	G	01/01/2018	N	None	EAN	11,333,392	10,884,531	-250,454	104.1%	2,543,363	-9.9	11,134,985
KEY WEST HOUSING	G	01/01/2017	N	After	EAN	9,930,577	10,378,269	-41,917	95.7%	2,312,858	-1.8	10,420,186
KEY WEST UTILITY	G	01/01/2021	N	None	EAN	116,596,633	126,468,473	20,783,104	92.2%	10,557,428	196.9	105,685,369
KEY WEST UTILITY	G	01/01/2020	N	None	EAN	104,325,620	122,603,852	25,549,738	85.1%	10,541,172	242.4	97,054,114
KEY WEST UTILITY	G	01/01/2019	N	None	EAN	87,492,294	120,300,027	28,237,638	72.7%	10,080,796	280.1	92,062,389

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
KEY WEST UTILITY	G	01/01/2018	N	None	EAN	91,629,477	116,627,607	26,977,088	78.6%	9,210,384	292.9	89,650,519
KEY WEST UTILITY	G	01/01/2017	N	After	EAN	80,916,572	111,918,376	27,552,303	72.3%	9,667,989	285.0	84,366,073
KISSIMMEE	F	10/01/2020	N	After	EAN	44,688,139	57,377,587	12,310,907	77.9%	6,612,083	186.2	45,066,680
KISSIMMEE	F	10/01/2019	N	After	EAN	41,786,845	53,591,914	10,920,102	78.0%	6,364,018	171.6	42,671,812
KISSIMMEE	F	10/01/2018	N	After	EAN	41,058,357	52,215,034	10,797,565	78.6%	5,845,291	184.7	41,417,469
KISSIMMEE	F	10/01/2017	N	After	EAN	39,432,564	51,033,609	10,885,391	77.3%	5,628,516	193.4	40,148,218
KISSIMMEE	F	10/01/2016	N	After	EAN	36,924,712	48,659,856	10,049,882	75.9%	4,328,956	232.2	38,609,974
KISSIMMEE	G	10/01/2020	N	After	EAN/AGG	133,328,986	153,874,665	20,089,454	86.6%	24,032,597	83.6	133,785,211
KISSIMMEE	G	10/01/2019	N	After	EAN/AGG	124,229,903	146,338,857	19,949,592	84.9%	22,471,951	88.8	126,389,265
KISSIMMEE	G	10/01/2018	N	After	EAN/AGG	121,722,125	137,947,012	17,880,685	88.2%	21,643,273	82.6	120,066,327
KISSIMMEE	G	10/01/2017	N	After	EAN/AGG	114,507,143	130,938,224	18,681,185	87.5%	21,266,663	87.8	112,257,039
KISSIMMEE	G	10/01/2016	N	After	EAN/AGG	102,279,679	123,447,666	18,680,353	82.9%	20,477,381	91.2	104,767,313
KISSIMMEE	P	10/01/2020	N	After	EAN	73,178,697	85,760,116	11,204,678	85.3%	9,173,641	122.1	74,555,438
KISSIMMEE	P	10/01/2019	N	After	EAN	68,505,892	79,452,032	9,225,115	86.2%	8,993,243	102.6	70,226,917
KISSIMMEE	P	10/01/2018	N	After	EAN	67,355,649	75,632,030	9,602,556	89.1%	8,579,330	111.9	66,029,474
KISSIMMEE	P	10/01/2017	N	None	EAN	61,827,292	70,452,581	8,549,473	87.8%	8,046,818	106.3	61,903,108
KISSIMMEE	P	10/01/2016	N	After	EAN	56,212,767	65,625,437	8,020,287	85.7%	7,324,589	109.5	57,605,150
KISSIMMEE UTILITY AUTHORITY	G	10/01/2020	N	After	EAN	109,522,281	127,864,185	22,600,267	85.7%	20,588,424	109.8	105,263,918
KISSIMMEE UTILITY AUTHORITY	G	10/01/2019	N	After	EAN	97,483,179	122,525,278	26,000,084	79.6%	19,627,965	132.5	96,525,194
KISSIMMEE UTILITY AUTHORITY	G	10/01/2018	N	None	EAN	95,696,876	116,954,787	26,870,615	81.8%	19,100,101	140.7	90,084,172
KISSIMMEE UTILITY AUTHORITY	G	10/01/2017	N	None	EAN	87,533,587	111,937,574	27,782,374	78.2%	17,993,727	154.4	84,155,200
KISSIMMEE UTILITY AUTHORITY	G	10/01/2016	N	None	EAN	76,815,267	106,704,805	28,879,142	72.0%	17,479,401	165.2	77,825,663
LABELLE	F	10/01/2020	N	None	AGG	1,987,565	900,155	-563,308	220.8%	162,173	-347.4	1,463,463

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LABELLE	F	10/01/2019	N	None	AGG	1,832,405	842,361	-492,264	217.5%	143,707	-342.6	1,334,625
LABELLE	F	10/01/2017	N	None	AGG	1,548,600	732,388	-313,736	211.4%	173,465	-180.9	1,046,124
LABELLE	F	10/01/2016	N	After	AGG	1,341,881	607,672	-227,320	220.8%	151,296	-150.3	834,992
LADY LAKE	P	10/01/2020	N	After	EAN	9,667,084	8,512,070	-1,155,014	113.6%	1,532,999	-75.3	9,667,084
LADY LAKE	P	10/01/2019	N	None	EAN	8,880,706	8,077,480	-715,799	109.9%	1,506,264	-47.5	8,793,279
LADY LAKE	P	10/01/2018	N	After	EAN	8,550,201	7,538,540	-595,042	113.4%	1,434,759	-41.5	8,133,582
LADY LAKE	P	10/01/2017	N	None	EAN	7,854,598	7,010,827	-570,451	112.0%	1,527,162	-37.4	7,581,278
LADY LAKE	P	10/01/2016	N	After	EAN	7,005,074	6,479,965	-547,528	108.1%	1,503,497	-36.4	7,027,493
LAKE ALFRED	G	10/01/2020	N	After	EAN	5,562,117	6,078,929	408,877	91.5%	1,789,205	22.9	5,670,052
LAKE ALFRED	G	10/01/2019	N	None	EAN	5,314,252	5,914,740	574,191	89.8%	1,620,548	35.4	5,340,549
LAKE ALFRED	G	10/01/2018	N	None	EAN	5,102,514	5,498,876	509,801	92.8%	1,593,252	32.0	4,989,075
LAKE ALFRED	G	10/01/2017	N	None	EAN	4,774,480	5,112,655	422,987	93.4%	1,451,582	29.1	4,689,668
LAKE ALFRED	G	10/01/2016	N	After	EAN	4,043,450	4,690,711	492,807	86.2%	1,238,502	39.8	4,197,904
LAKE ALFRED	PF	10/01/2020	N	After	EAN	4,873,300	4,717,240	-50,876	103.3%	833,771	-6.1	4,768,116
LAKE ALFRED	PF	10/01/2019	N	None	EAN	4,722,762	4,744,138	60,713	99.5%	916,957	6.6	4,683,425
LAKE ALFRED	PF	10/01/2018	N	After	EAN	4,369,477	4,291,895	86,285	101.8%	783,517	11.0	4,205,610
LAKE ALFRED	PF	10/01/2017	N	After	EAN	3,999,163	3,915,309	26,983	102.1%	789,525	3.4	3,888,326
LAKE ALFRED	PF	10/01/2016	N	After	EAN	3,443,391	3,415,887	-131,893	100.8%	619,065	-21.3	3,547,780
LAKE CITY	F	10/01/2020	N	None	EAN	10,612,962	11,043,016	121,487	96.1%	876,241	13.9	10,921,529
LAKE CITY	F	10/01/2019	N	None	EAN	10,312,882	10,783,267	565,963	95.6%	961,797	58.8	10,217,304
LAKE CITY	F	10/01/2018	N	None	EAN	10,355,715	10,394,181	652,149	99.6%	793,729	82.2	9,742,032
LAKE CITY	F	10/01/2017	N	None	EAN	9,673,899	10,410,980	1,085,504	92.9%	853,668	127.2	9,325,476
LAKE CITY	F	10/01/2016	N	After	EAN	8,630,557	9,782,502	1,357,251	88.2%	861,178	157.6	8,425,251

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKE CITY	G	10/01/2020	N	None	EAN	22,374,695	22,843,846	420,468	97.9%	641,929	65.5	22,423,378
LAKE CITY	G	10/01/2019	N	None	EAN	21,721,272	22,853,215	1,394,254	95.0%	757,478	184.1	21,458,961
LAKE CITY	G	10/01/2018	N	None	EAN	21,968,490	23,925,708	3,014,288	91.8%	855,211	352.5	20,911,420
LAKE CITY	G	10/01/2017	N	None	EAN	20,246,604	23,593,550	3,752,701	85.8%	1,015,616	369.5	19,840,849
LAKE CITY	G	10/01/2016	N	After	EAN	18,225,030	23,007,372	4,395,772	79.2%	886,783	495.7	18,611,600
LAKE CITY	P	10/01/2020	N	After	EAN	17,968,329	15,190,366	-2,777,961	118.3%	1,641,680	-169.2	17,968,327
LAKE CITY	P	10/01/2019	N	None	EAN	16,630,644	14,749,498	-2,220,496	112.8%	1,732,626	-128.2	16,969,994
LAKE CITY	P	10/01/2018	N	None	EAN	16,411,043	14,625,730	-1,397,238	112.2%	1,743,344	-80.2	16,022,968
LAKE CITY	P	10/01/2017	N	None	EAN	15,312,227	14,123,807	-1,149,322	108.4%	1,818,744	-63.2	15,273,129
LAKE CITY	P	10/01/2016	N	After	EAN	14,092,138	13,473,059	-1,148,283	104.6%	1,702,128	-67.5	14,621,342
LAKE HELEN	P	10/01/2020	N	None	AGG	1,500,140	1,054,861	-301,463	142.2%	163,616	-184.3	1,356,324
LAKE HELEN	P	10/01/2019	N	None	AGG	1,429,335	1,118,696	-166,169	127.8%	166,229	-100.0	1,284,865
LAKE HELEN	P	10/01/2018	N	None	AGG	1,382,820	1,047,215	-186,658	132.0%	160,347	-116.4	1,233,873
LAKE HELEN	P	10/01/2017	N	None	AGG	1,304,669	1,002,086	-148,696	130.2%	155,218	-95.8	1,150,782
LAKE HELEN	P	10/01/2016	N	After	AGG	1,176,260	962,160	-50,089	122.3%	124,155	-40.3	1,012,249
LAKE MARY	F	10/01/2020	N	After	EAN	21,532,556	22,010,903	965,955	97.8%	3,136,887	30.8	21,044,948
LAKE MARY	F	10/01/2019	N	After	EAN	19,061,021	20,762,415	1,641,726	91.8%	2,927,025	56.1	19,120,689
LAKE MARY	F	10/01/2018	N	None	EAN	18,232,131	19,702,480	1,729,655	92.5%	2,612,710	66.2	17,972,825
LAKE MARY	F	10/01/2017	N	After	EAN	16,720,847	18,166,750	1,698,943	92.0%	2,632,602	64.5	16,467,807
LAKE MARY	F	10/01/2016	N	After	EAN	15,013,712	17,126,899	1,903,106	87.7%	2,562,541	74.3	15,223,793
LAKE MARY	P	10/01/2020	N	After	EAN	24,677,390	23,187,379	-1,490,011	106.4%	3,376,257	-44.1	24,677,390
LAKE MARY	P	10/01/2019	N	None	EAN	23,145,633	21,929,312	-1,564,351	105.5%	3,151,650	-49.6	23,493,663
LAKE MARY	P	10/01/2018	N	None	EAN	22,477,329	20,084,497	-1,632,845	111.9%	2,631,910	-62.0	21,717,342

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKE MARY	P	10/01/2017	N	After	EAN	20,698,048	18,727,146	-1,430,033	110.5%	2,988,916	-47.8	20,157,179
LAKE MARY	P	10/01/2016	N	After	EAN	18,259,155	17,724,715	-770,600	103.0%	2,926,756	-26.3	18,495,315
LAKE PARK (RETIRED)	P	10/01/2020	N	After	EAN	1,272,816	1,529,452	256,635	83.2%	0	0.0	1,272,817
LAKE PARK (RETIRED)	P	10/01/2019	N	None	EAN	1,337,270	1,545,816	208,546	86.5%	0	0.0	1,337,270
LAKE PARK (RETIRED)	P	10/01/2018	N	None	EAN	1,393,207	1,558,341	165,134	89.4%	0	0.0	1,393,207
LAKE PARK (RETIRED)	P	10/01/2017	N	None	EAN	1,389,794	1,763,901	374,107	78.8%	0	0.0	1,389,794
LAKE PARK (RETIRED)	P	10/01/2016	N	After	EAN	1,353,255	1,854,188	500,933	73.0%	0	0.0	1,353,255
LAKE WALES	F	10/01/2020	N	After	EAN	9,350,711	13,434,669	3,389,533	69.6%	1,838,495	184.4	10,045,136
LAKE WALES	F	10/01/2019	N	None	EAN	9,157,659	12,966,229	3,420,885	70.6%	1,791,839	190.9	9,545,344
LAKE WALES	F	10/01/2018	N	After	EAN	8,899,628	12,315,163	3,348,636	72.3%	1,631,236	205.3	8,966,527
LAKE WALES	F	10/01/2017	N	None	EAN	8,677,874	12,232,825	3,468,161	70.9%	1,662,625	208.6	8,764,664
LAKE WALES	F	10/01/2016	N	After	EAN	7,958,636	11,600,426	3,384,248	68.6%	1,478,248	228.9	8,216,178
LAKE WALES	G	10/01/2020	N	After	FIL	11,885,476	13,284,206	722,005	89.5%	4,604,660	15.7	12,562,201
LAKE WALES	G	10/01/2019	N	None	FIL	11,202,547	12,801,604	977,152	87.5%	4,298,316	22.7	11,824,452
LAKE WALES	G	10/01/2018	N	After	FIL	11,232,214	12,287,390	1,007,818	91.4%	3,865,911	26.1	11,279,572
LAKE WALES	G	10/01/2017	N	None	FIL	10,813,520	11,676,658	829,159	92.6%	3,782,228	21.9	10,847,499
LAKE WALES	G	10/01/2016	N	After	FIL	10,088,321	11,235,057	864,461	89.8%	3,604,772	24.0	10,370,596
LAKE WALES	P	10/01/2020	N	After	EAN	15,901,824	18,157,550	1,065,758	87.6%	2,576,130	41.4	17,091,792
LAKE WALES	P	10/01/2019	N	After	EAN	15,882,367	17,690,910	1,160,376	89.8%	2,666,351	43.5	16,530,534
LAKE WALES	P	10/01/2018	N	After	EAN	15,618,069	16,857,582	1,152,463	92.6%	2,514,679	45.8	15,705,119
LAKE WALES	P	10/01/2017	N	None	EAN	14,896,004	16,007,725	984,130	93.1%	2,518,412	39.1	15,023,595
LAKE WALES	P	10/01/2016	N	After	EAN	14,177,126	16,065,078	1,457,906	88.2%	2,327,018	62.7	14,607,172
LAKE WORTH	F	10/01/2020	N	After	EAN	50,872,211	66,422,141	17,362,236	76.6%	346,997	5,003.6	49,059,905

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKE WORTH	F	10/01/2019	N	After	EAN	47,002,371	67,318,826	20,450,358	69.8%	443,455	4,611.6	46,868,468
LAKE WORTH	F	10/01/2018	N	After	EAN	47,122,406	66,719,815	20,946,951	70.6%	764,281	2,740.7	45,772,864
LAKE WORTH	F	10/01/2017	N	After	EAN	44,263,693	66,098,700	21,320,076	67.0%	843,752	2,526.8	44,778,624
LAKE WORTH	F	10/01/2016	N	After	EAN	39,792,403	63,679,985	22,086,350	62.5%	920,530	2,399.3	41,593,635
LAKE WORTH	G	10/01/2019	N	After	EAN	71,483,084	110,109,946	39,135,069	64.9%	16,996,428	230.3	70,974,877
LAKE WORTH	G	10/01/2018	N	After	EAN	72,091,129	108,833,643	38,422,851	66.2%	14,861,111	258.6	70,410,792
LAKE WORTH	G	10/01/2017	N	After	EAN	70,340,708	106,211,480	36,826,781	66.2%	14,573,787	252.7	69,384,699
LAKE WORTH	G	10/01/2016	N	After	EAN	65,483,268	104,404,306	38,034,409	62.7%	11,914,034	319.2	66,369,897
LAKE WORTH	P	10/01/2020	N	After	EAN	36,365,069	54,346,329	18,347,691	66.9%	1,033,615	1,775.1	35,998,638
LAKE WORTH	P	10/01/2019	N	After	EAN	33,305,790	53,961,192	20,199,414	61.7%	1,075,955	1,877.4	33,761,778
LAKE WORTH	P	10/01/2018	N	After	EAN	32,328,488	52,916,549	20,521,652	61.1%	1,002,100	2,047.9	32,394,897
LAKE WORTH	P	10/01/2017	N	After	EAN	30,722,155	51,723,242	20,828,471	59.4%	951,154	2,189.8	30,894,771
LAKE WORTH	P	10/01/2016	N	After	EAN	29,128,036	50,942,156	20,956,767	57.2%	1,117,134	1,875.9	29,985,389
LAKELAND	F	10/01/2020	N	After	FIL	111,310,507	129,232,779	19,009,378	86.1%	12,752,304	149.1	110,223,401
LAKELAND	F	10/01/2019	N	None	FIL	99,265,986	118,589,802	18,152,085	83.7%	12,352,729	147.0	100,437,717
LAKELAND	F	10/01/2018	N	None	FIL	97,574,895	113,396,705	18,047,318	86.0%	11,556,042	156.2	95,349,387
LAKELAND	F	10/01/2017	N	None	FIL	93,931,011	110,758,670	17,761,986	84.8%	11,045,536	160.8	92,996,684
LAKELAND	F	10/01/2016	N	After	FIL	87,582,084	108,300,613	17,706,495	80.9%	9,780,412	181.0	90,594,118
LAKELAND	G	10/01/2020	N	After	EAN	613,339,895	726,977,579	101,719,826	84.4%	90,771,536	112.1	625,257,753
LAKELAND	G	10/01/2019	N	None	EAN	588,084,775	724,535,704	116,166,387	81.2%	90,979,621	127.7	608,369,317
LAKELAND	G	10/01/2018	N	None	EAN	596,234,332	708,130,060	114,914,099	84.2%	88,153,554	130.4	593,215,961
LAKELAND	G	10/01/2017	N	None	EAN	563,291,682	692,743,517	123,982,382	81.3%	87,043,956	142.4	568,761,135
LAKELAND	G	10/01/2016	N	After	EAN	529,861,611	674,896,824	125,153,619	78.5%	84,708,279	147.8	549,743,205

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKELAND	P	10/01/2020	N	After	EAN	155,413,783	184,968,102	32,121,419	84.0%	15,808,591	203.2	152,846,683
LAKELAND	P	10/01/2019	N	None	EAN	126,478,629	165,633,207	36,680,878	76.4%	15,681,528	233.9	128,952,329
LAKELAND	P	10/01/2018	N	None	EAN	125,956,789	161,494,778	37,885,795	78.0%	15,016,049	252.3	123,608,983
LAKELAND	P	10/01/2017	N	None	EAN	119,217,450	156,898,684	38,407,346	76.0%	14,233,380	269.8	118,491,338
LAKELAND	P	10/01/2016	Y	After	EAN	108,492,820	149,153,240	36,304,945	72.7%	14,070,007	258.0	112,848,295
LAKELAND	P	10/01/2016	N	After	EAN	108,492,820	145,853,471	33,005,176	74.4%	13,756,136	239.9	112,848,295
LANTANA	F	09/30/2020	N	After	EAN	48,369,587	53,151,578	6,091,963	91.0%	1,260,134	483.4	47,059,615
LANTANA	F	09/30/2019	N	None	EAN	45,192,482	49,287,604	4,353,892	91.7%	1,342,839	324.2	44,933,712
LANTANA	F	09/30/2018	N	None	EAN	44,315,360	48,590,191	5,310,785	91.2%	1,315,467	403.7	43,279,406
LANTANA	F	09/30/2017	N	None	EAN	40,164,766	45,101,826	5,275,119	89.1%	1,442,292	365.8	39,826,707
LANTANA	P	10/01/2020	N	After	EAN	18,254,594	21,825,581	4,007,654	83.6%	2,254,275	177.8	17,817,927
LANTANA	P	10/01/2019	N	None	EAN	16,321,156	20,324,086	4,085,070	80.3%	2,190,740	186.5	16,239,016
LANTANA	P	10/01/2018	N	After	EAN	15,671,738	18,988,530	3,712,324	82.5%	1,885,202	196.9	15,276,206
LANTANA	P	10/01/2017	N	None	EAN	13,848,711	17,388,511	3,771,232	79.6%	1,760,622	214.2	13,617,279
LANTANA	P	10/01/2016	N	After	EAN	12,226,303	16,638,800	4,149,602	73.5%	1,732,401	239.5	12,489,198
LARGO	PF	10/01/2020	N	After	EAN	158,353,001	202,903,032	44,747,186	78.0%	17,753,457	252.1	158,155,846
LARGO	PF	10/01/2019	N	After	EAN	150,932,619	193,271,161	42,338,542	78.1%	17,015,854	248.8	150,932,619
LARGO	PF	10/01/2018	N	None	EAN	148,167,738	185,487,239	37,319,501	79.9%	16,776,460	222.5	148,167,738
LARGO	PF	10/01/2017	N	None	EAN	139,907,078	181,338,519	41,431,441	77.2%	15,862,211	261.2	139,907,078
LARGO	PF	10/01/2016	N	After	EAN	127,354,026	175,084,633	47,730,607	72.7%	15,243,424	313.1	127,354,026
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2019	N	After	AGG	2,383,029	1,848,633	-534,396	128.9%	299,194	-178.6	2,383,029
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2018	N	None	AGG	2,300,924	1,813,498	-487,426	126.9%	279,608	-174.3	2,300,924
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2017	N	None	AGG	2,051,305	1,784,776	-266,529	114.9%	265,135	-100.5	2,051,305

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2016	N	After	AGG	1,933,935	1,806,853	-127,082	107.0%	296,775	-42.8	1,933,935
LAUDERHILL	F	10/01/2020	N	None	EAN	96,487,703	106,839,527	10,932,476	90.3%	7,682,264	142.3	95,907,051
LAUDERHILL	F	10/01/2019	N	None	EAN	89,322,033	102,499,762	13,211,976	87.1%	8,023,197	164.7	89,287,786
LAUDERHILL	F	10/01/2018	N	None	EAN	86,028,658	100,707,781	17,815,094	85.4%	7,601,956	234.4	82,892,687
LAUDERHILL	F	10/01/2017	N	None	EAN	78,790,699	92,525,745	15,935,967	85.2%	7,884,407	202.1	76,589,778
LAUDERHILL	F	10/01/2016	N	None	EAN	69,596,718	86,941,866	16,874,102	80.0%	7,733,774	218.2	70,067,764
LAUDERHILL	G	10/01/2019	N	After	EAN	27,552,632	31,490,867	4,323,118	87.5%	4,011,950	107.8	27,167,749
LAUDERHILL	G	10/01/2018	N	None	EAN	26,748,038	29,898,744	4,808,429	89.5%	2,875,440	167.2	25,090,315
LAUDERHILL	G	10/01/2017	N	None	EAN	24,621,087	29,246,001	5,782,304	84.2%	3,138,231	184.3	23,463,697
LAUDERHILL	G	10/01/2016	N	After	EAN	21,762,029	29,193,736	7,113,431	74.5%	3,525,214	201.8	22,080,305
LAUDERHILL	P	10/01/2020	N	None	EAN	76,712,972	94,347,671	14,272,593	81.3%	10,233,255	139.5	80,075,078
LAUDERHILL	P	10/01/2019	N	None	EAN	72,916,777	89,129,073	13,899,211	81.8%	10,306,308	134.9	75,229,862
LAUDERHILL	P	10/01/2018	N	None	EAN	71,317,895	84,391,564	14,765,349	84.5%	9,421,667	156.7	69,626,215
LAUDERHILL	P	10/01/2017	N	None	EAN	64,053,387	80,243,530	15,660,671	79.8%	8,751,336	179.0	64,582,859
LAUDERHILL	P	10/01/2016	N	None	EAN	57,837,119	73,366,588	14,245,286	78.8%	8,091,698	176.1	59,121,302
LAUDERHILL (C&M)	G	10/01/2019	N	None	EAN	32,214,481	47,694,659	15,204,889	67.5%	8,038,840	189.1	32,489,770
LAUDERHILL (C&M)	G	10/01/2018	N	None	EAN	29,462,962	43,183,810	14,239,990	68.2%	7,557,489	188.4	28,943,820
LAUDERHILL (C&M)	G	10/01/2017	N	None	EAN	25,894,258	38,203,089	12,772,862	67.8%	6,670,802	191.5	25,430,227
LAUDERHILL (C&M)	G	10/01/2016	N	None	EAN	20,710,297	34,301,176	12,883,808	60.4%	6,458,558	199.5	21,417,368
LEESBURG	F	10/01/2020	N	None	EAN	22,355,440	25,625,775	3,493,561	87.2%	2,732,559	127.9	22,132,214
LEESBURG	F	10/01/2019	N	None	EAN	20,141,146	24,529,677	4,007,276	82.1%	2,495,048	160.6	20,522,401
LEESBURG	F	10/01/2018	N	None	EAN	19,669,021	23,950,310	4,212,823	82.1%	2,693,628	156.4	19,737,487
LEESBURG	F	10/01/2017	N	After	EAN	18,996,790	22,833,522	4,036,241	83.2%	2,658,407	151.8	18,797,281

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LEESBURG	F	10/01/2016	N	After	EAN	17,475,117	21,709,563	4,120,156	80.5%	2,573,622	160.1	17,589,407
LEESBURG	F	10/01/2016	Y	After	EAN	17,475,117	21,778,365	4,188,958	80.2%	2,573,622	162.8	17,589,407
LEESBURG	G	10/01/2020	N	After	EAN	38,012,494	41,572,326	3,559,833	91.4%	8,092,141	44.0	38,012,493
LEESBURG	G	10/01/2019	N	After	EAN	38,297,445	42,031,526	2,418,920	91.1%	7,888,847	30.7	39,612,606
LEESBURG	G	10/01/2018	N	After	EAN	38,967,701	41,566,010	3,214,755	93.7%	8,346,489	38.5	38,351,255
LEESBURG	G	10/01/2017	N	None	EAN	37,159,369	41,447,480	4,183,219	89.7%	8,667,255	48.3	37,264,261
LEESBURG	G	10/01/2016	N	After	EAN	34,967,109	40,998,761	4,814,208	85.3%	8,768,032	54.9	36,184,553
LEESBURG	P	10/01/2020	N	After	FIL	24,313,377	26,840,775	2,527,399	90.6%	4,053,693	62.4	24,313,376
LEESBURG	P	10/01/2019	N	After	FIL	22,264,413	24,486,868	2,049,386	90.9%	4,266,506	48.0	22,437,482
LEESBURG	P	10/01/2018	N	None	FIL	21,255,582	22,537,589	1,588,576	94.3%	4,003,663	39.7	20,949,013
LEESBURG	P	10/01/2017	N	None	FIL	19,714,939	21,526,461	1,660,640	91.6%	3,891,625	42.7	19,865,821
LEESBURG	P	10/01/2016	N	After	FIL	17,840,282	20,351,729	1,594,230	87.7%	3,713,452	42.9	18,757,499
LIGHTHOUSE POINT	PF	10/01/2020	N	None	EAN	27,552,506	24,221,043	-3,331,463	113.8%	0	0.0	27,552,506
LIGHTHOUSE POINT	PF	10/01/2019	N	None	AGG	26,542,062	23,680,802	-2,861,260	112.1%	0	0.0	26,542,062
LIGHTHOUSE POINT	PF	10/01/2018	N	None	AGG	26,504,354	23,985,326	-2,519,028	110.5%	222,581	-1,131.7	26,504,354
LIGHTHOUSE POINT	PF	10/01/2017	N	None	AGG	23,442,126	25,928,614	5,745,000	90.4%	3,261,638	176.1	20,183,614
LIGHTHOUSE POINT	PF	10/01/2016	N	After	AGG	19,530,606	23,291,327	5,386,188	83.9%	3,208,439	167.9	17,905,139
LIVE OAK	F	10/01/2020	N	After		1,619,625	1,931,575	311,950	83.8%	0	0.0	1,619,625
LIVE OAK	F	10/01/2018	N	None	AGG	1,759,944	1,927,933	167,988	91.3%	0	0.0	1,759,945
LIVE OAK	F	10/01/2017	N	None	AGG	1,735,683	1,956,806	221,122	88.7%	0	0.0	1,735,684
LIVE OAK	F	10/01/2016	N	After	AGG	1,685,373	2,016,866	331,493	83.6%	0	0.0	1,685,373
LONGBOAT KEY	F	10/01/2020	N	After	EAN	20,088,426	32,452,119	11,742,836	61.9%	0	0.0	20,709,283
LONGBOAT KEY	F	10/01/2019	N	None	EAN	18,935,406	32,824,325	13,453,905	57.7%	0	0.0	19,370,420

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LONGBOAT KEY	F	10/01/2018	N	None	EAN	18,485,235	32,118,681	14,039,560	57.6%	0	0.0	18,079,121
LONGBOAT KEY	F	10/01/2017	N	None	EAN	17,251,626	31,605,533	14,408,777	54.6%	0	0.0	17,196,756
LONGBOAT KEY	F	10/01/2016	N	After	EAN	15,852,516	31,146,932	14,653,281	50.9%	0	0.0	16,493,651
LONGBOAT KEY	G	10/01/2020	N	After	EAN	11,400,464	14,293,546	2,558,121	79.8%	0	0.0	11,735,425
LONGBOAT KEY	G	10/01/2019	N	None	EAN	11,096,808	14,430,111	3,098,403	76.9%	0	0.0	11,331,708
LONGBOAT KEY	G	10/01/2018	N	None	EAN	11,022,548	14,682,306	3,918,592	75.1%	0	0.0	10,763,714
LONGBOAT KEY	G	10/01/2017	N	None	EAN	10,909,385	15,349,766	4,518,662	71.1%	0	0.0	10,831,104
LONGBOAT KEY	G	10/01/2016	N	After	EAN	10,241,393	15,341,560	4,774,619	66.8%	0	0.0	10,566,941
LONGBOAT KEY	P	10/01/2020	N	After	EAN	7,763,991	11,972,304	3,959,333	64.8%	0	0.0	8,012,971
LONGBOAT KEY	P	10/01/2019	N	None	EAN	7,508,727	12,081,059	4,394,400	62.2%	0	0.0	7,686,659
LONGBOAT KEY	P	10/01/2018	N	None	EAN	7,460,870	11,963,343	4,660,843	62.4%	0	0.0	7,302,500
LONGBOAT KEY	P	10/01/2017	N	None	EAN	7,084,977	12,187,545	5,110,852	58.1%	0	0.0	7,076,693
LONGBOAT KEY	P	10/01/2016	N	After	EAN	6,636,440	12,205,941	5,286,092	54.4%	0	0.0	6,919,849
LONGWOOD	PF	10/01/2020	N	None	AGG	22,300,100	22,099,455	70,714	100.9%	4,335,822	1.6	22,028,741
LONGWOOD	PF	10/01/2019	N	None	AGG	22,643,301	19,654,749	-235,494	115.2%	4,096,439	-5.8	19,890,243
LONGWOOD	PF	10/01/2018	N	None	AGG	18,173,775	17,481,433	-651,089	104.0%	3,718,491	-17.5	18,132,522
LONGWOOD	PF	10/01/2017	N	None	AGG	16,011,672	15,939,519	-72,153	100.5%	3,426,047	-2.1	16,011,672
LONGWOOD	PF	10/01/2016	N	After	AGG	13,133,695	14,623,061	1,489,366	89.8%	3,689,106	40.4	13,133,695
LYNN HAVEN	F	10/01/2020	N	After	EAN	7,881,813	8,286,757	548,915	95.1%	908,532	60.4	7,737,842
LYNN HAVEN	F	10/01/2019	N	After	EAN	7,095,195	7,897,244	802,048	89.8%	1,040,445	77.1	7,095,196
LYNN HAVEN	F	10/01/2018	N	None	EAN	6,859,296	7,164,538	536,998	95.7%	1,030,508	52.1	6,627,540
LYNN HAVEN	F	10/01/2017	N	After	EAN	6,290,115	6,443,217	225,998	97.6%	889,090	25.4	6,217,219
LYNN HAVEN	F	10/01/2016	N	After	FIL	5,581,075	6,003,973	202,052	93.0%	865,473	23.4	5,801,921

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LYNN HAVEN	G	10/01/2020	N	After	EAN	19,454,204	21,536,283	1,733,719	90.3%	4,809,067	36.1	19,802,564
LYNN HAVEN	G	10/01/2019	N	None	EAN	18,551,151	21,237,936	2,059,287	87.3%	3,989,174	51.6	19,178,649
LYNN HAVEN	G	10/01/2018	N	After	EAN	18,425,441	20,408,598	1,983,156	90.3%	3,884,920	51.1	18,425,442
LYNN HAVEN	G	10/01/2017	N	None	EAN	17,465,523	19,472,515	2,228,742	89.7%	3,453,829	64.5	17,243,773
LYNN HAVEN	G	10/01/2016	N	After	EAN	16,232,550	19,103,003	2,616,749	85.0%	3,342,454	78.3	16,486,254
LYNN HAVEN	P	10/01/2020	N	After	EAN	10,823,576	9,647,346	-589,445	112.2%	1,866,011	-31.6	10,236,791
LYNN HAVEN	P	10/01/2019	N	None	EAN	9,293,222	9,065,677	-480,078	102.5%	1,753,015	-27.4	9,545,755
LYNN HAVEN	P	10/01/2018	N	After	EAN	8,996,101	8,467,648	-497,160	106.2%	1,476,848	-33.7	8,964,808
LYNN HAVEN	P	10/01/2017	N	None	EAN	8,667,367	7,738,852	-877,064	112.0%	1,224,202	-71.6	8,615,916
LYNN HAVEN	P	10/01/2016	N	After	EAN	7,958,115	7,315,705	-809,720	108.8%	1,324,885	-61.1	8,125,425
MADISON	PF	10/01/2019	N	After	AGG	5,373,072	6,661,450	1,288,378	80.7%	1,052,201	122.5	5,373,072
MAITLAND	PF	10/01/2020	N	After	EAN	35,830,478	45,670,439	10,284,934	78.5%	5,952,185	172.8	35,385,505
MAITLAND	PF	10/01/2019	N	None	EAN	32,904,919	43,005,329	10,147,975	76.5%	6,064,213	167.3	32,857,354
MAITLAND	PF	10/01/2018	N	After	EAN	31,586,433	40,641,158	9,651,325	77.7%	5,964,538	161.8	30,989,833
MAITLAND	PF	10/01/2017	N	After	EAN	29,258,334	37,169,398	8,368,374	78.7%	5,852,313	143.0	28,801,024
MAITLAND	PF	10/01/2016	N	After	EAN	26,353,184	34,279,565	7,136,484	76.9%	5,217,224	136.8	27,143,081
MANALAPAN	GP	10/01/2020	N	None	EAN	2,377,962	2,920,539	427,256	81.4%	1,686,350	25.3	2,493,283
MANALAPAN	GP	01/01/2019	N	None	EAN	1,631,459	2,142,435	510,976	76.1%	1,261,171	40.5	1,631,459
MARATHON	F	10/01/2020	N	None	AGG	10,785,528	8,483,595	-2,297,365	127.1%	1,655,777	-138.8	10,780,960
MARATHON	F	10/01/2019	N	None	AGG	9,899,791	7,488,104	-2,397,034	132.2%	1,870,197	-128.2	9,885,138
MARATHON	F	10/01/2018	N	None	AGG	8,874,070	6,815,855	-2,059,102	130.2%	2,048,704	-100.5	8,874,957
MARATHON	F	10/01/2017	N	None	AGG	8,106,009	5,521,872	-2,404,023	146.8%	1,829,545	-131.4	7,925,895
MARATHON	F	10/01/2016	N	None	AGG	6,612,931	4,578,544	-2,212,355	144.4%	1,743,822	-126.9	6,790,899

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MARCO ISLAND	F	10/01/2020	N	After	EAN	25,198,827	22,898,360	-2,300,467	110.0%	3,139,542	-73.3	25,198,827
MARCO ISLAND	F	10/01/2019	N	After	EAN	22,211,841	20,398,216	-1,813,625	108.9%	2,808,017	-64.6	22,211,841
MARCO ISLAND	F	10/01/2018	N	None	EAN	20,613,688	18,501,539	-2,112,149	111.4%	2,577,334	-82.0	20,613,688
MARCO ISLAND	F	10/01/2017	N	None	EAN	18,101,849	17,226,381	-875,468	105.1%	2,645,875	-33.1	18,101,849
MARCO ISLAND	F	10/01/2016	N	After	EAN	15,184,532	14,574,694	-609,838	104.2%	2,330,584	-26.2	15,184,532
MARCO ISLAND	P	10/01/2020	N	After	EAN	18,877,200	18,929,907	320,353	99.7%	2,401,172	13.3	18,609,554
MARCO ISLAND	P	10/01/2019	N	None	EAN	17,191,695	17,554,079	543,965	97.9%	2,251,254	24.2	17,010,114
MARCO ISLAND	P	10/01/2018	N	None	EAN	16,357,942	15,543,567	-32,282	105.2%	2,174,655	-1.5	15,575,849
MARCO ISLAND	P	10/01/2017	N	After	EAN	14,674,942	14,477,157	366,645	101.4%	2,187,271	16.8	14,110,512
MARCO ISLAND	P	10/01/2016	N	After	EAN	11,429,998	12,359,405	912,300	92.5%	2,265,691	40.3	11,447,105
MARIANNA	F	10/01/2020	N	None	AGG	4,278,250	2,859,428	-1,418,822	149.6%	562,808	-252.1	4,278,250
MARIANNA	F	10/01/2017	N	None	AGG	3,544,615	2,860,703	-683,912	123.9%	590,792	-115.8	3,544,615
MARIANNA	P	10/01/2020	N	None	AGG	5,530,931	3,397,209	-2,133,722	162.8%	638,049	-334.4	5,530,931
MARIANNA	P	10/01/2017	N	None	AGG	4,518,092	3,146,259	-1,371,833	143.6%	650,314	-211.0	4,518,092
MARTIN COUNTY	ERP	07/01/2019	N	None	EAN	8,400,010	8,060,244	0	104.2%	0	0.0	8,060,244
MARTIN COUNTY	ERP	07/01/2018	N	None	EAN	8,585,496	8,122,885	-1,302	105.7%	0	0.0	8,124,187
MARTIN COUNTY	ERP	07/01/2017	N	None	EAN	8,535,538	8,259,377	-226,727	103.3%	0	0.0	8,486,104
MEDLEY	P	10/01/2020	N	After	FIL	29,377,893	30,095,277	717,384	97.6%	3,307,256	21.7	29,377,893
MEDLEY	P	10/01/2019	N	None	FIL	26,025,446	29,804,210	5,623,176	87.3%	3,208,689	175.3	24,181,034
MEDLEY	P	10/01/2018	N	None	FIL	25,725,672	28,530,724	5,799,709	90.2%	2,975,501	194.9	22,731,015
MEDLEY	P	10/01/2017	N	None	FIL	23,888,980	27,208,266	5,846,689	87.8%	3,056,751	191.3	21,361,577
MEDLEY	P	10/01/2016	N	After	FIL	20,890,026	26,110,656	6,260,287	80.0%	3,158,981	198.2	19,850,369
MEDLEY - GENERAL + ELECTED	G	10/01/2020	N	After	EAN	25,106,130	27,428,890	2,983,576	91.5%	2,902,987	102.8	24,445,314

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MEDLEY - GENERAL + ELECTED	G	10/01/2019	N	None	EAN	22,314,006	25,751,520	3,137,240	86.7%	2,623,277	119.6	22,614,280
MEDLEY - GENERAL + ELECTED	G	10/01/2018	N	After	EAN	21,685,310	24,284,175	3,007,021	89.3%	2,613,761	115.1	21,277,154
MEDLEY - GENERAL + ELECTED	G	10/01/2017	N	None	AGG	19,819,278	21,887,352	2,068,074	90.6%	2,588,565	79.9	19,819,278
MEDLEY - GENERAL + ELECTED	G	10/01/2016	N	None	AGG	17,304,524	20,149,877	2,845,353	85.9%	2,471,933	115.1	17,304,524
MELBOURNE	F	10/01/2020	N	None	EAN	74,290,140	95,145,276	17,077,990	78.1%	8,693,788	196.4	78,067,286
MELBOURNE	F	10/01/2019	N	None	EAN	74,398,223	94,939,309	20,432,014	78.4%	8,134,875	251.2	74,507,295
MELBOURNE	F	10/01/2018	N	None	EAN	72,896,353	89,783,043	18,577,183	81.2%	8,066,142	230.3	71,205,860
MELBOURNE	F	10/01/2017	N	None	EAN	69,272,334	85,195,006	17,612,523	81.3%	7,784,453	226.3	67,582,483
MELBOURNE	F	10/01/2016	N	None	EAN	63,638,996	81,060,815	17,390,153	78.5%	7,332,478	237.2	63,670,662
MELBOURNE	G	10/01/2020	N	After	AGG	7,964,038	6,363,581	-1,676,565	125.2%	101,034	-1,659.4	8,040,146
MELBOURNE	G	10/01/2019	N	None	AGG	7,630,980	6,455,834	-1,300,899	118.2%	101,648	-1,279.8	7,756,733
MELBOURNE	G	10/01/2018	N	None	AGG	7,649,707	6,348,333	-1,161,895	120.5%	164,758	-705.2	7,510,228
MELBOURNE	G	10/01/2017	N	None	AGG	7,397,166	6,310,573	-1,097,226	117.2%	170,413	-643.9	7,407,799
MELBOURNE	G	10/01/2016	N	After	AGG	6,858,732	6,205,023	-1,025,871	110.5%	212,361	-483.1	7,230,894
MELBOURNE	P	10/01/2020	N	After	EAN	94,418,939	107,930,762	17,127,025	87.5%	8,888,349	192.7	90,803,737
MELBOURNE	P	10/01/2019	N	None	EAN	86,863,935	104,086,000	19,007,387	83.5%	8,751,388	217.2	85,078,613
MELBOURNE	P	10/01/2018	N	None	EAN	83,913,900	98,848,082	19,930,169	84.9%	7,898,223	252.3	78,917,913
MELBOURNE	P	10/01/2017	N	None	EAN	76,704,685	97,786,934	23,070,387	78.4%	8,456,245	272.8	74,716,547
MELBOURNE	P	10/01/2016	N	After	EAN	71,918,610	94,701,296	22,683,582	75.9%	7,666,800	295.9	72,017,714
MELBOURNE - SPECIAL RISK	G	10/01/2020	N	After	EAN	1,621,181	1,416,604	-136,240	114.4%	75,863	-179.6	1,552,844
MELBOURNE - SPECIAL RISK	G	10/01/2019	N	None	EAN	1,449,264	1,411,243	17,662	102.7%	77,067	22.9	1,393,581
MELBOURNE - SPECIAL RISK	G	10/01/2018	N	None	AGG	1,353,518	1,319,146	65,349	102.6%	74,021	88.3	1,253,797
MELBOURNE - SPECIAL RISK	G	10/01/2017	N	None	EAN	1,225,728	1,253,153	98,663	97.8%	75,060	131.5	1,154,490

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MELBOURNE - SPECIAL RISK	G	10/01/2016	N	After	EAN	1,064,709	1,188,586	135,103	89.6%	77,343	174.7	1,053,483
MELBOURNE BEACH	P	10/01/2020	N	After	EAN	3,755,659	4,570,709	618,083	82.2%	566,447	109.1	3,952,626
MELBOURNE BEACH	P	10/01/2019	N	None	EAN	3,451,719	4,534,377	921,459	76.1%	592,259	155.6	3,612,918
MELBOURNE BEACH	P	10/01/2018	N	After	EAN	3,336,285	4,293,840	973,234	77.7%	549,549	177.1	3,320,606
MELBOURNE BEACH	P	10/01/2017	N	After	EAN	3,089,985	4,243,774	1,121,148	72.8%	592,210	189.3	3,122,626
MELBOURNE BEACH	P	10/01/2016	N	After	EAN	2,756,819	3,739,814	840,247	73.7%	471,258	178.3	2,899,567
MIAMI - ELECTED	G	01/01/2020	N	None	PUC	7,925,356	10,922,480	2,997,124	72.6%	100,585	2,979.7	7,925,356
MIAMI - ELECTED	G	01/01/2019	N	None	PUC	7,546,162	10,024,697	2,478,535	75.3%	0	0.0	7,546,162
MIAMI - ELECTED	G	01/01/2018	N	None	PUC	7,375,239	8,488,936	1,113,697	86.9%	0	0.0	7,375,239
MIAMI - ELECTED	G	01/01/2017	N	None	PUC	7,102,802	8,694,583	1,591,781	81.7%	0	0.0	7,102,802
MIAMI - FIPO	PF	10/01/2020	N	None	AGG	1,302,013,988	2,092,789,127	763,971,353	62.2%	176,712,600	432.3	1,328,817,774
MIAMI - FIPO	PF	10/01/2019	N	None	AGG	1,294,594,760	1,968,036,147	633,049,541	65.8%	168,059,448	376.7	1,334,986,606
MIAMI - FIPO	PF	10/01/2018	N	None	AGG	1,294,946,970	1,950,790,468	623,933,044	66.4%	166,670,939	374.4	1,326,857,424
MIAMI - FIPO	PF	10/01/2017	N	None	AGG	1,131,066,046	1,705,061,093	543,475,932	66.3%	141,497,840	384.1	1,161,585,161
MIAMI - FIPO	PF	10/01/2016	N	None	AGG	1,307,239,483	1,852,232,882	503,486,623	70.6%	133,083,231	378.3	1,348,746,259
MIAMI - FIPO (STAFF)	G	10/01/2020	N	None	AGG	3,569,682	2,819,367	-370,949	126.6%	317,262	-116.9	3,190,316
MIAMI - FIPO (STAFF)	G	10/01/2019	N	None	AGG	2,929,741	2,600,619	-238,154	112.7%	311,144	-76.5	2,838,773
MIAMI - FIPO (STAFF)	G	10/01/2018	N	None	AGG	2,744,876	2,403,357	-155,691	114.2%	466,027	-33.4	2,559,048
MIAMI - FIPO (STAFF)	G	10/01/2017	N	None	AGG	2,404,467	2,178,525	-91,584	110.4%	452,454	-20.2	2,270,109
MIAMI - FIPO (STAFF)	G	10/01/2016	N	After	AGG	2,051,025	1,904,233	-123,286	107.7%	431,922	-28.5	2,027,519
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2021	N	None	AB	416,022,492	380,398,189	-140,140,423	109.4%	176,712,600	-79.3	520,538,612
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2020	N	None	AB	412,090,602	406,116,168	-106,470,709	101.5%	156,240,315	-68.2	512,586,877
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2019	N	None	AB	426,176,255	400,136,706	-122,670,582	106.5%	166,670,939	-73.6	522,807,288

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2018	N	None	AB	405,713,241	393,475,591	-104,143,720	103.1%	141,497,840	-73.6	497,619,311
MIAMI - GESE	GS	10/01/2020	N	None	EAN	774,433,922	1,103,331,978	332,739,545	70.2%	123,806,165	268.8	770,592,433
MIAMI - GESE	GS	10/01/2019	N	None	EAN	733,864,555	1,082,069,231	366,520,541	67.8%	117,004,769	313.3	715,548,690
MIAMI - GESE	GS	10/01/2018	N	None	EAN	704,529,898	1,035,827,306	356,972,836	68.0%	105,943,065	337.0	678,854,470
MIAMI - GESE	GS	10/01/2017	N	None	EAN	667,854,473	981,027,466	335,536,138	68.1%	111,127,482	301.9	645,491,328
MIAMI - GESE	GS	10/01/2016	N	After	EAN	617,704,941	952,072,001	333,625,378	64.9%	97,373,080	342.6	618,446,623
MIAMI - GESE (EXCESS)	GS	10/01/2020	N	None	EAN	0	4,244,057	4,244,057	.0%	123,806,165	3.4	0
MIAMI - GESE (EXCESS)	GS	10/01/2019	N	None	EAN	0	4,165,340	4,165,340	.0%	117,004,769	3.6	0
MIAMI - GESE (EXCESS)	GS	10/01/2018	N	None	EAN	0	4,859,623	4,859,623	.0%	105,943,065	4.6	0
MIAMI - GESE (EXCESS)	GS	10/01/2017	N	None	EAN	0	5,613,173	5,613,173	.0%	106,073,860	5.3	0
MIAMI - GESE (EXCESS)	GS	10/01/2016	N	None	EAN	0	7,177,011	7,177,011	.0%	93,106,787	7.7	0
MIAMI - GESE (STAFF)	GS	10/01/2020	N	None	EAN	4,814,603	5,779,260	994,867	83.3%	417,671	238.2	4,784,393
MIAMI - GESE (STAFF)	GS	10/01/2019	N	None	EAN	4,406,610	5,479,928	1,019,654	80.4%	387,761	263.0	4,460,274
MIAMI - GESE (STAFF)	GS	10/01/2018	N	None	EAN	4,262,009	5,253,408	1,137,557	81.1%	320,720	354.7	4,115,851
MIAMI - GESE (STAFF)	GS	10/01/2017	N	None	EAN	3,880,536	5,092,724	1,371,965	76.2%	280,425	489.2	3,720,759
MIAMI - GESE (STAFF)	GS	10/01/2016	N	After	EAN	3,465,231	4,901,160	1,433,691	70.7%	225,148	636.8	3,467,469
MIAMI - OFF-STREET PARKING	G	10/01/2020	N	After	AGG	22,722,579	23,548,613	1,386,020	96.5%	3,032,388	45.7	22,162,593
MIAMI - OFF-STREET PARKING	G	10/01/2019	N	None	AGG	21,189,005	22,065,270	1,378,104	96.0%	3,377,897	40.8	20,687,166
MIAMI - OFF-STREET PARKING	G	10/01/2018	N	None	AGG	20,228,703	20,505,412	1,278,247	98.7%	3,443,497	37.1	19,227,165
MIAMI - OFF-STREET PARKING	G	10/01/2017	N	None	AGG	18,729,864	18,070,719	123,385	103.6%	3,188,629	3.9	17,947,334
MIAMI - OFF-STREET PARKING	G	10/01/2016	N	After	AGG	16,699,432	16,706,061	-61,477	100.0%	3,460,576	-1.8	16,767,538
MIAMI BEACH	G	10/01/2020	N	None	EAN	712,457,774	921,455,366	209,132,501	77.3%	88,446,616	236.5	712,322,865
MIAMI BEACH	G	10/01/2019	N	After	EAN	666,499,619	895,319,336	225,521,621	74.4%	88,141,166	255.9	669,797,715

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MIAMI BEACH	G	10/01/2018	N	After	EAN	656,207,611	878,030,136	239,667,032	74.7%	84,980,438	282.0	638,363,104
MIAMI BEACH	G	10/01/2017	N	After	EAN	616,624,226	838,707,153	239,194,512	73.5%	79,797,583	299.8	599,512,641
MIAMI BEACH	G	10/01/2016	N	After	EAN	540,876,019	803,741,849	246,167,224	67.3%	77,013,213	319.6	557,574,625
MIAMI BEACH	PF	10/01/2020	N	None	EAN	1,005,632,284	1,335,991,804	333,100,863	75.3%	67,165,967	495.9	1,002,890,941
MIAMI BEACH	PF	10/01/2019	N	None	EAN	940,953,661	1,266,681,905	321,073,552	74.3%	70,560,379	455.0	945,608,353
MIAMI BEACH	PF	10/01/2018	N	None	EAN	924,502,976	1,244,345,534	339,692,403	74.3%	66,717,877	509.2	904,653,131
MIAMI BEACH	PF	10/01/2017	N	After	EAN	874,437,400	1,194,620,927	327,217,244	73.2%	63,495,417	515.3	867,403,683
MIAMI BEACH	PF	10/01/2016	N	After	EAN	806,424,132	1,129,476,584	312,559,047	71.4%	59,793,025	522.7	816,917,537
MIAMI SHORES VILLAGE	G	10/01/2019	N	After	EAN	15,683,642	17,370,474	1,717,676	90.3%	3,680,223	46.7	15,652,798
MIAMI SHORES VILLAGE	G	10/01/2017	N	After	EAN	13,787,644	15,009,521	1,389,922	91.9%	3,363,931	41.3	13,619,599
MIAMI SHORES VILLAGE	P	10/01/2020	N	None	EAN	28,574,377	33,024,456	4,697,465	86.5%	3,008,917	156.1	28,326,991
MIAMI SHORES VILLAGE	P	10/01/2019	N	After	EAN	26,722,296	31,448,209	5,173,097	85.0%	3,031,497	170.6	26,275,112
MIAMI SHORES VILLAGE	P	10/01/2018	N	None	EAN	26,445,911	30,088,879	4,489,138	87.9%	2,721,462	165.0	25,599,741
MIAMI SHORES VILLAGE	P	10/01/2017	N	None	EAN	24,081,158	28,305,736	4,771,120	85.1%	2,532,481	188.4	23,534,616
MIAMI SHORES VILLAGE	P	10/01/2016	N	After	EAN	21,180,905	27,851,751	6,073,268	76.0%	2,374,511	255.8	21,778,483
MIAMI SPRINGS	G	10/01/2020	N	After	EAN	21,608,531	21,234,591	604,283	101.8%	3,730,509	16.2	20,630,308
MIAMI SPRINGS	G	10/01/2019	N	None	EAN	20,360,684	21,332,139	1,672,360	95.4%	3,639,150	46.0	19,659,779
MIAMI SPRINGS	G	10/01/2018	N	After	EAN	20,543,939	21,154,705	1,799,015	97.1%	3,554,733	50.6	19,355,690
MIAMI SPRINGS	G	10/01/2017	N	After	EAN	19,046,675	20,100,196	1,912,358	94.8%	3,305,740	57.9	18,187,838
MIAMI SPRINGS	G	10/01/2016	N	After	EAN	18,089,807	19,215,035	1,684,315	94.1%	3,112,373	54.1	17,530,720
MIAMI SPRINGS	PF	10/01/2020	N	After	EAN	35,604,813	34,017,941	223,716	104.7%	3,005,283	7.4	33,794,225
MIAMI SPRINGS	PF	10/01/2019	N	None	EAN	33,159,350	33,831,472	1,959,373	98.0%	2,681,641	73.1	31,872,099
MIAMI SPRINGS	PF	10/01/2018	N	None	EAN	33,047,918	33,330,690	2,469,451	99.2%	2,676,755	92.3	30,861,239

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MIAMI SPRINGS	PF	10/01/2017	N	After	EAN	30,332,993	32,476,254	3,614,755	93.4%	2,637,346	137.1	28,861,499
MIAMI SPRINGS	PF	10/01/2016	N	After	EAN	28,740,140	30,949,739	3,101,176	92.9%	2,491,689	124.5	27,848,563
MIAMI-DADE COUNTY	ERP	07/01/2020	N	None	EAN	24,094,508	33,042,536	8,948,028	72.9%	0	0.0	24,094,508
MIAMI-DADE COUNTY	ERP	07/01/2019	N	None	EAN	24,105,712	33,509,926	9,404,214	71.9%	0	0.0	24,105,712
MIAMI-DADE COUNTY	ERP	07/01/2018	N	None	EAN	24,595,935	36,802,831	12,206,896	66.8%	0	0.0	24,595,935
MIAMI-DADE COUNTY	ERP	07/01/2017	N	None	EAN	24,589,664	39,510,815	14,921,151	62.2%	0	0.0	24,589,664
MIDWAY FCD	F	10/01/2020	N	After	AGG	7,494,228	8,352,452	785,600	89.7%	1,955,829	40.2	7,566,852
MIDWAY FCD	F	10/01/2019	N	After	AGG	6,623,697	7,004,725	305,560	94.6%	1,546,251	19.8	6,699,165
MIDWAY FCD	F	10/01/2018	N	None	AGG	5,901,922	6,014,931	113,009	98.1%	1,425,639	7.9	5,901,922
MIDWAY FCD	F	10/01/2016	N	After	AGG	4,150,214	3,834,489	-315,725	108.2%	1,253,665	-25.2	4,150,214
MILTON	F	10/01/2020	N	After	EAN	5,965,066	9,649,445	3,658,495	61.8%	837,791	436.7	5,990,950
MILTON	F	10/01/2019	N	After	EAN	5,436,394	9,941,852	4,431,178	54.7%	1,008,609	439.3	5,510,674
MILTON	F	10/01/2018	N	After	EAN	5,026,808	9,305,964	4,279,155	54.0%	923,852	463.2	5,026,809
MILTON	F	10/01/2017	N	None	EAN	4,450,086	8,788,816	4,342,891	50.6%	892,254	486.7	4,445,925
MILTON	F	10/01/2016	N	After	EAN	3,835,019	8,329,985	4,285,355	46.0%	849,109	504.7	4,044,630
MILTON	G	10/01/2020	N	After	EAN	14,771,438	17,220,849	2,197,637	85.8%	2,899,004	75.8	15,023,212
MILTON	G	10/01/2019	N	None	EAN	14,301,535	16,549,188	1,755,186	86.4%	2,715,259	64.6	14,794,002
MILTON	G	10/01/2018	N	After	EAN	14,452,207	16,408,234	1,956,029	88.1%	2,523,307	77.5	14,452,205
MILTON	G	10/01/2017	N	None	EAN	13,768,481	15,726,433	1,972,113	87.5%	2,306,590	85.5	13,754,320
MILTON	G	10/01/2016	N	After	EAN	12,736,260	15,093,111	1,968,673	84.4%	2,220,297	88.7	13,124,438
MILTON	P	10/01/2020	N	After	EAN	8,983,928	9,188,025	151,314	97.8%	871,952	17.4	9,036,711
MILTON	P	10/01/2019	N	None	EAN	8,276,623	8,660,173	90,231	95.6%	912,190	9.9	8,569,942
MILTON	P	10/01/2018	N	After	EAN	8,244,298	7,941,356	-302,943	103.8%	663,393	-45.7	8,244,299

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MILTON	P	10/01/2017	N	None	EAN	7,778,362	7,649,176	-152,674	101.7%	812,084	-18.8	7,801,850
MILTON	P	10/01/2016	N	None	EAN	7,183,974	7,246,484	-204,615	99.1%	875,070	-23.4	7,451,099
MIRAMAR	F	10/01/2020	N	None	EAN	185,172,037	234,322,152	48,999,403	79.0%	9,322,096	525.6	185,322,749
MIRAMAR	F	10/01/2019	N	None	EAN	167,276,400	215,681,897	50,000,357	77.6%	10,246,842	488.0	165,681,540
MIRAMAR	F	10/01/2018	N	None	EAN	156,174,650	207,444,925	56,506,506	75.3%	11,034,456	512.1	150,938,419
MIRAMAR	F	10/01/2017	N	None	PUC	137,642,942	172,501,149	38,194,863	79.8%	11,648,795	327.9	134,306,286
MIRAMAR	F	10/01/2016	N	None	PUC	117,447,732	140,835,730	35,944,072	83.4%	11,443,779	314.1	104,891,658
MIRAMAR	G	10/01/2020	N	None	EAN	122,868,939	142,935,538	23,041,197	86.0%	20,083,064	114.7	119,894,341
MIRAMAR	G	10/01/2019	N	After	EAN	112,072,473	133,880,534	24,683,833	83.7%	20,519,929	120.3	109,196,701
MIRAMAR	G	10/01/2018	N	After	EAN	105,239,653	123,938,991	24,439,588	84.9%	18,912,658	129.2	99,499,403
MIRAMAR	G	10/01/2017	N	None	EAN	94,046,453	110,923,576	20,390,396	84.8%	19,188,218	106.3	90,533,180
MIRAMAR	G	10/01/2016	N	After	EAN	83,287,914	103,408,928	20,950,363	80.5%	18,367,256	114.1	82,458,565
MIRAMAR	P	10/01/2020	N	None	EAN	204,983,316	282,812,152	73,576,646	72.5%	13,454,800	546.8	209,235,506
MIRAMAR	P	10/01/2019	N	None	EAN	189,143,899	264,490,734	75,198,581	71.5%	14,543,779	517.1	189,292,153
MIRAMAR	P	10/01/2018	N	None	EAN	178,178,063	252,569,383	79,681,015	70.5%	14,289,472	557.6	172,888,368
MIRAMAR	P	10/01/2017	N	None	EAN	160,010,747	227,983,336	72,568,033	70.2%	13,700,842	529.7	155,415,303
MIRAMAR	P	10/01/2016	N	None	EAN	137,069,132	211,055,708	72,005,360	64.9%	13,104,019	549.5	139,050,348
MIRAMAR - MANAGEMENT	G	10/01/2020	N	None	EAN	55,840,037	76,096,282	19,734,076	73.4%	15,251,373	129.4	56,362,206
MIRAMAR - MANAGEMENT	G	10/01/2019	N	After	EAN	47,952,535	67,909,489	19,408,318	70.6%	14,811,572	131.0	48,501,171
MIRAMAR - MANAGEMENT	G	10/01/2018	N	None	EAN	43,803,745	61,783,243	17,769,194	70.9%	12,482,538	142.4	44,014,049
MIRAMAR - MANAGEMENT	G	10/01/2017	N	None	EAN	37,296,999	56,581,063	19,266,541	65.9%	11,053,089	174.3	37,314,522
MIRAMAR - MANAGEMENT	G	10/01/2016	Y	After	EAN	30,594,737	52,504,355	20,750,484	58.3%	10,962,290	189.3	31,753,871
MIRAMAR - MANAGEMENT	G	10/01/2016	N	After	EAN	30,594,737	52,504,355	20,750,484	58.3%	10,962,290	189.3	31,753,871

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MONROE COUNTY	ERP	07/01/2021	N	None	AGG	210,781	353,093	200,944	59.7%	0	0.0	152,149
MONROE COUNTY	ERP	07/01/2019	N	None	AGG	206,793	449,739	288,447	46.0%	0	0.0	161,292
MONROE COUNTY	ERP	07/01/2017	N	None	AGG	199,435	567,910	411,602	35.1%	0	0.0	156,308
MONROE COUNTY VOL F.F. & EMS	F	01/01/2021	N	None	AGG	841,817	550,300	-291,517	153.0%	0	0.0	841,817
MONROE COUNTY VOL F.F. & EMS	F	01/01/2020	N	None	AGG	858,354	652,565	-205,789	131.5%	0	0.0	858,354
MONROE COUNTY VOL F.F. & EMS	F	01/01/2019	N	None	AGG	867,797	763,788	-104,009	113.6%	0	0.0	867,797
MONROE COUNTY VOL F.F. & EMS	F	01/01/2018	N	None	AGG	886,932	840,009	-46,923	105.6%	0	0.0	886,932
MONROE COUNTY VOL F.F. & EMS	F	01/01/2017	N	None	AGG	856,446	937,760	81,314	91.3%	0	0.0	856,446
MONTICELLO	F	10/01/2018	N	After	AGG	917,657	617,547	-300,109	148.6%	0	0.0	917,656
MONTICELLO	P	10/01/2019	N	After	AGG	2,293,289	2,026,043	-267,246	113.2%	353,465	-75.6	2,293,289
MONTICELLO	P	10/01/2016	N	After	AGG	1,903,807	2,183,041	279,234	87.2%	378,166	73.8	1,903,807
MOUNT DORA	F	10/01/2020	N	After	AGG	9,485,245	10,907,383	941,206	87.0%	2,256,497	41.7	9,966,177
MOUNT DORA	F	10/01/2019	N	After	AGG	9,003,176	10,277,862	1,038,569	87.6%	2,221,723	46.8	9,239,293
MOUNT DORA	F	10/01/2018	N	After	AGG	8,642,761	9,368,061	769,201	92.3%	1,640,236	46.9	8,598,860
MOUNT DORA	F	10/01/2017	N	After	AGG	8,489,635	8,967,104	544,703	94.7%	1,445,179	37.7	8,422,401
MOUNT DORA	F	10/01/2016	N	After	AGG	7,597,102	8,349,565	565,293	91.0%	1,415,833	39.9	7,784,272
MOUNT DORA	G	10/01/2020	N	After	FIL	17,419,336	19,137,869	2,227,590	91.0%	2,084,203	106.9	16,910,279
MOUNT DORA	G	10/01/2019	N	None	FIL	17,068,359	19,441,763	2,930,440	87.8%	1,990,535	147.2	16,511,323
MOUNT DORA	G	10/01/2018	N	None	FIL	16,691,741	19,438,019	3,160,360	85.9%	2,743,468	115.2	16,277,659
MOUNT DORA	G	10/01/2017	N	After	FIL	16,219,546	19,436,809	3,268,759	83.4%	3,008,009	108.7	16,168,050
MOUNT DORA	G	10/01/2016	N	After	FIL	15,551,000	17,454,143	1,648,488	89.1%	2,956,941	55.8	15,805,655
MOUNT DORA	P	10/01/2020	Y	After	AGG	12,891,621	13,965,146	341,445	92.3%	3,235,606	10.6	13,623,701
MOUNT DORA	P	10/01/2020	N	After	AGG	12,891,621	13,143,231	-480,470	98.1%	3,235,606	-14.9	13,623,701

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MOUNT DORA	P	10/01/2019	N	None	AGG	12,280,984	12,722,460	152,699	96.5%	2,527,988	6.0	12,569,761
MOUNT DORA	P	10/01/2018	N	None	AGG	11,844,840	12,053,753	417,226	98.3%	2,378,202	17.5	11,636,527
MOUNT DORA	P	10/01/2017	N	After	AGG	10,839,812	11,716,737	1,120,975	92.5%	2,416,793	46.4	10,595,762
MOUNT DORA	P	10/01/2016	N	After	AGG	9,299,773	10,521,462	1,049,247	88.4%	2,234,588	47.0	9,472,215
NAPLES	F	10/01/2020	N	After	EAN	60,840,020	76,636,048	14,396,587	79.4%	3,566,740	403.6	62,239,461
NAPLES	F	10/01/2019	N	After	EAN	58,935,151	71,393,572	12,771,081	82.5%	3,635,880	351.3	58,622,491
NAPLES	F	10/01/2018	N	After	EAN	59,348,411	69,499,166	12,232,828	85.4%	3,272,458	373.8	57,266,338
NAPLES	F	10/01/2017	N	None	EAN	53,951,029	65,416,505	12,542,920	82.5%	3,092,717	405.6	52,873,585
NAPLES	F	10/01/2016	N	After	EAN	48,689,417	62,227,286	13,116,153	78.2%	3,025,094	433.6	49,111,133
NAPLES	G	10/01/2020	N	After	EAN	60,892,914	75,686,880	13,111,464	80.5%	17,619,840	74.4	62,575,416
NAPLES	G	10/01/2019	N	After	EAN	59,976,395	70,898,375	11,209,942	84.6%	17,146,340	65.4	59,688,433
NAPLES	G	10/01/2018	N	After	EAN	59,892,801	69,529,874	11,850,381	86.1%	16,959,524	69.9	57,679,493
NAPLES	G	10/01/2017	N	None	EAN	56,221,282	68,455,807	13,452,854	82.1%	16,199,103	83.1	55,002,953
NAPLES	G	10/01/2016	N	After	EAN	51,937,865	67,903,045	15,625,009	76.5%	16,216,214	96.4	52,278,036
NAPLES	P	10/01/2020	N	After	EAN	55,739,544	74,524,002	17,386,290	74.8%	4,618,873	376.4	57,137,712
NAPLES	P	10/01/2019	N	After	EAN	54,544,957	71,151,725	16,882,167	76.7%	4,815,509	350.6	54,269,558
NAPLES	P	10/01/2018	N	After	EAN	53,954,826	68,903,248	16,808,353	78.3%	4,487,912	374.5	52,094,895
NAPLES	P	10/01/2017	N	None	EAN	49,670,843	67,232,509	18,577,752	73.9%	4,285,903	433.5	48,654,757
NAPLES	P	10/01/2016	N	After	EAN	45,732,479	65,968,580	19,850,863	69.3%	4,082,422	486.3	46,117,717
NEPTUNE BEACH	P	10/01/2020	N	After	EAN	10,370,728	11,538,525	1,250,944	89.9%	1,605,856	77.9	10,287,581
NEPTUNE BEACH	P	10/01/2019	N	None	EAN	9,676,141	11,147,709	1,471,343	86.8%	1,442,103	102.0	9,676,366
NEPTUNE BEACH	P	10/01/2018	N	None	EAN	9,896,705	11,122,202	1,373,731	89.0%	1,314,703	104.5	9,748,471
NEPTUNE BEACH	P	10/01/2017	N	None	EAN	9,291,161	10,649,208	1,433,374	87.2%	1,138,776	125.9	9,215,834

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
NEPTUNE BEACH	P	10/01/2016	N	After	EAN	8,315,169	10,052,346	1,394,621	82.7%	1,136,306	122.7	8,657,725
NEW PORT RICHEY	F	10/01/2020	N	After	EAN	13,346,807	14,179,093	938,875	94.1%	1,496,530	62.7	13,240,218
NEW PORT RICHEY	F	10/01/2019	N	After	EAN	12,296,446	13,781,469	1,274,733	89.2%	1,460,092	87.3	12,506,736
NEW PORT RICHEY	F	10/01/2018	N	None	AGG	12,343,014	12,863,651	952,421	96.0%	1,402,006	67.9	11,911,230
NEW PORT RICHEY	F	10/01/2017	N	None	AGG	12,156,345	13,175,679	956,889	92.3%	1,342,332	71.3	12,218,790
NEW PORT RICHEY	F	10/01/2016	N	After	AGG	11,008,916	12,606,268	904,863	87.3%	1,284,968	70.4	11,701,405
NEW PORT RICHEY	P	10/01/2020	N	None	EAN	30,989,154	28,597,927	-2,166,937	108.4%	2,744,378	-79.0	30,764,864
NEW PORT RICHEY	P	10/01/2019	N	None	EAN	29,594,663	27,906,856	-1,632,131	106.0%	2,394,328	-68.2	29,538,987
NEW PORT RICHEY	P	10/01/2018	N	None	EAN	29,694,547	25,806,381	-2,270,751	115.1%	2,464,492	-92.1	28,077,132
NEW PORT RICHEY	P	10/01/2017	N	None	EAN	26,657,341	24,786,258	-1,198,426	107.5%	2,478,660	-48.4	25,984,684
NEW PORT RICHEY	P	10/01/2016	N	After	EAN	24,044,724	25,624,538	1,257,370	93.8%	2,245,015	56.0	24,367,168
NEW SMYRNA BEACH	F	10/01/2020	N	After	EAN	25,574,235	30,332,913	4,293,857	84.3%	2,976,246	144.3	26,039,056
NEW SMYRNA BEACH	F	10/01/2019	N	None	EAN	23,882,240	29,503,167	4,945,135	80.9%	2,810,826	175.9	24,558,032
NEW SMYRNA BEACH	F	10/01/2018	N	After	EAN	23,141,062	28,174,151	5,418,548	82.1%	2,289,109	236.7	22,755,603
NEW SMYRNA BEACH	F	10/01/2017	N	None	EAN	21,244,841	26,709,204	5,478,111	79.5%	2,151,000	254.7	21,231,093
NEW SMYRNA BEACH	F	10/01/2016	N	After	EAN	19,383,684	26,531,162	6,433,497	73.1%	2,203,610	292.0	20,097,665
NEW SMYRNA BEACH	P	10/01/2020	N	After	EAN	18,928,431	24,302,844	5,231,850	77.9%	2,794,801	187.2	19,070,994
NEW SMYRNA BEACH	P	10/01/2019	N	None	EAN	18,059,200	23,638,078	5,113,027	76.4%	2,722,347	187.8	18,525,051
NEW SMYRNA BEACH	P	10/01/2018	N	After	EAN	17,662,144	22,330,077	4,577,922	79.1%	2,407,986	190.1	17,752,155
NEW SMYRNA BEACH	P	10/01/2017	N	None	FIL	17,466,415	18,322,295	766,546	95.3%	2,259,206	33.9	17,555,749
NEW SMYRNA BEACH	P	10/01/2016	N	After	FIL	16,972,214	18,098,941	705,872	93.8%	2,100,684	33.6	17,393,069
NORTH BAY FCD	F	10/01/2020	N	After	EAN	5,800,535	5,965,466	180,091	97.2%	1,058,372	17.0	5,785,375
NORTH BAY FCD	F	10/01/2019	N	After	EAN	5,231,892	5,585,613	249,965	93.7%	973,182	25.7	5,335,648

