



FLORIDA LOCAL GOVERNMENT Retirement Systems

2022 Annual Report

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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 inactive members, 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 approximates 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 terminated vested members.

	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.

APPENDIX A - Financial/Contribution Data - 9/30/2022

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	10/01/2021	35,156,008	5,179,767	1,321,566	3,480,280	197,421	14.9	245,783	18.6	443,204	33.5	4.0	30.7	0.0	10/01/2021	10/01/2021
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	10/01/2021	42,893,091	-9,631,085	13,531,401	890,034	1,594,829	11.8	0	0.0	1,594,829	11.8	1.0	11.2	0.0	10/01/2021	10/01/2021
ALTAMONTE SPRINGS	P	10/01/2021	37,927,001	3,244,552	6,486,855	657,256	980,940	15.1	755,099	11.6	1,736,039	26.8	1.0	19.7	6.1	10/01/2021	10/01/2021
APOPKA	F	10/01/2021	58,809,519	4,429,486	7,724,819	2,578,142	2,421,145	31.3	472,805	6.1	2,893,950	37.5	9.3	17.9	8.7	10/01/2022	10/01/2022
APOPKA	G	10/01/2021	69,628,131	1,560,947	12,515,017	3,887,436	1,852,527	14.8	356,710	2.9	2,209,237	17.7	4.9	11.9	0.0	10/01/2022	10/01/2022
APOPKA	P	10/01/2021	76,318,380	400,502	6,589,804	3,368,702	2,486,719	37.7	86,775	1.3	2,573,494	39.1	9.0	13.8	15.3	10/01/2022	10/01/2022
ARCADIA	G	01/01/2022	4,616,380	-122,089	1,328,613	294,922	274,297	20.7	0	0.0	274,297	20.7	5.0	16.6	0.0	01/01/2022	01/01/2022
ARCADIA	PF	10/01/2021	12,015,690	887,366	868,845	709,056	215,283	24.8	88,614	10.2	303,897	35.0	7.6	17.8	10.7	10/01/2022	10/01/2022
ATLANTIC BEACH	G	10/01/2021	26,496,836	912,910	1,428,144	1,644,490	272,956	19.1	585,485	41.0	858,441	60.1	6.0	59.5	0.0	10/01/2022	10/01/2022
ATLANTIC BEACH	P	10/01/2021	16,635,264	1,054,986	2,053,750	736,904	448,050	21.8	148,971	7.3	597,021	29.1	8.0	16.0	6.4	10/01/2022	10/01/2022
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	10/01/2021	10,011,315	1,626,823	1,244,952	685,401	297,424	23.9	188,995	15.2	486,419	39.1	9.1	22.4	9.1	10/01/2022	10/01/2022
AUBURNDALE	G	10/01/2021	26,058,386	4,759,710	1,179,843	2,089,690	206,771	17.5	939,456	79.6	1,146,227	97.2	2.0	105.9	0.0	10/01/2022	10/01/2022
AUBURNDALE	P	10/01/2021	17,270,871	1,168,675	1,887,783	972,082	474,337	25.1	135,776	7.2	610,113	32.3	5.6	18.5	9.4	10/01/2022	10/01/2022
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	10/01/2021	8,451,360	875,641	914,494	474,955	285,069	31.2	110,552	12.1	395,621	43.3	5.0	33.6	4.6	10/01/2022	10/01/2022
AVON PARK	P	10/01/2021	7,162,238	427,138	0	490,434	52,820	0.0	49,117	0.0	101,937	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
BAL HARBOUR VILLAGE	G	10/01/2021	19,706,163	5,070,533	2,759,312	1,046,517	1,086,598	39.4	499,142	18.1	1,585,740	57.5	8.0	51.2	0.0	10/01/2021	10/01/2022
BAL HARBOUR VILLAGE	P	10/01/2021	30,973,777	5,837,187	1,854,897	1,662,272	655,499	35.3	902,316	48.7	1,557,815	84.0	10.0	66.3	3.6	10/01/2022	10/01/2022
BARTOW	F	10/01/2021	14,322,224	1,174,461	950,429	639,126	293,736	30.9	101,605	10.7	395,341	41.6	2.0	28.6	12.6	10/01/2022	10/01/2022

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BARTOW	G	10/01/2021	40,218,404	8,149,496	8,147,839	2,295,884	817,217	10.0	1,012,857	12.4	1,830,074	22.5	4.0	19.2	0.0	10/01/2022	10/01/2022
BARTOW	P	10/01/2021	25,425,764	1,115,239	2,201,139	1,589,185	644,848	29.3	117,528	5.3	762,376	34.6	4.0	25.2	6.6	10/01/2022	10/01/2022
BAY HARBOR ISLANDS	G	10/01/2021	10,566,592	-319,574	2,602,169	313,496	492,943	18.9	0	0.0	492,943	18.9	6.9	9.9	0.0	10/01/2022	10/01/2022
BAY HARBOR ISLANDS	P	10/01/2021	14,693,798	-2,587,313	1,807,238	391,196	617,785	34.2	0	0.0	617,785	34.2	8.0	4.6	2.6	10/01/2022	10/01/2022
BAY MEDICAL CENTER	G	01/01/2022	118,813,681	-1,759,687	0	9,787,657	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	01/01/2022	10/01/2022
BELLE GLADE	G	10/01/2021	25,285,881	-4,754,827	3,152,514	939,926	159,633	5.1	0	0.0	159,633	5.1	4.0	1.1	0.0	10/01/2021	10/01/2021
BELLE GLADE (RETIRED)	PF	10/01/2021	7,178,423	-2,718,840	0	177,729	20,773	0.0	0	0.0	20,773	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
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	10/01/2021	5,588,624	299,022	946,071	384,181	288,086	30.5	59,803	6.3	347,889	36.8	6.5	25.5	6.1	10/01/2022	10/01/2022
BELLEVUE	P	10/01/2021	5,214,979	192,278	684,193	296,465	134,789	19.7	16,908	2.5	151,697	22.2	5.0	10.8	7.3	10/01/2022	10/01/2022
BOCA GRANDE FCD	F	10/01/2021	14,525,344	2,363,477	1,858,093	154,521	622,830	33.5	196,398	10.6	819,228	44.1	4.0	34.3	7.2	10/01/2022	10/01/2022
BOCA RATON	G	10/01/2021	268,643,514	9,962,675	32,807,182	18,257,688	3,664,284	11.2	353,088	1.1	4,017,372	12.3	7.4	4.9	0.0	10/01/2022	10/01/2022
BOCA RATON	PF	10/01/2021	511,094,797	162,075,729	40,863,486	30,463,455	12,508,655	30.6	13,977,140	34.2	26,485,795	64.8	10.8	46.9	9.5	10/01/2022	10/01/2022
BOCA RATON EXECUTIVE	G	10/01/2021	64,390,483	14,276,572	5,592,240	4,208,950	1,269,417	22.7	1,580,785	28.3	2,850,202	51.0	11.0	41.5	0.0	10/01/2022	10/31/2022
BOCA RATON HOUSING	G	10/01/2019	3,253,372	-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	10/01/2021	98,637,045	24,312,108	9,745,036	4,861,652	2,691,854	27.6	3,059,058	31.4	5,750,912	59.0	7.0	44.9	9.3	10/01/2022	10/01/2022
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	10/01/2021	164,883,145	42,777,435	11,710,333	8,351,075	4,325,528	36.9	3,686,801	31.5	8,012,329	68.4	12.0	47.5	8.9	10/01/2022	10/01/2022
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	10/01/2021	132,939,341	52,222,605	12,717,839	8,790,619	3,719,238	29.2	4,586,157	36.1	8,305,395	65.3	7.0	54.7	3.6	10/01/2022	10/01/2022
BRADENTON	F	10/01/2021	75,149,639	5,898,983	5,133,152	3,673,859	1,754,150	34.2	444,278	8.7	2,198,428	42.8	10.0	25.6	8.8	10/01/2022	10/01/2022
BRADENTON	P	10/01/2021	96,350,290	9,603,743	8,105,614	5,011,502	2,282,425	28.2	920,998	11.4	3,203,423	39.5	9.0	24.9	6.8	10/01/2022	10/01/2022

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BROOKSVILLE	F	10/01/2021	8,650,540	36,578	917,311	531,371	203,605	22.2	44,910	4.9	248,515	27.1	3.3	18.3	6.5	10/01/2022	10/01/2022
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
BUSHNELL	G	10/01/2021	5,086,660	-88,667	716,030	166,872	79,563	11.1	0	0.0	79,563	11.1	0.0	11.6	0.0	10/01/2022	10/01/2022
CAPE CORAL	F	10/01/2021	252,785,258	44,154,897	20,900,624	10,691,795	7,573,937	36.2	4,102,386	19.6	11,676,323	55.9	10.0	40.7	7.3	10/01/2022	10/01/2022
CAPE CORAL	G	10/01/2021	413,899,320	70,926,106	54,275,577	22,164,826	11,481,540	21.2	8,161,666	15.0	19,643,206	36.2	10.3	27.2	0.0	10/01/2022	10/01/2022
CAPE CORAL	P	10/01/2021	246,116,890	40,043,791	22,577,378	10,403,841	6,920,242	30.7	4,771,769	21.1	11,692,011	51.8	10.3	37.8	5.1	10/01/2022	10/01/2022
CASSELBERRY	PF	10/01/2021	38,474,211	180,455	5,154,414	788,723	1,338,513	26.0	18,816	0.4	1,357,329	26.3	3.0	16.6	7.7	10/01/2022	10/01/2022
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	01/01/2022	1,341,222,064	-121,798,361	94,070,686	56,104,279	19,290,931	20.5	0	0.0	19,290,931	20.5	8.8	12.4	0.0	10/01/2022	10/01/2022
CLERMONT	F	10/01/2021	29,132,570	-5,186,645	5,633,189	329,886	1,011,269	18.0	0	0.0	1,011,269	18.0	4.0	11.1	3.3	10/01/2021	10/01/2021
CLERMONT	P	10/01/2021	28,938,693	-5,737,399	5,341,730	737,617	847,666	15.9	0	0.0	847,666	15.9	5.0	9.6	1.7	10/01/2021	10/01/2021
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	10/01/2021	15,504,543	46,968	0	991,594	8,685	0.0	3,377	0.0	12,062	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
COCOA	F	10/01/2021	27,530,561	6,351,896	2,317,513	2,005,733	735,107	31.7	796,813	34.4	1,531,920	66.1	6.5	56.6	5.4	10/01/2022	10/01/2022
COCOA	G	10/01/2021	16,232,821	-457,969	0	1,201,643	60,233	0.0	0	0.0	60,233	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
COCOA	P	10/01/2021	39,265,806	1,829,218	3,550,617	1,827,070	773,653	21.8	228,789	6.4	1,002,442	28.2	6.5	16.4	5.3	10/01/2022	10/01/2022
COCOA BEACH	F	10/01/2021	19,814,993	1,855,694	1,870,756	1,119,556	381,806	20.4	286,196	15.3	668,002	35.7	5.0	25.0	6.4	10/01/2022	10/01/2022
COCOA BEACH	G	10/01/2021	34,831,273	-270,767	5,961,212	1,872,753	715,395	12.0	0	0.0	715,395	12.0	5.0	6.4	0.0	10/01/2022	10/01/2022
COCOA BEACH	P	10/01/2021	19,635,134	3,125,229	2,190,476	1,321,804	364,409	16.6	374,621	17.1	739,030	33.7	5.0	24.4	4.9	10/01/2022	10/01/2022
COOPER CITY	F	10/01/2021	26,986,305	2,505,653	0	2,043,998	81,050	0.0	427,235	0.0	508,285	0.0	3.5	0.0	0.0	10/01/2022	10/01/2022
COOPER CITY	G	10/01/2021	44,161,288	5,360,571	2,429,530	2,578,474	143,250	5.9	556,877	22.9	700,127	28.8	10.4	19.9	0.0	10/01/2022	10/01/2022

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COOPER CITY	P	10/01/2021	37,974,122	2,923,233	149,614	2,487,766	130,333	87.1	826,631	552.5	956,964	639.6	8.1	441.6	182.1	10/01/2022	10/01/2022
COOPER CITY - MANAGEMENT	GPF	10/01/2020	4,445,368	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	10/01/2021	506,026,522	163,701,041	45,284,440	46,407,773	8,832,706	19.5	18,153,936	40.1	26,986,642	59.6	10.8	49.5	0.3	10/01/2022	10/01/2022
CORAL SPRINGS	F	10/01/2021	158,542,113	-19,865,098	14,265,245	3,342,654	3,883,588	27.2	0	0.0	3,883,588	27.2	8.7	10.3	8.2	10/01/2022	10/01/2022
CORAL SPRINGS	G	10/01/2021	9,334,108	1,190,821	0	931,432	15,056	0.0	588,313	0.0	603,369	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
CORAL SPRINGS	P	10/01/2021	323,793,212	62,234,309	16,715,037	16,909,716	6,030,021	36.1	6,263,726	37.5	12,293,747	73.6	11.5	52.3	7.1	10/01/2022	10/01/2022
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	10/01/2021	24,618,573	3,059,731	5,713,639	1,366,187	805,568	14.1	297,377	5.2	1,102,945	19.3	6.4	13.6	0.0	10/01/2022	10/01/2022
CRESTVIEW	PF	10/01/2021	26,820,674	3,348,368	5,133,465	940,767	919,247	17.9	298,591	5.8	1,217,838	23.7	6.4	13.5	4.7	10/01/2022	10/01/2022
DADE CITY	F	10/01/2021	7,571,802	734,517	165,248	498,122	71,137	43.1	118,586	71.8	189,723	114.8	1.0	92.0	25.9	10/01/2022	10/01/2022
DADE CITY	P	10/01/2021	12,929,775	-507,884	1,086,519	391,330	333,833	30.7	0	0.0	333,833	30.7	1.5	20.4	9.9	10/01/2022	10/01/2022
DANIA BEACH	G	10/01/2021	29,704,839	1,495,370	771,592	2,010,845	277,066	35.9	890,312	115.4	1,167,378	151.3	19.7	136.7	0.0	10/01/2022	10/01/2022
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	10/01/2021	785,431	22,660	1,709,478	0	287,029	16.8	2,454	0.1	289,483	16.9	5.0	12.5	0.0	10/01/2022	10/01/2022
DAVENPORT	PF	10/01/2021	1,095,526	59,162	1,341,893	0	276,915	20.6	2,988	0.2	279,903	20.9	5.0	4.3	12.3	10/01/2022	10/01/2022
DAVIE	F	10/01/2021	152,818,113	25,055,283	16,124,627	6,211,237	4,909,113	30.4	2,600,828	16.1	7,509,941	46.6	9.0	33.2	6.5	10/01/2021	10/01/2021
DAVIE	P	10/01/2021	222,917,942	26,393,571	15,654,087	11,699,566	4,997,748	31.9	3,071,967	19.6	8,069,715	51.6	9.0	38.4	6.4	10/01/2021	10/01/2021
DAVIE - GENERAL & MGMT	G	10/01/2021	106,267,900	-5,034,638	21,400,737	3,454,896	2,900,431	13.6	0	0.0	2,900,431	13.6	2.8	9.9	0.0	10/01/2022	10/01/2022
DAYTONA BEACH	PF	10/01/2021	239,585,389	64,120,577	19,210,932	18,133,953	3,567,915	18.6	7,451,216	38.8	11,019,131	57.4	9.5	42.3	5.6	10/01/2022	10/01/2022
DEERFIELD BEACH	F	10/01/2021	156,391,448	35,414,524	8,478,410	9,765,855	3,360,893	39.6	4,529,054	53.4	7,889,947	93.1	9.0	81.1	6.6	10/01/2021	10/01/2021

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DEERFIELD BEACH	G	10/01/2021	56,819,589	1,122,245	84,787	5,283,060	125,568	148.1	1,002,049	1,181.8	1,127,617	1,329.9	9.0	1,369.7	0.0	10/01/2021	10/01/2021
DEERFIELD BEACH	P	10/01/2021	49,275,283	20,368,400	0	4,721,477	70,463	0.0	2,365,106	0.0	2,435,569	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
DELAND	F	10/01/2021	23,966,631	4,661,398	3,253,381	941,706	1,137,441	35.0	632,921	19.5	1,770,362	54.4	5.0	48.6	5.6	10/01/2021	10/01/2021
DELAND	G	10/01/2021	32,644,890	3,898,049	992,890	2,605,361	193,927	19.5	476,897	48.0	670,824	67.6	7.0	66.1	0.0	10/01/2021	10/01/2022
DELAND	P	10/01/2021	36,900,410	5,300,455	4,269,700	2,088,250	1,189,594	27.9	524,835	12.3	1,714,429	40.2	7.8	27.7	5.8	10/01/2022	10/01/2022
DELRAY BEACH	F	10/01/2021	163,151,011	58,408,192	13,028,198	9,552,742	4,061,644	31.2	6,300,222	48.4	10,361,866	79.5	9.7	63.5	8.7	10/01/2022	10/01/2022
DELRAY BEACH	G	10/01/2021	180,986,576	-1,495,004	23,765,081	9,375,796	3,299,619	13.9	0	0.0	3,299,619	13.9	4.6	10.1	0.0	09/30/2021	09/30/2021
DELRAY BEACH	P	10/01/2021	143,159,064	56,094,404	12,245,085	9,662,686	3,405,994	27.8	5,729,638	46.8	9,135,632	74.6	9.0	63.1	4.7	10/01/2022	10/01/2022
DELTONA	F	10/01/2021	42,205,192	8,545,626	4,932,085	2,069,415	1,289,002	26.1	989,960	20.1	2,278,962	46.2	11.4	27.5	9.1	10/01/2022	10/01/2022
DESTIN FCD	F	10/01/2021	30,407,611	4,832,927	1,920,152	1,561,582	439,682	22.9	505,750	26.3	945,432	49.2	6.8	27.2	17.0	10/01/2022	10/01/2022
DUNEDIN	F	10/01/2021	37,311,410	1,530,855	3,294,487	1,839,737	833,089	25.3	149,603	4.5	982,692	29.8	5.5	16.3	9.1	10/01/2022	10/01/2022
DUNNELLON	PF	10/01/2021	3,719,206	-1,760,962	448,139	92,839	0	0.0	0	0.0	0	0.0	1.0	0.0	0.0	10/01/2021	10/01/2021
EAST LAKE TARPON FCD	F	10/01/2021	23,196,937	4,767,906	2,921,423	1,334,901	755,233	25.9	407,924	14.0	1,163,157	39.8	7.0	23.0	11.3	10/01/2022	10/01/2022
EAST NICEVILLE FCD	F	10/01/2021	1,624,445	393,235	654,133	32,862	157,901	24.1	49,609	7.6	207,510	31.7	5.0	20.5	7.3	10/01/2022	10/01/2022
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	10/01/2021	20,624,261	-982,142	1,425,731	676,385	426,942	30.0	0	0.0	426,942	30.0	6.0	21.1	3.9	10/01/2022	10/01/2022
EDGEWATER	G	10/01/2021	14,383,927	5,961,069	106,661	1,574,390	68,736	64.4	605,065	567.3	673,801	631.7	2.5	649.0	0.0	10/01/2022	10/01/2022
EDGEWATER	P	10/01/2021	14,477,202	3,088,128	1,759,969	1,020,075	427,509	24.3	493,217	28.0	920,726	52.3	6.0	48.3	0.0	10/01/2022	10/01/2022
ENGLEWOOD AREA FCD	F	10/01/2021	45,441,638	2,202,257	3,472,625	1,762,334	1,146,070	33.0	370,304	10.7	1,516,374	43.7	10.0	23.9	11.4	10/01/2022	10/01/2022
ENGLEWOOD WATER DISTRICT	G	10/01/2021	824,749	-213,230	0	78,158	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
ESTERO FCD	F	10/01/2021	40,269,397	-2,066,538	5,135,978	609,651	908,942	17.7	0	0.0	908,942	17.7	3.0	9.7	5.0	10/01/2022	10/01/2022
EUSTIS	F	10/01/2021	13,862,994	1,540,345	1,591,494	775,845	337,037	21.2	409,063	25.7	746,100	46.9	4.0	38.3	6.4	10/01/2022	10/01/2022

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EUSTIS	P	10/01/2021	25,513,666	5,392,013	2,253,838	1,489,992	672,599	29.8	535,992	23.8	1,208,591	53.6	6.9	42.8	5.9	10/01/2022	10/01/2022
FERNANDINA BEACH	G	10/01/2021	28,749,178	6,874,885	6,903,878	2,157,113	1,007,144	14.6	865,514	12.5	1,872,658	27.1	6.5	21.6	0.0	10/01/2022	10/01/2022
FERNANDINA BEACH	PF	10/01/2021	34,260,089	7,082,472	4,399,807	1,980,707	935,008	21.3	851,727	19.4	1,786,735	40.6	7.7	28.7	5.7	10/01/2022	10/01/2022
FLAGLER BEACH	F	10/01/2021	2,670,291	-563,950	659,328	65,415	147,345	22.4	0	0.0	147,345	22.4	5.0	9.7	8.4	10/01/2022	10/01/2022
FLAGLER BEACH	P	10/01/2021	5,524,759	371,633	944,065	274,697	255,227	27.0	43,773	4.6	299,000	31.7	10.0	17.5	5.3	10/01/2022	10/01/2022
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	10/01/2020	4,467,236	-1,486,498	308,092	0	70,978	23.0	0	0.0	70,978	23.0	0.0	25.6	0.0	10/01/2021	10/01/2021
FORT LAUDERDALE	G	09/30/2021	803,154,332	4,497,486	37,968,969	48,225,968	8,325,304	21.9	738,503	2.0	9,063,807	23.9	6.0	18.9	0.0	10/01/2022	10/01/2022
FORT LAUDERDALE	PF	10/01/2021	1,159,191,901	86,287,655	75,761,768	64,881,357	21,627,778	28.6	11,315,599	14.9	32,943,377	43.5	10.0	27.1	6.4	10/01/2022	10/01/2022
FORT MEADE	F	10/01/2021	450,492	40,624	80,442	34,469	20,044	24.9	3,403	4.2	23,447	29.2	0.0	30.2	0.0	10/01/2021	10/01/2021
FORT MEADE	G	10/01/2021	5,927,789	789,566	1,839,555	471,111	123,599	6.7	67,913	3.7	191,512	10.4	0.0	10.8	0.0	10/01/2021	10/01/2021
FORT MEADE	P	10/01/2021	1,334,600	-304,470	0	99,401	16,261	0.0	0	0.0	16,261	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
FORT MYERS	F	10/01/2021	133,583,914	40,911,035	9,705,175	8,180,409	2,567,945	26.5	5,319,512	54.8	7,887,457	81.3	8.0	73.9	7.2	10/01/2021	10/01/2021
FORT MYERS	G	10/01/2021	180,708,130	38,462,971	29,038,944	13,621,706	3,237,911	11.2	4,962,605	17.1	8,200,516	28.2	5.1	24.1	0.0	10/01/2022	10/01/2022
FORT MYERS	P	10/01/2021	192,091,793	45,372,693	19,094,492	11,787,173	4,420,760	23.2	6,233,706	32.7	10,654,466	55.8	10.0	46.7	4.5	10/01/2022	10/01/2022
FORT PIERCE	GP	09/30/2021	246,661,634	26,838,882	32,303,830	16,685,939	6,039,105	18.7	1,860,755	5.8	7,899,860	24.5	5.6	17.0	0.0	10/01/2022	10/01/2022
FORT PIERCE SUPP	P	09/30/2021	19,930,319	1,299,146	6,981,907	1,017,502	626,272	9.0	91,427	1.3	717,699	10.3	7.0	0.0	3.3	10/01/2021	10/01/2021
FORT WALTON BEACH	F	10/01/2021	23,759,893	11,120,527	3,031,780	1,700,465	804,502	26.5	956,389	31.6	1,760,891	58.1	8.0	44.3	7.8	10/01/2022	10/01/2022
FORT WALTON BEACH	G	10/01/2021	59,999,068	-279,962	1,971,052	3,499,579	338,228	17.2	21,849	1.1	360,077	18.3	5.0	15.2	0.0	10/01/2022	10/01/2022
FORT WALTON BEACH	P	10/01/2021	27,679,005	6,767,960	3,033,228	2,079,842	792,694	26.1	718,133	23.7	1,510,827	49.8	5.0	39.2	7.4	10/01/2022	10/01/2022
FROSTPROOF	G	10/01/2019	1,508,057	-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	10/01/2021	4,914,818	492,452	0	328,372	23,359	0.0	49,177	0.0	72,536	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022

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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	10/01/2021	692,370,620	-50,280,130	111,687,715	41,536,906	10,843,026	9.7	0	0.0	10,843,026	9.7	5.0	5.1	0.0	10/01/2022	10/01/2022
GAINESVILLE	PF	10/01/2021	348,217,158	-29,915,982	26,406,412	19,404,248	4,944,980	18.7	0	0.0	4,944,980	18.7	8.1	7.1	4.2	10/01/2022	10/01/2022
GOLDEN BEACH	GP	10/01/2021	14,167,197	2,614,838	2,382,031	526,664	613,165	25.7	258,192	10.8	871,357	36.6	4.5	32.2	0.0	10/01/2022	10/01/2022
GREATER NAPLES FCD	F	10/01/2021	45,848,635	-8,085,637	4,251,839	493,103	1,470,965	34.6	0	0.0	1,470,965	34.6	3.0	17.0	16.0	10/01/2022	10/01/2022
GREEN COVE SPRINGS	P	10/01/2021	8,140,860	-1,475,388	1,234,144	248,957	269,240	21.8	0	0.0	269,240	21.8	1.0	12.4	8.9	10/01/2021	10/01/2021
GREENACRES	F	10/01/2021	26,732,054	-1,608,875	4,323,103	375,346	940,486	21.8	0	0.0	940,486	21.8	4.0	13.6	3.6	10/01/2022	10/01/2022
GREENACRES	P	10/01/2021	28,074,333	-1,434,097	2,353,752	525,907	728,290	30.9	0	0.0	728,290	30.9	4.0	19.1	6.9	10/01/2022	10/01/2022
GULF BREEZE	P	10/01/2021	6,748,777	-1,264,711	919,323	149,034	207,166	22.5	0	0.0	207,166	22.5	4.0	11.7	6.1	10/01/2022	10/01/2022
GULFPORT	F	10/01/2021	6,773,849	835,046	1,260,923	209,626	285,813	22.7	69,385	5.5	355,198	28.2	5.0	17.5	6.7	10/01/2022	10/01/2022
GULFPORT	G	10/01/2021	20,652,050	-1,253,671	4,103,257	1,104,783	387,330	9.4	0	0.0	387,330	9.4	2.7	5.7	0.0	10/01/2022	10/01/2022
GULFPORT	P	10/01/2021	14,125,274	1,517,703	2,365,387	594,611	432,473	18.3	135,359	5.7	567,832	24.0	8.0	13.0	3.9	10/01/2022	10/01/2022
HAINES CITY	F	10/01/2021	9,569,681	988,916	1,771,775	654,530	282,202	15.9	127,239	7.2	409,441	23.1	9.0	8.1	6.8	10/01/2022	10/01/2022
HAINES CITY	G	10/01/2021	19,336,396	420,908	1,483,076	1,588,570	55,997	3.8	127,852	8.6	183,849	12.4	0.0	13.8	0.0	10/01/2022	10/01/2022
HAINES CITY	P	10/01/2021	14,931,240	2,172,922	3,187,370	995,407	617,751	19.4	330,474	10.4	948,225	29.8	9.4	16.1	5.3	10/01/2022	10/01/2022
HALIFAX HOSPITAL	G	10/01/2020	288,165,405	90,305,704	23,098,147	24,263,514	107,000	0.5	25,718,872	111.4	25,825,872	111.8	0.0	112.3	0.0	10/01/2020	10/01/2020
HALLANDALE BEACH	G	10/01/2021	70,011,282	7,779,958	4,595,110	4,908,108	858,438	18.7	1,253,280	27.3	2,111,718	46.0	3.0	47.8	0.0	10/01/2021	10/01/2021
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	10/01/2021	21,852,412	1,882,741	499,067	1,329,912	176,466	35.4	363,293	72.8	539,759	108.2	7.4	138.7	0.0	10/01/2021	10/01/2021
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	10/01/2021	814,792,635	294,343,266	53,281,004	70,831,530	8,306,171	15.6	28,845,939	54.1	37,152,110	69.7	9.5	60.6	0.9	10/01/2022	10/01/2022

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HIALEAH - ELECTED	G	10/01/2021	14,251,740	-2,282,148	411,699	810,684	90,806	22.1	0	0.0	90,806	22.1	3.8	18.3	0.0	10/01/2021	10/01/2022
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	07/01/2021	8,886,455	11,921,360	0	1,761,272	40,000	0.0	1,067,970	0.0	1,107,970	0.0	0.0	0.0	0.0	07/01/2021	07/01/2021
HOLLEY-NAVARRE FCD	F	10/01/2021	5,258,808	198,234	1,624,176	32,621	672,584	41.4	0	0.0	672,584	41.4	11.2	20.0	11.4	10/01/2022	10/01/2022
HOLLY HILL	F	10/01/2021	6,171,966	1,069,553	724,812	423,667	190,924	26.3	193,277	26.7	384,201	53.0	7.0	41.4	6.4	10/01/2022	10/01/2022
HOLLY HILL	P	10/01/2021	14,873,916	1,858,927	1,176,359	930,632	209,439	17.8	257,164	21.9	466,603	39.7	6.4	23.0	11.7	10/01/2022	10/01/2022
HOLLYWOOD	F	10/01/2021	337,449,107	185,232,917	22,200,867	21,677,520	7,451,916	33.6	16,697,290	75.2	24,149,206	108.8	9.0	105.1	7.0	10/01/2022	10/01/2022
HOLLYWOOD	G	10/01/2021	435,107,595	220,526,297	41,931,489	37,447,636	7,841,231	18.7	20,313,491	48.4	28,154,722	67.1	8.4	60.8	0.0	10/01/2022	10/01/2022
HOLLYWOOD	P	10/01/2021	408,334,597	220,913,043	24,642,849	29,755,954	8,470,746	34.4	21,680,116	88.0	30,150,862	122.4	9.5	106.7	6.6	10/01/2022	10/01/2022
HOLMES BEACH	P	10/01/2021	11,952,522	569,147	1,275,639	576,972	415,675	32.6	62,611	4.9	478,286	37.5	6.0	29.7	3.1	10/01/2022	10/01/2022
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	10/01/2021	124,307,392	20,473,613	9,748,242	6,154,138	4,278,853	43.9	2,126,429	21.8	6,405,282	65.7	7.7	54.2	6.7	10/01/2022	10/01/2022
HOMESTEAD - General & Hospital	G	10/01/2021	105,508,555	633,362	6,389,284	5,538,196	1,271,580	19.9	83,501	1.3	1,355,081	21.2	4.0	18.0	0.0	10/01/2022	10/01/2022
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2022	5,896,492	-932,991	183,820	453,186	106,223	57.8	0	0.0	106,223	57.8	0.0	59.8	0.0	01/01/2022	01/01/2022
HOMESTEAD - Old Elected	G	01/01/2022	3,888,434	-1,003,734	35,524	196,352	66,840	188.2	0	0.0	66,840	188.2	0.0	194.8	0.0	01/01/2022	01/01/2022
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	10/01/2021	1,974,504	429,001	759,377	166,374	42,109	5.6	44,742	5.9	86,851	11.4	4.5	8.0	0.0	10/01/2022	10/01/2022
INDIALANTIC	PF	10/01/2021	10,982,298	-711,279	1,015,110	574,497	265,529	26.2	0	0.0	265,529	26.2	5.0	14.2	7.8	10/01/2022	10/01/2022
INDIAN HARBOUR BEACH	P	10/01/2021	14,036,422	1,199,947	1,320,656	800,443	371,660	28.1	139,898	10.6	511,558	38.7	6.5	27.5	6.2	10/01/2022	10/01/2022
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2021	352,890	58,145	957,158	294,719	21,685	2.3	0	0.0	21,685	2.3	0.0	2.3	0.0	10/01/2021	10/01/2021
INDIAN RIVER SHORES	G	10/01/2021	1,530,370	-161,900	159,855	69,106	52,965	33.1	0	0.0	52,965	33.1	9.0	24.9	0.0	10/01/2021	10/01/2021

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INDIAN RIVER SHORES	PF	10/01/2021	19,682,174	-2,049,563	1,235,224	1,071,655	218,422	17.7	0	0.0	218,422	17.7	5.7	12.6	0.0	10/01/2021	10/01/2021
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	01/01/2021	971,929,161	83,090,477	757,431,585	29,574,592	41,582,654	5.5	4,499,440	0.6	46,082,094	6.1	3.0	0.0	3.5	01/01/2021	01/01/2022
JACKSONVILLE	CO	10/01/2021	297,259,000	248,183,793	24,328,532	22,039,070	7,941,651	32.6	10,888,139	44.8	18,829,790	77.4	10.0	65.5	0.0	10/01/2022	10/01/2022
JACKSONVILLE	G	10/01/2021	2,299,661,000	1,410,245,182	214,789,347	197,789,748	41,144,985	19.2	59,906,394	27.9	101,051,379	47.1	10.0	35.3	0.0	10/01/2022	10/01/2022
JACKSONVILLE	PF	10/01/2021	2,487,628,465	1,245,900,811	161,835,740	195,676,103	83,796,072	51.8	86,469,709	53.4	170,265,781	105.2	10.4	94.8	0.0	10/01/2022	12/01/2022
JACKSONVILLE BEACH	F	10/01/2021	18,196,218	3,363,956	1,870,976	866,597	427,662	22.9	707,653	37.8	1,135,315	60.7	8.0	53.3	0.0	10/01/2022	10/01/2022
JACKSONVILLE BEACH	G	10/01/2021	69,890,527	11,377,593	13,856,763	4,925,168	1,726,992	12.5	1,773,008	12.8	3,500,000	25.3	8.0	16.4	0.0	10/01/2022	10/01/2022
JACKSONVILLE BEACH	P	10/01/2021	31,982,965	382,649	5,177,955	1,484,036	864,032	16.7	357,864	6.9	1,221,896	23.6	8.0	9.1	4.8	10/01/2022	10/01/2022
JACKSONVILLE PF SENIOR STAFF	G	10/01/2021	4,605,550	142,225	0	362,811	0	0.0	15,078	0.0	15,078	0.0	0.0	0.0	0.0	10/01/2022	12/01/2022
JUPITER	P	10/01/2021	108,292,642	5,619,734	8,273,904	5,137,449	2,664,862	32.2	627,361	7.6	3,292,223	39.8	10.0	28.9	7.8	10/01/2022	10/01/2022
JUPITER ISLAND	GPF	10/01/2021	11,478,374	2,069,823	572,306	1,335,773	10,668	1.9	351,163	61.4	361,831	63.2	0.0	63.2	0.0	10/01/2021	10/01/2021
KEY BISCAVNE	PF	10/01/2021	58,790,538	2,631,988	4,725,151	3,263,612	1,068,010	22.6	561,072	11.9	1,629,082	34.5	10.5	13.1	12.2	10/01/2022	10/01/2022
KEY WEST	G	10/01/2020	61,556,356	-889,189	13,576,444	3,246,800	1,898,471	14.0	0	0.0	1,898,471	14.0	6.0	8.0	0.0	10/01/2021	10/01/2021
KEY WEST	PF	10/01/2021	146,642,077	17,151,950	13,971,558	6,696,878	3,377,405	24.2	1,861,919	13.3	5,239,324	37.5	7.0	28.4	3.7	10/01/2021	10/01/2021
KEY WEST HOUSING	G	01/01/2022	15,495,155	421,924	2,985,132	710,604	408,893	13.7	50,548	1.7	459,441	15.4	0.0	16.0	0.0	01/01/2023	01/01/2023
KEY WEST UTILITY	G	01/01/2022	131,229,229	12,904,150	11,413,810	7,833,325	1,694,772	14.9	1,493,329	13.1	3,188,101	27.9	0.0	29.0	0.0	01/01/2022	01/01/2022
KISSIMMEE	F	10/01/2021	51,380,235	14,740,888	7,287,138	3,389,937	1,474,488	20.2	1,744,823	23.9	3,219,311	44.2	2.2	39.8	6.2	10/01/2021	10/01/2021
KISSIMMEE	G	10/01/2021	159,446,639	18,876,278	23,788,736	8,981,495	4,381,780	18.4	1,761,092	7.4	6,142,872	25.8	4.0	22.2	0.0	10/01/2022	10/01/2022
KISSIMMEE	P	10/01/2021	86,607,178	9,944,137	9,417,792	4,807,278	2,040,551	21.7	879,762	9.3	2,920,313	31.0	4.4	19.3	10.1	10/01/2021	10/01/2021
KISSIMMEE UTILITY AUTHORITY	G	10/01/2021	127,842,866	19,735,850	21,652,736	7,601,248	3,346,202	15.5	1,619,869	7.5	4,966,071	22.9	1.7	21.3	0.0	10/01/2021	10/01/2021

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LABELLE	F	10/01/2021	2,057,063	-867,258	201,346	48,553	12,504	6.2	0	0.0	12,504	6.2	1.0	0.2	5.2	10/01/2021	10/01/2021
LADY LAKE	P	10/01/2021	11,604,408	-837,148	1,640,818	473,846	494,582	30.1	0	0.0	494,582	30.1	5.0	15.8	7.2	10/01/2022	10/01/2022
LAKE ALFRED	G	10/01/2021	6,618,051	257,350	1,846,530	412,486	255,543	13.8	37,601	2.0	293,144	15.9	5.0	10.8	0.0	10/01/2022	10/01/2022
LAKE ALFRED	PF	10/01/2021	5,832,511	-142,684	782,050	181,018	167,302	21.4	0	0.0	167,302	21.4	5.0	6.1	10.2	10/01/2022	10/01/2022
LAKE CITY	F	10/01/2021	12,713,399	-267,668	804,096	790,518	180,960	22.5	0	0.0	180,960	22.5	5.2	8.3	8.4	10/01/2022	10/01/2022
LAKE CITY	G	10/01/2021	26,272,756	-405,676	653,842	1,813,498	88,576	13.6	0	0.0	88,576	13.6	2.0	11.5	0.0	10/01/2021	10/01/2021
LAKE CITY	P	10/01/2021	20,521,269	-3,128,176	1,583,112	1,022,310	312,787	19.8	0	0.0	312,787	19.8	5.0	7.1	8.4	10/01/2022	10/01/2022
LAKE HELEN	P	10/01/2021	1,608,873	-334,512	252,984	42,112	33,718	13.3	0	0.0	33,718	13.3	1.0	0.9	11.5	10/01/2021	10/01/2021
LAKE MARY	F	10/01/2021	26,001,226	340,795	3,028,425	984,673	839,639	27.7	74,245	2.5	913,884	30.2	5.0	19.9	6.2	10/01/2022	10/01/2022
LAKE MARY	P	10/01/2021	30,221,617	-1,969,805	2,887,697	1,124,540	742,175	25.7	0	0.0	742,175	25.7	5.0	13.9	5.7	10/01/2022	10/01/2022
LAKE PARK (RETIRED)	P	10/01/2021	1,451,528	58,053	0	132,388	37,207	0.0	58,053	0.0	95,260	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
LAKE WALES	F	10/01/2021	11,198,785	3,517,385	1,753,057	845,936	306,516	17.5	333,584	19.0	640,100	36.5	5.0	27.1	5.9	10/01/2022	10/01/2022
LAKE WALES	G	10/01/2021	13,944,526	746,260	4,795,131	784,073	495,689	10.3	92,757	1.9	588,446	12.3	5.0	7.7	0.0	10/01/2022	10/01/2022
LAKE WALES	P	10/01/2021	18,867,636	695,611	2,440,548	1,015,689	466,492	19.1	128,967	5.3	595,459	24.4	5.0	15.4	4.9	10/01/2022	10/01/2022
LAKE WORTH BEACH	F	10/01/2021	58,949,730	14,149,758	242,724	4,198,748	183,791	75.7	3,378,146	1,391.8	3,561,937	1,467.5	11.3	1,784.8	10.7	10/01/2022	10/01/2022
LAKE WORTH BEACH	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 BEACH	P	10/01/2021	41,545,013	16,254,500	950,193	3,758,582	324,047	34.1	3,560,169	374.7	3,884,216	408.8	7.1	360.2	55.7	10/01/2022	10/01/2022
LAKELAND	F	10/01/2021	133,853,839	23,549,978	12,935,450	6,164,586	2,192,884	17.0	1,688,156	13.1	3,881,040	30.0	9.3	15.5	6.3	10/01/2022	10/01/2022
LAKELAND	G	10/01/2021	749,210,827	-30,280,302	85,056,645	52,201,917	11,641,772	13.7	0	0.0	11,641,772	13.7	4.9	9.1	0.0	10/01/2022	10/01/2022
LAKELAND	P	10/01/2021	183,147,131	2,238,334	16,864,214	10,815,158	3,988,106	23.7	251,122	1.5	4,239,228	25.1	11.7	9.1	5.2	10/01/2022	10/01/2022
LANTANA	F	09/30/2021	57,017,360	5,946,515	1,007,285	1,997,158	507,891	50.4	464,575	46.1	972,466	96.5	2.0	77.2	17.4	10/01/2022	10/01/2022
LANTANA	P	10/01/2021	22,666,685	3,685,380	2,136,634	986,023	742,569	34.8	406,635	19.0	1,149,204	53.8	8.0	41.2	6.5	10/01/2022	10/01/2022

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LARGO	PF	10/01/2021	184,430,955	45,423,421	19,931,282	11,161,253	4,992,819	25.1	3,620,290	18.2	8,613,109	43.2	8.0	29.6	6.8	10/01/2022	10/01/2022
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2020	2,841,139	-688,784	345,970	151,554	-167,291	-48.4	0	0.0	-167,291	0.0	5.0	0.0	18.9	10/01/2020	10/01/2020
LAUDERHILL	F	10/01/2021	115,038,531	9,463,678	8,967,871	5,747,415	2,857,678	31.9	1,296,215	14.5	4,153,893	46.3	10.7	32.8	2.4	10/01/2021	10/01/2021
LAUDERHILL	G	10/01/2021	36,056,162	2,031,460	4,104,234	2,022,492	813,160	19.8	247,834	6.0	1,060,994	25.9	10.0	16.6	0.0	10/01/2022	10/01/2022
LAUDERHILL	P	10/01/2021	93,487,962	16,036,039	11,286,934	5,026,050	2,978,993	26.4	1,602,718	14.2	4,581,711	40.6	10.0	27.2	4.5	10/01/2021	10/01/2021
LAUDERHILL (C&M)	G	10/01/2021	45,920,185	16,617,268	8,240,078	2,891,772	1,611,453	19.6	2,157,209	26.2	3,768,662	45.7	8.0	39.1	0.0	10/01/2021	10/01/2021
LEESBURG	F	10/01/2021	26,561,799	3,619,321	2,776,056	1,425,653	671,982	24.2	443,061	16.0	1,115,043	40.2	6.5	32.3	5.9	10/01/2022	10/01/2022
LEESBURG	G	10/01/2021	44,093,213	1,151,512	8,167,158	3,661,204	123,387	1.5	801,569	9.8	924,956	11.3	0.0	12.1	0.0	10/01/2022	10/01/2022
LEESBURG	P	10/01/2021	29,322,935	2,848,892	4,143,912	1,336,461	660,548	15.9	285,861	6.9	946,409	22.8	7.7	10.1	5.9	10/01/2022	10/01/2022
LIGHTHOUSE POINT	PF	10/01/2021	31,893,070	-7,747,385	0	1,873,038	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
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	10/01/2021	24,093,029	10,133,557	0	2,257,145	54,179	0.0	1,493,337	0.0	1,547,516	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
LONGBOAT KEY	G	10/01/2021	13,140,864	2,024,199	0	1,131,605	28,908	0.0	244,722	0.0	273,630	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
LONGBOAT KEY	P	10/01/2021	9,049,790	3,526,056	0	897,315	28,595	0.0	427,166	0.0	455,761	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
LONGWOOD	PF	10/01/2021	27,268,117	-1,421,438	4,421,342	690,698	1,009,661	22.8	0	0.0	1,009,661	22.8	1.0	15.1	6.6	10/01/2022	10/01/2022
LYNN HAVEN	F	10/01/2021	9,548,778	334,408	932,477	299,270	225,606	24.2	56,137	6.0	281,743	30.2	5.0	16.1	10.2	10/01/2022	10/01/2022
LYNN HAVEN	G	10/01/2021	23,233,884	1,110,191	4,598,992	1,272,684	752,920	16.4	142,229	3.1	895,149	19.5	5.0	15.1	0.0	10/01/2022	10/01/2022
LYNN HAVEN	P	10/01/2021	12,883,955	-1,165,661	1,757,185	556,330	383,733	21.8	0	0.0	383,733	21.8	5.0	8.1	7.4	10/01/2022	10/01/2022
MADISON	PF	10/01/2021	6,752,477	1,216,285	1,245,761	402,170	220,602	17.7	124,805	10.0	345,407	27.7	5.8	19.1	3.8	10/01/2022	10/01/2022
MAITLAND	PF	10/01/2021	42,623,532	9,099,619	5,926,624	2,461,769	1,263,207	21.3	881,878	14.9	2,145,085	36.2	6.9	26.5	2.8	10/01/2022	10/01/2022
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

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MARCO ISLAND	F	10/01/2021	29,594,247	-3,006,182	2,948,074	302,722	1,132,584	38.4	0	0.0	1,132,584	38.4	3.0	32.7	3.9	10/01/2022	10/01/2022
MARCO ISLAND	P	10/01/2021	22,457,056	401,806	2,523,016	1,004,710	645,422	25.6	132,689	5.3	778,111	30.8	0.5	24.8	6.6	10/01/2022	10/01/2022
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	10/01/2021	35,646,537	1,163,207	3,428,807	1,770,083	560,164	16.3	207,137	6.0	767,301	22.4	5.0	13.7	4.5	10/01/2022	10/01/2022
MEDLEY - GENERAL + ELECTED	G	10/01/2021	30,352,003	2,643,786	3,242,222	1,324,285	753,330	23.2	245,990	7.6	999,320	30.8	0.0	32.8	0.0	10/01/2021	10/01/2021
MELBOURNE	F	10/01/2021	85,459,049	15,674,740	8,448,424	5,298,124	2,369,389	28.1	1,658,390	19.6	4,027,779	47.7	7.5	38.7	6.9	10/01/2022	10/01/2022
MELBOURNE	P	10/01/2021	109,958,278	10,576,815	9,357,480	6,704,204	1,683,571	18.0	1,665,031	17.8	3,348,602	35.8	7.2	22.9	7.0	10/01/2022	10/01/2022
MELBOURNE [G]	G	10/01/2021	8,959,773	-2,171,299	98,437	514,793	41,546	42.2	0	0.0	41,546	42.2	0.0	46.7	0.0	10/01/2022	10/01/2022
MELBOURNE [G] - SPECIAL RISK	G	10/01/2021	1,900,016	-50,883	0	95,391	8,252	0.0	27,866	0.0	36,118	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
MELBOURNE BEACH	P	10/01/2021	4,662,740	588,456	623,668	270,345	191,542	30.7	64,595	10.4	256,137	41.1	5.0	30.7	6.8	10/01/2022	10/01/2022
MIAMI - ELECTED	G	01/01/2021	8,307,061	2,610,786	100,614	618,993	84,471	84.0	690,591	686.4	775,062	770.3	0.0	789.6	0.0	01/01/2021	01/01/2021
MIAMI - FIPO	PF	10/01/2021	1,306,437,051	886,974,443	178,532,455	122,872,138	110,334,610	61.8	0	0.0	110,334,610	61.8	8.7	55.7	0.0	10/01/2021	10/01/2022
MIAMI - FIPO (STAFF)	G	10/01/2021	4,330,583	-562,526	323,714	86,843	22,660	7.0	0	0.0	22,660	7.0	7.0	0.0	0.0	10/01/2022	10/01/2022
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2022	477,331,528	-202,669,625	178,532,455	28,881,013	0	0.0	0	0.0	0	0.0	0.0	4.2	0.0	01/01/2022	01/01/2022
MIAMI - GESE	GS	10/01/2021	933,467,916	289,471,239	125,005,090	77,026,333	20,158,817	16.1	46,777,900	37.4	66,936,717	53.6	10.0	40.8	0.0	10/01/2022	10/01/2022
MIAMI - GESE (EXCESS)	GS	10/01/2021	0	2,739,915	125,005,090	243,261	0	0.0	428,626	0.3	428,626	0.3	0.0	0.3	0.0	10/01/2021	10/01/2021
MIAMI - GESE (STAFF)	GS	10/01/2021	5,911,391	709,759	433,844	321,489	118,811	27.4	181,634	41.9	300,445	69.3	10.0	59.3	0.0	10/01/2022	10/01/2022
MIAMI - OFF-STREET PARKING	G	10/01/2021	27,037,929	694,442	2,901,793	1,043,556	541,104	18.7	102,490	3.5	643,594	22.2	6.5	17.3	0.0	10/01/2021	10/01/2021
MIAMI BEACH	G	10/01/2021	848,745,475	196,963,432	88,213,744	58,480,540	16,595,476	18.8	19,093,690	21.6	35,689,166	40.5	9.7	33.0	0.0	10/01/2022	10/01/2022

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MIAMI BEACH	PF	10/01/2021	1,184,024,775	321,933,979	66,867,702	80,726,986	23,207,535	34.7	27,181,012	40.7	50,388,547	75.4	10.2	65.7	0.2	10/01/2022	10/01/2022
MIAMI SHORES VILLAGE	G	10/01/2021	19,811,108	877,310	3,917,302	1,015,630	481,624	12.3	137,522	3.5	619,146	15.8	6.0	10.7	0.0	10/01/2022	10/01/2022
MIAMI SHORES VILLAGE	P	10/01/2021	34,910,081	3,485,884	3,191,142	1,587,123	1,001,016	31.4	472,144	14.8	1,473,160	46.2	9.0	37.4	3.0	10/01/2022	10/01/2022
MIAMI SPRINGS	G	10/01/2021	25,086,188	-691,749	3,949,416	1,442,706	642,589	16.3	0	0.0	642,589	16.3	5.8	10.5	0.0	10/01/2022	10/01/2022
MIAMI SPRINGS	PF	10/01/2021	41,328,472	-1,032,370	3,272,578	2,257,706	774,777	23.7	0	0.0	774,777	23.7	8.7	12.3	4.0	10/01/2022	10/01/2022
MIAMI-DADE COUNTY	ERP	07/01/2021	28,132,876	2,485,172	0	3,807,921	74,106	0.0	1,132,325	0.0	1,206,431	0.0	0.0	0.0	0.0	07/01/2021	06/30/2022
MIDWAY FCD	F	10/01/2021	9,475,095	959,693	2,281,747	78,512	687,568	30.1	0	0.0	687,568	30.1	10.0	14.5	6.7	10/01/2022	10/01/2022
MILTON	F	10/01/2021	6,951,386	3,683,105	944,293	511,908	243,047	25.7	402,683	42.6	645,730	68.4	6.5	55.8	8.7	10/01/2022	10/01/2022
MILTON	G	10/01/2021	16,931,222	2,005,263	3,325,076	1,198,844	511,662	15.4	190,241	5.7	701,903	21.1	10.0	11.9	0.0	10/01/2022	10/01/2022
MILTON	P	10/01/2021	10,384,041	157,537	630,302	586,041	184,829	29.3	20,088	3.2	204,917	32.5	8.0	10.4	15.3	10/01/2022	10/01/2022
MIRAMAR	F	10/01/2021	235,823,392	46,069,585	9,581,898	9,508,516	3,488,060	36.4	6,669,278	69.6	10,157,338	106.0	8.5	102.8	0.0	10/01/2021	10/01/2021
MIRAMAR	G	10/01/2021	151,855,422	19,431,611	19,481,392	7,357,394	4,697,997	24.1	2,059,519	10.6	6,757,516	34.7	9.5	26.1	0.0	10/01/2022	10/01/2022
MIRAMAR	P	10/01/2021	256,959,885	73,436,024	15,242,242	11,246,998	4,974,414	32.6	7,265,354	47.7	12,239,768	80.3	13.4	62.5	7.9	10/01/2021	10/01/2021
MIRAMAR - MANAGEMENT	G	10/01/2021	71,817,997	20,856,348	16,440,879	4,254,386	4,641,343	28.2	1,718,761	10.5	6,360,104	38.7	13.5	25.2	0.0	10/01/2022	10/01/2022
MONROE COUNTY	ERP	07/01/2021	152,149	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	10/01/2021	1,205,730	-530,749	0	54,092	8,175	0.0	0	0.0	8,175	0.0	5.0	0.0	0.0	10/01/2022	10/01/2022
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	10/01/2021	11,498,801	569,760	2,100,882	556,386	585,404	27.9	0	0.0	585,404	27.9	7.0	16.3	5.4	10/01/2022	10/01/2022
MOUNT DORA	G	10/01/2021	19,002,601	1,042,663	1,743,992	1,495,947	-263,911	-15.1	497,328	28.5	233,417	13.4	0.6	13.3	0.0	10/01/2022	10/01/2022
MOUNT DORA	P	10/01/2021	15,912,701	-143,442	3,066,267	945,801	754,179	24.6	0	0.0	754,179	24.6	7.6	13.3	4.1	10/01/2022	10/01/2022
NAPLES	F	10/01/2021	72,140,839	11,845,796	3,779,597	3,873,519	950,999	25.2	1,427,894	37.8	2,378,893	62.9	4.4	42.1	16.5	10/01/2022	10/01/2022

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NAPLES	G	10/01/2021	72,543,522	10,475,280	17,621,383	4,823,768	1,572,321	8.9	1,103,729	6.3	2,676,050	15.2	3.8	11.4	0.0	10/01/2022	10/01/2022
NAPLES	P	10/01/2021	66,686,744	14,322,071	4,585,568	4,564,273	937,823	20.5	1,647,503	35.9	2,585,326	56.4	4.2	35.7	16.5	10/01/2022	10/01/2022
NEPTUNE BEACH	P	10/01/2021	12,036,094	1,402,378	1,733,213	764,607	328,271	18.9	160,866	9.3	489,137	28.2	8.0	18.0	3.3	10/01/2022	10/01/2022
NEW PORT RICHEY	F	10/01/2021	15,491,397	493,461	1,570,169	911,881	358,637	22.8	60,666	3.9	419,303	26.7	6.5	13.9	7.3	10/01/2022	10/01/2022
NEW PORT RICHEY	P	10/01/2021	36,117,353	-3,722,064	2,898,657	1,875,777	768,228	26.5	0	0.0	768,228	26.5	6.5	12.5	7.5	10/01/2022	10/01/2022
NEW SMYRNA BEACH	F	10/01/2021	29,014,936	4,390,444	2,927,497	1,865,276	451,837	15.4	598,313	20.4	1,050,150	35.9	10.0	18.0	9.3	10/01/2022	10/01/2022
NEW SMYRNA BEACH	P	10/01/2021	22,079,165	3,797,880	3,037,522	1,593,102	547,927	18.0	501,859	16.5	1,049,786	34.6	8.0	20.9	7.3	10/01/2022	10/01/2022
NORTH BAY FCD	F	10/01/2021	7,211,008	274,156	1,149,295	252,363	304,715	26.5	24,635	2.1	329,350	28.7	5.0	18.0	6.7	10/01/2022	10/01/2022
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2021	74,327,897	-22,014,262	0	2,954,950	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
NORTH BROWARD HOSPITAL	G	07/01/2020	372,155,896	-41,367,134	389,553,543	13,505,825	8,343,588	2.1	0	0.0	8,343,588	2.1	0.0	2.3	0.0	07/01/2020	07/01/2020
NORTH COLLIER FCD (was North Naples)	F	10/01/2021	128,642,432	-719,422	16,641,052	2,542,703	6,436,700	38.7	0	0.0	6,436,700	38.7	8.5	19.7	10.5	10/01/2022	10/01/2022
NORTH MIAMI 691 [GPF]	F	10/01/2021	2,584,601	-544,890	0	294,266	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
NORTH MIAMI 691 [GPF]	G	10/01/2021	158,165,780	-214,726	10,709,453	6,845,675	2,025,545	18.9	0	0.0	2,025,545	18.9	6.8	12.9	0.0	10/01/2022	10/01/2022
NORTH MIAMI 691 [GPF]	P	10/01/2021	6,409,526	-1,497,017	131,040	273,256	46,723	35.7	0	0.0	46,723	35.7	7.0	30.6	0.0	10/01/2022	10/01/2022
NORTH MIAMI 748	P	10/01/2021	105,037,573	31,902,809	8,214,176	5,522,739	2,917,014	35.5	2,967,034	36.1	5,884,048	71.6	9.5	61.1	1.0	10/01/2022	10/01/2022
NORTH MIAMI BEACH	G	10/01/2021	93,341,590	32,557,557	7,192,868	8,755,506	967,941	13.5	3,209,529	44.6	4,177,470	58.1	7.0	51.3	0.0	10/01/2022	10/01/2022
NORTH MIAMI BEACH	PF	10/01/2021	116,552,958	48,075,554	6,965,018	10,993,685	2,080,729	29.9	5,533,476	79.5	7,614,205	109.3	11.1	98.7	7.1	10/01/2022	10/01/2022
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2020	20,648,099	-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	10/01/2021	65,404,889	1,759,970	4,027,419	2,404,557	1,013,141	25.2	205,953	5.1	1,219,094	30.3	10.6	18.0	6.2	10/01/2022	10/01/2022
NORTH PORT	P	10/01/2021	62,785,581	4,494,866	5,295,969	2,504,100	1,530,828	28.9	472,875	8.9	2,003,703	37.8	8.0	25.8	5.3	10/01/2022	10/01/2022
NORTH RIVER FCD	F	10/01/2021	29,553,969	3,664,216	4,071,728	1,348,992	942,648	23.2	438,748	10.8	1,381,396	33.9	4.5	25.2	4.4	10/01/2022	10/01/2022

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OAKLAND PARK	G	10/01/2021	48,736,103	1,845,564	2,246,140	4,062,359	319,381	14.2	0	0.0	319,381	14.2	0.0	13.7	0.0	10/01/2022	10/01/2022
OAKLAND PARK	PF	10/01/2021	71,472,577	12,035,411	1,121,717	6,452,776	264,943	23.6	2,743,294	244.6	3,008,237	268.2	9.1	220.8	34.8	10/01/2021	10/01/2021
OCALA	F	10/01/2021	89,922,575	17,982,914	8,024,344	4,464,854	1,569,369	19.6	2,391,824	29.8	3,961,193	49.4	7.2	40.0	2.4	10/01/2022	10/01/2022
OCALA	G	10/01/2021	198,596,396	51,839,863	9,104,754	16,858,402	783,201	8.6	7,245,999	79.6	8,029,200	88.2	5.0	83.2	0.0	10/01/2022	10/01/2022
OCALA	P	10/01/2021	93,347,957	14,718,292	11,353,218	5,565,164	2,105,236	18.5	1,961,710	17.3	4,066,946	35.8	8.0	23.2	6.0	10/01/2022	10/01/2022
OCEAN CITY-WRIGHT FCD	F	10/01/2021	19,777,297	5,607,159	3,411,096	1,394,798	739,054	21.7	467,843	13.7	1,206,897	35.4	7.0	19.6	10.0	10/01/2022	10/01/2022
OCOE	G	10/01/2021	51,473,757	2,334,912	9,916,967	2,984,747	1,209,245	12.2	175,852	1.8	1,385,097	14.0	7.4	7.0	0.0	10/01/2022	10/01/2022
OCOE	PF	10/01/2021	74,432,305	6,333,006	9,917,401	3,635,495	2,258,983	22.8	649,841	6.6	2,908,824	29.3	8.0	17.5	4.9	10/01/2022	10/01/2022
OKALOOSA ISLAND FCD	F	10/01/2021	12,804,765	7,775,019	1,228,749	1,048,652	299,504	24.4	690,898	56.2	990,402	80.6	8.0	71.8	3.7	10/01/2022	10/01/2022
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
OKEECHOBEE	G	10/01/2021	6,330,649	-986,088	1,120,714	286,702	96,196	8.6	0	0.0	96,196	8.6	6.0	3.1	0.0	10/01/2021	10/01/2022
OKEECHOBEE	P	10/01/2021	11,958,523	-1,577,764	1,160,800	461,813	170,683	14.7	0	0.0	170,683	14.7	5.0	3.0	7.5	10/01/2021	10/01/2022
OKEECHOBEE UTILITY	G	10/01/2021	12,135,453	-937,141	2,098,615	431,061	114,427	5.5	0	0.0	114,427	5.5	6.0	0.0	0.0	10/01/2021	10/01/2022
OLDSMAR	F	10/01/2021	8,461,994	-561,785	686,907	102,425	213,775	31.1	0	0.0	213,775	31.1	5.0	16.0	11.1	10/01/2021	10/01/2021
ORANGE COUNTY LIBRARY	G	01/01/2022	63,122,000	-16,975,314	3,498,061	2,898,945	289,520	8.3	0	0.0	289,520	8.3	0.0	9.5	0.0	01/01/2022	01/01/2022
ORANGE PARK	F	10/01/2021	10,401,841	178,836	1,425,337	469,596	317,663	22.3	19,199	1.4	336,862	23.6	4.0	14.4	6.1	10/01/2022	10/01/2022
ORANGE PARK	G	10/01/2021	13,716,001	-2,615,907	2,542,108	868,414	251,068	9.9	0	0.0	251,068	9.9	3.2	6.7	0.0	10/01/2021	10/01/2021
ORANGE PARK	P	10/01/2021	25,729,045	-716,917	1,471,255	1,104,505	480,215	32.6	0	0.0	480,215	32.6	6.5	16.6	10.7	10/01/2022	10/01/2022
ORLANDO	F	10/01/2021	552,928,175	86,848,938	45,892,488	26,318,582	14,931,860	32.5	11,259,375	24.5	26,191,235	57.1	7.5	46.1	5.1	10/01/2022	10/01/2022
ORLANDO	G	09/30/2021	255,600,236	32,257,494	3,864,363	20,542,463	8,701,359	225.2	0	0.0	8,701,359	225.2	4.9	315.2	0.0	10/01/2022	10/01/2022
ORLANDO	P	10/01/2021	771,112,905	119,055,050	59,769,312	44,747,760	19,169,164	32.1	19,030,785	31.8	38,199,949	63.9	8.2	55.6	0.0	10/01/2022	10/01/2022
ORLANDO AVIATION	G	10/01/2021	165,171,709	-3,598,584	2,859,050	12,066,660	596,110	20.9	0	0.0	596,110	20.9	0.0	21.6	0.0	10/01/2022	10/01/2022

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ORLANDO UTILITY	G	10/01/2021	539,558,009	36,583,827	102,664,415	33,635,706	7,440,166	7.3	6,904,695	6.7	14,344,861	14.0	0.3	14.2	0.0	10/01/2022	10/01/2022
ORMOND BEACH	F	10/01/2021	38,810,472	5,723,288	2,142,405	2,195,860	534,611	25.0	661,895	30.9	1,196,506	55.9	8.6	33.1	16.2	10/01/2022	10/01/2022
ORMOND BEACH	G	10/01/2021	61,337,635	2,002,276	4,788,429	3,700,551	677,477	14.2	147,375	3.1	824,852	17.2	4.0	13.9	0.0	10/01/2022	10/01/2022
ORMOND BEACH	P	10/01/2021	44,960,369	8,271,645	3,817,949	2,803,898	1,035,704	27.1	830,457	21.8	1,866,161	48.9	9.0	30.6	10.9	10/01/2022	10/01/2022
OVIEDO	F	10/01/2021	20,362,527	4,074,310	3,246,537	904,237	536,973	16.5	355,923	11.0	892,896	27.5	7.0	13.1	8.4	10/01/2022	10/01/2022
OVIEDO	P	10/01/2021	36,014,599	365,805	4,605,031	1,196,363	1,024,847	22.3	37,536	0.8	1,062,383	23.1	6.0	13.2	4.7	10/01/2022	10/01/2022
PACE FCD	F	10/01/2021	486,330	34,888	780,149	0	170,312	21.8	0	0.0	170,312	21.8	10.0	0.0	12.2	10/01/2021	10/01/2021
PALATKA	F	10/01/2021	9,941,345	2,487,252	1,234,254	700,959	297,349	24.1	311,181	25.2	608,530	49.3	6.0	41.2	4.0	10/01/2022	10/01/2022
PALATKA	G	10/01/2021	22,100,317	6,597,969	3,553,589	2,034,782	436,040	12.3	921,678	25.9	1,357,718	38.2	6.0	33.6	0.0	10/01/2022	10/01/2022
PALATKA	P	10/01/2021	13,696,123	1,815,396	1,443,566	955,566	264,262	18.3	224,534	15.6	488,796	33.9	6.0	23.1	6.0	10/01/2022	10/01/2022
PALM BAY	F	10/01/2021	111,352,936	18,913,438	6,641,064	6,150,894	2,012,645	30.3	1,822,383	27.4	3,835,028	57.8	8.8	42.8	8.3	10/01/2022	10/01/2022
PALM BAY	G	10/01/2021	248,693	-214,812	0	2,532	4,403	0.0	0	0.0	4,403	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
PALM BAY	P	10/01/2021	145,064,211	10,679,624	8,092,473	6,705,878	2,013,989	24.9	1,037,046	12.8	3,051,035	37.7	8.8	21.5	8.9	10/01/2022	10/01/2022
PALM BEACH	GPF	09/30/2021	293,636,109	85,333,977	20,520,582	22,051,073	3,998,142	19.5	8,965,793	43.7	12,963,935	63.2	6.0	55.3	0.0	10/01/2022	10/01/2022
PALM BEACH GARDENS	F	10/01/2021	140,323,231	22,413,936	8,800,527	5,568,222	2,661,534	30.2	3,025,621	34.4	5,687,155	64.6	6.0	53.0	7.9	10/01/2022	10/01/2022
PALM BEACH GARDENS	G	10/01/2021	3,407,015	-202,030	117,535	153,835	10,781	9.2	0	0.0	10,781	9.2	6.0	0.0	0.0	10/01/2022	10/01/2022
PALM BEACH GARDENS	P	10/01/2021	127,508,035	18,248,199	9,782,301	5,830,149	3,610,104	36.9	2,276,582	23.3	5,886,686	60.2	8.6	45.9	6.0	10/01/2022	10/01/2022
PALM COAST (VOL)	F	10/01/2021	5,679,761	-1,930,600	0	169,001	144,973	0.0	0	0.0	144,973	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
PALM HARBOR FCD	F	10/01/2021	42,526,117	-2,384,216	5,834,789	414,294	1,988,803	34.1	0	0.0	1,988,803	34.1	7.5	20.8	7.1	10/01/2022	10/01/2022
PALM TRAN, INC. (ATU-1577)	G	01/01/2022	154,520,407	19,220,604	32,622,308	8,750,914	4,749,695	14.6	1,937,688	5.9	6,687,383	20.5	3.0	18.6	0.0	01/01/2023	01/01/2023
PALMETTO	G	10/01/2021	18,608,390	-51,049	3,010,616	1,030,498	341,153	11.3	0	0.0	341,153	11.3	5.0	6.7	0.0	10/01/2022	10/01/2022
PALMETTO	P	10/01/2021	16,927,926	846,829	1,747,978	1,099,579	349,061	20.0	105,643	6.0	454,704	26.0	5.0	13.6	8.3	10/01/2022	10/01/2022

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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
PANAMA CITY	F	10/01/2021	44,564,547	14,349,935	3,682,669	3,468,724	806,933	21.9	1,720,430	46.7	2,527,363	68.6	7.5	55.4	8.3	10/01/2022	10/01/2022
PANAMA CITY	P	10/01/2021	43,929,132	9,567,781	4,325,220	3,273,287	864,382	20.0	829,171	19.2	1,693,553	39.2	8.1	24.5	8.0	10/01/2022	10/01/2022
PANAMA CITY (SUPP)	G	10/01/2021	4,188,687	-393,062	1,415,721	254,926	94,397	6.7	0	0.0	94,397	6.7	4.5	1.9	0.0	10/01/2022	10/01/2022
PANAMA CITY BEACH	F	10/01/2021	22,167,655	2,781,571	3,220,875	991,710	852,380	26.5	196,902	6.1	1,049,282	32.6	5.0	19.7	8.8	10/01/2021	10/01/2021
PANAMA CITY BEACH	G	10/01/2021	50,899,025	1,080,901	9,568,659	2,377,535	1,985,062	20.8	55,007	0.6	2,040,069	21.3	9.1	12.6	0.0	10/01/2021	10/01/2021
PANAMA CITY BEACH	P	10/01/2021	29,971,187	2,267,160	4,144,265	1,521,076	1,026,715	24.8	267,512	6.5	1,294,227	31.2	10.9	17.7	3.3	10/01/2021	10/01/2021
PARKLAND	P	10/01/2021	2,488,963	-93,282	0	170,035	30,000	0.0	0	0.0	30,000	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
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	10/01/2020	3,331,498	128,561	129,780	88,137	104,230	80.3	0	0.0	104,230	80.3	0.0	85.1	0.0	10/01/2020	10/01/2020
PEMBROKE PINES	G	10/01/2021	236,035,225	-10,990,277	1,776,018	14,402,352	538,496	30.3	0	0.0	538,496	30.3	7.3	24.7	0.0	10/01/2021	10/01/2021
PEMBROKE PINES	PF	10/01/2021	871,502,793	240,064,470	30,226,579	44,630,750	10,601,452	35.1	23,716,698	78.5	34,318,150	113.5	7.9	102.0	8.8	10/01/2022	10/01/2022
PENSACOLA	F	10/01/2021	149,229,765	3,045,919	5,935,070	8,952,028	1,637,138	27.6	284,340	4.8	1,921,478	32.4	11.0	11.7	9.7	10/01/2022	10/01/2022
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	10/01/2021	134,152,804	20,674,568	4,010,318	7,517,464	826,324	20.6	3,117,167	77.7	3,943,491	98.3	5.2	77.1	16.0	10/01/2022	10/01/2022
PERRY	F	10/01/2021	4,951,644	703,664	723,098	323,355	185,599	25.7	68,515	9.5	254,114	35.1	1.0	29.5	5.9	10/01/2022	10/01/2022
PERRY	P	10/01/2021	10,902,870	-41,875	989,282	640,238	227,602	23.0	0	0.0	227,602	23.0	3.1	12.7	7.0	10/01/2022	10/01/2022
PINELLAS PARK	F	10/01/2021	82,271,869	4,967,567	5,705,533	4,230,875	1,547,403	27.1	630,859	11.1	2,178,262	38.2	9.0	25.2	4.0	10/01/2022	10/01/2022
PINELLAS PARK	G	10/01/2021	119,180,815	-5,265,410	14,786,990	5,052,696	2,222,583	15.0	0	0.0	2,222,583	15.0	4.9	11.2	0.0	10/01/2022	10/01/2022
PINELLAS PARK	P	10/01/2021	92,300,651	-5,156,523	7,294,036	3,327,972	1,695,899	23.3	0	0.0	1,695,899	23.3	8.0	13.0	2.2	10/01/2021	10/01/2022
PLANT CITY	PF	10/01/2021	66,039,443	14,619,067	7,473,489	4,024,463	1,763,925	23.6	1,244,314	16.7	3,008,239	40.3	10.0	21.4	8.8	10/01/2022	10/01/2022
PLANTATION	G	10/01/2021	228,912,055	17,141,340	30,691,633	13,859,461	5,100,912	16.6	3,485,422	11.4	8,586,334	28.0	6.0	22.9	0.0	10/01/2022	10/01/2022
PLANTATION	P	10/01/2021	221,393,399	42,312,582	11,851,930	11,466,677	4,323,128	36.5	4,074,814	34.4	8,397,942	70.9	10.0	56.1	7.3	10/01/2022	10/01/2022

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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
PLANTATION (VOL)	F	10/01/2021	28,144,051	-4,446,940	0	1,109,939	61,622	0.0	0	0.0	61,622	0.0	0.0	0.0	0.0	10/01/2022	10/01/2022
POMPANO BEACH	G	10/01/2021	251,492,300	109,697,944	40,865,981	16,036,277	12,157,288	29.8	9,818,554	24.0	21,975,842	53.8	10.0	42.5	0.0	10/01/2022	10/01/2022
POMPANO BEACH	PF	10/01/2021	286,021,898	109,336,085	18,466,842	23,974,240	6,031,061	32.7	9,537,912	51.7	15,568,973	84.3	11.6	67.6	10.3	10/01/2022	12/31/2022
PORT ORANGE	F	10/01/2021	41,634,437	16,346,110	3,051,338	3,101,627	680,389	22.3	2,317,764	76.0	2,998,153	98.3	7.7	79.7	14.4	10/01/2022	10/01/2022
PORT ORANGE	G	10/01/2021	40,828,598	3,634,241	3,575,750	2,722,660	533,018	14.9	222,858	6.2	755,876	21.1	7.5	15.1	0.0	10/01/2022	10/01/2022
PORT ORANGE	P	10/01/2021	56,352,252	8,286,911	5,394,827	2,984,425	1,417,033	26.3	1,509,137	28.0	2,926,170	54.2	7.8	43.0	9.1	10/01/2022	10/01/2022
PORT ST. LUCIE	P	10/01/2021	157,206,335	17,917,644	21,298,339	6,079,856	4,935,053	23.2	2,805,382	13.2	7,740,435	36.3	9.0	20.9	7.8	10/01/2022	10/01/2022
PUNTA GORDA	F	10/01/2021	22,028,033	1,402,018	2,349,833	876,618	669,442	28.5	51,547	2.2	720,989	30.7	9.1	12.7	8.9	10/01/2022	10/01/2022
PUNTA GORDA	G	10/01/2021	58,196,141	4,912,171	3,124,704	3,635,899	603,148	19.3	403,599	12.9	1,006,747	32.2	8.1	24.1	0.0	10/01/2022	10/01/2022
PUNTA GORDA	P	10/01/2021	24,114,919	2,046,122	2,452,545	1,435,821	628,838	25.6	218,631	8.9	847,469	34.6	8.0	18.0	8.6	10/01/2022	10/01/2022
QUINCY	PF	10/01/2021	9,880,133	1,744,353	1,285,039	934,945	202,218	15.7	291,455	22.7	493,673	38.4	7.5	23.1	9.2	10/01/2021	10/01/2021
RIVIERA BEACH	F	10/01/2021	118,057,392	-5,887,823	4,853,307	5,067,240	2,224,632	45.8	0	0.0	2,224,632	45.8	8.0	36.1	1.8	10/01/2022	10/01/2022
RIVIERA BEACH	G	10/01/2021	142,768,630	-22,741,426	5,752,107	7,604,434	1,620,928	28.2	0	0.0	1,620,928	28.2	6.0	22.8	0.0	10/01/2022	10/01/2022
RIVIERA BEACH	P	09/30/2021	98,489,681	3,120,028	9,222,718	4,963,244	2,158,352	23.4	0	0.0	2,158,352	23.4	8.0	17.5	0.0	10/01/2022	10/01/2022
ROCKLEDGE	F	10/01/2021	15,517,529	1,832,800	1,931,890	1,064,498	395,980	20.5	184,102	9.5	580,082	30.0	7.0	16.9	9.6	10/01/2022	10/01/2022
ROCKLEDGE	G	10/01/2021	23,032,574	101,792	5,286,799	1,247,535	672,845	12.7	19,122	0.4	691,967	13.1	6.0	8.4	0.0	10/01/2022	10/01/2022
ROCKLEDGE	P	10/01/2021	19,987,504	-412,349	2,375,586	1,107,880	436,075	18.4	0	0.0	436,075	18.4	7.0	3.4	10.4	10/01/2022	10/01/2022
SAFETY HARBOR	F	10/01/2021	13,071,663	-2,069,841	1,733,508	150,662	479,584	27.7	0	0.0	479,584	27.7	6.0	14.6	6.2	10/01/2022	10/01/2022
SAINT AUGUSTINE	F	10/01/2021	17,067,976	1,040,169	2,337,495	782,378	484,634	20.7	107,596	4.6	592,230	25.3	5.0	13.6	7.7	10/01/2022	10/01/2022
SAINT AUGUSTINE	G	10/01/2021	59,567,530	7,974,074	11,657,347	3,802,947	1,293,930	11.1	2,174,617	18.7	3,468,547	29.8	4.0	25.3	0.0	10/01/2022	10/01/2021
SAINT AUGUSTINE	P	10/01/2021	27,326,371	1,038,482	4,026,795	1,317,745	668,014	16.6	309,142	7.7	977,156	24.3	5.5	16.2	6.8	10/01/2022	10/01/2018
SAINT CLOUD	G	10/01/2021	76,593,051	2,719,011	16,157,807	4,082,537	2,353,380	14.6	300,803	1.9	2,654,183	16.4	1.0	16.0	0.0	10/01/2022	10/01/2022

