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Tallahassee, FL 32399-0950

Ron DeSantis, Governor
Pedro Allende, Secretary

December 15, 2025

The Honorable Ben Albritton, President
Florida Senate
Suite 409, Capitol
404 S. Monroe St.
Tallahassee, FL 32399-1100

The Honorable Daniel Perez, Speaker
The Florida House of Representatives
Suite 420, Capitol
402 S. Monroe St.
Tallahassee, FL 32399-1300

Dear President Albritton and Speaker Perez:

The Florida Department of Management Services (DMS) is pleased to submit the 2025 Florida Local Government Retirement Systems Annual Report, as required by section 112.665(1)(d), Florida Statutes.

If you have any questions concerning the contents of this report, please contact the DMS Legislative Affairs Office at 850-597-3677.

Sincerely,

A handwritten signature in black ink that reads "Kathy Gould". The signature is stylized with a large, looped "K" and a cursive "Gould".

Kathy Gould
State Retirement Director

KG/db

Enclosure

cc: Pedro Allende, DMS Secretary
Jeff Ivey, DMS Chief of Staff
Chad Corcoran, DMS Director of Legislative Affairs
Edric Sanchez, DMS Deputy Secretary of Workforce Operations

Florida Local Government Retirement Systems 2025 Annual Report



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I. INTRODUCTION

A. BACKGROUND

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

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

The DMS Division of Retirement, Bureau of Local Retirement Systems issues this annual report. This is the 45th annual report published since the local government retirement system review function was established in 1981, pursuant to section 112.63, Florida Statutes, to ensure that local government retirement plans are funded on an actuarially-sound basis.

The bureau currently monitors and oversees 488 municipal and special district retirement plans and school boards' early retirement programs for actuarially sound funding (131 of which are closed to new members or have frozen benefit accruals). In aggregate, the plans provide retirement, death, and/or disability benefits to 107,063 retirees, beneficiaries, Deferred Retirement Option Plan (DROP) participants and vested terminated participants. There are 91,404 active employees in municipal and special district defined benefit retirement plans. There are no active employees enrolled in school board early-retirement programs. As of Sept. 30, 2025, total plan assets were valued at approximately \$56.48 billion for municipalities and special districts and \$57.67 million for the school boards' early retirement programs.

The bureau's responsibilities, in addition to publishing this annual report, include the following:

- Review and comment on actuarial valuations, impact statements and reports submitted by local governments, special districts and school boards, in accordance with part VII of Chapter 112, Florida Statutes.
- Determine if actuarial reports are timely, complete, accurate and based on reasonable assumptions.
- Gather and catalog data to maintain a computerized data information system on all local retirement systems.
- Receive additional actuarial disclosures required by section 112.664(1), Florida Statutes.
- Cooperate with local retirement systems on matters of mutual concern by providing technical assistance.
- On the DMS website, post a fact sheet for each local government defined benefit pension plan.

- Issue a report to the Special District Accountability Program in the Department of Commerce regarding special district pension plans and their compliance with the local government and state-administered retirement provisions, as required by section 112.665(1)(f), Florida Statutes.
- By Dec. 15 of each odd-numbered year, receive a comprehensive report from each retirement system or plan under section 112.662(4), Florida Statutes. The report must detail and review governance policies on decision-making and adherence to fiduciary standards, including exercise of shareholder rights.
- By Jan. 15 of each even-numbered year, issue a report to the Governor, Attorney General, Chief Financial Officer, President of the Senate and Speaker of the House of Representatives summarizing the comprehensive reports on governance policies and fiduciary standards received under section 112.662(4), Florida Statutes. In addition, the report must identify relevant trends. Incidents of non-compliance shall be reported to the Attorney General.
- Adopt reasonable rules to administer the provisions of Chapter 112, Part VII, Florida Statutes.

B. SCOPE OF REPORT

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

1. Details the Division of Retirement's oversight of the provisions of Chapter 112, Part VII, Florida Statutes.
2. Highlights the status of local government retirement systems.
3. Provides the inventories and retirement options of municipalities, special districts, and school boards, in addition to providing data from the bureau's computerized information system.
4. Presents information collected with respect to section 112.664(1), Florida Statutes.

C. EXECUTIVE SUMMARY

Status of Local Government Retirement Systems

The monitored defined benefit plans are sponsored by 245 local governments (many local governments sponsor plans for more than one employee group) and six school boards. The following charts provide data on the number of plans, employees, retirees, and financial resources for local government plans and school board plans overseen by the bureau.

Municipal and Special District Defined Benefit Plans as of Sept. 30, 2025

Number of Municipalities	201
Number of Special Districts	44
Number of Plans	482
Total Assets (Market Value)	\$56,476,297,375
Number of Active Employees	91,404
Number of Retirees, Beneficiaries, DROP and Vested Terminated Participants ⁽¹⁾	105,843
Annual Retiree and Vested Terminated Participants Payroll	\$3,753,786,100
Average Annual Pension	\$35,466
Sponsor Payroll	\$7,741,338,590
Annual Required Contribution ⁽²⁾	\$2,705,943,951
As Percent of Payroll ⁽³⁾	34.95%

- (1) Some pension systems purchase annuities from insurance companies at the time of an employee's retirement. Following retirement, these individuals are not reported to the bureau.
- (2) Depending on the individual retirement system, all or some of the annual contributions could be borne by the local government sponsor, the employees or other sources (such as state disbursements through chapters 175 or 185, Florida Statutes, for eligible fire and police pension plans).
- (3) This percentage is calculated by dividing the aggregate annual required contributions by the aggregate sponsor payrolls for all plans. The percentage of payroll actually contributed may be higher than the reported amount. This may be attributed to several contribution practices: the total required annual contribution is not normally paid in a lump sum at the beginning of a plan year, so an interest factor must be applied; sponsors often contribute the amount determined by multiplying the contribution rate and the applicable payroll; the contributions to a firefighter or police plan from state revenues may exceed the required annual contribution; or a plan sponsor may elect to pay in excess of the minimum requirement.

**School Board Early Retirement Programs
as of Sept. 30, 2025**

Number of Reporting Programs	6
Total Assets (Market Value)	\$57,670,289
Number of Active Employees ⁽⁴⁾	0
Number of Retirees, Beneficiaries and Vested Terminated Participants ⁽¹⁾	1,220
Annual Retiree and Vested Terminated Participants' Payroll	\$7,786,891
Average Annual Pension	\$6,383
Sponsor Payroll	\$0
Annual Required Contribution ⁽²⁾	\$2,517,279
As Percent of Payroll ⁽³⁾	N/A

(1)-(3) See footnotes 1-3 on page 4.

(4) The benefits provided by the school boards' early retirement programs are available only to employees who reach age 50 and complete 25 years of service and who are not eligible for normal retirement. Several school boards further limit the age and service requirements. Included in the total amount reported are employees who currently fail, or in the future may fail, to satisfy the requirements for benefit eligibility. The actuarial valuation process determines the liability and cost for the employees who are, or who become, eligible for the benefit from among each applicable board's total employee population.

Florida's local government retirement plans experienced varied results in 2025. The number of active employees in municipal and special district defined benefit plans increased by 1.14%, and the number of retirees, beneficiaries, DROP participants, and vested terminated participants increased by 1.54%. Covered employees' payroll increased by 6.77%, and contributions made to those retirement plans increased by 6.72%. The average annual retiree pension for municipal and special district retirement plans is \$35,466. Aggregate asset values for those retirement plans increased by 15.51 percent to \$56.48 billion.

For Florida's school boards' early retirement programs in 2025, there were no active employees and school board early retirement plans' retirees and vested terminated participants decreased by 5.43%. The average annual retiree supplemental pension is now \$6,383. Aggregate asset values for school board plans increased by 2.13%.

A total of 364 municipal and special district pension plans offer participants a DROP plan.

Data Collection

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

II. STATUS OF LOCAL GOVERNMENT RETIREMENT SYSTEMS

A. LOCAL GOVERNMENT RETIREMENT SYSTEMS' GROWTH

The charts below show the percent change of financial resources and employees from current year to prior year for local government retirement systems (including special districts) and school board early-retirement programs.

1. Municipal and Special District Defined Benefit Pension Plans as of Sept. 30, 2025

	<u>2024</u>	<u>2025</u>	<u>Change</u>
Covered Employees			
Payroll	\$7,250,514,125	\$7,741,338,590	+6.77%
Number of Active Employees	90,375	91,404	+1.14%
Retirees, Beneficiaries, DROP Participants & Vested Terminees	104,237	105,843	+1.54%
Assets (Market Value)	\$48,893,079,139	\$56,476,297,375	+15.51%
Annual Contributions	\$2,535,463,245	\$2,705,943,951	+6.72%

2. School Board Early Retirement Programs as of Sept. 30, 2025

	<u>2024</u>	<u>2025</u>	<u>Change</u>
Covered Employees			
Payroll	\$0	\$0	0.00%
Number of Active Employees	0	0	0.00%
Retirees, Beneficiaries & Vested Terminees	1,290	1,220	-5.43%
Assets (Market Value)	\$56,467,853	\$57,670,289	+2.13%
Annual Contributions	\$3,070,739	\$2,517,279	-18.02%

B. NON-COMPLIANT PLANS

As required by section 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 (60 days), the department may take action to encourage compliance.

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, 2025, and that are still in a "not state accepted" status as of Sept. 30, 2025:

<u>Sponsor</u>	<u>Plan Type</u>
City of Doral	Elected Officials
City of Jacksonville	General Employees Disability
City of Jacksonville	Public Safety Disability

When a plan is found to be "not state accepted," DMS 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. DMS works with the plan and sponsor to facilitate appropriate responses or corrections to the actuarial reports. Consequently, the list of non-compliant plans often changes. DMS 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.

C. IMPLEMENTATION OF HOUSE BILL 3

House Bill 3 entitled “Government and Corporate Activism,” was signed into law (Chapter 2023-28, Laws of Florida) on May 2, 2023, and published in section 112.662, Florida Statutes. The law requires local government retirement plans to use only “pecuniary factors” (i.e., factors expected to have a material effect on investment risk or return) rather than social, political, or ideological factors when deciding to invest plan assets and specifies that the interests of participants and beneficiaries may not be subordinated to other objectives.

By Dec. 15, 2023, and each odd-numbered year thereafter, section 112.662(4), Florida Statutes, requires each retirement system or plan to submit a comprehensive report on governance policies concerning vote decisions and adherence to fiduciary standards, including the exercise of shareholder rights.

By Jan. 15, 2024, and each even-numbered year thereafter, the department shall submit a report summarizing these comprehensive reports to the Governor, Attorney General, Chief Financial Officer, President of the Senate, and Speaker of the House of Representatives, and identify relevant trends. Incidents of noncompliance shall be reported to the Attorney General.

III. DATA COLLECTION

Appendix A.....	Financial Contribution Data
Appendix B.....	Benefit Data
Appendix B2.....	Added Benefit Data
Appendix C	Market Value of Assets
Appendix D	Funding Progress FASB 35 Basis
Appendix E.....	Actuarial Data
Appendix F.....	Population Data
Appendix G	Funding Progress GASB Basis
Appendix H	Chapter 112.664(1) Summary
Appendix I.....	Inventory of School Board Early Retirement Programs
Appendix J	Inventory of Municipalities - Retirement Systems Inventory
Appendix K.....	Inventory of Special Districts - Retirement Systems Inventory

NOTES:

- Each appendix is preceded by a heading and abbreviation key to assist the reader.
- Section 112.63(2), Florida Statutes, requires that each plan have an actuarial valuation performed at least once every three years and that it must submit a copy of the valuation to the department within 60 days of receipt from the plan actuary. Some plans have valuations prepared annually. The actuarial data presented in this report have been compiled from the most recent actuarial valuation reports submitted to this office.
- Every effort has been made to ensure that the actuarial data contained in the following appendices are accurate. If there is an error, consult the actuarial valuation source documents and notify the Bureau of Local Retirement Systems at 850-488-2784.

APPENDIX A

FINANCIAL/CONTRIBUTION DATA

Appendix A 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 Unfunded Actuarial Accrued Liability (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 the 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 is not yet 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 the fiscal year or the budget year.

APPENDIX A - Financial/Contribution Data - 9/30/2025

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	10/01/2024	34,258,292	6,546,743	923,581	2,679,715	93,938	10.2	779,482	84.4	873,420	94.6	4.0	93.6	0.0	10/01/2024	10/01/2024
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2024	5,725,151	768,935	0	717,387	28,876	0.0	190,331	0.0	219,207	0.0	0.0	0.0	0.0	07/01/2024	07/01/2024
ALTAMONTE SPRINGS	G	10/01/2024	55,246,073	-5,833,098	16,754,757	1,406,600	1,764,698	10.5	0	0.0	1,764,698	10.5	0.8	10.1	0.0	10/01/2024	10/01/2024
ALTAMONTE SPRINGS	P	10/01/2024	51,516,267	12,329,982	7,429,709	1,648,330	1,264,783	17.0	1,495,813	20.1	2,760,596	37.2	1.0	31.2	5.7	10/01/2024	10/01/2024
APOPKA	F	10/01/2024	67,534,059	14,096,105	11,080,647	2,873,569	3,293,586	29.7	1,196,428	10.8	4,490,014	40.5	9.3	24.5	3.9	10/01/2025	10/01/2025
APOPKA	G	10/01/2024	72,754,440	9,897,023	16,557,563	4,644,141	2,424,143	14.6	1,078,276	6.5	3,502,419	21.2	4.9	15.2	0.0	10/01/2025	10/01/2025
APOPKA	P	10/01/2024	86,252,928	12,913,445	8,849,581	4,358,116	3,315,893	37.5	715,387	8.1	4,031,280	45.6	9.0	27.0	9.1	10/01/2025	10/01/2025
ARCADIA	G	01/01/2025	5,850,748	327,479	2,361,691	279,612	456,376	19.3	34,682	1.5	491,058	20.8	5.0	16.7	0.0	01/01/2025	01/01/2025
ARCADIA	PF	10/01/2024	10,695,793	1,628,179	1,075,325	679,871	240,636	22.4	179,138	16.7	419,774	39.0	5.0	22.2	13.1	10/01/2025	10/01/2025
ATLANTIC BEACH	G	10/01/2024	27,850,295	1,980,458	1,199,748	1,888,962	292,055	24.3	284,194	23.7	576,249	48.0	6.0	45.8	0.0	10/01/2025	10/01/2025
ATLANTIC BEACH	P	10/01/2024	19,332,247	3,784,056	2,639,514	868,255	694,543	26.3	286,660	10.9	981,203	37.2	8.0	23.9	7.1	10/01/2025	10/01/2025
AUBURNDALE	F	10/01/2024	10,566,998	2,494,333	1,629,697	697,465	360,387	22.1	245,351	15.1	605,738	37.2	9.1	20.2	9.2	10/01/2025	10/01/2025
AUBURNDALE	G	10/01/2024	27,471,374	3,196,098	764,150	2,271,448	141,079	18.5	958,949	125.5	1,100,028	144.0	2.0	157.7	0.0	10/01/2025	10/01/2025
AUBURNDALE	P	10/01/2024	18,991,647	2,506,322	2,703,364	1,124,802	594,635	22.0	251,652	9.3	846,287	31.3	5.6	16.4	10.4	10/01/2025	10/01/2025
AVENTURA	P	10/01/2024	76,384,531	17,484,995	9,147,456	3,992,197	2,507,864	27.4	2,351,552	25.7	4,859,416	53.1	10.8	37.7	6.6	10/01/2025	10/01/2025
AVON PARK	F	10/01/2024	9,002,403	825,481	1,140,538	424,691	333,056	29.2	146,645	12.9	479,701	42.1	5.0	32.3	4.8	10/01/2025	10/01/2025
AVON PARK	P	10/01/2024	6,519,886	739,451	0	479,787	53,710	0.0	90,614	0.0	144,324	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
BAL HARBOUR VILLAGE	G	10/01/2024	24,718,975	5,568,333	4,279,623	1,202,233	1,538,861	36.0	614,246	14.4	2,153,107	50.3	8.0	43.3	0.0	10/01/2024	10/01/2025
BAL HARBOUR VILLAGE	P	10/01/2024	36,546,465	6,279,551	841,370	2,231,791	413,422	49.1	1,061,137	126.1	1,474,559	175.3	10.0	165.4	11.3	10/01/2025	10/01/2025
BARTOW	F	10/01/2024	15,477,114	2,277,560	1,271,734	806,203	390,922	30.7	290,036	22.8	680,958	53.6	2.0	39.7	13.8	10/01/2025	10/01/2025
BARTOW	G	10/01/2024	42,676,350	14,076,031	11,124,218	2,982,861	1,173,481	10.6	1,834,294	16.5	3,007,775	27.0	4.0	24.0	0.0	10/01/2025	10/01/2025

APPENDIX A - Financial/Contribution Data - 9/30/2025

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
BARTOW	P	10/01/2024	25,772,012	4,330,121	2,659,135	1,828,995	726,157	27.3	485,207	18.3	1,211,364	45.6	4.0	36.7	6.5	10/01/2025	10/01/2025
BAY HARBOR ISLANDS	G	10/01/2024	12,650,533	1,282,943	4,048,675	459,302	899,634	22.2	195,005	4.8	1,094,639	27.0	7.0	19.5	0.0	10/01/2025	10/01/2025
BAY HARBOR ISLANDS	P	10/01/2024	15,397,846	-244,356	2,268,854	392,299	787,747	34.7	0	0.0	787,747	34.7	8.0	21.3	3.4	10/01/2025	10/01/2025
BAY MEDICAL CENTER	G	01/01/2025	102,596,019	8,462,982	0	9,730,782	0	0.0	1,428,230	0.0	1,428,230	0.0	0.0	0.0	0.0	01/01/2025	10/01/2025
BELLE GLADE	G	10/01/2024	28,197,515	-5,952,355	4,360,733	1,050,794	212,674	4.9	0	0.0	212,674	4.9	4.0	0.0	0.0	10/01/2024	10/01/2024
BELLE GLADE (RETIRED)	PF	10/01/2024	7,216,877	-2,831,126	0	183,104	22,004	0.0	0	0.0	22,004	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
BELLEAIR	P	10/01/2024	6,108,462	915,076	1,167,618	384,277	359,286	30.8	93,459	8.0	452,745	38.8	8.0	25.0	7.2	10/01/2025	10/01/2025
BELLEVUE	P	10/01/2024	5,293,890	524,353	874,175	342,227	159,879	18.3	60,768	7.0	220,647	25.2	5.0	14.0	7.1	10/01/2025	10/01/2025
BOCA GRANDE FCD	F	10/01/2024	19,487,865	4,706,134	1,860,044	286,020	835,738	44.9	424,550	22.8	1,260,288	67.8	4.0	58.5	7.2	10/01/2025	10/01/2025
BOCA RATON	G	10/01/2024	251,957,120	38,587,218	35,168,651	20,709,025	4,087,931	11.6	2,306,505	6.6	6,394,436	18.2	7.8	10.4	0.0	10/01/2024	10/01/2025
BOCA RATON	PF	10/01/2024	559,214,739	246,764,129	50,807,164	37,386,086	16,661,635	32.8	22,343,036	44.0	39,004,671	76.8	10.8	57.3	11.5	10/01/2025	10/01/2025
BOCA RATON EXECUTIVE	G	10/01/2024	70,495,791	19,626,815	6,645,863	4,792,454	1,526,877	23.0	2,175,789	32.7	3,702,666	55.7	11.0	46.4	0.0	10/01/2025	10/31/2025
BOCA RATON HOUSING	G	10/01/2023	3,662,265	-610,118	647,372	235,608	75,147	11.6	0	0.0	75,147	11.6	6.9	4.7	0.0	10/01/2023	10/01/2023
BONITA SPRINGS FCD	F	10/01/2024	117,531,967	31,958,567	11,558,486	5,510,545	3,451,894	29.9	4,374,813	37.9	7,826,707	67.7	7.0	51.0	12.2	10/01/2025	10/01/2025
BONITA SPRINGS FCD	G	10/01/2024	6,111,177	1,016,118	1,127,608	271,690	270,381	24.0	125,379	11.1	395,760	35.1	7.0	29.4	0.0	10/01/2025	10/01/2025
BOYNTON BEACH	F	10/01/2024	185,797,838	54,045,239	13,502,029	10,776,966	4,910,468	36.4	4,971,426	36.8	9,881,894	73.2	12.0	49.9	11.3	10/01/2025	10/01/2025
BOYNTON BEACH	G	10/01/2024	232,750,078	21,515,486	35,436,414	15,542,907	5,751,677	16.2	4,317,397	12.2	10,069,074	28.4	7.0	21.4	0.0	10/01/2025	10/01/2025
BOYNTON BEACH	P	10/01/2024	160,562,986	63,465,229	15,245,273	10,935,913	4,254,204	27.9	6,156,176	40.4	10,410,380	68.3	7.0	58.3	3.0	10/01/2025	10/01/2025
BRADENTON	F	10/01/2024	77,653,648	11,725,896	5,988,955	4,305,221	2,107,036	35.2	1,086,533	18.1	3,193,569	53.3	10.0	34.7	10.5	10/01/2025	10/01/2025
BRADENTON	P	10/01/2024	103,351,516	15,137,193	9,569,123	6,635,950	2,725,338	28.5	1,289,460	13.5	4,014,798	42.0	7.0	30.2	6.0	10/01/2025	10/01/2025
BRADENTON BEACH	P	10/01/2023	195,942	15,503	588,313	0	136,673	23.2	0	0.0	136,673	23.2	6.0	17.9	0.0	10/01/2023	10/01/2023
BROOKSVILLE	F	10/01/2024	8,903,337	1,090,497	1,001,847	589,237	201,880	20.2	176,029	17.6	377,909	37.7	8.7	18.8	11.7	10/01/2025	10/01/2025

APPENDIX A - Financial/Contribution Data - 9/30/2025

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
BROOKSVILLE	P	10/01/2022	325,323	-54,573	0	28,340			0	0.0	0	0.0	1.0	0.0	0.0	10/01/2023	10/01/2023
BUSHNELL	G	10/01/2024	5,537,294	1,324,761	973,170	174,538	82,669	8.5	169,030	17.4	251,699	25.9	0.0	26.8	0.0	10/01/2025	10/01/2025
CAPE CORAL	F	10/01/2024	292,354,209	55,117,128	26,235,438	12,590,055	8,917,947	34.0	5,763,365	22.0	14,681,312	56.0	10.0	39.4	8.4	10/01/2025	10/01/2025
CAPE CORAL	G	10/01/2024	456,549,730	88,038,051	69,416,260	26,324,173	13,379,799	19.3	11,371,658	16.4	24,751,457	35.7	10.2	26.6	0.0	10/01/2025	10/01/2025
CAPE CORAL	P	10/01/2024	287,824,587	45,987,261	27,825,980	12,974,453	8,005,944	28.8	6,195,554	22.3	14,201,498	51.0	10.0	38.3	4.5	10/01/2025	10/01/2025
CASSELBERRY	PF	10/01/2024	46,344,082	4,128,730	5,461,434	1,293,012	1,450,772	26.6	459,110	8.4	1,909,882	35.0	3.0	26.4	6.8	10/01/2025	10/01/2025
CHATTAHOOCHEE	F	10/01/2022	501,060	369,491	73,088	41,797	61,628	84.3	0	0.0	61,628	84.3	5.0	70.2	14.2	10/01/2023	10/01/2023
CLEARWATER	F	10/01/2024	2,705,472	-1,406,711	0	184,082	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
CLEARWATER	GPF	01/01/2025	1,342,584,640	-83,202,449	119,120,727	65,193,983	17,310,729	14.5	0	0.0	17,310,729	14.5	8.8	6.2	0.0	10/01/2025	10/01/2025
CLERMONT	F	10/01/2024	37,713,439	-275,244	6,524,398	599,607	2,228,966	34.2	0	0.0	2,228,966	34.2	7.1	19.7	6.0	10/01/2025	10/01/2025
CLERMONT	P	10/01/2024	33,089,319	-875,275	6,038,952	1,040,365	1,665,046	27.6	0	0.0	1,665,046	27.6	5.0	16.4	6.0	10/01/2025	10/01/2025
CLERMONT (RETIRED)	G	10/01/2024	240,531	-103,379	0	18,176	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
CLEWISTON	F	10/01/2024	629,065	1,309,312	379,256	23,829	293,821	77.5	0	0.0	293,821	77.5	5.0	61.6	10.0	10/01/2025	10/01/2025
CLEWISTON	G	10/01/2024	15,757,473	-1,513,017	0	1,046,454	13,877	0.0	0	0.0	13,877	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
COCOA	F	10/01/2024	27,158,765	7,652,298	3,306,946	1,997,603	952,740	28.8	1,196,090	36.2	2,148,830	65.0	6.5	53.6	7.2	10/01/2025	10/01/2025
COCOA	G	10/01/2024	14,213,105	-367,274	0	1,179,719	62,344	0.0	0	0.0	62,344	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
COCOA	P	10/01/2024	40,474,667	5,102,061	3,729,067	2,366,876	885,467	23.8	622,887	16.7	1,508,354	40.5	6.5	26.5	7.4	10/01/2025	10/01/2025
COCOA BEACH	F	10/01/2024	18,915,104	3,819,157	2,516,587	1,406,698	523,265	20.8	537,167	21.4	1,060,432	42.1	5.0	31.8	6.1	10/01/2025	10/01/2025
COCOA BEACH	G	10/01/2024	33,860,563	4,019,264	7,832,140	2,586,937	876,914	11.2	438,192	5.6	1,315,106	16.8	5.0	12.1	0.0	10/01/2025	10/01/2025
COCOA BEACH	P	10/01/2024	18,563,757	4,333,865	2,797,231	1,420,515	465,341	16.6	563,366	20.1	1,028,707	36.8	5.0	28.0	4.4	10/01/2025	10/01/2025
COOPER CITY	F	10/01/2024	26,207,951	4,927,801	0	2,055,881	92,476	0.0	908,932	0.0	1,001,408	0.0	3.5	0.0	0.0	10/01/2025	10/01/2025
COOPER CITY	G	10/01/2024	43,393,765	4,857,241	2,263,848	2,828,491	193,828	8.6	577,864	25.5	771,692	34.1	10.4	25.7	0.0	10/01/2025	10/01/2025

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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
COOPER CITY	P	10/01/2024	39,654,776	1,290,426	0	2,466,684	85,235	0.0	356,122	0.0	441,357	0.0	8.1	0.0	0.0	10/01/2025	10/01/2025
COOPER CITY - MANAGEMENT	GPF	10/01/2023	4,303,753	-134,162	0	436,350	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2023	10/01/2023
CORAL GABLES	GPF	10/01/2024	517,111,933	169,839,044	52,457,068	47,678,061	10,830,323	20.7	19,168,527	36.5	29,998,850	57.2	10.0	47.9	0.3	10/01/2025	10/01/2025
CORAL SPRINGS	F	10/01/2024	193,229,505	7,289,894	15,991,529	5,817,148	4,851,839	30.3	777,503	4.9	5,629,342	35.2	9.3	16.8	9.2	10/01/2025	10/01/2025
CORAL SPRINGS	G	10/01/2024	9,598,063	-507,364	0	744,825	18,019	0.0	0	0.0	18,019	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
CORAL SPRINGS	P	10/01/2024	323,639,358	63,981,335	20,175,546	19,456,570	7,095,655	35.2	6,468,606	32.1	13,564,261	67.2	11.5	46.8	8.9	10/01/2025	10/01/2025
CRESCENT CITY	F	10/01/2023	737,529	-149,650	92,429	14,879	12,521	13.6	0	0.0	12,521	13.6	5.0	0.0	15.6	10/01/2024	10/01/2024
CRESCENT CITY	P	10/01/2020	1,125,599	-169,978	223,087	68,784	58,579	26.3	0	0.0	58,579	26.3	6.0	13.0	8.2	10/01/2021	10/01/2021
CRESTVIEW	G	10/01/2023	22,407,475	4,488,324	7,373,544	1,494,693	1,017,931	13.8	462,714	6.3	1,480,645	20.1	6.4	14.4	0.0	10/01/2024	10/01/2024
CRESTVIEW	PF	10/01/2024	32,762,659	7,542,437	6,835,805	1,315,399	1,322,502	19.4	746,897	10.9	2,069,399	30.3	6.4	16.4	8.5	10/01/2025	10/01/2025
DADE CITY	F	10/01/2024	7,016,501	804,490	0	592,142	41,115	0.0	192,972	0.0	234,087	0.0	1.0	0.0	0.0	10/01/2025	10/01/2025
DADE CITY	P	10/01/2024	14,871,824	113,911	1,569,547	657,132	472,989	30.1	17,659	1.1	490,648	31.3	1.5	22.7	8.2	10/01/2025	10/01/2025
DANIA BEACH	G	10/01/2024	30,999,434	1,783,886	914,368	1,906,194	364,802	39.9	270,565	29.6	635,367	69.5	19.7	51.6	0.0	10/01/2025	10/01/2025
DANIA BEACH [PF]	F	10/01/2024	75,961,766	9,217,696	254,589	6,118,505	334,686	131.5	1,574,348	618.4	1,909,034	749.9	24.6	685.7	48.7	10/01/2025	10/01/2025
DANIA BEACH [PF]	P	10/01/2024	5,949,606	471,864	0	698,477	0	0.0	51,102	0.0	51,102	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
DAVENPORT	G	10/01/2024	2,292,397	482,623	3,273,827	0	500,627	15.3	52,184	1.6	552,811	16.9	5.0	12.5	0.0	10/01/2025	10/01/2025
DAVENPORT	PF	10/01/2024	2,746,115	49,349	2,873,248	41,021	584,931	20.4	3,887	0.1	588,818	20.5	5.0	3.0	13.2	10/01/2025	10/01/2025
DAVIE	F	10/01/2024	187,029,685	26,246,082	16,545,415	9,068,803	5,222,070	31.6	2,965,237	17.9	8,187,307	49.5	9.0	33.6	9.2	10/01/2024	10/01/2024
DAVIE	P	10/01/2024	227,867,002	48,255,657	16,405,712	14,856,264	5,307,556	32.4	5,058,009	30.8	10,365,565	63.2	9.0	47.8	9.2	10/01/2024	10/01/2024
DAVIE - GENERAL & MGMT	G	10/01/2024	120,636,516	379,974	25,150,790	4,209,092	4,271,513	17.0	0	0.0	4,271,513	17.0	2.9	13.5	0.0	10/01/2025	10/01/2025
DAYTONA BEACH	PF	10/01/2024	221,042,451	77,392,361	24,041,123	20,666,758	4,367,832	18.2	10,064,962	41.9	14,432,794	60.0	9.1	44.1	6.9	10/01/2025	10/01/2025
DEERFIELD BEACH	F	10/01/2024	160,991,677	27,796,951	5,902,496	11,523,942	2,642,675	44.8	4,510,852	76.4	7,153,527	121.2	9.0	106.5	10.5	10/01/2024	10/01/2024

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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
DEERFIELD BEACH	G	10/01/2024	52,089,489	3,340,442	97,857	4,848,908	133,722	136.7	632,234	646.1	765,956	782.7	9.0	802.4	0.0	10/01/2024	10/01/2024
DEERFIELD BEACH	P	10/01/2024	50,092,220	16,540,937	0	4,666,205			2,364,702	0.0	2,364,702	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
DELAND	F	10/01/2024	32,890,522	7,055,048	5,036,640	1,084,536	1,739,935	34.6	987,294	19.6	2,727,229	54.2	5.0	48.7	5.2	10/01/2024	10/01/2024
DELAND	G	10/01/2024	29,832,393	5,775,167	953,477	2,720,055	190,609	20.0	831,998	87.3	1,022,607	107.3	7.0	109.3	0.0	10/01/2024	10/01/2025
DELAND	P	10/01/2024	37,354,971	8,533,275	5,083,467	2,421,279	1,403,275	27.6	817,775	16.1	2,221,050	43.7	7.8	31.0	6.1	10/01/2025	10/01/2025
DELRAY BEACH	F	10/01/2024	176,038,908	64,107,237	13,839,759	11,321,695	4,581,058	33.1	7,672,852	55.4	12,253,910	88.5	10.1	72.7	8.3	10/01/2025	10/01/2025
DELRAY BEACH	G	10/01/2024	200,492,652	1,053,758	30,526,199	10,489,197	4,317,172	14.1	76,948	0.3	4,394,120	14.4	5.0	10.2	0.0	09/30/2024	09/30/2024
DELRAY BEACH	P	10/01/2024	150,153,000	50,279,084	14,446,720	10,920,114	3,787,533	26.2	6,007,620	41.6	9,795,153	67.8	9.4	56.4	4.0	10/01/2025	10/01/2025
DELTONA	F	10/01/2024	49,000,307	12,067,881	5,951,141	2,475,052	1,663,850	28.0	1,235,278	20.8	2,899,128	48.7	11.4	31.5	7.6	10/01/2025	10/01/2025
DESTIN FCD	F	10/01/2024	33,687,778	10,000,043	2,088,816	2,002,336	576,724	27.6	1,131,989	54.2	1,708,713	81.8	8.0	57.2	19.7	10/01/2025	10/01/2025
DORAL - Elected	G	10/01/2021	0	3,265,933		0	273,962		212,092	0.0	486,054	0.0	0.0	0.0	0.0	10/01/2021	10/01/2021
DUNEDIN	F	10/01/2024	39,047,479	5,173,680	3,662,137	2,909,507	975,437	26.6	564,808	15.4	1,540,245	42.1	5.5	29.3	8.8	10/01/2025	10/01/2025
DUNNELLON	PF	10/01/2024	4,087,793	-2,791,331	464,484	120,279	4,645	1.0	0	0.0	4,645	1.0	1.0	0.0	0.0	10/01/2024	10/01/2024
EAST LAKE TARPON FCD	F	10/01/2024	25,579,371	6,691,030	3,193,181	1,641,862	817,825	25.6	710,360	22.3	1,528,185	47.9	7.0	29.5	13.1	10/01/2025	10/01/2025
EAST NICEVILLE FCD	F	10/01/2024	2,385,876	365,073	692,511	61,906	161,805	23.4	53,394	7.7	215,199	31.1	5.0	16.3	10.9	10/01/2025	10/01/2025
EATONVILLE	P	10/01/2024	3,048,955	-574,874	948,920	68,978	62,112	6.6	0	0.0	62,112	6.6	5.0	0.0	2.2	10/01/2025	10/01/2025
EDGEWATER	F	10/01/2024	25,414,778	-201,227	2,545,989	945,230	694,401	27.3	0	0.0	694,401	27.3	6.0	19.6	2.6	10/01/2025	10/01/2025
EDGEWATER	G	10/01/2024	12,494,540	6,276,844	133,870	1,563,978	75,361	56.3	868,235	648.6	943,596	704.9	2.5	724.4	0.0	10/01/2025	10/01/2025
EDGEWATER	P	10/01/2024	17,631,935	3,923,459	2,566,269	1,099,388	610,102	23.8	697,360	27.2	1,307,462	51.0	6.0	46.9	0.0	10/01/2025	10/01/2025
ENGLEWOOD AREA FCD	F	10/01/2024	50,835,362	6,339,597	4,513,489	2,323,496	1,613,153	35.7	892,228	19.8	2,505,381	55.5	10.0	35.4	12.1	10/01/2025	10/01/2025
ENGLEWOOD WATER DISTRICT	G	10/01/2024	973,889	-356,462	0	89,604	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
ESTERO FCD	F	10/01/2024	48,159,503	2,390,266	6,671,670	802,976	1,959,819	29.4	0	0.0	1,959,819	29.4	3.0	22.3	3.8	10/01/2025	10/01/2025