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
NORTH BAY FCD	F	10/01/2018	N	After	EAN	4,920,196	4,742,397	-177,798	103.7%	1,004,426	-17.7	4,920,195
NORTH BAY FCD	F	10/01/2017	N	After	EAN	4,399,004	4,215,322	-116,878	104.4%	910,803	-12.8	4,332,200
NORTH BAY FCD	F	10/01/2016	N	After	AGG	3,803,053	4,127,078	183,090	92.1%	751,000	24.4	3,943,988
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2020	N	After	AGG	63,070,165	43,226,998	-19,070,299	145.9%	0	0.0	62,297,297
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2019	N	After	AGG	62,473,252	49,173,082	-12,012,022	127.0%	0	0.0	61,185,104
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2018	N	After	AGG	63,408,150	40,703,139	-19,436,245	155.8%	0	0.0	60,139,384
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2017	N	After	AGG	60,740,810	41,679,981	-17,133,968	145.7%	0	0.0	58,813,949
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2016	N	After	AGG	59,084,922	48,467,861	-11,133,456	121.9%	33,188,147	-33.6	59,601,317
NORTH BROWARD HOSPITAL	G	07/01/2018	N	None	FIL	365,519,274	386,387,407	36,834,696	94.6%	377,071,151	9.8	349,552,711
NORTH BROWARD HOSPITAL	G	07/01/2017	N	None	FIL	343,858,032	330,956,929	-8,546,767	103.9%	375,867,293	-2.3	339,503,696
NORTH COLLIER FCD (was North Naples)	F	10/01/2020	N	After	EAN	102,099,091	111,001,150	8,902,059	92.0%	15,384,315	57.9	102,099,091
NORTH COLLIER FCD (was North Naples)	F	10/01/2019	N	After	EAN	88,893,030	98,664,952	9,771,922	90.1%	14,579,818	67.0	88,893,030
NORTH COLLIER FCD (was North Naples)	F	10/01/2018	N	None	EAN	80,928,312	86,625,479	5,697,168	93.4%	14,383,938	39.6	80,928,311
NORTH COLLIER FCD (was North Naples)	F	10/01/2017	N	None	EAN	70,747,887	76,165,850	5,417,963	92.9%	14,485,357	37.4	70,747,887
NORTH COLLIER FCD (was North Naples)	F	10/01/2016	N	After	FIL	58,512,948	66,004,614	7,491,666	88.6%	12,673,917	59.1	58,512,948
NORTH MIAMI 691 [GPF]	F	10/01/2020	N	None	EAN	2,466,096	2,241,515	-159,925	110.0%	0	0.0	2,401,440
NORTH MIAMI 691 [GPF]	F	10/01/2019	N	After	EAN	2,568,810	2,530,682	5,183	101.5%	0	0.0	2,525,499
NORTH MIAMI 691 [GPF]	F	10/01/2018	N	After	EAN	2,668,759	2,875,601	313,574	92.8%	0	0.0	2,562,027

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
NORTH MIAMI 691 [GPF]	F	10/01/2017	N	After	EAN	2,625,961	3,013,913	430,230	87.1%	0	0.0	2,583,683
NORTH MIAMI 691 [GPF]	F	10/01/2016	N	After	EAN	2,681,735	3,101,410	374,890	86.5%	0	0.0	2,726,520
NORTH MIAMI 691 [GPF]	G	10/01/2020	N	None	EAN	133,830,827	138,751,186	8,388,659	96.5%	12,144,496	69.1	130,362,527
NORTH MIAMI 691 [GPF]	G	10/01/2019	N	After	EAN	125,497,731	134,718,209	11,336,383	93.2%	12,267,884	92.4	123,381,826
NORTH MIAMI 691 [GPF]	G	10/01/2018	N	After	EAN	121,158,629	130,670,012	14,356,886	92.7%	11,871,871	120.9	116,313,126
NORTH MIAMI 691 [GPF]	G	10/01/2017	N	After	EAN	110,281,375	122,884,942	14,379,054	89.7%	11,868,360	121.2	108,505,888
NORTH MIAMI 691 [GPF]	G	10/01/2016	N	After	EAN	99,942,944	116,693,716	15,081,770	85.6%	11,716,205	128.7	101,611,946
NORTH MIAMI 691 [GPF]	P	10/01/2020	N	None	EAN	5,679,496	5,298,733	-231,861	107.2%	122,621	-189.1	5,530,594
NORTH MIAMI 691 [GPF]	P	10/01/2019	N	After	EAN	5,639,549	5,416,632	-127,834	104.1%	116,960	-109.3	5,544,466
NORTH MIAMI 691 [GPF]	P	10/01/2018	N	After	EAN	5,777,466	5,869,697	323,289	98.4%	120,779	267.7	5,546,408
NORTH MIAMI 691 [GPF]	P	10/01/2017	N	After	EAN	5,707,695	5,868,517	252,716	97.3%	120,981	208.9	5,615,801
NORTH MIAMI 691 [GPF]	P	10/01/2016	N	After	EAN	5,635,162	5,878,260	148,993	95.9%	118,530	125.7	5,729,267
NORTH MIAMI 748	P	10/01/2020	N	After	EAN	84,248,013	119,771,241	31,799,146	70.3%	8,887,506	357.8	87,972,095
NORTH MIAMI 748	P	10/01/2019	N	After	EAN	80,605,147	111,429,542	28,590,791	72.3%	8,936,209	319.9	82,838,751
NORTH MIAMI 748	P	10/01/2018	N	After	EAN	79,380,682	107,039,774	29,602,527	74.2%	9,667,188	306.2	77,437,247
NORTH MIAMI 748	P	10/01/2017	N	After	EAN	70,583,225	102,221,247	31,085,050	69.0%	9,962,588	312.0	71,136,197
NORTH MIAMI 748	P	10/01/2016	N	After	EAN	63,141,517	89,987,665	25,167,434	70.2%	9,058,510	277.8	64,820,231
NORTH MIAMI BEACH	G	10/01/2020	N	None	EAN	82,103,986	117,828,003	32,923,073	69.7%	6,544,276	503.1	84,904,930
NORTH MIAMI BEACH	G	10/01/2019	N	None	EAN	81,473,712	114,396,274	31,267,717	71.2%	5,932,538	527.1	83,128,557
NORTH MIAMI BEACH	G	10/01/2018	N	None	EAN	83,212,413	114,107,842	31,523,532	72.9%	5,158,886	611.1	82,584,310
NORTH MIAMI BEACH	G	10/01/2017	N	After	EAN	79,944,967	110,972,740	30,503,261	72.0%	4,906,153	621.7	80,469,479
NORTH MIAMI BEACH	G	10/01/2016	N	After	EAN	76,555,716	109,981,379	30,652,544	69.6%	7,299,735	419.9	79,328,835
NORTH MIAMI BEACH	PF	10/01/2020	N	None	EAN	103,213,261	158,380,042	50,639,414	65.2%	7,081,787	715.1	107,740,628

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
NORTH MIAMI BEACH	PF	10/01/2019	N	None	EAN	101,578,737	161,090,042	47,823,446	63.1%	6,087,500	785.6	113,266,596
NORTH MIAMI BEACH	PF	10/01/2019	Y	None	EAN	101,578,737	156,799,705	51,068,681	64.8%	6,082,347	839.6	105,731,024
NORTH MIAMI BEACH	PF	10/01/2018	N	None	EAN	102,904,629	155,215,324	44,485,613	66.3%	6,356,284	699.9	110,729,711
NORTH MIAMI BEACH	PF	10/01/2017	N	None	EAN	100,384,375	154,824,881	42,956,298	64.8%	6,280,553	684.0	111,868,583
NORTH MIAMI BEACH	PF	10/01/2016	N	None	EAN	94,383,506	141,980,130	41,395,362	66.5%	6,381,893	648.6	100,584,768
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2020	N	None	AGG	20,741,874	20,525,614	-122,485	101.1%	913,318	-13.4	20,648,099
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2019	N	None	AGG	20,391,182	22,180,166	1,882,759	91.9%	812,928	231.6	20,297,407
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2018	N	None	AGG	20,106,173	21,962,918	1,856,745	91.5%	1,064,113	174.5	20,106,173
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2017	N	After	AGG	18,923,591	21,935,982	3,110,302	86.3%	966,946	321.7	18,825,680
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2016	N	None	AGG	16,778,564	23,060,777	6,282,213	72.8%	3,075,576	204.3	16,778,564
NORTH PORT	F	10/01/2020	N	After	EAN	55,434,805	58,061,127	3,083,874	95.5%	3,813,721	80.9	54,977,253
NORTH PORT	F	10/01/2019	N	After	EAN	51,201,586	53,280,657	2,101,589	96.1%	3,672,140	57.2	51,179,068
NORTH PORT	F	10/01/2018	N	After	EAN	50,458,540	49,364,550	766,296	102.2%	3,919,097	19.6	48,598,254
NORTH PORT	F	10/01/2017	N	After	EAN	47,046,321	46,397,844	121,785	101.4%	3,776,235	3.2	46,276,059
NORTH PORT	F	10/01/2016	N	After	EAN	42,346,454	42,608,830	-520,498	99.4%	4,073,329	-12.8	43,129,328
NORTH PORT	P	10/01/2020	N	After	EAN	51,373,369	53,686,736	3,188,286	95.7%	5,341,529	59.7	50,498,450
NORTH PORT	P	10/01/2019	N	After	EAN	45,831,291	50,062,884	4,110,040	91.5%	5,659,986	72.6	45,952,844
NORTH PORT	P	10/01/2018	N	After	EAN	44,685,624	47,299,602	4,707,399	94.5%	5,913,522	79.6	42,592,203
NORTH PORT	P	10/01/2017	N	After	EAN	40,416,302	43,440,159	4,189,139	93.0%	6,217,446	67.4	39,251,020
NORTH PORT	P	10/01/2016	N	After	EAN	34,995,161	40,082,030	4,197,552	87.3%	6,579,405	63.8	35,884,478

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
NORTH RIVER FCD	F	10/01/2020	N	After	EAN	24,561,450	28,907,339	4,406,781	85.0%	4,010,341	109.9	24,500,558
NORTH RIVER FCD	F	10/01/2019	N	None	EAN	22,164,867	26,976,130	4,704,499	82.2%	3,742,153	125.7	22,271,631
NORTH RIVER FCD	F	10/01/2018	N	After	EAN	20,643,200	25,393,899	5,202,072	81.3%	3,423,460	152.0	20,191,827
NORTH RIVER FCD	F	10/01/2017	N	None	EAN	19,422,379	24,700,268	5,702,963	78.6%	3,308,193	172.4	18,997,305
NORTH RIVER FCD	F	10/01/2016	N	After	EAN	16,998,362	23,177,836	5,695,666	73.3%	3,136,975	181.6	17,482,170
OAKLAND PARK	G	10/01/2020	Y	None	AGG	42,191,516	46,756,402	4,194,976	90.2%	2,286,981	183.4	42,561,426
OAKLAND PARK	G	10/01/2020	N	None	AGG	42,191,516	44,765,080	2,203,654	94.3%	2,286,981	96.4	42,561,426
OAKLAND PARK	G	10/01/2019	N	None	AGG	41,531,792	45,918,654	7,022,741	90.4%	2,552,847	275.1	38,895,913
OAKLAND PARK	G	10/01/2018	N	None	AGG	41,181,250	45,642,111	8,632,864	90.2%	2,877,185	300.1	37,009,247
OAKLAND PARK	G	10/01/2017	N	None	AGG	39,187,602	45,985,678	10,269,530	85.2%	3,333,110	308.1	35,716,148
OAKLAND PARK	G	10/01/2016	N	After	AGG	35,588,977	46,626,525	11,037,548	76.3%	3,616,327	305.2	35,588,977
OAKLAND PARK	PF	10/01/2020	N	None	EAN	61,926,068	76,502,765	15,290,896	80.9%	1,118,456	1,367.1	61,211,869
OAKLAND PARK	PF	10/01/2019	N	None	EAN	59,642,855	77,040,614	16,196,651	77.4%	1,273,939	1,271.4	60,843,963
OAKLAND PARK	PF	10/01/2018	N	None	EAN	61,109,193	80,194,353	20,515,045	76.2%	1,218,521	1,683.6	59,679,308
OAKLAND PARK	PF	10/01/2017	N	None	EAN	57,418,119	78,474,967	22,643,404	73.2%	4,317,687	524.4	55,831,563
OAKLAND PARK	PF	10/01/2016	N	None	EAN	58,294,508	81,090,233	21,975,530	71.9%	3,880,334	566.3	59,114,703
OCALA	F	10/01/2020	N	None	EAN	74,876,538	91,189,931	21,168,755	82.1%	7,812,392	271.0	70,021,176
OCALA	F	10/01/2019	N	None	EAN	64,994,156	87,030,088	22,035,932	74.7%	7,705,244	286.0	64,994,156
OCALA	F	10/01/2018	N	None	EAN	62,442,048	75,180,796	13,727,461	83.1%	7,657,531	179.3	61,453,335
OCALA	F	10/01/2017	N	None	EAN	57,250,810	70,945,562	14,260,490	80.7%	6,886,009	207.1	56,685,072
OCALA	F	10/01/2016	N	After	EAN	51,635,284	61,478,927	15,439,325	84.0%	7,333,107	210.5	46,039,602
OCALA	G	10/01/2020	N	After	EAN	172,555,848	237,730,194	62,234,604	72.6%	10,272,252	605.9	175,495,590
OCALA	G	10/01/2019	N	None	EAN	159,587,602	235,547,760	70,547,150	67.8%	10,589,813	666.2	165,000,610

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
OCALA	G	10/01/2018	N	None	EAN	153,450,913	232,850,745	77,743,653	65.9%	11,227,266	692.5	155,107,092
OCALA	G	10/01/2017	N	After	EAN	143,834,198	228,069,583	85,486,300	63.1%	12,311,052	694.4	142,583,283
OCALA	G	10/01/2016	N	After	EAN	128,556,179	220,477,035	90,155,576	58.3%	13,870,704	650.0	130,321,459
OCALA	P	10/01/2020	N	After	EAN	80,914,606	99,178,077	17,933,483	81.6%	11,758,807	152.5	81,244,594
OCALA	P	10/01/2019	N	After	EAN	75,092,803	94,656,938	17,319,783	79.3%	11,137,356	155.5	77,337,155
OCALA	P	10/01/2018	N	None	EAN	73,797,838	92,094,154	18,068,180	80.1%	9,896,055	182.6	74,025,974
OCALA	P	10/01/2017	N	After	EAN	68,327,835	88,063,712	19,929,451	77.6%	8,719,016	228.6	68,134,261
OCALA	P	10/01/2016	N	After	EAN	62,806,327	84,019,476	19,494,312	74.8%	8,085,751	241.1	64,525,164
OCEAN CITY-WRIGHT FCD	F	10/01/2020	N	After	EAN	16,354,764	22,507,525	6,928,836	72.7%	3,036,862	228.2	15,578,689
OCEAN CITY-WRIGHT FCD	F	10/01/2019	N	None	EAN	13,996,773	22,046,019	8,487,411	63.5%	2,882,779	294.4	13,558,608
OCEAN CITY-WRIGHT FCD	F	10/01/2018	N	After	EAN	13,213,328	20,659,434	8,696,585	64.0%	1,947,982	446.4	11,962,849
OCEAN CITY-WRIGHT FCD	F	10/01/2017	N	After	EAN	11,441,263	19,758,028	8,998,455	57.9%	2,095,594	429.4	10,759,573
OCEAN CITY-WRIGHT FCD	F	10/01/2016	N	After	EAN	9,537,261	18,438,880	8,839,497	51.7%	2,108,455	419.2	9,599,383
OCOEE	G	10/01/2020	N	After	EAN	43,468,609	48,248,057	3,941,513	90.1%	9,723,023	40.5	44,306,544
OCOEE	G	10/01/2019	N	After	EAN	41,346,641	43,793,090	2,000,867	94.4%	9,594,705	20.9	41,792,223
OCOEE	G	10/01/2018	N	None	EAN	40,761,356	40,842,279	1,663,972	99.8%	9,047,441	18.4	39,178,307
OCOEE	G	10/01/2017	N	None	EAN	37,252,555	38,664,163	2,225,583	96.3%	9,147,858	24.3	36,438,580
OCOEE	G	10/01/2016	N	After	EAN	33,626,110	36,296,173	2,161,409	92.6%	8,412,752	25.7	34,134,764
OCOEE	PF	10/01/2020	N	After	EAN	62,623,794	68,985,980	5,945,629	90.8%	9,333,355	63.7	63,040,351
OCOEE	PF	10/01/2019	N	After	EAN	57,375,227	64,052,516	5,077,608	89.6%	8,805,733	57.7	58,974,908
OCOEE	PF	10/01/2018	N	After	EAN	55,131,279	60,419,418	6,182,490	91.2%	8,323,562	74.3	54,236,928
OCOEE	PF	10/01/2017	N	After	EAN	50,652,630	57,778,854	7,612,784	87.7%	7,811,311	97.5	50,166,070
OCOEE	PF	10/01/2016	N	After	EAN	45,408,536	54,257,730	7,992,815	83.7%	7,432,068	107.5	46,264,915

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
OKALOOSA ISLAND FCD	F	10/01/2020	N	After	EAN	10,393,283	17,949,444	7,937,802	57.9%	1,300,242	610.5	10,011,642
OKALOOSA ISLAND FCD	F	10/01/2019	N	After	EAN	9,125,501	17,564,084	8,438,582	52.0%	1,278,766	659.9	9,125,502
OKALOOSA ISLAND FCD	F	10/01/2018	N	None	EAN	8,824,532	16,769,213	8,260,161	52.6%	1,263,000	654.0	8,509,052
OKALOOSA ISLAND FCD	F	10/01/2017	N	After	EAN	8,054,745	16,741,575	8,850,257	48.1%	1,126,456	785.7	7,891,318
OKALOOSA ISLAND FCD	F	10/01/2016	N	After	EAN	6,970,367	15,530,454	8,347,230	44.9%	1,181,359	706.6	7,183,224
OKEECHOBEE	F	10/01/2020	N	None	AGG	4,852,207	3,888,025	-882,680	124.8%	426,372	-207.0	4,770,705
OKEECHOBEE	F	10/01/2019	N	None	AGG	4,358,788	3,888,370	-528,455	112.1%	425,697	-124.1	4,416,825
OKEECHOBEE	F	10/01/2018	N	None	AGG	4,248,914	3,806,990	-339,341	111.6%	512,885	-66.2	4,146,331
OKEECHOBEE	F	10/01/2017	N	None	AGG	3,961,903	3,695,758	-223,350	107.2%	499,626	-44.7	3,919,108
OKEECHOBEE	F	10/01/2016	N	After	AGG	3,542,832	3,525,892	-52,101	100.5%	565,871	-9.2	3,577,993
OKEECHOBEE	G	10/01/2020	N	None	AGG	5,460,951	4,728,819	-616,611	115.5%	1,288,356	-47.9	5,345,430
OKEECHOBEE	G	10/01/2019	N	None	AGG	4,904,395	4,428,292	-533,036	110.8%	1,132,085	-47.1	4,961,328
OKEECHOBEE	G	10/01/2018	N	None	AGG	4,880,728	4,198,407	-536,558	116.3%	986,150	-54.4	4,734,965
OKEECHOBEE	G	10/01/2017	N	None	AGG	4,700,943	4,079,313	-436,814	115.2%	1,046,008	-41.8	4,516,127
OKEECHOBEE	G	10/01/2016	N	After	AGG	4,415,578	3,999,019	-443,971	110.4%	950,270	-46.7	4,442,990
OKEECHOBEE	P	10/01/2020	N	None	AGG	10,411,469	9,049,589	-1,116,618	115.0%	1,062,783	-105.1	10,166,207
OKEECHOBEE	P	10/01/2019	N	None	AGG	9,596,991	8,761,406	-933,850	109.5%	1,061,836	-88.0	9,695,256
OKEECHOBEE	P	10/01/2018	N	None	AGG	9,574,598	8,710,793	-602,818	109.9%	932,186	-64.7	9,313,611
OKEECHOBEE	P	10/01/2017	N	None	AGG	8,937,259	8,285,024	-511,448	107.9%	970,267	-52.7	8,796,472
OKEECHOBEE	P	10/01/2016	N	After	AGG	8,040,106	7,919,743	-194,043	101.5%	864,631	-22.4	8,113,786
OKEECHOBEE UTILITY	G	10/01/2020	N	None	AGG	10,142,415	9,632,704	-271,229	105.3%	2,166,902	-12.5	9,903,933
OKEECHOBEE UTILITY	G	10/01/2019	N	None	AGG	9,005,770	9,243,372	213,916	97.4%	2,131,752	10.0	9,029,456
OKEECHOBEE UTILITY	G	10/01/2018	N	None	AGG	8,572,627	8,694,270	425,318	98.6%	2,082,220	20.4	8,268,952

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
OKEECHOBEE UTILITY	G	10/01/2017	N	None	AGG	7,806,823	8,518,461	868,237	91.6%	2,206,190	39.4	7,650,224
OKEECHOBEE UTILITY	G	10/01/2016	N	After	AGG	6,869,802	7,711,247	703,830	89.1%	2,182,573	32.3	7,007,417
OLDSMAR	F	10/01/2020	N	None	AGG	6,936,386	6,869,302	14,925	101.0%	648,942	2.3	6,854,377
OLDSMAR	F	10/01/2019	N	None	AGG	6,369,577	6,434,089	193,192	99.0%	623,128	31.0	6,240,897
OLDSMAR	F	10/01/2018	N	None	AGG	5,859,921	5,725,037	-6,204	102.4%	656,329	-1.0	5,731,241
OLDSMAR	F	10/01/2017	N	After	AGG	5,873,211	5,773,096	-100,115	101.7%	622,131	-16.1	5,873,211
OLDSMAR	F	10/01/2016	N	After	AGG	5,113,926	4,349,561	-85,281	117.6%	619,479	-13.8	4,434,842
ORANGE COUNTY LIBRARY	G	01/01/2021	N	None	EAN	58,269,718	45,274,368	-12,995,350	128.7%	4,125,334	-315.0	58,269,718
ORANGE COUNTY LIBRARY	G	01/01/2020	N	None	EAN	51,618,578	44,466,563	-7,152,015	116.1%	3,880,611	-184.3	51,618,578
ORANGE COUNTY LIBRARY	G	01/01/2019	N	None	EAN	43,524,639	48,167,370	4,642,731	90.4%	4,134,169	112.3	43,524,639
ORANGE COUNTY LIBRARY	G	01/01/2018	N	None	EAN	48,652,294	45,760,711	-2,891,583	106.3%	4,314,180	-67.0	48,652,294
ORANGE COUNTY LIBRARY	G	01/01/2017	N	None	EAN	43,373,580	45,021,299	1,647,719	96.3%	4,775,367	34.5	43,373,580
ORANGE PARK	F	10/01/2020	N	After	EAN	8,717,762	8,712,562	-94,853	100.1%	1,296,247	-7.3	8,807,415
ORANGE PARK	F	10/01/2019	N	After	EAN	7,920,312	8,314,823	222,891	95.3%	1,251,021	17.8	8,091,932
ORANGE PARK	F	10/01/2018	N	After	EAN	7,537,983	7,549,551	70,197	99.8%	1,188,522	5.9	7,479,354
ORANGE PARK	F	10/01/2017	N	None	EAN	6,987,988	7,364,788	347,226	94.9%	1,203,560	28.9	7,017,562
ORANGE PARK	F	10/01/2016	N	After	EAN	6,246,688	6,611,908	11,619	94.5%	1,073,726	1.1	6,600,289
ORANGE PARK	G	10/01/2020	N	None	EAN	11,830,511	11,195,023	-635,488	105.7%	2,150,340	-29.6	11,830,511
ORANGE PARK	G	10/01/2019	N	None	EAN	11,414,711	10,712,282	-702,429	106.6%	2,173,943	-32.3	11,414,711
ORANGE PARK	G	10/01/2018	N	None	EAN	11,035,504	10,336,363	-699,141	106.8%	2,008,990	-34.8	11,035,504
ORANGE PARK	G	10/01/2017	N	After	EAN	10,408,723	9,904,536	-504,187	105.1%	2,045,341	-24.7	10,408,723
ORANGE PARK	G	10/01/2016	N	After	EAN	9,134,338	9,800,109	665,771	93.2%	1,838,219	36.2	9,134,338
ORANGE PARK	P	10/01/2020	N	After	EAN	21,477,789	20,733,646	-256,881	103.6%	1,481,776	-17.3	20,990,527

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ORANGE PARK	P	10/01/2019	N	After	EAN	19,125,671	20,489,943	1,356,726	93.3%	1,443,392	94.0	19,133,217
ORANGE PARK	P	10/01/2018	N	After	EAN	18,206,015	19,095,138	1,563,853	95.3%	1,562,976	100.1	17,531,285
ORANGE PARK	P	10/01/2017	N	After	EAN	16,426,164	18,256,979	1,893,187	90.0%	1,333,960	141.9	16,363,792
ORANGE PARK	P	10/01/2016	N	After	EAN	14,834,344	16,978,013	1,634,402	87.4%	1,222,098	133.7	15,343,611
ORLANDO	F	10/01/2020	N	None	EAN	476,730,380	585,509,078	105,296,746	81.4%	45,795,877	229.9	480,212,332
ORLANDO	F	10/01/2019	N	None	EAN	442,276,575	557,687,741	115,411,166	79.3%	44,839,453	257.4	442,276,575
ORLANDO	F	10/01/2018	N	None	EAN	422,713,116	524,574,557	90,889,655	80.6%	40,957,849	221.9	433,684,902
ORLANDO	F	10/01/2017	N	None	EAN	394,177,607	488,385,798	85,517,201	80.7%	41,399,503	206.6	402,868,597
ORLANDO	F	10/01/2016	N	After	EAN	358,610,651	473,956,107	96,501,719	75.7%	41,973,977	229.9	377,454,388
ORLANDO	G	09/30/2020	N	After	AGG	231,333,306	266,812,700	35,002,788	86.7%	4,577,943	764.6	231,809,912
ORLANDO	G	09/30/2019	N	None	AGG	222,961,876	265,880,953	40,824,315	83.9%	4,988,623	818.4	225,056,638
ORLANDO	G	09/30/2018	N	None	AGG	220,889,747	265,766,135	47,043,492	83.1%	6,193,074	759.6	218,722,643
ORLANDO	G	09/30/2017	N	After	AGG	216,787,944	265,913,777	49,728,241	81.5%	6,551,774	759.0	216,185,536
ORLANDO	P	10/01/2020	N	None	EAN	660,964,021	805,622,578	140,838,743	82.0%	56,366,021	249.9	664,783,835
ORLANDO	P	10/01/2019	N	None	EAN	623,455,545	777,120,827	150,765,953	80.2%	52,167,229	289.0	626,354,874
ORLANDO	P	10/01/2018	N	None	EAN	594,783,157	727,992,064	133,911,950	81.7%	54,593,265	245.3	594,080,114
ORLANDO	P	10/01/2017	N	None	EAN	560,275,172	693,030,939	132,164,479	80.8%	53,915,085	245.1	560,866,460
ORLANDO	P	10/01/2016	N	After	EAN	511,863,840	648,886,021	129,021,388	78.9%	54,920,286	234.9	519,864,633
ORLANDO AVIATION	G	10/01/2020	N	After	EAN	145,368,898	145,512,454	2,365,162	99.9%	3,597,776	65.7	143,147,292
ORLANDO AVIATION	G	10/01/2019	N	None	EAN	139,594,665	144,898,144	5,548,199	96.3%	5,216,734	106.4	139,349,945
ORLANDO AVIATION	G	10/01/2018	N	None	EAN	142,871,166	144,561,000	7,060,556	98.8%	5,620,870	125.6	137,500,444
ORLANDO AVIATION	G	10/01/2017	N	None	EAN	135,935,032	142,827,048	9,253,905	95.2%	5,926,794	156.1	133,573,143
ORLANDO AVIATION	G	10/01/2016	N	After	EAN	122,964,256	139,465,445	12,642,517	88.2%	6,705,962	188.5	126,822,928

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ORLANDO UTILITY	G	10/01/2019	N	After	EAN	425,766,210	509,160,742	96,046,361	83.6%	100,621,441	95.5	413,114,381
ORLANDO UTILITY	G	10/01/2018	N	None	EAN	419,017,244	499,289,270	106,567,524	83.9%	97,896,432	108.9	392,721,746
ORLANDO UTILITY	G	10/01/2017	N	None	EAN	390,854,892	485,865,130	117,243,464	80.4%	90,906,955	129.0	368,621,666
ORLANDO UTILITY	G	10/01/2016	N	After	EAN	348,367,893	471,131,301	126,578,800	73.9%	86,572,980	146.2	344,552,501
ORMOND BEACH	F	10/01/2020	N	After	EAN	33,440,167	40,961,383	6,791,849	81.6%	2,403,416	282.6	34,169,534
ORMOND BEACH	F	10/01/2019	N	None	EAN	31,128,041	39,998,075	8,359,516	77.8%	2,954,168	283.0	31,638,559
ORMOND BEACH	F	10/01/2018	N	None	EAN	31,434,016	39,592,701	9,266,221	79.4%	2,497,784	371.0	30,326,480
ORMOND BEACH	F	10/01/2017	N	None	EAN	28,683,589	38,599,955	9,988,040	74.3%	2,593,141	385.2	28,611,915
ORMOND BEACH	F	10/01/2016	N	After	EAN	25,707,312	36,743,910	10,046,657	70.0%	2,685,761	374.1	26,697,253
ORMOND BEACH	G	10/01/2020	N	After	EAN	53,442,725	59,187,636	3,861,573	90.3%	5,125,935	75.3	55,326,063
ORMOND BEACH	G	10/01/2019	N	None	EAN	51,486,933	58,796,012	5,914,211	87.6%	5,181,469	114.1	52,881,801
ORMOND BEACH	G	10/01/2018	N	None	EAN	51,552,803	57,572,384	7,340,942	89.5%	5,452,859	134.6	50,231,442
ORMOND BEACH	G	10/01/2017	N	None	EAN	47,412,916	56,359,407	8,612,340	84.1%	6,200,882	138.9	47,747,067
ORMOND BEACH	G	10/01/2016	N	After	EAN	43,167,929	54,864,560	9,729,161	78.7%	6,643,500	146.5	45,135,399
ORMOND BEACH	P	10/01/2020	N	After	EAN	38,632,085	48,840,382	9,314,607	79.1%	3,985,444	233.7	39,525,775
ORMOND BEACH	P	10/01/2019	N	None	EAN	35,915,981	47,607,157	11,002,269	75.4%	4,181,889	263.1	36,604,888
ORMOND BEACH	P	10/01/2018	N	None	EAN	35,115,699	45,405,637	11,516,894	77.3%	3,555,739	323.9	33,888,743
ORMOND BEACH	P	10/01/2017	N	None	EAN	31,788,635	44,107,653	12,400,289	72.1%	3,379,173	367.0	31,707,364
ORMOND BEACH	P	10/01/2016	N	After	EAN	28,767,375	42,122,091	12,300,127	68.3%	3,129,691	393.0	29,821,964
OVIEDO	F	10/01/2020	N	After	FIL	16,955,134	20,543,630	3,450,014	82.5%	3,097,012	111.4	17,093,616
OVIEDO	F	10/01/2019	N	After	FIL	15,212,802	19,452,882	3,830,010	78.2%	2,917,854	131.3	15,622,872
OVIEDO	F	10/01/2018	N	None	FIL	14,969,863	18,182,331	3,564,040	82.3%	2,891,734	123.3	14,618,291
OVIEDO	F	10/01/2017	N	None	FIL	13,569,232	16,883,804	3,522,497	80.4%	2,997,182	117.5	13,361,307

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
OVIEDO	F	10/01/2016	N	After	FIL	11,781,519	15,703,653	3,416,103	75.0%	2,766,914	123.5	12,287,550
OVIEDO	P	10/01/2020	N	After	EAN	29,198,204	30,028,385	594,208	97.2%	4,554,717	13.1	29,434,177
OVIEDO	P	10/01/2019	N	After	EAN	26,434,750	28,069,509	1,272,717	94.2%	4,228,029	30.1	26,796,792
OVIEDO	P	10/01/2018	N	None	EAN	25,307,880	25,502,120	909,830	99.2%	4,260,176	21.4	24,592,290
OVIEDO	P	10/01/2017	N	None	EAN	23,054,492	23,678,943	1,005,328	97.4%	4,261,871	23.6	22,673,615
OVIEDO	P	10/01/2016	N	None	EAN	19,775,122	21,827,045	1,181,599	90.6%	4,002,591	29.5	20,645,446
PACE FCD	F	10/01/2020	N	None	AGG	134,726	298,671	237,448	45.1%	568,075	41.8	61,223
PALATKA	F	10/01/2020	N	After	EAN	8,408,787	11,102,453	2,693,666	75.7%	1,190,942	226.2	8,408,787
PALATKA	F	10/01/2019	N	After	EAN	7,740,745	10,987,775	2,920,228	70.4%	1,226,810	238.0	8,067,547
PALATKA	F	10/01/2018	N	After	EAN	7,543,890	10,428,226	2,867,183	72.3%	1,130,239	253.7	7,561,043
PALATKA	F	10/01/2017	N	After	EAN	7,311,077	9,958,374	2,542,916	73.4%	1,034,511	245.8	7,415,458
PALATKA	F	10/01/2016	N	After	EAN	6,857,313	9,552,140	2,295,772	71.8%	948,655	242.0	7,256,368
PALATKA	G	10/01/2020	N	After	EAN	19,147,009	27,001,343	7,854,332	70.9%	3,714,037	211.5	19,147,011
PALATKA	G	10/01/2019	N	After	EAN	18,282,644	26,539,571	7,299,829	68.9%	3,511,545	207.9	19,239,742
PALATKA	G	10/01/2018	N	After	EAN	18,322,100	25,875,615	7,127,648	70.8%	3,034,211	234.9	18,747,967
PALATKA	G	10/01/2017	N	After	EAN	18,111,313	24,789,052	6,229,322	73.1%	3,200,884	194.6	18,559,730
PALATKA	G	10/01/2016	N	After	EAN	17,418,064	24,003,363	5,734,318	72.6%	3,079,411	186.2	18,269,045
PALATKA	P	10/01/2020	N	After	EAN	11,831,571	13,844,684	2,013,113	85.5%	1,481,263	135.9	11,831,571
PALATKA	P	10/01/2019	N	After	EAN	11,476,067	13,407,110	1,519,899	85.6%	1,539,255	98.7	11,887,211
PALATKA	P	10/01/2018	N	After	EAN	11,483,088	12,793,202	1,381,517	89.8%	1,461,724	94.5	11,411,685
PALATKA	P	10/01/2017	N	After	EAN	10,990,364	12,694,536	1,629,178	86.6%	1,523,199	107.0	11,065,358
PALATKA	P	10/01/2016	N	After	EAN	10,220,063	11,773,099	1,024,068	86.8%	1,395,649	73.4	10,749,031
PALM BAY	F	10/01/2020	N	After	EAN	94,443,945	114,764,449	21,204,196	82.3%	6,475,039	327.5	93,560,253

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PALM BAY	F	10/01/2019	N	None	EAN	87,715,011	107,442,501	18,260,824	81.6%	6,505,877	280.7	89,181,677
PALM BAY	F	10/01/2018	N	None	EAN	86,389,739	102,767,289	18,197,404	84.1%	6,154,611	295.7	84,569,885
PALM BAY	F	10/01/2017	N	None	EAN	82,301,784	98,941,276	17,325,496	83.2%	5,966,134	290.4	81,615,780
PALM BAY	F	10/01/2016	N	None	EAN	76,241,499	94,549,621	16,129,760	80.6%	6,042,297	267.0	78,419,861
PALM BAY	G	10/01/2020	N	After	AGG	214,728	18,444	-192,438	1164.2%	0	0.0	210,882
PALM BAY	G	10/01/2019	N	None	AGG	201,166	20,266	-180,482	992.6%	0	0.0	200,748
PALM BAY	G	10/01/2018	N	None	AGG	199,099	21,164	-170,320	940.7%	0	0.0	191,484
PALM BAY	G	10/01/2017	N	None	AGG	189,302	22,080	-163,164	857.3%	0	0.0	185,244
PALM BAY	G	10/01/2016	N	None	AGG	177,417	23,013	-156,237	770.9%	0	0.0	179,250
PALM BAY	P	10/01/2020	N	After	EAN	123,917,650	136,697,950	15,217,348	90.7%	7,710,629	197.4	121,480,602
PALM BAY	P	10/01/2019	N	None	EAN	113,037,995	126,667,204	12,624,113	89.2%	8,177,927	154.4	114,043,091
PALM BAY	P	10/01/2018	N	None	EAN	111,056,110	121,910,201	14,264,461	91.1%	7,502,824	190.1	107,645,740
PALM BAY	P	10/01/2017	N	None	EAN	104,611,026	115,273,648	12,133,729	90.8%	7,481,101	162.2	103,139,919
PALM BAY	P	10/01/2016	N	None	EAN	96,934,603	109,924,545	11,061,789	88.2%	7,363,529	150.2	98,862,756
PALM BEACH	GPF	09/30/2020	N	After	EAN	245,766,993	345,376,032	94,163,607	71.2%	19,471,062	483.6	251,212,425
PALM BEACH	GPF	09/30/2019	N	After	EAN	235,095,389	337,912,855	100,219,557	69.6%	18,788,303	533.4	237,693,298
PALM BEACH	GPF	09/30/2018	N	After	EAN	225,163,885	326,654,957	100,469,731	68.9%	18,248,772	550.6	226,185,226
PALM BEACH	GPF	09/30/2017	N	After	EAN	214,706,033	318,100,840	98,995,141	67.5%	18,687,904	529.7	219,105,699
PALM BEACH GARDENS	F	10/01/2020	N	After	PUC	116,702,459	141,326,117	22,535,160	82.6%	8,207,679	274.6	118,790,957
PALM BEACH GARDENS	F	10/01/2019	N	After	PUC	110,968,044	131,140,084	20,842,569	84.6%	8,007,380	260.3	110,297,515
PALM BEACH GARDENS	F	10/01/2018	N	None	PUC	103,678,114	121,922,581	22,252,002	85.0%	8,096,986	274.8	99,670,579
PALM BEACH GARDENS	F	10/01/2017	N	After	PUC	93,631,077	113,964,799	23,511,779	82.2%	7,505,046	313.3	90,453,020
PALM BEACH GARDENS	F	10/01/2016	N	After	PUC	80,631,588	103,367,097	21,289,945	78.0%	7,515,525	283.3	82,077,152

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PALM BEACH GARDENS	G	10/01/2020	N	None	AGG	2,875,022	3,601,909	675,077	79.8%	112,007	602.7	2,926,832
PALM BEACH GARDENS	G	10/01/2019	N	None	AGG	2,866,237	3,744,133	932,821	76.6%	109,969	848.3	2,811,312
PALM BEACH GARDENS	G	10/01/2018	N	None	AGG	2,681,022	3,681,719	1,071,396	72.8%	106,824	1,003.0	2,610,323
PALM BEACH GARDENS	G	10/01/2017	N	After	AGG	2,614,946	3,610,729	1,128,763	72.4%	176,946	637.9	2,481,966
PALM BEACH GARDENS	G	10/01/2016	N	After	AGG	2,285,725	3,497,247	1,134,415	65.4%	174,581	649.8	2,362,832
PALM BEACH GARDENS	P	10/01/2020	N	After	EAN	104,509,559	122,393,580	21,206,097	85.4%	9,128,147	232.3	101,187,483
PALM BEACH GARDENS	P	10/01/2019	N	After	EAN	98,385,410	116,981,100	21,885,410	84.1%	8,587,100	254.9	95,095,690
PALM BEACH GARDENS	P	10/01/2018	N	After	EAN	97,649,282	110,494,550	20,898,954	88.4%	7,390,648	282.8	89,595,596
PALM BEACH GARDENS	P	10/01/2017	N	After	EAN	90,176,684	106,399,933	22,288,987	84.8%	6,347,238	351.2	84,110,946
PALM BEACH GARDENS	P	10/01/2016	N	After	EAN	82,113,694	102,969,473	23,125,281	79.7%	5,716,252	404.6	79,844,192
PALM COAST (VOL)	F	10/01/2020	N	After	EAN	4,766,611	2,863,512	-1,993,048	166.5%	0	0.0	4,856,560
PALM COAST (VOL)	F	10/01/2019	N	None	EAN	4,581,419	2,974,232	-1,593,389	154.0%	0	0.0	4,567,621
PALM COAST (VOL)	F	10/01/2018	N	None	EAN	4,396,694	2,945,682	-1,300,751	149.3%	0	0.0	4,246,433
PALM COAST (VOL)	F	10/01/2017	N	None	EAN	4,040,315	2,849,781	-1,055,443	141.8%	0	0.0	3,905,224
PALM COAST (VOL)	F	10/01/2016	N	After	EAN	3,537,093	2,716,393	-882,812	130.2%	0	0.0	3,599,205
PALM HARBOR FCD	F	10/01/2020	N	After	EAN	34,257,454	30,774,396	-1,464,226	111.3%	5,019,410	-29.2	32,238,622
PALM HARBOR FCD	F	10/01/2019	N	After	EAN	28,795,744	27,487,855	-398,891	104.8%	4,521,778	-8.8	27,886,746
PALM HARBOR FCD	F	10/01/2018	N	None	EAN	26,507,449	24,191,507	335,504	109.6%	3,873,711	8.7	23,856,003
PALM HARBOR FCD	F	10/01/2017	N	None	EAN	22,418,084	21,741,410	809,710	103.1%	3,624,980	22.3	20,931,700
PALM HARBOR FCD	F	10/01/2016	N	None	EAN	18,467,345	19,815,017	1,566,969	93.2%	3,210,127	48.8	18,248,048
PALM TRAN, INC. (ATU-1577)	G	01/01/2021	N	None	EAN	138,676,209	150,642,308	23,071,763	92.1%	32,705,258	70.5	127,570,545
PALM TRAN, INC. (ATU-1577)	G	01/01/2020	N	None	EAN	119,658,658	141,318,635	24,707,458	84.7%	31,920,449	77.4	116,611,177
PALM TRAN, INC. (ATU-1577)	G	01/01/2019	N	None	EAN	101,334,628	133,537,811	22,718,372	75.9%	31,702,463	71.7	110,819,439

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PALM TRAN, INC. (ATU-1577)	G	01/01/2018	N	None	EAN	106,312,842	124,734,728	18,010,495	85.2%	31,910,081	56.4	106,724,233
PALM TRAN, INC. (ATU-1577)	G	01/01/2017	N	None	EAN	93,500,289	120,333,112	20,809,272	77.7%	29,713,024	70.0	99,523,840
PALMETTO	G	10/01/2020	N	After	EAN	16,045,522	16,251,061	7,159	98.7%	3,188,402	0.2	16,243,902
PALMETTO	G	10/01/2019	N	None	EAN	15,327,211	16,370,715	927,721	93.6%	3,416,462	27.2	15,442,994
PALMETTO	G	10/01/2018	N	None	EAN	14,961,272	16,035,895	1,699,927	93.3%	3,195,635	53.2	14,335,968
PALMETTO	G	10/01/2017	N	None	EAN	13,784,576	16,024,426	2,546,756	86.0%	3,006,331	84.7	13,477,670
PALMETTO	G	10/01/2016	N	After	EAN	12,318,303	15,632,832	3,072,073	78.8%	2,863,680	107.3	12,560,759
PALMETTO	P	10/01/2020	N	After	EAN	14,631,106	15,845,921	1,164,111	92.3%	1,543,190	75.4	14,681,810
PALMETTO	P	10/01/2019	N	None	EAN	13,777,432	15,775,281	1,878,459	87.3%	1,971,033	95.3	13,896,822
PALMETTO	P	10/01/2018	N	After	EAN	13,503,566	14,795,477	1,829,371	91.3%	1,608,102	113.8	12,966,106
PALMETTO	P	10/01/2017	N	After	EAN	12,404,634	14,670,024	2,555,173	84.6%	1,671,989	152.8	12,114,851
PALMETTO	P	10/01/2016	N	After	EAN	11,468,522	14,024,269	2,399,832	81.8%	1,651,987	145.3	11,624,437
PANAMA CITY	F	10/01/2020	N	After	EAN	37,899,321	55,261,310	15,523,702	68.6%	3,732,435	415.9	39,737,608
PANAMA CITY	F	10/01/2019	N	After	EAN	37,230,877	53,507,752	15,553,405	69.6%	3,343,784	465.1	37,954,347
PANAMA CITY	F	10/01/2018	N	After	EAN	36,109,425	51,040,169	14,930,743	70.7%	3,560,782	419.3	36,109,426
PANAMA CITY	F	10/01/2017	N	After	EAN	34,977,152	49,587,019	14,054,154	70.5%	3,547,569	396.2	35,532,865
PANAMA CITY	F	10/01/2016	N	After	EAN	33,333,295	48,510,604	13,608,992	68.7%	3,199,055	425.4	34,901,612
PANAMA CITY	P	10/01/2020	N	After	EAN	37,471,894	48,216,419	10,705,646	77.7%	4,392,343	243.7	37,510,773
PANAMA CITY	P	10/01/2019	N	After	EAN	35,906,404	46,344,243	10,308,952	77.5%	4,332,521	237.9	36,035,291
PANAMA CITY	P	10/01/2018	N	After	EAN	34,632,074	43,651,217	9,019,143	79.3%	4,584,856	196.7	34,632,074
PANAMA CITY	P	10/01/2017	N	None	EAN	33,350,642	41,352,344	7,197,373	80.6%	4,189,791	171.8	34,154,971
PANAMA CITY	P	10/01/2016	N	None	EAN	31,473,540	39,901,050	6,831,664	78.9%	4,116,754	166.0	33,069,386
PANAMA CITY (SUPP)	G	10/01/2020	N	None	AGG	3,615,535	3,665,192	54,173	98.6%	1,329,141	4.1	3,611,019

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PANAMA CITY (SUPP)	G	10/01/2019	N	None	AGG	3,468,590	3,531,103	67,029	98.2%	1,380,552	4.9	3,464,074
PANAMA CITY (SUPP)	G	10/01/2018	N	None	AGG	3,365,609	3,442,373	76,764	97.8%	1,124,599	6.8	3,365,609
PANAMA CITY (SUPP)	G	10/01/2017	N	None	AGG	3,154,825	3,389,569	234,744	93.1%	1,147,863	20.5	3,154,825
PANAMA CITY (SUPP)	G	10/01/2016	N	After	AGG	2,859,415	3,370,092	510,677	84.8%	1,338,740	38.2	2,859,415
PANAMA CITY BEACH	F	10/01/2020	N	None	FIL	18,308,303	21,063,071	2,905,181	86.9%	2,682,934	108.3	18,157,890
PANAMA CITY BEACH	F	10/01/2019	N	None	FIL	17,152,870	17,893,856	573,676	95.9%	2,334,449	24.6	17,320,180
PANAMA CITY BEACH	F	10/01/2018	N	None	FIL	16,457,917	16,952,818	683,925	97.1%	1,857,598	36.8	16,268,893
PANAMA CITY BEACH	F	10/01/2017	N	None	FIL	16,359,403	16,888,871	668,026	96.9%	1,435,315	46.5	16,220,845
PANAMA CITY BEACH	F	10/01/2016	N	None	FIL	14,835,134	14,807,536	703,965	100.2%	1,299,830	54.2	14,103,571
PANAMA CITY BEACH	G	10/01/2020	N	None	FIL	43,016,572	44,320,716	1,615,540	97.1%	7,106,657	22.7	42,705,176
PANAMA CITY BEACH	G	10/01/2019	N	None	FIL	39,491,787	40,058,964	148,683	98.6%	6,600,492	2.3	39,910,281
PANAMA CITY BEACH	G	10/01/2018	N	None	FIL	38,854,098	38,771,619	472,377	100.2%	6,166,182	7.7	38,299,242
PANAMA CITY BEACH	G	10/01/2017	N	None	FIL	36,903,036	36,951,880	430,733	99.9%	5,836,965	7.4	36,521,147
PANAMA CITY BEACH	G	10/01/2016	N	None	FIL	32,382,327	32,607,865	413,758	99.3%	5,797,984	7.1	32,194,107
PANAMA CITY BEACH	P	10/01/2020	N	None	FIL	25,163,071	24,911,633	0	101.0%	3,433,661	0.0	24,911,633
PANAMA CITY BEACH	P	10/01/2019	N	None	FIL	22,998,492	23,549,368	330,387	97.7%	3,953,278	8.4	23,218,981
PANAMA CITY BEACH	P	10/01/2018	N	None	FIL	21,752,562	21,895,307	444,545	99.3%	3,414,982	13.0	21,450,762
PANAMA CITY BEACH	P	10/01/2017	N	None	FIL	20,144,022	20,229,087	264,707	99.6%	3,150,498	8.4	19,964,380
PANAMA CITY BEACH	P	10/01/2016	N	None	FIL	17,843,082	18,634,662	296,504	95.8%	3,197,448	9.3	18,338,158
PARKLAND	P	10/01/2020	N	None	EAN	2,276,940	2,398,124	121,184	94.9%	0	0.0	2,276,940
PARKLAND	P	10/01/2019	N	None	EAN	2,250,661	2,510,374	264,847	89.7%	0	0.0	2,245,527
PARKLAND	P	10/01/2018	N	None	EAN	2,250,481	2,495,908	245,427	90.2%	0	0.0	2,250,481
PARKLAND	P	10/01/2017	N	After	EAN	2,229,766	2,489,809	260,043	89.6%	0	0.0	2,229,766

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PARKLAND	P	10/01/2016	N	After	EAN	2,054,583	2,347,235	292,652	87.5%	0	0.0	2,054,583
PASCO COUNTY	ERP	07/01/2021	N	None	AGG	17,104,070	16,371,922	-732,148	104.5%	0	0.0	17,104,070
PASCO COUNTY	ERP	07/01/2019	N	None	EAN	16,824,966	16,415,839	-409,127	102.5%	0	0.0	16,824,966
PASCO COUNTY	ERP	07/01/2018	N	None	EAN	17,181,600	16,326,165	-855,435	105.2%	0	0.0	17,181,600
PASCO COUNTY	ERP	07/01/2017	N	None	EAN	17,637,847	16,014,774	-1,623,073	110.1%	16,096,946	-10.1	17,637,847
PEMBROKE PARK COMM SUPP	G	10/01/2019	N	None	AGG	3,097,667	3,381,053	283,386	91.6%	129,780	218.4	3,097,667
PEMBROKE PARK COMM SUPP	G	10/01/2018	N	None	AGG	3,083,393	2,875,684	-207,709	107.2%	43,260	-480.1	3,083,393
PEMBROKE PARK COMM SUPP	G	10/01/2017	N	None	AGG	2,528,419	2,806,001	277,582	90.1%	43,260	641.7	2,528,419
PEMBROKE PARK COMM SUPP	G	10/01/2016	Y	After	AGG	2,208,214	2,736,186	527,972	80.7%	43,260	1,220.5	2,208,214
PEMBROKE PARK COMM SUPP	G	10/01/2016	N	After	AGG	1,762,534	2,346,576	584,042	75.1%	43,260	1,350.1	1,762,534
PEMBROKE PINES	G	10/01/2020	N	None	EAN	207,410,182	201,338,509	-1,875,841	103.0%	2,002,799	-93.7	203,214,350
PEMBROKE PINES	G	10/01/2019	N	None	EAN	197,950,983	206,425,337	10,525,607	95.9%	2,312,126	455.2	195,899,730
PEMBROKE PINES	G	10/01/2018	N	None	EAN	188,877,505	187,935,989	5,824,299	100.5%	2,965,553	196.4	182,111,690
PEMBROKE PINES	G	10/01/2017	N	None	EAN	179,828,476	186,049,047	10,043,630	96.7%	3,000,274	334.8	176,005,417
PEMBROKE PINES	G	10/01/2016	N	After	EAN	167,490,116	183,233,784	9,901,493	91.4%	3,441,627	287.7	173,332,291
PEMBROKE PINES	PF	10/01/2020	N	None	EAN	734,988,542	967,862,405	228,238,675	75.9%	29,447,650	775.1	739,623,730
PEMBROKE PINES	PF	10/01/2019	N	After	EAN	686,503,222	901,964,083	211,232,763	76.1%	27,929,987	756.3	690,731,320
PEMBROKE PINES	PF	10/01/2018	N	After	EAN	662,653,584	860,082,778	216,403,476	77.0%	27,339,558	791.5	643,679,302
PEMBROKE PINES	PF	10/01/2017	N	After	EAN	599,325,724	807,385,971	213,389,122	74.2%	26,646,456	800.8	593,996,849
PEMBROKE PINES	PF	10/01/2016	N	After	EAN	538,859,146	758,665,266	208,110,785	71.0%	26,123,963	796.6	550,554,481
PENSACOLA	F	10/01/2020	N	After	EAN	126,722,486	134,494,677	8,880,535	94.2%	5,445,400	163.1	125,614,142
PENSACOLA	F	10/01/2019	N	None	EAN	120,827,640	132,066,631	9,483,904	91.5%	4,734,037	200.3	122,582,727
PENSACOLA	F	10/01/2018	N	After	EAN	125,485,032	131,564,832	8,341,742	95.4%	4,737,252	176.1	123,223,090

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PENSACOLA	F	10/01/2017	N	After	EAN	120,622,682	129,073,012	9,013,195	93.5%	4,611,308	195.5	120,059,817
PENSACOLA	F	10/01/2016	Y	After	EAN	113,883,891	125,659,508	9,537,764	90.6%	4,164,100	229.1	116,121,744
PENSACOLA	F	10/01/2016	N	None	EAN	113,883,891	124,919,619	8,797,875	91.2%	4,164,100	211.3	116,121,744
PENSACOLA	G	09/30/2020	N	None	EAN	146,482,331	176,495,325	27,432,989	83.0%	5,136,477	534.1	149,062,336
PENSACOLA	G	09/30/2018	N	None	EAN	147,043,426	179,932,750	34,544,063	81.7%	5,599,750	616.9	145,388,687
PENSACOLA	P	10/01/2020	N	After	EAN	111,724,640	139,546,416	29,114,698	80.1%	3,959,536	735.3	110,431,718
PENSACOLA	P	10/01/2019	N	After	EAN	105,137,477	137,383,742	32,246,266	76.5%	4,094,123	787.6	105,137,476
PENSACOLA	P	10/01/2018	N	None		101,955,040	132,865,528	34,890,442	76.7%	3,911,400	892.0	97,975,086
PENSACOLA	P	10/01/2017	N	None		93,617,461	128,266,463	37,715,660	73.0%	4,048,557	931.6	90,550,803
PERRY	F	10/01/2020	N	After	EAN	4,128,236	4,901,581	676,437	84.2%	679,524	99.6	4,225,144
PERRY	F	10/01/2019	N	After	EAN	3,730,991	4,777,441	891,698	78.1%	653,725	136.4	3,885,743
PERRY	F	10/01/2018	N	After	EAN	3,817,461	4,626,869	766,859	82.5%	640,739	119.7	3,860,010
PERRY	F	10/01/2017	N	After	EAN	3,574,342	4,349,794	682,237	82.2%	631,814	108.0	3,667,557
PERRY	F	10/01/2016	N	After	EAN	3,199,740	4,072,011	625,674	78.6%	623,630	100.3	3,446,337
PERRY	P	10/01/2020	N	After	EAN	9,148,028	9,268,518	94,439	98.7%	945,153	10.0	9,174,079
PERRY	P	10/01/2019	N	After	EAN	8,468,490	9,436,649	795,044	89.7%	1,094,206	72.7	8,641,605
PERRY	P	10/01/2018	N	None	EAN	8,293,833	8,738,448	465,296	94.9%	1,143,181	40.7	8,273,152
PERRY	P	10/01/2017	N	None	EAN	7,845,229	8,292,803	323,701	94.6%	1,021,338	31.7	7,969,102
PERRY	P	10/01/2016	N	After	EAN	7,215,528	7,874,236	264,467	91.6%	1,151,923	23.0	7,609,769
PINELLAS PARK	F	10/01/2020	N	After	EAN	70,331,419	77,959,100	7,627,681	90.2%	5,439,661	140.2	70,331,419
PINELLAS PARK	F	10/01/2019	N	None	EAN	65,863,021	76,358,971	11,132,396	86.3%	5,229,574	212.9	65,226,575
PINELLAS PARK	F	10/01/2018	N	None	EAN	64,476,595	74,234,342	11,819,112	86.9%	4,961,943	238.2	62,415,230
PINELLAS PARK	F	10/01/2017	N	After	EAN	60,511,528	71,627,214	13,335,374	84.5%	4,702,501	283.6	58,291,840

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PINELLAS PARK	F	10/01/2016	N	After	EAN	54,954,227	71,877,983	17,032,734	76.5%	4,552,464	374.1	54,845,249
PINELLAS PARK	G	10/01/2020	N	None	EAN	99,491,686	96,188,368	520,106	103.4%	15,138,977	3.4	95,668,262
PINELLAS PARK	G	10/01/2019	N	None	EAN	92,333,404	93,825,685	4,434,482	98.4%	14,676,146	30.2	89,391,203
PINELLAS PARK	G	10/01/2018	N	None	EAN	89,144,745	90,095,995	5,837,932	98.9%	13,696,547	42.6	84,258,063
PINELLAS PARK	G	10/01/2017	N	None	EAN	80,467,106	86,071,159	7,461,219	93.5%	13,690,994	54.5	78,609,940
PINELLAS PARK	G	10/01/2016	N	After	EAN	73,015,382	84,190,818	10,038,895	86.7%	13,607,794	73.8	74,151,923
PINELLAS PARK	P	10/01/2020	N	None	EAN	77,266,064	72,660,972	-2,830,511	106.3%	7,368,730	-38.4	75,491,483
PINELLAS PARK	P	10/01/2019	N	After	EAN	70,397,294	68,764,481	-1,996,818	102.4%	7,420,566	-26.9	70,761,299
PINELLAS PARK	P	10/01/2018	N	None	EAN	68,303,503	67,224,766	-68,305	101.6%	6,895,701	-1.0	67,293,071
PINELLAS PARK	P	10/01/2017	N	None	EAN	64,819,623	65,381,188	1,968,113	99.1%	6,733,430	29.2	63,413,075
PINELLAS PARK	P	10/01/2016	N	After	EAN	57,840,236	61,181,515	2,022,297	94.5%	5,953,802	34.0	59,159,218
PLANT CITY	PF	10/01/2020	N	After	EAN	55,714,976	72,310,385	16,595,407	77.0%	7,630,854	217.5	55,714,978
PLANT CITY	PF	10/01/2019	N	None	EAN	48,359,614	68,866,588	19,546,397	70.2%	7,527,907	259.7	49,320,191
PLANT CITY	PF	10/01/2018	N	None	EAN	45,490,578	64,358,663	20,001,912	70.7%	6,966,737	287.1	44,356,751
PLANT CITY	PF	10/01/2017	N	None	EAN	40,716,245	60,755,292	20,643,172	67.0%	6,941,874	297.4	40,112,120
PLANT CITY	PF	10/01/2016	N	After	EAN	36,301,759	57,121,265	19,959,496	63.6%	6,661,296	299.6	37,161,769
PLANTATION	G	10/01/2020	N	After	EAN	193,584,636	224,414,755	34,523,113	86.3%	29,490,808	117.1	189,891,642
PLANTATION	G	10/01/2019	N	None	EAN	177,091,461	219,418,671	40,850,881	80.7%	28,961,537	141.1	178,567,790
PLANTATION	G	10/01/2018	N	None	EAN	175,066,493	208,578,644	37,722,773	83.9%	28,875,543	130.6	170,855,871
PLANTATION	G	10/01/2017	N	None	EAN	162,438,800	200,175,172	38,582,722	81.1%	27,104,526	142.4	161,592,450
PLANTATION	G	10/01/2016	N	After	EAN	147,949,787	189,051,547	37,733,386	78.3%	24,311,985	155.2	151,318,161
PLANTATION	P	10/01/2020	N	After	EAN	179,967,226	221,315,574	45,187,027	81.3%	11,905,120	379.6	176,128,547
PLANTATION	P	10/01/2019	N	After	EAN	171,223,933	214,937,139	48,870,176	79.7%	10,816,963	451.8	166,066,963

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PLANTATION	P	10/01/2018	N	After	EAN	166,291,756	199,422,772	42,645,298	83.4%	10,139,420	420.6	156,777,474
PLANTATION	P	10/01/2017	N	After	EAN	151,644,038	189,022,775	43,692,836	80.2%	9,770,304	447.2	145,329,939
PLANTATION	P	10/01/2016	N	After	EAN	133,332,946	178,153,352	44,094,094	74.8%	9,355,012	471.3	134,059,258
PLANTATION (VOL)	F	10/01/2020	N	After	AGG	24,114,004	19,845,895	-4,435,460	121.5%	0	0.0	24,281,355
PLANTATION (VOL)	F	10/01/2019	N	None	AGG	22,881,219	18,899,145	-3,662,922	121.1%	0	0.0	22,562,067
PLANTATION (VOL)	F	10/01/2018	N	None	AGG	22,867,956	18,095,547	-3,613,204	126.4%	0	0.0	21,708,751
PLANTATION (VOL)	F	10/01/2017	N	None	AGG	21,649,821	17,414,004	-3,187,570	124.3%	0	0.0	20,601,574
PLANTATION (VOL)	F	10/01/2016	N	After	AGG	19,580,717	16,045,091	-4,165,453	122.0%	0	0.0	20,210,544
POMPANO BEACH	G	10/01/2020	N	None	EAN	200,716,424	292,419,856	81,953,939	68.6%	35,911,537	228.2	210,465,917
POMPANO BEACH	G	10/01/2019	N	None	EAN	191,862,824	283,196,667	85,731,019	67.7%	34,586,429	247.9	197,465,648
POMPANO BEACH	G	10/01/2018	N	After	EAN	191,219,657	273,878,975	83,231,944	69.8%	31,178,459	267.0	190,647,031
POMPANO BEACH	G	10/01/2017	N	After	EAN	177,325,805	249,421,808	75,567,654	71.1%	29,506,551	256.1	173,854,154
POMPANO BEACH	G	10/01/2016	N	After	EAN	160,422,298	231,706,855	68,395,011	69.2%	27,957,209	244.6	163,311,844
POMPANO BEACH	PF	10/01/2020	N	None	EAN	252,596,087	371,960,097	108,219,499	67.9%	16,818,135	643.5	263,740,598
POMPANO BEACH	PF	10/01/2019	N	None	EAN	245,160,408	354,280,114	100,767,612	69.2%	16,107,844	625.6	253,512,502
POMPANO BEACH	PF	10/01/2018	N	None	EAN	246,351,626	354,619,437	104,305,805	69.5%	14,705,355	709.3	250,313,632
POMPANO BEACH	PF	10/01/2017	N	None	EAN	237,937,762	349,629,902	105,394,262	68.1%	14,353,623	734.3	244,235,640
POMPANO BEACH	PF	10/01/2016	N	After	EAN	223,871,513	335,486,515	105,100,106	66.7%	13,527,197	777.0	230,386,409
PORT ORANGE	F	10/01/2020	N	After	EAN	35,150,295	51,824,050	16,218,986	67.8%	3,081,919	526.3	35,605,064
PORT ORANGE	F	10/01/2019	N	After	EAN	32,285,025	50,373,468	17,345,245	64.1%	3,023,478	573.7	33,028,223
PORT ORANGE	F	10/01/2018	N	After	EAN	30,236,329	47,204,976	16,965,048	64.1%	2,893,031	586.4	30,239,928
PORT ORANGE	F	10/01/2017	N	After	EAN	27,921,014	44,834,596	17,018,365	62.3%	2,891,419	588.6	27,816,231
PORT ORANGE	F	10/01/2016	N	After	EAN	24,887,832	42,981,328	17,507,703	57.9%	2,791,036	627.3	25,473,625

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PORT ORANGE	G	10/01/2020	N	None	EAN	34,864,425	40,015,704	5,876,904	87.1%	3,678,337	159.8	34,138,800
PORT ORANGE	G	10/01/2019	N	None	EAN	33,479,718	39,399,568	6,633,736	85.0%	4,067,432	163.1	32,765,832
PORT ORANGE	G	10/01/2018	N	None	AGG	35,365,314	38,022,126	6,401,003	93.0%	3,983,964	160.7	31,621,123
PORT ORANGE	G	10/01/2017	N	None	AGG	31,581,532	37,537,415	7,146,719	84.1%	4,520,075	158.1	30,390,696
PORT ORANGE	G	10/01/2016	N	None	AGG	30,631,109	35,912,702	6,707,890	85.3%	5,287,951	126.9	29,204,812
PORT ORANGE	P	10/01/2020	N	None	EAN	45,974,445	55,805,677	10,164,858	82.4%	4,681,370	217.1	45,640,819
PORT ORANGE	P	10/01/2019	N	None	EAN	41,000,175	54,870,495	13,143,668	74.7%	4,811,525	273.2	41,726,827
PORT ORANGE	P	10/01/2018	N	None	EAN	38,252,090	51,784,659	13,483,148	73.9%	4,964,332	271.6	38,301,511
PORT ORANGE	P	10/01/2017	N	None	EAN	34,383,729	48,774,256	13,832,793	70.5%	4,745,191	291.5	34,941,463
PORT ORANGE	P	10/01/2016	N	None	EAN	30,105,688	45,802,205	14,144,579	65.7%	4,226,346	334.7	31,657,626
PORT ST. LUCIE	P	10/01/2020	N	After	EAN	126,541,376	149,757,390	22,244,322	84.5%	19,640,513	113.3	127,513,068
PORT ST. LUCIE	P	10/01/2019	N	After	EAN	112,794,447	142,978,390	28,890,450	78.9%	19,457,593	148.5	114,087,940
PORT ST. LUCIE	P	10/01/2018	N	None	EAN	107,462,983	131,570,448	28,032,441	81.7%	18,845,442	148.8	103,538,007
PORT ST. LUCIE	P	10/01/2017	N	After	EAN	94,107,459	119,394,057	27,452,254	78.8%	17,658,754	155.5	91,941,803
PORT ST. LUCIE	P	10/01/2016	N	After	EAN	81,244,475	106,539,112	23,662,871	76.3%	17,107,896	138.3	82,876,241
PUNTA GORDA	F	10/01/2020	N	After	EAN	17,687,551	19,092,407	1,404,856	92.6%	2,254,135	62.3	17,687,551
PUNTA GORDA	F	10/01/2019	N	None	EAN	15,590,496	17,232,797	1,937,209	90.5%	1,981,821	97.8	15,295,588
PUNTA GORDA	F	10/01/2018	N	None	EAN	14,673,986	15,610,407	1,850,954	94.0%	1,762,702	105.0	13,759,453
PUNTA GORDA	F	10/01/2017	N	None	EAN	13,321,103	14,769,573	1,968,105	90.2%	1,774,117	110.9	12,801,468
PUNTA GORDA	F	10/01/2016	N	After	EAN	11,884,346	13,965,930	1,881,947	85.1%	1,735,502	108.4	12,083,983
PUNTA GORDA	G	10/01/2020	N	After	EAN	50,743,817	57,927,874	7,184,057	87.6%	3,601,601	199.5	50,743,817
PUNTA GORDA	G	10/01/2019	N	None	EAN	47,464,189	55,558,644	7,797,933	85.4%	4,215,963	185.0	47,760,711
PUNTA GORDA	G	10/01/2018	N	After	EAN	46,109,487	53,836,035	8,723,172	85.6%	4,449,383	196.1	45,112,863

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PUNTA GORDA	G	10/01/2018	Y	After	EAN	46,109,487	53,836,035	8,723,172	85.6%	4,449,383	196.1	45,112,863
PUNTA GORDA	G	10/01/2017	N	After	EAN	43,771,446	51,166,658	7,549,337	85.5%	4,602,010	164.0	43,617,321
PUNTA GORDA	G	10/01/2016	N	After	EAN	39,999,643	48,152,426	6,922,834	83.1%	4,677,975	148.0	41,229,592
PUNTA GORDA	P	10/01/2020	N	After	FIL	20,355,903	22,574,299	2,218,397	90.2%	2,451,198	90.5	20,355,902
PUNTA GORDA	P	10/01/2019	N	After	FIL	18,372,707	21,380,219	2,930,251	85.9%	2,452,018	119.5	18,449,968
PUNTA GORDA	P	10/01/2018	N	None	FIL	17,921,812	18,923,252	1,582,910	94.7%	2,467,169	64.2	17,340,342
PUNTA GORDA	P	10/01/2017	N	None	FIL	16,611,371	18,347,520	1,813,324	90.5%	2,159,205	84.0	16,534,196
PUNTA GORDA	P	10/01/2016	N	After	FIL	14,958,607	17,106,803	1,612,099	87.4%	2,269,073	71.1	15,494,704
QUINCY	PF	10/01/2020	N	After	EAN	8,507,101	11,059,462	2,323,241	76.9%	843,323	275.5	8,736,221
QUINCY	PF	10/01/2019	N	After	EAN	8,002,665	11,319,283	3,171,789	70.7%	759,834	417.4	8,147,494
QUINCY	PF	10/01/2018	N	After	EAN	7,828,575	10,604,162	2,915,966	73.8%	717,354	406.5	7,688,196
QUINCY	PF	10/01/2017	N	None	EAN	7,394,710	10,280,956	2,818,068	71.9%	871,616	323.3	7,462,888
QUINCY	PF	10/01/2016	N	After	EAN	6,671,614	10,171,789	2,978,069	65.6%	937,717	317.6	7,193,720
RIVIERA BEACH	F	10/01/2020	N	After	EAN	99,138,516	93,201,289	-3,911,040	106.4%	5,414,432	-72.2	97,112,329
RIVIERA BEACH	F	10/01/2019	N	After	EAN	94,522,170	89,232,246	-2,051,843	105.9%	5,364,891	-38.3	91,284,089
RIVIERA BEACH	F	10/01/2018	N	After	EAN	91,669,816	82,300,781	-3,862,340	111.4%	4,879,809	-79.2	86,163,121
RIVIERA BEACH	F	10/01/2017	N	After	EAN	83,893,395	79,280,751	-1,195,392	105.8%	4,860,470	-24.6	80,476,143
RIVIERA BEACH	F	10/01/2016	N	After	EAN	75,621,439	75,841,288	583,929	99.7%	5,332,052	11.0	75,257,359
RIVIERA BEACH	G	10/01/2020	N	After	EAN	121,714,425	108,544,081	-13,706,844	112.1%	6,888,997	-199.0	122,250,925
RIVIERA BEACH	G	10/01/2019	N	After	EAN	124,414,122	110,820,775	-8,216,409	112.3%	7,370,712	-111.5	119,037,184
RIVIERA BEACH	G	10/01/2018	N	None	EAN	122,233,822	106,168,292	-7,893,119	115.1%	7,442,322	-106.1	114,061,411
RIVIERA BEACH	G	10/01/2017	N	After	EAN	115,995,619	104,522,842	-3,853,102	111.0%	7,958,965	-48.4	108,375,944
RIVIERA BEACH	G	10/01/2016	N	After	EAN	106,796,523	100,013,836	-3,027,254	106.8%	7,947,790	-38.1	103,041,090