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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
SAINT CLOUD	PF	10/01/2021	73,228,479	11,281,629	10,283,236	3,599,183	3,076,353	29.9	851,695	8.3	3,928,048	38.2	8.8	26.5	4.3	10/01/2022	10/01/2022
SAINT JOHNS RIVER PW PK	G	10/01/2021	190,094,407	-20,921,703	284,024	13,354,133	106,401	37.5	0	0.0	106,401	37.5	4.0	58.3	0.0	10/01/2022	10/01/2022
SAINT LUCIE COUNTY FCD	F	10/01/2021	355,858,447	102,663,202	33,486,143	20,866,416	9,804,451	29.3	9,083,102	27.1	18,887,553	56.4	6.0	45.2	6.1	10/01/2022	10/01/2022
SAINT LUCIE COUNTY FCD	G	10/01/2021	21,139,874	9,430,124	4,334,323	1,380,029	787,554	18.2	931,296	21.5	1,718,850	39.7	3.8	36.6	0.0	10/01/2022	10/01/2022
SAINT PETE BEACH	F	10/01/2021	19,187,658	6,700,556	2,336,439	1,343,759	571,480	24.5	680,667	29.1	1,252,147	53.6	11.4	35.5	8.7	10/01/2022	10/01/2022
SAINT PETE BEACH	G	10/01/2021	14,830,655	3,344,734	1,171,285	1,326,327	140,735	12.0	425,374	36.3	566,109	48.3	3.0	47.1	0.0	10/01/2022	10/01/2022
SAINT PETE BEACH	P	10/01/2021	19,724,014	1,494,792	0	1,396,867	49,108	0.0	140,211	0.0	189,319	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
SAINT PETERSBURG	F	10/01/2021	327,767,472	-2,913,947	25,506,759	19,299,724	6,441,886	25.3	0	0.0	6,441,886	25.3	7.0	15.4	4.8	10/01/2022	10/01/2022
SAINT PETERSBURG	G	10/01/2021	533,079,911	64,133,476	97,273,376	30,805,692	12,403,927	12.8	5,234,514	5.4	17,638,441	18.1	2.0	17.4	0.0	10/01/2022	10/01/2022
SAINT PETERSBURG	P	10/01/2021	512,930,074	66,429,093	50,253,405	30,734,278	11,294,631	22.5	896,030	1.8	12,190,661	24.3	7.0	15.3	3.7	10/01/2022	10/01/2022
SAN CARLOS PARK FCD	F	10/01/2021	30,971,868	-2,560,861	4,188,368	359,922	858,156	20.5	0	0.0	858,156	20.5	2.0	13.1	5.5	10/01/2022	10/01/2022
SANFORD	F	10/01/2021	47,505,890	23,434	3,374,383	1,930,841	891,138	26.4	271,578	8.1	1,162,716	34.5	7.0	23.5	5.0	10/01/2022	10/01/2022
SANFORD	P	10/01/2021	58,389,830	784,527	3,358,538	3,325,980	784,544	23.4	76,635	2.3	861,179	25.6	6.1	15.1	5.3	10/01/2022	10/01/2022
SANIBEL	G	10/01/2021	39,188,178	-3,180,053	619,609	2,773,588	102,414	16.5	0	0.0	102,414	16.5	5.0	12.1	0.0	10/01/2022	10/01/2022
SANIBEL	P	10/01/2021	26,591,607	4,160,301	2,020,735	1,635,114	658,369	32.6	687,064	34.0	1,345,433	66.6	8.0	54.9	6.2	10/01/2022	10/01/2022
SARASOTA	F	09/30/2021	186,813,417	3,013,326	0	12,393,114	1,241,271	0.0	0	0.0	1,241,271	0.0	8.0	0.0	0.0	10/01/2022	10/01/2022
SARASOTA	G	09/30/2021	183,763,020	51,503,317	8,506,825	13,364,797	2,003,552	23.6	5,417,216	63.7	7,420,768	87.2	6.0	81.2	0.0	10/01/2022	10/01/2022
SARASOTA	P	09/30/2021	323,857,165	26,994,316	14,255,767	15,921,507	5,011,513	35.2	2,882,744	20.2	7,894,257	55.4	8.0	42.7	4.6	10/01/2022	10/01/2022
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2021	444,749,557	4,290,148	101,193,797	15,330,705	7,409,089	7.3	3,387,243	3.4	10,796,332	10.7	0.0	10.7	0.0	10/01/2021	10/01/2021
SARASOTA-MANATEE AIRPORT	G	10/01/2021	28,262,309	4,885,316	3,046,853	1,557,360	518,128	17.0	654,586	21.5	1,172,714	38.5	0.0	35.9	0.0	10/01/2021	10/01/2021
SATELLITE BEACH	G	10/01/2021	8,952,608	797,768	241,982	673,110	79,215	32.7	80,981	33.5	160,196	66.2	8.0	58.9	0.0	10/01/2022	10/01/2022

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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
SATELLITE BEACH	PF	10/01/2021	25,027,945	2,994,778	2,247,210	1,544,073	707,482	31.5	318,097	14.2	1,025,579	45.6	8.0	33.2	4.2	10/01/2022	10/01/2022
SEBASTIAN	P	10/01/2021	21,543,217	3,406,250	2,684,280	1,126,887	638,540	23.8	359,750	13.4	998,290	37.2	8.0	22.9	7.7	10/01/2022	10/01/2022
SEBRING	F	10/01/2021	16,841,814	1,481,705	297,902	1,034,925	174,233	58.5	152,040	51.0	326,273	109.5	6.5	110.6	0.0	10/01/2022	10/01/2022
SEBRING	P	10/01/2021	23,524,121	479,219	761,360	950,300	306,578	40.3	70,753	9.3	377,331	49.6	5.0	44.6	0.0	10/01/2022	10/01/2022
SEMINOLE	F	10/01/2021	46,107,115	6,753,646	4,921,970	3,075,392	1,161,124	23.6	683,698	13.9	1,844,822	37.5	12.5	20.4	5.9	10/01/2022	10/01/2022
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2021	883,742,453	38,709,054	304,097,765	46,196,444	19,679,747	6.5	11,885,315	3.9	31,565,062	10.4	0.0	11.1	0.0	05/01/2021	05/01/2021
SOUTH MIAMI [GP]	G	10/01/2021	24,784,974	-2,431,120	3,478,901	947,836	419,445	12.1	0	0.0	419,445	12.1	5.5	10.6	0.0	10/01/2022	10/01/2022
SOUTH MIAMI [GP]	P	10/01/2021	33,628,752	-872,212	2,898,555	1,441,036	545,245	18.8	0	0.0	545,245	18.8	7.5	9.7	2.7	10/01/2022	10/01/2022
SOUTH PASADENA	F	10/01/2021	8,287,636	2,855,981	1,404,526	585,864	299,733	21.3	295,605	21.1	595,338	42.4	6.0	34.7	3.2	10/01/2022	10/01/2022
SOUTH WALTON FCD	F	10/01/2021	72,648,078	1,669,005	8,238,759	1,800,043	2,699,754	32.8	360,294	4.4	3,060,048	37.1	5.9	23.0	10.0	10/01/2022	10/01/2022
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2022	52,613,978	-13,595,887	160,716	2,810,648	38,811	24.2	0	0.0	38,811	24.2	0.0	25.7	0.0	01/01/2022	01/01/2022
SOUTHERN MANATEE FCD	F	10/01/2021	61,776,009	-791,952	5,339,126	1,687,590	1,457,812	27.3	0	0.0	1,457,812	27.3	3.5	15.1	9.6	10/01/2021	10/01/2021
SOUTHERN MANATEE FCD	G	10/01/2021	4,329,285	-27,393	244,273	245,906	62,509	25.6	0	0.0	62,509	25.6	3.5	22.9	0.0	10/01/2021	10/01/2021
STARKE	F	10/01/2021	5,035,267	861,445	631,035	204,947	174,921	27.7	66,892	10.6	241,813	38.3	5.1	30.1	4.6	10/01/2022	10/01/2022
STARKE	G	10/01/2021	11,946,116	1,938,617	1,583,356	1,049,431	160,448	10.1	192,507	12.2	352,955	22.3	1.0	22.0	0.0	10/01/2022	10/01/2022
STARKE	P	10/01/2021	5,402,166	73,943	638,744	374,424	161,358	25.3	8,381	1.3	169,739	26.6	1.0	18.7	7.9	10/01/2022	10/01/2022
SUNRISE	F	10/01/2021	183,776,715	44,015,117	14,960,381	10,468,420	5,071,598	33.9	3,657,348	24.5	8,728,946	58.4	10.6	45.0	6.1	10/01/2022	10/01/2022
SUNRISE	G	10/01/2021	296,665,027	94,816,850	41,108,911	20,834,493	7,370,933	17.9	10,183,686	24.8	17,554,619	42.7	8.7	35.5	0.0	10/01/2022	10/01/2022
SUNRISE	P	10/01/2021	215,368,177	68,029,165	15,053,918	12,799,735	4,766,203	31.7	8,046,848	53.5	12,813,051	85.1	9.4	73.0	5.4	10/01/2022	10/01/2022
SURFSIDE [GP]	G	10/01/2021	12,171,973	3,385,645	3,500,927	665,630	539,014	15.4	276,364	7.9	815,378	23.3	8.0	15.6	0.0	10/01/2022	10/01/2022
SURFSIDE [GP]	P	10/01/2021	21,109,503	1,714,258	3,006,351	548,899	929,918	30.9	90,966	3.0	1,020,884	34.0	8.0	26.2	0.0	10/01/2022	10/01/2022

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SWEETWATER	P	10/01/2021	18,973,363	388,956	4,429,731	700,089	1,487,530	33.6	0	0.0	1,487,530	33.6	12.0	19.5	2.8	10/01/2022	10/01/2022
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	10/01/2021	150,908,002	-365,547	11,217,203	4,542,127	4,126,763	36.8	0	0.0	4,126,763	36.8	10.5	19.9	6.4	10/01/2021	10/01/2021
TAMARAC	G	10/01/2021	68,399,602	-4,462,114	7,151,031	3,345,009	1,567,090	21.9	0	0.0	1,567,090	21.9	7.0	14.9	0.0	10/01/2021	10/01/2021
TAMARAC	P	10/01/2021	6,372,617	2,637,916	0	907,833	67,658	0.0	718,189	0.0	785,847	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
TAMARAC - ELECTED	G	10/01/2021	71,666,492	-1,318,644	8,553,482	2,686,304	2,591,471	30.3	0	0.0	2,591,471	30.3	10.0	20.3	0.0	10/01/2021	10/01/2021
TAMPA	G	10/01/2021	860,399,903	107,544,884	175,012,505	59,712,389	11,757,415	6.7	10,145,560	5.8	21,902,975	12.5	0.0	13.0	0.0	10/01/2022	10/01/2022
TAMPA	PF	10/01/2021	1,405,607,880	89,712,121	141,143,730	96,612,146	39,641,057	28.1	13,316,257	9.4	52,957,314	37.5	14.9	20.0	5.3	10/01/2022	10/01/2022
TAMPA PF (STAFF)	G	10/01/2020	1,364,413	-2,755	455,577	20,164	113,838	25.0	205	0.0	114,043	25.0	5.8	20.1	0.0	10/01/2021	10/01/2021
TARPON SPRINGS	F	10/01/2021	35,600,023	2,369,504	2,581,520	1,865,302	763,536	29.6	129,871	5.0	893,407	34.6	9.5	16.1	9.0	10/01/2022	10/01/2022
TARPON SPRINGS	P	10/01/2021	33,613,025	3,256,398	3,322,297	1,880,803	743,822	22.4	369,492	11.1	1,113,314	33.5	8.0	17.2	8.3	10/01/2022	10/01/2022
TAVARES	F	10/01/2021	11,520,249	-109,969	1,522,053	201,678	376,320	24.7	16,574	1.1	392,894	25.8	2.0	18.4	6.3	10/01/2022	10/01/2022
TAVARES	P	10/01/2021	17,880,450	2,543,618	1,300,754	890,346	439,236	33.8	291,107	22.4	730,343	56.2	11.3	38.3	8.5	10/01/2022	10/01/2022
TEMPLE TERRACE	F	10/01/2021	38,196,973	9,706,750	3,739,722	2,048,655	1,199,754	32.1	993,115	26.6	2,192,869	58.6	10.5	45.9	4.4	10/01/2022	10/01/2022
TEMPLE TERRACE	P	10/01/2021	37,818,745	18,051,646	3,413,536	2,885,194	903,343	26.5	1,880,311	55.1	2,783,654	81.6	11.2	63.2	10.1	10/01/2022	10/01/2022
TEQUESTA	G	10/01/2021	8,878,841	-329,185	3,658,978	302,571	481,433	13.2	0	0.0	481,433	13.2	5.0	8.4	0.0	10/01/2022	10/01/2022
TEQUESTA [PF]	F	10/01/2021	16,221,717	948,421	1,751,170	550,842	470,951	26.9	133,828	7.6	604,779	34.5	6.0	19.0	10.6	10/01/2022	10/01/2022
TEQUESTA [PF]	P	10/01/2021	7,621,215	-1,893,713	1,454,684	85,131	390,801	26.9	0	0.0	390,801	26.9	5.0	0.0	21.9	10/01/2022	10/01/2022
TITUSVILLE	G	10/01/2021	73,155,074	3,667,923	14,162,321	5,351,770	1,231,258	8.7	474,139	3.4	1,705,397	12.0	2.5	10.0	0.0	10/01/2022	10/01/2022
TITUSVILLE	PF	10/01/2021	77,754,596	5,005,088	7,964,049	5,247,570	1,122,434	14.1	540,389	6.8	1,662,823	20.9	6.5	10.1	5.0	10/01/2022	10/01/2022

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TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2021	199,218,748	-1,218,929	17,451,502	10,831,367	3,250,810	18.6	0	0.0	3,250,810	18.6	8.6	10.7	0.0	10/01/2022	10/01/2022
UMATILLA	P	10/01/2020	2,232,474	-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	10/01/2021	3,760,189	-1,337,214	398,062	95,994	0	0.0	0	0.0	0	0.0	2.0	0.0	18.6	10/01/2021	10/01/2021
VENICE	F	10/01/2021	33,725,542	16,568,904	1,657,253	2,762,881	603,063	36.4	1,819,888	109.8	2,422,951	146.2	7.0	132.6	11.4	10/01/2022	10/01/2022
VENICE	P	10/01/2021	48,365,308	1,607,416	194,214	3,781,098	131,711	67.8	590,599	304.1	722,310	371.9	7.0	255.4	122.1	10/01/2022	10/01/2022
VERO BEACH	F	10/01/2021	7,994,577	-171,745	0	737,261	15,185	0.0	84,554	0.0	99,739	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
VERO BEACH	G	10/01/2021	112,867,961	11,553,957	0	8,708,910	94,537	0.0	2,228,829	0.0	2,323,366	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
VERO BEACH	P	10/01/2021	54,540,489	3,738,827	3,676,196	2,613,753	768,344	20.9	324,131	8.8	1,092,475	29.7	6.5	15.5	7.7	10/01/2022	10/01/2022
VILLAGE OF NORTH PALM BEACH	G	10/01/2021	20,540,857	-122,354	1,238,893	1,257,346	231,646	18.7	0	0.0	231,646	18.7	5.2	14.0	0.0	10/01/2022	10/01/2022
VILLAGE OF NORTH PALM BEACH	PF	10/01/2021	34,474,422	2,347,709	5,401,382	1,347,580	1,225,689	22.7	203,977	3.8	1,429,666	26.5	7.2	13.8	6.5	10/01/2022	10/01/2022
VILLAGE OF PALM SPRINGS	G	10/01/2021	34,347,895	-2,097,130	1,706,741	1,443,595	514,890	30.2	0	0.0	514,890	30.2	3.0	32.3	0.0	10/01/2021	10/01/2021
VILLAGE OF PALM SPRINGS	PF	10/01/2021	42,298,547	-795,460	1,385,117	1,514,716	471,574	34.1	0	0.0	471,574	34.1	6.6	20.5	6.9	10/01/2022	10/01/2022
VOLUSIA COUNTY (VOL)	F	10/01/2021	5,681,896	-3,486,483	0	121,348	4,419	0.0	0	0.0	4,419	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
WAUCHULA	GP	10/01/2021	23,503,907	0	2,999,018	878,310	299,902	10.0	0	0.0	299,902	10.0	10.0	0.0	0.0	10/01/2021	10/01/2021
WEST MANATEE FCD	F	10/01/2021	27,036,196	-1,071,032	3,314,945	293,399	1,238,422	37.4	0	0.0	1,238,422	37.4	2.9	26.3	9.5	10/01/2022	10/01/2022
WEST MELBOURNE	P	10/01/2021	20,830,988	217,036	2,792,798	787,064	722,873	25.9	27,272	1.0	750,145	26.9	8.5	12.9	6.4	10/01/2022	10/01/2022
WEST PALM BEACH	F	09/30/2021	308,152,989	46,758,937	22,304,329	11,860,176	5,237,860	23.5	5,586,105	25.0	10,823,965	48.5	13.1	32.6	0.0	10/01/2022	10/01/2022
WEST PALM BEACH	G	09/30/2021	51,366,242	-7,465,515	778,218	3,341,364	0	0.0	0	0.0	0	0.0	5.5	0.0	0.0	10/01/2022	10/01/2022
WEST PALM BEACH	P	09/30/2021	485,338,602	8,152,630	23,074,901	16,622,529	7,026,320	30.5	706,384	3.1	7,732,704	33.5	11.0	22.4	0.0	10/01/2022	10/01/2022
WILLISTON	G	10/01/2021	5,265,889	-1,636,361	1,255,248	332,757	62,762	5.0	0	0.0	62,762	5.0	5.0	0.0	0.0	10/01/2021	10/01/2021
WILLISTON	P	10/01/2021	3,067,916	-711,427	440,525	123,235	34,348	7.8	0	0.0	34,348	7.8	5.0	1.7	0.0	10/01/2022	10/01/2022

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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
WILTON MANORS (VOL)	F	10/01/2021	1,639,639	251,601	0	108,647	42,759	0.0	30,355	0.0	73,114	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
WILTON MANORS [GP]	G	10/01/2021	14,421,074	4,319,709	110,972	1,503,669	62,392	56.2	639,802	576.5	702,194	632.8	11.0	643.1	0.0	10/01/2021	10/01/2021
WILTON MANORS [GP]	P	10/01/2021	17,744,389	5,397,111	239,277	1,335,604	90,881	38.0	787,786	329.2	878,667	367.2	10.0	369.6	0.0	10/01/2021	10/01/2021
WINTER GARDEN	G	10/01/2021	37,746,261	4,807,318	9,521,836	2,275,821	1,170,635	12.3	493,288	5.2	1,663,923	17.5	2.5	15.6	0.0	10/01/2022	10/01/2022
WINTER GARDEN	PF	10/01/2021	59,177,861	960,013	9,678,865	2,290,188	1,836,697	19.0	155,258	1.6	1,991,955	20.6	3.5	16.9	1.0	10/01/2022	10/01/2022
WINTER HAVEN	F	10/01/2021	41,727,658	4,545,095	4,043,968	2,267,230	1,210,083	29.9	506,210	12.5	1,716,293	42.4	10.0	25.2	9.0	10/01/2022	10/01/2022
WINTER HAVEN	G	10/01/2021	82,090,657	16,137,955	6,733,888	6,230,479	794,309	11.8	1,411,590	21.0	2,205,899	32.8	7.0	26.8	0.0	10/01/2022	10/01/2022
WINTER HAVEN	P	10/01/2021	40,899,168	3,121,907	4,496,681	2,621,778	902,706	20.1	286,207	6.4	1,188,913	26.4	8.2	9.0	10.3	10/01/2022	10/01/2022
WINTER PARK	F	10/01/2021	74,186,284	3,468,188	4,816,227	3,698,583	1,449,406	30.1	440,686	9.2	1,890,092	39.2	6.0	26.1	8.7	10/01/2022	10/01/2022
WINTER PARK	P	10/01/2021	69,770,663	9,708,046	5,561,786	3,875,422	1,469,550	26.4	1,188,926	21.4	2,658,476	47.8	6.0	37.9	5.7	10/01/2022	10/01/2022
WINTER SPRINGS	GPF	10/01/2021	72,453,381	3,997,920	4,081,949	5,869,946	417,378	10.2	420,617	10.3	837,995	20.5	5.0	16.4	0.0	10/01/2022	10/01/2022
Municipalities and Special Districts:	481		53,167,706,343		6,478,442,586		1,180,117,817		919,597,333		2,099,715,150						
				9,768,616,319		3,288,689,465											
School Board Early Retirement Programs	6		67,324,540		0		179,343		3,045,104		3,224,447						
				16,745,683		8,466,841											
Grand Totals:	487		53,235,030,883		6,478,442,586		1,180,297,160		922,642,437		2,102,939,597						
				9,785,362,002		3,297,156,306											

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 (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/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA

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BAY HARBOR ISLANDS	G	VR %AFC Var. W/TYPE SC & RATE	05	VR 52 W/20SC; 55 W/10SC; OR AGE 65	Cliff	NO	\$375/mo subsidy from retirement to age 65
	Active			1 LIFE ANNUITY	5		
BAY HARBOR ISLANDS	P	VR %AFC Var. W/TYPE SC & RATE	03	VR 50 W/20SC; 55 W/10SC; OR AGE 65	Cliff	NO	\$375/mo subsidy from retirement to age 65
	Active			1 LIFE ANNUITY	5		
BAY MEDICAL CENTER	G	VR Var. W/ CONVERSION BEN OR CASH BAL BEN	05	62 62 W/5SC; NO LATER THAN 65 W/5SC	Cliff	YES	HEALTH INSURANCE SUBSIDY
	Frozen			1 LIFE ANNUITY	5		
BELLE GLADE	G	2.00 2.00% x AME x SC, MAX 30SC	05	VR 30SC, ANY AGE; 62 W/10SC; AGE 65	Cliff	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
	Active			1 LIFE ANNUITY	10		
BELLE GLADE (RETIRED)	PF	N/A N/A	N/A	55 55&6CS;25CS	Cliff	YES	RETIRED EMPLOYEES' PLAN ONLY
	Closed			N/N/A	N/A		
BELLE GLADE HOUSING	G	VR Var.	05	VR LATER OF 65 OR 10SC	Graded	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BELLEAIR	P	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	Accrual rate changed from 3.50% to 3.00% on 1/21/2020 and NRA form 55 w/5SC to 55 w/10SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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

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

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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
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	

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CLEARWATER	GPF	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	Cliff	YES	G W/ HDT BEF 1/1/13: NR = 30SC, 55 W/20SC, 65 W/10SC; BEN RATE = 2.75%
	Active			5 OTHER	10		
CLERMONT	F	3.00 3.00% X AME X SC	05	VR 55 W/10SC; 20SC, ANY AGE	Graded	NO	FOR SC BEF 10/1/02 = BEN RATE: 2.25%
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CLERMONT	P	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Graded	NO	DROP; 2.25% X AFC FOR SC BEF 10/1/02
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CLERMONT (RETIRED)	G	2.00 2.00% X AFC X SC	05	65 65 W/10SC	Cliff	NO	
	Closed			1 LIFE ANNUITY	N/A		
CLEWISTON	G	1.80 1.80% X AMC X SC	05	VR 65 W/5SC; 62 W/10SC	Cliff	YES	COLA = 3%/YR
	Frozen			1 LIFE ANNUITY	5		
COCOA	F	3.00 3.00% X AME X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	NR = 25SC OR AGE 52 IF HDT BEF 1/1/99
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COCOA	G	3.00 3.00% x AFC x SC	03	VR 50 W/25SC; 57 W/10SC	Cliff	YES	NR = AGE 57 IF HDT BEF 4/1/94; COLA = 3%/YR BEG @ AGE 65
	Closed			1 LIFE ANNUITY	10		
COCOA	P	3.00 3.00% X AME X SC	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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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
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

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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	3.50 3.50% X AME X SC	4	VR 23CS, ANY AGE; 55 W/10CS 1 LIFE ANNUITY	Graded 10	YES	
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

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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	
DAVENPORT	PF Active	3.00 3.00% 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

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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
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	

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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
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	

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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	
ESTERO 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	BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10)
EUSTIS	F Active	4.00 4.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
EUSTIS	P Active	3.00 3.00% x AFC x SC	05	VR AGE 55 & VESTED OR 52 W/25CS 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
FERNANDINA BEACH	G Active	2.75 2.75% X AFC X SC	05	VR 35SC, ANY AGE; 55 W/25SC; 65 W/6SC 1 LIFE ANNUITY	Cliff 6	NO	DROP
FERNANDINA BEACH	PF Active	3.25 3.25% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	DROP
FLAGLER BEACH	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	SUPP

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FLAGLER BEACH	P Active	3.19 3.19% x AFC x SC	05	VR 55 W/10 SC OR 52 W/25 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
FLORIDA CITY	P Frozen	2.75 2.75% X AC X SC; MAX 30SC	ALL	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	
FLORIDA CITY - ELECTED	G Active	4.00 4.00% x AFC x SC (MAX 80%)	03	VR 55 W/12SC (COMM) OR 10SC (MAYOR); 12 COMBINED SC 1 LIFE ANNUITY	Cliff VR	YES	VESTING = 12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); COLA = 4%/YR; HEALTH SUPP = \$20/MO PER YR SC
FORT LAUDERDALE	G Closed	VR Var. W/GROUP 1 OR 2	VR	VR VR W/GROUP 1 OR 2 5 OTHER	Cliff VR	YES	AD HOC COLA; AME, VESTING VR W/ GROUP 1 OR 2
FORT LAUDERDALE	PF Active	3.00 3.00% x AFC x SC	05	VR 20SC OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
FORT MEADE	F Active	1.75 1.75% X AME X SC	05	VR 40SC; 55 W/30; 60 W/10; AGE 65 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
FORT MEADE	G Active	1.50 1.50% X AME X SC	05	VR 40SC; 60 W/35; 62 W/30; 65 W/10; AGE 70 1 LIFE ANNUITY	Cliff 10	NO	
FORT MEADE	P Closed	1.75 1.75% x AFC x SC	05	VR 40SC; 55 W/30; 60 W/10; ADD'L PROV VR W/ AGE @ HDT 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	

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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		
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		

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FORT WALTON BEACH	P Active	3.00 3.00% x AFC x SC (MAX 75% AFC)	05	VR 25SC, ANY AGE; AGE 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
FROSTPROOF	G Active	1.50 1.50% X FMC X SC	05	65 65 W/10SC 1 LIFE ANNUITY	Graded 10	NO	
FROSTPROOF	P Closed	3.55 3.55% X AFC X SC	03	VR 20SC OR AGE 50 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	COLA = UP TO 3%/YR
FRUITLAND PARK	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	
GAINESVILLE	G Active	VR Var. W/ CITY OR GAS CO	05	VR 30SC, ANY AGE; 65 W/10SC 1 LIFE ANNUITY	Cliff 5	YES	AFC & NR VR FOR HDT BEF 10/1/07 OR BTW 10/2/07 & 10/1/12; COLA = 2%/YR
GAINESVILLE	PF Active	2.50 2.50% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=70 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
GOLDEN BEACH	GP Active	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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
GREATER NAPLES FCD	F Closed	3.00 3.00% X AFC X SC, MAX 100% AFC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	SUPP; SHARE PLAN
GREEN COVE SPRINGS	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	YES	COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200)

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GREENACRES	F Active	3.00 3.00% x AME x SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA = 3%/YR
GREENACRES	P Active	3.00 3.00% x AME x SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA = 3%/YR
GULF BREEZE	P 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; SUPP; COLA = 3%/YR; 3.50% multiplier for service prior to 3/3/2014
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)

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HAINES CITY	P	3.30 3.30% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE	Cliff	NO	FOR ALL SC BEF 10/1/11: BEN RATE = 3.35%
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HALIFAX HOSPITAL	G	1.6 1.60% X AC X SC LESS ANY FRS BEN	03	VR AGE 62 OR 30SC	Cliff	YES	COLA = 3%; BEN RATE INCREASES FOR WORKING 1, 2 OR 3+ YRS PAST NR
	Frozen			1 LIFE ANNUITY	5		
HALLANDALE BEACH	G	VR %AC X SHT SC Var. W/BARG OR N-BARG EE	03	60 ATTAINED AGE 60	Graded	NO	DROP
	Closed			1 LIFE ANNUITY	7		
HALLANDALE BEACH	PF	3.00 3.00% X FAC X SC, MAX 80% FAC	05	VR 25SC, ANY AGE; 52 W/10SC	Cliff	YES	HEALTH SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HALLANDALE BEACH PM	G	3.20 3.20%X AFC X SC; MAX 80% AFC	02	VR 52 W/ 10 PMSC; 60 W/ 4PMSC; OR 25PMSC	Cliff	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	4		
HALLANDALE BEACH PM (EXCESS)	G	3.20 3.20% X AFC X SC; MAX 80% AFC	02	VR 52 W/10PMSC; 60 W/4PMSC; OR 25PMSC	Cliff	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	N/A		
HAVANA	F	3.50 3.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HIALEAH	GPF	VR Var. W/ SC; EECON; AGE	03	VR AGE + SC = 70 (MIN 20SC)	VR	YES	VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)
	Active			5 OTHER	VR		

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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	
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)

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HOLLYWOOD	P	3.00 3.00% X AME X SC (MAX 75%)	05	VR 55 W/10SC; 22SC, ANY AGE	Cliff	NO	SUPP; DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NORM RET, COLA, DROP, REG DISB, ETC)
	Active			5 OTHER	10		
HOLMES BEACH	P	3.25 3.25% x AFC x SC, MAX 30SC	03	VR 25SC, ANY AGE OR 55 W/10SC	Graded	YES	SUPP = \$5 X SC PER MO
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD	F	3.00 3.00% x AFC x SC; MAX 80% AFC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP; SUPP BEN
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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		

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HOWEY-IN-THE-HILLS	P Active	3.00 3.00% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
INDIALANTIC	G Active	2.00 2.00% X AFC X SC	05	VR LATER OF AGE 65 OR 55C 1 LIFE ANNUITY	Cliff 5	NO	
INDIALANTIC	PF Active	3.00 3.00% X AME X SC	05	VR 52 W/25SC; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
INDIAN HARBOUR BEACH	P Active	3.00 3.00% x AFC x SC	05	52 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; COLA = 3%/YR
INDIAN HARBOUR BEACH (SUPP)	P Active	VR \$84 x SC up to 10 + 120 x SC over 10, max \$2,400	N/A	52 AGE 52 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
INDIAN RIVER SHORES	G Closed	2.75 2.75% X AME X SC -IRSPP	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	

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JACKSON MEMORIAL HOSPITAL	G	1.60 1.60% X AFC X SC	8	VR 30SC, ANY AGE; 62 W/6SC	Cliff	YES	CERT MBRS W/ HDT BEF 4/1/12 = AFC: 5 YRS, NR: 30SC OR 62 W/6SC; BEN RATE INCREASES AFTER NRA; HIS
	Active			1 LIFE ANNUITY	6		
JACKSONVILLE	CO	VR 3.0% X FMC (0-20SC), 2.0% X FMC (AFTER 20SC)	03	VR 20SC, ANY AGE; 65 W/5SC	Cliff	YES	HIS; DROP
	Closed			5 OTHER	5		
JACKSONVILLE	G	2.50 2.50% X FMC X SC (MAX 80% FMC)	03	VR 30SC, ANY AGE; 55 W/20SC, 65 W/5C	Cliff	YES	HIS; BACKDROP; PLOP
	Closed			3 JOINT/SURVIVOR	5		
JACKSONVILLE	PF	VR 3% x AFC x min(SC,20) + 2% x AFC x SC over 20 yrs	02	VR 20SC	Cliff	YES	DROP; COLA = 3%/YR
	Closed			3 JOINT/SURVIVOR	5		
JACKSONVILLE BEACH	F	3.00 3% FAC X (0-30)SC	05	VR 52 W/25SC; 55 W/10SC; 30 SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
JACKSONVILLE BEACH	G	2.50 2.50% x AFC x SC, MAX 75% FAC	05	VR 55 w/30SC; 62 w/10SC	Cliff	NO	DROP
	Active			1 LIFE ANNUITY	10		
JACKSONVILLE BEACH	P	3.00 3% x FAC x SC (MAX 90%)	05	VR 52 W/25SC; 55 W/10SC; 30SC, ANY AGE	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
JACKSONVILLE PF SENIOR STAFF	G	3.00 3% EACH YEAR OF SERVICE	N/A	65 65W 5 YEARS OF SERVICE	Cliff	YES	
	Closed			3 JOINT/SURVIVOR	5		

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JUPITER	P	2.75 2.75% x AFC x SC (MAX 25SC)	05	VR RULE OF 70 (MIN 25SC); 55 W/10SC	Cliff	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
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
JUPITER ISLAND	GPF	3.00 3.00% X FAC X SC	03	VR 65 W/5SC; 55 W/25SC	Cliff	NO	PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION
	Frozen			5 OTHER	5		
KEY BISCAYNE	PF	3.00 3% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC; AGE+SC = 75	Cliff	NO	SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
KEY WEST	G	1.25 1.25% X FMC X SC	03	VR 20SC, ANY AGE; 60 W/10SC	Graded	NO	DROP
	Active			1 LIFE ANNUITY	10		
KEY WEST	PF	3.00 3.00% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC	Graded	NO	SHARE PLAN; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KEY WEST HOUSING	G	2.00 2.00% x AFS x SC	05	VR 30SC, ANY AGE; 60 W/5SC	Graded	YES	
	Active			1 LIFE ANNUITY	15		
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		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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		
LAKE ALFRED	G	2.72 2.72% X AFC X SC (MAX 40 YR)	05	57 57 W/10SC	Cliff	NO	VESTING = 5 YRS IF HDT BEF 10/1/99
	Active			5 OTHER	10		
LAKE ALFRED	PF	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		

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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
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

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LAKE WORTH BEACH	F Closed	3.50 3.50% 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 BEACH	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 BEACH	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	
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
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

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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 60 W/10SC or Age + SC >= 75 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
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

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

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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 for police officers. No COLA for firefighters.
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
MARCO ISLAND	P Active	3.00 3.00% x AFC x SC	05	VR 25 SC, ANY AGE; 57 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	SUPP = \$3/MO X SC (\$30 TO \$90/MO); COLA = 3%/YR

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MARIANNA	F Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MARIANNA	P Active	3.50 3.50% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MARTIN COUNTY	ERP Closed	VR AMT OF FRS REDUCTION FOR EARLY RET	05	VR VARIES 1 LIFE ANNUITY	N/A N/A	YES	FRS SUPPLEMENT
MEDLEY	P Active	3.25 3.25% AFC X SC (MAX 81.25%)	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MEDLEY - GENERAL + ELECTED	G Active	VR Variable based on service	05	VR REG = 62 OR 35SC; ELECTED = LATER OF 55 OR 8SC Ot LIFE ANNUITY W/ 20 YEAR CERTAIN	Cliff 5	YES	Elected: Automatic 100% Vesting, Benefit = \$3,800 x SC
MELBOURNE	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	SUPP; PAST BEN RATE = 3%; NORM RET = 25SC OR AGE 50 IF MBR BEF 5/9/78
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 [G]	G Closed	1.60 1.60% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/6SC 1 LIFE ANNUITY	Cliff 6	YES	BEN RATE INCREASES AFTER NORM RET; COLA = 3%/YR

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MELBOURNE [G] - 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/ 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/ N/A N/N/A	N/A N/A	NO	SUPPLEMENTAL BENEFITS ONLY
MIAMI - GESE (STAFF)	GS Active	3.00 3% X AFC X SC; INCR BY 5% @ RET	02	VR 10CSC 5 OTHER	Cliff 10	YES	

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MIAMI - OFF-STREET PARKING	G	VR 3.00% FAC FOR 0<SC<10; 2.00% FAC FOR SC>10	02	60 60 W/5SC	Cliff	NO	FOR HDT BEF 11/1/07 = NR: 25SC OR 55 W/5SC
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
MIAMI BEACH	G	2.50 2.50% x AFC x SC	05	VR 55 W/30SC, 62 W/5SC (HDT AFT 9/30/10)	Cliff	YES	DROP; COLA = 1.5%; RET DATES, FAME, COLA & BEN RATE VR FOR CERTAIN CLASSES HIRED BEF 9/30/10
	Active			1 LIFE ANNUITY	5		
MIAMI BEACH	PF	VR Var. W/EMPLOYMENT DT & SC	05	VR AGE 52 W/ 5SC; DATE WHEN AGE + SC = 70	Cliff	YES	DROP
	Active			3 JOINT/SURVIVOR	10		
MIAMI SHORES VILLAGE	G	2.00 2.00% x AFC x SC; MAX 60% AFC	03	VR EARLIER OF AGE 62 OR 30SC, ANY AGE	Cliff	NO	DROP
	Active			1 LIFE ANNUITY	10		
MIAMI SHORES VILLAGE	P	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	Cliff	YES	COLA = 1.5%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIAMI SPRINGS	G	2.50 2.50% x AFC x SC	05	VR 62 W/5SC OR AGE+SC=75	Cliff	NO	DROP; BEN RATE = 1.75% (1.00% FOR PRGM A MBRS) BEF 10/1/89
	Active			1 LIFE ANNUITY	5		
MIAMI SPRINGS	PF	3.00 3.00% X AME X SC	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	DROP
	Active			1 LIFE ANNUITY	5		
MIAMI-DADE COUNTY	ERP	VR AMT OF FRS E.R. REDUCT.	N/A	VR 54-55W/25 UP TO 28SC	N/A	YES	FRS SUPPLEMENT
	Closed			1 LIFE ANNUITY	N/A		

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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 3.00% 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
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	

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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
NAPLES	F Active	3.00 3.00% X FAC X SC	05	VR 25SC, ANY AGE; 55 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	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

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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 3.00% 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		
NEW SMYRNA BEACH	P	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP; SHARE PLAN
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH BAY FCD	F	3.50 3.50% X AFC X SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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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
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

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NORTH MIAMI BEACH - MANAGEMENT	G	2.00 2.00% x AME x SC	05	VR SS RET AGE W/4SC	Graded	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
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
NORTH PORT	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP; BEN RATE = 3.50% IF HDT BEF 10/12/12
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH PORT	P	3.15 3.15% X AFC X SC	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	DROP; SUPP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH RIVER FCD	F	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/5SC	Cliff	NO	HDT BEF 1/1/00 = VESTING: 5 YRS
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OAKLAND PARK	G	VR 3.5% X FAME X (0-20)SC +0.5% X FAFC X (20-30)SC	03	62 AGE 62	Cliff	NO	
	Frozen			5 OTHER	0		
OAKLAND PARK	PF	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	Graded	YES	DROP; COLA; F SHARE; P SHARE; VESTING = CLIFF (10 YRS) FOR F HIRED AFT 3/1/13
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OCALA	F	3.00 3.00% X AME X SC, MAX 93% AFC	03	VR 55 W/10SC; RULE OF 70; 25SC, ANY AGE	Cliff	YES	DROP
	Active			5 OTHER	10		

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OCALA	G	2.55 2.55% x AFC x SC	08	65 30SC, ANY AGE; 65 W/5SC	Cliff	NO	SUPP = \$100/MO; Only members within 5 years of retirement as of 9/30/2013 earning future accruals
	Closed			1 LIFE ANNUITY	5		
OCALA	P	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 52 W/10SC	Cliff	NO	SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OCEAN CITY-WRIGHT FCD	F	3.00 3.00% X AFC X SC	03	VR 50 W/25SC; 55 W/10SC	Cliff	NO	DROP; SUPP TO AGE 65
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OCOEE	G	2.25 2.25% X AFC X SC; MAX 70% AFC	05	62 62 W/7SC	Cliff	NO	HDT BEF 9/17/12 = NR: AGE 60; 3% BEN RATE (MAX 81%) 5-YR VEST; MAYOR/COMM = 9- YR VEST
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
OCOEE	PF	3.25 3.25% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
OKALOOSA ISLAND FCD	F	3.50 3.50% x AFC x SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	YES	SUPP = \$250/MO (REDUCED IF EARLY); COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OKEECHOBEE	F	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 0.5% IN ODD-NUMBERED YEARS
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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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	
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% TRIENNIALY IF RET W/ (20+)SC

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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	COLA contingent on net investment return
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
ORMOND BEACH	P Active	2.75 2.75% x AFC x SC	05	VR AGE 52 W/ 25SC; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 1%/YR; BEN RATE IF HDT BEF 8/21/12 = 3.30%
OVIEDO	F Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	

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OVIEDO	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	HDT BEF 1/1/06 = 5-YR VESTING
PACE FCD	F Active	3.25 3.25% X AFC X SC	03	VR 55 W/8SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
PALATKA	F Active	3.35 2.50% + 0.85% X FAC X SC	03	VR 25SC, ANY AGE; 55 W/10SC; 50 W/10SC 3 JOINT/SURVIVOR	Cliff 10	NO	DROP
PALATKA	G Active	2.50 2.50% x FAC x SC	03	VR 30SC, ANY AGE; 55 W/7SC 3 JOINT/SURVIVOR	Cliff 7	NO	
PALATKA	P Active	3.10 3.10% X FAC X SC	03	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC; 50 W/7SC 3 JOINT/SURVIVOR	Cliff 7	NO	
PALM BAY	F Active	VR Var. W/SC & DATES	05	VR 25SC, ANY AGE; AGE 55 W/ 10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; SUPP
PALM BAY	G Closed	N/A N/A	N/A	N/ N/A N/N/A	N/A N/A	NO	CONVERTED TO DC PLAN
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

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PALM BEACH GARDENS	F	3.00 3.00% X AFC X SC (MAX 75% AFC)	05	VR 25SC, ANY AGE; 52 W/10SC	Graded	YES	DROP; SHARE; COLA = 1% @ AGE 53, 2% @ AGE 54; 1.5% @ AGE 55+
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALM BEACH GARDENS	G	2.50 2.50% x AME x SC	03	62 AGE 62	Graded	NO	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALM BEACH GARDENS	P	3.00 3.00% X AME X SC (MAX 100%AME) +SUPP	05	VR 52 W/10SC OR 20SC,ANY AGE	Graded	NO	DROP; SUPP = \$12.50/MO PER YR SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALM COAST (VOL)	F	VR \$65.00 X SC	N/A	VR 62 W/5SC; 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
PALM HARBOR FCD	F	VR Var. W/ CONT & SC DATE	03	VR 55 W/8SC OR 25SC, ANY AGE	Cliff	YES	DROP; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
PALM TRAN, INC. (ATU-1577)	G	1.60 1.60% X FAS X SC	08	65 65 W/8SC	Cliff	NO	
	Active			1 LIFE ANNUITY	8		
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	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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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		
PARKLAND	P	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 2%/YR
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	N/A		
PASCO COUNTY	ERP	VR Var. W/ RET AGE	05	VR 50<AGE<62 & 25<SC<30	N	N/A	FRS SUPPLEMENT
	Closed			1 LIFE ANNUITY	N/A		

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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 = Consumer Price Index
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
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%)

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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
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)

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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	3.00 3.00% X AFC X SC (MAX 80% AFC)	05	VR 25 SC any age; 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%
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	

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PUNTA GORDA	P	3.00 3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	FOR HDT BEF 12/18/13: BEN RATE = 3.50%, NORM RET = 55 OR 45 W/20SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
QUINCY	PF	2.50 2.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Graded	NO	BEN RATE FOR SC BEF 4/10/07 = 1.70%; DIFF DEATH BENEFITS IF HDT BEF 12/31/99
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
RIVIERA BEACH	F	3.00 3.00% X AFC X SC	02	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
RIVIERA BEACH	G	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	Graded	NO	DROP
	Closed			1 LIFE ANNUITY	10		
RIVIERA BEACH	P	3.00 3% X AFC X SC; MAX 70% AFC	02	VR 55 W/10SC; 20SC, ANY AGE	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ROCKLEDGE	F	2.75 2.75% X AFC X SC	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	FOR HDT BEF 10/1/12 = BEN RATE: 3% FOR 0-25SC, 1.5% FOR 25-30SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ROCKLEDGE	G	2.75 2.75% X AMC X SC (MAX 30SC)	05	65 65 W/10SC	Cliff	NO	
	Active			1 LIFE ANNUITY	10		
ROCKLEDGE	P	3.00 3.00 X AMC X SC UP TO 25	05	52 52 W/10SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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/5SC 1 LIFE ANNUITY	Cliff 5	NO	DROP

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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	VR Var. W/SC & HDT (MAX 90% AFC)	05	VR AGE 55 OR 25SC	Graded	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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 AMC 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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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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	2.00 2.00% x FAC x SC	04	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	Cliff 5	YES	

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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	05	VR 35SC OR 65 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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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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 eligible 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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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
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/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	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

APPENDIX B - Benefit Data - 9/30/2022

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%	23	2-Yr. AFC	20	Offer COL	236
Police Plans:	135	2.00%	25	3-Yr. AFC	106	No COL	251
Fire Plans:	134	2.01 - 2.99%	81	4-Yr. AFC	5		487
GPF Plans:	7	3.00%	178	5-Yr. AFC	320		
GP Plans:	4	3.01 - 3.99%	72	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	15		
CO Plans:	1			N/A	11		
	487		487		487		

Appendix B2 (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

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.

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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/6SC; 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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: 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: 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/10SC; 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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 = 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 = 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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, 3% reduction from normal ret date to early ret date	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 = 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	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 = 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 SURVIVOR 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 3%/YR BEFORE NRD	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 BISCAVNE	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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/15SC; 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 BEACH	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 BEACH	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 BEACH	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 REF	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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 @ N 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	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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	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 [G]	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 [G] - 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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 eligible = refund employee contributions 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 (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 = 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 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
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; Y 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 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
NEW PORT RICHEY	P	Y SPEC. PROV. FOR ILOD, REG (W/1SC)	Y SPEC. PROV. FOR ILOD, REG (W/5SC)	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/5SC, 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 = 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/5SC; 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/5SC; 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	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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 TO SP UNTIL DEATH; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	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
OCOE	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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: 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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/8SC, 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 MIN = 35% FAC); NO SP = 10-YR ACCR BEN	N NONE SPECIFIED	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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 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 SAL	Y 40 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
PANAMA CITY (SUPP)	G	N NONE PROVIDED	Y REF W/O INT	N NONE PROVIDED	No
PANAMA CITY BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN (OR EQUIV ANNUITY); + 10 YR-CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY BEACH	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERTAIN PORTION OF NORM FORM OR CONTRIB REF	Y 48 W/10SC, ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 2 YRS PRIOR TO NRD	Yes
PANAMA CITY BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PARKLAND	P	Y ILOD = ACCR BEN (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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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
POMPANO 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
POMPANO 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
PUNTA GORDA	P	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD = 60% AFC TO SP OR (IF NO SP) 15% AFC TO EACH CH (MAX 60% TOTAL); REG OR NO SP/CH = ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	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 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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, 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 BEN 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 BEN 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 50W/10SC; 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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: 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y 50 W/10SC = 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/ WC	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: 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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/8SC, 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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 ACTUARIALLY	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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/6SC; 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 B2 (Continued) - Added Benefit Data - 9/30/2022

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>	
					356
				<i>No DROP</i>	
					131
					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).

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.

APPENDIX C - Market Value of Assets - 9/30/2022											
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	10/01/2021	134,689	0	0						
			940,650	24,322,268	9,795,750	0	0	0	37,349	35,156,008	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	10/01/2021	20,139	0	0						
			10,255	29,619,157	13,266,699	0	0	0	23,159	42,893,091	0
ALTAMONTE SPRINGS	P	10/01/2021	26,270	0	0						
			10,003	26,127,695	11,785,190	0	0	0	22,157	37,927,001	0
APOPKA	F	10/01/2021	36,107	6,938,918	0						
			3,801,082	27,824,993	20,208,419	0	0	0	0	58,809,519	2,436,015
APOPKA	G	10/01/2021	37,685	8,381,557	0						
			3,498,918	33,483,816	24,226,155	0	0	0	0	69,628,131	245,851
APOPKA	P	10/01/2021	34,813	9,008,800	0						
			6,716,925	36,033,382	24,524,460	0	0	0	0	76,318,380	1,752,621
ARCADIA	G	01/01/2022	60,197	0	0						
			24,664	2,506,905	0	0	0	2,024,614	0	4,616,380	0
ARCADIA	PF	10/01/2021	13,434	2,043,743	42,446						
			236,655	5,693,669	2,854,198	1,191,986	0	0	60,441	12,015,690	1,053,520
ATLANTIC BEACH	G	10/01/2021	24,493	0	0						
			422,892	16,888,149	9,224,193	0	0	0	62,891	26,496,836	424,865
ATLANTIC BEACH	P	10/01/2021	152,170	0	0						
			1,088,926	9,822,847	5,393,692	0	0	177,629	0	16,635,264	177,629
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	10/01/2021	1,061	1,521,622	0						
			374,737	4,826,726	2,418,167	874,252	0	0	5,250	10,011,315	146,664
AUBURNDALE	G	10/01/2021	15,351	4,215,768	0						
			982,918	13,730,969	5,008,004	2,123,379	0	0	18,003	26,058,386	195,723
AUBURNDALE	P	10/01/2021	1,903	2,533,024	0						
			225,842	8,521,761	4,498,382	1,495,209	0	0	5,250	17,270,871	55,032

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	11,371 177,479	1,359,023 4,457,089	0 1,909,208	549,508	0	0	12,318	8,451,360	218,481
AVON PARK	P	10/01/2021	5,533 129,306	17,633 4,274,421	0 2,280,120	545,016	0	0	89,791	7,162,238	0
BAL HARBOUR VILLAGE	G	10/01/2021	21,512 89,467	0 13,531,939	0 6,078,172	0	0	0	14,927	19,706,163	425,058
BAL HARBOUR VILLAGE	P	10/01/2021	51,515 989,345	0 19,606,321	0 7,650,664	2,735,898	0	0	59,966	30,973,777	0
BARTOW	F	10/01/2021	2 210,182	2,104,408 6,964,821	0 5,079,606	0	0	0	36,795	14,322,224	0
BARTOW	G	10/01/2021	16,231 907,646	5,707,461 20,999,906	0 8,766,963	3,877,012	0	0	56,815	40,218,404	884,235
BARTOW	P	10/01/2021	24,227 805,951	3,929,545 12,168,176	251,543 8,307,982	0	0	0	61,660	25,425,764	26,358
BAY HARBOR ISLANDS	G	10/01/2021	62,081 642,252	0 1,056,109	0 3,332,898	1,007,478	0	4,724,684	258,910	10,566,592	0
BAY HARBOR ISLANDS	P	10/01/2021	85,970 889,390	0 1,462,498	0 4,615,393	1,395,154	0	6,542,736	297,343	14,693,798	0
BAY MEDICAL CENTER	G	01/01/2022	28,939 1,468,910	0 82,191,388	0 35,219,376	0	0	0	94,932	118,813,681	0
BELLE GLADE	G	10/01/2021	57,613 166,646	4,121,387 13,261,930	0 7,697,123	0	0	0	18,818	25,285,881	0
BELLE GLADE (RETIRED)	PF	10/01/2021	15,305 68,540	0 3,343,085	58,341 3,693,152	0	0	0	0	7,178,423	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	10/01/2021	58,773 78,424	967,258 2,562,708	0 1,955,574	0	0	0	34,113	5,588,624	0

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	3,346 191,667	474,612 2,455,700	0 2,089,654	0	0	0	0	5,214,979	66,291
BOCA GRANDE FCD	F	10/01/2021	0 315,570	0 9,933,593	0 4,276,181	0	0	0	0	14,525,344	385,592
BOCA RATON	G	10/01/2021	849,654 44,673,395	32,584,225 139,474,368	0 31,633,737	20,650,614	0	19,930	1,242,409	268,643,514	8,974,052
BOCA RATON	PF	10/01/2021	274,593 6,668,461	73,025,928 258,893,466	0 97,812,329	25,442,183	49,418,551	33,987	474,701	511,094,797	30,302,685
BOCA RATON EXECUTIVE	G	10/01/2021	0 257,562	15,196,154 29,941,575	0 13,908,344	5,086,848	0	0	0	64,390,483	3,346,416
BOCA RATON HOUSING	G	10/01/2019	0 30,196	486,498 1,550,085	0 962,931	325,451	0	0	101,789	3,253,372	0
BONITA SPRINGS FCD	F	10/01/2021	11,723 3,210,375	12,173,686 50,404,377	2,907,536 21,407,402	8,529,543	0	0	7,597	98,637,045	3,154,387
BONITA SPRINGS FCD	G	10/01/2020	0 128,521	581,586 2,006,292	124,564 1,402,930	0	0	0	15,260	4,228,633	94,831
BOYNTON BEACH	F	10/01/2021	249,639 6,466,977	28,692,647 72,531,186	0 48,836,257	8,585,982	0	0	479,543	164,883,145	22,369,614
BOYNTON BEACH	G	10/01/2020	568,824 2,863,652	0 132,052,684	0 26,958,609	32,390,460	0	0	761,420	194,072,809	17,368,664
BOYNTON BEACH	P	10/01/2021	735,004 2,373	0 86,039,637	0 38,471,189	7,874,733	0	0	183,595	132,939,341	17,152,201
BRADENTON	F	10/01/2021	115,542 1,823,672	12,407,719 37,046,961	79,390 16,661,549	7,982,221	0	0	967,415	75,149,639	1,932,389
BRADENTON	P	10/01/2021	99,256 7,551,098	0 60,786,668	0 20,228,918	8,244,820	0	0	560,470	96,350,290	2,243,146
BROOKSVILLE	F	10/01/2021	93,601 136,753	1,211,182 4,182,726	556,343 1,747,583	735,453	0	0	13,101	8,650,540	133,843
BROOKSVILLE	P	10/01/2019	10,173 7,283,969	0 0	0 1	0	0	0	5,911	7,288,232	0

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	52,045	862,495	29,380						
			108,682	2,920,096	1,141,890	0	0	0	27,928	5,086,660	0
CAPE CORAL	F	10/01/2021	1,128,150	30,257,832	647,406						
			3,907,443	137,584,278	53,684,964	27,653,199	0	0	2,078,014	252,785,258	19,472,176
CAPE CORAL	G	10/01/2021	1,800,214	54,850,092	1,737,851						
			5,869,821	142,776,234	77,858,839	129,667,003	0	0	660,734	413,899,320	23,923,228
CAPE CORAL	P	10/01/2021	957,842	24,327,878	527,491						
			2,707,932	140,349,042	55,178,104	23,410,548	0	0	1,341,947	246,116,890	20,674,952
CASSELBERRY	PF	10/01/2021	10,893	4,822,285	0						
			335,473	19,946,815	10,582,917	2,793,743	0	0	17,915	38,474,211	293,507
CHATTAHOOCHEE	F	10/01/2019	63,546	0	0						
			446,503	0	0	0	0	0	2,086	507,963	0
CLEARWATER	F	10/01/2020	0	0	0						
			2,313,564	0	1,167,534	0	0	0	0	3,481,098	0
CLEARWATER	GPF	01/01/2022	25,433,531	237,897,795	0						
			58,242,171	562,405,910	370,602,808	104,285,403	52,426,102	0	70,071,656	1,341,222,064	0
CLERMONT	F	10/01/2021	0	0	0						
			1,165,022	19,511,951	10,424,538	0	0	0	1,968,941	29,132,570	0
CLERMONT	P	10/01/2021	7,737	0	0						
			686,333	19,962,465	10,138,005	0	0	0	1,855,847	28,938,693	174,468
CLERMONT (RETIRED)	G	10/01/2020	0	43,499	0						
			2,189	126,667	76,329	24,896	0	0	0	273,580	0
CLEWISTON	G	10/01/2021	0	1,603,061	0						
			0	10,759,282	3,142,200	0	0	0	0	15,504,543	0
COCOA	F	10/01/2021	37,507	2,716,907	160,291						
			1,258,097	17,049,076	2,934,344	3,479,329	0	0	104,990	27,530,561	726,695
COCOA	G	10/01/2021	12,975	2,413,835	764,231						
			120,780	8,985,962	1,750,271	2,184,767	0	0	0	16,232,821	158,762
COCOA	P	10/01/2021	19,932	6,095,357	0						
			600,628	16,235,125	12,920,177	3,475,655	0	0	81,068	39,265,806	24,199

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	119,284	3,100,296	876,573						
			191,782	8,928,037	4,953,923	1,747,590	0	0	102,492	19,814,993	551,563
COCOA BEACH	G	10/01/2021	0	6,213,251	0						
			737,802	14,216,885	13,817,393	0	0	0	154,058	34,831,273	0
COCOA BEACH	P	10/01/2021	108,304	3,110,569	897,058						
			141,797	8,649,399	5,004,668	1,747,590	0	0	24,251	19,635,134	0
COOPER CITY	F	10/01/2021	26,398	0	0						
			806,620	17,092,757	6,714,334	2,370,781	0	0	24,585	26,986,305	1,394,927
COOPER CITY	G	10/01/2021	217,981	0	0						
			1,089,743	28,919,567	9,227,489	4,883,144	0	0	176,636	44,161,288	1,030,896
COOPER CITY	P	10/01/2021	353,965	0	0						
			2,123,421	22,655,061	7,162,986	5,723,936	0	0	45,247	37,974,122	6,934,146
COOPER CITY - MANAGEMENT	GPF	10/01/2020	0	807,899	0						
			40,649	2,352,560	1,417,633	462,382	0	0	635,755	4,445,368	133,670
CORAL GABLES	GPF	10/01/2021	12,698,568	116,340,399	2,924,030						
			12,929,825	149,290,102	69,229,925	46,968,374	97,443,660	0	1,798,361	506,026,522	25,210,048
CORAL SPRINGS	F	10/01/2021	306,765	25,307,319	0						
			4,110,657	79,073,916	32,384,554	19,018,631	0	0	1,659,729	158,542,113	4,495,666
CORAL SPRINGS	G	10/01/2021	102,517	0	0						
			483,056	5,565,017	3,221,931	0	0	0	38,413	9,334,108	0
CORAL SPRINGS	P	10/01/2021	254,329	0	0						
			6,863,667	113,090,896	53,905,343	37,892,532	113,786,233	595,810	2,595,598	323,793,212	22,263,786
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	10/01/2021	38,871	3,789,848	461,806						
			148,540	11,160,179	5,934,463	3,119,968	0	0	35,102	24,618,573	657,019
CRESTVIEW	PF	10/01/2021	395,856	3,854,548	1,010,283						
			407,719	10,941,311	7,177,042	3,171,862	0	0	137,947	26,820,674	85,492

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	11,360	1,026,092	0						
			422,665	3,968,333	2,152,907	0	0	0	9,555	7,571,802	524,805
DADE CITY	P	10/01/2021	6,013	1,834,192	0						
			593,347	6,395,421	4,167,587	0	0	0	66,785	12,929,775	0
DANIA BEACH	G	10/01/2021	404,671	0	0						
			10,157	21,569,488	5,092,251	0	2,628,272	0	0	29,704,839	378,642
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	10/01/2021	119	148,966	0						
			31,110	327,100	283,535	0	0	0	5,399	785,431	0
DAVENPORT	PF	10/01/2021	165,058	180,650	0						
			26,040	394,936	330,507	0	0	0	1,665	1,095,526	0
DAVIE	F	10/01/2021	159,954	0	0						
			1,062,909	109,286,307	20,352,731	19,878,718	10,906,158	385,929	9,214,593	152,818,113	4,893,344
DAVIE	P	10/01/2021	182,039	31,143,381	0						
			653,227	125,898,834	33,306,566	30,571,327	0	7,235,253	6,072,685	222,917,942	15,455,631
DAVIE - GENERAL & MGMT	G	10/01/2021	114,472	21,655,299	0						
			743,074	41,612,144	33,226,023	8,916,888	0	0	0	106,267,900	693,541
DAYTONA BEACH	PF	10/01/2021	41,371	80,369,376	0						
			2,770,532	85,215,209	56,457,440	15,209,796	0	0	478,335	239,585,389	861,674
DEERFIELD BEACH	F	10/01/2021	-121,339	0	0						
			3,095,579	83,884,806	44,538,239	21,712,082	879,011	2,403,070	0	156,391,448	12,875,665
DEERFIELD BEACH	G	10/01/2021	162,419	0	0						
			1,295,006	32,450,173	15,022,946	5,013,640	3,007,716	0	132,311	56,819,589	0
DEERFIELD BEACH	P	10/01/2021	43,362	7,758,299	0						
			1,295,577	21,768,092	11,859,399	6,979,529	0	0	428,975	49,275,283	0
DELAND	F	10/01/2021	1,676,679	3,578,583	0						
			728,497	11,855,262	5,110,864	1,204,910	0	0	188,164	23,966,631	98,418

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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						
DELAND	G	10/01/2021	669,161	0	0	3,403,507	0	2,517,418	0	32,644,890	644,635
			288,094	19,568,961	6,197,749						
DELAND	P	10/01/2021	0	0	0	0	0	3,321,631	0	36,900,410	340,536
			1,491,880	22,739,161	9,347,738						
DELRAY BEACH	F	10/01/2021	361,634	27,436,864	0	9,198,988	0	15,842,941	936,458	163,151,011	14,946,377
			3,413,250	82,171,572	25,662,220						
DELRAY BEACH	G	10/01/2021	3,110,145	20,733,104	0	0	0	5,401,299	1,567,508	180,986,576	5,401,299
			4,188,470	109,333,723	39,787,343						
DELRAY BEACH	P	10/01/2021	387,147	21,501,993	0	5,801,490	0	13,183,304	1,267,801	143,159,064	10,879,381
			3,416,514	77,576,422	22,559,995						
DELTONA	F	10/01/2021	227,322	5,459,103	42,749	3,123,764	0	0	18,201	42,205,192	745,665
			914,120	23,545,541	8,910,794						
DESTIN FCD	F	10/01/2021	0	2,873,219	0	3,217,291	0	0	8,830	30,407,611	731,286
			193,190	15,095,810	9,036,931						
DUNEDIN	F	10/01/2021	70,314	4,907,414	95,311	3,233,236	0	0	32,514	37,311,410	586,669
			586,439	20,626,914	7,824,296						
DUNNELLON	PF	10/01/2021	0	758,718	0	312,413	0	0	0	3,719,206	0
			26,034	1,457,929	1,164,112						
EAST LAKE TARPON FCD	F	10/01/2021	20,168	3,673,658	0	1,853,324	0	0	5,538	23,196,937	216,463
			786,226	11,883,163	4,985,936						
EAST NICEVILLE FCD	F	10/01/2021	133,416	0	0	0	0	0	7,235	1,624,445	0
			100,516	1,397,748	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	10/01/2021	26,898	1,266,974	0	0	0	0	42,564	20,624,261	91,347
			2,018,695	13,890,591	3,463,667						
EDGEWATER	G	10/01/2021	57,307	1,510,551	30,535	1,089,307	0	0	14,487	14,383,927	0
			404,855	3,854,921	7,450,938						
EDGEWATER	P	10/01/2021	33,817	1,952,867	24,428	1,214,767	0	0	70,214	14,477,202	0
			612,559	7,338,070	3,370,908						

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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						
ENGLEWOOD AREA FCD	F	10/01/2021	447,755	4,400,404	1,953,660						
			450,876	27,423,888	6,564,865	5,296,003	0	0	1,095,813	45,441,638	827,736
ENGLEWOOD WATER DISTRICT	G	10/01/2021	0	63,286	0						
			31,832	552,078	177,553	0	0	0	0	824,749	0
ESTERO FCD	F	10/01/2021	271,302	8,256,089	0						
			283,297	15,864,642	12,667,431	3,399,566	0	0	472,930	40,269,397	80,901
EUSTIS	F	10/01/2021	29,791	2,097,307	0						
			230,666	6,294,409	5,221,248	0	0	0	10,427	13,862,994	235,217
EUSTIS	P	10/01/2021	71,987	2,484,532	0						
			787,422	13,806,891	8,362,834	0	0	0	0	25,513,666	0
FERNANDINA BEACH	G	10/01/2021	484,996	3,969,619	270,494						
			1,290,658	15,863,530	4,545,299	2,598,223	0	0	273,641	28,749,178	0
FERNANDINA BEACH	PF	10/01/2021	378,681	2,168,873	333,888						
			813,157	21,636,356	5,972,680	2,975,430	0	0	18,976	34,260,089	540,460
FLAGLER BEACH	F	10/01/2021	55,641	385,334	0						
			26,120	1,546,818	668,293	0	0	0	11,915	2,670,291	0
FLAGLER BEACH	P	10/01/2021	57,728	818,243	0						
			33,267	3,209,436	1,416,060	0	0	0	9,975	5,524,759	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	10/01/2020	11,890	0	0						
			139,119	2,614,211	1,702,016	0	0	0	0	4,467,236	0
FORT LAUDERDALE	G	09/30/2021	3,387,576	0	0						
			20,983,499	585,562,514	105,241,306	99,541,799	0	0	11,562,362	803,154,332	1,080,064
FORT LAUDERDALE	PF	10/01/2021	23,388,271	0	0						
			23,130,929	625,882,493	278,990,015	155,584,054	59,948,477	0	7,732,338	1,159,191,901	74,781,759
FORT MEADE	F	10/01/2021	0	93,192	0						
			3,198	179,075	142,986	38,373	0	0	6,332	450,492	0
FORT MEADE	G	10/01/2021	0	1,242,394	0						
			42,631	2,387,345	1,906,222	511,574	0	0	162,377	5,927,789	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						
FORT MEADE	P	10/01/2021	0	274,008	0						
			9,402	526,526	420,415	112,827	0	0	8,578	1,334,600	0
FORT MYERS	F	10/01/2021	8,017,216	18,074,865	6,642,610						
			2,780,856	65,559,460	17,141,130	15,785,677	0	0	417,900	133,583,914	2,818,709
FORT MYERS	G	10/01/2021	1,803,981	23,486,420	904,601						
			11,718,310	77,760,430	52,355,507	15,436,928	0	0	2,758,047	180,708,130	2,295,310
FORT MYERS	P	10/01/2021	10,119,357	30,479,538	0						
			5,625,634	103,706,205	30,871,587	12,627,068	0	0	1,337,596	192,091,793	993,401
FORT PIERCE	GP	09/30/2021	630,256	0	0						
			0	164,929,906	57,114,665	23,118,490	0	868,317	0	246,661,634	0
FORT PIERCE SUPP	P	09/30/2021	15,476	2,881,490	0						
			926,940	5,534,874	5,890,374	1,967,616	2,727,812	0	14,263	19,930,319	242,369
FORT WALTON BEACH	F	10/01/2021	14,171	3,705,739	0						
			971,167	11,906,342	4,387,023	2,793,572	0	0	18,121	23,759,893	0
FORT WALTON BEACH	G	10/01/2021	100,630	7,464,244	0						
			1,588,131	31,662,639	13,089,020	6,134,611	0	0	40,207	59,999,068	0
FORT WALTON BEACH	P	10/01/2021	78,925	4,039,556	0						
			1,020,775	13,025,878	6,266,277	3,286,263	0	0	38,669	27,679,005	0
FROSTPROOF	G	10/01/2019	234	239,039	0						
			14,836	761,629	473,133	159,909	0	0	140,723	1,508,057	0
FROSTPROOF	P	10/01/2021	54,180	1,341,057	0						
			52,252	2,224,700	1,243,441	0	0	0	812	4,914,818	0
FRUITLAND PARK	F	10/01/2019	0	0	0						
			68,350	0	566,803	0	0	0	0	635,153	0
GAINESVILLE	G	10/01/2021	414,817	0	0						
			13,369,770	623,318,144	57,752,455	0	0	0	2,484,566	692,370,620	4,341,243
GAINESVILLE	PF	10/01/2021	11,878,000	0	0						
			10,831,273	325,498,422	0	0	0	17,818	8,355	348,217,158	4,129,778
GOLDEN BEACH	GP	10/01/2021	27,992	0	0						
			1,337,201	8,279,169	2,827,175	0	1,687,577	45,593	37,510	14,167,197	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						
GREATER NAPLES FCD	F	10/01/2021	19,058	5,255,056	0						
			968,005	16,749,923	20,726,946	2,199,147	0	0	69,500	45,848,635	239,146
GREEN COVE SPRINGS	P	10/01/2021	490	1,685,133	0						
			57,823	3,238,100	2,585,523	693,878	0	0	120,087	8,140,860	0
GREENACRES	F	10/01/2021	0	6,312,824	0						
			106,997	12,438,403	5,777,839	2,113,191	0	0	17,200	26,732,054	28,444
GREENACRES	P	10/01/2021	30,272	6,781,700	0						
			114,944	13,362,249	6,206,980	2,270,145	0	0	691,957	28,074,333	0
GULF BREEZE	P	10/01/2021	0	1,467,607	0						
			50,359	2,820,107	2,251,769	604,309	0	0	445,374	6,748,777	0
GULFPORT	F	10/01/2021	53,043	1,093,831	0						
			65,113	3,122,195	2,444,340	0	0	0	4,673	6,773,849	0
GULFPORT	G	10/01/2021	54,655	2,237,694	0						
			146,064	9,792,789	7,588,671	832,214	0	0	37	20,652,050	0
GULFPORT	P	10/01/2021	90,479	2,124,910	270,410						
			197,800	6,569,216	4,300,500	595,993	0	0	24,034	14,125,274	0
HAINES CITY	F	10/01/2021	9	1,552,038	0						
			94,258	4,874,743	2,090,112	1,009,610	0	0	51,089	9,569,681	7,090
HAINES CITY	G	10/01/2021	11,532	1,939,762	0						
			179,978	9,953,378	5,657,127	1,700,411	0	0	105,792	19,336,396	0
HAINES CITY	P	10/01/2021	18,954	2,136,022	116,181						
			521,223	6,538,034	4,449,978	1,182,940	0	0	32,092	14,931,240	35,001
HALIFAX HOSPITAL	G	10/01/2020	0	74,240,155	0						
			217,802	93,006,632	94,012,641	0	0	26,688,175	0	288,165,405	0
HALLANDALE BEACH	G	10/01/2021	0	10,075,165	0						
			0	20,959,896	34,646,492	4,329,729	0	0	0	70,011,282	2,119,370
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	10/01/2021	0	3,884,781	0						
			0	7,992,271	8,666,031	1,309,329	0	0	0	21,852,412	1,550,534

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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						
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	10/01/2021	1,765,716	7,922,817	736,575	15,824,008	5,870,728	7,195,349	20,490,084	814,792,635	11,963,115
HIALEAH - ELECTED	G	10/01/2021	0	0	0	877,673	0	0	1,261,777	14,251,740	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	07/01/2021	27,176	0	0	0	0	0	0	8,886,455	0
HOLLEY-NAVARRE FCD	F	10/01/2021	0	0	0	0	0	2,675,848	1,230	5,258,808	0
HOLLY HILL	F	10/01/2021	11,476	887,840	55,794	431,802	0	0	7,404	6,171,966	0
HOLLY HILL	P	10/01/2021	40,302	1,810,063	18,321	1,163,443	0	0	27,713	14,873,916	277,482
HOLLYWOOD	F	10/01/2021	526,439	25,432,599	0	32,161,140	0	0	1,859,776	337,449,107	102,172,676
HOLLYWOOD	G	10/01/2021	11,846,164	0	0	0	0	410,015,043	8,672,853	435,107,595	6,928,906
HOLLYWOOD	P	10/01/2021	1,294,794	0	0	41,099,874	13,452,482	2,792,040	1,248,120	408,334,597	116,243,888
HOLMES BEACH	P	10/01/2021	9,629	1,922,287	10,366	0	0	0	1,330	11,952,522	0
HOMESTEAD	F	01/01/2021	25,783	0	0	0	0	0	68,846	7,831,145	0
HOMESTEAD	P	10/01/2021	224,985	0	0	9,832,462	0	9,635	440,406	124,307,392	2,615,592

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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						
HOMESTEAD - General & Hospital	G	10/01/2021	909,208	0	0						
			4,146,948	66,770,597	28,748,949	0	5,293,431	0	360,578	105,508,555	2,431,120
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2022	1,911	0	0						
			116,258	3,996,251	1,177,259	619,269	0	0	14,456	5,896,492	0
HOMESTEAD - Old Elected	G	01/01/2022	14,697	0	0						
			170,623	2,705,309	1,006,513	0	0	0	8,708	3,888,434	0
HOWEY-IN-THE-HILLS	P	10/01/2020	0	304,932	0						
			15,342	887,947	535,069	174,521	0	0	58	1,917,753	0
INDIALANTIC	G	10/01/2021	4,463	401,888	0						
			13,790	772,256	616,623	165,484	0	0	0	1,974,504	0
INDIALANTIC	PF	10/01/2021	16,007	1,700,886	12,214						
			248,420	5,815,125	2,500,476	984,221	0	0	295,051	10,982,298	468,154
INDIAN HARBOUR BEACH	P	10/01/2021	31,082	1,428,469	0						
			335,208	8,111,117	4,235,067	0	0	0	104,521	14,036,422	0
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2021	0	89,339	0						
			3,065	171,671	137,074	36,787	0	0	85,046	352,890	0
INDIAN RIVER SHORES	G	10/01/2021	0	361,167	0						
			6,122	711,622	330,560	120,899	0	0	0	1,530,370	0
INDIAN RIVER SHORES	PF	10/01/2021	36,709	1,294,167	74,702						
			416,308	10,981,521	4,930,674	1,964,961	0	0	16,868	19,682,174	356,566
INDIAN SHORES	P	10/01/2019	43,089	0	708,595						
			357,746	2,568,827	0	0	58,985	0	12,031	3,725,211	0
JACKSON MEMORIAL HOSPITAL	G	01/01/2021	592,471	125,541,276	6,374,445						
			5,326,000	541,888,044	92,259,241	73,472,345	126,475,339	0	0	971,929,161	0
JACKSONVILLE	CO	10/01/2021	165,000	71,668,000	0						
			2,859,000	117,811,000	50,888,000	47,669,000	6,887,000	0	688,000	297,259,000	11,908,000
JACKSONVILLE	G	10/01/2021	2,542,000	622,464,000	0						
			40,642,000	725,496,000	441,977,000	414,024,000	59,813,000	0	7,297,000	2,299,661,000	0

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			Cash & Equiv	International Domestic	International Domestic						
JACKSONVILLE	PF	10/01/2021	2,732,496 38,330,249	0 1,841,549,716	0 341,556,255	274,371,010	0	0	10,911,261	2,487,628,465	380,688,717
JACKSONVILLE BEACH	F	10/01/2021	100,112 1,348,969	0 11,944,821	0 3,942,275	860,041	0	0	0	18,196,218	0
JACKSONVILLE BEACH	G	10/01/2021	0 3,528,525	0 47,367,473	0 15,633,184	3,410,511	0	0	49,166	69,890,527	0
JACKSONVILLE BEACH	P	10/01/2021	17,828 2,531,331	0 20,993,532	0 6,928,716	1,511,558	0	0	0	31,982,965	0
JACKSONVILLE PF SENIOR STAFF	G	10/01/2021	0 70,731	0 3,398,239	0 630,279	506,301	0	0	0	4,605,550	0
JUPITER	P	10/01/2021	270,019 3,660,048	0 69,834,941	0 25,084,899	0	9,442,735	0	0	108,292,642	9,276,007
JUPITER ISLAND	GPF	10/01/2021	106,251 118,008	0 0	0 0	0	0	11,254,115	0	11,478,374	0
KEY BISCAYNE	PF	10/01/2021	603,290 3,358,589	0 0	0 0	2,121,001	0	52,731,370	23,712	58,790,538	4,883,443
KEY WEST	G	10/01/2020	93,532 1,214,069	0 38,432,522	2,375,299 12,371,076	7,211,940	0	0	142,082	61,556,356	1,194,563
KEY WEST	PF	10/01/2021	1,411,364 4,781,734	0 86,067,108	0 44,495,766	6,400,000	4,310,522	0	824,417	146,642,077	16,631,318
KEY WEST HOUSING	G	01/01/2022	0 150,239	1,395,043 8,575,255	0 5,394,309	0	0	0	19,691	15,495,155	1,895,363
KEY WEST UTILITY	G	01/01/2022	203,965 3,734,862	18,177,183 70,100,174	3,788,802 19,155,092	10,007,221	0	6,356,663	294,733	131,229,229	0
KISSIMMEE	F	10/01/2021	2,561,150 482,708	9,336,047 18,132,617	341,034 16,739,258	3,825,088	0	0	37,667	51,380,235	834,529
KISSIMMEE	G	10/01/2021	5,409,706 3,201,966	26,615,987 67,403,751	4,275,482 35,736,442	15,572,518	0	1,239,725	8,938	159,446,639	2,334,648
KISSIMMEE	P	10/01/2021	2,147,520 6,523,435	14,499,115 37,697,367	332,625 17,528,504	7,905,713	0	0	27,101	86,607,178	860,956

APPENDIX C - Market Value of Assets - 9/30/2022

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						
KISSIMMEE UTILITY AUTHORITY	G	10/01/2021	176,486	27,130,516	0						
			1,983,918	59,820,277	28,756,156	11,473,783	0	0	1,498,270	127,842,866	3,002,295
LABELLE	F	10/01/2021	0	473,287	0						
			16,240	909,454	726,171	194,883	0	0	262,972	2,057,063	0
LADY LAKE	P	10/01/2021	0	1,852,140	0						
			121,446	3,823,200	4,770,992	1,098,840	0	0	62,210	11,604,408	0
LAKE ALFRED	G	10/01/2021	0	1,351,490	0						
			46,375	2,596,980	2,073,609	556,496	0	0	6,899	6,618,051	0
LAKE ALFRED	PF	10/01/2021	901	987,615	0						
			24,138	3,037,258	1,804,223	0	0	0	21,624	5,832,511	0
LAKE CITY	F	10/01/2021	28,142	334,383	0						
			473,544	8,677,361	3,094,873	0	0	105,096	0	12,713,399	277,681
LAKE CITY	G	10/01/2021	10,791	0	0						
			3,181,199	21,984,327	607,653	0	0	488,786	0	26,272,756	143,057
LAKE CITY	P	10/01/2021	527,423	3,626,561	281,490						
			729,770	10,723,673	4,756,026	0	0	0	123,674	20,521,269	82,352
LAKE HELEN	P	10/01/2021	2,267	361,172	0						
			12,393	694,016	554,151	148,718	0	0	163,844	1,608,873	0
LAKE MARY	F	10/01/2021	29,194	0	0						
			1,609,586	13,146,067	8,635,154	2,634,341	0	0	53,116	26,001,226	94,126
LAKE MARY	P	10/01/2021	62,819	4,349,736	0						
			1,418,017	13,470,275	9,714,232	1,250,976	0	0	44,438	30,221,617	0
LAKE PARK (RETIRED)	P	10/01/2021	0	125,206	216,608						
			57,156	1,052,558	0	0	0	0	0	1,451,528	0
LAKE WALES	F	10/01/2021	20,764	1,100,772	38,345						
			682,946	6,228,209	2,243,774	885,953	0	0	1,978	11,198,785	138,805
LAKE WALES	G	10/01/2021	30,871	1,475,609	121,583						
			559,541	7,986,828	3,793,642	0	0	0	23,548	13,944,526	368,802
LAKE WALES	P	10/01/2021	35,761	2,138,753	66,238						
			657,991	10,332,389	4,119,328	1,550,417	0	0	33,241	18,867,636	45,848