APPENDIX A - Financial/Contribution Data - 9/30/2025

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
EUSTIS	F	10/01/2024	15,904,068	917,186	2,125,008	951,259	460,449	21.7	352,613	16.6	813,062	38.3	4.5	28.7	6.5	10/01/2025	10/01/2025
EUSTIS	P	10/01/2024	28,482,720	9,841,713	3,145,016	1,908,729	918,244	29.2	932,962	29.7	1,851,206	58.9	7.5	48.1	5.3	10/01/2025	10/01/2025
FERNANDINA BEACH	G	10/01/2024	35,096,443	8,638,188	9,932,332	2,381,800	1,425,174	14.4	1,190,075	12.0	2,615,249	26.3	6.5	20.8	0.0	10/01/2025	10/01/2025
FERNANDINA BEACH	PF	10/01/2024	40,531,234	7,973,436	5,208,380	2,207,204	1,136,034	21.8	1,089,020	20.9	2,225,054	42.7	7.7	29.4	7.3	10/01/2025	10/01/2025
FLAGLER BEACH	F	10/01/2024	3,430,056	-136,780	879,068	72,176	196,389	22.3	0	0.0	196,389	22.3	5.0	6.6	11.6	10/01/2025	10/01/2025
FLAGLER BEACH	P	10/01/2024	7,213,687	1,685,220	1,252,081	292,010	380,830	30.4	196,297	15.7	577,127	46.1	10.0	31.9	5.8	10/01/2025	10/01/2025
FLORIDA CITY	P	10/01/2024	3,753,348	-978,703	0	228,612	69,366	0.0	0	0.0	69,366	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
FLORIDA CITY - ELECTED	G	10/01/2022	4,498,214	-1,532,651	311,880	21,834	41,837	13.4	0	0.0	41,837	13.4	0.0	14.9	0.0	10/01/2023	10/01/2023
FORT LAUDERDALE	G	09/30/2024	750,864,375	42,445,576	29,941,908	54,218,585	6,626,415	22.1	5,253,989	17.6	11,880,404	39.7	6.0	36.6	0.0	10/01/2025	10/01/2025
FORT LAUDERDALE	PF	10/01/2024	1,220,832,714	154,822,092	91,142,780	72,728,986	27,477,879	30.2	15,747,461	17.3	43,225,340	47.4	10.0	29.7	7.8	10/01/2025	10/01/2025
FORT MEADE	F	10/01/2024	428,834	54,428	280,483	34,307	41,289	14.7	5,369	1.9	46,658	16.6	0.0	17.2	0.0	10/01/2024	10/01/2024
FORT MEADE	G	10/01/2024	6,261,367	821,544	2,515,180	446,755	221,530	8.8	86,932	3.5	308,462	12.3	0.0	12.7	0.0	10/01/2024	10/01/2024
FORT MEADE	P	10/01/2024	1,286,303	-273,244	0	99,401	16,941	0.0	0	0.0	16,941	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
FORT MYERS	F	10/01/2024	159,291,051	37,263,162	13,527,874	9,000,886	3,347,755	24.8	5,586,316	41.3	8,934,071	66.0	8.0	55.9	5.2	10/01/2025	10/01/2025
FORT MYERS	G	10/01/2024	199,650,718	42,587,299	38,722,549	15,311,883	4,438,384	11.5	6,063,455	15.7	10,501,839	27.1	4.8	25.5	0.0	10/01/2025	10/01/2025
FORT MYERS	P	10/01/2024	213,960,318	59,150,609	22,778,510	14,180,750	5,032,934	22.1	8,750,722	38.4	13,783,656	60.5	10.0	48.5	4.9	10/01/2025	10/01/2025
FORT PIERCE	GP	09/30/2024	246,179,812	51,426,801	39,634,428	18,612,664	7,556,045	19.1	3,736,595	9.4	11,292,640	28.5	5.6	20.8	0.0	10/01/2025	10/01/2025
FORT PIERCE SUPP	P	10/01/2024	20,986,160	3,733,632	9,359,639	1,234,165	931,576	10.0	189,685	2.0	1,121,261	12.0	7.0	0.0	5.0	10/01/2024	10/01/2024
FORT WALTON BEACH	F	10/01/2024	27,953,599	9,642,883	2,805,988	1,943,950	772,281	27.5	945,494	33.7	1,717,775	61.2	8.0	45.6	9.8	10/01/2025	10/01/2025
FORT WALTON BEACH	G	10/01/2024	56,558,896	-1,534,486	1,294,783	3,865,500	236,214	18.2	0	0.0	236,214	18.2	5.0	15.1	0.0	10/01/2025	10/01/2025
FORT WALTON BEACH	P	10/01/2024	31,244,092	6,355,537	3,785,483	2,386,517	1,010,999	26.7	756,680	20.0	1,767,679	46.7	5.0	35.7	7.6	10/01/2025	10/01/2025
FROSTPROOF	G	10/01/2023	1,783,670	-35,833	593,800	78,111	105,596	17.8	0	0.0	105,596	17.8	5.0	13.2	0.0	10/01/2023	10/01/2023

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FROSTPROOF	P	10/01/2024	4,500,213	830,035	0	348,607	28,000	0.0	92,252	0.0	120,252	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
GAINESVILLE	G	10/01/2024	731,780,898	32,959,874	119,445,714	48,866,835	11,082,873	9.3	2,157,023	1.8	13,239,896	11.1	5.0	6.5	0.0	10/01/2025	10/01/2025
GAINESVILLE	PF	10/01/2024	348,139,611	19,872,515	31,973,196	21,739,854	5,727,634	17.9	1,312,346	4.1	7,039,980	22.0	8.2	11.2	3.5	10/01/2025	10/01/2025
GOLDEN BEACH	GP	10/01/2024	17,487,931	3,089,730	4,109,945	746,673	1,247,837	30.4	341,304	8.3	1,589,141	38.7	4.5	34.0	0.0	10/01/2025	10/01/2025
GREATER NAPLES FCD	F	10/01/2024	56,297,537	14,674,712	5,103,084	894,261	2,701,809	52.9	1,575,544	30.9	4,277,353	83.8	8.6	63.9	13.3	10/01/2025	10/01/2025
GREEN COVE SPRINGS	P	10/01/2024	10,499,818	-734,086	1,632,107	253,074	494,141	30.3	0	0.0	494,141	30.3	1.0	23.1	7.0	10/01/2024	10/01/2024
GREENACRES	F	10/01/2024	35,631,772	1,658,462	6,205,145	433,630	1,932,497	31.1	0	0.0	1,932,497	31.1	4.0	21.6	4.8	10/01/2025	10/01/2025
GREENACRES	P	10/01/2024	36,725,909	1,148,875	2,597,927	534,491	1,398,653	53.8	0	0.0	1,398,653	53.8	4.0	41.3	6.2	10/01/2025	10/01/2025
GULF BREEZE	P	10/01/2024	8,869,751	-1,047,191	1,186,268	277,425	339,303	28.6	0	0.0	339,303	28.6	4.0	19.5	4.7	10/01/2025	10/01/2025
GULFPORT	F	10/01/2024	8,138,337	2,457,886	1,336,210	303,983	324,926	24.3	250,400	18.7	575,326	43.1	5.0	27.3	12.3	10/01/2025	10/01/2025
GULFPORT	G	10/01/2024	21,863,548	2,872,416	5,747,905	1,241,290	578,638	10.1	259,888	4.5	838,526	14.6	2.7	12.4	0.0	10/01/2025	10/01/2025
GULFPORT	P	10/01/2024	15,322,116	4,436,053	2,794,588	750,705	436,728	15.6	411,979	14.7	848,707	30.4	8.5	17.6	5.4	10/01/2025	10/01/2025
HAINES CITY	F	10/01/2024	10,230,730	2,785,936	2,304,895	708,026	420,875	18.3	333,194	14.5	754,069	32.7	9.0	17.0	7.9	10/01/2025	10/01/2025
HAINES CITY	G	10/01/2024	26,029,688	4,220,633	8,914,756	1,677,966	1,228,829	13.8	625,123	7.0	1,853,952	20.8	5.0	16.6	0.0	10/01/2025	10/01/2025
HAINES CITY	P	10/01/2024	17,567,646	2,700,097	4,110,468	1,068,971	801,933	19.5	393,405	9.6	1,195,338	29.1	9.4	14.6	6.1	10/01/2025	10/01/2025
HALIFAX HOSPITAL	G	10/01/2023	315,636,747	44,049,974	19,672,879	23,817,586	44,000	0.2	9,568,362	48.6	9,612,362	48.9	0.0	51.5	0.0	10/01/2023	10/01/2023
HALLANDALE BEACH	G	10/01/2024	67,453,566	15,425,582	3,789,247	5,511,336	714,568	18.9	2,324,661	61.4	3,039,229	80.2	3.0	84.0	0.0	10/01/2024	10/01/2024
HALLANDALE BEACH	PF	10/01/2024	278,575,821	51,676,563	13,461,544	15,536,753	3,113,920	23.1	8,503,545	63.2	11,617,465	86.3	11.4	66.8	8.1	10/01/2025	10/01/2025
HALLANDALE BEACH PM	G	10/01/2024	20,803,045	3,066,453	122,265	1,646,904	50,000	40.9	505,127	413.1	555,127	454.0	7.0	466.2	0.0	10/01/2024	10/01/2024
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	10/01/2021	1,510,423	-1,440,423	12,254	2,318	2,061	16.8	0	0.0	2,061	16.8	0.5	0.0	72.0	10/01/2022	10/01/2022
HIALEAH	GPF	10/01/2024	786,900,775	369,740,715	58,497,812	75,006,113	9,134,734	15.6	33,655,938	57.5	42,790,672	73.2	9.3	64.0	0.8	10/01/2025	10/01/2025

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HIALEAH - ELECTED	G	10/01/2024	13,576,344	-2,154,618	144,848	958,335	49,727	34.3	0	0.0	49,727	34.3	7.0	30.0	0.0	10/01/2024	10/01/2025
HIALEAH GARDENS	P	10/01/2024	25,104,040	-283,405	3,670,345	865,221	949,571	25.9	0	0.0	949,571	25.9	5.0	16.6	5.0	10/01/2025	10/01/2025
HILLSBOROUGH COUNTY	ERP	07/01/2024	7,517,452	6,496,679	0	1,579,320	40,000	0.0	1,000,466	0.0	1,040,466	0.0	0.0	0.0	0.0	07/01/2024	07/01/2025
HOLLEY-NAVARRE FCD	F	10/01/2024	7,857,823	1,302,237	1,830,226	191,390	866,786	47.4	0	0.0	866,786	47.4	11.2	15.5	22.1	10/01/2025	10/01/2025
HOLLY HILL	F	10/01/2024	6,930,376	1,159,304	956,979	442,991	232,907	24.3	237,935	24.9	470,842	49.2	7.0	33.7	10.2	10/01/2025	10/01/2025
HOLLY HILL	P	10/01/2024	14,679,412	2,223,550	1,433,002	1,075,357	255,428	17.8	336,314	23.5	591,742	41.3	6.8	23.1	12.8	10/01/2025	10/01/2025
HOLLYWOOD	F	10/01/2024	376,702,217	178,375,227	27,258,048	23,420,709	8,855,167	32.5	18,577,406	68.2	27,432,573	100.6	9.2	97.0	5.7	10/01/2025	10/01/2025
HOLLYWOOD	G	10/01/2024	474,925,595	231,327,491	52,694,344	43,033,562	9,492,898	18.0	24,148,113	45.8	33,641,011	63.8	8.2	57.6	0.0	10/01/2025	10/01/2025
HOLLYWOOD	P	10/01/2024	469,779,347	263,291,062	29,868,609	34,220,809	9,516,469	31.9	30,363,604	101.7	39,880,073	133.5	9.5	120.2	8.8	10/01/2025	10/01/2025
HOLMES BEACH	P	10/01/2024	13,076,329	2,244,707	1,518,440	658,543	506,406	33.4	238,644	15.7	745,050	49.1	6.0	42.3	2.6	10/01/2025	10/01/2025
HOMESTEAD	F	01/01/2025	7,111,934	194,747	0	521,003	0	0.0	52,465	0.0	52,465	0.0	0.0	0.0	0.0	01/01/2025	01/01/2025
HOMESTEAD	P	10/01/2024	152,150,006	17,642,564	10,627,519	7,459,134	4,607,123	43.4	2,161,384	20.3	6,768,507	63.7	7.7	49.4	9.4	10/01/2025	10/01/2025
HOMESTEAD - General & Hospital	G	10/01/2024	105,149,296	7,857,404	6,589,521	6,112,321	1,316,190	20.0	1,164,690	17.7	2,480,880	37.7	4.0	35.0	0.0	10/01/2025	10/01/2025
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2024	5,155,950	-42,261	181,800	481,155	94,606	52.0	0	0.0	94,606	52.0	0.0	60.6	0.0	01/01/2024	01/01/2024
HOMESTEAD - Old Elected	G	01/01/2024	3,456,849	-489,006	35,524	208,311	62,757	176.7	0	0.0	62,757	176.7	0.0	182.9	0.0	01/01/2024	01/01/2024
HOWEY-IN-THE-HILLS	P	10/01/2024	2,912,798	-496,334	594,776	91,926	152,463	25.6	0	0.0	152,463	25.6	5.0	14.7	5.1	10/01/2025	10/01/2025
INDIALANTIC	G	10/01/2024	2,218,075	40,856	967,718	166,374	107,341	11.1	40,856	4.2	148,197	15.3	4.5	10.8	0.0	10/01/2025	10/01/2025
INDIALANTIC	PF	10/01/2024	11,378,547	497,554	1,371,279	601,469	336,931	24.6	47,022	3.4	383,953	28.0	5.0	15.7	8.3	10/01/2025	10/01/2025
INDIAN HARBOUR BEACH	P	10/01/2024	14,594,702	1,917,821	1,185,286	936,531	337,167	28.5	273,529	23.1	610,696	51.5	6.5	36.9	10.0	10/01/2025	10/01/2025
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2024	503,650	-4,924	1,166,397	302,640	20,577	1.8	0	0.0	20,577	1.8	0.0	1.8	0.0	10/01/2024	10/01/2024
INDIAN RIVER SHORES	G	10/01/2024	1,809,641	-358,196	214,155	40,965	1,004	0.5	0	0.0	1,004	0.5	0.5	0.0	0.0	10/01/2024	10/01/2024

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INDIAN RIVER SHORES	PF	10/01/2024	20,144,483	-1,690,076	1,743,305	1,196,731	382,308	21.9	0	0.0	382,308	21.9	5.9	13.0	0.0	10/01/2025	10/01/2025
INDIAN SHORES	P	10/01/2024	4,752,184	-1,076,163	1,146,305	258,361	79,475	6.9	0	0.0	79,475	6.9	5.0	0.9	1.7	10/01/2025	10/01/2025
JACKSON MEMORIAL HOSPITAL	G	01/01/2023	981,935,518	96,482,405	892,316,666	37,395,363	51,546,098	5.8	5,376,435	0.6	56,922,533	6.4	3.0	0.0	3.6	01/01/2023	01/01/2024
JACKSONVILLE	CO	10/01/2024	321,805,000	331,131,300	26,051,367	23,118,607	11,192,081	43.0	17,058,236	65.5	28,250,317	108.4	10.0	96.2	0.0	10/01/2025	10/01/2025
JACKSONVILLE	G	10/01/2024	2,144,143,000	1,768,877,962	205,947,809	225,150,426	45,710,466	22.2	84,812,843	41.2	130,523,309	63.4	10.0	50.7	0.0	10/01/2025	10/01/2025
JACKSONVILLE	PF	10/01/2024	2,616,112,545	1,613,020,760	166,632,100	233,881,481	99,382,362	59.6	117,628,412	70.6	217,010,774	130.2	10.8	119.4	0.0	10/01/2025	10/01/2025
JACKSONVILLE - DISABILITY	G	10/01/2023	7,481,000	8,701,595	180,831,545	663,621	2,833,293	1.6	596,692	0.3	3,429,985	1.9	0.3	1.6	0.0	10/01/2024	10/01/2024
JACKSONVILLE - DISABILITY	PF	10/01/2023	3,429,000	596,281	80,693,975	50,769	1,371,417	1.7	41,825	0.1	1,413,242	1.8	0.3	1.5	0.0	10/01/2024	10/01/2024
JACKSONVILLE BEACH	F	10/01/2024	21,765,245	4,299,145	2,339,148	832,511	470,228	20.1	832,208	35.6	1,302,436	55.7	8.0	49.2	0.0	10/01/2025	10/01/2025
JACKSONVILLE BEACH	G	10/01/2024	72,020,617	17,280,531	18,564,086	5,373,341	2,344,498	12.6	2,398,439	12.9	4,742,937	25.6	8.0	17.4	0.0	10/01/2025	10/01/2025
JACKSONVILLE BEACH	P	10/01/2024	34,093,905	3,896,358	5,865,420	1,858,277	959,878	16.4	983,618	16.8	1,943,496	33.1	8.0	18.3	5.7	10/01/2025	10/01/2025
JACKSONVILLE PF SENIOR STAFF	G	10/01/2024	3,902,404	953,740	0	402,269	0	0.0	100,830	0.0	100,830	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
JUPITER	P	10/01/2024	114,076,432	11,498,974	10,324,899	5,910,745	3,200,255	31.0	1,201,073	11.6	4,401,328	42.6	10.0	32.0	6.0	10/01/2025	10/01/2025
JUPITER ISLAND	GPF	10/01/2024	11,014,523	2,341,490	778,153	1,261,101	20,306	2.6	408,599	52.5	428,905	55.1	0.0	55.1	0.0	10/01/2024	10/01/2024
KEY BISCAVNE	PF	10/01/2024	67,106,433	2,821,354	7,840,681	3,307,855	1,768,138	22.6	590,836	7.5	2,358,974	30.1	10.5	9.6	10.7	10/01/2025	10/01/2025
KEY WEST	G	10/01/2024	77,723,001	5,713,621	19,280,878	4,039,826	2,906,585	15.1	285,374	1.5	3,191,959	16.6	6.0	11.1	0.0	10/01/2025	10/01/2024
KEY WEST	PF	10/01/2024	165,016,633	23,730,337	17,433,973	7,772,470	4,374,485	25.1	2,793,381	16.0	7,167,866	41.1	7.0	32.9	3.0	10/01/2024	10/01/2024
KEY WEST HOUSING	G	01/01/2024	14,194,045	1,393,513	3,307,642	806,616	476,567	14.4	156,744	4.7	633,311	19.2	0.0	19.8	0.0	01/01/2025	01/01/2025
KEY WEST UTILITY	G	01/01/2025	127,806,141	19,571,884	12,968,899	8,636,323	2,091,960	16.1	1,883,153	14.5	3,975,113	30.7	0.0	31.7	0.0	01/01/2025	01/01/2025
KISSIMMEE	F	10/01/2024	60,205,585	17,558,149	9,629,307	3,645,019	1,966,275	20.4	2,283,047	23.7	4,249,322	44.1	2.4	38.9	7.0	10/01/2024	10/01/2024
KISSIMMEE	G	10/01/2024	172,018,765	23,509,050	26,037,124	11,325,987	4,868,389	18.7	2,417,211	9.3	7,285,600	28.0	3.8	24.5	0.0	10/01/2025	10/01/2025

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KISSIMMEE	P	10/01/2024	93,766,236	18,685,817	11,606,556	5,455,143	2,831,439	24.4	2,090,933	18.0	4,922,372	42.4	4.4	31.8	10.0	10/01/2024	10/01/2024
KISSIMMEE UTILITY AUTHORITY	G	10/01/2024	131,705,811	31,114,701	25,234,722	9,176,358	4,111,407	16.3	2,920,374	11.6	7,031,781	27.9	1.4	26.5	0.0	10/01/2024	10/01/2024
LABELLE	F	10/01/2024	2,886,758	-877,531	468,817	45,185	117,461	25.1	0	0.0	117,461	25.1	1.0	22.5	1.6	10/01/2024	10/01/2024
LADY LAKE	P	10/01/2024	12,264,055	333,366	2,273,105	566,855	530,707	23.4	25,107	1.1	555,814	24.5	5.0	13.7	6.6	10/01/2025	10/01/2025
LAKE ALFRED	G	10/01/2024	6,982,736	1,139,543	1,397,204	539,670	205,967	14.7	129,180	9.3	335,147	24.0	5.0	19.0	0.0	10/01/2025	10/01/2025
LAKE ALFRED	PF	10/01/2024	6,564,949	146,988	1,314,097	199,421	252,515	19.2	16,983	1.3	269,498	20.5	5.0	5.9	9.6	10/01/2025	10/01/2025
LAKE CITY	F	10/01/2023	10,551,965	908,647	1,396,616	815,242	315,735	22.6	108,854	7.8	424,589	30.4	5.0	17.6	6.1	09/30/2024	09/30/2024
LAKE CITY	G	10/01/2024	23,893,933	-1,731	566,751	1,901,755	89,953	15.9	0	0.0	89,953	15.9	2.0	14.5	0.0	10/01/2024	10/01/2024
LAKE CITY	P	10/01/2024	22,251,965	-1,067,581	2,725,456	1,099,636	502,383	18.4	0	0.0	502,383	18.4	5.0	7.3	6.8	10/01/2025	10/01/2025
LAKE HELEN	P	10/01/2024	2,018,666	-163,081	280,530	42,112	62,827	22.4	0	0.0	62,827	22.4	1.0	11.6	10.6	10/01/2024	10/01/2024
LAKE MARY	F	10/01/2024	28,873,625	2,342,743	3,685,986	1,407,820	1,031,834	28.0	285,619	7.8	1,317,453	35.7	5.0	25.5	6.3	10/01/2025	10/01/2025
LAKE MARY	P	10/01/2024	33,360,179	-1,236,448	3,526,663	1,461,537	893,950	25.4	0	0.0	893,950	25.4	5.0	13.4	6.0	10/01/2025	10/01/2025
LAKE PARK (RETIRED)	P	10/01/2024	1,285,553	-222,994	0	132,388	0	0.0	6,591	0.0	6,591	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
LAKE WALES	F	10/01/2024	13,288,707	3,527,668	1,998,607	1,216,115	317,787	15.9	375,756	18.8	693,543	34.7	5.0	23.5	7.5	10/01/2025	10/01/2025
LAKE WALES	G	10/01/2024	16,246,017	687,930	7,460,610	868,774	894,557	12.0	92,766	1.2	987,323	13.2	5.0	8.8	0.0	10/01/2025	10/01/2025
LAKE WALES	P	10/01/2024	21,235,600	2,504,070	3,157,168	1,343,883	514,671	16.3	346,603	11.0	861,274	27.3	5.0	18.4	4.9	10/01/2025	10/01/2025
LAKE WORTH BEACH	F	10/01/2024	61,427,051	6,070,145	139,736	4,268,151	153,820	110.1	3,493,570	2,500.1	3,647,390	2,610.2	11.3	2,684.5	10.7	10/01/2025	10/01/2025
LAKE WORTH BEACH	G	10/01/2023	71,462,216	32,541,644	18,660,983	8,468,738	1,720,218	9.2	3,460,126	18.5	5,180,344	27.8	6.4	22.2	0.0	10/01/2024	10/01/2024
LAKE WORTH BEACH	P	10/01/2024	46,461,106	7,859,290	708,932	3,706,228	298,853	42.2	3,642,801	513.8	3,941,654	556.0	7.1	494.9	72.8	10/01/2025	10/01/2025
LAKELAND	F	10/01/2024	142,692,443	14,586,290	15,446,502	7,212,470	3,947,968	25.6	1,128,884	7.3	5,076,852	32.9	10.4	16.8	6.8	10/01/2025	10/01/2025
LAKELAND	G	10/01/2023	680,708,631	24,353,554	92,399,208	55,543,254	12,129,381	13.1	1,887,844	2.0	14,017,225	15.2	5.7	9.9	0.0	10/01/2024	10/01/2024
LAKELAND	P	10/01/2024	193,541,068	24,427,684	18,479,771	12,588,123	4,240,595	23.0	2,443,643	13.2	6,684,238	36.2	17.1	14.3	6.1	10/01/2025	10/01/2025

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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
LANTANA	F	09/30/2024	59,687,220	7,625,912	0	2,927,702	194,229	0.0	1,119,771	0.0	1,314,000	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
LANTANA	P	10/01/2024	27,326,025	4,359,109	2,710,634	1,256,639	885,418	32.7	519,326	19.2	1,404,744	51.8	8.0	38.2	7.5	10/01/2025	10/01/2025
LARGO	PF	10/01/2024	211,897,140	50,136,030	23,836,444	12,590,980	6,786,118	28.5	4,561,519	19.1	11,347,637	47.6	8.0	32.9	8.0	10/01/2025	10/01/2025
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2021	3,253,179	-1,004,570	366,849	156,167	38,192	10.4	0	0.0	38,192	10.4	5.0	0.0	16.8	10/01/2021	10/01/2021
LAUDERHILL	F	10/01/2024	130,639,459	9,122,062	9,471,065	5,339,469	2,937,736	31.0	1,297,484	13.7	4,235,220	44.7	10.7	32.2	2.7	10/01/2024	10/01/2024
LAUDERHILL	G	10/01/2023	32,693,752	2,939,114	5,307,486	2,131,468	1,003,819	18.9	352,479	6.6	1,356,298	25.6	10.0	16.3	0.0	10/01/2024	10/01/2024
LAUDERHILL	P	10/01/2024	105,301,937	19,563,488	12,988,801	5,831,386	3,429,309	26.4	2,090,948	16.1	5,520,257	42.5	10.0	28.2	5.4	10/01/2024	10/01/2024
LAUDERHILL (C&M)	G	10/01/2024	53,860,218	18,329,456	10,200,461	4,047,891	1,914,702	18.8	2,589,313	25.4	4,504,015	44.2	8.0	37.4	0.0	10/01/2024	10/01/2024
LEESBURG	F	10/01/2024	28,972,267	4,568,972	2,812,487	1,610,776	654,818	23.3	741,693	26.4	1,396,511	49.7	6.5	41.3	7.5	10/01/2025	10/01/2025
LEESBURG	G	10/01/2024	43,555,776	816,684	7,578,569	3,621,983	116,697	1.5	93,304	1.2	210,001	2.8	0.0	2.9	0.0	10/01/2025	10/01/2025
LEESBURG	P	10/01/2024	30,868,662	5,569,064	4,801,609	1,690,819	781,056	16.3	610,135	12.7	1,391,191	29.0	7.7	14.8	7.5	10/01/2025	10/01/2025
LIGHTHOUSE POINT	PF	10/01/2024	31,354,599	-4,483,301	0	1,842,256	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
LIVE OAK	F	10/01/2024	1,667,444	50,897	0	175,085	31,317	0.0	0	0.0	31,317	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
LONGBOAT KEY	F	10/01/2024	26,553,250	7,702,072	0	2,456,088	59,199	0.0	1,548,047	0.0	1,607,246	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
LONGBOAT KEY	G	10/01/2024	13,042,598	2,190,990	0	1,123,041	28,819	0.0	338,173	0.0	366,992	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
LONGBOAT KEY	P	10/01/2024	9,307,035	2,980,118	0	927,271	27,783	0.0	479,588	0.0	507,371	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
LONGWOOD	PF	10/01/2024	33,629,285	2,748,035	5,173,577	1,223,191	1,837,466	35.5	0	0.0	1,837,466	35.5	1.0	28.9	5.6	10/01/2025	10/01/2025
LYNN HAVEN	F	10/01/2024	10,384,098	342,415	1,257,092	598,182	319,241	25.4	65,364	5.2	384,605	30.6	5.0	15.8	10.9	10/01/2025	10/01/2025
LYNN HAVEN	G	10/01/2024	25,542,500	2,324,361	5,676,099	1,774,975	1,023,859	18.0	302,428	5.3	1,326,287	23.4	5.0	19.3	0.0	10/01/2025	10/01/2025
LYNN HAVEN	P	10/01/2024	14,844,176	-1,007,237	1,944,019	613,766	471,955	24.3	0	0.0	471,955	24.3	5.0	8.3	9.1	10/01/2025	10/01/2025
MADISON	PF	10/01/2024	6,862,850	2,053,373	1,136,610	466,824	222,119	19.5	234,227	20.6	456,346	40.2	5.0	31.2	5.3	10/01/2025	10/01/2025
MAITLAND	PF	10/01/2024	47,966,518	12,469,199	7,205,718	3,014,631	1,569,008	21.8	1,286,378	17.9	2,855,386	39.6	6.9	30.5	2.3	10/01/2025	10/01/2025

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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
MANALAPAN	GP	10/01/2022	3,061,702	222,520	1,723,706	71,018	380,029	22.1	28,001	1.6	408,030	23.7	7.0	17.9	0.0	10/01/2023	10/01/2023
MARATHON	F	10/01/2024	16,970,759	523,511	2,680,547	199,818	1,281,797	47.8	0	0.0	1,281,797	47.8	5.0	36.2	7.0	10/01/2025	10/01/2025
MARCO ISLAND	F	10/01/2024	38,516,116	-3,305,467	4,242,954	405,131	1,586,662	37.4	0	0.0	1,586,662	37.4	3.0	26.2	9.4	10/01/2025	10/01/2025
MARCO ISLAND	P	10/01/2024	26,571,608	2,589,337	3,249,715	1,309,935	931,979	28.7	527,718	16.2	1,459,697	44.9	3.0	37.3	6.2	10/01/2025	10/01/2025
MARIANNA	F	10/01/2024	5,542,244	-2,261,006	709,779	211,681	89,750	12.6	0	0.0	89,750	12.6	5.0	0.0	7.6	10/01/2025	10/01/2025
MARIANNA	P	10/01/2024	7,347,064	-3,065,358	806,882	191,177	98,156	12.2	0	0.0	98,156	12.2	5.0	0.0	7.9	10/01/2025	10/01/2025
MARTIN COUNTY	ERP	07/01/2024	8,031,736	-1,468,885	0	675,014	26,000	0.0	0	0.0	26,000	0.0	0.0	0.0	0.0	07/01/2024	06/30/2025
MEDLEY	P	10/01/2024	39,510,127	460,399	4,193,326	2,020,555	963,805	23.0	48,227	1.2	1,012,032	24.1	5.0	16.4	3.7	10/01/2025	10/01/2025
MEDLEY - GENERAL + ELECTED	G	10/01/2024	34,141,551	3,083,293	3,668,396	1,902,467	869,172	23.7	348,771	9.5	1,217,943	33.2	0.0	34.3	0.0	10/01/2025	10/01/2025
MELBOURNE	F	10/01/2024	95,685,936	19,934,002	9,849,270	6,317,114	2,763,706	28.1	2,152,580	21.9	4,916,286	49.9	7.5	40.6	7.6	10/01/2025	10/01/2025
MELBOURNE	P	10/01/2024	110,783,310	18,253,309	10,249,623	7,639,171	1,882,066	18.4	2,282,222	22.3	4,164,288	40.6	7.4	24.5	10.2	10/01/2025	10/01/2025
MELBOURNE [G]	G	10/01/2024	8,991,050	-2,454,110	124,540	484,975	44,196	35.5	0	0.0	44,196	35.5	0.0	39.3	0.0	10/01/2025	10/01/2025
MELBOURNE [G] - SPECIAL RISK	G	10/01/2024	1,908,188	-24,995	0	102,118	9,094	0.0	0	0.0	9,094	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
MELBOURNE BEACH	P	10/01/2024	5,331,881	89,191	725,188	351,564	210,719	29.1	9,620	1.3	220,339	30.4	5.0	19.4	7.0	10/01/2025	10/01/2025
MIAMI - ELECTED	G	10/01/2024	9,255,009	1,355,148	101,538	589,521	2,400	2.4	417,796	411.5	420,196	413.8	0.0	413.8	0.0	10/01/2024	10/01/2024
MIAMI - FIPO	PF	10/01/2024	1,329,237,412	1,119,113,282	206,704,372	130,536,183	169,240,421	81.9	0	0.0	169,240,421	81.9	9.4	71.5	0.0	10/01/2025	10/01/2025
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2024	429,874,688	6,683,286	189,308,460	32,807,198	0	0.0	0	0.0	0	0.0	0.0	4.3	0.0	01/01/2024	01/01/2024
MIAMI - FIPO STAFF	G	10/01/2024	4,681,464	-168,268	350,763	86,843	44,473	12.7	0	0.0	44,473	12.7	7.0	10.3	0.0	10/01/2025	10/01/2025
MIAMI - GESE	GS	10/01/2024	1,067,106,515	433,827,475	138,396,254	88,175,112	25,669,381	18.6	52,217,790	37.7	77,887,171	56.3	10.0	43.2	0.0	10/01/2025	10/01/2025
MIAMI - GESE (EXCESS)	GS	10/01/2024	0	1,993,066	138,396,254	156,748	0	0.0	418,137	0.3	418,137	0.3	0.0	0.3	0.0	10/01/2024	10/01/2024
MIAMI - GESE (STAFF)	GS	10/01/2024	7,328,206	1,406,633	700,671	343,434	222,856	31.8	251,210	35.9	474,066	67.7	10.0	57.7	0.0	10/01/2025	10/01/2025

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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
MIAMI - OFF-STREET PARKING	G	10/01/2024	30,114,248	1,140,311	2,804,518	1,157,867	546,471	19.5	135,424	4.8	681,895	24.3	6.5	19.9	0.0	10/01/2024	10/01/2024
MIAMI BEACH	G	10/01/2024	859,484,084	234,697,862	107,414,129	65,447,722	18,598,292	17.3	23,647,351	22.0	42,245,643	39.3	9.7	32.4	0.0	10/01/2025	10/01/2025
MIAMI BEACH	PF	10/01/2024	1,250,939,236	467,380,927	83,788,335	89,239,567	30,820,121	36.8	37,645,116	44.9	68,465,237	81.7	10.2	72.0	0.1	10/01/2025	10/01/2025
MIAMI SHORES VILLAGE	G	10/01/2023	17,131,449	1,286,681	4,187,150	1,074,702	512,384	12.2	183,555	4.4	695,939	16.6	6.0	11.6	0.0	10/01/2024	10/01/2024
MIAMI SHORES VILLAGE	P	10/01/2024	39,742,710	3,565,084	3,373,575	2,042,908	1,057,110	31.3	547,059	16.2	1,604,169	47.6	9.0	39.7	2.3	10/01/2025	10/01/2025
MIAMI SPRINGS	G	10/01/2024	25,139,366	-448,548	4,354,041	1,518,452	711,869	16.4	0	0.0	711,869	16.4	5.9	10.5	0.0	10/01/2025	10/01/2025
MIAMI SPRINGS	PF	10/01/2024	40,224,304	-637,181	4,169,164	2,371,924	921,896	22.1	0	0.0	921,896	22.1	5.3	11.4	6.4	10/01/2025	10/01/2025
MIAMI-DADE COUNTY	ERP	07/01/2024	23,068,659	-1,023,118	0	3,370,850	47,694	0.0	1,168,212	0.0	1,215,906	0.0	0.0	0.0	0.0	07/01/2024	06/30/2025
MIDWAY FCD	F	10/01/2024	13,518,310	2,692,253	2,724,862	257,632	1,020,997	37.5	0	0.0	1,020,997	37.5	10.0	16.6	12.2	10/01/2025	10/01/2025
MILTON	F	10/01/2024	9,146,197	4,227,659	1,099,064	668,997	330,488	30.1	525,258	47.8	855,746	77.9	6.5	61.6	9.8	10/01/2025	10/01/2025
MILTON	G	10/01/2024	18,187,830	3,092,637	4,742,309	1,241,112	759,233	16.0	373,589	7.9	1,132,822	23.9	10.0	14.8	0.0	10/01/2025	10/01/2025
MILTON	P	10/01/2024	11,693,202	1,455,422	1,123,645	541,746	310,445	27.6	169,574	15.1	480,019	42.7	8.0	23.9	12.3	10/01/2025	10/01/2025
MIRAMAR	F	10/01/2024	277,881,253	55,455,263	11,548,694	11,579,006	4,602,776	39.9	9,212,805	79.8	13,815,581	119.6	8.5	117.1	0.0	10/01/2024	10/01/2024
MIRAMAR	G	10/01/2024	271,205,589	64,234,088	48,063,586	14,914,278	12,050,333	25.1	5,901,973	12.3	17,952,306	37.4	10.9	26.5	0.0	10/01/2025	10/01/2025
MIRAMAR	P	10/01/2023	255,758,880	74,475,251	15,203,658	13,375,963	4,862,593	32.0	7,784,793	51.2	12,647,386	83.2	13.4	66.7	0.0	10/01/2023	10/01/2023
MONROE COUNTY	ERP	07/01/2025	229,633	94,394	0	51,581	15,700	0.0	0	0.0	15,700	0.0	0.0	0.0	0.0	07/01/2025	07/01/2025
MONROE COUNTY VOL F.F. & EMS	F	01/01/2024	811,669	-489,224	0	51,120	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	01/01/2024	01/01/2024
MONTICELLO	F	10/01/2024	1,204,798	-433,391	0	60,196	15,561	0.0	0	0.0	15,561	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
MONTICELLO	P	10/01/2022	2,335,990	-229,469	379,879	125,431	36,503	9.6	0	0.0	36,503	9.6	5.0	0.0	9.0	10/01/2023	10/01/2023
MOUNT DORA	F	10/01/2024	13,584,152	1,226,085	2,285,887	551,775	710,576	31.1	0	0.0	710,576	31.1	7.0	17.3	7.8	10/01/2025	10/01/2025
MOUNT DORA	G	10/01/2024	17,791,644	2,429,278	1,726,888	1,366,120	-412,738	-23.9	546,476	31.7	133,738	7.7	0.2	7.9	0.0	10/01/2025	10/01/2025

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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
MOUNT DORA	P	10/01/2024	18,607,854	116,643	3,514,693	1,226,715	885,424	25.2	0	0.0	885,424	25.2	7.6	12.7	5.3	10/01/2025	10/01/2025
NAPLES	F	10/01/2024	82,364,691	8,934,527	4,711,368	4,382,166	1,068,928	22.7	1,341,140	28.5	2,410,068	51.2	4.2	19.4	27.6	10/01/2025	10/01/2025
NAPLES	G	10/01/2024	78,151,321	12,276,192	23,326,227	5,460,886	2,035,535	8.7	1,458,905	6.3	3,494,440	15.0	3.6	11.4	0.0	10/01/2025	10/01/2025
NAPLES	P	10/01/2024	74,669,995	13,137,836	6,087,403	5,047,772	1,127,917	18.5	1,837,856	30.2	2,965,773	48.7	3.8	29.3	15.6	10/01/2025	10/01/2025
NAVARRE BEACH FCD	F	10/01/2024	446,874	1,025,768	734,589	0	166,739	22.7	109,034	14.8	275,773	37.5	10.0	28.5	0.4	10/01/2025	10/01/2025
NEPTUNE BEACH	P	10/01/2024	12,889,431	5,718,109	2,226,526	890,609	529,322	23.8	698,387	31.4	1,227,709	55.1	9.0	45.3	2.9	10/01/2025	10/01/2025
NEW PORT RICHEY	F	10/01/2024	16,598,073	1,222,977	1,910,813	946,265	407,244	21.3	152,963	8.0	560,207	29.3	6.5	13.5	10.4	10/01/2025	10/01/2025
NEW PORT RICHEY	P	10/01/2024	39,432,392	-4,494,122	3,190,957	2,070,685	838,438	26.3	0	0.0	838,438	26.3	6.5	12.8	8.0	10/01/2025	10/01/2025
NEW SMYRNA BEACH	F	10/01/2024	28,919,861	8,375,101	3,532,347	2,269,322	744,025	21.1	932,160	26.4	1,676,185	47.5	10.0	28.2	11.1	10/01/2025	10/01/2025
NEW SMYRNA BEACH	P	10/01/2024	23,873,519	6,959,663	4,157,126	1,859,407	846,099	20.4	912,777	22.0	1,758,876	42.3	8.0	28.8	7.5	10/01/2025	10/01/2025
NORTH BAY FCD	F	10/01/2024	8,665,683	1,180,004	1,425,558	296,185	434,445	30.5	105,200	7.4	539,645	37.9	6.0	18.4	15.1	10/01/2025	10/01/2025
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2022	59,533,522	-23,605,676	0	3,233,810	51,831	0.0	0	0.0	51,831	0.0	0.0	0.0	0.0	10/01/2023	10/01/2023
NORTH BROWARD HOSPITAL	G	07/01/2023	392,257,606	-49,493,448	406,455,118	12,516,951	7,732,937	1.9	0	0.0	7,732,937	1.9	0.0	2.0	0.0	07/01/2023	07/01/2023
NORTH COLLIER FCD	F	10/01/2024	162,276,971	19,264,011	21,027,815	4,406,154	8,047,163	38.3	1,862,554	8.9	9,909,717	47.1	7.0	31.8	8.3	10/01/2025	10/01/2025
NORTH MIAMI 691 [GPF]	F	10/01/2024	2,104,619	-604,817	0	246,822	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
NORTH MIAMI 691 [GPF]	G	10/01/2024	167,614,196	-3,706,914	9,365,236	7,767,187	2,008,941	21.5	0	0.0	2,008,941	21.5	6.8	15.6	0.0	10/01/2025	10/01/2025
NORTH MIAMI 691 [GPF]	P	10/01/2024	6,759,177	-1,600,317	148,070	266,316	68,937	46.6	0	0.0	68,937	46.6	7.0	42.2	0.0	10/01/2025	10/01/2025
NORTH MIAMI 748	P	10/01/2024	117,952,553	37,258,966	7,834,102	7,035,354	2,995,117	38.2	3,760,581	48.0	6,755,698	86.2	9.5	75.7	1.1	10/01/2025	10/01/2025
NORTH MIAMI BEACH	G	10/01/2024	97,791,800	46,465,888	11,978,440	9,707,267	1,551,729	13.0	3,700,716	30.9	5,252,445	43.9	7.0	37.1	0.0	10/01/2025	10/01/2025
NORTH MIAMI BEACH	PF	10/01/2024	124,420,378	53,765,977	7,928,478	11,893,859	2,244,978	28.3	5,782,256	72.9	8,027,234	101.3	11.1	86.1	7.8	10/01/2025	10/01/2025
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2024	22,167,518	5,800	321,986	1,977,158	111,090	34.5	839	0.3	111,929	34.8	8.0	18.6	0.0	10/01/2025	10/01/2025