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
RIVIERA BEACH	P	09/30/2020	N	After	EAN	85,245,315	85,585,227	2,314,679	99.6%	9,695,349	23.9	83,270,548
RIVIERA BEACH	P	09/30/2019	N	After	EAN	78,632,388	80,164,750	1,185,721	98.1%	9,120,483	13.0	78,979,029
RIVIERA BEACH	P	09/30/2018	N	After	EAN	79,295,270	72,866,599	-3,853,494	108.8%	6,808,187	-56.6	76,720,093
RIVIERA BEACH	P	09/30/2017	Y	After	EAN	75,357,947	74,510,147	575,535	101.1%	7,030,702	8.2	73,934,612
ROCKLEDGE	F	10/01/2020	N	None	EAN	13,200,675	15,582,540	2,505,041	84.7%	1,815,053	138.0	13,077,499
ROCKLEDGE	F	10/01/2019	N	None	EAN	12,122,748	15,141,304	2,916,804	80.1%	1,838,159	158.7	12,224,500
ROCKLEDGE	F	10/01/2018	N	None	EAN	12,099,256	15,027,537	3,239,694	80.5%	1,572,562	206.0	11,787,843
ROCKLEDGE	F	10/01/2017	N	None	EAN	11,652,598	15,054,589	3,540,151	77.4%	1,591,649	222.4	11,514,438
ROCKLEDGE	F	10/01/2016	N	None	EAN	10,449,992	14,425,910	3,646,497	72.4%	1,528,548	238.6	10,779,413
ROCKLEDGE	G	10/01/2020	N	None	EAN	19,271,267	19,946,602	888,578	96.6%	4,691,935	18.9	19,058,024
ROCKLEDGE	G	10/01/2019	N	None	EAN	17,336,944	19,766,820	2,297,095	87.7%	4,878,269	47.1	17,469,725
ROCKLEDGE	G	10/01/2018	N	None	EAN	16,827,700	19,133,405	2,748,451	87.9%	4,633,879	59.3	16,384,954
ROCKLEDGE	G	10/01/2017	N	None	EAN	15,304,541	18,322,630	3,221,147	83.5%	4,635,422	69.5	15,101,483
ROCKLEDGE	G	10/01/2016	N	None	EAN	14,412,104	18,194,812	3,389,344	79.2%	4,332,096	78.2	14,805,468
ROCKLEDGE	P	10/01/2020	N	None	EAN	17,016,469	16,818,163	-12,789	101.2%	2,058,106	-0.6	16,830,952
ROCKLEDGE	P	10/01/2019	N	None	EAN	15,591,866	16,328,741	622,039	95.5%	2,212,061	28.1	15,706,702
ROCKLEDGE	P	10/01/2018	N	None	EAN	14,965,828	15,168,036	667,511	98.7%	2,086,482	32.0	14,500,525
ROCKLEDGE	P	10/01/2017	N	None	EAN	13,509,157	13,925,025	689,958	97.0%	2,101,925	32.8	13,235,067
ROCKLEDGE	P	10/01/2016	N	None	EAN	11,860,589	12,902,368	774,598	91.9%	2,285,615	33.9	12,127,770
SAFETY HARBOR	F	10/01/2020	N	None	AGG	10,871,759	8,739,143	-1,683,861	124.4%	1,720,479	-97.9	10,423,004
SAFETY HARBOR	F	10/01/2019	N	None	AGG	9,801,225	7,697,964	-444,755	127.3%	1,584,365	-28.1	8,142,719
SAFETY HARBOR	F	10/01/2018	N	None	AGG	8,818,048	6,313,417	-854,128	139.7%	1,488,212	-57.4	7,167,545
SAFETY HARBOR	F	10/01/2017	N	None	AGG	7,731,192	5,912,627	-306,227	130.8%	1,541,067	-19.9	6,218,854

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAFETY HARBOR	F	10/01/2016	N	After	AGG	6,361,922	5,109,732	-276,500	124.5%	1,367,798	-20.2	5,386,232
SAINT AUGUSTINE	F	10/01/2020	N	After	FIL	14,815,019	13,872,146	-296,561	106.8%	2,269,767	-13.1	14,168,707
SAINT AUGUSTINE	F	10/01/2019	N	None	FIL	13,384,996	12,812,154	-360,041	104.5%	2,098,745	-17.2	13,172,195
SAINT AUGUSTINE	F	10/01/2018	N	None	FIL	13,116,083	12,083,642	-300,470	108.5%	2,036,566	-14.8	12,384,113
SAINT AUGUSTINE	F	10/01/2017	N	None	FIL	12,471,862	11,860,052	-133,075	105.2%	1,940,481	-6.9	11,993,127
SAINT AUGUSTINE	F	10/01/2016	N	After	FIL	11,584,563	11,420,654	-113,174	101.4%	1,673,859	-6.8	11,533,828
SAINT AUGUSTINE	G	10/01/2020	N	None	EAN	48,647,861	58,324,538	9,899,030	83.4%	11,777,347	84.1	48,425,508
SAINT AUGUSTINE	G	10/01/2019	Y	After	EAN	43,859,324	53,976,953	9,118,387	81.3%	10,751,684	84.8	44,858,566
SAINT AUGUSTINE	G	10/01/2019	N	After	EAN	43,859,324	53,976,953	9,118,387	81.3%	10,751,684	84.8	44,858,566
SAINT AUGUSTINE	G	10/01/2018	N	None	EAN	42,635,872	50,923,152	9,208,506	83.7%	11,360,507	81.1	41,714,646
SAINT AUGUSTINE	G	10/01/2017	N	After	EAN	39,367,565	49,273,194	11,117,838	79.9%	10,272,429	108.2	38,155,356
SAINT AUGUSTINE	G	10/01/2016	N	After	EAN	34,882,325	45,935,840	11,224,853	75.9%	9,681,447	115.9	34,710,987
SAINT AUGUSTINE	P	10/01/2020	N	None	EAN	22,645,266	24,131,344	1,206,932	93.8%	3,901,486	30.9	22,924,412
SAINT AUGUSTINE	P	10/01/2019	N	After	EAN	21,377,384	22,221,987	906,472	96.2%	3,571,718	25.4	21,315,515
SAINT AUGUSTINE	P	10/01/2018	N	After	EAN	20,670,150	20,954,547	958,336	98.6%	3,428,854	28.0	19,996,211
SAINT AUGUSTINE	P	10/01/2017	N	After	EAN	19,010,151	19,937,226	1,444,619	95.4%	3,615,909	40.0	18,492,607
SAINT AUGUSTINE	P	10/01/2016	N	After	EAN	17,490,737	18,563,915	961,839	94.2%	2,943,236	32.7	17,602,076
SAINT CLOUD	G	10/01/2020	N	After	EAN	64,880,752	65,690,114	1,910,020	98.8%	15,268,090	12.5	63,780,094
SAINT CLOUD	G	10/01/2019	N	None	EAN	59,313,975	61,537,591	2,135,970	96.4%	14,075,530	15.2	59,401,621
SAINT CLOUD	G	10/01/2018	N	None	EAN	57,135,195	55,974,754	281,702	102.1%	12,165,145	2.3	55,693,052
SAINT CLOUD	G	10/01/2017	N	After	EAN	54,141,174	52,682,771	-217,584	102.8%	11,172,473	-2.0	52,900,355
SAINT CLOUD	G	10/01/2016	N	After	EAN	48,920,221	49,488,620	-178,409	98.9%	10,354,810	-1.7	49,667,029
SAINT CLOUD	PF	10/01/2020	N	After	EAN	61,834,430	74,352,176	12,622,595	83.2%	10,959,849	115.2	61,729,581

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAINT CLOUD	PF	10/01/2019	N	After	EAN	54,791,626	68,387,934	12,974,107	80.1%	10,574,315	122.7	55,413,827
SAINT CLOUD	PF	10/01/2018	N	After	EAN	51,348,884	61,589,097	11,245,422	83.4%	8,496,877	132.4	50,343,675
SAINT CLOUD	PF	10/01/2017	N	After	EAN	47,447,016	58,338,976	11,865,687	81.3%	8,339,301	142.3	46,473,290
SAINT CLOUD	PF	10/01/2016	N	After	EAN	41,683,934	54,278,996	11,836,188	76.8%	8,125,894	145.7	42,442,808
SAINT JOHNS RIVER PW PK	G	10/01/2020	N	None	EAN	169,980,079	167,694,945	6,677,681	101.4%	467,042	1,429.8	161,017,264
SAINT JOHNS RIVER PW PK	G	10/01/2019	N	None	EAN	162,012,613	169,806,566	19,999,449	95.4%	452,525	4,419.5	149,807,117
SAINT JOHNS RIVER PW PK	G	10/01/2018	N	After	EAN	170,664,780	174,666,326	23,696,596	97.7%	11,988,122	197.7	150,969,730
SAINT JOHNS RIVER PW PK	G	10/01/2017	N	None	EAN	152,797,764	169,320,985	16,523,221	90.2%	11,988,122	137.8	152,797,764
SAINT JOHNS RIVER PW PK	G	10/01/2016	N	After	EAN	142,285,489	162,028,867	19,743,378	87.8%	15,489,302	127.5	142,285,489
SAINT LUCIE COUNTY FCD	F	10/01/2020	N	After	EAN	286,199,944	402,995,330	112,581,175	71.0%	32,691,321	344.4	290,414,155
SAINT LUCIE COUNTY FCD	F	10/01/2019	N	After	EAN	260,810,130	374,427,934	105,548,304	69.7%	32,499,211	324.8	268,879,630
SAINT LUCIE COUNTY FCD	F	10/01/2018	N	None	EAN	248,361,566	345,862,105	93,756,209	71.8%	31,906,504	293.9	252,105,896
SAINT LUCIE COUNTY FCD	F	10/01/2017	N	None	EAN	230,573,755	327,797,016	92,403,838	70.3%	31,114,789	297.0	235,393,178
SAINT LUCIE COUNTY FCD	F	10/01/2016	N	After	EAN	209,383,383	308,423,471	88,680,556	67.9%	30,093,503	294.7	219,742,915
SAINT LUCIE COUNTY FCD	G	10/01/2020	N	After	EAN	17,040,050	26,436,506	9,083,610	64.5%	4,102,191	221.4	17,352,896
SAINT LUCIE COUNTY FCD	G	10/01/2019	N	None	EAN	15,447,709	23,946,218	8,036,795	64.5%	3,977,067	202.1	15,909,423
SAINT LUCIE COUNTY FCD	G	10/01/2018	N	None	EAN	14,681,884	22,443,859	7,548,099	65.4%	3,923,142	192.4	14,895,760
SAINT LUCIE COUNTY FCD	G	10/01/2017	N	None	EAN	13,614,812	21,049,804	7,173,969	64.7%	3,665,825	195.7	13,875,835
SAINT LUCIE COUNTY FCD	G	10/01/2016	N	After	EAN	12,369,820	20,072,891	7,110,861	61.6%	3,590,180	198.1	12,962,030
SAINT PETE BEACH	F	10/01/2020	N	None	EAN	16,448,470	23,751,722	7,442,725	69.3%	2,149,699	346.2	16,308,997
SAINT PETE BEACH	F	10/01/2019	N	None	EAN	14,922,526	23,221,007	8,139,869	64.3%	2,136,781	380.9	15,081,138
SAINT PETE BEACH	F	10/01/2018	N	None	EAN	13,984,599	21,799,254	8,088,530	64.2%	2,280,166	354.7	13,710,724
SAINT PETE BEACH	F	10/01/2017	N	After	EAN	12,516,123	20,759,033	8,141,814	60.3%	2,274,459	358.0	12,617,219

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAINT PETE BEACH	F	10/01/2016	N	After	EAN	11,554,030	17,472,748	5,550,944	66.1%	1,894,373	293.0	11,921,804
SAINT PETE BEACH	G	10/01/2020	N	After	EAN	12,707,259	16,646,835	3,939,948	76.3%	1,196,266	329.4	12,706,887
SAINT PETE BEACH	G	10/01/2019	N	None	EAN	12,485,895	16,766,382	3,709,968	74.5%	992,352	373.9	13,056,414
SAINT PETE BEACH	G	10/01/2018	N	After	EAN	12,498,776	16,798,013	4,206,224	74.4%	857,981	490.3	12,591,789
SAINT PETE BEACH	G	10/01/2017	N	None	EAN	12,068,107	16,943,586	4,655,524	71.2%	607,616	766.2	12,288,062
SAINT PETE BEACH	G	10/01/2016	N	After	EAN	11,625,585	16,683,970	4,665,444	69.7%	724,814	643.7	12,018,526
SAINT PETE BEACH	P	10/01/2020	N	After	EAN	17,969,936	18,122,139	152,201	99.2%	0	0.0	17,969,938
SAINT PETE BEACH	P	10/01/2019	N	None	EAN	11,658,892	18,599,044	6,522,975	62.7%	0	0.0	12,076,069
SAINT PETE BEACH	P	10/01/2018	N	None	EAN	11,693,700	18,545,954	6,820,843	63.1%	0	0.0	11,725,111
SAINT PETE BEACH	P	10/01/2017	N	None	EAN	11,545,616	18,324,238	6,681,998	63.0%	0	0.0	11,642,240
SAINT PETE BEACH	P	10/01/2016	N	After	EAN	11,084,818	17,711,277	6,170,998	62.6%	0	0.0	11,540,279
SAINT PETERSBURG	F	10/01/2020	N	None	EAN	279,105,181	304,153,323	1,881,606	91.8%	23,422,151	8.0	302,271,717
SAINT PETERSBURG	F	10/01/2019	N	None	EAN	269,215,697	290,879,531	-999,065	92.6%	22,484,483	-4.4	291,878,596
SAINT PETERSBURG	F	10/01/2018	N	None	EAN	295,333,766	284,045,291	-580,383	104.0%	20,315,761	-2.9	284,625,674
SAINT PETERSBURG	F	10/01/2017	N	None	EAN	260,851,336	275,914,268	-2,510,482	94.5%	19,574,164	-12.8	278,424,750
SAINT PETERSBURG	F	10/01/2016	N	After	EAN	245,210,493	227,791,976	-11,932,303	107.6%	16,264,742	-73.4	239,724,279
SAINT PETERSBURG	G	10/01/2020	N	None	EAN	451,368,876	547,508,806	66,733,103	82.4%	95,232,619	70.1	480,775,703
SAINT PETERSBURG	G	10/01/2019	N	None	EAN	445,853,520	505,127,938	41,353,381	88.3%	90,973,496	45.5	463,774,557
SAINT PETERSBURG	G	10/01/2018	N	None	EAN	454,611,198	480,456,379	33,824,438	94.6%	84,448,231	40.1	446,631,941
SAINT PETERSBURG	G	10/01/2017	N	None	EAN	431,611,066	457,263,548	27,958,265	94.4%	81,346,925	34.4	429,305,283
SAINT PETERSBURG	G	10/01/2016	N	After	EAN	387,352,419	430,370,322	28,687,806	90.0%	77,392,386	37.1	401,682,516
SAINT PETERSBURG	P	10/01/2020	N	None	EAN	431,032,344	517,221,275	37,701,210	83.3%	46,341,565	81.4	479,520,065
SAINT PETERSBURG	P	10/01/2019	N	None	EAN	427,510,315	496,249,124	32,402,742	86.1%	43,001,170	75.4	463,846,382

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAINT PETERSBURG	P	10/01/2018	N	None	EAN	430,119,356	490,205,283	45,049,497	87.7%	38,453,500	117.2	445,155,786
SAINT PETERSBURG	P	10/01/2017	N	None	EAN	407,447,329	475,756,213	45,123,898	85.6%	37,088,733	121.7	430,632,315
SAINT PETERSBURG	P	10/01/2016	N	After	EAN	378,349,695	427,498,227	36,574,191	88.5%	35,120,540	104.1	390,924,036
SAN CARLOS PARK FCD	F	10/01/2020	N	None	AGG	24,992,051	22,445,184	-1,908,008	111.3%	3,932,339	-48.5	24,353,192
SAN CARLOS PARK FCD	F	10/01/2019	N	None	AGG	22,256,948	22,419,923	489,811	99.3%	3,441,174	14.2	21,930,112
SAN CARLOS PARK FCD	F	10/01/2018	N	None	AGG	19,894,481	19,672,499	-180,001	101.1%	3,106,627	-5.8	19,852,500
SAN CARLOS PARK FCD	F	10/01/2017	N	None	AGG	17,279,328	17,724,800	557,579	97.5%	2,939,585	19.0	17,167,221
SAN CARLOS PARK FCD	F	10/01/2016	N	After	AGG	14,210,548	16,138,017	2,121,045	88.1%	2,658,831	79.8	14,016,972
SANFORD	F	10/01/2020	N	After	EAN	37,950,537	38,280,985	330,449	99.1%	3,362,152	9.8	37,950,536
SANFORD	F	10/01/2019	N	After	EAN	34,636,552	35,540,456	382,452	97.5%	3,460,208	11.1	35,158,004
SANFORD	F	10/01/2018	N	None	EAN	34,757,243	34,365,360	1,197,141	101.1%	3,596,699	33.3	33,168,219
SANFORD	F	10/01/2017	N	After	EAN	32,296,898	33,766,585	2,360,929	95.6%	3,551,032	66.5	31,405,656
SANFORD	F	10/01/2016	N	After	EAN	29,069,903	33,089,969	3,677,823	87.9%	3,672,217	100.2	29,412,146
SANFORD	P	10/01/2020	N	After	EAN	49,491,366	51,762,515	-630,332	95.6%	3,584,256	-17.6	52,392,847
SANFORD	P	10/01/2019	N	None	EAN	48,198,309	50,180,181	-352,130	96.1%	3,679,332	-9.6	50,532,311
SANFORD	P	10/01/2018	N	After	EAN	49,014,907	48,362,711	408,619	101.3%	3,706,430	11.0	47,954,092
SANFORD	P	10/01/2017	N	None	EAN	47,031,171	43,437,690	-2,477,952	108.3%	3,886,101	-63.8	45,915,642
SANFORD	P	10/01/2016	N	After	EAN	42,432,734	44,329,191	1,640,331	95.7%	5,671,117	28.9	42,688,860
SANIBEL	G	10/01/2020	N	After	EAN	33,799,737	34,996,465	1,196,728	96.6%	728,721	164.2	33,799,737
SANIBEL	G	10/01/2019	N	After	EAN	32,178,190	34,516,913	2,338,722	93.2%	800,354	292.2	32,178,191
SANIBEL	G	10/01/2018	N	None	EAN	31,278,145	33,531,241	2,253,095	93.3%	990,200	227.5	31,278,146
SANIBEL	G	10/01/2017	N	None	EAN	29,028,390	32,993,406	3,965,015	88.0%	970,082	408.7	29,028,391
SANIBEL	G	10/01/2016	N	After	EAN	25,558,259	32,964,949	7,406,690	77.5%	1,132,833	653.8	25,558,259

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SANIBEL	P	10/01/2020	N	After	EAN	22,049,363	27,480,190	4,725,939	80.2%	1,937,960	243.9	22,754,251
SANIBEL	P	10/01/2019	N	None	EAN	20,709,889	27,040,539	5,551,316	76.6%	1,963,911	282.7	21,489,223
SANIBEL	P	10/01/2018	N	After	EAN	19,811,071	25,940,586	6,129,515	76.4%	1,940,617	315.9	19,811,071
SANIBEL	P	10/01/2017	N	None	EAN	18,440,697	24,463,147	6,026,987	75.4%	1,827,484	329.8	18,436,160
SANIBEL	P	10/01/2016	N	After	EAN	17,505,610	23,125,192	5,069,068	75.7%	1,405,605	360.6	18,056,124
SARASOTA	F	09/30/2020	N	After	EAN	158,307,957	178,306,123	14,963,794	88.8%	0	0.0	163,342,329
SARASOTA	F	09/30/2019	N	None	EAN	155,511,575	188,006,676	29,273,114	82.7%	0	0.0	158,733,562
SARASOTA	F	09/30/2018	N	After	EAN	156,297,297	187,341,061	35,758,431	83.4%	194,906	18,346.5	151,582,630
SARASOTA	F	09/30/2017	N	None	EAN	145,805,786	183,110,172	42,369,014	79.6%	283,266	14,957.3	140,741,158
SARASOTA	G	09/30/2020	N	After	EAN	156,335,727	214,209,910	52,879,898	73.0%	9,991,708	529.2	161,330,012
SARASOTA	G	09/30/2019	N	After	EAN	154,601,485	212,103,046	54,194,057	72.9%	10,628,632	509.9	157,908,989
SARASOTA	G	09/30/2018	N	After	EAN	162,385,768	208,137,577	51,698,103	78.0%	11,505,116	449.4	156,439,474
SARASOTA	G	09/30/2017	N	After	EAN	153,668,713	205,513,191	55,764,678	74.8%	12,212,665	456.6	149,748,513
SARASOTA	P	09/30/2020	N	After	EAN	270,902,751	294,177,144	32,093,493	92.1%	14,016,855	229.0	262,083,651
SARASOTA	P	09/30/2019	N	None	EAN	247,380,144	283,893,990	38,774,146	87.1%	13,357,890	290.3	245,119,844
SARASOTA	P	09/30/2018	N	After	EAN	246,484,418	274,421,755	40,472,312	89.8%	12,343,575	327.9	233,949,443
SARASOTA	P	09/30/2017	N	None	EAN	228,229,840	268,278,210	47,755,376	85.1%	12,564,626	380.1	220,522,834
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2020	N	None	EAN	387,988,190	416,532,525	15,149,200	93.1%	103,969,380	14.6	401,383,325
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2019	N	None	EAN	379,443,832	406,127,134	19,786,393	93.4%	107,342,655	18.4	386,340,741
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2018	N	None	EAN	377,914,733	387,670,028	9,800,743	97.5%	109,970,976	8.9	377,869,285
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2017	N	None	EAN	370,062,380	377,308,076	11,318,551	98.1%	114,623,636	9.9	365,989,525

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2016	N	After	EAN	340,865,327	365,252,694	18,319,368	93.3%	118,225,538	15.5	346,933,326
SARASOTA-MANATEE AIRPORT	G	10/01/2020	N	None	EAN	25,946,059	29,676,327	4,003,407	87.4%	2,962,836	135.1	25,672,920
SARASOTA-MANATEE AIRPORT	G	10/01/2019	N	None	EAN	24,485,305	30,294,905	5,741,250	80.8%	2,352,192	244.1	24,553,655
SARASOTA-MANATEE AIRPORT	G	10/01/2018	N	None	EAN	23,098,459	29,106,515	5,885,983	79.4%	2,240,101	262.8	23,220,532
SARASOTA-MANATEE AIRPORT	G	10/01/2017	N	After	EAN	22,289,438	27,163,867	4,936,102	82.1%	3,449,801	143.1	22,227,765
SARASOTA-MANATEE AIRPORT	G	10/01/2016	N	After	EAN	20,475,578	26,307,287	5,324,684	77.8%	3,540,676	150.4	20,982,603
SATELLITE BEACH	G	10/01/2020	N	None	AGG	8,084,440	8,966,620	483,963	90.2%	223,181	216.9	8,482,657
SATELLITE BEACH	G	10/01/2019	N	None	AGG	7,844,035	8,890,082	763,228	88.2%	299,375	254.9	8,126,854
SATELLITE BEACH	G	10/01/2018	N	None	AGG	7,640,171	8,602,607	922,227	88.8%	298,165	309.3	7,680,380
SATELLITE BEACH	G	10/01/2017	N	After	AGG	7,253,135	8,451,964	1,147,249	85.8%	281,381	407.7	7,304,715
SATELLITE BEACH	G	10/01/2016	N	After	AGG	6,563,141	8,488,336	1,517,011	77.3%	273,990	553.7	6,971,325
SATELLITE BEACH	PF	10/01/2020	N	None	EAN	20,894,773	25,509,128	3,289,086	81.9%	2,406,752	136.7	22,220,042
SATELLITE BEACH	PF	10/01/2019	N	None	EAN	20,869,294	25,590,340	4,205,953	81.6%	2,463,643	170.7	21,384,387
SATELLITE BEACH	PF	10/01/2018	N	None	EAN	18,845,669	23,980,392	4,662,152	78.6%	2,292,753	203.3	19,318,240
SATELLITE BEACH	PF	10/01/2017	N	After	EAN	17,272,112	22,586,319	4,778,005	76.5%	2,419,522	197.5	17,808,314
SATELLITE BEACH	PF	10/01/2016	N	After	EAN	14,703,110	21,184,017	4,774,055	69.4%	2,478,690	192.6	16,409,962
SEBASTIAN	P	10/01/2020	N	After	EAN	17,177,799	21,694,229	3,961,335	79.2%	2,562,563	154.6	17,732,894
SEBASTIAN	P	10/01/2019	N	After	EAN	15,814,120	20,519,224	4,181,614	77.1%	2,809,537	148.8	16,337,610
SEBASTIAN	P	10/01/2018	N	None	EAN	15,167,320	18,637,806	3,740,617	81.4%	2,707,194	138.2	14,897,189
SEBASTIAN	P	10/01/2017	N	After	EAN	14,002,519	17,489,807	3,684,916	80.1%	2,639,677	139.6	13,804,891
SEBASTIAN	P	10/01/2016	N	After	EAN	12,488,710	15,255,948	2,457,455	81.9%	2,245,394	109.4	12,798,493
SEBRING	F	10/01/2020	N	After	FIL	14,354,902	15,762,739	1,372,186	91.1%	294,905	465.3	14,390,553

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SEBRING	F	10/01/2019	N	After	FIL	13,402,322	15,188,628	1,551,606	88.2%	289,443	536.1	13,637,022
SEBRING	F	10/01/2018	N	After	FIL	13,248,942	14,524,050	1,386,650	91.2%	281,968	491.8	13,137,400
SEBRING	F	10/01/2017	N	After	FIL	12,679,032	13,972,120	1,279,187	90.7%	282,466	452.9	12,692,933
SEBRING	F	10/01/2016	N	After	FIL	12,227,474	13,634,750	939,851	89.7%	364,598	257.8	12,694,899
SEBRING	P	10/01/2020	N	After	EAN	19,698,781	20,772,739	1,201,598	94.8%	905,113	132.8	19,571,141
SEBRING	P	10/01/2019	N	After	AGG	17,937,055	19,769,546	1,666,007	90.7%	1,198,747	139.0	18,103,539
SEBRING	P	10/01/2018	N	After	AGG	17,307,954	18,293,419	1,170,465	94.6%	1,160,917	100.8	17,122,954
SEBRING	P	10/01/2017	N	After	AGG	17,156,658	17,644,943	628,222	97.2%	1,128,308	55.7	17,016,721
SEBRING	P	10/01/2016	N	After	AGG	16,300,314	17,127,236	330,141	95.2%	1,043,062	31.7	16,797,095
SEMINOLE	F	10/01/2020	N	After	EAN	38,581,317	47,566,224	7,590,518	81.1%	4,524,209	167.8	39,975,706
SEMINOLE	F	10/01/2019	N	None	EAN	38,096,060	43,898,445	4,822,037	86.8%	4,161,094	115.9	39,076,408
SEMINOLE	F	10/01/2018	N	None	EAN	38,446,994	43,016,188	5,244,988	89.4%	3,987,725	131.5	37,771,200
SEMINOLE	F	10/01/2017	N	None	EAN	37,766,478	43,095,290	5,291,427	87.6%	4,087,960	129.4	37,803,863
SEMINOLE	F	10/01/2016	N	After	EAN	35,836,808	42,075,572	4,639,196	85.2%	4,044,573	114.7	37,436,376
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2020	N	None	PUC	684,271,740	772,443,160	51,880,329	88.6%	324,895,267	16.0	720,562,831
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2019	N	None	PUC	688,155,479	752,046,443	71,032,214	91.5%	330,008,128	21.5	681,014,229
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2018	N	None	PUC	627,266,068	704,721,667	74,972,998	89.0%	348,296,381	21.5	629,748,669
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2017	N	None	PUC	561,673,767	665,099,307	88,024,532	84.4%	369,604,871	23.8	577,074,775
SOUTH MIAMI [GP]	G	10/01/2020	N	None	EAN	20,452,408	18,218,777	-2,491,205	112.3%	3,471,219	-71.8	20,709,982
SOUTH MIAMI [GP]	G	10/01/2019	N	None	EAN	18,672,946	17,160,860	-2,261,765	108.8%	3,767,483	-60.0	19,422,625
SOUTH MIAMI [GP]	G	10/01/2018	N	None	EAN	17,660,526	14,877,381	-1,968,834	118.7%	3,400,004	-57.9	16,846,215

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SOUTH MIAMI [GP]	G	10/01/2017	N	None	EAN	16,349,220	14,658,893	-1,110,165	111.5%	3,276,401	-33.9	15,769,058
SOUTH MIAMI [GP]	G	10/01/2016	N	After	EAN	14,492,169	13,440,940	-976,752	107.8%	2,942,206	-33.2	14,417,692
SOUTH MIAMI [GP]	P	10/01/2020	N	None	EAN	27,678,257	27,406,673	-706,848	101.0%	3,281,847	-21.5	28,113,521
SOUTH MIAMI [GP]	P	10/01/2019	N	None	EAN	25,217,723	25,687,059	-681,613	98.2%	3,090,000	-22.1	26,368,672
SOUTH MIAMI [GP]	P	10/01/2018	N	None	EAN	25,558,852	24,292,223	-126,196	105.2%	3,275,192	-3.9	24,418,419
SOUTH MIAMI [GP]	P	10/01/2017	N	None	EAN	23,100,141	23,514,576	1,221,894	98.2%	2,970,815	41.1	22,292,682
SOUTH MIAMI [GP]	P	10/01/2016	N	After	EAN	20,556,965	22,167,333	1,703,210	92.7%	3,214,004	53.0	20,464,123
SOUTH PASADENA	F	10/01/2020	N	After	EAN	7,013,245	9,835,513	2,729,734	71.3%	1,398,996	195.1	7,105,779
SOUTH PASADENA	F	10/01/2019	N	After	EAN	6,597,594	9,565,007	2,894,428	69.0%	1,325,159	218.4	6,670,579
SOUTH PASADENA	F	10/01/2018	N	None	EAN	6,448,720	8,911,717	2,605,953	72.4%	1,364,701	191.0	6,305,764
SOUTH PASADENA	F	10/01/2017	N	None	EAN	6,689,008	9,057,465	2,491,163	73.9%	1,117,793	222.9	6,566,302
SOUTH PASADENA	F	10/01/2016	N	After	EAN	6,541,514	9,136,046	2,391,185	71.6%	791,769	302.0	6,744,861
SOUTH WALTON FCD	F	10/01/2020	N	After	EAN	60,923,933	60,903,664	1,872,538	100.0%	7,793,532	24.0	59,031,126
SOUTH WALTON FCD	F	10/01/2019	N	After	EAN	54,052,803	55,250,846	-21,728	97.8%	7,232,618	-0.3	55,272,574
SOUTH WALTON FCD	F	10/01/2018	N	After	EAN	51,532,979	50,418,212	288,288	102.2%	7,053,274	4.1	50,129,924
SOUTH WALTON FCD	F	10/01/2017	N	After	EAN	45,722,962	43,591,368	-412,943	104.9%	6,642,872	-6.2	44,004,311
SOUTH WALTON FCD	F	10/01/2016	N	None	EAN	39,194,424	35,828,815	-3,575,778	109.4%	6,527,328	-54.8	39,404,593
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2021	N	None	UC	49,594,468	36,803,488	-11,932,765	134.8%	366,213	-3,258.4	48,736,253
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2020	N	None	UC	49,907,131	36,876,390	-11,039,906	135.3%	514,982	-2,143.8	47,916,296
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2019	N	None	UC	43,405,981	36,995,355	-10,554,884	117.3%	578,535	-1,824.4	47,550,239
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2018	N	None	UC	49,344,996	37,069,418	-10,991,957	133.1%	782,449	-1,404.8	48,061,375

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2017	N	None	UC	23,331,385	35,714,386	11,176,136	65.3%	851,263	1,312.9	24,538,250
SOUTHERN MANATEE FCD	F	10/01/2020	N	None	AGG	52,435,551	53,125,721	2,966,647	98.7%	5,238,088	56.6	50,159,074
SOUTHERN MANATEE FCD	F	10/01/2019	N	None	AGG	47,720,587	49,611,003	4,103,306	96.2%	5,202,771	78.9	45,507,697
SOUTHERN MANATEE FCD	F	10/01/2018	N	None	AGG	42,564,666	46,335,410	4,239,987	91.9%	5,372,667	78.9	42,095,423
SOUTHERN MANATEE FCD	F	10/01/2017	N	None	AGG	36,627,689	42,840,044	6,470,323	85.5%	4,785,662	135.2	36,369,721
SOUTHERN MANATEE FCD	F	10/01/2016	N	After	AGG	30,527,026	38,771,308	8,632,061	78.7%	4,470,500	193.1	30,139,247
SOUTHERN MANATEE FCD	G	10/01/2020	N	None	AGG	3,839,722	4,220,701	402,929	91.0%	236,297	170.5	3,817,772
SOUTHERN MANATEE FCD	G	10/01/2019	N	None	AGG	3,673,200	3,935,664	437,504	93.3%	339,664	128.8	3,498,160
SOUTHERN MANATEE FCD	G	10/01/2018	N	None	AGG	3,230,261	3,441,268	211,007	93.9%	392,111	53.8	3,230,261
SOUTHERN MANATEE FCD	G	10/01/2017	N	None	AGG	2,799,311	3,105,583	306,272	90.1%	383,968	79.8	2,799,311
SOUTHERN MANATEE FCD	G	10/01/2016	N	After	AGG	2,314,211	2,825,967	516,451	81.9%	424,163	121.8	2,309,516
STARKE	F	10/01/2020	N	None	EAN	4,329,103	5,141,509	1,035,657	84.2%	569,388	181.9	4,105,852
STARKE	F	10/01/2019	N	None	EAN	3,867,597	4,833,675	981,360	80.0%	528,381	185.7	3,852,315
STARKE	F	10/01/2018	N	None	EAN	3,879,774	4,651,845	1,003,855	83.4%	404,909	247.9	3,647,990
STARKE	F	10/01/2017	N	None	EAN	3,451,344	4,404,325	1,041,430	78.4%	373,777	278.6	3,362,895
STARKE	F	10/01/2016	N	After	EAN	2,973,468	3,972,877	900,852	74.8%	327,068	275.4	3,072,025
STARKE	G	10/01/2020	N	None	EAN	10,952,168	13,161,984	2,728,062	83.2%	1,477,410	184.7	10,433,922
STARKE	G	10/01/2019	N	None	EAN	9,730,476	12,399,411	2,795,483	78.5%	1,460,496	191.4	9,603,928
STARKE	G	10/01/2018	N	None	EAN	9,692,060	12,465,021	3,519,878	77.8%	1,042,789	337.5	8,945,143
STARKE	G	10/01/2017	N	None	EAN	9,635,206	13,333,782	4,065,759	72.3%	995,886	408.3	9,268,023
STARKE	G	10/01/2016	N	After	EAN	8,948,321	13,383,524	4,230,077	66.9%	947,085	446.6	9,153,447
STARKE	P	10/01/2020	N	None	EAN	4,628,123	5,009,109	257,004	92.4%	518,166	49.6	4,752,105

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APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2021

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
STARKE	P	10/01/2019	N	None	EAN	4,469,865	4,718,795	168,508	94.7%	595,104	28.3	4,550,287
STARKE	P	10/01/2018	N	None	EAN	4,331,318	4,673,423	359,701	92.7%	583,577	61.6	4,313,722
STARKE	P	10/01/2017	N	None	EAN	4,365,275	4,630,589	263,005	94.3%	583,921	45.0	4,367,584
STARKE	P	10/01/2016	N	After	EAN	4,018,456	4,389,001	264,575	91.6%	503,408	52.6	4,124,426
SUNRISE	F	10/01/2020	N	None	EAN	151,816,631	200,759,707	45,556,191	75.6%	13,882,964	328.1	155,203,516
SUNRISE	F	10/01/2019	N	None	EAN	146,249,304	199,233,450	52,866,745	73.4%	13,090,808	403.9	146,366,705
SUNRISE	F	10/01/2018	N	None	EAN	146,237,269	195,502,265	53,817,802	74.8%	12,463,721	431.8	141,684,463
SUNRISE	F	10/01/2017	N	None	EAN	135,548,638	187,309,953	53,984,685	72.4%	12,541,903	430.4	133,325,268
SUNRISE	F	10/01/2016	N	None	EAN	120,391,017	174,828,650	53,571,797	68.9%	11,869,884	451.3	121,256,853
SUNRISE	G	10/01/2020	N	After	EAN	246,227,533	345,995,676	103,375,718	71.2%	39,027,379	264.9	242,619,958
SUNRISE	G	10/01/2019	N	After	EAN	224,077,061	327,845,787	103,179,903	68.3%	38,155,382	270.4	224,665,884
SUNRISE	G	10/01/2018	N	After	EAN	218,551,505	315,632,878	104,070,647	69.2%	36,132,250	288.0	211,562,231
SUNRISE	G	10/01/2017	N	After	EAN	198,335,210	298,085,425	103,421,067	66.5%	35,240,205	293.5	194,664,358
SUNRISE	G	10/01/2016	N	After	EAN	176,026,669	282,654,913	103,643,506	62.3%	35,656,748	290.7	179,011,407
SUNRISE	P	10/01/2020	N	After	EAN	175,186,062	248,716,710	70,626,590	70.4%	15,931,699	443.3	178,090,120
SUNRISE	P	10/01/2019	N	After	EAN	158,635,415	231,384,178	69,488,009	68.6%	18,311,408	379.5	161,896,169
SUNRISE	P	10/01/2018	N	After	EAN	151,246,213	216,923,818	67,352,707	69.7%	17,956,093	375.1	149,571,111
SUNRISE	P	10/01/2017	N	After	EAN	138,217,216	200,792,437	63,711,880	68.8%	17,307,895	368.1	137,080,557
SUNRISE	P	10/01/2016	N	After	EAN	122,661,859	186,760,035	61,479,332	65.7%	16,027,155	383.6	125,280,703
SURFSIDE [GP]	G	10/01/2020	N	None	EAN	9,608,705	13,438,105	3,593,857	71.5%	3,353,715	107.2	9,844,248
SURFSIDE [GP]	G	10/01/2019	N	None	EAN	8,974,225	11,946,969	2,893,877	75.1%	3,901,230	74.2	9,053,092
SURFSIDE [GP]	G	10/01/2018	N	None	EAN	8,890,663	10,055,380	1,270,996	88.4%	3,422,731	37.1	8,784,384
SURFSIDE [GP]	G	10/01/2017	N	None	EAN	8,085,564	9,221,945	1,232,147	87.7%	3,142,492	39.2	7,989,798

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SURFSIDE [GP]	G	10/01/2016	N	After	EAN	7,194,816	8,724,377	1,416,178	82.5%	3,409,161	41.5	7,308,199
SURFSIDE [GP]	P	10/01/2020	N	None	EAN	16,641,024	18,964,569	1,915,614	87.7%	3,007,426	63.7	17,048,955
SURFSIDE [GP]	P	10/01/2019	N	None	EAN	15,214,367	17,303,358	1,955,284	87.9%	2,723,782	71.8	15,348,074
SURFSIDE [GP]	P	10/01/2018	N	None	EAN	14,418,713	15,801,155	1,554,803	91.3%	2,760,618	56.3	14,246,352
SURFSIDE [GP]	P	10/01/2017	N	None	EAN	13,207,037	14,316,462	1,265,851	92.3%	2,482,248	51.0	13,050,611
SURFSIDE [GP]	P	10/01/2016	N	After	EAN	11,556,635	13,115,915	1,377,162	88.1%	2,488,671	55.3	11,738,753
SWEETWATER	P	10/01/2020	N	None	AGG	15,349,437	15,701,618	948,313	97.8%	3,630,742	26.1	14,753,305
SWEETWATER	P	10/01/2019	N	After	AGG	13,124,774	14,425,486	1,444,259	91.0%	3,039,873	47.5	12,981,227
SWEETWATER	P	10/01/2018	N	None	AGG	11,964,676	13,089,632	1,540,813	91.4%	2,958,955	52.1	11,548,819
SWEETWATER	P	10/01/2017	N	None	FIL	10,440,895	12,208,389	2,109,064	85.5%	2,231,326	94.5	10,099,325
SWEETWATER	P	10/01/2016	N	After	FIL	9,231,213	11,307,308	1,931,664	81.6%	1,750,526	110.4	9,375,644
TALLAHASSEE [GPF]	F	10/01/2020	N	After	EAN	230,737,000	287,807,000	58,516,000	80.2%	14,456,000	404.8	229,291,000
TALLAHASSEE [GPF]	F	10/01/2019	N	None	EAN	222,487,000	288,182,000	69,156,000	77.2%	14,494,000	477.1	219,026,000
TALLAHASSEE [GPF]	F	10/01/2018	N	After	EAN	215,884,000	276,616,000	66,837,000	78.0%	14,270,000	468.4	209,779,000
TALLAHASSEE [GPF]	F	10/01/2017	N	After	EAN	205,257,000	258,423,000	58,080,000	79.4%	14,211,000	408.7	200,343,000
TALLAHASSEE [GPF]	F	10/01/2016	N	After	EAN	187,102,399	243,860,000	53,528,000	76.7%	14,878,000	359.8	190,332,000
TALLAHASSEE [GPF]	G	10/01/2020	N	After	EAN	1,194,769,000	1,339,840,000	146,271,000	89.2%	114,910,000	127.3	1,193,569,000
TALLAHASSEE [GPF]	G	10/01/2019	N	After	EAN	1,153,900,000	1,302,716,000	159,267,000	88.6%	115,032,000	138.5	1,143,449,000
TALLAHASSEE [GPF]	G	10/01/2018	N	After	EAN	1,134,558,000	1,251,039,000	155,317,000	90.7%	108,766,000	142.8	1,095,722,000
TALLAHASSEE [GPF]	G	10/01/2017	N	After	EAN	1,074,804,000	1,144,966,000	101,926,000	93.9%	103,700,000	98.3	1,043,040,000
TALLAHASSEE [GPF]	G	10/01/2016	N	After		983,771,323	1,076,062,000	80,143,000	91.4%	102,332,000	78.3	995,919,000
TALLAHASSEE [GPF]	P	10/01/2020	N	After	EAN	343,664,000	406,456,000	58,449,000	84.6%	23,907,000	244.5	348,007,000
TALLAHASSEE [GPF]	P	10/01/2019	N	None	EAN	329,736,000	400,273,000	68,105,000	82.4%	23,798,000	286.2	332,168,000

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
TALLAHASSEE [GPF]	P	10/01/2018	N	After	EAN	335,728,000	382,035,000	64,952,000	87.9%	23,888,000	271.9	317,083,000
TALLAHASSEE [GPF]	P	10/01/2017	N	After	EAN	312,205,000	353,630,000	57,331,000	88.3%	23,705,000	241.9	296,299,000
TALLAHASSEE [GPF]	P	10/01/2016	N	After		279,774,015	334,090,000	56,317,000	83.7%	22,969,000	245.2	277,773,000
TAMARAC	F	10/01/2020	N	None	EAN	125,186,999	125,823,111	5,378,994	99.5%	10,475,482	51.4	120,444,117
TAMARAC	F	10/01/2019	N	None	EAN	111,861,788	120,228,268	14,954,157	93.0%	10,130,745	147.6	105,274,111
TAMARAC	F	10/01/2018	N	None	EAN	105,973,259	111,358,389	14,905,032	95.2%	9,136,470	163.1	96,453,357
TAMARAC	F	10/01/2017	N	None	EAN	98,832,191	108,493,572	19,371,853	91.1%	8,527,415	227.2	89,121,719
TAMARAC	F	10/01/2016	N	After	EAN	84,929,498	102,619,059	20,019,365	82.8%	8,098,963	247.2	82,599,694
TAMARAC	G	10/01/2020	N	None	EAN	59,656,112	56,605,354	-1,638,032	105.4%	7,004,661	-23.4	58,243,386
TAMARAC	G	10/01/2019	N	None	EAN	54,899,591	55,203,215	2,751,334	99.4%	6,806,174	40.4	52,451,881
TAMARAC	G	10/01/2018	N	None	EAN	52,205,038	52,275,369	3,193,102	99.9%	6,636,184	48.1	49,082,267
TAMARAC	G	10/01/2017	N	None	EAN	49,333,277	50,297,965	4,825,004	98.1%	6,474,562	74.5	45,472,961
TAMARAC	G	10/01/2016	N	After	EAN	44,843,967	46,699,771	3,691,929	96.0%	6,261,743	59.0	43,007,842
TAMARAC	P	10/01/2020	N	After	EAN	5,453,359	8,886,786	3,397,778	61.4%	0	0.0	5,489,008
TAMARAC	P	10/01/2019	N	None	EAN	5,229,503	9,241,932	3,988,249	56.6%	0	0.0	5,253,683
TAMARAC	P	10/01/2018	N	After	EAN	5,249,599	9,449,165	4,365,793	55.6%	0	0.0	5,083,372
TAMARAC	P	10/01/2017	N	None	EAN	5,057,046	9,590,971	4,643,981	52.7%	0	0.0	4,946,990
TAMARAC	P	10/01/2016	N	After	EAN	4,764,956	10,667,845	5,766,011	44.7%	0	0.0	4,901,834
TAMARAC - ELECTED	G	10/01/2020	N	None	EAN	60,858,351	57,799,699	-1,136,706	105.3%	7,981,355	-14.2	58,936,405
TAMARAC - ELECTED	G	10/01/2019	N	None	EAN	55,229,412	53,623,634	7,460,537	103.0%	6,914,733	107.9	46,163,097
TAMARAC - ELECTED	G	10/01/2018	N	None	EAN	50,749,143	50,892,889	8,924,785	99.7%	7,567,621	117.9	41,968,104
TAMARAC - ELECTED	G	10/01/2017	N	None	EAN	45,457,198	47,901,442	10,248,242	94.9%	7,127,437	143.8	37,653,200
TAMARAC - ELECTED	G	10/01/2016	N	After	EAN	38,401,166	44,103,435	10,282,821	87.1%	6,738,201	152.6	33,820,614

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
TAMPA	G	10/01/2020	N	After	FIL	741,084,321	868,440,081	110,719,226	85.3%	171,747,575	64.5	757,720,855
TAMPA	G	10/01/2019	N	After	FIL	715,148,873	835,004,594	97,597,238	85.6%	158,022,448	61.8	737,407,356
TAMPA	G	01/01/2019	N	After	EAN	677,298,665	800,704,155	73,475,333	84.6%	146,620,834	50.1	727,228,822
TAMPA	G	01/01/2018	N	None	FIL	738,837,282	741,897,588	5,359,270	99.6%	147,577,982	3.6	736,538,318
TAMPA	G	01/01/2017	N	None	FIL	665,837,528	707,200,135	6,879,836	94.2%	138,394,848	5.0	700,320,299
TAMPA	PF	10/01/2020	N	After	EAN	1,335,272,222	1,454,240,969	87,461,644	91.8%	137,118,818	63.8	1,366,779,325
TAMPA	PF	10/01/2019	N	None	EAN	1,268,121,261	1,381,066,376	75,586,684	91.8%	130,884,666	57.8	1,305,479,692
TAMPA	PF	10/01/2018	N	After	EAN	1,242,495,627	1,318,531,419	52,356,448	94.2%	122,597,298	42.7	1,266,174,971
TAMPA	PF	10/01/2017	N	None	EAN	1,189,225,174	1,269,133,103	50,770,806	93.7%	119,626,939	42.4	1,218,362,297
TAMPA	PF	10/01/2016	N	After	EAN	1,103,569,405	1,215,525,125	17,056,352	90.8%	109,272,433	15.6	1,198,468,773
TAMPA PF (STAFF)	G	10/01/2019	N	None	EAN	1,060,134	1,089,518	4,590	97.3%	488,427	0.9	1,084,928
TAMPA PF (STAFF)	G	10/01/2018	N	None	EAN	914,447	914,447	0	100.0%	408,018	0.0	914,447
TARPON SPRINGS	F	10/01/2020	N	After	EAN	29,456,194	32,947,890	3,450,907	89.4%	2,555,487	135.0	29,496,983
TARPON SPRINGS	F	10/01/2019	N	After	EAN	27,213,814	30,964,021	3,715,013	87.9%	2,448,311	151.7	27,249,008
TARPON SPRINGS	F	10/01/2018	N	None	EAN	26,723,404	29,017,722	3,773,238	92.1%	2,548,199	148.1	25,244,484
TARPON SPRINGS	F	10/01/2017	N	None	EAN	24,750,179	28,145,986	4,178,188	87.9%	2,030,147	205.8	23,967,798
TARPON SPRINGS	F	10/01/2016	N	After	EAN	22,252,732	26,856,003	4,246,082	82.9%	1,828,614	232.2	22,609,921
TARPON SPRINGS	P	10/01/2020	N	After	EAN	29,469,346	34,255,412	3,071,995	86.0%	3,513,836	87.4	31,183,417
TARPON SPRINGS	P	10/01/2019	N	None	EAN	29,009,102	33,029,976	3,084,920	87.8%	3,515,315	87.8	29,945,056
TARPON SPRINGS	P	10/01/2018	N	None	EAN	29,396,122	31,819,333	3,049,025	92.4%	3,546,501	86.0	28,770,308
TARPON SPRINGS	P	10/01/2017	N	After	EAN	27,356,897	29,008,000	1,437,959	94.3%	3,144,262	45.7	27,570,041
TARPON SPRINGS	P	10/01/2016	N	After	EAN	24,954,974	26,447,908	403,256	94.4%	2,973,100	13.6	26,044,652
TAVARES	F	10/01/2020	N	After	EAN	9,459,979	9,162,872	-148,739	103.2%	1,457,685	-10.2	9,311,611

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
TAVARES	F	10/01/2019	N	After	EAN	8,281,105	8,631,749	215,519	95.9%	1,535,107	14.0	8,416,230
TAVARES	F	10/01/2018	N	After	EAN	7,777,088	8,102,423	309,335	96.0%	1,523,464	20.3	7,793,088
TAVARES	F	10/01/2017	N	None	EAN	7,064,292	7,220,501	151,669	97.8%	1,609,686	9.4	7,068,832
TAVARES	F	10/01/2016	N	After	EAN	6,208,594	6,633,076	231,449	93.6%	1,551,999	14.9	6,401,627
TAVARES	P	10/01/2020	N	After	EAN	14,926,145	16,335,165	2,092,137	91.4%	1,367,385	153.0	14,243,028
TAVARES	P	10/01/2019	N	None	EAN	13,332,949	15,317,627	2,220,611	87.0%	1,492,124	148.8	13,097,016
TAVARES	P	10/01/2018	N	After	EAN	12,786,475	14,286,972	2,167,132	89.5%	1,526,488	142.0	12,119,840
TAVARES	P	10/01/2017	N	None	EAN	11,867,380	13,378,832	2,061,773	88.7%	1,682,905	122.5	11,317,059
TAVARES	P	10/01/2016	N	After	EAN	10,889,684	12,649,980	1,895,094	86.1%	1,666,954	113.7	10,754,886
TEMPLE TERRACE	F	10/01/2020	N	After	EAN	30,940,619	41,556,987	10,326,417	74.5%	3,491,155	295.8	31,230,570
TEMPLE TERRACE	F	10/01/2019	N	None	EAN	28,331,242	38,238,783	10,025,319	74.1%	3,680,954	272.4	28,213,464
TEMPLE TERRACE	F	10/01/2018	N	None	EAN	26,787,482	36,234,092	10,784,891	73.9%	3,565,344	302.5	25,449,201
TEMPLE TERRACE	F	10/01/2017	N	None	EAN	23,860,977	34,112,321	10,834,759	69.9%	3,357,723	322.7	23,277,562
TEMPLE TERRACE	F	10/01/2016	N	After	EAN	20,893,327	30,983,605	9,675,563	67.4%	2,993,758	323.2	21,308,042
TEMPLE TERRACE	P	10/01/2020	N	After	EAN	31,202,414	51,142,963	19,494,842	61.0%	3,373,582	577.9	31,648,121
TEMPLE TERRACE	P	10/01/2019	N	After	EAN	28,665,956	48,873,816	20,037,666	58.7%	2,726,362	735.0	28,836,150
TEMPLE TERRACE	P	10/01/2018	N	After	EAN	27,599,494	48,568,710	21,725,088	56.8%	2,465,986	881.0	26,843,622
TEMPLE TERRACE	P	10/01/2017	N	After	EAN	25,265,769	46,857,290	21,732,825	53.9%	2,654,833	818.6	25,124,465
TEMPLE TERRACE	P	10/01/2016	N	After	EAN	22,152,013	44,100,533	21,048,474	50.2%	2,922,456	720.2	23,052,059
TEQUESTA	G	10/01/2020	N	After	AGG	7,129,156	6,871,727	-119,589	103.7%	3,382,870	-3.5	6,991,316
TEQUESTA	G	10/01/2019	N	After	AGG	6,211,730	6,525,729	303,142	95.2%	3,716,703	8.2	6,222,587
TEQUESTA	G	10/01/2018	N	None	AGG	5,708,753	5,581,821	-16,760	102.3%	3,096,652	-0.5	5,598,581
TEQUESTA	G	10/01/2017	N	None	AGG	4,935,148	5,009,281	129,162	98.5%	3,020,748	4.3	4,880,119

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
TEQUESTA	G	10/01/2016	N	After	AGG	4,015,694	4,263,321	58,906	94.2%	2,816,595	2.1	4,204,415
TEQUESTA [PF]	F	10/01/2020	N	After	EAN	13,058,965	14,424,145	1,429,260	90.5%	1,829,182	78.1	12,994,885
TEQUESTA [PF]	F	10/01/2019	N	After	EAN	11,572,288	13,570,071	1,933,810	85.3%	1,749,571	110.5	11,636,261
TEQUESTA [PF]	F	10/01/2018	N	After	EAN	10,877,527	12,236,950	1,613,860	88.9%	1,382,588	116.7	10,623,090
TEQUESTA [PF]	F	10/01/2017	N	None	EAN	10,055,100	11,343,796	1,332,517	88.6%	1,591,941	83.7	10,011,279
TEQUESTA [PF]	F	10/01/2016	N	After	EAN	8,827,021	10,457,038	1,370,439	84.4%	1,434,198	95.6	9,086,599
TEQUESTA [PF]	P	10/01/2020	N	After	EAN	6,171,161	4,089,253	-1,471,305	150.9%	1,305,740	-112.7	5,560,558
TEQUESTA [PF]	P	10/01/2019	N	None	EAN	5,649,465	3,742,712	-1,142,903	150.9%	1,218,043	-93.8	4,885,615
TEQUESTA [PF]	P	10/01/2018	N	After	EAN	4,246,463	3,530,944	-875,860	120.3%	1,045,075	-83.8	4,406,804
TEQUESTA [PF]	P	10/01/2017	N	None	EAN	3,754,955	2,621,926	-1,083,710	143.2%	372,781	-290.7	3,705,636
TEQUESTA [PF]	P	10/01/2016	N	After	EAN	3,386,147	2,363,039	-1,073,181	143.3%	311,044	-345.0	3,436,220
TITUSVILLE	G	10/01/2020	N	After	EAN	61,693,517	68,339,251	3,659,924	90.3%	13,536,920	27.0	64,679,327
TITUSVILLE	G	10/01/2019	N	None	EAN	61,671,200	66,386,337	4,070,858	92.9%	12,845,902	31.7	62,315,479
TITUSVILLE	G	10/01/2018	N	After	EAN	61,691,922	64,696,483	6,036,460	95.4%	12,315,226	49.0	58,660,023
TITUSVILLE	G	10/01/2017	N	None	EAN	58,318,169	62,003,868	6,019,248	94.1%	12,394,932	48.6	55,984,620
TITUSVILLE	G	10/01/2016	N	After	EAN	53,281,167	61,454,320	8,023,539	86.7%	11,735,047	68.4	53,430,781
TITUSVILLE	PF	10/01/2020	N	After	EAN	64,798,226	71,801,730	5,301,508	90.2%	7,646,794	69.3	66,500,222
TITUSVILLE	PF	10/01/2019	N	None	EAN	62,470,577	68,695,328	5,650,064	90.9%	7,519,914	75.1	63,045,264
TITUSVILLE	PF	10/01/2018	N	After	EAN	62,247,917	66,396,914	7,252,331	93.8%	7,243,616	100.1	59,144,583
TITUSVILLE	PF	10/01/2017	N	None	EAN	58,443,173	63,455,364	7,112,122	92.1%	7,040,280	101.0	56,343,242
TITUSVILLE	PF	10/01/2016	N	After	EAN	53,173,633	62,646,927	8,667,438	84.9%	6,748,203	128.4	53,979,489
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2020	N	After	EAN	169,070,897	165,046,219	-49,100	102.4%	19,539,406	-0.3	165,095,319
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2019	N	None	EAN	156,250,404	159,193,251	2,598,853	98.2%	21,071,557	12.3	156,594,398

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TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2018	N	After	EAN	152,857,258	152,354,044	2,289,231	100.3%	23,557,100	9.7	150,064,813
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2017	N	After	EAN	144,190,701	141,613,335	68,577	101.8%	24,181,638	0.3	141,544,758
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2016	N	After	EAN	130,924,844	135,537,656	2,991,762	96.6%	28,338,911	10.6	132,545,894
UMATILLA	P	10/01/2020	N	None	AGG	2,247,059	1,545,969	-686,505	145.3%	382,074	-179.7	2,232,474
UMATILLA	P	10/01/2019	N	None	AGG	2,126,521	1,488,593	-637,928	142.9%	403,295	-158.2	2,126,521
UMATILLA	P	10/01/2018	N	None	AGG	2,036,542	1,551,719	-484,823	131.2%	473,258	-102.4	2,036,542
UMATILLA	P	10/01/2016	N	After	AGG	1,705,205	1,303,561	-401,644	130.8%	467,055	-86.0	1,705,205
VALPARAISO	PF	10/01/2020	N	None	AGG	3,290,754	2,287,793	-816,246	143.8%	429,503	-190.0	3,104,039
VALPARAISO	PF	10/01/2019	N	None	AGG	3,038,061	2,114,028	-761,636	143.7%	376,973	-202.0	2,875,664
VALPARAISO	PF	10/01/2018	N	None	AGG	2,852,643	2,000,939	-700,465	142.6%	431,944	-162.2	2,701,404
VALPARAISO	PF	10/01/2017	N	After	AGG	2,602,756	1,792,493	-633,724	145.2%	430,057	-147.4	2,426,217
VALPARAISO	PF	10/01/2016	N	After	AGG	2,231,926	1,567,787	-486,943	142.4%	417,258	-116.7	2,054,730
VENICE	F	10/01/2020	N	After	EAN	28,285,554	46,425,987	17,228,505	60.9%	1,836,132	938.3	29,197,482
VENICE	F	10/01/2019	N	None	EAN	26,316,843	43,573,911	16,451,505	60.4%	1,893,125	869.0	27,122,406
VENICE	F	10/01/2018	N	None	EAN	25,638,237	42,316,755	17,193,964	60.6%	1,829,660	939.7	25,122,791
VENICE	F	10/01/2017	N	None	EAN	22,991,416	41,246,684	18,319,863	55.7%	1,787,588	1,024.8	22,926,821
VENICE	F	10/01/2016	N	After	EAN	19,973,427	39,719,568	19,052,667	50.3%	1,731,061	1,100.6	20,666,901
VENICE	P	10/01/2020	N	After	EAN	41,462,650	45,395,704	4,862,746	91.3%	278,466	1,746.3	40,532,958
VENICE	P	10/01/2019	N	After	EAN	37,905,895	43,893,221	5,394,950	86.4%	319,772	1,687.1	38,498,271
VENICE	P	10/01/2018	N	None	EAN	38,966,127	44,265,806	7,392,096	88.0%	315,845	2,340.4	36,873,710
VENICE	P	10/01/2017	N	None	EAN	36,180,611	42,165,713	6,158,089	85.8%	472,781	1,302.5	36,007,624
VENICE	P	10/01/2016	N	After	EAN	32,717,933	41,168,316	6,852,326	79.5%	579,764	1,181.9	34,315,990
VERO BEACH	F	10/01/2020	N	After	EAN	7,048,190	7,380,709	115,050	95.5%	0	0.0	7,265,659

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VERO BEACH	F	10/01/2019	N	None	EAN	7,618,187	8,098,295	705,412	94.1%	0	0.0	7,392,883
VERO BEACH	F	10/01/2018	N	None	EAN	7,935,652	8,456,173	1,046,463	93.8%	0	0.0	7,409,710
VERO BEACH	F	10/01/2017	N	None	EAN	7,846,410	8,542,522	1,215,753	91.9%	0	0.0	7,326,769
VERO BEACH	F	10/01/2016	N	After	EAN	7,450,456	8,620,638	1,366,640	86.4%	0	0.0	7,253,998
VERO BEACH	G	10/01/2020	N	None	EAN	99,243,248	111,966,019	14,306,958	88.6%	7,818,466	183.0	97,659,061
VERO BEACH	G	10/01/2019	N	None	EAN	96,425,798	112,882,357	18,123,557	85.4%	8,415,271	215.4	94,758,800
VERO BEACH	G	10/01/2018	N	None	EAN	87,862,773	112,078,608	27,977,571	78.4%	11,801,922	237.1	84,101,037
VERO BEACH	G	10/01/2017	N	None	EAN	83,566,338	111,609,859	31,266,136	74.9%	12,886,225	242.6	80,343,723
VERO BEACH	G	10/01/2016	N	After	EAN	76,932,732	110,734,591	34,437,414	69.5%	0	0.0	76,297,177
VERO BEACH	P	10/01/2020	N	After	EAN	47,850,680	51,496,875	5,492,137	92.9%	3,455,433	158.9	46,004,738
VERO BEACH	P	10/01/2019	N	None	EAN	43,697,335	49,271,913	5,424,676	88.7%	3,464,723	156.6	43,847,237
VERO BEACH	P	10/01/2018	N	None	EAN	43,682,138	46,846,951	4,453,245	93.2%	3,118,977	142.8	42,393,706
VERO BEACH	P	10/01/2017	N	None	EAN	40,539,658	44,533,618	4,451,732	91.0%	3,330,246	133.7	40,081,886
VERO BEACH	P	10/01/2016	N	None	EAN	37,176,637	42,621,612	4,790,429	87.2%	3,035,350	157.8	37,831,183
VILLAGE OF NORTH PALM BEACH	G	10/01/2020	N	After	FIL	17,990,079	19,171,089	1,458,028	93.8%	1,536,042	94.9	17,713,061
VILLAGE OF NORTH PALM BEACH	G	10/01/2019	N	None	FIL	16,970,487	18,900,007	2,048,406	89.8%	1,624,239	126.1	16,851,601
VILLAGE OF NORTH PALM BEACH	G	10/01/2018	N	None	FIL	16,399,189	18,261,345	2,283,709	89.8%	1,956,992	116.7	15,977,636
VILLAGE OF NORTH PALM BEACH	G	10/01/2017	N	None	FIL	15,148,684	17,322,628	2,490,109	87.5%	2,016,077	123.5	14,832,519
VILLAGE OF NORTH PALM BEACH	G	10/01/2016	N	After	FIL	13,500,269	16,276,003	2,647,380	82.9%	2,223,055	119.1	13,628,623
VILLAGE OF NORTH PALM BEACH	PF	10/01/2020	N	After	EAN	28,181,159	31,273,849	1,776,099	90.1%	5,079,930	35.0	29,497,750
VILLAGE OF NORTH PALM BEACH	PF	10/01/2019	N	After	EAN	26,307,280	31,362,537	4,265,566	83.9%	5,364,786	79.5	27,096,971
VILLAGE OF NORTH PALM BEACH	PF	10/01/2018	N	After	EAN	25,015,306	27,296,934	2,280,565	91.6%	4,993,609	45.7	25,016,369
VILLAGE OF NORTH PALM BEACH	PF	10/01/2017	N	After	EAN	22,853,856	25,060,147	2,274,239	91.2%	4,876,915	46.6	22,785,908

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
VILLAGE OF NORTH PALM BEACH	PF	10/01/2016	N	After	EAN	19,934,073	22,655,596	2,248,026	88.0%	4,721,172	47.6	20,407,570
VILLAGE OF PALM SPRINGS	G	10/01/2020	N	None	EAN	29,082,299	28,334,905	-421,587	102.6%	1,718,430	-24.5	28,756,492
VILLAGE OF PALM SPRINGS	G	10/01/2019	N	None	EAN	27,075,734	28,902,543	2,061,716	93.7%	1,624,165	126.9	26,840,827
VILLAGE OF PALM SPRINGS	G	10/01/2018	N	None	EAN	26,551,744	27,501,283	2,090,111	96.5%	1,801,777	116.0	25,411,172
VILLAGE OF PALM SPRINGS	G	10/01/2017	N	None	EAN	24,406,511	25,745,590	2,033,557	94.8%	1,889,561	107.6	23,712,033
VILLAGE OF PALM SPRINGS	G	10/01/2016	N	None	EAN	21,853,722	24,194,212	2,111,342	90.3%	1,962,392	107.6	22,082,870
VILLAGE OF PALM SPRINGS	PF	10/01/2020	N	None	EAN	35,217,022	35,321,447	742,138	99.7%	1,654,766	44.9	34,579,309
VILLAGE OF PALM SPRINGS	PF	10/01/2019	N	After	EAN	31,978,903	32,403,079	646,724	98.7%	1,608,072	40.2	31,756,355
VILLAGE OF PALM SPRINGS	PF	10/01/2018	N	None	EAN	29,880,834	30,735,328	2,093,707	97.2%	1,423,289	147.1	28,641,621
VILLAGE OF PALM SPRINGS	PF	10/01/2017	N	After	EAN	26,673,003	29,232,812	3,325,125	91.2%	1,639,976	202.8	25,907,687
VILLAGE OF PALM SPRINGS	PF	10/01/2016	N	After	EAN	23,068,150	27,868,201	4,525,366	82.8%	1,819,927	248.7	23,342,835
VOLUSIA COUNTY (VOL)	F	10/01/2019	N	None	FIL	5,219,225	1,823,316	-2,837,367	286.2%	0	0.0	4,660,683
VOLUSIA COUNTY (VOL)	F	10/01/2017	N	None	FIL	4,133,596	1,748,877	-2,384,719	236.4%	0	0.0	4,133,596
WAUCHULA	GP	10/01/2020	N	None	FIL	20,206,933	20,443,125	535,479	98.8%	2,944,531	18.2	19,907,646
WAUCHULA	GP	10/01/2019	N	None	FIL	19,503,651	19,895,751	847,034	98.0%	2,775,343	30.5	19,048,717
WAUCHULA	GP	10/01/2018	N	None	FIL	19,010,433	19,417,161	861,227	97.9%	2,817,015	30.6	18,555,934
WAUCHULA	GP	10/01/2017	N	None	FIL	18,027,396	18,165,028	477,839	99.2%	2,685,252	17.8	17,687,189
WAUCHULA	GP	10/01/2016	N	After	FIL	15,931,492	17,356,865	1,425,373	91.8%	2,537,297	56.2	15,931,492
WEST MANATEE FCD	F	10/01/2020	N	After	EAN	21,298,301	20,431,485	-554,150	104.2%	3,062,876	-18.1	20,985,635
WEST MANATEE FCD	F	10/01/2019	N	After	AGG	18,507,945	19,230,889	754,143	96.2%	2,896,100	26.0	18,476,746
WEST MANATEE FCD	F	10/01/2018	N	After	AGG	16,731,145	17,345,460	1,214,201	96.5%	2,980,564	40.7	16,131,259
WEST MANATEE FCD	F	10/01/2017	N	None	AGG	14,630,442	15,209,036	988,620	96.2%	2,795,545	35.4	14,220,416
WEST MANATEE FCD	F	10/01/2016	N	After	AGG	12,220,633	13,348,426	748,752	91.6%	2,487,621	30.1	12,599,674

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WEST MELBOURNE	P	10/01/2020	N	After	EAN	17,507,833	17,875,956	673,829	97.9%	2,939,472	22.9	17,202,127
WEST MELBOURNE	P	10/01/2019	N	None	EAN	15,705,657	16,846,777	1,113,728	93.2%	2,745,781	40.6	15,733,049
WEST MELBOURNE	P	10/01/2018	N	After	EAN	15,258,422	15,780,416	1,013,990	96.7%	2,577,143	39.4	14,766,426
WEST MELBOURNE	P	10/01/2017	N	None	FIL	13,690,884	14,121,911	820,649	96.9%	2,561,109	32.0	13,301,262
WEST MELBOURNE	P	10/01/2016	N	After	FIL	11,738,917	13,209,503	1,396,347	88.9%	1,947,746	71.7	11,813,156
WEST PALM BEACH	F	09/30/2020	N	None	EAN	252,230,683	325,794,528	74,360,102	77.4%	21,134,568	351.8	251,434,426
WEST PALM BEACH	F	09/30/2019	N	After	EAN	233,874,933	311,037,092	78,407,186	75.2%	19,890,980	394.2	232,629,906
WEST PALM BEACH	F	09/30/2018	N	After	EAN	227,717,241	304,721,512	87,650,433	74.7%	19,316,946	453.8	217,071,079
WEST PALM BEACH	F	09/30/2017	N	None	EAN	207,273,396	283,794,938	81,731,654	73.0%	18,872,236	433.1	202,063,284
WEST PALM BEACH	G	09/30/2020	N	After	AGG	45,778,034	43,996,313	-1,781,721	104.0%	970,523	-183.6	45,778,034
WEST PALM BEACH	G	09/30/2019	N	None	AGG	45,801,302	43,679,638	-2,121,664	104.9%	1,021,817	-207.6	45,801,302
WEST PALM BEACH	G	09/30/2018	N	None	AGG	47,300,688	43,314,998	-3,985,690	109.2%	1,054,882	-377.8	47,300,688
WEST PALM BEACH	G	09/30/2017	N	None	AGG	41,833,944	43,490,996	-2,914,233	96.2%	1,407,812	-207.0	46,405,229
WEST PALM BEACH	P	09/30/2020	N	After	EAN	400,055,406	427,593,037	17,242,726	93.6%	23,316,258	74.0	410,350,311
WEST PALM BEACH	P	09/30/2019	N	After	EAN	383,442,225	414,552,779	24,917,617	92.5%	24,494,958	101.7	389,635,162
WEST PALM BEACH	P	09/30/2018	N	After	EAN	384,460,632	390,387,019	19,091,175	98.5%	24,147,846	79.1	371,295,844
WEST PALM BEACH	P	09/30/2017	N	After	EAN	361,249,258	366,390,537	13,838,615	98.6%	22,474,651	61.6	352,551,922
WILLISTON	G	10/01/2020	N	None	AGG	4,850,355	3,642,366	-940,241	133.2%	1,144,391	-82.2	4,582,607
WILLISTON	G	10/01/2019	N	None	AGG	4,722,544	3,876,295	-514,880	121.8%	1,166,771	-44.1	4,391,175
WILLISTON	G	10/01/2018	N	None	AGG	4,686,232	3,771,042	-538,466	124.3%	1,053,876	-51.1	4,309,508
WILLISTON	G	10/01/2017	N	None	AGG	4,630,505	3,801,081	-503,856	121.8%	895,351	-56.3	4,304,937
WILLISTON	G	10/01/2016	N	After	AGG	4,393,242	3,922,928	-114,928	112.0%	787,576	-14.6	4,037,856
WILLISTON	P	10/01/2020	N	None	AGG	2,624,675	2,406,296	-177,866	109.1%	514,896	-34.5	2,584,162

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WILLISTON	P	10/01/2019	N	None	AGG	2,692,252	2,577,639	-73,042	104.4%	533,995	-13.7	2,650,681
WILLISTON	P	10/01/2018	N	None	AGG	2,514,158	2,364,955	-104,368	106.3%	444,302	-23.5	2,469,323
WILLISTON	P	10/01/2017	N	After	AGG	2,310,648	2,180,502	-81,074	106.0%	402,249	-20.2	2,261,576
WILLISTON	P	10/01/2016	N	After	AGG	1,954,919	1,974,253	19,334	99.0%	363,641	5.3	1,954,919
WILTON MANORS (VOL)	F	10/01/2020	N	After	EAN	1,354,673	1,660,223	351,424	81.6%	0	0.0	1,308,799
WILTON MANORS (VOL)	F	10/01/2019	N	None	EAN	1,299,748	1,699,172	476,203	76.5%	0	0.0	1,222,969
WILTON MANORS (VOL)	F	10/01/2018	N	None	EAN	1,266,199	1,687,187	506,629	75.0%	0	0.0	1,180,558
WILTON MANORS (VOL)	F	10/01/2017	N	None	EAN	1,107,866	1,643,040	541,443	67.4%	0	0.0	1,101,597
WILTON MANORS (VOL)	F	10/01/2016	N	After	EAN	1,528,157	1,641,753	560,117	93.1%	1,483,572	37.8	1,081,636
WILTON MANORS [GP]	G	10/01/2020	N	None	EAN	12,641,406	17,266,046	4,677,596	73.2%	180,797	2,587.2	12,588,450
WILTON MANORS [GP]	G	10/01/2019	N	After	EAN	12,587,744	17,435,217	5,132,325	72.2%	226,909	2,261.8	12,302,892
WILTON MANORS [GP]	G	10/01/2018	N	After	EAN	13,306,118	17,469,123	5,299,247	76.2%	222,699	2,379.6	12,169,876
WILTON MANORS [GP]	G	10/01/2017	N	None	EAN	11,937,863	17,540,580	5,450,977	68.1%	389,147	1,400.8	12,089,603
WILTON MANORS [GP]	G	10/01/2016	N	After	EAN	11,386,312	17,441,637	5,776,174	65.3%	429,324	1,345.4	11,665,463
WILTON MANORS [GP]	P	10/01/2020	N	None	EAN	14,996,607	20,951,111	6,004,290	71.6%	224,779	2,671.2	14,946,821
WILTON MANORS [GP]	P	10/01/2019	N	After	EAN	14,585,619	20,806,777	6,532,028	70.1%	222,168	2,940.1	14,274,749
WILTON MANORS [GP]	P	10/01/2018	N	After	EAN	15,226,625	20,883,186	6,955,800	72.9%	218,784	3,179.3	13,927,386
WILTON MANORS [GP]	P	10/01/2017	N	None	EAN	13,225,025	20,396,943	7,005,601	64.8%	210,623	3,326.1	13,391,342
WILTON MANORS [GP]	P	10/01/2016	N	After	EAN	12,297,443	20,416,310	7,499,879	60.2%	199,248	3,764.1	12,916,431
WINTER GARDEN	G	10/01/2020	N	After	EAN	32,158,659	37,381,496	5,024,537	86.0%	9,617,825	52.2	32,356,959
WINTER GARDEN	G	10/01/2019	N	None	EAN	30,162,070	34,343,555	4,080,551	87.8%	8,974,895	45.5	30,263,004
WINTER GARDEN	G	10/01/2018	N	None	EAN	29,226,753	32,222,835	3,688,937	90.7%	8,503,628	43.4	28,533,898
WINTER GARDEN	G	10/01/2017	N	None	EAN	26,895,165	30,005,312	3,363,008	89.6%	8,400,809	40.0	26,642,304

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WINTER GARDEN	G	10/01/2016	N	After	EAN	24,622,751	26,786,602	1,797,116	91.9%	7,744,628	23.2	24,989,486
WINTER GARDEN	PF	10/01/2020	N	After	EAN	48,904,839	47,807,364	-237,299	102.3%	9,404,463	-2.5	48,044,663
WINTER GARDEN	PF	10/01/2019	N	None	EAN	44,384,637	44,743,993	554,957	99.2%	9,227,336	6.0	44,189,036
WINTER GARDEN	PF	10/01/2018	N	None	EAN	42,310,652	40,948,156	321,143	103.3%	7,330,806	4.4	40,627,013
WINTER GARDEN	PF	10/01/2017	N	None	EAN	37,909,110	38,973,317	1,686,773	97.3%	7,476,562	22.6	37,286,544
WINTER GARDEN	PF	10/01/2016	N	After	EAN	33,986,108	35,478,441	1,130,244	95.8%	7,128,363	15.9	34,348,197
WINTER HAVEN	F	10/01/2020	N	After	EAN	35,029,693	42,425,114	5,769,505	82.6%	4,100,189	140.7	36,655,609
WINTER HAVEN	F	10/01/2019	N	After	EAN	33,594,129	39,457,050	5,274,382	85.1%	3,929,119	134.2	34,182,668
WINTER HAVEN	F	10/01/2018	N	None	EAN	32,131,669	36,053,455	4,758,324	89.1%	3,912,322	121.6	31,295,131
WINTER HAVEN	F	10/01/2017	N	None	EAN	30,230,720	35,806,875	6,108,792	84.4%	3,899,532	156.7	29,698,083
WINTER HAVEN	F	10/01/2016	N	After	EAN	26,966,776	34,830,952	7,442,562	77.4%	3,938,627	189.0	27,388,390
WINTER HAVEN	G	10/01/2020	N	After	EAN	72,911,978	90,445,062	13,371,897	80.6%	7,532,095	177.5	77,073,165
WINTER HAVEN	G	10/01/2019	N	After	EAN	73,119,585	88,495,138	13,896,597	82.6%	7,498,575	185.3	74,598,541
WINTER HAVEN	G	10/01/2018	N	After	EAN	73,328,575	86,831,376	15,506,591	84.4%	8,506,702	182.3	71,324,785
WINTER HAVEN	G	10/01/2017	N	After	EAN	68,259,554	83,680,120	16,593,434	81.6%	10,055,439	165.0	67,086,686
WINTER HAVEN	G	10/01/2016	N	After	EAN	61,304,787	82,421,783	19,806,258	74.4%	10,250,086	193.2	62,615,525
WINTER HAVEN	P	10/01/2020	N	After	EAN	37,078,995	41,557,762	3,723,778	89.2%	4,076,359	91.4	37,833,984
WINTER HAVEN	P	10/01/2019	N	After	EAN	34,927,859	40,317,281	4,483,672	86.6%	4,423,775	101.4	35,833,609
WINTER HAVEN	P	10/01/2018	N	None	EAN	34,929,721	38,095,824	4,193,920	91.7%	4,734,547	88.6	33,901,904
WINTER HAVEN	P	10/01/2017	N	None	EAN	32,404,167	36,709,157	4,490,122	88.3%	4,672,836	96.1	32,219,035
WINTER HAVEN	P	10/01/2016	N	After	EAN	29,725,881	35,529,016	4,914,088	83.7%	4,666,986	105.3	30,614,928
WINTER PARK	F	10/01/2020	N	None	EAN	64,642,776	71,056,715	6,287,871	91.0%	4,959,030	126.8	64,768,844
WINTER PARK	F	10/01/2019	N	None	EAN	58,581,819	66,333,277	6,452,890	88.3%	5,095,063	126.7	59,880,387

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WINTER PARK	F	10/01/2018	N	After	EAN	56,504,495	63,880,362	7,824,501	88.5%	5,223,658	149.8	56,055,861
WINTER PARK	F	10/01/2017	N	None	EAN	54,254,764	60,397,137	6,266,991	89.8%	4,905,347	127.8	54,130,146
WINTER PARK	F	10/01/2016	N	After	EAN	49,659,796	58,422,170	6,955,217	85.0%	4,915,236	141.5	51,466,953
WINTER PARK	P	10/01/2020	N	None	EAN	58,745,635	70,951,766	11,799,773	82.8%	4,715,886	250.2	59,151,993
WINTER PARK	P	10/01/2019	N	After	EAN	54,045,340	67,614,297	12,536,356	79.9%	4,750,916	263.9	55,077,941
WINTER PARK	P	10/01/2018	N	After	EAN	52,463,629	66,409,026	14,916,227	79.0%	4,771,205	312.6	51,492,799
WINTER PARK	P	10/01/2017	N	None	EAN	49,553,447	61,265,868	12,290,926	80.9%	4,423,901	277.8	48,974,942
WINTER PARK	P	10/01/2016	N	After	EAN	44,965,793	59,295,288	12,953,780	75.8%	4,516,252	286.8	46,341,508
WINTER SPRINGS	GPF	10/01/2020	N	None	EAN	58,544,989	67,328,099	8,398,643	87.0%	4,236,443	198.3	58,929,456
WINTER SPRINGS	GPF	10/01/2019	N	None	EAN	54,713,697	64,659,208	9,900,062	84.6%	4,325,321	228.9	54,759,146
WINTER SPRINGS	GPF	10/01/2018	N	None	EAN	53,431,514	61,721,486	10,821,911	86.6%	5,042,067	214.6	50,899,575
WINTER SPRINGS	GPF	10/01/2017	N	After	EAN	48,091,584	58,419,910	12,023,340	82.3%	5,537,207	217.1	46,396,570
WINTER SPRINGS	GPF	10/01/2016	N	After	EAN	42,027,234	53,516,012	11,514,940	78.5%	5,916,189	194.6	42,001,072

APPENDIX H

CHAPTER 112.664(1) SUMMARY

Headings	Information Provided
City or District	Plan Sponsor (Name of City, Special District, or School Board).
TYP SYS	Type of Retirement System.
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
Florida Statute Chapter	112.664(1)(a) – uses RP-2000 Combined Healthy Participant Mortality Tables, by gender, with generational projection by Scale BB. * 112.664(1)(b) – uses same mortality assumption as 112.664(1)(a) but using an assumed discount rate equal to 200 basis point (2.00%) less than plan’s assumed rate of return. * Valuation Basis – same assumptions used in plan’s valuation.
Discount Rate	Rate used to discount the liabilities. Same as assumed rate of return on assets.
Pension Liability	Actuarial Accrued Liability measured using the appropriate assumptions as specified above and the Traditional Entry Age Normal Cost method.
Total Market Value of Assets	The market value of assets, including DROP Accounts.
Net Pension Liability	Pension Liability less Assets.
Years Assets Sustain Benefit Payments	Assuming no future contributions from any source, the number of years the market value of assets will be sufficient based on expected retirement benefits. The number of years will vary based on the Florida Statute Chapter assumption.
Total Dollar Contribution	Required contribution from all sources (i.e., employee and sponsor). Contribution will vary based on the Florida Statute Chapter assumption.