APPENDIX C - Market Value of Assets - 9/30/2022

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						
LAKE WORTH BEACH	F	10/01/2021	140,283	0	0						
			3,824,807	33,623,459	17,417,966	4,517,620	0	0	574,405	58,949,730	18,886,228
LAKE WORTH BEACH	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 BEACH	P	10/01/2021	77,598	0	0						
			2,080,151	27,168,376	7,503,514	5,324,765	0	0	609,391	41,545,013	40,399
LAKELAND	F	10/01/2021	1,139,696	25,887,518	0						
			732,360	58,837,763	33,210,208	12,545,602	2,085,040	0	584,348	133,853,839	1,519,652
LAKELAND	G	10/01/2021	6,887,118	132,759,726	34,496,474						
			15,940,793	444,822,316	124,129,632	54,586,936	0	0	64,412,168	749,210,827	20,693,000
LAKELAND	P	10/01/2021	256,392	42,358,551	645,857						
			4,275,342	73,905,219	39,267,915	23,258,314	0	0	820,459	183,147,131	4,295,777
LANTANA	F	09/30/2021	-117,722	0	0						
			860,692	37,107,570	8,733,875	5,097,333	0	5,564,394	228,782	57,017,360	4,550,591
LANTANA	P	10/01/2021	26,989	3,691,700	0						
			486,584	12,256,187	5,032,229	1,716,578	0	0	543,582	22,666,685	160,540
LARGO	PF	10/01/2021	0	5,332,440	0						
			8,487,426	103,486,174	52,526,767	14,769,149	0	0	171,001	184,430,955	6,273,983
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2020	11,404	99,852	25,041						
			305,118	1,616,610	826,388	0	0	0	43,274	2,841,139	0
LAUDERHILL	F	10/01/2021	768,565	0	0						
			2,360,826	76,492,459	18,325,360	13,587,661	2,472,410	1,031,250	0	115,038,531	2,246,219
LAUDERHILL	G	10/01/2021	0	3,685,327	0						
			120,520	24,859,507	4,583,810	3,161,431	0	0	354,433	36,056,162	1,377,129
LAUDERHILL	P	10/01/2021	39,332	13,338,898	0						
			1,049,209	45,681,679	9,784,313	13,223,665	8,485,641	2,031,875	146,650	93,487,962	2,314,244
LAUDERHILL (C&M)	G	10/01/2021	1,080,501	4,491,076	0						
			602,191	28,171,355	7,816,332	3,825,667	0	0	66,937	45,920,185	3,421,430
LEESBURG	F	10/01/2021	62,459	0	0						
			842,378	13,861,337	8,980,510	2,194,334	620,781	0	0	26,561,799	0

APPENDIX C - Market Value of Assets - 9/30/2022

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						
LEESBURG	G	10/01/2021	321,377	7,915,493	0						
			406,346	20,739,293	7,071,713	7,826,762	0	0	187,771	44,093,213	100,137
LEESBURG	P	10/01/2021	1,249	4,562,743	212,394						
			549,245	16,131,141	7,866,163	0	0	0	0	29,322,935	657,636
LIGHTHOUSE POINT	PF	10/01/2021	0	6,506,186	0						
			223,251	12,502,084	9,982,531	2,679,018	0	0	0	31,893,070	678,769
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	10/01/2021	52,610	3,171,282	0						
			1,204,721	13,128,613	4,450,946	2,097,983	0	0	13,126	24,093,029	0
LONGBOAT KEY	G	10/01/2021	28,729	1,799,414	0						
			642,579	7,101,431	2,430,518	1,145,641	0	0	7,448	13,140,864	0
LONGBOAT KEY	P	10/01/2021	19,751	1,225,634	0						
			457,199	4,893,678	1,670,975	787,626	0	0	5,073	9,049,790	0
LONGWOOD	PF	10/01/2021	63,526	5,584,038	0						
			191,609	10,730,113	8,567,666	2,299,310	0	0	168,145	27,268,117	2,875,625
LYNN HAVEN	F	10/01/2021	30,168	981,373	0						
			427,068	4,897,517	2,074,281	1,155,758	0	0	17,387	9,548,778	142,168
LYNN HAVEN	G	10/01/2021	891,202	3,198,660	0						
			956,145	12,807,113	4,421,410	1,000,337	0	0	40,983	23,233,884	362,911
LYNN HAVEN	P	10/01/2021	17,132	1,592,677	0						
			193,149	7,532,680	2,603,968	970,867	0	0	26,518	12,883,955	0
MADISON	PF	10/01/2021	29,457	809,586	31,488						
			472,128	3,946,134	1,487,121	0	0	0	23,437	6,752,477	0
MAITLAND	PF	10/01/2021	49,675	4,986,398	0						
			1,051,061	21,882,739	11,413,793	3,312,137	0	0	72,271	42,623,532	443,505
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

APPENDIX C - Market Value of Assets - 9/30/2022

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						
MARCO ISLAND	F	10/01/2021	11,264 972,000	0 18,254,168	0 8,192,387	2,164,428	0	0	0	29,594,247	0
MARCO ISLAND	P	10/01/2021	92,496 1,121,426	3,497,431 10,473,589	0 5,668,326	1,627,128	0	0	23,340	22,457,056	0
MARIANNA	F	10/01/2020	45,134 49,105	0 2,821,167	0 1,362,844	0	0	0	0	4,278,250	0
MARIANNA	P	10/01/2020	55,532 18,960	0 3,681,602	0 1,774,837	0	0	0	0	5,530,931	0
MARTIN COUNTY	ERP	07/01/2019	0 14,688	0 5,487,580	0 2,897,742	0	0	0	0	8,400,010	0
MEDLEY	P	10/01/2021	12,918 0	3,481,159 21,670,715	0 10,481,745	0	0	0	0	35,646,537	0
MEDLEY - GENERAL + ELECTED	G	10/01/2021	3,046 0	2,982,411 19,083,470	0 8,283,076	0	0	0	0	30,352,003	176,885
MELBOURNE	F	10/01/2021	2,892 3,861,838	4,515,527 46,300,524	3,343,293 14,444,417	10,469,623	2,942,214	0	421,279	85,459,049	6,325,931
MELBOURNE	P	10/01/2021	354,593 4,621,561	15,541,250 48,174,291	0 37,692,407	4,417,748	0	0	843,572	109,958,278	1,259,311
MELBOURNE [G]	G	10/01/2021	16,893 220,826	1,387,570 4,589,254	723,359 2,201,932	0	0	0	180,061	8,959,773	0
MELBOURNE [G] - SPECIAL RISK	G	10/01/2021	3,512 45,906	1,387,570 -145,090	723,359 -115,241	0	0	0	0	1,900,016	37,361
MELBOURNE BEACH	P	10/01/2021	0 63,445	448,346 2,781,415	0 1,401,958	0	0	0	32,424	4,662,740	0
MIAMI - ELECTED	G	01/01/2021	24,034 1,741,760	0 0	0 6,541,267	0	0	0	0	8,307,061	0
MIAMI - FIPO	PF	10/01/2021	14,282,358 23,795,088	285,048,910 455,305,753	12,391,032 270,336,543	104,803,758	140,473,609	0	0	1,306,437,051	178,612,618
MIAMI - FIPO (STAFF)	G	10/01/2021	0 245,136	478,430 2,636,688	0 970,329	0	0	0	0	4,330,583	297,239

APPENDIX C - Market Value of Assets - 9/30/2022

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						
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2022	5,218,330	104,148,020	4,527,298						
			8,693,986	166,354,581	98,772,579	38,292,039	51,324,695	0	0	477,331,528	0
MIAMI - GESE	GS	10/01/2021	4,828,671	0	0						
			40,251,917	691,518,164	202,377,584	0	0	-5,508,420	0	933,467,916	0
MIAMI - GESE (EXCESS)	GS	10/01/2021	0	0	0						
			0	0	0	0	0	0	0	0	0
MIAMI - GESE (STAFF)	GS	10/01/2021	5,000	0	0						
			77,782	4,554,788	1,274,851	0	0	-1,030	0	5,911,391	0
MIAMI - OFF-STREET PARKING	G	10/01/2021	22,155	0	0						
			620,498	16,841,052	9,554,224	0	0	0	0	27,037,929	0
MIAMI BEACH	G	10/01/2021	0	154,298,932	0						
			7,597,347	398,477,622	159,166,695	73,281,509	39,432,012	16,813,951	322,593	848,745,475	16,813,951
MIAMI BEACH	PF	10/01/2021	4,348,354	0	54,374,608						
			20,000	654,685,937	256,269,219	166,490,381	0	48,656,925	820,649	1,184,024,775	37,127,938
MIAMI SHORES VILLAGE	G	10/01/2021	67,129	0	0						
			250,556	13,153,989	6,339,434	0	0	0	0	19,811,108	450,927
MIAMI SHORES VILLAGE	P	10/01/2021	240,625	926,426	73,283						
			495,233	20,927,685	12,505,431	0	0	0	258,602	34,910,081	588,597
MIAMI SPRINGS	G	10/01/2021	193,684	0	83,018						
			842,351	16,502,642	5,731,748	2,043,514	0	0	310,769	25,086,188	22,256
MIAMI SPRINGS	PF	10/01/2021	2,965	0	274,365						
			942,659	27,251,097	9,910,309	3,017,175	0	0	70,098	41,328,472	869,559
MIAMI-DADE COUNTY	ERP	07/01/2021	0	5,907,904	0						
			843,986	11,815,808	9,565,178	0	0	0	0	28,132,876	0
MIDWAY FCD	F	10/01/2021	0	0	0						
			0	0	0	0	9,475,095	0	0	9,475,095	0
MILTON	F	10/01/2021	34,035	380,411	0						
			821,073	3,791,137	1,939,645	0	0	0	14,915	6,951,386	100,770
MILTON	G	10/01/2021	32,112	1,813,265	0						
			119,313	9,294,769	3,798,019	1,919,603	0	0	45,859	16,931,222	166,939

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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						
MILTON	P	10/01/2021	20,135	1,074,404	0						
			584,127	5,583,846	2,063,480	1,058,049	0	0	0	10,384,041	353,956
MIRAMAR	F	10/01/2021	941,222	0	967,880						
			11,404,187	172,144,988	29,422,091	18,522,474	4,528,889	0	2,108,339	235,823,392	33,295,757
MIRAMAR	G	10/01/2021	630,044	0	0						
			1,402,361	94,330,586	36,554,848	0	14,436,538	4,763,113	262,068	151,855,422	4,763,113
MIRAMAR	P	10/01/2021	98,963	32,984,907	0						
			4,548,279	121,326,519	30,303,426	49,008,332	18,050,453	750,456	111,450	256,959,885	57,992,642
MIRAMAR - MANAGEMENT	G	10/01/2021	350,131	0	0						
			647,581	45,382,290	17,026,483	6,051,751	0	2,359,761	0	71,817,997	2,359,761
MONROE COUNTY	ERP	07/01/2021	0	0	0						
			210,781	0	0	0	0	0	58,632	152,149	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	10/01/2021	0	0	0						
			16,648	472,270	728,141	0	0	0	11,329	1,205,730	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	10/01/2021	115	0	385,235						
			290,344	7,020,613	2,490,114	1,319,673	0	0	7,293	11,498,801	79,269
MOUNT DORA	G	10/01/2021	0	0	442,473						
			262,910	12,196,668	3,889,210	1,566,226	0	752,382	107,268	19,002,601	0
MOUNT DORA	P	10/01/2021	0	0	715,352						
			227,021	10,860,071	2,527,774	1,592,937	0	0	10,454	15,912,701	0
NAPLES	F	10/01/2021	623,694	10,658,028	462,036						
			1,575,847	43,224,020	10,705,556	4,902,913	0	0	11,255	72,140,839	922,740
NAPLES	G	10/01/2021	0	10,774,498	495,670						
			1,475,265	43,128,313	10,790,344	5,881,996	0	0	2,564	72,543,522	99,330
NAPLES	P	10/01/2021	7,554	9,711,147	427,299						
			2,859,323	39,473,765	9,928,678	4,902,336	0	0	623,358	66,686,744	855,832

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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						
NEPTUNE BEACH	P	10/01/2021	62,118	1,470,509	92,906						
			287,734	6,465,995	4,384,451	0	0	0	727,619	12,036,094	195,640
NEW PORT RICHEY	F	10/01/2021	160,300	2,227,821	55,132						
			379,209	9,678,587	3,561,169	0	0	0	570,821	15,491,397	184,717
NEW PORT RICHEY	P	10/01/2021	24,336	0	0						
			917,810	22,504,152	8,705,714	4,123,542	0	135,907	294,108	36,117,353	216,421
NEW SMYRNA BEACH	F	10/01/2021	64,105	4,781,349	0						
			1,205,198	14,237,463	7,289,891	1,583,448	0	0	146,518	29,014,936	669,889
NEW SMYRNA BEACH	P	10/01/2021	0	3,413,935	0						
			632,336	10,626,933	4,862,409	2,543,552	0	0	0	22,079,165	0
NORTH BAY FCD	F	10/01/2021	76,102	684,448	0						
			100,544	3,916,750	1,692,601	744,745	0	0	4,182	7,211,008	0
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2021	185,534	1,894,889	7,935,891						
			2,135,943	8,562,241	52,074,656	1,955,547	0	0	416,804	74,327,897	0
NORTH BROWARD HOSPITAL	G	07/01/2020	0	47,134,428	7,394,262						
			6,677,138	144,736,492	58,603,991	46,066,077	61,543,508	0	0	372,155,896	0
NORTH COLLIER FCD (was North Naples)	F	10/01/2021	1,306,298	21,728,600	8,087,470						
			1,471,354	59,512,012	29,629,534	7,393,360	0	0	486,196	128,642,432	1,766,053
NORTH MIAMI 691 [GPF]	F	10/01/2021	1,529	0	0						
			104,597	1,569,720	546,024	382,403	0	0	19,672	2,584,601	0
NORTH MIAMI 691 [GPF]	G	10/01/2021	93,573	0	0						
			6,400,836	96,059,692	33,414,159	23,401,337	0	0	1,203,817	158,165,780	0
NORTH MIAMI 691 [GPF]	P	10/01/2021	3,792	0	0						
			259,388	3,892,733	1,354,079	948,318	0	0	48,784	6,409,526	0
NORTH MIAMI 748	P	10/01/2021	78,382	0	0						
			4,041,847	39,549,059	44,070,349	17,912,556	0	0	614,620	105,037,573	0
NORTH MIAMI BEACH	G	10/01/2021	278,148	0	0						
			2,531,985	65,331,246	17,276,252	8,713,475	0	0	789,516	93,341,590	191,532

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	817,789	0	0	7,961,050	296,740	0	1,235,640	116,552,958	5,126,485
			4,234,752	74,097,146	30,381,121						
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2020	4,816	3,919,304	0	1,783,387	0	0	93,775	20,648,099	0
			103,685	11,094,326	3,836,356						
NORTH PORT	F	10/01/2021	0	7,128,684	0	6,052,894	0	0	39,073	65,404,889	637,596
			357,184	31,472,161	20,433,039						
NORTH PORT	P	10/01/2021	42,172	9,576,451	2,478,256	4,478,422	0	0	673,481	62,785,581	141,532
			1,279,626	31,029,648	14,574,487						
NORTH RIVER FCD	F	10/01/2021	44,886	4,790,363	365,379	2,429,534	0	0	318,226	29,553,969	0
			485,002	14,420,794	7,336,237						
OAKLAND PARK	G	10/01/2021	0	11,525,221	0	3,858,019	0	0	99,578	48,736,103	0
			195,342	22,708,592	10,548,507						
OAKLAND PARK	PF	10/01/2021	1,054,065	0	0	7,551,067	0	7,273	824,715	71,472,577	2,434,702
			3,655,241	45,397,768	14,631,878						
OCALA	F	10/01/2021	142,751	13,456,773	694,209	7,312,837	0	0	192,134	89,922,575	4,665,200
			2,806,031	40,370,145	25,331,963						
OCALA	G	10/01/2021	20,135	26,576,179	0	23,076,962	0	0	1,398,595	198,596,396	2,741,538
			5,047,099	79,833,502	65,441,114						
OCALA	P	10/01/2021	90,908	15,991,451	0	3,980,349	0	0	73,153	93,347,957	884,226
			2,572,016	43,809,719	26,976,667						
OCEAN CITY-WRIGHT FCD	F	10/01/2021	22,829	1,244,077	100,916	0	0	0	4,728	19,777,297	0
			1,468,589	13,306,607	3,639,007						
OCOEE	G	10/01/2021	130,817	7,946,245	2,097,244	5,297,184	0	0	92,009	51,473,757	545,880
			874,365	21,352,778	13,867,133						
OCOEE	PF	10/01/2021	244,292	10,843,523	2,035,375	6,635,998	0	0	3,856,745	74,432,305	1,344,632
			4,657,335	32,911,963	20,960,564						
OKALOOSA ISLAND FCD	F	10/01/2021	52,765	1,877,608	0	1,044,433	0	0	644,834	12,804,765	0
			478,703	6,646,737	3,349,353						

APPENDIX C - Market Value of Assets - 9/30/2022

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						
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	10/01/2021	7,248	0	0						
			92,480	3,813,245	2,547,865	0	0	0	130,189	6,330,649	14,786
OKEECHOBEE	P	10/01/2021	33,805	0	0						
			101,137	7,111,000	4,807,687	0	0	0	95,106	11,958,523	179,700
OKEECHOBEE UTILITY	G	10/01/2021	8,059	0	0						
			173,561	7,332,708	4,628,044	0	0	0	6,919	12,135,453	0
OLDSMAR	F	10/01/2021	0	1,889,228	0						
			64,826	3,630,281	2,898,667	777,917	0	0	798,925	8,461,994	0
ORANGE COUNTY LIBRARY	G	01/01/2022	0	13,014,794	0						
			767,339	31,158,200	14,464,163	3,740,897	0	0	23,393	63,122,000	0
ORANGE PARK	F	10/01/2021	77,028	1,466,058	0						
			188,540	5,806,432	2,027,390	863,981	0	0	27,588	10,401,841	324,558
ORANGE PARK	G	10/01/2021	0	2,798,064	0						
			96,012	5,376,673	4,293,108	1,152,144	0	0	0	13,716,001	0
ORANGE PARK	P	10/01/2021	132,476	2,610,095	0						
			1,596,798	14,531,457	7,011,371	0	0	0	153,152	25,729,045	296,804
ORLANDO	F	10/01/2021	0	94,251,265	0						
			2,407,128	208,135,836	144,902,827	35,230,271	31,531,672	36,469,176	0	552,928,175	5,241,013
ORLANDO	G	09/30/2021	1,087,983	21,383,668	0						
			5,895	123,568,190	87,539,220	14,642,438	7,101,290	271,552	0	255,600,236	0
ORLANDO	P	10/01/2021	0	127,560,134	144,145,269						
			4,662,565	285,488,792	62,245,861	48,629,541	98,677,219	0	296,476	771,112,905	0
ORLANDO AVIATION	G	10/01/2021	723,061	28,969,360	0						
			6,825,325	77,984,900	52,539,682	0	0	0	1,870,619	165,171,709	0
ORLANDO UTILITY	G	10/01/2021	1,015,929	88,220,757	0						
			19,812,001	245,592,639	87,650,504	48,231,452	51,197,413	348,788	2,511,474	539,558,009	0
ORMOND BEACH	F	10/01/2021	389,260	5,802,542	0						
			2,436,656	19,891,416	10,806,451	0	0	0	515,853	38,810,472	487,448

APPENDIX C - Market Value of Assets - 9/30/2022

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						
ORMOND BEACH	G	10/01/2021	123,396	9,709,766	0						
			2,831,060	31,982,917	17,510,878	0	0	0	820,382	61,337,635	269,143
ORMOND BEACH	P	10/01/2021	463,730	6,682,440	0						
			2,940,531	23,167,258	12,376,356	0	0	0	669,946	44,960,369	35,297
OVIEDO	F	10/01/2021	0	3,408,108	0						
			479,902	10,386,965	4,644,322	1,562,963	0	0	119,733	20,362,527	0
OVIEDO	P	10/01/2021	48,629	4,803,238	0						
			1,139,373	18,397,975	10,223,823	1,516,697	0	0	115,136	36,014,599	87,172
PACE FCD	F	10/01/2021	8,508	97,476	0						
			3,345	187,306	149,558	40,137	0	0	0	486,330	0
PALATKA	F	10/01/2021	81,401	1,615,470	0						
			504,229	4,655,663	3,096,904	0	0	0	12,322	9,941,345	0
PALATKA	G	10/01/2021	69,509	4,446,116	0						
			246,541	8,243,171	9,136,168	0	0	0	41,188	22,100,317	500,148
PALATKA	P	10/01/2021	11,253	2,243,185	0						
			870,547	6,526,899	4,066,894	0	0	0	22,655	13,696,123	40,018
PALM BAY	F	10/01/2021	670,550	21,478,192	1,205,700						
			4,165,769	40,422,191	31,696,162	13,207,530	0	0	1,493,158	111,352,936	5,263,019
PALM BAY	G	10/01/2021	0	0	0						
			25,932	165,657	65,912	0	0	0	8,808	248,693	0
PALM BAY	P	10/01/2021	960,012	23,134,610	1,309,631						
			4,216,984	61,809,046	41,799,600	13,450,132	0	0	1,615,804	145,064,211	3,636,141
PALM BEACH	GPF	09/30/2021	5,740,006	56,395,987	0						
			17,649,498	131,538,852	45,214,634	19,077,508	20,790,726	12,536	2,783,638	293,636,109	11,603,278
PALM BEACH GARDENS	F	10/01/2021	166,112	16,221,431	888,390						
			2,556,489	72,501,715	36,186,693	12,717,441	0	0	915,040	140,323,231	9,859,046
PALM BEACH GARDENS	G	10/01/2021	0	699,109	0						
			23,989	1,343,387	1,072,653	287,869	0	0	19,992	3,407,015	0
PALM BEACH GARDENS	P	10/01/2021	597,504	360,548	0						
			4,938,759	80,293,957	30,981,557	11,525,546	0	0	1,189,836	127,508,035	16,978,541

APPENDIX C - Market Value of Assets - 9/30/2022

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						
PALM COAST (VOL)	F	10/01/2021	0	1,158,671	0						
			39,758	2,226,467	1,777,765	477,100	0	0	0	5,679,761	0
PALM HARBOR FCD	F	10/01/2021	53,864	2,879,963	183,762						
			2,908,227	29,029,651	7,764,653	0	0	0	294,003	42,526,117	0
PALM TRAN, INC. (ATU-1577)	G	01/01/2022	0	0	0						
			0	82,742,313	52,103,146	13,525,462	8,311,738	0	2,162,252	154,520,407	0
PALMETTO	G	10/01/2021	172,466	3,784,903	862,317						
			506,414	8,974,703	3,084,639	1,392,472	0	0	169,524	18,608,390	122,958
PALMETTO	P	10/01/2021	5,621	2,614,942	0						
			385,852	8,202,339	4,019,437	1,715,057	0	0	15,322	16,927,926	165,339
PANAMA CITY	F	10/01/2021	358,708	5,271,944	0						
			1,092,079	20,974,818	14,439,763	2,593,613	0	0	166,378	44,564,547	506,827
PANAMA CITY	P	10/01/2021	447,670	5,187,977	0						
			1,142,019	18,571,984	15,186,775	3,433,572	0	0	40,865	43,929,132	242,379
PANAMA CITY (SUPP)	G	10/01/2021	13,558	852,648	0						
			29,257	1,638,421	1,308,229	351,090	0	0	4,516	4,188,687	0
PANAMA CITY BEACH	F	10/01/2021	358,657	0	0						
			614,961	15,046,286	6,186,326	0	0	0	38,575	22,167,655	396,010
PANAMA CITY BEACH	G	10/01/2021	116,081	0	0						
			1,520,418	35,018,232	14,319,062	0	0	0	74,768	50,899,025	974,504
PANAMA CITY BEACH	P	10/01/2021	213,257	0	0						
			790,161	20,518,250	8,473,663	0	0	0	24,144	29,971,187	197,442
PARKLAND	P	10/01/2021	0	0	0						
			50,153	0	2,457,496	0	0	0	18,686	2,488,963	0
PASCO COUNTY	ERP	07/01/2021	9,261	2,706,983	0						
			4,025,680	4,953,740	4,747,139	0	490,008	171,259	0	17,104,070	0
PEMBROKE PARK COMM SUPP	G	10/01/2020	0	0	0						
			0	1,641,984	766,703	922,811	0	0	0	3,331,498	0
PEMBROKE PINES	G	10/01/2021	0	23,552,696	0						
			0	102,904,901	91,804,405	13,768,627	0	4,004,596	0	236,035,225	0

APPENDIX C - Market Value of Assets - 9/30/2022

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						
PEMBROKE PINES	PF	10/01/2021	3,062,231	0	914,811						
			17,809,957	552,035,477	185,432,487	109,977,765	2,921,536	875,951	1,527,422	871,502,793	183,509,224
PENSACOLA	F	10/01/2021	283,442	27,072,938	0						
			3,612,972	60,549,611	50,810,975	7,103,282	0	0	203,455	149,229,765	2,066,417
PENSACOLA	G	09/30/2020	10,029	0	0						
			2,606,786	121,968,840	21,802,200	0	0	94,476	0	146,482,331	0
PENSACOLA	P	10/01/2021	294,236	23,348,016	0						
			1,646,097	61,700,726	36,006,595	11,670,247	0	0	513,113	134,152,804	1,291,193
PERRY	F	10/01/2021	25,282	719,484	0						
			65,696	2,635,443	1,518,437	0	0	0	12,698	4,951,644	105,802
PERRY	P	10/01/2021	34,743	1,510,548	0						
			82,530	5,467,410	2,851,236	968,563	0	0	12,160	10,902,870	0
PINELLAS PARK	F	10/01/2021	52,732	8,643,049	0						
			3,012,849	32,925,543	29,419,185	8,218,511	0	0	0	82,271,869	0
PINELLAS PARK	G	10/01/2021	77,667	0	0						
			3,622,840	96,226,471	19,253,837	0	0	0	0	119,180,815	0
PINELLAS PARK	P	10/01/2021	60,907	0	0						
			2,641,539	23,397,908	14,719,005	0	16,875,699	34,605,593	0	92,300,651	451,175
PLANT CITY	PF	10/01/2021	739,756	12,357,757	466,559						
			1,674,626	23,314,523	25,215,667	2,354,270	0	0	83,715	66,039,443	2,038,599
PLANTATION	G	10/01/2021	2,428,870	33,520,693	0						
			5,515,231	106,418,996	84,198,974	0	0	0	3,170,709	228,912,055	10,064,899
PLANTATION	P	10/01/2021	211,074	36,962,378	0						
			12,471,243	94,880,634	53,419,633	25,628,014	0	0	2,179,577	221,393,399	32,440,770
PLANTATION (VOL)	F	10/01/2021	37,548	0	0						
			932,528	22,927,494	2,661,086	1,663,666	0	0	78,271	28,144,051	0
POMPANO BEACH	G	10/01/2021	200,112	0	0						
			6,148,199	163,509,885	26,818,142	33,685,865	14,284,528	6,845,569	0	251,492,300	6,807,753
POMPANO BEACH	PF	10/01/2021	-3,578,746	0	0						
			11,829,413	148,848,169	63,149,705	0	65,773,357	0	0	286,021,898	14,711,011

APPENDIX C - Market Value of Assets - 9/30/2022

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						
PORT ORANGE	F	10/01/2021	203,117	4,837,134	0	1,648,958	0	0	377,427	41,634,437	266,589
			1,795,854	19,237,777	14,289,024						
PORT ORANGE	G	10/01/2021	285,977	5,182,313	0	7,816,042	0	3,975,088	0	40,828,598	0
			623,289	14,976,837	7,969,052						
PORT ORANGE	P	10/01/2021	234,054	0	0	7,367,407	0	0	0	56,352,252	20,624
			723,652	33,444,560	14,582,579						
PORT ST. LUCIE	P	10/01/2021	124,985	9,559,081	356,902	14,247,887	0	0	726,850	157,206,335	2,644,043
			2,080,397	92,173,204	39,390,729						
PUNTA GORDA	F	10/01/2021	0	3,383,563	0	3,338,450	0	0	4,875	22,028,033	1,100,447
			73,107	10,779,168	4,458,620						
PUNTA GORDA	G	10/01/2021	70,726	9,697,555	0	5,328,962	0	0	203,135	58,196,141	2,687,293
			1,494,246	21,442,527	20,365,260						
PUNTA GORDA	P	10/01/2021	27,163	3,729,032	412,487	0	0	0	23,127	24,114,919	257,762
			635,526	13,010,559	6,323,279						
QUINCY	PF	10/01/2021	140,030	975,156	0	775,797	0	0	124,989	9,880,133	0
			552,023	5,739,858	1,822,258						
RIVIERA BEACH	F	10/01/2021	639,618	13,557,616	0	21,105,024	0	0	378,350	118,057,392	2,182,050
			1,794,245	61,080,167	20,259,072						
RIVIERA BEACH	G	10/01/2021	103,451	0	0	14,980,333	0	0	0	142,768,630	1,575,221
			5,668,712	96,610,479	25,405,655						
RIVIERA BEACH	P	09/30/2021	219,950	19,894,555	0	4,556,734	0	-1,415,704	0	98,489,681	983,749
			5,275,688	43,880,696	26,077,762						
ROCKLEDGE	F	10/01/2021	8,190	0	0	1,310,087	589,589	0	0	15,517,529	443,303
			347,102	10,601,035	2,661,526						
ROCKLEDGE	G	10/01/2021	9,164	0	0	1,888,105	874,218	0	0	23,032,574	473,852
			484,707	16,061,338	3,715,042						
ROCKLEDGE	P	10/01/2021	9,707	0	0	1,644,059	772,565	0	0	19,987,504	843,232
			351,583	14,253,796	2,955,794						
SAFETY HARBOR	F	10/01/2021	111,154	2,980,885	0	1,227,423	0	0	1,651,670	13,071,663	0
			102,285	5,727,974	4,573,612						

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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						
SAINT AUGUSTINE	F	10/01/2021	20,896	2,052,433	238,493						
			749,441	9,621,512	4,743,170	0	0	0	357,969	17,067,976	0
SAINT AUGUSTINE	G	10/01/2021	0	6,473,370	0						
			791,826	34,172,653	5,507,458	8,708,849	3,930,467	0	17,093	59,567,530	0
SAINT AUGUSTINE	P	10/01/2021	0	2,545,010	0						
			517,084	16,045,011	3,804,373	4,491,408	0	0	76,515	27,326,371	285,866
SAINT CLOUD	G	10/01/2021	69,648	12,756,544	0						
			2,751,585	35,502,357	21,740,374	7,256,206	0	0	3,483,663	76,593,051	1,267,887
SAINT CLOUD	PF	10/01/2021	406,043	10,381,256	0						
			4,152,575	31,809,947	20,949,884	6,139,899	0	0	611,125	73,228,479	419,424
SAINT JOHNS RIVER PW PK	G	10/01/2021	440,488	0	0						
			11,110,786	111,604,260	67,321,883	0	0	0	383,010	190,094,407	0
SAINT LUCIE COUNTY FCD	F	10/01/2021	656,187	17,406,639	0						
			12,429,887	189,765,262	73,576,077	30,177,813	32,835,775	0	989,193	355,858,447	47,863,010
SAINT LUCIE COUNTY FCD	G	10/01/2021	43,694	1,875,858	78,056						
			774,116	10,617,610	4,781,576	3,003,643	0	0	34,679	21,139,874	2,043,768
SAINT PETE BEACH	F	10/01/2021	204,948	3,211,590	726,144						
			432,052	9,061,562	4,176,885	1,408,594	0	0	34,117	19,187,658	76,957
SAINT PETE BEACH	G	10/01/2021	5,967	1,431,465	100,892						
			222,596	9,774,251	3,310,753	0	0	0	15,269	14,830,655	-372
SAINT PETE BEACH	P	10/01/2021	98,720	2,250,817	827,142						
			129,784	9,120,525	7,301,700	0	0	0	4,674	19,724,014	0
SAINT PETERSBURG	F	10/01/2021	431,648	0	0						
			2,528,300	230,517,310	58,101,358	0	36,444,873	0	256,017	327,767,472	21,466,922
SAINT PETERSBURG	G	10/01/2021	6,971,255	0	0						
			16,156,691	321,773,367	113,241,377	0	76,960,332	0	2,023,111	533,079,911	15,625,763
SAINT PETERSBURG	P	10/01/2021	2,258,483	0	0						
			15,005,354	373,498,338	78,458,567	0	48,037,494	0	4,328,162	512,930,074	29,807,178
SAN CARLOS PARK FCD	F	10/01/2021	0	7,460,731	0						
			126,453	14,700,169	6,828,466	2,497,448	0	0	641,399	30,971,868	17,316

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	39,796	8,017,044	0						
			1,896,287	24,901,439	6,672,729	5,993,313	0	0	14,718	47,505,890	193,877
SANFORD	P	10/01/2021	42,618	8,358,587	0						
			1,392,744	30,181,795	8,796,481	9,640,692	0	0	23,087	58,389,830	150,736
SANIBEL	G	10/01/2021	116,048	8,125,044	1,805,690						
			788,182	15,559,681	10,663,138	2,195,783	0	0	65,388	39,188,178	272,730
SANIBEL	P	10/01/2021	16,584	5,088,627	101,758						
			3,452,761	12,051,566	5,909,690	0	0	0	29,379	26,591,607	144,354
SARASOTA	F	09/30/2021	436,316	20,164,707	317,991						
			613,047	104,017,469	42,398,249	19,591,186	0	0	725,548	186,813,417	0
SARASOTA	G	09/30/2021	1,583,141	31,320,084	0						
			5,730,448	98,323,579	29,178,505	17,818,986	0	0	191,723	183,763,020	1,835,905
SARASOTA	P	09/30/2021	579,385	3,274,183	0						
			9,954,767	200,359,729	85,857,649	24,082,729	0	0	251,277	323,857,165	1,652,841
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2021	0	142,751,161	0						
			6,749,908	144,980,630	80,217,277	0	70,050,581	0	0	444,749,557	0
SARASOTA-MANATEE AIRPORT	G	10/01/2021	0	3,072,242	0						
			0	6,539,998	16,900,163	1,749,906	0	0	0	28,262,309	0
SATELLITE BEACH	G	10/01/2021	484	1,826,233	0						
			62,665	3,509,232	2,802,015	751,979	0	0	0	8,952,608	301,565
SATELLITE BEACH	PF	10/01/2021	110,124	5,278,134	0						
			181,112	10,142,297	8,098,313	2,173,349	0	0	955,384	25,027,945	988,089
SEBASTIAN	P	10/01/2021	25,946	4,187,566	181,366						
			615,212	11,595,214	4,137,444	800,469	0	0	0	21,543,217	310,359
SEBRING	F	10/01/2021	42,239	2,580,121	139,300						
			333,614	7,479,525	5,095,634	1,191,986	0	0	20,605	16,841,814	0
SEBRING	P	10/01/2021	44,524	0	0						
			645,547	14,590,705	7,191,547	1,077,950	0	0	26,152	23,524,121	648,220

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	1,163,032	6,970,545	0						
			1,338,274	22,657,812	9,767,478	4,382,089	0	0	172,115	46,107,115	0
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2021	0	212,098,189	0						
			3,534,970	338,473,360	249,215,371	0	80,420,563	0	0	883,742,453	0
SOUTH MIAMI [GP]	G	10/01/2021	33,030	3,738,119	0						
			447,609	11,994,999	5,168,648	3,417,119	0	1,729	16,279	24,784,974	125,968
SOUTH MIAMI [GP]	P	10/01/2021	123,939	5,060,006	0						
			605,888	16,236,712	6,996,407	4,625,493	0	2,342	22,035	33,628,752	312,186
SOUTH PASADENA	F	10/01/2021	180,586	1,325,844	90,767						
			604,147	3,813,741	1,518,966	774,791	0	0	21,206	8,287,636	0
SOUTH WALTON FCD	F	10/01/2021	67,042	10,694,352	0						
			1,831,598	32,744,462	18,774,938	8,569,734	0	0	34,048	72,648,078	665,497
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2022	0	20,214,363	0						
			640,093	12,014,485	19,264,135	0	0	480,902	0	52,613,978	0
SOUTHERN MANATEE FCD	F	10/01/2021	0	13,078,209	0						
			448,762	25,130,676	20,066,075	5,385,145	0	0	2,332,858	61,776,009	2,092,530
SOUTHERN MANATEE FCD	G	10/01/2021	0	886,468	0						
			30,418	1,703,410	1,360,120	365,016	0	0	16,147	4,329,285	90,990
STARKE	F	10/01/2021	56,667	0	0						
			576,474	3,689,476	741,122	0	0	0	28,472	5,035,267	0
STARKE	G	10/01/2021	13,423	0	0						
			1,311,405	8,775,565	1,895,598	0	0	0	49,875	11,946,116	44,548
STARKE	P	10/01/2021	61,223	0	0						
			750,116	3,175,754	1,437,262	0	0	0	22,189	5,402,166	66,832
SUNRISE	F	10/01/2021	-183,252	11,400,469	0						
			3,063,534	50,527,882	15,773,304	24,452,182	78,742,596	0	0	183,776,715	9,965,576
SUNRISE	G	10/01/2021	217,050	48,419,268	0						
			41,034,923	126,268,526	54,799,724	0	26,097,114	0	171,578	296,665,027	8,794,026

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	1,462,381	9,506,868	0						
			12,060,067	126,039,832	51,661,543	17,267,459	0	0	2,629,973	215,368,177	9,927,961
SURFSIDE [GP]	G	10/01/2021	24,300	0	0						
			208,539	7,213,689	2,624,362	872,469	0	1,248,973	20,359	12,171,973	348,853
SURFSIDE [GP]	P	10/01/2021	42,143	0	0						
			361,663	12,510,493	4,551,355	1,513,098	0	2,166,059	35,308	21,109,503	0
SWEETWATER	P	10/01/2021	232,975	1,015,992	0						
			253,151	12,774,851	5,031,653	0	0	0	335,259	18,973,363	0
TALLAHASSEE [GPF]	F	10/01/2020	359,000	0	0						
			2,316,000	112,987,000	42,678,000	35,216,000	37,181,000	0	0	230,737,000	0
TALLAHASSEE [GPF]	G	10/01/2020	1,920,000	0	0						
			11,252,000	585,391,000	221,116,000	182,457,000	192,633,000	0	0	1,194,769,000	0
TALLAHASSEE [GPF]	P	10/01/2020	613,000	0	0						
			5,509,000	167,226,000	63,165,000	52,122,000	55,029,000	0	0	343,664,000	0
TAMARAC	F	10/01/2021	0	0	0						
			13,666,486	118,725,912	23,298,552	0	0	0	4,782,948	150,908,002	466,330
TAMARAC	G	10/01/2021	30,496	0	0						
			4,237,670	46,017,734	14,464,280	0	0	4,496,542	847,120	68,399,602	366,844
TAMARAC	P	10/01/2021	0	0	0						
			830,716	3,278,358	1,495,980	0	1,197,224	0	429,661	6,372,617	0
TAMARAC - ELECTED	G	10/01/2021	0	15,076,009	0						
			517,566	28,969,587	23,131,328	6,207,769	0	0	2,235,767	71,666,492	0
TAMPA	G	10/01/2021	1,247,592	0	0						
			408,219	562,909,372	197,893,227	99,102,981	0	0	1,161,488	860,399,903	10,882,949
TAMPA	PF	10/01/2021	8,035,047	0	0						
			31,351,685	1,060,078,795	165,826,112	91,516,361	0	57,365,668	8,565,788	1,405,607,880	43,633,350
TAMPA PF (STAFF)	G	10/01/2020	0	0	0						
			26,206	1,072,844	206,779	63,872	0	0	5,288	1,364,413	12,182
TARPON SPRINGS	F	10/01/2021	108,324	62,975	426,861						
			868,603	23,851,827	6,999,599	3,438,614	0	0	156,780	35,600,023	544,930

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	69,578 1,321,337	4,433,774 17,801,761	0 9,994,432	0	0	0	7,857	33,613,025	940,292
TAVARES	F	10/01/2021	109,758 107,613	1,968,648 4,732,152	0 4,001,898	666,213	0	0	66,033	11,520,249	0
TAVARES	P	10/01/2021	165,639 104,089	2,468,507 7,631,409	0 6,623,191	1,031,797	0	0	144,182	17,880,450	589,496
TEMPLE TERRACE	F	10/01/2021	35,385 1,092,293	7,253,975 16,966,826	882,869 7,225,962	4,748,427	0	0	8,764	38,196,973	772,285
TEMPLE TERRACE	P	10/01/2021	34,777 1,004,913	6,376,101 17,870,864	1,613,238 6,877,753	4,191,840	0	0	150,741	37,818,745	227,376
TEQUESTA	G	10/01/2021	54,237 150,501	0 5,770,918	0 2,051,761	900,888	0	0	49,464	8,878,841	0
TEQUESTA [PF]	F	10/01/2021	56,182 399,680	0 11,257,174	0 3,042,922	1,615,856	0	0	150,097	16,221,717	859,265
TEQUESTA [PF]	P	10/01/2021	32,016 187,272	0 5,272,250	0 1,425,140	756,779	0	0	52,242	7,621,215	0
TITUSVILLE	G	10/01/2021	67,969 1,545,617	9,652,706 40,117,768	0 14,624,899	7,146,611	0	0	496	73,155,074	421,486
TITUSVILLE	PF	10/01/2021	154,694 1,643,090	12,695,647 34,187,275	0 22,514,824	6,806,850	0	0	247,784	77,754,596	205,341
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2021	284,806 1,237,606	37,205,433 103,477,985	0 40,939,055	15,653,257	0	634,848	214,242	199,218,748	2,047,667
UMATILLA	P	10/01/2020	2,006 17,961	356,964 1,039,459	0 626,369	204,300	0	0	14,585	2,232,474	0
VALPARAISO	PF	10/01/2021	7,608 27,755	808,866 1,554,291	0 1,241,054	333,062	0	0	212,447	3,760,189	0
VENICE	F	10/01/2021	27,047 1,100,447	5,321,096 16,184,773	1,232,981 6,836,565	3,050,949	0	0	28,316	33,725,542	0
VENICE	P	10/01/2021	57,777 1,692,690	8,113,063 24,552,338	0 9,838,458	4,110,982	0	0	0	48,365,308	616,170

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	9,622	867,899	308,669						
			541,293	3,619,413	1,745,215	909,780	0	0	7,314	7,994,577	0
VERO BEACH	G	10/01/2021	0	10,849,824	0						
			0	54,656,647	41,505,638	5,855,852	0	0	0	112,867,961	0
VERO BEACH	P	10/01/2021	100,543	9,705,506	0						
			1,774,710	24,716,218	14,385,068	3,963,217	0	0	104,773	54,540,489	757,110
VILLAGE OF NORTH PALM BEACH	G	10/01/2021	1	0	0						
			335,993	12,887,133	7,346,231	0	0	3,548	32,049	20,540,857	0
VILLAGE OF NORTH PALM BEACH	PF	10/01/2021	59,289	3,608,356	275,219						
			897,182	18,596,378	8,158,325	3,052,366	0	0	172,693	34,474,422	531,139
VILLAGE OF PALM SPRINGS	G	10/01/2021	-18,720	629,370	0						
			1,926,464	20,960,636	7,921,242	2,928,903	0	0	0	34,347,895	0
VILLAGE OF PALM SPRINGS	PF	10/01/2021	13,036	0	0						
			1,241,042	28,200,533	9,494,173	3,349,763	0	0	0	42,298,547	989,416
VOLUSIA COUNTY (VOL)	F	10/01/2021	0	0	0						
			3,843,588	1,838,308	0	0	0	0	0	5,681,896	0
WAUCHULA	GP	10/01/2021	0	4,794,797	0						
			164,527	9,213,532	7,356,723	1,974,328	0	0	0	23,503,907	0
WEST MANATEE FCD	F	10/01/2021	155,346	4,056,147	0						
			327,762	12,915,046	7,803,252	2,089,845	0	0	311,202	27,036,196	0
WEST MELBOURNE	P	10/01/2021	26,762	3,279,160	872,424						
			637,218	9,782,566	4,424,029	1,819,420	0	0	10,591	20,830,988	151,969
WEST PALM BEACH	F	09/30/2021	1,386,429	27,066,635	10,773,703						
			2,413,423	159,644,576	72,765,645	29,825,761	0	4,276,817	0	308,152,989	72,926,331
WEST PALM BEACH	G	09/30/2021	0	0	0						
			305,992	29,744,124	11,991,911	3,207,425	5,123,336	993,454	0	51,366,242	0
WEST PALM BEACH	P	09/30/2021	3,501,283	87,669,336	0						
			4,965,031	226,735,465	47,601,558	74,895,170	0	40,625,290	654,531	485,338,602	66,317,855
WILLISTON	G	10/01/2021	7,802	1,127,431	0						
			38,686	2,166,437	1,729,832	464,236	0	0	268,535	5,265,889	0

APPENDIX C - Market Value of Assets - 9/30/2022

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	10/01/2021	12,936	627,081	0						
			21,518	1,204,979	962,139	258,210	0	0	18,947	3,067,916	0
WILTON MANORS (VOL)	F	10/01/2021	95,900	0	0						
			120,550	1,227,955	645,531	0	0	1,070	451,367	1,639,639	0
WILTON MANORS [GP]	G	10/01/2021	14,936	0	0						
			880,491	9,429,378	4,254,499	0	0	0	158,230	14,421,074	140,841
WILTON MANORS [GP]	P	10/01/2021	18,378	0	0						
			1,083,398	11,602,364	5,234,942	0	0	0	194,693	17,744,389	0
WINTER GARDEN	G	10/01/2021	424,761	4,421,058	0						
			1,154,081	22,377,517	7,088,908	2,561,229	0	0	281,293	37,746,261	120,925
WINTER GARDEN	PF	10/01/2021	440,085	8,451,954	0						
			1,909,820	33,222,750	10,366,904	5,182,205	0	0	395,857	59,177,861	84,756
WINTER HAVEN	F	10/01/2021	52,538	5,491,251	196,067						
			1,608,333	19,626,310	10,672,727	4,123,678	0	0	43,246	41,727,658	1,184,589
WINTER HAVEN	G	10/01/2021	164,485	9,741,708	4,423,992						
			1,422,959	39,267,067	19,172,826	8,899,701	0	0	1,002,081	82,090,657	2,113,201
WINTER HAVEN	P	10/01/2021	61,507	6,859,901	0						
			1,931,596	16,597,059	13,375,312	2,113,665	0	0	39,872	40,899,168	688,735
WINTER PARK	F	10/01/2021	0	0	0						
			2,208,014	41,604,337	27,434,579	2,901,277	0	38,077	0	74,186,284	1,723,907
WINTER PARK	P	10/01/2021	14,507	0	0						
			1,337,901	43,864,814	20,689,417	3,876,401	0	0	12,377	69,770,663	932,709
WINTER SPRINGS	GPF	10/01/2021	560,862	0	0						
			2,293,939	47,485,780	15,039,299	5,269,992	0	1,874,382	70,873	72,453,381	0

APPENDIX C - Market Value of Assets - 9/30/2022

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:			269,364,950	5,133,351,280	369,475,309						
	481		1,272,234,921	28,091,647,849	11,020,182,164	4,452,269,833	2,057,129,247	869,703,083	367,652,293	53,167,706,343	2,256,097,419
School Board Early Retirement Programs			36,437	8,614,887	0						
	6		6,923,726	23,863,885	25,966,115	0	490,008	1,488,114	58,632	67,324,540	0
Grand Totals:			269,401,387	5,141,966,167	369,475,309						
	487		1,279,158,647	28,115,511,734	11,046,148,279	4,452,269,833	2,057,619,255	871,191,197	367,710,925	53,235,030,883	2,256,097,419

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 in the following 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: $\frac{\text{Market Value of Assets} - \text{Inact} - \text{Contr}}{\text{Actvs}}$