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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
NORTH PORT	F	10/01/2024	69,552,649	6,639,339	3,328,038	3,256,489	757,828	22.8	777,626	23.4	1,535,454	46.1	10.6	29.6	7.5	10/01/2025	10/01/2025
NORTH PORT	P	10/01/2024	71,901,825	9,309,205	6,046,482	3,071,267	1,622,117	26.8	1,068,608	17.7	2,690,725	44.5	8.0	33.5	4.6	10/01/2025	10/01/2025
NORTH RIVER FCD	F	10/01/2024	34,484,730	7,967,011	5,917,914	1,688,776	1,538,062	26.0	997,247	16.9	2,535,309	42.8	7.0	32.9	3.0	10/01/2025	10/01/2025
OAKLAND PARK	G	10/01/2024	44,609,836	3,026,381	1,876,286	3,975,289	652,272	34.8	0	0.0	652,272	34.8	0.0	36.3	0.0	10/01/2025	10/01/2025
OAKLAND PARK	PF	10/01/2024	66,739,734	11,048,269	506,467	6,828,453	170,648	33.7	5,707,070	1,126.8	5,877,718	1,160.5	8.0	1,068.5	94.8	10/01/2024	10/01/2024
OCALA	F	10/01/2024	103,007,901	30,704,045	11,393,168	5,030,104	3,587,728	31.5	3,114,606	27.3	6,702,334	58.8	7.5	39.8	1.7	10/01/2024	10/01/2024
OCALA	G	10/01/2024	197,025,142	60,781,302	7,229,417	17,739,540	623,274	8.6	10,432,814	144.3	11,056,088	152.9	5.0	147.9	0.0	10/01/2025	10/01/2025
OCALA	P	10/01/2024	100,029,676	31,087,830	15,236,714	6,951,678	2,632,144	17.3	4,171,527	27.4	6,803,671	44.7	8.0	31.8	6.5	10/01/2025	10/01/2025
OCEAN CITY-WRIGHT FCD	F	10/01/2024	27,518,895	4,519,742	4,245,842	1,607,598	869,717	20.5	429,748	10.1	1,299,465	30.6	7.0	14.4	10.3	10/01/2025	10/01/2025
OCOEE	G	10/01/2024	51,822,218	6,169,435	11,289,635	3,656,083	1,285,520	11.4	593,468	5.3	1,878,988	16.6	7.4	9.9	0.0	10/01/2025	10/01/2025
OCOEE	PF	10/01/2024	82,815,979	11,813,073	12,394,672	4,221,368	2,707,774	21.9	1,316,586	10.6	4,024,360	32.5	8.0	19.9	5.7	10/01/2025	10/01/2025
OKALOOSA ISLAND FCD	F	10/01/2024	15,816,801	9,625,460	1,923,710	1,103,402	527,890	27.4	928,191	48.3	1,456,081	75.7	8.0	67.1	3.2	10/01/2025	10/01/2025
OKEECHOBEE	F	10/01/2024	4,912,645	0	0	328,750	46,122	0.0	0	0.0	46,122	0.0	0.0	0.0	0.0	10/01/2024	10/01/2025
OKEECHOBEE	G	10/01/2024	6,281,485	-698,729	1,403,705	322,146	162,468	11.6	0	0.0	162,468	11.6	6.0	6.3	0.0	10/01/2024	10/01/2025
OKEECHOBEE	P	10/01/2024	12,104,984	-1,572,960	1,240,792	506,289	202,934	16.4	0	0.0	202,934	16.4	5.0	3.4	8.9	10/01/2024	10/01/2025
OKEECHOBEE UTILITY	G	10/01/2024	12,562,743	284,116	2,774,873	591,589	426,965	15.4	0	0.0	426,965	15.4	6.0	10.5	0.0	10/01/2024	10/01/2025
OLDSMAR	F	10/01/2024	10,561,986	560,520	652,044	110,751	471,079	72.3	0	0.0	471,079	72.3	5.0	45.3	24.3	10/01/2024	10/01/2024
ORANGE COUNTY LIBRARY	G	01/01/2025	60,506,407	-7,330,529	3,372,812	3,238,647	347,170	10.3	0	0.0	347,170	10.3	0.0	10.9	0.0	01/01/2025	01/01/2025
ORANGE PARK	F	10/01/2024	11,483,908	1,310,514	1,526,463	653,612	322,431	21.1	150,272	9.8	472,703	31.0	4.0	19.4	8.7	10/01/2025	10/01/2025
ORANGE PARK	G	10/01/2024	14,196,464	-1,921,729	3,020,283	1,042,133	261,111	8.7	0	0.0	261,111	8.7	3.2	5.8	0.0	10/01/2024	10/01/2024
ORANGE PARK	P	10/01/2024	25,045,838	1,312,370	1,701,750	1,333,345	536,800	31.5	132,430	7.8	669,230	39.3	6.3	24.3	10.1	10/01/2025	10/01/2025
ORLANDO	F	10/01/2024	579,306,126	106,610,679	46,817,069	31,562,893	15,042,605	32.1	15,376,462	32.8	30,419,067	65.0	7.5	55.2	5.2	10/01/2025	10/01/2025

APPENDIX A - Financial/Contribution Data - 9/30/2025

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
ORLANDO	G	09/30/2024	235,807,248	47,658,823	2,458,628	21,196,670	8,590,489	349.4	0	0.0	8,590,489	349.4	4.9	689.8	0.0	10/01/2025	10/01/2025
ORLANDO	P	10/01/2024	806,163,599	177,318,395	66,060,753	51,215,916	21,297,869	32.2	23,006,132	34.8	44,304,001	67.1	8.4	56.3	0.0	10/01/2025	10/01/2025
ORLANDO AVIATION	G	10/01/2024	142,462,139	6,832,497	1,530,897	12,715,175	281,816	18.4	1,328,977	86.8	1,610,793	105.2	0.0	108.6	0.0	10/01/2025	10/01/2025
ORLANDO UTILITY	G	10/01/2024	533,491,700	55,545,206	130,951,409	35,790,270	8,918,902	6.8	10,688,538	8.2	19,607,440	15.0	0.1	15.5	0.0	10/01/2025	10/01/2025
ORMOND BEACH	F	10/01/2024	42,235,580	5,411,695	3,069,982	2,518,504	726,276	23.7	704,216	22.9	1,430,492	46.6	8.6	24.9	14.7	10/01/2025	10/01/2025
ORMOND BEACH	G	10/01/2024	61,087,781	5,222,075	4,420,317	4,111,891	584,878	13.2	473,364	10.7	1,058,242	23.9	4.0	20.7	0.0	10/01/2025	10/01/2025
ORMOND BEACH	P	10/01/2024	50,335,980	10,184,400	4,930,119	3,043,553	1,222,568	24.8	1,090,202	22.1	2,312,770	46.9	9.0	33.8	5.8	10/01/2025	10/01/2025
OVIEDO	F	10/01/2024	24,018,902	7,039,103	4,168,997	1,143,524	960,683	23.0	622,593	14.9	1,583,276	38.0	6.0	26.7	6.6	10/01/2025	10/01/2025
OVIEDO	P	10/01/2024	39,432,353	1,851,464	4,937,096	1,790,682	1,133,890	23.0	204,160	4.1	1,338,050	27.1	6.0	17.7	4.4	10/01/2025	10/01/2025
PACE FCD	F	10/01/2024	2,125,421	-672,068	1,123,403	0	228,285	20.3	0	0.0	228,285	20.3	10.0	0.0	10.7	10/01/2024	10/01/2024
PALATKA	F	10/01/2024	11,100,015	2,517,827	1,711,749	800,992	369,183	21.6	343,096	20.0	712,279	41.6	6.0	33.2	4.0	10/01/2025	10/01/2025
PALATKA	G	10/01/2024	22,686,761	7,395,062	5,747,615	2,329,151	711,535	12.4	1,147,923	20.0	1,859,458	32.4	6.0	27.6	0.0	10/01/2025	10/01/2025
PALATKA	P	10/01/2024	13,826,290	2,676,264	2,106,399	1,036,201	323,682	15.4	339,690	16.1	663,372	31.5	6.0	21.3	5.4	10/01/2025	10/01/2025
PALM BAY	F	10/01/2024	104,351,093	36,808,477	8,774,974	6,531,036	2,755,063	31.4	3,915,541	44.6	6,670,604	76.0	8.8	59.0	11.1	10/01/2025	10/01/2025
PALM BAY	G	10/01/2024	280,539	-245,424	0	2,532	3,873	0.0	0	0.0	3,873	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
PALM BAY	P	10/01/2024	137,292,649	38,253,028	11,513,461	7,909,708	2,896,241	25.2	4,146,171	36.0	7,042,412	61.2	8.8	45.9	8.7	10/01/2025	10/01/2025
PALM BEACH	GPF	09/30/2024	302,467,165	104,135,219	28,291,021	23,153,271	6,716,119	23.7	11,422,611	40.4	18,138,730	64.1	5.9	56.8	0.0	10/01/2025	10/01/2025
PALM BEACH GARDENS	F	10/01/2024	162,195,298	26,057,745	11,296,497	6,791,922	3,331,951	29.5	2,879,436	25.5	6,211,387	55.0	6.0	41.1	9.8	10/01/2025	10/01/2025
PALM BEACH GARDENS	G	10/01/2024	3,582,246	-273,758	131,535	144,807	7,892	6.0	0	0.0	7,892	6.0	6.0	0.0	0.0	10/01/2025	10/01/2025
PALM BEACH GARDENS	P	10/01/2024	145,830,939	15,803,555	11,238,313	7,079,313	4,320,007	38.4	2,191,883	19.5	6,511,890	57.9	8.6	43.0	6.7	10/01/2025	10/01/2025
PALM COAST (VOL)	F	10/01/2024	7,025,318	-1,013,164	5,232,550	255,450	1,244,689	23.8	0	0.0	1,244,689	23.8	5.0	3.8	15.8	10/01/2025	10/01/2025
PALM HARBOR FCD	F	10/01/2024	62,630,467	538,537	6,849,990	1,066,441	2,375,038	34.7	65,811	1.0	2,440,849	35.6	7.5	21.0	7.8	10/01/2025	10/01/2025

APPENDIX A - Financial/Contribution Data - 9/30/2025

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
PALM TRAN, INC. (ATU-1577)	G	01/01/2024	138,652,858	19,723,397	34,068,001	9,665,559	4,651,490	13.7	1,960,139	5.8	6,611,629	19.4	3.0	17.5	0.0	01/01/2025	01/01/2025
PALMETTO	G	10/01/2024	17,875,520	2,615,550	3,923,142	1,108,972	428,176	10.9	277,236	7.1	705,412	18.0	5.0	13.6	0.0	10/01/2025	10/01/2025
PALMETTO	P	10/01/2024	17,390,258	2,623,434	2,236,359	1,181,617	441,367	19.7	318,958	14.3	760,325	34.0	5.0	21.3	8.8	10/01/2025	10/01/2025
PANAMA CITY	F	10/01/2024	49,042,231	20,112,408	5,348,921	3,876,571	1,148,196	21.5	2,646,631	49.5	3,794,827	71.0	7.5	57.9	8.2	10/01/2025	10/01/2025
PANAMA CITY	P	10/01/2024	45,338,968	14,741,762	6,596,266	3,515,241	1,286,423	19.5	1,454,081	22.0	2,740,504	41.6	8.1	28.7	6.4	10/01/2025	10/01/2025
PANAMA CITY (SUPP)	G	10/01/2024	4,336,238	-960,591	1,872,344	273,849	104,371	5.6	0	0.0	104,371	5.6	4.5	0.7	0.0	10/01/2025	10/01/2025
PANAMA CITY BEACH	F	10/01/2024	24,570,046	4,630,700	4,126,929	1,312,323	1,113,640	27.0	461,731	11.2	1,575,371	38.2	7.3	23.7	7.9	10/01/2024	10/01/2024
PANAMA CITY BEACH	G	10/01/2024	54,014,759	4,466,751	14,699,183	3,035,552	3,069,004	20.9	483,596	3.3	3,552,600	24.2	8.8	15.8	0.0	10/01/2024	10/01/2024
PANAMA CITY BEACH	P	10/01/2024	32,502,763	5,433,269	5,364,117	2,008,350	1,189,919	22.2	762,059	14.2	1,951,978	36.4	11.2	23.3	2.5	10/01/2024	10/01/2024
PARKLAND	P	10/01/2024	2,266,660	162,002	0	180,443	35,000	0.0	24,871	0.0	59,871	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
PASCO COUNTY	ERP	07/01/2023	13,097,658	2,268,972	0	1,392,739			0	0.0	0	0.0	0.0	0.0	0.0	07/01/2023	07/01/2023
PEMBROKE PARK COMM SUPP	G	10/01/2024	4,271,322	-180,149	260,000	224,191	152,912	58.8	0	0.0	152,912	58.8	0.0	62.5	0.0	10/01/2024	10/01/2024
PEMBROKE PINES	G	10/01/2024	245,454,222	-16,370,853	1,394,487	14,671,764	307,698	22.1	0	0.0	307,698	22.1	7.3	28.5	0.0	10/01/2024	10/01/2024
PEMBROKE PINES	PF	10/01/2024	997,399,383	282,405,663	36,940,065	53,893,689	12,107,411	32.8	26,155,697	70.8	38,263,108	103.6	6.4	89.2	12.7	10/01/2025	10/01/2025
PENSACOLA	F	10/01/2024	133,243,685	16,562,375	7,851,189	9,842,326	2,118,778	27.0	1,818,029	23.2	3,936,807	50.1	11.0	27.2	12.0	10/01/2025	10/01/2025
PENSACOLA	G	09/30/2024	149,866,366	20,030,461	4,601,875	13,998,725	671,761	14.6	5,895,184	128.1	6,566,945	142.7	5.5	137.2	0.0	10/01/2025	10/01/2025
PENSACOLA	P	10/01/2024	135,685,866	24,230,856	3,826,616	8,937,961	729,101	19.1	4,130,978	108.0	4,860,079	127.0	5.2	99.6	22.2	10/01/2025	10/01/2025
PERRY	F	10/01/2024	5,483,847	935,919	942,190	303,135	240,659	25.5	120,052	12.7	360,711	38.3	2.9	31.0	5.7	10/01/2025	10/01/2025
PERRY	P	10/01/2024	11,235,487	-288,628	1,292,975	731,175	286,828	22.2	0	0.0	286,828	22.2	3.1	10.2	6.7	10/01/2025	10/01/2025
PINELLAS PARK	F	10/01/2024	85,577,544	10,169,436	7,164,898	4,675,202	1,821,959	25.4	1,138,266	15.9	2,960,225	41.3	9.0	29.2	3.2	10/01/2025	10/01/2025
PINELLAS PARK	G	10/01/2024	117,914,806	697,626	17,345,159	6,022,756	2,654,654	15.3	505,705	2.9	3,160,359	18.2	4.9	14.6	0.0	10/01/2025	10/01/2025
PINELLAS PARK	P	10/01/2024	93,738,582	3,369,259	9,555,343	3,977,538	2,588,958	27.1	194,703	2.0	2,783,661	29.1	8.0	21.2	1.7	10/01/2024	10/01/2025

APPENDIX A - Financial/Contribution Data - 9/30/2025

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
PLANT CITY	PF	10/01/2024	73,714,190	20,432,860	10,761,154	4,968,247	2,295,271	21.3	1,879,817	17.5	4,175,088	38.8	10.0	19.7	9.1	10/01/2025	10/01/2025
PLANTATION	G	10/01/2024	222,449,906	50,876,466	39,529,131	15,770,023	6,371,933	16.1	5,361,850	13.6	11,733,783	29.7	5.7	24.9	0.0	10/01/2025	10/01/2025
PLANTATION	P	10/01/2024	223,217,374	38,607,770	13,009,922	13,499,979	4,575,060	35.2	3,431,624	26.4	8,006,684	61.5	10.0	43.9	9.8	10/01/2025	10/01/2025
PLANTATION (VOL)	F	10/01/2024	29,037,960	-6,564,697	0	1,265,937	91,767	0.0	0	0.0	91,767	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
POMPANO BEACH	G	10/01/2024	300,901,436	123,443,878	45,749,723	20,151,088	14,661,640	32.1	11,880,457	26.0	26,542,097	58.0	10.0	46.7	0.0	10/01/2025	10/01/2025
POMPANO BEACH	PF	10/01/2024	279,785,890	225,969,343	17,118,281	29,545,105	10,409,481	60.8	20,390,341	119.1	30,799,822	179.9	11.6	163.4	19.8	10/01/2025	12/31/2025
PORT ORANGE	F	10/01/2024	47,736,723	18,082,622	3,963,431	3,632,285	875,080	22.1	2,885,841	72.8	3,760,921	94.9	7.8	74.6	16.0	10/01/2025	10/01/2025
PORT ORANGE	G	10/01/2024	38,824,683	5,441,729	3,484,291	2,948,667	480,926	13.8	545,954	15.7	1,026,880	29.5	7.5	25.7	0.0	10/01/2025	10/01/2025
PORT ORANGE	P	10/01/2023	56,729,338	9,298,855	4,741,741	3,256,918	1,499,602	31.6	959,127	20.2	2,458,729	51.9	7.9	37.1	12.2	10/01/2024	10/01/2024
PORT ST. LUCIE	P	10/01/2024	191,016,041	27,326,576	27,299,405	9,002,672	6,536,798	23.9	4,508,676	16.5	11,045,474	40.5	9.0	23.1	9.8	10/01/2025	10/01/2025
PUNTA GORDA	F	10/01/2024	24,915,895	2,698,557	3,253,471	860,057	985,313	30.3	364,592	11.2	1,349,905	41.5	8.0	27.1	6.4	10/01/2025	10/01/2025
PUNTA GORDA	G	10/01/2024	58,961,233	7,245,042	9,089,586	4,124,025	1,468,936	16.2	701,572	7.7	2,170,508	23.9	6.6	17.3	0.0	10/01/2025	10/01/2025
PUNTA GORDA	P	10/01/2024	27,092,320	2,168,619	3,289,180	1,522,841	1,036,515	31.5	267,590	8.1	1,304,105	39.7	8.0	24.0	7.7	10/01/2025	10/01/2025
QUINCY	PF	10/01/2024	10,201,485	1,067,855	1,775,754	847,283	257,565	14.5	131,344	7.4	388,909	21.9	7.5	8.2	6.9	10/01/2025	10/01/2025
RIVIERA BEACH	F	10/01/2024	120,844,268	-817,440	4,181,254	5,973,207	1,913,349	45.8	0	0.0	1,913,349	45.8	8.0	35.8	2.0	10/01/2025	10/01/2025
RIVIERA BEACH	G	10/01/2024	142,665,599	-28,767,527	4,797,344	7,968,019	1,374,075	28.6	0	0.0	1,374,075	28.6	6.0	23.2	0.0	10/01/2025	10/01/2025
RIVIERA BEACH	P	09/30/2024	97,593,142	11,367,788	6,788,814	6,314,174	3,058,393	45.1	0	0.0	3,058,393	45.1	8.0	39.2	0.0	10/01/2025	10/01/2025
ROCKLEDGE	F	10/01/2024	16,313,191	3,565,769	2,306,052	1,174,327	480,537	20.8	337,849	14.7	818,386	35.5	7.0	19.8	12.7	10/01/2025	10/01/2025
ROCKLEDGE	G	10/01/2024	25,167,820	2,469,865	6,562,155	1,357,351	823,371	12.6	221,292	3.4	1,044,663	15.9	6.0	11.5	0.0	10/01/2025	10/01/2025
ROCKLEDGE	P	10/01/2024	20,576,057	992,257	2,868,129	1,207,784	545,178	19.0	84,304	2.9	629,482	22.0	7.0	5.2	12.5	10/01/2025	10/01/2025
SAFETY HARBOR	F	10/01/2024	16,629,845	-1,870,702	1,963,943	198,195	598,479	30.5	0	0.0	598,479	30.5	6.0	15.4	8.3	10/01/2025	10/01/2025
SAINT AUGUSTINE	F	10/01/2024	19,751,929	2,596,999	2,750,621	1,012,940	566,451	20.6	295,473	10.7	861,924	31.3	5.0	19.2	8.3	10/01/2025	10/01/2025

APPENDIX A - Financial/Contribution Data - 9/30/2025

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 AUGUSTINE	G	10/01/2024	60,857,127	19,237,414	15,447,752	4,694,948	1,484,095	9.6	3,507,507	22.7	4,991,602	32.3	4.0	29.4	0.0	10/01/2025	10/01/2025
SAINT AUGUSTINE	P	10/01/2024	29,935,945	3,051,876	4,748,670	1,682,622	868,005	18.3	380,604	8.0	1,248,609	26.3	5.5	16.4	5.2	10/01/2025	10/01/2025
SAINT CLOUD	G	10/01/2024	82,294,226	14,775,016	22,980,574	5,218,327	3,298,136	14.4	1,672,482	7.3	4,970,618	21.6	1.2	21.2	0.0	10/01/2025	10/01/2025
SAINT CLOUD	PF	10/01/2024	87,288,575	27,424,702	15,014,679	4,066,137	4,397,496	29.3	2,908,534	19.4	7,306,030	48.7	8.5	39.0	3.0	10/01/2025	10/01/2025
SAINT JOHNS RIVER PW PK	G	10/01/2024	180,788,887	-5,381,967	402,958	13,049,856	156,515	38.8	0	0.0	156,515	38.8	4.0	60.6	0.0	10/01/2025	10/01/2025
SAINT LUCIE COUNTY FCD	F	10/01/2024	398,657,807	134,066,878	41,966,909	25,202,754	12,025,180	28.7	12,646,172	30.1	24,671,352	58.8	6.0	48.8	4.9	10/01/2025	10/01/2025
SAINT LUCIE COUNTY FCD	G	10/01/2024	25,414,783	12,096,035	6,212,244	1,657,901	1,121,922	18.1	1,365,446	22.0	2,487,368	40.0	3.8	36.9	0.0	10/01/2025	10/01/2025
SAINT PETE BEACH	F	10/01/2024	21,182,277	8,028,579	2,337,495	1,482,717	505,638	21.6	865,842	37.0	1,371,480	58.7	4.0	43.4	13.4	10/01/2025	10/01/2025
SAINT PETE BEACH	G	10/01/2024	13,692,101	3,952,281	481,347	1,309,769	141,314	29.4	515,593	107.1	656,907	136.5	3.0	138.3	0.0	10/01/2025	10/01/2025
SAINT PETE BEACH	P	10/01/2024	17,682,193	1,520,911	0	1,378,455	42,193	0.0	163,628	0.0	205,821	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
SAINT PETERSBURG	F	10/01/2024	334,926,664	11,980,444	31,768,481	21,477,101	9,304,375	29.3	895,432	2.8	10,199,807	32.1	7.0	23.6	3.8	10/01/2024	10/01/2024
SAINT PETERSBURG	G	10/01/2024	561,205,723	125,070,846	129,670,149	35,284,100	17,153,299	13.2	9,646,374	7.4	26,799,673	20.7	2.0	20.3	0.0	10/01/2024	10/01/2024
SAINT PETERSBURG	P	10/01/2024	573,183,245	154,384,031	63,423,553	34,734,759	17,821,947	28.1	13,658,385	21.5	31,480,332	49.6	7.0	43.4	3.0	10/01/2025	10/01/2025
SAN CARLOS PARK FCD	F	10/01/2024	41,264,688	1,898,550	6,175,232	522,968	1,933,785	31.3	0	0.0	1,933,785	31.3	2.4	19.5	7.5	10/01/2025	10/01/2025
SANFORD	F	10/01/2024	48,158,451	2,604,317	3,384,741	2,172,261	766,446	22.6	263,684	7.8	1,030,130	30.4	7.0	19.4	5.0	10/01/2025	10/01/2025
SANFORD	P	10/01/2024	61,503,901	4,033,012	3,538,320	3,593,464	821,300	23.2	423,060	12.0	1,244,360	35.2	6.1	25.3	5.0	10/01/2025	10/01/2025
SANIBEL	G	10/01/2024	37,268,081	-1,053,628	658,196	2,908,167	107,250	16.3	114,904	17.5	222,154	33.8	5.0	29.9	0.0	10/01/2025	10/01/2025
SANIBEL	P	10/01/2024	29,875,561	4,311,663	1,653,382	1,933,125	610,468	36.9	816,924	49.4	1,427,392	86.3	8.0	75.5	6.1	10/01/2025	10/01/2025
SARASOTA	F	09/30/2024	178,197,533	20,098,442	0	13,231,979			2,915,813	0.0	2,915,813	0.0	8.0	0.0	0.0	10/01/2025	10/01/2025
SARASOTA	G	09/30/2024	184,668,435	45,361,765	7,205,161	14,065,828	1,740,184	24.2	5,581,245	77.5	7,321,429	101.6	6.0	95.6	0.0	10/01/2025	10/01/2025
SARASOTA	P	09/30/2024	332,996,310	30,849,887	19,482,193	18,057,401	6,766,357	34.7	3,490,069	17.9	10,256,426	52.7	8.0	40.3	4.4	10/01/2025	10/01/2025
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2024	447,831,396	11,357,283	91,322,643	2,716,508	6,280,985	6.9	3,634,992	4.0	9,915,977	10.9	0.0	11.6	0.0	10/01/2024	10/01/2024

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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
SARASOTA-MANATEE AIRPORT	G	10/01/2024	28,114,681	4,592,873	3,763,400	1,826,347	379,827	10.1	862,624	22.9	1,242,451	33.0	0.0	34.8	0.0	10/01/2024	10/01/2024
SATELLITE BEACH	G	10/01/2024	8,401,256	585,849	156,981	672,720	59,584	38.0	68,329	43.5	127,913	81.5	8.0	75.2	0.0	10/01/2025	10/01/2025
SATELLITE BEACH	PF	10/01/2024	28,512,822	3,356,024	2,731,925	1,700,531	910,102	33.3	377,782	13.8	1,287,884	47.1	8.0	33.0	5.8	10/01/2025	10/01/2025
SEBASTIAN	P	10/01/2024	25,080,430	3,074,290	3,273,650	1,228,756	762,834	23.3	383,600	11.7	1,146,434	35.0	8.0	18.8	9.4	10/01/2025	10/01/2025
SEBRING	F	10/01/2024	15,942,329	2,572,270	95,187	1,196,664	80,758	84.8	283,470	297.8	364,228	382.6	6.5	402.9	0.0	10/01/2025	10/01/2025
SEBRING	P	10/01/2024	23,746,984	2,836,761	585,706	1,198,554	258,437	44.1	423,909	72.4	682,346	116.5	5.0	111.5	0.0	10/01/2025	10/01/2025
SEMINOLE	F	10/01/2024	50,913,178	6,189,215	5,988,513	3,164,477	1,394,856	23.3	777,036	13.0	2,171,892	36.3	10.0	22.3	5.2	10/01/2025	10/01/2025
SOUTH BROWARD HOSPITAL	G	05/01/2024	988,669,687	13,860,515	287,369,078	58,646,175	19,630,489	6.8	4,344,332	1.5	23,974,821	8.3	0.0	8.9	0.0	05/01/2024	05/01/2024
SOUTH MIAMI	GP	10/01/2024	63,462,493	1,533,390	8,403,482	2,842,794	1,266,503	15.1	18,583	0.2	1,285,086	15.3	6.0	14.1	0.9	10/01/2025	10/01/2025
SOUTH PASADENA	F	10/01/2024	9,177,883	3,947,706	1,633,318	688,473	351,129	21.5	422,245	25.9	773,374	47.4	6.0	39.5	3.5	10/01/2025	10/01/2025
SOUTH WALTON FCD	F	10/01/2024	94,101,780	3,197,969	10,705,682	2,869,281	3,424,191	32.0	349,802	3.3	3,773,993	35.3	5.2	22.0	9.0	10/01/2025	10/01/2025
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2024	44,124,501	-13,432,643	0	2,811,839	42,056	0.0	0	0.0	42,056	0.0	0.0	0.0	0.0	01/01/2024	01/01/2024
SOUTHERN MANATEE FCD	F	10/01/2024	76,015,132	2,543,493	5,903,829	2,769,229	2,090,659	35.4	0	0.0	2,090,659	35.4	3.5	22.5	10.0	10/01/2024	10/01/2024
SOUTHERN MANATEE FCD	G	10/01/2024	4,444,391	-83,614	310,480	256,776	72,604	23.4	0	0.0	72,604	23.4	3.5	20.6	0.0	10/01/2024	10/01/2024
STARKE	F	10/01/2024	6,222,742	1,225,775	522,361	281,309	189,929	36.4	102,686	19.7	292,615	56.0	5.2	47.3	5.6	10/01/2025	10/01/2025
STARKE	G	10/01/2023	10,911,222	1,523,449	2,099,316	1,048,929	199,846	9.5	161,509	7.7	361,355	17.2	1.0	16.8	0.0	10/01/2024	10/01/2024
STARKE	P	10/01/2024	5,451,659	359,535	0	442,889	74,000	0.0	36,279	0.0	110,279	0.0	0.0	0.0	0.0	10/01/2025	10/01/2025
SUNRISE	F	10/01/2024	192,846,400	58,382,683	17,674,013	12,011,711	5,868,910	33.2	5,053,767	28.6	10,922,677	61.8	10.3	47.0	8.0	10/01/2025	10/01/2025
SUNRISE	G	10/01/2024	318,253,250	99,668,468	46,858,159	24,158,050	7,418,315	15.8	12,436,725	26.5	19,855,040	42.4	8.0	35.0	0.0	10/01/2025	10/01/2025
SUNRISE	P	10/01/2024	232,692,066	99,621,894	15,204,532	15,404,279	5,233,053	34.4	12,482,966	82.1	17,716,019	116.5	9.3	103.1	7.7	10/01/2025	10/01/2025
SURFSIDE [GP]	G	10/01/2023	11,606,428	4,832,719	4,582,626	763,166	674,781	14.7	396,434	8.7	1,071,215	23.4	8.0	15.7	0.0	10/01/2024	10/01/2024

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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
SURFSIDE [GP]	P	10/01/2023	20,202,298	4,037,412	3,127,175	734,724	968,825	31.0	274,019	8.8	1,242,844	39.7	8.0	32.0	0.0	10/01/2024	10/01/2024
SWEETWATER	P	10/01/2024	27,962,196	3,160,812	8,146,396	1,085,776	2,895,326	35.5	0	0.0	2,895,326	35.5	9.0	26.4	1.0	10/01/2025	10/01/2025
TALLAHASSEE [GPF]	F	10/01/2024	302,469,000	51,138,000	17,502,000	19,014,645	5,695,000	32.5	4,010,000	22.9	9,705,000	55.5	14.4	43.1	0.0	10/01/2025	10/01/2025
TALLAHASSEE [GPF]	G	10/01/2024	1,546,757,000	128,708,000	146,837,000	90,852,252	24,104,000	16.4	12,924,000	8.8	37,028,000	25.2	5.0	21.1	0.0	10/01/2025	10/01/2025
TALLAHASSEE [GPF]	P	10/01/2024	451,572,000	74,534,000	27,725,000	27,851,725	8,285,000	29.9	5,971,000	21.5	14,256,000	51.4	11.0	42.3	0.0	10/01/2025	10/01/2025
TAMARAC	F	10/01/2024	173,995,080	11,550,267	11,074,337	6,097,379	4,120,246	37.2	1,302,682	11.8	5,422,928	49.0	10.5	29.3	9.1	10/01/2024	10/01/2024
TAMARAC	G	10/01/2024	70,730,088	1,131,732	8,642,838	3,684,310	1,932,231	22.4	150,592	1.7	2,082,823	24.1	7.0	17.1	0.0	10/01/2024	10/01/2024
TAMARAC	P	10/01/2024	6,672,625	796,522	0	825,520	79,728	0.0	740,422	0.0	820,150	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
TAMARAC - ELECTED	G	10/01/2024	81,209,793	1,256,222	9,671,352	3,668,156	3,460,667	35.8	0	0.0	3,460,667	35.8	10.0	25.8	0.0	10/01/2024	10/01/2024
TAMPA	G	10/01/2024	856,161,841	204,685,139	238,965,646	63,684,083	17,055,536	7.1	19,017,086	8.0	36,072,622	15.1	0.0	15.6	0.0	10/01/2025	10/01/2025
TAMPA	PF	10/01/2024	1,683,512,647	200,787,919	168,537,115	116,025,936	48,793,134	29.0	18,683,431	11.1	67,476,565	40.0	15.5	20.8	6.6	10/01/2025	10/01/2025
TAMPA PF (STAFF)	G	10/01/2023	2,019,466	-320,320	719,594	20,899	186,686	25.9	0	0.0	186,686	25.9	6.0	20.9	0.0	10/01/2024	10/01/2024
TARPON SPRINGS	F	10/01/2024	38,928,945	5,353,873	3,530,945	2,269,007	1,067,876	30.2	503,174	14.3	1,571,050	44.5	9.5	25.1	10.0	10/01/2025	10/01/2025
TARPON SPRINGS	P	10/01/2024	36,728,544	7,709,188	4,649,448	2,173,283	1,063,642	22.9	909,841	19.6	1,973,483	42.5	8.0	25.5	8.9	10/01/2025	10/01/2025
TAVARES	F	10/01/2024	13,076,764	431,023	1,530,665	486,158	377,082	24.6	82,735	5.4	459,817	30.0	2.0	21.5	7.6	10/01/2025	10/01/2025
TAVARES	P	10/01/2024	18,399,385	3,549,100	1,360,069	987,481	471,573	34.7	446,798	32.9	918,371	67.5	11.3	47.8	10.7	10/01/2025	10/01/2025
TEMPLE TERRACE	F	10/01/2024	45,291,631	11,133,265	4,025,237	2,355,607	1,283,044	31.9	1,305,997	32.5	2,589,041	64.3	10.5	50.9	5.3	10/01/2025	10/01/2025
TEMPLE TERRACE	P	10/01/2024	43,433,139	19,308,978	4,274,475	3,153,262	1,162,799	27.2	2,113,039	49.4	3,275,838	76.6	11.2	50.1	18.3	10/01/2025	10/01/2025
TEQUESTA	G	10/01/2024	10,802,680	55,045	4,727,237	397,603	684,719	14.5	0	0.0	684,719	14.5	5.0	9.8	0.0	10/01/2025	10/01/2025
TEQUESTA [PF]	F	10/01/2024	18,249,247	1,501,072	2,243,906	622,564	606,871	27.1	197,981	8.8	804,852	35.9	6.0	20.3	10.7	10/01/2025	10/01/2025
TEQUESTA [PF]	P	10/01/2024	9,038,866	-1,973,586	1,804,381	153,289	478,400	26.5	0	0.0	478,400	26.5	5.0	15.4	6.1	10/01/2025	10/01/2025
TITUSVILLE	G	10/01/2024	75,551,484	9,484,916	18,949,043	5,601,516	1,759,955	9.3	1,231,432	6.5	2,991,387	15.8	3.0	13.4	0.0	10/01/2025	10/01/2025