Total % of Pay Contribution	Total Dollar Contribution ÷ Valuation Payroll
* NOTE: Effective January 1, 2016, all plans are required to use the mortality tables used in one of the two most recently published actuarial valuations of the Florida Retirement System, with appropriate adjustments for mortality improvements and plan demographics.	

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ALACHUA COUNTY LIBRARY	112.664(1)(a)	6.75%	36,239,011	31,067,617	5,171,394	24.00	881,621	46.54
General	112.664(1)(b)	4.75%	45,612,331	31,067,617	14,544,714	17.50	1,502,790	79.34
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	24.00	881,621	46.54
ALACHUA COUNTY SCHOOL BOARD	112.664(1)(a)	6.50%	7,424,289	4,648,980	2,775,309	8.58	892,366	0.00
Early Retirement Plan	112.664(1)(b)	4.50%	8,675,001	4,648,980	4,026,021	7.83	1,018,978	0.00
7/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	8.58	892,366	0.00
ALTAMONTE SPRINGS	112.664(1)(a)	7.50%	29,200,514	35,965,487	-6,764,973	37.49	1,453,079	11.26
General	112.664(1)(b)	5.50%	40,100,131	35,965,487	4,134,644	27.49	2,867,068	21.93
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	37.49	1,453,079	11.26
ALTAMONTE SPRINGS	112.664(1)(a)	7.50%	35,193,740	31,617,770	3,575,970	30.00	1,655,190	27.35
Police	112.664(1)(b)	5.50%	52,764,654	31,617,770	21,146,884	24.29	3,954,964	65.34
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	30.00	1,655,190	27.35
APOPKA	112.664(1)(a)	7.00%	58,936,390	48,398,311	10,538,079	19.51	3,000,557	38.06
Fire	112.664(1)(b)	5.00%	76,437,476	48,398,311	28,039,165	16.34	5,570,258	70.65
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	19.51	3,000,557	38.06
APOPKA	112.664(1)(a)	7.00%	68,425,328	58,492,737	9,932,591	20.15	2,653,995	21.59
General	112.664(1)(b)	5.00%	87,598,691	58,492,737	29,105,954	16.42	4,895,152	39.82
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	20.15	2,653,995	21.59
APOPKA	112.664(1)(a)	7.00%	70,546,939	62,206,452	8,340,488	19.82	3,059,972	46.54
Police	112.664(1)(b)	5.00%	90,511,973	62,206,452	28,305,522	16.34	5,887,770	89.56
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	19.82	3,059,972	46.54
ARCADIA	112.664(1)(a)	6.00%	4,246,427	3,979,439	266,988	42.92	280,947	22.15
General	112.664(1)(b)	4.00%	5,425,612	3,979,439	1,446,173	22.50	448,362	35.34
1/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	42.92	280,947	22.15

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ARCADIA	112.664(1)(a)	6.75%	11,390,590	10,402,311	988,279	27.37	358,240	42.34
Police And Fire	112.664(1)(b)	4.75%	14,081,210	10,402,311	3,678,899	18.48	610,906	72.20
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	27.37	358,240	42.34
ATLANTIC BEACH	112.664(1)(a)	6.75%	24,263,160	21,719,136	2,544,024	29.08	1,185,394	83.17
General	112.664(1)(b)	4.75%	29,760,194	21,719,136	8,041,058	18.50	2,036,827	142.90
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	29.08	1,185,394	83.17
ATLANTIC BEACH	112.664(1)(a)	6.75%	15,646,893	13,153,186	2,493,707	33.50	735,409	37.68
Police	112.664(1)(b)	4.75%	19,648,231	13,153,186	6,495,045	19.75	1,167,570	59.81
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	33.50	735,409	37.68
ATLANTIS	112.664(1)(a)	7.69%	1,246,795	1,351,302	-104,507	99.99	8,756	999.99
Police	112.664(1)(b)	5.69%	1,364,819	1,351,302	13,517	21.15	21,788	999.99
10/1/2020	Valuation Basis	7.69%	N/A	N/A	N/A	99.99	8,756	999.99
AUBURNDALE	112.664(1)(a)	7.50%	10,504,047	8,384,813	2,119,234	28.32	551,526	49.10
Fire	112.664(1)(b)	5.50%	13,413,689	8,384,813	5,028,876	19.05	812,755	72.20
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	28.32	551,526	49.10
AUBURNDALE	112.664(1)(a)	7.50%	27,346,434	21,864,052	5,482,382	20.46	1,254,602	100.90
General	112.664(1)(b)	5.50%	33,622,203	21,864,052	11,758,151	15.52	1,712,136	137.70
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	20.46	1,254,602	100.90
AUBURNDALE	112.664(1)(a)	7.50%	16,241,930	14,546,205	1,695,725	40.88	719,656	35.00
Police	112.664(1)(b)	5.50%	20,674,863	14,546,205	6,128,658	21.40	1,182,815	57.60
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	40.88	719,656	35.00
AVENTURA	112.664(1)(a)	7.25%	64,473,480	55,578,492	8,894,988	30.90	3,310,455	39.21
Police	112.664(1)(b)	5.25%	83,822,666	55,578,492	28,244,174	20.43	5,672,424	67.18
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	30.90	3,310,455	39.21

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AVON PARK	112.664(1)(a)	7.50%	7,670,956	7,062,761	608,195	99.99	422,354	49.40
Fire	112.664(1)(b)	5.50%	9,691,628	7,062,761	2,628,867	24.74	674,627	78.80
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	422,354	49.40
AVON PARK	112.664(1)(a)	7.00%	7,174,647	6,419,628	755,019	27.31	126,701	999.99
Police	112.664(1)(b)	5.00%	9,264,703	6,419,628	2,845,075	19.29	256,726	999.99
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	27.31	126,701	999.99
BAL HARBOUR VILLAGE	112.664(1)(a)	5.75%	20,914,624	16,323,209	4,591,415	24.33	1,511,051	55.97
General	112.664(1)(b)	3.75%	28,094,221	16,323,209	11,771,012	18.42	2,346,028	86.90
10/1/2020	Valuation Basis	5.75%	N/A	N/A	N/A	24.33	1,511,051	55.97
BAL HARBOUR VILLAGE	112.664(1)(a)	7.25%	31,391,933	26,816,781	4,575,152	25.89	1,889,322	78.80
Police	112.664(1)(b)	5.25%	39,683,128	26,816,781	12,866,347	18.38	2,718,951	113.30
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	25.89	1,889,322	78.80
BARTOW	112.664(1)(a)	7.25%	13,524,862	12,029,200	1,495,662	37.40	454,842	46.30
Fire	112.664(1)(b)	5.25%	17,007,117	12,029,200	4,977,917	20.78	824,677	84.10
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	37.40	454,842	46.30
BARTOW	112.664(1)(a)	7.50%	39,973,642	33,491,482	6,482,160	35.80	1,854,734	20.50
General	112.664(1)(b)	5.50%	50,086,171	33,491,482	16,594,689	19.88	2,977,339	32.90
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	35.80	1,854,734	20.50
BARTOW	112.664(1)(a)	7.50%	24,363,714	22,274,815	2,088,899	36.52	766,692	43.40
Police	112.664(1)(b)	5.50%	30,786,550	22,274,815	8,511,735	20.65	1,412,716	80.10
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	36.52	766,692	43.40
BAY HARBOR ISLANDS	112.664(1)(a)	7.96%	20,040,779	21,117,261	-1,076,482	19.63	1,374,715	31.23
General	112.664(1)(b)	5.96%	21,684,626	21,117,261	567,365	13.91	1,531,674	34.79
10/1/2019	Valuation Basis	7.96%	N/A	N/A	N/A	14.00	1,001,827	22.76

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BAY HARBOR ISLANDS	112.664(1)(a)	7.96%	20,040,779	21,117,261	-1,076,482	19.63	1,374,715	31.23
Police	112.664(1)(b)	5.96%	21,684,626	21,117,261	567,365	13.91	1,531,674	34.79
10/1/2019	Valuation Basis	7.96%	N/A	N/A	N/A	14.00	1,001,827	22.76
BAY MEDICAL CENTER	112.664(1)(a)	7.25%	114,946,161	114,064,007	882,154	99.99	13,163	0.00
General	112.664(1)(b)	5.25%	137,884,041	114,064,007	23,820,034	18.67	2,261,352	0.00
1/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	13,163	0.00
BELLE GLADE	112.664(1)(a)	6.50%	17,391,786	21,732,546	-4,340,760	99.99	33,754	1.07
General	112.664(1)(b)	4.50%	21,865,897	21,732,546	133,351	99.99	690,818	21.93
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	33,754	1.07
BELLE GLADE (RETIRED)	112.664(1)(a)	5.00%	4,288,001	6,636,535	-2,348,534	99.99	0	0.00
Police And Fire	112.664(1)(b)	3.00%	5,023,514	6,636,535	-1,613,021	99.99	0	0.00
10/1/2020	Valuation Basis	5.00%	N/A	N/A	N/A	99.99	0	0.00
BELLE GLADE HOUSING	112.664(1)(a)	5.50%	2,629,979	2,479,352	150,627	99.99	120,982	15.10
General	112.664(1)(b)	3.50%	3,402,052	2,479,352	922,700	43.89	254,540	31.80
10/1/2018	Valuation Basis	5.50%	N/A	N/A	N/A	99.99	120,982	15.10
BELLEAIR	112.664(1)(a)	7.40%	5,393,631	4,748,124	645,507	26.94	430,588	40.40
Police	112.664(1)(b)	5.40%	6,520,873	4,748,124	1,772,749	17.40	568,111	53.50
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	26.94	430,588	40.40
BELLEVIEW	112.664(1)(a)	7.50%	4,365,896	4,413,708	-47,812	99.99	170,593	23.20
Police	112.664(1)(b)	5.50%	5,422,831	4,413,708	1,009,123	26.32	318,738	43.40
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	170,593	23.20
BOCA GRANDE FCD	112.664(1)(a)	6.35%	14,553,929	11,453,674	3,100,255	99.99	957,829	55.90
Fire	112.664(1)(b)	4.35%	20,278,081	11,453,674	8,824,407	27.94	1,597,056	93.20
10/1/2020	Valuation Basis	6.35%	N/A	N/A	N/A	99.99	957,829	55.90

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BOCA RATON	112.664(1)(a)	7.75%	248,854,901	233,686,300	15,168,601	99.99	4,258,700	12.36
General	112.664(1)(b)	5.75%	301,243,413	233,686,300	67,557,113	19.29	8,486,265	24.63
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	4,258,700	12.36
BOCA RATON	112.664(1)(a)	7.75%	585,826,598	416,865,042	168,961,556	19.69	27,394,622	63.80
Police And Fire	112.664(1)(b)	5.75%	751,838,475	416,865,042	334,973,433	15.83	42,247,986	98.39
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	19.69	27,394,622	63.80
BOCA RATON EXECUTIVE	112.664(1)(a)	7.25%	71,669,198	52,290,543	19,378,655	16.32	2,396,401	44.36
General	112.664(1)(b)	5.25%	88,460,929	52,290,543	36,170,386	13.63	5,020,133	90.45
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	16.32	3,268,105	58.88
BOCA RATON HOUSING	112.664(1)(a)	7.50%	2,465,127	3,355,161	-890,034	33.47	58,071	8.20
General	112.664(1)(b)	5.50%	3,081,816	3,355,161	-273,345	24.46	191,978	27.10
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	30.35	97,043	13.70
BONITA SPRINGS FCD	112.664(1)(a)	7.50%	106,617,546	79,760,811	26,856,735	23.70	5,952,511	65.20
Fire	112.664(1)(b)	5.50%	137,542,788	79,760,811	57,781,977	17.91	9,385,620	102.80
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	23.70	5,952,511	65.20
BONITA SPRINGS FCD	112.664(1)(a)	7.40%	4,686,742	4,243,892	442,850	99.99	256,548	26.60
General	112.664(1)(b)	5.40%	5,954,027	4,243,892	1,710,135	21.64	420,615	43.70
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	256,548	26.60
BOYNTON BEACH	112.664(1)(a)	7.50%	172,526,714	138,042,942	34,483,772	21.42	8,034,397	67.58
Fire	112.664(1)(b)	5.50%	213,939,812	138,042,942	75,896,870	16.58	12,317,902	103.61
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	21.42	8,034,397	67.58
BOYNTON BEACH	112.664(1)(a)	7.08%	208,849,627	194,072,809	14,776,818	32.08	8,913,120	35.08
General	112.664(1)(b)	5.08%	254,148,274	194,072,809	60,075,465	19.50	14,563,854	57.32
10/1/2020	Valuation Basis	7.08%	N/A	N/A	N/A	32.08	8,913,120	35.08

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BOYNTON BEACH	112.664(1)(a)	7.25%	156,933,998	111,813,658	45,120,340	15.08	8,063,312	62.11
Police	112.664(1)(b)	5.25%	192,641,247	111,813,658	80,827,589	12.67	11,973,583	92.23
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	15.08	8,063,312	62.11
BRADENTON	112.664(1)(a)	7.50%	66,688,013	62,461,342	4,226,671	99.99	2,098,771	38.60
Fire	112.664(1)(b)	5.50%	84,448,725	62,461,342	21,987,383	23.22	4,267,161	78.60
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	2,098,771	38.60
BRADENTON	112.664(1)(a)	7.45%	96,409,969	83,105,830	13,304,139	37.50	3,570,205	45.58
Police	112.664(1)(b)	5.45%	124,475,005	83,105,830	41,369,175	21.33	6,286,632	80.26
10/1/2020	Valuation Basis	7.45%	N/A	N/A	N/A	37.50	3,570,205	45.58
BROOKSVILLE	112.664(1)(a)	7.65%	7,543,031	7,408,887	134,144	99.99	267,390	28.75
Fire	112.664(1)(b)	5.65%	9,414,923	7,408,887	2,006,036	21.91	470,059	50.55
10/1/2020	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	267,390	28.75
BROOKSVILLE	112.664(1)(a)	7.25%	5,481,411	7,288,231	-1,806,820	99.99	95,061	999.99
Police	112.664(1)(b)	5.25%	7,159,911	7,288,231	-128,320	99.99	92,415	999.99
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	95,061	999.99
BUSHNELL	112.664(1)(a)	7.75%	3,880,669	4,190,535	-309,866	99.99	128,416	14.10
General	112.664(1)(b)	5.75%	5,395,452	4,190,535	1,204,917	99.99	305,563	33.70
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	128,416	14.10
CAPE CORAL	112.664(1)(a)	7.25%	257,430,564	208,743,981	48,686,583	26.08	13,116,087	64.50
Fire	112.664(1)(b)	5.25%	335,028,002	208,743,981	126,284,021	19.42	21,649,930	106.50
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	26.08	13,116,087	64.50
CAPE CORAL	112.664(1)(a)	7.15%	423,498,022	340,960,888	82,537,134	25.73	23,439,030	41.90
General	112.664(1)(b)	5.15%	539,611,050	340,960,888	198,650,162	18.57	35,959,081	64.30
10/1/2020	Valuation Basis	7.15%	N/A	N/A	N/A	25.73	23,439,030	41.90

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CAPE CORAL	112.664(1)(a)	7.25%	235,185,694	199,169,125	36,016,569	26.49	12,546,104	55.10
Police	112.664(1)(b)	5.25%	302,366,008	199,169,125	103,196,883	19.35	20,820,902	91.60
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	26.49	12,546,104	55.10
CASSELBERRY	112.664(1)(a)	7.55%	29,902,092	30,635,931	-733,839	99.99	1,425,493	27.50
Police And Fire	112.664(1)(b)	5.55%	41,743,493	30,635,931	11,107,562	39.38	3,737,136	72.20
10/1/2020	Valuation Basis	7.55%	N/A	N/A	N/A	99.99	1,425,493	27.50
CHATTAHOOCHEE	112.664(1)(a)	4.00%	529,676	507,963	21,713	24.17	32,162	45.36
Fire	112.664(1)(b)	2.00%	679,391	507,963	171,428	17.67	64,508	90.98
10/1/2019	Valuation Basis	4.00%	N/A	N/A	N/A	24.17	32,162	45.36
CLEARWATER	112.664(1)(a)	2.50%	2,169,234	3,481,098	-1,311,864	99.99	0	0.00
Fire	112.664(1)(b)	0.00%	2,480,373	3,481,098	-1,000,725	99.99	0	0.00
10/1/2020	Valuation Basis	2.50%	N/A	N/A	N/A	99.99	0	0.00
CLEARWATER	112.664(1)(a)	6.55%	1,015,824,891	1,132,560,858	-116,735,967	99.99	19,584,997	21.12
General Police And Fire	112.664(1)(b)	4.55%	1,297,911,130	1,132,560,858	165,350,272	99.99	44,966,178	48.49
1/1/2021	Valuation Basis	6.55%	N/A	N/A	N/A	99.99	19,584,997	21.12
CLERMONT	112.664(1)(a)	7.00%	21,225,523	22,771,575	-1,546,052	24.16	1,509,379	29.66
Fire	112.664(1)(b)	5.00%	28,500,023	22,771,575	5,728,448	19.40	3,432,214	67.44
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	24.16	1,509,379	29.66
CLERMONT	112.664(1)(a)	7.00%	21,410,484	23,151,863	-1,741,379	25.00	1,191,740	25.19
Police	112.664(1)(b)	5.00%	28,557,228	23,151,863	5,405,365	20.17	2,765,730	58.47
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	25.00	1,191,740	25.19
CLERMONT (RETIRED)	112.664(1)(a)	7.00%	267,261	273,580	-6,319	99.99	5,582	0.00
General	112.664(1)(b)	5.00%	296,337	273,580	22,757	15.87	10,091	0.00
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	5,582	0.00

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CLEWISTON	112.664(1)(a)	7.00%	13,088,493	12,431,959	656,534	36.58	47,861	0.00
General	112.664(1)(b)	5.00%	16,900,219	12,431,959	4,468,260	21.34	344,147	0.00
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	36.58	47,861	0.00
COCOA	112.664(1)(a)	7.50%	30,887,593	22,120,916	8,766,677	19.12	1,578,256	75.10
Fire	112.664(1)(b)	5.50%	39,211,764	22,120,916	17,090,848	15.37	2,367,548	112.67
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	19.12	1,578,256	75.10
COCOA	112.664(1)(a)	6.70%	16,083,678	14,428,298	1,655,380	22.91	189,622	999.99
General	112.664(1)(b)	4.70%	19,677,352	14,428,298	5,249,054	16.68	398,787	999.99
10/1/2020	Valuation Basis	6.70%	N/A	N/A	N/A	22.91	189,622	999.99
COCOA	112.664(1)(a)	7.50%	36,102,340	33,502,504	2,599,836	99.99	878,663	26.50
Police	112.664(1)(b)	5.50%	46,449,019	33,502,504	12,946,515	23.66	1,915,026	57.77
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	878,663	26.50
COCOA BEACH	112.664(1)(a)	7.75%	17,502,404	16,759,418	742,986	99.99	595,419	34.30
Fire	112.664(1)(b)	5.75%	21,670,480	16,759,418	4,911,062	22.28	1,026,380	59.13
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	595,419	34.30
COCOA BEACH	112.664(1)(a)	7.75%	29,139,760	29,617,208	-477,448	99.99	721,409	12.35
General	112.664(1)(b)	5.75%	35,529,759	29,617,208	5,912,551	23.88	1,483,094	25.39
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	721,409	12.35
COCOA BEACH	112.664(1)(a)	7.75%	19,236,782	16,672,172	2,564,610	28.43	747,794	33.08
Police	112.664(1)(b)	5.75%	24,008,856	16,672,172	7,336,684	18.50	1,229,725	54.39
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	28.43	747,794	33.08
COOPER CITY	112.664(1)(a)	6.50%	26,593,933	24,255,542	2,338,391	22.25	589,621	999.99
Fire	112.664(1)(b)	4.50%	32,679,910	24,255,542	8,424,368	16.58	1,356,215	999.99
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	22.25	589,621	999.99

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COOPER CITY	112.664(1)(a)	6.70%	42,049,590	38,375,303	3,674,287	29.75	1,026,129	40.29
General	112.664(1)(b)	4.70%	51,608,320	38,375,303	13,233,017	18.83	2,292,590	90.03
10/1/2020	Valuation Basis	6.70%	N/A	N/A	N/A	29.75	1,026,129	40.29
COOPER CITY	112.664(1)(a)	6.80%	36,359,110	33,443,560	2,915,550	21.25	1,786,866	999.99
Police	112.664(1)(b)	4.80%	42,706,763	33,443,560	9,263,203	15.75	3,288,344	999.99
10/1/2020	Valuation Basis	6.80%	N/A	N/A	N/A	21.25	1,786,866	999.99
COOPER CITY - MANAGEMENT	112.664(1)(a)	7.00%	4,909,908	5,041,400	-131,492	99.99	0	0.00
General Police And Fire	112.664(1)(b)	5.00%	5,892,240	5,041,400	850,840	19.30	114,005	0.00
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	112,517	0.00
CORAL GABLES	112.664(1)(a)	7.40%	593,173,421	421,233,837	171,939,584	13.33	28,082,186	61.20
General Police And Fire	112.664(1)(b)	5.40%	716,341,853	421,233,837	295,108,016	11.42	39,096,621	85.20
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	13.33	28,082,186	61.20
CORAL SPRINGS	112.664(1)(a)	7.25%	108,179,232	125,945,031	-17,765,799	99.99	4,283,919	26.93
Fire	112.664(1)(b)	5.25%	140,619,652	125,945,031	14,674,621	99.99	7,988,530	50.21
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	4,283,919	26.93
CORAL SPRINGS	112.664(1)(a)	6.50%	10,177,740	8,121,642	2,056,098	14.83	660,093	999.99
General	112.664(1)(b)	4.50%	11,922,229	8,121,642	3,800,587	12.08	1,071,411	999.99
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	14.83	660,093	999.99
CORAL SPRINGS	112.664(1)(a)	7.50%	297,836,228	252,393,599	45,442,629	99.99	9,438,533	51.54
Police	112.664(1)(b)	5.50%	379,656,122	252,393,599	127,262,523	26.36	17,342,231	94.70
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	12,975,134	70.86
CRESCENT CITY	112.664(1)(a)	6.50%	431,248	700,376	-269,128	99.99	7,936	14.89
Fire	112.664(1)(b)	4.50%	562,132	700,376	-138,244	99.99	7,936	14.89
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	7,936	14.89

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CRESCENT CITY	112.664(1)(a)	7.00%	877,646	1,058,605	-180,959	99.99	63,294	21.50
Police	112.664(1)(b)	5.00%	1,113,616	1,058,605	55,011	38.16	124,389	42.30
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	63,294	21.50
CRESTVIEW	112.664(1)(a)	7.25%	22,319,466	20,895,055	1,424,411	99.99	969,054	19.40
General	112.664(1)(b)	5.25%	28,528,536	20,895,055	7,633,481	25.36	1,650,112	32.90
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	969,054	19.40
CRESTVIEW	112.664(1)(a)	7.25%	23,855,305	22,258,920	1,596,385	99.99	1,151,157	23.90
Police And Fire	112.664(1)(b)	5.25%	30,857,734	22,258,920	8,598,814	29.88	2,003,757	41.70
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,151,157	23.90
DADE CITY	112.664(1)(a)	7.30%	7,428,535	6,637,702	790,833	23.46	248,523	105.40
Fire	112.664(1)(b)	5.30%	8,972,456	6,637,702	2,334,754	16.67	371,442	157.70
10/1/2020	Valuation Basis	7.30%	N/A	N/A	N/A	23.46	248,523	105.40
DADE CITY	112.664(1)(a)	7.00%	11,582,222	10,896,194	686,028	99.99	349,729	31.90
Police	112.664(1)(b)	5.00%	14,909,406	10,896,194	4,013,212	29.42	713,653	65.30
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	349,729	31.90
DANIA BEACH	112.664(1)(a)	6.50%	28,383,138	25,485,041	2,898,097	22.42	1,323,530	164.59
General	112.664(1)(b)	4.50%	34,708,425	25,485,041	9,223,384	16.33	2,194,660	272.92
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	22.42	1,323,530	164.59
DANIA BEACH [PF]	112.664(1)(a)	6.75%	74,985,754	71,133,752	3,852,002	25.75	1,212,331	84.53
Fire	112.664(1)(b)	4.75%	92,744,221	71,133,752	21,610,469	17.92	3,886,317	270.98
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	25.75	1,212,331	84.53
DANIA BEACH [PF]	112.664(1)(a)	6.75%	74,985,754	71,133,752	3,852,002	25.75	1,212,331	84.53
Police	112.664(1)(b)	4.75%	92,744,221	71,133,752	21,610,469	17.92	3,886,317	270.98
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	25.75	1,212,331	84.53

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DAVENPORT	112.664(1)(a)	7.50%	369,293	433,913	-64,620	99.99	269,489	18.40
General	112.664(1)(b)	5.50%	503,274	433,913	69,361	99.99	364,441	24.90
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	269,489	18.40
DAVENPORT	112.664(1)(a)	7.50%	867,550	526,828	340,722	51.28	249,901	21.90
Police And Fire	112.664(1)(b)	5.50%	1,172,433	526,828	645,605	24.22	361,455	31.60
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	51.28	249,901	21.90
DAVIE	112.664(1)(a)	7.30%	157,371,923	133,843,746	23,528,177	31.92	7,669,744	48.88
Fire	112.664(1)(b)	5.30%	195,850,716	133,843,746	62,006,970	20.01	12,891,816	82.17
10/1/2020	Valuation Basis	7.30%	N/A	N/A	N/A	31.92	7,669,744	48.88
DAVIE	112.664(1)(a)	7.40%	217,690,114	189,572,081	28,118,033	27.39	8,482,007	54.76
Police	112.664(1)(b)	5.40%	274,724,284	189,572,081	85,152,203	18.97	15,347,191	99.07
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	27.39	8,482,007	54.76
DAVIE - GENERAL & MGMT	112.664(1)(a)	7.00%	89,777,871	86,706,685	3,071,186	29.08	3,698,190	18.42
General	112.664(1)(b)	5.00%	120,464,441	86,706,685	33,757,756	21.94	9,164,017	45.64
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	29.08	3,698,190	18.42
DAYTONA BEACH	112.664(1)(a)	7.50%	266,098,596	203,672,067	62,426,529	17.65	12,273,357	61.80
Police And Fire	112.664(1)(b)	5.50%	331,971,482	203,672,067	128,299,415	14.24	18,064,145	91.00
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	17.65	12,273,357	61.80
DEERFIELD BEACH	112.664(1)(a)	7.50%	166,196,697	129,626,638	36,570,059	14.11	7,616,076	90.21
Fire	112.664(1)(b)	5.50%	204,169,489	129,626,638	74,542,851	11.78	12,344,329	146.22
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	14.11	7,616,076	90.21
DEERFIELD BEACH	112.664(1)(a)	6.80%	55,786,983	51,677,847	4,109,136	20.33	1,380,772	999.99
General	112.664(1)(b)	4.80%	64,252,332	51,677,847	12,574,485	14.92	2,646,125	999.99
10/1/2020	Valuation Basis	6.80%	N/A	N/A	N/A	20.33	1,380,772	999.99

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DEERFIELD BEACH	112.664(1)(a)	6.50%	64,784,629	40,637,559	24,147,070	12.54	2,541,348	999.99
Police	112.664(1)(b)	4.50%	81,165,808	40,637,559	40,528,249	10.92	3,256,694	999.99
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	12.54	2,541,348	999.99
DELAND	112.664(1)(a)	7.25%	25,524,342	19,497,459	6,026,883	41.79	1,740,105	56.84
Fire	112.664(1)(b)	5.25%	33,325,378	19,497,459	13,827,919	22.89	2,786,260	91.00
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	41.79	1,740,105	56.84
DELAND	112.664(1)(a)	7.25%	33,307,889	29,118,809	4,189,080	18.25	693,311	54.18
General	112.664(1)(b)	5.25%	40,135,711	29,118,809	11,016,902	14.42	1,663,498	129.99
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	18.25	693,311	54.18
DELAND	112.664(1)(a)	7.50%	35,830,236	30,363,845	5,466,391	28.83	1,612,184	47.25
Police	112.664(1)(b)	5.50%	45,520,808	30,363,845	15,156,963	19.33	2,697,126	79.05
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	28.83	1,612,184	47.25
DELRAY BEACH	112.664(1)(a)	6.75%	189,117,045	131,028,430	58,088,615	18.58	10,956,819	78.01
Fire	112.664(1)(b)	4.75%	235,979,537	131,028,430	104,951,107	15.08	16,546,684	117.81
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	18.58	10,956,819	78.01
DELRAY BEACH	112.664(1)(a)	6.75%	143,498,233	140,457,288	3,040,945	99.99	3,956,296	17.31
General	112.664(1)(b)	4.75%	180,233,361	140,457,288	39,776,073	25.83	8,214,010	35.94
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	3,956,296	17.31
DELRAY BEACH	112.664(1)(a)	6.75%	175,952,523	116,987,996	58,964,527	15.92	10,190,221	78.56
Police	112.664(1)(b)	4.75%	224,330,596	116,987,996	107,342,600	13.42	15,317,759	118.09
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	15.92	10,190,221	78.56
DELTONA	112.664(1)(a)	7.68%	41,490,199	34,510,895	6,979,304	41.16	2,084,940	44.90
Fire	112.664(1)(b)	5.68%	53,962,442	34,510,895	19,451,547	21.77	3,530,039	76.00
10/1/2020	Valuation Basis	7.68%	N/A	N/A	N/A	41.16	2,084,940	44.90

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DESTIN FCD	112.664(1)(a)	7.40%	29,832,881	25,071,746	4,761,135	23.39	1,132,301	57.30
Fire	112.664(1)(b)	5.40%	37,957,672	25,071,746	12,885,926	17.55	1,896,557	95.80
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	23.39	1,132,301	57.30
DUNEDIN	112.664(1)(a)	7.50%	32,562,372	32,273,617	288,755	99.99	1,010,405	29.20
Fire	112.664(1)(b)	5.50%	40,390,615	32,273,617	8,116,998	24.57	2,012,545	58.00
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,010,405	29.20
DUNNELLON	112.664(1)(a)	7.00%	1,292,246	3,076,274	-1,784,028	99.99	4,209	1.00
Police And Fire	112.664(1)(b)	5.00%	1,707,083	3,076,274	-1,369,191	48.22	19,421	4.61
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	4,209	1.00
EAST LAKE TARPON FCD	112.664(1)(a)	7.50%	22,751,312	19,330,416	3,420,896	28.31	967,076	35.90
Fire	112.664(1)(b)	5.50%	28,603,698	19,330,416	9,273,282	19.14	1,576,494	58.60
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	28.31	967,076	35.90
EAST NICEVILLE FCD	112.664(1)(a)	7.00%	1,393,747	1,282,368	111,379	99.99	199,693	28.40
Fire	112.664(1)(b)	5.00%	1,901,365	1,282,368	618,997	99.99	312,663	44.30
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	199,693	28.40
EATONVILLE	112.664(1)(a)	6.50%	1,212,420	1,858,731	-646,311	99.99	48,794	7.71
Police	112.664(1)(b)	4.50%	1,584,392	1,858,731	-274,339	99.99	140,845	22.26
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	48,794	7.71
EDGEWATER	112.664(1)(a)	7.25%	15,696,313	17,668,275	-1,971,962	99.99	454,090	29.30
Fire	112.664(1)(b)	5.25%	19,638,405	17,668,275	1,970,130	39.36	872,324	56.30
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	454,090	29.30
EDGEWATER	112.664(1)(a)	6.75%	18,663,267	12,949,298	5,713,969	12.40	758,654	711.40
General	112.664(1)(b)	4.75%	22,655,784	12,949,298	9,706,486	10.73	953,480	893.90
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	12.40	758,654	711.40

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EDGEWATER	112.664(1)(a)	7.40%	15,512,256	12,058,659	3,453,597	18.73	1,011,693	59.10
Police	112.664(1)(b)	5.40%	19,318,012	12,058,659	7,259,353	14.89	1,414,742	82.50
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	18.73	1,011,693	59.10
ENGLEWOOD AREA FCD	112.664(1)(a)	7.35%	37,915,372	32,544,578	5,370,794	29.54	1,889,029	51.30
Fire	112.664(1)(b)	5.35%	48,940,526	32,544,578	16,395,948	20.08	3,260,299	88.40
10/1/2019	Valuation Basis	7.35%	N/A	N/A	N/A	29.54	1,889,029	51.30
ENGLEWOOD WATER DISTRICT	112.664(1)(a)	7.00%	593,998	677,287	-83,289	99.99	0	0.00
General	112.664(1)(b)	5.00%	678,383	677,287	1,096	23.72	1,755	999.00
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	0	0.00
ESTERO FCD	112.664(1)(a)	7.00%	30,987,570	32,985,313	-1,997,743	32.51	847,899	16.57
Fire	112.664(1)(b)	5.00%	41,446,680	32,985,313	8,461,367	22.57	2,923,869	57.14
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	32.51	921,089	18.00
EUSTIS	112.664(1)(a)	7.80%	13,280,912	11,667,183	1,613,729	99.99	753,088	49.20
Fire	112.664(1)(b)	5.80%	17,231,209	11,667,183	5,564,026	25.20	1,184,330	77.50
10/1/2020	Valuation Basis	7.80%	N/A	N/A	N/A	99.99	753,088	49.20
EUSTIS	112.664(1)(a)	7.25%	28,530,838	21,957,933	6,572,905	22.75	1,259,485	54.67
Police	112.664(1)(b)	5.25%	37,270,069	21,957,933	15,312,136	17.58	2,268,086	98.45
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	22.75	1,259,485	54.67
FERNANDINA BEACH	112.664(1)(a)	7.75%	31,608,294	23,772,194	7,836,100	19.66	1,818,390	27.54
General	112.664(1)(b)	5.75%	39,510,407	23,772,194	15,738,213	15.41	2,717,773	41.18
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	19.66	1,818,390	27.54
FERNANDINA BEACH	112.664(1)(a)	7.70%	36,019,071	28,663,748	7,355,323	24.16	1,760,692	38.73
Police And Fire	112.664(1)(b)	5.70%	44,636,588	28,663,748	15,972,840	17.36	2,760,972	60.74
10/1/2020	Valuation Basis	7.70%	N/A	N/A	N/A	24.16	1,760,692	38.73

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FLAGLER BEACH	112.664(1)(a)	7.00%	1,477,747	2,156,389	-678,642	99.99	151,062	23.75
Fire	112.664(1)(b)	5.00%	1,997,708	2,156,389	-158,681	99.99	224,645	35.32
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	151,062	23.75
FLAGLER BEACH	112.664(1)(a)	7.00%	4,927,739	4,581,135	346,604	99.99	339,245	35.20
Police	112.664(1)(b)	5.00%	6,398,846	4,581,135	1,817,711	25.22	539,803	55.90
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	339,245	35.20
FLORIDA CITY	112.664(1)(a)	6.08%	2,933,528	3,504,004	-570,476	99.99	2,564	0.00
Police	112.664(1)(b)	4.08%	3,733,877	3,504,004	229,873	31.79	143,364	0.00
10/1/2020	Valuation Basis	6.08%	N/A	N/A	N/A	99.99	7,466	0.00
FLORIDA CITY - ELECTED	112.664(1)(a)	6.75%	3,072,230	3,843,141	-770,911	99.99	72,960	28.18
General	112.664(1)(b)	4.75%	3,656,893	3,843,141	-186,248	99.99	107,996	41.71
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	72,960	28.18
FORT LAUDERDALE	112.664(1)(a)	7.20%	700,307,691	678,032,068	22,275,623	99.99	10,909,091	30.14
General	112.664(1)(b)	5.20%	860,827,861	678,032,068	182,795,793	20.67	27,338,682	75.54
9/30/2020	Valuation Basis	7.20%	N/A	N/A	N/A	99.99	10,909,091	30.14
FORT LAUDERDALE	112.664(1)(a)	7.30%	1,105,794,719	990,657,062	115,137,657	32.65	33,405,534	45.20
Police And Fire	112.664(1)(b)	5.30%	1,373,305,495	990,657,062	382,648,433	20.09	59,730,410	80.80
10/1/2020	Valuation Basis	7.30%	N/A	N/A	N/A	32.65	33,405,534	45.20
FORT MEADE	112.664(1)(a)	7.00%	418,399	400,058	18,341	99.99	21,561	22.90
Fire	112.664(1)(b)	5.00%	514,788	400,058	114,730	23.21	32,079	34.10
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	21,561	22.90
FORT MEADE	112.664(1)(a)	7.00%	5,746,859	5,291,515	455,344	99.99	192,341	10.70
General	112.664(1)(b)	5.00%	7,023,807	5,291,515	1,732,292	19.36	323,896	18.00
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	192,341	10.70

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FORT MEADE	112.664(1)(a)	7.00%	1,233,468	1,195,031	38,437	99.99	11,426	999.99
Police	112.664(1)(b)	5.00%	1,463,757	1,195,031	268,726	28.45	11,316	999.99
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	11,426	999.99
FORT MYERS	112.664(1)(a)	7.80%	148,804,628	109,228,791	39,575,837	19.74	8,109,631	96.10
Fire	112.664(1)(b)	5.80%	190,564,861	109,228,791	81,336,070	15.82	11,943,947	141.70
10/1/2020	Valuation Basis	7.80%	N/A	N/A	N/A	19.74	8,109,631	96.10
FORT MYERS	112.664(1)(a)	7.25%	192,869,635	147,524,843	45,344,792	18.54	8,863,516	33.00
General	112.664(1)(b)	5.25%	239,141,434	147,524,843	91,616,591	14.69	12,763,128	47.50
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	18.54	8,863,516	33.00
FORT MYERS	112.664(1)(a)	7.75%	211,250,591	160,684,500	50,566,091	22.32	11,966,639	67.60
Police	112.664(1)(b)	5.75%	273,028,094	160,684,500	112,343,594	17.14	18,254,021	103.10
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	22.32	11,966,639	67.60
FORT PIERCE	112.664(1)(a)	7.50%	240,513,872	215,430,747	25,083,125	30.42	7,598,830	21.58
General And Police	112.664(1)(b)	5.50%	298,665,925	215,430,747	83,235,178	19.00	13,878,863	39.41
9/30/2020	Valuation Basis	7.50%	N/A	N/A	N/A	30.83	7,457,709	21.17
FORT PIERCE SUPP	112.664(1)(a)	7.00%	17,973,653	16,816,610	1,157,043	99.99	788,159	10.34
Police	112.664(1)(b)	5.00%	22,893,754	16,816,610	6,077,144	23.00	1,335,449	17.52
9/30/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	788,159	10.34
FORT WALTON BEACH	112.664(1)(a)	7.20%	29,511,079	19,613,226	9,897,853	17.98	1,626,776	61.00
Fire	112.664(1)(b)	5.20%	38,107,404	19,613,226	18,494,178	14.64	2,409,664	90.30
10/1/2020	Valuation Basis	7.20%	N/A	N/A	N/A	17.98	1,626,776	61.00
FORT WALTON BEACH	112.664(1)(a)	7.30%	51,735,875	51,481,652	254,223	99.99	703,917	31.80
General	112.664(1)(b)	5.30%	63,608,925	51,481,652	12,127,273	20.97	1,701,632	76.80
10/1/2020	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	703,917	31.80

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FORT WALTON BEACH	112.664(1)(a)	7.20%	30,010,502	23,529,763	6,480,739	19.86	1,550,965	52.10
Police	112.664(1)(b)	5.20%	37,884,015	23,529,763	14,354,252	15.54	2,401,761	80.70
10/1/2020	Valuation Basis	7.20%	N/A	N/A	N/A	19.86	1,550,965	52.10
FROSTPROOF	112.664(1)(a)	7.00%	1,199,064	1,648,780	-449,716	99.99	5,160	1.14
General	112.664(1)(b)	5.00%	1,579,970	1,648,780	-68,810	28.18	71,364	15.72
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	18,965	4.18
FROSTPROOF	112.664(1)(a)	7.00%	4,895,510	4,338,279	557,231	27.70	93,782	115.00
Police	112.664(1)(b)	5.00%	6,330,770	4,338,279	1,992,491	19.45	193,298	237.00
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	27.70	93,782	115.00
FRUITLAND PARK	112.664(1)(a)	4.00%	97,387	635,153	-537,766	99.99	29,522	124.75
Fire	112.664(1)(b)	2.00%	161,473	635,153	-473,680	99.99	29,522	124.75
10/1/2019	Valuation Basis	4.00%	N/A	N/A	N/A	99.99	29,522	124.75
GAINESVILLE	112.664(1)(a)	7.90%	602,264,766	577,437,181	24,827,585	99.99	10,754,384	10.53
General	112.664(1)(b)	5.90%	753,185,931	577,437,181	175,748,750	22.18	23,601,112	23.12
10/1/2020	Valuation Basis	7.90%	N/A	N/A	N/A	99.99	10,754,384	10.53
GAINESVILLE	112.664(1)(a)	7.90%	302,407,734	296,918,562	5,489,172	99.99	5,170,473	20.11
Police And Fire	112.664(1)(b)	5.90%	380,378,001	296,918,562	83,459,439	24.05	12,671,358	49.28
10/1/2020	Valuation Basis	7.90%	N/A	N/A	N/A	99.99	5,170,473	20.11
GOLDEN BEACH	112.664(1)(a)	6.64%	14,373,994	11,665,839	2,708,155	16.25	720,812	29.38
General And Police	112.664(1)(b)	4.64%	18,288,950	11,665,839	6,623,111	13.75	1,605,865	65.46
10/1/2020	Valuation Basis	6.64%	N/A	N/A	N/A	17.80	752,562	30.68
GREATER NAPLES FCD	112.664(1)(a)	7.75%	32,580,133	37,093,743	-4,513,610	99.99	1,437,032	35.52
Fire	112.664(1)(b)	5.75%	43,874,080	37,093,743	6,780,337	99.99	2,285,171	56.48
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,437,032	35.52

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GREEN COVE SPRINGS	112.664(1)(a)	7.00%	5,342,992	6,699,977	-1,356,985	29.93	267,550	21.51
Police	112.664(1)(b)	5.00%	7,467,987	6,699,977	768,010	23.67	704,796	56.65
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	29.93	267,550	21.51
GREENACRES	112.664(1)(a)	7.50%	20,130,198	20,728,283	-598,085	99.99	971,425	24.67
Fire	112.664(1)(b)	5.50%	29,420,322	20,728,283	8,692,039	28.03	2,764,793	70.21
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	48.89	1,160,573	29.47
GREENACRES	112.664(1)(a)	7.50%	21,209,514	22,852,331	-1,642,817	99.99	639,441	25.85
Police	112.664(1)(b)	5.50%	30,683,011	22,852,331	7,830,680	28.69	2,646,823	106.98
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,059,628	42.83
GULF BREEZE	112.664(1)(a)	7.00%	5,111,006	5,636,971	-525,965	28.02	352,219	34.77
Police	112.664(1)(b)	5.00%	7,122,328	5,636,971	1,485,357	22.87	757,271	74.76
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	28.02	352,219	34.77
GULFPORT	112.664(1)(a)	7.50%	5,589,783	5,583,764	6,019	99.99	287,934	22.20
Fire	112.664(1)(b)	5.50%	7,304,482	5,583,764	1,720,718	30.67	495,707	38.30
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	287,934	22.20
GULFPORT	112.664(1)(a)	7.25%	15,936,945	17,443,174	-1,506,229	99.99	304,742	7.90
General	112.664(1)(b)	5.25%	20,056,284	17,443,174	2,613,110	99.99	640,067	16.60
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	304,742	7.90
GULFPORT	112.664(1)(a)	7.50%	12,780,007	11,965,873	814,134	99.99	529,588	22.70
Police	112.664(1)(b)	5.50%	16,538,448	11,965,873	4,572,575	29.78	936,881	40.10
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	529,588	22.70
HAINES CITY	112.664(1)(a)	7.00%	9,207,963	8,052,258	1,155,705	31.67	532,825	27.40
Fire	112.664(1)(b)	5.00%	12,024,766	8,052,258	3,972,508	20.62	798,913	41.20
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	31.67	532,825	27.40

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HAINES CITY	112.664(1)(a)	7.25%	18,136,735	17,223,054	913,681	23.22	352,966	21.90
General	112.664(1)(b)	5.25%	21,910,323	17,223,054	4,687,269	16.60	604,952	37.60
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	23.22	352,966	21.90
HAINES CITY	112.664(1)(a)	7.40%	14,695,922	12,221,711	2,474,211	31.95	1,038,051	31.70
Police	112.664(1)(b)	5.40%	19,030,160	12,221,711	6,808,449	20.22	1,515,185	46.40
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	31.95	1,038,051	31.70
HALIFAX HOSPITAL	112.664(1)(a)	6.75%	360,005,469	275,201,864	84,803,605	15.00	23,620,657	87.95
General	112.664(1)(b)	4.75%	447,151,773	275,201,864	171,949,909	12.00	34,602,497	128.83
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	15.00	23,620,657	87.95
HALLANDALE BEACH	112.664(1)(a)	6.75%	72,423,673	63,942,910	8,480,763	86.00	2,173,138	45.33
General	112.664(1)(b)	4.75%	89,911,953	63,942,910	25,969,043	86.00	4,977,259	103.83
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	86.00	2,173,138	45.33
HALLANDALE BEACH	112.664(1)(a)	7.25%	260,354,514	191,000,114	69,354,400	17.25	13,594,454	115.80
Police And Fire	112.664(1)(b)	5.25%	325,970,486	191,000,114	134,970,372	14.28	18,928,114	161.20
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	17.25	13,594,454	115.80
HALLANDALE BEACH PM	112.664(1)(a)	6.75%	21,493,300	19,532,676	1,960,624	78.00	556,645	117.12
General	112.664(1)(b)	4.75%	26,992,958	19,532,676	7,460,282	78.00	1,364,158	287.02
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	78.00	556,645	117.12
HALLANDALE BEACH PM (EXCESS)	112.664(1)(a)	4.04%	13,551,937	0	13,551,937	0.00	0	0.00
General	112.664(1)(b)	2.04%	19,134,183	0	19,134,183	0.00	0	0.00
10/1/2018	Valuation Basis	4.04%	N/A	N/A	N/A	0.00	0	0.00
HAVANA	112.664(1)(a)	6.50%	63,536	1,172,468	-1,108,932	99.99	6,938	64.78
Fire	112.664(1)(b)	4.50%	81,811	1,172,468	-1,090,657	99.99	6,938	64.78
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	6,938	64.78

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
HIALEAH	112.664(1)(a)	7.60%	1,026,243,287	724,595,866	301,647,421	17.80	39,431,407	75.88
General Police And Fire	112.664(1)(b)	5.60%	1,225,918,218	724,595,866	501,322,352	14.23	54,365,098	104.63
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	17.80	39,431,407	75.88
HIALEAH - ELECTED	112.664(1)(a)	6.00%	9,885,347	13,623,389	-3,738,042	99.99	144,465	27.20
General	112.664(1)(b)	4.00%	12,377,867	13,623,389	-1,245,522	99.99	226,838	42.71
10/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	144,465	27.20
HIALEAH GARDENS	112.664(1)(a)	7.25%	19,983,064	19,074,151	908,913	99.99	841,936	26.62
Police	112.664(1)(b)	5.25%	24,745,688	19,074,151	5,671,537	22.75	1,776,859	56.18
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	841,936	26.62
HILLSBOROUGH COUNTY	112.664(1)(a)	2.25%	20,807,814	8,886,545	11,921,360	5.58	1,130,072	0.00
Early Retirement Plan	112.664(1)(b)	0.25%	24,975,192	8,886,454	17,658,132	5.25	1,451,719	0.00
7/1/2020	Valuation Basis	2.25%	N/A	N/A	N/A	5.58	1,130,072	0.00
HOLLEY-NAVARRE FCD	112.664(1)(a)	6.00%	4,400,480	4,002,038	398,442	99.99	568,294	44.30
Fire	112.664(1)(b)	4.00%	6,341,292	4,002,038	2,339,254	99.99	1,069,283	83.20
10/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	568,294	44.30
HOLLY HILL	112.664(1)(a)	7.40%	6,303,682	5,371,133	932,549	27.97	370,435	55.20
Fire	112.664(1)(b)	5.40%	7,839,775	5,371,133	2,468,642	18.75	539,831	80.40
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	27.97	370,435	55.20
HOLLY HILL	112.664(1)(a)	7.40%	13,412,412	12,428,720	983,692	30.43	484,648	41.00
Police	112.664(1)(b)	5.40%	16,679,727	12,428,720	4,251,007	19.25	807,671	68.30
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	30.43	484,648	41.00
HOLLYWOOD	112.664(1)(a)	7.50%	461,499,551	275,532,553	185,966,998	10.91	26,260,592	122.20
Fire	112.664(1)(b)	5.50%	555,649,464	275,532,553	280,116,911	9.65	32,448,069	151.00
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	10.91	26,260,592	122.20

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HOLLYWOOD	112.664(1)(a)	7.50%	577,319,976	356,262,723	221,057,253	13.00	32,672,258	77.39
General	112.664(1)(b)	5.50%	717,383,674	356,262,723	361,120,951	11.25	43,234,973	102.41
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	13.00	32,672,258	77.39
HOLLYWOOD	112.664(1)(a)	8.00%	465,979,519	225,902,679	240,076,840	10.25	25,330,565	106.56
Police	112.664(1)(b)	6.00%	581,811,565	225,902,679	355,908,886	9.17	36,197,663	152.28
10/1/2020	Valuation Basis	8.00%	N/A	N/A	N/A	10.25	25,330,565	106.56
HOLMES BEACH	112.664(1)(a)	7.25%	10,536,410	10,302,250	234,160	99.99	476,015	40.50
Police	112.664(1)(b)	5.25%	13,739,139	10,302,250	3,436,889	25.98	852,134	72.60
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	476,015	40.50
HOMESTEAD	112.664(1)(a)	4.50%	7,255,535	7,831,145	-575,610	43.50	54,545	0.00
Fire	112.664(1)(b)	2.50%	8,791,997	7,831,145	960,852	19.83	256,875	0.00
1/1/2021	Valuation Basis	4.50%	N/A	N/A	N/A	43.50	54,545	0.00
HOMESTEAD	112.664(1)(a)	7.25%	124,109,465	104,376,250	19,733,215	26.17	6,747,760	71.49
Police	112.664(1)(b)	5.25%	158,634,890	104,376,250	54,258,640	18.67	11,518,103	122.03
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	26.17	6,747,760	71.49
HOMESTEAD - General & Hospital	112.664(1)(a)	6.75%	97,739,384	91,142,842	6,596,542	99.00	2,053,448	29.15
General	112.664(1)(b)	4.75%	122,044,748	91,142,842	30,901,906	21.42	5,655,608	80.29
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	99.00	2,053,448	29.15
HOMESTEAD - New Elected & Sr. Mgmt	112.664(1)(a)	6.75%	4,864,249	4,914,056	-49,807	99.99	93,505	51.43
General	112.664(1)(b)	4.75%	6,157,220	4,914,056	1,243,164	23.17	315,385	173.48
1/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	93,505	51.43
HOMESTEAD - Old Elected	112.664(1)(a)	6.75%	3,477,941	3,488,818	-10,877	99.99	78,774	221.75
General	112.664(1)(b)	4.75%	4,449,523	3,488,818	960,705	40.75	91,270	256.92
1/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	78,774	221.75

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HOWEY-IN-THE-HILLS	112.664(1)(a)	7.00%	1,560,059	1,917,753	-357,694	31.22	35,689	12.56
Police	112.664(1)(b)	5.00%	1,946,838	1,917,753	29,085	20.64	127,038	44.70
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	23.88	78,669	27.68
INDIALANTIC	112.664(1)(a)	7.00%	2,198,617	1,649,339	549,278	17.50	126,263	19.09
General	112.664(1)(b)	5.00%	2,807,806	1,649,339	1,158,467	14.65	247,786	37.46
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	17.50	126,263	19.09
INDIALANTIC	112.664(1)(a)	7.10%	10,041,358	9,618,653	422,705	99.99	235,701	25.73
Police And Fire	112.664(1)(b)	5.10%	12,412,797	9,618,653	2,794,144	22.40	456,157	49.79
10/1/2020	Valuation Basis	7.10%	N/A	N/A	N/A	99.99	235,701	25.73
INDIAN HARBOUR BEACH	112.664(1)(a)	7.25%	13,108,728	11,949,582	1,159,146	33.43	579,063	43.80
Police	112.664(1)(b)	5.25%	16,877,938	11,949,582	4,928,356	20.82	1,007,338	76.10
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	33.43	579,063	43.80
INDIAN HARBOUR BEACH (SUPP)	112.664(1)(a)	7.00%	405,577	356,480	49,097	21.59	22,541	2.38
Police	112.664(1)(b)	5.00%	500,677	356,480	144,197	16.62	34,657	3.66
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	21.59	31,065	3.28
INDIAN RIVER SHORES	112.664(1)(a)	7.50%	1,114,647	1,251,548	-136,901	34.92	36,345	23.57
General	112.664(1)(b)	5.50%	1,369,796	1,251,548	118,248	22.23	117,735	76.35
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	23.45	63,088	40.91
INDIAN RIVER SHORES	112.664(1)(a)	6.75%	17,471,996	18,419,808	-947,812	99.99	280,468	18.50
Police And Fire	112.664(1)(b)	4.75%	20,974,748	18,419,808	2,554,940	25.36	594,650	39.23
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	280,468	18.50
INDIAN SHORES	112.664(1)(a)	6.50%	3,165,326	3,725,211	-559,885	99.99	53,952	7.57
Police	112.664(1)(b)	4.50%	4,057,063	3,725,211	331,852	99.99	218,075	30.60
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	53,952	7.57

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JACKSON MEMORIAL HOSPITAL	112.664(1)(a)	7.40%	956,631,656	877,208,319	79,423,337	18.42	48,695,189	6.72
General	112.664(1)(b)	5.40%	1,232,442,980	877,208,319	355,234,661	15.33	73,694,951	10.17
1/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	18.42	48,695,189	6.72
JACKSONVILLE	112.664(1)(a)	6.80%	480,506,017	239,847,000	240,659,017	11.80	22,851,586	79.84
Corrections Officers	112.664(1)(b)	4.80%	636,288,762	239,847,000	396,441,762	10.53	34,563,463	120.76
10/1/2020	Valuation Basis	6.80%	N/A	N/A	N/A	11.80	22,851,586	79.84
JACKSONVILLE	112.664(1)(a)	6.80%	3,389,704,002	2,005,459,000	1,384,245,002	11.98	115,204,974	45.98
General	112.664(1)(b)	4.80%	4,273,452,951	2,005,459,000	2,267,993,951	10.68	174,677,710	69.71
10/1/2020	Valuation Basis	6.80%	N/A	N/A	N/A	11.98	115,204,974	45.98
JACKSONVILLE	112.664(1)(a)	6.90%	4,253,525,414	2,020,064,923	2,233,460,491	11.50	176,054,366	99.83
Police And Fire	112.664(1)(b)	4.90%	5,647,872,426	2,020,064,923	3,627,807,503	10.33	265,540,377	150.56
10/1/2020	Valuation Basis	6.90%	N/A	N/A	N/A	11.50	176,054,366	99.83
JACKSONVILLE BEACH	112.664(1)(a)	6.90%	19,013,210	15,276,169	3,737,041	30.42	1,211,825	67.43
Fire	112.664(1)(b)	4.90%	24,905,760	15,276,169	9,629,591	20.67	2,193,928	122.08
10/1/2020	Valuation Basis	6.90%	N/A	N/A	N/A	32.08	1,113,389	61.96
JACKSONVILLE BEACH	112.664(1)(a)	7.50%	72,718,233	60,578,014	12,140,219	22.33	3,518,810	24.80
General	112.664(1)(b)	5.50%	89,804,046	60,578,014	29,226,032	16.50	5,151,951	36.31
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	22.33	3,533,333	24.90
JACKSONVILLE BEACH	112.664(1)(a)	7.50%	28,862,255	26,848,519	2,013,736	99.99	1,297,974	24.56
Police	112.664(1)(b)	5.50%	36,597,674	26,848,519	9,749,155	23.00	2,143,872	40.56
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,274,840	24.12
JACKSONVILLE PF SENIOR STAFF	112.664(1)(a)	7.00%	3,112,964	4,489,259	-1,376,295	99.99	0	0.00
General	112.664(1)(b)	5.00%	3,736,100	4,489,259	-753,159	99.99	0	0.00
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	0	0.00

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JUPITER	112.664(1)(a)	7.20%	96,417,078	90,326,773	6,090,305	20.72	4,023,219	49.38
Police	112.664(1)(b)	5.20%	118,842,745	90,326,773	28,515,972	16.32	7,121,568	87.40
10/1/2020	Valuation Basis	7.20%	N/A	N/A	N/A	20.72	4,023,219	49.38
JUPITER ISLAND	112.664(1)(a)	6.00%	12,795,851	10,009,719	2,786,132	14.92	434,885	46.56
General Police And Fire	112.664(1)(b)	4.00%	15,426,524	10,009,719	5,416,805	12.25	783,076	84.00
10/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	14.92	434,885	46.56
KEY BISCAYNE	112.664(1)(a)	7.55%	51,142,524	48,521,804	2,620,720	34.33	1,886,370	35.66
Police And Fire	112.664(1)(b)	5.55%	62,235,081	48,521,804	13,713,277	19.92	3,330,057	62.94
10/1/2020	Valuation Basis	7.55%	N/A	N/A	N/A	34.33	1,886,370	35.66
KEY WEST	112.664(1)(a)	7.40%	57,868,486	57,413,267	455,219	99.99	2,032,453	14.50
General	112.664(1)(b)	5.40%	72,151,353	57,413,267	14,738,086	29.50	3,868,670	27.60
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	2,032,453	14.50
KEY WEST	112.664(1)(a)	7.70%	132,698,618	123,908,289	8,790,329	99.99	4,826,957	34.24
Police And Fire	112.664(1)(b)	5.70%	161,619,517	123,908,289	37,711,228	20.59	8,617,666	61.13
10/1/2020	Valuation Basis	7.70%	N/A	N/A	N/A	27.59	5,818,329	41.27
KEY WEST HOUSING	112.664(1)(a)	6.75%	13,368,467	13,720,129	-351,662	99.99	384,534	12.80
General	112.664(1)(b)	4.75%	16,421,657	13,720,129	2,701,528	29.66	737,442	24.50
1/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	384,534	12.80
KEY WEST UTILITY	112.664(1)(a)	7.35%	126,201,041	116,596,633	9,604,408	34.25	3,862,826	36.59
General	112.664(1)(b)	5.35%	160,650,577	116,596,633	44,053,944	21.00	6,885,104	65.22
1/1/2021	Valuation Basis	7.35%	N/A	N/A	N/A	34.25	3,862,826	36.59
KISSIMMEE	112.664(1)(a)	7.60%	56,121,202	42,442,181	13,679,021	23.14	3,124,601	44.60
Fire	112.664(1)(b)	5.60%	70,477,743	42,442,181	28,035,562	17.20	4,802,658	68.60
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	23.14	3,124,601	44.60

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KISSIMMEE	112.664(1)(a)	7.30%	149,578,678	128,512,558	21,066,120	40.17	6,295,533	25.47
General	112.664(1)(b)	5.30%	187,757,426	128,512,558	59,244,868	20.83	12,202,386	49.38
10/1/2020	Valuation Basis	7.30%	N/A	N/A	N/A	40.17	6,295,533	25.47
KISSIMMEE	112.664(1)(a)	7.40%	82,705,632	71,620,430	11,085,202	33.90	3,496,304	36.10
Police	112.664(1)(b)	5.40%	105,327,604	71,620,430	33,707,174	20.55	6,207,589	64.20
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	33.90	3,496,304	36.10
KISSIMMEE UTILITY AUTHORITY	112.664(1)(a)	7.75%	127,510,739	110,300,082	17,210,657	41.55	4,573,255	22.21
General	112.664(1)(b)	5.75%	159,815,686	110,300,082	49,515,604	20.79	8,054,356	39.12
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	41.55	4,573,255	22.21
LABELLE	112.664(1)(a)	7.00%	797,360	1,618,891	-821,531	99.99	0	0.00
Fire	112.664(1)(b)	5.00%	1,076,975	1,618,891	-541,916	34.47	56,322	34.73
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	21,699	13.38
LADY LAKE	112.664(1)(a)	7.25%	8,530,512	9,722,250	-1,191,738	99.99	351,406	22.90
Police	112.664(1)(b)	5.25%	10,783,676	9,722,250	1,061,426	99.99	603,568	39.40
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	351,406	22.90
LAKE ALFRED	112.664(1)(a)	7.25%	6,051,516	5,809,918	241,598	99.99	337,115	17.70
General	112.664(1)(b)	5.25%	7,858,619	5,809,918	2,048,701	29.67	562,240	29.50
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	337,115	17.70
LAKE ALFRED	112.664(1)(a)	7.00%	4,624,746	4,982,906	-358,160	99.99	183,858	21.00
Police And Fire	112.664(1)(b)	5.00%	5,829,761	4,982,906	846,855	28.78	341,239	39.00
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	183,858	21.00
LAKE CITY	112.664(1)(a)	7.75%	11,131,958	10,612,962	518,996	30.01	326,363	35.14
Fire	112.664(1)(b)	5.75%	13,887,938	10,612,962	3,274,976	21.34	847,934	91.29
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	30.01	326,363	35.14

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LAKE CITY	112.664(1)(a)	7.75%	22,890,277	22,374,695	515,582	36.60	744,844	116.04
General	112.664(1)(b)	5.75%	27,594,317	22,374,695	5,219,622	19.64	1,264,712	197.01
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	36.60	744,844	116.04
LAKE CITY	112.664(1)(a)	7.50%	15,132,949	18,007,426	-2,874,477	99.99	330,366	22.40
Police	112.664(1)(b)	5.50%	19,343,943	18,007,426	1,336,517	99.99	527,429	34.40
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	330,366	22.40
LAKE HELEN	112.664(1)(a)	7.00%	1,054,861	1,500,140	-445,279	99.99	0	0.00
Police	112.664(1)(b)	5.00%	1,369,125	1,500,140	-131,015	28.63	54,466	33.29
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	8,133	4.97
LAKE MARY	112.664(1)(a)	7.00%	22,278,163	21,555,592	722,571	99.99	1,138,603	35.24
Fire	112.664(1)(b)	5.00%	31,125,451	21,555,592	9,569,859	24.75	1,964,445	60.80
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,138,603	35.24
LAKE MARY	112.664(1)(a)	7.50%	23,256,810	24,677,390	-1,420,580	99.99	865,937	25.60
Police	112.664(1)(b)	5.50%	29,129,195	24,677,390	4,451,805	35.24	1,553,305	46.00
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	865,937	25.60
LAKE PARK (RETIRED)	112.664(1)(a)	7.50%	1,499,212	1,272,817	226,395	99.99	62,090	999.99
Police	112.664(1)(b)	5.50%	1,678,272	1,272,817	405,455	20.37	71,925	999.99
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	62,090	999.99
LAKE WALES	112.664(1)(a)	7.75%	13,322,750	9,365,868	3,956,882	16.97	675,744	36.70
Fire	112.664(1)(b)	5.75%	16,628,837	9,365,868	7,262,969	13.86	1,014,564	55.20
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	16.97	675,744	36.70
LAKE WALES	112.664(1)(a)	7.50%	13,556,949	11,886,454	1,670,495	32.95	631,546	13.70
General	112.664(1)(b)	5.50%	16,927,262	11,886,454	5,040,808	19.07	910,184	19.80
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	32.95	631,546	13.70