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	10/01/2021	N	None	35,156,008	29,143,248	0	5,382,556	34,525,804	101.8%	100.0%	0.0%	100.0%
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 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%
ALTAMONTE SPRINGS	G	10/01/2021	N	None	42,893,091	9,690,800	276,770	14,601,346	24,568,916	174.6%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	None	37,927,001	11,805,929	518,142	18,388,579	30,712,650	123.5%	100.0%	100.0%	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%
APOPKA	F	10/01/2021	N	None	58,809,519	32,233,682	5,088,976	14,464,564	51,787,222	113.6%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	G	10/01/2021	N	None	69,628,131	43,416,911	3,894,923	12,424,901	59,736,735	116.6%	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	P	10/01/2021	N	None	76,318,380	44,859,809	4,008,056	19,367,468	68,235,333	111.8%	100.0%	100.0%	100.0%
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%
ARCADIA	G	01/01/2022	N	None	4,616,380	2,378,835	0	1,261,683	3,640,518	126.8%	100.0%	0.0%	100.0%
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	PF	10/01/2021	N	After	12,015,690	9,803,321	417,073	1,259,194	11,479,588	104.7%	100.0%	100.0%	100.0%
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%
ATLANTIC BEACH	G	10/01/2021	N	None	26,496,836	17,486,969	1,072,245	4,618,112	23,177,326	114.3%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	10/01/2021	N	None	16,635,264	7,412,836	1,130,938	5,850,538	14,394,312	115.6%	100.0%	100.0%	100.0%
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	10/01/2021	N	None	10,011,315	7,683,110	534,112	1,054,280	9,271,502	108.0%	100.0%	100.0%	100.0%
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	G	10/01/2021	N	After	26,058,386	19,132,601	419,859	6,908,920	26,461,380	98.5%	100.0%	100.0%	94.2%
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	P	10/01/2021	N	None	17,270,871	10,909,476	577,600	4,077,578	15,564,654	111.0%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	10/01/2020	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%
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%
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%
AVON PARK	F	10/01/2021	N	After	8,451,360	5,387,349	366,404	1,467,094	7,220,847	117.0%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	None	7,162,238	7,163,077	0	0	7,163,077	100.0%	100.0%	0.0%	0.0%
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%
BAL HARBOUR VILLAGE	G	10/01/2021	N	None	19,706,163	16,812,036	774,657	3,840,908	21,427,601	92.0%	100.0%	100.0%	55.2%
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	P	10/01/2021	N	After	30,973,777	22,560,067	2,002,267	7,734,011	32,296,345	95.9%	100.0%	100.0%	82.9%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	10/01/2020	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%
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%
BARTOW	F	10/01/2021	N	None	14,322,224	7,410,335	254,061	5,278,741	12,943,137	110.7%	100.0%	100.0%	100.0%
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	G	10/01/2021	N	After	40,218,404	23,678,847	3,006,224	11,413,810	38,098,881	105.6%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	After	25,425,764	19,925,773	400,202	3,448,092	23,774,067	106.9%	100.0%	100.0%	100.0%
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%
BAY HARBOR ISLANDS	G	10/01/2021	N	None	10,566,592	3,211,436	1,340,510	4,342,984	8,894,930	118.8%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS	G	10/01/2020	N	None	9,355,357	3,186,930	1,366,746	4,519,814	9,073,490	103.1%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	10/01/2018	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%
BAY HARBOR ISLANDS	P	10/01/2021	N	None	14,693,798	4,167,706	1,161,732	5,957,291	11,286,729	130.2%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS	P	10/01/2020	N	None	13,142,413	3,704,211	1,249,191	6,425,738	11,379,140	115.5%	100.0%	100.0%	100.0%
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 MEDICAL CENTER	G	01/01/2022	N	None	118,813,681	117,053,994	0	0	117,053,994	101.5%	100.0%	0.0%	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%
BELLE GLADE	G	10/01/2021	N	None	25,285,881	10,499,802	1,259,027	5,558,291	17,317,120	146.0%	100.0%	100.0%	100.0%
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 (RETIRED)	PF	10/01/2021	N	None	7,178,423	2,843,538	0	0	2,843,538	252.4%	100.0%	0.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
BELLEAIR	P	10/01/2021	N	After	5,588,624	3,967,838	253,168	1,066,331	5,287,337	105.7%	100.0%	100.0%	100.0%
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%
BELLEVIEW	P	10/01/2021	N	None	5,214,979	3,436,084	160,391	786,610	4,383,085	119.0%	100.0%	100.0%	100.0%
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%
BOCA GRANDE FCD	F	10/01/2021	N	None	14,525,344	2,735,016	388,582	9,424,838	12,548,436	115.8%	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 RATON	G	10/01/2021	N	After	268,643,514	186,195,489	20,933,643	34,299,374	241,428,506	111.3%	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	PF	10/01/2021	N	After	511,094,797	449,042,162	34,100,735	102,973,557	586,116,454	87.2%	100.0%	100.0%	27.1%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	10/01/2020	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%
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 EXECUTIVE	G	10/01/2021	N	After	64,390,483	55,181,199	5,156,443	9,525,678	69,863,320	92.2%	100.0%	100.0%	42.5%
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	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	10/01/2019	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	10/01/2018	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 HOUSING	G	10/01/2019	N	None	3,253,372	1,522,253	227,326	475,219	2,224,798	146.2%	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	10/01/2021	N	None	98,637,045	63,780,266	5,777,530	29,557,199	99,114,995	99.5%	100.0%	100.0%	98.4%
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	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%
BOYNTON BEACH	F	10/01/2021	N	After	164,883,145	130,516,613	11,176,646	35,858,234	177,551,493	92.9%	100.0%	100.0%	64.7%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	10/01/2018	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%
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	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	P	10/01/2021	N	After	132,939,341	123,085,482	6,783,552	33,933,483	163,802,517	81.2%	100.0%	100.0%	9.0%
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%
BRADENTON	F	10/01/2021	N	After	75,149,639	47,886,925	4,042,554	15,568,020	67,497,499	111.3%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	None	96,350,290	66,635,253	4,239,646	17,820,247	88,695,146	108.6%	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%
BROOKSVILLE	F	10/01/2021	N	After	8,650,540	5,977,119	180,324	1,476,743	7,634,186	113.3%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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%
BUSHNELL	G	10/01/2021	N	After	5,086,660	1,931,057	0	1,297,403	3,228,460	157.6%	100.0%	0.0%	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%
CAPE CORAL	F	10/01/2021	N	After	252,785,258	185,630,318	15,589,560	63,125,429	264,345,307	95.6%	100.0%	100.0%	81.7%
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	G	10/01/2021	N	After	413,899,320	302,643,041	35,566,648	71,214,027	409,423,716	101.1%	100.0%	100.0%	100.0%
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%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	P	10/01/2021	N	After	246,116,890	176,357,137	15,181,477	63,216,366	254,754,980	96.6%	100.0%	100.0%	86.3%
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%
CASSELBERRY	PF	10/01/2021	N	After	38,474,211	11,340,999	829,063	16,289,122	28,459,184	135.2%	100.0%	100.0%	100.0%
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%
CHATTAHOOCHEE	F	10/01/2019	N	None	507,963	312,879	0	267,849	580,728	87.5%	100.0%	0.0%	72.8%
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	GPF	01/01/2022	N	After	1,341,222,064	733,919,739	66,538,014	202,769,073	1,003,226,826	133.7%	100.0%	100.0%	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%
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%
CLERMONT	F	10/01/2021	N	None	29,132,570	3,742,696	0	16,286,683	20,029,379	145.4%	100.0%	0.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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	P	10/01/2021	N	None	28,938,693	8,510,168	0	10,261,408	18,771,576	154.2%	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 (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%
CLEWISTON	G	10/01/2021	N	None	15,504,543	11,330,694	0	2,682,962	14,013,656	110.6%	100.0%	0.0%	100.0%
CLEWISTON	G	10/01/2020	N	None	13,098,501	10,403,386	0	3,361,014	13,764,400	95.2%	100.0%	0.0%	80.2%
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%
COCOA	F	10/01/2021	N	After	27,530,561	25,164,690	1,396,535	3,530,860	30,092,085	91.5%	100.0%	100.0%	27.5%
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	G	10/01/2021	N	None	16,232,821	14,733,722	0	0	14,733,722	110.2%	100.0%	0.0%	100.0%
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%
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	P	10/01/2021	N	After	39,265,806	24,005,389	1,983,020	9,101,784	35,090,193	111.9%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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 BEACH	F	10/01/2021	N	After	19,814,993	12,000,978	830,374	4,874,100	17,705,452	111.9%	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	G	10/01/2021	N	After	34,831,273	18,264,044	2,254,697	8,193,056	28,711,797	121.3%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	After	19,635,134	14,128,954	853,128	3,904,288	18,886,370	104.0%	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%
COOPER CITY	F	10/01/2021	N	None	26,986,305	27,497,426	0	0	27,497,426	98.1%	98.1%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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	G	10/01/2021	N	After	44,161,288	29,225,225	6,636,381	5,274,322	41,135,928	107.4%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	After	37,974,122	36,961,110	229,828	1,134,314	38,325,252	99.1%	100.0%	100.0%	69.0%
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 - MANAGEMENT	GPF	10/01/2020	N	None	4,445,368	5,043,578	0	0	5,043,578	88.1%	88.1%	0.0%	0.0%
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%
CORAL GABLES	GPF	10/01/2021	N	After	506,026,522	497,352,664	33,229,260	58,313,314	588,895,238	85.9%	100.0%	26.1%	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%
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 SPRINGS	F	10/01/2021	N	None	158,542,113	46,366,987	16,093,180	47,381,559	109,841,726	144.3%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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	G	10/01/2021	N	After	9,334,108	9,858,963	0	0	9,858,963	94.7%	94.7%	0.0%	0.0%
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	P	10/01/2021	N	None	323,793,212	279,841,786	15,214,870	66,562,034	361,618,690	89.5%	100.0%	100.0%	43.2%
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%
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%
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	10/01/2021	N	After	24,618,573	14,756,388	1,881,625	4,249,528	20,887,541	117.9%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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	PF	10/01/2021	N	After	26,820,674	12,461,569	2,122,419	6,770,486	21,354,474	125.6%	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%
DADE CITY	F	10/01/2021	N	After	7,571,802	6,320,888	22,576	1,318,577	7,662,041	98.8%	100.0%	100.0%	93.2%
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	P	10/01/2021	N	None	12,929,775	4,257,334	133,555	5,904,699	10,295,588	125.6%	100.0%	100.0%	100.0%
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%
DANIA BEACH	G	10/01/2021	N	None	29,704,839	22,831,355	3,094,629	2,488,032	28,414,016	104.5%	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%
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 [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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 [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]	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%
DAVENPORT	G	10/01/2021	N	None	785,431	5,052	169,920	228,538	403,510	194.6%	100.0%	100.0%	100.0%
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	10/01/2021	N	None	1,095,526	14,543	112,671	503,751	630,965	173.6%	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	10/01/2021	N	None	152,818,113	53,586,564	12,480,194	52,916,056	118,982,814	128.4%	100.0%	100.0%	100.0%
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%
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	P	10/01/2021	N	None	222,917,942	168,897,099	10,119,665	48,603,996	227,620,760	97.9%	100.0%	100.0%	90.3%
DAVIE	P	10/01/2021	Y	None	222,917,942	168,897,099	10,119,665	48,603,996	227,620,760	97.9%	100.0%	100.0%	90.3%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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 - GENERAL & MGMT	G	10/01/2021	N	None	106,267,900	47,787,653	3,068,957	27,616,502	78,473,112	135.4%	100.0%	100.0%	100.0%
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%
DAYTONA BEACH	PF	10/01/2021	N	None	239,585,389	213,800,905	15,750,140	33,117,972	262,669,017	91.2%	100.0%	100.0%	30.3%
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	10/01/2020	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	10/01/2019	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%
DEERFIELD BEACH	F	10/01/2021	N	None	156,391,448	124,717,356	7,403,552	32,725,674	164,846,582	94.9%	100.0%	100.0%	74.2%
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%
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	G	10/01/2021	N	None	56,819,589	53,699,033	231,685	365,787	54,296,505	104.6%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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	P	10/01/2021	N	After	49,275,283	64,579,706	0	0	64,579,706	76.3%	76.3%	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%
DELAND	F	10/01/2021	N	After	23,966,631	12,288,448	1,433,698	8,641,159	22,363,305	107.2%	100.0%	100.0%	100.0%
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	G	10/01/2021	N	None	32,644,890	28,257,665	0	5,428,717	33,686,382	96.9%	100.0%	0.0%	80.8%
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	P	10/01/2021	N	None	36,900,410	26,004,524	719,147	7,970,566	34,694,237	106.4%	100.0%	100.0%	100.0%
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%
DELRAY BEACH	F	10/01/2021	N	After	163,151,011	141,212,329	7,738,812	31,062,832	180,013,973	90.6%	100.0%	100.0%	45.7%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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	G	10/01/2021	N	None	180,986,576	101,234,474	6,282,895	31,058,119	138,575,488	130.6%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	None	143,159,064	133,605,085	7,855,044	30,590,174	172,050,303	83.2%	100.0%	100.0%	5.6%
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%
DELTONA	F	10/01/2021	N	After	42,205,192	28,182,510	3,097,099	7,993,953	39,273,562	107.5%	100.0%	100.0%	100.0%
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%
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%
DESTIN FCD	F	10/01/2021	N	None	30,407,611	22,165,020	1,143,935	8,189,266	31,498,221	96.5%	100.0%	100.0%	86.7%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
DUNEDIN	F	10/01/2021	N	After	37,311,410	20,850,946	1,938,554	10,153,084	32,942,584	113.3%	100.0%	100.0%	100.0%
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%
DUNNELLO	PF	10/01/2021	N	None	3,719,206	937,556	0	281,236	1,218,792	305.2%	100.0%	0.0%	100.0%
DUNNELLO	PF	10/01/2020	N	None	2,689,350	906,083	0	206,908	1,112,991	241.6%	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	10/01/2021	N	After	23,196,937	16,418,529	1,141,006	4,906,645	22,466,180	103.3%	100.0%	100.0%	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 NICEVILLE FCD	F	10/01/2021	N	None	1,624,445	413,793	178,254	611,079	1,203,126	135.0%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
EDGEWATER	F	10/01/2021	N	After	20,624,261	9,848,632	1,100,320	5,092,255	16,041,207	128.6%	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	G	10/01/2021	N	After	14,383,927	18,655,237	37,799	341,157	19,034,193	75.6%	77.1%	0.0%	0.0%
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	P	10/01/2021	N	None	14,477,202	12,398,357	695,128	2,332,312	15,425,797	93.9%	100.0%	100.0%	59.3%
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%
ENGLEWOOD AREA FCD	F	10/01/2021	N	After	45,441,638	24,871,110	2,979,135	12,928,889	40,779,134	111.4%	100.0%	100.0%	100.0%
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%
ENGLEWOOD WATER DISTRICT	G	10/01/2021	N	None	824,749	611,519	0	0	611,519	134.9%	100.0%	0.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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%
ESTERO FCD	F	10/01/2021	N	None	40,269,397	7,776,042	1,853,865	18,412,021	28,041,928	143.6%	100.0%	100.0%	100.0%
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%
EUSTIS	F	10/01/2021	N	After	13,862,994	8,343,707	496,224	2,797,095	11,637,026	119.1%	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	P	10/01/2021	N	After	25,513,666	22,139,116	530,123	5,741,611	28,410,850	89.8%	100.0%	100.0%	49.5%
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%
FERNANDINA BEACH	G	10/01/2021	N	After	28,749,178	21,137,794	2,658,396	7,031,028	30,827,218	93.3%	100.0%	100.0%	70.4%
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%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	PF	10/01/2021	N	After	34,260,089	21,333,697	2,805,095	10,155,352	34,294,144	99.9%	100.0%	100.0%	99.7%
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%
FLAGLER BEACH	F	10/01/2021	N	None	2,670,291	635,384	144,383	648,930	1,428,697	186.9%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	None	5,524,759	3,240,737	539,613	764,464	4,544,814	121.6%	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%
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 - ELECTED	G	10/01/2020	N	After	4,467,236	0	0	2,979,149	2,979,149	150.0%	100.0%	0.0%	100.0%
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%
FORT LAUDERDALE	G	09/30/2021	N	After	803,154,332	512,795,668	31,311,378	142,030,522	686,137,568	117.1%	100.0%	100.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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	PF	10/01/2021	N	After	1,159,191,901	864,756,190	57,553,047	182,393,280	1,104,702,517	104.9%	100.0%	100.0%	100.0%
FORT LAUDERDALE	PF	10/01/2020	N	After	990,657,062	794,090,050	55,319,872	189,422,114	1,038,832,036	95.4%	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 MEADE	F	10/01/2021	N	After	450,492	265,505	0	133,348	398,853	112.9%	100.0%	0.0%	100.0%
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	G	10/01/2021	N	After	5,927,789	4,484,286	0	865,275	5,349,561	110.8%	100.0%	0.0%	100.0%
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	P	10/01/2021	N	After	1,334,600	930,464	0	0	930,464	143.4%	100.0%	0.0%	100.0%
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%
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 MYERS	F	10/01/2021	N	After	133,583,914	118,152,634	6,252,487	24,250,962	148,656,083	89.9%	100.0%	100.0%	37.8%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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	G	10/01/2021	N	None	180,708,130	142,294,315	7,886,607	34,240,939	184,421,861	98.0%	100.0%	100.0%	89.2%
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	P	10/01/2021	N	None	192,091,793	158,322,116	12,297,845	32,530,055	203,150,016	94.6%	100.0%	100.0%	66.0%
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 PIERCE	GP	09/30/2021	N	After	246,661,634	168,365,251	17,259,605	46,814,395	232,439,251	106.1%	100.0%	100.0%	100.0%
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%
FORT PIERCE SUPP	P	09/30/2021	N	After	19,930,319	11,220,882	2,924,231	3,775,727	17,920,840	111.2%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 WALTON BEACH	F	10/01/2021	N	After	23,759,893	19,249,188	1,602,510	7,581,199	28,432,897	83.6%	100.0%	100.0%	38.4%
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	G	10/01/2021	N	After	59,999,068	38,327,604	2,012,584	11,448,573	51,788,761	115.9%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	After	27,679,005	23,196,773	891,442	5,639,234	29,727,449	93.1%	100.0%	100.0%	63.7%
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%
FROSTPROOF	G	10/01/2019	N	None	1,508,057	584,186	0	367,049	951,235	158.5%	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%
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	P	10/01/2021	N	After	4,914,818	5,294,329	0	0	5,294,329	92.8%	92.8%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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%
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%
GAINESVILLE	G	10/01/2021	N	After	692,370,620	457,616,195	39,620,876	91,017,233	588,254,304	117.7%	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	PF	10/01/2021	N	After	348,217,158	237,560,430	17,514,622	41,809,392	296,884,444	117.3%	100.0%	100.0%	100.0%
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	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	10/01/2018	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	10/01/2017	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	10/01/2017	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%
GOLDEN BEACH	GP	10/01/2021	N	None	14,167,197	5,438,411	0	7,880,886	13,319,297	106.4%	100.0%	0.0%	100.0%
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%
GREATER NAPLES FCD	F	10/01/2021	N	After	45,848,635	8,741,254	1,071,321	19,714,245	29,526,820	155.3%	100.0%	100.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
GREEN COVE SPRINGS	P	10/01/2021	N	None	8,140,860	2,530,219	0	2,628,918	5,159,137	157.8%	100.0%	0.0%	100.0%
GREEN COVE SPRINGS	P	10/01/2020	N	None	6,659,264	1,441,035	0	2,870,571	4,311,606	154.4%	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	10/01/2021	N	None	26,732,054	4,522,116	0	13,141,203	17,663,319	151.3%	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	P	10/01/2021	N	None	28,074,333	7,892,323	0	12,449,598	20,341,921	138.0%	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%
GULF BREEZE	P	10/01/2021	N	None	6,748,777	1,663,456	0	2,920,243	4,583,699	147.2%	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%
GULFPORT	F	10/01/2021	N	After	6,773,849	2,130,139	565,259	3,157,223	5,852,621	115.7%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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	G	10/01/2021	N	After	20,652,050	10,022,714	667,779	4,101,566	14,792,059	139.6%	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	P	10/01/2021	N	After	14,125,274	5,789,688	1,660,551	4,067,082	11,517,321	122.6%	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%
HAINES CITY	F	10/01/2021	N	None	9,569,681	7,082,402	768,552	806,268	8,657,222	110.5%	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%
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	G	10/01/2021	N	None	19,336,396	14,947,403	509,937	2,699,792	18,157,132	106.5%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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	P	10/01/2021	N	After	14,931,240	10,552,202	1,402,095	1,696,212	13,650,509	109.4%	100.0%	100.0%	100.0%
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%
HALIFAX HOSPITAL	G	10/01/2020	N	None	288,165,405	314,530,349	0	63,940,760	378,471,109	76.1%	91.6%	0.0%	0.0%
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%
HALLANDALE BEACH	G	10/01/2021	N	None	70,011,282	53,780,403	0	18,132,553	71,912,956	97.4%	100.0%	0.0%	89.5%
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%
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 PM	G	10/01/2021	N	None	21,852,412	20,987,433	0	2,849,671	23,837,104	91.7%	100.0%	0.0%	30.4%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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 (EXCESS)	G	10/01/2018	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	10/01/2021	N	After	814,792,635	746,057,994	148,259,781	129,208,607	1,023,526,382	79.6%	100.0%	46.4%	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	10/01/2020	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	10/01/2019	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 - ELECTED	G	10/01/2021	N	None	14,251,740	8,391,062	0	1,489,590	9,880,652	144.2%	100.0%	0.0%	100.0%
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%
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 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%
HILLSBOROUGH COUNTY	ERP	07/01/2021	N	None	8,886,455	20,551,186	0	0	20,551,186	43.2%	43.2%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
HOLLEY-NAVARRE FCD	F	10/01/2021	N	None	5,258,808	279,882	481,129	2,295,951	3,056,962	172.0%	100.0%	100.0%	100.0%
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%
HOLLY HILL	F	10/01/2021	N	After	6,171,966	4,328,602	413,974	1,294,042	6,036,618	102.2%	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	P	10/01/2021	N	After	14,873,916	11,733,815	469,886	1,967,643	14,171,344	105.0%	100.0%	100.0%	100.0%
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%
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%
HOLLYWOOD	F	10/01/2021	N	After	337,449,107	411,068,051	11,237,365	26,716,511	449,021,927	75.2%	82.1%	0.0%	0.0%
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	G	10/01/2021	N	After	435,107,595	504,927,472	23,525,448	77,930,778	606,383,698	71.8%	86.2%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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	P	10/01/2021	N	None	408,334,597	496,670,800	15,054,085	48,752,737	560,477,622	72.9%	82.2%	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%
HOLMES BEACH	P	10/01/2021	N	After	11,952,522	8,083,492	390,003	1,610,371	10,083,866	118.5%	100.0%	100.0%	100.0%
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%
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%
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	P	10/01/2021	N	After	124,307,392	84,291,090	6,470,502	36,538,101	127,299,693	97.6%	100.0%	100.0%	91.8%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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 - General & Hospital	G	10/01/2021	N	None	105,508,555	61,422,659	4,534,708	26,048,387	92,005,754	114.7%	100.0%	100.0%	100.0%
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 - New Elected & Sr. Mgmt	G	01/01/2022	N	None	5,896,492	4,624,515	0	285,662	4,910,177	120.1%	100.0%	0.0%	100.0%
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	01/01/2022	N	None	3,888,434	2,828,506	0	56,194	2,884,700	134.8%	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%
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%
INDIALANTIC	G	10/01/2021	N	None	1,974,504	1,224,880	0	541,318	1,766,198	111.8%	100.0%	0.0%	100.0%
INDIALANTIC	G	10/01/2020	N	None	1,646,781	1,483,519	0	439,458	1,922,977	85.6%	100.0%	0.0%	37.2%
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	PF	10/01/2021	N	After	10,982,298	7,040,282	407,368	1,982,437	9,430,087	116.5%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
INDIAN HARBOUR BEACH	P	10/01/2021	N	None	14,036,422	9,872,686	555,936	2,709,685	13,138,307	106.8%	100.0%	100.0%	100.0%
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 (SUPP)	P	10/01/2021	N	None	352,890	280,736	0	123,381	404,117	87.3%	100.0%	0.0%	58.5%
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%
INDIAN RIVER SHORES	G	10/01/2021	N	None	1,530,370	636,914	0	506,536	1,143,450	133.8%	100.0%	0.0%	100.0%
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	PF	10/01/2021	N	None	19,682,174	15,590,128	557,298	1,000,178	17,147,604	114.8%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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%
JACKSON MEMORIAL HOSPITAL	G	01/01/2021	N	None	971,929,161	289,167,928	4,353,470	461,184,321	754,705,719	128.8%	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%
JACKSONVILLE	CO	10/01/2021	N	None	297,259,000	372,151,240	19,147,162	88,645,521	479,943,923	61.9%	79.9%	0.0%	0.0%
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	G	10/01/2021	N	None	2,299,661,000	2,449,445,816	202,949,998	604,123,247	3,256,519,061	70.6%	93.9%	0.0%	0.0%
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	PF	10/01/2021	N	After	2,487,628,465	3,468,841,718	126,675,159	851,308,496	4,446,825,373	55.9%	71.7%	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 BEACH	F	10/01/2021	N	After	18,196,218	9,495,429	2,447,986	5,891,351	17,834,766	102.0%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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	G	10/01/2021	N	None	69,890,527	47,632,532	10,904,844	13,168,021	71,705,397	97.5%	100.0%	100.0%	86.2%
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	P	10/01/2021	N	None	31,982,965	13,668,229	4,753,209	9,176,411	27,597,849	115.9%	100.0%	100.0%	100.0%
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%
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 PF SENIOR STAFF	G	10/01/2021	N	After	4,605,550	4,747,775	0	0	4,747,775	97.0%	97.0%	0.0%	0.0%
JACKSONVILLE PF SENIOR STAFF	G	10/01/2020	N	After	4,077,179	4,586,780	0	0	4,586,780	88.9%	88.9%	0.0%	0.0%
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	10/01/2021	N	None	108,292,642	71,983,645	7,051,746	19,603,875	98,639,266	109.8%	100.0%	100.0%	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 ISLAND	GPF	10/01/2021	N	None	11,478,374	12,311,036	0	474,437	12,785,473	89.8%	93.2%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
KEY BISCAYNE	PF	10/01/2021	N	After	58,790,538	42,615,707	3,852,008	6,109,001	52,576,716	111.8%	100.0%	100.0%	100.0%
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 WEST	G	10/01/2020	N	None	61,556,356	33,338,005	708,292	18,451,836	52,498,133	117.3%	100.0%	100.0%	100.0%
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%
KEY WEST	PF	10/01/2021	N	None	146,642,077	79,276,589	7,749,797	33,725,690	120,752,076	121.4%	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 HOUSING	G	01/01/2022	N	None	15,495,155	10,293,558	0	3,261,377	13,554,935	114.3%	100.0%	0.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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 UTILITY	G	01/01/2022	N	None	131,229,229	98,132,177	0	23,880,760	122,012,937	107.6%	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%
KISSIMMEE	F	10/01/2021	N	After	51,380,235	40,760,374	946,224	12,497,720	54,204,318	94.8%	100.0%	100.0%	77.4%
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	G	10/01/2021	N	After	159,446,639	92,931,360	7,276,025	44,980,122	145,187,507	109.8%	100.0%	100.0%	100.0%
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%
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	P	10/01/2021	N	After	86,607,178	58,810,882	2,712,761	20,196,708	81,720,351	106.0%	100.0%	100.0%	100.0%
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 UTILITY AUTHORITY	G	10/01/2021	N	After	127,842,866	76,764,947	2,308,083	35,614,853	114,687,883	111.5%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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%
LABELLE	F	10/01/2021	N	None	2,057,063	539,769	0	220,797	760,566	270.5%	100.0%	0.0%	100.0%
LABELLE	F	10/01/2020	N	None	1,757,750	597,269	0	210,109	807,378	217.7%	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%
LADY LAKE	P	10/01/2021	N	After	11,604,408	5,399,317	468,518	2,927,563	8,795,398	131.9%	100.0%	100.0%	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%
LAKE ALFRED	G	10/01/2021	N	None	6,618,051	3,437,148	584,983	1,022,841	5,044,972	131.2%	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	PF	10/01/2021	N	None	5,832,511	2,139,400	314,834	2,085,985	4,540,219	128.5%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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 CITY	F	10/01/2021	N	None	12,713,399	9,826,231	252,594	790,779	10,869,604	117.0%	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	G	10/01/2021	N	None	26,272,756	19,839,846	195,624	2,836,852	22,872,322	114.9%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	After	20,521,269	12,779,904	462,033	1,609,921	14,851,858	138.2%	100.0%	100.0%	100.0%
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%
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 HELEN	P	10/01/2021	N	None	1,608,873	513,647	18,693	523,245	1,055,585	152.4%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2020	N	None	1,356,324	518,636	16,426	433,130	968,192	140.1%	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 MARY	F	10/01/2021	N	None	26,001,226	12,213,427	1,881,884	8,004,039	22,099,350	117.7%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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	P	10/01/2021	N	After	30,221,617	13,003,797	1,304,389	8,359,310	22,667,496	133.3%	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 PARK (RETIRED)	P	10/01/2021	N	After	1,451,528	1,156,517	0	0	1,156,517	125.5%	100.0%	0.0%	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%
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 WALES	F	10/01/2021	N	None	11,198,785	8,996,816	771,846	3,248,295	13,016,957	86.0%	100.0%	100.0%	44.0%
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	G	10/01/2021	N	None	13,944,526	7,917,644	1,526,887	3,442,550	12,887,081	108.2%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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	P	10/01/2021	N	After	18,867,636	10,745,165	1,088,206	5,625,662	17,459,033	108.1%	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 WORTH BEACH	F	10/01/2021	N	After	58,949,730	64,963,256	311,844	1,473,235	66,748,335	88.3%	90.7%	0.0%	0.0%
LAKE WORTH BEACH	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 BEACH	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 BEACH	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 BEACH	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 BEACH	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 BEACH	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 BEACH	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 BEACH	P	10/01/2021	N	After	41,545,013	48,525,033	783,598	4,675,710	53,984,341	77.0%	85.6%	0.0%	0.0%
LAKE WORTH BEACH	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 BEACH	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 BEACH	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 BEACH	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%
LAKELAND	F	10/01/2021	N	After	133,853,839	67,397,395	11,956,703	33,689,370	113,043,468	118.4%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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	G	10/01/2021	N	After	749,210,827	574,697,301	54,661,808	101,420,006	730,779,115	102.5%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	After	183,147,131	123,846,409	18,228,681	27,353,554	169,428,644	108.1%	100.0%	100.0%	100.0%
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%
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%
LANTANA	F	09/30/2021	N	After	57,017,360	43,692,636	297,787	10,628,199	54,618,622	104.4%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	After	22,666,685	13,356,022	1,051,573	7,560,513	21,968,108	103.2%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
LARGO	PF	10/01/2021	N	None	184,430,955	138,227,619	9,932,889	47,444,099	195,604,607	94.3%	100.0%	100.0%	76.4%
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%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2020	N	None	2,841,139	1,348,904	71,806	568,276	1,988,986	142.8%	100.0%	100.0%	100.0%
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%
LAUDERHILL	F	10/01/2021	N	None	115,038,531	74,594,189	13,123,576	19,265,877	106,983,642	107.5%	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%
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	G	10/01/2021	N	After	36,056,162	22,625,281	3,557,650	6,325,640	32,508,571	110.9%	100.0%	100.0%	100.0%
LAUDERHILL	G	10/01/2020	N	After	29,567,644	21,577,183	3,398,927	5,859,341	30,835,451	95.9%	100.0%	100.0%	78.4%
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	P	10/01/2021	N	None	93,487,962	62,847,952	7,714,877	21,533,183	92,096,012	101.5%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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 (C&M)	G	10/01/2021	N	None	45,920,185	36,931,916	3,562,597	14,956,819	55,451,332	82.8%	100.0%	100.0%	36.3%
LAUDERHILL (C&M)	G	10/01/2020	N	None	36,458,133	31,198,547	3,754,795	13,591,346	48,544,688	75.1%	100.0%	100.0%	11.1%
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%
LEESBURG	F	10/01/2021	N	None	26,561,799	14,498,489	1,860,490	8,653,239	25,012,218	106.2%	100.0%	100.0%	100.0%
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	G	10/01/2021	N	None	44,093,213	32,261,897	0	8,988,624	41,250,521	106.9%	100.0%	0.0%	100.0%
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	P	10/01/2021	N	After	29,322,935	15,911,544	2,608,318	7,033,073	25,552,935	114.8%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
LIGHTHOUSE POINT	PF	10/01/2021	N	None	31,893,070	24,145,685	0	0	24,145,685	132.1%	100.0%	0.0%	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%
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%
LONGBOAT KEY	F	10/01/2021	N	None	24,093,029	30,232,703	359,931	1,997,662	32,590,296	73.9%	79.7%	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%
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	G	10/01/2021	N	None	13,140,864	11,284,513	498,883	2,438,476	14,221,872	92.4%	100.0%	100.0%	55.7%
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	P	10/01/2021	N	None	9,049,790	11,583,140	157,119	226,232	11,966,491	75.6%	78.1%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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%
LONGWOOD	PF	10/01/2021	N	None	27,268,117	10,038,486	0	11,615,390	21,653,876	125.9%	100.0%	0.0%	100.0%
LONGWOOD	PF	10/01/2020	N	None	22,028,741	9,213,053	0	9,214,476	18,427,529	119.5%	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%
LYNN HAVEN	F	10/01/2021	N	None	9,548,778	4,603,129	387,763	2,689,796	7,680,688	124.3%	100.0%	100.0%	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%
LYNN HAVEN	G	10/01/2021	N	None	23,233,884	14,240,274	1,100,604	4,984,278	20,325,156	114.3%	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	P	10/01/2021	N	None	12,883,955	6,478,227	413,148	2,275,586	9,166,961	140.5%	100.0%	100.0%	100.0%
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%
MADISON	PF	10/01/2021	N	After	6,752,477	4,934,667	332,670	1,359,776	6,627,113	101.9%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
MADISON	PF	10/01/2020	N	After	5,720,498	4,666,891	301,498	1,219,394	6,187,783	92.4%	100.0%	100.0%	61.7%
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	10/01/2021	N	None	42,623,532	29,855,696	2,847,807	10,602,801	43,306,304	98.4%	100.0%	100.0%	93.6%
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%
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%
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%
MARCO ISLAND	F	10/01/2021	N	After	29,594,247	13,013,171	212,917	7,706,727	20,932,815	141.4%	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	P	10/01/2021	N	None	22,457,056	14,343,944	209,506	4,834,160	19,387,610	115.8%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
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%
MEDLEY	P	10/01/2021	N	None	35,646,537	20,092,251	1,214,665	6,998,756	28,305,672	125.9%	100.0%	100.0%	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%
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 - GENERAL + ELECTED	G	10/01/2021	N	None	30,352,003	14,558,239	0	12,309,255	26,867,494	113.0%	100.0%	0.0%	100.0%
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%
MELBOURNE	F	10/01/2021	N	None	85,459,049	63,481,207	5,030,821	23,985,402	92,497,430	92.4%	100.0%	100.0%	70.7%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	P	10/01/2021	N	None	109,958,278	79,961,921	4,451,714	17,275,609	101,689,244	108.1%	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 [G]	G	10/01/2021	N	None	8,959,773	5,957,824	0	231,997	6,189,821	144.8%	100.0%	0.0%	100.0%
MELBOURNE [G]	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]	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]	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]	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] - SPECIAL RISK	G	10/01/2021	N	None	1,900,016	1,649,241	0	0	1,649,241	115.2%	100.0%	0.0%	100.0%
MELBOURNE [G] - 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 [G] - 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 [G] - 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 [G] - 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 BEACH	P	10/01/2021	N	After	4,662,740	2,405,862	233,853	1,758,628	4,398,343	106.0%	100.0%	100.0%	100.0%
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%
MIAMI - ELECTED	G	01/01/2021	N	None	8,307,061	9,477,867	0	1,439,980	10,917,847	76.1%	87.6%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 - 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 - FIPO	PF	10/01/2021	N	None	1,306,437,051	1,676,717,917	112,212,938	367,977,048	2,156,907,903	60.6%	77.9%	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 (STAFF)	G	10/01/2021	N	None	4,330,583	1,251,230	537,877	1,056,040	2,845,147	152.2%	100.0%	100.0%	100.0%
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%
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 COLA (RETIRED)	PF	01/01/2022	N	None	477,331,528	357,643,075	0	27,150,709	384,793,784	124.0%	100.0%	0.0%	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	10/01/2021	N	None	933,467,916	790,358,991	137,761,212	132,328,074	1,060,448,277	88.0%	100.0%	100.0%	4.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 - GESE (EXCESS)	GS	10/01/2021	N	None	0	2,739,915	0	0	2,739,915	.0%	0.0%	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 (STAFF)	GS	10/01/2021	N	None	5,911,391	4,673,914	387,294	659,831	5,721,039	103.3%	100.0%	100.0%	100.0%
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 - OFF-STREET PARKING	G	10/01/2021	N	None	27,037,929	12,239,475	3,543,187	8,305,361	24,088,023	112.2%	100.0%	100.0%	100.0%
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%
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 BEACH	G	10/01/2021	N	After	848,745,475	727,903,826	73,651,478	138,925,759	940,481,063	90.2%	100.0%	100.0%	34.0%
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	PF	10/01/2021	N	None	1,184,024,775	1,139,229,133	0	212,107,652	1,351,336,785	87.6%	100.0%	0.0%	21.1%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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 SHORES VILLAGE	G	10/01/2021	N	None	19,811,108	10,617,234	2,167,344	3,363,513	16,148,091	122.7%	100.0%	100.0%	100.0%
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	10/01/2021	N	None	34,910,081	21,612,509	2,823,811	6,408,822	30,845,142	113.2%	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 SPRINGS	G	10/01/2021	N	None	25,086,188	14,283,402	1,911,624	3,182,924	19,377,950	129.5%	100.0%	100.0%	100.0%
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%
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	PF	10/01/2021	N	After	41,328,472	25,726,446	3,426,868	4,422,597	33,575,911	123.1%	100.0%	100.0%	100.0%
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-DADE COUNTY	ERP	07/01/2021	N	None	28,132,876	30,618,048	0	0	30,618,048	91.9%	91.9%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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-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%
MIDWAY FCD	F	10/01/2021	N	None	9,475,095	849,659	1,455,099	3,628,168	5,932,926	159.7%	100.0%	100.0%	100.0%
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%
MILTON	F	10/01/2021	N	None	6,951,386	5,182,552	634,957	3,133,169	8,950,678	77.7%	100.0%	100.0%	36.2%
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	G	10/01/2021	N	After	16,931,222	11,995,663	1,862,682	1,780,074	15,638,419	108.3%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	After	10,384,041	6,841,744	323,641	1,726,723	8,892,108	116.8%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	F	10/01/2021	N	None	235,823,392	207,825,156	8,212,478	31,614,536	247,652,170	95.2%	100.0%	100.0%	62.6%
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	G	10/01/2021	N	After	151,855,422	83,335,707	14,185,969	39,624,961	137,146,637	110.7%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	None	256,959,885	227,358,239	15,890,201	29,587,584	272,836,024	94.2%	100.0%	100.0%	46.3%
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%
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 - MANAGEMENT	G	10/01/2021	N	After	71,817,997	51,422,312	12,852,266	19,952,629	84,227,207	85.3%	100.0%	100.0%	37.8%
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%
MONROE COUNTY	ERP	07/01/2021	N	None	152,149	353,093	0	0	353,093	43.1%	43.1%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
MONTICELLO	F	10/01/2021	N	After	1,205,730	514,680	0	136,123	650,803	185.3%	100.0%	0.0%	100.0%
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%
MOUNT DORA	F	10/01/2021	N	None	11,498,801	6,764,317	737,140	2,575,954	10,077,411	114.1%	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%
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	G	10/01/2021	N	None	19,002,601	15,785,691	564,394	2,178,691	18,528,776	102.6%	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	P	10/01/2021	N	After	15,912,701	8,378,670	998,732	4,974,480	14,351,882	110.9%	100.0%	100.0%	100.0%
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	10/01/2020	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	10/01/2019	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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%
NAPLES	F	10/01/2021	N	None	72,140,839	61,929,221	1,603,406	12,830,256	76,362,883	94.5%	100.0%	100.0%	67.1%
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	G	10/01/2021	N	None	72,543,522	47,704,768	9,307,726	14,081,189	71,093,683	102.0%	100.0%	100.0%	100.0%
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%
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	P	10/01/2021	N	None	66,686,744	57,630,071	2,936,260	13,331,384	73,897,715	90.2%	100.0%	100.0%	45.9%
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%
NEPTUNE BEACH	P	10/01/2021	N	After	12,036,094	8,387,540	913,496	1,826,407	11,127,443	108.2%	100.0%	100.0%	100.0%
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%
NEW PORT RICHEY	F	10/01/2021	N	None	15,491,397	10,687,681	730,157	2,246,738	13,664,576	113.4%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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	P	10/01/2021	N	None	36,117,353	21,136,639	102,510	7,404,381	28,643,530	126.1%	100.0%	100.0%	100.0%
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 SMYRNA BEACH	F	10/01/2021	N	None	29,014,936	20,620,664	1,632,390	6,291,619	28,544,673	101.6%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	None	22,079,165	17,451,282	2,929,795	1,595,064	21,976,141	100.5%	100.0%	100.0%	100.0%
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%
NORTH BAY FCD	F	10/01/2021	N	After	7,211,008	2,673,512	406,235	1,946,737	5,026,484	143.5%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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 BREVARD HOSPITAL (Parrish)	G	10/01/2021	N	After	74,327,897	27,092,251	0	17,441,847	44,534,098	166.9%	100.0%	0.0%	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 BROWARD HOSPITAL	G	07/01/2020	N	None	372,155,896	150,437,447	0	155,460,567	305,898,014	121.7%	100.0%	0.0%	100.0%
NORTH BROWARD HOSPITAL	G	07/01/2019	N	None	374,699,763	149,910,100	0	159,392,624	309,302,724	121.1%	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 COLLIER FCD (was North Naples)	F	10/01/2021	N	After	128,642,432	43,153,698	5,489,939	59,622,712	108,266,349	118.8%	100.0%	100.0%	100.0%
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	10/01/2020	Y	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	10/01/2019	Y	After	89,020,640	20,746,877	3,613,564	56,925,171	81,285,612	109.5%	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 MIAMI 691 [GPF]	F	10/01/2021	N	None	2,584,601	1,725,081	0	0	1,725,081	149.8%	100.0%	0.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 691 [GPF]	G	10/01/2021	N	None	158,165,780	87,222,136	8,061,053	35,899,280	131,182,469	120.6%	100.0%	100.0%	100.0%
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]	P	10/01/2021	N	None	6,409,526	2,426,049	249,937	1,360,952	4,036,938	158.8%	100.0%	100.0%	100.0%
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 748	P	10/01/2021	N	After	105,037,573	75,486,065	7,494,957	32,111,199	115,092,221	91.3%	100.0%	100.0%	68.7%
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%
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 BEACH	G	10/01/2021	N	None	93,341,590	100,984,311	4,529,906	11,126,848	116,641,065	80.0%	92.4%	0.0%	0.0%
NORTH MIAMI BEACH	G	10/01/2020	N	None	82,103,986	99,016,492	4,170,594	10,906,477	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	PF	10/01/2021	N	None	116,552,958	143,011,738	5,920,181	5,330,206	154,262,125	75.6%	81.5%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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	10/01/2019	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	10/01/2018	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 - MANAGEMENT	G	10/01/2020	N	None	20,648,099	18,415,485	325,191	1,436,776	20,177,452	102.3%	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 PORT	F	10/01/2021	N	None	65,404,889	34,553,107	4,523,286	13,939,072	53,015,465	123.4%	100.0%	100.0%	100.0%
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%
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	P	10/01/2021	N	After	62,785,581	31,018,783	4,401,354	18,093,935	53,514,072	117.3%	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 RIVER FCD	F	10/01/2021	N	After	29,553,969	17,448,568	1,498,527	6,725,687	25,672,782	115.1%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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%
OAKLAND PARK	G	10/01/2021	N	None	48,736,103	39,343,975	163,788	6,868,175	46,375,938	105.1%	100.0%	100.0%	100.0%
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	10/01/2020	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	10/01/2019	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	PF	10/01/2021	N	None	71,472,577	70,311,624	1,452,044	4,732,663	76,496,331	93.4%	100.0%	80.0%	0.0%
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%
OCALA	F	10/01/2021	N	None	89,922,575	63,599,858	5,373,101	20,012,152	88,985,111	101.1%	100.0%	100.0%	100.0%
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	G	10/01/2021	N	After	198,596,396	210,309,316	5,130,870	27,282,531	242,722,717	81.8%	94.4%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
OCALA	P	10/01/2021	N	After	93,347,957	59,536,032	7,008,882	25,411,057	91,955,971	101.5%	100.0%	100.0%	100.0%
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%
OCEAN CITY-WRIGHT FCD	F	10/01/2021	N	After	19,777,297	16,253,657	955,543	3,486,156	20,695,356	95.6%	100.0%	100.0%	73.7%
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%
OCOEE	G	10/01/2021	N	None	51,473,757	30,053,184	5,099,523	9,389,413	44,542,120	115.6%	100.0%	100.0%	100.0%
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%
OCOEE	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%
OCOEE	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%
OCOEE	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%
OCOEE	PF	10/01/2021	N	After	74,432,305	43,248,103	5,760,202	17,523,494	66,531,799	111.9%	100.0%	100.0%	100.0%
OCOEE	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%
OCOEE	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%
OCOEE	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%
OCOEE	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%
OKALOOSA ISLAND FCD	F	10/01/2021	N	After	12,804,765	14,773,322	724,998	2,186,942	17,685,262	72.4%	86.7%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
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	G	10/01/2021	N	None	6,330,649	2,681,877	537,602	1,139,762	4,359,241	145.2%	100.0%	100.0%	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%
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	P	10/01/2021	N	None	11,958,523	5,435,928	548,853	1,989,469	7,974,250	150.0%	100.0%	100.0%	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 UTILITY	G	10/01/2021	N	None	12,135,453	4,907,165	109,938	3,623,757	8,640,860	140.4%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
OLDSMAR	F	10/01/2021	N	None	8,461,994	1,923,706	324,267	4,087,509	6,335,482	133.6%	100.0%	100.0%	100.0%
OLDSMAR	F	10/01/2020	N	None	6,854,377	1,321,451	318,824	3,717,491	5,357,766	127.9%	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%
ORANGE COUNTY LIBRARY	G	01/01/2022	N	None	63,122,000	32,491,101	0	8,941,288	41,432,389	152.3%	100.0%	0.0%	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 PARK	F	10/01/2021	N	After	10,401,841	4,666,711	459,071	3,184,225	8,310,007	125.2%	100.0%	100.0%	100.0%
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	G	10/01/2021	N	None	13,716,001	6,785,819	53,244	3,039,945	9,879,008	138.8%	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	P	10/01/2021	N	After	25,729,045	14,908,029	693,605	5,096,556	20,698,190	124.3%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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%
ORLANDO	F	10/01/2021	N	None	552,928,175	337,882,303	39,079,227	146,219,584	523,181,114	105.7%	100.0%	100.0%	100.0%
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	G	09/30/2021	N	After	255,600,236	243,381,026	3,275,266	26,447,957	273,104,249	93.6%	100.0%	100.0%	33.8%
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%
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	P	10/01/2021	N	None	771,112,905	561,928,015	42,950,224	151,442,813	756,321,052	102.0%	100.0%	100.0%	100.0%
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 AVIATION	G	10/01/2021	N	After	165,171,709	125,277,241	0	20,203,960	145,481,201	113.5%	100.0%	0.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 UTILITY	G	10/01/2021	N	After	539,558,009	365,086,801	16,642,561	120,751,733	502,481,095	107.4%	100.0%	100.0%	100.0%
ORLANDO UTILITY	G	10/01/2020	N	After	459,908,961	352,401,883	17,795,090	114,603,989	484,800,962	94.9%	100.0%	100.0%	78.3%
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%
ORMOND BEACH	F	10/01/2021	N	None	38,810,472	25,683,891	2,590,260	12,304,671	40,578,822	95.6%	100.0%	100.0%	85.6%
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	G	10/01/2021	N	None	61,337,635	38,237,751	2,347,758	14,476,032	55,061,541	111.4%	100.0%	100.0%	100.0%
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%
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	P	10/01/2021	N	None	44,960,369	35,501,057	2,484,865	9,303,558	47,289,480	95.1%	100.0%	100.0%	75.0%
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%
OVIEDO	F	10/01/2021	N	After	20,362,527	9,988,993	2,111,122	5,606,773	17,706,888	115.0%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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	P	10/01/2021	N	After	36,014,599	14,116,636	2,581,716	11,717,290	28,415,642	126.7%	100.0%	100.0%	100.0%
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%
PACE FCD	F	10/01/2021	N	None	486,330	0	0	269,004	269,004	180.8%	100.0%	0.0%	100.0%
PACE FCD	F	10/01/2020	N	None	61,223	3,550	0	145,801	149,351	41.0%	100.0%	0.0%	39.6%
PALATKA	F	10/01/2021	N	After	9,941,345	7,687,103	504,127	1,932,522	10,123,752	98.2%	100.0%	100.0%	90.6%
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%
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	G	10/01/2021	N	After	22,100,317	20,503,548	1,185,498	3,212,316	24,901,362	88.8%	100.0%	100.0%	12.8%
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	P	10/01/2021	N	After	13,696,123	10,399,405	483,468	2,309,327	13,192,200	103.8%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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%
PALM BAY	F	10/01/2021	N	None	111,352,936	90,737,131	4,505,612	17,106,860	112,349,603	99.1%	100.0%	100.0%	94.2%
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	G	10/01/2021	N	None	248,693	12,852	0	0	12,852	1935.1%	100.0%	0.0%	100.0%
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%
PALM BAY	P	10/01/2021	N	None	145,064,211	101,010,390	5,812,369	20,586,368	127,409,127	113.9%	100.0%	100.0%	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 BEACH	GPF	09/30/2021	N	After	293,636,109	310,272,671	9,910,701	23,711,482	343,894,854	85.4%	94.6%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	F	10/01/2021	N	After	140,323,231	113,593,569	4,463,102	21,240,461	139,297,132	100.7%	100.0%	100.0%	100.0%
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	G	10/01/2021	N	None	3,407,015	1,333,429	0	1,244,637	2,578,066	132.2%	100.0%	0.0%	100.0%
PALM BEACH GARDENS	G	10/01/2020	N	None	2,855,030	2,052,182	0	1,151,463	3,203,645	89.1%	100.0%	0.0%	69.7%
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	P	10/01/2021	N	After	127,508,035	90,043,991	6,524,740	26,033,528	122,602,259	104.0%	100.0%	100.0%	100.0%
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%
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 COAST (VOL)	F	10/01/2021	N	After	5,679,761	2,189,741	0	685,129	2,874,870	197.6%	100.0%	0.0%	100.0%
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 HARBOR FCD	F	10/01/2021	N	None	42,526,117	9,332,970	2,898,148	17,914,949	30,146,067	141.1%	100.0%	100.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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 TRAN, INC. (ATU-1577)	G	01/01/2022	N	None	154,520,407	83,873,776	7,790,611	55,046,120	146,710,507	105.3%	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%
PALMETTO	G	10/01/2021	N	After	18,608,390	10,698,677	1,055,145	3,603,028	15,356,850	121.2%	100.0%	100.0%	100.0%
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%
PALMETTO	P	10/01/2021	N	After	16,927,926	12,155,053	535,030	2,762,064	15,452,147	109.6%	100.0%	100.0%	100.0%
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%
PANAMA CITY	F	10/01/2021	N	After	44,564,547	40,201,118	2,121,297	9,130,877	51,453,292	86.6%	100.0%	100.0%	24.6%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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	P	10/01/2021	N	After	43,929,132	37,378,966	1,644,791	7,298,361	46,322,118	94.8%	100.0%	100.0%	67.2%
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 (SUPP)	G	10/01/2021	N	None	4,188,687	2,903,333	291,598	438,841	3,633,772	115.3%	100.0%	100.0%	100.0%
PANAMA CITY (SUPP)	G	10/01/2020	N	None	3,611,019	2,834,407	253,509	439,707	3,527,623	102.4%	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 BEACH	F	10/01/2021	N	None	22,167,655	14,127,582	0	4,262,207	18,389,789	120.5%	100.0%	0.0%	100.0%
PANAMA CITY BEACH	F	10/01/2020	N	None	18,308,303	12,564,749	0	5,416,771	17,981,520	101.8%	100.0%	0.0%	100.0%
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	G	10/01/2021	N	None	50,899,025	26,773,193	0	14,384,965	41,158,158	123.7%	100.0%	0.0%	100.0%
PANAMA CITY BEACH	G	10/01/2020	N	None	42,649,710	25,660,345	0	12,931,357	38,591,702	110.5%	100.0%	0.0%	100.0%
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	P	10/01/2021	N	None	29,971,187	17,756,858	0	7,381,926	25,138,784	119.2%	100.0%	0.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	P	10/01/2020	N	None	25,163,071	13,856,790	0	8,169,007	22,025,797	114.2%	100.0%	0.0%	100.0%
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%
PARKLAND	P	10/01/2021	N	None	2,488,963	2,395,681	0	0	2,395,681	103.9%	100.0%	0.0%	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%
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%
PEMBROKE PARK COMM SUPP	G	10/01/2020	N	None	3,331,498	1,095,791	0	2,346,766	3,442,557	96.8%	100.0%	0.0%	95.3%
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 PINES	G	10/01/2021	N	None	236,035,225	193,055,656	312,159	10,367,554	203,735,369	115.9%	100.0%	100.0%	100.0%
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	PF	10/01/2021	N	None	871,502,793	871,205,923	3,714,846	144,079,655	1,019,000,424	85.5%	100.0%	8.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
PENSACOLA	F	10/01/2021	N	None	149,229,765	113,459,316	4,855,700	11,098,077	129,413,093	115.3%	100.0%	100.0%	100.0%
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	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	10/01/2021	N	None	134,152,804	108,576,297	1,780,922	21,576,244	131,933,463	101.7%	100.0%	100.0%	100.0%
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	10/01/2021	N	After	4,951,644	3,334,732	48,485	1,102,226	4,485,443	110.4%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	After	10,902,870	6,619,410	160,362	2,593,393	9,373,165	116.3%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
PINELLAS PARK	F	10/01/2021	N	None	82,271,869	57,402,921	3,970,002	12,738,594	74,111,517	111.0%	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	G	10/01/2021	N	None	119,180,815	63,118,712	4,430,627	18,854,934	86,404,273	137.9%	100.0%	100.0%	100.0%
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%
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	P	10/01/2021	N	None	92,300,651	49,022,766	1,400,722	17,588,345	68,011,833	135.7%	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%
PLANT CITY	PF	10/01/2021	N	None	66,039,443	47,485,418	5,276,097	15,731,078	68,492,593	96.4%	100.0%	100.0%	84.4%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
PLANTATION	G	10/01/2021	N	After	228,912,055	152,652,546	17,037,726	57,325,370	227,015,642	100.8%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	After	221,393,399	178,788,911	8,306,689	45,337,125	232,432,725	95.3%	100.0%	100.0%	75.7%
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%
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 (VOL)	F	10/01/2021	N	None	28,144,051	16,686,483	0	3,769,369	20,455,852	137.6%	100.0%	0.0%	100.0%
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%
POMPANO BEACH	G	10/01/2021	N	None	251,492,300	199,112,836	32,844,477	71,973,090	303,930,403	82.7%	100.0%	100.0%	27.1%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
POMPANO BEACH	PF	10/01/2021	N	None	286,021,898	315,956,401	19,958,010	48,554,622	384,469,033	74.4%	90.5%	0.0%	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%
PORT ORANGE	F	10/01/2021	N	After	41,634,437	42,971,353	1,516,568	8,934,086	53,422,007	77.9%	96.9%	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	G	10/01/2021	N	None	40,828,598	27,749,794	4,041,664	4,147,928	35,939,386	113.6%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	None	56,352,252	37,587,712	2,505,131	13,551,006	53,643,849	105.0%	100.0%	100.0%	100.0%
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 ST. LUCIE	P	10/01/2021	N	After	157,206,335	72,936,299	17,836,753	44,603,023	135,376,075	116.1%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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%
PUNTA GORDA	F	10/01/2021	N	None	22,028,033	10,762,575	1,588,548	4,305,985	16,657,108	132.2%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2021	Y	After	22,028,033	10,886,656	1,588,548	4,450,721	16,925,925	130.1%	100.0%	100.0%	100.0%
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	G	10/01/2021	N	None	58,196,141	40,565,856	3,163,387	10,956,521	54,685,764	106.4%	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%
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	P	10/01/2021	N	None	24,114,919	17,033,802	1,194,747	4,046,783	22,275,332	108.3%	100.0%	100.0%	100.0%
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%
QUINCY	PF	10/01/2021	N	None	9,880,133	10,001,476	303,167	560,984	10,865,627	90.9%	98.8%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
RIVIERA BEACH	F	10/01/2021	N	After	118,057,392	70,161,181	3,826,726	24,481,346	98,469,253	119.9%	100.0%	100.0%	100.0%
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	G	10/01/2021	N	None	142,768,630	79,604,567	4,508,448	17,495,768	101,608,783	140.5%	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%
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	P	09/30/2021	N	After	98,489,681	54,047,369	5,289,112	20,839,990	80,176,471	122.8%	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%
ROCKLEDGE	F	10/01/2021	N	None	15,517,529	11,499,236	1,145,028	2,315,195	14,959,459	103.7%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
ROCKLEDGE	G	10/01/2021	N	None	23,032,574	12,523,175	2,600,226	4,083,902	19,207,303	119.9%	100.0%	100.0%	100.0%
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	P	10/01/2021	N	None	19,987,504	12,814,326	1,387,832	2,303,201	16,505,359	121.1%	100.0%	100.0%	100.0%
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%
SAFETY HARBOR	F	10/01/2021	N	None	13,071,663	2,148,655	0	6,268,340	8,416,995	155.3%	100.0%	0.0%	100.0%
SAFETY HARBOR	F	10/01/2020	N	None	10,424,615	2,037,741	0	5,115,379	7,153,120	145.7%	100.0%	0.0%	100.0%
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%
SAINT AUGUSTINE	F	10/01/2021	N	After	17,067,976	7,848,939	975,753	4,513,099	13,337,791	128.0%	100.0%	100.0%	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	G	10/01/2021	N	None	59,567,530	38,625,615	3,852,642	11,803,957	54,282,214	109.7%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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	10/01/2019	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	10/01/2018	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	P	10/01/2021	N	None	27,326,371	13,814,536	1,561,100	7,129,121	22,504,757	121.4%	100.0%	100.0%	100.0%
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 CLOUD	G	10/01/2021	N	After	76,593,051	41,447,708	938,812	18,450,024	60,836,544	125.9%	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%
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	PF	10/01/2021	N	After	73,228,479	43,148,655	3,670,661	20,847,507	67,666,823	108.2%	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 JOHNS RIVER PW PK	G	10/01/2021	N	None	190,094,407	162,453,787	161,904	1,047,114	163,662,805	116.2%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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 LUCIE COUNTY FCD	F	10/01/2021	N	After	355,858,447	275,494,165	7,750,695	96,617,151	379,862,011	93.7%	100.0%	100.0%	75.2%
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	G	10/01/2021	N	After	21,139,874	15,437,316	623,954	8,004,617	24,065,887	87.8%	100.0%	100.0%	63.4%
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%
SAINT PETE BEACH	F	10/01/2021	N	None	19,187,658	18,390,632	1,421,771	2,760,301	22,572,704	85.0%	100.0%	56.1%	0.0%
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	G	10/01/2021	N	None	14,830,655	15,935,355	213,786	570,907	16,720,048	88.7%	93.1%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 PETE BEACH	P	10/01/2021	N	After	19,724,014	19,777,857	0	0	19,777,857	99.7%	99.7%	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 PETERSBURG	F	10/01/2021	N	None	327,767,472	214,599,398	12,294,417	47,435,142	274,328,957	119.5%	100.0%	100.0%	100.0%
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	G	10/01/2021	N	None	533,079,911	356,838,422	16,452,931	127,830,413	501,121,766	106.4%	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%
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	P	10/01/2021	N	None	512,930,074	398,005,453	24,550,172	89,053,046	511,608,671	100.3%	100.0%	100.0%	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%
SAN CARLOS PARK FCD	F	10/01/2021	N	None	30,971,868	6,009,330	310,745	15,376,743	21,696,818	142.7%	100.0%	100.0%	100.0%
SAN CARLOS PARK FCD	F	10/01/2020	N	None	24,353,192	4,287,843	252,638	12,310,372	16,850,853	144.5%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
SANFORD	F	10/01/2021	N	After	47,505,890	21,992,361	2,663,337	11,974,928	36,630,626	129.7%	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	P	10/01/2021	N	After	58,389,830	38,580,692	2,266,780	9,505,486	50,352,958	116.0%	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%
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%
SANIBEL	G	10/01/2021	N	After	39,188,178	34,209,344	361,166	1,041,883	35,612,393	110.0%	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	P	10/01/2021	N	None	26,591,607	21,895,084	1,023,036	3,240,096	26,158,216	101.7%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
SARASOTA	F	09/30/2021	N	None	186,813,417	176,614,234	0	0	176,614,234	105.8%	100.0%	0.0%	100.0%
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	G	09/30/2021	N	After	183,763,020	178,655,235	8,859,763	24,734,857	212,249,855	86.6%	100.0%	57.7%	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	P	09/30/2021	N	After	323,857,165	247,958,820	12,988,497	44,231,714	305,179,031	106.1%	100.0%	100.0%	100.0%
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%
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 MEMORIAL HEALTH CARE	G	10/01/2021	N	None	444,749,557	208,814,822	0	164,125,850	372,940,672	119.3%	100.0%	0.0%	100.0%
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-MANATEE AIRPORT	G	10/01/2021	N	None	28,262,309	17,259,825	0	12,961,910	30,221,735	93.5%	100.0%	0.0%	84.9%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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-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%
SATELLITE BEACH	G	10/01/2021	N	None	8,952,608	7,083,130	636,505	1,391,120	9,110,755	98.3%	100.0%	100.0%	88.6%
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	PF	10/01/2021	N	None	25,027,945	18,012,415	2,182,310	5,219,155	25,413,880	98.5%	100.0%	100.0%	92.6%
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%
SEBASTIAN	P	10/01/2021	N	After	21,543,217	12,583,874	1,620,576	5,851,828	20,056,278	107.4%	100.0%	100.0%	100.0%
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%
SEBRING	F	10/01/2021	N	After	16,841,814	14,670,307	306,572	3,148,255	18,125,134	92.9%	100.0%	100.0%	59.2%
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	P	10/01/2021	N	None	23,524,121	15,373,563	470,517	5,727,083	21,571,163	109.1%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
SEMINOLE	F	10/01/2021	N	After	46,107,115	34,760,781	3,803,238	7,012,186	45,576,205	101.2%	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%
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2021	N	None	883,742,453	433,123,443	0	344,133,223	777,256,666	113.7%	100.0%	0.0%	100.0%
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%
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 MIAMI [GP]	G	10/01/2021	N	None	24,784,974	11,018,823	0	6,155,521	17,174,344	144.3%	100.0%	0.0%	100.0%
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]	P	10/01/2021	N	None	33,628,752	18,654,100	0	8,167,337	26,821,437	125.4%	100.0%	0.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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 PASADENA	F	10/01/2021	N	After	8,287,636	5,696,190	721,393	2,963,409	9,380,992	88.3%	100.0%	100.0%	63.1%
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 WALTON FCD	F	10/01/2021	N	After	72,648,078	23,361,496	5,078,305	30,099,571	58,539,372	124.1%	100.0%	100.0%	100.0%
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%
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%
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2022	N	None	52,613,978	36,086,197	0	386,441	36,472,638	144.3%	100.0%	0.0%	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%
SOUTHERN MANATEE FCD	F	10/01/2021	N	None	61,776,009	22,507,236	2,137,973	27,619,994	52,265,203	118.2%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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	G	10/01/2021	N	None	4,329,285	3,325,584	71,387	680,878	4,077,849	106.2%	100.0%	100.0%	100.0%
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%
STARKE	F	10/01/2021	N	None	5,035,267	2,583,853	28,255	2,011,797	4,623,905	108.9%	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%
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	G	10/01/2021	N	None	11,946,116	10,351,624	191,798	1,511,135	12,054,557	99.1%	100.0%	100.0%	92.8%
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	P	10/01/2021	N	None	5,402,166	4,115,835	62,819	507,473	4,686,127	115.3%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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%
SUNRISE	F	10/01/2021	N	None	183,776,715	148,231,769	12,798,973	36,180,207	197,210,949	93.2%	100.0%	100.0%	62.9%
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	G	10/01/2021	N	None	296,665,027	255,803,355	23,624,259	57,761,640	337,189,254	88.0%	100.0%	100.0%	29.8%
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	P	10/01/2021	N	After	215,368,177	196,829,206	11,164,882	45,506,175	253,500,263	85.0%	100.0%	100.0%	16.2%
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%
SURFSIDE [GP]	G	10/01/2021	N	None	12,171,973	7,658,890	266,709	4,225,140	12,150,739	100.2%	100.0%	100.0%	100.0%
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]	P	10/01/2021	N	None	21,109,503	5,936,299	122,083	11,299,462	17,357,844	121.6%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
SWEETWATER	P	10/01/2021	N	None	18,973,363	7,848,236	2,053,449	6,135,473	16,037,158	118.3%	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%
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%
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]	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]	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%
TAMARAC	F	10/01/2021	N	None	150,908,002	67,229,405	13,412,777	36,790,525	117,432,707	128.5%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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	G	10/01/2021	N	None	68,399,602	33,821,073	6,056,994	13,580,902	53,458,969	127.9%	100.0%	100.0%	100.0%
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%
TAMARAC	P	10/01/2021	N	None	6,372,617	8,480,472	0	0	8,480,472	75.1%	75.1%	0.0%	0.0%
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 - ELECTED	G	10/01/2021	N	None	71,666,492	34,118,293	7,202,426	16,826,271	58,146,990	123.3%	100.0%	100.0%	100.0%
TAMARAC - ELECTED	G	10/01/2020	N	None	59,001,430	28,693,794	7,314,145	16,390,317	52,398,256	112.6%	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%
TAMPA	G	10/01/2021	N	After	860,399,903	635,583,209	284,782	187,666,715	823,534,706	104.5%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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	PF	10/01/2021	N	None	1,405,607,880	1,070,649,288	102,969,967	252,655,547	1,426,274,802	98.6%	100.0%	100.0%	91.8%
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 (STAFF)	G	10/01/2020	N	After	1,364,413	269,356	46,885	395,779	712,020	191.6%	100.0%	100.0%	100.0%
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%
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	10/01/2021	N	None	35,600,023	24,956,463	1,857,967	5,146,628	31,961,058	111.4%	100.0%	100.0%	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	P	10/01/2021	N	None	33,613,025	23,534,247	2,279,006	7,131,400	32,944,653	102.0%	100.0%	100.0%	100.0%
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%
TAVARES	F	10/01/2021	N	After	11,520,249	2,285,159	552,613	5,282,075	8,119,847	141.9%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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	P	10/01/2021	N	After	17,880,450	13,255,370	1,199,918	1,634,848	16,090,136	111.1%	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%
TEMPLE TERRACE	F	10/01/2021	N	After	38,196,973	27,622,234	2,946,654	9,919,505	40,488,393	94.3%	100.0%	100.0%	76.9%
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%
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	P	10/01/2021	N	None	37,818,745	38,696,750	2,540,393	7,556,125	48,793,268	77.5%	97.7%	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%
TEQUESTA	G	10/01/2021	N	None	8,878,841	2,957,595	976,922	2,485,975	6,420,492	138.3%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	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 [PF]	F	10/01/2021	N	None	16,221,717	7,267,155	904,567	5,210,470	13,382,192	121.2%	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]	P	10/01/2021	N	None	7,621,215	1,239,079	457,934	1,909,732	3,606,745	211.3%	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%
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%
TITUSVILLE	G	10/01/2021	N	After	73,155,074	53,041,527	2,001,501	11,706,401	66,749,429	109.6%	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	PF	10/01/2021	N	After	77,754,596	59,538,596	2,746,805	9,673,085	71,958,486	108.1%	100.0%	100.0%	100.0%
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%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2021	N	After	199,218,748	109,124,792	16,380,820	34,075,191	159,580,803	124.8%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
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%
UMATILLA	P	10/01/2020	N	None	2,232,474	578,649	26,118	493,798	1,098,565	203.2%	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%
VALPARAISO	PF	10/01/2021	N	None	3,760,189	1,144,583	0	844,152	1,988,735	189.1%	100.0%	0.0%	100.0%
VALPARAISO	PF	10/01/2020	N	None	3,104,039	747,151	0	1,080,346	1,827,497	169.9%	100.0%	0.0%	100.0%
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%
VENICE	F	10/01/2021	N	After	33,725,542	33,715,193	2,106,889	10,642,355	46,464,437	72.6%	100.0%	0.5%	0.0%
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	P	10/01/2021	N	None	48,365,308	44,302,474	166,822	707,778	45,177,074	107.1%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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	F	10/01/2021	N	None	7,994,577	7,109,398	0	0	7,109,398	112.5%	100.0%	0.0%	100.0%
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	G	10/01/2021	N	None	112,867,961	93,119,274	3,140,442	17,375,030	113,634,746	99.3%	100.0%	100.0%	95.6%
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%
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	P	10/01/2021	N	After	54,540,489	33,469,328	1,886,381	13,564,493	48,920,202	111.5%	100.0%	100.0%	100.0%
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%
VILLAGE OF NORTH PALM BEACH	G	10/01/2021	N	After	20,540,857	14,540,090	619,631	2,948,572	18,108,293	113.4%	100.0%	100.0%	100.0%
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	PF	10/01/2021	N	After	34,474,422	17,349,789	1,661,082	9,476,374	28,487,245	121.0%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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 PALM SPRINGS	G	10/01/2021	N	None	34,347,895	18,474,130	643,179	7,922,625	27,039,934	127.0%	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	PF	10/01/2021	N	None	42,298,547	26,011,813	1,105,327	8,108,271	35,225,411	120.1%	100.0%	100.0%	100.0%
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%
VOLUSIA COUNTY (VOL)	F	10/01/2021	N	None	5,681,896	1,397,846	0	98,962	1,496,808	379.6%	100.0%	0.0%	100.0%
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	10/01/2021	N	None	23,503,907	9,750,432	2,098,500	2,976,958	14,825,890	158.5%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2020	N	None	19,907,646	9,561,638	2,075,112	2,954,589	14,591,339	136.4%	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%
WEST MANATEE FCD	F	10/01/2021	N	After	27,036,196	3,917,758	904,803	13,008,943	17,831,504	151.6%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 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 MELBOURNE	P	10/01/2021	N	After	20,830,988	11,174,410	1,509,719	3,898,173	16,582,302	125.6%	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 PALM BEACH	F	09/30/2021	N	After	308,152,989	245,680,458	28,824,766	58,386,081	332,891,305	92.6%	100.0%	100.0%	57.6%
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	G	09/30/2021	N	None	51,366,242	37,775,586	888,127	3,664,757	42,328,470	121.4%	100.0%	100.0%	100.0%
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	P	09/30/2021	N	After	485,338,602	345,779,246	22,610,104	63,556,037	431,945,387	112.4%	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%
WILLISTON	G	10/01/2021	N	None	5,265,889	2,369,502	0	752,503	3,122,005	168.7%	100.0%	0.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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
WILLISTON	G	10/01/2020	N	None	4,582,607	2,235,114	0	804,560	3,039,674	150.8%	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	P	10/01/2021	N	None	3,067,916	1,260,890	0	961,179	2,222,069	138.1%	100.0%	0.0%	100.0%
WILLISTON	P	10/01/2020	N	None	2,584,162	1,274,375	0	903,942	2,178,317	118.6%	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%
WILTON MANORS (VOL)	F	10/01/2021	N	None	1,639,639	1,473,182	0	254,131	1,727,313	94.9%	100.0%	0.0%	65.5%
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 [GP]	G	10/01/2021	N	After	14,421,074	16,611,358	238,417	726,072	17,575,847	82.1%	86.8%	0.0%	0.0%
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]	P	10/01/2021	N	After	17,744,389	18,625,183	344,404	2,277,303	21,246,890	83.5%	95.3%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 [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%
WINTER GARDEN	G	10/01/2021	N	After	37,746,261	20,444,231	1,355,617	11,543,892	33,343,740	113.2%	100.0%	100.0%	100.0%
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	PF	10/01/2021	N	After	59,177,861	25,230,812	2,111,303	16,581,822	43,923,937	134.7%	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%
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 HAVEN	F	10/01/2021	N	None	41,727,658	24,440,012	3,507,100	10,658,825	38,605,937	108.1%	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	G	10/01/2021	N	After	82,090,657	73,148,385	4,904,332	10,111,469	88,164,186	93.1%	100.0%	100.0%	39.9%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

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 HAVEN	P	10/01/2021	N	None	40,899,168	28,664,137	2,449,664	6,648,828	37,762,629	108.3%	100.0%	100.0%	100.0%
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 PARK	F	10/01/2021	N	None	74,186,284	51,244,713	518,305	13,975,502	65,738,520	112.9%	100.0%	100.0%	100.0%
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%
WINTER PARK	P	10/01/2021	N	None	69,770,663	52,932,363	606,061	14,181,539	67,719,963	103.0%	100.0%	100.0%	100.0%
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 SPRINGS	GPF	10/01/2021	N	None	72,453,381	55,590,687	0	9,889,396	65,480,083	110.6%	100.0%	0.0%	100.0%
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%

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.

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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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	10/01/2021	EAN	09/30/2021	3.7	7.93	6.75	10.74	18.41	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	10/01/2021	EAN	09/30/2021	4.23	7.10	7.00	17.10	17.10	0.00	VR	NRD
ALTAMONTE SPRINGS	P	10/01/2021	EAN	09/30/2021	3.97	5.45	7.00	16.99	16.99	0.00	VR	NRD
APOPKA	F	10/01/2021	EAN	09/30/2021	6	5.62	7.00	0.00	21.04	0.00	VR	The earlier of attainment of age 55 w/ 10 years of credited service, or 22 years of credited service
APOPKA	G	10/01/2021	EAN	09/30/2021	5	8.23	7.00	0.00	21.10	3.92	VR	For participants w/at least 5 Years of Service, 30% at age 57, 20% at ages 58-61, and 100% at age 62 and over
APOPKA	P	10/01/2021	EAN	09/30/2021	5.50	8.70	7.00	0.00	20.75	0.00	VR	VARIABLE RATES
ARCADIA	G	01/01/2022	EAN	12/31/2021	4.5	4.14	6.00	10.11	10.44	0.00	65	NR DATE
ARCADIA	PF	10/01/2021	EAN	09/30/2021	9.93	4.71	6.50	9.50	19.67	0.00	55	VARIABLE RATES
ATLANTIC BEACH	G	10/01/2021	EAN	09/30/2021	5.1	4.74	6.75	9.76	22.58	0.00	VR	VARIABLE RATES
ATLANTIC BEACH	P	10/01/2021	EAN	09/30/2021	5.91	7.26	6.75	8.97	21.54	2.49	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	10/01/2021	EAN	09/30/2021	7.2	9.22	7.50	9.87	19.64	1.65	VR	VARIABLE RATES
AUBURNDALE	G	10/01/2021	EAN	09/30/2021	3.64	5.92	7.25	10.11	21.23	0.00	VR	VARIABLE RATES
AUBURNDALE	P	10/01/2021	EAN	09/30/2021	5.24	5.21	7.50	9.91	19.61	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	10/01/2021	EAN	09/30/2021	6.07	4.52	7.00	10.58	21.03	0.00	VR	VARIABLE RATES
AVON PARK	P	10/01/2021	EAN	09/30/2021	0	0.00	7.00	9.29	20.35	0.00	VR	NORM RET AGE
BAL HARBOUR VILLAGE	G	10/01/2021	EAN	09/30/2021	4.84	4.77	5.75	9.91	21.22	2.75	VR	VARIABLE RATES
BAL HARBOUR VILLAGE	P	10/01/2021	EAN	09/30/2021	5.12	3.12	7.00	10.88	14.73	0.00	VR	VARIABLE RATES
BARTOW	F	10/01/2021	EAN	09/30/2021	4.50	5.49	7.25	9.79	20.15	0.00	VR	VARIABLE RATES
BARTOW	G	10/01/2021	EAN	09/30/2021	4.77	6.48	7.25	9.90	19.49	0.00	VR	VARIABLE RATES
BARTOW	P	10/01/2021	EAN	09/30/2021	6.10	9.41	7.50	9.33	16.83	0.00	VR	VARIABLE RATES
BAY HARBOR ISLANDS	G	10/01/2021	EAN	09/30/2021	4.00	5.80	6.00	16.87	16.66	0.00	VR	VARIABLE RATES
BAY HARBOR ISLANDS	P	10/01/2021	EAN	09/30/2021	4.00	7.92	6.00	16.79	16.66	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	
BAY MEDICAL CENTER	G	01/01/2022	PUC	12/31/2021	0.0	0.00	6.75	12.37	12.37	0.00	VR	NORM RET AGE
BELLE GLADE	G	10/01/2021	AGG	09/30/2021	4.33	4.69	6.50	11.17	18.87	0.00	VR	VARIABLE RATES
BELLE GLADE (RETIRED)	PF	10/01/2021	AGG	09/30/2021	0.00	0.00	5.00	11.62	11.62	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	10/01/2021	EAN	09/30/2021	5.91	0.08	7.30	9.34	16.77	2.51	VR	VARIABLE RATES
BELLEVIEW	P	10/01/2021	EAN	09/30/2021	6.37	5.79	7.50	10.67	19.67	0.00	VR	VARIABLE RATES
BOCA GRANDE FCD	F	10/01/2021	FIL	09/30/2021	5.5	8.48	6.35	16.47	16.47	3.00	VR	VARIABLE RATES
BOCA RATON	G	10/01/2021	EAN	09/30/2021	3.98	4.89	7.70	10.47	21.04	3.00	VR	VARIABLE RATES
BOCA RATON	PF	10/01/2021	EAN	09/30/2021	113.91	5.34	7.70	9.82	24.57	2.92	VR	VARIABLE RATES
BOCA RATON EXECUTIVE	G	10/01/2021	EAN	09/30/2021	4.15	6.95	7.05	12.35	24.09	3.50	VR	Varies by division age and service from 10% to 100%
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 credited service
BONITA SPRINGS FCD	F	10/01/2021	EAN	09/30/2021	5.51	7.16	7.50	9.32	21.76	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	10/01/2021	EAN	09/30/2021	6.90	9.20	7.15	11.48	18.60	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	10/01/2021	EAN	09/30/2021	5.80	8.70	6.90	8.45	18.07	2.50	VR	Variable - Varies by Age and Service from 10% to 100%
BRADENTON	F	10/01/2021	EAN	09/30/2021	6.58	7.53	7.00	10.11	23.10	0.00	VT	VARIABLE RATES
BRADENTON	P	10/01/2021	EAN	09/30/2021	7.7	6.90	7.35	9.14	17.57	2.25	VR	80% first eligible; 40%next 4 years; then 100%
BROOKSVILLE	F	10/01/2021	EAN	09/30/2021	6.62	6.08	7.55	9.93	19.26	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	10/01/2021	EAN	09/30/2021	6.00	0.00	7.50	11.38	20.65	0.00	VR	VARIABLE RATES
CAPE CORAL	F	10/01/2021	EAN	09/30/2021	7.50	7.07	7.00	9.52	21.11	0.00	VR	VARIABLE RATES
CAPE CORAL	G	10/01/2021	EAN	09/30/2021	6.25	4.43	7.00	9.38	20.23	1.14	VR	VARIABLE RATES
CAPE CORAL	P	10/01/2021	EAN	09/30/2021	7.74	6.98	7.00	9.70	22.35	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	
CASSELBERRY	PF	10/01/2021	AGG	09/30/2021	6.72	4.83	7.30	11.11	22.77	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	01/01/2022	EAN	12/31/2021	4.24	6.37	6.50	12.46	12.90	0.00	VR	Variable from 15% to 100% based on age service and hazardous versus nonhazardous job status
CLERMONT	F	10/01/2021	AGG	09/30/2021	5.50	11.36	7.00	20.52	20.65	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	10/01/2021	AGG	09/30/2021	5.50	9.91	7.00	20.50	20.89	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	10/01/2021	EAN	09/30/2021	0	0.00	6.50	11.92	23.04	0.00	VR	Earlier of age 62 with 10 yrs or 65 with 5 years of participation
COCOA	F	10/01/2021	EAN	09/30/2021	4.58	5.75	7.15	11.79	27.25	0.00	VR	VARIABLE RATES
COCOA	G	10/01/2021	EAN	09/30/2021	0	0.00	6.70	11.49	22.57	0.00	VR	VARIABLE RATES
COCOA	P	10/01/2021	EAN	09/30/2021	4.50	9.83	7.25	10.13	21.38	0.00	VR	VARIABLE RATES
COCOA BEACH	F	10/01/2021	EAN	09/30/2021	2763102	7.84	7.40	11.94	20.86	0.00	VR	NORM RET AGE
COCOA BEACH	G	10/01/2021	EAN	09/30/2021	4.99	3.45	7.25	10.78	20.86	0.00	VR	VARIABLE RATES
COCOA BEACH	P	10/01/2021	EAN	09/30/2021	4781925	11.75	7.40	12.01	20.92	0.00	VR	NORM RET AGE
COOPER CITY	F	10/01/2021	EAN	09/30/2021	0	0.00	6.25	8.67	17.81	0.00	VR	Variable - from 40% to 100% based on years after reaching eligibility
COOPER CITY	G	10/01/2021	FIL	09/30/2021	6	1.12	6.50	10.10	19.77	0.00	VR	Variable - 70% in first year of eligibility then 40% per year for 5 years then 100%
COOPER CITY	P	10/01/2021	EAN	09/30/2021	5	13.63	6.00	8.51	20.80	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
CORAL GABLES	GPF	10/01/2021	EAN	09/30/2021	4.90	3.30	7.25	12.22	22.35	0.00	VR	Rates vary by group age service and year of eligibility - 5% to 100%
CORAL SPRINGS	F	10/01/2021	EAN	09/30/2021	3.78	4.25	7.25	9.98	20.56	0.00	VR	VARIABLE RATES
CORAL SPRINGS	G	10/01/2021	EAN	09/30/2021	0	0.00	5.50	9.30	17.10	0.00	VR	62 and 5 or 55 and 10

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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 SPRINGS	P	10/01/2021	EAN	09/30/2021	4.75	5.99	7.00	11.60	20.74	0.00	VR	any age at the date the participant would have earned 20 yrs of credited service (23 yrs if hired after 09/30/2012)
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	10/01/2021	EAN	09/30/2021	6.49	6.24	7.00	10.08	19.42	1.96	VR	VARIABLE RATES
CRESTVIEW	PF	10/01/2021	EAN	09/30/2021	6.03	8.56	7.00	9.85	19.40	1.82	VR	VARIABLE RATES
DADE CITY	F	10/01/2021	EAN	09/30/2021	5.75	7.62	7.00	9.39	17.73	0.00	VR	VARIABLE RATES
DADE CITY	P	10/01/2021	EAN	09/30/2021	5.71	8.88	7.00	8.94	16.75	0.00	VR	VARIABLE RATES
DANIA BEACH	G	10/01/2021	EAN	09/30/2021	4	4.00	6.40	8.76	18.92	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	10/01/2021	EAN	09/30/2021	5.27	6.75	7.50	11.58	18.61	0.00	VR	VARIABLE RATES
DAVENPORT	PF	10/01/2021	EAN	09/30/2021	5.46	8.49	7.50	10.00	15.27	0.00	VR	VARIABLE RATES
DAVIE	F	10/01/2021	EAN	09/30/2021	5	5.10	7.15	12.30	22.30	0.00	VR	Varies by hire date
DAVIE	P	10/01/2021	EAN	09/30/2021	5.50	5.60	6.95	17.10	20.30	0.00	VR	20 years of Credited Service, or the date on which a member attains age 55.
DAVIE - GENERAL & MGMT	G	10/01/2021	AGG	09/30/2021	5.00	5.88	7.00	9.98	19.94	0.00	VR	hired on or after 10/01/13: age 65 with at least 10 yrs of vested service or age 60 with at least 30 yrs of vested service
DAYTONA BEACH	PF	10/01/2021	EAN	09/30/2021	4.26	8.24	7.50	11.21	21.50	0.00	VR	VARIABLE RATES
DEERFIELD BEACH	F	10/01/2021	EAN	09/30/2022	5.71	2.85	7.25	10.65	24.83	0.00	VR	EARLIER OF 20 & OUT OR 52 & 10
DEERFIELD BEACH	G	10/01/2021	EAN	09/30/2021	6	-1.90	6.00	7.80	18.57	0.00	VR	Age 64 and 10, or 55 and 25
DEERFIELD BEACH	P	10/01/2021	EAN	09/30/2021	0	0.00	6.50	10.11	27.04	0.00	VR	VARIABLE RATES
DELAND	F	10/01/2021	EAN	09/30/2021	6.57	6.83	7.00	8.75	19.20	0.00	VR	VARIABLE RATES
DELAND	G	10/01/2021	EAN	09/30/2021	3.7	6.90	7.00	9.43	18.35	0.00	VR	NORM RET AGE
DELAND	P	10/01/2021	EAN	09/30/2021	7.3	6.00	7.50	12.10	22.40	0.00	VR	NORM RET AGE
DELRAY BEACH	F	10/01/2021	EAN	09/30/2021	6.7	4.70	6.62	10.96	24.21	0.00	VR	25% in first year eligible, 17.5% next 2 years, 25% next year, 40% next year, 100% thereafter

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DELRAY BEACH	G	10/01/2021	EAN	09/30/2021	5.1	5.14	6.75	11.50	25.90	0.00	VR	VARIABLE RATES
DELRAY BEACH	P	10/01/2021	EAN	09/30/2021	6	6.50	6.75	9.97	22.58	1.17	VR	35% in first year eligible, 10% next 2 years, 25% next 2 years, 100% thereafter
DELTONA	F	10/01/2021	EAN	09/30/2021	5.12	11.42	7.60	11.05	20.60	0.00	VR	VARIABLE RATES
DESTIN FCD	F	10/01/2021	EAN	09/30/2021	5.13	6.62	7.40	10.97	20.37	0.00	VR	VARIABLE RATES
DUNEDIN	F	10/01/2021	EAN	09/30/2021	4.70	5.79	7.25	9.89	18.72	0.00	VR	VARIABLE RATES
DUNNELLON	PF	10/01/2021	AGG	09/30/2021	4.00	3.23	7.00	22.86	19.25	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	10/01/2021	EAN	09/30/2021	5.19	6.07	7.25	10.13	20.71	1.07	VR	VARIABLE RATES
EAST NICEVILLE FCD	F	10/01/2021	EAN	09/30/2021	6.47	6.54	7.00	8.22	17.97	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	10/01/2021	EAN	09/30/2021	4.93	4.63	7.00	11.88	17.98	0.00	VR	VARIABLE RATES
EDGEWATER	G	10/01/2021	EAN	09/30/2021	4.00	4.00	6.25	10.33	17.37	0.00	60	NORM RET AGE
EDGEWATER	P	10/01/2021	EAN	09/30/2021	7.51	7.62	7.40	10.57	18.32	0.00	VR	VARIABLE RATES
ENGLEWOOD AREA FCD	F	10/01/2021		09/30/2021	7.36	7.03	7.35	11.23	22.90	0.00	VR	VARIABLE RATES
ENGLEWOOD WATER DISTRICT	G	10/01/2021	FIL	09/30/2021	0	0.00	7.00	19.69	19.69	0.00	65	NORM RET AGE
ESTERO FCD	F	10/01/2021	AGG	09/30/2021	4.50	6.88	7.00	10.14	19.18	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	10/01/2021	EAN	09/30/2021	6.71	4.49	7.55	10.71	17.69	0.00	VR	VARIABLE RATES
EUSTIS	P	10/01/2021	EAN	09/30/2021	6.00	15.59	6.90	6.26	16.17	0.00	VR	Variable - 60% in first year of eligibility then 40% for next 4 years then 100%
FERNANDINA BEACH	G	10/01/2021	EAN	09/30/2021	5.14	5.10	7.25	8.57	21.66	0.00	65	VARIABLE RATES
FERNANDINA BEACH	PF	10/01/2021	EAN	09/30/2021	6.02	4.78	7.50	10.39	21.91	0.00	VR	VARIABLE RATES
FLAGLER BEACH	F	10/01/2021	EAN	09/30/2021	7.88	0.00	7.00	9.60	20.41	0.00	VR	VARIABLE RATES
FLAGLER BEACH	P	10/01/2021	EAN	09/30/2021	5.60	0.00	7.00	11.01	20.91	0.00	VR	NORM RET AGE
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	10/01/2020	EAN	09/30/2020	3	6.10	6.75	6.88	6.88	0.00	VR	100 PERCENT AT FIRST ELIGIBILITY

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FORT LAUDERDALE	G	09/30/2021	EAN	09/30/2021	4	4.33	6.75	11.05	24.23	0.00	VR	Variable from 13% to 100% based on age, service, and employee group
FORT LAUDERDALE	PF	10/01/2021	EAN	09/30/2021	5.12	8.43	7.25	9.08	18.98	1.53	VR	VARIABLE RATES
FORT MEADE	F	10/01/2021	FIL	09/30/2021	3.00	0.00	6.75	9.86	19.31	0.00	VR	VARIABLE RATES
FORT MEADE	G	10/01/2021	FIL	09/30/2021	3.00	9.19	6.75	9.91	19.31	0.00	VR	VARIABLE RATES
FORT MEADE	P	10/01/2021	EAN	09/30/2021	0	0.00	6.75	10.06	19.40	0.00	VR	VARIABLE RATES
FORT MYERS	F	10/01/2021	EAN	09/30/2021	5.40	18.19	7.70	10.38	21.89	0.00	VR	VARIABLE RATES
FORT MYERS	G	10/01/2021	EAN	09/30/2021	5.76	8.41	7.25	10.24	22.52	0.00	VR	VARIABLE RATES
FORT MYERS	P	10/01/2021	EAN	09/30/2021	6	5.24	7.75	9.93	19.68	0.00	VR	NORM RET AGE
FORT PIERCE	GP	09/30/2021	EAN	09/30/2021	5.13	5.00	7.25	10.15	18.87	4.00	VR	VARIABLE RATES
FORT PIERCE SUPP	P	09/30/2021	EAN	09/30/2021	4.90	4.30	6.75	9.07	19.39	2.03	VR	Rates vary by age and service from 15% to 100%
FORT WALTON BEACH	F	10/01/2021	EAN	09/30/2021	6.54	8.47	7.00	9.60	19.75	1.49	NR	NORM RET AGE
FORT WALTON BEACH	G	10/01/2021	EAN	09/30/2021	3.61	2.72	7.00	11.36	21.35	0.00	VR	VARIABLE RATES
FORT WALTON BEACH	P	10/01/2021	EAN	09/30/2021	6.53	3.11	7.00	9.67	19.34	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	10/01/2021	EAN	09/30/2021	0	0.00	6.50	8.46	18.98	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	10/01/2021	EAN	09/30/2021	3.93	11.52	7.75	10.92	25.77	3.00	VR	VARIABLE RATES
GAINESVILLE	PF	10/01/2021	EAN	09/30/2021	3.97	14.96	7.75	10.43	23.06	0.61	VR	VARIABLE RATES
GOLDEN BEACH	GP	10/01/2021	FIL	09/30/2021	5.00	2.42	7.50	8.61	18.62	0.00	VR	General Employees: age 65; Police Officers and Town Manager: age 55 with at least 10 yrs of credited service
GREATER NAPLES FCD	F	10/01/2021	EAN	09/30/2021	6.11	10.24	7.65	19.25	19.25	0.00	VR	VARIABLE RATES
GREEN COVE SPRINGS	P	10/01/2021	AGG	09/30/2021	4	9.59	7.00	10.01	19.21	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	F	10/01/2021	AGG	09/30/2021	5.49	13.78	7.00	21.85	21.82	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	10/01/2021	AGG	09/30/2021	5.00	4.60	7.00	23.37	21.87	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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GULF BREEZE	P	10/01/2021	AGG	09/30/2021	4.00	0.57	7.00	19.57	19.02	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	10/01/2021	EAN	09/30/2021	5.56	0.00	7.30	9.69	18.70	3.00	VR	VARIABLE RATES
GULFPORT	G	10/01/2021	EAN	09/30/2021	4.69	3.93	7.00	10.30	22.50	0.00	VR	VARIABLE RATES
GULFPORT	P	10/01/2021	EAN	09/30/2021	5.50	5.92	7.15	9.74	18.83	1.80	VR	VARIABLE RATES
HAINES CITY	F	10/01/2021	EAN	09/30/2021	5.66	4.53	7.00	9.60	20.07	1.72	VR	NORM RET AGE OR VARIABLE RATES
HAINES CITY	G	10/01/2021	UC	09/30/2021	6	3.90	7.25	10.95	18.62	0.00	60	NORM RET AGE
HAINES CITY	P	10/01/2021	EAN	09/30/2021	6.09	4.22	7.35	10.21	21.53	2.45	VR	VARIABLE RATES
HALIFAX HOSPITAL	G	10/01/2020	UC	09/30/2020	0	3.26	6.75	4.31	4.31	0.00	VR	Earlier of age 62 or 30 years of service
HALLANDALE BEACH	G	10/01/2021	EAN	09/30/2021	4.93	3.62	6.50	7.81	13.26	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	10/01/2021	EAN	09/30/2021	6.83	5.01	6.50	8.47	15.94	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	52 w/10 yrs of cs or 60 w/4 yrs of cs or 25 yrs of cs
HAVANA	F	10/01/2018	AGG	09/30/2018	5.96	0.00	6.50	5.50	5.50	0.00		
HIALEAH	GPF	10/01/2021	EAN	09/30/2021	2.34	9.01	7.50	9.51	18.60	0.00	VR	VARIABLE RATES
HIALEAH - ELECTED	G	10/01/2021	EAN	09/30/2021	8.	1.60	6.00	10.30	17.40	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	07/01/2021	EAN	09/30/2022	0	0.00	2.25	-2.40	-2.40	2.50	VR	NORM RET AGE OR VARIABLE RATES
HOLLEY-NAVARRE FCD	F	10/01/2021	AGG	09/30/2021	7.05	6.59	6.00	8.41	15.62	0.00	VR	Variable Rates
HOLLY HILL	F	10/01/2021	EAN	09/30/2021	5.38	3.32	6.90	9.97	20.39	0.00	VR	VARIABLE RATES
HOLLY HILL	P	10/01/2021	EAN	09/30/2021	6.26	6.59	6.90	10.24	21.66	0.00	VR	VARIABLE RATES
HOLLYWOOD	F	10/01/2021	EAN	09/30/2021	8.30	6.37	7.50	11.90	22.32	2.00	VR	VARIABLE RATES
HOLLYWOOD	G	10/01/2021	EAN	09/30/2021	5.5	3.30	7.00	10.02	21.30	3.50	VR	Experience based table of rates that are specific to the type of eligibility
HOLLYWOOD	P	10/01/2021	EAN	09/30/2021	5.60	5.40	8.00	14.44	28.13	3.50	VR	VARIABLE
HOLMES BEACH	P	10/01/2021	EAN	09/30/2021	6.82	9.13	7.15	9.23	17.20	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

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HOMESTEAD	P	10/01/2021	EAN	09/30/2021	7	3.90	7.00	9.90	18.90	0.00	VR	70% for the 1st year after reaching normal retirement eligibility, 45% for the 2nd and 3rd years after reaching normal retirement eligibility
HOMESTEAD - General & Hospital	G	10/01/2021	EAN	09/30/2021	5	1.10	6.75	9.29	19.28	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	01/01/2022	EAN	12/31/2021	1	1.33	6.75	16.54	16.54	1.00	VR	100% at age 55 with at least 5 years of service
HOMESTEAD - Old Elected	G	01/01/2022	EAN	12/31/2021	7	0.00	6.75	18.63	18.63	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	10/01/2021	FIL	09/30/2021	4.00	6.78	7.00	9.57	19.54	0.00	age	age 65 with at least 5 yrs of credited service
INDIALANTIC	PF	10/01/2021	EAN	09/30/2021	5.32	5.51	6.90	11.22	21.57	0.00	VR	NORM RET AGE
INDIAN HARBOUR BEACH	P	10/01/2021	EAN	09/30/2021	5.14	2.64	7.25	9.77	19.87	0.00	VR	VARIABLE RATES
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2021	AGG	09/30/2021	4.00	3.67	7.00	24.53	18.90	0.00	52	age 52
INDIAN RIVER SHORES	G	10/01/2021	EAN	09/30/2021	5.00	3.77	5.90	22.20	22.20	0.00	VR	age 55 with at least 5 yrs of credited service (town manager) or age 62 (all other participants)
INDIAN RIVER SHORES	PF	10/01/2021	EAN	09/30/2021	7.08	6.80	6.75	16.41	16.41	0.00	VR	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	01/01/2021	EAN	12/31/2020	3.50	3.25	7.20	9.89	14.58	0.00	64	Age-indexed, group specific rates from 3% for age 55 to 100% at age 70
JACKSONVILLE	CO	10/01/2021	EAN	09/30/2021	3.84	3.06	6.63	10.75	27.03	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	10/01/2021	EAN	09/30/2021	3.88	3.78	6.63	9.71	21.08	1.50	VR	Varies by age, service, and employer group. See valuation report for details.
JACKSONVILLE	PF	10/01/2021	EAN	09/30/2021	4.76	2.27	6.63	9.72	23.15	1.25	VR	Varies by age and service from 15% to 100%
JACKSONVILLE BEACH	F	10/01/2021	EAN	10/01/2021	4.20	4.10	6.63	10.35	18.51	2.50	VR	VARIABLE RATES
JACKSONVILLE BEACH	G	10/01/2021	EAN	09/30/2021	3.80	4.18	7.50	10.81	18.87	2.50	VR	VARIABLE RATES
JACKSONVILLE BEACH	P	10/01/2021	EAN	09/30/2021	4.21	13.49	7.50	10.64	18.51	2.50	VR	VARIABLE RATES
JACKSONVILLE PF SENIOR STAFF	G	10/01/2021		09/30/2021	0.00	0.00	6.63	23.15	23.15	0.00	VR	N/A

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JUPITER	P	10/01/2021	EAN	09/30/2021	8.20	6.60	7.00	10.56	20.07	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	10/01/2021	EAN	09/30/2021	3	1.05	6.00	8.24	21.94	0.00	VR	65
KEY BISCAVNE	PF	10/01/2021	EAN	09/30/2021	5.60	3.30	7.45	11.10	23.80	4.00	VR	Rates vary by eligibility condition and years of eligibility from 10% to 100%
KEY WEST	G	10/01/2020	EAN	09/30/2020	4.9	3.20	7.35	8.19	9.77	3.20	VR	NORM RET AGE
KEY WEST	PF	10/01/2021	EAN	09/30/2021	5.00	5.10	7.00	12.20	18.90	5.00	VR	Varies by hire date
KEY WEST HOUSING	G	01/01/2022	EAN	12/31/2021	0.00	8.44	6.75	8.47	15.33	0.00	VR	VARIABLE RATES
KEY WEST UTILITY	G	01/01/2022	EAN	12/31/2021	5.2	4.80	7.30	13.15	15.04	1.70	VR	NORM RET AGE
KISSIMMEE	F	10/01/2021	EAN	09/30/2021	5.79	9.27	7.20	9.73	20.18	0.00	VR	VARIABLE RATES
KISSIMMEE	G	10/01/2021	EAN/AGG	09/30/2021	5.30	4.30	6.80	9.81	21.46	0.00	VR	Varies based on age, years of service, and group
KISSIMMEE	P	10/01/2021	EAN	09/30/2021	5.36	3.70	7.20	10.84	20.20	0.00	VR	VARIABLE RATES
KISSIMMEE UTILITY AUTHORITY	G	10/01/2021	EAN	09/30/2021	6.15	4.30	7.75	11.23	18.35	0.00	VR	VARIABLE RATES
LABELLE	F	10/01/2021	AGG	09/30/2021	4.00	5.04	6.75	28.02	19.74	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	10/01/2021	EAN	09/30/2021	5.96	9.39	7.00	9.90	20.53	0.00	VR	VARIABLE RATES
LAKE ALFRED	G	10/01/2021	EAN	09/30/2021	6.42	5.66	7.25	9.41	19.36	0.00	VR	VARIABLE RATES
LAKE ALFRED	PF	10/01/2021	EAN	09/30/2021	5.20	7.34	7.00	10.42	20.10	0.00	VR	VARIABLE RATES
LAKE CITY	F	10/01/2021	EAN	09/30/2021	5.24	4.94	7.25	10.70	22.95	0.00	VR	NRD
LAKE CITY	G	10/01/2021	EAN	09/30/2021	4.10	1.96	7.55	11.78	23.15	0.00	VR	NRD
LAKE CITY	P	10/01/2021	EAN	09/30/2021	7.28	0.00	7.00	9.56	17.80	0.00	VR	VARIABLE RATES
LAKE HELEN	P	10/01/2021	AGG	09/30/2021	4.00	37.09	7.00	21.49	19.28	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	10/01/2021	EAN	09/30/2021	5.0	6.80	7.00	10.30	18.60	3.00	VR	Variable rates from 15% to 100% Based on NR eligibility
LAKE MARY	P	10/01/2021	EAN	09/30/2021	5.92	7.88	7.00	10.53	22.71	0.00	VR	VARIABLE RATES
LAKE PARK (RETIRED)	P	10/01/2021	EAN	09/30/2021	0	0.00	7.50	23.31	23.31	0.00	VR	VARIABLE RATES
LAKE WALES	F	10/01/2021	EAN	09/30/2021	5.41	6.41	7.75	8.01	20.52	1.00	VR	VARIABLE RATES

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LAKE WALES	G	10/01/2021	FIL	09/30/2021	5.61	3.99	7.50	7.84	19.23	1.55	VR	VARIABLE RATES
LAKE WALES	P	10/01/2021	EAN	09/30/2021	1.12	3.11	7.55	7.95	20.94	1.38	VR	NORM RET AGE
LAKE WORTH BEACH	F	10/01/2021	EAN	09/30/2021	6.5	5.50	6.70	11.02	19.28	0.00	VR	Variable - 90% at first eligibility 40% next 4 years then 100%
LAKE WORTH BEACH	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 BEACH	P	10/01/2021	EAN	09/30/2021	6.5	3.81	6.70	9.38	16.91	0.00	VR	Variable - 70% at first eligibility 40% next 4 years then 100%
LAKELAND	F	10/01/2021	FIL	09/30/2021	5.70	3.81	7.00	11.71	23.67	3.00	VR	VARIABLE RATES
LAKELAND	G	10/01/2021	EAN	09/30/2021	6.1	2.00	6.75	10.50	25.60	2.50	VR	VARIABLE RATES
LAKELAND	P	10/01/2021	EAN	09/30/2021	7.31	12.00	6.75	12.70	23.43	1.29	VR	VARIABLE RATES
LANTANA	F	09/30/2021	EAN	09/30/2021	6.25	7.39	6.00	12.00	22.95	0.00	VR	VARIABLE RATES
LANTANA	P	10/01/2021	EAN	09/30/2021	6	6.32	6.75	11.08	21.40	0.00	VR	80% in first year of eligibility then 40% per year for four years, then 100%
LARGO	PF	10/01/2021	EAN	09/30/2021	4.25	10.98	6.50	8.97	18.69	2.50	VR	Variable - from 30% to 100% based on age and service
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2020	AGG	09/30/2020	5.50	7.10	6.25	15.20	15.20	0.00	VR	NRA
LAUDERHILL	F	10/01/2021	EAN	09/30/2021	5.92	9.16	7.20	10.49	20.39	0.00	VR	55 & 10 or 0 & 20
LAUDERHILL	G	10/01/2021	EAN	09/30/2021	5.00	4.04	6.75	12.34	24.55	2.00	VR	Variable - 80% Probability through age 65, 100% thereafter
LAUDERHILL	P	10/01/2021	EAN	09/30/2021	6	12.00	6.90	9.30	22.70	0.00	VR	Varies by hire date
LAUDERHILL (C&M)	G	10/01/2021	EAN	09/30/2021	7.00	5.40	6.90	9.70	20.80	0.00	VR	Varies by hire date
LEESBURG	F	10/01/2021	EAN	09/30/2021	4.58	7.03	7.00	10.15	19.96	0.00	VR	52 & 25, or 55 & 10
LEESBURG	G	10/01/2021	EAN	09/30/2021	0.00	0.00	7.25	10.04	21.16	0.00	VR	VARIABLE RATES
LEESBURG	P	10/01/2021	FIL	09/30/2021	5.90	7.56	6.80	9.78	21.00	0.00	VR	VARIABLE RATES
LIGHTHOUSE POINT	PF	10/01/2021	EAN	09/30/2021	0	0.00	7.00	19.99	19.56	0.00	VR	age 60 with at least 8 yrs of vesting service, age 55 with at least 10 yrs of vesting service or age 50 with at least 25 yrs of vesting service
LIVE OAK	F	10/01/2020		09/30/2020	0	0.00	6.75	6.66	6.66	0.00	55	NORM RET AGE
LONGBOAT KEY	F	10/01/2021	EAN	09/30/2021	0	0.00	7.00	9.46	21.45	0.00	VR	NORM RET AGE
LONGBOAT KEY	G	10/01/2021	EAN	09/30/2021	0	0.00	7.00	9.46	21.45	0.00	VR	NORM RET AGE

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LONGBOAT KEY	P	10/01/2021	EAN	09/30/2021	0	0.00	7.00	9.46	21.45	0.00	VR	NORM RET AGE
LONGWOOD	PF	10/01/2021	AGG	09/30/2021	4.00	7.15	7.00	21.94	19.06	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	10/01/2021	EAN	09/30/2021	5.99	4.17	7.25	10.27	19.34	0.00	VR	VARIABLE RATES
LYNN HAVEN	G	10/01/2021	EAN	09/30/2021	5.97	2.94	7.50	9.29	20.50	0.00	VR	VARIABLE RATES
LYNN HAVEN	P	10/01/2021	EAN	09/30/2021	5.93	8.35	7.25	11.91	21.34	0.00	VR	VARIABLE RATES
MADISON	PF	10/01/2021	EAN	09/30/2021	7.40	8.29	7.00	9.77	18.03	0.00	VR	VARIABLE RATES
MAITLAND	PF	10/01/2021	EAN	09/30/2021	5.53	6.18	7.10	10.33	18.11	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	10/01/2021	EAN	09/30/2021	8.9	6.75	7.00	8.83	8.83	0.00	VR	100% in first year of eligibility
MARCO ISLAND	P	10/01/2021	EAN	09/30/2021	6.03	5.81	7.00	8.73	17.31	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	10/01/2021	FIL	09/30/2021	5.24	4.73	7.50	10.59	22.84	0.00	VR	VARIABLE RATES
MEDLEY - GENERAL + ELECTED	G	10/01/2021	EAN	09/30/2021	3.5	9.02	6.50	10.45	21.19	0.00	VR	VARIABLE RATES
MELBOURNE	F	10/01/2021	EAN	09/30/2021	6	3.83	7.12	7.99	17.16	0.00	VR	55 & 10 or 0 & 25
MELBOURNE	P	10/01/2021	EAN	09/30/2021	4.83	4.83	7.25	12.14	20.61	0.00	VR	NORM RET AGE
MELBOURNE [G]	G	10/01/2021	AGG	09/30/2021	6.00	0.00	7.00	9.86	17.25	0.00	VR	VARIABLE RATES
MELBOURNE [G] - SPECIAL RISK	G	10/01/2021	EAN	09/30/2021	0	0.00	7.00	9.86	17.25	0.00	VR	VARIABLE RATES
MELBOURNE BEACH	P	10/01/2021	EAN	09/30/2021	5.9	3.27	6.90	10.13	23.65	0.00	VR	NORM RET AGE
MIAMI - ELECTED	G	01/01/2021	PUC	12/31/2020	0	0.03	2.50	0.89	0.89	0.00	55	Later of end of current term in office or attainment of age 55
MIAMI - FIPO	PF	10/01/2021	AGG	09/30/2021	7.72	5.00	7.00	8.59	19.27	0.00	VR	Rates starting at 20 YOS, varying for Police & Fire
MIAMI - FIPO (STAFF)	G	10/01/2021	AGG	09/30/2021	5	2.00	6.50	10.15	17.29	5.00	VR	100% of members are assumed to retire 5 years after Normal Retirement Date.