APPENDIX A - Financial/Contribution Data - 9/30/2025

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
TITUSVILLE	PF	10/01/2024	78,226,307	11,499,150	10,668,488	5,298,699	1,641,684	15.4	1,355,605	12.7	2,997,289	28.1	7.0	11.5	10.6	10/01/2025	10/01/2025
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2024	192,092,628	14,954,493	14,147,471	13,525,487	2,828,305	20.0	1,530,339	10.8	4,358,644	30.8	10.0	21.9	0.0	10/01/2025	10/01/2025
UMATILLA	P	10/01/2024	3,084,097	-364,704	570,387	60,476	129,597	22.7	0	0.0	129,597	22.7	3.0	9.1	9.9	10/01/2025	10/01/2025
VALPARAISO	PF	10/01/2024	4,670,888	-976,686	761,191	108,245	173,952	22.9	0	0.0	173,952	22.9	2.0	7.6	13.3	10/01/2024	10/01/2024
VENICE	F	10/01/2024	37,729,678	13,859,252	910,997	3,294,028	305,391	33.5	1,776,277	195.0	2,081,668	228.5	7.0	183.9	45.1	10/01/2025	10/01/2025
VENICE	P	10/01/2024	45,126,321	-708,347	100,205	3,747,663	103,916	103.7	0	0.0	103,916	103.7	7.0	0.0	383.6	10/01/2025	10/01/2025
VERO BEACH	F	10/01/2024	7,025,187	-102,927	0	763,351	24,423	0.0	0	0.0	24,423	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
VERO BEACH	G	10/01/2024	110,890,693	12,064,191	0	9,522,111	179,472	0.0	2,883,501	0.0	3,062,973	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
VERO BEACH	P	10/01/2024	55,646,233	9,470,868	4,538,813	3,232,652	948,602	20.9	955,541	21.1	1,904,143	42.0	6.9	28.1	7.0	10/01/2025	10/01/2025
VILLAGE OF NORTH PALM BEACH	G	10/01/2024	20,471,048	1,263,731	1,271,218	1,348,687	243,866	19.2	112,135	8.8	356,001	28.0	5.3	23.4	0.0	10/01/2025	10/01/2025
VILLAGE OF NORTH PALM BEACH	PF	10/01/2024	42,726,801	7,394,501	6,905,884	1,543,498	1,653,640	24.0	776,989	11.3	2,430,629	35.2	9.4	19.1	8.0	10/01/2025	10/01/2025
VILLAGE OF PALM SPRINGS	G	10/01/2024	36,820,410	-3,728,517	1,647,275	1,464,081	417,110	25.3	0	0.0	417,110	25.3	3.0	24.9	0.0	10/01/2025	10/01/2025
VILLAGE OF PALM SPRINGS	PF	10/01/2024	44,897,224	-728,824	797,331	2,079,137	269,848	33.8	0	0.0	269,848	33.8	6.6	10.5	18.2	10/01/2025	10/01/2025
VOLUSIA COUNTY (VOL)	F	10/01/2023	5,929,515	-3,773,721	0	117,649	5,515	0.0	0	0.0	5,515	0.0	0.0	0.0	0.0	10/01/2023	10/01/2023
WAUCHULA	GP	10/01/2024	25,043,776	-1,859,656	3,382,148	1,069,866	658,690	19.5	0	0.0	658,690	19.5	10.0	9.3	0.0	10/01/2025	10/01/2025
WEST MANATEE FCD	F	10/01/2024	35,097,735	1,882,516	4,861,795	545,439	1,741,055	35.8	200,693	4.1	1,941,748	39.9	2.9	27.7	10.3	10/01/2025	10/01/2025
WEST MELBOURNE	P	10/01/2024	22,958,176	1,510,640	3,003,404	954,019	783,061	26.1	130,422	4.3	913,483	30.4	8.5	13.5	9.5	10/01/2025	10/01/2025
WEST PALM BEACH	F	09/30/2024	317,685,009	91,237,234	26,792,161	13,458,066	6,303,149	23.5	9,594,653	35.8	15,897,802	59.3	13.1	42.8	0.0	10/01/2025	10/01/2025
WEST PALM BEACH	G	09/30/2024	45,623,454	-3,494,126	765,486	3,364,307	-149,224	-19.5	0	0.0	-149,224	0.0	5.5	0.0	0.0	10/01/2025	10/01/2025
WEST PALM BEACH	P	09/30/2024	495,760,974	94,092,774	29,504,385	21,253,286	10,416,311	35.3	7,050,471	23.9	17,466,782	59.2	11.0	48.2	0.0	10/01/2025	10/01/2025
WILLISTON	G	10/01/2024	5,645,408	-1,255,480	2,470,903	305,098	243,606	9.9	0	0.0	243,606	9.9	5.0	4.9	0.0	10/01/2024	10/01/2024

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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
WILLISTON	P	10/01/2024	3,445,151	-505,002	702,036	150,167	144,749	20.6	0	0.0	144,749	20.6	5.0	14.9	0.0	10/01/2025	10/01/2025
WILTON MANORS (VOL)	F	10/01/2024	2,530,706	76,504	0	108,815	41,264	0.0	28,458	0.0	69,722	0.0	0.0	0.0	0.0	10/01/2024	10/01/2024
WILTON MANORS [GP]	G	10/01/2024	14,336,425	3,087,450	50,478	1,462,374	55,288	109.5	586,314	1,161.5	641,602	1,271.1	11.0	1,301.6	0.0	10/01/2024	10/01/2024
WILTON MANORS [GP]	P	10/01/2024	19,904,454	5,429,716	302,465	1,403,558	125,788	41.6	896,543	296.4	1,022,331	338.0	10.0	339.0	0.0	10/01/2024	10/01/2024
WINTER GARDEN	G	10/01/2024	43,833,616	11,303,474	12,368,725	2,828,683	1,520,632	12.3	1,261,742	10.2	2,782,374	22.5	2.5	20.8	0.0	10/01/2025	10/01/2025
WINTER GARDEN	PF	10/01/2024	72,130,864	6,602,652	13,335,989	2,749,786	2,438,846	18.3	713,452	5.4	3,152,298	23.6	3.5	20.3	0.7	10/01/2025	10/01/2025
WINTER HAVEN	F	10/01/2024	46,188,101	8,384,830	5,062,016	2,986,681	1,583,927	31.3	1,172,768	23.2	2,756,695	54.5	10.0	35.8	10.7	10/01/2025	10/01/2025
WINTER HAVEN	G	10/01/2024	83,281,603	17,087,845	5,702,486	6,241,296	683,683	12.0	1,685,874	29.6	2,369,557	41.6	7.0	35.9	0.0	10/01/2025	10/01/2025
WINTER HAVEN	P	10/01/2024	42,962,357	6,764,056	5,366,897	3,099,620	1,130,700	21.1	718,141	13.4	1,848,841	34.5	8.2	15.2	12.3	10/01/2025	10/01/2025
WINTER PARK	F	10/01/2024	76,451,385	11,922,146	5,603,267	4,519,934	1,736,529	31.0	1,051,277	18.8	2,787,806	49.8	6.0	37.0	8.7	10/01/2025	10/01/2025
WINTER PARK	P	10/01/2024	73,393,045	15,020,322	6,986,544	4,406,390	1,913,713	27.4	1,543,004	22.1	3,456,717	49.5	6.0	39.2	6.2	10/01/2025	10/01/2025
WINTER SPRINGS	GPF	10/01/2024	78,991,435	7,333,587	4,123,889	6,726,518	509,646	12.4	602,171	14.6	1,111,817	27.0	5.0	23.0	0.0	10/01/2025	10/01/2025
Municipalities and Special Districts:	482		56,476,297,375		7,741,338,590		1,468,034,242		1,237,909,709		2,705,943,951						
				13,826,217,262		3,753,786,100											
School Board Early Retirement Programs	6		57,670,289		0		158,270		2,359,009		2,517,279						
				7,136,977		7,786,891											
Grand Totals:	488		56,533,967,664		7,741,338,590		1,468,192,512		1,240,268,718		2,708,461,230						
				13,833,354,239		3,761,572,991											

APPENDIX B

BENEFIT DATA

Each defined benefit plan is listed with information on normal retirement and termination benefits first.

- Appendix B includes such information as annual benefit accrual rate, number of years used in computing Average Final Compensation (AFC), normal retirement age, normal form of benefit payment, whether there is a vesting provision, and if there is an automatic COLA in a plan.
- Appendix B2 includes a summary of additional 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 Normal Form of Benefit Description 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% vested to 100% 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% vesting to 100% vesting (e.g., 10% 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% 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.

APPENDIX B - Benefit Data - 9/30/2025

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
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 AFS 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		

APPENDIX B - Benefit Data - 9/30/2025

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
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	3.00 3.00% 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
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
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	

APPENDIX B - Benefit Data - 9/30/2025

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
AVON PARK	F	3.16 3.16% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP; COLA = 3%/YR, 5X BEGINNING LATER OF AGE 58 & 1 YR AFT RET; 3.16% of AFC if hired < 10/31/2013
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
AVON PARK	P	2.00 2.00% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE; OR AGE 60	Cliff	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BAL HARBOUR VILLAGE	G	2.50 2.50% x FAC x SC	05	VR 62 w/5SC; 60 w/25SC	Graded	YES	If hired on or before 5/1/2022, different retirement and COLA provisions
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BAL HARBOUR VILLAGE	P	3.00 3.00% X FAC X SC; MIN \$25/MO	04	VR 20SC, ANY AGE; AGE 57; 55 W/10SC	Graded	YES	COLA = 1.25%/YR
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BARTOW	F	3.15 3.15% X AFC X SC	05	VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	YES	COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
BARTOW	G	2.53 2.53% x AMC x SC	05	VR 25SC, ANY AGE; 62 W/10SC	Cliff	NO	DROP
	Active			1 LIFE ANNUITY	6		
BARTOW	P	3.15 3.15% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		

APPENDIX B - Benefit Data - 9/30/2025

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
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		
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		
BELLEVIEW	P	3.00 3.00% x AFC x SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data - 9/30/2025

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
BOCA GRANDE FCD	F	3.00 3.00% X AFC X SC	05	VR 50 W/10SC; 25SC NO AGE REQUIREMENT	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOCA RATON	G	2.00 2.00% x AME x SC (FOR PLAN C (HDT AFT 01/23/23))	05	VR 55 W/20SC; 53 W/30SC; AGE 65	Cliff	NO	DROP; BEN RATE = 3.00% X AME FOR PLANS A & B
	Active			5 OTHER	10		
BOCA RATON	PF	VR P = 3.5% AME X CSC; F = 3.4% AME X CSC	02	VR 20CSC, ANY AGE; 55 W/10CSC	Cliff	YES	COLA = 2%/YR (P), 3%/YR (F); SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOCA RATON EXECUTIVE	G	VR Var. W/ DIVISION	VR	VR 65 W/6SC; 58 W/10SC	Cliff	YES	SUPP; NR = 65 W/6SC OR 55 W/10SC IF HDT BEF 10/1/10
	Active			5 OTHER	6		
BOCA RATON HOUSING	G	VR % Var. W/ GRP OR DIV	VR	VR AGE & SC VR W/ DIV, HIRED DATE, ETC.	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BONITA SPRINGS FCD	F	3.45 3.45% x AFC x SC	05	VR 55 W/10SC; 50 W/25SC	Cliff	YES	BEN RATE = 3.58% FOR HIRES BEF 6/1/10
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BONITA SPRINGS FCD	G	2.48 2.48% X AFC X SC	05	VR EARLIER OF 55W/7SC OR 25SC, ANY AGE	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		

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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
BOYNTON BEACH	F	3.00 3.00% x FAC x SC	03	VR 20SC, 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 20SC, 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	3.00 3.00% x AFC x SC	05	VR 25SC; 55 W/8SC	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	8		
BRADENTON BEACH	P	3.00 3.00% x AFC x SC	05	65 65 W/10SC	Cliff	NO	HDT BEF 1/1/00 = VESTING: 5 YRS
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BROOKSVILLE	F	3.50 3.50% 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		

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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
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
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
BUSHNELL	G	1.60 1.60% X AFC X SC; Var. W/>30SC OR >62	05	62 30SC, ANY AGE; AGE 62	Cliff	YES	COLA = 3%/YR
	Closed			1 LIFE ANNUITY	6		
CAPE CORAL	F	3.25 3.25% X AFC X SC	05	VR 25SC, ANY AGE OR AGE 52 W/10CS	Graded	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CAPE CORAL	G	VR 2.5% AFC X (0-20)SC + 2.75% AFC X (20+)SC	05	VR 27SC, ANY AGE; 62 W/10SC	Graded	YES	NORM RET FOR HDT BEF 10/1/13 = AGE 60 OR 25SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CAPE CORAL	P	3.25 3.25% x AFC x SC	05	VR 27SC, ANY AGE; 52 W/10SC	Graded	YES	NR = 25SC OR AGE 50 IF HDT BEF 10/1/13; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CASSELBERRY	PF	VR (3.00% for Police, 3.12% for Fire) x AFC x SC	05	VR 55 W/10SC (8SC for Fire); 52 W/25SC	Cliff	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
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
CHATTAHOOCHEE	F	2.50 2.50% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25SC	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
CLEARWATER	F Closed	VR 50%PAY + 2%/YR OVER 20, MAX 60%	03	VR 20SC 3 JOINT/SURVIVOR	Cliff 12	YES	
CLEARWATER	GPF Active	VR G = 2% X AMC X SC; PF = 2.75% X AMC X SC	05	VR G = 60 W/25SC, 65 W/10SC; PF = 20SC OR 55 W/10SC 5 OTHER	Cliff 10	YES	G W/ HDT BEF 1/1/13: NR = 30SC, 55 W/20SC, 65 W/10SC; BEN RATE = 2.75%
CLERMONT	F Active	3.00 3.00% x AME x SC	05	VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	FOR SC BEF 10/1/02 = BEN RATE: 2.25%
CLERMONT	P Active	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP; 2.25% X AFC FOR SC BEF 10/1/02
CLERMONT (RETIRED)	G Closed	2.00 2.00% X AFC X SC	05	65 65 W/10SC 1 LIFE ANNUITY	Cliff N/A	NO	
CLEWISTON	F Active	2.75 2.75% x AFC x CS (max 100% compensation)	05	VR 55 W/10SC, 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
CLEWISTON	G Frozen	1.80 1.80% X AMC X SC	05	VR 65 W/5SC; 62 W/10SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 3%/YR
COCOA	F Active	3.00 3.00% X AME X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	NR = 25SC OR AGE 52 IF HDT BEF 1/1/99

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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
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		
COCOA BEACH	F	3.00 3.00% x AFC x SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COCOA BEACH	G	2.50 2.50% x AFC x SC	05	62 62 W/5SC	Cliff	NO	
	Active			1 LIFE ANNUITY	5		
COCOA BEACH	P	3.00 3.00% x AFC x SC	03	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COOPER CITY	F	3.00 3.00% X AME X SC	03	VR 25SC, ANY AGE; 50 W/10SC	Cliff	NO	SUPP, 13TH CHK
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COOPER CITY	G	2.50 2.50% X FMC X SC	03	55 55 W/6SC	Cliff	NO	SUPP; BEN RATES FOR BSO TRANSFERS VR W/ SC DATES
	Closed			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
COOPER CITY	P	3.00 3.00% X AME X CSC	03	VR 25SC, ANY AGE; 50 W/10SC	Cliff	NO	MBR CONTRIB OF 8.13% PD BY BSO; SUPP = \$9.44/MO X SC (MAX=\$236); 13TH CHK
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COOPER CITY - MANAGEMENT	GPF	2.25 2.25% X AFC X SC + SUPP	03	55 55 W/6SC	Cliff	NO	DROP
	Closed			1 LIFE ANNUITY	6		
CORAL GABLES	GPF	VR % Var. W/ P/F, BARG, NON-BARG	VR	VR 65 W/6SC; 62 W/10SC; RULE OF 80	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CORAL SPRINGS	F	3.50 3.50% X AME X SC	03	VR 23CS, ANY AGE; 52 W/20CS; 55 W/10CS	Cliff	YES	BEN RATE VR FOR SC BEF 1/1/03; COLA = 1%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CORAL SPRINGS	G	VR 3.0% AME X SC AFT 1/1/91; 2.5% BEF	03	VR 62 W/5SC; 55 W/10SC	Graded	YES	COLA = 2%/YR (FOR SVC RET ONLY)
	Closed			1 LIFE ANNUITY	15		
CORAL SPRINGS	P	3.50 3.50% X AME X SC	4	VR 23CS, ANY AGE; 55 W/10CS	Graded	YES	
	Active			1 LIFE ANNUITY	10		
CRESCENT CITY	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CRESCENT CITY	P	3.00 3.00% X AFC X SC	05	VR 55W/8SC; 52W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
CRESTVIEW	G	2.64 2.64% X AFC X SC	05	55 55 W/10SC	Cliff	NO	DROP; \$215/MO SUPP (NORMAL ONLY)
	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
CRESTVIEW	PF Active	3.2 3.2% X AFC X SC	05	VR 55 W/10SC; 25SC regardless of age 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
DADE CITY	F Closed	3.25 3.25% x AFC x SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
DADE CITY	P Active	3.50 3.50% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 2%/YR EACH 10/1 AFT 1 FULL YR RET
DANIA BEACH	G Closed	3.00 3.00% x AME x SC	03	VR 50 W/25SC; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	HEALTH SUBSIDY
DANIA BEACH [PF]	F Closed	VR % AFC (MAX 85%) Var. W/SC	02	VR 25SC, ANY AGE; 55 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	YES	HIS
DANIA BEACH [PF]	P Closed	3.00 3.00% X AME X SC, MAX 75% AME	02	VR 25SC, ANY AGE; 55 W/10SC 1 LIFE ANNUITY	Cliff 8	YES	HIS
DAVENPORT	G Active	2.75 2.75% x AFC x SC	05	VR Age 62 w/7 SC; Age 55 w/30SC 1 LIFE ANNUITY	Cliff 7	NO	
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)

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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
DAVIE - GENERAL & MGMT	G	1.80 1.80% X AFC X SC	06	VR 60 W/30SC; 65 W/10SC	Cliff	YES	FOR HDT BEF 10/1/13: BEN RATE, AFC, NR, VESTING VR W/ G OR MGMT
	Active			1 LIFE ANNUITY	10		
DAYTONA BEACH	PF	3.00 3.00% x AFC x SC	03	VR 20SC, or 55 w/10SC	Cliff	YES	DROP; SUPP; BEN RATE = 3.38% (P) BEF 9/30/11, 3.50% (F) BEF 9/19/12
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DEERFIELD BEACH	F	VR 3.00% x AFC x (0-10)SC + 3.25% x AFC x (10+)SC	03	VR 20SC, ANY AGE; 52 W/10SC	Cliff	YES	DROP; SHARE PLAN
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DEERFIELD BEACH	G	3.00 3.00% x FAE x SC (MAX 30SC)	03	65 65 W/10SC	Cliff	NO	VARIABLE COLA
	Closed			1 LIFE ANNUITY	10		
DEERFIELD BEACH	P	3.00 3.00% X AFC X SC, MAX 30SC	03	VR 20SC, ANY AGE; 47 W/10SC	Cliff	NO	SHARE ACCTS
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DELAND	F	3.00 3.00% x AMS x SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DELAND	G	2.40 2.40% x FMC x SC	05	VR 25SC, ANY AGE; 65 W/10SC; 60 W/20SC	Cliff	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DELAND	P	3.00 3.00% x FMC x SC	05	VR 55 W/10SC; 20SC, ANY AGE	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DELRAY BEACH	F	2.75 2.75% x AFC x CS	05	55 55&10CS;25CS ANY AGE	Cliff	YES	
	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
DELRAY BEACH	G	2.50 2.50% X FMC X SC	05	65 65 W/10SC	Graded	NO	FOR HDT BEF 10/6/10 = 3-YR FMC, NORM RET PROVISIONS VR
	Active			5 OTHER	10		
DELRAY BEACH	P	2.75 2.75 % x AFC x SC	05	55 55&10CS; 25CS ANY AGE	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DELTONA	F	3.20 3.20% x AFC x SC (MAX 100% AFC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; SUPP BEN = \$10/MO PER YR SC (MAX = \$250/MO)
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DESTIN FCD	F	3.50 3.50% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; BEN RATE = 3.50%, VESTING = 7 YRS & COLA = 2%/YR IF HDT BEF 10/1/12
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DORAL - Elected	G	VR 50% of AFC + 12.5% for each year after 8 years	03	60 60 with 8 years of service	Cliff	NO	
	Active			1 LIFE ANNUITY	8		
DUNEDIN	F	VR 3% AFC X (0-25)SC + 2% AFC X (37.5+)SC	03	VR 20SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	NO	SHARE PLAN; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DUNNELLON	PF	2.50 2.50% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	BEN RATE FOR SC BEF 10/1/11 = 2.00%
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
EAST LAKE TARPON FCD	F	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		

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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
EAST NICEVILLE FCD	F Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
EATONVILLE	P Active	2.00 2.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
EDGEWATER	F Active	3.00 3.00% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	SHARE PLAN
EDGEWATER	G Closed	2.00 2.00% x AFC x SC	03	VR 55 W/5SC OR 25SC, ANY AGE 1 LIFE ANNUITY	Cliff 5	NO	
EDGEWATER	P Active	3.00 3.00% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR SC BEF 10/1/87 = BEN RATE: 2.00%
ENGLEWOOD AREA FCD	F Active	3.50 3.50% X AFC X SC	05	VR 20SC, 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	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	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	Multiplier is 4.00% for those hired before 01/24/2023

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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	3.50 3.50% x AFC x SC	05	VR 55 W/10SC; 20SC at any age 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP
FLAGLER BEACH	P Active	3.50 3.50% x AFC x SC	03	VR 55 W/10 SC OR 20 SC AT ANY AGE 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

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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
FORT LAUDERDALE	PF	3.38 3.38% x AFC x SC	02	VR 24SC OR 55 W/10SC	Cliff	YES	Benefit changes for hires on or after 4/1/2014, 3.00% for hires before 4/1/2014
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT MEADE	F	1.75 1.75% X AME X SC	05	VR 40SC; 55 W/30; 60 W/10; AGE 65	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT MEADE	G	1.50 1.50% x AME x SC	05	VR 40SC; 60 W/35; 62 W/30; 65 W/10; AGE 70	Cliff	NO	
	Active			1 LIFE ANNUITY	5		
FORT MEADE	P	1.75 1.75% x AFC x SC	05	VR 40SC; 55 W/30; 60 W/10; ADD'L PROV VR W/ AGE @ HDT	Cliff	NO	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT MYERS	F	3.00 3.00% x AME x SC (OFFSET W/INS. CON)	05	VR 25SC, ANY AGE; AGE 52	Cliff	YES	DROP; SUPP; COLA = 3%/YR ON 10/1 AT LEAST 2 YRS AFT NRD
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT MYERS	G	VR RATE A (1.8%) OR B (3%) X AFC X SC	05	VR 30SC, ANY AGE; AGE+SC=80; 62 W/5SC	Cliff	YES	DIFF BEN RATES BEF 9/17/12 & BEF 4/2/98; SUPP BEN (TIER 2 & 4 MBRs) IF ADD'L CONTRIB FOR MIN 3 YRS
	Active			1 LIFE ANNUITY	7		
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		

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FORT PIERCE	GP	3.00 3.00% x AFC x SC	05	VR 20SC FOR ORIG MBRS; 60 W/5SC, OR 25SC	Cliff	YES	DROP
	Active			1 LIFE ANNUITY	5		
FORT PIERCE SUPP	P	VR > OF 2% FAS X SC (MAX \$1000) OR 1% FAS X (0-30)SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT WALTON BEACH	F	3.25 3.25% x AFC x SC (MAX 100% AFC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP, COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT WALTON BEACH	G	2.75 2.75% X FAE X SC (MAX 75% FAE)	05	62 62 W/10SC	Cliff	YES	VESTING VR FOR CITY MGR, DIR. OR DEPT HEADS; COLA BASED ON CPI
	Closed			1 LIFE ANNUITY	10		
FORT WALTON BEACH	P	3.00 3.00% x AFC x SC (MAX 75% AFC)	05	VR 25SC, ANY AGE; AGE 52 W/25SC	Cliff	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FROSTPROOF	G	2.50 2.50% X FMC X SC	05	65 65 W/10SC	Graded	NO	
	Active			1 LIFE ANNUITY	10		
FROSTPROOF	P	3.55 3.55% X AFC X SC	03	VR 20SC OR AGE 50	Graded	YES	COLA = UP TO 3%/YR
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
GAINESVILLE	G	VR Var. W/ CITY OR GAS CO	05	VR 30SC, ANY AGE; 65 W/10SC	Cliff	YES	AFC & NR VR FOR HDT BEF 10/1/07 OR BTW 10/2/07 & 10/1/12; COLA = 2%/YR
	Active			1 LIFE ANNUITY	5		

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City or District	TYP SYS	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description	Vesting Schedule Years to full vesting	COL	Comments
	Plan Status			Normal Form of Benefit N Description			
GAINESVILLE	PF	2.50 2.50% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=70	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
GOLDEN BEACH	GP	VR 2.25% FOR GEN; 3.00% FOR POL, 2.00% IF NON-CONTRIB	05	VR AGE 65 FOR GEN; 55 W/10SC; 52 W/20SC FOR POL	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
GREATER NAPLES FCD	F	3.50 3.50% x AFC x SC, MAX 100% AFC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	Multiplier is 3.00% if retired before October 1, 2022
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GREEN COVE SPRINGS	P	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200)
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GREENACRES	F	3.00 3.00% x AME x SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GREENACRES	P	3.00 3.00% x AME x SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GULF BREEZE	P	3.00 3.00% x AFC x SC	05	VR 55 W/6SC; 52 W/25SC	Cliff	YES	DROP; SUPP; COLA = 3%/YR; 3.50% multiplier for service prior to 3/3/2014
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GULFPORT	F	3.37 3.37% x AFC x SC	05	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC	Cliff	YES	COLA = 0.038%/YR FROM AGE 55 TO AGE 65
	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
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	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	
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 Active	3.00 3.00% X AFC X SC	05	60 60 W/7SC 1 LIFE ANNUITY	Cliff 7	NO	HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC)
HAINES CITY	P Active	3.30 3.30% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR ALL SC BEF 10/1/11: BEN RATE = 3.35%
HALIFAX HOSPITAL	G Frozen	1.6 1.60% X AC X SC LESS ANY FRS BEN	03	VR AGE 62 OR 30SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 3%; BEN RATE INCREASES FOR WORKING 1, 2 OR 3+ YRS PAST NR
HALLANDALE BEACH	G Closed	VR %AC X Short SC Var. W/BARG OR N- BARG EE	03	60 ATTAINED AGE 60 1 LIFE ANNUITY	Graded 7	NO	
HALLANDALE BEACH	PF Active	3.00 3.00% x FAC x SC, MAX 80% FAC	05	VR 25SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	HEALTH SUPP
HALLANDALE BEACH PM	G Closed	3.20 3.20% x AFC x SC; MAX 80% AFC	02	VR 52 W/ 10 PMSC; 60 W/ 4PMSC; OR 25PMSC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 4	YES	

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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
HALLANDALE BEACH PM (EXCESS)	G Closed	3.20 3.20% X AFC X SC; MAX 80% AFC	02	VR 52 W/10PMSC; 60 W/4PMSC; OR 25PMSC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff N/A	YES	DROP
HAVANA	F Active	3.50 3.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
HIALEAH	GPF Active	VR Var. W/ SC; EECON; AGE	03	VR AGE + SC = 70 (MIN 20SC) 5 OTHER	VR VR	YES	VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)
HIALEAH - ELECTED	G Closed	3.00 3% X FAMC X SC, MAX 25SC	01	VR 55 W/8SC OR 20SC, ANY AGE 5 OTHER	Cliff 8	NO	
HIALEAH GARDENS	P Active	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; BEN RATE = 3.00% BEF 10/1/11
HILLSBOROUGH COUNTY	ERP Closed	1.60 1.60% X FAC X SC	05	VR AGE 55-60 W/25-28SC & 5 CONTINUOUS SC 1 LIFE ANNUITY	N N/A	YES	FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010
HOLLEY-NAVARRE FCD	F Active	4.00 4.00% x AFC x SC	03	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
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

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

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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
HOMESTEAD	P Active	3.50 3.50% x AFC x SC (MAX 80% AFC)	05	VR 20SC, ANY AGE; 55 W/10SC; OR AGE+SC=64 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 2%/YR BEGINNING 5 YRS AFTER RET
HOMESTEAD - General & Hospital	G Closed	3.00 3.00% X FAE X SC; PROVISIONS	05	VR W/5SC = AGE 65 OR AGE+SC=68 1 LIFE ANNUITY	Cliff 5	NO	DROP
HOMESTEAD - New Elected & Sr. Mgmt	G Active	4.00 4.00% X FAE X SC (MAX 80% FAE)	03	55 55 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 2%/YR AFTER 5 YRS RET; CLOSED TO NEW SENIOR MANAGERS 4/20/09
HOMESTEAD - Old Elected	G Closed	5.00 5.00% X FAE X SC, MAX 100%	03	55 55 W/4SC 3 JOINT/SURVIVOR	Cliff 4	YES	
HOWEY-IN-THE-HILLS	P Active	3.00 3.00% x AFC x SC	05	VR 55 W/10 SC,OR 52 W/25 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
INDIALANTIC	G Active	2.00 2.00% x AFC x SC	05	VR LATER OF AGE 65 OR 55 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	VR 52 W/10SC or 25 years of CS 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	VR Age 52 w/10 SC or 25 SC at any age 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	

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City or District	TYP SYS	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description	Vesting Schedule Years to full vesting	COL	Comments
	Plan Status			Normal Form of Benefit N Description			
INDIAN RIVER SHORES	G	2.75 2.75% X AME X SC -IRSP	05	62 AGE 62	Graded	NO	TOWN MGR ELIG FOR NR @ 55 W/5SC
	Closed			1 LIFE ANNUITY	7		
INDIAN RIVER SHORES	PF	2.00 2.00% X AFC X SC	05	50 AGE 50 W/ 7SC	Graded	NO	2.75% multiplier if hired before 09/30/2012
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
INDIAN SHORES	P	3.00 3.00% X AFC X SC	05	VR 55 W/7SC OR 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
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 - DISABILITY	G	N/A SUPPLEMENTAL DIS BENEFIT	N/A	N/ N/A	Cliff	YES	0 SC FOR ILOD; 5 SC FOR REG
	Active			N/N/A	VR		

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JACKSONVILLE - DISABILITY	PF Active	N/A SUPPLEMENTAL DIS BENEFIT	N/A	N/ N/A N/N/A	Cliff VR	YES	
JACKSONVILLE BEACH	F Active	3.00 3% FAC X (0-30)SC	05	VR 52 W/25SC; 55 W/10SC; 30 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
JACKSONVILLE BEACH	G Active	2.50 2.50% x AFC x SC, MAX 75% FAC	05	VR 55 w/30SC; 62 w/10SC 1 LIFE ANNUITY	Cliff 10	NO	DROP
JACKSONVILLE BEACH	P Active	3.00 3% x FAC x SC (MAX 90%)	05	VR 52 W/25SC; 55 W/10SC; 30SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
JACKSONVILLE PF SENIOR STAFF	G Closed	3.00 3% EACH YEAR OF SERVICE	N/A	65 65W 5 YEARS OF SERVICE 3 JOINT/SURVIVOR	Cliff 5	YES	
JUPITER	P Active	2.75 2.75% x AFC x SC (MAX 25SC)	05	VR RULE OF 70 (MIN 25SC); 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP; SHARE PLAN; TIER 1 (HDT BEF 3/6/12)= 3.00% X AS X SC, 3-YR AFC, RULE OF 65 OR 55 W/10SC
JUPITER ISLAND	GPF Frozen	3.00 3.00% X FAC X SC	03	VR 65 W/5SC; 55 W/25SC 5 OTHER	Cliff 5	NO	PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION
KEY BISCAYNE	PF Active	3.00 3% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC; AGE+SC = 75 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
KEY WEST	G Active	1.25 1.25% X FMC X SC	03	VR 20SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY	Graded 10	NO	DROP

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City or District	TYP SYS	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description	Vesting Schedule Years to full vesting	COL	Comments
	Plan Status			Normal Form of Benefit N Description			
KEY WEST	PF Active	3.00 3.00% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	SHARE PLAN; SUPP
KEY WEST HOUSING	G Active	2.00 2.00% x AFS x SC	05	VR 30SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Graded 15	YES	
KEY WEST UTILITY	G Active	2.00 2.00% x AFC x SC	05	VR 30SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY	Graded 10	YES	COLA = 3%/YR; IF HDT BEF 6/1/10, 2.4% BEN RATE, 5- YR AFC, NR = 30SC OR AGE 60
KISSIMMEE	F Active	VR 3.00% AFC X (0-30)SC, 2% AFC X (30+)SC (MAX 100%)	05	VR 30SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	FOR HDT BEF 1/1/13 = BEN RATE: 3.23% FOR 1ST 30SC, NR: 25SC OR 50 W/10SC, EARLY: 40 W/10SC
KISSIMMEE	G Active	VR (2.8% tier 1, 3.0% tier 2) x AFC x SC; MAX 30CS	05	60 60 W/10CS 1 LIFE ANNUITY	Graded 10	NO	SUPP
KISSIMMEE	P Active	3.00 3.00% x AFC x SC (MAX 100% AFC)	05	50 50 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 1%/YR; 3.50% multiplier if hired prior to 5/6/2014
KISSIMMEE UTILITY AUTHORITY	G Active	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 1 LIFE ANNUITY	Graded 10	NO	DROP; SUPP

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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
LABELLE	F Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC OR 25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
LADY LAKE	P Active	3.50 3.50% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	NO	\$200 per month supplement
LAKE ALFRED	G Closed	2.72 2.72% X AFC X SC (MAX 40 YR)	05	57 57 W/10SC 5 OTHER	Cliff 10	NO	VESTING = 5 YRS IF HDT BEF 10/1/99
LAKE ALFRED	PF Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LAKE CITY	F Active	2.75 2.75% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP
LAKE CITY	G Closed	VR Var. W/ NON-ELEC OR ELEC, SC <15 OR >15	05	VR NON-ELEC = 62 W/10SC; 55 W/30SC; ELEC = 62 W/8SC 1 LIFE ANNUITY	Cliff VR	YES	DROP; H.I.S.; VESTING = NON-ELEC: 10 YRS, ELEC: 8 YRS
LAKE CITY	P Active	3.00 3.00% x FMC x SC	03	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP
LAKE HELEN	P Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	
LAKE MARY	F Active	3.20 3.20% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
LAKE MARY	P Active	3.20 3.20% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP

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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
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
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	

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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
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	
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% (3.25% for Fire) x AFC x SC; MAX 95%	05	VR 55 W/10SC; 25SC, ANY AGE; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SHARE PLAN; 3.25% multiplier for Police hired before 10/1/2013
LAUDERDALE-BY-THE-SEA (VOL)	F Active	VR > OF \$10/MO X SC OR 2% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
LAUDERHILL	F Active	3.00 3.00 x AFC x SC	03	VR 20SC, ANY AGE OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 1.5%/YR AFTER 3 YRS RET
LAUDERHILL	G Active	2.25 2.25 x AFC x SC	05	VR 60 W/15SC; 65 W/10SC; OR 25SC, ANY AGE 1 LIFE ANNUITY	Cliff 10	NO	DROP
LAUDERHILL	P Active	3.00 3.00% x FMC x SC (MAX 75% FMC)	05	VR 20SC, 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

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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
LAUDERHILL (C&M)	G	2.00 2.00% x AFC x SC	05	VR 60 W/10SC or Age + SC >= 75	Cliff	YES	DROP; VESTING = 7 YRS IF HDT BEF 3/1/09
	Active			1 LIFE ANNUITY	10		
LEESBURG	F	3.00 3.00% x AME x SC	03	VR 52 W/25SC; 55 W/10SC	Cliff	NO	SUPP; SHARE PLAN
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LEESBURG	G	2.00 2% x AFC x SC BEF 10/1/08; MAX 45SC	03	65 65 W/5SC	Cliff	YES	DROP
	Closed			1 LIFE ANNUITY	5		
LEESBURG	P	3.00 3.00% x AFC x SC	05	VR 52 W/25SC OR 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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		

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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	Graded	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LYNN HAVEN	G	3.00 3.00% x AFC x SC	05	55 55 W/10SC	Graded	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LYNN HAVEN	P	3.50 3.50% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60	Graded	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MADISON	PF	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE	Cliff	YES	COLA = 1.35%/yr after receiving payments for 5 years for police officers. No COLA for firefighters.
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MAITLAND	PF	3.00 3.00% x AFC x SC	03	VR 55 W/10SC; 45 W/20SC; 20SC IF ADD'L CONTRIB MADE	Graded	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MANALAPAN	GP	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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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/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	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
MARIANNA	F Active	3.10 3.10% X AFC X SC	05	VR 55 W/10SC or 25 years of SC 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 25SC at any age 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

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MELBOURNE	F	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP; PAST BEN RATE = 3%; NORM RET = 25SC OR AGE 50 IF MBR BEF 5/9/78
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MELBOURNE	P	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MELBOURNE [G]	G	1.60 1.60% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/6SC	Cliff	YES	BEN RATE INCREASES AFTER NORM RET; COLA = 3%/YR
	Closed			1 LIFE ANNUITY	6		
MELBOURNE [G] - SPECIAL RISK	G	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MELBOURNE BEACH	P	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/20SC	Cliff	YES	COLA = 3%/YR FROM NRD TO AGE 62; SUPP FOR NORM RET
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIAMI - ELECTED	G	VR 50% PAY (@7SC) + 5%/YR OVER 7SC (MAX 100%)	03	VR LATER OF AGE 55 OR TERMINATION	Cliff	NO	
	Closed			1 LIFE ANNUITY	7		
MIAMI - FIPO	PF	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	Cliff	YES	
	Active			3 JOINT/SURVIVOR	10		
MIAMI - FIPO COLA (RETIRED)	PF	N/A N/A	N/A	N/ N/A	N/A	NO	
	Closed			N/N/A	N/A		