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LAKE WALES	112.664(1)(a)	7.60%	18,303,171	15,915,313	2,387,858	29.93	668,612	26.00
Police	112.664(1)(b)	5.60%	22,818,421	15,915,313	6,903,108	18.92	1,160,588	45.10
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	29.93	668,612	26.00
LAKE WORTH	112.664(1)(a)	7.00%	65,710,036	50,872,211	14,837,825	11.50	3,665,527	999.99
Fire	112.664(1)(b)	5.00%	75,120,868	50,872,211	24,248,657	10.08	4,774,502	999.99
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	11.50	3,665,527	999.99
LAKE WORTH	112.664(1)(a)	7.30%	108,714,231	71,483,084	37,231,147	11.92	5,691,344	32.20
General	112.664(1)(b)	5.30%	132,827,155	71,483,084	61,344,071	10.42	7,621,594	43.12
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	11.92	5,691,344	32.20
LAKE WORTH	112.664(1)(a)	7.00%	53,058,232	36,264,199	16,794,033	11.08	3,983,242	385.37
Police	112.664(1)(b)	5.00%	63,288,988	36,264,199	27,024,789	9.75	5,266,785	509.55
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	11.08	3,983,242	385.37
LAKELAND	112.664(1)(a)	7.35%	119,670,443	111,683,566	7,986,877	99.99	4,220,229	31.30
Fire	112.664(1)(b)	5.35%	149,897,077	111,683,566	38,213,511	23.89	7,308,638	54.20
10/1/2020	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	4,220,229	31.30
LAKELAND	112.664(1)(a)	7.25%	726,666,137	678,381,033	48,285,104	26.33	24,824,725	26.68
General	112.664(1)(b)	5.25%	890,843,719	678,381,033	212,462,686	18.17	42,818,820	46.02
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	26.33	24,824,725	26.68
LAKELAND	112.664(1)(a)	7.50%	165,696,439	155,567,557	10,128,882	99.99	6,403,979	40.51
Police	112.664(1)(b)	5.50%	204,306,555	155,567,557	48,738,998	20.95	10,035,129	63.48
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	6,403,979	40.51
LANTANA	112.664(1)(a)	6.25%	54,790,459	48,369,587	6,420,872	26.58	1,453,631	115.36
Fire	112.664(1)(b)	4.25%	69,349,622	48,369,587	20,980,035	19.58	4,848,030	384.72
9/30/2020	Valuation Basis	6.25%	N/A	N/A	N/A	28.17	1,115,641	88.53

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LANTANA	112.664(1)(a)	7.25%	21,085,750	18,574,531	2,511,219	31.50	1,256,389	53.59
Police	112.664(1)(b)	5.25%	27,255,766	18,574,531	8,681,235	20.75	2,168,378	92.49
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	31.50	1,256,389	53.59
LARGO	112.664(1)(a)	6.75%	195,126,907	158,353,001	36,773,906	21.25	8,437,189	46.14
Police And Fire	112.664(1)(b)	4.75%	243,322,219	158,353,001	84,969,218	16.33	13,304,938	72.76
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	21.25	8,437,189	46.14
LAUDERDALE-BY-THE-SEA (VOL)	112.664(1)(a)	6.50%	1,868,604	2,383,029	-514,425	99.99	14,960	5.00
Fire	112.664(1)(b)	4.50%	2,367,197	2,383,029	-15,832	99.99	90,305	30.18
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	14,960	5.00
LAUDERHILL	112.664(1)(a)	7.20%	107,362,801	96,487,703	10,875,098	20.80	4,070,708	49.64
Fire	112.664(1)(b)	5.20%	136,931,931	96,487,703	40,444,228	16.36	7,333,090	89.42
10/1/2020	Valuation Basis	7.20%	N/A	N/A	N/A	20.80	4,070,708	49.64
LAUDERHILL	112.664(1)(a)	7.00%	30,563,226	27,764,756	2,798,470	26.08	1,251,936	31.21
General	112.664(1)(b)	5.00%	37,986,563	27,764,756	10,221,807	17.92	2,116,526	52.76
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	26.08	1,251,936	31.21
LAUDERHILL	112.664(1)(a)	7.00%	94,347,671	76,472,231	17,875,440	26.75	4,245,335	41.49
Police	112.664(1)(b)	5.00%	120,600,498	76,472,231	44,128,267	18.84	7,618,552	74.45
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	26.75	4,245,335	41.49
LAUDERHILL (C&M)	112.664(1)(a)	7.25%	47,694,659	31,985,313	15,709,346	14.75	3,577,139	44.50
General	112.664(1)(b)	5.25%	59,528,237	31,985,313	27,542,924	12.40	4,987,475	62.04
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	14.75	3,577,139	44.50
LEESBURG	112.664(1)(a)	7.40%	25,625,775	22,355,440	3,270,335	19.74	1,196,985	43.80
Fire	112.664(1)(b)	5.40%	32,074,869	22,355,440	9,719,429	15.48	2,012,911	73.66
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	19.74	1,196,985	43.80

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LEESBURG	112.664(1)(a)	7.25%	41,439,631	38,012,493	3,427,138	24.28	1,135,409	14.00
General	112.664(1)(b)	5.25%	51,038,661	38,012,493	13,026,168	17.32	1,781,258	21.90
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	24.28	1,135,409	14.00
LEESBURG	112.664(1)(a)	7.00%	26,538,305	24,313,376	2,224,929	99.99	984,655	24.29
Police	112.664(1)(b)	5.00%	33,728,303	24,313,376	9,414,927	23.70	1,916,886	47.28
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	984,655	24.29
LIGHTHOUSE POINT	112.664(1)(a)	7.00%	23,721,606	27,053,069	-3,331,463	34.01	0	0.00
Police And Fire	112.664(1)(b)	5.00%	30,926,825	27,053,069	3,873,756	21.65	477,780	0.00
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	34.01	0	0.00
LIVE OAK	112.664(1)(a)	6.75%	1,931,575	1,619,625	311,950	15.82	60,869	999.99
Fire	112.664(1)(b)	4.75%	2,292,247	1,619,625	672,622	12.81	86,628	999.99
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	15.82	60,869	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	32,208,388	20,088,427	12,119,961	12.22	1,907,757	999.99
Fire	112.664(1)(b)	5.00%	40,345,436	20,088,427	20,257,009	10.71	1,793,197	999.99
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	12.22	1,907,757	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	14,351,378	11,400,465	2,950,913	16.43	409,499	999.99
General	112.664(1)(b)	5.00%	17,551,904	11,400,465	6,151,439	13.44	633,104	999.99
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	16.43	409,499	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	11,841,093	7,763,990	4,077,103	12.36	568,816	999.99
Police	112.664(1)(b)	5.00%	14,661,958	7,763,990	6,897,968	10.75	704,733	999.99
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	12.36	568,816	999.99
LONGWOOD	112.664(1)(a)	7.00%	19,462,626	19,663,271	-200,645	25.62	1,032,067	23.80
Police And Fire	112.664(1)(b)	5.00%	26,384,055	19,663,271	6,720,784	20.49	2,433,149	56.12
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	25.62	1,067,932	24.63

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LYNN HAVEN	112.664(1)(a)	7.25%	8,324,948	7,909,764	415,184	99.99	327,854	34.10
Fire	112.664(1)(b)	5.25%	10,603,192	7,909,764	2,693,428	30.08	609,123	63.30
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	327,854	34.10
LYNN HAVEN	112.664(1)(a)	7.50%	21,654,732	19,456,925	2,197,807	99.99	1,080,768	21.20
General	112.664(1)(b)	5.50%	26,858,897	19,456,925	7,401,972	20.67	1,821,529	35.80
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,080,768	21.20
LYNN HAVEN	112.664(1)(a)	7.25%	9,670,504	10,876,510	-1,206,006	99.99	419,786	21.20
Police	112.664(1)(b)	5.25%	12,070,188	10,876,510	1,193,678	48.26	756,010	38.30
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	419,786	21.20
MADISON	112.664(1)(a)	7.75%	6,817,780	5,546,613	1,271,167	23.68	459,961	41.30
Police And Fire	112.664(1)(b)	5.75%	8,562,003	5,546,613	3,015,390	17.31	758,711	68.00
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	23.68	459,961	41.30
MAITLAND	112.664(1)(a)	7.10%	45,390,670	35,830,479	9,560,191	24.09	2,353,350	37.50
Police And Fire	112.664(1)(b)	5.10%	57,356,401	35,830,479	21,525,922	17.72	3,746,356	59.70
10/1/2020	Valuation Basis	7.10%	N/A	N/A	N/A	24.09	2,353,350	37.50
MANALAPAN	112.664(1)(a)	6.50%	2,938,618	2,377,962	560,656	22.83	460,330	26.50
General And Police	112.664(1)(b)	4.50%	3,725,016	2,377,962	1,347,054	17.25	705,179	40.60
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	22.83	460,330	26.50
MARATHON	112.664(1)(a)	7.00%	8,483,595	10,785,528	-2,301,933	31.55	283,582	17.13
Fire	112.664(1)(b)	5.00%	11,919,566	10,785,528	1,134,038	23.19	1,094,895	66.13
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	31.55	286,224	17.29
MARCO ISLAND	112.664(1)(a)	7.00%	22,658,389	25,198,827	-2,540,438	99.99	1,385,065	42.42
Fire	112.664(1)(b)	5.00%	28,151,492	25,198,827	2,952,665	99.99	2,446,230	74.92
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,385,065	42.42

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MARCO ISLAND	112.664(1)(a)	7.00%	18,220,382	18,877,199	-656,817	99.99	718,145	29.91
Police	112.664(1)(b)	5.00%	24,185,992	18,877,199	5,308,793	27.55	1,420,084	59.14
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	718,145	29.91
MARIANNA	112.664(1)(a)	6.50%	3,004,500	3,818,478	-813,978	99.99	75,394	12.76
Fire	112.664(1)(b)	4.50%	4,021,483	3,818,478	203,005	99.99	221,358	37.47
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	75,394	12.76
MARIANNA	112.664(1)(a)	6.50%	3,308,475	4,844,012	-1,535,537	99.99	77,937	11.98
Police	112.664(1)(b)	4.50%	4,532,519	4,844,012	-311,493	99.99	188,308	28.96
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	77,937	11.98
MARTIN COUNTY	112.664(1)(a)	5.50%	8,512,947	8,535,538	-22,591	99.99	10,597	999.99
Early Retirement Plan	112.664(1)(b)	3.50%	10,251,437	8,535,538	1,715,899	19.08	333,615	999.99
7/1/2017	Valuation Basis	5.50%	N/A	N/A	N/A	99.99	10,597	999.99
MEDLEY	112.664(1)(a)	7.50%	28,975,501	29,377,893	-402,392	99.99	795,788	24.00
Police	112.664(1)(b)	5.50%	36,144,914	29,377,893	6,767,021	26.18	1,672,521	50.60
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	795,788	24.00
MEDLEY - GENERAL + ELECTED	112.664(1)(a)	6.50%	27,474,310	25,106,130	2,368,180	99.99	1,000,534	34.50
General	112.664(1)(b)	4.50%	34,701,675	25,106,130	9,595,545	21.42	1,801,031	62.00
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	1,000,534	34.50
MELBOURNE	112.664(1)(a)	7.25%	95,145,276	74,290,140	20,855,136	14.77	4,579,220	52.67
Fire	112.664(1)(b)	5.25%	116,793,448	74,290,140	42,503,308	12.43	7,114,230	81.83
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	14.77	4,579,220	52.67
MELBOURNE	112.664(1)(a)	7.00%	6,355,008	7,964,038	-1,609,030	99.99	48,752	48.30
General	112.664(1)(b)	5.00%	7,922,728	7,964,038	-41,310	99.99	60,569	60.00
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	48,752	48.30

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MELBOURNE	112.664(1)(a)	7.25%	108,249,277	94,418,941	13,830,336	27.72	3,891,852	43.79
Police	112.664(1)(b)	5.25%	135,179,710	94,418,941	40,760,769	18.64	6,294,519	70.82
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	27.72	3,891,852	43.79
MELBOURNE - SPECIAL RISK	112.664(1)(a)	7.00%	1,459,375	1,621,180	-161,805	99.99	56,835	74.92
General	112.664(1)(b)	5.00%	1,904,164	1,621,180	282,984	30.12	100,660	132.69
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	56,835	74.92
MELBOURNE BEACH	112.664(1)(a)	7.25%	4,684,144	3,768,123	916,021	27.90	268,881	47.47
Police	112.664(1)(b)	5.25%	5,888,276	3,768,123	2,120,153	18.17	415,852	73.41
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	27.90	268,881	47.47
MIAMI - ELECTED	112.664(1)(a)	2.50%	10,951,817	7,356,446	3,595,371	17.11	778,802	774.27
General	112.664(1)(b)	0.50%	14,357,797	7,356,446	7,001,351	14.06	1,700,938	999.99
1/1/2020	Valuation Basis	2.50%	N/A	N/A	N/A	17.11	792,760	788.15
MIAMI - FIPO	112.664(1)(a)	7.00%	1,940,883,223	1,150,108,084	790,775,139	10.00	65,889,915	37.29
Police And Fire	112.664(1)(b)	5.00%	2,376,604,448	1,150,108,084	1,226,496,364	9.00	75,782,138	42.88
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	11.00	64,630,159	36.57
MIAMI - FIPO (STAFF)	112.664(1)(a)	6.50%	2,819,367	3,569,682	750,315	100.00	4,527	1.43
General	112.664(1)(b)	4.50%	3,466,775	3,569,682	102,907	33.00	139,180	43.87
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	100.00	4,527	1.43
MIAMI - FIPO COLA (RETIRED)	112.664(1)(a)	7.34%	407,683,483	416,022,492	-8,339,009	100.00	7,208,422	3.89
Police And Fire	112.664(1)(b)	5.34%	482,018,180	416,022,492	65,995,688	24.00	7,208,422	3.89
1/1/2021	Valuation Basis	7.34%	N/A	N/A	N/A	35.00	7,208,422	3.89
MIAMI - GESE	112.664(1)(a)	7.45%	1,103,331,978	774,433,922	328,898,056	15.17	54,249,776	41.76
General And Sanitation	112.664(1)(b)	5.45%	1,359,288,257	774,433,922	584,854,335	12.58	76,517,365	58.90
10/1/2020	Valuation Basis	7.45%	N/A	N/A	N/A	15.17	54,249,776	41.76

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MIAMI - GESE (EXCESS)	112.664(1)(a)	2.21%	7,724,983	0	7,724,983	0.00	869,472	0.67
General And Sanitation	112.664(1)(b)	0.21%	10,612,189	0	10,612,189	0.00	1,073,515	0.83
10/1/2020	Valuation Basis	2.21%	N/A	N/A	N/A	0.00	616,889	0.47
MIAMI - GESE (STAFF)	112.664(1)(a)	7.45%	5,779,260	4,814,603	964,657	30.25	277,952	66.55
General And Sanitation	112.664(1)(b)	5.45%	7,676,841	4,814,603	2,862,238	20.50	479,825	114.88
10/1/2020	Valuation Basis	7.45%	N/A	N/A	N/A	30.25	277,952	66.55
MIAMI - OFF-STREET PARKING	112.664(1)(a)	6.00%	22,778,548	22,722,579	55,969	99.99	748,444	26.23
General	112.664(1)(b)	4.00%	27,715,700	22,722,579	4,993,121	22.17	1,680,721	58.91
10/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	748,444	26.23
MIAMI BEACH	112.664(1)(a)	7.40%	922,978,025	712,457,774	210,520,251	20.33	38,153,527	43.14
General	112.664(1)(b)	5.40%	1,169,487,131	712,457,774	457,029,357	16.00	61,722,237	69.78
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	20.33	38,153,527	43.14
MIAMI BEACH	112.664(1)(a)	7.55%	1,315,349,537	1,005,632,284	309,717,253	19.42	52,553,532	75.97
Police And Fire	112.664(1)(b)	5.55%	1,689,506,258	1,005,632,284	683,873,974	15.58	81,658,660	118.04
10/1/2020	Valuation Basis	7.55%	N/A	N/A	N/A	19.42	52,553,532	75.97
MIAMI SHORES VILLAGE	112.664(1)(a)	7.50%	16,853,639	15,683,642	1,169,997	99.99	675,508	18.36
General	112.664(1)(b)	5.50%	20,894,702	15,683,642	5,211,060	22.58	1,215,434	33.03
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	675,508	18.36
MIAMI SHORES VILLAGE	112.664(1)(a)	7.00%	33,113,657	28,736,666	4,376,991	40.00	1,605,031	53.34
Police	112.664(1)(b)	5.00%	42,949,226	28,736,666	14,212,560	22.08	2,880,575	95.73
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	40.00	1,605,031	53.34
MIAMI SPRINGS	112.664(1)(a)	7.00%	21,286,876	21,608,531	-321,655	99.99	693,323	17.96
General	112.664(1)(b)	5.00%	26,438,999	21,608,531	4,830,468	27.50	1,337,041	34.63
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	693,323	17.96

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MIAMI SPRINGS	112.664(1)(a)	7.00%	33,660,685	35,604,813	-1,944,128	99.99	750,935	24.99
Police And Fire	112.664(1)(b)	5.00%	41,347,923	35,604,813	5,743,110	24.83	1,611,201	53.61
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	750,935	24.99
MIAMI-DADE COUNTY	112.664(1)(a)	5.60%	33,042,536	24,094,508	8,948,028	8.83	1,854,697	0.00
Early Retirement Plan	112.664(1)(b)	3.60%	37,535,199	24,094,508	13,440,691	7.92	2,294,951	0.00
7/1/2020	Valuation Basis	5.60%	N/A	N/A	N/A	8.83	1,854,697	0.00
MIDWAY FCD	112.664(1)(a)	7.00%	7,556,171	7,494,228	61,943	99.99	600,813	30.70
Fire	112.664(1)(b)	5.00%	10,344,922	7,494,228	2,850,694	99.99	1,207,434	61.80
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	600,813	30.70
MILTON	112.664(1)(a)	7.75%	9,683,346	5,965,066	3,718,280	14.66	630,176	75.20
Fire	112.664(1)(b)	5.75%	12,097,513	5,965,066	6,132,447	12.48	846,921	101.00
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	14.66	630,176	75.20
MILTON	112.664(1)(a)	7.50%	17,104,929	14,816,977	2,287,952	28.18	712,377	24.50
General	112.664(1)(b)	5.50%	20,971,199	14,816,977	6,154,222	17.94	1,139,557	39.30
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	28.18	712,377	24.50
MILTON	112.664(1)(a)	7.50%	8,934,646	8,983,928	-49,282	99.99	261,847	30.00
Police	112.664(1)(b)	5.50%	11,012,222	8,983,928	2,028,294	24.13	507,299	58.20
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	261,847	30.00
MIRAMAR	112.664(1)(a)	7.35%	234,322,152	185,172,037	49,150,115	22.44	10,491,330	112.54
Fire	112.664(1)(b)	5.35%	296,345,109	185,172,037	111,173,072	17.53	18,405,146	197.44
10/1/2020	Valuation Basis	7.35%	N/A	N/A	N/A	22.44	10,491,330	112.54
MIRAMAR	112.664(1)(a)	7.00%	142,841,975	122,868,939	19,973,036	99.99	7,379,019	35.50
General	112.664(1)(b)	5.00%	178,501,516	122,868,939	55,632,577	20.58	12,087,042	58.15
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	7,379,019	35.50

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MIRAMAR	112.664(1)(a)	7.00%	285,803,948	204,983,316	80,820,632	16.91	12,534,203	93.16
Police	112.664(1)(b)	5.00%	362,425,448	204,983,316	157,442,132	14.22	20,270,923	150.66
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	17.12	12,208,207	90.73
MIRAMAR - MANAGEMENT	112.664(1)(a)	7.00%	73,223,720	55,840,037	17,383,683	19.42	6,005,468	38.04
General	112.664(1)(b)	5.00%	94,151,847	55,840,037	38,311,810	15.75	8,980,973	56.89
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	19.42	6,005,468	38.04
MONROE COUNTY	112.664(1)(a)	3.00%	353,093	210,781	142,312	5.93	23,142	0.00
Early Retirement Plan	112.664(1)(b)	1.00%	396,409	210,781	185,628	5.56	26,747	0.00
7/1/2021	Valuation Basis	3.00%	N/A	N/A	N/A	5.93	31,624	0.00
MONROE COUNTY VOL F.F. & EMS	112.664(1)(a)	1.00%	563,076	841,819	-278,743	14.90	0	0.00
Fire	112.664(1)(b)	0.00%	618,042	841,818	-223,776	15.00	0	0.00
1/1/2021	Valuation Basis	1.00%	N/A	N/A	N/A	15.00	0	0.00
MONTICELLO	112.664(1)(a)	7.75%	616,513	917,656	-301,143	99.99	8,990	999.99
Fire	112.664(1)(b)	5.75%	764,889	917,656	-152,767	99.99	8,904	999.99
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	8,990	999.99
MONTICELLO	112.664(1)(a)	6.50%	2,291,555	2,293,289	-1,734	99.99	69,757	19.74
Police	112.664(1)(b)	4.50%	2,954,603	2,293,289	661,314	28.25	149,829	42.39
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	69,757	19.74
MOUNT DORA	112.664(1)(a)	7.00%	10,947,759	9,485,245	1,462,514	44.83	709,659	30.24
Fire	112.664(1)(b)	5.00%	14,146,560	9,485,245	4,661,315	23.00	1,319,112	56.21
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	44.83	709,659	30.24
MOUNT DORA	112.664(1)(a)	6.50%	19,133,361	17,419,336	1,714,025	22.92	376,926	18.05
General	112.664(1)(b)	4.50%	23,393,337	17,419,336	5,974,001	16.58	906,576	43.42
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	22.92	376,926	18.05

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MOUNT DORA	112.664(1)(a)	7.50%	13,492,782	12,891,621	601,161	99.99	887,022	26.36
Police	112.664(1)(b)	5.50%	17,555,211	12,891,621	4,663,590	24.50	1,780,774	52.92
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	887,022	26.36
NAPLES	112.664(1)(a)	7.00%	76,067,648	60,840,134	15,227,514	21.98	2,557,964	71.72
Fire	112.664(1)(b)	5.00%	98,008,589	60,840,134	37,168,455	17.22	4,280,671	120.02
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	21.98	2,557,964	71.72
NAPLES	112.664(1)(a)	7.00%	73,330,786	60,893,630	12,437,156	20.51	2,931,666	16.65
General	112.664(1)(b)	5.00%	90,235,989	60,893,630	29,342,359	15.49	4,668,385	26.50
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	20.51	2,931,666	16.65
NAPLES	112.664(1)(a)	7.00%	74,335,608	55,739,543	18,596,065	17.35	2,892,983	62.63
Police	112.664(1)(b)	5.00%	92,973,623	55,739,543	37,234,080	14.17	4,395,627	95.16
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	17.35	2,892,983	62.63
NEPTUNE BEACH	112.664(1)(a)	7.75%	11,291,390	10,907,168	384,222	99.99	502,491	31.29
Police	112.664(1)(b)	5.75%	14,036,066	10,907,168	3,128,898	21.79	814,768	50.73
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	502,491	31.29
NEW PORT RICHEY	112.664(1)(a)	7.50%	14,077,075	13,962,725	114,350	52.05	501,304	31.90
Fire	112.664(1)(b)	5.50%	17,598,462	13,962,725	3,635,737	21.26	906,586	57.70
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	52.05	501,304	31.90
NEW PORT RICHEY	112.664(1)(a)	7.25%	28,698,773	31,250,120	-2,551,347	99.99	751,685	27.39
Police	112.664(1)(b)	5.25%	35,958,720	31,250,120	4,708,600	26.33	1,474,520	53.73
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	751,685	27.39
NEW SMYRNA BEACH	112.664(1)(a)	7.80%	30,185,028	25,584,833	4,600,195	29.27	1,046,980	35.10
Fire	112.664(1)(b)	5.80%	37,676,097	25,584,833	12,091,264	18.74	1,740,547	58.50
10/1/2020	Valuation Basis	7.80%	N/A	N/A	N/A	29.27	1,046,980	35.10

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NEW SMYRNA BEACH	112.664(1)(a)	7.75%	23,261,938	18,928,432	4,333,506	20.36	1,173,655	42.00
Police	112.664(1)(b)	5.75%	29,144,777	18,928,432	10,216,345	15.58	1,767,266	63.20
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	20.36	1,173,655	42.00
NORTH BAY FCD	112.664(1)(a)	7.50%	5,950,017	5,800,536	149,481	99.99	315,117	29.80
Fire	112.664(1)(b)	5.50%	7,791,350	5,800,536	1,990,814	43.08	582,141	55.00
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	315,117	29.80
NORTH BREVARD HOSPITAL (Parrish)	112.664(1)(a)	7.10%	41,368,424	63,070,166	-21,701,742	99.99	0	0.00
General	112.664(1)(b)	5.10%	45,570,928	63,070,166	-17,499,238	99.99	0	0.00
10/1/2020	Valuation Basis	7.10%	N/A	N/A	N/A	99.99	0	0.00
NORTH BROWARD HOSPITAL	112.664(1)(a)	6.25%	361,762,472	374,699,763	-12,937,291	15.42	18,572,880	4.93
General	112.664(1)(b)	4.25%	411,880,842	374,699,763	37,181,079	12.67	18,572,880	4.93
7/1/2018	Valuation Basis	6.25%	N/A	N/A	N/A	15.42	9,758,216	2.59
NORTH COLLIER FCD (was North Naples)	112.664(1)(a)	7.20%	110,312,027	102,099,091	8,212,936	99.99	6,395,684	41.57
Fire	112.664(1)(b)	5.20%	149,123,189	102,099,091	47,024,098	27.94	12,302,664	79.97
10/1/2020	Valuation Basis	7.20%	N/A	N/A	N/A	99.99	6,395,684	41.57
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.75%	146,483,549	142,016,811	4,466,738	99.99	4,188,133	34.14
Fire	112.664(1)(b)	4.75%	185,876,304	142,016,811	43,859,493	22.92	9,159,046	74.66
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	4,188,133	34.14
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.75%	146,483,549	142,016,811	4,466,738	99.99	4,188,133	34.14
General	112.664(1)(b)	4.75%	185,876,304	142,016,811	43,859,493	22.92	9,159,046	74.66
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	4,188,133	34.14
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.75%	146,483,549	142,016,811	4,466,738	99.99	4,188,133	34.14
Police	112.664(1)(b)	4.75%	185,876,304	142,016,811	43,859,493	22.92	9,159,046	74.66
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	4,188,133	34.14

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NORTH MIAMI 748	112.664(1)(a)	7.10%	116,637,565	84,248,013	32,389,552	21.67	5,963,526	67.10
Police	112.664(1)(b)	5.10%	157,599,966	84,248,013	73,351,953	17.08	10,054,701	113.13
10/1/2020	Valuation Basis	7.10%	N/A	N/A	N/A	21.67	5,963,526	67.10
NORTH MIAMI BEACH	112.664(1)(a)	7.35%	116,054,913	82,103,986	33,950,927	15.17	4,035,436	61.66
General	112.664(1)(b)	5.35%	145,281,438	82,103,986	63,177,452	12.75	6,005,140	91.76
10/1/2020	Valuation Basis	7.35%	N/A	N/A	N/A	15.17	4,035,436	61.66
NORTH MIAMI BEACH	112.664(1)(a)	7.50%	157,659,645	103,162,478	54,497,167	13.19	7,345,569	101.40
Police And Fire	112.664(1)(b)	5.50%	198,489,822	103,162,478	95,327,344	11.47	10,571,504	145.90
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	13.19	7,345,569	101.40
NORTH MIAMI BEACH - MANAGEMENT	112.664(1)(a)	7.50%	20,525,614	20,741,874	-216,260	99.99	64,577	7.07
General	112.664(1)(b)	5.50%	25,041,493	20,741,874	4,299,619	20.69	801,051	87.71
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	138,066	15.12
NORTH PORT	112.664(1)(a)	7.00%	57,446,547	55,434,805	2,011,742	99.99	1,461,443	36.35
Fire	112.664(1)(b)	5.00%	74,719,477	55,434,805	19,284,672	27.31	3,268,839	81.31
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,461,443	36.35
NORTH PORT	112.664(1)(a)	7.35%	53,389,183	52,003,046	1,386,137	99.99	2,238,929	39.40
Police	112.664(1)(b)	5.35%	67,742,708	52,003,046	15,739,662	26.19	4,123,339	72.50
10/1/2020	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	2,238,929	39.40
NORTH RIVER FCD	112.664(1)(a)	7.40%	28,713,603	24,561,450	4,152,153	99.99	1,529,066	36.20
Fire	112.664(1)(b)	5.40%	36,123,222	24,561,450	11,561,772	22.93	2,513,658	59.50
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	1,529,066	36.20
OAKLAND PARK	112.664(1)(a)	7.50%	44,765,080	42,191,516	2,573,564	25.56	442,599	19.35
General	112.664(1)(b)	5.50%	53,825,203	42,191,516	11,633,687	16.89	1,711,440	74.83
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	21.91	685,204	29.96

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
OAKLAND PARK	112.664(1)(a)	7.70%	74,308,582	63,640,438	10,668,144	18.16	2,666,673	238.42
Police And Fire	112.664(1)(b)	5.70%	88,591,931	63,640,438	24,951,493	14.21	5,410,945	483.79
10/1/2020	Valuation Basis	7.70%	N/A	N/A	N/A	16.68	3,384,862	302.64
OCALA	112.664(1)(a)	7.00%	89,049,694	74,876,538	14,173,156	20.00	3,506,868	42.35
Fire	112.664(1)(b)	5.00%	114,150,730	74,876,538	39,274,192	16.00	4,420,268	53.38
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	20.00	3,506,868	42.35
OCALA	112.664(1)(a)	7.00%	236,452,329	173,268,154	63,184,175	16.89	10,032,103	93.90
General	112.664(1)(b)	5.00%	298,804,192	173,268,154	125,536,038	13.98	13,674,695	128.00
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	16.89	10,032,103	93.90
OCALA	112.664(1)(a)	7.60%	97,931,940	80,914,606	17,017,334	24.70	4,614,022	39.24
Police	112.664(1)(b)	5.60%	121,925,686	80,914,606	41,011,080	17.53	7,271,935	61.83
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	24.70	4,614,022	39.24
OCEAN CITY-WRIGHT FCD	112.664(1)(a)	7.25%	22,430,742	16,354,765	6,075,977	19.99	1,226,488	40.40
Fire	112.664(1)(b)	5.25%	28,597,588	16,354,765	12,242,823	15.76	1,823,062	60.00
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	19.99	1,226,488	40.40
OCOE	112.664(1)(a)	7.00%	46,795,557	43,493,659	3,301,898	99.99	1,617,989	16.64
General	112.664(1)(b)	5.00%	58,928,684	43,493,659	15,435,025	21.77	2,982,461	30.68
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,617,989	16.64
OCOE	112.664(1)(a)	7.25%	68,500,361	63,633,593	4,866,768	99.99	2,924,797	31.33
Police And Fire	112.664(1)(b)	5.25%	87,115,259	63,633,593	23,481,666	23.06	5,164,447	55.33
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	2,924,797	31.33
OKALOOSA ISLAND FCD	112.664(1)(a)	7.30%	17,894,608	10,798,041	7,096,567	15.09	1,136,962	82.40
Fire	112.664(1)(b)	5.30%	23,411,301	10,798,041	12,613,260	12.89	1,569,159	113.70
10/1/2020	Valuation Basis	7.30%	N/A	N/A	N/A	15.09	1,136,962	82.40

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OKEECHOBEE	112.664(1)(a)	7.00%	4,131,657	4,861,814	-730,157	99.99	96,675	22.67
Fire	112.664(1)(b)	5.00%	5,199,282	4,861,814	337,468	99.99	246,975	57.92
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	96,675	22.67
OKEECHOBEE	112.664(1)(a)	7.00%	4,726,458	5,584,559	-858,101	99.99	172,088	13.36
General	112.664(1)(b)	5.00%	5,841,159	5,584,559	256,600	99.99	430,023	33.38
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	172,088	13.36
OKEECHOBEE	112.664(1)(a)	7.00%	9,099,623	10,495,809	-1,396,186	99.99	211,406	19.89
Police	112.664(1)(b)	5.00%	11,483,311	10,495,809	987,502	99.99	604,189	56.85
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	211,406	19.89
OKEECHOBEE UTILITY	112.664(1)(a)	7.00%	9,688,153	10,142,415	-454,262	99.99	328,008	15.14
General	112.664(1)(b)	5.00%	12,471,372	10,142,415	2,328,957	99.99	819,952	37.84
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	328,008	15.14
OLDSMAR	112.664(1)(a)	7.00%	6,869,302	6,936,386	-67,084	15.05	268,588	41.39
Fire	112.664(1)(b)	5.00%	9,605,211	6,936,386	2,668,825	13.48	841,839	129.72
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	15.05	281,646	43.40
ORANGE COUNTY LIBRARY	112.664(1)(a)	6.75%	45,274,368	58,269,718	-12,995,350	86.00	457,146	11.78
General	112.664(1)(b)	4.75%	57,589,168	58,269,718	-680,550	43.33	1,416,537	36.50
1/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	86.00	457,146	11.78
ORANGE PARK	112.664(1)(a)	7.50%	8,641,868	8,719,343	-77,475	99.99	301,320	23.99
Fire	112.664(1)(b)	5.50%	10,987,047	8,719,343	2,267,704	31.65	595,708	45.96
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	301,320	23.99
ORANGE PARK	112.664(1)(a)	7.00%	11,149,882	11,830,511	-680,629	99.99	199,442	9.27
General	112.664(1)(b)	5.00%	14,089,089	11,830,511	2,258,578	29.00	472,731	21.98
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	199,442	9.27

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ORANGE PARK	112.664(1)(a)	7.10%	20,948,465	21,513,758	-565,293	99.99	454,446	31.69
Police	112.664(1)(b)	5.10%	26,835,134	21,513,758	5,321,376	28.80	1,052,629	71.05
10/1/2020	Valuation Basis	7.10%	N/A	N/A	N/A	99.99	454,446	31.69
ORLANDO	112.664(1)(a)	7.25%	572,942,861	462,867,088	110,075,773	18.00	23,036,632	48.37
Fire	112.664(1)(b)	5.25%	727,307,894	462,867,088	264,440,806	15.00	64,779,974	136.01
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	18.00	23,036,632	48.37
ORLANDO	112.664(1)(a)	7.00%	261,466,335	231,333,306	30,133,029	20.33	8,988,833	307.48
General	112.664(1)(b)	5.00%	316,305,125	231,333,306	84,971,819	15.33	17,403,906	595.33
9/30/2020	Valuation Basis	7.00%	N/A	N/A	N/A	19.83	9,880,561	337.98
ORLANDO	112.664(1)(a)	7.25%	806,805,143	660,964,022	145,841,121	19.55	33,781,437	55.69
Police	112.664(1)(b)	5.25%	1,035,074,668	660,964,022	374,110,646	16.00	57,142,129	94.20
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	19.55	33,781,437	55.69
ORLANDO AVIATION	112.664(1)(a)	7.00%	145,460,725	145,368,898	91,827	99.99	1,298,174	34.60
General	112.664(1)(b)	5.00%	175,271,784	145,368,898	29,902,886	19.34	3,609,044	96.30
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,298,174	34.60
ORLANDO UTILITY	112.664(1)(a)	7.25%	509,160,742	425,766,210	83,394,532	20.17	19,588,915	18.90
General	112.664(1)(b)	5.25%	612,850,552	425,766,210	187,084,342	15.33	31,497,160	30.39
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	20.17	19,588,915	18.90
ORMOND BEACH	112.664(1)(a)	7.00%	40,824,174	33,440,215	7,383,959	20.48	1,387,243	57.70
Fire	112.664(1)(b)	5.00%	50,538,599	33,440,215	17,098,384	15.63	2,255,574	93.90
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	20.48	1,387,243	57.70
ORMOND BEACH	112.664(1)(a)	6.75%	59,963,343	53,442,760	6,520,583	40.40	1,044,527	20.30
General	112.664(1)(b)	4.75%	74,288,635	53,442,760	20,845,875	19.57	1,920,680	37.40
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	40.40	1,044,527	20.30

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ORMOND BEACH	112.664(1)(a)	6.75%	48,885,752	38,632,085	10,253,667	22.58	2,014,045	50.60
Police	112.664(1)(b)	4.75%	62,539,329	38,632,085	23,907,244	16.96	3,301,671	82.80
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	22.58	2,014,045	50.60
OVIEDO	112.664(1)(a)	7.40%	19,693,953	17,014,907	2,679,046	99.99	821,845	26.60
Fire	112.664(1)(b)	5.40%	25,577,863	17,014,907	8,562,956	24.72	1,528,024	49.30
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	821,845	26.60
OVIEDO	112.664(1)(a)	7.30%	30,131,535	29,198,203	933,332	99.99	1,044,948	22.90
Police	112.664(1)(b)	5.30%	38,162,398	29,198,203	8,964,195	28.82	2,102,550	46.20
10/1/2020	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	1,044,948	22.90
PACE FCD	112.664(1)(a)	7.00%	298,671	134,726	163,945	8.59	113,916	20.05
Fire	112.664(1)(b)	5.00%	419,322	134,726	284,596	8.04	176,520	31.07
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	8.59	122,988	21.65
PALATKA	112.664(1)(a)	7.50%	11,341,391	8,412,658	2,928,733	23.99	628,806	52.70
Fire	112.664(1)(b)	5.50%	14,564,782	8,412,658	6,152,124	17.78	964,520	81.00
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	23.99	628,806	52.70
PALATKA	112.664(1)(a)	7.50%	26,514,216	19,147,026	7,367,190	15.22	1,547,455	41.60
General	112.664(1)(b)	5.50%	32,570,366	19,147,026	13,423,340	12.64	2,056,544	55.40
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	15.22	1,547,455	41.60
PALATKA	112.664(1)(a)	7.50%	13,487,101	11,861,929	1,625,172	31.08	513,024	34.60
Police	112.664(1)(b)	5.50%	17,223,749	11,861,929	5,361,820	19.51	902,496	60.90
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	31.08	513,024	34.60
PALM BAY	112.664(1)(a)	7.65%	114,006,210	94,443,946	19,562,264	26.70	4,346,740	64.00
Fire	112.664(1)(b)	5.65%	146,909,149	94,443,946	52,465,203	19.28	7,594,191	111.90
10/1/2020	Valuation Basis	7.65%	N/A	N/A	N/A	26.70	4,346,740	64.00

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PALM BAY	112.664(1)(a)	7.65%	16,626	214,728	-198,102	99.99	0	999.99
General	112.664(1)(b)	5.65%	17,902	214,728	-196,826	99.99	0	999.99
10/1/2020	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	0	999.99
PALM BAY	112.664(1)(a)	7.65%	134,480,630	123,968,356	10,512,274	99.99	3,682,522	45.60
Police	112.664(1)(b)	5.65%	175,652,855	123,968,356	51,684,499	23.79	7,738,289	95.70
10/1/2020	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	3,682,522	45.60
PALM BEACH	112.664(1)(a)	6.80%	345,905,108	240,907,938	104,997,170	16.42	13,322,209	65.69
General Police And Fire	112.664(1)(b)	4.80%	438,310,549	240,907,938	197,402,611	13.67	19,911,114	98.18
9/30/2020	Valuation Basis	6.80%	N/A	N/A	N/A	16.42	13,322,209	65.69
PALM BEACH GARDENS	112.664(1)(a)	7.05%	142,989,541	117,538,774	25,450,767	29.67	5,665,403	69.03
Fire	112.664(1)(b)	5.05%	183,969,433	117,538,774	66,430,659	20.82	8,266,897	100.72
10/1/2020	Valuation Basis	7.05%	N/A	N/A	N/A	29.67	5,665,403	69.03
PALM BEACH GARDENS	112.664(1)(a)	7.00%	3,601,909	2,875,022	726,887	16.40	113,486	101.32
General	112.664(1)(b)	5.00%	4,369,974	2,875,022	1,494,952	13.80	196,132	175.11
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	16.40	102,402	91.42
PALM BEACH GARDENS	112.664(1)(a)	6.50%	118,864,482	104,509,559	14,354,923	23.50	5,817,825	60.70
Police	112.664(1)(b)	4.50%	144,231,692	104,509,559	39,722,133	17.33	9,750,367	101.73
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	23.50	5,817,825	60.70
PALM COAST (VOL)	112.664(1)(a)	6.00%	3,151,940	4,766,611	-1,614,671	99.99	82,235	999.99
Fire	112.664(1)(b)	4.00%	3,672,151	4,766,611	-1,094,460	99.99	129,784	999.99
10/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	82,235	999.99
PALM HARBOR FCD	112.664(1)(a)	7.50%	29,528,110	34,365,811	-4,837,701	99.99	1,785,585	35.57
Fire	112.664(1)(b)	5.50%	39,561,564	34,365,811	5,195,753	52.41	3,391,006	67.56
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,785,585	35.57

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PALM TRAN, INC. (ATU-1577)	112.664(1)(a)	7.25%	150,642,308	138,676,209	11,966,099	19.03	7,391,676	22.16
General	112.664(1)(b)	5.25%	185,298,676	138,676,209	46,622,467	15.00	11,371,024	34.09
1/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	19.03	7,391,676	22.16
PALMETTO	112.664(1)(a)	7.00%	16,268,154	16,045,522	222,632	99.99	638,563	20.03
General	112.664(1)(b)	5.00%	20,275,812	16,045,522	4,230,290	25.81	1,083,307	33.98
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	638,563	20.03
PALMETTO	112.664(1)(a)	7.00%	15,915,533	14,631,105	1,284,428	36.06	487,718	31.61
Police	112.664(1)(b)	5.00%	19,919,405	14,631,105	5,288,300	20.08	865,145	56.06
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	36.06	487,718	31.61
PANAMA CITY	112.664(1)(a)	7.60%	55,000,296	37,929,837	17,070,459	16.86	2,990,120	75.70
Fire	112.664(1)(b)	5.60%	69,786,974	37,929,837	31,857,137	13.84	4,515,682	114.30
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	16.86	2,990,120	75.70
PANAMA CITY	112.664(1)(a)	7.60%	47,054,795	37,474,669	9,580,126	19.79	2,141,596	45.90
Police	112.664(1)(b)	5.60%	58,727,190	37,474,669	21,252,521	15.48	3,266,237	70.00
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	19.79	2,141,596	45.90
PANAMA CITY (SUPP)	112.664(1)(a)	7.00%	3,665,192	3,615,535	49,657	23.03	143,946	10.83
General	112.664(1)(b)	5.00%	4,563,885	3,615,535	948,350	17.28	315,378	23.73
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	23.03	144,553	10.88
PANAMA CITY BEACH	112.664(1)(a)	7.00%	18,834,984	18,308,303	526,681	25.42	524,393	18.44
Fire	112.664(1)(b)	5.00%	24,204,776	18,308,303	5,896,474	19.67	1,208,139	45.03
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	25.42	524,393	18.44
PANAMA CITY BEACH	112.664(1)(a)	7.00%	40,650,404	43,016,573	-2,366,168	26.42	873,407	11.76
General	112.664(1)(b)	5.00%	57,025,157	43,016,573	167	19.00	2,450,272	34.48
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	26.42	873,407	11.76

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PANAMA CITY BEACH	112.664(1)(a)	7.00%	26,314,378	25,163,071	1,151,308	25.08	230,162	6.38
Police	112.664(1)(b)	5.00%	0	25,163,071	7,382,859	19.42	1,518,636	44.23
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	25.08	230,162	6.38
PARKLAND	112.664(1)(a)	6.50%	2,398,124	2,276,940	121,184	30.37	52,989	0.00
Police	112.664(1)(b)	4.50%	2,977,772	2,276,940	700,832	19.13	169,282	0.00
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	30.37	52,989	0.00
PASCO COUNTY	112.664(1)(a)	6.34%	16,371,922	17,104,070	-732,148	99.99	0	0.00
Early Retirement Plan	112.664(1)(b)	4.34%	19,735,345	17,104,070	2,631,275	21.19	357,707	0.00
7/1/2021	Valuation Basis	6.34%	N/A	N/A	N/A	99.99	0	0.00
PEMBROKE PARK COMM SUPP	112.664(1)(a)	6.50%	3,069,669	3,097,667	-27,998	25.42	85,303	65.73
General	112.664(1)(b)	4.50%	3,726,791	3,097,667	629,124	19.92	194,357	149.76
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	25.42	85,303	65.73
PEMBROKE PINES	112.664(1)(a)	6.00%	201,338,509	207,410,182	-6,071,673	85.00	2,243,128	174.76
General	112.664(1)(b)	4.00%	254,693,118	207,410,182	47,282,936	85.00	7,847,643	391.83
10/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	85.00	2,243,128	174.76
PEMBROKE PINES	112.664(1)(a)	7.65%	944,594,484	734,988,542	209,605,942	19.83	35,233,995	118.70
Police And Fire	112.664(1)(b)	5.65%	1,180,071,490	734,988,542	445,082,948	15.83	54,260,946	182.80
10/1/2020	Valuation Basis	7.65%	N/A	N/A	N/A	19.83	35,233,995	118.70
PENSACOLA	112.664(1)(a)	7.75%	135,538,471	126,722,487	8,815,984	42.38	2,534,578	43.90
Fire	112.664(1)(b)	5.75%	169,980,682	126,722,487	43,258,195	21.07	5,865,550	101.60
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	42.38	2,534,578	43.90
PENSACOLA	112.664(1)(a)	7.20%	176,495,325	146,482,331	30,012,994	19.00	5,809,749	113.11
General	112.664(1)(b)	5.20%	213,919,659	146,482,331	67,437,328	14.67	12,520,175	243.75
9/30/2020	Valuation Basis	7.20%	N/A	N/A	N/A	19.00	5,809,749	113.11

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PENSACOLA	112.664(1)(a)	7.13%	137,999,913	110,955,080	27,044,833	23.64	4,805,703	116.70
Police	112.664(1)(b)	5.13%	177,885,096	110,955,080	66,930,016	17.75	7,732,659	187.80
10/1/2020	Valuation Basis	7.13%	N/A	N/A	N/A	23.64	4,805,703	116.70
PERRY	112.664(1)(a)	7.00%	4,838,715	4,130,828	707,887	36.23	286,132	42.10
Fire	112.664(1)(b)	5.00%	6,034,467	4,130,828	1,903,639	19.78	447,163	65.80
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	36.23	286,132	42.10
PERRY	112.664(1)(a)	7.50%	9,675,438	9,148,140	527,298	99.99	268,481	28.50
Police	112.664(1)(b)	5.50%	12,001,416	9,148,140	2,853,276	21.90	524,758	55.50
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	268,481	28.50
PINELLAS PARK	112.664(1)(a)	7.25%	77,467,865	70,331,419	7,136,446	35.72	2,416,264	42.20
Fire	112.664(1)(b)	5.25%	98,089,009	70,331,419	27,757,590	20.93	4,631,802	80.90
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	35.72	2,416,264	42.20
PINELLAS PARK	112.664(1)(a)	6.75%	96,188,368	99,491,686	-3,303,318	93.08	2,007,496	13.26
General	112.664(1)(b)	4.75%	124,213,186	99,491,686	24,721,500	33.75	5,124,386	33.85
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	93.08	2,007,496	13.26
PINELLAS PARK	112.664(1)(a)	7.40%	72,838,975	77,266,064	-4,427,089	99.99	1,718,422	23.32
Police	112.664(1)(b)	5.40%	94,092,755	77,266,064	16,826,691	36.42	3,799,176	51.56
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	1,718,422	23.32
PLANT CITY	112.664(1)(a)	7.50%	72,639,123	55,714,978	16,924,145	21.39	3,424,559	42.60
Police And Fire	112.664(1)(b)	5.50%	90,739,741	55,714,978	35,024,763	16.27	5,170,053	64.30
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	21.39	3,424,559	42.60
PLANTATION	112.664(1)(a)	7.40%	222,958,266	193,584,636	29,373,630	27.17	9,783,966	31.90
General	112.664(1)(b)	5.40%	275,700,774	193,584,636	82,116,138	18.33	15,746,300	51.34
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	27.17	9,783,966	31.90

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PLANTATION	112.664(1)(a)	6.80%	219,699,135	179,967,226	39,731,909	20.08	9,042,386	73.03
Police	112.664(1)(b)	4.80%	269,923,490	179,967,226	89,956,264	15.83	13,883,484	112.13
10/1/2020	Valuation Basis	6.80%	N/A	N/A	N/A	20.08	9,042,386	73.03
PLANTATION (VOL)	112.664(1)(a)	7.08%	19,830,490	24,114,004	-4,283,514	99.99	0	0.00
Fire	112.664(1)(b)	5.08%	24,176,941	24,114,004	62,937	99.99	793,937	0.00
10/1/2020	Valuation Basis	7.08%	N/A	N/A	N/A	99.99	0	0.00
POMPANO BEACH	112.664(1)(a)	7.50%	287,808,663	200,716,424	87,092,239	17.58	11,109,716	30.21
General	112.664(1)(b)	5.50%	362,052,325	200,716,424	161,335,901	14.25	18,790,624	51.10
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	17.58	11,109,716	30.21
POMPANO BEACH	112.664(1)(a)	7.30%	369,252,227	252,596,087	116,656,140	13.00	12,459,757	74.09
Police And Fire	112.664(1)(b)	5.30%	441,949,330	252,596,087	189,353,243	11.00	25,333,516	150.63
10/1/2020	Valuation Basis	7.30%	N/A	N/A	N/A	13.00	11,708,023	69.62
PORT ORANGE	112.664(1)(a)	7.35%	51,125,756	35,183,110	15,942,646	15.33	2,960,252	96.00
Fire	112.664(1)(b)	5.35%	64,828,769	35,183,110	29,645,659	12.93	4,052,239	131.50
10/1/2020	Valuation Basis	7.35%	N/A	N/A	N/A	15.33	2,960,252	96.00
PORT ORANGE	112.664(1)(a)	6.75%	40,065,749	34,864,427	5,201,322	26.58	940,545	26.15
General	112.664(1)(b)	4.75%	49,617,636	34,864,427	14,753,209	17.83	2,507,623	69.71
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	26.58	940,545	26.15
PORT ORANGE	112.664(1)(a)	7.15%	55,805,677	45,974,445	9,831,232	18.42	3,345,447	70.76
Police	112.664(1)(b)	5.15%	71,521,610	45,974,445	25,547,165	14.96	4,900,919	103.65
10/1/2020	Valuation Basis	7.15%	N/A	N/A	N/A	18.42	3,345,447	70.76
PORT ST. LUCIE	112.664(1)(a)	7.30%	149,135,518	127,225,325	21,910,193	99.99	8,378,698	40.00
Police	112.664(1)(b)	5.30%	191,759,042	127,225,325	64,533,717	23.07	13,856,152	66.10
10/1/2020	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	8,378,698	40.00

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PUNTA GORDA	112.664(1)(a)	7.60%	18,278,111	17,687,551	590,560	99.99	765,356	32.00
Fire	112.664(1)(b)	5.60%	22,972,642	17,687,551	5,285,091	33.07	1,446,583	60.50
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	765,356	32.00
PUNTA GORDA	112.664(1)(a)	6.75%	57,696,421	50,743,817	6,952,604	30.08	1,510,954	41.90
General	112.664(1)(b)	4.75%	71,043,018	50,743,817	20,299,201	23.58	2,642,810	73.40
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	30.08	1,510,954	41.90
PUNTA GORDA	112.664(1)(a)	7.00%	22,065,039	20,355,902	1,709,137	36.97	936,223	35.90
Police	112.664(1)(b)	5.00%	27,797,011	20,355,902	7,441,109	20.64	1,577,847	60.50
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	36.97	936,223	35.90
QUINCY	112.664(1)(a)	7.30%	11,216,656	8,507,103	2,709,553	15.96	506,118	60.00
Police And Fire	112.664(1)(b)	5.30%	13,773,682	8,507,103	5,266,579	13.12	703,604	83.50
10/1/2020	Valuation Basis	7.30%	N/A	N/A	N/A	15.96	506,118	60.00
RIVIERA BEACH	112.664(1)(a)	6.60%	91,386,224	99,138,516	-7,752,292	99.99	2,427,685	44.84
Fire	112.664(1)(b)	4.60%	112,041,076	99,138,516	12,902,560	27.58	4,858,855	89.74
10/1/2020	Valuation Basis	6.60%	N/A	N/A	N/A	99.99	2,427,685	44.84
RIVIERA BEACH	112.664(1)(a)	7.00%	109,538,033	121,714,425	-12,176,392	99.99	1,985,398	28.82
General	112.664(1)(b)	5.00%	134,285,931	121,714,425	12,571,506	36.50	3,737,230	54.25
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,985,398	28.82
RIVIERA BEACH	112.664(1)(a)	7.50%	87,236,458	85,245,315	1,991,143	99.99	2,660,631	25.13
Police	112.664(1)(b)	5.50%	108,983,818	85,245,315	23,738,503	23.83	4,751,726	44.88
9/30/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	2,507,135	23.68
ROCKLEDGE	112.664(1)(a)	7.75%	15,582,540	13,200,675	2,381,865	18.45	712,461	39.25
Fire	112.664(1)(b)	5.75%	19,366,065	13,200,675	6,165,390	14.82	1,151,153	63.42
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	18.45	712,461	39.25

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ROCKLEDGE	112.664(1)(a)	7.75%	19,946,602	19,271,267	675,335	22.19	856,316	18.25
General	112.664(1)(b)	5.75%	24,869,818	19,271,267	5,598,551	16.97	1,532,112	32.65
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	22.19	856,316	18.25
ROCKLEDGE	112.664(1)(a)	7.80%	16,818,163	17,016,469	-198,306	25.82	508,400	24.70
Police	112.664(1)(b)	5.80%	20,927,599	17,016,469	3,911,130	19.32	1,038,115	50.44
10/1/2020	Valuation Basis	7.80%	N/A	N/A	N/A	25.82	508,400	24.70
SAFETY HARBOR	112.664(1)(a)	7.00%	8,739,143	10,871,759	-2,132,616	30.33	432,329	25.13
Fire	112.664(1)(b)	5.00%	12,250,244	10,871,759	1,378,485	23.30	1,207,192	70.17
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	30.33	467,411	27.17
SAINT AUGUSTINE	112.664(1)(a)	7.25%	14,623,651	15,151,533	-527,882	99.99	577,612	25.45
Fire	112.664(1)(b)	5.25%	18,629,534	15,151,533	3,478,001	33.34	994,466	43.81
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	577,612	25.45
SAINT AUGUSTINE	112.664(1)(a)	7.60%	55,351,888	48,647,861	6,704,027	20.77	3,422,060	28.64
General	112.664(1)(b)	5.60%	73,905,849	48,647,861	25,257,988	16.24	5,577,774	46.68
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	20.77	3,422,060	28.64
SAINT AUGUSTINE	112.664(1)(a)	7.60%	23,230,972	22,645,266	585,706	26.35	937,815	23.22
Police	112.664(1)(b)	5.60%	30,903,988	22,645,266	8,258,722	19.62	1,556,809	38.55
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	26.35	937,815	23.22
SAINT CLOUD	112.664(1)(a)	7.75%	64,927,467	67,660,516	-2,733,049	99.99	2,415,890	15.82
General	112.664(1)(b)	5.75%	82,850,945	67,660,516	15,190,429	31.16	4,792,280	31.39
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	2,415,890	15.82
SAINT CLOUD	112.664(1)(a)	7.70%	73,391,636	61,834,430	11,557,206	99.99	4,539,314	41.42
Police And Fire	112.664(1)(b)	5.70%	95,122,207	61,834,430	33,287,777	24.06	7,570,380	69.08
10/1/2020	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	4,539,314	41.42

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SAINT JOHNS RIVER PW PK	112.664(1)(a)	6.00%	167,694,945	169,980,079	-2,285,134	99.99	3,384,898	999.99
General	112.664(1)(b)	4.00%	204,720,613	169,980,079	34,740,534	19.83	42,626,120	999.99
10/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	3,384,898	999.99
SAINT LUCIE COUNTY FCD	112.664(1)(a)	7.60%	396,809,848	286,724,324	110,085,524	18.75	20,459,144	60.76
Fire	112.664(1)(b)	5.60%	489,323,752	286,724,324	202,599,428	15.17	31,904,277	94.75
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	18.75	20,459,144	60.76
SAINT LUCIE COUNTY FCD	112.664(1)(a)	7.75%	26,111,944	17,078,965	9,032,979	17.31	1,737,665	40.30
General	112.664(1)(b)	5.75%	32,680,925	17,078,965	15,601,960	14.34	2,515,037	58.30
10/1/2020	Valuation Basis	7.75%	N/A	N/A	N/A	17.31	1,737,665	40.30
SAINT PETE BEACH	112.664(1)(a)	7.50%	23,766,199	16,457,439	7,308,760	18.73	1,296,856	60.40
Fire	112.664(1)(b)	5.50%	30,596,705	16,457,439	14,139,266	15.20	1,911,938	88.90
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	18.73	1,296,856	60.40
SAINT PETE BEACH	112.664(1)(a)	7.50%	16,531,892	12,709,761	3,822,131	15.62	623,051	52.10
General	112.664(1)(b)	5.50%	20,258,236	12,709,761	7,548,475	12.97	855,497	71.50
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	15.62	623,051	52.10
SAINT PETE BEACH	112.664(1)(a)	7.00%	18,121,814	17,969,938	151,876	38.65	65,616	999.99
Police	112.664(1)(b)	5.00%	22,512,327	17,969,938	4,542,389	20.21	341,937	999.99
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	38.65	65,616	999.99
SAINT PETERSBURG	112.664(1)(a)	7.00%	267,002,203	279,105,181	-12,102,978	27.00	3,675,216	15.70
Fire	112.664(1)(b)	5.00%	331,966,437	279,105,181	52,861,256	20.00	10,730,834	45.80
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	30.00	2,927,441	12.50
SAINT PETERSBURG	112.664(1)(a)	7.25%	533,813,679	451,368,876	82,444,803	20.00	16,668,802	17.50
General	112.664(1)(b)	5.25%	674,095,728	451,368,876	222,726,852	16.00	31,896,850	33.49
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	21.00	14,599,600	15.33

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SAINT PETERSBURG	112.664(1)(a)	7.80%	487,657,847	431,032,344	56,625,503	22.00	4,822,608	10.41
Police	112.664(1)(b)	5.80%	620,775,348	431,032,344	189,743,004	17.00	17,303,996	37.34
10/1/2020	Valuation Basis	7.80%	N/A	N/A	N/A	22.00	4,808,362	10.62
SAN CARLOS PARK FCD	112.664(1)(a)	7.00%	22,341,009	24,992,051	-2,651,042	31.87	600,282	15.27
Fire	112.664(1)(b)	5.00%	31,089,953	24,992,051	6,097,902	24.03	2,288,987	58.21
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	31.87	753,992	19.17
SANFORD	112.664(1)(a)	7.00%	38,739,130	37,950,536	788,594	99.99	1,188,907	33.60
Fire	112.664(1)(b)	5.00%	49,117,167	37,950,536	11,166,631	28.74	2,379,486	67.20
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,188,907	33.60
SANFORD	112.664(1)(a)	7.00%	50,697,657	49,491,367	1,206,290	99.99	771,988	20.60
Police	112.664(1)(b)	5.00%	63,886,946	49,491,367	14,395,579	23.83	2,123,270	56.50
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	771,988	20.60
SANIBEL	112.664(1)(a)	6.75%	34,815,162	33,799,737	1,015,425	33.36	676,559	89.50
General	112.664(1)(b)	4.75%	43,069,034	33,799,737	9,269,297	19.42	1,254,394	165.80
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	33.36	676,559	89.50
SANIBEL	112.664(1)(a)	7.50%	27,733,708	22,055,492	5,678,216	25.82	1,452,907	74.97
Police	112.664(1)(b)	5.50%	35,702,214	22,055,492	13,646,722	18.73	2,289,096	118.12
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	25.82	1,452,907	74.97
SARASOTA	112.664(1)(a)	6.85%	181,271,390	158,307,957	22,963,433	21.75	6,759,915	0.00
Fire	112.664(1)(b)	4.85%	226,166,162	158,307,957	67,858,205	16.58	31,180,533	0.00
9/30/2020	Valuation Basis	6.85%	N/A	N/A	N/A	22.75	5,068,441	0.00
SARASOTA	112.664(1)(a)	6.80%	209,008,340	156,335,727	52,672,613	16.42	7,577,646	75.84
General	112.664(1)(b)	4.80%	259,043,607	156,335,727	102,707,880	13.58	12,543,250	125.54
9/30/2020	Valuation Basis	6.80%	N/A	N/A	N/A	16.42	7,577,646	75.84

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SARASOTA	112.664(1)(a)	7.00%	282,045,394	270,902,751	11,142,643	32.83	8,209,462	57.14
Police	112.664(1)(b)	5.00%	362,403,075	270,902,751	91,500,324	21.08	16,578,400	115.39
9/30/2020	Valuation Basis	7.00%	N/A	N/A	N/A	32.83	8,209,462	57.14
SARASOTA MEMORIAL HEALTH CARE	112.664(1)(a)	6.50%	427,025,271	387,988,190	39,037,081	80.00	12,231,019	11.39
General	112.664(1)(b)	4.50%	502,996,789	387,988,190	115,008,599	27.03	26,979,576	25.13
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	80.00	12,231,019	11.39
SARASOTA-MANATEE AIRPORT	112.664(1)(a)	5.50%	29,669,784	25,946,059	3,723,725	87.00	1,116,114	31.41
General	112.664(1)(b)	3.50%	36,521,808	25,946,059	10,575,749	87.00	2,042,472	57.48
10/1/2020	Valuation Basis	5.50%	N/A	N/A	N/A	87.00	1,116,114	31.41
SATELLITE BEACH	112.664(1)(a)	7.00%	9,041,939	7,809,238	1,232,701	19.96	384,795	172.41
General	112.664(1)(b)	5.00%	10,826,735	7,809,238	3,017,497	15.02	3,341,028	999.99
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	20.42	231,315	103.64
SATELLITE BEACH	112.664(1)(a)	7.00%	25,781,283	20,467,907	5,313,376	18.04	937,477	38.95
Police And Fire	112.664(1)(b)	5.00%	32,056,426	20,467,907	11,588,519	14.78	1,699,841	70.63
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	18.25	1,085,571	45.11
SEBASTIAN	112.664(1)(a)	7.20%	21,233,850	17,177,800	4,056,050	25.99	1,045,306	40.80
Police	112.664(1)(b)	5.20%	27,127,679	17,177,800	9,949,879	18.40	1,636,270	63.90
10/1/2020	Valuation Basis	7.20%	N/A	N/A	N/A	25.99	1,045,306	40.80
SEBRING	112.664(1)(a)	7.50%	16,859,100	14,354,902	2,504,198	22.79	780,061	247.20
Fire	112.664(1)(b)	5.50%	21,229,288	14,354,902	6,874,386	17.17	1,141,527	361.70
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	22.79	780,061	247.20
SEBRING	112.664(1)(a)	7.10%	20,355,224	19,683,033	672,191	43.92	513,261	56.71
Police	112.664(1)(b)	5.10%	26,419,404	19,683,033	6,736,371	23.25	1,495,417	165.22
10/1/2020	Valuation Basis	7.10%	N/A	N/A	N/A	43.92	513,261	56.71

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SEMINOLE	112.664(1)(a)	7.00%	46,364,748	38,581,318	7,783,430	22.92	2,047,541	43.40
Fire	112.664(1)(b)	5.00%	58,075,989	38,581,318	19,494,671	16.97	3,296,839	69.80
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	22.92	2,047,541	43.40
SOUTH BROWARD HOSPITAL (aka Memorial Hea	112.664(1)(a)	6.60%	877,396,363	883,742,453	-6,346,090	80.00	38,502,120	11.85
General	112.664(1)(b)	4.60%	1,127,786,605	883,742,453	244,044,152	30.65	77,922,178	23.98
5/1/2020	Valuation Basis	6.60%	N/A	N/A	N/A	80.00	35,136,119	10.81
SOUTH MIAMI [GP]	112.664(1)(a)	7.38%	45,275,001	48,130,665	-2,855,664	99.99	1,134,130	16.74
General	112.664(1)(b)	5.38%	58,883,027	48,130,665	10,752,362	34.00	2,365,881	34.92
10/1/2020	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,134,130	16.74
SOUTH MIAMI [GP]	112.664(1)(a)	7.38%	45,275,001	48,130,665	-2,855,664	99.99	1,134,130	16.74
Police	112.664(1)(b)	5.38%	58,883,027	48,130,665	10,752,362	34.00	2,365,881	34.92
10/1/2020	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,134,130	16.74
SOUTH PASADENA	112.664(1)(a)	7.50%	9,612,606	7,013,885	2,598,721	16.78	618,481	42.00
Fire	112.664(1)(b)	5.50%	11,824,430	7,013,885	4,810,545	13.64	883,494	60.20
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	16.78	618,481	42.00
SOUTH WALTON FCD	112.664(1)(a)	7.25%	60,911,302	60,923,933	-12,631	99.99	3,036,174	37.00
Fire	112.664(1)(b)	5.25%	78,588,329	60,923,933	17,664,396	31.43	5,429,067	66.00
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	3,036,174	37.00
Southeast Volusia County Hospital District (was	112.664(1)(a)	6.50%	36,768,343	49,594,469	-12,826,126	74.00	0	0.00
General	112.664(1)(b)	4.50%	45,134,079	49,594,469	-4,460,390	74.00	0	0.00
1/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	74.00	0	0.00
SOUTHERN MANATEE FCD	112.664(1)(a)	7.00%	53,125,721	50,946,645	2,179,076	26.35	1,984,106	37.88
Fire	112.664(1)(b)	5.00%	67,726,356	50,946,645	16,779,711	19.59	4,784,485	91.34
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	26.35	1,984,106	37.88

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SOUTHERN MANATEE FCD	112.664(1)(a)	7.00%	3,970,288	3,589,309	380,979	27.68	125,812	53.24
General	112.664(1)(b)	5.00%	5,245,211	3,589,309	1,655,902	19.97	324,900	137.50
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	27.68	129,093	54.63
STARKE	112.664(1)(a)	7.50%	4,722,371	3,867,597	854,774	30.50	237,044	43.26
Fire	112.664(1)(b)	5.50%	5,983,174	3,867,597	2,115,577	20.25	357,180	65.19
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	30.50	237,044	43.26
STARKE	112.664(1)(a)	7.50%	12,441,437	9,730,476	2,710,961	15.67	460,766	31.36
General	112.664(1)(b)	5.50%	15,045,919	9,730,476	5,315,443	12.83	642,126	43.70
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	15.67	460,766	31.36
STARKE	112.664(1)(a)	7.25%	4,853,485	4,469,865	383,620	99.99	188,856	31.48
Police	112.664(1)(b)	5.25%	6,157,363	4,469,865	1,687,498	23.33	358,222	59.72
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	188,856	31.48
SUNRISE	112.664(1)(a)	7.70%	200,759,707	151,816,631	48,943,076	16.94	8,596,925	60.12
Fire	112.664(1)(b)	5.70%	258,584,042	151,816,631	106,767,411	14.09	13,935,002	97.45
10/1/2020	Valuation Basis	7.70%	N/A	N/A	N/A	16.94	8,596,925	60.12
SUNRISE	112.664(1)(a)	7.15%	340,090,800	246,227,533	93,863,267	17.17	18,878,740	0.47
General	112.664(1)(b)	5.15%	425,926,131	246,227,533	179,698,598	14.08	27,770,387	0.70
10/1/2020	Valuation Basis	7.15%	N/A	N/A	N/A	17.17	18,878,740	0.47
SUNRISE	112.664(1)(a)	7.35%	244,478,481	175,186,062	69,292,419	18.58	13,371,796	81.49
Police	112.664(1)(b)	5.35%	316,358,692	175,186,062	141,172,630	15.17	20,800,445	126.76
10/1/2020	Valuation Basis	7.35%	N/A	N/A	N/A	18.58	13,371,796	81.49
SURFSIDE [GP]	112.664(1)(a)	7.25%	31,877,078	26,249,729	5,627,349	40.75	1,835,677	28.86
General	112.664(1)(b)	5.25%	42,292,797	26,249,729	16,043,068	23.00	3,159,796	49.67
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	40.75	1,835,677	28.86

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SURFSIDE [GP]	112.664(1)(a)	7.25%	31,877,078	26,249,729	5,627,349	40.75	1,835,677	28.86
Police	112.664(1)(b)	5.25%	42,292,797	26,249,729	16,043,068	23.00	3,159,796	49.67
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	40.75	1,835,677	28.86
SWEETWATER	112.664(1)(a)	7.50%	14,248,124	13,124,774	1,123,350	30.58	1,280,078	40.49
Police	112.664(1)(b)	5.50%	17,813,833	13,124,774	4,689,059	19.42	2,038,831	64.49
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	30.58	1,280,078	40.49
TALLAHASSEE [GPF]	112.664(1)(a)	7.50%	285,556,000	230,737,000	54,819,000	24.33	9,534,000	64.00
Fire	112.664(1)(b)	5.50%	366,470,000	230,737,000	135,733,000	18.00	17,954,000	120.52
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	24.33	9,534,000	64.00
TALLAHASSEE [GPF]	112.664(1)(a)	7.50%	1,324,916,000	1,194,769,000	130,147,000	34.25	33,494,000	28.49
General	112.664(1)(b)	5.50%	1,706,057,000	1,194,769,000	511,288,000	20.83	76,569,000	65.13
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	34.25	33,494,000	28.49
TALLAHASSEE [GPF]	112.664(1)(a)	7.50%	406,207,000	343,664,000	62,543,000	29.58	11,964,000	48.83
Police	112.664(1)(b)	5.50%	526,109,000	343,664,000	182,445,000	20.00	24,490,000	99.95
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	29.58	11,964,000	48.83
TAMARAC	112.664(1)(a)	7.82%	113,813,036	125,186,999	-11,373,963	99.99	3,055,741	29.17
Fire	112.664(1)(b)	5.82%	147,211,971	125,186,999	22,024,972	27.03	7,248,931	69.20
10/1/2020	Valuation Basis	7.82%	N/A	N/A	N/A	37.63	4,584,112	43.76
TAMARAC	112.664(1)(a)	8.06%	50,950,195	59,411,495	-8,461,300	99.99	1,259,640	17.98
General	112.664(1)(b)	6.06%	62,568,853	59,411,495	3,157,358	25.08	2,057,964	29.38
10/1/2020	Valuation Basis	8.06%	N/A	N/A	N/A	32.72	1,531,533	21.86
TAMARAC	112.664(1)(a)	6.50%	8,828,779	5,876,462	2,952,317	7.92	841,752	0.00
Police	112.664(1)(b)	4.50%	10,147,140	5,876,462	4,270,678	7.25	1,126,583	0.00
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	7.92	841,752	0.00