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MIAMI - FIPO COLA (RETIRED)	PF	01/01/2022	AB	09/30/2021	7.72	5.00	7.00	8.59	19.27	0.00	VR	Rates starting at 20 YOS, varying for Police & Fire
MIAMI - GESE	GS	10/01/2021	EAN	09/30/2021	4.64	7.19	7.45	11.29	22.07	3.00	VR	VARIABLE
MIAMI - GESE (EXCESS)	GS	10/01/2021	EAN	09/30/2021	4.64	7.19	7.45	0.00	0.00	0.00	VR	VARIABLE
MIAMI - GESE (STAFF)	GS	10/01/2021	EAN	09/30/2021	6.00	3.87	7.45	12.54	23.06	0.00	VR	VARIABLE
MIAMI - OFF-STREET PARKING	G	10/01/2021	AGG	09/30/2021	4.10	5.00	6.00	10.40	19.15	0.00	VR	VARIABLE RATES
MIAMI BEACH	G	10/01/2021	EAN	09/30/2021	5.10	4.60	7.20	10.65	21.33	0.00	VR	Variable rates from 5% to 100% based on age and service
MIAMI BEACH	PF	10/01/2021	EAN	09/30/2021	5.	5.80	7.40	10.44	19.83	3.50	VR	NORM RET AGE
MIAMI SHORES VILLAGE	G	10/01/2021		09/30/2021	5	5.89	7.00	10.94	22.36	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	10/01/2021	EAN	09/30/2021	6	7.00	7.00	10.70	21.70	0.00	VR	NORM RET AGE
MIAMI SPRINGS	G	10/01/2021	EAN	09/30/2021	5.51	5.34	7.00	11.95	20.35	0.00	VR	Variable - 50% in first year eligible then 25% for 10 years then 100%
MIAMI SPRINGS	PF	10/01/2021	EAN	09/30/2021	8425121	6.52	7.00	12.22	20.37	0.00	VR	Variable from 25% to 100% based on hire date and years after initial eligibility
MIAMI-DADE COUNTY	ERP	07/01/2021	EAN	06/30/2021	0	0.00	5.85	26.15	26.15	0.00	NA	None
MIDWAY FCD	F	10/01/2021	AGG	09/30/2021	6.65	5.59	7.00	8.99	18.86	0.00	VR	VARIABLE RATES
MILTON	F	10/01/2021	EAN	09/30/2021	5.19	8.87	7.75	8.76	14.02	1.26	VR	NORM RET AGE
MILTON	G	10/01/2021	EAN	09/30/2021	5.76	6.35	7.40	9.30	20.64	0.00	VR	VARIABLE RATES
MILTON	P	10/01/2021	EAN	09/30/2021	6.26	5.08	7.25	9.94	21.89	0.00	VR	VARIABLE RATES
MIRAMAR	F	10/01/2021	EAN	09/30/2021	5	10.90	7.25	13.10	24.10	0.00	VR	Varies by hire date
MIRAMAR	G	10/01/2021	EAN	09/30/2021	5.2	5.43	7.00	10.70	22.30	3.50	VR	VARIABLE RATES
MIRAMAR	P	10/01/2021	EAN	09/30/2021	5.25	11.60	7.10	11.30	23.20	0.00	VR	Varies by hire date
MIRAMAR - MANAGEMENT	G	10/01/2021	EAN	09/30/2021	4.0	8.80	7.00	9.90	21.59	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	10/01/2021	AGG	09/30/2021	0	0.00	7.75	19.51	19.51	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

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MOUNT DORA	F	10/01/2021	AGG	09/30/2021	5.5	-1.20	7.00	8.50	20.50	0.00	VR	80% at first eligible for NR, then 40% for next 4 years of NR eligible, then 100%
MOUNT DORA	G	10/01/2021	FIL	09/30/2021	6.0	2.40	6.50	9.70	15.00	0.00	60	100% at later of NRD or one year after valuation date
MOUNT DORA	P	10/01/2021	AGG	09/30/2021	9.3	11.40	7.00	9.09	22.75	0.00	VR	80% at first eligible for NR, then 40% for next 4 years of NR eligible, then 100%
NAPLES	F	10/01/2021	EAN	09/30/2021	5.01	4.47	7.00	9.92	22.07	0.00	VR	VARIABLE RATES
NAPLES	G	10/01/2021	EAN	09/30/2021	5.28	3.32	7.00	9.74	21.69	0.00	VR	VARIABLE RATES
NAPLES	P	10/01/2021	EAN	09/30/2021	5.00	4.55	7.00	9.75	21.59	0.00	VR	VARIABLE RATES
NEPTUNE BEACH	P	10/01/2021	EAN	09/30/2021	8.19	5.32	7.50	9.01	15.79	0.00	VR	VARIABLE RATES
NEW PORT RICHEY	F	10/01/2021	EAN	09/30/2021	4.98	4.32	7.50	11.31	20.54	0.00	VR	VARIABLE RATES
NEW PORT RICHEY	P	10/01/2021	EAN	09/30/2021	4.6	6.90	7.25	11.00	20.44	0.00	VR	NORM RET AGE
NEW SMYRNA BEACH	F	10/01/2021	EAN	09/30/2021	5.75	1.32	7.80	8.96	16.11	0.00	VR	VARIABLE RATES
NEW SMYRNA BEACH	P	10/01/2021	EAN	09/30/2021	4.97	9.37	7.75	10.13	20.58	0.00	VR	VARIABLE RATES
NORTH BAY FCD	F	10/01/2021	EAN	09/30/2021	6.25	13.22	7.25	10.20	21.45	0.00	VR	VARIABLE RATES
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2021	AGG	09/30/2021	0.00	0.00	6.85	11.75	23.72	0.00	VR	VARIABLE RATES
NORTH BROWARD HOSPITAL	G	07/01/2020	AGG	06/30/2021	4.5	4.00	6.25	6.98	3.17	0.00	VR	10% at 55, 6% at 56-58, 10% at 59-60, 15% at 61, 25% at 62, 20% at 63-64, 40% at 65, 30% at 66-69
NORTH COLLIER FCD (was North Naples)	F	10/01/2021	EAN	09/30/2021	6.21	5.88	7.00	20.43	20.43	0.00	VR	VARIABLE RATES
NORTH MIAMI 691 [GPF]	F	10/01/2021	EAN	09/30/2021	3.80	5.05	6.75	10.46	21.98	0.00	VR	VARIABLE RATES
NORTH MIAMI 691 [GPF]	G	10/01/2021	EAN	09/30/2021	3.80	5.05	6.75	10.46	21.98	0.00	VR	VARIABLE RATES
NORTH MIAMI 691 [GPF]	P	10/01/2021	EAN	09/30/2021	3.80	5.05	6.75	10.46	21.98	0.00	VR	VARIABLE RATES
NORTH MIAMI 748	P	10/01/2021	EAN	09/30/2021	4.80	6.48	7.00	9.70	25.30	0.00	VR	Rates from 25% to 100% based on years after NR eligibility
NORTH MIAMI BEACH	G	10/01/2021	EAN	09/30/2021	4.1	1.72	7.35	8.76	18.74	0.00	VR	NORM RET AGE
NORTH MIAMI BEACH	PF	10/01/2021	EAN	09/30/2021	7.72	7.30	7.50	8.17	18.39	0.00	VR	Members vested on or before January 31, 2016 are assumed to retire at the earlier of age 52 or 20

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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	VARIABLE RATES
NORTH PORT	F	10/01/2021	EAN	09/30/2021	5.20	10.51	7.00	10.21	19.22	0.00	VR	VARIABLE RATES
NORTH PORT	P	10/01/2021	EAN	09/30/2021	5.22	4.66	7.00	10.92	21.93	0.00	VR	VARIABLE RATES
NORTH RIVER FCD	F	10/01/2021	EAN	09/30/2021	5.22	5.79	7.40	9.78	19.12	0.00	55	VARIABLE RATES
OAKLAND PARK	G	10/01/2021	AGG	09/30/2021	5.00	4.58	7.00	11.23	22.69	0.00	62	age 62
OAKLAND PARK	PF	10/01/2021	EAN	09/30/2021	5.00	0.30	7.00	11.60	17.60	0.00	VR	Varies by hire date
OCALA	F	10/01/2021	EAN	09/30/2021	5.53	7.31	7.00	11.42	19.78	0.83	VR	25% at 70-71 points, 15% at 72-74 points, 25% at 75-79 points, 100% at 80 points
OCALA	G	10/01/2021	EAN	09/30/2021	3.97	4.15	6.90	8.61	17.61	0.00	VR	VARIABLE RATES
OCALA	P	10/01/2021	EAN	09/30/2021	4965845	4.03	7.50	10.26	19.91	0.00	VR	VARIABLE RATES
OCEAN CITY-WRIGHT FCD	F	10/01/2021	EAN	09/30/2021	7.68	14.01	7.00	11.93	17.89	2.10	VR	VARIABLE RATES
OCOE	G	10/01/2021	EAN	09/30/2021	4.4	3.69	7.00	10.07	21.46	0.00	VR	VARIABLE RATES
OCOE	PF	10/01/2021	EAN	09/30/2021	5.80	7.76	7.00	9.71	18.78	0.00	VR	VARIABLE RATES
OKALOOSA ISLAND FCD	F	10/01/2021	EAN	09/30/2021	6.12	13.32	7.20	11.34	21.48	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	10/01/2021	AGG	09/30/2021	6.	2.10	7.00	11.10	20.20	0.00	VR	NORM RET AGE
OKEECHOBEE	P	10/01/2021	AGG	09/30/2021	6.	7.10	7.00	10.90	19.30	0.00	VR	NORM RET AGE
OKEECHOBEE UTILITY	G	10/01/2021	AGG	09/30/2021	6.	5.90	6.75	11.20	19.70	0.00	VR	NORM RET AGE
OLDSMAR	F	10/01/2021	AGG	09/30/2021	4.50	5.74	7.00	20.17	20.01	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	01/01/2022	EAN	12/31/2021	4.5	3.54	6.75	11.86	11.86	0.00	VR	NORM RET AGE
ORANGE PARK	F	10/01/2021	EAN	09/30/2021	5.43	9.89	7.25	10.28	19.52	0.00	VR	NORM RET AGE
ORANGE PARK	G	10/01/2021	EAN	09/30/2021	4.75	13.54	7.00	19.30	19.30	0.00	VR	NORM RET AGE
ORANGE PARK	P	10/01/2021	EAN	09/30/2021	5.07	5.05	6.70	12.80	21.18	0.00	VR	NORM RET AGE
ORLANDO	F	10/01/2021	EAN	09/30/2021	5.50	5.53	7.25	9.04	16.10	1.88	VR	Retirement decrements begin at 20 years of service.
ORLANDO	G	09/30/2021	AGG	09/30/2021	4.06	4.57	6.50	9.63	15.54	3.50	VR	VARIABLE RATES

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ORLANDO	P	10/01/2021	EAN	09/30/2021	4.4	2.94	7.25	9.49	18.26	2.25	VR	25% at 20-27 YOS, 50% at 27-28, 100% at 29+. Assume 100% at age 65
ORLANDO AVIATION	G	10/01/2021	EAN	09/30/2021	0.00	3.63	6.75	11.01	20.22	0.00	VR	VARIABLE RATES
ORLANDO UTILITY	G	10/01/2021	EAN	09/30/2021	5.92	5.10	7.00	15.10	21.10	0.00	VR	Rates vary by age and service 10% to 100%
ORMOND BEACH	F	10/01/2021	EAN	09/30/2021	5.73	8.39	7.00	10.03	18.98	0.00	VR	VARIABLE RATES
ORMOND BEACH	G	10/01/2021	EAN	09/30/2021	4.01	6.17	6.75	10.09	19.75	0.00	VR	VARIABLE RATES
ORMOND BEACH	P	10/01/2021	EAN	09/30/2021	5.50	6.94	6.75	10.02	18.91	0.44	VR	VARIABLE RATES
OVIEDO	F	10/01/2021	FIL	09/30/2021	4.61	6.71	7.10	10.57	23.06	0.00	VR	VARIABLE RATES
OVIEDO	P	10/01/2021	EAN	09/30/2021	7830612	3.00	7.00	10.78	23.29	0.00	VR	VARIABLE RATES
PACE FCD	F	10/01/2021	AGG	09/30/2021	4.00	67.26	7.00	12.74	11.15	0.00	VR	age 55 with at least 8 yrs of credited service or age 52 with at least 25 yrs of credited service
PALATKA	F	10/01/2021	EAN	09/30/2021	5.89	3.26	7.50	9.78	19.05	0.00	VR	VARIABLE RATES
PALATKA	G	10/01/2021	EAN	09/30/2021	6.53	1.65	7.40	9.63	18.21	0.00	VR	VARIABLE RATES
PALATKA	P	10/01/2021	EAN	09/30/2021	6.69	4.05	7.50	9.90	19.55	0.00	VR	VARIABLE RATES
PALM BAY	F	10/01/2021	EAN	09/30/2021	4.91	3.59	7.65	11.04	20.31	0.00	VR	VARIABLE RATES
PALM BAY	G	10/01/2021	AGG	09/30/2021	0	0.00	7.65	11.59	19.52	0.00	VR	VARIABLE RATES
PALM BAY	P	10/01/2021	EAN	09/30/2021	4.74	8.93	7.65	11.65	20.09	0.00	VR	VARIABLE RATES
PALM BEACH	GPF	09/30/2021	EAN	09/30/2021	5.73	5.60	6.60	9.23	20.72	2.75	VR	Varies by Age and Service and Group
PALM BEACH GARDENS	F	10/01/2021	PUC	09/30/2021	4.53	7.92	6.95	9.64	19.86	0.00	VR	VARIABLE RATES
PALM BEACH GARDENS	G	10/01/2021	AGG	09/30/2021	5.00	4.90	7.00	9.82	20.02	0.00	62	age 62
PALM BEACH GARDENS	P	10/01/2021	EAN	09/30/2021	5.90	6.18	6.15	10.30	22.30	5.00	VR	Variable - from 15% to 100% based on age and service
PALM COAST (VOL)	F	10/01/2021	EAN	09/30/2021	0	0.00	6.00	9.14	19.22	0.00	VR	VARIABLE RATES
PALM HARBOR FCD	F	10/01/2021	EAN	09/30/2021	6.45	8.57	7.50	12.24	18.88	0.00	VR	VARIABLE RATES
PALM TRAN, INC. (ATU-1577)	G	01/01/2022	EAN	12/31/2021	8.70	6.00	7.00	11.36	12.40	2.00	VR	Tier 1: 65/5; Tier 2 & 3: 65/5 or 0/33; Tier 4: 65/8
PALMETTO	G	10/01/2021	EAN	09/30/2021	4.50	5.05	6.75	9.44	18.49	0.00	VR	VARIABLE RATES
PALMETTO	P	10/01/2021	EAN	09/30/2021	5.27	10.69	6.75	9.65	18.15	0.00	VR	VARIABLE RATES
PANAMA CITY	F	10/01/2021	EAN	09/30/2021	6.22	2.69	7.50	8.25	19.50	0.00	VR	VARIABLE RATES

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PANAMA CITY	P	10/01/2021	EAN	09/30/2021	6.26	3.65	7.50	10.14	20.50	1.52	VR	VARIABLE RATES
PANAMA CITY (SUPP)	G	10/01/2021	AGG	09/30/2021	4.00	2.08	7.00	19.52	19.50	0.00	VR	age 59 with at least 10 yrs of credited service for Category 1 employees or at least 6 yrs of credited service
PANAMA CITY BEACH	F	10/01/2021	EAN	09/30/2021	6	11.40	7.00	10.44	20.70	2.50	VR	NORM RET AGE OR VARIABLE RATES
PANAMA CITY BEACH	G	10/01/2021	EAN	09/30/2021	4.5	11.40	7.00	9.40	21.20	2.50	VR	NORM RET AGE OR VARIABLE RATES
PANAMA CITY BEACH	P	10/01/2021	EAN	09/30/2021	5	11.80	7.00	7.60	20.90	2.50	VR	NORM RET AGE OR VARIABLE RATES
PARKLAND	P	10/01/2021	EAN	09/30/2021	0	0.00	6.50	16.07	16.02	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	10/01/2020	AGG	09/30/2020	3	0.00	6.00	7.38	7.38	0.00	VR	Early ret age eligibility
PEMBROKE PINES	G	10/01/2021	EAN	09/30/2021	4.62	5.07	5.75	9.53	16.36	0.00	VR	55 and 10 years of service
PEMBROKE PINES	PF	10/01/2021	EAN	09/30/2021	4.4	10.80	7.50	9.85	19.41	1.20	VR	NORM RET AGE
PENSACOLA	F	10/01/2021	EAN	09/30/2021	5.84	6.82	7.75	11.45	22.94	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	10/01/2021	EAN	09/30/2021	4.00	5.29	7.13	10.62	22.47	0.00	VR	VARIABLE RATES
PERRY	F	10/01/2021	EAN	09/30/2021	5.50	7.24	6.75	10.57	19.81	0.00	VR	VARIABLE RATES
PERRY	P	10/01/2021	EAN	09/30/2021	7.26	6.64	7.25	10.94	21.37	0.00	VR	VARIABLE RATES
PINELLAS PARK	F	10/01/2021	EAN	09/30/2021	5.08	7.88	7.25	9.66	19.08	0.00	VR	Variable Rates
PINELLAS PARK	G	10/01/2021	EAN	09/30/2021	6	4.54	6.75	12.13	21.90	0.00	VR	Age 62 with 10 years of service or 30 years of service
PINELLAS PARK	P	10/01/2021	EAN	09/30/2021	3.5	4.40	7.35	11.50	21.09	3.00	VR	NORM RET AGE
PLANT CITY	PF	10/01/2021	EAN	09/30/2021	5.67	10.11	7.50	9.93	19.15	2.70	VR	VARIABLE RATES
PLANTATION	G	10/01/2021	EAN	09/30/2021	4.5	6.40	6.75	10.90	20.20	2.49	VR	VARIABLE RATES
PLANTATION	P	10/01/2021	EAN	09/30/2021	5.8	5.10	6.75	12.15	25.60	4.00	VR	VARIABLE RATES
PLANTATION (VOL)	F	10/01/2021	AGG	09/30/2021	0.00	0.00	7.08	9.50	19.95	0.00	VR	VARIABLE RATES
POMPANO BEACH	G	10/01/2021	EAN	09/30/2021	5.93	7.79	7.35	10.60	24.76	2.40	VR	age 55 with 20 years of service or age 62 with 3 years of service.
POMPANO BEACH	PF	10/01/2021	EAN	09/30/2021	6.14	11.16	7.20	9.28	17.93	2.75	VR	Starting at eligibility for retirement: Police (80%, 50%, 75%, 100%); Fire (50%, 20%, 30%, 40%, 50%, 100%)

APPENDIX E - Actuarial Data - 9/30/2022

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	
PORT ORANGE	F	10/01/2021	EAN	09/30/2021	4.52	8.04	7.25	9.63	19.09	0.00	VR	VARIABLE RATES
PORT ORANGE	G	10/01/2021	EAN	09/30/2021	4.00	8.62	6.75	11.82	24.84	0.00	VR	NORM RET AGE OR VARIABLE RATES
PORT ORANGE	P	10/01/2021	EAN	09/30/2021	7.25	13.70	7.05	10.16	20.37	1.00	VR	Hire<1/31/11: 48 & 10 or 45 & 25; Hire>=1/31/11: 48 & 10
PORT ST. LUCIE	P	10/01/2021	EAN	09/30/2021	7.08	5.64	7.20	10.61	21.83	0.00	VT	VARIABLE RATES
PUNTA GORDA	F	10/01/2021	EAN	09/30/2021	6.00	7.95	7.45	10.84	23.71	0.00	VR	VARIABLE RATES
PUNTA GORDA	G	10/01/2021	EAN	09/30/2021	4.00	5.03	6.75	8.76	16.49	0.00	VR	VARIABLE RATES
PUNTA GORDA	P	10/01/2021	FIL	09/30/2021	6.36	6.51	7.00	9.53	19.48	0.86	VR	VARIABLE RATES
QUINCY	PF	10/01/2021	EAN	09/30/2021	4.00	4.83	7.30	10.92	20.75	0.00	VR	VARIABLE RATES
RIVIERA BEACH	F	10/01/2021	EAN	09/30/2021	7.50	12.23	5.90	11.08	21.22	0.00	VR	Variable - 50% at first eligibility 30% next 5 years then 100%
RIVIERA BEACH	G	10/01/2021	EAN	09/30/2021	6.80	-1.50	7.00	11.00	22.75	0.00	VR	Variable Rates
RIVIERA BEACH	P	09/30/2021	AGG	09/30/2021	6.28	5.22	7.00	10.91	18.41	4.00	VR	VARIABLE RATES
ROCKLEDGE	F	10/01/2021	EAN	09/30/2021	6	7.36	7.65	11.07	20.26	0.00	VR	52 & 25 or 55 & 10
ROCKLEDGE	G	10/01/2021	EAN	09/30/2021	6	13.67	7.65	11.20	20.49	0.00	VR	65 & 10
ROCKLEDGE	P	10/01/2021	EAN	09/30/2021	6	11.12	7.65	11.28	20.96	0.00	VR	52 & 10
SAFETY HARBOR	F	10/01/2021	AGG	09/30/2021	4.50	-0.93	7.00	10.47	19.47	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	10/01/2021	EAN	09/30/2021	1.51	3.42	7.15	10.09	16.15	3.00	VR	VARIABLE RATES
SAINT AUGUSTINE	G	10/01/2021	EAN	09/30/2021	4.15	6.00	7.20	11.02	0.00	1.45	VR	NRD
SAINT AUGUSTINE	P	10/01/2021	EAN	09/30/2021	5.33	4.50	7.20	10.54	22.60	3.50	VR	NRD
SAINT CLOUD	G	10/01/2021	EAN	09/30/2021	4.97	2.99	7.25	9.86	18.09	0.00	VR	VARIABLE RATES
SAINT CLOUD	PF	10/01/2021	EAN	09/30/2021	5.75	0.09	7.45	9.63	17.28	2.91	VR	VARIABLE RATES
SAINT JOHNS RIVER PW PK	G	10/01/2021	EAN	09/30/2021	0366918	2.17	6.00	21.33	20.67	0.00	VR	VARIABLE RATES
SAINT LUCIE COUNTY FCD	F	10/01/2021	EAN	09/30/2021	6.37	7.00	7.40	10.00	22.80	3.00	VR	Variable - from 30% to 100% based on age and service
SAINT LUCIE COUNTY FCD	G	10/01/2021	EAN	09/30/2021	5.07	7.47	7.50	9.92	21.67	1.74	VR	VARIABLE RATES
SAINT PETE BEACH	F	10/01/2021	EAN	09/30/2021	4.62	6.94	7.50	10.85	17.23	1.38	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	
SAINT PETE BEACH	G	10/01/2021	EAN	09/30/2021	5.00	3.05	7.50	10.34	21.62	0.00	VR	VARIABLE RATES
SAINT PETE BEACH	P	10/01/2021	EAN	09/30/2021	0	0.00	6.20	9.08	17.36	0.00	15	15
SAINT PETERSBURG	F	10/01/2021	EAN	09/30/2021	5.40	11.00	7.00	9.98	22.40	2.75	VR	VARIABLE RATES
SAINT PETERSBURG	G	10/01/2021	EAN	09/30/2021	5.5	4.80	7.20	8.78	21.31	2.75	VR	Varying rates from ages 51-70
SAINT PETERSBURG	P	10/01/2021	EAN	09/30/2021	6	10.90	7.25	9.74	24.21	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	10/01/2021	AGG	09/30/2021	4.50	9.46	6.75	22.51	21.94	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	10/01/2021	EAN	09/30/2021	5.34	4.34	6.60	10.92	26.73	0.00	VR	NORM RET AGE
SANFORD	P	10/01/2021	EAN	09/30/2021	4.75	5.83	6.60	8.28	21.53	0.00	VR	VARIABLE RATES
SANIBEL	G	10/01/2021	EAN	09/30/2021	4.04	3.07	6.50	20.09	20.09	0.00	VR	VARIABLE RATES
SANIBEL	P	10/01/2021	EAN	09/30/2021	5.89	10.74	7.50	8.94	21.16	0.00	VR	VARIABLE RATES
SARASOTA	F	09/30/2021	EAN	09/30/2021	0.00	0.00	6.85	9.10	21.15	0.00	VR	NORM RET AGE
SARASOTA	G	09/30/2021	EAN	09/30/2021	4.90	3.47	6.20	9.54	22.78	0.00	VR	Variable (age and service based 60% to 100%)
SARASOTA	P	09/30/2021	EAN	09/30/2021	6.50	3.20	6.50	11.83	23.15	2.50	VR	Variable (rates vary from 10% to 100% depending on Age and Service)
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2021	EAN	09/30/2022	3.7	4.60	6.50	7.90	18.60	0.00	VR	Age 62 or 29.5 years of service for Traditional participants and immediately for PEP participants
SARASOTA-MANATEE AIRPORT	G	10/01/2021	EAN	09/30/2021	3.73	-2.09	5.00	7.00	10.57	0.00	VR	Separate age graded tables for active and terminated vested participants
SATELLITE BEACH	G	10/01/2021	EAN	09/30/2021	4.75	9.92	7.10	9.70	19.79	0.00	62	age 62 with at least 5 yrs of participation
SATELLITE BEACH	PF	10/01/2021	EAN	09/30/2021	4.75	2.01	7.10	9.81	21.06	0.00	age	age 52 with at least 5 yrs of participation
SEBASTIAN	P	10/01/2021	EAN	09/30/2021	5.67	6.35	7.10	9.57	23.63	1.51	55	NORM RET AGE
SEBRING	F	10/01/2021	EAN	09/30/2021	7.00	2.92	7.00	9.86	18.85	0.00	VY	NORM RET AGE
SEBRING	P	10/01/2021	EAN	09/30/2021	5.0	6.30	7.00	9.68	17.72	0.00	VR	80% when first eligible; 40% for each of next 4 years; then 100%
SEMINOLE	F	10/01/2021	EAN	09/30/2021	4.33	9.64	6.75	8.90	20.16	0.00	VR	VARIABLE RATES
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2021	PUC	04/30/2021	2.9	2.90	6.60	9.90	28.80	0.00	VR	Age 55 and 30; Age 62 and 20 or Age 65 and 5

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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	
SOUTH MIAMI [GP]	G	10/01/2021	EAN	09/30/2021	4.7	3.00	7.38	10.63	23.22	0.00	VR	NORM RET AGE
SOUTH MIAMI [GP]	P	10/01/2021	EAN	09/30/2021	4.5	2.20	7.38	10.63	23.22	0.00	VR	NORM RET AGE
SOUTH PASADENA	F	10/01/2021	EAN	09/30/2021	4.85	5.00	7.25	9.02	18.73	0.00	VR	VARIABLE RATES
SOUTH WALTON FCD	F	10/01/2021	EAN	09/30/2021	5.85	4.39	7.00	10.56	18.42	2.00	VR	VARIABLE RATES
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2022	UC	12/31/2021	0	31.66	6.50	8.34	11.69	0.00	VR	Earlier of age 62 or 30 years of service
SOUTHERN MANATEE FCD	F	10/01/2021	AGG	09/30/2021	4.5	9.90	7.00	20.80	19.20	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	10/01/2021	AGG	09/30/2021	4.00	8.71	7.00	21.02	19.95	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	10/01/2021	EAN	09/30/2021	4.3	16.10	7.25	11.61	15.36	4.00	VR	NORM RET AGE
STARKE	G	10/01/2021	EAN	09/30/2021	6.2	6.70	7.00	11.77	16.51	4.00	VR	NORM RET AGE
STARKE	P	10/01/2021	EAN	09/30/2021	6.5	15.60	7.00	8.78	19.47	1.50	VR	NORM RET AGE
SUNRISE	F	10/01/2021	EAN	09/30/2021	7.36	5.48	7.50	10.18	21.56	3.00	VR	Hire<11/19/21: 45 & 25, 47 & 20, or 50 & 10; Hire>=11/19/21: 52 & 25, or 55 & 10
SUNRISE	G	10/01/2021	EAN	09/30/2021	5	8.00	7.00	11.00	22.00	2.00	VR	VARIABLE RATES
SUNRISE	P	10/01/2021	EAN	09/30/2021	5.5	4.80	7.15	9.50	20.07	1.08	VR	VARIABLE RATES
SURFSIDE [GP]	G	10/01/2021	EAN	09/30/2021	5.1	7.10	7.25	9.82	23.44	0.00	VR	NORM RET AGE
SURFSIDE [GP]	P	10/01/2021	EAN	09/30/2021	5.	8.20	7.25	9.82	23.44	0.00	VR	NORM RET AGE
SWEETWATER	P	10/01/2021	AGG	09/30/2021	7.00	16.30	7.00	10.80	17.52	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%
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	10/01/2021	EAN	09/30/2021	4.00	13.03	7.00	12.60	22.80	0.00	VR	VARIABLE RATES
TAMARAC	G	10/01/2021	EAN	09/30/2021	4.00	8.28	7.00	11.22	18.12	0.00	VR	age 62 or age 55 with at least 30 yrs of continuous 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	
TAMARAC	P	10/01/2021	EAN	09/30/2021	0	0.00	6.00	9.11	19.64	0.00	VR	VARIABLE RATES
TAMARAC - ELECTED	G	10/01/2021	AGG	09/30/2021	5.00	7.76	6.75	10.59	19.81	0.00	VR	age 60 with at least 5 yrs of credited service, age 57 with at least 20 yrs of credited service
TAMPA	G	10/01/2021	EAN	09/30/2021	4.63	5.85	7.25	9.88	21.09	0.00	VR	VARIABLE RATES
TAMPA	PF	10/01/2021	EAN	09/30/2021	6.31	8.98	8.50	8.06	8.95	0.00	VR	VARIABLE RATES
TAMPA PF (STAFF)	G	10/01/2020	EAN	09/30/2020	5	6.53	7.00	10.44	15.96	0.00	VR	VARIABLE RATES
TARPON SPRINGS	F	10/01/2021	EAN	09/30/2021	6.73	4.34	7.60	11.17	22.30	0.00	VR	VARIABLE RATES
TARPON SPRINGS	P	10/01/2021	EAN	09/30/2021	5.55	7.44	7.50	7.76	17.99	0.00	VR	NORM RET AGE
TAVARES	F	10/01/2021	EAN	09/30/2021	4.83	5.33	7.00	10.27	19.27	0.00	VR	VARIABLE RATES
TAVARES	P	10/01/2021	EAN	09/30/2021	5.83	1.52	7.00	10.67	20.19	0.00	VR	VARIABLE RATES
TEMPLE TERRACE	F	10/01/2021	EAN	09/30/2021	5.69	8.03	7.40	10.58	21.59	1.50	VR	VARIABLE RATES
TEMPLE TERRACE	P	10/01/2021	EAN	09/30/2021	5.80	2.74	7.50	10.91	21.77	0.00	VR	VARIABLE RATES
TEQUESTA	G	10/01/2021	AGG	09/30/2021	5.2	4.20	6.50	10.21	19.70	0.00	VR	VARIABLE RATES
TEQUESTA [PF]	F	10/01/2021	EAN	09/30/2021	6	4.00	7.00	9.80	20.10	4.00	VR	Variable
TEQUESTA [PF]	P	10/01/2021	EAN	09/30/2021	6	0.90	7.00	9.80	20.10	4.00	VR	Variable
TITUSVILLE	G	10/01/2021	EAN	09/30/2021	5.24	5.82	7.25	9.41	23.39	0.00	VR	VARIABLE RATES
TITUSVILLE	PF	10/01/2021	EAN	09/30/2021	4.62	5.00	7.25	10.53	24.12	0.00	VR	VARIABLE RATES
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2021	EAN	09/30/2021	3.02	4.24	7.40	11.50	21.50	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
VALPARAISO	PF	10/01/2021	AGG	09/30/2021	4.50	-6.68	7.00	20.36	19.14	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	10/01/2021	EAN	09/30/2021	5290496	4.19	6.50	9.15	19.86	0.00	VR	VARIABLE RATES
VENICE	P	10/01/2021	EAN	09/30/2021	5.50	0.08	6.75	12.71	21.11	0.00	VR	VARIABLE RATES
VERO BEACH	F	10/01/2021	EAN	09/30/2021	0.00	0.00	6.00	8.60	22.60	0.00	0	VARIABLE RATES
VERO BEACH	G	10/01/2021	EAN	09/30/2021	0	0.00	6.25	10.43	19.79	0.00	65	VARIABLE RATES
VERO BEACH	P	10/01/2021	EAN	09/30/2021	4.89	7.31	7.45	11.28	16.51	0.00	VR	VARIABLE RATES
VILLAGE OF NORTH PALM BEACH	G	10/01/2021	EAN	09/30/2021	4.79	3.21	6.25	9.89	17.72	0.00	VR	Variable - from 20% to 100% based on number of years after eligibility

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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	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2021	EAN	09/30/2021	5.64	7.18	7.45	8.59	19.69	0.00	VR	VARIABLE RATES
VILLAGE OF PALM SPRINGS	G	10/01/2021	EAN	09/30/2021	5.52	3.39	6.00	9.74	18.51	0.00	VR	62 & 5
VILLAGE OF PALM SPRINGS	PF	10/01/2021	EAN	09/30/2021	4.8	1.80	6.75	11.19	21.22	0.00	VR	NORM RET AGE
VOLUSIA COUNTY (VOL)	F	10/01/2021		09/30/2021	0	0.00	4.25	6.65	6.39	0.00	VR	Retirement decrements begin at age 40 and 10 years of service.
WAUCHULA	GP	10/01/2021	FIL	09/30/2021	5	7.06	7.00	19.84	19.54	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	10/01/2021	EAN	09/30/2021	5.44	5.72	7.40	10.55	20.87	0.00	VR	VARIABLE RATES
WEST MELBOURNE	P	10/01/2021	EAN	09/30/2021	6.97	4.39	6.65	10.26	18.68	0.00	VR	VARIABLE RATES
WEST PALM BEACH	F	09/30/2021	EAN	09/30/2021	4.40	1.40	7.50	34.61	33.84	4.10	VR	VARIABLE RATES
WEST PALM BEACH	G	09/30/2021	AGG	09/30/2021	5.30	1.92	7.25	20.65	20.65	4.75	VR	VARIABLE RATES
WEST PALM BEACH	P	09/30/2021	EAN	09/30/2021	5	5.49	7.00	11.33	30.15	2.50	VR	45% at first eligibility, then 35% for 3 years, then 100%
WILLISTON	G	10/01/2021	AGG	09/30/2021	4.00	7.59	7.00	20.82	19.64	0.00	62	age 62 with at least 5 yrs of credited service
WILLISTON	P	10/01/2021	AGG	09/30/2021	4.50	1.59	7.00	19.54	19.32	0.00	VR	age 55 with at least 6 yrs of credited service (5 if fully vested at the time of transfer from the
WILTON MANORS (VOL)	F	10/01/2021	EAN	09/30/2021	0	0.00	6.00	9.99	16.85	0.00	VR	VARIABLE RATES
WILTON MANORS [GP]	G	10/01/2021	EAN	09/30/2021	5.50	-0.18	6.40	10.31	20.59	0.00	VR	VARIABLE RATES
WILTON MANORS [GP]	P	10/01/2021	EAN	09/30/2021	5.50	6.45	6.40	10.31	20.59	0.00	VR	VARIABLE RATES
WINTER GARDEN	G	10/01/2021	EAN	09/30/2021	4.88	1.19	7.00	9.84	19.15	0.00	VR	VARIABLE RATES
WINTER GARDEN	PF	10/01/2021	EAN	09/30/2021	5.17	6.58	7.00	10.96	20.10	0.00	VR	VARIABLE RATES
WINTER HAVEN	F	10/01/2021	EAN	09/30/2021	5.52	5.56	7.60	8.45	19.68	1.31	VR	VARIABLE RATES
WINTER HAVEN	G	10/01/2021	EAN	09/30/2021	4.28	4.46	6.50	8.61	20.08	0.00	VR	VARIABLE RATES
WINTER HAVEN	P	10/01/2021	EAN	09/30/2021	5.58	6.56	7.45	9.28	16.16	0.00	VR	VARIABLE RATES
WINTER PARK	F	10/01/2021	EAN	09/30/2021	6.1	1.00	7.50	10.01	19.39	1.50	VR	NORM RET AGE
WINTER PARK	P	10/01/2021	EAN	09/30/2021	4.6	6.40	7.50	10.32	21.20	2.70	VR	NORM RET AGE
WINTER SPRINGS	GPF	10/01/2021	EAN	09/30/2021	3.4	3.90	7.40	11.45	25.50	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 participants in Deferred Retirement Option Program
Membr Termd	Number of terminated vested members.

APPENDIX F - Population Data - 9/30/2022

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
ALACHUA COUNTY LIBRARY	G		Alachua	287,872	23	131	0	23
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	287,872	0	138	0	0
ALTAMONTE SPRINGS	G	47,413	Seminole	484,054	268	77	0	66
ALTAMONTE SPRINGS	P	47,413	Seminole	484,054	93	22	0	9
APOPKA	F	57,390	Orange	1,481,321	99	42	5	7
APOPKA	G	57,390	Orange	1,481,321	225	153	3	18
APOPKA	P	57,390	Orange	1,481,321	91	60	9	2
ARCADIA	G	7,608	De Soto	34,748	37	23	0	14
ARCADIA	PF	7,608	De Soto	34,748	17	23	3	0
ATLANTIC BEACH	G	13,500	Duval	1,033,533	22	75	6	5
ATLANTIC BEACH	P	13,500	Duval	1,033,533	27	22	0	4
ATLANTIS	P	2,145	Palm Beach	1,518,152	0	6	0	0
AUBURNDALE	F	17,453	Polk	770,019	21	18	1	2
AUBURNDALE	G	17,453	Polk	770,019	25	93	7	12
AUBURNDALE	P	17,453	Polk	770,019	33	27	1	7
AVENTURA	P	40,350	Miami-Dade	2,757,592	74	19	14	1
AVON PARK	F	9,769	Highlands	103,102	17	12	1	1
AVON PARK	P	9,769	Highlands	103,102	0	20	0	1
BAL HARBOUR VILLAGE	G	3,094	Miami-Dade	2,757,592	36	28	5	10
BAL HARBOUR VILLAGE	P	3,094	Miami-Dade	2,757,592	18	22	0	0
BARTOW	F	19,653	Polk	770,019	19	17	0	2
BARTOW	G	19,653	Polk	770,019	167	104	20	35
BARTOW	P	19,653	Polk	770,019	40	44	1	5
BAY HARBOR ISLANDS	G	5,961	Miami-Dade	2,757,592	40	29	0	3
BAY HARBOR ISLANDS	P	5,961	Miami-Dade	2,757,592	19	8	0	3
BAY MEDICAL CENTER	G		Bay	184,002	0	696	0	767
BELLE GLADE	G	17,213	Palm Beach	1,518,152	91	60	0	9
BELLE GLADE (RETIRED)	PF	17,213	Palm Beach	1,518,152	0	8	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
BELLE GLADE HOUSING	G	17,213	Palm Beach	1,518,152	25	6	0	11
BELLEAIR	P	4,372	Pinellas	972,852	12	14	0	1
BELLEVUE	P	5,770	Marion	391,983	12	7	1	2
BOCA GRANDE FCD	F		Multi: Charlotte/Lee	499,460	17	1	2	0
BOCA RATON	G	99,542	Palm Beach	1,518,152	588	524	84	41
BOCA RATON	PF	99,542	Palm Beach	1,518,152	375	315	68	7
BOCA RATON EXECUTIVE	G	99,542	Palm Beach	1,518,152	46	39	10	12
BOCA RATON HOUSING	G	99,542	Palm Beach	1,518,152	13	6	0	3
BONITA SPRINGS FCD	F	55,502	Lee	802,178	97	52	5	4
BONITA SPRINGS FCD	G	55,502	Lee	802,178	16	10	1	0
BOYNTON BEACH	F	81,748	Palm Beach	1,518,152	111	115	18	2
BOYNTON BEACH	G	81,748	Palm Beach	1,518,152	408	407	34	52
BOYNTON BEACH	P	81,748	Palm Beach	1,518,152	115	141	18	22
BRADENTON	F	56,957	Manatee	421,768	59	66	10	0
BRADENTON	P	56,957	Manatee	421,768	107	91	13	4
BROOKSVILLE	F	9,481	Hernando	199,207	18	17	1	6
BROOKSVILLE	P	9,481	Hernando	199,207	0	10	0	13
BUSHNELL	G	3,141	Sumter	141,420	10	6	0	11
CAPE CORAL	F	208,053	Lee	802,178	214	142	6	2
CAPE CORAL	G	208,053	Lee	802,178	880	714	86	25
CAPE CORAL	P	208,053	Lee	802,178	245	135	26	14
CASSELBERRY	PF	30,020	Seminole	484,054	72	32	1	11
CHATTAHOOCHEE	F	2,744	Gadsden	43,967	16	5	0	0
CLEARWATER	F	119,208	Pinellas	972,852	0	12	0	0
CLEARWATER	GPF	119,208	Pinellas	972,852	1,510	1,390	0	79
CLERMONT	F	45,812	Lake	403,857	79	6	0	8
CLERMONT	P	45,812	Lake	403,857	81	26	1	9
CLERMONT (RETIRED)	G	45,812	Lake	403,857	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	7,316	Hendry	40,633	28	58	0	72
COCOA	F	19,892	Brevard	627,544	39	46	4	1
COCOA	G	19,892	Brevard	627,544	0	36	1	0
COCOA	P	19,892	Brevard	627,544	59	53	1	4
COCOA BEACH	F	11,385	Brevard	627,544	25	25	2	4
COCOA BEACH	G	11,385	Brevard	627,544	128	111	0	20
COCOA BEACH	P	11,385	Brevard	627,544	35	38	0	2
COOPER CITY	F	34,683	Broward	1,969,099	0	22	3	2
COOPER CITY	G	34,683	Broward	1,969,099	38	102	7	4
COOPER CITY	P	34,683	Broward	1,969,099	1	46	4	0
COOPER CITY - MANAGEMENT	GPF	34,683	Broward	1,969,099	0	6	2	0
CORAL GABLES	GPF	52,014	Miami-Dade	2,757,592	599	873	99	23
CORAL SPRINGS	F	134,816	Broward	1,969,099	157	20	25	4
CORAL SPRINGS	G	134,816	Broward	1,969,099	0	34	0	1
CORAL SPRINGS	P	134,816	Broward	1,969,099	169	174	36	7
CRESCENT CITY	F	1,692	Putnam	74,249	11	1	0	2
CRESCENT CITY	P	1,692	Putnam	74,249	6	4	0	1
CRESTVIEW	G	27,542	Okaloosa	215,751	124	57	9	11
CRESTVIEW	PF	27,542	Okaloosa	215,751	87	28	2	2
DADE CITY	F	7,779	Pasco	592,669	2	19	2	1
DADE CITY	P	7,779	Pasco	592,669	22	12	0	4
DANIA BEACH	G	32,140	Broward	1,969,099	10	79	4	0
DANIA BEACH [PF]	F	32,140	Broward	1,969,099	12	62	14	0
DANIA BEACH [PF]	P	32,140	Broward	1,969,099	0	19	0	0
DAVENPORT	G	10,824	Polk	770,019	37	0	0	0
DAVENPORT	PF	10,824	Polk	770,019	29	0	0	0
DAVIE	F	106,984	Broward	1,969,099	152	90	16	1
DAVIE	P	106,984	Broward	1,969,099	157	129	34	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	106,984	Broward	1,969,099	297	127	10	52
DAYTONA BEACH	PF	77,633	Volusia	572,815	309	412	11	11
DEERFIELD BEACH	F	87,414	Broward	1,969,099	57	130	11	0
DEERFIELD BEACH	G	87,414	Broward	1,969,099	1	115	0	0
DEERFIELD BEACH	P	87,414	Broward	1,969,099	0	72	0	0
DELAND	F	39,282	Volusia	572,815	47	27	1	2
DELAND	G	39,282	Volusia	572,815	16	122	10	2
DELAND	P	39,282	Volusia	572,815	60	49	5	4
DELRAY BEACH	F	67,073	Palm Beach	1,518,152	141	122	23	1
DELRAY BEACH	G	67,073	Palm Beach	1,518,152	415	332	19	87
DELRAY BEACH	P	67,073	Palm Beach	1,518,152	136	141	20	9
DELTONA	F	95,918	Volusia	572,815	77	33	4	2
DESTIN FCD	F	14,472	Okaloosa	215,751	33	18	5	7
DUNEDIN	F	36,102	Pinellas	972,852	45	50	5	3
DUNNELLON	PF	1,992	Marion	391,983	9	3	0	2
EAST LAKE TARPON FCD	F		Pinellas	972,852	37	23	2	5
EAST NICEVILLE FCD	F		Okaloosa	215,751	11	1	0	0
EATONVILLE	P	2,371	Orange	1,481,321	13	0	0	0
EDGEWATER	F	23,855	Volusia	572,815	26	16	1	1
EDGEWATER	G	23,855	Volusia	572,815	1	101	0	13
EDGEWATER	P	23,855	Volusia	572,815	30	35	0	7
ENGLEWOOD AREA FCD	F		Multi: Charlotte/Saraso	324,560	50	24	4	1
ENGLEWOOD WATER DISTRICT	G		Multi: Charlotte/Saraso	324,560	0	3	0	1
ESTERO FCD	F	37,842	Lee	802,178	60	10	2	1
EUSTIS	F	23,595	Lake	403,857	22	20	1	3
EUSTIS	P	23,595	Lake	403,857	36	35	0	9
FERNANDINA BEACH	G	13,188	Nassau	95,809	130	85	0	28
FERNANDINA BEACH	PF	13,188	Nassau	95,809	63	47	4	4

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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	5,254	Flagler	124,202	18	5	0	2
FLAGLER BEACH	P	5,254	Flagler	124,202	15	8	0	2
FLORIDA CITY	P	14,320	Miami-Dade	2,757,592	0	9	0	23
FLORIDA CITY - ELECTED	G	14,320	Miami-Dade	2,757,592	5	0	0	0
FORT LAUDERDALE	G	189,019	Broward	1,969,099	505	1,456	11	77
FORT LAUDERDALE	PF	189,019	Broward	1,969,099	708	993	210	18
FORT MEADE	F	5,173	Polk	770,019	14	10	0	7
FORT MEADE	G	5,173	Polk	770,019	44	31	0	15
FORT MEADE	P	5,173	Polk	770,019	0	5	0	4
FORT MYERS	F	96,755	Lee	802,178	107	116	10	2
FORT MYERS	G	96,755	Lee	802,178	528	591	30	155
FORT MYERS	P	96,755	Lee	802,178	231	179	8	12
FORT PIERCE	GP	47,841	Saint Lucie	350,518	555	518	36	44
FORT PIERCE SUPP	P	47,841	Saint Lucie	350,518	101	44	10	2
FORT WALTON BEACH	F	21,011	Okaloosa	215,751	43	29	0	3
FORT WALTON BEACH	G	21,011	Okaloosa	215,751	50	174	0	6
FORT WALTON BEACH	P	21,011	Okaloosa	215,751	49	48	0	8
FROSTPROOF	G	2,998	Polk	770,019	12	9	0	3
FROSTPROOF	P	2,998	Polk	770,019	0	12	0	1
FRUITLAND PARK	F	8,615	Lake	403,857	8	1	0	0
GAINESVILLE	G	145,879	Alachua	287,872	1,676	1,419	34	446
GAINESVILLE	PF	145,879	Alachua	287,872	389	439	34	27
GOLDEN BEACH	GP	955	Miami-Dade	2,757,592	46	26	0	1
GREATER NAPLES FCD	F	19,283	Collier	390,912	39	4	2	7
GREEN COVE SPRINGS	P	10,234	Clay	225,553	22	4	0	7
GREENACRES	F	44,797	Palm Beach	1,518,152	50	3	1	10
GREENACRES	P	44,797	Palm Beach	1,518,152	21	8	0	15
GULF BREEZE	P	6,380	Santa Rosa	196,834	19	6	0	4

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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	11,801	Pinellas	972,852	18	23	0	4
GULFPORT	G	11,801	Pinellas	972,852	87	81	0	48
GULFPORT	P	11,801	Pinellas	972,852	30	21	0	3
HAINES CITY	F	31,979	Polk	770,019	30	17	1	3
HAINES CITY	G	31,979	Polk	770,019	31	72	0	33
HAINES CITY	P	31,979	Polk	770,019	53	28	1	4
HALIFAX HOSPITAL	G		Volusia	572,815	304	1,094	0	476
HALLANDALE BEACH	G	41,677	Broward	1,969,099	67	144	17	68
HALLANDALE BEACH	PF	41,677	Broward	1,969,099	109	187	16	10
HALLANDALE BEACH PM	G	41,677	Broward	1,969,099	4	22	4	8
HALLANDALE BEACH PM (EXCESS)	G	41,677	Broward	1,969,099	6	24	0	9
HAVANA	F	1,777	Gadsden	43,967	17	0	0	5
HIALEAH	GPF	228,206	Miami-Dade	2,757,592	758	1,587	34	187
HIALEAH - ELECTED	G	228,206	Miami-Dade	2,757,592	4	12	0	7
HIALEAH GARDENS	P	23,076	Miami-Dade	2,757,592	41	19	1	2
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,520,529	0	448	0	0
HOLLEY-NAVARRE FCD	F		Santa Rosa	196,834	31	0	0	2
HOLLY HILL	F	12,983	Volusia	572,815	13	12	0	1
HOLLY HILL	P	12,983	Volusia	572,815	21	21	1	3
HOLLYWOOD	F	154,909	Broward	1,969,099	200	259	31	5
HOLLYWOOD	G	154,909	Broward	1,969,099	612	1,070	61	54
HOLLYWOOD	P	154,909	Broward	1,969,099	254	383	38	9
HOLMES BEACH	P	3,023	Manatee	421,768	17	15	0	1
HOMESTEAD	F	83,012	Miami-Dade	2,757,592	0	8	0	0
HOMESTEAD	P	83,012	Miami-Dade	2,757,592	105	93	10	3
HOMESTEAD - General & Hospital	G	83,012	Miami-Dade	2,757,592	87	197	22	43
HOMESTEAD - New Elected & Sr. Mgmt	G	83,012	Miami-Dade	2,757,592	6	5	0	4
HOMESTEAD - Old Elected	G	83,012	Miami-Dade	2,757,592	1	7	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
HOWEY-IN-THE-HILLS	P	1,778	Lake	403,857	6	4	0	0
INDIALANTIC	G	2,998	Brevard	627,544	17	8	0	5
INDIALANTIC	PF	2,998	Brevard	627,544	17	15	2	0
INDIAN HARBOUR BEACH	P	8,978	Brevard	627,544	20	18	0	1
INDIAN HARBOUR BEACH (SUPP)	P	8,978	Brevard	627,544	20	18	0	1
INDIAN RIVER SHORES	G	4,435	Indian River	165,559	2	4	0	0
INDIAN RIVER SHORES	PF	4,435	Indian River	165,559	15	16	3	1
INDIAN SHORES	P	1,207	Pinellas	972,852	12	6	0	2
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,757,592	9,776	1,143	0	1,168
JACKSONVILLE	CO	987,247	Duval	1,033,533	423	381	65	6
JACKSONVILLE	G	987,247	Duval	1,033,533	3,289	5,342	0	160
JACKSONVILLE	PF	987,247	Duval	1,033,533	2,057	2,822	363	91
JACKSONVILLE BEACH	F	24,112	Duval	1,033,533	25	23	0	1
JACKSONVILLE BEACH	G	24,112	Duval	1,033,533	240	199	0	11
JACKSONVILLE BEACH	P	24,112	Duval	1,033,533	66	42	0	4
JACKSONVILLE PF SENIOR STAFF	G	987,247	Duval	1,033,533	0	3	0	0
JUPITER	P	61,341	Palm Beach	1,518,152	83	66	27	1
JUPITER ISLAND	GPF	793	Martin	161,655	7	42	0	19
KEY BISCAYNE	PF	14,784	Miami-Dade	2,757,592	51	44	15	2
KEY WEST	G	27,040	Monroe	83,961	266	159	12	10
KEY WEST	PF	27,040	Monroe	83,961	156	132	11	9
KEY WEST HOUSING	G	27,040	Monroe	83,961	62	49	3	16
KEY WEST UTILITY	G	27,040	Monroe	83,961	130	194	0	19
KISSIMMEE	F	82,168	Osceola	424,946	97	74	5	9
KISSIMMEE	G	82,168	Osceola	424,946	424	323	33	112
KISSIMMEE	P	82,168	Osceola	424,946	134	124	8	10
KISSIMMEE UTILITY AUTHORITY	G	82,168	Osceola	424,946	244	240	15	62
LABELLE	F	5,041	Hendry	40,633	22	3	0	6

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
LADY LAKE	P	16,174	Lake	403,857	30	14	0	1
LAKE ALFRED	G	6,762	Polk	770,019	37	27	0	8
LAKE ALFRED	PF	6,762	Polk	770,019	18	8	0	2
LAKE CITY	F	12,455	Columbia	71,525	19	20	2	3
LAKE CITY	G	12,455	Columbia	71,525	15	100	1	8
LAKE CITY	P	12,455	Columbia	71,525	32	28	1	6
LAKE HELEN	P	2,974	Volusia	572,815	6	3	0	0
LAKE MARY	F	17,333	Seminole	484,054	40	17	2	3
LAKE MARY	P	17,333	Seminole	484,054	45	27	0	9
LAKE PARK (RETIRED)	P	9,030	Palm Beach	1,518,152	0	6	0	0
LAKE WALES	F	17,359	Polk	770,019	27	14	3	0
LAKE WALES	G	17,359	Polk	770,019	109	46	7	7
LAKE WALES	P	17,359	Polk	770,019	45	26	2	2
LAKE WORTH BEACH	F	42,637	Palm Beach	1,518,152	2	65	6	1
LAKE WORTH BEACH	G	42,637	Palm Beach	1,518,152	295	294	14	20
LAKE WORTH BEACH	P	42,637	Palm Beach	1,518,152	8	91	1	0
LAKELAND	F	120,279	Polk	770,019	160	119	6	4
LAKELAND	G	120,279	Polk	770,019	1,349	1,300	162	137
LAKELAND	P	120,279	Polk	770,019	216	232	14	23
LANTANA	F	12,132	Palm Beach	1,518,152	6	22	4	1
LANTANA	P	12,132	Palm Beach	1,518,152	26	24	2	3
LARGO	PF	84,286	Pinellas	972,852	274	234	25	20
LAUDERDALE-BY-THE-SEA (VOL)	F	6,205	Broward	1,969,099	35	13	0	7
LAUDERHILL	F	74,887	Broward	1,969,099	96	77	12	2
LAUDERHILL	G	74,887	Broward	1,969,099	108	85	16	9
LAUDERHILL	P	74,887	Broward	1,969,099	108	57	10	13
LAUDERHILL (C&M)	G	74,887	Broward	1,969,099	116	57	20	3
LEESBURG	F	28,833	Lake	403,857	46	31	0	10

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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	28,833	Lake	403,857	133	245	3	244
LEESBURG	P	28,833	Lake	403,857	63	32	7	2
LIGHTHOUSE POINT	PF	10,506	Broward	1,969,099	0	22	6	22
LIVE OAK	F	6,884	Suwannee	44,688	0	7	0	0
LONGBOAT KEY	F	7,519	Multi: Sarasota/Manat	437,073	5	36	0	3
LONGBOAT KEY	G	7,519	Multi: Sarasota/Manat	437,073	15	47	0	8
LONGBOAT KEY	P	7,519	Multi: Sarasota/Manat	437,073	3	21	0	1
LONGWOOD	PF	15,894	Seminole	484,054	77	12	0	28
LYNN HAVEN	F	19,107	Bay	184,002	19	7	1	1
LYNN HAVEN	G	19,107	Bay	184,002	105	42	9	6
LYNN HAVEN	P	19,107	Bay	184,002	36	19	0	3
MADISON	PF	3,002	Madison	18,438	26	13	0	0
MAITLAND	PF	19,944	Orange	1,481,321	89	69	4	21
MANALAPAN	GP	422	Palm Beach	1,518,152	26	0	0	0
MARATHON	F	9,926	Monroe	83,961	24	1	0	7
MARCO ISLAND	F	16,112	Collier	390,912	34	5	0	3
MARCO ISLAND	P	16,112	Collier	390,912	37	24	0	12
MARIANNA	F	7,035	Jackson	48,395	15	6	0	2
MARIANNA	P	7,035	Jackson	48,395	16	7	0	3
MARTIN COUNTY	ERP		Martin	161,655	0	70	0	0
MEDLEY	P	1,056	Miami-Dade	2,757,592	37	26	0	0
MEDLEY - GENERAL + ELECTED	G	1,056	Miami-Dade	2,757,592	112	40	2	13
MELBOURNE	F	87,007	Brevard	627,544	130	112	5	5
MELBOURNE	P	87,007	Brevard	627,544	149	162	11	11
MELBOURNE [G]	G	87,007	Brevard	627,544	2	35	0	32
MELBOURNE [G] - SPECIAL RISK	G	87,007	Brevard	627,544	0	3	1	0
MELBOURNE BEACH	P	3,237	Brevard	627,544	11	9	0	0
MIAMI - ELECTED	G	459,224	Miami-Dade	2,757,592	1	7	0	1

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
MIAMI - FIPO	PF	459,224	Miami-Dade	2,757,592	1,915	2,036	187	31
MIAMI - FIPO (STAFF)	G	459,224	Miami-Dade	2,757,592	3	0	2	0
MIAMI - FIPO COLA (RETIRED)	PF	459,224	Miami-Dade	2,757,592	0	0	0	0
MIAMI - GESE	GS	459,224	Miami-Dade	2,757,592	1,901	1,842	62	35
MIAMI - GESE (EXCESS)	GS	459,224	Miami-Dade	2,757,592	0	20	0	0
MIAMI - GESE (STAFF)	GS	459,224	Miami-Dade	2,757,592	6	7	0	0
MIAMI - OFF-STREET PARKING	G	459,224	Miami-Dade	2,757,592	40	27	0	10
MIAMI BEACH	G	83,618	Miami-Dade	2,757,592	1,185	1,124	101	110
MIAMI BEACH	PF	83,618	Miami-Dade	2,757,592	488	689	119	21
MIAMI SHORES VILLAGE	G	11,630	Miami-Dade	2,757,592	68	59	6	4
MIAMI SHORES VILLAGE	P	11,630	Miami-Dade	2,757,592	34	27	3	0
MIAMI SPRINGS	G	13,865	Miami-Dade	2,757,592	80	80	3	8
MIAMI SPRINGS	PF	13,865	Miami-Dade	2,757,592	40	44	4	1
MIAMI-DADE COUNTY	ERP		Miami-Dade	2,757,592	0	390	0	0
MIDWAY FCD	F		Santa Rosa	196,834	37	3	0	1
MILTON	F	10,154	Santa Rosa	196,834	16	14	1	0
MILTON	G	10,154	Santa Rosa	196,834	78	54	1	4
MILTON	P	10,154	Santa Rosa	196,834	12	15	2	1
MIRAMAR	F	138,237	Broward	1,969,099	100	65	42	3
MIRAMAR	G	138,237	Broward	1,969,099	380	191	38	29
MIRAMAR	P	138,237	Broward	1,969,099	165	121	34	1
MIRAMAR - MANAGEMENT	G	138,237	Broward	1,969,099	170	76	14	17
MONROE COUNTY	ERP		Monroe	83,961	0	5	0	0
MONROE COUNTY VOL F.F. & EMS	F		Monroe	83,961	3	11	0	11
MONTICELLO	F	2,646	Jefferson	14,923	10	9	0	3
MONTICELLO	P	2,646	Jefferson	14,923	8	5	0	0
MOUNT DORA	F	17,129	Lake	403,857	35	18	1	2
MOUNT DORA	G	17,129	Lake	403,857	30	93	0	16

APPENDIX F - Population Data - 9/30/2022

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
MOUNT DORA	P	17,129	Lake	403,857	40	19	0	20
NAPLES	F	19,283	Collier	390,912	52	56	2	1
NAPLES	G	19,283	Collier	390,912	320	254	1	23
NAPLES	P	19,283	Collier	390,912	56	88	4	8
NEPTUNE BEACH	P	7,271	Duval	1,033,533	20	14	1	5
NEW PORT RICHEY	F	17,165	Pasco	592,669	22	25	0	2
NEW PORT RICHEY	P	17,165	Pasco	592,669	41	45	1	5
NEW SMYRNA BEACH	F	31,380	Volusia	572,815	43	42	3	5
NEW SMYRNA BEACH	P	31,380	Volusia	572,815	47	52	0	5
NORTH BAY FCD	F		Okaloosa	215,751	15	6	0	3
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	627,544	349	112	0	195
NORTH BROWARD HOSPITAL	G		Broward	1,969,099	6,446	1,419	0	1,800
NORTH COLLIER FCD (was North Naples)	F		Collier	390,912	186	20	12	2
NORTH MIAMI 691 [GPF]	F	60,337	Miami-Dade	2,757,592	0	10	0	0
NORTH MIAMI 691 [GPF]	G	60,337	Miami-Dade	2,757,592	158	202	0	5
NORTH MIAMI 691 [GPF]	P	60,337	Miami-Dade	2,757,592	1	12	0	0
NORTH MIAMI 748	P	60,337	Miami-Dade	2,757,592	79	67	0	1
NORTH MIAMI BEACH	G	43,591	Miami-Dade	2,757,592	128	283	9	41
NORTH MIAMI BEACH	PF	43,591	Miami-Dade	2,757,592	73	148	25	0
NORTH MIAMI BEACH - MANAGEMENT	G	43,591	Miami-Dade	2,757,592	11	22	0	12
NORTH PORT	F	81,823	Sarasota	452,378	37	33	2	14
NORTH PORT	P	81,823	Sarasota	452,378	58	50	1	2
NORTH RIVER FCD	F		Manatee	421,768	52	37	0	2
OAKLAND PARK	G	44,517	Broward	1,969,099	51	175	0	39
OAKLAND PARK	PF	44,517	Broward	1,969,099	10	127	5	21
OCALA	F	64,951	Marion	391,983	122	83	17	4
OCALA	G	64,951	Marion	391,983	135	785	19	264
OCALA	P	64,951	Marion	391,983	167	133	7	10

APPENDIX F - Population Data - 9/30/2022

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
OCEAN CITY-WRIGHT FCD	F		Okaloosa	215,751	55	24	0	5
OCOE	G	49,221	Orange	1,481,321	194	124	5	46
OCOE	PF	49,221	Orange	1,481,321	146	71	6	23
OKALOOSA ISLAND FCD	F		Okaloosa	215,751	16	17	0	1
OKEECHOBEE	F	5,352	Okeechobee	39,385	10	6	2	1
OKEECHOBEE	G	5,352	Okeechobee	39,385	31	19	1	7
OKEECHOBEE	P	5,352	Okeechobee	39,385	21	15	2	1
OKEECHOBEE UTILITY	G	5,352	Okeechobee	39,385	49	22	2	3
OLDSMAR	F	14,924	Pinellas	972,852	9	3	0	1
ORANGE COUNTY LIBRARY	G		Orange	1,481,321	56	142	0	71
ORANGE PARK	F	9,157	Clay	225,553	19	22	1	9
ORANGE PARK	G	9,157	Clay	225,553	45	39	0	42
ORANGE PARK	P	9,157	Clay	225,553	25	28	1	8
ORLANDO	F	321,904	Orange	1,481,321	506	483	22	5
ORLANDO	G	321,904	Orange	1,481,321	53	764	0	37
ORLANDO	P	321,904	Orange	1,481,321	798	862	0	8
ORLANDO AVIATION	G	321,904	Orange	1,481,321	35	369	0	76
ORLANDO UTILITY	G	321,904	Orange	1,481,321	1,150	929	0	178
ORMOND BEACH	F	44,677	Volusia	572,815	46	46	1	1
ORMOND BEACH	G	44,677	Volusia	572,815	76	169	8	40
ORMOND BEACH	P	44,677	Volusia	572,815	59	65	1	4
OVIEDO	F	40,078	Seminole	484,054	50	15	0	6
OVIEDO	P	40,078	Seminole	484,054	69	31	1	5
PACE FCD	F		Santa Rosa	196,834	20	0	0	0
PALATKA	F	10,529	Putnam	74,249	21	14	0	3
PALATKA	G	10,529	Putnam	74,249	80	112	6	9
PALATKA	P	10,529	Putnam	74,249	26	31	2	6
PALM BAY	F	126,748	Brevard	627,544	107	85	12	2

APPENDIX F - Population Data - 9/30/2022

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
PALM BAY	G	126,748	Brevard	627,544	0	1	0	0
PALM BAY	P	126,748	Brevard	627,544	139	103	6	11
PALM BEACH	GPF	9,218	Palm Beach	1,518,152	275	409	34	97
PALM BEACH GARDENS	F	60,675	Palm Beach	1,518,152	99	61	14	4
PALM BEACH GARDENS	G	60,675	Palm Beach	1,518,152	2	7	0	2
PALM BEACH GARDENS	P	60,675	Palm Beach	1,518,152	118	80	4	4
PALM COAST (VOL)	F	96,504	Flagler	124,202	33	28	0	5
PALM HARBOR FCD	F		Pinellas	972,852	63	9	0	1
PALM TRAN, INC. (ATU-1577)	G		Palm Beach	1,518,152	576	423	0	107
PALMETTO	G	13,493	Manatee	421,768	66	53	5	4
PALMETTO	P	13,493	Manatee	421,768	29	33	3	6
PANAMA CITY	F	36,139	Bay	184,002	68	75	5	3
PANAMA CITY	P	36,139	Bay	184,002	81	100	2	13
PANAMA CITY (SUPP)	G	36,139	Bay	184,002	17	17	0	2
PANAMA CITY BEACH	F	19,078	Bay	184,002	54	16	2	2
PANAMA CITY BEACH	G	19,078	Bay	184,002	186	85	11	6
PANAMA CITY BEACH	P	19,078	Bay	184,002	70	30	2	3
PARKLAND	P	36,390	Broward	1,969,099	0	4	0	0
PASCO COUNTY	ERP		Pasco	592,669	0	335	0	0
PEMBROKE PARK COMM SUPP	G	6,255	Broward	1,969,099	5	2	0	0
PEMBROKE PINES	G	171,309	Broward	1,969,099	18	431	0	181
PEMBROKE PINES	PF	171,309	Broward	1,969,099	344	360	97	6
PENSACOLA	F	54,772	Escambia	329,583	111	171	11	2
PENSACOLA	G	54,772	Escambia	329,583	87	587	26	52
PENSACOLA	P	54,772	Escambia	329,583	59	163	6	15
PERRY	F	7,013	Taylor	21,375	12	12	1	7
PERRY	P	7,013	Taylor	21,375	18	18	0	4
PINELLAS PARK	F	55,092	Pinellas	972,852	75	93	1	1

APPENDIX F - Population Data - 9/30/2022

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
PINELLAS PARK	G	55,092	Pinellas	972,852	272	289	17	10
PINELLAS PARK	P	55,092	Pinellas	972,852	99	90	5	1
PLANT CITY	PF	40,365	Hillsborough	1,520,529	99	84	12	10
PLANTATION	G	94,048	Broward	1,969,099	549	448	42	56
PLANTATION	P	94,048	Broward	1,969,099	129	152	30	1
PLANTATION (VOL)	F	94,048	Broward	1,969,099	147	102	0	31
POMPANO BEACH	G	113,789	Broward	1,969,099	541	403	51	29
POMPANO BEACH	PF	113,789	Broward	1,969,099	186	382	26	6
PORT ORANGE	F	64,230	Volusia	572,815	55	58	4	1
PORT ORANGE	G	64,230	Volusia	572,815	79	104	1	14
PORT ORANGE	P	64,230	Volusia	572,815	79	65	1	2
PORT ST. LUCIE	P	224,916	Saint Lucie	350,518	239	88	14	7
PUNTA GORDA	F	19,930	Charlotte	196,742	26	20	2	2
PUNTA GORDA	G	19,930	Charlotte	196,742	52	131	26	15
PUNTA GORDA	P	19,930	Charlotte	196,742	33	36	4	5
QUINCY	PF	7,923	Gadsden	43,967	34	42	0	21
RIVIERA BEACH	F	38,613	Palm Beach	1,518,152	39	64	12	1
RIVIERA BEACH	G	38,613	Palm Beach	1,518,152	91	217	11	9
RIVIERA BEACH	P	38,613	Palm Beach	1,518,152	97	81	8	2
ROCKLEDGE	F	28,500	Brevard	627,544	37	22	3	5
ROCKLEDGE	G	28,500	Brevard	627,544	132	59	6	8
ROCKLEDGE	P	28,500	Brevard	627,544	43	18	7	7
SAFETY HARBOR	F	17,039	Pinellas	972,852	26	3	0	2
SAINT AUGUSTINE	F	15,346	Saint Johns	296,919	34	25	0	4
SAINT AUGUSTINE	G	15,346	Saint Johns	296,919	235	185	0	11
SAINT AUGUSTINE	P	15,346	Saint Johns	296,919	56	34	2	6
SAINT CLOUD	G	61,331	Osceola	424,946	337	152	13	101
SAINT CLOUD	PF	61,331	Osceola	424,946	161	70	5	11

APPENDIX F - Population Data - 9/30/2022

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
SAINT JOHNS RIVER PW PK	G		Duval	1,033,533	3	387	0	68
SAINT LUCIE COUNTY FCD	F		Saint Lucie	350,518	355	206	53	25
SAINT LUCIE COUNTY FCD	G		Saint Lucie	350,518	59	34	3	16
SAINT PETE BEACH	F	8,878	Pinellas	972,852	33	30	1	0
SAINT PETE BEACH	G	8,878	Pinellas	972,852	30	77	0	36
SAINT PETE BEACH	P	8,878	Pinellas	972,852	0	28	0	3
SAINT PETERSBURG	F	264,220	Pinellas	972,852	308	425	34	8
SAINT PETERSBURG	G	264,220	Pinellas	972,852	1,641	1,350	108	200
SAINT PETERSBURG	P	264,220	Pinellas	972,852	520	655	31	26
SAN CARLOS PARK FCD	F		Okaloosa	215,751	51	9	1	2
SANFORD	F	63,172	Seminole	484,054	53	50	3	5
SANFORD	P	63,172	Seminole	484,054	52	82	3	7
SANIBEL	G	6,485	Lee	802,178	9	94	4	41
SANIBEL	P	6,485	Lee	802,178	23	27	2	3
SARASOTA	F	56,494	Sarasota	452,378	0	156	0	0
SARASOTA	G	56,494	Sarasota	452,378	109	407	23	15
SARASOTA	P	56,494	Sarasota	452,378	163	216	15	7
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	452,378	1,002	1,048	0	469
SARASOTA-MANATEE AIRPORT	G		Sarasota	452,378	45	76	0	11
SATELLITE BEACH	G	11,393	Brevard	627,544	3	24	0	1
SATELLITE BEACH	PF	11,393	Brevard	627,544	38	27	5	7
SEBASTIAN	P	25,915	Indian River	165,559	39	19	2	4
SEBRING	F	11,361	Highlands	103,102	4	22	0	0
SEBRING	P	11,361	Highlands	103,102	11	23	8	0
SEMINOLE	F	19,476	Pinellas	972,852	74	82	0	2
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G		Broward	1,969,099	3,496	2,610	0	2,368
SOUTH MIAMI [GP]	G	12,090	Miami-Dade	2,757,592	50	31	3	4

APPENDIX F - Population Data - 9/30/2022

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
SOUTH MIAMI [GP]	P	12,090	Miami-Dade	2,757,592	39	22	7	6
SOUTH PASADENA	F	5,417	Pinellas	972,852	19	16	0	0
SOUTH WALTON FCD	F		Walton	79,544	95	25	4	2
Southeast Volusia County Hospital District (was Bert Fish)	G		Volusia	572,815	2	165	0	25
SOUTHERN MANATEE FCD	F		Manatee	421,768	76	19	11	1
SOUTHERN MANATEE FCD	G		Manatee	421,768	4	6	2	1
STARKE	F	5,867	Bradford	27,013	38	6	0	0
STARKE	G	5,867	Bradford	27,013	42	54	1	3
STARKE	P	5,867	Bradford	27,013	15	11	1	4
SUNRISE	F	97,479	Broward	1,969,099	138	108	23	0
SUNRISE	G	97,479	Broward	1,969,099	557	558	83	60
SUNRISE	P	97,479	Broward	1,969,099	132	146	46	2
SURFSIDE [GP]	G	5,446	Miami-Dade	2,757,592	59	25	8	5
SURFSIDE [GP]	P	5,446	Miami-Dade	2,757,592	31	17	0	3
SWEETWATER	P	20,240	Miami-Dade	2,757,592	52	16	0	7
TALLAHASSEE [GPF]	F	200,289	Leon	299,130	229	223	35	8
TALLAHASSEE [GPF]	G	200,289	Leon	299,130	1,894	1,694	164	247
TALLAHASSEE [GPF]	P	200,289	Leon	299,130	330	276	27	31
TAMARAC	F	72,740	Broward	1,969,099	108	47	3	3
TAMARAC	G	72,740	Broward	1,969,099	188	163	7	27
TAMARAC	P	72,740	Broward	1,969,099	0	29	0	0
TAMARAC - ELECTED	G	72,740	Broward	1,969,099	96	62	0	28
TAMPA	G	401,512	Hillsborough	1,520,529	2,524	2,189	179	618
TAMPA	PF	401,512	Hillsborough	1,520,529	1,417	2,066	178	8
TAMPA PF (STAFF)	G	401,512	Hillsborough	1,520,529	5	0	1	0
TARPON SPRINGS	F	25,752	Pinellas	972,852	35	34	4	1
TARPON SPRINGS	P	25,752	Pinellas	972,852	46	35	5	2

APPENDIX F - Population Data - 9/30/2022

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
TAVARES	F	20,296	Lake	403,857	23	9	0	0
TAVARES	P	20,296	Lake	403,857	18	16	3	2
TEMPLE TERRACE	F	27,251	Hillsborough	1,520,529	48	30	4	2
TEMPLE TERRACE	P	27,251	Hillsborough	1,520,529	49	57	2	3
TEQUESTA	G	6,152	Palm Beach	1,518,152	50	12	0	8
TEQUESTA [PF]	F	6,152	Palm Beach	1,518,152	19	4	3	1
TEQUESTA [PF]	P	6,152	Palm Beach	1,518,152	18	3	0	2
TITUSVILLE	G	49,493	Brevard	627,544	302	367	13	89
TITUSVILLE	PF	49,493	Brevard	627,544	141	136	2	28
TRI-COUNTY TRANSIT (ATU-1596)	G		Orange	1,481,321	343	481	49	98
UMATILLA	P	3,875	Lake	403,857	8	2	0	1
VALPARAISO	PF	4,926	Okaloosa	215,751	11	4	0	1
VENICE	F	26,728	Sarasota	452,378	19	44	0	15
VENICE	P	26,728	Sarasota	452,378	2	57	3	28
VERO BEACH	F	16,473	Indian River	165,559	0	11	0	0
VERO BEACH	G	16,473	Indian River	165,559	164	428	0	96
VERO BEACH	P	16,473	Indian River	165,559	55	48	3	2
VILLAGE OF NORTH PALM BEACH	G	13,166	Palm Beach	1,518,152	20	47	0	35
VILLAGE OF NORTH PALM BEACH	PF	13,166	Palm Beach	1,518,152	51	29	4	3
VILLAGE OF PALM SPRINGS	G	26,924	Palm Beach	1,518,152	31	54	0	40
VILLAGE OF PALM SPRINGS	PF	26,924	Palm Beach	1,518,152	12	32	5	12
VOLUSIA COUNTY (VOL)	F		Volusia	572,815	12	38	0	4
WAUCHULA	GP	4,842	Hardee	25,544	69	42	0	4
WEST MANATEE FCD	F		Manatee	421,768	40	6	0	5
WEST MELBOURNE	P	28,857	Brevard	627,544	42	16	1	3
WEST PALM BEACH	F	119,971	Palm Beach	1,518,152	258	206	0	4
WEST PALM BEACH	G	119,971	Palm Beach	1,518,152	11	170	0	4
WEST PALM BEACH	P	119,971	Palm Beach	1,518,152	261	251	30	11

APPENDIX F - Population Data - 9/30/2022

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
WILLISTON	G	3,085	Levy	44,288	38	19	0	13
WILLISTON	P	3,085	Levy	44,288	11	5	0	1
WILTON MANORS (VOL)	F	11,569	Broward	1,969,099	1	7	0	2
WILTON MANORS [GP]	G	11,569	Broward	1,969,099	2	43	1	1
WILTON MANORS [GP]	P	11,569	Broward	1,969,099	2	31	0	0
WINTER GARDEN	G	50,318	Orange	1,481,321	160	85	1	57
WINTER GARDEN	PF	50,318	Orange	1,481,321	137	49	2	20
WINTER HAVEN	F	53,331	Polk	770,019	61	43	5	6
WINTER HAVEN	G	53,331	Polk	770,019	137	251	20	22
WINTER HAVEN	P	53,331	Polk	770,019	74	62	3	7
WINTER PARK	F	30,465	Orange	1,481,321	59	62	9	0
WINTER PARK	P	30,465	Orange	1,481,321	73	84	4	4
WINTER SPRINGS	GPF	39,038	Seminole	484,054	68	137	0	166
Municipalities and Special Districts:	481				85,981	79,453	4,997	15,650
School Board Early Retirement Programs	6				0	1,386	0	0
Grand Totals:	487				85,981	80,839	4,997	15,650

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.