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MIAMI - FIPO STAFF	G Active	2.50 2.50% x AFC x SC	02	55 55&10CS; 30CS 5 OTHER	Cliff 5	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	
MIAMI - OFF-STREET PARKING	G Closed	VR 3.00% FAC FOR 0<SC<10; 2.00% FAC FOR SC>10	02	60 60 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR HDT BEF 11/1/07 = NR: 25SC OR 55 W/5SC
MIAMI BEACH	G Active	2.50 2.50% x AFC x SC	05	VR 55 W/30SC, 62 W/5SC (HDT AFT 9/30/10) 1 LIFE ANNUITY	Cliff 5	YES	DROP; COLA = 1.5%; RET DATES, FAME, COLA & BEN RATE VR FOR CERTAIN CLASSES HIRED BEF 9/30/10
MIAMI BEACH	PF Active	VR Var. W/Employment DT & SC	05	VR AGE 52 W/ 5SC; DATE WHEN AGE + SC = 70 3 JOINT/SURVIVOR	Cliff 10	YES	DROP
MIAMI SHORES VILLAGE	G Active	2.00 2.00% x AFC x SC; MAX 60% AFC	03	VR EARLIER OF AGE 62 OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 10	NO	DROP

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MIAMI SHORES VILLAGE	P Active	2.91 2.91% X AFC X SC, SC capped at 25 years	03	VR Earlier of 25SC at any age or age 55 w/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 1.5%/YR
MIAMI SPRINGS	G Active	2.50 2.50% x AFC x SC	05	VR 62 W/5SC OR AGE+SC=75 1 LIFE ANNUITY	Cliff 5	NO	DROP; BEN RATE = 1.75% (1.00% FOR PRGM A MBRS) BEF 10/1/89
MIAMI SPRINGS	PF Active	3.00 3.00% X AME X SC	05	VR 52 W/25SC; 55 W/10SC 1 LIFE ANNUITY	Cliff 5	NO	DROP
MIAMI-DADE COUNTY	ERP Closed	VR AMT OF FRS E.R. REDUCT.	N/A	VR 54-55W/25 UP TO 28SC 1 LIFE ANNUITY	N/A N/A	YES	FRS SUPPLEMENT
MIDWAY FCD	F Active	4.00 4.00% x AFC x SC	05	VR 55 W/10SC; 25 SC NO AGE REQUIREMENT 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	3.00% multiplier for service before 10/1/2017
MILTON	F Active	3.85 3.85% x AFC x SC (+SUPP)	05	VR 25SC, ANY AGE; 54 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP = \$165/MO
MILTON	G Active	2.50 2.50% X AFC X SC (MAX 100%)	05	VR 25SC, ANY AGE; 65 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	
MILTON	P Active	3.10 3.10% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA = 1%/YR; Supp to age 65, 3.75% multiplier for SC > 15, 13th check
MIRAMAR	F Active	3.00 3.00% 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

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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
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

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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 8	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
NAPLES	G Active	1.60 1.60% X FAC X SC	8	VR 33SC, ANY AGE; 65 W/8SC 1 LIFE ANNUITY	Cliff 8	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
NAPLES	P Active	3.00 3.00% x FAC x SC	8	VR 30SC, ANY AGE; 60 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	NO	HDT BEF 4/1/12: 25SC OR AGE 50, 5- YR VESTING, 3% COLA; SVC BEF 4/1/12: 3.63% FAC
NAVARRE BEACH FCD	F Active	2.75 2.75% x AFC x CS	05	VR Earlier of age 55 w/5CS or age 52 w/25CS 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
NEPTUNE BEACH	P 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 10	NO	DROP
NEW PORT RICHEY	F Active	3.25 3.25% x AFC x SC (MAX 75% AFC)	03	VR 52 W/10SC; 23SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP = \$200/MO

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NEW PORT RICHEY	P Active	3.25 3.25% X AFC X SC (MAX 75%, MIN 2% X SC)	03	52 23SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	VR SUPP; benefits changed 11/8/2017
NEW SMYRNA BEACH	F Active	3.00 3.00% AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
NEW SMYRNA BEACH	P Active	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP; SHARE PLAN
NORTH BAY FCD	F Active	3.75 3.75% X AFC X SC	03	VR 55 W/10SC; 25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
NORTH BREVARD HOSPITAL (Parrish)	G Frozen	VR 1.75% AME UP TO \$1K; 1.5% AME >\$1K	05	VR 30SC, ANY AGE; 60 W/25SC; AGE 65 1 LIFE ANNUITY	Graded 10	NO	HIS
NORTH BROWARD HOSPITAL	G Active	VR VARIES W/SERV & EMP DATE	VR	65 65 1 LIFE ANNUITY	Cliff 5	NO	
NORTH COLLIER FCD	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	

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NORTH MIAMI 748	P	3.50 3.50% X AFC X SC	VR	VR 55 W/10SC OR 50 W/20SC	Graded	YES	BEN RATE = 1% AFC PRIOR TO 7/1/79, 3% AFC 7/1/79 THRU 12/31/97
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH MIAMI BEACH	G	VR Varies based on group	05	VR AGE 62 OR 55 W/20SC	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH MIAMI BEACH	PF	VR 3.00% (P) 3.30% (F) X FMC X SC	VR	VR AGE 52; 22SC (F) OR 25SC (P)	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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		

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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	
	Active			5 OTHER	10		
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		
OCOE	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		
OCOE	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		

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OKALOOSA ISLAND FCD	F Active	3.50 3.50% x AFC x SC	03	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP = \$250/MO (REDUCED IF EARLY); COLA = 3%/YR
OKEECHOBEE	F 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	COLA = 0.5% IN ODD-NUMBERED YEARS
OKEECHOBEE	G Active	2.10 2.10% x AFC x SC	05	VR 30SC, ANY AGE; 62 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
OKEECHOBEE	P Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 0.5% EVERY ODD-NUMBERED YEAR
OKEECHOBEE UTILITY	G Active	2.10 2.10% x AFC x SC	05	VR 30SC, ANY AGE; 65 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
OLDSMAR	F Closed	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

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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% TRIENNIALLY IF RET W/ (20+)SC
ORLANDO	G Closed	2.50 2.50% X FAE X SC, MAX 75% AFC	03	VR 25SC, ANY AGE; 65 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 2%/YR
ORLANDO	P Active	VR Var. W/SC	03	VR 20SC, ANY AGE 3 JOINT/SURVIVOR	Cliff 10	YES	BACKDROP ONLY; COLA = 2%/YR BEGINNING AT AGE 55
ORLANDO AVIATION	G Closed	3.00 3.00% x FAC x SC W/MAX SC	03	VR 25SC, ANY AGE; 65 W/7SC 1 LIFE ANNUITY	Graded 5	NO	HDT BEF 9/1/96 = NR: 65 W/3SC
ORLANDO UTILITY	G Active	VR 2.5% x AFC x SC(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

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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
ORMOND BEACH	P	2.75 2.75% x AFC x SC	05	VR AGE 52 W/ 25SC; 55 W/10SC; AGE 60	Cliff	YES	DROP; COLA = 1%/YR; BEN RATE IF HDT BEF 8/21/12 = 3.30%
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OVIEDO	F	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OVIEDO	P	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	HDT BEF 1/1/06 = 5-YR VESTING
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PACE FCD	F	3.25 3.25% X AFC X SC	03	VR 55 W/8SC OR 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALATKA	F	3.15 2.50% + 0.65% X FAC X SC	03	VR 25SC, ANY AGE; 55 W/10SC; 50 W/10SC	Cliff	NO	DROP
	Active			3 JOINT/SURVIVOR	10		
PALATKA	G	2.50 2.50% x FAC x SC	03	VR 30SC, ANY AGE; 55 W/7SC	Cliff	NO	
	Active			3 JOINT/SURVIVOR	7		
PALATKA	P	3.13 3.13% X FAC X SC	03	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC; 50 W/7SC	Cliff	NO	
	Active			3 JOINT/SURVIVOR	7		
PALM BAY	F	VR Var. W/SC & DATES	05	VR 25SC, ANY AGE; AGE 55 W/ 10SC	Graded	YES	DROP; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALM BAY	G	N/A N/A	N/A	N/ N/A	N/A	NO	CONVERTED TO DC PLAN
	Closed			N/N/A	N/A		

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PALM BAY	P Active	VR Var. W/SC AND DATES (MAX 100% AFC)	05	VR 25SC, ANY AGE; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; SUPP
PALM BEACH	GPF Active	VR Varies for each group	05	VR Varies for each group 5 OTHER	Cliff 10	NO	ACCR BEF 4/30/12 = BEN RATE VR W/ SC & DATES, 2-YR AFC, 30SC OR 55 W/10SC, COLA
PALM BEACH GARDENS	F Active	3.00 3.00% x AFC x SC (MAX 75% AFC)	05	VR 25SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; SHARE; COLA = 1% @ AGE 53, 2% @ AGE 54; 1.5% @ AGE 55+
PALM BEACH GARDENS	G Closed	2.50 2.50% x AME x SC	03	62 AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	
PALM BEACH GARDENS	P Active	3.00 3.00% x AME x SC (MAX 100%AME) +SUPP	05	VR 52 W/10SC OR 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP; SUPP = \$12.50/MO PER YR SC
PALM COAST (VOL)	F Active	VR \$85 x SC if SC < 10, \$100 x SC otherwise.	05	VR 62 W/5SC; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	3% x AFC x SC for fulltime firefighters. DROP for fulltime firefighters
PALM HARBOR FCD	F Active	VR Var. W/ CONT & SC DATE	03	VR 55 W/8SC OR 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	YES	DROP; COLA = 3%/YR

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PALM TRAN, INC. (ATU-1577)	G Active	1.60 1.60% X FAS X SC	08	65 65 W/8SC 1 LIFE ANNUITY	Cliff 8	NO	
PALMETTO	G Active	2.50 2.50% x AFC x SC	05	VR 30SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	FOR HDT BEF 1/1/95 = 30SC OR 60 W/5SC, VESTING: 5SC
PALMETTO	P Active	3.00 3.00% x AFC x SC (MAX 75%)	05	VR 23SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
PANAMA CITY	F Active	2.90 2.90% AFC x SC (MAX 30SC) + SUPP	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP BEN = \$575/MO TO SS RET AGE
PANAMA CITY	P Active	VR Var. W/SC	03	VR 23SC, ANY AGE; 50 W/15SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP; NORM RET = 15SC IF HDT BEF 1/1/82
PANAMA CITY (SUPP)	G Active	1.00 1.00% x AME x SC (W/MIN)	05	59 59 W/10SC (CAT. 1) OR 6SC (CAT. 2 & 3) 1 LIFE ANNUITY	VR VR	YES	COLA= 2%/YR (CAT. 1 REQ 15SC, CAT. 2&3 REQ 10SC); VEST = CAT. 1: GRADED/10SC, CAT. 2 & 3: CLIFF/6SC
PANAMA CITY BEACH	F Active	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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; SUPP

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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
PANAMA CITY BEACH	G Active	3.00 3.0% x AFC x SC	05	VR 50 W/20SC OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP
PANAMA CITY BEACH	P Active	3.50 3.50% X AFC X SC, MAX 100% AFC	05	VR 50 W/20SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP
PARKLAND	P Closed	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff N/A	YES	COLA = 2%/YR
PASCO COUNTY	ERP Closed	VR Var. W/ RET AGE	05	VR 50<AGE<62 & 25<SC<30 1 LIFE ANNUITY	N N/A	N/A	FRS SUPPLEMENT
PEMBROKE PARK COMM SUPP	G Active	5.0% 5% X AMC X SC (MAX 20SC)	01	VR LATER OF 62 OR: 45C(HDT<10/08) OR 13SC(HDT>10/08) 1 LIFE ANNUITY	Cliff 4	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	05	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

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PENSACOLA	P	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/12SC	Cliff	YES	DROP; BEN RATE = 2.00% IF HDT BEF 10/1/79 OR NON-ELECTING HIRED BETW 10/1/79 & 10/1/02
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	12		
PERRY	F	3.25 3.25% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PERRY	P	3.25 3.25% x AME x SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PINELLAS PARK	F	3.00 3.00% x AFC x SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	SH PLAN; COLA VR; BEN RATES VR W/ DATES (CURRENT = 3%)
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PINELLAS PARK	G	VR LEVEL 1 = 1.70% AMC X SC; LEVEL 2 = 2.10% AMC X SC	VR	VR 30SC, ANY AGE; 62 W/10SC	Cliff	YES	DROP; COLA
	Active			1 LIFE ANNUITY	10		
PINELLAS PARK	P	3.00 3.00% x FAMC x SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	BEN RATE VR W/ SC DATES FOR MBRS HIRED BEF 10/1/09
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PLANT CITY	PF	3.00 3.00% x AFC x SC	05	VR 52 W/ 25SC; 55 W/10SC	Cliff	NO	DROP; 3.75% accrual rate if DOH < 09/27/2016
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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PLANTATION	G	2.25 2.25% X FAC X SC	5	59 59 W/10SC	Cliff	NO	TIER 2 (HDT ON/AFT 10/1/10) = BEN RATE VR W/ SC; 3-YR AFC; 55 W/10SC;
	Active			1 LIFE ANNUITY	10		
PLANTATION	P	2.75 2.75% x AFC x SC	05	VR 25VSC, ANY AGE; 52 W/10VSC	Cliff	NO	SUPP; TIER 1 = HDT BEF 1/1/10, BEN RATE VR W/ >OR< 20VSC, 3-YR AFC, COLA
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PLANTATION (VOL)	F	N/A \$60/MO PER YR SC	N/A	VR 20SC, ANY AGE; 55 W/7SC	Graded	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
POMPANO BEACH	G	VR Var. W/ PLAN 1 (2.75%) OR 2 (2%)	VR	VR 55 W/20CSC; 62 W/3SC	Cliff	YES	VESTING = 10SC (REG EMP) OR 55C (SR MGMT OR ELEC)
	Active			1 LIFE ANNUITY	VR		
POMPANO BEACH	PF	VR Var. W/ POLICE OR FIRE	03	VR 47 W/20SC;55 W/10 SC	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ORANGE	F	3.00 3.00% x AFC x SC (MAX 80% AFC)	05	VR 52 w/10SC; 25SC regardless of age	Cliff	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
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ORANGE	G	1.60 1.60% x AFC x SC	05	VR LATER OF AGE 65 OR 10SC	Graded	NO	SUPP
	Closed			1 LIFE ANNUITY	10		

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PORT ORANGE	P	3.00 3.00% x AFC x SC	05	48 48 W/10SC	Cliff	NO	FOR HDT BEF 2/1/11 = AFC: 3 YRS, NR: 48 W/10SC OR 45 W/25SC, COLA; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ST. LUCIE	P	3.27 3.27% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
PUNTA GORDA	F	3.50 3.50% x AFC x SC	03	VR 25SC OR AGE 55	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
PUNTA GORDA	G	2.25 2.25% x AFC x SC	05	60 60 W/5SC	Cliff	NO	Tier 1 has a 3.00% multiplier
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
PUNTA GORDA	P	3.25 3.25% x AFC x SC	03	VR 20SC, 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		

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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
RIVIERA BEACH	G Closed	3.00 3.00% x AME x SC; MAX 70% AME	02	VR 65; 55 W/10SC; 52.5 W/15SC; 50 W/20SC; AGE+SC=75 1 LIFE ANNUITY	Graded 10	NO	DROP
RIVIERA BEACH	P Closed	3.00 3% X AFC X SC; MAX 70% AFC	02	VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
ROCKLEDGE	F Active	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	FOR HDT BEF 10/1/12 = BEN RATE: 3% FOR 0- 25SC, 1.5% FOR 25- 30SC
ROCKLEDGE	G Active	2.75 2.75% x AMC x SC (MAX 30SC)	05	65 65 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	
ROCKLEDGE	P Active	3.00 3.00 X AMC X SC UP TO 25	05	52 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
SAFETY HARBOR	F Active	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 2%/YR
SAINT AUGUSTINE	F Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
SAINT AUGUSTINE	G Active	2.50 2.50% x AFC x SC, MAX 35SC	05	VR 65 W/5SC; 60 W/10SC; 55 W/25SC 5 OTHER	Cliff 10	NO	BAC DROP
SAINT AUGUSTINE	P Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = MAX 3%
SAINT CLOUD	G Active	3.00 3.00% x AFC x SC	05	VR 30SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	1.00% COLA added 10/1/2023

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SAINT CLOUD	PF	3.75 3.75% x AFC X SC +ADD'L FRACTION	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	Multiplier is 4.00% for firefighters for service on or after 10/1/2020
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT JOHNS RIVER PW PK	G	VR Var. W/SC, SS, AFC & HDT	03	VR 30SC, ANY AGE; 55 W/20SC; 65 W/5SC	Cliff	YES	BACKDROP; PLOP; TIER 1 = HDT BEF 2/25/13; TIER 2 = CASH BAL ACCT
	Closed			3 JOINT/SURVIVOR	5		
SAINT LUCIE COUNTY FCD	F	3.00 3.00% x FAS x SC +SUPP	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; Supplemental benefit = age-based factor x SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT LUCIE COUNTY FCD	G	3.00 3.00% x FAS x SC (MAX 100% FAS)	05	VR 25SC, ANY AGE; 60 W/5SC	Cliff	NO	
	Active			1 LIFE ANNUITY	5		
SAINT PETE BEACH	F	3.00 3.00% x AFC x SC	05	VR AGE 55 W/ 10 SC; AGE 52 W/ 25SC; 30SC, ANY AGE	Cliff	YES	BEF 1/1/13 = BEN RATE: 3.40%, NR: 55 OR 25SC, GRADED VESTING, COLA
	Closed			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
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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SAINT PETE BEACH	P Closed	VR Var. W/SC & HDT (MAX 90% AFC)	05	VR AGE 55 OR 25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP
SAINT PETERSBURG	F Active	3.00 3.00% X AMS X SC	03	VR 25SC, 50 W/10SC, AGE 55, 20SC < AGE 50 (DEF TO 50) 3 JOINT/SURVIVOR	Graded 10	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
SAINT PETERSBURG	G Active	2.00 2.00% x AFC x SC	05	VR 60 W/10SC, 55 W/25SC, 51 W/30SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 17	YES	DROP; BEN RATE CHANGED MULTIPLE TIMES UNTIL 3/1/00
SAINT PETERSBURG	P Active	3.00 3.00% x AMC x SC	03	VR AGE 55 OR 25SC 1 LIFE ANNUITY	Graded 10	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
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	

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SANIBEL	G	1.68 1.68% x AFC x SC	ALL	65 65 W/6SC	Cliff	YES	DROP; COLA = 2% FOR 25 YRS AFTER 5 YRS RET; BEN RATE = 3% FOR SC BEF 5/1/11
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
SANIBEL	P	3.00 3.00% x AFC x SC, MAX 90% AFC	05	VR 60 W/5SC; 55 W/10SC; 25SC, ANY AGE	Cliff	YES	SUPP; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
SARASOTA	F	3.00 3.00% x AC x SC, MAX 100% AC	03	VR 25SC, ANY AGE; 50 W/10SC	Cliff	YES	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SARASOTA	G	2.00 2.00% x FAC x SC	04	VR 65 W/10SC OR 30SC, ANY AGE	Cliff	YES	DROP
	Closed			1 LIFE ANNUITY	10		
SARASOTA	P	3.00 3.00% X FAC X SC	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff	YES	FAC NOT < 3-YR AVG AS OF 9/30/12
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SARASOTA MEMORIAL HEALTH CARE	G	VR ELECT: TRAD'L OR PENS. EQUITY	05	62 62 W/5SC	Cliff	YES	
	Closed			1 LIFE ANNUITY	5		
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		

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SATELLITE BEACH	PF Active	3.00 3.00% x AME x SC	03	52 52 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
SEBASTIAN	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	YES	
SEBRING	F Closed	3.00 3.00% x AFC x SC (MAX 90%)	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
SEBRING	P Closed	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) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP; 13TH CHK; VESTING = 5- YR CLIFF IF HDT BEF 10/1/98)
SEMINOLE	F Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
SOUTH BROWARD HOSPITAL	G Closed	VR Var. W/AC AMT, NEW/OLD PLAN	05	VR 65 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	NR = ONLY 65 W/5SC IF HDT BETWEEN 5/1/10 AND 10/31/11
SOUTH MIAMI	GP Active	VR Varies by group	VR	VR 25SC, ANY AGE; 55 W/10SC 1 LIFE ANNUITY	Cliff 10	YES	COLA = 3% MAX; DIFF BEN RATES BEF 10/1/03
SOUTH PASADENA	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	DROP
SOUTH WALTON 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	NO	HDT BEF 10/1/11 = 4.00% AFC, SUPP

APPENDIX B - Benefit Data - 9/30/2025

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
Southeast Volusia County Hospital District (was Bert Fish)	G Frozen	VR 1.60% x AC x SC (RATE INCR AFT NR)	05	VR 62 W/5SC OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 5	YES	COLA = 3%/YR; FROZEN AS OF 12/31/10
SOUTHERN MANATEE FCD	F Active	3.50 3.50% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; HIS
SOUTHERN MANATEE FCD	G Active	2.50 2.50% x AFC x SC	03	VR 30SC, ANY AGE; 62 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	HIS; COLA = 3%/YR
STARKE	F Active	3.50 3.50% x FAS x SC (MAX 100% FAS)	03	VR 25SC, ANY AGE; 55 W/10SC, MAX AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
STARKE	G Active	VR % Var. W/ ELECTED OR NOT	05	VR 35SC OR 65 W/10SC (ELECTED = 8SC), MAX AGE 65 1 LIFE ANNUITY	Cliff VR	YES	ELEC = 3% BEN RATE, NON-ELEC = 2.5% BEN RATE; MANDATORY RET @ AGE 65
STARKE	P Closed	3.75 3.75% x AFC x SC; MAX 100% AFC	03	VR 25SC, ANY AGE; 55 W/10SC (MAX AGE 60) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
SUNRISE	F Active	VR % AFC & SC Var. W/BEF OR AFT 10/01	VR	VR Earlier of 52 W/25SC, 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
SUNRISE	G Active	VR Var. W/ EMPLOYEE GROUP	VR	VR AGE & SC - VR W/ NON-MGR & MGR 1 LIFE ANNUITY	Cliff 6	NO	HDT ON/AFT 10/1/09 = 62 W/6SC, 2.5% BEN RATE; 6-YR VESTING

APPENDIX B - Benefit Data - 9/30/2025

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
SUNRISE	P Active	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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP; 13TH & 14TH CHECK
SURFSIDE [GP]	G Active	VR Var. W/SC DT & EE CONTRIB RATE	05	VR 62 W/15SC; 65 W/10SC 1 LIFE ANNUITY	Graded 10	YES	COLA = 1.50%/YR; TOWN MGR = 64 W/7SC
SURFSIDE [GP]	P Active	VR Var. W/SC DT & EE CONTRIB RATE	03	VR 25SC, ANY AGE; 52 W/20SC, 62 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	DROP; COLA= 1.5%/YR
SWEETWATER	P Active	3.00 3.00% x AC x SC	05	50 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	
TALLAHASSEE [GPF]	F Active	VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR 25SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	YES	COLA = 3%/YR STARTING AT AGE 52; HEALTH SUPP
TALLAHASSEE [GPF]	G Active	2.25 2.25% X AFC X SC;3%ELECTD;2%MILTRY	05	VR 33 SC;65 W/5 SC 5 OTHER	Cliff 5	YES	HIS; DROP
TALLAHASSEE [GPF]	P Active	VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR 25SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	YES	COLA = 3%/YR W/ VR BEGIN DATE; HEALTH SUPP
TAMARAC	F Active	VR Var. W/TOTAL YRS CSC	05	VR AGE 55 (W/8CSC IF HDT AFT 12/31/12); 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	YES	DROP; SUPP
TAMARAC	G Active	2.60 2.60% x AFC x SC	05	VR 55 W/30SC; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP

APPENDIX B - Benefit Data - 9/30/2025

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

APPENDIX B - Benefit Data - 9/30/2025

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
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	
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	2.25 2.25% 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	2.75 2.75% x AFC x SC	05	VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR ACCR BEF 6/1/13: 3% BEN RATE, 3-YR AFC, NR = 25SC OR 55 W/8SC, 8-YR VESTING; 1.277% COLA

APPENDIX B - Benefit Data - 9/30/2025

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

APPENDIX B - Benefit Data - 9/30/2025

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
VILLAGE OF NORTH PALM BEACH	PF	2.75 2.75% x AFC x SC	05	VR AGE 55; 52 W/25SC	Cliff	YES	3.00% multiplier for Police for service on or after 10/1/2022
	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		
VOLUSIA COUNTY (VOL)	F	VR \$20/MO X SC, MAX 35SC	N/A	VR 35SC, ANY AGE; 55 W/10SC	Cliff	YES	
	Active			1 LIFE ANNUITY	10		
WAUCHULA	GP	2.50 2.50% x AFC x SC (MAX 40SC)	03	VR 30SC, ANY AGE; 60 W/6SC	Cliff	YES	SUPP
	Active			1 LIFE ANNUITY	6		
WEST MANATEE FCD	F	3.50 3.50% x AFC x SC	05	VR 55 W/6SC; 25SC, ANY AGE	Cliff	YES	DROP; SUPP = \$5 X SC PER MO
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
WEST MELBOURNE	P	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Graded	NO	DROP, SUPP & COLA (PRO RATA PORTION OF 2%/YR) FOR HDT BEF 1/1/11
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WEST PALM BEACH	F	3.00 3.00% x AFC x SC	03	VR 26SC, ANY AGE; 55 W/10SC; 50 W/15SC	Cliff	YES	DROP; SUPP; BENEFIT RATE = 4% & FAS = 2-YR AVG FOR SC BEF 5/13/12
	Active			5 OTHER	10		

APPENDIX B - Benefit Data - 9/30/2025

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
WEST PALM BEACH	G	VR Var. W/ CONTRIB OR NON-CONTRIB	03	VR AGE 60; 55 W/25SC; 30SC, ANY AGE	Cliff	YES	ALL MEMBERS VESTED AS OF PLAN CLOSING (9/10/97)
	Closed			1 LIFE ANNUITY	ALL 100% VESTED		
WEST PALM BEACH	P	3.00 3.00% x FAS x SC	03	VR 25SC; 55 W/10SC; 50 W/20SC	Cliff	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
	Active			3 JOINT/SURVIVOR	10		
WILLISTON	G	2.25 2.25% x AME x SC	05	62 62 W/5SC	Cliff	NO	
	Active			1 LIFE ANNUITY	5		
WILLISTON	P	3.00 3.00% x AME x SC	05	VR 30SC, ANY AGE; 55 W/6SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
WILTON MANORS (VOL)	F	VR \$56/MO X SC (\$50 BEF 11/06)	VR	VR 50 W/20SC; AGE 55	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WILTON MANORS [GP]	G	3.00 3.00% x AMC x SC + SUPP	03	VR 20SC, ANY AGE; 60 W/5SC	Graded	YES	DROP; SUPP
	Closed			1 LIFE ANNUITY	15		
WILTON MANORS [GP]	P	3.00 3.00% x AMC x SC + SUPP	03	VR 20SC, ANY AGE; 60 W/5SC	Graded	YES	DROP; SUPP
	Closed			1 LIFE ANNUITY	15		
WINTER GARDEN	G	2.50 2.50% x AFC x SC	03	VR 30SC, ANY AGE; 62 W/5SC; AGE 70	Cliff	NO	
	Active			1 LIFE ANNUITY	5		
WINTER GARDEN	PF	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		

APPENDIX B - Benefit Data - 9/30/2025

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
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 1 LIFE ANNUITY	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
WINTER PARK	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 = 3%/YR AT AGE 60
WINTER PARK	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	YES	COLA = 3%/YR AT AGE 60
WINTER SPRINGS	GPF Active	VR PF/FORENSIC = 3.00%; G = 2.50% (MAX 30SC FOR ALL)	05	65 AGE 65 1 LIFE ANNUITY	Cliff 7	NO	BEN RATE FOR G BEF 10/1/11 = 3.00%; AFC NOT < 3- YR AVG AS OF 9/30/11

APPENDIX B - Benefit Data - 9/30/2025

City or District	TYP SYS	Retirement Benefit Rate Pct Description		AFC	Normal Retirement Age YR Description	Vesting Schedule Years to full vesting	COL	Comments
	Plan Status				Normal Form of Benefit N Description			
Active Plans:	357							
Closed or Frozen Plans:	131							
	488			1-Yr. AFC	2			
Gen. Plans (G,GS,LG):	157	1.00 - 1.99%	21	2-Yr. AFC	20		Offer COL	241
Police Plans:	134	2.00%	24	3-Yr. AFC	107		No COL	247
Fire Plans:	135	2.01 - 2.99%	80	4-Yr. AFC	4			488
GPF Plans:	7	3.00%	174	5-Yr. AFC	319			
GP Plans:	5	3.01 - 3.99%	82	6-Yr. AFC	1			
PF Plans:	43	4.00 - 5.00%	8	8-Yr. AFC	5			
ERP Plans:	6	Variable and other	92	All Yrs. AFC	2			
HIS Plans:	0	N/A	7	Variable and other	16			
CO Plans:	1		488	N/A	12			
	488				488			

Appendix B2

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% 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 Y	Does plan contain an early retirement provision? Y = Yes; N = No

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 - 9/30/2025

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
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
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	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 = ACCR BEN (Reduced if before age 62)	Y W/6SC; 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
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
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
BRADENTON BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN FOR 10 YEARS; NON- VESTED = REF OF CONTRIBUTIONS	Y 55 W/10SC; ACCR BEN REDUCED 5%/YR	No
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 - 9/30/2025

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	F	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/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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 - 9/30/2025

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	N N/A	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
DORAL - Elected	G	N	Y Accrued benefit	N	No
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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; Accrued benefit reduced 3%/year before 55	No
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

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes

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City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
FROSTPROOF	G	Y ACTUARIAL EQUIV OF ACCR BEN	Y ACTUARIALLY REDUCED ACCR BEN	Y 55 W/10SC; ACTUARIAL EQUIV OF ACCR BEN	No
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
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	Yes
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	Yes
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	Yes
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	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

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 REDUCED 3%/YR PRIOR TO NRA	No
HOLLY HILL	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y ILOD VESTED = 50% SAL TO SP FOR LIFE; REG VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 48 W/6SC; ACCR BEN ACTUARIALLY REDUCED	Yes
HOLLY HILL	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 55 W/10SC (50&6SC IF HDT BEF 7/1/11); ACCR BEN REDUCED 3%/YR	Yes
HOLLYWOOD	F	Y ILOD = 75% COMP; REG = W/5SC, 25% EARN (RECALC @ NRA); OFFSET W/ WC, ETC	Y ILOD = 50% COMP TO SP; REG = W/5SC; ACCR BEN (MIN 25% COMP)	N NONE SPECIFIED	Yes

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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

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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; N 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/7SC; 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 Y & 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 - DISABILITY	G	Y REG = W/5SC, 25% PAY + 2.5%/YR SC OVER 5 (MAX 50%); ILOD = 50% PAY	Y Surviving spouse ben = 45% of participant's earnable compensation	N NONE PROVIDED	No
JACKSONVILLE - DISABILITY	PF	Y 60% of compensation	Y Surviving spouse ben = 45% of participant's earnable compensation + 1.5% per year in excess of 20	N None provided	No
JACKSONVILLE BEACH	F	Y ILOD = ACCR BEN (MIN 50% FAC, + SPECIAL PROV); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 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	N NONE	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
JUPITER ISLAND	GPF	Y ILOD & REG = W/5SC, 2/3 ACCR BEN	Y VESTED & MARRIED = JT & 50% SURV	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR 1ST 5 YRS EARLY & 1/30TH FOR NEXT 5 YRS	No
KEY BISCAYNE	PF	Y ILOD = ACCR BEN (MIN 70% AFC); REG = W/5SC, ACCR BEN (MIN 50% AFC)	Y ILOD & REG = W/10SC: MO BEN FROM PVAB; <10SC: REF W/O INT; WORKING AFT NRD: 10-YR ACCR BEN	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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 Y 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	Yes
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/8SC; ACCR BEN REDUCED 3%/YR	Yes

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
LIGHTHOUSE POINT	PF	N NONE PROVIDED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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, Accrued Benefit reduced 3%/Yr before Normal Retirement Age	Yes
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	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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 COLA (RETIRED)	PF	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	No
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 - 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	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 50 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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
MILTON	F	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
MILTON	G	Y W/10SC; ACCR BEN	Y CONTRIB REF	Y 55 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
MILTON	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MIRAMAR	F	Y ILOD = ACCR BEN (MIN 2/3 AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y ILOD = VR W/ SP OR NO SP; REG = VESTED: ACCR 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
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
NAVARRE BEACH FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN FOR 10 YEARS; NON-VESTED = REF OF CONTRIBUTIONS	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
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	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
NORTH MIAMI 748	P	Y ILOD = 75% COMP (MIN ACCR BEN OR 42% AFC); REG = VESTED ACCR BEN (W/10SC, MIN = ACCR BEN OR 25% AFC)	Y ILOD = VR W/SP&CH; REG = LUMP SUM, VR W/ VESTED OR NON-VESTED	Y 20SC (IF NO 20 & OUT WAIVER) OR 50 W/10SC; REDUCED ACCR BEN (REDUCTION VR W/ OR W/O 20 & OUT WAIVER)	No
NORTH MIAMI BEACH	G	Y ACCR BEN (MIN = 60% FMC - 64% SS DISB); SPECIAL PROVISIONS IF MBR DIES BEF NRD	Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X MO PAY ON PRIOR OCTOBER 1 AND 100X ANTICIPATED NRB	Y 20SC OR 55 W/15SC; ACCR BEN ACTUARIALLY REDUCED	Yes
NORTH MIAMI BEACH	PF	Y ILOD = ACCR BEN (MIN 60% FMC)	Y ILOD = ACT EQ OF > OF 1) BEN FOR REG DEATH OR 2) 60% FMC; REG = ACT EQ OF > OF 1) PVAB @ NRD OR 2)VR	Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
OCEAN CITY-WRIGHT FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OCOEE	G	N NONE SPECIFIED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/7SC (5SC IF HDT BEF 9/17/12; 9SC IF MAYOR/COMM); ACCR BEN ACTUARIALLY REDUCED	Yes
OCOEE	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN FOR 10 YEARS; 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 10 yrs before NRD; ACCR BEN REDUCED BY (1/15)/YR FOR 1ST 5 YRS AND (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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; Y + 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; Y + 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 25SC, ANY AGE; UNREDUCED ACCR BEN	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
PENSACOLA	P	Y ILOD = ACCR BEN (MIN 42% AMS); REG = W/10SC, ACCR BEN (MIN 25% AMS)	Y SAME AS DISABILITY BENEFITS	Y 50 W/12SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PERRY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED	Yes
PERRY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PINELLAS PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% PAY TO SP (REG BEN IF NO SP); REG = VESTED: ACT. EQUIV OF ACCR BEN, NON-VESTED: REF	Y W/10SC; ACCR BEN REDUCED 3%/YR	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
PORT ORANGE	P	Y ILOD = ACCR BEN (MIN 51% AMC PREV YR); REG = W/10SC, ACCR BEN (MIN 25% AMC PREV YR); W/ OFFSETS	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY)	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PORT ST. LUCIE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PUNTA GORDA	F	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 60% AFC (SPOUSE), OR 15% AFC TO EACH CHILD (MAX TOTAL 60% AFC); REG OR NO SP/CH = ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PUNTA GORDA	G	Y W/10SC; ACCR BEN (ILOD MIN = 60% AFC)	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = VR W/ RET ELIG OR INELIG	Y 55 W/5SC; ACCR BEN REDUCED 1/15 PER YR PRIOR TO AGE 60	Yes
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-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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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	Y 50 W/10SC, REDUCED 3%/YR PRIOR TO AGE 55	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
SEBRING	F	Y ILOD = 60% AFC; REG = ACCR BEN (MIN 25%, MAX 50% AFC) + 7.5% AFC TO EACH CH (MAX BEN 50% AFC)	Y ILOD = 50% AFC TO SP + 7.5% TO EACH CH (MAX 60%); REG = 25% AFC TO SP + 7.5% TO EACH CH (MAX 50%)	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
SEBRING	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN (MIN 25%,MAX 50% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SEMINOLE	F	Y ILOD = MIN 42% FINAL 2-YR AVG + 3%/YR OF SC (MAX 75%); REG = ACCR % OF FINAL 2-YR AVG (MIN VR);	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
SOUTH BROWARD HOSPITAL	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	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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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
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/8CSC, ACCR BEN (MIN 25% AFC); OFFSET W/ LONG-TERM DISB	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
TAMARAC	G	Y ILOD & REG (W/10SC) = SPEC. PROV. FOR BEN UNTIL NRA & BEN AFTER NRA	Y VESTED = ACTUARIAL EQUIV. (> OF 50% ACCR BEN OR 100% JT & CONT); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2.8%/YR PRIOR TO AGE 62	Yes
TAMARAC	P	Y ILOD = > OF ACCR BEN, 42% AMC OR BASE PAY W/ OFFSETS; REG = W/2SC, VR W/ 2-9SC OR 10+SC	Y VESTED = > OF ACCR BEN, 100% SURV ANNUITY OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
TAMARAC - ELECTED	G	Y ACCR BEN	Y VESTED = 50% JT & CONT ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	No
TAMPA	G	Y W/6SC; ACCR BEN PAID IMMEDIATELY	Y VESTED = 50% ACCR BEN (REDUCED IF EARLY) + 1X SAL; DIV A = 75% ACCR BEN	Y 55 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD; DIV A = NONE	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
TAMPA	PF	Y ILOD = 65% SAL + 1/12 OTH EARN IN PRIOR YR; REG = W/10SC, VR PROVISIONS	Y ILOD = 50% FINAL EARN TO SP + 15% TO CH (MAX 95%); REG = W/10SC, 65% ACCR BEN TO SP, 7.5% F.E. TO CH	N NONE PROVIDED	Yes
TAMPA PF (STAFF)	G	Y ACCRUED BENEFIT, 25% MIN, 50% MAX	Y ACCRUED BENEFIT AT DATE OF DEATH, BASED ON OPTION ELECTED PLUS LUMP SUM OF ONE YEAR'S SALARY	N	Yes
TARPON SPRINGS	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = 10-YR ACCR BEN (MIN 42% AFC); REG = VESTED: 10-YR ACCR BEN (MIN 25% AFC); NON-VESTED: REF	N NONE SPECIFIED	Yes
TARPON SPRINGS	P	Y ILOD = 50% AME; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y ILOD = 50% AME TO SP; REG = VESTED: 25% AME TO SP, NON-VESTED: CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TAVARES	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
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	Yes
VALPARAISO	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
VENICE	F	Y ILOD & REG = ACCR BEN @ 2% RATE (MIN 50% AFC); REG REQ 5SC	Y ILOD & REG = 50% AFC TO SP; REG REQ 5SC & ENDS ON REMARRIAGE; VESTED MIN = ACCR BEN LESS SURV BEN	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 2%/YR	No
VENICE	P	Y ILOD = 62.5% SAL; REG = W/5SC, 50% SAL	Y ILOD = 62.5% EARNINGS; REG = W/5SC, 50% EARNINGS	Y 20SC, ANY AGE; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
VERO BEACH	F	Y ILOD & REG VESTED = ACCR BEN (MIN 50% FAC)	Y ILOD & REG W/1SC = SPOUSE: 50% ACCR BEN (MIN 25% FAC), NO SPOUSE: REF TO ESTATE	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
WEST MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y ILOD & REG = VR W/ VESTED OR NON-VESTED	Y W/6SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
WEST MELBOURNE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y >10SC = 50% JT & SURV ACCR BEN; <10SC = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WEST PALM BEACH	F	Y ILOD = ACCR BEN (MIN 65% FAS); REG = W/5SC, ACCR BEN (MIN 25% FAS IF 10+ SC)	Y ILOD = 2/3 OF > OF HIGHEST 12-MO SAL OR TOP STEP FF PAY; REG = W/5SC, 2/3 ACCR BEN	N NONE SPECIFIED	Yes
WEST PALM BEACH	G	Y ILOD = VR W/ DURING OR AFTER DISB PERIOD; REG = EARLY RET BEN	Y ILOD = CONTRIB REF + MO BEN; REG = 100% JT & SURV ACCR BEN	Y AGE 55 (50 IF HIRED PRIOR TO 10/1/70); ACCR BEN REDUCED 0.5%/MO PRIOR TO AGE 60 (MAX 30% REDUCED)	No
WEST PALM BEACH	P	Y ILOD = ACCR BEN (MIN 2/3 FAS) TO LATER OF 55 OR 5 YRS, THEN ADD'L SC; REG = W/5SC, ACCR BEN (MIN VR)	Y ILOD = 2/3 > OF HIGH CONSEC 12 MONTHS SAL OR TOP STEP PAY; REG = W/5SC, 2/3 ACCR BEN (MIN 1/7 FAS)	Y 50 W/10SC; ACCR BEN 3%/YR PRIOR TO NRA	Yes
WILLISTON	G	Y ACCR BEN REDUCED ACTUARIALLY	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN REDUCED ACTUARIALLY	Yes
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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2025

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

Offer Disability

449

Offer Early Ret.