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
TAMARAC - ELECTED	112.664(1)(a)	7.00%	57,799,699	60,858,351	-3,058,652	31.41	2,500,635	31.33
General	112.664(1)(b)	5.00%	73,112,635	60,858,351	12,254,284	21.88	4,533,009	56.79
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	31.41	2,500,635	31.33
TAMPA	112.664(1)(a)	7.65%	854,117,132	741,084,320	113,032,812	26.93	21,861,115	12.70
General	112.664(1)(b)	5.65%	1,061,854,162	741,084,320	320,769,842	18.19	41,771,606	24.30
10/1/2020	Valuation Basis	7.65%	N/A	N/A	N/A	26.93	21,861,115	12.70
TAMPA	112.664(1)(a)	8.50%	1,434,439,175	1,335,272,220	99,166,955	37.36	57,927,744	40.62
Police And Fire	112.664(1)(b)	6.50%	1,774,401,552	1,335,272,220	439,129,332	20.30	103,244,015	72.40
10/1/2020	Valuation Basis	8.50%	N/A	N/A	N/A	37.36	57,927,744	40.62
TAMPA PF (STAFF)	112.664(1)(a)	0.00%	0	0	0	99.99	136,362	26.59
General	112.664(1)(b)	0.00%	0	0	0	99.99	257,463	50.20
10/1/2019	Valuation Basis	0.00%	N/A	N/A	N/A	99.99	136,362	26.59
TARPON SPRINGS	112.664(1)(a)	7.60%	32,729,083	29,471,827	3,257,256	34.63	1,261,137	46.30
Fire	112.664(1)(b)	5.60%	41,659,666	29,471,827	12,187,839	20.83	2,268,265	83.30
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	34.63	1,261,137	46.30
TARPON SPRINGS	112.664(1)(a)	7.50%	34,132,247	29,469,346	4,662,901	28.53	1,124,151	31.99
Police	112.664(1)(b)	5.50%	43,261,421	29,469,346	13,792,075	19.24	2,085,431	59.34
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	28.53	1,124,151	31.99
TAVARES	112.664(1)(a)	7.25%	9,202,682	9,479,084	-276,402	99.99	384,443	25.00
Fire	112.664(1)(b)	5.25%	11,849,540	9,479,084	2,370,456	99.99	765,753	49.80
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	384,443	25.00
TAVARES	112.664(1)(a)	7.50%	16,396,918	14,989,013	1,407,905	99.99	722,341	50.00
Police	112.664(1)(b)	5.50%	21,341,381	14,989,013	6,352,368	25.21	1,450,485	100.30
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	722,341	50.00

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TEMPLE TERRACE	112.664(1)(a)	7.50%	41,281,307	30,940,620	10,340,687	22.08	2,248,948	60.50
Fire	112.664(1)(b)	5.50%	53,279,441	30,940,620	22,338,821	16.93	3,368,065	90.60
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	22.08	2,248,948	60.50
TEMPLE TERRACE	112.664(1)(a)	7.50%	49,735,273	31,202,414	18,532,859	14.79	3,094,913	86.50
Police	112.664(1)(b)	5.50%	63,763,204	31,202,414	32,560,790	12.62	4,414,892	123.50
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	14.79	3,094,913	86.50
TEQUESTA	112.664(1)(a)	6.50%	7,280,856	7,129,156	151,700	99.99	515,414	14.65
General	112.664(1)(b)	4.50%	9,562,610	7,129,156	2,433,454	36.50	1,012,885	28.79
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	515,414	14.65
TEQUESTA [PF]	112.664(1)(a)	7.00%	19,309,400	19,230,126	79,274	99.99	1,082,806	33.21
Fire	112.664(1)(b)	5.00%	24,485,865	19,230,126	5,255,739	36.00	1,850,509	56.76
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,082,806	33.21
TEQUESTA [PF]	112.664(1)(a)	7.00%	19,309,400	19,230,126	79,274	99.99	1,082,806	33.21
Police	112.664(1)(b)	5.00%	24,485,865	19,230,126	5,255,739	36.00	1,850,509	56.76
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,082,806	33.21
TITUSVILLE	112.664(1)(a)	7.50%	67,724,534	61,693,517	6,031,017	29.83	1,760,598	12.50
General	112.664(1)(b)	5.50%	82,731,032	61,693,517	21,037,515	18.30	3,364,274	23.60
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	29.83	1,760,598	12.50
TITUSVILLE	112.664(1)(a)	7.50%	70,475,760	64,812,189	5,663,571	29.58	1,755,945	22.00
Police And Fire	112.664(1)(b)	5.50%	88,093,663	64,812,189	23,281,474	19.20	3,550,771	44.40
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	29.58	1,755,945	22.00
TRI-COUNTY TRANSIT (ATU-1596)	112.664(1)(a)	7.40%	164,386,738	169,070,897	-4,684,159	99.99	3,682,630	18.85
General	112.664(1)(b)	5.40%	202,345,328	169,070,897	33,274,431	26.83	7,673,665	39.27
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	3,682,630	18.85

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
UMATILLA	112.664(1)(a)	7.00%	1,545,969	2,247,059	-701,090	99.99	19,401	5.08
Police	112.664(1)(b)	5.00%	2,139,381	2,247,059	-107,678	27.30	147,035	38.48
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	19,401	5.08
VALPARAISO	112.664(1)(a)	7.00%	2,287,793	3,290,754	-1,002,961	38.77	61,436	14.30
Police And Fire	112.664(1)(b)	5.00%	3,077,273	3,290,754	-213,481	27.37	226,064	52.63
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	38.77	77,993	18.16
VENICE	112.664(1)(a)	6.75%	46,048,847	28,285,593	17,763,254	12.95	2,638,202	136.20
Fire	112.664(1)(b)	4.75%	58,140,064	28,285,593	29,854,471	11.31	3,613,049	186.30
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	12.95	2,638,202	136.20
VENICE	112.664(1)(a)	6.75%	44,945,355	41,462,661	3,482,694	26.15	1,141,080	388.40
Police	112.664(1)(b)	4.75%	55,993,609	41,462,661	14,530,948	18.12	1,868,379	636.00
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	26.15	1,141,080	388.40
VERO BEACH	112.664(1)(a)	6.00%	7,201,073	7,048,190	152,883	20.58	160,001	0.00
Fire	112.664(1)(b)	4.00%	8,391,238	7,048,190	1,343,048	14.58	306,468	0.00
10/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	20.58	160,001	0.00
VERO BEACH	112.664(1)(a)	6.50%	110,866,827	99,243,248	11,623,579	21.79	2,684,129	34.33
General	112.664(1)(b)	4.50%	136,638,596	99,243,248	37,395,348	16.30	7,161,802	91.60
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	21.79	2,684,129	34.33
VERO BEACH	112.664(1)(a)	7.55%	50,850,269	47,850,681	2,999,588	99.99	1,251,590	34.50
Police	112.664(1)(b)	5.55%	64,718,353	47,850,681	16,867,672	22.36	2,557,598	70.50
10/1/2020	Valuation Basis	7.55%	N/A	N/A	N/A	99.99	1,251,590	34.50
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	6.75%	17,978,831	17,990,079	-11,248	99.99	246,049	15.55
General	112.664(1)(b)	4.75%	23,203,287	17,990,079	5,213,208	23.58	704,706	44.54
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	246,049	15.55

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	7.70%	32,833,494	28,314,509	4,518,985	99.99	1,298,658	25.56
Police And Fire	112.664(1)(b)	5.70%	43,298,996	28,314,509	14,984,487	28.80	2,771,517	54.56
10/1/2020	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	1,298,658	25.56
VILLAGE OF PALM SPRINGS	112.664(1)(a)	6.25%	28,334,905	29,082,299	-747,394	33.64	479,101	28.88
General	112.664(1)(b)	4.25%	37,077,857	29,082,299	7,995,558	21.71	2,778,901	167.50
10/1/2020	Valuation Basis	6.25%	N/A	N/A	N/A	33.64	479,101	28.88
VILLAGE OF PALM SPRINGS	112.664(1)(a)	6.75%	34,101,285	35,217,022	-1,115,737	99.99	693,762	41.93
Police And Fire	112.664(1)(b)	4.75%	44,084,975	35,217,022	8,867,953	26.58	2,011,492	121.56
10/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	693,762	41.93
VOLUSIA COUNTY (VOL)	112.664(1)(a)	4.25%	1,823,316	5,219,225	-3,395,909	100.00	0	0.00
Fire	112.664(1)(b)	2.25%	2,350,070	5,219,225	-2,869,155	100.00	0	0.00
10/1/2019	Valuation Basis	4.25%	N/A	N/A	N/A	100.00	0	0.00
WAUCHULA	112.664(1)(a)	7.00%	17,410,885	20,206,933	-2,796,048	36.43	431,421	14.65
General And Police	112.664(1)(b)	5.00%	22,554,149	20,206,933	2,347,216	24.94	1,172,294	39.81
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	36.43	431,421	14.65
WEST MANATEE FCD	112.664(1)(a)	7.50%	20,736,483	21,567,883	-831,400	99.99	1,164,876	38.10
Fire	112.664(1)(b)	5.50%	29,087,570	21,567,883	7,519,687	47.82	2,371,725	77.40
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,164,876	38.10
WEST MELBOURNE	112.664(1)(a)	6.80%	17,723,301	17,507,833	215,468	99.99	822,288	27.98
Police	112.664(1)(b)	4.80%	23,493,839	17,507,833	5,986,006	29.51	1,573,721	53.54
10/1/2020	Valuation Basis	6.80%	N/A	N/A	N/A	99.99	822,288	27.98
WEST PALM BEACH	112.664(1)(a)	7.50%	325,207,100	252,230,683	72,976,417	14.83	12,269,178	54.66
Fire	112.664(1)(b)	5.50%	382,958,297	252,230,683	130,727,614	12.67	17,606,720	78.43
9/30/2020	Valuation Basis	7.50%	N/A	N/A	N/A	15.00	12,121,690	54.00

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
WEST PALM BEACH	112.664(1)(a)	7.25%	43,200,795	45,778,034	-2,577,239	99.99	271,238	27.95
General	112.664(1)(b)	5.25%	52,893,004	45,778,034	7,114,970	24.33	1,541,836	158.87
9/30/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	382,362	39.40
WEST PALM BEACH	112.664(1)(a)	7.50%	425,739,273	400,055,406	25,683,867	99.99	8,270,121	33.38
Police	112.664(1)(b)	5.50%	513,751,413	400,055,406	113,696,007	22.67	17,632,846	71.17
9/30/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	8,270,121	33.38
WILLISTON	112.664(1)(a)	7.00%	3,642,366	4,850,355	-1,207,989	35.32	57,220	5.00
General	112.664(1)(b)	5.00%	4,626,578	4,850,355	-223,777	24.33	266,678	23.30
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	35.32	79,468	6.94
WILLISTON	112.664(1)(a)	7.00%	2,406,345	2,624,675	-218,330	21.73	123,348	23.96
Police	112.664(1)(b)	5.00%	3,005,005	2,624,675	380,330	16.80	259,482	50.40
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	21.73	128,612	24.98
WILTON MANORS (VOL)	112.664(1)(a)	6.00%	1,639,385	1,838,977	-199,592	17.58	88,525	0.00
Fire	112.664(1)(b)	4.00%	2,012,083	1,838,977	173,106	14.17	119,669	0.00
10/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	17.58	88,525	0.00
WILTON MANORS [GP]	112.664(1)(a)	6.60%	38,114,396	27,638,013	10,476,383	14.50	1,694,204	417.73
General	112.664(1)(b)	4.60%	47,132,602	27,638,013	19,494,589	12.25	2,468,534	608.65
10/1/2020	Valuation Basis	6.60%	N/A	N/A	N/A	14.50	1,694,204	417.73
WILTON MANORS [GP]	112.664(1)(a)	6.60%	38,114,396	27,638,013	10,476,383	14.50	1,694,204	417.73
Police	112.664(1)(b)	4.60%	47,132,602	27,638,013	19,494,589	12.25	2,468,534	608.65
10/1/2020	Valuation Basis	6.60%	N/A	N/A	N/A	14.50	1,694,204	417.73
WINTER GARDEN	112.664(1)(a)	7.25%	35,820,390	32,346,099	3,474,291	99.99	1,690,456	17.58
General	112.664(1)(b)	5.25%	45,808,308	32,346,099	13,462,209	22.58	2,939,712	30.57
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,690,456	17.58

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
WINTER GARDEN	112.664(1)(a)	7.25%	46,560,665	48,999,599	-2,438,934	99.99	1,835,582	19.51
Police And Fire	112.664(1)(b)	5.25%	60,995,963	48,999,599	11,996,364	99.99	3,883,600	41.30
10/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,835,582	19.51
WINTER HAVEN	112.664(1)(a)	7.60%	41,545,844	35,194,121	6,351,723	32.43	1,985,160	48.42
Fire	112.664(1)(b)	5.60%	52,403,888	35,194,121	17,209,767	20.08	3,345,939	81.60
10/1/2020	Valuation Basis	7.60%	N/A	N/A	N/A	32.43	1,985,160	48.42
WINTER HAVEN	112.664(1)(a)	7.10%	89,714,293	72,929,898	16,784,395	20.60	2,861,544	36.33
General	112.664(1)(b)	5.10%	110,628,567	72,929,898	37,698,669	15.66	4,599,254	58.39
10/1/2020	Valuation Basis	7.10%	N/A	N/A	N/A	20.60	2,861,544	36.33
WINTER HAVEN	112.664(1)(a)	7.45%	41,033,420	37,251,050	3,782,370	99.99	1,201,377	29.47
Police	112.664(1)(b)	5.45%	51,502,538	37,251,050	14,251,488	20.88	2,316,994	56.84
10/1/2020	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	1,201,377	29.47
WINTER PARK	112.664(1)(a)	7.50%	70,021,827	64,642,776	5,379,051	99.99	2,915,851	58.27
Fire	112.664(1)(b)	5.50%	89,778,129	64,642,776	25,135,353	23.17	5,254,835	105.02
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	2,915,851	58.27
WINTER PARK	112.664(1)(a)	7.50%	70,295,628	58,745,635	11,549,993	26.42	3,393,363	71.96
Police	112.664(1)(b)	5.50%	90,686,729	58,745,635	31,941,094	19.00	5,583,138	118.39
10/1/2020	Valuation Basis	7.50%	N/A	N/A	N/A	26.42	3,393,363	71.96
WINTER SPRINGS	112.664(1)(a)	7.40%	65,975,808	58,544,989	7,430,819	25.25	1,266,869	29.90
General Police And Fire	112.664(1)(b)	5.40%	82,394,067	58,544,989	23,849,078	17.83	2,569,975	60.66
10/1/2020	Valuation Basis	7.40%	N/A	N/A	N/A	25.25	1,266,869	29.90

Grand Totals: 487

Appendix I – Inventory of School Board ERPs

Sections 1012.685 and 1012.87, Florida Statutes, 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 (Closed)	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 years of becoming eligible for the supplemental benefit to receive a benefit 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 (Closed)	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 J

INVENTORY OF MUNICIPALITIES

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

Abbreviation	Description
CL	Closed plan
FR	Frozen plan
TER	Terminated plan
VOL	Covers volunteer employees
SUP	Supplemental plan
DB	Defined benefit
DC	Defined Contribution
FRS*	Florida Retirement System
SS	Social Security

The following numbers are used in the OTHER category:

Number	Description
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 Jan. 1, 1996, will not be eligible to participate in the FRS and must participate in the agency's local plan.
5	Awaiting survey response.
* All FRS members have Social Security Coverage.	
NOTE: This database is updated via periodic surveys of Florida's local governmental units. If you identify a discrepancy in the data, please contact our office so that an amended survey response can be submitted.	

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APPENDIX J - Inventory of Municipalities - 9/30/2021

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Alachua	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			FF = Alachua County
	Social Security Coverage	☐	☐	☐	☐	X		
Alford	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			
	Social Security Coverage	☐	☐	X	☐	☐		
Altamonte Springs	Defined Benefit	☐	☐	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			FRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	X		
Altha	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Anna Maria	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			FF = W. Manatee FCDPO = Manatee County
	Social Security Coverage	☐	☐	☐	☐	X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Apalachicola	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			FF = vol
	Social Security Coverage	☐	☐	X	X	☐		
Apopka	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Arcadia	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Archer	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	☐			
	Social Security Coverage	X	☐	X	☐	☐		
Astatula	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Atlantic Beach	Defined Benefit			CL	X			
5	Defined Contribution							
	Florida Retirement System							FF = City of Jacksonville
	Social Security Coverage	X		X	X			
Atlantis	Defined Benefit				CL			
5	Defined Contribution							
	Florida Retirement System			X	X			FF = Palm Beach County
	Social Security Coverage					X		
Auburndale	Defined Benefit		X	CL	X			
5	Defined Contribution			X				
	Florida Retirement System							Gen EEs hired prior to 10/1/2006 under DB. Gen EEs hired 10/1/2006 or later have DC.
	Social Security Coverage	X	X	X	X			
Aventura	Defined Benefit				X			
5	Defined Contribution		X	X				
	Florida Retirement System							FF = Miami-Dade County
	Social Security Coverage				X			
Avon Park	Defined Benefit		X		X			
5	Defined Contribution			X				
	Florida Retirement System	X		X				FRS opt-out (1/96)
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Bal Harbour Village	Defined Benefit	☐	☐	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	☐		
Baldwin	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = City of Jacksonville
	Social Security Coverage	☐	☐	☐	☐	☒		
Bartow	Defined Benefit	☐	☒	☒	☒		☐	
5	Defined Contribution	☐	☒	☒	☒			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Bascom	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Bay Harbor Islands	Defined Benefit	☐	☐	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	☒		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Bay Lake	Defined Benefit						☒	
5	Defined Contribution							
	Florida Retirement System							No paid employees
	Social Security Coverage							
Bell	Defined Benefit						☒	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Belle Glade	Defined Benefit			☒			☐	
	Defined Contribution							
	Florida Retirement System							PO & FF = Palm Beach County
	Social Security Coverage	☒		☒				
Belle Isle	Defined Benefit						☒	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage			☒	☒			
Belleair	Defined Benefit				☒		☐	
5	Defined Contribution			☒				
	Florida Retirement System							
	Social Security Coverage							

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Belleair Beach	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	X	☐			FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	X		
Belleair Bluffs	Defined Benefit	☐	CL	☐	☐		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = City of Largo PO = Pinellas County
	Social Security Coverage	☐	☐	☐	☐	☐		
Belleair Shore	Defined Benefit	☐	☐	☐	☐		X	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			Only 1 employee
	Social Security Coverage	☐	☐	☐	☐	☐		
Belleview	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			PO Share Plan
	Social Security Coverage	☐	☐	☐	☐	☐		
Beverly Beach	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	X	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Biscayne Park	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Blountstown	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Boca Raton	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	☐	☐			GE: Separate DB plan for Exec
	Social Security Coverage	☐	☐	☐	☐	X		
Bonifay	Defined Benefit	☐	☐	☐	☐		X	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = vol
	Social Security Coverage	X	☐	X	X	☐		
Bonita Springs	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		

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Bowling Green	Defined Benefit							
5	Defined Contribution		X	X	X			
	Florida Retirement System							
	Social Security Coverage					X		
Boynton Beach	Defined Benefit		X	X	X			
5	Defined Contribution							
	Florida Retirement System	X						
	Social Security Coverage					X		
Bradenton	Defined Benefit		X		X			
	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage	X	X	X	X			
Bradenton Beach	Defined Benefit							
5	Defined Contribution			X	X			
	Florida Retirement System							
	Social Security Coverage							
Branford	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							FF = vol
	Social Security Coverage					X		

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Briny Breezes	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		
Bristol	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☒	☒	☐			Only E w/ cvg is City Clerk
	Social Security Coverage	☐	☒	☒	☐	☐		
Bronson	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		
Brooker	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Brooksville	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		

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Bunnell	Defined Benefit		VOL					
5	Defined Contribution							
	Florida Retirement System			X	X			Employees are offered option to participate in deferred comp plan
	Social Security Coverage	X		X	X			
Bushnell	Defined Benefit			CL	X			
5	Defined Contribution			X				
	Florida Retirement System			X	X			FRS opt-out (1/96)
	Social Security Coverage					X		
Callahan	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage					X		
Callaway	Defined Benefit							
	Defined Contribution							
	Florida Retirement System	X	X	X				PO = Bay County
	Social Security Coverage							
Campbellton	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							FF = vol
	Social Security Coverage			X				

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Cape Canaveral	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System							FF = volPO = Brevard County
	Social Security Coverage	X		X				
Cape Coral	Defined Benefit		X	X	X			
5	Defined Contribution			X				
	Florida Retirement System							DC optional
	Social Security Coverage					X		
Carrabelle	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	X		X	X			
	Social Security Coverage					X		
Caryville	Defined Benefit						X	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Casselberry	Defined Benefit		X		X			
5	Defined Contribution							
	Florida Retirement System	X	X	X	X			FRS opt-out (1/96)
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Cedar Key	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	X	X	X			
	Florida Retirement System	☐	☐	☐	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Center Hill	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	☐		
Century	Defined Benefit	☐	☐	☐	☐		X	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			PO & FF = Escambia County
	Social Security Coverage	☐	☐	☐	☐	X		
Chattahoochee	Defined Benefit	☐	X	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Chiefland	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Chipley	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage					☒		
Cinco Bayou	Defined Benefit							
5	Defined Contribution			☒				
	Florida Retirement System							PO = Okaloosa County
	Social Security Coverage			☒				
Clearwater	Defined Benefit			☒	☒			
5	Defined Contribution							
	Florida Retirement System							SS cvg if hired prior to certain dateFF have current & closed DB plans
	Social Security Coverage					☒		
Clermont	Defined Benefit		☒		☒			
	Defined Contribution			☒				
	Florida Retirement System							
	Social Security Coverage	☒	☒	☒	☒			
Clewiston	Defined Benefit			☒				
5	Defined Contribution							
	Florida Retirement System				☒			FF = vol
	Social Security Coverage					☒		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Cloud Lake	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		PO & FF = Palm Beach County
Cocoa	Defined Benefit	☐	☒	CL	☒		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☒	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Cocoa Beach	Defined Benefit	☐	☒	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☐	☐		
Coconut Creek	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☒	☒			
	Florida Retirement System	☒	☒	☒	☒			FF = City of Margate
	Social Security Coverage	☐	☐	☐	☐	☒		
Coleman	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☒			
	Social Security Coverage	☐	☐	☒	☐	☐		

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Cooper City	Defined Benefit		CL	CL	CL			
5	Defined Contribution							
	Florida Retirement System			X				PO & FF = Broward County; Separate closedDB plan for management
	Social Security Coverage					X		
Coral Gables	Defined Benefit		X	X	X			
5	Defined Contribution							
	Florida Retirement System							No SS cvg on FFFF Share PlanPO Share Plan
	Social Security Coverage					X		
Coral Springs	Defined Benefit		X	CL	X			
5	Defined Contribution							
	Florida Retirement System							Money Purchase Plan
	Social Security Coverage					X		
Cottondale	Defined Benefit							
5	Defined Contribution			X	X			
	Florida Retirement System							
	Social Security Coverage							
Crescent City	Defined Benefit		X		X			
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage	X	X	X	X			

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Crestview	Defined Benefit	☐	☒	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Cross City	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☒	☒	☒	☒	☐		
Crystal River	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			PO = Citrus County
	Social Security Coverage	☒	☒	☒	☐	☐		
Cutler Bay	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			PO = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	☒		
Dade City	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☒	☐			FRS opt-out (1/96)
	Social Security Coverage	☒	☐	☒	☒	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Dania Beach	Defined Benefit		CL	CL	CL			
5	Defined Contribution							
	Florida Retirement System	X		X				PO & FF = Broward County
	Social Security Coverage	X		X				
Davenport	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							FF = vol
	Social Security Coverage							
Davie	Defined Benefit		X	X	X			
5	Defined Contribution			X				
	Florida Retirement System							DC = Money Purchase Plan
	Social Security Coverage							
Daytona Beach	Defined Benefit		X		X			
5	Defined Contribution			X				
	Florida Retirement System	X		X				
	Social Security Coverage	X	X	X	X			
Daytona Beach Shores	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System				X			FRS opt-out (1/96)PO rejoined FRS
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
DeBary	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System							FF = City of Orange CityPO = Volusia County
	Social Security Coverage					X		
Deerfield Beach	Defined Benefit		CL	CL	CL			
5	Defined Contribution							
	Florida Retirement System	X						PO = Broward County
	Social Security Coverage					X		
Defuniak Springs	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	X	X	X	X			
	Social Security Coverage					X		
Deland	Defined Benefit		X	CL	X			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage	X	X	X	X			
Delray Beach	Defined Benefit		X	X	X			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Deltona	Defined Benefit	☐	☒	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			PO = Volusia County
	Social Security Coverage	☐	☐	☐	☐	☒		
Destin	Defined Benefit	☐	☐	☒	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			PO = Okaloosa County
	Social Security Coverage	☐	☐	☐	☐	☐		
Doral	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Dundee	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Dunedin	Defined Benefit	☐	☒	☐	☐		☐	
	Defined Contribution	☒	☒	☒	☐			
	Florida Retirement System	☐	☐	☒	☐			PO = Pinellas CountyFRS opt-out (1/96)
	Social Security Coverage	☒	☒	☒	☐	☐		

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Dunnellon	Defined Benefit				X			
	Defined Contribution			X	X			
	Florida Retirement System			X				FRS opt-out (1/96)
	Social Security Coverage	X		X	X			
Eagle Lake	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Eatonville	Defined Benefit				X			
5	Defined Contribution			X				
	Florida Retirement System							FF = City of Maitland
	Social Security Coverage							
Ebro	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Edgewater	Defined Benefit		X	CL	X			
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage							

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Edgewood	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	☐		
El Portal 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Estero 5	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Esto 5	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Eustis 5	Defined Benefit	☐	X	☐	X		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	X	☐			FRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Everglades City	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		
Fanning Springs 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			FF = vol
	Social Security Coverage	☐	☐	☐	☐	☒		
Fellsmere 5	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Fernandina Beach 5	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Flagler Beach 5	Defined Benefit	☐	☒	☐	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Florida City	Defined Benefit	☒	☐	☐	FR		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			Separate DB plan for E
	Social Security Coverage	☐	☐	☐	☐	X		
Fort Lauderdale	Defined Benefit	☐	X	CL	X		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			FF Share Plan
	Social Security Coverage	☐	☐	☐	☐	☐		
Fort Meade	Defined Benefit	☐	VOL	X	CL		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			PO = Polk County
	Social Security Coverage	☐	☐	☐	☐	X		
Fort Myers	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			Excludes part, temporary and seasonal
	Social Security Coverage	X	X	X	X	☐		
Fort Myers Beach	Defined Benefit	☐	☐	☐	☐		X	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Fort Pierce	Defined Benefit	☒	☐	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☒			
	Florida Retirement System	☐	☐	☐	☐			GE: Two DB Plans (Reg, Utilities)PO: Supp DB PlanFF: Saint Lucie CountyNo SS cvg on City Attorney
	Social Security Coverage	☒	☐	☒	☒	☐		
Fort Walton Beach 5	Defined Benefit	☐	☒	<input type="checkbox" value="CL"/>	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			Mandatory DC for GE
	Social Security Coverage	☒	☒	☒	☒	☐		
Fort White 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Freeport 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☐			PO = Walton County
	Social Security Coverage	☐	☐	☐	☐	☒		
Frostproof 5	Defined Benefit	☐	☒	☒	<input type="checkbox" value="CL"/>		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = mostly vol, salaried employees covered in DB plan
	Social Security Coverage	☐	☐	☐	☐	☒		

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APPENDIX J - Inventory of Municipalities - 9/30/2021

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Fruitland Park 5	Defined Benefit		☒					
	Defined Contribution			☒	☒			
	Florida Retirement System			☒	☒			
	Social Security Coverage	☒	☒					
Gainesville 5	Defined Benefit		☒	☒	☒			
	Defined Contribution			☒				
	Florida Retirement System	☒						GE = Two DB Plans (Reg, Disability)DC plan for certain senior managers
	Social Security Coverage					☒		
Glen Ridge	Defined Benefit						☒	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage			☒				
Glen Saint Mary 5	Defined Benefit							
	Defined Contribution							
	Florida Retirement System	☒		☒				
	Social Security Coverage					☒		
Golden Beach 5	Defined Benefit			☒	☒			
	Defined Contribution							
	Florida Retirement System							FF = Miami-Dade CountyPO Share Plan
	Social Security Coverage					☒		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Golf	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Graceville 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Grand Ridge 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		
Grant-Valkaria 5	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		
Green Cove Springs 5	Defined Benefit	☐	☐	☐	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☐			FF = Clay CountyFRS opt-out (1/96), EL & GE rejoined
	Social Security Coverage	☒	☐	☒	☒	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Greenacres	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☒	☒	☒	☒			FRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	☒		
Greensboro	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			FF = vol
	Social Security Coverage	☐	☐	☒	☐	☐		
Greenville	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			PO & FF = Madison County
	Social Security Coverage	☐	☐	☐	☐	☐		
Greenwood	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Gretna	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		

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APPENDIX J - Inventory of Municipalities - 9/30/2021

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Groveland	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Gulf Breeze	Defined Benefit	☐	☐	☐	X		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	X	X			FRS opt-out (1/96)FF = vol, no SS cvg
	Social Security Coverage	☐	☐	X	X	☐		
Gulf Stream	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Gulfport	Defined Benefit	☐	X	X	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	X	X	X	☐		
Haines City	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Hallandale Beach	Defined Benefit	☐	☒	☒	☒		☐	
5	Defined Contribution	☒	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			2 closed DB plans for managers (Reg, Excess benefits)
	Social Security Coverage	☒	☒	☒	☒	☐		
Hampton	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		
Havana	Defined Benefit	☐	☒	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☒			FF = vol
	Social Security Coverage	☐	☐	☐	☐	☒		
Haverhill	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			PO & FF = Palm Beach County
	Social Security Coverage	☐	☐	☐	☐	☒		
Hawthorne	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Hialeah	Defined Benefit	☒	☒	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			Separate DB Plan for ELPF Share Plan
	Social Security Coverage	☒	☒	☒	☒	☐		
Hialeah Gardens	Defined Benefit	☐	☐	☐	☒		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
High Springs	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☒	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Highland Beach	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☒			FF = Delray Beach
	Social Security Coverage	☐	☐	☐	☐	☒		
Highland Park	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Hillcrest Heights	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		
Hilliard	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Hillsboro Beach	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Holly Hill	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Hollywood	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Holmes Beach	Defined Benefit	☐	☐	☐	X		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	X	☐			FRS opt-out (1/96)
	Social Security Coverage	X	☐	X	X	☐		
Homestead	Defined Benefit	☐	☐	☐	X		☐	
	Defined Contribution	☐	☐	☐	X			
	Florida Retirement System	☐	☐	☐	☐			GE: DB Plans: General & Hospital, EL (cl), EL & Sr. Managers
	Social Security Coverage	☐	☐	☐	X	☐		FF = Miami-Dade County
Horseshoe Beach	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Howey-In-The-Hills	Defined Benefit	☐	☐	☐	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Hypoluxo	Defined Benefit	☐	☐	☐	☐		X	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = City of Boynton Beach
	Social Security Coverage	☐	☐	☐	☐	X		PO = Town of Lantana

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Indialantic 5	Defined Benefit		X	X	X			
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage		X	X	X			
Indian Creek 5	Defined Benefit						X	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage			X	X			
Indian Harbour Beach	Defined Benefit				X			
	Defined Contribution							
	Florida Retirement System			X				FF = vol
	Social Security Coverage	X		X	X			
Indian River Shores 5	Defined Benefit		X	CL	X			
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage		X	X	X			
Indian Rocks Beach	Defined Benefit							
	Defined Contribution			X				
	Florida Retirement System							FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96)
	Social Security Coverage	X		X				

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Indian Shores	Defined Benefit	☐	☐	☐	☒		☐	
5	Defined Contribution	☐	☐	☒	☒			
	Florida Retirement System	☒	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☒	☐		
Indiantown	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Inglis	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☒			FF = vol
	Social Security Coverage	☐	☐	☒	☒	☐		
Interlachen	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☒			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☒	☐		
Inverness	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☐			PO & FF = Citrus County
	Social Security Coverage	☒	☒	☒	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Islamorada	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	X	☐	☐			PO = Monroe County
	Social Security Coverage	☐	☐	☐	☐	X		
Jacksonville	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			GE: Two DB Plans (Regular, Disability)
	Social Security Coverage	☐	☐	☐	☐	☐		
Jacksonville Beach	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	X	X	X	☐		
Jacob City	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Jasper	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Jay	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	X		X				PO & FF = Santa Rosa County
	Social Security Coverage					X		
Jennings	Defined Benefit							
	Defined Contribution				X			
	Florida Retirement System							
	Social Security Coverage							
Juno Beach	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System			X	X			GE: DC plan for all not covered by FRS
	Social Security Coverage					X		
Jupiter	Defined Benefit						X	
	Defined Contribution							
	Florida Retirement System							FF = Palm Beach County
	Social Security Coverage							
Jupiter Inlet Colony	Defined Benefit							
5	Defined Contribution		P	X				
	Florida Retirement System							
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Jupiter Island	Defined Benefit		FR	FR	FR			
5	Defined Contribution		P	X	F			
	Florida Retirement System							Separate DC plan for S. Martin Regional Utilities
	Social Security Coverage					X		
Kenneth City	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System				X			FF = City of Pinellas Park
	Social Security Coverage					X		
Key Biscayne	Defined Benefit		X		X			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage		X	X	X			
Key Colony Beach	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System			X	X			
	Social Security Coverage			X	X			
Key West	Defined Benefit		X	X	X			
5	Defined Contribution							
	Florida Retirement System							PO & FF Share Plan
	Social Security Coverage							

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Keystone Heights	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Kissimmee	Defined Benefit		X	X	X			
	Defined Contribution		X		X			
	Florida Retirement System							
	Social Security Coverage	X	X	X	X			
La Crosse	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					X		
Labelle	Defined Benefit		X					
5	Defined Contribution							
	Florida Retirement System	X		X				PO = Hendry County
	Social Security Coverage					X		
Lady Lake	Defined Benefit				X			
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage	X		X	X			

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Lake Alfred	Defined Benefit		X	X	X			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Lake Buena Vista	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							No paid employees
	Social Security Coverage							
Lake Butler	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	X		X				FF = vol
	Social Security Coverage	X		X				
Lake City	Defined Benefit		X	CL	X			
5	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage	X	X	X	X			
Lake Clarke Shores	Defined Benefit							
5	Defined Contribution			X	X			
	Florida Retirement System							
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Lake Hamilton	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Lake Helen	Defined Benefit	☐	☐	☐	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	X			FF = Volusia CountyPO no longer FRS
	Social Security Coverage	☐	☐	☐	☐	X		
Lake Mary	Defined Benefit	☐	X	☐	X		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Lake Park	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			PO & FF = Palm Beach CountyPO: DB Plan is closed & all members are retired
	Social Security Coverage	X	☐	X	☐	☐		
Lake Placid	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	X			FF = vol
	Social Security Coverage	X	☐	X	X	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Lake Wales	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	X	X	X	☐		
Lake Worth Beach	Defined Benefit	☐	CL	X	CL		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			PO & FF = Palm Beach County
	Social Security Coverage	☐	☐	☐	☐	X		
Lakeland	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			Also FF supplemental DB plan
	Social Security Coverage	☐	☐	☐	☐	☐		
Lantana	Defined Benefit	☐	X	☐	X		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Largo	Defined Benefit	☐	X	☐	X		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Lauderdale Lakes	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	X	☐			PO & FF = Broward CountyFRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	X		
Lauderdale-By-The-Sea	Defined Benefit	☐	VOL	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	☐			PO = Broward County
	Social Security Coverage	☐	☐	☐	☐	X		
Lauderhill	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	X	X	☐			
	Florida Retirement System	☐	☐	☐	☐			Separate DB plan for GE (Confidential & Managerial)
	Social Security Coverage	☐	☐	☐	☐	☐		
Laurel Hill	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Lawtey	Defined Benefit	☐	☐	☐	☐		X	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Layton	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		
Lazy Lake	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Lee	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = vol
	Social Security Coverage	☐	☐	☒	☐	☐		
Leesburg	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Lighthouse Point	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☒	☒	☒			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Live Oak	Defined Benefit		CL					
5	Defined Contribution							
	Florida Retirement System	X	X	X	X			FF: DB Plan is a substituted trust fund
	Social Security Coverage	X	X	X	X			
Longboat Key	Defined Benefit							
	Defined Contribution			X	X			
	Florida Retirement System		X					
	Social Security Coverage		X	X	X			
Longwood	Defined Benefit		X		X			
5	Defined Contribution			X				
	Florida Retirement System		X	X	X			FRS opt-out (1/96)
	Social Security Coverage					X		
Loxahatchee Groves	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							All jobs contracted
	Social Security Coverage							
Lynn Haven	Defined Benefit		X	X	X			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage		X	X	X			

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
MacClenny	Defined Benefit	☐	☒	☐	☐		☐	
5	Defined Contribution	☐	☐	CL	☐			
	Florida Retirement System	☒	☒	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Madeira Beach	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☒	☒	☐			PO = Pinellas CountyFRS opt-out (1/96), FF rejoined FRS
	Social Security Coverage	☐	☐	☐	☐	☒		
Madison	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Maitland	Defined Benefit	☐	☐	☐	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☒	☐		
Malabar	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Malone	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Manalapan	Defined Benefit	☐	☐	X	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	X	X	☐		
Mangonia Park	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			FF = City of West Palm Beach PO = Palm Beach County
	Social Security Coverage	☐	☐	☐	☐	X		
Marathon	Defined Benefit	☐	X	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	☐	☐			PO = Monroe County
	Social Security Coverage	X	X	X	☐	X		
Marco Island	Defined Benefit	☐	X	☐	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	X	☐	☐			Share Plans for FF & POFRS opt-out (1/96)
	Social Security Coverage	X	X	X	X	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Margate	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	X	X	X	X			
	Social Security Coverage					X		
Marianna	Defined Benefit		X		X			
5	Defined Contribution			CL				
	Florida Retirement System			X				
	Social Security Coverage					X		
Marineland	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							All jobs contracted
	Social Security Coverage							
Mary Esther	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Mascotte	Defined Benefit							
	Defined Contribution		X	X	X			
	Florida Retirement System							
	Social Security Coverage		X	X	X			

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Mayo	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage					X		
McIntosh	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage			X				
Medley	Defined Benefit	X		X	X			
5	Defined Contribution			X	X			
	Florida Retirement System							GE: DB Plan also covers EL
	Social Security Coverage							
Melbourne	Defined Benefit		X	CL	X			
5	Defined Contribution							
	Florida Retirement System	X		X	X			FRS PO = Airport police (formerly covered in closed GE DB Plan)
	Social Security Coverage					X		
Melbourne Beach	Defined Benefit				X			
5	Defined Contribution							
	Florida Retirement System			X				FF = vol
	Social Security Coverage			X				

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Melbourne Village	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	X	☐		
Mexico Beach 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Miami 5	Defined Benefit	CL	X	X	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			Separate DB plans for GE & Sanitation (Reg, Administrative, Excess), EL, Off-Street Parking PO & FF also has Share Plan and closed COLA fund
	Social Security Coverage	☐	☐	☐	☐	☐		
Miami Beach 5	Defined Benefit	☐	X	X	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			SS cvg to probationary GE only GE plan includes EL; PO & FF Share Plan
	Social Security Coverage	☐	☐	☐	☐	X		
Miami Gardens 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	X			FF = Miami-Dade County
	Social Security Coverage	X	☐	X	X	☐		

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Miami Lakes 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☒			FF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	☒		
Miami Shores Village 5	Defined Benefit	☐	☐	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☒	☐		
Miami Springs 5	Defined Benefit	☐	☐	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	☒		
Micanopy	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☐	☐		
Midway 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☒			No Firefighters employed by the City of Midway
	Social Security Coverage	☒	☐	☒	☒	☐		

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Milton	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Minneola 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☒	☒	☐			
	Florida Retirement System	☐	☒	☒	☐			
	Social Security Coverage	☒	☒	☒	☐	☐		PO = Lake County. All employees, other than elected officials, are allowed to participate in the ICMA-RC retirement plan through payroll deduction.
Miramar 5	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☐	☐			GE: Two DB Plans (Reg, Sr. Managers)
	Social Security Coverage	☐	☐	☐	☐	☒		
Monticello	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Montverde 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			FF = volPO = Lake County
	Social Security Coverage	☐	☐	☐	☐	☒		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Moore Haven	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System			X				
	Social Security Coverage					X		
Mount Dora	Defined Benefit		X	CL	X			
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Mulberry	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System							PO & FF = Polk County
	Social Security Coverage							
Naples	Defined Benefit		X	X	X			
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage							
Neptune Beach	Defined Benefit				X			
5	Defined Contribution			SUP				
	Florida Retirement System							
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
New Port Richey	Defined Benefit		☒		☒			
	Defined Contribution							
	Florida Retirement System			☒				
	Social Security Coverage	☒	☒	☒	☒			
New Smyrna Beach 5	Defined Benefit		☒		☒			
	Defined Contribution			☒				
	Florida Retirement System	☒						DC Plan for Utilities employeesPO Share Plan
	Social Security Coverage					☒		
Newberry	Defined Benefit							
	Defined Contribution							
	Florida Retirement System		☒					PO = Alachua County
	Social Security Coverage							
Niceville 5	Defined Benefit							
	Defined Contribution							
	Florida Retirement System		☒	☒	☒			
	Social Security Coverage					☒		
Noma 5	Defined Benefit						☒	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					☒		

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Municipality Name		Elected Officials	Fire-fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
North Bay Village	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	X	X			FF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	X		
North Lauderdale	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	X	X	☐			
	Florida Retirement System	☐	X	☐	☐			PO = Broward County
	Social Security Coverage	☐	☐	☐	☐	X		
North Miami	Defined Benefit	☐	CL	X	CL		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	☐	☐			FF = Miami-Dade County
	Social Security Coverage	X	☐	X	X	☐		
North Miami Beach	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	☐	☐			GE: Two DB Plans (Reg, Managers)FF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	X		
North Palm Beach	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
North Port	Defined Benefit		☒		☒			
5	Defined Contribution							
	Florida Retirement System	☒		☒				
	Social Security Coverage					☒		
North Redington Beach	Defined Benefit			☒				
	Defined Contribution							
	Florida Retirement System							FF = Cities of Seminole & Madeira Beach PO = Pinellas County
	Social Security Coverage			☒				
Oak Hill	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System			☒	☒			PO & FF = Volusia County
	Social Security Coverage					☒		
Oakland	Defined Benefit							
5	Defined Contribution			☒				
	Florida Retirement System							401K
	Social Security Coverage							
Oakland Park	Defined Benefit		☒		☒			
5	Defined Contribution			☒				
	Florida Retirement System			☒				FF = Miami-Dade County FF Share Plan PO Share Plan
	Social Security Coverage					☒		

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Ocala	Defined Benefit		SUP	CL	SUP			
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Ocean Breeze	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					X		
Ocean Ridge	Defined Benefit							
	Defined Contribution							
	Florida Retirement System	X		X	X			
	Social Security Coverage	X		X	X			
Ocoee	Defined Benefit		X	X	X			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Okeechobee	Defined Benefit		X	X	X			
5	Defined Contribution							
	Florida Retirement System							SS cvg only if full-time and permanent
	Social Security Coverage					X		

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Oldsmar	Defined Benefit	☐	☒	☐	☐		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☒	☐	☐			PO = Pinellas CountyFRS opt-out (1/96)
	Social Security Coverage	☒	☒	☒	☐	☐		
Opa-Locka	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☒			FF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	☒		
Orange City	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☒	☒	☒	☒	☐		
Orange Park	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☒	☒	☒			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Orchid	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Orlando	Defined Benefit		☒	CL	☒			
5	Defined Contribution			☒				
	Florida Retirement System							
	Social Security Coverage	☒	☒	☒	☒			
Ormond Beach	Defined Benefit		☒	CL	☒			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Otter Creek	Defined Benefit						☒	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage	☒		☒				
Oviedo	Defined Benefit		☒		☒			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					☒		
Pahokee	Defined Benefit							
5	Defined Contribution			☒				
	Florida Retirement System			☒	☒			
	Social Security Coverage					☒		PO & FF = Palm Beach CountyFRS opt-out (1/96)

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Palatka	Defined Benefit		☒	☒	☒			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage	☒	☒	☒	☒			
Palm Bay	Defined Benefit		☒	CL	☒			
5	Defined Contribution			☒				
	Florida Retirement System	☒						
	Social Security Coverage					☒		
Palm Beach	Defined Benefit		☒	☒	☒			
5	Defined Contribution		☒	☒	☒			
	Florida Retirement System							GE: DB Plan also covers Ocean Rescue
	Social Security Coverage		☒	☒	☒			
Palm Beach Gardens	Defined Benefit		☒	CL	☒			
5	Defined Contribution							
	Florida Retirement System	☒		☒				FF Share Plan
	Social Security Coverage					☒		
Palm Beach Shores	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System		☒	☒	☒			
	Social Security Coverage					☒		

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Palm Coast	Defined Benefit	☐	VOL	X	☐		☐	
5	Defined Contribution	☐	X	X	☐			
	Florida Retirement System	☐	☐	☐	☐			PO = Flagler County. We offer a 401(a), 457(b). Some employees grandfathered into FRS.
	Social Security Coverage	X	X	X	☐	☐		
Palm Shores	Defined Benefit	☐	☐	☐	☐		X	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Palm Springs	Defined Benefit	X	☐	X	X		☐	
	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	X	☐	X	X			FF = Palm Beach County
	Social Security Coverage	X	☐	X	X	☐		
Palmetto	Defined Benefit	☐	☐	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Palmetto Bay	Defined Benefit	☐	☐	☐	☐		X	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Panama City	Defined Benefit	☒	☒	SUP	☒		☐	
5	Defined Contribution	☒	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			FRS opt-out (1/96)
	Social Security Coverage	☒	☒	☒	☒	☐		
Panama City Beach	Defined Benefit	☐	☒	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Parker	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Parkland	Defined Benefit	☐	☐	☐	CL		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		
Paxton	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Pembroke Park	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System			X				PO & FF = Broward CountyDB (supp) for Town Commission
	Social Security Coverage					X		
Pembroke Pines	Defined Benefit		X	CL	X			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					X		
Penney Farms	Defined Benefit			X				
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage			X				
Pensacola	Defined Benefit		X	X	X			
	Defined Contribution		X	X	X			
	Florida Retirement System	X		X	X			SS cvg only on employees participating in FRS
	Social Security Coverage	X		X	X			
Perry	Defined Benefit		X		X			
5	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Pierson	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			
	Social Security Coverage	☐	☐	X	☐	☐		
Pinecrest	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	X			FF = Miami-Dade County
	Social Security Coverage	☐	☐	X	X	☐		
Pinellas Park	Defined Benefit	X	X	X	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	X	X	X	☐		
Plant City	Defined Benefit	☐	X	☐	X		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Plantation	Defined Benefit	☐	VOL	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			GE plan includes EL
	Social Security Coverage	☐	☐	☐	☐	X		

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Polk City	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System			X				PO & FF = Polk County
	Social Security Coverage	X		X				
Pomona Park	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					X		
Pompano Beach	Defined Benefit		X	X	CL			
5	Defined Contribution							
	Florida Retirement System	X						PO = Broward County
	Social Security Coverage	X	X	X				
Ponce de Leon	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage	X		X				
Ponce Inlet	Defined Benefit		VOL					
5	Defined Contribution			CL	CL			
	Florida Retirement System		X	X	X			
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Port Orange	Defined Benefit		X	X	X			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Port Richey	Defined Benefit		X	X	X			
5	Defined Contribution							
	Florida Retirement System	X	X	X	X			
	Social Security Coverage		X	X	X			
Port St. Joe	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	X	X	X			
Port St. Lucie	Defined Benefit				X			
5	Defined Contribution			X	X			
	Florida Retirement System	X						
	Social Security Coverage	X		X	X			
Punta Gorda	Defined Benefit		X	CL	X			
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage	X	X	X	X			Police and Fire contribute either 8% or 9.5% to DB plan. Gen EEs hired before August 2011 contribute 8% to their DB plan and newer employees are enrolled in 401a plan and contribute up to 10%.

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Quincy	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☒	☒	☒			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Raiford	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Reddick	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			Only employee is Clerk
	Social Security Coverage	☐	☐	☐	☐	☐		
Redington Beach	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☒	☐			FF = Cities of Seminole & Madeira Bch PO = Pinellas County FRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	☒		
Redington Shores	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☒	☐	☒	☐			FF = City of Seminole PO = Town of Indian Shores FRS opt-out (1/96), EL rejoined FRS
	Social Security Coverage	☐	☐	☒	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Riviera Beach	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			PO Share Plan
	Social Security Coverage	☐	☐	☐	☐	X		
Rockledge	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Royal Palm Beach	Defined Benefit	☐	☐	☐	TER		☐	
5	Defined Contribution	☐	☐	CL	☐			
	Florida Retirement System	X	☐	X	☐			PO & FF = Palm Beach CountyPO plan is fully annuitized
	Social Security Coverage	X	☐	X	☐	☐		
Safety Harbor	Defined Benefit	☐	X	☐	☐		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	X	X	☐			PO = Pinellas CountyFRS opt-out (1/96)
	Social Security Coverage	☐	X	X	☐	☐		
Saint Augustine	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	X	X	X	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Saint Augustine Beach 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☒	☐	☒	☒	☐		
Saint Cloud 5	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Saint Leo 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Saint Lucie Village	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		
Saint Marks	Defined Benefit	☐	☐	☒	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Saint Pete Beach 5	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Saint Petersburg 5	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
San Antonio 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Sanford	Defined Benefit	☐	☒	☐	☒		☐	
	Defined Contribution	☒	☒	☒	☒			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☒	☒	☒	☒	☐		
Sanibel	Defined Benefit	☐	☐	☒	☒		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = Sanibel FCD
	Social Security Coverage	☐	☐	☒	☒	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Sarasota	Defined Benefit		CL	CL	X			
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage	X		X				
Satellite Beach	Defined Benefit		X	CL	X			
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Sea Ranch Lakes	Defined Benefit							
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage							
Sebastian	Defined Benefit				X			
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Sebring	Defined Benefit		X		CL			
5	Defined Contribution		X		X			
	Florida Retirement System			X				
	Social Security Coverage	X		X				

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Seminole	Defined Benefit		X					
5	Defined Contribution							
	Florida Retirement System	X		X				PO = Pinellas County
	Social Security Coverage	X	X	X				
Sewall's Point	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Shalimar	Defined Benefit				X			
5	Defined Contribution							
	Florida Retirement System			X	X			FRS opt-out (1/96)
	Social Security Coverage					X		
Sneads	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System			X	X			
	Social Security Coverage					X		
Sopchoppy	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System			X				
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
South Bay	Defined Benefit			X				
	Defined Contribution			X				
	Florida Retirement System	X						PO & FF = Palm Beach County
	Social Security Coverage	X		X				
South Daytona 5	Defined Benefit							
	Defined Contribution	X						
	Florida Retirement System		X	X	X			We offer a 457 and 401 to all employees.
	Social Security Coverage	X	X	X	X			
South Miami 5	Defined Benefit			CL	X			
	Defined Contribution			X				
	Florida Retirement System							PO Share Plan
	Social Security Coverage					X		
South Palm Beach 5	Defined Benefit							
	Defined Contribution			CL	CL			
	Florida Retirement System			X	X			FF = Palm Beach County
	Social Security Coverage					X		
South Pasadena 5	Defined Benefit		X					
	Defined Contribution			X				
	Florida Retirement System			X				PO = Pinellas CountyFRS opt-out (1/96)
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Southwest Ranches	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Springfield 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	X	X	X			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Starke 5	Defined Benefit	☐	X	X	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Stuart 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Sunny Isles Beach 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Sunrise	Defined Benefit	☒	☒	☒	☒		☐	
	Defined Contribution	☒	☒	☒	☒			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Surfside	Defined Benefit	☐	☐	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = Miami-Dade CountyPO Share Plan
	Social Security Coverage	☐	☐	☒	☒	☐		
Sweetwater 5	Defined Benefit	☐	☐	☐	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Tallahassee 5	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			PO Share PlanFF Share Plan
	Social Security Coverage	☐	☐	☐	☐	☐		
Tamarac 5	Defined Benefit	☒	☒	☒	CL		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			GE: Two DB Plans (Reg & Executive)FF Share Plan
	Social Security Coverage	☐	☐	☐	☐	☒		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Tampa	Defined Benefit	☒	☒	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		
Tarpon Springs	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Tavares	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Temple Terrace	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☒	☐			FRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	☒		
Tequesta	Defined Benefit	☐	☒	☒	CL		☐	
5	Defined Contribution	☐	☐	☐	X			
	Florida Retirement System	☐	☐	☒	☐			FRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	☒		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Titusville	Defined Benefit	☐	☒	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Treasure Island	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☒	☒	☒			
	Florida Retirement System	☐	☒	☐	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Trenton	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☒			FF = vol
	Social Security Coverage	☒	☐	☒	☒	☐		
Umatilla	Defined Benefit	☐	☐	☐	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			FF = vol
	Social Security Coverage	☒	☐	☒	☒	☐		
Valparaiso	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☒	☒	☒			FRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	☒		

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Venice	Defined Benefit		CL		CL			
5	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage					X		
Vernon	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	X		X				FF = vol
	Social Security Coverage					X		
Vero Beach	Defined Benefit		CL	FR	X			
5	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage	X	X	X	X			
Virginia Gardens	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Waldo	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Wauchula	Defined Benefit	☐	☐	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			SS cvg only on actively employed retirees not enrolled in plan
	Social Security Coverage	☐	☐	☐	☐	X		
Wausau	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	☐			
	Social Security Coverage	X	☐	X	☐	☐		
Webster	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Weeki Wachee	Defined Benefit	☐	☐	☐	☐		X	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Welaka	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Wellington	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	☒		☒				PO & FF = Palm Beach County
	Social Security Coverage	☒		☒				
West Melbourne	Defined Benefit				☒			
	Defined Contribution							
	Florida Retirement System			☒	☒			
	Social Security Coverage							
West Miami	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System			☒	☒			FF = Miami-Dade County
	Social Security Coverage	☒	☒	☒	☒			
West Palm Beach	Defined Benefit		☒	CL	☒			
5	Defined Contribution			☒				
	Florida Retirement System							EL: DC PlanFF Share PlanPO Share Plan
	Social Security Coverage	☒		☒				
West Park	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	☒		☒				PO & FF = Broward County
	Social Security Coverage					☒		

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APPENDIX J - Inventory of Municipalities - 9/30/2021

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Westlake	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Weston	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☒	☐	☐	☐			PO & FF = Broward County
	Social Security Coverage	☐	☐	☐	☐	☐		
Westville	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		
Wewahitchka	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = vol; PO = Gulf County
	Social Security Coverage	☒	☐	☒	☐	☐		
White Springs	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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APPENDIX J - Inventory of Municipalities - 9/30/2021

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Wildwood	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☒		☒	☒			
Williston	Defined Benefit			☒	☒			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					☒		
Wilton Manors	Defined Benefit		VOL	CL	CL			
5	Defined Contribution							
	Florida Retirement System	☒		☒	☒			
	Social Security Coverage					☒		
Windermere	Defined Benefit							
5	Defined Contribution			☒				
	Florida Retirement System							
	Social Security Coverage							
Winter Garden	Defined Benefit		☒	☒	☒			
5	Defined Contribution			☒				
	Florida Retirement System							
	Social Security Coverage					☒		

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APPENDIX J - Inventory of Municipalities - 9/30/2021

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Winter Haven	Defined Benefit	☐	☒	☒	☒	☐	☐	
	Defined Contribution	☐	☒	☒	☒	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☒	☒	☒	☒	☐	☐	
Winter Park 5	Defined Benefit	☐	☒	☐	☒	☐	☐	
	Defined Contribution	☐	☐	☒	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Winter Springs 5	Defined Benefit	☐	☐	☐	☒	☐	☐	
	Defined Contribution	☐	☐	☒	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☒	☐	FF = Seminole County
Worthington Springs	Defined Benefit	☐	☐	☐	☐	☐	☒	
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☒	☐	☐	☐	
Yankeetown 5	Defined Benefit	☐	☐	☐	☐	☐	☐	
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	☐	☐	☒	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☒	☐	FF = vol

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APPENDIX J - Inventory of Municipalities - 9/30/2021

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Zephyrhills	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	X	X	X			
	Social Security Coverage	☐	X	X	X	☐		
Zolfo Springs	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Total Municipalities:		412					65	

APPENDIX K

INVENTORY OF SPECIAL DISTRICTS

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

Abbreviation	Description
No EEs	No employees
DB	Defined benefit plan
DC	Defined contribution plan
FRS*	Florida Retirement System
SS	Social Security

The following numbers are used in the OTHER category:

Number	Description
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 Dec. 31, 1995, for all new employees. Persons employed by this agency on or after Jan. 1, 1996, will not be eligible to participate in the FRS and must participate in the agency's local plan.
11	Awaiting survey response.
* All FRS members have Social Security Coverage.	
NOTE: This database is updated via periodic surveys of Florida's local governmental units. If you identify a discrepancy in the data, please contact our office so that an amended survey response can be submitted.	

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APPENDIX K - Inventory of Special Districts - 9/30/2021

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
A. Max Brewer Memorial Law Library	Brevard	X	
Brevard County	Dependent		
A.H. at Turnpike South Community Development District	Miami-Dade	11	
Miami-Dade County	Independent	X	
Aberdeen Community Development District	St. Johns	11	Elected
St. Johns County	Independent	X X	
Academical Village Community Development District	Broward	11	
Town of Davie	Independent	X	
Acme Improvement District	Palm Beach		
Village of Wellington	Dependent	X X	
Alachua Community Redevelopment Agency	Alachua	11	
City of Alachua	Dependent		
Alachua County Health Facilities Authority	Alachua		
Alachua County	Dependent	X X	
Alachua County Housing Authority	Alachua	11	
Alachua County	Dependent	X	
Alachua County Housing Finance Authority	Alachua	X 11	
Alachua County	Dependent		
Alachua County Library District	Alachua	X X 4	None
Alachua County	Independent	X	Closed
Alachua Soil and Water Conservation District	Alachua	11	
Alachua County	Independent	X	
Alafia Preserve Community Development District	Polk	11	
City of Mulberry	Independent	X	

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APPENDIX K - Inventory of Special Districts - 9/30/2021

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Ali-Baba Neighborhood Improvement District	Miami-Dade			X	11	
City of Opa-locka	Dependent					
Alligator Point Water Resources District	Franklin				11	
Franklin County	Independent				X	
Almarante Fire District	Okaloosa			X	11	
Okaloosa County	Independent					
Alta Lakes Community Development District	Duval				11	
City of Jacksonville	Independent					
Altamonte Springs Health Facilities Authority	Seminole					
City of Altamonte Springs	Dependent	X			X	
Alva Fire Protection and Rescue Service District	Lee			X	11	
Lee County	Independent					
Amelia Concourse Community Development District	Nassau				11	Elected
Nassau County	Independent			X	X	
Amelia Island Mosquito Control District	Nassau				11	
Nassau County	Independent				X	
Amelia National Community Development District	Nassau				11	
Nassau County	Independent				X	
Amelia Walk Community Development District	Nassau				11	Elected
Nassau County	Independent			X	X	
American Beach Water and Sewer District	Nassau					
Nassau County	Dependent	X			X	
Anastasia Mosquito Control District of St. Johns County	St. Johns			X		
St. Johns County	Independent		X			

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APPENDIX K - Inventory of Special Districts - 9/30/2021

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Anastasia Sanitary District	St. Johns				11	
St. Johns County	Dependent					
Anthem Park Community Development District	Osceola				11	
City of St. Cloud	Independent				X	
Apalachicola Community Redevelopment Agency	Franklin			X		
City of Apalachicola	Dependent			X		
Apalachicola Housing Authority	Franklin			X		None
City of Apalachicola	Dependent			X		
Apopka Community Redevelopment Agency	Orange				11	
City of Apopka	Dependent					
Aqua By The Bay Community Development District	Manatee					
Manatee County	Independent	X			X	
Aqua One Community Development District	Manatee				11	
Manatee County	Independent					
Arbor Greene Community Development District	Hillsborough				11	
City of Tampa	Independent				X	
Arborwood Community Development District	Lee				11	
City of Ft. Myers	Independent				X	
Area Housing Commission	Escambia				11	
Escambia County	Independent		X			
Area Housing Commission of Clewiston, LaBelle and Hendry County	Hendry			X	11	
Hendry County, Clewiston, LaBelle	Independent					
Argyle Fire District	Walton				11	
Walton County	Independent				X	

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APPENDIX K - Inventory of Special Districts - 9/30/2021

District's Name	County(ies)	No DB FRS Other SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan Comments
Arlington Ridge Community Development District	Lake	11
City of Leesburg	Independent	X
Arlington Special Dependent District	Hillsborough	X 11
Hillsborough County	Dependent	
Armstrong Community Development District	Clay	
Clay County	Independent	X X The District has no employees.
Artisan Lakes Community Development District	Manatee	11
Manatee County	Independent	X
Artisan Lakes East Community Development District	Manatee	11
Manatee County	Independent	
Astonia Community Development District	Polk	
Polk County	Independent	X
Asturia Community Development District	Pasco	11
Pasco County	Independent	X
Atlantis Safe Neighborhood Improvement District	Palm Beach	11
City of Atlantis	Dependent	X
Auburndale Community Redevelopment Agency	Polk	
City of Auburndale	Dependent	X X
Aucilla Area Solid Waste Administration	Dixie, Jefferson, Madison, Taylor	X 11
Multi	Independent	
Avalon Beach / Mulat Fire Protection District	Santa Rosa	X
Santa Rosa County	Independent	X
Avalon Groves Community Development District	Lake	
Lake County	Independent	X X

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Avalon Park West Community Development District	Pasco				11	
Pasco County	Independent					
Ave Maria Stewardship Community District	Collier				11	
Collier County	Independent				X	
Avelar Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Avenir Community Development District	Palm Beach				11	
City of Palm Beach Gardens	Independent					
Aventura Isles Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Aviary at Rutland Ranch Community Development District	Manatee				11	
Manatee County	Independent					
Avon Park Community Redevelopment Agency	Highlands			X	11	
City of Avon Park	Dependent					
Avon Park Housing Authority	Highlands			X	11	Emergency
City of Avon Park	Dependent			X		
Babcock Ranch Community Independent Special District	Charlotte, Lee				11	
Charlotte County	Independent				X	
Babcock Street Community Redevelopment Agency	Brevard				11	
City of Melbourne	Dependent				X	
Bahia Lakes Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Bainebridge Community Development District	Duval					
City of Jacksonville	Independent	X			X	

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APPENDIX K - Inventory of Special Districts - 9/30/2021

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Baker County Development Commission	Baker					
Baker County	Independent	X			X	
Baker County Hospital District	Baker				11	
Baker County	Independent				X	
Baker Fire District	Okaloosa			X	11	
Okaloosa County	Independent					
Ballantrae Community Development District	Pasco				11	
Pasco County	Independent				X	
Ballentrae Hillsborough Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Bannon Lakes Community Development District	St. Johns				11	Elected
St. Johns County	Independent			X	X	
Banyan Cay Community Development District	Palm Beach				11	
City of West Palm Beach	Independent					
Barefoot Bay Recreation District	Brevard				11	
Brevard County	Independent				X	
Barefoot Bay Water and Sewer District	Brevard				11	
Brevard County	Dependent				X	
Barron Water Control District	Glades, Hendry			X	11	
Multi	Independent			X		
Bartow Community Redevelopment Agency	Polk				11	
City of Bartow	Dependent				X	
Bartow Municipal Airport Development Authority	Polk				11	Emergency
City of Bartow	Dependent			X		

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APPENDIX K - Inventory of Special Districts - 9/30/2021

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bartram Park Community Development District	Duval				11	Elected
City of Jacksonville	Independent			X	X	
Bartram Springs Community Development District	Duval				11	Elected
City of Jacksonville	Independent			X	X	
Bay County Law Library	Bay				11	
Bay County	Dependent					
Bay Creek Community Development District	Lee				11	
Lee Co. / Bonita Springs	Independent					
Bay Crest Park Special District	Hillsborough			X	11	
Hillsborough County	Dependent					
Bay Laurel Center Community Development District	Marion					
Marion County	Independent		X	X		
Bay Medical Center	Bay		X		11	
Bay County	Independent					
Bayfront Community Redevelopment Agency	Brevard				11	
City of Palm Bay	Dependent				X	
Bayi Community Development District	Marion				11	
City of Ocala	Independent					
Bayshore Fire Protection and Rescue Service District	Lee			X		
Lee County	Independent			X		
Bayshore Gardens Park and Recreation District	Manatee				11	Part-time
Manatee County	Independent			X	X	
Bayside Improvement Community Development District	Lee					
Lee Co. / Bonita Springs	Independent		X	X	X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Baytree Community Development District	Brevard				11	
Brevard County	Independent				X	
Baywinds Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Beach Community Development District	Duval				11	
City of Jacksonville	Independent				X	
Beach Mosquito Control District	Bay			X	11	
Bay County	Independent					
Beach Road Golf Estates Community Development District	Lee				11	
City of Bonita Springs	Independent					
Beacon Lakes Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Beacon Meadows Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Beacon Tradeport Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Beaumont Community Development District	Sumter				11	
City of Wildwood	Independent					
Beeline Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Bella Collina Community Development District	Lake				11	
Lake County	Independent					
Bella Vida Community Development District	Lee				11	
City of Cape Coral	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bellagio Community Development District	Miami-Dade				11	
City of Hialeah	Independent				X	
Bellalago Educational Facilities Benefit District	Osceola					
Osceola County	Dependent	X			X	
Bellaviva at Westside Community Development District	Osceola				11	
Osceola County	Independent	X				
Bellaviva Community Development District	Polk				11	
City of Haines City	Independent	X				
Belmond Reserve Community Development District	Hillsborough					
Hillsborough County	Independent					
Belmont Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Belmont II Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Belmont Lakes Community Development District	Broward					
Town of Davie	Independent	X			X	
Bent Creek Community Development District	St. Lucie				11	
City of Fort Pierce	Independent	X				
Bermont Drainage District	Charlotte					
Charlotte County	Independent	X			X	
Berry Bay Community Development District	Hillsborough				11	
Hillsborough County	Independent	X				
Bexley Community Development District	Pasco				11	
Pasco County	Independent				X	District has no employees

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APPENDIX K - Inventory of Special Districts - 9/30/2021

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Big Bend Water Authority	Dixie, Taylor			X-G	11	
Dixie & Taylor Counties	Independent					
Big Cypress Stewardship District	Collier				11	
Collier County	Independent				X	
Black Creek Community Development District	Miami-Dade					
Miami-Dade County	Independent					
Blackburn Creek Community Development District	Sarasota				11	
Sarasota County	Independent				X	None at this time.
Blackman Fire District	Okaloosa				11	
Okaloosa County	Independent				X	
Blackwater Soil and Water Conservation District	Santa Rosa			X	11	
Santa Rosa County	Dependent					
Bloomingdale Oaks Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Bloomingdale Special Taxing District	Hillsborough				11	
Hillsborough County	Dependent				X	
Blountstown Community Redevelopment Agency	Calhoun			X	11	
City of Blountstown	Dependent					
Blue Lake Community Development District	Lee				11	
Lee County	Independent					
Blueprint Intergovernmental Agency	Leon				11	
City of Tallahassee/Leon County	Independent					
Bluewaters Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	

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APPENDIX K - Inventory of Special Districts - 9/30/2021

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Bobcat Trail Community Development District	Sarasota		
City of North Port	Independent		X
Boca Grande Fire Control District	Charlotte, Lee	F-DB	11
Multi	Independent		
Boca Raton Airport Authority	Palm Beach		11
City of Boca Raton	Independent		X
Boca Raton Community Redevelopment Agency	Palm Beach		
City of Boca Raton	Dependent	X	X
Boca Raton Housing Authority	Palm Beach	X	11
City of Boca Raton	Dependent		X
Boggy Branch Community Development District	Duval		
City of Jacksonville	Independent		
Boggy Creek Improvement District	Orange		11
City of Orlando	Independent		X
Bolles Drainage District	Hendry		11
Hendry County	Independent		X
Bonaventure Development District	Broward		
City of Weston	Dependent	X	X
Bonita Landing Community Development District	Lee		11
City of Bonita Springs	Independent		
Bonita Springs Fire Control and Rescue District	Lee	X	X
Lee Co. / Bonita Springs	Independent		X
Bonita Village Community Development District	Lee		11
City of Bonita Springs	Independent		X

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bonnet Creek Resort Community Development District	Orange					
Orange County	Independent	X			X	
Bonterra Community Development District	Miami-Dade				11	
City of Hialeah	Independent					
Botaniko Community Development District	Broward					
City of Weston	Dependent					
Boyette Park Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Boyette Springs Special Dependent District	Hillsborough					
Hillsborough County	Dependent	X			X	
Boynton Beach Community Redevelopment Agency	Palm Beach			X		
City of Boynton Beach	Dependent		X			
Boynton Village Community Development District	Palm Beach				11	
City of Boynton Beach	Independent				X	
Bradenton Beach Community Redevelopment Agency	Manatee				11	
City of Bradenton Beach	Dependent				X	
Bradenton Community Redevelopment Agency	Manatee				11	
City of Bradenton	Dependent		X			
Bradford County Development Authority	Bradford				11	
Bradford County	Independent				X	
Bradford County Health Facilities Authority	Bradford					
Bradford County	Dependent	X			X	
Bradford Soil and Water Conservation District	Bradford				11	
Bradford County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Brandon Hills Special Dependent District	Hillsborough					
Hillsborough County	Dependent	X			X	
Brandy Creek Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Brevard County Educational Facilities Authority	Brevard				11	
Brevard County	Dependent				X	
Brevard County Free Public Library District	Brevard			X	11	
Brevard County	Dependent					
Brevard County Health Facilities Authority	Brevard			X	11	
Brevard County	Dependent					
Brevard County Housing Finance Authority	Brevard			X	11	
Brevard County	Dependent					
Brevard County Special Recreation District IV	Brevard					
Brevard County	Dependent	X			X	
Brevard Mosquito Control District	Brevard			X	11	
Brevard County	Dependent					
Brevard Soil and Water Conservation District	Brevard				11	
Brevard County	Independent				X	No employees
Bridgewater Community Development District	Polk				11	
City of Lakeland	Independent				x	
Bridgewater North Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Bridgewater of Wesley Chapel Community Development District	Pasco				11	
Pasco County	Independent				X	

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APPENDIX K - Inventory of Special Districts - 9/30/2021

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Briger Community Development District	Palm Beach				11	
City of West Palm Beach	Independent				X	
Brighton Lakes Community Development District	Osceola				11	
Osceola County	Independent				X	
Brightwater Community Development District	Lee				11	
Lee County	Independent					
Brooks of Bonita Springs Community Development District	Lee				11	
Lee County	Independent				X	
Brooks of Bonita Springs II Community Development District	Lee				11	
Lee County	Independent				X	
Brookstone Community Development District	Manatee				11	
Manatee County	Independent					
Brooksville Housing Authority	Hernando			X	11	None
City of Brooksville	Dependent		X	X		
Broward County Community Redevelopment Agency	Broward			X	11	
Broward County	Dependent					
Broward County Educational Facilities Authority	Broward					
Broward County	Dependent	X			X	
Broward County Health Facilities Authority	Broward			X	11	
Broward County	Dependent					
Broward County Housing Authority	Broward			X		
Broward County	Independent			X		
Broward County Housing Finance Authority	Broward		X	X		
Broward County	Dependent		X	X		

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions		
Local Governing Authority	Status	EEs DC SS No Plan	Comments		
Broward County Water Control District 2	Broward		X 11		
Broward County	Dependent				
Broward County Water Control District 3	Broward		X 11		
Broward County	Dependent				
Broward County Water Control District 4	Broward		X 11		
Broward County	Dependent				
Broward Soil and Water Conservation District	Broward			11	Elected
Broward County	Independent		X	X	
Broward Solid Waste Disposal District	Broward			11	
Broward County	Dependent			X	
Brownwood Community Development District	Sumter			11	
City of Wildwood	Independent			x	
Buckeye Park Community Development District	Manatee			11	
Manatee County	Independent				
Buckhead Ridge Mosquito Control District	Glades			11	
Glades County	Independent			X	
Buckhead Trails Community Development District	Manatee				
Manatee County	Independent	X		X	None at this time.
Buckhorn Estates Special Dependent District	Hillsborough			11	
Hillsborough County	Dependent			X	
Buckhorn Oaks Special Dependent District	Hillsborough			11	
Hillsborough County	Dependent			x	
Bullfrog Creek Community Development District	Hillsborough			11	
Hillsborough County	Independent				