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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	10/01/2021	N	None	EAN	35,156,008	37,087,508	5,179,767	94.8%	1,321,566	391.9	31,907,741
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 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
ALTAMONTE SPRINGS	G	10/01/2021	N	None	EAN	42,893,091	33,262,006	-9,631,085	129.0%	13,531,401	-71.2	42,893,091
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	P	10/01/2021	N	None	EAN	37,927,001	42,530,816	3,244,552	89.2%	6,486,855	50.0	39,286,264
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
APOPKA	F	10/01/2021	N	None	EAN	58,809,519	63,239,004	4,429,486	93.0%	7,724,819	57.3	58,809,518
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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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	G	10/01/2021	N	None	EAN	69,628,131	71,189,078	1,560,947	97.8%	12,515,017	12.5	69,628,131
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	P	10/01/2021	N	None	EAN	76,318,380	76,718,881	400,502	99.5%	6,589,804	6.1	76,318,379
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
ARCADIA	G	01/01/2022	N	None	EAN	4,616,380	4,494,291	-122,089	102.7%	1,328,613	-9.2	4,616,380
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	PF	10/01/2021	N	After	EAN	12,015,690	12,211,778	887,366	98.4%	868,845	102.1	11,324,412
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
ATLANTIC BEACH	G	10/01/2021	N	None	EAN	26,496,836	25,140,985	912,910	105.4%	1,428,144	63.9	24,228,075
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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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	10/01/2021	N	None	EAN	16,635,264	16,468,475	1,054,986	101.0%	2,053,750	51.4	15,413,489
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	10/01/2021	N	None	EAN	10,011,315	10,843,887	1,626,823	92.3%	1,244,952	130.7	9,217,064
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	G	10/01/2021	N	After	EAN	26,058,386	28,723,403	4,759,710	90.7%	1,179,843	403.4	23,963,693
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	P	10/01/2021	N	None	EAN	17,270,871	17,040,673	1,168,675	101.4%	1,887,783	61.9	15,871,998
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

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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
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
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
AVON PARK	F	10/01/2021	N	After	EAN	8,451,360	8,555,001	875,641	98.8%	914,494	95.8	7,679,360
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	P	10/01/2021	N	None	EAN	7,162,238	7,163,077	427,138	100.0%	0	0.0	6,735,939
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
BAL HARBOUR VILLAGE	G	10/01/2021	N	None	EAN	19,706,163	23,145,408	5,070,533	85.1%	2,759,312	183.8	18,074,875
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	P	10/01/2021	N	After	EAN	30,973,777	33,276,898	5,837,187	93.1%	1,854,897	314.7	27,439,711
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

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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
BARTOW	F	10/01/2021	N	None	EAN	14,322,224	14,278,828	1,174,461	100.3%	950,429	123.6	13,104,367
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	G	10/01/2021	N	After	EAN	40,218,404	45,147,778	8,149,496	89.1%	8,147,839	100.0	36,998,282
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	P	10/01/2021	N	After	EAN	25,425,764	24,925,210	1,115,239	102.0%	2,201,139	50.7	23,809,971
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
BAY HARBOR ISLANDS	G	10/01/2021	N	None	EAN	10,566,592	10,247,018	-319,574	103.1%	2,602,169	-12.3	10,566,592
BAY HARBOR ISLANDS	G	10/01/2020	N	None	EAN	9,355,357	10,011,729	656,372	93.4%	2,675,280	24.5	9,355,357
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	P	10/01/2021	N	None	EAN	14,693,798	12,106,485	-2,587,313	121.4%	1,807,238	-143.2	14,693,798
BAY HARBOR ISLANDS	P	10/01/2020	N	None	EAN	13,142,413	12,028,124	-1,114,289	109.3%	1,850,413	-60.2	13,142,413

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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
BAY MEDICAL CENTER	G	01/01/2022	N	None	PUC	118,813,681	117,053,994	-1,759,687	101.5%	0	0.0	118,813,681
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
BELLE GLADE	G	10/01/2021	N	None	AGG	25,285,881	18,532,317	-4,754,827	136.4%	3,152,514	-150.8	23,287,144
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 (RETIRED)	PF	10/01/2021	N	None	AGG	7,178,423	4,459,583	-2,718,840	161.0%	0	0.0	7,178,423
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 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
BELLEAIR	P	10/01/2021	N	After	EAN	5,588,624	5,517,388	299,022	101.3%	946,071	31.6	5,218,366
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

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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
BELLEVIEW	P	10/01/2021	N	None	EAN	5,214,979	4,880,834	192,278	106.8%	684,193	28.1	4,688,556
BELLEVIEW	P	10/01/2020	N	After	EAN	4,413,707	4,619,138	324,907	95.6%	733,465	44.3	4,294,231
BELLEVIEW	P	10/01/2019	N	None	EAN	3,925,434	4,245,968	281,718	92.5%	603,413	46.7	3,964,250
BELLEVIEW	P	10/01/2018	N	None	EAN	3,774,349	4,080,813	371,821	92.5%	549,666	67.6	3,708,992
BELLEVIEW	P	10/01/2017	N	After	EAN	3,572,403	3,911,968	390,245	91.3%	536,558	72.7	3,521,723
BOCA GRANDE FCD	F	10/01/2021	N	None	FIL	14,525,344	16,888,821	2,363,477	86.0%	1,858,093	127.2	14,525,344
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 RATON	G	10/01/2021	N	After	EAN	268,643,514	255,998,332	9,962,675	104.9%	32,807,182	30.4	246,035,657
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	PF	10/01/2021	N	After	EAN	511,094,797	630,380,776	162,075,729	81.1%	40,863,486	396.6	468,305,047
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 EXECUTIVE	G	10/01/2021	N	After	EAN	64,390,483	72,172,549	14,276,572	89.2%	5,592,240	255.3	57,895,977
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

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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
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
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	10/01/2018	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 HOUSING	G	10/01/2019	N	None	AGG	3,253,372	2,599,625	-653,747	125.1%	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	10/01/2021	N	None	EAN	98,637,045	115,752,164	24,312,108	85.2%	9,745,036	249.5	91,440,056
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	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
BOYNTON BEACH	F	10/01/2021	N	After	EAN	164,883,145	191,034,187	42,777,435	86.3%	11,710,333	365.3	148,256,752
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	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	P	10/01/2021	N	After	EAN	132,939,341	178,135,729	52,222,605	74.6%	12,717,839	410.6	125,913,124

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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
BRADENTON	F	10/01/2021	N	After	EAN	75,149,639	73,989,844	5,898,983	101.6%	5,133,152	114.9	68,090,861
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	P	10/01/2021	N	None	EAN	96,350,290	99,558,913	9,603,743	96.8%	8,105,614	118.5	89,955,170
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
BROOKSVILLE	F	10/01/2021	N	After	EAN	8,650,540	8,018,377	36,578	107.9%	917,311	4.0	7,981,799
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	7,451,949	398,018	92.5%	870,426	45.7	7,053,931
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	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
BUSHNELL	G	10/01/2021	N	After	EAN	5,086,660	4,397,193	-88,667	115.7%	716,030	-12.4	4,485,860

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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
CAPE CORAL	F	10/01/2021	N	After	EAN	252,785,258	278,426,387	44,154,897	90.8%	20,900,624	211.3	234,271,490
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	G	10/01/2021	N	After	EAN	413,899,320	455,444,185	70,926,106	90.9%	54,275,577	130.7	384,518,079
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	P	10/01/2021	N	After	EAN	246,116,890	264,970,058	40,043,791	92.9%	22,577,378	177.4	224,926,267
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
CASSELBERRY	PF	10/01/2021	N	After	AGG	38,474,211	34,778,399	180,455	110.6%	5,154,414	3.5	34,597,944
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
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

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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
CHATTAHOOCHEE	F	10/01/2019	N	None	AGG	507,963	544,334	36,371	93.3%	70,907	51.3	507,963
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	GPF	01/01/2022	N	After	EAN	1,341,222,064	1,068,348,048	-121,798,361	125.5%	94,070,686	-129.5	1,190,146,409
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
CLERMONT	F	10/01/2021	N	None	AGG	29,132,570	23,945,925	-5,186,645	121.7%	5,633,189	-92.1	29,132,570
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	P	10/01/2021	N	None	AGG	28,938,693	23,201,294	-5,737,399	124.7%	5,341,730	-107.4	28,938,693
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 (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
CLEWISTON	G	10/01/2021	N	None	EAN	15,504,543	14,013,656	46,968	110.6%	0	0.0	13,966,688
CLEWISTON	G	10/01/2020	N	None	EAN	13,098,501	13,764,400	767,290	95.2%	0	0.0	12,997,110
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

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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
CLEWISTON	G	10/01/2017	N	None	EAN	11,837,100	12,147,991	888,433	97.4%	0	0.0	11,259,558
COCOA	F	10/01/2021	N	After	EAN	27,530,561	32,287,656	6,351,896	85.3%	2,317,513	274.1	25,935,760
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	G	10/01/2021	N	None	EAN	16,232,821	14,733,722	-457,969	110.2%	0	0.0	15,191,691
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	P	10/01/2021	N	After	EAN	39,265,806	38,167,294	1,829,218	102.9%	3,550,617	51.5	36,338,076
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 BEACH	F	10/01/2021	N	After	EAN	19,814,993	19,608,550	1,855,694	101.1%	1,870,756	99.2	17,752,856
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
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	G	10/01/2021	N	After	EAN	34,831,273	31,001,292	-270,767	112.4%	5,961,212	-4.5	31,272,059
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

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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	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	P	10/01/2021	N	After	EAN	19,635,134	20,833,748	3,125,229	94.2%	2,190,476	142.7	17,708,519
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
COOPER CITY	F	10/01/2021	N	None	EAN	26,986,305	27,497,426	2,505,653	98.1%	0	0.0	24,991,773
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	G	10/01/2021	N	After	FIL	44,161,288	45,429,232	5,360,571	97.2%	2,429,530	220.6	40,068,661
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	P	10/01/2021	N	After	EAN	37,974,122	38,325,252	2,923,233	99.1%	149,614	1,953.9	35,402,019
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
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

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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
COOPER CITY - MANAGEMENT	GPF	10/01/2020	N	None	EAN	4,445,368	5,043,578	598,210	88.1%	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
CORAL GABLES	GPF	10/01/2021	N	After	EAN	506,026,522	614,569,772	163,701,041	82.3%	45,284,440	361.5	450,868,731
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 SPRINGS	F	10/01/2021	N	None	EAN	158,542,113	124,587,562	-19,865,098	127.3%	14,265,245	-139.3	144,452,660
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	G	10/01/2021	N	After	EAN	9,334,108	9,858,963	1,190,821	94.7%	0	0.0	8,668,142
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
CORAL SPRINGS	P	10/01/2021	N	None	EAN	323,793,212	356,343,915	62,234,309	90.9%	16,715,037	372.3	294,109,606
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

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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
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
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	10/01/2021	N	After	EAN	24,618,573	25,481,951	3,059,731	96.6%	5,713,639	53.6	22,422,220
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	PF	10/01/2021	N	After	EAN	26,820,674	27,921,599	3,348,368	96.1%	5,133,465	65.2	24,573,231
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
DADE CITY	F	10/01/2021	N	After	EAN	7,571,802	7,759,945	734,517	97.6%	165,248	444.5	7,025,428
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
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	P	10/01/2021	N	None	EAN	12,929,775	11,566,945	-507,884	111.8%	1,086,519	-46.7	12,074,829
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

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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
DANIA BEACH	G	10/01/2021	N	None	EAN	29,704,839	29,113,366	1,495,370	102.0%	771,592	193.8	27,617,996
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 [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]	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
DAVENPORT	G	10/01/2021	N	None	EAN	785,431	751,667	22,660	104.5%	1,709,478	1.3	729,007
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	10/01/2021	N	None	EAN	1,095,526	1,105,047	59,162	99.1%	1,341,893	4.4	1,045,885
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	10/01/2021	N	None	EAN	152,818,113	160,836,250	25,055,283	95.0%	16,124,627	155.4	135,780,967
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

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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
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	P	10/01/2021	N	None	EAN	222,917,942	243,789,187	26,232,900	91.4%	15,654,087	167.6	217,556,287
DAVIE	P	10/01/2021	Y	None	EAN	222,917,942	243,789,187	26,393,571	91.4%	15,654,087	168.6	217,395,616
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 - GENERAL & MGMT	G	10/01/2021	N	None	AGG	106,267,900	93,010,159	-5,034,638	114.3%	21,400,737	-23.5	98,044,797
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
DAYTONA BEACH	PF	10/01/2021	N	None	EAN	239,585,389	276,269,869	64,120,577	86.7%	19,210,932	333.8	212,149,292
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	10/01/2020	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	10/01/2019	N	None	EAN	185,828,568	260,872,047	70,196,177	71.2%	18,847,559	372.4	190,675,870
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
DEERFIELD BEACH	F	10/01/2021	N	None	EAN	156,391,448	175,099,053	35,414,524	89.3%	8,478,410	417.7	139,684,529
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

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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
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	G	10/01/2021	N	None	EAN	56,819,589	54,347,876	1,122,245	104.5%	84,787	1,323.6	53,225,631
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	P	10/01/2021	N	After	EAN	49,275,283	64,579,706	20,368,400	76.3%	0	0.0	44,211,306
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
DELAND	F	10/01/2021	N	After	EAN	23,966,631	27,831,488	4,661,398	86.1%	3,253,381	143.3	23,170,090
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	G	10/01/2021	N	None	EAN	32,644,890	34,429,719	3,898,049	94.8%	992,890	392.6	30,531,670
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	P	10/01/2021	N	None	EAN	36,900,410	38,123,174	5,300,455	96.8%	4,269,700	124.1	32,822,719

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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	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
DELRAY BEACH	F	10/01/2021	N	After	EAN	163,151,011	204,495,101	58,408,192	79.8%	13,028,198	448.3	146,086,909
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	G	10/01/2021	N	None	EAN	180,986,576	153,716,038	-1,495,004	117.7%	23,765,081	-6.3	155,211,042
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	P	10/01/2021	N	None	EAN	143,159,064	185,219,311	56,094,404	77.3%	12,245,085	458.1	129,124,907
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
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
DELTONA	F	10/01/2021	N	After	EAN	42,205,192	47,054,653	8,545,626	89.7%	4,932,085	173.3	38,509,027
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

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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
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
DESTIN FCD	F	10/01/2021	N	None	EAN	30,407,611	32,417,725	4,832,927	93.8%	1,920,152	251.7	27,584,798
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
DUNEDIN	F	10/01/2021	N	After	EAN	37,311,410	35,934,306	1,530,855	103.8%	3,294,487	46.5	34,403,451
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
DUNNELLO	PF	10/01/2021	N	None	AGG	3,719,206	1,474,611	-1,760,962	252.2%	448,139	-393.0	3,235,573
DUNNELLO	PF	10/01/2020	N	None	AGG	2,689,350	1,329,327	-1,360,023	202.3%	420,863	-323.2	2,689,350
DUNNELLO	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
DUNNELLO	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
DUNNELLO	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	10/01/2021	N	After	EAN	23,196,937	25,938,205	4,767,906	89.4%	2,921,423	163.2	21,170,299
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
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 NICEVILLE FCD	F	10/01/2021	N	None	EAN	1,624,445	1,927,284	393,235	84.3%	654,133	60.1	1,534,049
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

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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 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	10/01/2021	N	After	EAN	20,624,261	17,552,999	-982,142	117.5%	1,425,731	-68.9	18,535,141
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	G	10/01/2021	N	After	EAN	14,383,927	19,125,396	5,961,069	75.2%	106,661	5,588.8	13,164,327
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	P	10/01/2021	N	None	EAN	14,477,202	16,436,470	3,088,128	88.1%	1,759,969	175.5	13,348,342
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
ENGLEWOOD AREA FCD	F	10/01/2021	N	After		45,441,638	43,482,185	2,202,257	104.5%	3,472,625	63.4	41,279,928
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
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 WATER DISTRICT	G	10/01/2021	N	None	FIL	824,749	611,519	-213,230	134.9%	0	0.0	824,749

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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
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
ESTERO FCD	F	10/01/2021	N	None	AGG	40,269,397	35,109,255	-2,066,538	114.7%	5,135,978	-40.2	37,175,793
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
EUSTIS	F	10/01/2021	N	After	EAN	13,862,994	14,462,993	1,540,345	95.9%	1,591,494	96.8	12,922,648
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	P	10/01/2021	N	After	EAN	25,513,666	30,461,039	5,392,013	83.8%	2,253,838	239.2	25,069,026
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
FERNANDINA BEACH	G	10/01/2021	N	After	EAN	28,749,178	34,333,105	6,874,885	83.7%	6,903,878	99.6	27,458,220
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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	10/01/2017	N	None	EAN	19,744,560	28,272,695	8,606,235	69.8%	5,098,085	168.8	19,666,460
FERNANDINA BEACH	PF	10/01/2021	N	After	EAN	34,260,089	39,136,404	7,082,472	87.5%	4,399,807	161.0	32,053,932
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
FLAGLER BEACH	F	10/01/2021	N	None	EAN	2,670,291	1,866,175	-563,950	143.1%	659,328	-85.5	2,430,125
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	P	10/01/2021	N	None	EAN	5,524,759	5,382,487	371,633	102.6%	944,065	39.4	5,010,854
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
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 - ELECTED	G	10/01/2020	N	After	EAN	4,467,236	2,980,738	-1,486,498	149.9%	308,092	-482.5	4,467,236
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
FORT LAUDERDALE	G	09/30/2021	N	After	EAN	803,154,332	728,249,519	4,497,486	110.3%	37,968,969	11.9	723,752,033
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

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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 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	PF	10/01/2021	N	After	EAN	1,159,191,901	1,176,802,458	86,287,655	98.5%	75,761,768	113.9	1,090,514,803
FORT LAUDERDALE	PF	10/01/2020	N	After	EAN	990,657,062	1,103,299,252	86,527,579	89.8%	73,946,183	117.0	1,016,771,673
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 MEADE	F	10/01/2021	N	After	FIL	450,492	457,599	40,624	98.4%	80,442	50.5	416,975
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	G	10/01/2021	N	After	FIL	5,927,789	6,262,360	789,566	94.7%	1,839,555	42.9	5,472,794
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	P	10/01/2021	N	After	EAN	1,334,600	930,464	-304,470	143.4%	0	0.0	1,234,934
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
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 MYERS	F	10/01/2021	N	After	EAN	133,583,914	163,136,511	40,911,035	81.9%	9,705,175	421.5	122,225,476
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

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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 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	G	10/01/2021	N	None	EAN	180,708,130	201,529,496	38,462,971	89.7%	29,038,944	132.5	163,066,525
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	P	10/01/2021	N	None	EAN	192,091,793	223,372,495	45,372,693	86.0%	19,094,492	237.6	177,999,802
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 PIERCE	GP	09/30/2021	N	After	EAN	246,661,634	256,316,091	26,838,882	96.2%	32,303,830	83.1	229,477,209
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 SUPP	P	09/30/2021	N	After	EAN	19,930,319	18,977,947	1,299,146	105.0%	6,981,907	18.6	17,678,801
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
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 WALTON BEACH	F	10/01/2021	N	After	EAN	23,759,893	32,839,262	11,120,527	72.4%	3,031,780	366.8	21,718,735
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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 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	G	10/01/2021	N	After	EAN	59,999,068	53,757,921	-279,962	111.6%	1,971,052	-14.2	54,037,883
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	P	10/01/2021	N	After	EAN	27,679,005	32,076,300	6,767,960	86.3%	3,033,228	223.1	25,308,340
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
FROSTPROOF	G	10/01/2019	N	None	AGG	1,508,057	1,199,064	-308,993	125.8%	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	P	10/01/2021	N	After	EAN	4,914,818	5,294,329	492,452	92.8%	0	0.0	4,801,877
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
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
FRUITLAND PARK	F	10/01/2019	N	After	AGG	635,153	81,518	-553,635	779.2%	23,665	-2,339.5	635,153
GAINESVILLE	G	10/01/2021	N	After	EAN	692,370,620	642,090,490	-50,280,130	107.8%	111,687,715	-45.0	692,370,620

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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
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	PF	10/01/2021	N	After	EAN	348,217,158	318,301,175	-29,915,982	109.4%	26,406,412	-113.3	348,217,157
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	Y	None	EAN	253,221,825	287,969,774	47,323,453	87.9%	24,281,179	194.9	240,646,321
GAINESVILLE	PF	10/01/2018	N	After	EAN	253,221,825	287,969,774	47,323,453	87.9%	24,281,179	194.9	240,646,321
GAINESVILLE	PF	10/01/2017	N	After	EAN	240,184,925	278,266,917	47,810,879	86.3%	25,263,376	189.3	230,456,038
GAINESVILLE	PF	10/01/2017	Y	None	EAN	240,184,925	278,266,917	47,810,879	86.3%	25,263,376	189.3	230,456,038
GOLDEN BEACH	GP	10/01/2021	N	None	FIL	14,167,197	14,708,108	2,614,838	96.3%	2,382,031	109.8	12,093,270
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
GREATER NAPLES FCD	F	10/01/2021	N	After	EAN	45,848,635	37,762,999	-8,085,637	121.4%	4,251,839	-190.2	45,848,636
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
GREEN COVE SPRINGS	P	10/01/2021	N	None	AGG	8,140,860	6,045,795	-1,475,388	134.7%	1,234,144	-119.6	7,521,183
GREEN COVE SPRINGS	P	10/01/2020	N	None	AGG	6,659,264	5,352,603	-1,319,479	124.4%	1,244,041	-106.1	6,672,082

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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
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	10/01/2021	N	None	AGG	26,732,054	25,123,179	-1,608,875	106.4%	4,323,103	-37.2	26,732,054
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	P	10/01/2021	N	None	AGG	28,074,333	26,640,236	-1,434,097	105.4%	2,353,752	-60.9	28,074,333
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
GULF BREEZE	P	10/01/2021	N	None	AGG	6,748,777	5,484,066	-1,264,711	123.1%	919,323	-137.6	6,748,777
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
GULFPORT	F	10/01/2021	N	After	EAN	6,773,849	7,113,592	835,046	95.2%	1,260,923	66.2	6,278,546
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	G	10/01/2021	N	After	EAN	20,652,050	17,306,881	-1,253,671	119.3%	4,103,257	-30.6	18,560,552

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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
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	P	10/01/2021	N	After	EAN	14,125,274	14,570,626	1,517,703	96.9%	2,365,387	64.2	13,052,923
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
HAINES CITY	F	10/01/2021	N	None	EAN	9,569,681	9,724,398	988,916	98.4%	1,771,775	55.8	8,735,482
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	G	10/01/2021	N	None	UC	19,336,396	18,157,132	420,908	106.5%	1,483,076	28.4	17,736,224
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
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	P	10/01/2021	N	After	EAN	14,931,240	15,723,140	2,172,922	95.0%	3,187,370	68.2	13,550,218
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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	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
HALIFAX HOSPITAL	G	10/01/2020	N	None	UC	288,165,405	378,471,109	90,305,704	76.1%	23,098,147	391.0	288,165,405
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
HALLANDALE BEACH	G	10/01/2021	N	None	EAN	70,011,282	76,891,482	7,779,958	91.1%	4,595,110	169.3	69,111,524
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	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 PM	G	10/01/2021	N	None	EAN	21,852,412	24,003,566	1,882,741	91.0%	499,067	377.3	22,120,825
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
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 (EXCESS)	G	10/01/2018	N	None	UC	0	13,551,937	0	.0%	682,868	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	10/01/2021	N	After	EAN	814,792,635	1,056,843,180	294,343,266	77.1%	53,281,004	552.4	762,499,914
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

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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
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	10/01/2019	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 - ELECTED	G	10/01/2021	N	None	EAN	14,251,740	10,422,479	-2,282,148	136.7%	411,699	-554.3	12,704,627
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 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
HILLSBOROUGH COUNTY	ERP	07/01/2021	N	None	EAN	8,886,455	20,807,814	11,921,360	42.7%	0	0.0	8,886,454
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
HOLLEY-NAVARRE FCD	F	10/01/2021	N	None	AGG	5,258,808	5,085,966	198,234	103.4%	1,624,176	12.2	4,887,732
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
HOLLY HILL	F	10/01/2021	N	After	EAN	6,171,966	6,702,783	1,069,553	92.1%	724,812	147.6	5,633,230
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

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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	P	10/01/2021	N	After	EAN	14,873,916	15,333,976	1,858,927	97.0%	1,176,359	158.0	13,475,049
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
HOLLYWOOD	F	10/01/2021	N	After	EAN	337,449,107	486,684,152	185,232,917	69.3%	22,200,867	834.4	301,451,235
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	G	10/01/2021	N	After	EAN	435,107,595	620,733,570	220,526,297	70.1%	41,931,489	525.9	400,207,273
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	P	10/01/2021	N	None	EAN	408,334,597	600,331,597	220,913,043	68.0%	24,642,849	896.5	379,418,554
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

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HOLMES BEACH	P	10/01/2021	N	After	EAN	11,952,522	11,710,326	569,147	102.1%	1,275,639	44.6	11,141,179
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
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	P	10/01/2021	N	After	EAN	124,307,392	134,661,840	20,473,613	92.3%	9,748,242	210.0	114,188,227
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
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 - General & Hospital	G	10/01/2021	N	None	EAN	105,508,555	98,567,009	633,362	107.0%	6,389,284	9.9	97,933,647
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 - New Elected & Sr. Mgmt	G	01/01/2022	N	None	EAN	5,896,492	4,963,501	-932,991	118.8%	183,820	-507.6	5,896,492
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

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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 - 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	01/01/2022	N	None	EAN	3,888,434	2,884,700	-1,003,734	134.8%	35,524	-2,825.5	3,888,434
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
INDIALANTIC	G	10/01/2021	N	None	FIL	1,974,504	2,237,457	429,001	88.2%	759,377	56.5	1,808,456
INDIALANTIC	G	10/01/2020	N	None	FIL	1,646,781	2,115,371	469,856	77.8%	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	PF	10/01/2021	N	After	EAN	10,982,298	10,271,018	-711,279	106.9%	1,015,110	-70.1	10,982,297
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
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
INDIAN HARBOUR BEACH	P	10/01/2021	N	None	EAN	14,036,422	14,041,794	1,199,947	100.0%	1,320,656	90.9	12,841,847
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 (SUPP)	P	10/01/2021	N	None	AGG	352,890	411,035	58,145	85.9%	957,158	6.1	352,890

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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
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 RIVER SHORES	G	10/01/2021	N	None	EAN	1,530,370	1,368,470	-161,900	111.8%	159,855	-101.3	1,530,370
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	PF	10/01/2021	N	None	EAN	19,682,174	17,632,610	-2,049,563	111.6%	1,235,224	-165.9	19,682,173
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 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
JACKSON MEMORIAL HOSPITAL	G	01/01/2021	N	None	EAN	971,929,161	987,688,303	83,090,477	98.4%	757,431,585	11.0	904,597,826
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
JACKSONVILLE	CO	10/01/2021	N	None	EAN	297,259,000	515,650,335	248,183,793	57.6%	24,328,532	1,020.1	267,466,542
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

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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
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	G	10/01/2021	N	None	EAN	2,299,661,000	3,529,433,595	1,410,245,182	65.2%	214,789,347	656.6	2,119,188,413
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	PF	10/01/2021	N	After	EAN	2,487,628,465	4,968,371,203	1,245,900,811	50.1%	161,835,740	769.9	3,722,470,392
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 BEACH	F	10/01/2021	N	After	EAN	18,196,218	20,081,105	3,363,956	90.6%	1,870,976	179.8	16,717,149
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
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	G	10/01/2021	N	None	EAN	69,890,527	75,742,546	11,377,593	92.3%	13,856,763	82.1	64,364,953
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	P	10/01/2021	N	None	EAN	31,982,965	29,968,242	382,649	106.7%	5,177,955	7.4	29,585,593
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

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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
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 PF SENIOR STAFF	G	10/01/2021	N	After		4,605,550	4,747,775	142,225	97.0%	0	0.0	4,605,550
JACKSONVILLE PF SENIOR STAFF	G	10/01/2020	N	After		4,077,179	4,586,780	509,601	88.9%	0	0.0	4,077,179
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	10/01/2021	N	None	EAN	108,292,642	103,611,847	5,619,734	104.5%	8,273,904	67.9	97,992,113
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 ISLAND	GPF	10/01/2021	N	None	EAN	11,478,374	12,644,678	2,069,823	90.8%	572,306	361.7	10,574,855
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
KEY BISCAYNE	PF	10/01/2021	N	After	EAN	58,790,538	55,425,487	2,631,988	106.1%	4,725,151	55.7	52,793,499
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 WEST	G	10/01/2020	N	None	EAN	61,556,356	60,202,495	-889,189	102.2%	13,576,444	-6.6	61,091,684
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

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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
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	PF	10/01/2021	N	None	EAN	146,642,077	149,439,482	17,151,950	98.1%	13,971,558	122.8	132,287,532
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 HOUSING	G	01/01/2022	N	None	EAN	15,495,155	14,985,385	421,924	103.4%	2,985,132	14.1	14,563,461
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 UTILITY	G	01/01/2022	N	None	EAN	131,229,229	129,604,716	12,904,150	101.3%	11,413,810	113.1	116,700,566
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
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
KISSIMMEE	F	10/01/2021	N	After	EAN	51,380,235	62,340,790	14,740,888	82.4%	7,287,138	202.3	47,599,902
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	G	10/01/2021	N	After	EAN/AGG	159,446,639	163,823,323	18,876,278	97.3%	23,788,736	79.4	144,947,045

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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
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	P	10/01/2021	N	After	EAN	86,607,178	91,597,334	9,944,137	94.6%	9,417,792	105.6	81,653,197
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 UTILITY AUTHORITY	G	10/01/2021	N	After	EAN	127,842,866	134,495,006	19,735,850	95.1%	21,652,736	91.2	114,759,156
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
LABELLE	F	10/01/2021	N	None	AGG	2,057,063	1,189,805	-867,258	172.9%	201,346	-430.7	2,057,063
LABELLE	F	10/01/2020	N	None	AGG	1,757,750	1,194,442	-563,308	147.2%	162,173	-347.4	1,757,750
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
LADY LAKE	P	10/01/2021	N	After	EAN	11,604,408	9,741,477	-837,148	119.1%	1,640,818	-51.0	10,578,625
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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 ALFRED	G	10/01/2021	N	None	EAN	6,618,051	6,414,748	257,350	103.2%	1,846,530	13.9	6,157,398
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	PF	10/01/2021	N	None	EAN	5,832,511	5,086,271	-142,684	114.7%	782,050	-18.2	5,228,955
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 CITY	F	10/01/2021	N	None	EAN	12,713,399	11,528,623	-267,668	110.3%	804,096	-33.3	11,796,291
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	G	10/01/2021	N	None	EAN	26,272,756	23,462,633	-405,676	112.0%	653,842	-62.0	23,868,309
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	P	10/01/2021	N	After	EAN	20,521,269	15,933,898	-3,128,176	128.8%	1,583,112	-197.6	19,062,074
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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	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 HELEN	P	10/01/2021	N	None	AGG	1,608,873	1,274,361	-334,512	126.2%	252,984	-132.2	1,608,873
LAKE HELEN	P	10/01/2020	N	None	AGG	1,356,324	1,054,861	-301,463	128.6%	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 MARY	F	10/01/2021	N	None	EAN	26,001,226	23,999,075	340,795	108.3%	3,028,425	11.3	23,658,280
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	P	10/01/2021	N	After	EAN	30,221,617	25,263,007	-1,969,805	119.6%	2,887,697	-68.2	27,232,812
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
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 PARK (RETIRED)	P	10/01/2021	N	After	EAN	1,451,528	1,509,580	58,053	96.2%	0	0.0	1,451,527
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 WALES	F	10/01/2021	N	None	EAN	11,198,785	14,308,764	3,517,385	78.3%	1,753,057	200.6	10,791,379

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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 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	G	10/01/2021	N	None	FIL	13,944,526	14,080,125	746,260	99.0%	4,795,131	15.6	13,333,865
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	P	10/01/2021	N	After	EAN	18,867,636	18,807,795	695,611	100.3%	2,440,548	28.5	18,112,184
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 WORTH BEACH	F	10/01/2021	N	After	EAN	58,949,730	66,953,607	14,149,758	88.0%	242,724	5,829.6	52,803,849
LAKE WORTH BEACH	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
LAKE WORTH BEACH	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 BEACH	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 BEACH	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 BEACH	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 BEACH	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 BEACH	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 BEACH	P	10/01/2021	N	After	EAN	41,545,013	54,693,461	16,254,500	76.0%	950,193	1,710.7	38,438,961

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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 BEACH	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 BEACH	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 BEACH	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 BEACH	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
LAKELAND	F	10/01/2021	N	After	FIL	133,853,839	143,124,394	23,549,978	93.5%	12,935,450	182.1	119,574,416
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	G	10/01/2021	N	After	EAN	749,210,827	769,592,187	-30,280,302	97.4%	85,056,645	-35.6	799,872,489
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	P	10/01/2021	N	After	EAN	183,147,131	185,385,466	2,238,334	98.8%	16,864,214	13.3	183,147,132
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
LANTANA	F	09/30/2021	N	After	EAN	57,017,360	57,129,428	5,946,515	99.8%	1,007,285	590.4	51,182,913
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

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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
LANTANA	P	10/01/2021	N	After	EAN	22,666,685	23,960,509	3,685,380	94.6%	2,136,634	172.5	20,275,129
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
LARGO	PF	10/01/2021	N	None	EAN	184,430,955	214,412,782	45,423,421	86.0%	19,931,282	227.9	168,989,361
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
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2020	N	None	AGG	2,841,139	2,152,355	-688,784	132.0%	345,970	-199.1	2,841,139
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
LAUDERHILL	F	10/01/2021	N	None	EAN	115,038,531	112,480,530	9,463,678	102.3%	8,967,871	105.5	103,016,852
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	G	10/01/2021	N	After	EAN	36,056,162	33,989,899	2,031,460	106.1%	4,104,234	49.5	31,958,439
LAUDERHILL	G	10/01/2020	N	After	EAN	29,567,644	32,353,846	3,257,710	91.4%	3,881,232	83.9	29,096,136
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

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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
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	P	10/01/2021	N	None	EAN	93,487,962	103,575,939	16,036,039	90.3%	11,286,934	142.1	87,539,900
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 (C&M)	G	10/01/2021	N	None	EAN	45,920,185	59,458,632	16,617,268	77.2%	8,240,078	201.7	42,841,364
LAUDERHILL (C&M)	G	10/01/2020	N	None	EAN	36,458,133	52,818,369	15,935,366	69.0%	8,603,002	185.2	36,883,003
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
LEESBURG	F	10/01/2021	N	None	EAN	26,561,799	27,754,609	3,619,321	95.7%	2,776,056	130.4	24,135,288
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
LEESBURG	G	10/01/2021	N	None	EAN	44,093,213	41,100,467	1,151,512	107.3%	8,167,158	14.1	39,948,955
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	P	10/01/2021	N	After	FIL	29,322,935	29,472,676	2,848,892	99.5%	4,143,912	68.8	26,623,784
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

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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	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
LIGHTHOUSE POINT	PF	10/01/2021	N	None	EAN	31,893,070	24,145,685	-7,747,385	132.1%	0	0.0	31,893,070
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
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
LONGBOAT KEY	F	10/01/2021	N	None	EAN	24,093,029	32,580,331	10,133,557	73.9%	0	0.0	22,446,774
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
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	G	10/01/2021	N	None	EAN	13,140,864	14,218,188	2,024,199	92.4%	0	0.0	12,193,989
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	P	10/01/2021	N	None	EAN	9,049,790	11,956,531	3,526,056	75.7%	0	0.0	8,430,475
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

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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
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
LONGWOOD	PF	10/01/2021	N	None	AGG	27,268,117	25,846,679	-1,421,438	105.5%	4,421,342	-32.2	27,268,117
LONGWOOD	PF	10/01/2020	N	None	AGG	22,028,741	22,099,455	70,714	99.7%	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
LYNN HAVEN	F	10/01/2021	N	None	EAN	9,548,778	9,016,150	334,408	105.9%	932,477	35.9	8,681,742
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	G	10/01/2021	N	None	EAN	23,233,884	22,547,131	1,110,191	103.0%	4,598,992	24.1	21,436,940
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	P	10/01/2021	N	None	EAN	12,883,955	10,059,500	-1,165,661	128.1%	1,757,185	-66.3	11,225,161
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

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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
MADISON	PF	10/01/2021	N	After	EAN	6,752,477	7,481,748	1,216,285	90.3%	1,245,761	97.6	6,265,463
MADISON	PF	10/01/2020	N	After	AGG	5,720,498	6,819,717	1,116,640	83.9%	1,009,510	110.6	5,703,077
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	10/01/2021	N	None	EAN	42,623,532	48,336,787	9,099,619	88.2%	5,926,624	153.5	39,237,168
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
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
MARCO ISLAND	F	10/01/2021	N	After	EAN	29,594,247	24,736,514	-3,006,182	119.6%	2,948,074	-102.0	27,742,696
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	P	10/01/2021	N	None	EAN	22,457,056	20,949,397	401,806	107.2%	2,523,016	15.9	20,547,591
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

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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
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
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
MEDLEY	P	10/01/2021	N	None	FIL	35,646,537	33,205,370	1,163,207	107.4%	3,428,807	33.9	32,042,163
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 - GENERAL + ELECTED	G	10/01/2021	N	None	EAN	30,352,003	29,544,308	2,643,786	102.7%	3,242,222	81.5	26,900,522
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
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
MELBOURNE	F	10/01/2021	N	None	EAN	85,459,049	98,466,411	15,674,740	86.8%	8,448,424	185.5	82,791,671
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	P	10/01/2021	N	None	EAN	109,958,278	108,756,364	10,576,815	101.1%	9,357,480	113.0	98,179,549

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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	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 [G]	G	10/01/2021	N	None	AGG	8,959,773	6,266,937	-2,171,299	143.0%	98,437	-2,205.8	8,438,236
MELBOURNE [G]	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]	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]	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]	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] - SPECIAL RISK	G	10/01/2021	N	None	EAN	1,900,016	1,649,241	-50,883	115.2%	0	0.0	1,700,124
MELBOURNE [G] - 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 [G] - 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 [G] - 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 [G] - 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
MELBOURNE BEACH	P	10/01/2021	N	After	EAN	4,662,740	4,957,867	588,456	94.0%	623,668	94.4	4,369,411
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
MIAMI - ELECTED	G	01/01/2021	N	None	PUC	8,307,061	10,917,847	2,610,786	76.1%	100,614	2,594.9	8,307,061
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

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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	PF	10/01/2021	N	None	AGG	1,306,437,051	2,278,661,915	886,974,443	57.3%	178,532,455	496.8	1,391,687,472
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 (STAFF)	G	10/01/2021	N	None	AGG	4,330,583	3,058,388	-562,526	141.6%	323,714	-173.8	3,620,914
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 COLA (RETIRED)	PF	01/01/2022	N	None	AB	477,331,528	388,675,649	-202,669,625	122.8%	178,532,455	-113.5	591,345,274
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
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	10/01/2021	N	None	EAN	933,467,916	1,135,791,592	289,471,239	82.2%	125,005,090	231.6	846,320,353
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 (EXCESS)	GS	10/01/2021	N	None	EAN	0	2,739,915	2,739,915	.0%	125,005,090	2.2	0
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

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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 - 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 (STAFF)	GS	10/01/2021	N	None	EAN	5,911,391	6,081,414	709,759	97.2%	433,844	163.6	5,371,655
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 - OFF-STREET PARKING	G	10/01/2021	N	None	AGG	27,037,929	25,117,773	694,442	107.6%	2,901,793	23.9	24,423,331
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 BEACH	G	10/01/2021	N	After	EAN	848,745,475	968,727,733	196,963,432	87.6%	88,213,744	223.3	771,764,301
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
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	PF	10/01/2021	N	None	EAN	1,184,024,775	1,409,491,683	321,933,979	84.0%	66,867,702	481.5	1,087,557,704
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 SHORES VILLAGE	G	10/01/2021	N	None		19,811,108	18,648,782	877,310	106.2%	3,917,302	22.4	17,771,472

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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 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	10/01/2021	N	None	EAN	34,910,081	34,954,204	3,485,884	99.9%	3,191,142	109.2	31,468,320
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 SPRINGS	G	10/01/2021	N	None	EAN	25,086,188	21,502,065	-691,749	116.7%	3,949,416	-17.5	22,193,814
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	PF	10/01/2021	N	After	EAN	41,328,472	35,400,869	-1,032,370	116.7%	3,272,578	-31.6	36,433,239
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
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-DADE COUNTY	ERP	07/01/2021	N	None	EAN	28,132,876	30,618,048	2,485,172	91.9%	0	0.0	28,132,876
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
MIDWAY FCD	F	10/01/2021	N	None	AGG	9,475,095	9,748,593	959,693	97.2%	2,281,747	42.1	8,788,900
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

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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
MILTON	F	10/01/2021	N	None	EAN	6,951,386	10,352,631	3,683,105	67.1%	944,293	390.0	6,669,526
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	G	10/01/2021	N	After	EAN	16,931,222	17,586,902	2,005,263	96.3%	3,325,076	60.3	15,581,639
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	P	10/01/2021	N	After	EAN	10,384,041	9,564,421	157,537	108.6%	630,302	25.0	9,406,884
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
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
MIRAMAR	F	10/01/2021	N	None	EAN	235,823,392	260,369,145	46,069,585	90.6%	9,581,898	480.8	214,299,560
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	G	10/01/2021	N	After	EAN	151,855,422	153,566,335	19,431,611	98.9%	19,481,392	99.7	134,134,724

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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
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	P	10/01/2021	N	None	EAN	256,959,885	307,172,705	73,436,024	83.7%	15,242,242	481.8	233,736,681
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 - MANAGEMENT	G	10/01/2021	N	After	EAN	71,817,997	86,271,356	20,856,348	83.2%	16,440,879	126.9	65,415,008
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
MONROE COUNTY	ERP	07/01/2021	N	None	AGG	152,149	353,093	200,944	43.1%	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 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
MONTICELLO	F	10/01/2021	N	After	AGG	1,205,730	674,981	-530,749	178.6%	0	0.0	1,205,730
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

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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	F	10/01/2021	N	None	AGG	11,498,801	11,446,405	569,760	100.5%	2,100,882	27.1	10,876,645
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	G	10/01/2021	N	None	FIL	19,002,601	18,588,088	1,042,663	102.2%	1,743,992	59.8	17,545,425
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	P	10/01/2021	N	After	AGG	15,912,701	14,801,408	-143,442	107.5%	3,066,267	-4.7	14,944,850
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
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	10/01/2019	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
NAPLES	F	10/01/2021	N	None	EAN	72,140,839	78,051,788	11,845,796	92.4%	3,779,597	313.4	66,205,992
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	G	10/01/2021	N	None	EAN	72,543,522	77,453,747	10,475,280	93.7%	17,621,383	59.5	66,978,467
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

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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
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	P	10/01/2021	N	None	EAN	66,686,744	75,834,353	14,322,071	87.9%	4,585,568	312.3	61,512,282
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
NEPTUNE BEACH	P	10/01/2021	N	After	EAN	12,036,094	12,550,413	1,402,378	95.9%	1,733,213	80.9	11,148,035
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
NEW PORT RICHEY	F	10/01/2021	N	None	EAN	15,491,397	14,557,798	493,461	106.4%	1,570,169	31.4	14,064,337
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	P	10/01/2021	N	None	EAN	36,117,353	29,250,631	-3,722,064	123.5%	2,898,657	-128.4	32,972,695
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

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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
NEW SMYRNA BEACH	F	10/01/2021	N	None	EAN	29,014,936	32,127,657	4,390,444	90.3%	2,927,497	150.0	27,737,213
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	P	10/01/2021	N	None	EAN	22,079,165	24,109,725	3,797,880	91.6%	3,037,522	125.0	20,311,845
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
NORTH BAY FCD	F	10/01/2021	N	After	EAN	7,211,008	6,827,216	274,156	105.6%	1,149,295	23.9	6,553,060
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
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 BREVARD HOSPITAL (Parrish)	G	10/01/2021	N	After	AGG	74,327,897	44,017,688	-22,014,262	168.9%	0	0.0	66,031,950
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

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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 BROWARD HOSPITAL	G	07/01/2020	N	None	AGG	372,155,896	337,318,167	-41,367,134	110.3%	389,553,543	-10.6	378,685,301
NORTH BROWARD HOSPITAL	G	07/01/2019	N	None	FIL	374,699,763	334,886,542	-32,844,072	111.9%	362,948,412	-9.1	367,730,614
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 COLLIER FCD (was North Naples)	F	10/01/2021	N	After	EAN	128,642,432	127,923,010	-719,422	100.6%	16,641,052	-4.3	128,642,432
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	10/01/2020	Y	After	EAN	102,099,091	111,187,787	9,088,696	91.8%	15,384,315	59.1	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	10/01/2019	Y	After	EAN	89,020,640	98,792,562	9,771,922	90.1%	14,579,818	67.0	89,020,640
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 MIAMI 691 [GPF]	F	10/01/2021	N	None	EAN	2,584,601	1,725,081	-544,890	149.8%	0	0.0	2,269,971
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
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]	G	10/01/2021	N	None	EAN	158,165,780	138,697,122	-214,726	114.0%	10,709,453	-2.0	138,911,848
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

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NORTH MIAMI 691 [GPF]	P	10/01/2021	N	None	EAN	6,409,526	4,132,261	-1,497,017	155.1%	131,040	-1,142.4	5,629,278
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 748	P	10/01/2021	N	After	EAN	105,037,573	127,745,002	31,902,809	82.2%	8,214,176	388.4	95,842,193
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 BEACH	G	10/01/2021	N	None	EAN	93,341,590	120,943,380	32,557,557	77.2%	7,192,868	452.6	88,385,823
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	PF	10/01/2021	N	None	EAN	116,552,958	159,335,688	48,075,554	73.1%	6,965,018	690.2	111,260,134
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
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	10/01/2019	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	10/01/2018	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 - MANAGEMENT	G	10/01/2020	N	None	AGG	20,648,099	20,525,614	-122,485	100.6%	913,318	-13.4	20,648,099

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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 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 PORT	F	10/01/2021	N	None	EAN	65,404,889	61,745,271	1,759,970	105.9%	4,027,419	43.7	59,985,301
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	P	10/01/2021	N	After	EAN	62,785,581	60,609,442	4,494,866	103.6%	5,295,969	84.9	56,114,576
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 RIVER FCD	F	10/01/2021	N	After	EAN	29,553,969	30,734,559	3,664,216	96.2%	4,071,728	90.0	27,070,343
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
OAKLAND PARK	G	10/01/2021	N	None	AGG	48,736,103	46,375,938	1,845,564	105.1%	2,246,140	82.2	44,530,374
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	10/01/2020	Y	None	AGG	42,191,516	46,756,402	4,194,976	90.2%	2,286,981	183.4	42,561,426

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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
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	PF	10/01/2021	N	None	EAN	71,472,577	76,941,168	12,035,411	92.9%	1,121,717	1,073.0	64,905,757
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
OCALA	F	10/01/2021	N	None	EAN	89,922,575	97,236,427	17,982,914	92.5%	8,024,344	224.1	79,253,513
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	G	10/01/2021	N	After	EAN	198,596,396	237,317,822	51,839,863	83.7%	9,104,754	569.4	185,477,959
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
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	P	10/01/2021	N	After	EAN	93,347,957	102,085,954	14,718,292	91.4%	11,353,218	129.6	87,367,662
OCALA	P	10/01/2020	N	After	EAN	80,914,606	100,536,076	17,933,481	80.5%	11,758,807	152.5	82,602,595
OCALA	P	10/01/2019	N	After	EAN	75,092,803	96,210,808	18,873,653	78.1%	11,137,356	169.5	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

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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
OCEAN CITY-WRIGHT FCD	F	10/01/2021	N	After	EAN	19,777,297	23,560,435	5,607,159	83.9%	3,411,096	164.4	17,953,276
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
OCOEE	G	10/01/2021	N	None	EAN	51,473,757	49,828,348	2,334,912	103.3%	9,916,967	23.5	47,493,436
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	PF	10/01/2021	N	After	EAN	74,432,305	75,419,482	6,333,006	98.7%	9,917,401	63.9	69,086,476
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
OKALOOSA ISLAND FCD	F	10/01/2021	N	After	EAN	12,804,765	19,076,080	7,775,019	67.1%	1,228,749	632.8	11,301,061
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
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

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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	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	G	10/01/2021	N	None	AGG	6,330,649	4,742,509	-986,088	133.5%	1,120,714	-88.0	5,728,597
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	P	10/01/2021	N	None	AGG	11,958,523	9,251,101	-1,577,764	129.3%	1,160,800	-135.9	10,828,865
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 UTILITY	G	10/01/2021	N	None	AGG	12,135,453	10,079,778	-937,141	120.4%	2,098,615	-44.7	11,016,919
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
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
OLDSMAR	F	10/01/2021	N	None	AGG	8,461,994	7,900,209	-561,785	107.1%	686,907	-81.8	8,461,994
OLDSMAR	F	10/01/2020	N	None	AGG	6,854,377	6,869,302	14,925	99.8%	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
ORANGE COUNTY LIBRARY	G	01/01/2022	N	None	EAN	63,122,000	46,146,686	-16,975,314	136.8%	3,498,061	-485.3	63,122,000
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

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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 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 PARK	F	10/01/2021	N	After	EAN	10,401,841	9,885,092	178,836	105.2%	1,425,337	12.6	9,706,256
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	G	10/01/2021	N	None	EAN	13,716,001	11,100,094	-2,615,907	123.6%	2,542,108	-102.9	13,716,001
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	P	10/01/2021	N	After	EAN	25,729,045	22,699,047	-716,917	113.3%	1,471,255	-48.7	23,415,964
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
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
ORLANDO	F	10/01/2021	N	None	EAN	552,928,175	606,511,904	86,848,938	91.2%	45,892,488	189.2	519,662,966
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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	G	09/30/2021	N	After	AGG	255,600,236	275,037,645	32,257,494	92.9%	3,864,363	834.7	242,780,151
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	P	10/01/2021	N	None	EAN	771,112,905	836,798,261	119,055,050	92.2%	59,769,312	199.2	717,743,211
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 AVIATION	G	10/01/2021	N	After	EAN	165,171,709	146,169,389	-3,598,584	113.0%	2,859,050	-125.9	149,767,973
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 UTILITY	G	10/01/2021	N	After	EAN	539,558,009	522,186,035	36,583,827	103.3%	102,664,415	35.6	485,602,208
ORLANDO UTILITY	G	10/01/2020	N	After	EAN	459,908,961	504,602,061	68,186,589	91.1%	100,135,336	68.1	436,415,472
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
ORMOND BEACH	F	10/01/2021	N	None	EAN	38,810,472	42,361,303	5,723,288	91.6%	2,142,405	267.1	36,638,015
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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
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	G	10/01/2021	N	None	EAN	61,337,635	60,333,170	2,002,276	101.7%	4,788,429	41.8	58,330,894
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	P	10/01/2021	N	None	EAN	44,960,369	50,825,729	8,271,645	88.5%	3,817,949	216.7	42,554,084
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
OVIEDO	F	10/01/2021	N	After	FIL	20,362,527	22,548,145	4,074,310	90.3%	3,246,537	125.5	18,473,835
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
OVIEDO	P	10/01/2021	N	After	EAN	36,014,599	33,024,610	365,805	109.1%	4,605,031	7.9	32,658,805
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
PACE FCD	F	10/01/2021	N	None	AGG	486,330	521,218	34,888	93.3%	780,149	4.5	486,330
PACE FCD	F	10/01/2020	N	None	AGG	61,223	298,671	237,448	20.5%	568,075	41.8	61,223

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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
PALATKA	F	10/01/2021	N	After	EAN	9,941,345	11,664,630	2,487,252	85.2%	1,234,254	201.5	9,177,378
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	G	10/01/2021	N	After	EAN	22,100,317	27,083,006	6,597,969	81.6%	3,553,589	185.7	20,485,037
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	P	10/01/2021	N	After	EAN	13,696,123	14,393,516	1,815,396	95.2%	1,443,566	125.8	12,578,120
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
PALM BAY	F	10/01/2021	N	None	EAN	111,352,936	120,628,643	18,913,438	92.3%	6,641,064	284.8	101,715,205
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
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	G	10/01/2021	N	None	AGG	248,693	12,852	-214,812	1935.1%	0	0.0	227,664
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

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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	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	P	10/01/2021	N	None	EAN	145,064,211	142,694,190	10,679,624	101.7%	8,092,473	132.0	132,014,566
PALM BAY	P	10/01/2020	N	After	EAN	123,917,650	136,373,656	14,893,054	90.9%	7,710,629	193.2	121,480,602
PALM BAY	P	10/01/2019	N	None	EAN	113,037,995	126,327,441	12,284,350	89.5%	8,177,927	150.2	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 BEACH	GPF	09/30/2021	N	After	EAN	293,636,109	356,467,933	85,333,977	82.4%	20,520,582	415.9	271,133,956
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 GARDENS	F	10/01/2021	N	After	PUC	140,323,231	152,731,017	22,413,936	91.9%	8,800,527	254.7	130,317,081
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	G	10/01/2021	N	None	AGG	3,407,015	2,989,832	-202,030	114.0%	117,535	-171.9	3,191,862
PALM BEACH GARDENS	G	10/01/2020	N	None	AGG	2,855,030	3,601,909	675,077	79.3%	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	P	10/01/2021	N	After	EAN	127,508,035	129,310,410	18,248,199	98.6%	9,782,301	186.5	111,062,211
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

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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 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 COAST (VOL)	F	10/01/2021	N	After	EAN	5,679,761	3,388,484	-1,930,600	167.6%	0	0.0	5,319,084
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 HARBOR FCD	F	10/01/2021	N	None	EAN	42,526,117	35,490,471	-2,384,216	119.8%	5,834,789	-40.9	37,874,687
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 TRAN, INC. (ATU-1577)	G	01/01/2022	N	None	EAN	154,520,407	159,943,269	19,220,604	96.6%	32,622,308	58.9	140,722,665
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
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
PALMETTO	G	10/01/2021	N	After	EAN	18,608,390	17,343,486	-51,049	107.3%	3,010,616	-1.7	17,394,535
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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
PALMETTO	P	10/01/2021	N	After	EAN	16,927,926	16,616,051	846,829	101.9%	1,747,978	48.5	15,769,222
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
PANAMA CITY	F	10/01/2021	N	After	EAN	44,564,547	56,648,476	14,349,935	78.7%	3,682,669	389.7	42,298,541
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	P	10/01/2021	N	After	EAN	43,929,132	49,680,417	9,567,781	88.4%	4,325,220	221.2	40,112,636
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 (SUPP)	G	10/01/2021	N	None	AGG	4,188,687	3,795,625	-393,062	110.4%	1,415,721	-27.8	4,188,687
PANAMA CITY (SUPP)	G	10/01/2020	N	None	AGG	3,611,019	3,665,192	54,173	98.5%	1,329,141	4.1	3,611,019
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 BEACH	F	10/01/2021	N	None	EAN	22,167,655	22,550,442	2,781,571	98.3%	3,220,875	86.4	19,768,871
PANAMA CITY BEACH	F	10/01/2020	N	None	EAN	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

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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 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	G	10/01/2021	N	None	EAN	50,899,025	47,168,743	1,080,901	107.9%	9,568,659	11.3	46,087,842
PANAMA CITY BEACH	G	10/01/2020	N	None	EAN	42,649,710	40,650,404	-582,795	104.9%	7,106,657	-8.2	41,233,199
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	P	10/01/2021	N	None	EAN	29,971,187	29,395,200	2,267,160	102.0%	4,144,265	54.7	27,128,040
PANAMA CITY BEACH	P	10/01/2020	N	None	EAN	25,163,071	24,810,109	-101,524	101.4%	3,433,661	-3.0	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
PARKLAND	P	10/01/2021	N	None	EAN	2,488,963	2,395,681	-93,282	103.9%	0	0.0	2,488,963
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
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
PEMBROKE PARK COMM SUPP	G	10/01/2020	N	None	AGG	3,331,498	3,460,059	128,561	96.3%	129,780	99.1	3,331,498
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

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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
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 PINES	G	10/01/2021	N	None	EAN	236,035,225	206,461,236	-10,990,277	114.3%	1,776,018	-618.8	217,451,513
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	PF	10/01/2021	N	None	EAN	871,502,793	1,046,665,963	240,064,470	83.3%	30,226,579	794.2	806,601,493
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
PENSACOLA	F	10/01/2021	N	None	EAN	149,229,765	136,650,761	3,045,919	109.2%	5,935,070	51.3	133,604,842
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
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	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	10/01/2021	N	None	EAN	134,152,804	140,251,882	20,674,568	95.7%	4,010,318	515.5	119,577,314
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

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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
PERRY	F	10/01/2021	N	After	EAN	4,951,644	5,386,641	703,664	91.9%	723,098	97.3	4,682,977
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	P	10/01/2021	N	After	EAN	10,902,870	9,952,166	-41,875	109.6%	989,282	-4.2	9,994,041
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
PINELLAS PARK	F	10/01/2021	N	None	EAN	82,271,869	80,535,841	4,967,567	102.2%	5,705,533	87.1	75,568,274
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
PINELLAS PARK	G	10/01/2021	N	None	EAN	119,180,815	99,998,157	-5,265,410	119.2%	14,786,990	-35.6	105,263,567
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	P	10/01/2021	N	None	EAN	92,300,651	77,808,968	-5,156,523	118.6%	7,294,036	-70.7	82,965,491
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

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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	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
PLANT CITY	PF	10/01/2021	N	None	EAN	66,039,443	75,273,639	14,619,067	87.7%	7,473,489	195.6	60,654,572
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
PLANTATION	G	10/01/2021	N	After	EAN	228,912,055	246,053,395	17,141,340	93.0%	30,691,633	55.9	228,912,055
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	P	10/01/2021	N	After	EAN	221,393,399	235,501,988	42,312,582	94.0%	11,851,930	357.0	193,189,406
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
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 (VOL)	F	10/01/2021	N	None	AGG	28,144,051	21,394,630	-4,446,940	131.5%	0	0.0	25,841,570
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
POMPAN0 BEACH	G	10/01/2021	N	None	EAN	251,492,300	345,198,893	109,697,944	72.9%	40,865,981	268.4	235,500,949

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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
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	PF	10/01/2021	N	None	EAN	286,021,898	378,827,671	109,336,085	75.5%	18,466,842	592.1	269,491,586
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
PORT ORANGE	F	10/01/2021	N	After	EAN	41,634,437	55,160,101	16,346,110	75.5%	3,051,338	535.7	38,813,991
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	G	10/01/2021	N	None	EAN	40,828,598	40,264,517	3,634,241	101.4%	3,575,750	101.6	36,630,276
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	P	10/01/2021	N	None	EAN	56,352,252	59,579,413	8,286,911	94.6%	5,394,827	153.6	51,292,502
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

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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	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 ST. LUCIE	P	10/01/2021	N	After	EAN	157,206,335	161,784,207	17,917,644	97.2%	21,298,339	84.1	143,866,563
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
PUNTA GORDA	F	10/01/2021	N	None	EAN	22,028,033	20,792,005	1,066,386	105.9%	2,349,833	45.4	19,725,619
PUNTA GORDA	F	10/01/2021	Y	After	EAN	22,028,033	21,127,637	1,402,018	104.3%	2,349,833	59.7	19,725,619
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	G	10/01/2021	N	None	EAN	58,196,141	59,069,225	4,912,171	98.5%	3,124,704	157.2	54,157,054
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
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	P	10/01/2021	N	None	FIL	24,114,919	24,108,350	2,046,122	100.0%	2,452,545	83.4	22,062,228
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

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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
QUINCY	PF	10/01/2021	N	None	EAN	9,880,133	11,084,332	1,744,353	89.1%	1,285,039	135.7	9,339,979
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
RIVIERA BEACH	F	10/01/2021	N	After	EAN	118,057,392	99,901,043	-5,887,823	118.2%	4,853,307	-121.3	105,788,866
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	G	10/01/2021	N	None	EAN	142,768,630	106,595,474	-22,741,426	133.9%	5,752,107	-395.4	129,336,900
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	P	09/30/2021	N	After	AGG	98,489,681	93,107,616	3,120,028	105.8%	9,222,718	33.8	89,987,588
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
ROCKLEDGE	F	10/01/2021	N	None	EAN	15,517,529	16,014,866	1,832,800	96.9%	1,931,890	94.9	14,182,066
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

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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
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	G	10/01/2021	N	None	EAN	23,032,574	21,113,877	101,792	109.1%	5,286,799	1.9	21,012,085
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	P	10/01/2021	N	None	EAN	19,987,504	17,748,421	-412,349	112.6%	2,375,586	-17.4	18,160,770
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
SAFETY HARBOR	F	10/01/2021	N	None	AGG	13,071,663	9,952,918	-2,069,841	131.3%	1,733,508	-119.4	12,022,759
SAFETY HARBOR	F	10/01/2020	N	None	AGG	10,424,615	8,739,143	-1,683,861	119.3%	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
SAINT AUGUSTINE	F	10/01/2021	N	After	EAN	17,067,976	16,460,237	1,040,169	103.7%	2,337,495	44.5	15,420,068
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	G	10/01/2021	N	None	EAN	59,567,530	61,502,050	7,974,074	96.9%	11,657,347	68.4	53,527,976
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

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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 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	10/01/2019	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	10/01/2018	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	P	10/01/2021	N	None	EAN	27,326,371	26,130,231	1,038,482	104.6%	4,026,795	25.8	25,091,749
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 CLOUD	G	10/01/2021	N	After	EAN	76,593,051	72,273,622	2,719,011	106.0%	16,157,807	16.8	69,554,611
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	PF	10/01/2021	N	After	EAN	73,228,479	79,814,359	11,281,629	91.7%	10,283,236	109.7	68,532,730
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
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 JOHNS RIVER PW PK	G	10/01/2021	N	None	EAN	190,094,407	163,682,311	-20,921,703	116.1%	284,024	-7,366.2	184,604,014
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

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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 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 LUCIE COUNTY FCD	F	10/01/2021	N	After	EAN	355,858,447	426,116,831	102,663,202	83.5%	33,486,143	306.6	323,453,629
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	G	10/01/2021	N	After	EAN	21,139,874	28,813,381	9,430,124	73.4%	4,334,323	217.6	19,383,257
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 PETE BEACH	F	10/01/2021	N	None	EAN	19,187,658	24,698,084	6,700,556	77.7%	2,336,439	286.8	17,997,528
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
SAINT PETE BEACH	G	10/01/2021	N	None	EAN	14,830,655	16,764,477	3,344,734	88.5%	1,171,285	285.6	13,419,743
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	P	10/01/2021	N	After	EAN	19,724,014	19,777,857	1,494,792	99.7%	0	0.0	18,283,065
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

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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	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 PETERSBURG	F	10/01/2021	N	None	EAN	327,767,472	315,699,664	-2,913,947	103.8%	25,506,759	-11.4	318,613,611
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	G	10/01/2021	N	None	EAN	533,079,911	573,722,845	64,133,476	92.9%	97,273,376	65.9	509,589,369
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	P	10/01/2021	N	None	EAN	512,930,074	569,628,319	66,429,093	90.0%	50,253,405	132.2	503,199,226
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
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
SAN CARLOS PARK FCD	F	10/01/2021	N	None	AGG	30,971,868	28,411,007	-2,560,861	109.0%	4,188,368	-61.1	30,971,868
SAN CARLOS PARK FCD	F	10/01/2020	N	None	AGG	24,353,192	22,445,184	-1,908,008	108.5%	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

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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
SANFORD	F	10/01/2021	N	After	EAN	47,505,890	41,615,358	23,434	114.2%	3,374,383	0.7	41,591,924
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	P	10/01/2021	N	After	EAN	58,389,830	55,869,248	784,527	104.5%	3,358,538	23.4	55,084,721
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
SANIBEL	G	10/01/2021	N	After	EAN	39,188,178	36,008,126	-3,180,053	108.8%	619,609	-513.2	39,188,179
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	P	10/01/2021	N	None	EAN	26,591,607	28,813,079	4,160,301	92.3%	2,020,735	205.9	24,652,778
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
SARASOTA	F	09/30/2021	N	None	EAN	186,813,417	176,614,234	3,013,326	105.8%	0	0.0	173,600,908
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

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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	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	G	09/30/2021	N	After	EAN	183,763,020	220,723,795	51,503,317	83.3%	8,506,825	605.4	169,220,478
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	P	09/30/2021	N	After	EAN	323,857,165	311,071,047	26,994,316	104.1%	14,255,767	189.4	284,076,731
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 MEMORIAL HEALTH CARE	G	10/01/2021	N	None	EAN	444,749,557	423,004,774	4,290,148	105.1%	101,193,797	4.2	418,714,626
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
SARASOTA-MANATEE AIRPORT	G	10/01/2021	N	None	EAN	28,262,309	31,901,589	4,885,316	88.6%	3,046,853	160.3	27,016,273
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
SATELLITE BEACH	G	10/01/2021	N	None	EAN	8,952,608	9,376,743	797,768	95.5%	241,982	329.7	8,578,975

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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
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	PF	10/01/2021	N	None	EAN	25,027,945	27,347,892	2,994,778	91.5%	2,247,210	133.3	24,353,114
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
SEBASTIAN	P	10/01/2021	N	After	EAN	21,543,217	23,096,113	3,406,250	93.3%	2,684,280	126.9	19,689,863
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
SEBRING	F	10/01/2021	N	After	EAN	16,841,814	18,323,519	1,481,705	91.9%	297,902	497.4	16,841,814
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
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	P	10/01/2021	N	None	EAN	23,524,121	22,235,187	479,219	105.8%	761,360	62.9	21,755,968
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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	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
SEMINOLE	F	10/01/2021	N	After	EAN	46,107,115	50,160,926	6,753,646	91.9%	4,921,970	137.2	43,407,280
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
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2021	N	None	PUC	883,742,453	832,743,433	38,709,054	106.1%	304,097,765	12.7	794,034,379
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 MIAMI [GP]	G	10/01/2021	N	None	EAN	24,784,974	20,086,810	-2,431,120	123.4%	3,478,901	-69.9	22,517,930
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
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]	P	10/01/2021	N	None	EAN	33,628,752	29,779,514	-872,212	112.9%	2,898,555	-30.1	30,651,726
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 PASADENA	F	10/01/2021	N	After	EAN	8,287,636	10,581,658	2,855,981	78.3%	1,404,526	203.3	7,725,677

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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 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 WALTON FCD	F	10/01/2021	N	After	EAN	72,648,078	67,492,111	1,669,005	107.6%	8,238,759	20.3	65,823,106
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
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2022	N	None	UC	52,613,978	36,472,638	-13,595,887	144.3%	160,716	-8,459.6	50,068,525
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
SOUTHERN MANATEE FCD	F	10/01/2021	N	None	AGG	61,776,009	60,984,057	-791,952	101.3%	5,339,126	-14.8	61,776,009
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	G	10/01/2021	N	None	AGG	4,329,285	4,301,892	-27,393	100.6%	244,273	-11.2	4,329,285

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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
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
STARKE	F	10/01/2021	N	None	EAN	5,035,267	5,484,485	861,445	91.8%	631,035	136.5	4,623,040
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	G	10/01/2021	N	None	EAN	11,946,116	12,804,423	1,938,617	93.3%	1,583,356	122.4	10,865,806
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	P	10/01/2021	N	None	EAN	5,402,166	5,122,169	73,943	105.5%	638,744	11.6	5,048,226
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
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
SUNRISE	F	10/01/2021	N	None	EAN	183,776,715	214,003,143	44,015,117	85.9%	14,960,381	294.2	169,988,026
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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
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	G	10/01/2021	N	None	EAN	296,665,027	360,696,513	94,816,850	82.2%	41,108,911	230.7	265,879,663
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	P	10/01/2021	N	After	EAN	215,368,177	267,385,415	68,029,165	80.5%	15,053,918	451.9	199,356,250
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
SURFSIDE [GP]	G	10/01/2021	N	None	EAN	12,171,973	14,473,719	3,385,645	84.1%	3,500,927	96.7	11,088,074
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
SURFSIDE [GP]	P	10/01/2021	N	None	EAN	21,109,503	20,940,307	1,714,258	100.8%	3,006,351	57.0	19,226,049
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
SWEETWATER	P	10/01/2021	N	None	AGG	18,973,363	17,642,245	388,956	107.5%	4,429,731	8.8	17,253,289
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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
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
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]	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]	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
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
TAMARAC	F	10/01/2021	N	None	EAN	150,908,002	136,147,953	-365,547	110.8%	11,217,203	-3.3	136,513,500
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	G	10/01/2021	N	None	EAN	68,399,602	58,997,851	-4,462,114	115.9%	7,151,031	-62.4	63,459,965
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

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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
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	P	10/01/2021	N	None	EAN	6,372,617	8,480,472	2,637,916	75.1%	0	0.0	5,842,556
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 - ELECTED	G	10/01/2021	N	None	AGG	71,666,492	64,406,443	-1,318,644	111.3%	8,553,482	-15.4	65,725,087
TAMARAC - ELECTED	G	10/01/2020	N	None	EAN	59,001,430	57,799,699	-1,136,706	102.1%	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
TAMPA	G	10/01/2021	N	After	EAN	860,399,903	905,069,018	107,544,884	95.1%	175,012,505	61.5	797,524,134
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	PF	10/01/2021	N	None	EAN	1,405,607,880	1,518,101,506	89,712,121	92.6%	141,143,730	63.6	1,428,389,385
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 (STAFF)	G	10/01/2020	N	After	EAN	1,364,413	1,299,731	-2,755	105.0%	455,577	-0.6	1,302,486

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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 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	10/01/2021	N	None	EAN	35,600,023	34,716,883	2,369,504	102.5%	2,581,520	91.8	32,347,379
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	P	10/01/2021	N	None	EAN	33,613,025	35,717,823	3,256,398	94.1%	3,322,297	98.0	32,461,425
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
TAVARES	F	10/01/2021	N	After	EAN	11,520,249	10,394,666	-109,969	110.8%	1,522,053	-7.2	10,504,635
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
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	P	10/01/2021	N	After	EAN	17,880,450	18,244,616	2,543,618	98.0%	1,300,754	195.6	15,700,998
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
TEMPLE TERRACE	F	10/01/2021	N	After	EAN	38,196,973	44,828,225	9,706,750	85.2%	3,739,722	259.6	35,121,475

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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
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	P	10/01/2021	N	None	EAN	37,818,745	52,955,907	18,051,646	71.4%	3,413,536	528.8	34,904,261
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
TEQUESTA	G	10/01/2021	N	None	AGG	8,878,841	7,705,853	-329,185	115.2%	3,658,978	-9.0	8,035,038
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
TEQUESTA [PF]	F	10/01/2021	N	None	EAN	16,221,717	15,753,060	948,421	103.0%	1,751,170	54.2	14,804,639
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]	P	10/01/2021	N	None	EAN	7,621,215	5,086,892	-1,893,713	149.8%	1,454,684	-130.2	6,980,605
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

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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 [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
TITUSVILLE	G	10/01/2021	N	After	EAN	73,155,074	71,618,336	3,667,923	102.1%	14,162,321	25.9	67,950,413
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	PF	10/01/2021	N	After	EAN	77,754,596	76,032,294	5,005,088	102.3%	7,964,049	62.9	71,027,206
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
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2021	N	After	EAN	199,218,748	173,937,303	-1,218,929	114.5%	17,451,502	-7.0	175,156,232
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
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
UMATILLA	P	10/01/2020	N	None	AGG	2,232,474	1,545,969	-686,505	144.4%	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
VALPARAISO	PF	10/01/2021	N	None	AGG	3,760,189	2,422,975	-1,337,214	155.2%	398,062	-335.9	3,760,189
VALPARAISO	PF	10/01/2020	N	None	AGG	3,104,039	2,287,793	-816,246	135.7%	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

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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
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
VENICE	F	10/01/2021	N	After	EAN	33,725,542	48,242,470	16,568,904	69.9%	1,657,253	999.8	31,673,566
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	P	10/01/2021	N	None	EAN	48,365,308	45,506,114	1,607,416	106.3%	194,214	827.7	43,898,698
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
VERO BEACH	F	10/01/2021	N	None	EAN	7,994,577	7,109,398	-171,745	112.5%	0	0.0	7,281,143
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
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	G	10/01/2021	N	None	EAN	112,867,961	113,634,746	11,553,957	99.3%	0	0.0	102,080,789
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	P	10/01/2021	N	After	EAN	54,540,489	53,698,162	3,738,827	101.6%	3,676,196	101.7	49,959,335
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

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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
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
VILLAGE OF NORTH PALM BEACH	G	10/01/2021	N	After	EAN	20,540,857	18,728,368	-122,354	109.7%	1,238,893	-9.9	18,850,722
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	PF	10/01/2021	N	After	EAN	34,474,422	35,100,046	2,347,709	98.2%	5,401,382	43.5	32,752,337
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
VILLAGE OF PALM SPRINGS	G	10/01/2021	N	None	EAN	34,347,895	29,347,683	-2,097,130	117.0%	1,706,741	-122.9	31,444,813
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	PF	10/01/2021	N	None	EAN	42,298,547	37,277,158	-795,460	113.5%	1,385,117	-57.4	38,072,618
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

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VOLUSIA COUNTY (VOL)	F	10/01/2021	N	None		5,681,896	1,588,386	-3,486,483	357.7%	0	0.0	5,074,869
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	10/01/2021	N	None	FIL	23,503,907	23,201,946	0	101.3%	2,999,018	0.0	23,201,946
WAUCHULA	GP	10/01/2020	N	None	FIL	19,907,646	20,443,125	535,479	97.4%	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
WEST MANATEE FCD	F	10/01/2021	N	After	EAN	27,036,196	23,353,205	-1,071,032	115.8%	3,314,945	-32.3	24,424,237
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 MELBOURNE	P	10/01/2021	N	After	EAN	20,830,988	19,246,399	217,036	108.2%	2,792,798	7.8	19,029,363
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 PALM BEACH	F	09/30/2021	N	After	EAN	308,152,989	354,911,926	46,758,937	86.8%	22,304,329	209.6	308,152,989
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	G	09/30/2021	N	None	AGG	51,366,242	43,900,727	-7,465,515	117.0%	778,218	-959.3	51,366,242

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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 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	P	09/30/2021	N	After	EAN	485,338,602	493,491,232	8,152,630	98.3%	23,074,901	35.3	485,338,602
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
WILLISTON	G	10/01/2021	N	None	AGG	5,265,889	3,629,528	-1,636,361	145.1%	1,255,248	-130.4	5,265,889
WILLISTON	G	10/01/2020	N	None	AGG	4,582,607	3,642,366	-940,241	125.8%	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	P	10/01/2021	N	None	AGG	3,067,916	2,356,489	-711,427	130.2%	440,525	-161.5	3,067,916
WILLISTON	P	10/01/2020	N	None	AGG	2,584,162	2,406,296	-177,866	107.4%	514,896	-34.5	2,584,162
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
WILTON MANORS (VOL)	F	10/01/2021	N	None	EAN	1,639,639	1,727,937	251,601	94.9%	0	0.0	1,476,336
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 [GP]	G	10/01/2021	N	After	EAN	14,421,074	17,458,216	4,319,709	82.6%	110,972	3,892.6	13,138,507

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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
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]	P	10/01/2021	N	After	EAN	17,744,389	21,481,741	5,397,111	82.6%	239,277	2,255.6	16,084,630
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
WINTER GARDEN	G	10/01/2021	N	After	EAN	37,746,261	39,769,843	4,807,318	94.9%	9,521,836	50.5	34,962,525
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
WINTER GARDEN	PF	10/01/2021	N	After	EAN	59,177,861	54,733,872	960,013	108.1%	9,678,865	9.9	53,773,859
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 HAVEN	F	10/01/2021	N	None	EAN	41,727,658	44,133,222	4,545,095	94.5%	4,043,968	112.4	39,588,127
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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 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	G	10/01/2021	N	After	EAN	82,090,657	94,580,797	16,137,955	86.8%	6,733,888	239.7	78,442,842
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	P	10/01/2021	N	None	EAN	40,899,168	42,382,357	3,121,907	96.5%	4,496,681	69.4	39,260,450
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 PARK	F	10/01/2021	N	None	EAN	74,186,284	71,854,880	3,468,188	103.2%	4,816,227	72.0	68,386,692
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
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	P	10/01/2021	N	None	EAN	69,770,663	73,603,961	9,708,046	94.8%	5,561,786	174.6	63,895,915
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 SPRINGS	GPF	10/01/2021	N	None	EAN	72,453,381	68,716,372	3,997,920	105.4%	4,081,949	97.9	64,718,452
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

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 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

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. In some cases where there was a change in discount rate, the Net Pension Liability may have been calculated with the discount rate prior to the change.
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.	