434

Offer DROP

364

No Disability

39

No Early Ret.

54

No DROP

124

488

488

488

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 interest 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 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 - 9/30/2025

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	10/01/2024	80,961	0	0						
			389,177	21,337,939	1,505,224	0	0	11,083,180	(138,189)	34,258,292	0
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2024	0	0	0						
			1,073,248	4,656,279	0	0	0	0	(4,376)	5,725,151	0
ALTAMONTE SPRINGS	G	10/01/2024	25,432	0	0						
			12,304	37,899,316	18,188,886	0	0	0	(879,865)	55,246,073	0
ALTAMONTE SPRINGS	P	10/01/2024	30,058	0	0						
			12,000	35,790,277	16,660,040	0	0	0	(976,108)	51,516,267	0
APOPKA	F	10/01/2024	0	8,091,283	0						
			3,145,632	29,421,248	23,137,812	3,738,084	0	0	0	67,534,059	1,427,294
APOPKA	G	10/01/2024	0	8,683,503	0						
			4,523,941	31,448,310	24,085,048	4,013,638	0	0	0	72,754,440	290,976
APOPKA	P	10/01/2024	0	10,321,671	0						
			3,253,199	37,521,397	30,376,705	4,779,956	0	0	0	86,252,928	5,043,672
ARCADIA	G	01/01/2025	0	0	0						
			46,766	2,744,134	0	0	0	3,059,848	0	5,850,748	0
ARCADIA	PF	10/01/2024	48,772	1,525,001	57,405						
			237,176	5,643,791	2,406,388	897,287	0	0	(120,027)	10,695,793	488,652
ATLANTIC BEACH	G	10/01/2024	61,126	0	0						
			324,458	21,673,155	6,863,608	0	0	0	(1,072,052)	27,850,295	259,759
ATLANTIC BEACH	P	10/01/2024	37,230	0	0						
			1,009,217	14,028,225	4,217,863	0	0	52,666	(12,954)	19,332,247	52,666
AUBURNDALE	F	10/01/2024	118,457	1,464,683	0						
			310,682	5,582,016	2,236,851	860,739	0	0	(6,430)	10,566,998	0
AUBURNDALE	G	10/01/2024	348,912	4,301,157	0						
			306,781	15,258,506	5,188,713	2,079,088	0	0	(11,783)	27,471,374	525,792
AUBURNDALE	P	10/01/2024	104,710	2,471,715	0						
			348,876	10,242,830	4,357,847	1,472,099	0	0	(6,430)	18,991,647	0
AVENTURA	P	10/01/2024	204,156	4,530,496	0						
			4,226,861	53,908,930	13,701,839	0	0	0	(187,751)	76,384,531	4,441,682

APPENDIX C - Market Value of Assets - 9/30/2025

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						
AVON PARK	F	10/01/2024	23,125	1,365,573	0						
			219,112	4,788,145	2,055,610	615,478	0	0	(64,640)	9,002,403	0
AVON PARK	P	10/01/2024	7,529	909,799	0						
			141,420	3,008,905	1,972,023	488,905	0	0	(8,695)	6,519,886	0
BAL HARBOUR VILLAGE	G	10/01/2024	4,333	0	0						
			267,511	16,271,044	6,069,761	0	0	2,128,756	(22,430)	24,718,975	397,285
BAL HARBOUR VILLAGE	P	10/01/2024	200,082	3,754,096	0						
			734,530	20,824,270	8,809,916	2,334,284	0	0	(110,713)	36,546,465	371,781
BARTOW	F	10/01/2024	34,721	2,077,963	0						
			203,970	8,653,411	3,512,006	1,048,050	0	0	(53,007)	15,477,114	0
BARTOW	G	10/01/2024	17,782	5,572,413	0						
			1,448,743	24,556,133	7,659,080	3,796,143	0	0	(373,944)	42,676,350	1,575,769
BARTOW	P	10/01/2024	24,005	3,964,548	0						
			520,635	13,817,311	5,711,626	1,796,656	0	0	(62,769)	25,772,012	267,594
BAY HARBOR ISLANDS	G	10/01/2024	144,571	0	0						
			326,782	1,185,404	3,865,984	1,420,916	0	5,726,114	(19,238)	12,650,533	0
BAY HARBOR ISLANDS	P	10/01/2024	175,969	0	0						
			397,749	1,442,837	4,705,558	1,729,495	0	6,969,653	(23,415)	15,397,846	0
BAY MEDICAL CENTER	G	01/01/2025	64,596	0	0						
			1,142,875	66,540,167	34,938,857	0	0	0	(90,476)	102,596,019	0
BELLE GLADE	G	10/01/2024	37,227	3,472,793	0						
			228,647	13,882,799	10,589,636	0	0	0	(13,587)	28,197,515	0
BELLE GLADE (RETIRED)	PF	10/01/2024	23,576	0	0						
			172,687	2,600,731	4,428,223	0	0	0	(8,340)	7,216,877	0
BELLEAIR	P	10/01/2024	84,995	989,629	0						
			142,985	2,998,085	1,922,010	0	0	0	(29,242)	6,108,462	0
BELLEVIEW	P	10/01/2024	5,988	503,808	0						
			93,257	2,542,904	2,147,933	0	0	0	0	5,293,890	280,647
BOCA GRANDE FCD	F	10/01/2024	322,290	0	0						
			473,266	13,017,426	5,675,018	0	0	0	(135)	19,487,865	20,253

APPENDIX C - Market Value of Assets - 9/30/2025

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						
BOCA RATON	G	10/01/2024	1,269,380	18,692,576	0	25,649,778	4,405,278	31,987,770	(225,371)	251,957,120	12,964,629
			12,431,401	125,361,857	32,384,451						
BOCA RATON	PF	10/01/2024	8,999,194	73,557,670	0	34,920,194	107,028,247	0	(723,273)	559,214,739	40,059,448
			24,100,560	207,966,292	103,365,855						
BOCA RATON EXECUTIVE	G	10/01/2024	0	15,523,367	0	6,868,746	0	1,808,328	0	70,495,791	4,194,297
			274,750	32,557,857	13,462,743						
BOCA RATON HOUSING	G	10/01/2023	6,720	705,520	0	467,910	0	0	0	3,662,265	0
			51,178	1,400,074	1,030,863						
BONITA SPRINGS FCD	F	10/01/2024	104,562	13,384,285	0	8,131,720	0	0	(8,794)	117,531,967	3,138,381
			4,722,204	64,653,422	26,544,568						
BONITA SPRINGS FCD	G	10/01/2024	2	363,508	0	0	0	0	0	6,111,177	494,243
			359,757	3,649,759	1,738,151						
BOYNTON BEACH	F	10/01/2024	294,598	25,665,519	0	17,099,406	0	567,057	(126,170)	185,797,838	31,186,400
			10,144,787	89,370,525	42,782,116						
BOYNTON BEACH	G	10/01/2024	885,055	0	0	40,742,832	0	0	(302,740)	232,750,078	24,643,132
			3,332,409	157,651,776	30,440,746						
BOYNTON BEACH	P	10/01/2024	1,937,544	0	0	3,408,256	0	0	(135,412)	160,562,986	26,164,797
			50,798	110,889,718	44,412,082						
BRADENTON	F	10/01/2024	125,073	7,433,134	121,020	6,783,030	0	0	(1,146,638)	77,653,648	1,487,239
			1,607,755	47,368,133	15,362,141						
BRADENTON	P	10/01/2024	89,369	0	0	11,149,014	0	0	(679,520)	103,351,516	2,735,158
			1,996,861	74,165,366	16,630,426						
BRADENTON BEACH	P	10/01/2023	12,834	35,340	0	23,438	0	0	0	195,942	0
			2,563	70,130	51,637						
BROOKSVILLE	F	10/01/2024	31,114	1,197,156	387,097	720,113	0	0	(72,251)	8,903,337	0
			190,172	4,307,885	2,142,051						
BROOKSVILLE	P	10/01/2022	0	30,038	15,715	0	0	0	(4,200)	325,323	0
			6,824	158,971	117,975						
BUSHNELL	G	10/01/2024	14,198	633,308	0	0	0	0	(330)	5,537,294	0
			87,707	3,167,983	1,634,428						

APPENDIX C - Market Value of Assets - 9/30/2025

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						
CAPE CORAL	F	10/01/2024	372,392	51,065,847	96,528	40,118,645	0	0	(3,671,130)	292,354,209	22,116,187
			7,775,853	148,137,946	48,458,128						
CAPE CORAL	G	10/01/2024	166,416	22,964,369	0	137,526,740	0	0	(1,618,218)	456,549,730	30,019,471
			9,002,126	188,834,196	99,674,101						
CAPE CORAL	P	10/01/2024	231,012	32,916,556	494,741	29,712,077	0	0	(963,300)	287,824,587	31,660,685
			9,344,225	158,926,745	57,162,531						
CASSELBERRY	PF	10/01/2024	53,737	6,495,001	0	3,801,821	0	0	(16,951)	46,344,082	191,980
			2,054,596	25,030,957	8,924,921						
CHATTAHOOCHEE	F	10/01/2022	654	0	0	0	0	0	0	501,060	0
			500,406	0	0						
CLEARWATER	F	10/01/2024	31,545	0	0	0	0	0	0	2,705,472	0
			170,398	0	2,503,529						
CLEARWATER	GPF	01/01/2025	15,403,880	124,824,791	0	111,596,432	99,234,724	0	(15,828,026)	1,342,584,640	0
			30,438,354	634,463,560	342,450,925						
CLERMONT	F	10/01/2024	0	0	0	874,829	0	0	(1,298,829)	37,713,439	17,091
			165,573	23,933,318	14,038,548						
CLERMONT	P	10/01/2024	85,861	0	0	874,829	0	0	(1,646,478)	33,089,319	0
			151,189	33,623,918	0						
CLERMONT (RETIRED)	G	10/01/2024	20,408	45,125	0	20,691	0	0	0	240,531	0
			3,082	86,729	64,496						
CLEWISTON	F	10/01/2024	118,496	115,388	0	51,057	0	0	0	629,065	0
			2,042	242,010	100,072						
CLEWISTON	G	10/01/2024	0	811,510	0	0	0	0	0	15,757,473	0
			1,033,690	12,082,830	1,829,443						
COCOA	F	10/01/2024	32,036	3,410,681	34,601	3,559,792	0	0	(36,005)	27,158,765	132,028
			966,632	16,283,015	2,908,013						
COCOA	G	10/01/2024	40,492	1,250,198	601,114	1,772,244	0	0	(14,418)	14,213,105	411,123
			354,004	6,596,015	3,613,456						
COCOA	P	10/01/2024	57,851	4,477,154	0	2,978,614	0	0	(160,985)	40,474,667	234,749
			528,054	25,021,355	7,572,624						

APPENDIX C - Market Value of Assets - 9/30/2025

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	10/01/2024	141,091	5,186,459	821,913	2,072,256	0	0	(16,180)	18,915,104	127,073
			353,727	7,373,933	2,981,905						
COCOA BEACH	G	10/01/2024	0	6,195,107	0	731,988	0	0	(258,007)	33,860,563	0
			1,400,686	12,699,229	13,091,560						
COCOA BEACH	P	10/01/2024	49,763	5,006,257	825,195	2,072,256	0	0	(15,977)	18,563,757	261,225
			346,338	7,285,418	2,994,507						
COOPER CITY	F	10/01/2024	640,850	0	0	2,062,386	0	0	(20,770)	26,207,951	2,419,683
			312,158	14,572,161	8,641,166						
COOPER CITY	G	10/01/2024	263,889	0	0	5,313,734	0	0	(75,332)	43,393,765	452,570
			1,157,777	24,136,058	12,597,639						
COOPER CITY	P	10/01/2024	346,565	0	0	5,604,542	0	0	(58,187)	39,654,776	8,415,361
			994,045	25,875,851	6,891,960						
COOPER CITY - MANAGEMENT	GPF	10/01/2023	0	830,624	0	550,880	0	0	0	4,303,753	0
			60,253	2,233,648	628,348						
CORAL GABLES	GPF	10/01/2024	10,579,043	71,297,142	0	29,799,665	120,497,323	0	(269,627)	517,111,933	20,925,628
			23,028,023	206,488,429	55,691,935						
CORAL SPRINGS	F	10/01/2024	220,390	31,247,035	0	16,832,610	16,928,798	11,347,902	(1,893,659)	193,229,505	11,347,902
			1,792,227	90,330,745	26,423,457						
CORAL SPRINGS	G	10/01/2024	9,061	0	0	0	0	0	0	9,598,063	0
			305,491	5,980,904	3,302,607						
CORAL SPRINGS	P	10/01/2024	449,136	43,131,853	0	34,047,385	33,317,386	0	(1,690,951)	323,639,358	23,829,727
			6,161,641	156,131,462	52,091,446						
CRESCENT CITY	F	10/01/2023	8,754	0	0	0	0	0	(1,743)	737,529	0
			4,951	246,759	478,808						
CRESCENT CITY	P	10/01/2020	0	346,283	0	0	0	0	0	1,125,599	0
			23,664	755,652	0						
CRESTVIEW	G	10/01/2023	5,422	3,107,786	379,771	3,841,033	0	0	(12,055)	22,407,475	533,026
			276,825	10,208,193	4,600,500						
CRESTVIEW	PF	10/01/2024	39,406	5,154,297	255,456	3,954,302	0	0	(27,419)	32,762,659	666,100
			745,981	15,085,774	7,554,862						

APPENDIX C - Market Value of Assets - 9/30/2025

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	10/01/2024	26,107	933,931	0						
			73,940	3,875,057	2,227,351	0	0	0	(119,885)	7,016,501	501,358
DADE CITY	P	10/01/2024	165,687	1,711,986	0						
			264,420	7,890,597	4,850,072	0	0	0	(10,938)	14,871,824	192,332
DANIA BEACH	G	10/01/2024	97,677	0	0						
			1,692,952	19,032,998	7,830,400	0	2,422,959	0	(77,552)	30,999,434	517,746
DANIA BEACH [PF]	F	10/01/2024	1,620,443	0	0						
			2,173,013	43,926,898	16,246,692	12,131,400	0	258,051	(394,731)	75,961,766	1,984,101
DANIA BEACH [PF]	P	10/01/2024	138,440	0	0						
			185,649	3,752,846	1,388,018	1,036,433	0	0	(551,780)	5,949,606	0
DAVENPORT	G	10/01/2024	6,019	341,260	0						
			23,553	1,219,190	716,350	0	0	0	(13,975)	2,292,397	0
DAVENPORT	PF	10/01/2024	46,447	377,141	0						
			117,600	1,384,147	824,210	0	0	0	(3,430)	2,746,115	0
DAVIE	F	10/01/2024	1,002,039	0	0						
			7,335,966	130,183,433	13,059,441	26,714,553	0	17,792,429	(9,058,176)	187,029,685	9,610,435
DAVIE	P	10/01/2024	217,314	0	0						
			2,447,565	157,629,140	18,757,008	31,827,885	0	21,128,352	(4,140,262)	227,867,002	12,904,563
DAVIE - GENERAL & MGMT	G	10/01/2024	158,492	24,697,995	0						
			1,686,692	47,468,342	35,300,061	11,324,934	0	0	0	120,636,516	582,725
DAYTONA BEACH	PF	10/01/2024	155,414	51,408,564	0						
			3,573,283	91,306,111	62,903,641	12,899,011	0	0	(1,203,573)	221,042,451	2,863,511
DEERFIELD BEACH	F	10/01/2024	1,447,343	0	0						
			4,151,973	98,123,682	23,660,539	21,854,643	10,898,657	854,840	0	160,991,677	9,113,037
DEERFIELD BEACH	G	10/01/2024	141,627	0	0						
			1,097,987	29,740,075	15,623,867	4,181,878	1,616,398	0	(312,343)	52,089,489	0
DEERFIELD BEACH	P	10/01/2024	9,933	8,432,532	0						
			3,750,077	25,433,603	7,342,317	5,165,994	0	0	(42,236)	50,092,220	0
DELAND	F	10/01/2024	2,496,571	4,841,951	0						
			1,455,785	14,763,081	9,416,097	0	0	0	(82,963)	32,890,522	0

APPENDIX C - Market Value of Assets - 9/30/2025

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						
			1,080,743	0	0						
DELAND	G	10/01/2024	98,754	17,115,323	9,313,065	2,224,508	0	0	0	29,832,393	769,906
			0	0	0						
DELAND	P	10/01/2024	667,017	22,174,509	11,246,056	3,215,194	0	52,195	0	37,354,971	293,753
			459,493	34,595,537	0						
DELRAY BEACH	F	10/01/2024	3,361,134	93,091,507	32,283,670	10,615,164	0	2,216,654	(584,251)	176,038,908	18,865,122
			3,410,432	4,600,397	0						
DELRAY BEACH	G	10/01/2024	2,159,798	131,281,346	42,623,808	12,674,743	0	4,312,052	(569,924)	200,492,652	4,312,052
			14,347	32,262,595	0						
DELRAY BEACH	P	10/01/2024	1,269,806	74,402,314	28,909,800	9,264,986	0	5,588,041	(1,558,889)	150,153,000	12,102,622
			244,428	7,273,321	78,711						
DELTONA	F	10/01/2024	661,586	24,628,242	10,962,873	5,475,139	0	0	(323,993)	49,000,307	990,222
			22,142	3,329,188	0						
DESTIN FCD	F	10/01/2024	333,125	16,930,344	8,699,104	4,402,339	0	0	(28,464)	33,687,778	562,025
			0	0	0						
DORAL - Elected	G	10/01/2021	0	0	0	0	0	0	0	0	0
			115,180	4,308,584	177,246						
DUNEDIN	F	10/01/2024	565,609	22,057,565	9,336,888	2,552,422	0	0	(66,015)	39,047,479	962,469
			14	837,995	0						
DUNNELLON	PF	10/01/2024	57,229	1,610,585	1,197,719	384,251	0	0	0	4,087,793	0
			20,330	3,959,883	0						
EAST LAKE TARPON FCD	F	10/01/2024	727,876	13,053,834	6,234,368	1,583,080	0	0	0	25,579,371	511,136
			17,133	332,547	0						
EAST NICEVILLE FCD	F	10/01/2024	143,558	1,282,763	618,629	0	0	0	(8,754)	2,385,876	0
			1,623	0	0						
EATONVILLE	P	10/01/2024	90,082	2,035,976	883,141	0	0	38,133	0	3,048,955	0
			40,633	1,205,140	99,575						
EDGEWATER	F	10/01/2024	1,902,250	17,141,746	5,077,527	0	0	0	(52,093)	25,414,778	630,683
			46,431	895,140	78,152						
EDGEWATER	G	10/01/2024	138,259	5,578,526	4,700,606	1,071,537	0	0	(14,111)	12,494,540	0

APPENDIX C - Market Value of Assets - 9/30/2025

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						
EDGEWATER	P	10/01/2024	39,721	2,388,623	63,149						
			237,602	9,627,311	4,110,982	1,189,429	0	0	(24,882)	17,631,935	0
ENGLEWOOD AREA FCD	F	10/01/2024	578,758	5,350,044	3,085,243						
			215,243	31,508,415	9,127,390	4,785,254	0	0	(3,814,985)	50,835,362	907,679
ENGLEWOOD WATER DISTRICT	G	10/01/2024	0	81,971	0						
			80,676	606,286	166,922	38,034	0	0	0	973,889	0
ESTERO FCD	F	10/01/2024	8,525	9,870,950	0						
			674,114	18,971,485	14,108,237	4,526,192	0	0	0	48,159,503	992,039
EUSTIS	F	10/01/2024	4,082	2,157,851	0						
			555,206	7,481,259	5,761,030	0	0	0	(55,360)	15,904,068	0
EUSTIS	P	10/01/2024	84,942	2,788,931	0						
			1,480,100	15,409,746	8,719,001	0	0	0	0	28,482,720	0
FERNANDINA BEACH	G	10/01/2024	43,610	4,377,341	0						
			2,309,269	21,068,893	4,771,851	2,544,028	0	0	(18,549)	35,096,443	222,583
FERNANDINA BEACH	PF	10/01/2024	51,800	5,756,914	0						
			1,742,829	23,941,345	6,271,603	2,913,366	0	0	(146,623)	40,531,234	1,071,791
FLAGLER BEACH	F	10/01/2024	36,855	468,915	0						
			110,835	2,192,210	714,780	0	0	0	(93,539)	3,430,056	0
FLAGLER BEACH	P	10/01/2024	0	985,811	0						
			293,069	4,512,112	1,496,995	0	0	0	(74,300)	7,213,687	0
FLORIDA CITY	P	10/01/2024	7,206	0	0						
			0	3,746,142	0	0	0	0	0	3,753,348	0
FLORIDA CITY - ELECTED	G	10/01/2022	10,850	0	0						
			174,898	2,612,043	1,700,423	0	0	0	0	4,498,214	0
FORT LAUDERDALE	G	09/30/2024	1,225,401	0	0						
			11,325,201	525,222,194	86,601,835	129,900,784	0	0	(3,411,040)	750,864,375	797,702
FORT LAUDERDALE	PF	10/01/2024	5,182,524	0	0						
			17,500,572	727,146,096	237,846,267	148,690,368	92,104,138	167,927	(7,805,178)	1,220,832,714	106,053,505
FORT MEADE	F	10/01/2024	19,623	102,214	0						
			6,980	196,451	146,092	46,869	0	0	(89,395)	428,834	0

APPENDIX C - Market Value of Assets - 9/30/2025

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	G	10/01/2024	32,749	1,295,092	0						
			88,445	2,489,103	1,851,034	593,847	0	0	(88,903)	6,261,367	0
FORT MEADE	P	10/01/2024	0	264,520	0						
			18,065	508,394	378,070	121,292	0	0	(4,038)	1,286,303	0
FORT MYERS	F	10/01/2024	933,186	24,128,204	7,438,100						
			3,073,108	87,023,593	23,669,127	13,089,149	0	0	(63,416)	159,291,051	781,396
FORT MYERS	G	10/01/2024	1,482,259	27,596,670	10,289,899						
			5,372,978	90,114,403	48,161,723	17,281,852	0	0	(649,066)	199,650,718	3,259,755
FORT MYERS	P	10/01/2024	1,543,236	36,790,314	0						
			9,372,327	92,727,513	61,795,235	11,884,370	0	0	(152,677)	213,960,318	3,284,705
FORT PIERCE	GP	09/30/2024	909,812	0	0						
			5,411,369	156,680,062	56,131,242	23,723,121	0	3,324,206	0	246,179,812	0
FORT PIERCE SUPP	P	10/01/2024	38,743	2,056,163	0						
			1,115,030	10,455,587	5,188,808	1,592,166	1,640,479	0	(1,100,816)	20,986,160	751,967
FORT WALTON BEACH	F	10/01/2024	36,418	5,146,202	0						
			889,616	11,001,284	5,946,828	4,948,959	0	0	(15,708)	27,953,599	26,910
FORT WALTON BEACH	G	10/01/2024	0	5,660,991	0						
			1,698,664	29,661,541	11,611,444	7,950,289	0	0	(24,033)	56,558,896	0
FORT WALTON BEACH	P	10/01/2024	46,644	4,461,189	0						
			879,310	14,867,426	7,002,015	4,020,425	0	0	(32,917)	31,244,092	0
FROSTPROOF	G	10/01/2023	46,800	335,216	0						
			24,316	901,435	253,583	222,320	0	0	0	1,783,670	0
FROSTPROOF	P	10/01/2024	27,264	1,064,114	31,183						
			78,988	2,027,986	1,270,678	0	0	0	0	4,500,213	0
GAINESVILLE	G	10/01/2024	2,940,110	0	0						
			6,262,252	676,877,002	24,838,753	21,155,188	0	0	(292,407)	731,780,898	6,024,095
GAINESVILLE	PF	10/01/2024	6,925,965	0	0						
			12,884,991	328,368,243	0	0	0	0	(39,588)	348,139,611	4,133,737
GOLDEN BEACH	GP	10/01/2024	130,604	0	0						
			956,191	11,144,613	4,127,645	1,081,297	43,900	58,037	(54,356)	17,487,931	132,124

APPENDIX C - Market Value of Assets - 9/30/2025

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	10/01/2024	972,211	9,230,872	0						
			833,056	24,906,537	19,033,143	2,339,176	0	0	(1,017,458)	56,297,537	0
GREEN COVE SPRINGS	P	10/01/2024	0	2,190,683	0						
			149,608	4,210,385	3,131,074	1,004,508	0	0	(186,440)	10,499,818	0
GREENACRES	F	10/01/2024	0	8,058,907	0						
			142,636	16,902,309	6,989,141	3,565,888	0	0	(27,109)	35,631,772	0
GREENACRES	P	10/01/2024	54,333	8,287,776	0						
			146,686	17,382,327	7,187,629	3,667,158	0	0	0	36,725,909	0
GULF BREEZE	P	10/01/2024	17,458	1,866,773	0						
			127,487	3,587,848	2,668,120	855,984	0	0	(253,919)	8,869,751	80,757
GULFPORT	F	10/01/2024	134,605	1,184,557	0						
			83,555	3,847,904	2,459,736	432,549	0	0	(4,569)	8,138,337	0
GULFPORT	G	10/01/2024	163,158	2,307,184	0						
			150,834	9,958,956	8,543,412	746,535	0	0	(6,531)	21,863,548	0
GULFPORT	P	10/01/2024	153,453	2,187,342	208,795						
			304,738	7,434,925	4,107,982	961,329	0	0	(36,448)	15,322,116	148,528
HAINES CITY	F	10/01/2024	0	1,422,609	0						
			231,734	5,598,191	2,330,042	759,546	0	0	(111,392)	10,230,730	0
HAINES CITY	G	10/01/2024	63,005	2,392,040	0						
			454,284	13,713,461	7,144,097	3,075,140	0	0	(812,339)	26,029,688	53,362
HAINES CITY	P	10/01/2024	80,777	2,237,012	103,543						
			283,416	8,332,703	5,533,252	1,096,078	0	0	(99,135)	17,567,646	206,313
HALIFAX HOSPITAL	G	10/01/2023	476,000	80,288,730	0						
			990,619	92,242,505	71,958,496	0	0	69,680,397	0	315,636,747	0
HALLANDALE BEACH	G	10/01/2024	0	8,913,607	0						
			0	20,928,903	32,375,293	4,364,625	0	871,138	0	67,453,566	0
HALLANDALE BEACH	PF	10/01/2024	772,223	52,138,778	2,782,972						
			5,704,058	150,144,442	45,661,711	9,081,775	12,801,807	0	(511,945)	278,575,821	33,464,408
HALLANDALE BEACH PM	G	10/01/2024	0	3,449,080	0						
			0	8,101,389	7,754,197	1,337,334	0	161,045	0	20,803,045	0

APPENDIX C - Market Value of Assets - 9/30/2025

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	10/01/2021	0	0	0	0	0	0	0	1,510,423	0
HIALEAH	GPF	10/01/2024	2,836,928	0	0	0	14,294,049	5,952,696	(25,457,132)	786,900,775	8,848,219
HIALEAH - ELECTED	G	10/01/2024	14,145	714,394	0	700,702	0	0	(1,068,001)	13,576,344	0
HIALEAH GARDENS	P	10/01/2024	138,635	3,254,461	0	1,763,093	0	0	(967,210)	25,104,040	330,554
HILLSBOROUGH COUNTY	ERP	07/01/2024	0	0	0	0	0	69,193	0	7,517,452	0
HOLLEY-NAVARRE FCD	F	10/01/2024	147,083	0	0	0	0	4,431,786	(330,667)	7,857,823	0
HOLLY HILL	F	10/01/2024	46,309	980,584	69,765	386,419	0	0	(59,242)	6,930,376	0
HOLLY HILL	P	10/01/2024	205,783	3,287,595	2,013,163	1,144,961	0	0	(52,247)	14,679,412	0
HOLLYWOOD	F	10/01/2024	23,033	1,370,757	26,334	34,507,625	0	0	(907,139)	376,702,217	97,878,099
HOLLYWOOD	G	10/01/2024	561,593	29,864,917	0	37,041,781	99,847,244	0	(1,704,234)	474,925,595	10,333,003
HOLLYWOOD	P	10/01/2024	10,272,924	252,347,542	50,054,755	44,885,208	40,517,423	0	(453,464)	469,779,347	138,955,989
HOLMES BEACH	P	10/01/2024	4,656,610	84,775,475	1,134,044	0	0	0	(3,828)	13,076,329	62,412
HOMESTEAD	F	01/01/2025	2,510,678	130,002,130	116,661,867	0	0	0	(147,959)	7,111,934	0
HOMESTEAD	P	10/01/2024	1,583,017	0	6,000,000	3,028,724	0	0	(276,064)	152,150,006	3,342,121
HOMESTEAD	P	10/01/2024	8,849,380	342,162,782	26,235,001	0	0	0			
			188,979	1,962,480	0						
			352,963	6,149,642	4,426,093						
			38,793	356,760	0						
			950,147	1,115,555	4,798,638						
			77,048	0	0						
			11,611,164	97,466,510	40,242,624						

APPENDIX C - Market Value of Assets - 9/30/2025

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	10/01/2024	388,939 2,464,065	0 63,020,627	0 33,999,786	0	5,686,711	0	(410,832)	105,149,296	1,921,990
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2024	6,291 120,216	0 4,494,980	0 1,631	538,962	0	0	(6,130)	5,155,950	0
HOMESTEAD - Old Elected	G	01/01/2024	18,232 165,751	0 2,054,966	0 1,225,640	0	0	0	(7,740)	3,456,849	0
HOWEY-IN-THE-HILLS	P	10/01/2024	0 40,779	597,123 1,147,643	0 853,450	273,803	0	0	0	2,912,798	0
INDIALANTIC	G	10/01/2024	0 31,053	454,705 873,922	0 649,896	208,499	0	0	0	2,218,075	0
INDIALANTIC	PF	10/01/2024	58,948 197,055	1,625,899 6,335,628	10,650 2,400,514	1,053,929	0	0	(304,076)	11,378,547	176,386
INDIAN HARBOUR BEACH	P	10/01/2024	502 143,821	2,121,737 6,501,949	0 5,960,068	0	0	0	(133,375)	14,594,702	164,018
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2024	0 7,051	103,248 198,438	0 147,570	47,343	0	0	0	503,650	0
INDIAN RIVER SHORES	G	10/01/2024	0 7,239	408,979 857,770	0 354,689	180,964	0	0	0	1,809,641	0
INDIAN RIVER SHORES	PF	10/01/2024	116,774 493,113	597,191 12,335,149	51,476 4,843,432	1,725,487	0	0	(18,139)	20,144,483	229,966
INDIAN SHORES	P	10/01/2024	0 267,389	214,040 3,124,305	76,818 1,069,632	0	0	0	0	4,752,184	0
JACKSON MEMORIAL HOSPITAL	G	01/01/2023	534,516 16,783,616	116,493,379 477,776,017	5,754,262 121,394,748	109,581,687	133,617,293	0	0	981,935,518	0
JACKSONVILLE	CO	10/01/2024	73,000 3,415,000	81,300,000 99,717,000	0 63,500,000	50,800,000	23,000,000	0	0	321,805,000	15,078,000
JACKSONVILLE	G	10/01/2024	2,188,000 28,677,000	627,465,000 769,620,000	0 489,708,000	391,945,000	177,621,000	-343,033,000	(48,000)	2,144,143,000	0

APPENDIX C - Market Value of Assets - 9/30/2025

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						
JACKSONVILLE	PF	10/01/2024	2,832,062 44,306,963	0 1,732,691,709	0 562,085,661	259,133,538	205,687,516	0	(190,624,904)	2,616,112,545	448,347,838
JACKSONVILLE - DISABILITY	G	10/01/2023	15,000 4,447,000	759,000 920,000	0 570,000	604,000	0	166,000	0	7,481,000	0
JACKSONVILLE - DISABILITY	PF	10/01/2023	12,000 1,922,000	376,000 456,000	0 282,000	299,000	82,000	0	0	3,429,000	0
JACKSONVILLE BEACH	F	10/01/2024	31,211 615,357	0 15,018,525	0 5,239,387	860,765	0	0	0	21,765,245	0
JACKSONVILLE BEACH	G	10/01/2024	117,375 2,021,532	0 48,662,009	0 18,225,485	2,994,216	0	0	0	72,020,617	0
JACKSONVILLE BEACH	P	10/01/2024	-673 1,241,835	0 22,962,888	0 8,493,820	1,396,035	0	0	0	34,093,905	0
JACKSONVILLE PF SENIOR STAFF	G	10/01/2024	0 61,645	0 2,411,529	0 782,301	360,657	286,272	0	0	3,902,404	0
JUPITER	P	10/01/2024	457,649 5,701,004	0 64,774,851	0 35,763,408	0	7,379,520	0	0	114,076,432	12,034,893
JUPITER ISLAND	GPF	10/01/2024	0 540,428	0 0	0 0	0	0	10,474,095	0	11,014,523	0
KEY BISCAYNE	PF	10/01/2024	146,402 1,468,860	0 47,946,108	0 13,764,710	0	0	3,803,961	(23,608)	67,106,433	2,859,718
KEY WEST	G	10/01/2024	77,148 1,516,519	0 49,987,812	3,954,863 11,193,697	11,179,140	0	0	(186,178)	77,723,001	576,345
KEY WEST	PF	10/01/2024	849,876 7,191,091	0 103,240,884	0 37,059,937	8,200,000	9,223,758	0	(748,913)	165,016,633	19,047,305
KEY WEST HOUSING	G	01/01/2024	3,218 737,716	1,099,675 7,177,477	0 5,200,630	0	0	0	(24,671)	14,194,045	1,838,131
KEY WEST UTILITY	G	01/01/2025	556,037 1,733,777	16,993,301 64,547,378	5,428,458 24,562,897	8,174,625	0	6,091,865	(282,197)	127,806,141	1,046,637
KISSIMMEE	F	10/01/2024	3,159,873 782,408	9,962,009 24,177,619	104,766 12,178,898	9,850,457	0	0	(10,445)	60,205,585	1,453,089