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bunnell Community Redevelopment Agency	Flagler					
City of Bunnell	Dependent	X			X	
Burnt Store Isles Canal Maintenance Assessment District	Charlotte				11	
City of Punta Gorda	Dependent				X	
Business Improvement District of Coral Gables	Miami-Dade					
City of Coral Gables	Independent			X	X	
Callaway Community Redevelopment Agency	Bay				11	
City of Callaway	Dependent					
Campbellton-Graceville Hospital District	Jackson				11	None
Jackson County	Independent			X	X	
Campo Bello Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Canaveral Port District	Brevard			X	11	
Brevard County	Independent		X			
Candler Hills East Community Development District	Marion				11	
Marion County	Independent				X	
Canopy Community Development District	Leon				11	
City of Tallahassee	Independent				X	
Cape Canaveral Community Redevelopment Agency	Brevard				11	
City of Cape Canaveral	Dependent				X	
Cape Canaveral Free Public Library	Brevard				11	
City of Cape Canaveral	Dependent				X	
Cape Canaveral Hospital District	Brevard				11	None
Brevard County	Independent			X	X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Cape Coral Community Redevelopment Agency	Lee				11	
City of Cape Coral	Dependent				X	
Capital Region Community Development District	Leon				11	Elected
Leon County	Independent			X	X	
Capron Trail Community Development District	St. Lucie					
St. Lucie County	Independent	X			X	
Captain's Key Dependent District	Palm Beach				11	
Palm Beach County	Dependent				X	
Captiva Erosion Prevention District	Lee					
Lee County	Independent	X			X	
Captiva Island Fire Control District	Lee			X	11	
Lee County	Independent					
Caribe Palm Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Carlton Lakes Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Caroline Street Corridor and Bahama Village Community Redevelopment Agency	Monroe				11	
City of Key West	Dependent					
Carrabelle Community Redevelopment Agency	Franklin					
City of Carrabelle	Dependent	X			X	
Carrabelle Hospital Tax District	Franklin					
City of Carrabelle	Dependent	X			X	
Carrollwood Meadows Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent					

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions		
Local Governing Authority	Status	EEs DC SS No Plan	Comments		
Carrollwood North Special Dependent Tax District	Hillsborough		X 11		
Hillsborough County	Dependent				
Carrollwood Recreation District	Hillsborough			11	Elected, Part-time
Hillsborough County	Independent		X X		
Carrollwood South Special Dependent Tax District	Hillsborough		X 11		
Hillsborough County	Dependent				
Carver Heights / Montclair Community Redevelopment Agency	Lake			11	
City of Leesburg	Dependent				
Cascades At Groveland Community Development District	Lake			11	
City of Groveland	Independent			x	
Catalina At Winkler Preserve Community Development District	Lee			11	
Lee County	Independent			X	
CBL / BM Port Orange West Community Development District	Volusia			11	
City of Port Orange	Independent			X	
Cedar Hammock Community Development District	Collier			11	
Collier County	Independent			X	
Cedar Hammock Fire Control District	Manatee		X-HIS X		
Manatee County	Independent		X X		
Cedar Key Water and Sewer District	Levy				Part-time
Levy County	Independent		X X		
Cedar Pointe Community Development District	Duval			11	
City of Jacksonville	Independent			X	
Celebration Community Development District	Osceola			11	
Osceola County	Independent			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Celebration Pointe Community Development District No. 1	Alachua				11	
Alachua County	Independent				X	
Central Broward Water Control District	Broward			X	11	
Broward County	Independent					
Central Charlotte County Drainage District	Charlotte				11	
Charlotte County	Independent				X	
Central County Water Control District	Hendry			X-G	11	Elected, Fee Basis, Part-time
Hendry County	Independent			X		
Central Florida Expressway Authority	Brevard, Lake, Orange, Osceola, Seminole				11	
Multi	Independent					
Central Florida Regional Transportation Authority	Orange, Osceola, Seminole			X	11	
Multi	Independent					
Central Lake Community Development District	Lake				11	
Lake County	Independent				X	
Central Parc Community Development District	Sarasota					
City of North Port	Independent	X			X	
Centre Lake Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Century Community Redevelopment Agency	Escambia					
Town of Century	Dependent	X			X	
Century Gardens at Tamiami Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Century Gardens Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Century Gardens Village Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Century Parc Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Century Park Place Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Century Park South Community Development District	Miami-Dade					
Miami-Dade County	Independent					
CFM Community Development District	Lee				11	
Lee County	Independent				X	
Champion's Reserve Community Development District	Polk				11	
Polk County	Independent					
ChampionsGate Community Development District	Osceola				11	
Osceola County	Independent				X	
Channing Park Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Chaparral of Palm Bay Community Development District	Brevard				11	
City of Palm Bay	Independent					
Chapel Creek Community Development District	Pasco				11	
Pasco County	Independent				X	District has no employees
Chapel Crossings Community Development District	Pasco					
Pasco County	Independent					
Charles Cove Community Development District	Polk					
City of Haines City	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Charlotte County Airport Authority	Charlotte			X	11	
Charlotte County	Independent			X		
Charlotte County Industrial Development Authority	Charlotte				11	
Charlotte County	Dependent				X	
Charlotte Harbor Community Redevelopment Agency	Charlotte				11	
Charlotte County	Dependent				X	
Charlotte Soil and Water Conservation District	Charlotte					
Charlotte County	Independent	X			X	
Cheval West Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Children's Board of Hillsborough County	Hillsborough			X	11	
Hillsborough County	Independent					
Children's Services Council of Broward County	Broward			X	11	
Broward County	Independent					
Children's Services Council of Leon County	Leon					
Leon County	Independent	X			X	
Children's Services Council of Martin County	Martin				11	None
Martin County	Independent		X	X		
Children's Services Council of Okeechobee County	Okeechobee					
Okeechobee County	Independent	X			X	
Children's Services Council of Palm Beach County	Palm Beach				11	None
Palm Beach County	Independent		X	X		
Children's Services Council of St. Lucie County	St. Lucie			X	11	
St. Lucie County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Children's Trust of Alachua County	Alachua				11	
Alachua County	Independent					
Chipley Housing Authority	Washington			X		
City of Chipley	Dependent		X			
Chipley Redevelopment Agency	Washington			X	11	
City of Chipley	Dependent					
Chipola River Soil and Water Conservation District	Calhoun, Liberty					
Multi	Independent	X			X	
Choctawhatchee River Soil and Water Conservation District	Walton					
Walton County	Independent			X	X	
Citrus County Fire Protection Taxing District	Citrus			X	11	
Citrus County	Dependent					
Citrus County Hospital Board	Citrus			X		
Citrus County	Independent			X	X	
Citrus County Mosquito Control District	Citrus			X	11	
Citrus County	Independent					
Citrus County Port Authority	Citrus			x	11	
Citrus County	Dependent					
Citrus County Special Library District	Citrus			X	9	
Citrus County	Dependent			X	X	
Citrus Information Cooperative	Citrus					
Citrus County	Independent	X			X	
Citrus, Levy, Marion Regional Workforce Development Board	Citrus, Levy, Marion				8	
Multi	Independent		X	X		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
City Center Community Development District	Polk				11	
Polk County	Independent				X	
City Gate Community Development District	Collier					
Collier County	Independent	X			X	
City of Belle Glade Community Redevelopment Agency	Palm Beach				11	
City of Belle Glade	Dependent				X	
City of Bowling Green Community Redevelopment Agency	Hardee				11	
City of Bowling Green	Dependent					
City of Brooksville Community Redevelopment Agency	Hernando					
City of Brooksville	Dependent	X			X	
City of Cape Coral Health Facilities Authority	Lee				11	
City of Cape Coral	Dependent				X	
City of Casselberry Community Redevelopment Agency	Seminole				11	
City of Casselberry	Dependent				X	
City of Cedar Key Community Redevelopment Agency	Levy				11	
City of Cedar Key	Dependent				X	
City of Clewiston Community Redevelopment Agency	Hendry				11	
City of Clewiston	Dependent					
City of Coral Springs Community Redevelopment Agency	Broward				11	
City of Coral Springs	Dependent				X	
City of Crescent City Community Redevelopment Agency	Putnam					
City of Crescent City	Dependent	X			X	Our CRA does not have any employees
City of DeLand Downtown Tax Increment District	Volusia				11	
City of DeLand	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
City of Dunnellon Community Redevelopment Agency	Marion				11	
City of Dunnellon	Dependent				X	
City of Eagle Lake Community Redevelopment Agency	Polk				11	
City of Eagle Lake	Dependent					
City of Edgewater Community Redevelopment Agency	Volusia				11	
City of Edgewater	Dependent					
City of Fort Meade Community Redevelopment Agency	Polk				11	
City of Fort Meade	Dependent				x	
City of Holly Hill Community Redevelopment Agency	Volusia				11	
City of Holly Hill	Dependent				X	
City of Inverness Community Redevelopment Agency	Citrus			X	11	
City of Inverness	Dependent					
City of Lake Alfred Community Redevelopment Agency	Polk					
City of Lake Alfred	Dependent	X			X	
City of Lake Wales Library Board	Polk					
City of Lake Wales	Dependent	X			X	
City of Lauderhill Community Redevelopment Agency	Broward				11	
City of Lauderhill	Dependent				X	
City of Live Oak Community Redevelopment Agency	Suwannee				11	
City of Live Oak	Dependent				x	
City of Marianna Community Redevelopment Agency	Jackson				11	
City of Marianna	Dependent				X	
City of Mascotte Community Redevelopment Agency	Lake				11	
City of Mascotte	Dependent					

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District's Name	County(ies)	No DB FRS Other SS Coverage Exclusions	
Local Governing Authority	Status	EEs DC SS No Plan Comments	
City of Miami Health Facilities Authority	Miami-Dade	☐ ☐ ☐ ☐ 11	
City of Miami	Dependent	☐ ☐ ☐ ☒ X	
City of Midway Community Redevelopment Agency	Gadsden	☐ ☐ ☐ ☐ 11	
City of Midway	Dependent	☐ ☐ ☐ ☐	
City of Minneola Community Redevelopment Agency	Lake	☐ ☐ ☒ ☐	
City of Minneola	Dependent	☐ ☐ ☐ ☐	
City of Moore Haven Affordable Housing Finance Authority	Glades	☐ ☐ ☒ ☐ 11	
City of Moore Haven	Dependent	☐ ☐ ☐ ☐	
City of Moore Haven Redevelopment Agency	Glades	☐ ☐ ☒ ☐ 11	
City of Moore Haven	Dependent	☐ ☐ ☐ ☐	
City of Mulberry Community Redevelopment Agency	Polk	☐ ☐ ☐ ☐ 11	
City of Mulberry	Dependent	☐ ☐ ☐ ☐	
City of Naples Airport Authority	Collier	☐ ☐ ☐ ☐ 11	
City of Naples	Dependent	☐ ☒ ☒ ☐	
City of Naples Community Redevelopment Agency	Collier	☐ ☐ ☐ ☐ 11	
City of Naples	Dependent	☐ ☐ ☐ ☒ X	No employees
City of North Port Solid Waste District	Sarasota	☐ ☐ ☒ ☐ 11	
City of North Port	Dependent	☐ ☐ ☐ ☐	
City of Oakland Park Community Redevelopment Agency	Broward	☐ ☐ ☐ ☐ 11	
City of Oakland Park	Dependent	☐ ☐ ☐ ☐	
City of Palm Bay Business Improvement District	Brevard	☐ ☐ ☐ ☐ 11	
City of Palm Bay	Dependent	☐ ☐ ☐ ☐	
City of Palmetto Community Redevelopment Agency	Manatee	☐ ☐ ☐ ☐ 11	
City of Palmetto	Dependent	☐ ☐ ☐ ☐	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
City of Pensacola Community Redevelopment Agency	Escambia				11	
City of Pensacola	Dependent		X			
City of Perry Community Redevelopment Agency	Taylor				11	
City of Perry	Dependent				X	
City of Plantation Community Redevelopment Agency	Broward		X			Under City of Plantation "General" plan
City of Plantation	Dependent			X		
City of Port St. Lucie Community Redevelopment Agency	St. Lucie				11	
City of Port St. Lucie	Dependent					
City of Punta Gorda Community Redevelopment Agency	Charlotte		X			
City of Punta Gorda	Dependent		X	X		
City of Riviera Beach Utility Special District	Palm Beach				11	
City of Riviera Beach	Dependent					
City of Rockledge Community Redevelopment Agency	Brevard				11	
City of Rockledge	Dependent				X	
City of Sanford Community Redevelopment Agency	Seminole			X	11	
City of Sanford	Dependent					
City of Sarasota Community Redevelopment Agency	Sarasota				11	
City of Sarasota	Dependent				X	
City of Sebastian Community Redevelopment Agency	Indian River				11	
City of Sebastian	Dependent					
City of South Miami Health Facilities Authority	Miami-Dade					
City of South Miami	Dependent	X			X	
City of St. Cloud Community Redevelopment Agency	Osceola		X			
City of St. Cloud	Dependent			X		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
City of St. Marks Redevelopment Agency	Wakulla				7	
City of St. Marks	Dependent		X	X	X	
City of St. Petersburg Health Facilities Authority	Pinellas				11	
City of St. Petersburg	Dependent					
City of Stuart Community Redevelopment Agency	Martin			X	11	
City of Stuart	Dependent					
City of Sunrise Special Tax District No. 1	Broward					
City of Sunrise	Dependent	X			X	
City of Tallahassee Community Redevelopment Agency	Leon		X		11	Under City of Tallahassee Ret. Sys.
City of Tallahassee	Dependent		X			
City of Tampa Community Redevelopment Agency	Hillsborough				11	
City of Tampa	Dependent					
City of Tarpon Springs Community Redevelopment Agency	Pinellas				11	
City of Tarpon Springs	Dependent				X	
City of Trenton Community Redevelopment Agency	Gilchrist				11	
City of Trenton	Dependent					
City of Winter Haven Downtown Community Redevelopment Agency	Polk					
City of Winter Haven	Dependent	X			X	The agency does not provide retirement benefits
City-County Public Works Authority	Glades				11	
Glades County	Independent				X	
CityPlace Community Development District	Palm Beach				11	
City of West Palm Beach	Independent				X	
Civil Service Board of Santa Rosa County	Santa Rosa					
Santa Rosa County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Clay County Development Authority	Clay				11	None
Clay County	Independent			X	X	
Clay County Utility Authority	Bradford, Clay, Duval			X	11	
Multi	Independent		X			
Clay Soil and Water Conservation District	Clay					
Clay County	Independent	X			X	
Clearwater Cay Community Development District	Pinellas				11	
City of Clearwater	Independent				X	
Clearwater Community Redevelopment Agency	Pinellas				11	
City of Clearwater	Dependent				X	
Clearwater Downtown Development Board	Pinellas				11	
City of Clearwater	Independent				X	
Clearwater Housing Authority	Pinellas				11	
City of Clearwater	Dependent					
Clewiston Drainage District	Hendry			X	11	
Hendry County	Independent					
Coco Palms Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Cocoa Community Redevelopment Agency	Brevard				11	
City of Cocoa	Dependent				X	
Cocomar Water Control District	Broward			X	11	
Broward County	Dependent					
Coconut Cay Community Development District	Miami-Dade				11	
City of Miami Gardens	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Coconut Grove Business Improvement District	Miami-Dade				11	
City of Miami	Dependent					
Cold Springs Improvement District	Marion				11	
Marion County	Independent				X	
Coleman Community Redevelopment Agency	Sumter				11	
City of Coleman	Dependent				X	
Collier County Airport Authority	Collier				11	
Collier County	Dependent					
Collier County Community Redevelopment Agency	Collier				11	
Collier County	Dependent					
Collier County Educational Facilities Authority	Collier				11	
Collier County	Dependent					
Collier County Health Facilities Authority	Collier			X	11	
Collier County	Dependent					
Collier County Housing Authority	Collier		X			Fee Basis
Collier County	Independent		X	X		
Collier County Housing Finance Authority	Collier			X	11	
Collier County	Dependent					
Collier County Industrial Development Authority	Collier			X	11	
Collier County	Dependent					
Collier County Water-Sewer District	Collier			X	11	
Collier County	Dependent					
Collier Mosquito Control District	Collier			X	11	
Collier County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Collier Soil and Water Conservation District	Collier			X	11	
Collier County	Independent					
Collins Slough Water Control District	Hendry					
Hendry County	Independent	X			X	
Colonial Country Club Community Development District	Lee				11	
City of Fort Myers	Independent				X	
Columbia County Housing Authority	Columbia					Elected, Part time
Columbia County	Independent		X	X		
Columbia County Industrial Development Authority	Columbia			X	11	
Columbia County	Dependent					
Community Redevelopment Agency of Escambia County	Escambia				11	
Escambia County	Dependent					
Community Redevelopment Agency of the City of Fellsmere	Indian River					
City of Fellsmere	Dependent	X			X	
Community Redevelopment Agency of the City of New Smyrna Beach	Volusia				11	
New Smyrna Beach	Dependent					
Community Redevelopment Agency of the City of Parker	Bay				11	
City of Parker	Dependent				X	
Community Redevelopment Agency of the City of Pinellas Park	Pinellas				11	
City of Pinellas Park	Dependent					
Community Redevelopment Agency of the City of South Daytona	Volusia				11	
City of South Daytona	Dependent					
Community Redevelopment Agency of the City of Temple Terrace	Hillsborough				11	
City of Temple Terrace	Dependent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Community Redevelopment Agency of the City of Umatilla	Lake				11	
City of Umatilla	Dependent				X	
Community Redevelopment Agency of the Town of Cinco Bayou	Okaloosa				11	
Town of Cinco Bayou	Dependent				X	
Community Redevelopment Agency of the Town of Havana	Gadsden					
Town of Havana	Dependent	X			X	
Community Redevelopment Agency of the Town of Lake Park	Palm Beach					
Town of Lake Park	Dependent	X			X	
Concord Station Community Development District	Pasco				11	
Pasco County	Independent				X	
Concorde Estates Community Development District	Osceola				11	
Osceola County	Independent				X	
Connected City Stewardship District	Pasco				11	
Pasco County	Dependent					
Connerton East Community Development District	Pasco				11	
Pasco County	Independent	X				
Connerton West Community Development District	Pasco				11	
Pasco County	Independent				X	
Contrada Hills Community Development District	Santa Rosa				11	
Santa Rosa County	Independent				X	
Cooperative Producers Water Control District	Hendry			X	11	
Hendry County	Dependent					
Copper Creek Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				X	

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Copper Oaks Community Development District	Lee				11	
Lee County	Independent				X	
Copperhead Community Development District	Lee				11	
Lee County	Independent				X	
Copperspring Community Development District	Pasco				11	
Pasco County	Independent					
Copperstone Community Development District	Manatee				11	
Manatee County	Independent				X	
Coquina Water Control District	Okeechobee				11	Elected, Part-time
Okeechobee County	Independent			X	X	
Coral Bay Community Development District	Broward				11	
City of Margate	Independent				X	
Coral Keys Homes Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Coral Springs Improvement District	Broward				11	Part-time
Broward County	Independent		X	X		
Cordoba Ranch Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Cordova Palms Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Corkscrew Farms Community Development District	Lee				11	
Lee County	Independent					
Coronado Community Development District	Miami-Dade				11	
City of Doral	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Cory Lakes Community Development District	Hillsborough				11	
City of Tampa	Independent				X	
Country Greens Community Development District	Lake				11	
Lake County	Independent				X	
Country Lakes Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Country Place Special Maintenance District	Hillsborough			X	11	
Hillsborough County	Dependent					
Country Run Maintenance District	Hillsborough					
Hillsborough County	Dependent	X			X	
Country Village Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent					
Country Walk Community Development District	Pasco				11	
Pasco County	Independent				X	
County Line Drainage District	Lee				11	
Lee County	Independent		X			
Cove At Bayport Colony, The	Hillsborough				11	
Hillsborough County	Dependent				X	
Covington Park Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Cow Slough Water Control District	Collier, Hendry				11	
Multi	Independent				X	
Creek Preserve Community Development District	Hillsborough				11	
Hillsborough County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Creekside at Twin Creeks Community Development District	St. Johns				11	
St. Johns County	Independent					
Creekside Community Development District	St. Lucie				11	
St. Lucie County	Independent				X	
Creekview Community Development District	Clay					
Clay County	Independent	X			X	
Crescent Lakes Common Facilities District	Osceola					
Osceola County	Dependent	X			X	
Crestview Community Redevelopment Agency	Okaloosa				11	
City of Crestview	Dependent				X	
Crestview Housing Authority	Okaloosa		X			Fee Basis
City of Crestview	Dependent		X	X		
Crestview II Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Crestview West Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Cross Creek North Community Development District	Clay					
Clay County	Independent	X			X	District has no employees
CrossCreek Community Development District	Manatee				11	
Manatee County	Independent				X	
Crossings At Fleming Island Community Development District, The	Clay				11	
Clay County	Independent					
Crosswinds West Community Development District	Polk				11	
City of Haines City	Independent	X				

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Crystal Cay Community Development District	Miami-Dade					
Miami-Dade County	Independent					
Crystal River Redevelopment Agency	Citrus			X	11	
City of Crystal River	Dependent					
Currents Community Development District	Collier				11	
Collier County	Independent					
Cutler Cay Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Cypress Bluff Community Development District	Duval				11	
City of Jacksonville	Independent					
Cypress Cove Community Development District	Broward				11	
City of Margate	Independent				X	
Cypress Creek of Hillsborough County Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Cypress Grove Community Development District	Palm Beach					
Palm Beach County	Independent	X			X	
Cypress Lakes Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Cypress Mill Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Cypress Park Estates Community Development District	Polk					
City of Haines City	Independent				X	
Cypress Preserve Community Development District	Pasco				11	
Pasco County	Independent					

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Cypress Ridge Community Development District	Hillsborough				11	
Hillsborough County	Independent	X				
Cypress Shadows Community Development District	Lee				11	
Lee County	Independent				X	
Dade City Community Redevelopment Agency	Pasco				11	
City of Dade City	Dependent				X	
Dania Beach Community Redevelopment Agency	Broward				11	
City of Dania Beach	Dependent					
Dania Beach Housing Authority	Broward		X			
City of Dania Beach	Dependent		X			Plan for General Employees
Davenport Road South Community Development District	Polk				11	
City of Davenport	Independent				X	
Davie Community Redevelopment Agency	Broward				11	
Town of Davie	Dependent					
Daytona Beach Community Redevelopment Agency	Volusia					
City of Daytona Beach	Dependent	X			X	
Daytona Beach Downtown Development Authority	Volusia			X	11	
City of Daytona Beach	Dependent					
Daytona Beach Housing Authority	Volusia			X	11	
City of Daytona Beach	Dependent		X			
Daytona Beach Racing and Recreational Facilities District	Volusia				11	
Volusia Co & Daytona Bch	Independent				X	
Deer Island Community Development District	Lake				11	
Lake County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Deer Run Community Development District	Flagler				11	
City of Bunnell	Independent				X	
Deerfield Beach Community Redevelopment Agency	Broward				11	
City of Deerfield Beach	Dependent					
Deerfield Beach Housing Authority	Broward				11	
City of Deerfield Beach	Dependent				X	
Deering Park Center Community Development District	Volusia				11	
City of Edgewater	Independent					
Deering Park Stewardship District	Brevard, Volusia				11	
City of Edgewater and Brevard and Volusia Counties	Independent	X				
DeFuniak Springs Community Redevelopment Agency	Walton					
City of DeFuniak Springs	Dependent	X			X	
DeFuniak Springs Housing Authority	Walton			X		
City of DeFuniak Springs	Dependent			X		
Del Webb Bexley Community Development District	Pasco				11	
Pasco County	Independent					
DeLand Housing Authority	Volusia				11	
City of DeLand	Dependent		X	X		
Delray Beach Community Redevelopment Agency	Palm Beach				11	
City of Delray Beach	Dependent				X	
Delray Beach Downtown Development Authority	Palm Beach				11	
City of Delray Beach	Dependent				X	
Delray Beach Housing Authority	Palm Beach				11	
City of Delray Beach	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Delta Farms Water Control District	Indian River				11	
Indian River County	Independent				X	
Department of Off-Street Parking of The City of Miami	Miami-Dade				11	
City of Miami	Dependent					
Desoto County Hospital District	Desoto				11	
Desoto County	Independent				X	
Destin Community Redevelopment Agency	Okaloosa				11	
City of Destin	Dependent				X	
Destin Fire Control District	Okaloosa		X		2	None
Okaloosa County	Independent		X	X		
Devil's Garden Water Control District	Hendry					
Hendry County	Independent	X			X	
DG Farms Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Diamond Hill Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Diamond Square Community Redevelopment Agency	Brevard				11	
City of Cocoa	Dependent		X			
Disston Island Conservancy District	Glades, Hendry			X	11	
Multi	Independent					
District Community Development District	Duval				11	
City of Jacksonville	Independent					
Dixie Soil and Water Conservation District	Dixie				11	
Dixie County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Doctors Memorial Hospital	Holmes				11	
Holmes County	Independent		X			
Dog Island Conservation District	Franklin					
Franklin County	Independent	X			X	
Donaldson Knoll Community Development District	Polk				11	
City of Mulberry	Independent				X	
Dorcas Fire District	Okaloosa				11	
Okaloosa County	Independent				X	
Double Branch Community Development District	Clay				11	Elected
Clay County	Independent			X	X	
Dovera Community Development District	Seminole				11	
Seminole County	Independent				X	
Dowden West Community Development District	Orange				11	
City of Orlando	Independent				X	
Downtown / Historic Ybor Tourism Marketing District	Hillsborough					
City of Tampa	Dependent	X			X	
Downtown and East Town Redevelopment Agency	Lake			X	11	
City of Eustis	Dependent					
Downtown Belleview Community Redevelopment Agency	Marion					
City of Belleview	Dependent	X			X	
Downtown Clermont Redevelopment Agency	Lake				11	
City of Clermont	Dependent					
Downtown Cocoa Beach Community Redevelopment Agency	Brevard				11	
City of Cocoa Beach	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Downtown Development Authority City of Miami	Miami-Dade				11	None
City of Miami	Independent		X	X		
Downtown Development Authority of the City of Fort Lauderdale	Broward			X	11	
City of Ft. Lauderdale	Independent		X			
Downtown Development Board	Orange		X		11	
City of Orlando	Dependent					
Downtown Doral Community Development District	Miami-Dade				11	
City of Doral	Independent				x	
Downtown Doral South Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Downtown Improvement District	Sarasota				11	
City of Sarasota	Dependent					
Downtown Investment Authority	Duval				11	
City of Jacksonville	Dependent					
Downtown Kissimmee Community Redevelopment Agency	Osceola		X			
City of Kissimmee	Dependent		X	X	X	
Downtown South Neighborhood Improvement District	Orange				11	
City of Orlando	Dependent					
DP1 Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Duette Fire and Rescue District	Manatee				11	
Manatee County	Independent					
Dunedin Community Redevelopment Agency	Pinellas			X	11	
City of Dunedin	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Dunedin Housing Authority	Pinellas					
City of Dunedin	Dependent	X			X	
Dunes Community Development District	Flagler				11	Elected
Flagler County	Independent		X	X		
Dupree Lakes Community Development District	Pasco				11	
Pasco County	Independent				X	
Durbin Crossing Community Development District	St. Johns				11	Elected
St. Johns County	Independent			X	X	
Duval County Research and Development Authority	Duval					
Duval County	Dependent	X			X	
Duval Soil and Water Conservation District	Duval				11	
Duval County	Independent				X	
DW Bayview Community Development District	Manatee				11	
Manatee County	Independent	X				
Eagle Pointe Community Development District	Manatee				11	
Manatee County	Independent				X	
Eagle Ridge Community Development District	Polk				11	
City of Mulberry	Independent				X	
Eagle's Crest Community Development District	Hillsborough				11	
City of Plant City	Independent				X	
East 547 Community Development District	Polk					
City of Davenport	Independent					
East Beach Water Control District	Palm Beach			X	11	
Palm Beach County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
East Bonita Beach Road Community Development District	Lee				11	
City of Bonita Springs	Independent					
East Charlotte Drainage District	Charlotte					
Charlotte County	Independent	X			X	
East Flagler Mosquito Control District	Flagler			X	11	
Flagler County	Independent					
East Hendry County Drainage District	Hendry			X	11	
Hendry County	Dependent					
East Homestead Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
East Lake Park Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
East Lake Tarpon Special Fire Control District	Pinellas		X		11	
Pinellas County	Independent					
East Manatee Fire Rescue District	Manatee		X	X		
Manatee County	Independent		X	X		
East Mulloch Water Control District	Lee				11	
Lee County	Dependent					
East Naples Bay Special Taxing District	Collier				11	
City of Naples	Dependent				X	
East Nassau Stewardship District	Nassau				11	
Nassau County	Independent					
East Niceville Fire District	Okaloosa		X-F		11	
Okaloosa County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
East Park Community Development District	Orange				11	
City of Orlando	Independent				X	
East Shore Water Control District	Palm Beach			X	11	
Palm Beach County	Independent					
Eastlake Oaks Community Development District	Pinellas				11	
City of Oldsmar	Independent				X	
Easton Park Community Development District	Hillsborough					
City of Tampa	Independent	X			X	
Eastpoint Water and Sewer District	Franklin			X	11	
Franklin County	Independent		X			
Eastport Business Center	Volusia				11	
City of Port Orange	Dependent				X	
East-West Neighborhood Improvement District	Miami-Dade			X	11	
City of Opa-locka	Dependent					
Eden Hills Community Development District	Polk					
City of Lake Alfred	Independent				X	
Edgewater East Community Development District	Osceola					
Osceola County	Independent	X			X	
Elevation Pointe Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Elkton Drainage District	St. Johns					
St. Johns County	Dependent	X			X	
Eloise Community Redevelopment Agency	Polk					
Polk County	Dependent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Emerald Coast Utilities Authority	Escambia		X	X		
Escambia County	Independent		X	X		
Emerald Hills Safety Enhancement District	Broward				11	
City of Hollywood	Dependent					
Emerald Lakes Community Development District	Brevard				11	
City of Palm Bay	Independent					
Enbrook Community Development District	Collier					
Collier County	Independent					
Enclave at Black Point Marina Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Encore Community Development District	Hillsborough				11	
City of Tampa	Independent				x	
Englewood Area Fire Control District	Charlotte, Sarasota		X-F	X	11	
Multi	Independent		X			
Englewood Community Redevelopment Agency	Sarasota				11	
Sarasota County	Dependent					
Englewood Water District	Charlotte, Sarasota		CL	X		
Multi	Independent			X		Defined Benefit Closed.
Enterprise Community Development District	Osceola					
Osceola County	Independent	X			X	
Entrada Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Epperson North Community Development District	Pasco				11	
Pasco County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Epperson Ranch Community Development District	Pasco				11	
Pasco County	Independent					
Epperson Ranch II Community Development District	Pasco				11	
Pasco County	Independent					
Escambia Children's Trust	Escambia				11	
Escambia County	Independent	X				
Escambia County Housing Finance Authority	Escambia			X	11	
Escambia County	Dependent					
Escambia County Law Library	Escambia			X		
Escambia County	Independent			X		
Escambia Health Facilities Authority	Escambia					
Escambia County	Dependent	X			X	
Escambia Soil and Water Conservation District	Escambia				11	
Escambia County	Independent				X	
Esplanade Lake Club Community Development District	Lee				11	
Lee County	Independent					
Estancia at Wiregrass Community Development District	Pasco				11	
Pasco County	Independent				X	
Estates at Cherry Lake Community Development District	Lake				11	
City of Groveland	Independent				x	
Estero Fire Rescue District	Lee		X		8	Elected, Fee Basis,Part-time
Lee County	Independent		X	X		
Eureka Grove Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Everest GMR Community Development District	Osceola				11	
Osceola County	Independent	X				
Everglades Agricultural Area Environmental Protection District	Glades, Hendry, Palm Beach					
Multi	Independent	X			X	
Evergreen Community Development District	Manatee				11	
Manatee County	Independent					
Everlands Community Development District	Brevard				11	
City of Palm Bay	Independent	X				
Falcon Trace Community Development District	Orange				11	
Orange County	Independent				X	
Fallschase Community Development District	Leon				11	Elected, Fee Basis,Part-time
Leon County	Independent			X	X	
Farmton - Brevard Community Development District	Brevard				11	
Brevard County	Independent					
Fellsmere Water Control District	Indian River			X		
Indian River County	Independent			X		
Fernandina Beach Community Redevelopment Agency	Nassau				11	
City of Fernandina Beach	Dependent				X	
Fiddler's Creek Community Development District	Collier				11	
Collier County	Independent				X	
Fiddler's Creek Community Development District Number 2	Collier				11	
Collier County	Independent				X	
Fieldstone Community Development District	Manatee				11	
Manatee County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Finley Woods Community Development District	Alachua					
City of Gainesville	Independent	X			X	
First Coast Workforce Development Consortium	Baker, Clay, Duval, Nassau, Putnam, St. Johns			X		
Multi	Independent			X		
Fishhawk Community Development District IV	Hillsborough					
Hillsborough County	Independent	X			X	
Fishhawk Ranch Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Flaghole Drainage District	Glades, Hendry				11	
Multi	Independent				X	
Flagler Beach Community Redevelopment Agency	Flagler				11	
City of Flagler Beach	Dependent					
Flagler County Housing Authority	Flagler			X	11	
Flagler County	Independent					
Flagler Estates Road and Water Control District	St. Johns				11	Elected; Fee Basis;Part-time
St. Johns County	Independent			X	X	
Fleming Island Plantation Community Development District	Clay					
Clay County	Independent			X	X	
Flora Ridge Education Facilities Benefit District	Osceola					
City of Kissimmee	Dependent	X			X	
Florida Atlantic Research and Development Authority	Broward, Palm Beach					
Multi	Independent		X	X		
Florida City Community Redevelopment Agency	Miami-Dade			X		
City of Florida City	Dependent			X		

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Florida Crown Workforce Board, Inc.	Columbia, Dixie, Gilchrist, Union				11	
Multi	Independent					
Florida Green Finance Authority	Palm Beach				11	
Multi	Independent				X	
Florida Inland Navigation District	Brevard, Broward, Duval, Flagler, Indian River, Martin, Miami-Dade, Nassau, Palm Beach, St. Johns, St. Lucie, Volusia			X	11	
Multi	Independent					
Florida Keys Aqueduct Authority	Monroe			X	11	
Monroe County	Independent					
Florida Keys Mosquito Control District	Monroe			X	11	
Monroe County	Independent					
Florida PACE Funding Agency	Flagler, Osceola				11	
Flagler Co / Kissimmee	Independent				X	No employees
Florida Resiliency and Energy District	Brevard, Broward, Charlotte, Collier, Hillsborough, Leon, Levy, Miami-Dade, Nassau, Orange, Palm Beach, Pasco, Seminole				11	
Multiple	Independent					
Florosa Fire Control District	Okaloosa					
Okaloosa County	Independent	X			X	
Flow Way Community Development District	Collier				11	
Collier County	Independent					
Fontainebleau Lakes Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	

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Forest Brooke Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Forest Creek Community Development District	Manatee				11	
Manatee County	Independent					
Forest Lake Community Development District	Polk					
Polk County	Independent				X	
Fort Lauderdale Community Redevelopment Agency	Broward				11	
City of Ft. Lauderdale	Dependent					
Fort Lauderdale Housing Authority	Broward				3	None
City of Ft. Lauderdale	Dependent		X	X		
Fort Myers Beach Fire Control District	Lee			X		
Lee County	Independent					
Fort Myers Beach Mosquito Control District	Lee			X		
Lee County	Independent			X		
Fort Myers Beach Public Library District	Lee			X	11	
Lee Co. / Ft. Myers Beach	Independent					
Fort Myers Community Redevelopment Agency	Lee				11	
City of Fort Myers	Dependent					
Fort Myers Housing Authority	Lee				11	None
City of Fort Myers	Dependent		X	X		
Fort Myers Shores Fire Protection and Rescue District	Lee			X	11	
Lee County	Independent					
Fort Pierce Farms Water Control District	St. Lucie			X	11	
St. Lucie County	Independent					

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Fort Pierce Redevelopment Agency	St. Lucie				11	
City of Fort Pierce	Dependent				X	
Fort Walton Beach Community Redevelopment Agency	Okaloosa				11	
City of Fort Walton Beach	Dependent					
Fort Walton Beach Housing Authority	Okaloosa				11	None
City of Ft. Walton Beach	Dependent		X	X		
Forty-Ninth Street Corridor Redevelopment District	Pinellas				11	
City of Gulfport	Dependent				X	
Founders Ridge Community Development District	Lake				11	
City of Minneola	Independent				X	
Four Seasons at Crystal Springs Community Development District	Hernando				11	
Hernando County	Independent					
Fox Branch Ranch Community Development District (2021)	Polk					
Polk County	Independent	X			X	
Franklin Soil and Water Conservation District	Franklin				11	
Franklin County	Independent				X	
Fred R. Wilson Memorial Law Library	Seminole				11	
Seminole County	Dependent				X	
Freedom Walk Community Development District	Okaloosa				11	
City of Crestview	Independent				X	
FRERC Community Development District	Orange				11	
City of Ocoee	Independent					
Fronterra Community Development District	Collier				11	
Collier County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Fruitland Park Community Redevelopment Agency	Lake					
City of Fruitland Park	Dependent	X			X	
Gadsden County Hospital	Gadsden					
Gadsden County	Dependent	X			X	
Gadsden County Industrial Development Authority	Gadsden			X	11	
Gadsden County	Dependent					
Gadsden Soil and Water Conservation District	Gadsden					
Gadsden County	Independent				X	
Gainesville Housing Authority	Alachua				11	Emergency, Fee Basis,Part-time
City of Gainesville	Dependent		X	X		
Gainesville-Alachua County Regional Airport Authority	Alachua				11	
Gainesville/Alachua Co.	Independent					
Gardens at Hammock Beach Community Development District	Flagler				11	
Flagler County	Independent				X	
Gasparilla Island Bridge Authority	Charlotte, Lee				11	
Multi	Independent		X			
Gateway Services Community Development District	Lee				11	Elected, Fee Basis,Part-time
Lee County	Independent		X	X		
George E. Weems Memorial Hospital	Franklin					
Franklin County	Independent				X	
Gerber Groves Water Control District	Hendry				11	
Hendry County	Independent				X	
Gilchrist County Industrial Development Authority	Gilchrist				11	
Gilchrist County	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Gilchrist Soil and Water Conservation District	Gilchrist		X	X		
Gilchrist County	Independent		X	X	X	
Glades Soil and Water Conservation District	Glades				11	
Glades County	Dependent				X	
Gladeview Water Control District	Palm Beach				11	
Palm Beach County	Independent				X	
Glen St. Johns Community Development District	St. Johns				11	
St. Johns County	Independent				x	
Golden Gate Point Streetscape Special District	Sarasota				11	
City of Sarasota	Dependent					
Golden Isles Safe Neighborhood District	Broward				11	
City of Hallandale Beach	Dependent				X	
Golden Lakes Community Development District	Polk				11	
Polk County	Independent				X	
Gracewater Sarasota Community Development District	Sarasota					
Sarasota County	Independent	X			X	
Gramercy Farms Community Development District	Osceola				11	
City of St. Cloud	Independent				X	
Grand Bay at Doral Community Development District	Miami-Dade				11	
City of Doral	Independent				X	
Grand Hampton Community Development District	Hillsborough				11	
City of Tampa	Independent				X	
Grand Haven Community Development District	Flagler				11	
City of Palm Coast	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Grand Oaks Community Development District	St. Johns				11	
St. Johns County	Independent					
Grande Pines Community Development District	Orange					
Orange County	Independent					
Greater Boca Raton Beach and Park District	Palm Beach				11	
City of Boca Raton	Independent				X	
Greater Lakes / Sawgrass Bay Community Development District	Lake				11	
Lake County	Independent				x	
Greater Leesburg Community Redevelopment Agency	Lake				11	
City of Leesburg	Dependent				X	
Greater Naples Fire Rescue District	Collier				11	
Collier County	Independent					
Greater Orlando Aviation Authority	Orange			X	11	
City of Orlando	Independent					
Greater Seminole Area Special Recreation District	Pinellas					
Pinellas County	Independent	X			X	
Green Corridor Property Assessment Clean Energy (PACE) District	Miami-Dade					
Multi Municipalities	Independent	X			X	
GreeneWay Improvement District	Orange				11	
City of Orlando	Independent				X	
Gretna Housing Authority	Gadsden				11	
City of Gretna	Dependent				X	
Gretna Neighborhood Improvement District	Gadsden					
City of Gretna	Dependent	X			X	

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Greyhawk Landing Community Development District	Manatee				11	
Manatee County	Independent				X	
Griffin Lakes Community Development District	Broward				11	
City of Dania Beach	Independent				X	
Grove Community District	Okeechobee				11	
Okeechobee County	Independent				X	
Grove Resort Community Development District	Orange				11	
Orange County	Independent				X	
Groveland Community Redevelopment Agency	Lake				11	
City of Groveland	Dependent				X	
Groves Community Development District, The	Pasco				11	
Pasco County	Independent				X	
Gulf Breeze Community Redevelopment Agency	Santa Rosa				11	
City of Gulf Breeze	Dependent				X	
Gulf Consortium	Bay, Charlotte, Citrus, Collier, Dixie, Escambia, Franklin, Gulf, Hernando, Hillsborough, Jefferson, Lee, Levy, Manatee, Monroe, Okaloosa, Pasco, Pinellas, Santa Rosa, Sarasota, Taylor, Wakulla, Walton				11	
Multi-County	Independent				X	
Gulfport Waterfront Community Redevelopment Agency	Pinellas					
City of Gulfport	Dependent	X			X	
Gulfstream Polo Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Habitat Community Development District	Lee				11	
Lee County	Independent				X	

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Local Governing Authority	Status	EEs DC SS No Plan Comments
Habitat Safe Neighborhood Improvement District	Broward	11
City of Lauderhill	Dependent	
Hacienda Lakes Community Development District	Collier	
Collier County	Independent	X X
Haines City Community Redevelopment Agency	Polk	11
City of Haines City	Dependent	
Haines City Water Control District	Polk	
Polk County	Independent	X X
Halifax Hospital Medical Center	Volusia	X 11
Volusia County	Independent	X
Hallandale Beach Community Redevelopment Agency	Broward	11
City of Hallandale Beach	Dependent	X
Hamal Community Development District	Palm Beach	
City of West Palm Beach	Independent	X X
Hamilton County Development Authority	Hamilton	11
Hamilton County	Independent	X
Hamilton County Memorial Hospital	Hamilton	X 11
Hamilton County	Independent	
Hamilton County Soil and Water Conservation District	Hamilton	11
Hamilton County	Independent	X
Hammock Bay Community Development District	Walton	11
City of Freeport	Independent	X
Hammock Reserve Community Development District	Polk	
City of Haines City	Independent	X

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Hammock Woods Special Dependent Tax District	Hillsborough				11	
Hillsborough County	Dependent				X	
Hammocks Community Development District	Hillsborough				11	
City of Tampa	Independent					
Harbor Bay Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Harbor Village Community Development District	Charlotte					
Charlotte County	Independent	X			X	
Harbour Isles Community Development District	Hillsborough				11	
Hillsborough County	Independent				x	
Harbour Waterway Special District	Duval					
City of Jacksonville	Dependent			X	X	
Harbourage at Braden River Community Development District	Manatee				11	
Manatee County	Independent				X	
Hardee County Economic Development Authority	Hardee				11	
Hardee County	Independent					
Hardee County Housing Authority	Hardee				11	
Hardee County	Independent					
Hardee County Indigent Health Care Special District	Hardee					
Hardee County	Independent	X			X	
Hardee County Industrial Development Authority	Hardee				11	
Hardee County	Dependent					
Hardee Soil and Water Conservation District	Hardee					
Hardee County	Independent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Harden / Parkway Community Redevelopment Agency	Polk					
Polk County	Dependent	X			X	No employees
Harmony Community Development District	Osceola				11	
Osceola County	Independent				X	
Harmony on Lake Eloise Community Development District	Polk				11	
City of Winter Haven	Independent					
Harmony Village Community Development District	Okaloosa				11	
City of Laurel Hill	Independent				X	
Harmony West Community Development District (2017)	Osceola				11	
Osceola County	Independent					
Harrison Ranch Community Development District	Manatee				11	
Manatee County	Independent				X	
Hastings Drainage District	Putnam, St. Johns				11	
Multi	Independent				X	
Hawk's Point Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Hawkstone Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Hawthorne Community Redevelopment Agency	Alachua				11	
City of Hawthorne	Dependent				X	
Hawthorne Mill North Community Development District	Polk				11	
City of Lakeland	Independent					
Health Care District of Palm Beach County	Palm Beach				11	
Palm Beach County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Heartland Library Cooperative	Desoto, Glades, Hardee, Highlands, Okeechobee			X		
Multi	Independent			X	X	
Heights Community Development District, The	Hillsborough				11	
City of Tampa	Independent					
Hemingway Point Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				x	
Hendry County Hospital Authority	Hendry			X	11	
Hendry County	Independent		X			
Hendry County Industrial Development Authority	Hendry			X	11	
Hendry County	Dependent					
Hendry Soil and Water Conservation District	Hendry			X		
Hendry County	Dependent			X		
Hendry-Hilliard Water Control District	Hendry				11	
Hendry County	Independent				X	
Hendry-La Belle Recreation Board	Hendry			X		
Hendry County/City of Lab	Independent		X	X		
Heritage Bay Community Development District	Collier				11	
Collier County	Independent					
Heritage Greens Community Development District	Collier				11	
Collier County	Independent				X	
Heritage Harbor Community Development District	Hillsborough					
Hillsborough County	Independent			X	X	
Heritage Harbour Market Place Community Development District	Manatee				11	
Manatee County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Heritage Harbour North Community Development District	Manatee				11	
Manatee County	Independent				X	
Heritage Harbour South Community Development District	Manatee				11	
Manatee County	Independent				X	
Heritage Isle at Viera Community Development District	Brevard				11	
Brevard County	Independent				X	
Heritage Isles Community Development District	Hillsborough					
City of Tampa	Independent	X			X	
Heritage Lake Park Community Development District	Charlotte					
Charlotte County	Independent			X	X	
Heritage Landing Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Heritage Oak Park Community Development District	Charlotte				11	
Charlotte County	Independent				X	
Heritage Palms Community Development District	Lee				11	
City of Fort Myers	Independent				X	
Heritage Park Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Heritage Pines Community Development District	Pasco				11	
Pasco County	Independent					
Heritage Plantation Community Development District	Okaloosa				11	
Okaloosa County	Independent				X	
Heritage Springs Community Development District	Pasco				11	
Pasco County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Hernando County Housing Authority	Hernando			X	11	
Hernando County	Independent					
Hernando County Law Library	Hernando			X	11	
Hernando County	Dependent					
Hernando County Port Authority	Hernando			X	11	
Hernando County	Dependent					
Hernando County Water and Sewer District	Hernando			X	11	
Hernando County	Dependent					
Heron Isles Community Development District	Nassau				11	Elected
Nassau County	Independent			X	X	
Heron's Glen Recreation District	Lee				11	
Lee County	Independent				X	
Hialeah Housing Authority	Miami-Dade				11	None
City of Hialeah	Dependent			X		
Hialeah Redevelopment Agency	Miami-Dade				11	
City of Hialeah	Dependent				X	
Hickory Hill Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
Hidden Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	District has no employees
Hidden Creek North Community Development District	Pasco				11	
Pasco County	Independent					
Hideaway Beach District	Collier				11	
City of Marco Island	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
High Ridge / Quantum Community Development District	Palm Beach				11	
City of Boynton Beach	Independent				X	
High Springs Community Redevelopment Agency	Alachua				11	
City of High Springs	Dependent				X	
Highland Glades Water Control District	Palm Beach				11	
Palm Beach County	Independent				X	
Highland Meadows Community Development District	Polk				11	
City of Davenport	Independent				X	District has no employees
Highland Meadows II Community Development District	Polk				11	
City of Davenport	Independent					
Highland Meadows West Community Development District	Polk					
Polk County	Independent	X			X	
Highland Trails Community Development District	Pasco					
City of Dade City	Independent					
Highlands Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Highlands County Health Facilities Authority	Highlands			X	11	
Highlands County	Dependent					
Highlands County Hospital District	Highlands					
Highlands County	Dependent	X			X	
Highlands County Housing Authority	Highlands				11	
Highlands County	Independent				X	
Highlands County Industrial Development Authority	Highlands			X	11	
Highlands County	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Highlands Soil and Water Conservation District	Highlands				11	
Highlands County	Independent				X	
Highway 79 Corridor Authority	Holmes, Washington				11	
City of Bonifay, Holmes and Washington Counties	Independent					
Hillcrest Community Development District	Broward				11	
City of Hollywood	Independent				X	
Hills of Minneola Community Development District	Lake				11	
City of Minneola	Independent					
Hillsboro Inlet District	Broward			X	11	
Broward County	Independent					
Hillsborough County Aviation Authority	Hillsborough			X	11	
Hillsborough County	Independent					
Hillsborough County Hospital Authority	Hillsborough			X	11	
Hillsborough County	Dependent					
Hillsborough County Industrial Development Authority	Hillsborough					
Hillsborough County	Dependent	X			X	
Hillsborough Soil and Water Conservation District	Hillsborough			X	11	
Hillsborough County	Independent					
Hillsborough Transit Authority	Hillsborough			X	11	
Hillsborough County	Independent					
Hobe-Saint Lucie Conservancy District	Martin					
Martin County	Independent				X	
Holiday Park, Park and Recreation District	Sarasota					Elected, Fee Basis,Part-time
Sarasota County	Independent			X	X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Holley-Navarre Fire Protection District	Santa Rosa		F-DB		11	
Santa Rosa County	Independent					
Holly Hill Road East Community Development District	Polk				11	
City of Davenport	Independent				X	
Hollywood Beach Community Development District I	Broward				11	
City of Hollywood	Independent				X	
Hollywood Community Redevelopment Agency	Broward				11	
City of Hollywood	Dependent				X	
Hollywood Housing Authority	Broward				11	Elected
City of Hollywood	Dependent			X		
Holmes County Development Commission	Holmes			X	11	
Holmes County	Dependent					
Holmes County Housing Authority	Holmes			X	11	
Holmes County	Independent					
Holmes Creek Soil and Water Conservation District	Holmes					
Holmes County	Independent				X	
Holt Fire District	Okaloosa				11	
Okaloosa County	Independent				X	
Homestead 50 Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Homestead Community Redevelopment Agency	Miami-Dade				11	
City of Homestead	Dependent				X	
Homosassa Special Water District	Citrus			X	11	
Citrus County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Housing Authority of Bartow	Polk				11	Part-time
City of Bartow	Dependent			X		
Housing Authority of Brevard County	Brevard				11	
Brevard County	Independent		X			
Housing Authority of Springfield	Bay			X	11	None
City of Springfield	Dependent		X	X		
Housing Authority of Tarpon Springs	Pinellas				11	None
City of Tarpon Springs	Dependent		X	X		
Housing Authority of The City of Arcadia	Desoto				11	None
City of Arcadia	Dependent		X	X		
Housing Authority of The City of Belle Glade	Palm Beach		X			None
City of Belle Glade	Dependent			X		
Housing Authority of The City of Bradenton	Manatee				11	None
City of Bradenton	Dependent			X	X	
Housing Authority of The City of Cocoa	Brevard				11	Elected, Emergency, Fee Basis, Part-time
City of Cocoa	Dependent		X	X		
Housing Authority of The City of Eustis	Lake			X	11	
City of Eustis	Dependent					
Housing Authority of The City of Fernandina Beach	Nassau				11	None
City of Fernandina Beach	Dependent			X		
Housing Authority of The City of Fort Pierce	St. Lucie				11	None
City of Fort Pierce	Dependent		X	X		
Housing Authority of The City of Homestead	Miami-Dade				11	None
City of Homestead	Dependent			X	X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Housing Authority of The City of Lakeland	Polk				11	None
City of Lakeland	Dependent			X		
Housing Authority of The City of Mulberry	Polk		X			None
City of Mulberry	Dependent			X	X	
Housing Authority of The City of New Smyrna Beach	Volusia			X	11	None
City of New Smyrna Beach	Dependent			X		
Housing Authority of The City of Orlando	Orange					
City of Orlando	Dependent	X			X	
Housing Authority of The City of Pompano Beach	Broward				11	None
City of Pompano Beach	Dependent			X		
Housing Authority of the City of Stuart, Florida	Martin				11	
City of Stuart	Dependent		x			
Housing Authority of The City of Tampa	Hillsborough				11	Fee Basis, Part-time
City of Tampa	Dependent		X	X		
Housing Authority of The City of Titusville	Brevard				11	
City of Titusville	Dependent		X			
Housing Finance Authority of Clay County	Clay			X	11	
Clay County	Dependent					
Housing Finance Authority of Hillsborough County	Hillsborough					
Hillsborough County	Dependent	X			X	
Housing Finance Authority of Lee County, Florida	Lee					
Lee County	Dependent	X			X	
Housing Finance Authority of Manatee County	Manatee					
Manatee County	Dependent	X			X	

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Housing Finance Authority of Palm Beach County	Palm Beach			X	11	
Palm Beach County	Dependent					
Housing Finance Authority of Pinellas County	Pinellas			X	11	
Pinellas County	Dependent					
Housing Finance Authority of Polk County	Polk					
Polk County	Dependent	X			X	
Housing Finance Authority of St. Johns County	St. Johns			X	11	
St. Johns County	Dependent					
Housing Finance Authority of Volusia County	Volusia			X	11	
Volusia County	Dependent					
Howard Creek Fire Control District	Gulf			X	11	
Gulf County	Dependent					
Hunter's Lake Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Hunter's Ridge Community Development District No. 1	Flagler				11	
Flagler County	Independent				x	
Hunter's Ridge Oaks Community Development District No 1	Flagler				11	
Flagler County	Independent					
Hyde Park Community Development District 1	Collier					
Collier County	Independent	X			X	
Hypoluxo / Haverhill Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Immokalee Fire Control District	Collier			X	11	
Collier County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Immokalee Water and Sewer District	Collier				11	
Collier County	Independent					
Indian Creek Common Facilities District	Osceola				11	
Osceola County	Dependent				X	
Indian Hills-Hickory Ridge II Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Indian Point Common Facilities District	Osceola				11	
Osceola County	Dependent				X	
Indian Ridge Villas Common Facilities District	Osceola				11	
Osceola County	Dependent				X	
Indian River County Emergency Services District	Indian River			X	11	
Indian River County	Dependent					
Indian River County Hospital District	Indian River					None
Indian River County	Independent		X	X	X	
Indian River County Housing Authority	Indian River			X	11	
Indian River County	Independent					
Indian River Farms Water Control District	Indian River			X	11	
Indian River County	Independent					
Indian River Mosquito Control District	Indian River			X		
Indian River County	Independent			X		
Indian River Soil and Water Conservation District	Indian River			X	11	
Indian River County	Independent					
Indian Trace Development District	Broward					
City of Weston	Dependent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Indian Trail Improvement District	Palm Beach			X		
Palm Beach County	Independent			X		
Indiantown Community Development District	Martin					
Martin County	Independent	X			X	
Indigo Community Development District	Volusia				11	Elected
City of Daytona Beach	Independent			X	X	
Indigo East Community Development District	Marion				11	
Marion County	Independent				X	
Industrial Development Authority of Calhoun County	Calhoun			X	11	
Calhoun County	Dependent					
Interlaken Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				x	
International Drive Community Redevelopment Agency	Orange					
Orange County	Dependent	X			X	
International Drive Master Transit and Improvement District	Orange					
Orange County	Independent			X	X	
Iona-McGregor Fire Protection and Rescue Service District	Lee			X	11	
Lee County	Independent					
IRL Council	Brevard, Indian River, Martin, St. Lucie, Volusia			X	11	
Multiple	Independent			X		Covers general employees
Islands at Doral (NE) Community Development District	Miami-Dade			X	11	
City of Doral	Independent					
Islands at Doral (SW) Community Development District	Miami-Dade				11	
City of Doral	Independent				X	

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Islands at Doral III Community Development District	Miami-Dade				11	
City of Doral	Independent				X	
Islands at Doral Townhomes Community Development District	Miami-Dade				11	
City of Doral	Independent				X	
Isle of Palms Special District	Duval				11	
City of Jacksonville	Dependent				X	No employees
Isles of Bartram Park Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Isles of Inverrary Safe Neighborhood Improvement District	Broward				11	
City of Lauderhill	Dependent					
Istokpoga Marsh Watershed Improvement District	Highlands			X	11	
Highlands County	Dependent					
J. Ben Harrill Villages of Pasadena Hills Stewardship District	Pasco				11	
Pasco County	Dependent				x	
Jackson County Agricultural Center	Jackson			X	11	
Jackson County	Dependent					
Jackson County Hospital District	Jackson			X	10	
Jackson County	Independent		X	X		
Jackson Soil and Water Conservation District	Jackson				11	
Jackson County	Independent				X	
Jacksonville Aviation Authority	Duval			X	11	
City of Jacksonville	Dependent					
Jacksonville Beach Community Redevelopment Agency	Duval					
City Jacksonville Beach	Dependent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Jacksonville Health Facilities Authority	Duval				11	
City of Jacksonville	Dependent				X	
Jacksonville Housing Authority	Duval				11	
City of Jacksonville	Independent				X	
Jacksonville Housing Finance Authority	Duval				11	
Duval County	Dependent				X	
Jacksonville International Airport Area Redevelopment Agency	Duval				11	
City of Jacksonville	Dependent					
Jacksonville Port Authority	Duval				11	
City of Jacksonville	Dependent					
Jacksonville Public Library	Duval				11	
City of Jacksonville	Dependent				X	
Jacksonville Transportation Authority	Duval			X		
City of Jacksonville	Independent			X		
Jefferson Soil and Water Conservation District	Jefferson				11	
Jefferson County	Independent				X	
John A. H. Murphree Law Library	Alachua			X	11	
Alachua County	Dependent					
Joint West Melbourne-Brevard County Community Redevelopment Agency	Brevard				11	
City of West Melbourne	Dependent				X	No employees
Joshua Water Control District	Desoto		X	X	10	
Desoto County	Independent		X	X		
Journey's End Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Julington Creek Plantation Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Jupiter Inlet District	Palm Beach					
Multiple	Independent		X	X	X	
Jupiter Island Beach Protection District	Martin				11	
Town of Jupiter Island	Dependent				X	
Juvenile Welfare Board of Pinellas County	Pinellas			X	11	
Pinellas County	Independent					
Kass Circle Community Redevelopment Agency	Hernando				11	
Hernando County	Dependent					
K-Bar Ranch Community Development District	Hillsborough				11	
City of Tampa	Independent				X	
K-Bar Ranch II Community Development District	Hillsborough				11	
City of Tampa	Independent				X	
Kendall Breeze Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Kendall Breeze West Community Development District	Miami-Dade				11	
Miami-Dade	Independent				X	
Key Largo Fire Rescue and Emergency Medical Services District	Monroe				11	
Monroe County	Independent					
Key Largo Wastewater Treatment District	Monroe				11	
Monroe County	Independent		X			
Key Marco Community Development District	Collier				11	
Collier County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Key West Housing Authority	Monroe		X		11	None
City of Key West	Dependent			X		
Keys Cove Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Keys Cove II Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Keys Edge Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Keystone Airpark Authority	Clay				11	
City of Keystone Heights	Dependent		X			
Keystone Grove Lakes Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Keystone Heights Community Redevelopment Agency	Clay				11	
City of Keystone Heights	Dependent				X	
Kingman Gate Community Development District	Miami-Dade					
Miami-Dade County	Independent					
KingSoutel Crossing Community Redevelopment Agency	Duval				11	
City of Jacksonville	Dependent					
La Collina Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Lafayette Soil and Water Conservation District	Lafayette				11	
Lafayette County	Independent				X	
Lago Vista Maintenance District	Hillsborough					
Hillsborough County	Dependent	X			X	

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Local Governing Authority	Status	EEs DC SS No Plan	Comments
Laguna Lakes Community Development District	Lee	☐ ☐ ☐ 11	
Lee County	Independent	☐ ☐ ☐ X	
Lake Apopka Natural Gas District	Lake, Orange	☐ ☐ X11	
Multi	Independent	☐ ☐ ☐	
Lake Asbury Municipal Service Benefit District	Clay	☐ ☐ X11	
Clay County	Dependent	☐ ☐ ☐	
Lake Ashton Community Development District	Polk	☐ ☐ ☐ 11	
Polk County	Independent	☐ ☐ ☐ X	
Lake Ashton II Community Development District	Polk	☐ ☐ ☐	
Polk County	Independent	☐ ☐ ☐ X	
Lake Beluthahatchee Community Development District	St. Johns	☐ ☐ ☐	
St. Johns County	Independent	X ☐ ☐ X	
Lake Bernadette Community Development District	Pasco	☐ ☐ ☐ 11	
Pasco County	Independent	☐ ☐ ☐ X	
Lake Brant Special Dependent District	Hillsborough	☐ ☐ X11	
Hillsborough County	Dependent	☐ ☐ ☐	
Lake Butler Community Redevelopment Agency	Union	☐ ☐ ☐	
City of Lake Butler	Dependent	X ☐ ☐ X	
Lake City Community Redevelopment Agency	Columbia	☐ ☐ ☐	
City of Lake City	Dependent	X ☐ ☐ X	
Lake Clarke Shores Community Redevelopment Agency	Palm Beach	☐ ☐ ☐	
Town of Lake Clarke Shores	Dependent	X ☐ ☐ X	No employees
Lake Conway Water and Navigation Control District	Orange	☐ ☐ ☐	
Orange County	Dependent	X ☐ ☐ X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lake County Water Authority	Lake			X		
Lake County	Independent		X	X		
Lake Deer Community Development District	Polk				11	
Polk County	Independent	X				
Lake Emma Community Development District	Lake					
City of Groveland	Independent				X	
Lake Frances Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Lake Heather Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
Lake Lucie Community Development District	St. Lucie				11	
St. Lucie County	Independent				X	
Lake Magdalene Estates West Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
Lake Magdalene Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Lake Padgett Estates Independent Special District	Pasco				11	
Pasco County	Independent				X	
Lake Powell Residential Golf Community Development District	Bay				11	
Bay County	Independent				X	
Lake Region Lakes Management District	Polk					Profit-sharing plan
Polk County	Independent		X	X		
Lake Shore Hospital Authority	Columbia			X		
Columbia County	Independent			X		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lake Soil and Water Conservation District	Lake			X	11	
Lake County	Independent					
Lake St. Charles Community Development District	Hillsborough					
Hillsborough County	Independent				X	
Lake Strawberry Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Lake Wales Airport Authority	Polk					
City of Lake Wales	Dependent	X			X	
Lake Wales Community Redevelopment Agency	Polk					
City of Lake Wales	Dependent			X		
Lake Wales Housing Authority	Polk				11	Part-time
City of Lake Wales	Dependent			X		
Lake Worth Beach Community Redevelopment Agency	Palm Beach				11	
City of Lake Worth	Dependent				X	
Lake Worth Drainage District	Palm Beach			X	11	
Palm Beach County	Independent					
Lakeland Area Mass Transit District	Polk			X	8	None
Polk County	Independent		X	X		
Lakeland Community Redevelopment Agency	Polk		X			
City of Lakeland	Dependent					
Lakeland Downtown Development Authority	Polk				2	
City of Lakeland	Independent		X	X		
Lakes by the Bay South Community Development District	Miami-Dade				11	
Miami-Dade Co/Cutler Bay	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lakes of Sarasota Community Development District	Sarasota					
Sarasota County	Independent	X			X	
Lakeshore Ranch Community Development District	Pasco				11	
Pasco County	Independent				X	
Lakeside Community Development District	Pasco				11	
Pasco County	Independent				X	
Lakeside Landings Community Development District	Polk				11	
City of Winter Haven	Independent					
Lakeside Plantation Community Development District	Sarasota					
City of North Port	Independent	X			X	
Lakeside Preserve Community Development District	Polk				11	
City of Lakeland	Independent					
Lakewood Park Community Development District	Volusia					
City of DeLand	Independent	X			X	
Lakewood Ranch Community Development District 1	Manatee				11	
Manatee County	Independent				X	
Lakewood Ranch Community Development District 2	Manatee				11	
Manatee County	Independent				X	
Lakewood Ranch Community Development District 4	Manatee				11	
Manatee County	Independent				X	
Lakewood Ranch Community Development District 5	Manatee				11	
Manatee County	Independent				X	
Lakewood Ranch Community Development District 6	Manatee					
Manatee County	Independent			X	X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lakewood Ranch Stewardship District	Manatee, Sarasota				11	
Multi	Independent				X	
Landings at Miami Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Landmark at Doral Community Development District	Miami-Dade				11	
City of Doral	Independent				X	
Largo Community Redevelopment Agency	Pinellas					
City of Largo	Dependent		X	X	X	
Lauderdale Isles Water Management District	Broward					
City of Fort Lauderdale	Dependent	X			X	
Lauderdale Lakes Community Redevelopment Agency	Broward				11	
City of Lauderdale Lakes	Dependent				X	
Lauderhill Housing Authority	Broward				11	
City of Lauderhill	Dependent					
Laurel Road Community Development District	Sarasota					
City of Venice	Independent					
Lealman Special Fire Control District	Pinellas			X	11	
Pinellas County	Independent					
Lee County Educational Facilities Authority	Lee				11	
Lee County	Dependent				X	
Lee County Housing Authority	Lee				11	Elected, Fee Basis
Lee County	Independent		X	X		
Lee County Hyacinth Control District	Lee			X	11	
Lee County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lee County Industrial Development Authority	Lee			X	11	Elected, Fee Basis,Part-time
Lee County	Dependent			X		
Lee County Mosquito Control District	Lee			X	8	
Lee County	Independent					
Lee County Port Authority	Lee			X	11	
Lee County	Dependent					
Lee County Trauma Services District	Lee				11	
Lee County	Independent		X			
Lee Memorial Health System	Lee				8	None
Lee County	Independent		X	X		
Legends Bay Community Development District	Manatee				11	
Manatee County	Independent				X	
Lehigh Acres Fire Control and Rescue District	Lee			X	11	
Lee County	Independent					
Lehigh Acres Municipal Services Improvement District	Hendry, Lee				11	
Multi	Independent					
Lely Community Development District	Collier				11	
Collier County	Independent				X	
Leomas Landing Community Development District	Polk				11	
City of Lake Wales	Independent	X				
Leon County Educational Facilities Authority	Leon					
Leon County	Dependent	X			X	
Leon County Energy Improvement District	Leon				11	
Leon County	Dependent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Leon County Housing Finance Authority	Leon			X	11	
Leon County	Dependent					
Leon County Research and Development Authority	Leon			X	11	
Leon County	Dependent					
Leon Soil and Water Conservation District	Leon				11	
Leon County	Independent				X	
Levy Soil and Water Conservation District	Levy					
Levy County	Independent				X	
Lexington Community Development District	Manatee					
Manatee County	Independent			X	X	
Lexington Oaks Community Development District	Pasco				11	
Pasco County	Independent				X	
Liberty Cove Community Development District	Nassau					
Nassau County	Independent	X			X	
Liberty Fire District	Walton				11	
Walton County	Independent				X	
Lincoln Road Business Improvement District	Miami-Dade				11	
City of Miami Beach	Independent					
Live Oak Housing Authority	Suwannee			X	11	
City of Live Oak	Dependent					
Live Oak Lake Community Development District	Osceola					
Osceola County	Independent	X			X	No employees
Live Oak No. 1 Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Live Oak No. 2 Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Live Oak-Suwannee County Recreation Board	Suwannee				11	
Suwannee Co. / Live Oak	Dependent				X	
Logan Gate Village Special Dependent District	Hillsborough			X	11	
Hillsborough County	Dependent					
Long Lake Ranch Community Development District	Pasco					
Pasco County	Independent	X			X	
Long Lake Reserve Community Development District	Pasco				11	
Pasco County	Independent					
Longboat Key Bayside District	Manatee, Sarasota				11	
Town of Longboat Key	Dependent	X				
Longboat Key Gulfside District	Manatee, Sarasota				11	
Town of Longboat Key	Dependent	X				
Longleaf Community Development District	Pasco				11	
Pasco County	Independent				X	
Lower Florida Keys Hospital District	Monroe				11	None
Monroe County	Independent			X	X	
Loxahatchee Groves Water Control District	Palm Beach			X	11	
Town of Loxahatchee Groves	Dependent					
Loxahatchee River Environmental Control District	Martin, Palm Beach				11	Fee Basis
Multi	Independent		X	X		
LT Ranch Community Development District	Sarasota				11	
Sarasota County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
LTC Ranch West Residential Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Lucaya Community Development District	Lee				11	
Lee County	Independent				X	
Lucerne Park Community Development District	Polk				11	
City of Winter Haven	Independent					
Lynn Haven Community Redevelopment Agency	Bay				11	
City of Lynn Haven	Dependent					
Lynwood Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Macclenny Housing Authority	Baker			X	11	
City of Macclenny	Dependent					
Madeira Community Development District	St. Johns				11	
City of St. Augustine	Independent				X	
Madison Community Redevelopment Agency	Madison				11	
City of Madison	Dependent				X	
Madison County Health and Hospital District	Madison				11	
Madison County	Independent				X	
Madison County Soil and Water Conservation District	Madison				11	
Madison County	Dependent				X	
Magic Place Community Development District	Osceola				11	
Osceola County	Independent				X	
Magic Reserve Community Development District	Osceola				11	
Osceola County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Magnolia Creek Community Development District	Walton				11	
City of Freeport	Independent				X	
Magnolia Park Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Magnolia West Community Development District	Clay				11	
Green Cove Springs	Independent				x	
Maitland Downtown Community Redevelopment Agency	Orange				11	
City of Maitland	Dependent					
Majorca Isles Community Development District	Miami-Dade				11	
City of Miami Gardens	Independent				X	
Manatee County Housing Authority	Manatee			X		
Manatee County	Independent			X		
Manatee County Mosquito Control District	Manatee			X		
Manatee County	Independent			X		
Manatee County Port Authority	Manatee			X	11	
Manatee County	Dependent					
Manatee River Soil and Water Conservation District	Manatee				11	
Manatee County	Independent				X	
Mandarin Grove Community Development District	Manatee					
Manatee County	Independent	X			X	
Mangrove Point and Mangrove Manor Community Development District	Hillsborough				11	
Hillsborough County	Independent	X				
Manors of Inverrary Safe Neighborhood Improvement District	Broward				11	
City of Lauderhill	Dependent					

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Local Governing Authority	Status	EEs DC SS No Plan Comments
Maple Ridge Community Development District	Broward	11
City of Hollywood	Independent	X
Margate Community Redevelopment Agency	Broward	11
City of Margate	Dependent	X
Marianna Health and Rehabilitation Center	Jackson	11
City of Marianna	Dependent	X
Marianna Housing Authority	Jackson	11 None
City of Marianna	Dependent	X X
Marianna Municipal Airport Development Authority	Jackson	11
City of Marianna	Dependent	
Marion County Community Redevelopment Agency	Marion	11
Marion County	Dependent	
Marion County Hospital District	Marion	11 None
Marion County	Dependent	X X
Marion County Housing Finance Authority	Marion	11
Marion County	Dependent	X
Marion County Industrial Development Authority	Marion	
Marion County	Dependent	X X
Marion County Law Library	Marion	2
Marion County	Independent	X X
Marion County Utility Authority	Marion	
Marion County	Dependent	X X
Marion Soil and Water Conservation District	Marion	
Marion County	Independent	X X

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Marsh Harbour Community Development District	Palm Beach				11	
City of Riviera Beach	Independent				X	
Marshall Creek Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Martin County Community Redevelopment Agency	Martin				11	
Martin County	Dependent				X	
Martin County Health Facilities Authority	Martin					
Martin County	Dependent	X			X	
Martin County Industrial Development Authority	Martin			X	11	
Martin County	Dependent					
Matlacha / Pine Island Fire Control District	Lee			X	11	None
Lee County	Independent			X		
Mayfair Community Development District (Brevard County)	Brevard				11	
City of Melbourne	Independent				X	
McJunkin at Parkland Community Development District	Broward				11	
City of Parkland	Independent					
Meadow Pines Community Development District	Broward				11	
City of Pembroke Pines	Independent				X	
Meadow Pointe Community Development District	Pasco				11	
Pasco County	Independent				X	
Meadow Pointe II Community Development District	Pasco				11	
Pasco County	Independent				X	
Meadow Pointe III Community Development District	Pasco					
Pasco County	Independent	X			X	

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Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Meadow Pointe IV Community Development District	Pasco		11	
Pasco County	Independent		X	
Meadow Pointe V Community Development District	Pasco		11	
Pasco County	Independent		X	
Meadow View at Twin Creeks Community Development District	St. Johns		11	Elected
St. Johns County	Independent		X X	
Mediterra Community Development District	Collier		11	
Collier County	Independent		X	
Mediterranea Community Development District	Palm Beach		11	
City of Riviera Beach	Independent		X	
Melbourne Airport Authority	Brevard		X 11	
City of Melbourne	Dependent			
Melbourne Community Redevelopment Agency	Brevard		X 11	
City of Melbourne	Dependent			
Melbourne Housing Authority	Brevard		X 11	
City of Melbourne	Dependent			
Melbourne-Tillman Water Control District	Brevard		X 11	
Brevard County	Dependent			
Merritt Island Public Library District	Brevard		X	
Brevard County	Independent			
Merritt Island Redevelopment Agency	Brevard		X 11	
Brevard County	Dependent			
Metropica Improvement District	Broward			
City of Sunrise	Dependent	X		X