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

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%	37,087,508	35,156,008	1,931,500	38.08	680,644	40.47
General	112.664(1)(b)	4.75%	46,427,310	35,156,008	11,271,302	20.17	1,188,126	70.64
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	38.08	680,644	40.47
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)	7.25%	31,919,530	42,893,091	-10,973,561	39.85	1,520,816	11.24
General	112.664(1)(b)	5.25%	46,035,837	42,893,091	3,142,746	30.49	2,831,670	21.76
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	39.85	1,594,829	11.79
ALTAMONTE SPRINGS	112.664(1)(a)	7.25%	38,454,330	37,927,001	527,329	33.42	1,736,039	26.76
Police	112.664(1)(b)	5.25%	60,673,834	37,927,001	22,746,833	25.12	4,380,627	67.54
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	33.42	1,736,039	26.76
APOPKA	112.664(1)(a)	7.00%	63,239,004	58,809,519	4,429,485	22.66	2,893,950	35.81
Fire	112.664(1)(b)	5.00%	81,624,603	58,809,519	22,815,084	18.43	5,892,757	72.92
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	22.66	2,893,950	35.81
APOPKA	112.664(1)(a)	7.00%	71,189,078	69,628,131	1,560,947	26.76	2,209,237	16.81
General	112.664(1)(b)	5.00%	91,621,939	69,628,131	21,993,808	20.01	7,477,840	56.90
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	26.76	2,209,237	16.81
APOPKA	112.664(1)(a)	7.00%	76,718,881	76,318,379	400,502	24.73	2,573,494	38.08
Police	112.664(1)(b)	5.00%	98,243,365	76,318,379	21,924,986	18.95	8,227,631	121.76
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	24.73	2,573,494	38.08
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

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

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
ARCADIA	112.664(1)(a)	6.50%	12,286,571	12,063,784	222,787	99.99	313,774	36.11
Police And Fire	112.664(1)(b)	4.50%	15,304,231	12,063,784	3,240,447	23.72	576,309	66.33
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	313,774	36.11
ATLANTIC BEACH	112.664(1)(a)	6.75%	24,901,187	26,496,836	-1,595,649	99.99	935,954	65.54
General	112.664(1)(b)	4.75%	30,418,632	26,496,836	3,921,796	27.00	1,806,331	126.48
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	935,954	65.54
ATLANTIC BEACH	112.664(1)(a)	6.75%	16,284,898	16,635,264	-350,366	99.99	656,077	30.34
Police	112.664(1)(b)	4.75%	20,451,895	16,635,264	3,816,631	29.08	1,091,421	50.47
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	656,077	30.34
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%	10,676,894	10,011,315	665,579	99.99	504,660	40.60
Fire	112.664(1)(b)	5.50%	13,543,569	10,011,315	3,532,254	24.88	797,365	64.10
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	504,660	40.60
AUBURNDALE	112.664(1)(a)	7.25%	28,121,172	26,058,386	2,062,786	36.24	1,273,115	107.90
General	112.664(1)(b)	5.25%	34,521,555	26,058,386	8,463,169	19.41	1,750,993	148.40
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	36.24	1,273,115	107.90
AUBURNDALE	112.664(1)(a)	7.50%	17,104,346	17,270,872	-166,526	99.99	632,992	33.50
Police	112.664(1)(b)	5.50%	21,744,896	17,270,872	4,474,024	27.48	1,104,555	58.50
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	632,992	33.50
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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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
AVON PARK	112.664(1)(a)	7.00%	8,605,588	8,455,137	150,451	99.99	419,636	43.20
Fire	112.664(1)(b)	5.00%	10,951,267	8,455,137	2,496,130	31.28	715,371	73.80
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	419,636	43.20
AVON PARK	112.664(1)(a)	7.00%	7,126,553	7,236,394	-109,841	99.99	109,072	999.99
Police	112.664(1)(b)	5.00%	9,227,200	7,236,394	1,990,806	23.38	239,898	999.99
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	109,072	999.99
BAL HARBOUR VILLAGE	112.664(1)(a)	5.75%	22,881,309	19,706,163	3,175,146	25.00	1,699,898	59.24
General	112.664(1)(b)	3.75%	27,770,624	19,706,163	8,064,461	21.75	2,272,138	79.18
10/1/2021	Valuation Basis	5.75%	N/A	N/A	N/A	25.00	1,699,898	59.24
BAL HARBOUR VILLAGE	112.664(1)(a)	7.00%	33,317,824	30,973,775	2,344,049	32.33	1,559,006	79.90
Police	112.664(1)(b)	5.00%	42,037,484	30,973,775	11,063,709	20.16	2,292,811	117.60
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	32.33	1,559,006	79.90
BARTOW	112.664(1)(a)	7.25%	14,060,199	14,325,970	-265,771	99.99	409,672	43.20
Fire	112.664(1)(b)	5.25%	17,753,972	14,325,970	3,428,002	26.36	794,915	83.70
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	409,672	43.20
BARTOW	112.664(1)(a)	7.25%	43,700,565	40,219,461	3,481,104	99.99	1,986,873	23.20
General	112.664(1)(b)	5.25%	54,864,129	40,219,461	14,644,668	23.13	3,160,492	37.00
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,986,873	23.20
BARTOW	112.664(1)(a)	7.50%	24,717,105	25,448,347	-731,242	99.99	790,965	35.80
Police	112.664(1)(b)	5.50%	31,175,974	25,448,347	5,727,627	24.81	1,506,960	68.50
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	790,965	35.80
BAY HARBOR ISLANDS	112.664(1)(a)	7.96%	20,710,418	25,478,156	-4,767,738	99.99	288,038	6.53
General	112.664(1)(b)	5.96%	22,390,735	25,478,156	-3,087,421	99.99	741,541	16.82
10/1/2021	Valuation Basis	7.96%	N/A	N/A	N/A	99.99	427,162	9.69

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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
BAY HARBOR ISLANDS	112.664(1)(a)	7.96%	20,710,418	25,478,156	-4,767,738	99.99	288,038	6.53
Police	112.664(1)(b)	5.96%	22,390,735	25,478,156	-3,087,421	99.99	741,541	16.82
10/1/2021	Valuation Basis	7.96%	N/A	N/A	N/A	99.99	427,162	9.69
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%	18,340,213	25,285,882	-6,945,669	99.99	34,622	1.10
General	112.664(1)(b)	4.50%	23,025,703	25,285,882	-2,260,179	99.99	436,237	13.84
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	34,622	1.10
BELLE GLADE (RETIRED)	112.664(1)(a)	5.00%	4,463,315	7,178,423	-2,715,108	99.99	0	0.00
Police And Fire	112.664(1)(b)	3.00%	5,159,961	7,178,423	-2,018,462	99.99	0	0.00
10/1/2021	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)	7.30%	5,624,941	5,603,957	20,984	99.99	381,859	38.00
Police	112.664(1)(b)	5.30%	6,796,514	5,603,957	1,192,557	21.40	527,040	52.60
10/1/2021	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	381,859	38.00
BELLEVIEW	112.664(1)(a)	7.50%	4,845,628	5,214,979	-369,351	99.99	157,385	23.10
Police	112.664(1)(b)	5.50%	6,070,365	5,214,979	855,386	36.50	299,495	43.70
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	157,385	23.10
BOCA GRANDE FCD	112.664(1)(a)	6.35%	16,036,813	14,525,344	1,511,469	99.99	845,239	45.50
Fire	112.664(1)(b)	4.35%	22,160,633	14,525,344	7,635,289	31.73	1,563,110	84.20
10/1/2021	Valuation Basis	6.35%	N/A	N/A	N/A	99.99	845,239	45.50

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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
BOCA RATON	112.664(1)(a)	7.70%	254,855,872	269,026,854	-14,170,982	99.99	4,137,893	12.25
General	112.664(1)(b)	5.70%	308,323,390	269,026,854	39,296,536	26.07	8,521,291	25.22
10/1/2021	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	4,137,893	12.25
BOCA RATON	112.664(1)(a)	7.70%	619,529,377	511,094,798	108,434,579	25.61	28,577,040	67.25
Police And Fire	112.664(1)(b)	5.70%	796,588,267	511,094,798	285,493,469	18.74	43,897,100	103.29
10/1/2021	Valuation Basis	7.70%	N/A	N/A	N/A	25.61	28,577,040	67.25
BOCA RATON EXECUTIVE	112.664(1)(a)	7.15%	74,112,229	64,390,483	9,721,746	27.08	3,014,454	52.46
General	112.664(1)(b)	5.15%	93,527,686	64,390,483	29,137,203	18.83	4,540,373	79.02
10/1/2021	Valuation Basis	7.15%	N/A	N/A	N/A	27.08	3,014,454	52.46
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%	115,051,542	98,637,045	16,414,497	56.40	5,966,572	61.20
Fire	112.664(1)(b)	5.50%	148,235,250	98,637,045	49,598,205	22.35	9,638,513	98.90
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	56.40	5,966,572	61.20
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)	7.35%	186,003,933	164,883,145	21,120,788	28.50	8,212,515	68.42
Fire	112.664(1)(b)	5.35%	230,531,420	164,883,145	65,648,275	19.58	12,843,308	107.00
10/1/2021	Valuation Basis	7.35%	N/A	N/A	N/A	28.50	8,212,515	68.42
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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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
BOYNTON BEACH	112.664(1)(a)	7.00%	173,112,174	132,894,569	40,217,605	18.42	8,513,671	65.31
Police	112.664(1)(b)	5.00%	212,895,411	132,894,569	80,000,842	14.75	12,646,015	97.01
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	18.42	8,513,671	65.31
BRADENTON	112.664(1)(a)	7.00%	72,744,915	76,017,254	-3,272,339	99.99	2,425,092	44.30
Fire	112.664(1)(b)	5.00%	92,809,281	76,017,254	16,792,027	28.43	4,839,449	88.50
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,425,092	44.30
BRADENTON	112.664(1)(a)	7.35%	101,308,615	96,830,323	4,478,292	99.99	3,426,730	40.65
Police	112.664(1)(b)	5.35%	130,272,829	96,830,323	33,442,506	26.67	6,149,568	72.95
10/1/2021	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	3,426,730	40.65
BROOKSVILLE	112.664(1)(a)	7.55%	7,894,900	8,650,540	-755,640	99.99	257,896	28.10
Fire	112.664(1)(b)	5.55%	9,826,857	8,650,540	1,176,317	28.68	466,989	50.90
10/1/2021	Valuation Basis	7.55%	N/A	N/A	N/A	99.99	257,896	28.10
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)	7.50%	4,604,907	5,087,140	-482,233	99.99	82,547	11.60
General	112.664(1)(b)	5.50%	6,424,027	5,087,140	1,336,887	99.99	229,964	32.00
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	82,547	11.60
CAPE CORAL	112.664(1)(a)	7.00%	279,628,835	253,172,912	26,455,923	38.26	12,991,369	57.80
Fire	112.664(1)(b)	5.00%	365,634,326	253,172,912	112,461,414	23.23	23,458,423	104.40
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	38.26	12,991,369	57.80
CAPE CORAL	112.664(1)(a)	6.85%	461,020,695	413,899,705	47,120,990	99.99	21,601,388	37.50
General	112.664(1)(b)	4.85%	590,056,071	413,899,705	176,156,366	22.91	34,942,050	60.60
10/1/2021	Valuation Basis	6.85%	N/A	N/A	N/A	99.99	21,601,388	37.50

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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
CAPE CORAL	112.664(1)(a)	7.00%	261,131,977	246,200,959	14,931,018	39.09	12,970,960	53.30
Police	112.664(1)(b)	5.00%	336,627,195	246,200,959	90,426,236	22.99	22,119,366	91.00
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	39.09	12,970,960	53.30
CASSELBERRY	112.664(1)(a)	7.30%	34,836,042	38,482,257	-3,646,215	99.99	1,406,871	27.30
Police And Fire	112.664(1)(b)	5.30%	48,204,683	38,482,257	9,722,426	48.38	3,098,258	60.20
10/1/2021	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	1,406,871	27.30
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%	23,945,925	29,191,362	-5,245,437	30.09	1,029,480	18.28
Fire	112.664(1)(b)	5.00%	31,706,162	29,191,362	2,514,800	21.69	3,244,485	57.60
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	30.09	1,039,304	18.45
CLERMONT	112.664(1)(a)	7.00%	23,201,294	28,764,225	-5,562,931	29.57	868,376	16.26
Police	112.664(1)(b)	5.00%	30,631,901	28,764,225	1,867,676	22.05	2,607,526	48.81
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	29.57	868,376	16.26
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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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
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)	7.15%	31,808,367	27,548,038	4,260,329	28.43	1,586,686	68.46
Fire	112.664(1)(b)	5.15%	40,646,389	27,548,038	13,098,351	19.59	2,487,354	107.33
10/1/2021	Valuation Basis	7.15%	N/A	N/A	N/A	28.43	1,586,686	68.46
COCOA	112.664(1)(a)	6.70%	15,455,640	16,232,820	-777,180	99.99	64,269	999.99
General	112.664(1)(b)	4.70%	18,890,283	16,232,820	2,657,463	25.18	236,573	999.99
10/1/2021	Valuation Basis	6.70%	N/A	N/A	N/A	99.99	64,269	999.99
COCOA	112.664(1)(a)	7.25%	37,345,945	39,321,429	-1,975,484	99.99	1,002,442	28.20
Police	112.664(1)(b)	5.25%	48,425,356	39,321,429	9,103,927	28.40	2,137,130	60.20
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,002,442	28.20
COCOA BEACH	112.664(1)(a)	7.40%	19,101,565	19,899,141	-797,576	99.99	680,360	36.37
Fire	112.664(1)(b)	5.40%	23,720,543	19,899,141	3,821,402	27.28	1,166,339	62.35
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	680,360	36.37
COCOA BEACH	112.664(1)(a)	7.25%	30,822,284	34,985,330	-4,163,046	38.55	681,009	11.42
General	112.664(1)(b)	5.25%	37,979,306	34,985,330	2,993,976	38.55	1,529,352	25.66
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	681,009	11.42
COCOA BEACH	112.664(1)(a)	7.40%	20,389,156	19,640,776	748,380	99.99	752,702	34.36
Police	112.664(1)(b)	5.40%	25,634,418	19,640,776	5,993,642	22.63	1,248,393	56.99
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	752,702	34.36
COOPER CITY	112.664(1)(a)	6.25%	27,217,005	26,986,305	230,700	34.50	527,686	0.00
Fire	112.664(1)(b)	4.25%	33,483,772	26,986,305	6,497,467	19.92	1,278,080	0.00
10/1/2021	Valuation Basis	6.25%	N/A	N/A	N/A	34.50	527,686	0.00

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COOPER CITY	112.664(1)(a)	6.50%	42,913,036	44,192,133	-1,279,097	99.99	718,604	29.58
General	112.664(1)(b)	4.50%	52,626,066	44,192,133	8,433,933	23.50	2,091,287	86.08
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	718,604	29.58
COOPER CITY	112.664(1)(a)	6.60%	35,409,702	37,974,122	-2,564,420	38.08	992,654	631.88
Police	112.664(1)(b)	4.60%	41,799,949	37,974,122	3,825,827	19.75	2,603,239	999.99
10/1/2021	Valuation Basis	6.60%	N/A	N/A	N/A	38.08	992,655	631.88
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)	7.25%	606,158,695	499,267,701	106,890,994	19.17	27,428,268	60.57
General Police And Fire	112.664(1)(b)	5.25%	734,555,450	499,267,701	235,287,749	14.83	39,109,592	86.36
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	19.17	27,428,268	60.57
CORAL SPRINGS	112.664(1)(a)	7.25%	119,159,973	154,687,710	-35,527,737	99.99	4,030,388	27.20
Fire	112.664(1)(b)	5.25%	154,304,345	154,687,710	-383,365	99.99	7,453,116	50.40
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	4,030,388	27.20
CORAL SPRINGS	112.664(1)(a)	6.00%	9,594,097	9,334,108	259,989	25.17	597,101	999.99
General	112.664(1)(b)	4.00%	11,407,922	9,334,108	2,073,814	16.58	1,014,580	999.99
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	25.17	597,101	999.99
CORAL SPRINGS	112.664(1)(a)	7.50%	316,198,062	301,916,603	14,281,459	99.99	11,865,787	67.77
Police	112.664(1)(b)	5.50%	400,958,018	301,916,603	99,041,415	39.01	14,217,489	81.20
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	12,401,055	70.83
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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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
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)	7.00%	24,447,463	24,618,572	-171,109	99.99	1,141,548	20.00
General	112.664(1)(b)	5.00%	31,443,074	24,618,572	6,824,502	33.06	1,914,641	33.50
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,141,548	20.00
CRESTVIEW	112.664(1)(a)	7.00%	27,375,803	26,916,864	458,939	99.99	1,260,462	24.60
Police And Fire	112.664(1)(b)	5.00%	35,605,532	26,916,864	8,688,668	43.41	2,193,520	42.70
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,260,462	24.60
DADE CITY	112.664(1)(a)	7.00%	7,714,642	7,571,802	142,840	38.17	207,654	118.90
Fire	112.664(1)(b)	5.00%	9,292,664	7,571,802	1,720,862	19.55	327,112	187.20
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	38.17	207,654	118.90
DADE CITY	112.664(1)(a)	7.00%	11,350,799	12,987,082	-1,636,283	99.99	345,518	31.80
Police	112.664(1)(b)	5.00%	14,590,277	12,987,082	1,603,195	40.14	707,355	65.20
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	345,518	31.80
DANIA BEACH	112.664(1)(a)	6.40%	29,109,787	29,704,839	-595,052	99.99	1,207,026	156.43
General	112.664(1)(b)	4.40%	35,464,761	29,704,839	5,759,922	21.42	2,075,988	269.05
10/1/2021	Valuation Basis	6.40%	N/A	N/A	N/A	99.99	1,207,026	156.43
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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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
DAVENPORT	112.664(1)(a)	7.50%	663,712	785,430	-121,718	99.99	300,339	17.50
General	112.664(1)(b)	5.50%	894,989	785,430	109,559	99.99	414,981	24.30
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	300,339	17.50
DAVENPORT	112.664(1)(a)	7.50%	1,104,811	1,095,526	9,285	99.99	290,399	21.60
Police And Fire	112.664(1)(b)	5.50%	1,530,570	1,095,526	435,044	99.99	439,481	32.80
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	290,399	21.60
DAVIE	112.664(1)(a)	7.15%	172,390,862	164,372,725	8,018,137	99.99	7,851,452	48.69
Fire	112.664(1)(b)	5.15%	214,307,620	164,372,725	49,934,895	24.92	13,430,400	83.29
10/1/2021	Valuation Basis	7.15%	N/A	N/A	N/A	99.99	7,851,452	48.69
DAVIE	112.664(1)(a)	6.95%	243,789,187	228,757,704	15,031,483	39.15	8,424,837	53.82
Police	112.664(1)(b)	4.95%	309,028,121	228,757,704	80,270,417	21.54	16,067,397	102.64
10/1/2021	Valuation Basis	6.95%	N/A	N/A	N/A	39.15	8,424,837	53.82
DAVIE - GENERAL & MGMT	112.664(1)(a)	7.00%	93,010,159	105,574,359	-12,564,200	39.82	2,900,431	13.55
General	112.664(1)(b)	5.00%	123,926,770	105,574,359	18,352,411	25.68	8,501,110	39.72
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	39.82	2,900,431	13.55
DAYTONA BEACH	112.664(1)(a)	7.50%	274,973,584	239,617,605	35,355,979	25.62	11,488,546	57.40
Police And Fire	112.664(1)(b)	5.50%	342,544,173	239,617,605	102,926,568	17.81	17,415,021	86.90
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	25.62	11,488,546	57.40
DEERFIELD BEACH	112.664(1)(a)	7.25%	175,098,914	156,391,448	18,707,466	19.23	8,196,154	96.67
Fire	112.664(1)(b)	5.25%	215,372,003	156,391,448	58,980,555	14.65	13,278,265	156.61
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	19.23	8,196,154	96.67
DEERFIELD BEACH	112.664(1)(a)	6.00%	54,313,153	56,819,589	-2,506,436	99.99	1,168,972	999.99
General	112.664(1)(b)	4.00%	64,294,950	56,819,589	7,475,361	19.75	2,385,407	999.99
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	1,168,972	999.99

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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
DEERFIELD BEACH	112.664(1)(a)	6.50%	63,249,682	49,275,282	13,974,400	16.57	2,514,725	999.99
Police	112.664(1)(b)	4.50%	78,952,107	49,275,282	29,676,825	13.64	3,236,884	999.99
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	16.57	2,514,725	999.99
DELAND	112.664(1)(a)	7.00%	27,439,559	24,128,665	3,310,894	99.99	1,925,269	59.18
Fire	112.664(1)(b)	5.00%	35,837,893	24,128,665	11,709,228	26.81	3,096,742	95.18
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,925,269	59.18
DELAND	112.664(1)(a)	7.00%	33,640,267	32,644,890	995,377	22.42	725,872	73.11
General	112.664(1)(b)	5.00%	40,427,089	32,644,890	7,782,199	16.42	1,715,868	172.82
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	22.42	725,872	73.11
DELAND	112.664(1)(a)	7.50%	37,718,017	36,900,410	817,607	99.99	1,759,493	41.21
Police	112.664(1)(b)	5.50%	47,941,786	36,900,410	11,041,376	25.67	3,000,014	70.26
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,759,493	41.21
DELRAY BEACH	112.664(1)(a)	6.63%	199,863,695	163,257,261	36,606,434	26.50	11,256,911	81.86
Fire	112.664(1)(b)	4.63%	249,587,922	163,257,261	86,330,661	18.92	17,476,607	127.09
10/1/2021	Valuation Basis	6.63%	N/A	N/A	N/A	26.50	11,256,911	81.86
DELRAY BEACH	112.664(1)(a)	6.75%	148,453,386	172,702,571	-24,249,185	99.99	3,487,509	14.67
General	112.664(1)(b)	4.75%	186,559,091	172,702,571	13,856,520	99.99	7,850,225	33.03
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	3,487,509	14.67
DELRAY BEACH	112.664(1)(a)	6.75%	183,977,283	143,159,063	40,818,220	21.50	9,941,326	76.83
Police	112.664(1)(b)	4.75%	234,015,260	143,159,063	90,856,197	16.58	15,232,239	117.72
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	21.50	9,941,326	76.83
DELTONA	112.664(1)(a)	7.60%	45,694,036	42,205,193	3,488,843	99.99	2,365,562	48.00
Fire	112.664(1)(b)	5.60%	59,527,038	42,205,193	17,321,845	25.50	3,997,839	81.00
10/1/2021	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	2,365,562	48.00

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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
DESTIN FCD	112.664(1)(a)	7.40%	31,840,223	30,407,612	1,432,611	35.11	1,030,708	51.00
Fire	112.664(1)(b)	5.40%	40,425,309	30,407,612	10,017,697	21.08	1,830,219	90.60
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	35.11	1,030,708	51.00
DUNEDIN	112.664(1)(a)	7.25%	34,999,774	37,311,409	-2,311,635	99.99	1,066,176	30.90
Fire	112.664(1)(b)	5.25%	43,613,777	37,311,409	6,302,368	28.88	2,090,934	60.60
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,066,176	30.90
DUNNELLON	112.664(1)(a)	7.00%	1,436,411	3,681,006	-2,244,595	99.99	4,481	1.00
Police And Fire	112.664(1)(b)	5.00%	1,886,281	3,681,006	-1,794,725	99.99	4,481	1.00
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	4,481	1.00
EAST LAKE TARPON FCD	112.664(1)(a)	7.25%	25,501,712	23,202,475	2,299,237	99.99	1,205,321	41.30
Fire	112.664(1)(b)	5.25%	32,229,665	23,202,475	9,027,190	22.99	1,949,485	66.70
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,205,321	41.30
EAST NICEVILLE FCD	112.664(1)(a)	7.00%	1,752,935	1,624,444	128,491	99.99	214,773	32.80
Fire	112.664(1)(b)	5.00%	2,406,876	1,624,444	782,432	62.35	331,724	50.60
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	214,773	32.80
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)	7.00%	17,292,977	20,624,262	-3,331,285	99.99	441,885	31.00
Fire	112.664(1)(b)	5.00%	21,721,790	20,624,262	1,097,528	99.99	845,296	59.20
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	441,885	31.00
EDGEWATER	112.664(1)(a)	6.25%	19,287,655	14,383,928	4,903,727	14.57	722,651	651.50
General	112.664(1)(b)	4.25%	23,495,420	14,383,928	9,111,492	12.23	917,999	827.60
10/1/2021	Valuation Basis	6.25%	N/A	N/A	N/A	14.57	722,651	651.50

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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
EDGEWATER	112.664(1)(a)	7.40%	16,378,372	14,477,202	1,901,170	29.04	954,793	54.30
Police	112.664(1)(b)	5.40%	20,344,692	14,477,202	5,867,490	19.06	1,380,860	78.50
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	29.04	954,793	54.30
ENGLEWOOD AREA FCD	112.664(1)(a)	7.35%	43,418,074	46,524,790	-3,106,716	99.99	1,687,806	45.30
Fire	112.664(1)(b)	5.35%	55,724,134	46,524,790	9,199,344	28.15	3,219,344	86.40
10/1/2021	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	1,687,806	45.30
ENGLEWOOD WATER DISTRICT	112.664(1)(a)	7.00%	583,330	824,749	-241,419	99.99	0	0.00
General	112.664(1)(b)	5.00%	660,918	824,749	-163,831	99.99	0	0.00
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	0	0.00
ESTERO FCD	112.664(1)(a)	7.00%	34,182,472	40,661,426	-6,478,954	99.99	225,783	4.40
Fire	112.664(1)(b)	5.00%	39,221,453	40,661,426	-1,439,973	25.70	1,265,787	24.65
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	44.16	935,032	18.21
EUSTIS	112.664(1)(a)	7.55%	14,264,444	13,862,993	401,451	99.99	774,265	48.70
Fire	112.664(1)(b)	5.55%	18,541,487	13,862,993	4,678,494	34.73	1,244,271	78.10
10/1/2021	Valuation Basis	7.55%	N/A	N/A	N/A	99.99	774,265	48.70
EUSTIS	112.664(1)(a)	7.00%	30,032,363	25,513,666	4,518,697	28.42	1,290,031	55.57
Police	112.664(1)(b)	5.00%	39,299,254	25,513,666	13,785,588	20.08	2,335,382	100.60
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	28.42	1,290,031	55.57
FERNANDINA BEACH	112.664(1)(a)	7.25%	34,449,245	28,749,199	5,700,046	27.40	1,940,542	28.10
General	112.664(1)(b)	5.25%	43,260,417	28,749,199	14,511,218	18.51	2,913,829	42.21
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	27.40	1,940,542	28.10
FERNANDINA BEACH	112.664(1)(a)	7.50%	38,571,060	34,272,504	4,298,556	99.99	1,853,737	42.13
Police And Fire	112.664(1)(b)	5.50%	47,988,773	34,272,504	13,716,269	20.72	2,906,083	66.06
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,853,737	42.13

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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
FLAGLER BEACH	112.664(1)(a)	7.00%	1,810,257	2,677,168	-866,911	99.99	152,502	23.10
Fire	112.664(1)(b)	5.00%	2,471,571	2,677,168	-205,597	99.99	208,321	31.60
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	152,502	23.10
FLAGLER BEACH	112.664(1)(a)	7.00%	5,416,872	5,529,412	-112,540	99.99	309,463	32.80
Police	112.664(1)(b)	5.00%	7,055,747	5,529,412	1,526,335	34.81	512,130	54.30
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	309,463	32.80
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)	7.00%	722,016,668	803,154,332	-81,137,664	99.99	8,891,268	24.90
General	112.664(1)(b)	5.00%	888,500,159	803,154,332	85,345,827	30.50	26,272,203	73.57
9/30/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	8,891,268	24.90
FORT LAUDERDALE	112.664(1)(a)	7.25%	1,156,458,766	1,159,191,901	-2,733,135	99.99	34,623,490	45.70
Police And Fire	112.664(1)(b)	5.25%	1,431,435,785	1,159,191,901	272,243,884	24.70	62,445,750	82.40
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	34,623,490	45.70
FORT MEADE	112.664(1)(a)	6.75%	418,188	453,823	-35,635	99.99	24,239	30.20
Fire	112.664(1)(b)	4.75%	521,753	453,823	67,930	28.29	35,199	43.80
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	24,239	30.20
FORT MEADE	112.664(1)(a)	6.75%	5,992,415	6,086,765	-94,350	99.99	203,914	10.80
General	112.664(1)(b)	4.75%	7,347,290	6,086,765	1,260,525	26.90	359,125	19.00
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	203,914	10.80

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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
FORT MEADE	112.664(1)(a)	6.75%	1,041,386	1,340,178	-298,792	99.99	16,810	999.99
Police	112.664(1)(b)	4.75%	1,252,402	1,340,178	-87,776	99.99	16,647	999.99
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	16,810	999.99
FORT MYERS	112.664(1)(a)	7.70%	157,545,804	133,583,914	23,961,890	27.26	8,646,625	89.10
Fire	112.664(1)(b)	5.70%	201,549,125	133,583,914	67,965,211	19.33	12,970,425	133.60
10/1/2021	Valuation Basis	7.70%	N/A	N/A	N/A	27.26	8,646,625	89.10
FORT MYERS	112.664(1)(a)	7.25%	199,440,720	180,708,647	18,732,073	34.65	8,497,784	29.20
General	112.664(1)(b)	5.25%	246,704,074	180,708,647	65,995,427	19.41	12,726,248	43.80
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	34.65	8,497,784	29.20
FORT MYERS	112.664(1)(a)	7.75%	221,949,998	192,091,792	29,858,206	32.39	11,686,618	61.20
Police	112.664(1)(b)	5.75%	286,549,066	192,091,792	94,457,274	20.71	18,397,877	96.30
10/1/2021	Valuation Basis	7.75%	N/A	N/A	N/A	32.39	11,686,618	61.20
FORT PIERCE	112.664(1)(a)	7.25%	256,784,965	246,661,634	10,123,331	99.99	8,030,308	22.98
General And Police	112.664(1)(b)	5.25%	320,071,522	246,661,634	73,409,888	22.33	14,723,546	42.14
9/30/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	7,897,115	22.60
FORT PIERCE SUPP	112.664(1)(a)	7.00%	18,696,342	19,930,319	-1,233,977	99.99	735,703	10.28
Police	112.664(1)(b)	5.00%	23,689,502	19,930,319	3,759,183	27.17	1,276,030	17.83
9/30/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	735,703	10.28
FORT WALTON BEACH	112.664(1)(a)	7.00%	31,894,238	23,759,893	8,134,345	22.72	1,822,522	60.10
Fire	112.664(1)(b)	5.00%	41,556,616	23,759,893	17,796,723	17.16	2,731,966	90.10
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	22.72	1,822,522	60.10
FORT WALTON BEACH	112.664(1)(a)	7.00%	54,173,531	59,999,067	-5,825,536	99.99	398,533	20.20
General	112.664(1)(b)	5.00%	66,497,200	59,999,067	6,498,133	28.85	1,419,617	72.10
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	398,533	20.20

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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
FORT WALTON BEACH	112.664(1)(a)	7.00%	32,111,029	27,679,005	4,432,024	27.85	1,563,706	51.60
Police	112.664(1)(b)	5.00%	40,817,662	27,679,005	13,138,657	18.72	2,482,380	81.80
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	27.85	1,563,706	51.60
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)	6.50%	5,251,606	4,914,819	336,787	31.39	79,609	999.99
Police	112.664(1)(b)	4.50%	6,872,987	4,914,819	1,958,168	20.84	173,451	999.99
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	31.39	79,609	999.99
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%	619,495,966	692,370,620	-72,874,654	99.99	11,263,193	10.10
General	112.664(1)(b)	5.90%	773,842,282	692,370,620	81,471,662	34.10	22,831,286	20.40
10/1/2021	Valuation Basis	7.90%	N/A	N/A	N/A	99.99	11,263,193	10.10
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%	15,768,011	14,167,197	1,600,814	19.39	2,284,301	95.90
General And Police	112.664(1)(b)	4.64%	20,155,256	14,167,197	5,988,059	15.70	2,796,326	117.39
10/1/2021	Valuation Basis	6.64%	N/A	N/A	N/A	21.91	910,408	38.22
GREATER NAPLES FCD	112.664(1)(a)	7.65%	36,017,322	45,848,636	-9,831,314	99.99	1,527,229	35.92
Fire	112.664(1)(b)	5.65%	48,051,529	45,848,636	2,202,893	99.99	2,460,424	57.87
10/1/2021	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	1,527,229	35.92

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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
GREEN COVE SPRINGS	112.664(1)(a)	7.00%	5,815,805	8,228,145	-2,412,340	36.75	150,838	12.22
Police	112.664(1)(b)	5.00%	8,091,688	8,228,145	-136,457	26.04	626,918	50.80
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	34.32	275,060	22.29
GREENACRES	112.664(1)(a)	7.50%	23,431,747	26,720,810	-3,289,063	99.99	771,962	17.86
Fire	112.664(1)(b)	5.50%	34,169,953	26,720,810	7,449,143	30.90	2,849,681	65.92
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	967,864	22.39
GREENACRES	112.664(1)(a)	7.50%	23,611,781	28,766,290	-5,154,509	99.99	19,342	0.82
Police	112.664(1)(b)	5.50%	33,877,957	28,766,290	5,111,667	39.37	2,202,068	93.56
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	750,910	31.90
GULF BREEZE	112.664(1)(a)	7.00%	5,484,066	7,052,316	-1,568,250	34.52	213,244	23.20
Police	112.664(1)(b)	5.00%	7,612,315	7,052,316	559,999	25.95	612,847	66.66
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	34.52	213,244	23.20
GULFPORT	112.664(1)(a)	7.30%	7,050,343	6,773,849	276,494	99.99	368,163	29.20
Fire	112.664(1)(b)	5.30%	9,248,709	6,773,849	2,474,860	29.32	609,576	48.40
10/1/2021	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	368,163	29.20
GULFPORT	112.664(1)(a)	7.00%	17,014,222	20,652,049	-3,637,827	99.99	343,833	8.40
General	112.664(1)(b)	5.00%	21,413,074	20,652,049	761,025	99.99	668,475	16.30
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	343,833	8.40
GULFPORT	112.664(1)(a)	7.15%	14,205,925	14,125,274	80,651	99.99	588,132	24.90
Police	112.664(1)(b)	5.15%	18,413,602	14,125,274	4,288,328	36.80	1,031,605	43.60
10/1/2021	Valuation Basis	7.15%	N/A	N/A	N/A	99.99	588,132	24.90
HAINES CITY	112.664(1)(a)	7.00%	9,738,020	9,620,393	117,627	99.99	423,771	23.90
Fire	112.664(1)(b)	5.00%	12,695,852	9,620,393	3,075,459	27.42	689,365	38.80
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	423,771	23.90

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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
HAINES CITY	112.664(1)(a)	7.25%	18,279,490	19,442,189	-1,162,699	99.99	203,843	13.80
General	112.664(1)(b)	5.25%	21,991,303	19,442,189	2,549,114	22.18	452,296	30.50
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	203,843	13.80
HAINES CITY	112.664(1)(a)	7.35%	15,693,450	14,960,816	732,634	99.99	983,072	30.80
Police	112.664(1)(b)	5.35%	20,267,090	14,960,816	5,306,274	26.40	1,472,750	46.30
10/1/2021	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	983,072	30.80
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)	6.50%	76,891,482	70,011,282	6,880,200	85.00	1,862,258	40.53
General	112.664(1)(b)	4.50%	95,449,283	70,011,282	25,438,001	85.00	4,556,657	99.16
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	85.00	1,862,258	40.53
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)	6.50%	22,453,032	21,852,412	600,620	76.00	449,555	90.08
General	112.664(1)(b)	4.50%	28,163,278	21,852,412	6,310,866	76.00	1,263,247	253.12
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	76.00	449,555	90.08
HALLANDALE BEACH PM (EXCESS)	112.664(1)(a)	3.22%	14,900,343	0	14,900,343	0.00	0	0.00
General	112.664(1)(b)	1.22%	19,236,251	0	19,236,251	0.00	0	0.00
10/1/2020	Valuation Basis	3.22%	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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HIALEAH	112.664(1)(a)	7.50%	1,047,885,122	834,792,635	213,092,487	23.76	38,714,375	71.00
General Police And Fire	112.664(1)(b)	5.50%	1,249,905,824	834,792,635	415,113,189	16.89	54,017,675	99.06
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	23.76	38,714,375	71.00
HIALEAH - ELECTED	112.664(1)(a)	6.00%	9,947,266	15,470,074	-5,522,808	99.99	90,806	22.06
General	112.664(1)(b)	4.00%	12,441,530	15,470,074	-3,028,544	99.99	139,236	33.82
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	90,806	22.06
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%	4,865,294	5,258,808	-393,514	99.99	741,601	42.60
Fire	112.664(1)(b)	4.00%	7,030,119	5,258,808	1,771,311	99.99	1,389,642	79.90
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	741,601	42.60
HOLLY HILL	112.664(1)(a)	6.90%	6,612,653	6,179,371	433,282	99.99	397,456	54.80
Fire	112.664(1)(b)	4.90%	8,352,448	6,179,371	2,173,077	22.47	584,819	80.70
10/1/2021	Valuation Basis	6.90%	N/A	N/A	N/A	99.99	397,456	54.80
HOLLY HILL	112.664(1)(a)	6.90%	14,964,056	14,889,337	74,719	99.99	482,701	41.10
Police	112.664(1)(b)	4.90%	18,787,109	14,889,337	3,897,772	23.52	813,462	69.10
10/1/2021	Valuation Basis	6.90%	N/A	N/A	N/A	99.99	482,701	41.10
HOLLYWOOD	112.664(1)(a)	7.50%	478,874,372	337,458,458	141,415,914	15.39	26,865,992	121.10
Fire	112.664(1)(b)	5.50%	575,172,720	337,458,458	237,714,262	12.91	33,748,220	152.10
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	15.39	26,865,992	121.10

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HOLLYWOOD	112.664(1)(a)	7.30%	601,504,574	442,686,502	158,818,072	15.58	30,039,061	69.22
General	112.664(1)(b)	5.30%	749,204,348	442,686,502	306,517,846	13.08	38,749,259	89.29
10/1/2021	Valuation Basis	7.30%	N/A	N/A	N/A	15.58	30,039,061	69.22
HOLLYWOOD	112.664(1)(a)	8.00%	481,157,432	289,160,432	191,997,000	14.08	26,280,930	106.65
Police	112.664(1)(b)	6.00%	600,331,589	289,160,432	311,171,157	11.92	37,835,865	153.54
10/1/2021	Valuation Basis	8.00%	N/A	N/A	N/A	14.08	26,280,930	106.65
HOLMES BEACH	112.664(1)(a)	7.15%	11,656,881	11,952,523	-295,642	99.99	495,384	38.80
Police	112.664(1)(b)	5.15%	15,206,668	11,952,523	3,254,145	31.91	899,480	70.50
10/1/2021	Valuation Basis	7.15%	N/A	N/A	N/A	99.99	495,384	38.80
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%	130,622,066	124,307,392	6,314,674	39.58	6,945,661	68.51
Police	112.664(1)(b)	5.25%	166,611,378	124,307,392	42,303,986	21.92	12,418,247	122.49
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	39.58	6,945,661	68.51
HOMESTEAD - General & Hospital	112.664(1)(a)	6.75%	100,575,989	105,508,555	-4,932,566	99.00	1,403,139	21.96
General	112.664(1)(b)	4.75%	125,325,423	105,508,555	19,816,868	29.33	5,213,946	81.60
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.00	1,403,139	21.96
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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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
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%	2,068,740	1,974,504	94,236	20.49	75,599	9.96
General	112.664(1)(b)	5.00%	2,635,752	1,974,504	661,248	16.47	149,580	19.70
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	20.49	100,470	13.23
INDIALANTIC	112.664(1)(a)	6.90%	10,229,775	11,275,605	-1,045,830	99.99	274,688	27.06
Police And Fire	112.664(1)(b)	4.90%	12,687,373	11,275,605	1,411,768	31.27	476,996	46.98
10/1/2021	Valuation Basis	6.90%	N/A	N/A	N/A	99.99	274,688	27.06
INDIAN HARBOUR BEACH	112.664(1)(a)	7.25%	13,792,075	14,133,928	-341,853	99.99	530,102	40.20
Police	112.664(1)(b)	5.25%	17,731,195	14,133,928	3,597,267	25.48	968,740	73.30
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	530,102	40.20
INDIAN HARBOUR BEACH (SUPP)	112.664(1)(a)	7.00%	411,035	437,936	-26,901	34.94	14,073	1.47
Police	112.664(1)(b)	5.00%	506,327	437,936	68,391	23.02	27,206	2.84
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	34.94	21,686	2.27
INDIAN RIVER SHORES	112.664(1)(a)	7.50%	1,163,103	1,530,370	-367,267	99.99	751	0.47
General	112.664(1)(b)	5.50%	1,428,703	1,530,370	-101,667	28.26	73,022	45.68
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	31.52	54,129	33.86
INDIAN RIVER SHORES	112.664(1)(a)	6.75%	17,163,725	19,682,173	-2,518,448	99.99	225,794	18.28
Police And Fire	112.664(1)(b)	4.75%	20,745,225	19,682,173	1,063,052	31.64	355,021	26.68
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	225,794	18.28
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

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

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
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)	6.63%	515,650,335	297,259,000	218,391,335	13.89	23,748,105	90.55
Corrections Officers	112.664(1)(b)	4.63%	704,665,878	297,259,000	407,406,878	12.22	35,956,271	137.10
10/1/2021	Valuation Basis	6.63%	N/A	N/A	N/A	13.89	23,748,105	90.55
JACKSONVILLE	112.664(1)(a)	6.63%	3,529,433,595	2,299,661,000	1,229,772,595	13.69	120,695,825	50.98
General	112.664(1)(b)	4.63%	4,452,481,478	2,299,661,000	2,152,820,478	11.89	182,156,683	76.94
10/1/2021	Valuation Basis	6.63%	N/A	N/A	N/A	13.69	120,695,825	50.98
JACKSONVILLE	112.664(1)(a)	6.63%	4,596,792,389	2,483,022,915	2,113,769,474	13.50	174,063,631	106.23
Police And Fire	112.664(1)(b)	4.63%	6,125,962,128	2,483,022,915	3,642,939,213	11.83	267,229,490	163.09
10/1/2021	Valuation Basis	6.63%	N/A	N/A	N/A	13.50	174,063,631	106.23
JACKSONVILLE BEACH	112.664(1)(a)	6.63%	20,570,684	18,196,218	2,374,466	47.75	1,253,925	67.02
Fire	112.664(1)(b)	4.63%	27,011,803	18,196,218	8,815,585	23.17	2,418,024	129.24
10/1/2021	Valuation Basis	6.63%	N/A	N/A	N/A	99.99	1,135,315	60.68
JACKSONVILLE BEACH	112.664(1)(a)	7.50%	75,271,076	69,890,527	5,380,549	38.67	3,478,191	24.19
General	112.664(1)(b)	5.50%	92,814,458	69,890,527	22,923,931	19.92	5,156,980	35.86
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	36.58	3,499,301	24.34
JACKSONVILLE BEACH	112.664(1)(a)	7.50%	30,663,493	31,982,965	-1,319,472	99.99	1,243,883	23.15
Police	112.664(1)(b)	5.50%	38,864,535	31,982,965	6,881,570	28.00	2,132,510	39.69
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,221,896	22.74
JACKSONVILLE PF SENIOR STAFF	112.664(1)(a)	6.63%	4,747,775	4,605,550	142,225	27.67	15,240	0.00
General	112.664(1)(b)	4.63%	5,726,156	4,605,550	1,120,606	17.25	94,943	0.00
10/1/2021	Valuation Basis	6.63%	N/A	N/A	N/A	27.67	15,240	0.00

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

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
JUPITER	112.664(1)(a)	7.00%	103,611,847	108,292,642	-4,680,795	27.09	3,667,366	46.72
Police	112.664(1)(b)	5.00%	128,153,447	108,292,642	19,860,805	19.33	6,897,357	87.88
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	27.09	3,667,366	46.72
JUPITER ISLAND	112.664(1)(a)	6.00%	12,669,005	11,372,123	1,296,882	26.58	438,436	70.31
General Police And Fire	112.664(1)(b)	4.00%	15,234,286	11,372,123	3,862,163	12.25	735,736	118.00
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	26.58	438,436	70.31
KEY BISCAWAYNE	112.664(1)(a)	7.45%	54,340,334	58,790,538	-4,450,204	99.99	1,759,001	35.79
Police And Fire	112.664(1)(b)	5.45%	65,988,960	58,790,538	7,198,422	27.75	3,227,386	65.68
10/1/2021	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	1,759,001	35.79
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)	7.00%	147,567,364	146,642,077	925,287	99.99	5,464,711	39.11
Police And Fire	112.664(1)(b)	5.00%	182,141,138	146,642,077	35,499,061	25.42	9,687,200	69.34
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	5,464,711	39.11
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)	7.20%	60,325,593	48,870,639	11,454,954	31.28	3,712,223	48.20
Fire	112.664(1)(b)	5.20%	76,871,110	48,870,639	28,000,471	20.09	5,654,345	73.40
10/1/2021	Valuation Basis	7.20%	N/A	N/A	N/A	31.28	3,712,223	48.20

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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
KISSIMMEE	112.664(1)(a)	7.00%	160,371,013	154,140,223	6,230,790	99.99	6,398,180	26.14
General	112.664(1)(b)	5.00%	202,296,920	154,140,223	48,156,697	25.75	12,693,580	51.87
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	6,398,180	26.14
KISSIMMEE	112.664(1)(a)	7.20%	90,720,949	84,533,573	6,187,376	99.99	3,353,758	33.80
Police	112.664(1)(b)	5.20%	115,678,201	84,533,573	31,144,628	24.82	6,266,362	63.20
10/1/2021	Valuation Basis	7.20%	N/A	N/A	N/A	99.99	3,353,758	33.80
KISSIMMEE UTILITY AUTHORITY	112.664(1)(a)	7.75%	135,544,214	129,222,458	6,321,756	99.99	4,966,071	22.94
General	112.664(1)(b)	5.75%	169,658,890	129,222,458	40,436,432	26.86	8,966,424	41.42
10/1/2021	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	4,966,071	22.94
LABELLE	112.664(1)(a)	7.00%	893,327	2,023,557	-1,130,230	99.99	2,013	1.00
Fire	112.664(1)(b)	5.00%	1,165,114	2,023,557	-858,443	38.13	56,712	28.17
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	12,886	6.40
LADY LAKE	112.664(1)(a)	7.00%	9,710,797	11,651,315	-1,940,518	99.99	459,002	28.00
Police	112.664(1)(b)	5.00%	12,207,817	11,651,315	556,502	99.99	799,508	48.70
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	459,002	28.00
LAKE ALFRED	112.664(1)(a)	7.25%	6,262,488	6,618,050	-355,562	99.99	311,378	15.80
General	112.664(1)(b)	5.25%	8,159,804	6,618,050	1,541,754	99.99	550,248	27.90
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	311,378	15.80
LAKE ALFRED	112.664(1)(a)	7.00%	4,924,149	5,854,134	-929,985	99.99	176,000	21.30
Police And Fire	112.664(1)(b)	5.00%	6,169,371	5,854,134	315,237	99.99	327,003	39.70
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	176,000	21.30
LAKE CITY	112.664(1)(a)	7.55%	11,407,588	12,713,399	-1,305,811	30.00	366,594	43.01
Fire	112.664(1)(b)	5.55%	14,327,075	12,713,399	1,613,676	25.87	845,848	99.24
10/1/2021	Valuation Basis	7.55%	N/A	N/A	N/A	30.00	366,594	43.01

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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
LAKE CITY	112.664(1)(a)	7.55%	22,724,974	26,272,756	-3,547,782	30.00	88,438	13.53
General	112.664(1)(b)	5.55%	28,470,849	26,272,756	2,198,093	27.20	1,275,376	195.06
10/1/2021	Valuation Basis	7.55%	N/A	N/A	N/A	30.00	88,438	13.53
LAKE CITY	112.664(1)(a)	7.00%	16,161,221	20,590,835	-4,429,614	99.99	323,735	20.50
Police	112.664(1)(b)	5.00%	20,919,741	20,590,835	328,906	99.99	503,408	31.80
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	323,735	20.50
LAKE HELEN	112.664(1)(a)	7.00%	1,274,361	1,772,717	-498,356	46.79	14,915	5.90
Police	112.664(1)(b)	5.00%	1,643,707	1,772,717	-129,010	26.07	99,343	39.27
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	46.79	33,717	13.33
LAKE MARY	112.664(1)(a)	7.00%	23,671,302	26,033,291	-2,361,989	99.99	968,848	31.06
Fire	112.664(1)(b)	5.00%	29,942,074	26,033,291	3,908,783	31.42	1,825,090	58.51
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	968,848	31.06
LAKE MARY	112.664(1)(a)	7.00%	25,295,536	30,221,618	-4,926,082	99.99	711,180	24.60
Police	112.664(1)(b)	5.00%	31,875,489	30,221,618	1,653,871	99.99	1,356,660	47.10
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	711,180	24.60
LAKE PARK (RETIRED)	112.664(1)(a)	7.50%	1,506,808	1,451,527	55,281	99.99	60,230	999.99
Police	112.664(1)(b)	5.50%	1,676,439	1,451,527	224,912	99.99	71,698	999.99
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	60,230	999.99
LAKE WALES	112.664(1)(a)	7.75%	14,062,652	11,200,762	2,861,890	21.32	664,904	38.00
Fire	112.664(1)(b)	5.75%	17,506,758	11,200,762	6,305,996	16.16	991,310	56.60
10/1/2021	Valuation Basis	7.75%	N/A	N/A	N/A	21.32	664,904	38.00
LAKE WALES	112.664(1)(a)	7.50%	14,627,608	13,946,489	681,119	99.99	610,513	12.70
General	112.664(1)(b)	5.50%	18,320,287	13,946,489	4,373,798	24.31	944,038	19.70
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	610,513	12.70

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

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
LAKE WALES	112.664(1)(a)	7.55%	19,087,660	18,896,159	191,501	99.99	617,938	25.30
Police	112.664(1)(b)	5.55%	23,743,068	18,896,159	4,846,909	24.83	1,108,663	45.40
10/1/2021	Valuation Basis	7.55%	N/A	N/A	N/A	99.99	617,938	25.30
LAKE WORTH BEACH	112.664(1)(a)	6.90%	65,984,902	58,949,730	7,035,172	17.50	3,654,859	999.99
Fire	112.664(1)(b)	4.90%	75,316,625	58,949,730	16,366,895	13.83	4,814,839	999.99
10/1/2021	Valuation Basis	6.90%	N/A	N/A	N/A	17.50	3,654,859	999.99
LAKE WORTH BEACH	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 BEACH	112.664(1)(a)	6.85%	53,451,276	41,545,013	11,906,263	14.00	4,018,652	422.93
Police	112.664(1)(b)	4.85%	63,805,387	41,545,013	22,260,374	11.83	5,315,380	559.40
10/1/2021	Valuation Basis	6.85%	N/A	N/A	N/A	14.00	4,018,652	422.93
LAKELAND	112.664(1)(a)	7.00%	129,302,102	134,339,270	-5,037,168	99.99	4,244,757	31.10
Fire	112.664(1)(b)	5.00%	162,723,604	134,339,270	28,384,334	32.51	7,621,608	55.70
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	4,244,757	31.10
LAKELAND	112.664(1)(a)	7.25%	737,318,881	810,995,976	-73,677,095	99.99	12,188,041	13.98
General	112.664(1)(b)	5.25%	904,162,980	810,995,976	93,167,004	22.58	30,348,273	34.81
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	12,188,041	13.98
LAKELAND	112.664(1)(a)	6.75%	180,629,570	183,221,304	-2,591,734	99.99	6,535,006	38.75
Police	112.664(1)(b)	4.75%	225,515,854	183,221,304	42,294,550	25.21	11,038,263	65.46
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	6,535,006	38.75
LANTANA	112.664(1)(a)	6.00%	58,781,598	57,246,142	1,535,456	34.25	1,309,403	129.99
Fire	112.664(1)(b)	4.00%	74,455,423	57,246,142	17,209,281	22.08	4,892,901	485.75
9/30/2021	Valuation Basis	6.00%	N/A	N/A	N/A	40.58	972,466	96.54

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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
LANTANA	112.664(1)(a)	7.00%	23,352,996	23,029,656	323,340	99.99	1,237,043	55.67
Police	112.664(1)(b)	5.00%	30,209,838	23,029,656	7,180,182	25.25	2,203,656	99.17
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,237,043	55.67
LARGO	112.664(1)(a)	6.50%	209,059,556	184,430,955	24,628,601	29.75	9,106,762	44.36
Police And Fire	112.664(1)(b)	4.50%	262,029,666	184,430,955	77,598,711	19.50	14,368,401	69.99
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	29.75	9,106,762	44.36
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%	114,886,732	115,038,531	-151,799	26.05	4,311,650	45.31
Fire	112.664(1)(b)	5.20%	145,707,052	115,038,531	30,668,521	19.00	7,875,325	82.76
10/1/2021	Valuation Basis	7.20%	N/A	N/A	N/A	26.05	4,311,650	45.31
LAUDERHILL	112.664(1)(a)	7.00%	33,509,608	36,410,595	-2,900,987	99.99	1,115,345	26.64
General	112.664(1)(b)	5.00%	41,132,178	36,410,595	4,721,583	26.58	2,043,051	48.80
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,115,345	26.64
LAUDERHILL	112.664(1)(a)	6.90%	103,575,939	93,262,868	10,313,071	99.99	4,706,811	41.70
Police	112.664(1)(b)	4.90%	132,642,684	93,262,868	39,379,816	22.87	9,124,064	80.84
10/1/2021	Valuation Basis	6.90%	N/A	N/A	N/A	99.99	4,706,811	41.70
LAUDERHILL (C&M)	112.664(1)(a)	6.90%	59,458,632	45,717,277	13,741,355	19.33	3,881,315	47.10
General	112.664(1)(b)	4.90%	74,120,509	45,717,277	28,403,232	15.11	5,952,412	72.24
10/1/2021	Valuation Basis	6.90%	N/A	N/A	N/A	19.33	3,881,315	47.10
LEESBURG	112.664(1)(a)	7.00%	27,754,609	26,561,799	1,192,810	25.46	1,240,614	44.69
Fire	112.664(1)(b)	5.00%	34,885,397	26,561,799	8,323,598	18.50	2,133,848	76.87
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	25.46	1,240,614	44.69

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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
LEESBURG	112.664(1)(a)	7.25%	41,764,218	44,093,212	-2,328,994	99.99	992,016	12.10
General	112.664(1)(b)	5.25%	51,253,255	44,093,212	7,160,043	23.33	1,680,579	20.60
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	992,016	12.10
LEESBURG	112.664(1)(a)	6.80%	28,229,983	29,322,935	-1,092,952	99.99	978,586	23.62
Police	112.664(1)(b)	4.80%	35,932,417	29,322,935	6,609,482	29.59	1,839,429	44.38
10/1/2021	Valuation Basis	6.80%	N/A	N/A	N/A	99.99	978,586	23.62
LIGHTHOUSE POINT	112.664(1)(a)	7.00%	21,388,227	24,560,637	-3,172,410	31.31	670,826	15.17
Police And Fire	112.664(1)(b)	5.00%	28,942,160	24,560,637	4,381,523	23.09	2,256,196	51.03
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	28.21	1,042,998	23.59
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%	32,483,655	24,093,028	8,390,627	15.77	1,710,005	999.99
Fire	112.664(1)(b)	5.00%	40,470,294	24,093,028	16,377,266	13.20	2,099,792	999.99
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	15.77	1,710,005	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	14,243,443	13,140,864	1,102,579	23.33	302,361	999.99
General	112.664(1)(b)	5.00%	17,324,637	13,140,864	4,183,773	16.61	480,661	999.99
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	23.33	302,361	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	11,935,771	9,049,790	2,885,981	15.76	503,616	999.99
Police	112.664(1)(b)	5.00%	14,727,819	9,049,790	5,678,029	13.09	641,478	999.99
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	15.76	503,616	999.99
LONGWOOD	112.664(1)(a)	7.00%	21,388,227	24,560,637	-3,172,410	31.31	670,826	15.17
Police And Fire	112.664(1)(b)	5.00%	28,942,160	24,560,637	4,381,523	23.09	2,256,196	51.03
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	28.21	1,042,998	23.59

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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
LYNN HAVEN	112.664(1)(a)	7.25%	8,830,831	9,566,166	-735,335	99.99	309,444	31.30
Fire	112.664(1)(b)	5.25%	11,204,206	9,566,166	1,638,040	51.50	606,183	61.30
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	309,444	31.30
LYNN HAVEN	112.664(1)(a)	7.50%	22,620,231	23,265,837	-645,606	99.99	984,162	20.10
General	112.664(1)(b)	5.50%	28,080,559	23,265,837	4,814,722	28.04	1,748,929	35.90
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	984,162	20.10
LYNN HAVEN	112.664(1)(a)	7.25%	10,104,213	12,910,474	-2,806,261	99.99	381,179	20.50
Police	112.664(1)(b)	5.25%	12,606,402	12,910,474	-304,072	99.99	655,058	35.10
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	381,179	20.50
MADISON	112.664(1)(a)	7.00%	7,383,978	6,752,478	631,500	99.99	383,951	28.70
Police And Fire	112.664(1)(b)	5.00%	9,462,355	6,752,478	2,709,877	22.35	617,420	46.20
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	383,951	28.70
MAITLAND	112.664(1)(a)	7.10%	48,014,570	42,623,531	5,391,039	42.00	2,263,708	36.20
Police And Fire	112.664(1)(b)	5.10%	60,546,226	42,623,531	17,922,695	21.51	3,712,097	59.40
10/1/2021	Valuation Basis	7.10%	N/A	N/A	N/A	42.00	2,263,708	36.20
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%	24,834,525	29,594,247	-4,759,722	99.99	1,215,975	39.66
Fire	112.664(1)(b)	5.00%	31,139,066	29,594,247	1,544,819	99.99	2,079,972	67.84
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,215,975	39.66

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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
MARCO ISLAND	112.664(1)(a)	7.00%	19,885,123	22,457,054	-2,571,931	99.99	805,345	31.91
Police	112.664(1)(b)	5.00%	26,110,947	22,457,054	3,653,893	30.20	1,532,042	60.72
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	805,345	31.91
MARIANNA	112.664(1)(a)	6.50%	3,389,967	4,278,250	-888,283	99.99	71,249	12.66
Fire	112.664(1)(b)	4.50%	4,500,264	4,278,250	222,014	99.99	155,893	27.70
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	71,249	12.66
MARIANNA	112.664(1)(a)	6.50%	3,608,683	5,530,931	-1,922,248	99.99	85,139	13.34
Police	112.664(1)(b)	4.50%	4,899,258	5,530,931	-631,673	99.99	112,880	17.69
10/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	85,139	13.34
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%	31,344,814	35,646,537	-4,301,723	99.99	796,075	23.20
Police	112.664(1)(b)	5.50%	39,077,440	35,646,537	3,430,903	99.99	1,759,213	51.30
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	796,075	23.20
MEDLEY - GENERAL + ELECTED	112.664(1)(a)	6.50%	28,807,415	30,352,003	-1,544,588	99.99	1,064,275	32.80
General	112.664(1)(b)	4.50%	36,482,096	30,352,003	6,130,093	28.20	1,957,315	60.40
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	1,064,275	32.80
MELBOURNE	112.664(1)(a)	7.13%	98,466,411	85,459,049	13,007,362	17.95	4,489,280	53.13
Fire	112.664(1)(b)	5.13%	121,188,882	85,459,049	35,729,833	14.50	7,108,345	84.13
10/1/2021	Valuation Basis	7.13%	N/A	N/A	N/A	17.95	4,489,280	53.13
MELBOURNE	112.664(1)(a)	7.25%	108,856,777	109,958,278	-1,101,501	99.99	3,469,988	37.09
Police	112.664(1)(b)	5.25%	135,852,194	109,958,278	25,893,916	24.81	6,024,018	64.38
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	3,469,988	37.09

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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
MELBOURNE [G]	112.664(1)(a)	7.00%	6,423,501	8,959,773	-2,536,272	99.99	45,983	46.70
General	112.664(1)(b)	5.00%	7,963,743	8,959,773	-996,030	99.99	44,701	45.40
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	45,983	46.70
MELBOURNE [G] - SPECIAL RISK	112.664(1)(a)	7.00%	1,465,219	1,894,698	-429,479	99.99	39,975	999.99
General	112.664(1)(b)	5.00%	1,910,802	1,894,698	16,104	30.14	72,830	999.99
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	39,975	999.99
MELBOURNE BEACH	112.664(1)(a)	6.90%	4,932,747	4,693,790	238,957	99.99	264,974	42.50
Police	112.664(1)(b)	4.90%	6,180,964	4,693,790	1,487,174	23.66	431,173	69.10
10/1/2021	Valuation Basis	6.90%	N/A	N/A	N/A	99.99	264,974	42.50
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%	2,100,049,297	1,306,437,051	793,612,246	12.00	99,369,914	55.66
Police And Fire	112.664(1)(b)	0.00%	2,606,237,544	1,306,437,051	1,299,800,493	10.00	130,204,293	72.93
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	12.00	99,369,914	55.66
MIAMI - FIPO (STAFF)	112.664(1)(a)	6.50%	3,058,388	4,330,583	1,272,195	100.00	0	0.00
General	112.664(1)(b)	4.50%	3,728,969	4,330,583	601,614	38.00	127,972	39.53
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	100.00	0	0.00
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%	1,135,791,592	933,467,916	202,323,676	22.17	53,765,131	40.82
General And Sanitation	112.664(1)(b)	5.45%	1,400,442,623	933,467,916	466,974,707	16.25	77,181,473	58.60
10/1/2021	Valuation Basis	7.45%	N/A	N/A	N/A	22.17	53,765,131	40.82

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MIAMI - GESE (EXCESS)	112.664(1)(a)	2.26%	4,901,795	0	4,901,795	0.00	608,021	0.46
General And Sanitation	112.664(1)(b)	0.26%	6,662,528	0	6,662,528	0.00	749,938	0.57
10/1/2021	Valuation Basis	2.26%	N/A	N/A	N/A	0.00	428,626	0.33
MIAMI - GESE (STAFF)	112.664(1)(a)	7.45%	6,081,414	5,911,391	170,023	99.99	257,061	59.25
General And Sanitation	112.664(1)(b)	5.45%	8,058,076	5,911,391	2,146,685	26.33	471,793	108.75
10/1/2021	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	257,061	59.25
MIAMI - OFF-STREET PARKING	112.664(1)(a)	6.00%	24,720,183	27,037,929	-2,317,746	99.99	650,435	23.83
General	112.664(1)(b)	4.00%	30,635,926	27,037,929	3,597,997	27.17	1,611,698	59.06
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	650,435	23.83
MIAMI BEACH	112.664(1)(a)	7.20%	948,951,480	848,745,475	100,206,005	27.67	37,643,846	42.67
General	112.664(1)(b)	5.20%	1,200,509,433	848,745,475	351,763,958	19.33	62,730,816	71.11
10/1/2021	Valuation Basis	7.20%	N/A	N/A	N/A	27.67	37,643,846	42.67
MIAMI BEACH	112.664(1)(a)	7.40%	1,382,686,907	1,184,024,775	198,662,132	25.50	52,354,458	76.02
Police And Fire	112.664(1)(b)	5.40%	1,775,401,643	1,184,024,775	591,376,868	18.58	82,110,551	119.22
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	25.50	52,354,458	76.02
MIAMI SHORES VILLAGE	112.664(1)(a)	7.00%	18,539,725	19,811,108	-1,271,383	99.99	653,045	16.67
General	112.664(1)(b)	5.00%	23,159,548	19,811,108	3,348,440	39.67	1,253,243	31.99
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	653,045	16.67
MIAMI SHORES VILLAGE	112.664(1)(a)	7.00%	34,767,849	35,168,683	-400,834	99.99	1,577,824	49.44
Police	112.664(1)(b)	5.00%	44,895,084	35,168,683	9,726,401	29.17	2,935,258	91.98
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,577,824	49.44
MIAMI SPRINGS	112.664(1)(a)	7.00%	21,638,402	25,086,188	-3,447,786	99.99	666,213	16.30
General	112.664(1)(b)	5.00%	26,943,200	25,086,188	1,857,012	99.99	1,297,935	31.75
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	666,213	16.30

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MIAMI SPRINGS	112.664(1)(a)	7.00%	34,867,318	41,328,472	-6,461,154	99.99	826,461	25.25
Police And Fire	112.664(1)(b)	5.00%	42,901,011	41,328,472	1,572,539	49.17	1,730,053	52.87
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	826,461	25.25
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%	9,186,106	9,475,095	-288,989	99.99	711,633	31.20
Fire	112.664(1)(b)	5.00%	12,488,553	9,475,095	3,013,458	99.99	1,416,849	62.10
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	711,633	31.20
MILTON	112.664(1)(a)	7.75%	10,098,818	6,966,301	3,132,517	16.99	705,564	71.00
Fire	112.664(1)(b)	5.75%	12,544,819	6,966,301	5,578,518	13.97	957,397	96.40
10/1/2021	Valuation Basis	7.75%	N/A	N/A	N/A	16.99	705,564	71.00
MILTON	112.664(1)(a)	7.40%	17,249,929	16,977,081	272,848	99.99	727,873	21.90
General	112.664(1)(b)	5.40%	21,196,522	16,977,081	4,219,441	23.65	1,204,525	36.20
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	727,873	21.90
MILTON	112.664(1)(a)	7.25%	9,500,639	10,384,040	-883,401	99.99	212,346	33.70
Police	112.664(1)(b)	5.25%	11,844,369	10,384,040	1,460,329	31.91	439,980	69.80
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	212,346	33.70
MIRAMAR	112.664(1)(a)	7.25%	260,369,145	235,823,392	24,545,753	34.08	10,657,247	111.22
Fire	112.664(1)(b)	5.25%	328,503,338	235,823,392	92,679,946	22.08	18,944,831	197.71
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	34.08	10,657,247	111.22
MIRAMAR	112.664(1)(a)	7.00%	151,291,939	151,855,422	-563,483	99.99	7,180,130	35.61
General	112.664(1)(b)	5.00%	188,650,022	151,855,422	36,794,600	99.99	12,003,177	59.53
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	7,180,130	35.61

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

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
MIRAMAR	112.664(1)(a)	7.00%	310,377,708	256,959,885	53,417,823	21.65	13,130,236	86.14
Police	112.664(1)(b)	5.00%	392,319,546	256,959,885	135,359,661	17.09	21,495,596	141.03
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	22.01	12,776,220	83.82
MIRAMAR - MANAGEMENT	112.664(1)(a)	7.00%	81,953,366	71,817,997	10,135,369	24.83	6,582,759	38.68
General	112.664(1)(b)	5.00%	104,992,061	71,817,997	33,174,064	18.50	9,834,576	57.79
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	24.83	6,582,759	38.68
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%	674,258	1,205,730	-531,472	99.99	8,492	999.99
Fire	112.664(1)(b)	5.75%	820,808	1,205,730	-384,922	99.99	8,410	999.99
10/1/2021	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	8,492	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%	11,668,646	11,498,801	169,845	99.99	628,164	28.75
Fire	112.664(1)(b)	5.00%	15,142,699	11,498,801	3,643,898	30.17	1,221,369	55.90
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	628,164	28.75
MOUNT DORA	112.664(1)(a)	6.50%	19,029,397	19,002,601	26,796	99.99	242,058	13.89
General	112.664(1)(b)	4.50%	23,163,934	19,002,601	4,161,333	20.67	877,580	50.36
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	242,058	13.89

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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
MOUNT DORA	112.664(1)(a)	7.25%	14,725,549	15,912,701	-1,187,152	99.99	794,359	24.91
Police	112.664(1)(b)	5.25%	19,162,488	15,912,701	3,249,787	32.50	1,696,185	53.19
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	794,359	24.91
NAPLES	112.664(1)(a)	7.00%	77,884,636	72,144,572	5,740,064	32.06	2,378,893	62.94
Fire	112.664(1)(b)	5.00%	100,228,505	72,144,572	28,083,933	20.99	4,174,084	110.43
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	32.06	2,378,893	62.94
NAPLES	112.664(1)(a)	7.00%	75,880,853	72,543,601	3,337,252	99.99	2,676,050	15.19
General	112.664(1)(b)	5.00%	93,304,317	72,543,601	20,760,716	20.51	4,462,975	25.33
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,676,050	15.19
NAPLES	112.664(1)(a)	7.00%	75,401,960	66,686,744	8,715,216	24.69	2,585,326	56.38
Police	112.664(1)(b)	5.00%	94,108,618	66,686,744	27,421,874	17.66	4,113,692	89.70
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	24.69	2,585,326	56.38
NEPTUNE BEACH	112.664(1)(a)	7.50%	12,404,374	12,726,614	-322,240	99.99	507,479	29.28
Police	112.664(1)(b)	5.50%	15,433,762	12,726,614	2,707,148	24.97	847,725	48.91
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	507,479	29.28
NEW PORT RICHEY	112.664(1)(a)	7.50%	14,309,774	15,793,399	-1,483,625	99.99	456,691	27.70
Fire	112.664(1)(b)	5.50%	17,969,775	15,793,399	2,176,376	28.13	885,138	53.60
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	456,691	27.70
NEW PORT RICHEY	112.664(1)(a)	7.25%	29,485,249	36,375,048	-6,889,799	99.99	768,228	26.50
Police	112.664(1)(b)	5.25%	36,931,256	36,375,048	556,208	53.33	1,423,748	49.12
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	768,228	26.50
NEW SMYRNA BEACH	112.664(1)(a)	7.80%	32,586,727	29,104,871	3,481,856	99.99	1,091,106	37.30
Fire	112.664(1)(b)	5.80%	41,107,903	29,104,871	12,003,032	21.79	1,864,322	63.70
10/1/2021	Valuation Basis	7.80%	N/A	N/A	N/A	99.99	1,091,106	37.30

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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
NEW SMYRNA BEACH	112.664(1)(a)	7.75%	24,449,208	22,079,165	2,370,043	99.99	1,096,073	36.10
Police	112.664(1)(b)	5.75%	29,910,302	22,079,165	7,831,137	20.55	1,748,785	57.60
10/1/2021	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,096,073	36.10
NORTH BAY FCD	112.664(1)(a)	7.25%	6,628,200	7,211,008	-582,808	99.99	341,289	29.70
Fire	112.664(1)(b)	5.25%	8,738,809	7,211,008	1,527,801	99.99	648,736	56.50
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	341,289	29.70
NORTH BREVARD HOSPITAL (Parrish)	112.664(1)(a)	6.85%	44,451,340	74,327,898	-29,876,558	99.99	0	0.00
General	112.664(1)(b)	4.85%	51,671,953	74,327,898	-22,655,945	99.99	0	0.00
10/1/2021	Valuation Basis	6.85%	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)	7.00%	126,608,348	128,642,445	-2,034,097	99.99	6,436,700	38.68
Fire	112.664(1)(b)	5.00%	171,013,903	128,642,445	42,371,458	32.21	12,946,818	77.80
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	6,436,700	38.68
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.75%	148,079,967	167,202,879	-19,122,912	99.99	2,162,483	19.95
Fire	112.664(1)(b)	4.75%	187,892,150	167,202,879	20,689,271	35.67	6,837,531	63.07
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	2,162,483	19.95
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.75%	148,079,967	167,202,879	-19,122,912	99.99	2,162,483	19.95
General	112.664(1)(b)	4.75%	187,892,150	167,202,879	20,689,271	35.67	6,837,531	63.07
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	2,162,483	19.95
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.75%	148,079,967	167,202,879	-19,122,912	99.99	2,162,483	19.95
Police	112.664(1)(b)	4.75%	187,892,150	167,202,879	20,689,271	35.67	6,837,531	63.07
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	2,162,483	19.95

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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
NORTH MIAMI 748	112.664(1)(a)	7.00%	124,763,419	105,037,573	19,725,846	30.25	5,884,048	71.63
Police	112.664(1)(b)	5.00%	163,699,493	105,037,573	58,661,920	20.67	9,930,370	120.89
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	30.25	5,884,048	71.63
NORTH MIAMI BEACH	112.664(1)(a)	7.35%	119,425,390	93,341,590	26,083,800	18.17	4,194,706	58.32
General	112.664(1)(b)	5.35%	149,636,443	93,341,590	56,294,853	14.58	6,230,520	86.62
10/1/2021	Valuation Basis	7.35%	N/A	N/A	N/A	18.17	4,194,706	58.32
NORTH MIAMI BEACH	112.664(1)(a)	7.50%	158,651,029	116,396,198	42,254,831	15.83	7,894,576	116.90
Police And Fire	112.664(1)(b)	5.50%	199,724,955	116,396,198	83,328,757	13.20	12,746,388	188.80
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	15.83	7,894,576	116.90
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%	60,561,162	65,404,889	-4,843,727	99.99	1,327,374	31.30
Fire	112.664(1)(b)	5.00%	78,138,970	65,404,889	12,734,081	36.88	3,245,432	76.60
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,327,374	31.30
NORTH PORT	112.664(1)(a)	7.00%	59,189,794	63,415,259	-4,225,465	99.99	2,182,087	39.10
Police	112.664(1)(b)	5.00%	75,504,792	63,415,259	12,089,533	31.69	4,095,278	73.50
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,182,087	39.10
NORTH RIVER FCD	112.664(1)(a)	7.40%	30,512,515	29,770,151	742,364	99.99	1,453,505	33.90
Fire	112.664(1)(b)	5.40%	38,364,309	29,770,151	8,594,158	30.53	2,484,397	58.00
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	1,453,505	33.90
OAKLAND PARK	112.664(1)(a)	7.50%	43,461,404	48,805,681	-5,344,277	99.99	0	0.00
General	112.664(1)(b)	5.50%	52,108,859	48,805,681	3,303,178	27.19	535,626	23.85
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	330,375	14.71

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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)	7.00%	78,351,538	71,472,577	6,878,961	22.48	3,116,558	277.84
Police And Fire	112.664(1)(b)	5.00%	93,996,143	71,472,577	22,523,566	16.23	6,602,392	588.60
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	22.48	3,116,558	277.84
OCALA	112.664(1)(a)	7.00%	93,974,927	89,922,575	4,052,352	25.00	3,398,109	39.95
Fire	112.664(1)(b)	5.00%	120,954,095	89,922,575	31,031,520	19.00	5,854,213	68.83
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	25.00	3,398,109	39.95
OCALA	112.664(1)(a)	6.90%	240,864,347	199,814,988	41,049,359	22.09	8,347,959	88.20
General	112.664(1)(b)	4.90%	300,685,998	199,814,988	100,871,010	16.82	11,965,764	126.40
10/1/2021	Valuation Basis	6.90%	N/A	N/A	N/A	22.09	8,347,959	88.20
OCALA	112.664(1)(a)	7.50%	101,262,604	93,347,956	7,914,648	99.99	4,219,456	37.17
Police	112.664(1)(b)	5.50%	126,750,146	93,347,956	33,402,190	21.65	6,953,771	61.25
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	4,219,456	37.17
OCEAN CITY-WRIGHT FCD	112.664(1)(a)	7.00%	23,911,261	19,777,296	4,133,965	32.63	1,249,139	36.60
Fire	112.664(1)(b)	5.00%	30,693,516	19,777,296	10,916,220	20.53	1,958,857	57.50
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	32.63	1,249,139	36.60
OCOEE	112.664(1)(a)	7.00%	49,092,348	51,499,434	-2,407,086	99.99	1,422,304	14.34
General	112.664(1)(b)	5.00%	61,791,464	51,499,434	10,292,030	29.17	2,817,753	28.42
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,422,304	14.34
OCOEE	112.664(1)(a)	7.00%	73,607,425	75,724,154	-2,116,729	99.99	3,010,632	30.35
Police And Fire	112.664(1)(b)	5.00%	93,942,416	75,724,154	18,218,262	27.87	5,490,667	55.36
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	3,010,632	30.35
OKALOOSA ISLAND FCD	112.664(1)(a)	7.20%	18,693,278	13,430,773	5,262,505	18.83	1,088,851	83.50
Fire	112.664(1)(b)	5.20%	24,462,056	13,430,773	11,031,283	15.55	1,519,219	116.50
10/1/2021	Valuation Basis	7.20%	N/A	N/A	N/A	18.83	1,088,851	83.50