APPENDIX C - Market Value of Assets - 9/30/2025

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	G	10/01/2024	6,578,345	27,433,299	7,271,494	17,498,895	0	3,242,025	0	172,018,765	3,373,727
			5,144,780	74,423,886	30,426,041						
KISSIMMEE	P	10/01/2024	3,136,284	14,305,165	334,836	7,416,013	0	0	(47,380)	93,766,236	1,061,863
			2,006,981	46,695,656	19,918,681						
KISSIMMEE UTILITY AUTHORITY	G	10/01/2024	176,858	24,200,307	3,080,899	12,409,786	0	0	(1,041,264)	131,705,811	2,338,657
			4,358,949	67,349,146	21,171,130						
LABELLE	F	10/01/2024	0	591,785	0	271,355	0	0	0	2,886,758	0
			40,415	1,137,383	845,820						
LADY LAKE	P	10/01/2024	0	1,768,799	0	954,560	0	0	(35,494)	12,264,055	0
			203,022	5,948,991	3,424,177						
LAKE ALFRED	G	10/01/2024	200	1,431,837	0	656,549	0	0	(2,033)	6,982,736	132,238
			97,784	2,751,920	2,046,479						
LAKE ALFRED	PF	10/01/2024	1,026	932,084	0	0	0	0	(78,285)	6,564,949	0
			100,439	3,390,093	2,219,592						
LAKE CITY	F	10/01/2023	124,823	281,980	0	1,152,938	0	0	(5,366)	10,551,965	266,847
			341,955	7,035,502	1,620,133						
LAKE CITY	G	10/01/2024	58,267	1,439,707	0	0	0	0	0	23,893,933	44,162
			3,244,758	14,842,732	4,308,469						
LAKE CITY	P	10/01/2024	41,637	3,549,308	257,643	0	0	0	(49,407)	22,251,965	237,012
			461,836	12,354,335	5,636,613						
LAKE HELEN	P	10/01/2024	129,453	392,033	0	179,761	0	0	(23,143)	2,018,666	0
			26,773	753,469	560,320						
LAKE MARY	F	10/01/2024	42,188	0	0	2,577,681	0	0	(144,042)	28,873,625	216,843
			1,349,475	15,520,925	9,527,398						
LAKE MARY	P	10/01/2024	62,415	5,015,052	0	1,310,730	0	0	(41,081)	33,360,179	0
			1,607,348	17,154,809	8,250,906						
LAKE PARK (RETIRED)	P	10/01/2024	0	108,803	209,432	0	0	0	(3,241)	1,285,553	0
			69,619	900,940	0						
LAKE WALES	F	10/01/2024	33,432	1,294,416	34,283	888,308	0	0	0	13,288,707	932,082
			630,247	7,943,314	2,464,707						

APPENDIX C - Market Value of Assets - 9/30/2025

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 WALES	G	10/01/2024	30,480	1,820,459	75,688						
			603,745	9,391,912	4,407,979	0	0	0	(84,246)	16,246,017	195,862
LAKE WALES	P	10/01/2024	39,085	2,467,423	58,863						
			720,753	12,472,308	4,046,773	1,529,240	0	0	(98,845)	21,235,600	190,864
LAKE WORTH BEACH	F	10/01/2024	105,532	0	0						
			1,404,035	37,337,975	18,573,731	4,052,516	0	0	(46,738)	61,427,051	18,770,299
LAKE WORTH BEACH	G	10/01/2023	232,455	0	0						
			2,196,885	45,797,639	12,321,443	11,116,660	0	0	(202,866)	71,462,216	2,393,846
LAKE WORTH BEACH	P	10/01/2024	175,356	0	0						
			1,295,684	31,826,370	10,405,999	4,815,099	0	0	(2,057,402)	46,461,106	310,603
LAKELAND	F	10/01/2024	105,108	12,160,604	0						
			1,523,355	89,337,833	22,636,530	18,324,724	0	0	(1,395,711)	142,692,443	2,283,833
LAKELAND	G	10/01/2023	1,552,597	104,159,910	0						
			8,510,673	351,097,434	164,856,643	60,660,946	0	0	(10,129,572)	680,708,631	20,081,762
LAKELAND	P	10/01/2024	122,927	30,089,941	339,941						
			4,169,130	105,689,272	19,097,798	34,953,324	0	0	(921,265)	193,541,068	7,396,559
LANTANA	F	09/30/2024	67,645	0	0						
			403,988	40,637,733	8,641,680	4,240,078	0	5,696,096	0	59,687,220	6,214,926
LANTANA	P	10/01/2024	35,076	4,325,680	1,429,188						
			200,392	14,924,393	5,768,753	1,273,062	0	0	(630,519)	27,326,025	1,068,680
LARGO	PF	10/01/2024	250,405	7,417,303	0						
			9,754,789	132,069,279	49,937,639	12,876,196	0	0	(408,471)	211,897,140	6,534,484
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2021	10,253	57,147	0						
			185,743	1,878,285	1,153,695	0	0	0	(31,944)	3,253,179	0
LAUDERHILL	F	10/01/2024	-7,358	0	0						
			2,836,568	87,579,190	20,673,316	12,783,394	5,743,099	1,031,250	0	130,639,459	6,121,327
LAUDERHILL	G	10/01/2023	196,131	2,565,014	0						
			612,807	22,166,970	2,487,655	4,731,464	0	0	(66,289)	32,693,752	742,774
LAUDERHILL	P	10/01/2024	737,114	0	0						
			2,805,972	64,366,397	7,604,474	16,934,477	6,448,356	6,551,270	(146,123)	105,301,937	2,811,507

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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						
LAUDERHILL (C&M)	G	10/01/2024	8,806	4,642,716	0	3,745,868	0	846,475	(118,145)	53,860,218	3,235,115
			1,269,015	32,902,548	10,562,935						
LEESBURG	F	10/01/2024	120,907	0	0	1,755,883	0	0	0	28,972,267	0
			666,643	17,275,120	9,153,714						
LEESBURG	G	10/01/2024	179,416	10,723,520	190,127	6,573,312	0	0	(960)	43,555,776	17,489
			515,656	17,827,557	7,547,148						
LEESBURG	P	10/01/2024	14,803	4,463,816	309,363	0	0	0	(112,861)	30,868,662	949,092
			584,166	17,088,228	8,521,147						
LIGHTHOUSE POINT	PF	10/01/2024	0	6,427,693	0	2,947,332	0	0	0	31,354,599	558,926
			438,965	12,353,712	9,186,897						
LIVE OAK	F	10/01/2024	4,391	149,154	0	0	0	0	(141)	1,667,444	0
			34,601	937,970	541,469						
LONGBOAT KEY	F	10/01/2024	99,941	3,926,499	0	1,708,635	0	0	(82,267)	26,553,250	0
			1,184,504	13,527,000	6,188,938						
LONGBOAT KEY	G	10/01/2024	49,142	1,913,707	0	840,155	0	0	(40,452)	13,042,598	0
			568,503	6,668,373	3,043,170						
LONGBOAT KEY	P	10/01/2024	35,004	1,392,247	0	598,447	0	0	(28,814)	9,307,035	0
			421,667	4,720,817	2,167,667						
LONGWOOD	PF	10/01/2024	128,344	6,872,149	0	3,151,132	0	0	(21,735)	33,629,285	3,380,424
			469,317	13,207,934	9,822,144						
LYNN HAVEN	F	10/01/2024	69,557	1,787,207	0	1,316,615	0	0	(89,326)	10,384,098	0
			105,022	4,928,820	2,266,203						
LYNN HAVEN	G	10/01/2024	28,777	5,107,625	0	1,905,675	0	0	(112,311)	25,542,500	472,976
			288,078	13,343,297	4,981,359						
LYNN HAVEN	P	10/01/2024	16,673	2,944,443	0	908,692	0	0	(82,401)	14,844,176	0
			118,375	7,625,267	3,313,127						
MADISON	PF	10/01/2024	165,609	633,375	367,230	0	0	0	(209,226)	6,862,850	100,713
			355,192	3,284,357	2,266,313						
MAITLAND	PF	10/01/2024	31,171	4,652,860	0	3,367,579	0	0	(48,048)	47,966,518	119,888
			654,342	28,923,356	10,385,258						

APPENDIX C - Market Value of Assets - 9/30/2025

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						
MANALAPAN	GP	10/01/2022	0	332,349	0						
			221,243	1,955,573	753,328	0	0	0	(200,791)	3,061,702	0
MARATHON	F	10/01/2024	213,090	3,530,650	0						
			241,117	6,785,737	5,046,245	1,618,932	0	0	(465,012)	16,970,759	76,995
MARCO ISLAND	F	10/01/2024	0	0	0						
			3,449,775	33,166,919	0	1,899,422	0	0	0	38,516,116	0
MARCO ISLAND	P	10/01/2024	78,406	4,261,131	71,102						
			1,294,958	12,332,440	6,506,153	2,055,094	0	0	(27,676)	26,571,608	0
MARIANNA	F	10/01/2024	8,684	0	0						
			63,384	4,146,420	1,323,756	0	0	0	0	5,542,244	0
MARIANNA	P	10/01/2024	0	0	0						
			63,423	5,502,303	1,781,338	0	0	0	0	7,347,064	0
MARTIN COUNTY	ERP	07/01/2024	209	0	0						
			97,435	5,183,140	2,750,952	0	0	0	0	8,031,736	0
MEDLEY	P	10/01/2024	9,224	3,912,447	0						
			0	24,083,805	11,532,711	0	0	0	(28,060)	39,510,127	318,873
MEDLEY - GENERAL + ELECTED	G	10/01/2024	3,046	3,394,129	0						
			0	21,465,759	9,303,756	0	0	0	(25,139)	34,141,551	410,012
MELBOURNE	F	10/01/2024	507,031	4,940,805	2,364,055						
			2,415,304	56,358,179	14,164,224	9,845,124	5,642,471	0	(551,257)	95,685,936	7,351,214
MELBOURNE	P	10/01/2024	177,634	17,070,004	0						
			3,146,971	51,922,921	35,351,736	3,487,515	0	0	(373,471)	110,783,310	2,559,299
MELBOURNE [G]	G	10/01/2024	19,915	1,312,062	638,771						
			205,667	3,721,266	3,129,898	0	0	0	(36,529)	8,991,050	0
MELBOURNE [G] - SPECIAL RISK	G	10/01/2024	54,648	1,312,062	638,771						
			42,420	-273,897	138,547	0	0	0	(4,363)	1,908,188	0
MELBOURNE BEACH	P	10/01/2024	0	436,615	0						
			79,224	3,054,050	1,804,488	0	0	0	(42,496)	5,331,881	0
MIAMI - ELECTED	G	10/01/2024	709,321	0	0						
			1,543,618	0	7,002,070	0	0	0	0	9,255,009	0

APPENDIX C - Market Value of Assets - 9/30/2025

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	PF	10/01/2024	1,510,086	307,481,880	19,530,827						
			12,650,569	430,079,882	331,102,920						
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2024	240,728	96,900,914	4,920,154						
			4,389,815	144,741,486	89,836,682						
MIAMI - FIPO STAFF	G	10/01/2024	0	662,428	0						
			474,694	2,900,775	929,170						
MIAMI - GESE	GS	10/01/2024	4,482,877	0	0						
			42,656,523	780,001,897	242,903,783						
MIAMI - GESE (EXCESS)	GS	10/01/2024	0	0	0						
			0	0	0						
MIAMI - GESE (STAFF)	GS	10/01/2024	5,000	0	0						
			21,099	5,653,241	1,652,171						
MIAMI - OFF-STREET PARKING	G	10/01/2024	109,487	0	0						
			586,283	18,051,942	11,428,477						
MIAMI BEACH	G	10/01/2024	5,889	92,880,532	0						
			7,655,477	489,752,845	186,434,926						
MIAMI BEACH	PF	10/01/2024	2,713,930	0	0						
			30,000	732,962,373	284,484,891						
MIAMI SHORES VILLAGE	G	10/01/2023	59,436	0	0						
			308,113	11,065,269	5,698,631						
MIAMI SHORES VILLAGE	P	10/01/2024	134,602	1,182,289	223,662						
			518,934	24,821,563	12,861,660						
MIAMI SPRINGS	G	10/01/2024	60,726	0	73,994						
			375,142	16,722,567	6,201,931						
MIAMI SPRINGS	PF	10/01/2024	88,565	0	176,228						
			662,031	26,302,745	10,403,134						
MIAMI-DADE COUNTY	ERP	07/01/2024	0	4,844,418	0						
			461,373	8,996,778	8,766,090						
MIDWAY FCD	F	10/01/2024	120,326	0	0						
			187,572	9,284,802	3,925,610						

APPENDIX C - Market Value of Assets - 9/30/2025

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	F	10/01/2024	53,705	397,535	0						
			541,843	5,657,787	2,502,660	0	0	0	(7,333)	9,146,197	227,464
MILTON	G	10/01/2024	46,154	1,849,717	0						
			117,005	9,726,868	5,112,508	1,400,826	0	0	(65,248)	18,187,830	138,338
MILTON	P	10/01/2024	116,501	1,154,706	0						
			197,865	5,812,661	3,442,987	997,772	0	0	(29,290)	11,693,202	753,011
MIRAMAR	F	10/01/2024	264,474	0	1,558,552						
			1,465,389	196,255,174	32,790,245	21,499,106	24,192,099	13,489	(157,275)	277,881,253	45,397,658
MIRAMAR	G	10/01/2024	412,087	0	0						
			2,430,852	167,042,467	53,902,271	0	35,989,044	11,627,759	(198,891)	271,205,589	11,627,759
MIRAMAR	P	10/01/2023	128,855	0	0						
			11,248,710	130,495,081	8,129,582	61,127,138	45,234,966	0	(605,452)	255,758,880	69,605,851
MONROE COUNTY	ERP	07/01/2025	0	0	0						
			229,633	0	0	0	0	0	0	229,633	0
MONROE COUNTY VOL F.F. & EMS	F	01/01/2024	0	0	0						
			392,200	0	419,469	0	0	0	0	811,669	0
MONTICELLO	F	10/01/2024	12,546	0	0						
			7,693	778,596	416,435	0	0	0	(10,472)	1,204,798	0
MONTICELLO	P	10/01/2022	4,385	0	0						
			78,681	0	2,274,803	0	0	0	(21,879)	2,335,990	0
MOUNT DORA	F	10/01/2024	0	0	715,110						
			439,692	8,645,628	2,492,029	1,299,276	0	0	(7,583)	13,584,152	196,183
MOUNT DORA	G	10/01/2024	0	0	996,067						
			173,774	11,136,031	3,889,757	1,121,813	0	485,148	(10,946)	17,791,644	0
MOUNT DORA	P	10/01/2024	0	0	1,425,281						
			414,035	12,681,447	2,528,130	1,568,316	0	0	(9,355)	18,607,854	0
NAPLES	F	10/01/2024	471,844	16,252,578	266,945						
			1,951,457	46,213,562	13,071,195	4,137,205	0	0	(95)	82,364,691	596,684
NAPLES	G	10/01/2024	0	15,365,676	251,751						
			2,117,085	43,116,808	12,438,598	4,861,403	0	0	0	78,151,321	283,602

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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						
NAPLES	P	10/01/2024	1,537 2,282,244	14,462,541 41,733,585	236,294 11,851,405	4,104,205	0	0	(1,816)	74,669,995	32,629
NAVARRE BEACH FCD	F	10/01/2024	154 111,068	60,212 205,669	0 77,076	0	0	0	(7,305)	446,874	0
NEPTUNE BEACH	P	10/01/2024	126,752 145,399	1,446,533 7,980,127	156,195 3,770,735	0	0	0	(736,310)	12,889,431	0
NEW PORT RICHEY	F	10/01/2024	24,621 296,392	2,330,188 10,226,782	0 3,918,838	0	0	0	(198,748)	16,598,073	0
NEW PORT RICHEY	P	10/01/2024	59,472 477,321	0 25,237,132	0 10,528,737	3,499,929	0	2,896	(373,095)	39,432,392	184,421
NEW SMYRNA BEACH	F	10/01/2024	190,466 1,185,358	4,002,499 15,395,144	0 8,228,588	0	0	0	(82,194)	28,919,861	157,984
NEW SMYRNA BEACH	P	10/01/2024	26,979 215,859	2,860,379 13,376,431	2,254,571 2,935,192	2,241,926	0	0	(37,818)	23,873,519	17,359
NORTH BAY FCD	F	10/01/2024	115,744 248,601	1,353,418 4,768,759	0 1,861,858	545,097	0	0	(227,794)	8,665,683	0
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2022	169,196 2,152,417	1,660,694 31,718,751	4,739,357 16,815,568	2,410,720	0	0	(133,181)	59,533,522	0
NORTH BROWARD HOSPITAL	G	07/01/2023	784,214 1,683,345	0 128,758,884	0 96,749,583	56,420,428	108,196,081	0	(334,929)	392,257,606	0
NORTH COLLIER FCD	F	10/01/2024	934,584 3,784,387	24,710,940 90,420,765	9,251,539 22,970,998	10,318,570	0	0	(114,812)	162,276,971	3,746,038
NORTH MIAMI 691 [GPF]	F	10/01/2024	3,968 48,533	0 1,300,589	0 476,088	278,434	0	0	(2,993)	2,104,619	0
NORTH MIAMI 691 [GPF]	G	10/01/2024	316,017 3,865,236	0 103,580,377	0 37,916,170	22,174,776	0	0	(238,380)	167,614,196	0
NORTH MIAMI 691 [GPF]	P	10/01/2024	12,744 155,869	0 4,176,961	0 1,529,000	894,216	0	0	(9,613)	6,759,177	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						
NORTH MIAMI 748	P	10/01/2024	250,779	0	0	16,746,998	0	0	(150,807)	117,952,553	0
			2,170,959	73,707,455	25,227,169						
NORTH MIAMI BEACH	G	10/01/2024	209,809	0	0	7,464,668	0	0	(228,032)	97,791,800	187,482
			2,413,137	67,760,205	20,172,013						
NORTH MIAMI BEACH	PF	10/01/2024	1,036,848	0	0	6,817,815	18,301	0	0	124,420,378	5,626,464
			3,171,184	82,015,126	31,361,104						
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2024	389,197	4,921,901	0	2,177,832	0	0	0	22,167,518	0
			87,113	10,322,924	4,268,551						
NORTH PORT	F	10/01/2024	433,592	5,542,349	0	5,665,263	0	0	(123,338)	69,552,649	902,672
			641,316	28,586,324	28,807,143						
NORTH PORT	P	10/01/2024	491,358	10,777,467	3,299,269	5,559,469	0	0	(665,303)	71,901,825	323,268
			510,728	34,015,985	17,912,852						
NORTH RIVER FCD	F	10/01/2024	46,446	4,635,261	321,565	2,378,857	0	0	(34,077)	34,484,730	148,938
			1,154,191	18,668,997	7,313,490						
OAKLAND PARK	G	10/01/2024	0	10,081,823	0	4,460,984	0	0	0	44,609,836	0
			178,439	21,145,062	8,743,528						
OAKLAND PARK	PF	10/01/2024	536,359	0	0	6,871,476	0	0	(1,898,481)	66,739,734	1,826,977
			1,719,363	43,842,710	15,668,307						
OCALA	F	10/01/2024	257,629	13,482,247	0	7,790,885	0	12,111,585	(161,624)	103,007,901	7,421,072
			3,999,503	44,571,793	20,955,883						
OCALA	G	10/01/2024	34,041	17,939,281	0	23,416,179	0	0	(1,741,328)	197,025,142	2,420,763
			2,986,584	97,285,814	57,104,571						
OCALA	P	10/01/2024	238,566	16,186,776	860,292	3,814,426	0	0	(313,718)	100,029,676	2,467,574
			1,950,180	47,873,914	29,419,240						
OCEAN CITY-WRIGHT FCD	F	10/01/2024	121,205	1,246,599	131,439	0	0	0	(7,310)	27,518,895	0
			1,838,314	18,782,437	5,406,211						
OCOEE	G	10/01/2024	119,014	6,509,126	557,709	4,623,080	0	0	(84,127)	51,822,218	1,065,259
			689,854	25,799,770	13,607,792						

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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						
OCOE	PF	10/01/2024	167,798	11,816,578	2,096,138						
			1,732,417	40,773,934	20,690,131	6,944,288	0	0	(1,405,305)	82,815,979	1,356,537
OKALOOSA ISLAND FCD	F	10/01/2024	166,590	2,476,602	0						
			202,934	8,399,449	4,279,706	1,292,141	0	0	(1,000,621)	15,816,801	0
OKEECHOBEE	F	10/01/2024	12,742	0	0						
			51,699	3,038,747	1,819,711	0	0	0	(10,254)	4,912,645	0
OKEECHOBEE	G	10/01/2024	8,727	0	0						
			161,873	3,923,106	2,317,607	0	0	0	(129,828)	6,281,485	83,916
OKEECHOBEE	P	10/01/2024	8,950	0	0						
			221,582	7,710,077	4,306,723	0	0	0	(142,348)	12,104,984	251,215
OKEECHOBEE UTILITY	G	10/01/2024	18,912	0	0						
			105,250	7,951,452	4,496,454	0	0	0	(9,325)	12,562,743	276,936
OLDSMAR	F	10/01/2024	0	2,342,731	0						
			159,991	4,502,614	3,348,390	1,074,228	0	0	(865,968)	10,561,986	0
ORANGE COUNTY LIBRARY	G	01/01/2025	0	11,413,595	0						
			598,880	27,807,684	17,473,175	3,238,574	0	0	(25,501)	60,506,407	0
ORANGE PARK	F	10/01/2024	66,598	742,328	0						
			171,057	7,777,042	1,977,619	782,734	0	0	(33,470)	11,483,908	39,698
ORANGE PARK	G	10/01/2024	45,953	2,900,855	0						
			198,107	5,575,301	4,146,100	1,330,148	0	0	0	14,196,464	0
ORANGE PARK	P	10/01/2024	88,623	2,945,289	0						
			309,539	13,303,865	8,431,705	0	0	0	(33,183)	25,045,838	0
ORLANDO	F	10/01/2024	0	91,875,006	0						
			4,685,107	191,501,147	142,252,062	36,463,157	42,190,758	70,338,889	0	579,306,126	2,118,331
ORLANDO	G	09/30/2024	1,465,694	23,803,367	0						
			1,538,751	114,547,087	80,997,559	12,930,403	20,203	504,184	0	235,807,248	0
ORLANDO	P	10/01/2024	0	119,126,140	114,740,818						
			7,015,630	275,775,207	73,568,074	50,112,372	165,968,059	0	(142,701)	806,163,599	0
ORLANDO AVIATION	G	10/01/2024	615,006	26,195,758	0						
			3,948,046	60,635,710	51,225,080	0	0	0	(157,461)	142,462,139	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						
ORLANDO UTILITY	G	10/01/2024	330,079 18,657,701	88,594,250 238,607,930	0 79,303,722	37,648,854	70,155,751	382,391	(188,978)	533,491,700	0
ORMOND BEACH	F	10/01/2024	370,013 1,788,204	6,362,422 21,889,849	0 10,385,657	1,439,435	0	0	0	42,235,580	347,868
ORMOND BEACH	G	10/01/2024	143,542 549,772	8,935,972 30,694,585	0 18,350,602	2,466,997	0	0	(53,689)	61,087,781	380,055
ORMOND BEACH	P	10/01/2024	357,715 1,051,581	6,425,604 26,424,155	0 14,410,048	1,668,605	0	0	(1,728)	50,335,980	186,710
OVIEDO	F	10/01/2024	51,310 1,429,936	7,123,562 9,314,554	0 4,604,472	1,530,362	0	0	(35,294)	24,018,902	324,525
OVIEDO	P	10/01/2024	46,553 738,238	11,361,444 16,550,938	0 8,821,830	1,944,870	0	0	(31,520)	39,432,353	939,832
PACE FCD	F	10/01/2024	0 29,756	435,711 837,416	0 622,749	199,789	0	0	0	2,125,421	0
PALATKA	F	10/01/2024	57,956 665,353	657,208 5,781,214	0 3,473,905	485,114	0	0	(20,735)	11,100,015	0
PALATKA	G	10/01/2024	168,548 -7,649	3,122,247 12,161,050	0 6,455,747	1,041,193	0	0	(254,375)	22,686,761	333,778
PALATKA	P	10/01/2024	42,906 917,421	827,030 7,536,698	0 3,923,546	651,872	0	0	(73,183)	13,826,290	143,606
PALM BAY	F	10/01/2024	742,026 2,377,176	17,897,375 34,902,799	1,259,734 35,741,346	12,170,185	0	0	(739,548)	104,351,093	2,918,640
PALM BAY	G	10/01/2024	0 32,251	0 195,835	0 53,673	0	0	0	(1,220)	280,539	0
PALM BAY	P	10/01/2024	451,004 4,486,505	19,026,349 53,091,068	1,541,144 46,711,300	12,473,543	0	0	(488,264)	137,292,649	3,839,858
PALM BEACH	GPF	09/30/2024	5,633,064 26,331,560	51,848,709 145,780,162	0 57,687,449	8,907,776	6,402,386	12,888	(136,829)	302,467,165	6,845,343
PALM BEACH GARDENS	F	10/01/2024	683,275 2,238,904	17,589,912 90,576,976	753,345 39,331,638	12,815,987	0	0	(1,794,739)	162,195,298	11,873,953

APPENDIX C - Market Value of Assets - 9/30/2025

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						
			0	734,361	0						
PALM BEACH GARDENS	G	10/01/2024	50,151	1,411,405	1,049,598	336,731	0	0	0	3,582,246	0
			561,333	360,453	0						
PALM BEACH GARDENS	P	10/01/2024	5,265,705	88,656,499	29,037,845	13,058,845	0	8,958,706	(68,447)	145,830,939	18,360,723
			0	1,440,344	0						
PALM COAST (VOL)	F	10/01/2024	98,365	2,768,271	2,058,638	660,450	0	0	(750)	7,025,318	0
			148,848	2,959,676	357,206						
PALM HARBOR FCD	F	10/01/2024	3,980,948	43,839,807	12,323,979	0	0	0	(979,997)	62,630,467	448,850
			0	0	0						
PALM TRAN, INC. (ATU-1577)	G	01/01/2024	1,808,037	84,167,151	40,756,613	11,921,057	0	0	0	138,652,858	0
			64,455	3,230,037	788,089						
PALMETTO	G	10/01/2024	382,997	8,450,002	3,811,828	1,158,549	0	0	(10,437)	17,875,520	225,188
			30,977	3,099,394	0						
PALMETTO	P	10/01/2024	657,682	8,012,520	4,585,309	1,004,643	0	0	(267)	17,390,258	603,836
			87,836	8,045,456	0						
PANAMA CITY	F	10/01/2024	1,108,437	22,685,670	16,210,517	2,740,971	0	0	(1,836,656)	49,042,231	853,353
			93,298	7,375,814	0						
PANAMA CITY	P	10/01/2024	1,257,629	20,114,238	15,105,939	2,643,555	0	0	(1,251,505)	45,338,968	0
			0	888,929	0						
PANAMA CITY (SUPP)	G	10/01/2024	60,707	1,708,478	1,270,518	407,606	0	0	0	4,336,238	0
			36,010	0	0						
PANAMA CITY BEACH	F	10/01/2024	707,838	21,606,333	2,270,185	0	0	0	(50,320)	24,570,046	552,982
			29,250	0	0						
PANAMA CITY BEACH	G	10/01/2024	1,254,294	48,086,507	4,746,818	0	0	0	(102,110)	54,014,759	832,214
			12,953	0	0						
PANAMA CITY BEACH	P	10/01/2024	966,590	28,741,857	2,848,025	0	0	0	(66,662)	32,502,763	1,441,849
			0	0	0						
PARKLAND	P	10/01/2024	68,093	0	2,201,702	0	0	0	(3,135)	2,266,660	0
			7,738	0	0						
PASCO COUNTY	ERP	07/01/2023	74,412	13,015,508	0	0	0	0	0	13,097,658	0

APPENDIX C - Market Value of Assets - 9/30/2025

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 PARK COMM SUPP	G	10/01/2024	0	299,807	0						
			122,542	2,209,509	835,771	0	0	803,693	0	4,271,322	0
PEMBROKE PINES	G	10/01/2024	4,004,269	21,513,232	0						
			0	85,696,224	119,151,283	15,089,214	0	0	0	245,454,222	0
PEMBROKE PINES	PF	10/01/2024	3,366,720	60,714,595	0						
			31,531,164	602,182,482	179,821,638	119,218,286	0	1,195,837	(631,339)	997,399,383	237,317,699
PENSACOLA	F	10/01/2024	371,118	27,902,158	203,742						
			3,723,718	48,676,330	48,852,101	4,328,815	0	0	(814,297)	133,243,685	342,244
PENSACOLA	G	09/30/2024	10,100	0	0						
			1,781,019	122,132,033	25,407,617	0	0	535,597	0	149,866,366	0
PENSACOLA	P	10/01/2024	286,376	22,313,254	0						
			2,082,588	58,738,709	28,948,411	23,380,034	0	0	(63,506)	135,685,866	706,766
PERRY	F	10/01/2024	42,799	806,438	0						
			141,506	2,903,055	1,594,414	0	0	0	(4,365)	5,483,847	0
PERRY	P	10/01/2024	14,063	1,481,111	0						
			132,245	6,357,719	2,623,646	718,892	0	0	(92,189)	11,235,487	0
PINELLAS PARK	F	10/01/2024	51,847	9,380,688	0						
			1,408,664	35,607,485	29,552,931	9,679,659	0	0	(103,730)	85,577,544	292,997
PINELLAS PARK	G	10/01/2024	162,718	0	0						
			2,922,741	95,703,623	19,125,724	0	0	0	0	117,914,806	0
PINELLAS PARK	P	10/01/2024	110,174	1,366,121	0						
			2,174,439	46,740,459	18,506,769	0	25,012,370	0	(171,750)	93,738,582	172,944
PLANT CITY	PF	10/01/2024	119,208	11,558,842	587,433						
			1,211,140	35,414,907	22,655,017	2,220,147	0	0	(52,504)	73,714,190	2,264,596
PLANTATION	G	10/01/2024	1,877,060	28,654,096	0						
			5,543,574	87,304,164	84,470,777	7,793,234	7,899,340	0	(1,092,339)	222,449,906	12,404,917
PLANTATION	P	10/01/2024	760,163	0	0						
			13,736,937	144,333,992	33,155,055	24,787,220	7,034,537	0	(590,530)	223,217,374	33,534,181
PLANTATION (VOL)	F	10/01/2024	795,985	0	0						
			864,727	18,784,563	7,387,379	1,251,840	0	0	(46,534)	29,037,960	0

APPENDIX C - Market Value of Assets - 9/30/2025

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						
POMPANO BEACH	G	10/01/2024	199,645 10,115,307	0 175,720,690	0 13,613,787	32,929,752	35,637,663	32,684,592	0	300,901,436	11,548,773
POMPANO BEACH	PF	10/01/2024	1,503,101 10,164,133	0 158,045,303	0 31,314,737	0	79,911,910	0	(1,153,294)	279,785,890	21,674,135
PORT ORANGE	F	10/01/2024	95,161 1,176,107	5,084,493 29,837,862	0 10,115,673	1,774,541	0	0	(347,114)	47,736,723	289,802
PORT ORANGE	G	10/01/2024	44,570 554,012	14,363,760 12,151,635	0 5,544,408	7,062,675	0	231,638	(1,128,015)	38,824,683	0
PORT ORANGE	P	10/01/2023	292,886 1,014,725	0 33,305,623	0 11,681,168	10,434,936	0	0	0	56,729,338	213,902
PORT ST. LUCIE	P	10/01/2024	203,909 14,702,935	27,080,838 98,617,638	831,030 32,808,116	19,140,387	0	0	(2,368,812)	191,016,041	4,022,826
PUNTA GORDA	F	10/01/2024	0 311,375	3,626,773 13,264,549	0 3,882,002	3,846,275	0	0	(15,079)	24,915,895	1,435,109
PUNTA GORDA	G	10/01/2024	563,540 615,197	9,307,928 22,026,831	0 21,823,853	4,646,129	0	0	(22,245)	58,961,233	1,590,773
PUNTA GORDA	P	10/01/2024	1,913 361,792	3,978,703 15,424,830	403,388 6,933,496	0	0	0	(11,802)	27,092,320	603,194
QUINCY	PF	10/01/2024	14,021 323,989	1,586,379 5,682,282	0 1,680,210	1,157,331	0	0	(242,727)	10,201,485	0
RIVIERA BEACH	F	10/01/2024	55,009 4,658,739	11,367,646 68,535,631	0 13,112,430	16,168,953	5,618,306	1,371,650	(44,096)	120,844,268	3,953,149
RIVIERA BEACH	G	10/01/2024	141,893 2,748,996	13,770,348 89,769,088	0 22,688,741	13,546,533	0	0	0	142,665,599	1,525,648
RIVIERA BEACH	P	09/30/2024	400,044 1,671,585	18,574,155 48,249,680	0 24,373,957	4,461,687	0	-137,966	0	97,593,142	3,257,975
ROCKLEDGE	F	10/01/2024	297,174 185,413	0 10,428,185	0 1,837,302	1,964,302	1,957,176	0	(356,361)	16,313,191	238,856
ROCKLEDGE	G	10/01/2024	9,551 316,352	0 15,988,284	0 3,602,327	2,387,156	2,922,778	555,345	(613,973)	25,167,820	682,175

APPENDIX C - Market Value of Assets - 9/30/2025

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						
ROCKLEDGE	P	10/01/2024	366,908	0	0						
			327,421	12,923,084	2,319,476	2,208,618	2,552,120	313,538	(435,108)	20,576,057	627,564
SAFETY HARBOR	F	10/01/2024	24,115	3,664,030	0						
			250,227	7,042,087	5,236,883	1,680,092	0	0	(1,267,589)	16,629,845	0
SAINT AUGUSTINE	F	10/01/2024	75,153	1,839,730	148,500						
			522,806	12,652,145	4,881,125	0	0	0	(367,530)	19,751,929	219,035
SAINT AUGUSTINE	G	10/01/2024	0	6,992,859	0						
			2,136,986	39,842,820	5,420,991	7,322,652	0	5,917,058	(6,776,239)	60,857,127	0
SAINT AUGUSTINE	P	10/01/2024	0	951,883	0						
			1,004,125	20,029,230	3,618,651	5,403,511	0	0	(1,071,455)	29,935,945	680,681
SAINT CLOUD	G	10/01/2024	128,397	12,607,468	0						
			2,228,468	38,674,891	23,282,650	6,844,054	0	0	(1,471,702)	82,294,226	1,451,785
SAINT CLOUD	PF	10/01/2024	77,844	12,603,609	0						
			5,293,367	37,106,595	26,645,658	5,791,155	0	0	(229,653)	87,288,575	700,301
SAINT JOHNS RIVER PW PK	G	10/01/2024	689,061	0	0						
			1,671,894	99,906,411	78,584,311	0	0	0	(62,790)	180,788,887	0
SAINT LUCIE COUNTY FCD	F	10/01/2024	1,474,691	37,923,524	0						
			11,609,638	184,985,770	82,534,467	34,827,040	51,413,926	0	(6,111,249)	398,657,807	67,430,540
SAINT LUCIE COUNTY FCD	G	10/01/2024	46,478	2,567,878	62,902						
			381,252	11,811,619	3,854,035	5,007,708	1,715,313	0	(32,402)	25,414,783	2,541,226
SAINT PETE BEACH	F	10/01/2024	323,378	2,706,627	0						
			413,817	11,611,524	5,111,700	1,179,543	0	0	(164,312)	21,182,277	0
SAINT PETE BEACH	G	10/01/2024	83,969	1,547,189	24,999						
			456,610	8,370,948	3,231,035	0	0	0	(22,649)	13,692,101	0
SAINT PETE BEACH	P	10/01/2024	312,862	1,780,031	0						
			384,628	5,528,868	9,680,885	0	0	0	(5,081)	17,682,193	0
SAINT PETERSBURG	F	10/01/2024	1,641,688	0	0						
			2,870,320	303,618,569	23,926,072	0	0	2,870,015	0	334,926,664	0
SAINT PETERSBURG	G	10/01/2024	1,075,541	0	0						
			7,994,399	250,851,593	125,974,793	0	0	175,312,657	(3,260)	561,205,723	16,686,498

APPENDIX C - Market Value of Assets - 9/30/2025

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 PETERSBURG	P	10/01/2024	998,213	0	0						
			11,676,314	395,300,132	114,894,531	0	26,473,174	23,870,145	(29,264)	573,183,245	23,870,145
SAN CARLOS PARK FCD	F	10/01/2024	321,393	9,253,185	0						
			163,773	19,407,122	8,024,886	4,094,329	0	0	0	41,264,688	0
SANFORD	F	10/01/2024	47,383	5,850,035	0						
			1,250,169	25,121,393	10,725,532	5,198,127	0	0	(34,188)	48,158,451	730,016
SANFORD	P	10/01/2024	43,075	4,708,414	0						
			1,461,203	34,184,747	12,373,463	8,738,867	0	0	(5,868)	61,503,901	917,952
SANIBEL	G	10/01/2024	213,689	0	606,332						
			687,953	18,390,322	15,726,701	1,662,694	0	0	(19,610)	37,268,081	187,258
SANIBEL	P	10/01/2024	117,016	3,539,634	90,632						
			2,938,313	16,291,804	6,917,199	0	0	0	(19,037)	29,875,561	1,094,833
SARASOTA	F	09/30/2024	764,051	19,450,913	343,171						
			45,936	98,787,676	44,108,284	16,251,062	0	-1,553,560	0	178,197,533	0
SARASOTA	G	09/30/2024	1,209,996	33,368,396	271,555						
			10,500,227	96,292,755	28,377,279	14,905,500	0	0	(257,273)	184,668,435	1,162,727
SARASOTA	P	09/30/2024	1,157,059	3,915,420	0						
			7,873,966	191,077,992	110,336,065	18,905,325	0	0	(269,517)	332,996,310	2,708,336
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2024	0	137,878,063	0						
			8,563,064	139,423,681	76,136,560	0	85,830,028	0	0	447,831,396	0
SARASOTA-MANATEE AIRPORT	G	10/01/2024	0	0	0						
			0	9,623,266	16,611,449	1,879,966	0	0	0	28,114,681	0
SATELLITE BEACH	G	10/01/2024	457	1,722,164	0						
			117,611	3,309,915	2,461,434	789,675	0	0	0	8,401,256	211,594
SATELLITE BEACH	PF	10/01/2024	380,956	5,991,888	0						
			409,202	11,516,117	8,564,015	2,747,500	0	0	(1,096,856)	28,512,822	2,362,788
SEBASTIAN	P	10/01/2024	43,169	5,024,623	213,636						
			1,480,099	12,784,979	5,053,319	683,748	0	0	(203,143)	25,080,430	886,689