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Miami Beach Health Facilities Authority	Miami-Dade				11	
City of Miami Beach	Dependent				X	
Miami Beach Housing Authority	Miami-Dade			X	11	
City of Miami Beach	Independent					
Miami Beach Redevelopment Agency	Miami-Dade				11	
City of Miami Beach	Dependent					
Miami Beach Visitor and Convention Authority	Miami-Dade				11	
City of Miami Beach	Dependent				X	
Miami Sports and Exhibition Authority	Miami-Dade				11	None
City of Miami	Dependent			X		
Miami World Center Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Miami-Dade County Educational Facilities Authority	Miami-Dade			X	11	
Miami-Dade County	Dependent					
Miami-Dade County Health Facilities Authority	Miami-Dade			X	11	
Miami-Dade County	Dependent					
Miami-Dade County Housing Finance Authority	Miami-Dade				11	
Miami-Dade County	Dependent				X	
Miami-Dade County Industrial Development Authority	Miami-Dade			X		
Miami-Dade County	Dependent			X		
Miami-Dade County Library District	Miami-Dade			X	11	
Miami-Dade County	Dependent					
Miami-Dade Expressway Authority	Miami-Dade			X		
Miami-Dade County	Independent					

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Local Governing Authority	Status	EEs DC SS No Plan	Comments
Miami-Dade Fire and Rescue Service District	Miami-Dade	☐ ☐ X ☐ 11	
Miami-Dade County	Dependent	☐ ☐ ☐ ☐	
Mid-Bay Bridge Authority	Okaloosa	☐ ☐ X ☐ 11	
Okaloosa County	Dependent	☐ ☐ ☐ ☐	
Middle Village Community Development District	Clay	☐ ☐ ☐ 11	Elected
Clay County	Independent	☐ ☐ X X	
Midtown Community Redevelopment Agency	Miami-Dade	☐ ☐ ☐ 11	
City of Miami	Dependent	☐ ☐ ☐ X	
Midtown Improvement District	Orange	☐ ☐ ☐	
City of Orlando	Independent	X ☐ ☐ X	
Midtown Miami Community Development District	Miami-Dade	☐ ☐ ☐ 11	
Miami-Dade County	Independent	☐ ☐ ☐ X	
Midway Fire District	Santa Rosa	☐ F-DB ☐ 11	
Santa Rosa County	Independent	☐ ☐ ☐	
Millers Creek Special District	Duval	☐ ☐ ☐ 11	
City of Jacksonville	Dependent	☐ ☐ ☐ X	The District has no employees.
Milton Community Redevelopment Agency	Santa Rosa	☐ ☐ ☐	
City of Milton	Dependent	X ☐ ☐ X	
Milton Housing Authority	Santa Rosa	☐ ☐ ☐ 11	
City of Milton	Dependent	☐ ☐ ☐ X	
Mira Lago West Community Development District	Hillsborough	☐ ☐ ☐	
Hillsborough County	Independent	X ☐ ☐ X	
Mirabella Community Development District	Hillsborough	☐ ☐ ☐ 11	
Hillsborough County	Independent	☐ ☐ ☐ X	

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Mirada Community Development District (Lee)	Lee				11	
Lee County	Independent				X	
Mirada Community Development District (Pasco)	Pasco				11	
Pasco County	Independent					
Mirada II Community Development District	Pasco				11	
Pasco county	Independent					
Miromar Lakes Community Development District	Lee				11	
Lee County	Independent				X	
Mitchell Ranch Community Development District	Pasco				11	
Pasco County	Independent					
Monroe County Comprehensive Plan Land Authority	Monroe			X		
Monroe County	Dependent			X		
Monroe County Housing Authority	Monroe				11	
Monroe County	Independent		X			
Monroe County Industrial Development Authority	Monroe				11	
Monroe County	Dependent				X	
Montecito Community Development District	Brevard				11	
City of Satellite Beach	Independent				X	
Monterey / Congress Community Development District	Palm Beach				11	
City of Boynton Beach	Independent					
Monterra Community Development District	Broward				11	
City of Cooper City	Independent				X	
Moody River Estates Community Development District	Lee				11	
Lee County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Moore Haven Capital Projects Finance Authority	Glades					
City of Moore Haven	Dependent	X			X	
Moore Haven Mosquito Control District	Glades			X		
City of Moore Haven	Independent					
Moorings Bay System Special Taxing District	Collier				11	
City of Naples	Dependent				X	
Mount Dora Community Redevelopment Agency	Lake				11	
City of Mount Dora	Dependent					
Mount Dora Health Facilities Authority	Lake				11	
City of Mount Dora	Dependent				X	
Mt. Plymouth-Sorrento Community Redevelopment Agency	Lake				11	
Lake County	Dependent					
MTERC Community Development District	Hillsborough				11	
City of Tampa	Independent					
Municipal Service District of Ponte Vedra Beach	St. Johns					
St. Johns County	Independent			X	X	
Murdock Village Community Redevelopment Agency	Charlotte					
Charlotte County	Dependent	X			X	
Myakka Fire Control District	Manatee			X	11	
Manatee County	Dependent					
Myakka Ranch Community Development District	Sarasota				11	
Sarasota County	Independent				X	
Myrtle Creek Improvement District	Orange				11	
City of Orlando	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Naples Heritage Community Development District	Collier				11	
Collier County	Independent				X	
Naples Reserve Community Development District	Collier				11	
Collier County	Independent					
Naranja Lakes Community Redevelopment Agency	Miami-Dade				11	
Miami-Dade County	Dependent					No employees
Narcoossee Community Development District	Orange				11	
City of Orlando	Independent				X	
Nassau County Housing Finance Authority	Nassau			X	11	
Nassau County	Dependent					
Nassau Soil and Water Conservation District	Nassau					
Nassau County	Independent				X	
Nature Coast Regional Water Authority	Dixie, Gilchrist			X	11	
Multi	Independent					
Naturewalk Community Development District	Walton				11	
Walton County	Independent				X	
Naval Properties Local Redevelopment Authority	Monroe				11	
City of Key West	Dependent					
New Port - Tampa Bay Community Development District	Hillsborough				11	
City of Tampa	Independent				X	
New Port Richey Community Redevelopment Agency	Pasco			X	11	
City of New Port Richey	Dependent					
New River Community Development District	Pasco				11	
Pasco County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
New River Public Library Cooperative	Baker, Bradford, Union				11	
Multi	Independent				X	
New River Solid Waste Association	Baker, Bradford, Union			X	11	
Multi	Independent					
Newfield Community Development District	Martin				11	
Martin County	Independent	X				
Niceville Community Redevelopment Agency	Okaloosa					
City of Niceville	Dependent					
Niceville Housing Authority	Okaloosa			X		
City of Niceville	Dependent			X		
Niles Garden Neighborhood Improvement District	Miami-Dade			X	11	
City of Opa-locka	Dependent					
Normandy Shores Local Government Neighborhood Improvement District	Miami-Dade				11	
City of Miami Beach	Dependent				X	
North AR-1 of Pasco Community Development District	Pasco					
Pasco County	Independent					
North Bay Fire District	Okaloosa		X-F		11	Elected,Fee Basis,Part-time
Okaloosa County	Independent		X	X		
North Beach Community Redevelopment Agency	Miami-Dade				11	
City of Miami Beach	Dependent	X				
North Boulevard Community Development District	Polk				11	
City of Haines City	Independent				X	
North Brevard County Hospital District	Brevard		X		11	None
Brevard County	Independent			X		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
North Brevard County Public Library District	Brevard			X	11	
Brevard County	Dependent					
North Brevard Economic Development Zone Dependent Special District	Brevard			x	11	
Brevard County	Dependent					
North Brevard Recreation Special District	Brevard				11	
Brevard County	Dependent				X	
North Broward Hospital District	Broward				11	None
Broward County	Independent		X	X		
North Central Florida Regional Housing Authority	Gilchrist, Levy, Suwannee			X		
Multi	Independent			X		
North Collier Fire Control and Rescue District	Collier				11	
Collier County	Independent					
North Dade Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
North Fort Myers Fire Control and Rescue Service District	Lee			X	11	
Lee County	Independent					
North Lake County Hospital District	Lake				11	
Lake County	Independent				X	
North Lakes Maintenance District	Hillsborough			X	11	
Hillsborough County	Dependent					
North Lauderdale Housing Authority	Broward				11	
City of North Lauderdale	Dependent					
North Lauderdale Water Control District	Broward				11	Elected,Part-time
City of North Lauderdale	Dependent		X	X		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
North Mainland / Ormond Crossings Community Redevelopment Agency	Volusia				11	
City of Ormond Beach	Dependent				X	
North Miami Beach Community Redevelopment Agency	Miami-Dade				11	
City of North Miami Beach	Dependent				X	
North Miami Community Redevelopment Agency	Miami-Dade				11	
City of North Miami	Dependent					
North Miami Health Facilities Authority	Miami-Dade				11	
City of North Miami	Dependent				X	
North Okaloosa County Fire District	Okaloosa			X		
Okaloosa County	Independent					
North Palm Beach Heights Water Control District	Palm Beach					
Palm Beach County	Independent	X			X	
North Park Isle Community Development District	Hillsborough				11	
City of Plant City	Independent					
North Pointe Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
North Port Fire Rescue District	Sarasota		X	X	7	
City of North Port	Dependent			X		
North Port Road and Drainage District	Sarasota			X	11	
City of North Port	Dependent					
North Powerline Road Community Development District	Polk				11	
Polk County	Independent					
North River Fire District	Manatee		X-F		11	
Manatee County	Independent					

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Local Governing Authority	Status	EEs DC SS No Plan	Comments
North River Ranch Community Development District	Manatee		
Manatee County	Independent	X	X
North River Ranch Improvement Stewardship District	Manatee		11
Manatee County	Independent	X	
North Springs Improvement District	Broward		X
Broward County	Independent		X
North St. Lucie River Water Control District	St. Lucie		X
St. Lucie County	Independent		X-G
North Sumter County Utility Dependent District	Sumter		11
Sumter County	Dependent		
Northdale Special District	Hillsborough		X
Hillsborough County	Dependent		
Northeast Community Redevelopment Agency	Lake		11
City of Mount Dora	Dependent		X
Northern Palm Beach County Improvement District	Palm Beach		2
Palm Beach County	Independent		X
Northern Riverwalk Community Development District	Palm Beach		11
Town of Jupiter	Independent		X
Northwest Florida Regional Housing Authority	Bay, Calhoun, Dixie, Escambia, Franklin, Gadsden, Gulf, Hamilton, Holmes, Jackson, Jefferson, Lafayette, Leon, Liberty, Madison, Okaloosa, Santa Rosa, Taylor, Wakulla, Walton, Washington		X
Multi	Independent		X

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Local Governing Authority	Status	EEs DC SS No Plan	Comments
Northwest Florida Water Management District	Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton, Washington	☐ ☐ ☒ ☐ 11	
Multi	Independent	☐ ☐ ☐ ☐	
Northwest Focal Point Senior Center District	Broward	☐ ☐ ☐ 11	
City of Margate	Dependent	☐ ☐ ☐ ☐	
Northwood Community Development District	Pasco	☐ ☐ ☐ 11	
Pasco County	Independent	☐ ☐ ☐ X	
NW 79th Street Corridor Community Redevelopment Agency	Miami-Dade	☐ ☐ ☐ 11	
Miami-Dade County	Dependent	☐ ☐ ☐ X	
NW 7th Avenue Corridor Community Redevelopment Agency	Miami-Dade	☐ ☐ ☐ 11	
Miami-Dade County	Dependent	☐ ☐ ☐ X	No employees
Oak Creek Community Development District	Pasco	☐ ☐ ☐ 11	
Pasco County	Independent	☐ ☐ ☐ x	
Oak Stone East Community Development District	DeSoto	☐ ☐ ☐ 11	
DeSoto County	Independent	☐ ☐ ☐ ☐	
Oakridge Community Development District	Broward	☐ ☐ ☐ 11	
City of Hollywood	Independent	☐ ☐ ☐ X	
Oaks at Shady Creek Community Development District	Hillsborough	☐ ☐ ☐ 11	
Hillsborough County	Independent	☐ ☐ ☐ ☐	
Oakstead Community Development District	Pasco	☐ ☐ ☐ 11	
Pasco County	Independent	☐ ☐ ☐ X	
Ocala Community Redevelopment Agency	Marion	☐ ☒ ☐ ☐	
City of Ocala	Dependent	☐ ☒ ☒ ☒	

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Local Governing Authority	Status	EEs DC SS No Plan	Comments		
Ocala Downtown Development District	Marion		11		
City of Ocala	Independent				
Ocala Housing Authority	Marion		11	None	
City of Ocala	Dependent		X X		
Ocala Preserve Community Development District	Marion				
Marion County	Independent	X		X	
Ocean City - Wright Fire Control District	Okaloosa		X		None
Okaloosa County	Independent		X X		
Ocean Highway and Port Authority	Nassau				
Nassau County	Independent			X X	
Ocoee Community Redevelopment Agency	Orange			11	
City of Ocoee	Dependent			X	
Okaloosa Gas District	Escambia, Okaloosa, Santa Rosa, Walton			11	
Multi	Independent		X		
Okaloosa Island Fire Control District	Okaloosa		X-F	11	Elected
Okaloosa County	Independent			X	
Okeechobee Soil and Water Conservation District	Okeechobee			X	
Okeechobee County	Independent			X X	
Okeechobee Utility Authority	Glades, Okeechobee		X	11	Under the City of Okeechobee EE's pension plan
Okeechobee County	Independent				
Old Hickory Community Development District	Osceola				
City of St. Cloud	Independent				
Old Palm Community Development District	Palm Beach			11	
City of Palm Bch Gardens	Independent			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Old Plantation Water Control District	Broward			X		
Broward County	Independent					
Old Town Floridian Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Olde Eau Gallie Riverfront Community Redevelopment Agency	Brevard				11	
City of Melbourne	Dependent				X	
Oldsmar Community Redevelopment Agency	Pinellas				11	
City of Oldsmar	Dependent				X	
Oleta River Community Development District	Miami-Dade				11	
City of North Miami	Independent					
Olympus Community Development District	Lake					
City of Clermont	Independent					
Omni Redevelopment District Community Redevelopment Agency	Miami-Dade				11	
City of Miami	Dependent					
One Daytona Community Development District	Volusia				11	
City of Daytona Beach	Independent				X	
Opa-Locka Community Redevelopment Agency	Miami-Dade				11	
City of Opa-Locka	Dependent					
Orange Blossom Groves Community Development District	Collier				11	
Collier County	Independent					
Orange Blossom Ranch Community Development District	Collier				11	
Collier County	Independent					
Orange Blossom Trail Community Redevelopment Agency	Orange					
Orange County	Dependent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Orange Blossom Trail Local Government NID	Orange			X	11	
Orange County	Dependent					
Orange City Community Redevelopment Agency	Volusia					
City of Orange City	Dependent	X			X	No FTE's for CRA.
Orange County Health Facilities Authority	Orange			X	11	
Orange County	Dependent					
Orange County Housing Finance Authority	Orange			X	11	
Orange County	Dependent					
Orange County Industrial Development Authority	Orange			X	11	
Orange County	Dependent					
Orange County Library District	Orange		X			
Orange County	Independent		X			Defined Benefit is closed.
Orange County Research and Development Authority	Orange			X	2	
Orange County	Independent			X		
Orange Hill Soil and Water Conservation District	Washington				11	
Washington County	Independent				X	
Orange Soil and Water Conservation District	Orange				11	
Orange County	Independent				X	
Orchid Grove Community Development District	Broward				11	
City of Pompano Beach	Independent				X	
Orlandia Heights Special Neighborhood Improvement District	Volusia				11	
City of DeBary	Dependent				X	
Orlando Community Redevelopment Agency	Orange				11	
City of Orlando	Dependent					

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Ormond Beach Community Redevelopment Agency	Volusia				11	
City of Ormond Beach	Dependent					
Ormond Beach Housing Authority	Volusia					
City of Ormond Beach	Dependent		X	X	X	
Osceola Chain of Lakes Community Development District	Osceola					
Osceola County	Independent			X		
Osceola County Community Redevelopment Agency - East U.S. 192	Osceola			x	11	
Osceola County	Dependent					
Osceola County Health Facilities Authority	Osceola			X	11	
Osceola County	Dependent					
Osceola County Housing Finance Authority	Osceola				11	
Osceola County	Dependent				X	
Osceola County Library District	Osceola			X	11	
Osceola County	Dependent					
Osceola Soil and Water Conservation District	Osceola					
Osceola County	Independent	X			X	
Osceola Village Center Community Development District	Osceola				11	
City of Kissimmee	Independent	X				
Osceola Water District 1	Osceola			X	11	
Osceola County	Dependent					
Osceola Water District 2	Osceola			X	11	
Osceola County	Dependent					
Osceola Water District 3	Osceola			X	11	
Osceola County	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Osceola Water District 4	Osceola			X	11	
Osceola County	Dependent					
Osceola Water District 5	Osceola				11	
Osceola County	Dependent					
Osprey Oaks Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
OTC Community Development District	Duval				11	Elected
City of Jacksonville	Independent			X	X	
Overoaks Community Development District	Osceola				11	
Osceola County	Independent				X	
Overstreet Fire Control District	Gulf			X	11	
Gulf County	Dependent					
Oviedo Community Redevelopment Agency	Seminole				11	
City of Oviedo	Dependent					
Pace Fire Rescue District	Santa Rosa		X	X		
Santa Rosa County	Independent		X	X		
Pace Property Finance Authority	Santa Rosa					
Santa Rosa County	Dependent	X			X	
Pacific Ace Community Development District	Lake				11	
Lake County	Independent	X				
Pahokee Housing Authority, Inc.	Palm Beach				11	Emergency, Fee Basis,Part-time
City of Pahokee	Dependent		X	X		
Pahokee Water Control District	Palm Beach			X	11	
Palm Beach County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
PAL Public Library Cooperative	Alachua, Levy, Putnam				11	
Multi	Independent					
Palace at Coral Gables Community Development District	Miami-Dade				11	
City of Coral Gables	Independent				X	
Palatka Downtown Redevelopment Agency	Putnam				11	
City of Palatka	Dependent					
Palatka Gas Authority	Putnam				11	
City of Palatka	Dependent					
Palatka Housing Authority	Putnam				11	None
City of Palatka	Dependent		X	X		
Palermo Community Development District	Lee				11	
Lee County	Independent				X	
Palm Aire Special Recreation District	Broward					
City of Pompano Beach	Independent	X			X	
Palm Bay Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Palm Beach County Educational Facilities Authority	Palm Beach					
Palm Beach County	Dependent	X			X	
Palm Beach County Health Facilities Authority	Palm Beach					
Palm Beach County	Dependent	X			X	
Palm Beach County Housing Authority	Palm Beach				11	
Palm Beach County	Independent		X	X		
Palm Beach County Library District	Palm Beach			X	11	
Palm Beach County	Dependent					

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District's Name	County(ies)	No DB FRS Other SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan Comments
Palm Beach Municipal Services Special District	Palm Beach	11
Town of Palm Beach	Dependent	X
Palm Beach Plantation Community Development District	Palm Beach	11
Palm Beach County	Independent	X
Palm Beach Soil and Water Conservation District	Palm Beach	X 11
Palm Beach County	Independent	
Palm Beach Workforce Development Consortium	Palm Beach	11
Multi	Independent	X
Palm Coast Park Community Development District	Flagler	11
City of Palm Coast	Independent	x
Palm Glades Community Development District	Miami-Dade	11
Miami-Dade County	Independent	X
Palm Harbor Special Fire Control and Rescue District	Pinellas	X X 10
Pinellas County	Independent	X X
Palm River Community Development District	Hillsborough	11
Hillsborough County	Independent	
Palm Springs Community Redevelopment Agency	Palm Beach	
Village of Palm Springs	Dependent	
Palma Sola Trace Community Development District	Manatee	
City of Bradenton	Independent	X X
Pal-Mar Water Control District	Martin, Palm Beach	11 Elected,Part-time
Multi	Independent	X X
Palms of Terra Ceia Bay Community Development District	Manatee	11
City of Palmetto	Independent	X

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Panama City Beach Community Redevelopment Agency	Bay				11	
City of Panama City Beach	Dependent				X	
Panama City Community Redevelopment Agency	Bay				11	
City of Panama City	Dependent				X	
Panama City Downtown Improvement Board	Bay			X	11	
City of Panama City	Dependent					
Panama City Housing Authority	Bay					None
City of Panama City	Dependent		X	X		
Panama City Port Authority	Bay			X	11	
City of Panama City	Dependent					
Panama City-Bay County Airport and Industrial District	Bay					Fee Basis, Part-time
Bay County	Independent		X	X		
Panhandle Public Library Cooperative System	Calhoun, Holmes, Jackson			X		
Multi	Independent			X	X	
Panther Trace Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Panther Trace II Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Panther Trails Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Park Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Park East Community Development District	Hillsborough				11	
City of Plant City	Independent	X				

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Park Place Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Parker Road Community Development District	Alachua				11	
Alachua County	Independent				X	
Parkland Preserve Community Development District	St. Johns				11	
St. Johns County	Independent					
Parklands Lee Community Development District	Lee				11	
City of Bonita Springs	Independent					
Parklands West Community Development District	Lee				11	
City of Bonita Springs	Independent					
Parkside Community Redevelopment Agency	Charlotte				11	
Charlotte County	Dependent					
Parkview at Long Lake Ranch Community Development District	Pasco					
Pasco County	Independent				X	
Parkway Center Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Parrish Fire District	Manatee			X	11	
Manatee County	Independent					FRS for fire and general employees
Parrish Plantation Community Development District	Manatee					
Manatee County	Independent					
Pasco County Educational Facilities Authority	Pasco				11	
Pasco County	Dependent				X	
Pasco County Health Facilities Authority	Pasco			X	11	
Pasco County	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Pasco County Housing Authority	Pasco			X	10	
Pasco County	Independent		X			
Pasco County Housing Finance Authority	Pasco			X	11	
Pasco County	Dependent					
Pasco County Mosquito Control District	Pasco			X		
Pasco County	Independent		X	X		
Pasco County Road and Bridge District	Pasco			X	11	
Pasco County	Dependent					
Paseo Community Development District	Lee				11	
City of Ft. Myers	Independent				X	
PBR Community Development District	Brevard				11	
City of West Melbourne	Independent				X	
Peace River Soil and Water Conservation District	Desoto				11	
Desoto County	Independent				X	
Peace River-Manasota Regional Water Supply Authority	Charlotte, Desoto, Manatee,			X		
Multi	Independent		X	X		
Pebble Ridge Community Development District	Polk				11	
City of Frostproof	Independent				X	
Pelican Lake Water Control District	Palm Beach			X	11	
Palm Beach County	Independent					
Pelican Marsh Community Development District	Collier		X			
Collier County	Independent			X	X	
Pembroke Harbor Community Development District	Broward				11	
City of Pembroke Pines	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Pensacola Downtown Improvement Board	Escambia				11	
City of Pensacola	Dependent				X	
Pensacola-Escambia Promotion and Development Commission	Escambia					
Escambia County/Pensacola	Independent	X			X	
Pentathlon Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Performing Arts Center Authority	Broward				11	
Broward County	Independent					
Pier Park Community Development District	Bay				11	
City of Panama City Beach	Independent				X	
Pine Air Lakes Community Development District	Collier					
Collier County	Independent	X			X	
Pine Hills Local Government Neighborhood Improvement District	Orange			X		
Orange County	Dependent			X	X	
Pine Hollow Special Dependent District	Hillsborough			X	11	
Hillsborough County	Dependent					
Pine Isle Community Development District	Miami-Dade					
Miami-Dade County	Independent					
Pine Meadows Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Pine Ridge Plantation Community Development District	Clay				11	Elected
Clay County	Independent			X	X	
Pine Tree Water Control District (Broward County)	Broward				11	
Broward County	Independent		X			

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Local Governing Authority	Status	EEs DC SS No Plan Comments
Pine Tree Water Control District (Palm Beach County)	Palm Beach	11
Palm Beach County	Independent	X
Pinellas County Community Redevelopment Agency	Pinellas	
Pinellas County	Dependent	
Pinellas County Construction Licensing Board	Pinellas	X 11
Pinellas County	Independent	
Pinellas County Educational Facilities Authority	Pinellas	X 11
Pinellas County	Dependent	
Pinellas County Emergency Medical Services Authority	Pinellas	X 11
Pinellas County	Dependent	
Pinellas County Health Facilities Authority	Pinellas	
Pinellas County	Dependent	X X
Pinellas County Housing Authority	Pinellas	X
Pinellas County	Independent	X
Pinellas County Industrial Development Authority	Pinellas	
Pinellas County	Dependent	X X No employees
Pinellas County License Board	Pinellas	X 9
Pinellas County	Independent	X
Pinellas Park Water Management District	Pinellas	X 11
Pinellas County	Independent	
Pinellas Planning Council	Pinellas	X
Pinellas County	Dependent	X X
Pinellas Suncoast Fire and Rescue District	Pinellas	X 8
Pinellas County	Independent	X

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Pinellas Suncoast Transit Authority	Pinellas			X		
Pinellas County	Independent					
Piney-Z Community Development District	Leon				11	
City of Tallahassee	Independent				X	
Pioneer Community Development District	Volusia		X		11	
City of Port Orange	Independent					
Plant City Community Redevelopment Agency	Hillsborough				11	
City of Plant City	Dependent				X	
Plant City Housing Authority	Hillsborough				11	None
City of Plant City	Dependent		X	X		
Plantation Acres Improvement District	Broward			X	11	
Broward County	Independent				X	
Plantation Gateway	Broward				11	
City of Plantation	Dependent				X	
Plantation Midtown Development District	Broward				11	
City of Plantation	Dependent				X	
Poinciana Community Development District	Polk					
Polk County	Independent	X			X	
Poinciana West Community Development District	Polk				11	
Polk County	Independent		X			
Poitras East Community Development District	Orange				11	
City of Orlando	Independent					
Polk County Industrial Development Authority	Polk			X	11	
Polk County	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Polk Regional Water Cooperative	Polk				11	
Multi	Independent					
Polk Soil and Water Conservation District	Polk			X	11	
Polk County	Independent					
Polk Transit Authority	Polk			X		
Polk County	Independent			X	X	
Pompano Beach Community Redevelopment Agency	Broward				11	
City of Pompano Beach	Dependent		X			
Pompano Beach Emergency Medical Services District	Broward				11	
City of Pompano Beach	Dependent				X	
Ponce De Leon Inlet and Port District	Volusia			X	11	
Volusia County	Dependent					
Ponte Vedra Zoning and Adjustment Board	St. Johns			X	11	
St. Johns County	Dependent					
Port Labelle Community Development District	Glades, Hendry			X		
Multi	Independent			X		
Port Malabar Holiday Park, Mobile Home Park Recreation District	Brevard					Elected,Fee Basis,Part-time
City of Palm Bay	Independent			X	X	
Port Manatee Improvement District	Manatee				11	
Manatee County	Dependent					
Port of Palm Beach District	Palm Beach			X	11	
Palm Beach County	Independent					
Port of The Islands Community Improvement District	Collier					
Collier County	Independent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Port Orange Town Center	Volusia				11	
City of Port Orange	Dependent				X	
Port Richey Community Redevelopment Agency	Pasco			X		
Port Richey	Dependent			X		
Port St. Joe Port Authority	Gulf					
City of Port St. Joe	Independent	X			X	
Port St. Joe Redevelopment Agency	Gulf				11	
City of Port St. Joe	Dependent				X	
Portico Community Development District	Lee				11	
Lee County	Independent				X	
Portofino Isles Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				x	
Portofino Landings Community Development District	St. Lucie				11	
City of Fort Pierce	Independent				X	
Portofino Shores Community Development District	St. Lucie				11	
St. Lucie County	Independent				X	
Portofino Springs Community Development District	Lee				11	
Lee	Independent				X	
Portofino Vineyards Community Development District	Lee				11	
Lee County	Independent				X	
Portofino Vista Community Development District	Osceola				11	
City of St. Cloud	Independent					
Preserve at South Branch Community Development District, The	Pasco				11	
Pasco County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Preserve at Wilderness Lake Community Development District, The	Pasco				11	
Pasco County	Independent				X	
Preston Cove Community Development District	Osceola				11	
Osceola County	Independent	X				
Principal One Community Development District	Duval				11	
City of Jacksonville	Independent				X	
Prosperity Lakes Community Development District	Manatee					
Manatee County	Independent	X			X	
Punta Gorda Housing Authority	Charlotte				3	None
City of Punta Gorda	Dependent		X	X		
Punta Gorda Isles Canal Maintenance Assessment District	Charlotte		X			
City of Punta Gorda	Dependent		X	X	X	
Putnam County Development Authority	Putnam				11	
Putnam County	Independent				X	
Putnam County Port Authority	Putnam			X	11	
Putnam County	Dependent					
Putnam County Solid Waste Disposal District	Putnam			X	6	
Putnam County	Dependent					
Putnam Soil and Water Conservation District	Putnam				11	
Putnam County	Independent				X	
Quail Roost Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Quantum Park Overlay Dependent District	Palm Beach				11	
City of Boynton Beach	Dependent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Quarry Community Development District	Collier				11	
Collier County	Independent				X	
Quincy Community Redevelopment Agency	Gadsden					
City of Quincy	Dependent		X			
Quincy-Gadsden Airport Authority	Gadsden				11	
Gadsden County/City of Qu	Independent				X	
Rainbow Lakes Estates Municipal Service District	Levy, Marion			X	11	
Levy/Marion County	Independent					
Ranches at Lake McLeod Community Development District	Polk					
City of Eagle Lake	Independent	X			X	
Randal Park Community Development District	Orange				11	
City of Orlando	Independent				X	
Ranger Drainage District	Orange				2	
Orange County	Independent		X	X		
Recreation and Water Conservation and Control District No. 1	Nassau			X	11	
Nassau County	Dependent					
Reedy Creek Improvement District	Orange, Osceola			X		
Multi	Independent			X		
Remington Community Development District	Osceola				11	
Osceola County	Independent				X	
Renaissance Commons Community Development District	Palm Beach				11	
City of Boynton Beach	Independent				X	
Renaissance Community Development District	Lee					
Lee County	Independent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Renew Arlington Community Redevelopment Agency	Duval				11	
City of Jacksonville	Dependent					
Reserve at Pradera Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Reserve Community Development District	St. Lucie					
St. Lucie County	Independent			X	X	
Reserve Community Development District 2	St. Lucie				11	
St. Lucie County	Independent				X	
Reunion East Community Development District	Osceola				11	
Osceola County	Independent				X	
Reunion West Community Development District	Osceola				11	
Osceola County	Independent				X	
Rhodine Road North Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Ridge at Apopka Community Development District	Orange				11	
City of Apopka	Independent	X				
Ridge at Heath Brook Community Development District	Marion					
City of Ocala	Independent	X			X	
Ridge Water Control District	Highlands					
Highlands County	Independent			X		
Ridgewood Trails Community Development District	Clay				11	Elected
Clay County	Independent			X	X	
Ritta Drainage District	Hendry, Palm Beach			X	11	
Multi	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
River Bend Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
River Glen Community Development District	Nassau				11	
Nassau County	Independent				X	
River Hall Community Development District	Lee				11	
Lee County	Independent				X	
River Landing Community Development District	Pasco					
Pasco County	Independent				X	
River Place on the St. Lucie Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				X	
River Ridge Community Development District	Lee				11	
Lee County	Independent				X	
Riverbend West Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Rivercrest Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
RiverPark Community Development District	Okaloosa				11	
Okaloosa County	Independent				X	
Rivers Edge Community Development District	St. Johns				11	Elected
St. Johns County	Independent			X	X	
Rivers Edge II Community Development District	St. Johns				11	
St. Johns County	Independent					
Rivers Edge III Community Development District	St. Johns					
St. Johns County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Riverside Park Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Riverwood Community Development District	Charlotte				11	
Charlotte County	Independent				X	
Riverwood Estates Community Development District	Pasco				11	
Pasco County	Independent				X	
Riviera Beach Community Redevelopment Agency	Palm Beach				11	
City of Riviera Beach	Dependent				X	
Riviera Beach Housing Authority	Palm Beach				11	None
City of Riviera Beach	Dependent			X		
Rivington Community Development District	Volusia				11	
City of DeBary	Independent					
Rolling Hills Community Development District	Clay				11	Elected
Clay County	Independent			X	X	
Rolling Oaks Community Development District	Osceola				11	
Osceola County	Independent				X	No employees
Rupert J. Smith Law Library of St. Lucie County	St. Lucie				6	
St. Lucie County	Independent					
Rustic Oaks Community Development District	Sarasota				11	
City of Venice	Independent	X				
Ryals Creek Community Development District	Duval					
City of Jacksonville	Independent					
Sabal Palm Community Development District	Broward				11	
City of Tamarac	Independent				x	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Saddle Creek Preserve of Polk County Community Development District	Polk					
Polk County	Independent				X	
Safety Harbor Community Redevelopment Agency	Pinellas				11	
City of Safety Harbor	Dependent				X	
Sail Harbour Community Development District	Lee				11	
Lee County	Independent				X	
Sampson Creek Community Development District	St. Johns				11	Elected
St. Johns County	Independent			X	X	
San Carlos Estates Water Control District	Lee					
City of Bonita Springs	Independent			X	X	
San Carlos Park Fire Protection and Rescue Service District	Lee		X	X		
Lee County	Independent		X	X		
San Simeon Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Sanctuary Cove Community Development District	Manatee				11	
City of Palmetto	Independent				X	
Sandmine Road Community Development District	Polk					
Polk County	Independent	X			X	
Sandridge Community Development District	Clay					
Clay County	Independent					
Sanford Airport Authority	Seminole			X	4	
City of Sanford	Dependent		X			
Sanford Housing Authority	Seminole			X	11	None
City of Sanford	Dependent			X		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sanibel Fire and Rescue District	Lee			X		
Lee County	Independent		X	X		
Sanibel Public Library District	Lee					
City of Sanibel	Independent			X		
Santa Fe Soil and Water Conservation District	Columbia				11	
Columbia County	Independent				X	
Santa Rosa Bay Bridge Authority	Santa Rosa				11	
Santa Rosa County	Independent			X		
Santa Rosa County Health Facilities Authority	Santa Rosa				11	
Santa Rosa County	Dependent					
Santa Rosa County Housing Finance Authority	Santa Rosa					
Santa Rosa County	Dependent	X			X	
Santa Rosa Island Authority	Escambia			X	11	
Escambia County	Dependent					
Sarasota Bay Estuary Program	Manatee, Sarasota			X	11	
Multi	Independent					
Sarasota County Health Facilities Authority	Sarasota					
Sarasota County	Dependent	X			X	
Sarasota County Law Library	Sarasota			X		
Sarasota County	Dependent			X		
Sarasota County Mental Health Care District	Sarasota				11	
Sarasota County	Dependent	X				
Sarasota County Mosquito Control District	Sarasota			X	11	
Sarasota County	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sarasota County Public Hospital District	Sarasota			X	11	
Sarasota County	Independent					
Sarasota Housing Authority	Sarasota				11	None
City of Sarasota	Dependent		X	X		
Sarasota National Community Development District	Sarasota				11	
Sarasota County	Independent				X	
Sarasota Soil and Water Conservation District	Sarasota			X	11	
Sarasota County	Independent					
Sarasota-Manatee Airport Authority	Manatee, Sarasota		X			None
Multi	Independent		X	X		
Satellite Beach Community Redevelopment Agency	Brevard				11	
City of Satellite Beach	Dependent				X	
Sausalito Bay Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Sawyer's Landing Community Development District	Miami-Dade				11	
Miami-Dade County	Independent	X				
Scenic Highway Community Development District	Polk				11	
City of Haines City	Independent					
Scenic Terrace North Community Development District	Polk				11	
City of Haines City	Independent	X				
Sebastian Inlet Tax District	Brevard, Indian River			X		
Multi	Independent					
Sebastian River Improvement District	Indian River				11	
Indian River County	Independent				X	

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District's Name	County(ies)	No DB FRS Other SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan Comments
Sebring Airport Authority	Highlands	☐ ☐ ☒ ☐ 11
City of Sebring	Dependent	☐ ☐ ☐ ☐
Sebring Community Redevelopment Agency	Highlands	☐ ☐ ☒ ☐ 11
City of Sebring	Dependent	☐ ☐ ☐ ☐
Sebring Regional Airport and Industrial Park CRA	Highlands	☐ ☐ ☐ ☐ 11
Highlands County	Dependent	☐ ☐ ☐ ☐
Seminole County Housing Authority	Seminole	☐ ☐ ☐ ☐ 11
Seminole County	Independent	☐ ☐ ☐ ☒
Seminole County Industrial Development Authority	Seminole	☐ ☐ ☒ ☐ 11
Seminole County	Dependent	☐ ☐ ☐ ☐
Seminole County Port Authority	Seminole	☐ ☐ ☒ ☐ 11
Seminole County	Dependent	☐ ☐ ☐ ☐
Seminole Improvement District	Palm Beach	☐ ☐ ☐ ☐ 11
Palm Beach County	Independent	☐ ☐ ☐ ☒
Seminole Soil and Water Conservation District	Seminole	☐ ☐ ☐ ☐ 11
Seminole County	Independent	☐ ☐ ☐ ☒
Seven Oaks Community Development District	Pasco	☐ ☐ ☐ ☐ 11
Pasco County	Independent	☐ ☐ ☐ ☒
Shawano Water Control District	Palm Beach	☐ ☐ ☒ ☐ 11
Palm Beach County	Independent	☐ ☐ ☐ ☐
Shell Point Community Development District	Hillsborough	☐ ☐ ☐ ☐ 11
Hillsborough County	Independent	☐ ☐ ☐ ☐
Sherwood Manor Community Development District	Hillsborough	☐ ☐ ☐ ☐ 11
Hillsborough County	Independent	☐ ☐ ☐ ☐

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Shingle Creek at Bronson Community Development District	Osceola					
Osceola County	Independent					
Shingle Creek Community Development District	Osceola				11	
Osceola County	Independent				X	
Silver Palms Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Silver Palms West Community Development District	Miami-Dade				11	
Miami-Dade County	Independent	X				
Silverado Community Development District	Pasco				11	
City of Zephyrhills	Independent					
Silverleaf Community Development District	Manatee				11	
Manatee County	Independent				X	
Simmons Village North Community Development District	Hillsborough				11	
Hillsborough County	Independent	X				
Six Mile Creek Community Development District	St. Johns				11	Elected
St. Johns County	Independent			X	X	
Solid Waste Authority of Palm Beach County	Palm Beach			X	11	
Palm Beach County	Dependent					
Solid Waste Disposal District	Indian River			X	9	
Indian River County	Dependent			X	X	
Solterra Community Development District	Broward				11	
City of Sunrise	Independent	X				
Solterra Resort Community Development District	Polk				11	
Polk County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Somerset Community Development District	Walton				11	
Walton County	Independent				X	
Sonoma Bay Community Development District	Palm Beach				11	
City of Riviera Beach	Independent				X	
South Bay Community Development District (Hillsborough County)	Hillsborough				11	
Hillsborough County	Independent				X	
South Brevard Recreation Special District	Brevard					
Brevard County	Dependent	X			X	
South Broward Drainage District	Broward			X		
Broward County	Independent			X		
South Broward Hospital District	Broward		X		11	None
Broward County	Independent		X	X		
South Central Regional Wastewater Treatment and Disposal Board	Palm Beach				11	
Boynton Bch/Delray Bch	Independent		X			
South Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent	X				
South Dade Soil and Water Conservation District	Miami-Dade				11	
Miami-Dade County	Independent		X			
South Dade Venture Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
South Florida Conservancy District	Hendry, Palm Beach			X	11	
Multi	Independent					
South Florida Regional Transportation Authority	Broward, Miami-Dade, Palm Beach			X	11	
Multi	Independent					

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South Florida Water Management District	Broward, Charlotte, Collier, Glades, Hendry, Highlands, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Orange, Osceola, Palm Beach, Polk, St. Lucie			X		
Multi	Independent		X	X		
South Fork Community Development District	Hillsborough				11	
Hillsborough County	Independent		X			
South Fork East Community Development District	Hillsborough					
Hillsborough County	Independent			X	X	
South Fork III Community Development District	Hillsborough				11	
Hillsborough County	Independent					
South Indian River Water Control District	Palm Beach			X	11	
Palm Beach County	Independent		X			
South Kendall Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
South Pointe Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
South Seminole and North Orange County Wastewater Transmission Authority	Orange, Seminole			X-G	11	
Multi	Independent		X			
South Shore Corporate Park Industrial Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
South Shore Drainage District	Palm Beach			X	11	
Palm Beach County	Independent					
South Trail Fire Protection and Rescue Service District	Lee			X		
Lee County	Independent		X			

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
South Village Community Development District	Clay					
Clay County	Independent	X			X	
South Walton County Mosquito Control District	Walton			X	11	
Walton County	Independent					
South Walton Fire District	Walton		X-F			
Walton County	Independent					
Southaven Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Southbay Community Development District (Manatee County)	Manatee				11	
Manatee County	Independent					
Southeast Overtown / Park West Community Redevelopment Agency	Miami-Dade				11	
City of Miami	Dependent					
Southeast Volusia Hospital District	Volusia			X	10	
Volusia County	Independent			X		
Southern Grove Community Development District No. 1	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Southern Grove Community Development District No. 2	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Grove Community Development District No. 3	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Southern Grove Community Development District No. 4	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Southern Grove Community Development District No. 5	St. Lucie				11	
City of Port St. Lucie	Independent				X	

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Southern Grove Community Development District No. 6	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Southern Hills Plantation I Community Development District	Hernando				11	
City of Brooksville	Independent				X	
Southern Hills Plantation II Community Development District	Hernando				11	
City of Brooksville	Independent				X	
Southern Hills Plantation III Community Development District	Hernando				11	
City of Brooksville	Independent				X	
Southern Manatee Fire and Rescue District	Manatee		X		11	
Manatee County	Independent					Defined benefit for fire and general employees
Southshore Bay Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Southwest County Improvement District	Manatee				11	
Manatee County	Dependent					
Southwest Deltona Community Redevelopment Agency	Volusia				11	
City of Deltona	Dependent					
Southwest Florida Water Management District	Charlotte, Citrus, Desoto, Hardee, Hernando, Highlands, Hillsborough, Lake, Levy, Manatee, Marion, Pasco, Pinellas, Polk, Sarasota, Sumter			X	11	
Multi	Independent					
Space Florida	Brevard, Duval, Gulf, Okaloosa, Santa Rosa, Walton				11	
Multi	Independent				X	
Spencer Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent					

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Spicewood Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Spring Hill Community Redevelopment Agency	Volusia				11	
Volusia County / Deland	Dependent				X	
Spring Lake Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Spring Lake Improvement District	Highlands				11	None
Highlands County	Independent			X		
Spring Ridge Community Development District	Hernando				11	
Hernando County	Independent				X	
Springfield Community Redevelopment Agency	Bay				11	
City of Springfield	Dependent				X	
St. Armands Special Business Neighborhood Improvement District	Sarasota				11	
City of Sarasota	Dependent					
St. Augustine Community Redevelopment Agency	St. Johns				11	
City of St. Augustine	Dependent				X	
St. Augustine Port, Waterway and Beach District	St. Johns					
St. Johns County	Independent	X			X	
St. Augustine-St. Johns County Airport Authority	St. Johns			X	11	None
St. Johns County	Independent			X		
St. Johns County Community Redevelopment Agency	St. Johns				11	
St. Johns County	Dependent				X	
St. Johns County Industrial Development Authority	St. Johns			X	11	
St. Johns County	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
St. Johns Forest Community Development District	St. Johns				11	
St. Johns County	Independent		X			
St. Johns Improvement District	Indian River			X		
Indian River County	Independent		X	X		
St. Johns River Water Management District	Alachua, Baker, Bradford, Brevard, Clay, Duval, Flagler, Indian River, Lake, Marion, Nassau, Okeechobee, Orange, Osceola, Putnam, Seminole, St. Johns, Volusia			X	11	
Multi	Independent					
St. Johns Soil and Water Conservation District	St. Johns				11	
St. Johns County	Independent				X	
St. Joseph Fire Control District	Gulf			X	11	
Gulf County	Dependent					
St. Lucie County Erosion District	St. Lucie			X	6	
St. Lucie County	Dependent			X		
St. Lucie County Fire District	St. Lucie		X		11	None
St. Lucie County	Independent			X		Defined benefit for fire and general employees
St. Lucie County Housing Finance Authority	St. Lucie			X	11	
St. Lucie County	Dependent					
St. Lucie County Mosquito Control District	St. Lucie			X		
St. Lucie County	Dependent			X		
St. Lucie County Sustainability District	St. Lucie				11	
St. Lucie County	Dependent					
St. Lucie County Water and Sewer District	St. Lucie			X		
St. Lucie County	Dependent		X	X		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
St. Lucie Soil and Water Conservation District	St. Lucie			X	11	
St. Lucie County	Independent					
St. Lucie West Services District	St. Lucie					
St. Lucie County	Independent		X			
St. Petersburg Community Redevelopment Agency	Pinellas				11	
City of St. Petersburg	Dependent				X	
St. Petersburg Housing Authority	Pinellas				11	None
City of St. Petersburg	Dependent		X	X		
Starke Community Redevelopment Agency	Bradford				11	
City of Starke	Dependent				X	
State Road 100 Corridor Community Redevelopment Agency	Flagler					
City of Palm Coast	Dependent	X			X	
State Road Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Steeplechase Neighborhood Improvement District	Palm Beach				11	
City Palm Beach Gardens	Dependent				X	
Stellar North Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Sterling Hill Community Development District	Hernando				11	
Hernando County	Independent				X	
Stevens Plantation Community Development District	Osceola				11	
City of St. Cloud	Independent					
Stevens Plantation Improvement Project Dependent Special District	Osceola				11	
City of St. Cloud	Dependent		X			

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Stillwater Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Stonebrier Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Stonegate Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
StoneLake Ranch Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Stonewater Community Development District	Lee					
City of Cape Coral	Independent	X			X	
Stoneybrook at Venice Community Development District	Sarasota				11	
Sarasota County	Independent				X	
Stoneybrook Community Development District	Lee				11	
Lee County	Independent				X	
Stoneybrook North Community Development District	Lee				11	
Lee County	Independent					
Stoneybrook South at ChampionsGate Community Development District	Osceola				11	
Osceola County	Independent					
Stoneybrook South Community Development District	Osceola				11	
Osceola County	Independent				X	
Stoneybrook West Community Development District	Orange				11	
City of Winter Garden	Independent		X			
Storey Creek Community Development District	Osceola				11	
Osceola County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Storey Drive Community Development District	Orange				11	
City of Orlando	Independent	X				
Storey Park Community Development District	Orange				11	
City of Orlando	Independent					
Sugarfoot Oaks / Cedar Ridge Preservation and Enhancement District	Alachua					
Alachua County	Dependent	X			X	
Sugarland Drainage District	Glades, Hendry				11	
Multi	Independent				X	
Sugarwood Groves Special District	Hillsborough			X	11	
Hillsborough County	Dependent					
Summer Woods Community Development District	Manatee				11	
Manatee County	Independent				X	
Summerstone Community Development District	Pasco					
Pasco County	Independent	X			X	
Summerville Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Summit at Fern Hill Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Summit View Community Development District	Pasco				11	
City of Dade City	Independent					
Sumter County Industrial Development Authority	Sumter					
Sumter County	Dependent	X			X	
Sumter Landing Community Development District	Sumter				11	
Sumter County	Independent		X			

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sumter Soil and Water Conservation District	Sumter				11	
Sumter County, Bushnell	Independent				X	
Sunbridge Stewardship District	Osceola				11	
Osceola County	Independent				X	
Suncoast Community Development District	Pasco				11	
Pasco County	Independent				X	
Sun'n Lake of Sebring Improvement District	Highlands				11	
Highlands County	Independent		X			The District offers a 401a/457 combination plan with a 100% employer match up to 5%.
Sunny Hills Units 12-15 Dependent District	Washington				11	
Washington County	Dependent				X	
Sunnyland Farms Community Development District	St. Lucie				11	
St. Lucie County	Independent				X	
Sunrise Key Neighborhood Improvement District	Broward				11	
City of Ft. Lauderdale	Dependent				X	
Sunrise Lakes Phase IV Recreation District	Broward				11	
City of Sunrise	Independent				X	
Sunshine Water Control District	Broward				11	None
Broward County	Independent		X	X		
Suwannee County Conservation District	Suwannee				11	
Suwannee County	Independent				X	
Suwannee County Development Authority	Suwannee				11	
Suwannee County	Dependent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Suwannee River Water Management District	Alachua, Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Putnam, Suwannee, Taylor, Union			X	11	
Multi	Independent					
Suwannee Valley Transit Authority	Columbia, Hamilton, Suwannee			X	11	
Multi	Independent					
Suwannee Water and Sewer District	Dixie			X		
Dixie County	Dependent					
Sweetwater Creek Community Development District	St. Johns				11	
St. Johns County	Independent				X	
SWI Community Development District	Volusia				11	
City of Port Orange	Independent				X	
Talavera Community Development District	Pasco				11	
Pasco County	Independent				X	
Talis Park Community Development District	Collier				11	
Collier County	Independent				x	
Tallahassee Downtown Improvement Authority	Leon				11	
City of Tallahassee	Dependent					
Tallahassee Housing Authority	Leon			X		
City of Tallahassee	Dependent			X		
Tamarac Village Community Development District	Broward				11	
City of Tamarac	Independent				X	
Tamarindo Community Development District	Collier					
Collier County	Independent				X	

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Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Tampa Bay Area Regional Transit Authority	Hernando, Hillsborough, Manatee, Pasco, Pinellas	☐ ☐ ☐ ☐ ☐	11	
Multi	Independent	☐ ☐ ☐ ☐ ☐	X	
Tampa Bay Estuary Program	Hillsborough, Manatee, Pinellas	☐ ☐ ☐ ☐ ☐	X 8	
Multi	Independent	☐ ☐ ☐ ☐ ☐	X X	
Tampa Bay Water, A Regional Water Supply Authority	Hillsborough, Pasco, Pinellas	☐ ☐ ☐ ☐ ☐	X 11	
Multi	Independent	☐ ☐ ☐ ☐ ☐		
Tampa Palms Community Development District	Hillsborough	☐ ☐ ☐ ☐ ☐	11	Elected, Part-time
City of Tampa	Independent	☐ ☐ ☐ ☐ ☐	X X	
Tampa Palms Open Space and Transportation CDD	Hillsborough	☐ ☐ ☐ ☐ ☐	11	
City of Tampa	Independent	☐ ☐ ☐ ☐ ☐		
Tampa Port Authority	Hillsborough	☐ ☐ ☐ ☐ ☐	X 11	
Hillsborough Co/Tampa	Independent	☐ ☐ ☐ ☐ ☐		
Tampa Shores Special Dependent District	Hillsborough	☐ ☐ ☐ ☐ ☐	11	
Hillsborough County	Dependent	☐ ☐ ☐ ☐ ☐		
Tampa Sports Authority	Hillsborough	☐ ☐ ☐ ☐ ☐	X 11	
Hillsborough County	Independent	☐ ☐ ☐ ☐ ☐	X	
Tampa-Hillsborough County Expressway Authority	Hillsborough	☐ ☐ ☐ ☐ ☐	X 11	
Hillsborough County/Tampa	Independent	☐ ☐ ☐ ☐ ☐		
Tapestry Community Development District (New)	Osceola	☐ ☐ ☐ ☐ ☐	11	
City of Kissimmee	Independent	☐ ☐ ☐ ☐ ☐	X	
Tara Community Development District	Manatee	☐ ☐ ☐ ☐ ☐	11	
Manatee County	Independent	☐ ☐ ☐ ☐ ☐	X	
Tara Oaks Community Development District	Lake	☐ ☐ ☐ ☐ ☐		
City of Leesburg	Independent	X ☐ ☐ ☐ ☐ ☐	X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Tarawood Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Tavares Greater Downtown TIF District	Lake				11	
City of Tavares	Dependent		X			
Taylor Coastal Water and Sewer District	Taylor			X	11	
Taylor County	Dependent		X			
Taylor County Development Authority	Taylor			X	11	
Taylor County	Independent					
Taylor Soil and Water Conservation District	Taylor				11	
Taylor County	Independent					
Tern Bay Community Development District	Charlotte				11	
Charlotte County	Independent				X	
Terra Bella Community Development District	Pasco				11	
Pasco County	Independent					
Terracina Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Tesoro Community Development District	St. Lucie				11	
St. Lucie County	Independent				X	
The Children's Trust	Miami-Dade			X		
Miami-Dade County	Independent		X	X		
Thousand Oaks Community Development District	Palm Beach				11	
City of Riviera Beach	Independent				X	
Three Islands Safe Neighborhood District	Broward				11	
City of Hallandale Beach	Dependent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Three Rivers Community Development District	Nassau				11	
Nassau County	Independent					
Three Rivers Regional Library System	Dixie, Gilchrist, Lafayette, Taylor		X	X		
Multi	Independent		X	X		
Tice Fire Protection and Rescue Service District	Lee		X	X	8	
Lee County	Independent		X	X		
Timber Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Timber Creek Southwest Community Development District	Lee				11	
Lee County	Independent	X				
Tindall Hammock Irrigation and Soil Conservation District	Broward				11	
Broward County	Independent				X	
Tison's Landing Community Development District	Duval				11	Elected
City of Jacksonville	Independent			X	X	
Titusville Community Redevelopment Agency	Brevard				11	
City of Titusville	Dependent					
Titusville-Cocoa Airport District	Brevard			X	11	
Brevard County	Dependent					
Tohopekaliga Water Authority	Osceola					
Osceola County and City of Kissimmee	Independent		X	X		
Tohoqua Community Development District	Osceola				11	
Osceola County	Independent					
Tolomato Community Development District	Duval, St. Johns					
Duval/St. Johns County	Independent		X	X	X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Tomoka Community Development District	Flagler				11	
Flagler County	Independent				X	
Tomoka North Community Development District	Volusia					
City of Daytona Beach	Independent	X			X	
Tomoka Town Center Community Development District	Volusia				11	
City of Daytona Beach	Independent					
Toscana Isles Community Development District	Sarasota				11	
City of Venice	Independent				X	
Touchstone Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Town Center at Palm Coast Community Development District	Flagler				11	
Town of Palm Coast	Independent				X	
Town of Davie Neighborhood Improvement District	Broward				11	
Town of Davie	Dependent				x	
Town of Eatonville Community Redevelopment Agency	Orange				11	
Town of Eatonville	Dependent					
Town of Jupiter Community Redevelopment Agency	Palm Beach				11	
Town of Jupiter	Dependent				X	
Town of Kindred Community Development District	Osceola				11	
Osceola County	Independent				X	
Town of Kindred Community Development District II	Osceola					
Osceola County	Independent					
Town of Lake Placid Community Redevelopment Agency	Highlands				11	
Town of Lake Placid	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Town of Marineland Community Redevelopment Agency	Flagler				11	
Town of Marineland	Dependent					
Towne of Seahaven Community Development District	Bay				11	
City of Panama City Beach	Independent				X	
Towne Park Community Development District	Polk				11	
City of Lakeland	Independent				X	
Tradition Community Development District No. 1	St. Lucie				11	
St. Lucie County	Independent				X	
Tradition Community Development District No. 10	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Tradition Community Development District No. 2	St. Lucie				11	
St. Lucie County	Independent				X	
Tradition Community Development District No. 3	St. Lucie				11	
St. Lucie County	Independent				X	
Tradition Community Development District No. 4	St. Lucie				11	
St. Lucie County	Independent				X	
Tradition Community Development District No. 5	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Tradition Community Development District No. 6	St. Lucie				11	
St. Lucie County	Independent				X	
Tradition Community Development District No. 7	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Tradition Community Development District No. 8	St. Lucie				11	
City of Port St. Lucie	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Tradition Community Development District No. 9	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Trailer Estates Fire Control District	Manatee				11	
Manatee County	Independent				X	
Trailer Estates Park and Recreation District	Manatee			X		None
Manatee County	Independent		X	X		
Trails at Monterey Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Trails Community Development District	Duval				11	
City of Jacksonville	Independent				X	
Treasure Coast Education, Research and Development Authority	St. Lucie				11	
St. Lucie County	Dependent					
Tree Island Estates Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Treeline Preserve Community Development District	Lee				11	
City of Fort Myers	Independent				X	
Trevesta Community Development District	Manatee				11	
Manatee County	Independent				X	
Tri-County Airport Authority	Holmes, Jackson, Washington				11	
Multi	Independent				X	
Tri-Par Estates Park and Recreation District	Sarasota				11	Part-time
Sarasota County	Independent			X	X	
Triple Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	

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Troup-Indiantown Water Control District	Martin				11	None
Martin County	Independent			X	X	
Trout Creek Community Development District	St. Johns				11	
St. Johns County	Independent				X	
TSR Community Development District	Pasco				11	
Pasco County	Independent					
Tuckers Pointe Community Development District	Charlotte					
Charlotte County	Independent	X			X	
Tupelo Fire Control District	Gulf			X	11	
Gulf County	Dependent					
Tupelo Soil and Water Conservation District	Gulf					
Gulf County	Independent	X			X	
Turnbull Creek Community Development District	St. Johns				11	Elected
St. Johns County	Independent			X	X	
Turtle Run Community Development District	Broward				11	Elected
City of Coral Springs	Independent		X	X		
Twelve Oaks Special District	Hillsborough				11	
Hillsborough County	Independent				X	
Twin Creeks North Community Development District	St. Johns				11	
St. Johns County	Independent					
Twin Lakes Water Control District	Broward			X	11	
City of West Park	Dependent					
Two Creeks Community Development District	Clay				11	
Clay County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Two Lakes Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
U.S. Highway 17-92 Corridor Redevelopment Agency	Seminole				11	
Seminole County	Dependent					
U.S. Highway 441 / 27 Community Redevelopment Agency	Lake				11	
City of Leesburg	Dependent				X	
Union County Housing Authority	Union			X		
Union County	Independent			X		
Union County Special Library District	Union			X	11	
Union County	Dependent					
Union Park Community Development District	Pasco				11	
Pasco County	Independent				X	
Union Park East Community Development District	Pasco				11	
Pasco County	Independent					
Union Soil and Water Conservation District	Union				11	
Union County	Dependent				X	
University Park Recreation District	Manatee					
Manatee County	Independent					
University Place Community Development District	Manatee				11	
Manatee County	Independent				X	
University Square Community Development District	Lee					
Lee County	Independent	X			X	
University Village Community Development District	Lee					
Lee County	Independent	X			X	

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Upper Captiva Fire Protection and Rescue Service District	Lee				11	
Lee County	Independent				X	
Urban Orlando Community Development District	Orange				11	
City of Orlando	Independent		X			
Utopia of Marion Community Development District	Marion				11	
Marion County	Independent				X	
Valencia Acres Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Valencia Water Control District	Orange					
Orange County	Independent	X			X	
Valparaiso Cable Authority	Okaloosa				11	
City of Valparaiso	Dependent				X	
Valrico Manor Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Varrea South Community Development District	Hillsborough					
City of Plant City	Independent	X			X	
Vasari Community Development District	Lee				11	
City of Bonita Springs	Independent				X	
V-Dana Community Development District	Lee				11	
Lee County	Independent	X				
Venetian Community Development District	Sarasota					
City of Venice	Independent	X			X	
Venetian Isles Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	

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Venetian Parc Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Venice Housing Authority	Sarasota			X	11	None
City of Venice	Dependent			X		
Ventana Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Veranda Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				X	No employees
Veranda Community Development District II	St. Lucie				11	
City of Port St. Lucie	Independent					
Verandah East Community Development District	Lee				11	
Lee County	Independent				X	
Verandah West Community Development District	Lee				11	
Lee County	Independent				X	
Verandahs Community Development District, The	Pasco					
Pasco County	Independent	X			X	
Verano 1 Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Verano 2 Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Verano 3 Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Verano 4 Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				X	

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Verano 5 Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Verano Center Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Vero Lakes Water Control District	Indian River				11	
Indian River County	Independent				X	
Verona Community Development District	Lee				11	
Lee County	Independent				X	
Verona Walk Community Development District	Collier					
Collier County	Independent	X			X	
Viera East Community Development District	Brevard				11	
Brevard County	Independent				X	
Viera Stewardship District	Brevard				11	
Brevard County	Independent					
Vilano Beach Street Lighting District	St. Johns			X	11	
St. Johns County	Dependent					
Villa Portofino East Community Development District	Miami-Dade				11	
City of Homestead	Independent				X	
Villa Portofino West Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Village at Gulfstream Park Community Development District, The	Broward				11	
City of Hallandale Beach	Independent				X	
Village Center Community Development District	Lake				11	
Town of Lady Lake	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Village Community Development District No. 1	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 10	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 11	Lake				11	
City of Fruitland Park	Independent					
Village Community Development District No. 12	Sumter				11	
City of Wildwood	Independent					
Village Community Development District No. 13	Sumter				11	
City of Wildwood	Independent					
Village Community Development District No. 14	Lake				11	
City of Leesburg	Independent	X				
Village Community Development District No. 2	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 3	Sumter				11	
Sumter County	Independent		X			
Village Community Development District No. 4	Marion				11	
Marion County	Independent		X			
Village Community Development District No. 5	Sumter				11	
Sumter County	Independent					
Village Community Development District No. 6	Sumter				11	
Sumter County	Independent				X	No employees
Village Community Development District No. 7	Sumter				11	
Sumter County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Village Community Development District No. 8	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 9	Sumter				11	
Sumter County	Independent				X	
Village Estates West Special District	Hillsborough				11	
Hillsborough County	Dependent				X	
Villages of Bloomingdale Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Villages of Glen Creek Community Development District	Manatee				11	
City of Bradenton	Independent				X	
Villages of Westport Community Development District	Duval				11	
City of Jacksonville	Independent				X	
Villagewalk of Bonita Springs Community Development District	Lee				11	
City of Bonita Springs	Independent				X	
VillaMar Community Development District	Polk				11	
City of Winter Haven	Independent					
VillaSol Community Development District	Osceola				11	
Osceola County	Independent				X	
Vine Street Community Redevelopment Agency	Osceola				11	
City of Kissimmee	Dependent	X				
Vista Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Vista Lakes Community Development District	Orange				11	
City of Orlando	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Vizcaya in Kendall Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Volusia County Educational Facilities Authority	Volusia			X	11	
Volusia County	Dependent					
Volusia County Industrial Development Authority	Volusia				11	
Volusia County	Dependent				X	
Volusia County Unified Fire District	Volusia				11	
Volusia County	Dependent				X	
Volusia Growth Management Commission	Volusia				11	
Volusia County	Dependent				X	
Volusia Soil and Water Conservation District	Volusia			X	11	
Volusia County	Independent					
W192 Development Authority	Osceola				11	
Osceola County	Dependent					
Wakulla County Industrial Development Authority (2016)	Wakulla				11	
Wakulla County	Dependent					
Wakulla Soil and Water Conservation District	Wakulla					
Wakulla County	Independent	X			X	
Walden Lake Community Association Local Government NID	Hillsborough				11	
City of Plant City	Dependent				X	
Walkabout Community Development District	Brevard				11	
Brevard County	Independent				X	
Walkers Green Community Development District	Volusia				11	
City of Daytona Beach	Independent	X				

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Walnut Creek Community Development District	Broward				11	
City of Pembroke Pines	Independent				X	
Walton / Okaloosa / Santa Rosa Regional Utility Authority	Okaloosa, Santa Rosa, Walton				11	
Multi	Independent				X	
Water Cooperative of Central Florida	Orange, Osceola, Polk					
Multi	Independent	X			X	No employees
Water Street Tampa Improvement District	Hillsborough				11	
Hillsborough County and City of Tampa	Independent					
Waterchase Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Waterford Estates Community Development District	Charlotte				11	
Charlotte County	Independent				X	
Waterford Landing Community Development District	Lee				11	
City of Fort Myers	Independent				X	
Waterford Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
WaterGrass Community Development District I	Pasco				11	
Pasco County	Independent				X	
WaterGrass Community Development District II	Pasco				11	
Pasco County	Independent				X	
Waterleaf Community Development District (Hillsborough County)	Hillsborough				11	
Hillsborough County	Independent				X	
Waterlefe Community Development District (Manatee County)	Manatee				11	
Manatee County	Independent				X	

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Local Governing Authority	Status	EEs DC SS No Plan Comments
Water's Edge Community Development District (Manatee County)	Manatee	11
Manatee County	Independent	X
Waters Edge Community Development District (Pasco County)	Pasco	11
Pasco County	Independent	X
Waterset Central Community Development District	Hillsborough	11
Hillsborough County	Independent	X No employees
Waterset North Community Development District	Hillsborough	11
Hillsborough County	Independent	X
Waterstone Community Development District	St. Lucie	11
St. Lucie County	Independent	X
Wauchula Community Redevelopment Agency	Hardee	11
City of Wauchula	Dependent	X
Wentworth Estates Community Development District	Collier	
Collier County	Independent	X X
Wesbridge Community Development District	Pasco	11
Pasco County	Independent	
West Atlantic Avenue Neighborhood Improvement District	Palm Beach	11
City of Delray Beach	Dependent	
West Coast Inland Navigation District	Charlotte, Lee, Manatee, Sarasota	X 11
Multi	Independent	
West Lakeland Water Control District	Polk	11
Polk County	Independent	X
West Manatee Fire and Rescue District	Manatee	X-F X 11
Manatee County	Independent	X

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West Orange Healthcare District	Orange				11	
Orange County	Independent		X	X		
West Palm Beach Community Redevelopment Agency	Palm Beach					
City of West Palm Beach	Dependent				X	
West Palm Beach Downtown Development Authority	Palm Beach				4	
City of West Palm Beach	Independent					
West Palm Beach Golf Commission	Palm Beach				11	
City of West Palm Beach	Dependent					
West Palm Beach Housing Authority	Palm Beach					None
City of West Palm Beach	Dependent		X	X		
West Perrine Community Redevelopment Agency	Miami-Dade				11	
Miami-Dade County	Dependent				X	
West Port Community Development District	Charlotte					
Charlotte County	Independent					
West Villages Improvement District	Sarasota					
Sarasota Co./North Port	Independent	X			X	
West Volusia Hospital Authority	Volusia			X	11	
Volusia County	Independent					
Westchase Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Westchester Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Westgate / Belvedere Homes Community Redevelopment Agency	Palm Beach			X	11	
Palm Beach County	Dependent					

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Westridge Community Development District	Polk				11	
Polk County	Independent				X	
Westside Community Development District	Osceola				11	
Osceola County	Independent				X	
Westside Haines City Community Development District	Polk				11	
Polk County	Independent	X				
Westview North Community Development District	Miami-Dade				11	
Miami-Dade County	Independent	X				
Westwood / OCC Community Development District	Orange				11	
Orange County	Independent	X			X	
WildBlue Community Development District	Lee				11	
Lee County	Independent					
Wildcat Preserve Community Development District	Manatee				11	
Manatee County	Independent				X	None at this time
Wilderness Coast Public Libraries	Franklin, Jefferson, Wakulla			X		
Multi	Independent					
Wildwood Community Redevelopment Agency	Sumter			X	11	
City of Wildwood	Dependent					
Wildwood Utility Dependent District	Sumter					
City of Wildwood	Dependent	X			X	
Wilford Preserve Community Development District	Clay				11	
Clay County	Independent					
Williams Community Development District Number Five	Polk				11	
City of Lakeland	Independent				X	

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Williams Community Development District Number Four	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number One	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number Seven	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number Six	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number Three	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number Two	Polk				11	
City of Lakeland	Independent				X	
Williston Community Redevelopment Agency	Levy				11	
City of Williston	Dependent				X	
Willow Creek Community Development District	Brevard				11	
City of Titusville	Independent				x	
Willow Hammock Community Development District	Manatee				11	
Manatee County	Independent					
Willow Walk Community Development District	Manatee				11	
Manatee County	Independent				X	No employees
Willows Community Development District	Manatee				11	
Manatee County	Independent					
Wilton Drive Improvement District	Broward				11	
City of Wilton Manors	Dependent					

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Wind Meadows South Community Development District	Polk				11	
City of Bartow	Independent	X				
Windemere Special Dependent District	Hillsborough			X	11	
Hillsborough County	Dependent					
Windermere / Tree Gardens Safe Neighborhood Improvement District	Broward				11	
City of Lauderhill	Dependent				X	
Windermere Water and Navigation Control District	Orange			X		
Orange County	Dependent					
Winding Cypress Community Development District	Collier				11	Elected
Collier County	Independent			X		
Windsor at Westside Community Development District	Osceola				11	
Osceola County	Independent				X	No employees
Windward at Lakewood Ranch Community Development District	Sarasota					
Sarasota County	Independent	X			X	
Windward Community Development District	Osceola				11	
Osceola County	Independent				X	
Winston Trails Community Development District (East)	Palm Beach				11	
Palm Beach County	Independent				X	
Winter Garden Community Redevelopment Agency	Orange				11	
City of Winter Garden	Dependent				X	
Winter Garden Village at Fowler Groves Community Development District	Orange				11	
City of Winter Garden	Independent				X	
Winter Haven Housing Authority	Polk				11	None
City of Winter Haven	Dependent			X		

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Winter Park Community Redevelopment Agency	Orange				11	
City of Winter Park	Dependent					
Winter Park Housing Authority	Orange				11	None
City of Winter Park	Dependent		X	X		
Wiregrass Community Development District	Pasco				11	
Pasco County	Independent				X	
Wiregrass II Community Development District	Pasco				11	
Pasco County	Independent					
Withlacoochee Regional Water Supply Authority	Citrus, Hernando, Marion, Sumter				11	
Multi	Independent				X	
Woodlands Community Development District, The	Sarasota				11	
City of North Port	Independent					
World Commerce Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Wyld Palms Community Development District	Citrus				11	
City of Inverness	Independent				X	
Wyndam Park Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Wynnfield Lakes Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Wynnmere East Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Wynnmere West Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	

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Wynwood Business Improvement District	Miami-Dade					General
City of Miami	Dependent			X		
Xentury City Community Development District	Osceola				11	
Osceola County	Independent				X	
Yellow River Soil and Water Conservation District	Okaloosa				11	
Okaloosa County	Independent				X	
Zephyr Lakes Community Development District	Pasco				11	
City of Zephyrhills	Independent				X	
Zephyr Ridge Community Development District	Pasco					
Pasco County	Independent	X			X	
Zephyrhills Community Redevelopment Agency	Pasco				11	
City of Zephyrhills	Dependent				X	
Total Special Districts:		1,819				

Appendix L – Non-Compliant Plans

As required by subsection 112.63(4), Florida Statutes, the department reviews and comments on each plan’s actuarial valuations at least triennially. If the department finds that the actuarial reports are not complete, accurate, or based on reasonable assumptions, or otherwise materially fail to satisfy the statutory requirements, or if the department requires additional material information to complete its review, the department requests that the material error or reporting deficiency be corrected. If the plan does not provide the requested materials or correction within a reasonable period of time, the department may take agency action to encourage compliance. During the year ended Sept. 30, 2020, the department reviewed 166 local government defined benefit pension plans for compliance with Part VII of Chapter 112, Florida Statutes.

Following is a list of plans that were found to have been “not state accepted” for compliance with applicable statute and rule prior to Aug. 1, 2021, and that are still in a “not state accepted” status as of Sept. 30, 2021:

Sponsor	Plan Type
City of Pompano Beach	General employees

When a plan is found to be “not state accepted,” the department communicates the issues to be resolved and follows up with the plan at regular intervals to ensure that the responsible parties are aware of the review status. The department works with the plan and sponsor to facilitate appropriate responses or corrections to the actuarial reports. Therefore, the list of non-compliant plans is dynamic. The department maintains a list of “not state accepted” plans on its website that is updated quarterly. Please refer to the department’s website for the most up-to-date version of this list:

http://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/local_retirement_section/local_government_annual_reports/quarterly_list_of_non_compliant_plans.



4050 Esplanade Way, Tallahassee, FL 32399
(850) 414-8519
dms.myflorida.com