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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
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%	4,912,707	6,482,056	-1,569,349	99.99	101,590	9.06
General	112.664(1)(b)	5.00%	6,122,202	6,482,056	-359,854	99.99	354,447	31.63
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	101,590	9.06
OKEECHOBEE	112.664(1)(a)	7.00%	9,333,222	12,045,012	-2,711,790	99.99	179,976	15.50
Police	112.664(1)(b)	5.00%	11,799,598	12,045,012	-245,414	99.99	612,649	52.78
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	179,976	15.50
OKEECHOBEE UTILITY	112.664(1)(a)	6.75%	10,244,114	12,148,221	-1,904,107	99.99	125,917	6.00
General	112.664(1)(b)	4.75%	13,111,584	12,148,221	963,363	99.99	689,470	32.85
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	125,917	6.00
OLDSMAR	112.664(1)(a)	7.00%	7,600,120	8,493,797	-893,677	15.87	140,277	20.42
Fire	112.664(1)(b)	5.00%	10,562,976	8,493,797	2,069,179	14.01	838,681	122.10
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	15.60	220,205	32.06
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)	7.25%	9,546,756	10,403,423	-856,667	99.99	349,074	24.49
Fire	112.664(1)(b)	5.25%	12,118,269	10,403,423	1,714,846	41.53	666,630	46.77
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	349,074	24.49
ORANGE PARK	112.664(1)(a)	7.00%	11,595,463	13,716,001	-2,120,538	99.99	251,068	9.88
General	112.664(1)(b)	5.00%	14,573,618	13,716,001	857,617	99.99	435,972	17.15
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	251,068	9.88

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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
ORANGE PARK	112.664(1)(a)	6.70%	22,519,560	25,751,774	-3,232,214	99.99	496,302	33.73
Police	112.664(1)(b)	4.70%	29,024,744	25,751,774	3,272,970	38.07	1,107,746	75.30
10/1/2021	Valuation Basis	6.70%	N/A	N/A	N/A	99.99	496,302	33.73
ORLANDO	112.664(1)(a)	7.25%	593,395,596	536,159,748	57,235,848	22.00	22,111,234	46.33
Fire	112.664(1)(b)	5.25%	755,759,652	536,159,748	219,599,904	17.00	41,579,102	87.12
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	22.00	21,993,539	46.08
ORLANDO	112.664(1)(a)	6.50%	268,374,509	255,600,236	12,774,273	26.50	7,423,983	279.09
General	112.664(1)(b)	4.50%	325,858,093	255,600,236	70,257,857	17.50	16,171,692	607.93
9/30/2021	Valuation Basis	6.50%	N/A	N/A	N/A	24.83	8,515,360	320.11
ORLANDO	112.664(1)(a)	7.25%	834,712,258	771,112,905	63,599,353	23.34	33,951,060	55.55
Police	112.664(1)(b)	5.25%	1,071,112,280	771,112,905	299,999,375	18.31	59,120,967	96.74
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	23.34	33,951,060	55.55
ORLANDO AVIATION	112.664(1)(a)	6.75%	144,656,309	165,171,710	-20,515,401	99.99	640,878	21.60
General	112.664(1)(b)	4.75%	174,191,745	165,171,710	9,020,035	26.42	2,671,996	89.80
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	640,878	21.60
ORLANDO UTILITY	112.664(1)(a)	7.00%	522,186,035	539,558,009	-17,371,974	99.99	15,314,144	14.48
General	112.664(1)(b)	5.00%	622,147,705	539,558,009	82,589,696	22.42	27,770,828	26.26
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	15,314,144	14.48
ORMOND BEACH	112.664(1)(a)	7.00%	41,458,809	38,823,512	2,635,297	30.41	1,238,383	57.90
Fire	112.664(1)(b)	5.00%	51,332,346	38,823,512	12,508,834	18.98	2,096,053	97.80
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	30.41	1,238,383	57.90
ORMOND BEACH	112.664(1)(a)	6.75%	60,057,237	61,350,174	-1,292,937	99.99	852,691	17.90
General	112.664(1)(b)	4.75%	74,368,248	61,350,174	13,018,074	25.23	1,346,813	28.10
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	852,691	17.90

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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
ORMOND BEACH	112.664(1)(a)	6.75%	50,148,880	45,050,059	5,098,821	31.94	1,929,144	50.50
Police	112.664(1)(b)	4.75%	64,085,573	45,050,059	19,035,514	20.12	3,243,469	84.90
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	31.94	1,929,144	50.50
OVIEDO	112.664(1)(a)	7.10%	21,215,907	20,441,959	773,948	99.99	924,593	28.50
Fire	112.664(1)(b)	5.10%	27,888,543	20,441,959	7,446,584	29.59	1,712,387	52.70
10/1/2021	Valuation Basis	7.10%	N/A	N/A	N/A	99.99	924,593	28.50
OVIEDO	112.664(1)(a)	7.00%	32,849,350	36,014,599	-3,165,249	99.99	1,099,567	23.87
Police	112.664(1)(b)	5.00%	41,681,058	36,014,599	5,666,459	99.99	2,243,090	48.71
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,099,567	23.87
PACE FCD	112.664(1)(a)	7.00%	482,772	486,330	-3,558	21.24	150,514	19.29
Fire	112.664(1)(b)	5.00%	672,397	486,330	186,067	17.81	262,850	33.69
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	20.36	173,365	22.22
PALATKA	112.664(1)(a)	7.50%	11,472,428	9,945,530	1,526,898	39.95	631,349	51.20
Fire	112.664(1)(b)	5.50%	14,713,679	9,945,530	4,768,149	20.95	983,941	79.70
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	39.95	631,349	51.20
PALATKA	112.664(1)(a)	7.40%	27,366,703	22,121,090	5,245,613	20.87	1,407,953	39.60
General	112.664(1)(b)	5.40%	33,557,403	22,121,090	11,436,313	15.64	1,938,434	54.50
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	20.87	1,407,953	39.60
PALATKA	112.664(1)(a)	7.50%	14,244,804	13,708,729	536,075	99.99	507,126	35.10
Police	112.664(1)(b)	5.50%	18,168,287	13,708,729	4,459,558	23.37	902,250	62.50
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	507,126	35.10
PALM BAY	112.664(1)(a)	7.65%	119,045,436	111,404,986	7,640,450	48.23	4,177,221	59.90
Fire	112.664(1)(b)	5.65%	152,553,755	111,404,986	41,148,769	22.86	7,585,376	108.90
10/1/2021	Valuation Basis	7.65%	N/A	N/A	N/A	48.23	4,177,221	59.90

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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
PALM BAY	112.664(1)(a)	7.65%	16,952	248,694	-231,742	99.99	0	0.00
General	112.664(1)(b)	5.65%	18,079	248,694	-230,615	99.99	0	0.00
10/1/2021	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	0	0.00
PALM BAY	112.664(1)(a)	7.65%	141,653,599	145,103,579	-3,449,980	99.99	3,317,887	39.20
Police	112.664(1)(b)	5.65%	184,247,910	145,103,579	39,144,331	30.42	7,585,250	89.40
10/1/2021	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	3,317,887	39.20
PALM BEACH	112.664(1)(a)	6.60%	356,742,817	288,216,109	68,526,708	22.33	13,092,103	61.26
General Police And Fire	112.664(1)(b)	4.60%	452,874,634	288,216,109	164,658,525	16.92	20,148,483	94.27
9/30/2021	Valuation Basis	6.60%	N/A	N/A	N/A	22.33	13,092,103	61.26
PALM BEACH GARDENS	112.664(1)(a)	6.95%	153,010,013	140,905,086	12,104,927	99.99	5,884,783	66.87
Fire	112.664(1)(b)	4.95%	197,042,308	140,905,086	56,137,222	24.38	9,913,922	112.65
10/1/2021	Valuation Basis	6.95%	N/A	N/A	N/A	99.99	5,884,783	66.87
PALM BEACH GARDENS	112.664(1)(a)	7.00%	2,989,832	3,427,007	-437,175	99.99	0	0.00
General	112.664(1)(b)	5.00%	3,675,181	3,427,007	248,174	24.39	79,163	67.35
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	7,052	6.00
PALM BEACH GARDENS	112.664(1)(a)	6.30%	126,859,259	127,508,035	-648,776	99.99	6,213,180	60.49
Police	112.664(1)(b)	4.30%	154,449,937	127,508,035	26,941,902	23.50	10,615,509	103.35
10/1/2021	Valuation Basis	6.30%	N/A	N/A	N/A	99.99	6,213,180	60.49
PALM COAST (VOL)	112.664(1)(a)	6.00%	3,262,460	5,679,762	-2,417,302	99.99	118,643	0.00
Fire	112.664(1)(b)	4.00%	3,810,171	5,679,762	-1,869,591	99.99	187,797	0.00
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	118,643	0.00
PALM HARBOR FCD	112.664(1)(a)	7.50%	34,240,721	42,773,282	-8,532,561	99.99	2,063,383	35.37
Fire	112.664(1)(b)	5.50%	45,578,992	42,773,282	2,805,710	99.99	3,828,262	65.61
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	2,063,383	35.37

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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
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)	6.75%	16,706,157	18,608,391	-1,902,234	99.99	352,667	11.71
General	112.664(1)(b)	4.75%	20,847,400	18,608,391	2,239,009	40.59	785,712	26.10
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	352,667	11.71
PALMETTO	112.664(1)(a)	6.75%	16,616,594	16,927,926	-311,332	99.99	470,050	26.89
Police	112.664(1)(b)	4.75%	20,747,240	16,927,926	3,819,314	25.49	888,770	50.84
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	470,050	26.89
PANAMA CITY	112.664(1)(a)	7.50%	57,055,547	44,704,700	12,350,847	22.85	2,785,219	71.20
Fire	112.664(1)(b)	5.50%	72,629,982	44,704,700	27,925,282	16.99	4,295,164	109.80
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	22.85	2,785,219	71.20
PANAMA CITY	112.664(1)(a)	7.50%	50,348,910	43,929,327	6,419,583	29.88	1,867,053	40.60
Police	112.664(1)(b)	5.50%	63,245,493	43,929,327	19,316,166	19.27	2,986,580	64.90
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	29.88	1,867,053	40.60
PANAMA CITY (SUPP)	112.664(1)(a)	7.00%	3,795,625	4,193,203	-397,578	29.22	94,876	6.70
General	112.664(1)(b)	5.00%	4,718,857	4,193,203	525,654	20.53	294,015	20.77
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	29.22	95,537	6.75
PANAMA CITY BEACH	112.664(1)(a)	7.00%	22,333,230	22,183,256	149,974	25.33	617,942	19.19
Fire	112.664(1)(b)	5.00%	26,229,291	22,183,256	4,046,035	20.17	44,306	1.38
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	25.33	617,942	19.19
PANAMA CITY BEACH	112.664(1)(a)	7.00%	46,174,005	50,899,026	-4,725,021	26.42	1,201,670	12.02
General	112.664(1)(b)	5.00%	63,410,800	50,899,026	135	19.33	3,047,771	31.85
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	26.42	1,201,670	12.02

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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
PANAMA CITY BEACH	112.664(1)(a)	7.00%	28,810,337	29,971,186	-1,160,849	26.17	509,277	11.70
Police	112.664(1)(b)	5.00%	0	29,971,186	4,305,985	20.17	2,006,619	48.42
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	26.17	509,277	11.70
PARKLAND	112.664(1)(a)	6.50%	2,395,681	2,504,980	-109,299	99.99	30,753	0.00
Police	112.664(1)(b)	4.50%	2,959,287	2,504,980	454,307	22.53	133,253	0.00
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	30,753	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)	6.00%	3,340,500	3,958,430	-617,930	36.67	3,595	4.16
General	112.664(1)(b)	4.00%	4,045,585	3,958,430	87,155	23.00	111,286	128.62
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	36.67	3,595	4.16
PEMBROKE PINES	112.664(1)(a)	5.75%	206,461,236	236,035,225	-29,573,989	84.00	1,671,161	422.29
General	112.664(1)(b)	3.75%	261,132,836	236,035,225	25,097,611	84.00	6,580,320	370.51
10/1/2021	Valuation Basis	5.75%	N/A	N/A	N/A	84.00	1,671,161	422.29
PEMBROKE PINES	112.664(1)(a)	7.50%	1,013,261,012	871,502,793	141,758,219	25.33	36,309,497	118.70
Police And Fire	112.664(1)(b)	5.50%	1,267,238,334	871,502,793	395,735,541	18.58	55,886,647	182.70
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	25.33	36,309,497	118.70
PENSACOLA	112.664(1)(a)	7.75%	137,847,311	149,229,764	-11,382,453	99.99	2,033,691	32.40
Fire	112.664(1)(b)	5.75%	172,928,513	149,229,764	23,698,749	30.59	5,556,809	88.50
10/1/2021	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	2,033,691	32.40
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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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
PENSACOLA	112.664(1)(a)	7.13%	142,343,805	133,273,921	9,069,884	99.99	4,101,231	98.30
Police	112.664(1)(b)	5.13%	182,958,975	133,273,921	49,685,054	23.17	7,099,874	170.20
10/1/2021	Valuation Basis	7.13%	N/A	N/A	N/A	99.99	4,101,231	98.30
PERRY	112.664(1)(a)	6.75%	5,278,742	4,961,267	317,475	99.99	262,690	36.40
Fire	112.664(1)(b)	4.75%	6,638,219	4,961,267	1,676,952	25.92	434,263	60.10
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	262,690	36.40
PERRY	112.664(1)(a)	7.25%	9,889,798	10,902,870	-1,013,072	99.99	225,638	22.80
Police	112.664(1)(b)	5.25%	12,272,096	10,902,870	1,369,226	30.60	490,289	49.50
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	225,638	22.80
PINELLAS PARK	112.664(1)(a)	7.25%	80,650,837	82,271,868	-1,621,031	99.99	2,288,918	38.20
Fire	112.664(1)(b)	5.25%	101,823,634	82,271,868	19,551,766	27.20	4,619,075	77.10
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	2,288,918	38.20
PINELLAS PARK	112.664(1)(a)	6.75%	99,998,157	119,180,815	-19,182,658	93.08	1,652,482	11.18
General	112.664(1)(b)	4.75%	128,908,239	119,180,815	9,727,424	93.08	4,785,439	32.36
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	93.08	1,652,482	11.18
PINELLAS PARK	112.664(1)(a)	7.35%	77,282,652	92,300,651	-15,017,999	99.99	1,695,899	23.25
Police	112.664(1)(b)	5.35%	99,720,170	92,300,651	7,419,519	99.99	3,719,376	50.99
10/1/2021	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	1,695,899	23.25
PLANT CITY	112.664(1)(a)	7.50%	73,919,360	66,039,442	7,879,918	33.56	3,178,807	40.20
Police And Fire	112.664(1)(b)	5.50%	92,508,284	66,039,442	26,468,842	19.98	4,971,572	62.90
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	33.56	3,178,807	40.20
PLANTATION	112.664(1)(a)	7.30%	231,780,216	228,912,055	2,868,161	25.00	9,218,563	28.88
General	112.664(1)(b)	5.30%	286,614,448	228,912,055	57,702,393	21.67	16,093,980	50.42
10/1/2021	Valuation Basis	7.30%	N/A	N/A	N/A	25.00	9,218,563	28.88

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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
PLANTATION	112.664(1)(a)	6.75%	227,541,511	221,393,399	6,148,112	30.33	9,042,359	73.36
Police	112.664(1)(b)	4.75%	279,473,528	221,393,399	58,080,129	19.83	13,993,716	113.53
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	30.33	9,042,359	73.36
PLANTATION (VOL)	112.664(1)(a)	7.08%	21,109,726	28,144,051	-7,034,325	99.99	0	0.00
Fire	112.664(1)(b)	5.08%	25,579,422	28,144,051	-2,564,629	99.99	660,966	0.00
10/1/2021	Valuation Basis	7.08%	N/A	N/A	N/A	99.99	0	0.00
POMPANO BEACH	112.664(1)(a)	7.35%	338,391,140	251,492,300	86,898,840	22.08	17,601,479	42.06
General	112.664(1)(b)	5.35%	432,034,469	251,492,300	180,542,169	16.75	27,995,428	66.90
10/1/2021	Valuation Basis	7.35%	N/A	N/A	N/A	22.08	17,601,479	42.06
POMPANO BEACH	112.664(1)(a)	7.20%	368,490,183	286,467,193	82,022,990	15.00	12,300,292	66.61
Police And Fire	112.664(1)(b)	5.20%	458,999,473	286,021,898	172,977,575	13.00	19,132,651	103.61
10/1/2021	Valuation Basis	7.20%	N/A	N/A	N/A	15.00	12,480,371	67.58
PORT ORANGE	112.664(1)(a)	7.25%	53,827,868	41,773,769	12,054,099	32.60	3,106,836	101.80
Fire	112.664(1)(b)	5.25%	68,259,781	41,773,769	26,486,012	19.85	4,266,387	139.80
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	32.60	3,106,836	101.80
PORT ORANGE	112.664(1)(a)	6.75%	40,584,786	40,828,598	-243,812	85.00	769,560	20.27
General	112.664(1)(b)	4.75%	49,718,502	40,828,598	8,889,904	25.83	2,278,832	60.03
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	85.00	769,560	20.27
PORT ORANGE	112.664(1)(a)	7.05%	59,579,413	56,352,252	3,227,161	23.08	3,260,324	59.84
Police	112.664(1)(b)	5.05%	76,147,882	56,352,252	19,795,630	17.48	4,971,246	91.24
10/1/2021	Valuation Basis	7.05%	N/A	N/A	N/A	23.08	3,260,324	59.84
PORT ST. LUCIE	112.664(1)(a)	7.20%	157,629,294	157,933,184	-303,890	99.99	8,586,842	37.70
Police	112.664(1)(b)	5.20%	202,203,502	157,933,184	44,270,318	30.09	14,656,284	64.30
10/1/2021	Valuation Basis	7.20%	N/A	N/A	N/A	99.99	8,586,842	37.70

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

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
PUNTA GORDA	112.664(1)(a)	7.60%	20,331,400	22,028,033	-1,696,633	99.99	706,772	28.40
Fire	112.664(1)(b)	5.60%	25,475,266	22,028,033	3,447,233	99.99	1,423,895	57.20
10/1/2021	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	706,772	28.40
PUNTA GORDA	112.664(1)(a)	6.75%	58,882,351	58,196,141	686,210	99.99	1,006,747	32.20
General	112.664(1)(b)	4.75%	72,228,283	58,196,141	14,032,142	24.45	2,097,792	67.10
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	1,006,747	32.20
PUNTA GORDA	112.664(1)(a)	7.00%	23,439,026	24,114,919	-675,893	99.99	901,368	34.60
Police	112.664(1)(b)	5.00%	29,555,865	24,114,919	5,440,946	25.64	1,587,405	60.90
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	901,368	34.60
QUINCY	112.664(1)(a)	7.30%	11,078,464	10,000,091	1,078,373	23.38	511,692	39.80
Police And Fire	112.664(1)(b)	5.30%	13,554,667	10,000,091	3,554,576	16.72	750,245	58.40
10/1/2021	Valuation Basis	7.30%	N/A	N/A	N/A	23.38	511,692	39.80
RIVIERA BEACH	112.664(1)(a)	6.50%	97,251,139	118,057,392	-20,806,253	99.99	2,206,841	45.47
Fire	112.664(1)(b)	4.50%	119,108,103	118,057,392	1,050,711	34.33	7,342,610	151.29
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	2,206,841	45.47
RIVIERA BEACH	112.664(1)(a)	7.00%	109,791,898	142,768,630	-32,976,732	99.99	1,653,754	28.75
General	112.664(1)(b)	5.00%	134,293,614	142,768,630	-8,475,016	99.99	2,411,613	41.93
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,653,754	28.75
RIVIERA BEACH	112.664(1)(a)	7.00%	95,516,274	98,489,681	-2,973,407	99.99	3,354,519	42.82
Police	112.664(1)(b)	5.00%	121,888,214	98,489,681	23,398,533	31.67	6,764,692	86.36
9/30/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	3,036,950	38.77
ROCKLEDGE	112.664(1)(a)	7.65%	16,014,866	15,517,529	497,337	23.87	647,207	33.50
Fire	112.664(1)(b)	5.65%	19,902,836	15,517,529	4,385,307	17.92	1,098,672	56.87
10/1/2021	Valuation Basis	7.65%	N/A	N/A	N/A	23.87	647,207	33.50

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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
ROCKLEDGE	112.664(1)(a)	7.65%	21,113,877	23,032,574	-1,918,697	30.24	762,664	14.43
General	112.664(1)(b)	5.65%	26,424,030	23,032,574	3,391,456	20.50	1,461,079	27.64
10/1/2021	Valuation Basis	7.65%	N/A	N/A	N/A	30.24	762,664	14.43
ROCKLEDGE	112.664(1)(a)	7.65%	17,748,421	19,987,504	-2,239,083	37.07	494,085	20.80
Police	112.664(1)(b)	5.65%	22,186,231	19,987,504	2,198,727	23.03	1,013,047	42.64
10/1/2021	Valuation Basis	7.65%	N/A	N/A	N/A	37.07	494,085	20.80
SAFETY HARBOR	112.664(1)(a)	7.00%	9,578,147	13,522,868	-3,944,721	38.96	215,939	12.46
Fire	112.664(1)(b)	5.00%	13,335,368	13,522,868	-187,500	26.03	1,024,158	59.08
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	35.92	452,369	26.10
SAINT AUGUSTINE	112.664(1)(a)	7.15%	16,361,556	17,416,314	-1,054,758	99.99	613,402	26.24
Fire	112.664(1)(b)	5.15%	20,880,757	17,416,314	3,464,443	99.99	1,170,183	50.06
10/1/2021	Valuation Basis	7.15%	N/A	N/A	N/A	99.99	613,402	26.24
SAINT AUGUSTINE	112.664(1)(a)	7.30%	59,977,135	59,567,530	409,605	28.78	3,468,547	29.33
General	112.664(1)(b)	5.30%	77,889,750	59,567,530	18,322,220	19.91	5,790,347	48.96
10/1/2021	Valuation Basis	7.30%	N/A	N/A	N/A	28.78	3,468,547	29.33
SAINT AUGUSTINE	112.664(1)(a)	7.30%	25,321,272	27,326,371	-2,005,099	31.52	977,156	23.45
Police	112.664(1)(b)	5.30%	33,529,872	27,326,371	6,203,501	22.51	1,617,198	38.81
10/1/2021	Valuation Basis	7.30%	N/A	N/A	N/A	31.52	977,156	23.45
SAINT CLOUD	112.664(1)(a)	7.25%	72,070,529	79,438,959	-7,368,430	99.99	2,750,397	17.02
General	112.664(1)(b)	5.25%	92,870,377	79,438,959	13,431,418	45.30	5,776,775	35.75
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	2,750,397	17.02
SAINT CLOUD	112.664(1)(a)	7.45%	83,697,357	73,228,873	10,468,484	99.99	4,074,368	39.62
Police And Fire	112.664(1)(b)	5.45%	108,666,943	73,228,873	35,438,070	26.57	6,813,191	66.25
10/1/2021	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	4,074,368	39.62

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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
SAINT JOHNS RIVER PW PK	112.664(1)(a)	6.00%	163,682,311	190,094,407	-26,412,096	99.99	116,299	62.28
General	112.664(1)(b)	4.00%	198,982,293	190,094,407	8,887,886	28.50	12,011,939	999.99
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	116,299	62.28
SAINT LUCIE COUNTY FCD	112.664(1)(a)	7.50%	420,353,983	356,382,827	63,971,156	28.00	19,776,983	57.34
Fire	112.664(1)(b)	5.50%	517,201,142	356,382,827	160,818,315	19.00	31,669,386	91.82
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	28.00	19,776,983	57.34
SAINT LUCIE COUNTY FCD	112.664(1)(a)	7.50%	28,453,258	21,139,900	7,313,358	23.47	1,839,858	40.40
General	112.664(1)(b)	5.50%	35,674,385	21,139,900	14,534,485	17.43	2,694,649	59.20
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	23.47	1,839,858	40.40
SAINT PETE BEACH	112.664(1)(a)	7.50%	24,512,586	19,206,165	5,306,421	23.07	1,299,102	55.60
Fire	112.664(1)(b)	5.50%	31,621,759	19,206,165	12,415,594	17.50	1,957,500	83.70
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	23.07	1,299,102	55.60
SAINT PETE BEACH	112.664(1)(a)	7.50%	16,710,917	14,838,443	1,872,474	21.20	587,339	50.10
General	112.664(1)(b)	5.50%	20,422,755	14,838,443	5,584,312	15.95	823,322	70.30
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	21.20	587,339	50.10
SAINT PETE BEACH	112.664(1)(a)	6.20%	19,549,229	19,724,014	-174,785	99.99	195,188	999.99
Police	112.664(1)(b)	4.20%	24,475,436	19,724,014	4,751,422	20.61	464,468	999.99
10/1/2021	Valuation Basis	6.20%	N/A	N/A	N/A	99.99	195,188	999.99
SAINT PETERSBURG	112.664(1)(a)	7.00%	275,567,027	327,767,472	-52,200,445	40.00	3,917,652	15.40
Fire	112.664(1)(b)	5.00%	343,634,597	327,767,472	15,867,125	24.00	11,326,056	44.40
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	50.00	3,917,652	15.40
SAINT PETERSBURG	112.664(1)(a)	7.20%	558,097,082	533,079,911	25,017,171	25.00	16,932,540	17.40
General	112.664(1)(b)	5.20%	704,857,353	533,079,911	171,777,442	19.00	32,390,784	33.30
10/1/2021	Valuation Basis	7.20%	N/A	N/A	N/A	25.00	16,629,312	17.10

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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
SAINT PETERSBURG	112.664(1)(a)	7.25%	539,089,353	512,930,074	26,159,279	25.00	7,673,740	15.27
Police	112.664(1)(b)	5.25%	694,963,589	512,930,074	182,033,515	19.00	24,304,956	48.36
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	29.00	5,332,752	10.61
SAN CARLOS PARK FCD	112.664(1)(a)	7.00%	27,279,038	31,595,951	-4,316,913	37.63	582,517	13.91
Fire	112.664(1)(b)	5.00%	38,619,579	31,595,951	7,023,628	26.58	2,635,970	62.94
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	35.27	885,938	21.15
SANFORD	112.664(1)(a)	6.60%	41,335,836	47,505,890	-6,170,054	99.99	1,265,224	35.50
Fire	112.664(1)(b)	4.60%	52,896,375	47,505,890	5,390,485	99.99	2,570,451	72.30
10/1/2021	Valuation Basis	6.60%	N/A	N/A	N/A	99.99	1,265,224	35.50
SANFORD	112.664(1)(a)	6.60%	54,600,250	58,389,829	-3,789,579	99.99	931,853	26.50
Police	112.664(1)(b)	4.60%	69,095,973	58,389,829	10,706,144	29.96	2,344,979	66.70
10/1/2021	Valuation Basis	6.60%	N/A	N/A	N/A	99.99	931,853	26.50
SANIBEL	112.664(1)(a)	6.50%	36,027,868	39,188,179	-3,160,311	99.99	110,015	17.10
General	112.664(1)(b)	4.50%	44,504,010	39,188,179	5,315,831	24.68	498,054	77.20
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	110,015	17.10
SANIBEL	112.664(1)(a)	7.50%	28,346,382	26,591,605	1,754,777	99.99	1,395,887	69.08
Police	112.664(1)(b)	5.50%	36,536,927	26,591,605	9,945,322	23.95	2,295,535	113.61
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,395,887	69.08
SARASOTA	112.664(1)(a)	6.85%	179,275,316	186,813,417	-7,538,101	99.99	3,295,364	0.00
Fire	112.664(1)(b)	4.85%	222,795,710	186,813,417	35,982,293	21.92	49,920,610	0.00
9/30/2021	Valuation Basis	6.85%	N/A	N/A	N/A	99.99	1,241,271	0.00
SARASOTA	112.664(1)(a)	6.55%	215,415,817	183,763,020	31,652,797	21.25	7,420,768	87.23
General	112.664(1)(b)	4.55%	267,148,364	183,763,020	83,385,344	16.25	12,607,095	148.20
9/30/2021	Valuation Basis	6.55%	N/A	N/A	N/A	21.25	7,420,768	87.23

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

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)	6.75%	301,587,790	323,857,165	-22,269,375	99.99	8,092,215	55.38
Police	112.664(1)(b)	4.75%	389,230,244	323,857,165	65,373,079	25.58	16,970,564	116.14
9/30/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	8,092,215	55.38
SARASOTA MEMORIAL HEALTH CARE	112.664(1)(a)	6.50%	424,527,613	444,749,558	-20,221,945	80.00	10,835,453	10.71
General	112.664(1)(b)	4.50%	500,585,127	444,749,558	55,835,569	80.00	24,926,401	24.63
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	80.00	10,835,453	10.71
SARASOTA-MANATEE AIRPORT	112.664(1)(a)	5.00%	31,896,844	28,262,309	3,634,535	84.00	1,027,763	29.94
General	112.664(1)(b)	3.00%	39,345,229	28,262,309	11,082,920	84.00	2,440,043	71.09
10/1/2021	Valuation Basis	5.00%	N/A	N/A	N/A	84.00	1,027,763	29.94
SATELLITE BEACH	112.664(1)(a)	7.00%	9,223,336	8,651,043	572,293	28.14	160,491	66.32
General	112.664(1)(b)	5.00%	10,995,663	8,651,043	2,344,620	17.39	354,520	146.51
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	25.59	161,879	66.90
SATELLITE BEACH	112.664(1)(a)	7.00%	26,785,453	24,330,483	2,454,970	23.72	627,531	27.92
Police And Fire	112.664(1)(b)	5.00%	32,532,145	24,330,483	8,201,662	18.01	1,407,175	62.62
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	22.88	1,060,740	47.20
SEBASTIAN	112.664(1)(a)	7.10%	23,049,447	21,543,215	1,506,232	99.99	1,033,729	38.60
Police	112.664(1)(b)	5.10%	29,336,710	21,543,215	7,793,495	25.07	1,661,104	61.80
10/1/2021	Valuation Basis	7.10%	N/A	N/A	N/A	99.99	1,033,729	38.60
SEBRING	112.664(1)(a)	7.00%	18,171,359	16,841,814	1,329,545	28.46	349,113	117.10
Fire	112.664(1)(b)	5.00%	23,001,482	16,841,814	6,159,668	19.36	738,428	247.90
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	28.46	349,113	117.10
SEBRING	112.664(1)(a)	7.00%	21,908,637	23,524,121	-1,615,484	99.99	377,331	49.56
Police	112.664(1)(b)	5.00%	28,485,012	23,524,121	4,960,891	28.25	1,392,157	182.85
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	377,331	49.56

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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
SEMINOLE	112.664(1)(a)	6.75%	49,402,531	46,107,115	3,295,416	99.99	1,989,661	38.80
Fire	112.664(1)(b)	4.75%	62,199,124	46,107,115	16,092,009	21.68	3,383,638	65.80
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	1,989,661	38.80
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%	48,443,492	58,413,726	-9,970,234	99.99	1,112,895	17.45
General	112.664(1)(b)	5.38%	62,884,594	58,413,726	4,470,868	99.99	2,384,760	37.39
10/1/2021	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,112,895	17.45
SOUTH MIAMI [GP]	112.664(1)(a)	7.38%	48,443,492	58,413,726	-9,970,234	99.99	1,112,895	17.45
Police	112.664(1)(b)	5.38%	62,884,594	58,413,726	4,470,868	99.99	2,384,760	37.39
10/1/2021	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,112,895	17.45
SOUTH PASADENA	112.664(1)(a)	7.25%	10,401,624	8,294,568	2,107,056	21.34	646,839	43.90
Fire	112.664(1)(b)	5.25%	12,849,595	8,294,568	4,555,027	15.86	930,454	63.10
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	21.34	646,839	43.90
SOUTH WALTON FCD	112.664(1)(a)	7.00%	67,561,327	72,648,077	-5,086,750	99.99	3,352,428	39.00
Fire	112.664(1)(b)	5.00%	87,450,957	72,648,077	14,802,880	36.48	5,989,518	69.00
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	3,352,428	39.00
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%	60,905,495	61,937,775	-1,032,280	29.90	1,503,145	28.15
Fire	112.664(1)(b)	5.00%	76,677,837	61,937,775	14,740,062	20.95	4,643,034	86.96
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	29.90	1,503,145	28.15

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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%	4,210,902	4,254,442	-43,540	99.99	61,876	25.33
General	112.664(1)(b)	5.00%	5,675,915	4,254,442	1,421,473	23.34	299,532	122.62
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	64,434	26.38
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)	7.50%	214,003,143	183,776,715	30,226,428	20.50	9,505,939	61.69
Fire	112.664(1)(b)	5.50%	275,966,528	183,776,715	92,189,813	16.41	15,570,710	101.05
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	20.50	9,505,939	61.69
SUNRISE	112.664(1)(a)	7.00%	356,298,614	296,665,027	59,633,587	23.75	18,581,467	0.44
General	112.664(1)(b)	5.00%	447,807,165	296,665,027	151,142,138	17.50	27,941,544	0.66
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	23.75	18,581,467	0.44
SUNRISE	112.664(1)(a)	7.25%	262,731,915	215,368,177	47,363,738	23.83	13,619,350	87.84
Police	112.664(1)(b)	5.25%	339,624,774	215,368,177	124,256,597	18.08	21,728,745	140.14
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	23.83	13,619,350	87.84
SURFSIDE [GP]	112.664(1)(a)	7.25%	35,158,091	33,279,629	1,878,462	99.99	1,853,857	28.49
General	112.664(1)(b)	5.25%	46,380,240	33,279,629	13,100,611	29.33	3,261,836	50.13
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,853,857	28.49

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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%	35,158,091	33,279,629	1,878,462	99.99	1,853,857	28.49
Police	112.664(1)(b)	5.25%	46,380,240	33,279,629	13,100,611	29.33	3,261,836	50.13
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,853,857	28.49
SWEETWATER	112.664(1)(a)	7.00%	17,263,767	18,973,363	-1,709,596	99.99	1,582,016	34.34
Police	112.664(1)(b)	5.00%	21,623,530	18,973,363	2,650,167	31.58	2,654,046	57.61
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,582,016	34.34
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%	123,164,020	155,499,929	-32,335,909	99.99	1,177,806	10.50
Fire	112.664(1)(b)	5.82%	159,235,176	155,499,929	3,735,247	34.11	5,942,134	52.97
10/1/2021	Valuation Basis	7.82%	N/A	N/A	N/A	99.99	4,126,764	36.79
TAMARAC	112.664(1)(a)	8.06%	53,144,653	68,839,315	-15,694,662	99.99	500,572	7.00
General	112.664(1)(b)	6.06%	65,170,097	68,839,315	-3,669,218	33.83	1,415,315	19.79
10/1/2021	Valuation Basis	8.06%	N/A	N/A	N/A	99.99	1,567,090	21.91
TAMARAC	112.664(1)(a)	6.00%	8,867,436	6,792,603	2,074,833	11.00	798,305	0.00
Police	112.664(1)(b)	4.00%	10,193,801	6,792,603	3,401,198	9.58	1,146,481	0.00
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	11.00	798,305	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%	62,699,114	73,886,121	-11,187,007	99.99	856,198	10.01
General	112.664(1)(b)	5.00%	79,071,172	73,886,121	5,185,051	25.35	4,829,252	56.46
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	42.53	2,591,471	30.30
TAMPA	112.664(1)(a)	7.50%	890,342,286	866,770,558	23,571,728	99.99	22,696,959	13.00
General	112.664(1)(b)	5.50%	1,106,354,054	866,770,558	239,583,496	22.44	43,780,281	25.00
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	22,696,959	13.00
TAMPA	112.664(1)(a)	8.50%	1,515,485,449	1,405,607,880	109,877,569	41.17	59,074,068	40.24
Police And Fire	112.664(1)(b)	6.50%	1,873,828,423	1,405,607,880	468,220,543	20.59	106,241,424	72.38
10/1/2021	Valuation Basis	8.50%	N/A	N/A	N/A	41.17	59,074,068	40.24
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%	34,386,789	35,639,751	-1,252,962	99.99	953,533	34.60
Fire	112.664(1)(b)	5.60%	43,614,470	35,639,751	7,974,719	27.09	2,004,622	72.70
10/1/2021	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	953,533	34.60
TARPON SPRINGS	112.664(1)(a)	7.50%	34,984,948	33,613,026	1,371,922	99.99	1,113,314	33.50
Police	112.664(1)(b)	5.50%	44,385,258	33,613,026	10,772,232	22.94	2,088,738	62.87
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,113,314	33.50
TAVARES	112.664(1)(a)	7.00%	10,221,488	11,577,231	-1,355,743	99.99	426,287	26.70
Fire	112.664(1)(b)	5.00%	13,146,071	11,577,231	1,568,840	99.99	847,375	53.10
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	426,287	26.70
TAVARES	112.664(1)(a)	7.00%	18,218,610	17,881,373	337,237	99.99	799,974	58.10
Police	112.664(1)(b)	5.00%	23,979,521	17,881,373	6,098,148	28.97	1,424,591	103.50
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	799,974	58.10

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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
TEMPLE TERRACE	112.664(1)(a)	7.40%	44,188,249	38,201,497	5,986,752	32.11	2,403,396	60.80
Fire	112.664(1)(b)	5.40%	56,924,077	38,201,497	18,722,580	20.63	3,740,913	94.60
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	32.11	2,403,396	60.80
TEMPLE TERRACE	112.664(1)(a)	7.50%	52,565,305	37,946,177	14,619,128	19.00	3,055,547	84.50
Police	112.664(1)(b)	5.50%	67,865,741	37,946,177	29,919,564	15.28	4,452,225	123.30
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	19.00	3,055,547	84.50
TEQUESTA	112.664(1)(a)	6.50%	7,609,284	8,878,841	-1,269,557	99.99	511,437	13.44
General	112.664(1)(b)	4.50%	9,877,959	8,878,841	999,118	99.99	1,063,211	27.94
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	511,437	13.44
TEQUESTA [PF]	112.664(1)(a)	7.00%	15,707,456	16,221,717	-514,261	99.99	647,989	35.58
Fire	112.664(1)(b)	5.00%	19,725,108	16,221,717	3,503,391	99.99	1,242,981	68.25
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	647,989	35.58
TEQUESTA [PF]	112.664(1)(a)	7.00%	5,225,838	7,621,215	-2,395,377	99.99	418,187	27.64
Police	112.664(1)(b)	5.00%	6,654,514	7,621,215	-966,701	99.99	614,256	40.60
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	418,187	27.64
TITUSVILLE	112.664(1)(a)	7.25%	70,734,476	73,155,076	-2,420,600	99.99	1,859,820	12.50
General	112.664(1)(b)	5.25%	86,680,287	73,155,076	13,525,211	24.60	3,550,789	23.80
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,859,820	12.50
TITUSVILLE	112.664(1)(a)	7.25%	75,066,937	77,788,792	-2,721,855	99.99	1,802,707	21.60
Police And Fire	112.664(1)(b)	5.25%	94,048,020	77,788,792	16,259,228	25.05	3,719,196	44.60
10/1/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,802,707	21.60
TRI-COUNTY TRANSIT (ATU-1596)	112.664(1)(a)	7.40%	170,292,428	199,218,748	-28,926,320	99.99	3,366,799	19.29
General	112.664(1)(b)	5.40%	209,050,803	199,218,748	9,832,055	99.99	7,226,036	41.41
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	3,366,799	19.29

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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%	2,422,975	3,972,636	-1,549,661	99.99	7,961	2.00
Police And Fire	112.664(1)(b)	5.00%	3,255,128	3,972,636	-717,508	30.88	150,177	37.73
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	7,961	2.00
VENICE	112.664(1)(a)	6.50%	47,855,392	33,725,543	14,129,849	15.79	2,605,768	151.00
Fire	112.664(1)(b)	4.50%	60,496,553	33,725,543	26,771,010	13.23	3,551,600	205.80
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	15.79	2,605,768	151.00
VENICE	112.664(1)(a)	6.75%	45,253,381	48,365,309	-3,111,928	99.99	787,755	384.50
Police	112.664(1)(b)	4.75%	56,115,067	48,365,309	7,749,758	24.17	1,532,863	748.10
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	787,755	384.50
VERO BEACH	112.664(1)(a)	6.00%	7,072,322	7,994,577	-922,255	99.99	15,742	0.00
Fire	112.664(1)(b)	4.00%	8,196,929	7,994,577	202,352	22.83	15,559	0.00
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	15,742	0.00
VERO BEACH	112.664(1)(a)	6.25%	112,685,552	112,867,961	-182,409	26.01	2,318,725	0.00
General	112.664(1)(b)	4.25%	138,725,697	112,867,961	25,857,736	17.95	7,577,333	0.00
10/1/2021	Valuation Basis	6.25%	N/A	N/A	N/A	26.01	2,318,725	0.00
VERO BEACH	112.664(1)(a)	7.45%	52,676,315	54,540,488	-1,864,173	99.99	1,145,897	29.70
Police	112.664(1)(b)	5.45%	67,233,046	54,540,488	12,692,558	27.28	2,565,678	66.50
10/1/2021	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	1,145,897	29.70
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	6.25%	18,787,481	20,540,857	-1,753,376	99.99	236,936	19.12
General	112.664(1)(b)	4.25%	24,182,705	20,540,857	3,641,848	27.42	724,500	58.48
10/1/2021	Valuation Basis	6.25%	N/A	N/A	N/A	99.99	236,936	19.12

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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)	7.45%	34,104,753	34,479,354	-374,601	99.99	1,482,921	27.46
Police And Fire	112.664(1)(b)	5.45%	44,912,768	34,479,354	10,433,414	34.23	2,962,899	54.85
10/1/2021	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	1,482,921	27.46
VILLAGE OF PALM SPRINGS	112.664(1)(a)	6.00%	29,347,683	34,347,895	-5,000,212	88.00	562,156	35.27
General	112.664(1)(b)	4.00%	38,382,285	34,347,895	4,034,390	26.00	2,769,080	173.74
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	88.00	562,156	35.27
VILLAGE OF PALM SPRINGS	112.664(1)(a)	6.75%	37,235,423	42,298,547	-5,063,124	99.99	471,574	34.05
Police And Fire	112.664(1)(b)	4.75%	48,266,448	42,298,547	5,967,901	33.00	1,748,408	126.23
10/1/2021	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	471,574	34.05
VOLUSIA COUNTY (VOL)	112.664(1)(a)	4.25%	1,588,386	5,681,896	-4,093,510	100.00	0	0.00
Fire	112.664(1)(b)	2.25%	2,005,324	5,681,896	-3,676,572	100.00	0	0.00
10/1/2021	Valuation Basis	4.25%	N/A	N/A	N/A	100.00	0	0.00
WAUCHULA	112.664(1)(a)	7.00%	17,670,067	23,503,907	-5,833,840	99.99	299,902	10.00
General And Police	112.664(1)(b)	5.00%	22,889,970	23,503,907	-613,937	29.21	870,890	29.04
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	299,902	10.00
WEST MANATEE FCD	112.664(1)(a)	7.40%	23,334,491	27,335,391	-4,000,900	99.99	1,284,244	38.70
Fire	112.664(1)(b)	5.40%	32,585,278	27,335,391	5,249,887	99.99	2,586,069	77.90
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	1,284,244	38.70
WEST MELBOURNE	112.664(1)(a)	6.65%	19,103,225	20,830,988	-1,727,763	99.99	775,087	27.75
Police	112.664(1)(b)	4.65%	25,278,013	20,830,988	4,447,025	38.06	1,548,120	55.43
10/1/2021	Valuation Basis	6.65%	N/A	N/A	N/A	99.99	775,087	27.75
WEST PALM BEACH	112.664(1)(a)	7.50%	354,550,846	308,152,988	46,397,858	19.83	10,620,859	44.83
Fire	112.664(1)(b)	5.50%	413,128,398	308,152,988	104,975,410	15.58	16,225,917	68.49
9/30/2021	Valuation Basis	7.50%	N/A	N/A	N/A	20.33	10,823,965	45.69

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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%	43,017,631	51,366,242	-8,348,611	99.99	-569,680	0.00
General	112.664(1)(b)	5.25%	52,431,683	51,366,242	1,065,441	99.99	698,899	89.81
9/30/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	-487,878	0.00
WEST PALM BEACH	112.664(1)(a)	7.25%	446,893,643	485,338,602	-38,444,959	99.99	8,242,876	33.44
Police	112.664(1)(b)	5.25%	539,703,925	485,338,602	54,365,323	25.58	18,097,844	73.42
9/30/2021	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	8,242,876	33.44
WILLISTON	112.664(1)(a)	7.00%	3,629,528	5,534,424	-1,904,896	49.71	62,762	5.00
General	112.664(1)(b)	5.00%	4,623,865	5,534,424	-910,559	27.53	232,562	18.53
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	49.71	62,762	5.00
WILLISTON	112.664(1)(a)	7.00%	2,356,538	3,086,863	-730,325	40.53	32,128	7.29
Police	112.664(1)(b)	5.00%	2,909,658	3,086,863	-177,205	24.12	175,379	39.81
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	40.53	34,807	7.90
WILTON MANORS (VOL)	112.664(1)(a)	6.00%	1,707,403	2,067,497	-360,094	26.25	77,501	0.00
Fire	112.664(1)(b)	4.00%	2,068,332	2,067,497	835	17.75	108,964	0.00
10/1/2021	Valuation Basis	6.00%	N/A	N/A	N/A	26.25	77,501	0.00
WILTON MANORS [GP]	112.664(1)(a)	6.60%	38,008,345	32,165,463	5,842,882	18.92	1,634,103	466.55
General	112.664(1)(b)	4.60%	46,807,276	32,165,463	14,641,813	14.83	2,421,342	691.32
10/1/2021	Valuation Basis	6.60%	N/A	N/A	N/A	18.92	1,634,103	466.55
WILTON MANORS [GP]	112.664(1)(a)	6.60%	38,008,345	32,165,463	5,842,882	18.92	1,634,103	466.55
Police	112.664(1)(b)	4.60%	46,807,276	32,165,463	14,641,813	14.83	2,421,342	691.32
10/1/2021	Valuation Basis	6.60%	N/A	N/A	N/A	18.92	1,634,103	466.55
WINTER GARDEN	112.664(1)(a)	7.00%	39,513,596	37,985,968	1,527,628	99.99	1,722,161	18.09
General	112.664(1)(b)	5.00%	50,910,126	37,985,968	12,924,158	28.12	3,080,196	32.34
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,722,161	18.09

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

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)	7.00%	52,877,099	59,541,582	-6,664,483	99.99	2,061,673	21.30
Police And Fire	112.664(1)(b)	5.00%	68,846,462	59,541,582	9,304,880	99.99	4,218,353	43.59
10/1/2021	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,061,673	21.30
WINTER HAVEN	112.664(1)(a)	7.60%	44,625,698	41,738,232	2,887,466	99.99	1,789,642	44.25
Fire	112.664(1)(b)	5.60%	56,249,892	41,738,232	14,511,660	25.24	3,109,806	76.90
10/1/2021	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	1,789,642	44.25
WINTER HAVEN	112.664(1)(a)	6.50%	93,381,210	82,090,655	11,290,555	26.98	2,375,071	33.82
General	112.664(1)(b)	4.50%	116,933,889	82,090,655	34,843,234	18.31	4,142,004	58.99
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	26.98	2,375,071	33.82
WINTER HAVEN	112.664(1)(a)	7.45%	41,501,769	40,927,997	573,772	99.99	1,233,200	27.42
Police	112.664(1)(b)	5.45%	52,243,950	40,927,997	11,315,953	25.08	2,463,141	54.78
10/1/2021	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	1,233,200	27.42
WINTER PARK	112.664(1)(a)	7.50%	72,061,624	74,186,284	-2,124,660	99.99	1,995,585	40.82
Fire	112.664(1)(b)	5.50%	92,862,393	74,186,284	18,676,109	28.75	4,314,482	88.26
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,995,585	40.82
WINTER PARK	112.664(1)(a)	7.50%	72,709,848	69,770,663	2,939,185	99.99	2,835,032	49.63
Police	112.664(1)(b)	5.50%	93,649,623	69,770,663	23,878,960	23.75	4,964,480	86.91
10/1/2021	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	2,835,032	49.63
WINTER SPRINGS	112.664(1)(a)	7.40%	68,457,598	72,453,381	-3,995,783	99.99	873,869	21.41
General Police And Fire	112.664(1)(b)	5.40%	85,288,213	72,453,381	12,834,832	25.58	2,229,395	54.62
10/1/2021	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	873,869	21.41

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.	

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☐	☐	☐	☐	☒		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		No paid employees
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	☐	☐	☐	☐	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☐	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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					☒		

APPENDIX J - Inventory of Municipalities - 9/30/2022

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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				

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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							PO & FF = Palm Beach County
	Social Security Coverage			☒				
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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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Cooper City	Defined Benefit		CL	CL	CL			
5	Defined Contribution							
	Florida Retirement System			X				PO & FF = Broward County; Separate closed DB 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 Plan PO 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		
Cottdendale	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	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Cross City	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	X	X	X	☐		
Crystal River	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			PO = Citrus County
	Social Security Coverage	X	X	X	☐	☐		
Cutler Bay	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			PO = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	X		
Dade City	Defined Benefit	☐	X	☐	X		☐	
5	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	X	☐			FRS opt-out (1/96)
	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
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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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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 5	Defined Benefit							
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Eatonville 5	Defined Benefit				X			
	Defined Contribution			X				
	Florida Retirement System							FF = City of Maitland
	Social Security Coverage							
Ebro 5	Defined Benefit						X	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Edgewater 5	Defined Benefit		X	CL	X			
	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	☐	☒	☐	☒		☐	
	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	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = mostly vol, salaried employees covered in DB plan
	Social Security Coverage	☐	☐	☐	☐	☒		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Fruitland Park	Defined Benefit	☐	☒	☐	☐		☐	
5	Defined Contribution	☐	☐	☒	☒			
	Florida Retirement System	☐	☐	☒	☒			
	Social Security Coverage	☒	☒	☐	☐	☐		
Gainesville	Defined Benefit	☐	☒	☒	☒		☐	
5	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	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Golden Beach	Defined Benefit	☐	☐	☒	☒		☐	
5	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	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Grand Ridge 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			
	Social Security Coverage	X	☐	X	☐	☐		
Grant-Valkaria 5	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	X	☐	☐		
Green Cove Springs 5	Defined Benefit	☐	☐	☐	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	☐			FF = Clay CountyFRS opt-out (1/96), EL & GE rejoined
	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
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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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	☒	☐	☒	☐			2 closed DB plans for managers (Reg, Excess benefits)
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Hampton	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		
Havana	Defined Benefit	☐	☒	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			FF = vol
	Florida Retirement System	☐	☐	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Haverhill	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			PO & FF = Palm Beach County
	Florida Retirement System	☐	☐	☒	☐			
	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	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		Separate DB Plan for ELPF Share Plan
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. ManagersFF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	X	☐		
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 BeachPO = Town of Lantana
	Social Security Coverage	☐	☐	☐	☐	X		

APPENDIX J - Inventory of Municipalities - 9/30/2022

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Indialantic	Defined Benefit	☐	X	X	X		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	X	X	X	☐		
Indian Creek	Defined Benefit	☐	☐	☐	☐		X	
5	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	Defined Benefit	☐	X	CL	X		☐	
5	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	☐	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2022

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Indian Shores 5	Defined Benefit	☐	☐	☐	☒	☐	☐	
	Defined Contribution	☐	☐	☒	☒	☐	☐	
	Florida Retirement System	☒	☐	☐	☐	☐	☐	
	Social Security Coverage	☒	☐	☒	☒	☐	☐	
Indiantown 5	Defined Benefit	☐	☐	☐	☐	☐	☒	
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Inglis 5	Defined Benefit	☐	☐	☐	☐	☐	☐	
	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	☒	☒	☒	☐	☐	☐	

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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							

APPENDIX J - Inventory of Municipalities - 9/30/2022

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			

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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			

APPENDIX J - Inventory of Municipalities - 9/30/2022

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

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☐	☐	☐	☐	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☒	☒	☒	☒			

APPENDIX J - Inventory of Municipalities - 9/30/2022

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			

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☐	☐	☐	☐	☒		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2022

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Margate	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Marianna	Defined Benefit	☐	☒	☐	☒		☐	
5	Defined Contribution	☐	☐	CL	☐			
	Florida Retirement System	☐	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Marineland	Defined Benefit	☐	☐	☐	☐		☒	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			All jobs contracted
	Social Security Coverage	☐	☐	☐	☐	☐		
Mary Esther	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Mascotte	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
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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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Miami Lakes	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☒			FF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	☒		
Miami Shores Village	Defined Benefit	☐	☐	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☒	☐		
Miami Springs	Defined Benefit	☐	☐	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	☒		
Micanopy	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☐	☐		
Midway	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☒			No Firefighters employed by the City of Midway
	Social Security Coverage	☒	☐	☒	☒	☐		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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	☒	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		GE: Two DB Plans (Reg, Sr. Managers)
Monticello	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Montverde 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		FF = volPO = Lake County

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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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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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			☒	☒			PO & FF = Palm Beach CountyFRS 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
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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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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 5	Defined Benefit							
	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 5	Defined Benefit		X		X			
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Plantation 5	Defined Benefit		VOL	X	X			
	Defined Contribution							
	Florida Retirement System							GE plan includes EL
	Social Security Coverage					X		

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☒		☒	☒			
Saint Cloud	Defined Benefit		☒	☒	☒			
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Saint Leo	Defined Benefit							
5	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	Defined Benefit	☐	☒	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Saint Petersburg	Defined Benefit	☐	☒	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
San Antonio	Defined Benefit	☐	☐	☐	☐		☐	
5	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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☐	☐	☐	☐	☒		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☐	☐	☐	☐	☒		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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

APPENDIX J - Inventory of Municipalities - 9/30/2022

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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							

APPENDIX J - Inventory of Municipalities - 9/30/2022

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							

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☐	☒	☐	☒		☐	
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	☐	☐	☐	☐	☒		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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	☐	☐	☐	☐	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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							
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					☒		

APPENDIX J - Inventory of Municipalities - 9/30/2022

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		CL	CL	☒			
	Defined Contribution			☒				
	Florida Retirement System							FF = Seminole County
	Social Security Coverage					☒		
Worthington Springs	Defined Benefit						☒	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage			☒				
Yankeetown 5	Defined Benefit							
	Defined Contribution							
	Florida Retirement System			☒				FF = vol
	Social Security Coverage					☒		

APPENDIX J - Inventory of Municipalities - 9/30/2022

Municipality Name Other Plan Details		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.	

APPENDIX K - Inventory of Special Districts - 9/30/2022

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	
Abbott Square Community Development District	Pasco					
City of Zephyrhills	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	

APPENDIX K - Inventory of Special Districts - 9/30/2022

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Alafia Preserve Community Development District	Polk				11	
City of Mulberry	Independent				X	
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	
Anabelle Island Community Development District	Clay					
Clay County	Independent	X				

APPENDIX K - Inventory of Special Districts - 9/30/2022

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Anastasia Mosquito Control District of St. Johns County	St. Johns			X		
St. Johns County	Independent		X			
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	
Arbors Community Development District	Duval					
City of Jacksonville	Independent	X				
Arborwood Community Development District	Lee				11	
City of Ft. Myers	Independent				X	
Area Housing Commission	Escambia				11	
Escambia County	Independent		X			

APPENDIX K - Inventory of Special Districts - 9/30/2022

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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					

APPENDIX K - Inventory of Special Districts - 9/30/2022

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

APPENDIX K - Inventory of Special Districts - 9/30/2022

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bahia Lakes Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Bainebridge Community Development District	Duval					
City of Jacksonville	Independent	X			X	
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	
Balm Grove Community Development District	Hillsborough					
Hillsborough County	Independent	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	

APPENDIX K - Inventory of Special Districts - 9/30/2022

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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		
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	
Bauer Drive Community Development District	Miami-Dade					
Miami-Dade County	Independent	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	

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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
Bayi Community Development District	Marion				11	
City of Ocala	Independent					
Baymeadows Community Improvement District	Duval					
City of Jacksonville	Dependent	X				
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	
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					

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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
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	
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				
Belle Haven Community Development District	Polk					
Polk County	Independent	X				
Belmond Reserve Community Development District	Hillsborough					
Hillsborough County	Independent					
Belmont Community Development District	Hillsborough				11	
Hillsborough 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
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				
Benton Hills Community Development District	Hernando					
Hernando County	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
Big Bend Water Authority	Dixie, Taylor			X-G	11	
Dixie & Taylor Counties	Independent					
Big Cypress Stewardship District	Collier				11	
Collier County	Independent				X	
Biscayne Drive Estates Community Development District	Miami-Dade					
Miami-Dade 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.

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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
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 Talla/Leon County	Independent					
Bluewaters Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
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	

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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
Boca Raton Housing Authority	Palm Beach		X		11	Fee Basis,Part-time
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	None
Hendry County	Independent			X	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	11	None
Lee Co. / Bonita Springs	Independent			X		DB for Fire and General Employees, FRS for elected officials.
Bonita Village Community Development District	Lee				11	
City of Bonita Springs	Independent				X	
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					

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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
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	
Bradbury Community Development District	Polk					
City of Haines City	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	
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	

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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
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
Bridgewalk Community Development District	Osceola					
Osceola County	Independent	X				
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	
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	

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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
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		
Broward County Water Control District 2	Broward			X	11	
Broward County	Dependent					
Broward County Water Control District 3	Broward			X	11	
Broward 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
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	
Buena Lago Community Development District	Osceola					
Osceola County	Independent	X				
Bullfrog Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Bunnell Community Redevelopment Agency	Flagler					
City of Bunnell	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
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	
Cape Coral Community Redevelopment Agency	Lee				11	
City of Cape Coral	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
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					
Carrollwood North Special Dependent Tax District	Hillsborough			X	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 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	
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	
Celebration Pointe Community Development District No. 1	Alachua				11	
Alachua County	Independent				X	
Center Lake Ranch West Community Development District	Osceola					
City of St. Cloud	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
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	
Century Gardens Village Community Development District	Miami-Dade				11	
Miami-Dade 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
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					
Charlotte County Airport Authority	Charlotte			X	11	
Charlotte 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
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					
Children's Trust of Alachua County	Alachua				11	
Alachua County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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		
City Center Community Development District	Polk				11	
Polk County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
City of Dunnellon Community Redevelopment Agency	Marion				11	
City of Dunnellon	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 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					
City of Miami Health Facilities Authority	Miami-Dade				11	
City of Miami	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 Midway Community Redevelopment Agency	Gadsden				11	
City of Midway	Dependent					
City of Minneola Community Redevelopment Agency	Lake			X		
City of Minneola	Dependent					
City of Moore Haven Affordable Housing Finance Authority	Glades			X	11	
City of Moore Haven	Dependent					
City of Moore Haven Redevelopment Agency	Glades			X	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		X	X		
City of Naples Community Redevelopment Agency	Collier				11	
City of Naples	Dependent				X	No employees
City of Newberry Community Redevelopment Agency	Alachua					
City of Newberry	Dependent	X				
City of North Port Solid Waste District	Sarasota			X	11	
City of North Port	Dependent					
City of Oakland Park Community Redevelopment Agency	Broward				11	
City of Oakland Park	Dependent					
City of Palmetto Community Redevelopment Agency	Manatee				11	
City of Palmetto	Dependent					
City of Pensacola Community Redevelopment Agency	Escambia				11	
City of Pensacola	Dependent		X			

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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		
City of St. Marks Redevelopment Agency	Wakulla				7	
City of St. Marks	Dependent		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
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	
Clay County Development Authority	Clay				11	None
Clay 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 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					
Cobblestone Community Development District	Pasco					
Pasco County	Independent	X				
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					
Coddington Community Development District	Manatee					
Manatee County	Independent	X				
Cold Springs Improvement District	Marion				11	
Marion County	Independent				X	
Coleman Community Redevelopment Agency	Sumter				11	
City of Coleman	Dependent				X	
Coleman Ridge Community Development District	Sumter					
Sumter County	Independent	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					

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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
Collier County Water-Sewer District	Collier			X	11	
Collier County	Dependent					
Collier Mosquito Control District	Collier			X	11	
Collier County	Independent					
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					

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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
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	
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	

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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
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	
Copper Oaks 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 Bay of Lee County Community Development District	Lee					
Lee County	Independent	X				
Coral Creek Community Development District	Charlotte					
Charlotte County	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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Cordova Palms Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Corkscrew Crossing Community Development District	Lee					
Village of Estero	Independent	X				
Corkscrew Farms Community Development District	Lee				11	
Lee County	Independent					
Coronado Community Development District	Miami-Dade				11	
City of Doral	Independent				X	
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			

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Creeside at Twin Creeks Community Development District	St. Johns				11	
St. Johns County	Independent					
Creeside 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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Crossings Community Development District	Osceola					
Osceola County	Independent	X				
Crossroads Village Center Community Development District	Polk					
City of Haines City	Independent	X				
Crosswinds East Community Development District	Polk					
Polk County	Independent	X				
Crosswinds West Community Development District	Polk				11	
City of Haines City	Independent	X				
Crystal Cay Community Development District	Miami-Dade					
Miami-Dade County	Independent					
Crystal River Redevelopment Agency	Citrus			X	11	
City of Crystal River	Dependent					
Curiosity Creek Community Development District	Manatee					
Manatee County	Independent	X				
Currents Community Development District	Collier				11	
Collier County	Independent					
Cutler Cay Community Development District	Miami-Dade				11	
Miami-Dade 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
Cypress Bay West Community Development District	Brevard					
City of Palm Bay	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					
Cypress Reserve Community Development District	Lake					
City of Groveland	Independent	X				
Cypress Ridge Community Development District	Hillsborough				11	
Hillsborough County	Independent	X				
Cypress Shadows Community Development District	Lee				11	
Lee 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
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	
Deep Bottom Creek Dependent Special District	Duval					
City of Jacksonville	Dependent	X				
Deer Island Community Development District	Lake				11	
Lake County	Independent				X	
Deer Run Community Development District	Flagler				11	
City of Bunnell	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
Deerbrook Community Development District	Pasco					
Pasco County	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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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
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 Hammock Community Development District	Polk					
City of Eagle Lake	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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
East Beach Water Control District	Palm Beach			X	11	
Palm Beach County	Independent					
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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
East Niceville Fire District	Okaloosa		X-F		11	
Okaloosa County	Independent					
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	
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	
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	
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		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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		
Florida Crown Workforce Board, Inc.	Columbia, Dixie, Gilchrist, Union				11	
Multi	Independent					
Florida Green Finance Authority	Palm Beach				11	
Multi	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
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		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
Habitat Safe Neighborhood Improvement District	Broward				11	
City of Lauderhill	Dependent					
Hacienda Lakes Community Development District	Collier					
Collier County	Independent	X			X	
Hacienda North Community Development District	Collier					
Collier County	Independent	X				

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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 Bluff Community Development District	Polk					
Town of Lake Hamilton	Independent	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 Oaks Community Development District	Lake					
Town of Lady Lake	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 (2021)	Polk					
City of Winter Haven	Independent	X				
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	
Hartford Terrace Community Development District	Polk					
Polk 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 (2021)	Polk					
City of Lakeland	Independent	X				

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Health Care District of Palm Beach County	Palm Beach				11	
Palm Beach County	Independent					
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Heritage Harbour Market Place Community Development District	Manatee				11	
Manatee County	Independent				X	
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 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	
Hérons 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	
Hickory Tree Community Development District	Osceola					
Osceola County	Independent	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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Hideaway Beach District	Collier				11	
City of Marco Island	Dependent					
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Highlands County Industrial Development Authority	Highlands			X	11	
Highlands County	Dependent					
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					
Hilltop Point Community Development District	Pasco					
City of Dade City	Independent	X				

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Homestead Community Redevelopment Agency	Miami-Dade				11	
City of Homestead	Dependent				X	
Homosassa Special Water District	Citrus			X	11	
Citrus County	Independent					
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		

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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
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	
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	

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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
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	
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	

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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
Hypoluxo / Haverhill Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Immokalee Fire Control District	Collier			X	11	
Collier County	Independent					
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		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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

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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
Island Lake Estates Community Development District	Charlotte					
Charlotte County	Independent	X				
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	
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		

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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
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	
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					

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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
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	
Julington Creek Plantation Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Juniper Cove Community Development District	Miami-Dade					
Miami-Dade County	Independent	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	
Kelly Park Community Development District	Orange					
City of Apopka	Independent	X				

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Kingman Gate Community Development District	Miami-Dade					
Miami-Dade County	Independent					
KingSoutel Crossing Community Redevelopment Agency	Duval				11	
City of Jacksonville	Dependent					
Kissimmee Park Community Development District	Osceola					
Osceola County	Independent	X				
Knightsbridge Community Development District	Osceola					
City of Kissimmee	Independent	X				
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	
Laguna Lakes Community Development District	Lee				11	
Lee County	Independent				X	
Lake Apopka Natural Gas District	Lake, Orange			X	11	
Multi	Independent					
Lake Asbury Municipal Service Benefit District	Clay			X	11	
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	

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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
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			X	11	
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	
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 Flores Community Development District	Manatee					
Manatee County	Independent	X				
Lake Frances Community Development District	Miami-Dade				11	
Miami-Dade 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
Lake Harris Community Development District	Lake					
City of Leesburg	Independent	X				
Lake Heather Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
Lake Hideaway Community Development District	Hernando					
Hernando County	Independent	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 Mattie Preserve Community Development District	Polk					
City of Auburndale	Independent	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		
Lake Soil and Water Conservation District	Lake			X	11	
Lake 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
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	
Lakes of Sarasota Community Development District	Sarasota					
Sarasota County	Independent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lakes of Sarasota Community Development District 2	Sarasota					
Sarasota County	Independent	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					
Landings Community Development District	Flagler					
City of Palm Coast	Independent	X				
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					
Lawson Dunes Community Development District	Polk					
City of Haines City	Independent	X				
Lealman Special Fire Control District	Pinellas			X	11	
Pinellas County	Independent					
Lee County Educational Facilities Authority	Lee				11	
Lee County	Dependent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
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				

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Leon County Educational Facilities Authority	Leon					
Leon County	Dependent	X			X	
Leon County Energy Improvement District	Leon				11	
Leon County	Dependent				X	
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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	
Longleaf Pine Community Development District	St. Johns					
St. Johns County	Independent	X				
Lower Florida Keys Hospital District	Monroe				11	None
Monroe County	Independent			X	X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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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
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					
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	

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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
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	
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	

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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
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	
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					

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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
Merrick Square Community Development District	Broward					
City of Pembroke Pines	Independent	X				
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	
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 Gardens Community Redevelopment Agency	Miami-Dade					
City of Miami Gardens	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					

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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
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					
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	
Middleton Community Development District A	Sumter					
City of Wildwood	Independent	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					

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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
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	
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			

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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
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	
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					

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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
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 Ranch Community Development District	Sarasota				11	
Sarasota County	Independent				X	
Myrtle Creek Improvement District	Orange				11	
City of Orlando	Independent				X	
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	

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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
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	
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				
Newport Isles Community Development District	Manatee					
Manatee County	Independent	X				
Niceville Community Redevelopment Agency	Okaloosa					
City of Niceville	Dependent					
Niceville Housing Authority	Okaloosa			X		
City of Niceville	Dependent			X		
Normandy Community Development District	Duval					
City of Jacksonville	Independent	X				
Normandy Shores Local Government Neighborhood Improvement District	Miami-Dade				11	
City of Miami Beach	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
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		
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	

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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
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		
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					

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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
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				11	
Manatee County	Independent		X-F			
North River Ranch Improvement Stewardship District	Manatee				11	
Manatee County	Independent	X				
North Springs Improvement District	Broward			X		Elected,Part-time
Broward County	Independent		X	X		
North St. Lucie River Water Control District	St. Lucie			X	10	
St. Lucie County	Independent		X-G	X		
North Sumter County Utility Dependent District	Sumter				11	
Sumter County	Dependent					
Northdale Special District	Hillsborough			X	11	
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		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
Northern Riverwalk Community Development District	Palm Beach				11	
Town of Jupiter	Independent				X	
Northlake Stewardship District	Manatee					
Manatee County	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		
Northwest Florida Water Management District	Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton, Washington			X	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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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		X			
City of Ocala	Dependent		X	X	X	
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		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
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		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
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	

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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 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					
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 145 Community Development District	Flagler					
City of Palm Coast	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		

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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 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	
Palmetto Ridge Community Development District	Pasco					
Pasco County	Independent	X				
Palms of Terra Ceia Bay Community Development District	Manatee				11	
City of Palmetto	Independent				X	
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	

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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
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				
Park Place Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Parker Road Community Development District	Alachua				11	
Alachua County	Independent				X	
Parkland Community Development District	Santa Rosa					
Santa Rosa 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					

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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
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 Lakes Community Development District	Manatee					
Manatee County	Independent	X				
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					
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	

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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
PBR Community Development District	Brevard				11	
City of West Melbourne	Independent				X	
Peace Creek Community Development District	Polk					
City of Winter Haven	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, Sarasota			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	
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					

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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
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			
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					

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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
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		
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
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	
Pollard Road Community Development District	Polk					
City of Winter Haven	Independent	X				

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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 Savannah Lakes Community Development District	St. Lucie					
City of Fort Pierce	Independent	X				
Preserve at South Branch Community Development District, The	Pasco				11	
Pasco County	Independent					
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				

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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
Principal One Community Development District	Duval				11	
City of Jacksonville	Independent				X	
Prosperity Lakes Community Development District	Manatee					
Manatee County	Independent	X			X	
PTC Community Development District	Pasco					
Pasco County	Independent	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	
Quarry Community Development District	Collier				11	
Collier 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
Quincy Community Redevelopment Agency	Gadsden					
City of Quincy	Dependent		X			
Quincy-Gadsden Airport Authority	Gadsden				11	
Gadsden County/City of Qu	Independent				X	
Radiance Community Development District	Flagler					
Flagler County	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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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
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 at Van Oaks Community Development District	Polk					
City of Auburndale	Independent	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	

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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
Ritta Drainage District	Hendry, Palm Beach			X	11	
Multi	Independent					
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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Rivers Edge III Community Development District	St. Johns					
St. Johns County	Independent					
Riverside Park Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Riverwalk Community Development District	Orange					
City of Orlando	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					
Roan Bridge Community Development District	Osceola					
City of St. Cloud	Independent	X				
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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Rustic Oaks Community Development District	Sarasota				11	
City of Venice	Independent	X				
Ryals Creek Community Development District	Duval					
City of Jacksonville	Independent					
Rye Crossing Community Development District	Manatee					
Manatee County	Independent	X				
Rye Ranch Community Development District	Manatee					
Manatee County	Independent	X				
Sabal Palm Community Development District	Broward				11	
City of Tamarac	Independent				x	
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	
Saltmeadows Community Development District	Manatee					
Manatee 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		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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		
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sausalito Bay Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Savanna Lakes Community Development District	Lee					
Lee 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				
Scenic Terrace South Community Development District	Polk					
Town of Lake Hamilton	Independent	X				
Schaller Preserve Community Development District	Polk					
Polk County	Independent	X				
Seaton Creek Reserve Community Development District	Duval					
City of Jacksonville	Independent	X				
Sebastian Inlet Tax District	Brevard, Indian River			X		
Multi	Independent					
Sebastian Isles Community Development District	Miami-Dade					
Miami-Dade County	Independent	X				
Sebastian River Improvement District	Indian River				11	
Indian River County	Independent				X	
Sebring Airport Authority	Highlands			X	11	
City of Sebring	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sebring Community Redevelopment Agency	Highlands			X	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				X	
Seminole County Industrial Development Authority	Seminole			X	11	
Seminole County	Dependent					
Seminole County Port Authority	Seminole			X	11	
Seminole County	Dependent					
Seminole Improvement District	Palm Beach				11	
Palm Beach County	Independent				X	
Seminole Palms Community Development District	Flagler					
City of Palm Coast	Independent	X				
Seminole Soil and Water Conservation District	Seminole				11	
Seminole County	Independent				X	
Seven Oaks Community Development District	Pasco				11	
Pasco County	Independent				X	
Shadowlawn Community Development District	Clay					
Clay County	Independent	X				
Shawano Water Control District	Palm Beach			X	11	
Palm Beach County	Independent					
Shell Point 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
Sherwood Manor Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Shingle Creek at Bronson Community Development District	Osceola					
Osceola County	Independent					
Shingle Creek Community Development District	Osceola				11	
Osceola County	Independent				X	
Siena North Community Development District	Miami-Dade					
Miami-Dade County	Independent	X				
Silver Oaks Community Development District	St. Lucie					
St. Lucie 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					
Silverlake Community Development District	Polk					
City of Lake Alfred	Independent	X				
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
Somerset Bay Community Development District	Hernando					
Hernando County	Independent	X				
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			

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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
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					
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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			
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
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	
Springhills North Community Development District	Alachua					
Alachua County	Independent	X				
Springhills South Community Development District	Alachua					
Alachua County	Independent	X				

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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 Lakes Community Development District	St. Johns					
St. Johns County	Independent	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					
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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		
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		
State Road 100 Corridor Community Redevelopment Agency	Flagler					
City of Palm Coast	Dependent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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			
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	
Stonegate Preserve Community Development District	Manatee					
Manatee 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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Storey Drive Community Development District	Orange				11	
City of Orlando	Independent	X				
Storey Park Community Development District	Orange				11	
City of Orlando	Independent					
Stuart Crossing Community Development District	Polk					
City of Bartow	Independent	X				
Sugarfoot Oaks / Cedar Ridge Preservation and Enhancement District	Alachua					
Alachua County	Dependent	X			X	
Sugarland Drainage District	Glades, Hendry				11	
Multi	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sugarloaf Community Development District	Lake					
City of Minneola	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			
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	

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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
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	
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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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		
Tamarindo Community Development District	Collier					
Collier County	Independent				X	
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					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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					
Tern Bay Community Development District	Charlotte				11	
Charlotte County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
Tomoka Community Development District	Flagler				11	
Flagler County	Independent				X	
Tomoka North Community Development District	Volusia					
City of Daytona Beach	Independent	X			X	
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
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	
Towns at Woodsdale Community Development District	Pasco					
Pasco County	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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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	
Tranquility Community Development District	Brevard					
City of Titusville	Independent	X				

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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					

APPENDIX K - Inventory of Special Districts - 9/30/2022

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Twisted Oaks Pointe Community Development District	Sumter					
City of Wildwood	Independent	X				
Two Creeks Community Development District	Clay				11	
Clay County	Independent				X	
Two Lakes Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Two Rivers East Community Development District	Pasco					
Pasco County	Independent	X				
Two Rivers North Community Development District	Pasco					
Pasco County	Independent	X				
Two Rivers West Community Development District	Pasco					
Pasco 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
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	
Upper Captiva Fire Protection and Rescue Service District	Lee				11	
Lee 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
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	
Venetian Parc Community Development District	Miami-Dade				11	
Miami-Dade 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
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	
Verano 5 Community Development District	St. Lucie				11	
City of Port St. Lucie	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
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 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	
Village Community Development District No. 1	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 10	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. 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	
Village Community Development District No. 8	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 9	Sumter				11	
Sumter County	Independent				X	

APPENDIX K - Inventory of Special Districts - 9/30/2022

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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					

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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
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				
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	

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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
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 Community Development District	Hernando					
Hernando 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	
Water's Edge Community Development District (Manatee County)	Manatee				11	
Manatee 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
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	
Waterset South Community Development District	Hillsborough					
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	
Weiberg Road Community Development District	Polk					
Town of Dundee	Independent	X				
Wellness Ridge Community Development District	Lake					
City of Clermont	Independent	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					

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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
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			
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	

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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
Westchester Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Westgate / Belvedere Homes Community Redevelopment Agency	Palm Beach			X	11	
Palm Beach County	Dependent					
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	
Westwood of Pasco Community Development District	Pasco					
Pasco County	Independent	X				
Whispering Pines Community Development District	Pasco					
Pasco County	Independent	X				
WildBlue Community Development District	Lee				11	
Lee County	Independent					
Wilderness Coast Public Libraries	Franklin, Jefferson, Wakulla			X		
Multi	Independent					
Wildwood Community Redevelopment Agency	Sumter			X	11	
City of Wildwood	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
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	
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					

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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
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					
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	

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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
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		
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	
Woodcreek Community Development District	Pasco					
Pasco County	Independent	X				
Woodland Ranch Estates Community Development District	Polk					
Town of Dundee	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	

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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
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	
Wynwood Business Improvement District	Miami-Dade					General
City of Miami	Dependent			X		
Xentury City Community Development District	Osceola				11	
Osceola County	Independent				X	
Yarborough Lane Community Development District	Polk					
Polk 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:	1,899					

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, 2022, the department reviewed 174 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, 2022, and that are still in a “not state accepted” status as of Sept. 30, 2022:

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.