APPENDIX C - Market Value of Assets - 9/30/2025

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						
SEBRING	F	10/01/2024	53,593	2,325,195	72,846	1,051,577	0	0	(14,729)	15,942,329	143,645
			306,892	6,601,874	5,545,081						
SEBRING	P	10/01/2024	46,087	3,568,627	0	966,980	0	0	(32,035)	23,746,984	758,713
			270,841	9,923,110	9,003,374						
SEMINOLE	F	10/01/2024	311,257	10,515,996	55,322	2,670,492	0	0	(356,203)	50,913,178	0
			1,873,303	28,820,612	7,022,399						
SOUTH BROWARD HOSPITAL	G	05/01/2024	0	487,981,883	0	0	109,870,160	0	0	988,669,687	0
			2,312,799	106,900,696	281,604,149						
SOUTH MIAMI	GP	10/01/2024	153,654	6,427,796	40,857	6,815,754	0	0	(120,606)	63,462,493	1,353,507
			1,541,107	36,616,331	11,987,600						
SOUTH PASADENA	F	10/01/2024	92,673	1,279,443	95,468	758,630	0	0	(14,802)	9,177,883	0
			223,624	4,792,319	1,950,528						
SOUTH WALTON FCD	F	10/01/2024	442,704	15,812,742	0	9,932,176	0	0	(50,703)	94,101,780	1,358,889
			380,861	45,798,658	21,785,342						
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2024	0	11,920,528	0	0	1,058,517	0	0	44,124,501	0
			121,570	14,058,710	16,965,176						
SOUTHERN MANATEE FCD	F	10/01/2024	0	15,583,102	0	7,145,422	0	0	0	76,015,132	4,000,639
			1,064,212	29,949,962	22,272,434						
SOUTHERN MANATEE FCD	G	10/01/2024	5,250	910,024	0	417,279	0	0	0	4,444,391	0
			62,148	1,749,022	1,300,668						
STARKE	F	10/01/2024	9,972	0	0	0	0	0	(36,450)	6,222,742	0
			623,984	4,562,261	1,062,975						
STARKE	G	10/01/2023	21,842	0	88,059	0	0	0	(37,474)	10,911,222	601
			926,973	7,627,821	2,284,001						
STARKE	P	10/01/2024	0	0	0	0	0	0	(16,008)	5,451,659	0
			397,928	3,465,438	1,604,301						
SUNRISE	F	10/01/2024	-319,305	12,400,529	0	20,704,068	81,612,570	0	0	192,846,400	9,819,448
			4,021,522	39,437,181	34,989,835						

APPENDIX C - Market Value of Assets - 9/30/2025

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	G	10/01/2024	166,483	46,737,858	0	36,673,365	0	0	(139,527)	318,253,250	14,180,251
			3,216,983	181,554,588	50,043,500						
SUNRISE	P	10/01/2024	461,475	24,470,808	0	14,628,821	0	0	(622,687)	232,692,066	15,160,237
			5,197,117	125,991,873	62,564,659						
SURFSIDE [GP]	G	10/01/2023	27,472	0	0	1,233,100	0	1,032,215	(100,780)	11,606,428	553,072
			46,765	6,586,426	2,781,230						
SURFSIDE [GP]	P	10/01/2023	47,818	0	0	2,146,351	0	1,796,688	(175,423)	20,202,298	139,794
			81,401	11,464,418	4,841,045						
SWEETWATER	P	10/01/2024	206,007	4,065,880	0	0	0	513,476	(35,704)	27,962,196	0
			721,054	13,984,091	8,507,392						
TALLAHASSEE [GPF]	F	10/01/2024	1,116,000	27,120,000	0	37,180,000	71,090,000	0	0	302,469,000	0
			1,957,000	114,301,000	49,705,000						
TALLAHASSEE [GPF]	G	10/01/2024	4,095,000	138,827,000	0	190,323,000	363,906,000	0	0	1,546,757,000	0
			10,072,000	585,097,000	254,437,000						
TALLAHASSEE [GPF]	P	10/01/2024	1,777,000	40,480,000	0	55,494,000	106,107,000	0	0	451,572,000	0
			2,924,000	170,602,000	74,188,000						
TAMARAC	F	10/01/2024	1,236,684	0	0	9,264,542	0	0	(169,480)	173,995,080	2,217,633
			4,751,869	117,801,185	41,110,280						
TAMARAC	G	10/01/2024	60,384	0	0	0	0	0	(52,066)	70,730,088	219,985
			2,262,416	57,966,907	10,492,447						
TAMARAC	P	10/01/2024	0	0	0	0	0	0	0	6,672,625	0
			330,861	4,107,132	2,234,632						
TAMARAC - ELECTED	G	10/01/2024	0	16,651,087	0	7,635,133	0	0	(15,500)	81,209,793	0
			1,137,624	32,002,577	23,798,872						
TAMPA	G	10/01/2024	675,403	7,202,445	61,642,781	88,517,575	0	0	(530,939)	856,161,841	13,531,891
			390,024	531,162,944	167,101,608						
TAMPA	PF	10/01/2024	2,097,327	0	0	89,817,023	2,008,972	60,844,194	(2,671,096)	1,683,512,647	77,223,278
			15,439,595	1,307,475,514	208,501,118						
TAMPA PF (STAFF)	G	10/01/2023	14,084	0	0	102,815	0	83,269	(15,276)	2,019,466	0
			55,786	1,544,758	234,030						

APPENDIX C - Market Value of Assets - 9/30/2025

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	F	10/01/2024	67,542 1,191,678	3,357,793 22,706,707	0 8,762,420	3,136,002	0	0	(293,197)	38,928,945	633,395
TARPON SPRINGS	P	10/01/2024	348,472 577,903	4,317,125 18,867,320	0 12,621,685	0	0	0	(3,961)	36,728,544	651,182
TAVARES	F	10/01/2024	59,023 135,746	1,448,229 6,281,322	22,493 4,541,238	604,228	0	0	(15,515)	13,076,764	100,585
TAVARES	P	10/01/2024	109,275 248,633	2,048,557 8,581,891	35,989 6,452,174	935,800	0	0	(12,934)	18,399,385	0
TEMPLE TERRACE	F	10/01/2024	51,318 1,571,116	10,369,207 17,994,212	0 9,683,812	5,642,397	0	0	(20,431)	45,291,631	1,409,750
TEMPLE TERRACE	P	10/01/2024	67,506 1,490,144	8,782,194 18,632,923	1,429,469 8,082,532	4,983,114	0	0	(34,743)	43,433,139	493,910
TEQUESTA	G	10/01/2024	29,577 248,242	1,456,162 5,782,952	443,056 2,189,800	667,865	0	0	(14,974)	10,802,680	0
TEQUESTA [PF]	F	10/01/2024	53,180 372,337	2,702,379 9,728,009	871,301 3,368,200	1,170,066	0	0	(16,225)	18,249,247	737,611
TEQUESTA [PF]	P	10/01/2024	15,449 184,969	1,340,884 4,826,906	432,328 1,671,255	580,571	0	0	(13,496)	9,038,866	0
TITUSVILLE	G	10/01/2024	393,689 4,741,573	10,139,139 38,732,370	41,436 14,873,449	6,629,828	0	0	0	75,551,484	1,647,812
TITUSVILLE	PF	10/01/2024	197,146 2,750,027	15,074,808 36,398,953	0 17,773,019	6,382,953	0	0	(350,599)	78,226,307	684,913
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2024	306,794 2,468,103	22,124,587 110,196,349	30,680,349 16,569,148	9,031,512	0	715,786	0	192,092,628	3,029,999
UMATILLA	P	10/01/2024	2,047 43,149	631,820 1,214,328	0 903,040	289,713	0	0	0	3,084,097	0
VALPARAISO	PF	10/01/2024	27,630 65,006	951,868 1,829,443	0 1,360,475	436,466	0	0	0	4,670,888	0
VENICE	F	10/01/2024	349,411 624,929	5,625,501 17,538,500	1,640,913 9,004,408	2,987,311	0	0	(41,295)	37,729,678	0

APPENDIX C - Market Value of Assets - 9/30/2025

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						
VENICE	P	10/01/2024	74,474	8,101,654	0						
			750,403	22,851,290	10,317,856	3,031,832	0	0	(1,188)	45,126,321	0
VERO BEACH	F	10/01/2024	7,020	0	83,225						
			1,138,922	4,118,744	939,253	745,306	0	0	(7,283)	7,025,187	0
VERO BEACH	G	10/01/2024	0	11,248,966	0						
			0	50,331,838	43,315,919	5,993,970	0	0	0	110,890,693	0
VERO BEACH	P	10/01/2024	890,518	10,413,613	0						
			4,274,109	25,384,679	9,482,818	5,310,301	0	0	(109,805)	55,646,233	932,082
VILLAGE OF NORTH PALM BEACH	G	10/01/2024	77,872	0	0						
			388,978	12,245,862	7,788,989	0	0	3,568	(34,221)	20,471,048	0
VILLAGE OF NORTH PALM BEACH	PF	10/01/2024	2,364,143	4,223,056	147,648						
			2,004,191	22,104,328	9,048,867	2,988,698	0	0	(154,130)	42,726,801	1,455,588
VILLAGE OF PALM SPRINGS	G	10/01/2024	6,082	0	0						
			1,269,258	22,941,763	9,719,673	2,883,634	0	0	0	36,820,410	0
VILLAGE OF PALM SPRINGS	PF	10/01/2024	-6,049	0	0						
			789,916	29,501,516	10,463,946	4,147,895	0	0	0	44,897,224	517,126
VOLUSIA COUNTY (VOL)	F	10/01/2023	0	0	0						
			3,629,101	2,300,807	0	0	0	0	(393)	5,929,515	0
WAUCHULA	GP	10/01/2024	68,333	5,119,966	0						
			349,656	9,840,324	7,317,805	2,347,692	0	0	0	25,043,776	0
WEST MANATEE FCD	F	10/01/2024	45,173	5,195,929	145,808						
			578,950	17,017,015	10,918,610	2,046,254	0	0	(850,004)	35,097,735	0
WEST MELBOURNE	P	10/01/2024	66,158	0	0						
			440,080	14,272,991	5,606,894	1,378,446	1,218,871	0	(25,264)	22,958,176	0
WEST PALM BEACH	F	09/30/2024	701,642	14,537,870	0						
			3,828,709	192,268,660	75,647,209	26,653,970	0	6,117,838	(2,070,889)	317,685,009	87,453,899
WEST PALM BEACH	G	09/30/2024	71,277	0	0						
			321,702	27,689,620	11,199,610	2,487,410	4,339,398	1,021,713	(1,507,276)	45,623,454	0
WEST PALM BEACH	P	09/30/2024	1,359,747	74,404,300	23,423,621						
			8,388,876	322,010,955	11,239,339	55,633,901	0	0	(699,765)	495,760,974	91,465,117

APPENDIX C - Market Value of Assets - 9/30/2025

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	G	10/01/2024	27,400	1,151,692	0						
			78,652	2,213,495	1,646,076	528,093	0	0	0	5,645,408	0
WILLISTON	P	10/01/2024	26,075	700,911	0						
			47,867	1,347,116	1,001,789	321,393	0	0	0	3,445,151	0
WILTON MANORS (VOL)	F	10/01/2024	94,598	0	0						
			80,041	1,640,689	606,042	104,047	0	9,185	(3,896)	2,530,706	0
WILTON MANORS [GP]	G	10/01/2024	9,016	0	0						
			380,081	13,284,057	0	615,190	0	54,310	(6,229)	14,336,425	0
WILTON MANORS [GP]	P	10/01/2024	12,518	0	0						
			527,699	18,443,365	0	854,119	0	75,402	(8,649)	19,904,454	0
WINTER GARDEN	G	10/01/2024	628,775	5,105,655	0						
			1,113,327	26,652,131	8,534,409	2,372,660	0	0	(573,341)	43,833,616	0
WINTER GARDEN	PF	10/01/2024	645,458	9,472,340	0						
			4,080,184	39,761,851	13,503,202	4,800,668	0	0	(132,839)	72,130,864	1,119,329
WINTER HAVEN	F	10/01/2024	125,428	5,950,606	167,994						
			4,218,691	20,647,699	11,087,551	4,037,664	0	0	(47,532)	46,188,101	599,161
WINTER HAVEN	G	10/01/2024	119,129	12,985,149	3,418,118						
			5,931,991	42,765,145	9,834,396	8,392,829	0	0	(165,154)	83,281,603	1,378,326
WINTER HAVEN	P	10/01/2024	53,649	7,635,852	0						
			2,058,341	20,046,387	11,739,686	2,069,577	0	0	(641,135)	42,962,357	305,383
WINTER PARK	F	10/01/2024	32,446	0	0						
			1,677,004	51,670,433	16,774,032	6,263,608	0	46,965	(13,103)	76,451,385	3,089,703
WINTER PARK	P	10/01/2024	38,818	0	0						
			1,825,275	51,111,259	14,264,339	6,153,354	0	0	0	73,393,045	94,451
WINTER SPRINGS	GPF	10/01/2024	730,030	0	0						
			5,470,242	51,390,678	16,140,557	4,709,220	0	609,118	(58,410)	78,991,435	0

APPENDIX C - Market Value of Assets - 9/30/2025

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:			203,911,865	5,478,366,007	371,059,922						
	482		1,166,475,058	30,035,954,045	11,530,067,995	4,672,074,776	3,011,635,984	394,865,160	(388,113,437)	56,476,297,375	2,496,959,387
School Board Early Retirement Programs			7,947	4,844,418	0						
	6		2,155,512	31,851,705	18,745,890	0	0	69,193	(4,376)	57,670,289	0
			203,919,812	5,483,210,425	371,059,922						
Grand Totals:	488		1,168,630,570	30,067,805,750	11,548,813,885	4,672,074,776	3,011,635,984	394,934,353	(388,117,813)	56,533,967,664	2,496,959,387

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 inactives. 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 inactives <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) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2024	N	None	34,258,292	32,557,247	0	4,217,535	36,774,782	93.2%	100.0%	0.0%	40.3%
ALACHUA COUNTY LIBRARY	G	10/01/2023	N	None	29,140,622	33,089,003	0	3,768,359	36,857,362	79.1%	88.1%	0.0%	0.0%
ALACHUA COUNTY LIBRARY	G	10/01/2022	N	None	27,659,517	31,368,939	0	4,700,699	36,069,638	76.7%	88.2%	0.0%	0.0%
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 SCHOOL BOARD	ERP	07/01/2024	N	None	5,725,151	6,494,086	0	0	6,494,086	88.2%	88.2%	0.0%	0.0%
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2023	N	None	5,633,369	6,649,196	0	0	6,649,196	84.7%	84.7%	0.0%	0.0%
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2022	N	None	5,123,839	6,879,676	0	0	6,879,676	74.5%	74.5%	0.0%	0.0%
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2021	N	None	5,580,082	7,074,990	0	0	7,074,990	78.9%	78.9%	0.0%	0.0%
ALTAMONTE SPRINGS	G	10/01/2024	N	None	55,246,073	17,104,777	427,863	14,222,993	31,755,633	174.0%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	G	10/01/2023	N	After	42,059,312	15,569,970	349,091	13,014,766	28,933,827	145.4%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	G	10/01/2022	N	None	37,485,513	12,001,715	309,549	14,629,472	26,940,736	139.1%	100.0%	100.0%	100.0%
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	P	10/01/2024	N	None	51,516,267	28,000,945	475,523	16,220,492	44,696,960	115.3%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	P	10/01/2023	N	After	38,591,418	21,264,409	501,853	18,063,818	39,830,080	96.9%	100.0%	100.0%	93.1%
ALTAMONTE SPRINGS	P	10/01/2022	N	None	33,567,936	16,047,618	508,051	18,167,955	34,723,624	96.7%	100.0%	100.0%	93.6%
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%
APOPKA	F	10/01/2024	N	None	67,534,059	34,508,446	6,974,740	24,090,935	65,574,121	103.0%	100.0%	100.0%	100.0%
APOPKA	F	10/01/2023	N	None	53,163,859	32,744,500	6,370,299	19,922,525	59,037,324	90.1%	100.0%	100.0%	70.5%
APOPKA	F	10/01/2022	N	None	46,932,329	32,707,889	5,562,921	15,864,887	54,135,697	86.7%	100.0%	100.0%	54.6%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2021	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	G	10/01/2024	N	None	72,754,440	49,122,086	4,273,624	13,834,215	67,229,925	108.2%	100.0%	100.0%	100.0%
APOPKA	G	10/01/2023	N	None	60,393,565	46,542,427	4,060,787	13,086,360	63,689,574	94.8%	100.0%	100.0%	74.8%
APOPKA	G	10/01/2022	N	None	56,273,788	45,098,404	4,059,648	12,763,564	61,921,616	90.9%	100.0%	100.0%	55.8%
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	P	10/01/2024	N	None	86,252,928	56,842,176	4,892,338	22,609,400	84,343,914	102.3%	100.0%	100.0%	100.0%
APOPKA	P	10/01/2023	N	None	69,353,597	52,676,819	4,411,349	19,452,250	76,540,418	90.6%	100.0%	100.0%	63.1%
APOPKA	P	10/01/2022	N	None	62,435,779	47,499,995	4,168,598	19,369,266	71,037,859	87.9%	100.0%	100.0%	55.6%
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%
ARCADIA	G	01/01/2025	N	None	5,850,748	2,409,246	0	2,425,918	4,835,164	121.0%	100.0%	0.0%	100.0%
ARCADIA	G	01/01/2024	N	None	5,125,925	2,336,860	578,698	1,285,633	4,201,191	122.0%	100.0%	100.0%	100.0%
ARCADIA	G	01/01/2023	N	None	4,428,351	2,248,715	0	1,577,210	3,825,925	115.7%	100.0%	0.0%	100.0%
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	PF	10/01/2024	N	None	10,695,793	8,562,063	464,520	2,521,483	11,548,066	92.6%	100.0%	100.0%	66.2%
ARCADIA	PF	10/01/2023	N	None	9,144,054	8,665,752	460,486	1,950,985	11,077,223	82.5%	100.0%	100.0%	0.9%
ARCADIA	PF	10/01/2022	N	None	9,758,320	9,936,971	408,408	1,467,697	11,813,076	82.6%	98.2%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2024	N	After	27,850,295	19,816,100	910,860	5,224,660	25,951,620	107.3%	100.0%	100.0%	100.0%
ATLANTIC BEACH	G	10/01/2023	N	After	23,878,808	19,491,822	889,676	4,760,088	25,141,586	95.0%	100.0%	100.0%	73.5%
ATLANTIC BEACH	G	10/01/2022	N	None	22,047,291	18,423,652	964,994	4,436,848	23,825,494	92.5%	100.0%	100.0%	59.9%
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%
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	P	10/01/2024	N	After	19,332,247	8,825,728	1,522,239	8,937,533	19,285,500	100.2%	100.0%	100.0%	100.0%
ATLANTIC BEACH	P	10/01/2023	N	After	16,176,869	8,094,024	1,325,683	7,770,484	17,190,191	94.1%	100.0%	100.0%	87.0%
ATLANTIC BEACH	P	10/01/2022	N	None	14,344,281	7,135,062	1,240,068	6,670,952	15,046,082	95.3%	100.0%	100.0%	89.5%
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%
AUBURNDALE	F	10/01/2024	N	None	10,566,998	7,776,026	777,995	1,934,712	10,488,733	100.7%	100.0%	100.0%	100.0%
AUBURNDALE	F	10/01/2023	N	None	8,616,874	7,788,251	660,941	1,572,869	10,022,061	86.0%	100.0%	100.0%	10.7%
AUBURNDALE	F	10/01/2022	N	After	8,028,188	7,934,274	582,499	1,259,009	9,775,782	82.1%	100.0%	16.1%	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	G	10/01/2024	N	After	27,471,374	21,029,085	310,852	6,427,808	27,767,745	98.9%	100.0%	100.0%	95.4%
AUBURNDALE	G	10/01/2023	N	None	23,399,799	20,494,736	328,088	6,553,911	27,376,735	85.5%	100.0%	100.0%	39.3%
AUBURNDALE	G	10/01/2022	N	None	21,581,298	19,234,049	400,245	6,673,031	26,307,325	82.0%	100.0%	100.0%	29.2%
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	P	10/01/2024	N	None	18,991,647	13,499,590	734,844	4,411,821	18,646,255	101.9%	100.0%	100.0%	100.0%
AUBURNDALE	P	10/01/2023	N	None	15,491,759	12,584,826	657,264	4,384,795	17,626,885	87.9%	100.0%	100.0%	51.3%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2022	N	After	14,244,219	11,495,882	617,992	4,605,757	16,719,631	85.2%	100.0%	100.0%	46.3%
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%
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%
AVENTURA	P	10/01/2024	N	After	76,384,531	56,789,550	6,598,459	21,991,444	85,379,453	89.5%	100.0%	100.0%	59.1%
AVENTURA	P	10/01/2024	Y	After	76,384,531	59,402,541	6,598,459	20,726,567	86,727,567	88.1%	100.0%	100.0%	50.1%
AVENTURA	P	10/01/2022	N	None	55,535,663	39,663,003	6,948,461	23,559,760	70,171,224	79.1%	100.0%	100.0%	37.9%
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%
AVON PARK	F	10/01/2024	N	None	9,002,403	4,586,488	504,497	2,598,416	7,689,401	117.1%	100.0%	100.0%	100.0%
AVON PARK	F	10/01/2023	N	After	7,343,329	5,025,256	471,199	2,189,469	7,685,924	95.5%	100.0%	100.0%	84.4%
AVON PARK	F	10/01/2022	N	None	7,060,524	5,363,194	419,028	1,771,595	7,553,817	93.5%	100.0%	100.0%	72.2%
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	P	10/01/2024	N	After	6,519,886	7,200,940	0	0	7,200,940	90.5%	90.5%	0.0%	0.0%
AVON PARK	P	10/01/2023	N	None	5,767,602	7,159,930	0	0	7,159,930	80.6%	80.6%	0.0%	0.0%
AVON PARK	P	10/01/2022	N	None	5,629,379	7,182,789	0	0	7,182,789	78.4%	78.4%	0.0%	0.0%
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%
BAL HARBOUR VILLAGE	G	10/01/2024	N	None	24,718,975	18,265,208	1,343,281	6,947,244	26,555,733	93.1%	100.0%	100.0%	73.6%
BAL HARBOUR VILLAGE	G	10/01/2023	N	None	19,211,126	17,638,563	1,149,297	6,060,692	24,848,552	77.3%	100.0%	100.0%	7.0%
BAL HARBOUR VILLAGE	G	10/01/2022	N	None	16,735,768	17,165,782	955,793	4,647,745	22,769,320	73.5%	97.5%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2024	N	After	36,546,465	30,985,284	1,473,994	6,017,049	38,476,327	95.0%	100.0%	100.0%	67.9%
BAL HARBOUR VILLAGE	P	10/01/2023	N	After	30,654,218	29,678,612	1,394,594	5,106,715	36,179,921	84.7%	100.0%	70.0%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2022	N	None	28,194,738	26,480,589	1,579,199	5,857,727	33,917,515	83.1%	100.0%	100.0%	2.3%
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%
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%
BARTOW	F	10/01/2024	N	After	15,477,114	9,118,347	275,187	5,709,715	15,103,249	102.5%	100.0%	100.0%	100.0%
BARTOW	F	10/01/2023	N	None	12,677,840	8,626,482	266,081	5,558,002	14,450,565	87.7%	100.0%	100.0%	68.1%
BARTOW	F	10/01/2022	N	None	11,555,735	7,327,151	280,708	6,053,161	13,661,020	84.6%	100.0%	100.0%	65.2%
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	G	10/01/2024	N	None	42,676,350	32,050,223	2,887,541	12,677,608	47,615,372	89.6%	100.0%	100.0%	61.0%
BARTOW	G	10/01/2023	N	After	35,445,039	30,547,501	2,783,195	11,605,952	44,936,648	78.9%	100.0%	100.0%	18.2%
BARTOW	G	10/01/2022	N	None	33,087,333	28,420,355	2,535,514	10,216,135	41,172,004	80.4%	100.0%	100.0%	20.9%
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	P	10/01/2024	N	After	25,772,012	23,154,028	500,959	3,093,890	26,748,877	96.3%	100.0%	100.0%	68.4%
BARTOW	P	10/01/2023	N	None	21,532,638	22,938,111	424,978	2,573,262	25,936,351	83.0%	93.9%	0.0%	0.0%
BARTOW	P	10/01/2022	N	None	20,167,084	21,484,102	400,211	2,776,234	24,660,547	81.8%	93.9%	0.0%	0.0%
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%
BAY HARBOR ISLANDS	G	10/01/2024	N	None	12,650,533	4,495,446	1,529,687	6,217,661	12,242,794	103.3%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS	G	10/01/2023	N	None	10,210,141	3,982,746	1,444,622	5,530,270	10,957,638	93.2%	100.0%	100.0%	86.5%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2022	N	None	9,519,267	3,613,530	1,384,677	4,905,855	9,904,062	96.1%	100.0%	100.0%	92.2%
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	P	10/01/2024	N	None	15,397,846	4,060,553	1,528,451	8,136,461	13,725,465	112.2%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS	P	10/01/2023	N	None	12,629,768	3,897,359	1,355,984	7,141,304	12,394,647	101.9%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS	P	10/01/2022	N	None	13,048,796	4,572,374	1,279,666	6,707,573	12,559,613	103.9%	100.0%	100.0%	100.0%
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 MEDICAL CENTER	G	01/01/2025	N	None	102,596,019	111,059,001	0	0	111,059,001	92.4%	92.4%	0.0%	0.0%
BAY MEDICAL CENTER	G	01/01/2024	N	None	101,859,634	113,310,608	0	0	113,310,608	89.9%	89.9%	0.0%	0.0%
BAY MEDICAL CENTER	G	01/01/2023	N	None	94,516,330	114,970,209	0	0	114,970,209	82.2%	82.2%	0.0%	0.0%
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%
BELLE GLADE	G	10/01/2024	N	None	28,197,515	11,454,635	1,454,323	5,641,501	18,550,459	152.0%	100.0%	100.0%	100.0%
BELLE GLADE	G	10/01/2023	N	None	23,033,957	10,785,296	1,374,832	5,747,460	17,907,588	128.6%	100.0%	100.0%	100.0%
BELLE GLADE	G	10/01/2022	N	None	20,476,906	10,387,000	1,387,586	5,969,393	17,743,979	115.4%	100.0%	100.0%	100.0%
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 (RETIRED)	PF	10/01/2024	N	None	7,216,877	2,702,965	0	0	2,702,965	267.0%	100.0%	0.0%	100.0%
BELLE GLADE (RETIRED)	PF	10/01/2023	N	None	6,319,704	2,721,426	0	0	2,721,426	232.2%	100.0%	0.0%	100.0%
BELLE GLADE (RETIRED)	PF	10/01/2022	N	None	6,025,982	2,736,817	0	0	2,736,817	220.2%	100.0%	0.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 (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%
BELLEAIR	P	10/01/2024	N	After	6,108,462	3,895,405	397,405	2,109,972	6,402,782	95.4%	100.0%	100.0%	86.1%
BELLEAIR	P	10/01/2023	N	After	4,939,965	3,906,762	393,465	1,831,246	6,131,473	80.6%	100.0%	100.0%	34.9%
BELLEAIR	P	10/01/2022	N	After	4,472,554	3,944,478	309,667	1,405,413	5,659,558	79.0%	100.0%	100.0%	15.5%
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%
BELLEVIEW	P	10/01/2024	N	None	5,293,890	4,131,793	186,869	657,505	4,976,167	106.4%	100.0%	100.0%	100.0%
BELLEVIEW	P	10/01/2023	N	None	4,431,697	4,061,243	155,948	513,354	4,730,545	93.7%	100.0%	100.0%	41.8%
BELLEVIEW	P	10/01/2022	N	None	4,169,596	3,963,324	126,058	389,406	4,478,788	93.1%	100.0%	100.0%	20.6%
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%
BOCA GRANDE FCD	F	10/01/2024	N	None	19,487,865	4,355,714	561,449	14,709,856	19,627,019	99.3%	100.0%	100.0%	99.1%
BOCA GRANDE FCD	F	10/01/2023	N	After	15,499,814	2,779,937	552,415	14,038,995	17,371,347	89.2%	100.0%	100.0%	86.7%
BOCA GRANDE FCD	F	10/01/2022	N	After	13,412,186	2,894,917	463,836	11,215,177	14,573,930	92.0%	100.0%	100.0%	89.6%
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 RATON	G	10/01/2024	N	None	251,957,120	213,246,082	0	50,523,038	263,769,120	95.5%	100.0%	0.0%	76.6%
BOCA RATON	G	10/01/2023	N	None	221,140,080	206,715,037	21,074,329	28,848,031	256,637,397	86.2%	100.0%	68.4%	0.0%
BOCA RATON	G	10/01/2022	N	After	214,322,399	197,392,357	19,489,822	33,125,236	250,007,415	85.7%	100.0%	86.9%	0.0%
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	PF	10/01/2024	N	After	559,214,739	547,474,871	9,565,301	182,475,815	739,515,987	75.6%	100.0%	100.0%	1.2%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2023	N	After	488,504,422	511,114,506	37,721,945	133,155,760	681,992,211	71.6%	95.6%	0.0%	0.0%
BOCA RATON	PF	10/01/2022	N	None	449,147,427	481,570,051	34,590,674	102,798,684	618,959,409	72.6%	93.3%	0.0%	0.0%
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%
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 EXECUTIVE	G	10/01/2024	N	After	70,495,791	62,895,580	6,284,455	13,657,126	82,837,161	85.1%	100.0%	100.0%	9.6%
BOCA RATON EXECUTIVE	G	10/01/2023	N	After	59,785,381	63,687,018	5,712,375	11,688,736	81,088,129	73.7%	93.9%	0.0%	0.0%
BOCA RATON EXECUTIVE	G	10/01/2022	N	After	54,779,184	60,862,820	5,213,816	8,534,548	74,611,184	73.4%	90.0%	0.0%	0.0%
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 HOUSING	G	10/01/2023	N	None	3,662,265	2,223,897	0	326,408	2,550,305	143.6%	100.0%	0.0%	100.0%
BOCA RATON HOUSING	G	10/01/2021	N	None	4,022,056	1,394,010	301,158	578,878	2,274,046	176.9%	100.0%	100.0%	100.0%
BONITA SPRINGS FCD	F	10/01/2024	N	After	117,531,967	69,022,818	7,434,133	45,845,458	122,302,409	96.1%	100.0%	100.0%	89.6%
BONITA SPRINGS FCD	F	10/01/2023	N	After	95,409,163	67,925,339	6,696,296	38,061,997	112,683,632	84.7%	100.0%	100.0%	54.6%
BONITA SPRINGS FCD	F	10/01/2022	N	None	84,398,749	65,134,508	6,343,772	33,722,252	105,200,532	80.2%	100.0%	100.0%	38.3%
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	G	10/01/2024	N	After	6,111,177	3,900,581	473,526	1,304,762	5,678,869	107.6%	100.0%	100.0%	100.0%
BONITA SPRINGS FCD	G	10/01/2022	N	None	4,127,545	2,473,814	600,485	2,129,682	5,203,981	79.3%	100.0%	100.0%	49.5%
BONITA SPRINGS FCD	G	10/01/2020	N	After	4,228,633	2,382,524	448,974	1,268,412	4,099,910	103.1%	100.0%	100.0%	100.0%
BOYNTON BEACH	F	10/01/2024	N	After	185,797,838	176,417,647	10,226,104	34,468,997	221,112,748	84.0%	100.0%	91.7%	0.0%
BOYNTON BEACH	F	10/01/2023	N	None	153,011,637	148,192,462	11,957,960	40,983,979	201,134,401	76.1%	100.0%	40.3%	0.0%
BOYNTON BEACH	F	10/01/2022	N	None	138,792,289	134,149,302	12,247,651	41,127,010	187,523,963	74.0%	100.0%	37.9%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2021	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	G	10/01/2024	N	After	232,750,078	187,379,562	11,006,097	35,583,594	233,969,253	99.5%	100.0%	100.0%	96.6%
BOYNTON BEACH	G	10/01/2023	N	After	203,437,947	180,678,364	10,982,953	37,678,190	229,339,507	88.7%	100.0%	100.0%	31.3%
BOYNTON BEACH	G	10/01/2022	N	After	194,946,454	170,669,232	10,636,411	34,775,599	216,081,242	90.2%	100.0%	100.0%	39.2%
BOYNTON BEACH	G	10/01/2021	N	After	229,173,283	161,158,578	11,505,959	37,799,032	210,463,569	108.9%	100.0%	100.0%	100.0%
BOYNTON BEACH	G	10/01/2020	N	After	194,072,809	151,309,630	11,630,910	37,886,084	200,826,624	96.6%	100.0%	100.0%	82.2%
BOYNTON BEACH	P	10/01/2024	N	None	160,562,986	158,601,978	6,841,442	32,991,428	198,434,848	80.9%	100.0%	28.7%	0.0%
BOYNTON BEACH	P	10/01/2023	N	None	126,389,032	148,688,004	6,499,872	30,532,215	185,720,091	68.1%	85.0%	0.0%	0.0%
BOYNTON BEACH	P	10/01/2022	N	None	113,761,786	136,725,763	6,540,928	31,618,189	174,884,880	65.0%	83.2%	0.0%	0.0%
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%
BRADENTON	F	10/01/2024	N	After	77,653,648	56,096,586	4,692,137	17,410,646	78,199,369	99.3%	100.0%	100.0%	96.9%
BRADENTON	F	10/01/2023	N	None	66,592,728	53,483,333	4,438,894	16,427,800	74,350,027	89.6%	100.0%	100.0%	52.8%
BRADENTON	F	10/01/2022	N	None	63,002,434	49,035,694	4,428,043	17,302,939	70,766,676	89.0%	100.0%	100.0%	55.1%
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	P	10/01/2024	N	After	103,351,516	88,341,068	3,500,434	12,674,535	104,516,037	98.9%	100.0%	100.0%	90.8%
BRADENTON	P	10/01/2023	N	After	85,418,921	81,856,891	3,357,223	13,309,573	98,523,687	86.7%	100.0%	100.0%	1.5%
BRADENTON	P	10/01/2022	N	After	79,389,128	71,623,249	4,006,907	17,020,554	92,650,710	85.7%	100.0%	100.0%	22.1%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
BRADENTON BEACH	P	10/01/2023	N	None	195,942	0	51,196	90,394	141,590	138.4%	100.0%	100.0%	100.0%
BRADENTON BEACH	P	10/01/2022	N	None	65,041	0	0	70,243	70,243	92.6%	100.0%	0.0%	92.6%
BROOKSVILLE	F	10/01/2024	N	After	8,903,337	6,857,730	196,435	1,715,537	8,769,702	101.5%	100.0%	100.0%	100.0%
BROOKSVILLE	F	10/01/2023	N	None	7,520,773	5,882,775	210,228	1,910,786	8,003,789	94.0%	100.0%	100.0%	74.7%
BROOKSVILLE	F	10/01/2022	N	None	7,216,821	6,057,514	186,557	1,633,121	7,877,192	91.6%	100.0%	100.0%	59.6%
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%
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	P	10/01/2022	N	After	325,323	335,813	0	0	335,813	96.9%	96.9%	0.0%	0.0%
BUSHNELL	G	10/01/2024	N	None	5,537,294	2,214,550	0	2,280,597	4,495,147	123.2%	100.0%	0.0%	100.0%
BUSHNELL	G	10/01/2023	N	After	4,537,081	2,174,633	0	1,897,724	4,072,357	111.4%	100.0%	0.0%	100.0%
BUSHNELL	G	10/01/2022	N	After	4,103,872	2,214,603	0	1,328,747	3,543,350	115.8%	100.0%	0.0%	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%
CAPE CORAL	F	10/01/2024	N	None	292,354,209	215,578,317	20,047,970	84,875,455	320,501,742	91.2%	100.0%	100.0%	66.8%
CAPE CORAL	F	10/01/2023	N	None	244,369,932	212,291,638	18,089,685	74,701,661	305,082,984	80.1%	100.0%	100.0%	18.7%
CAPE CORAL	F	10/01/2022	N	After	223,314,579	205,454,736	16,330,931	65,628,182	287,413,849	77.7%	100.0%	100.0%	2.3%
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	G	10/01/2024	N	None	456,549,730	361,108,910	40,379,494	85,800,608	487,289,012	93.7%	100.0%	100.0%	64.2%
CAPE CORAL	G	10/01/2023	N	None	400,017,534	346,448,062	38,125,394	79,217,283	463,790,739	86.2%	100.0%	100.0%	19.5%
CAPE CORAL	G	10/01/2022	N	After	368,276,671	325,333,660	36,791,825	74,199,135	436,324,620	84.4%	100.0%	100.0%	8.3%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
CAPE CORAL	G	10/01/2020	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	P	10/01/2024	N	None	287,824,587	228,356,974	17,488,573	71,875,170	317,720,717	90.6%	100.0%	100.0%	58.4%
CAPE CORAL	P	10/01/2023	N	None	241,499,271	210,779,227	16,404,907	67,938,091	295,122,225	81.8%	100.0%	100.0%	21.1%
CAPE CORAL	P	10/01/2022	N	None	218,081,849	195,060,854	15,059,583	62,543,432	272,663,869	80.0%	100.0%	100.0%	12.7%
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%
CASSELBERRY	PF	10/01/2024	N	After	46,344,082	19,133,225	1,037,017	21,368,880	41,539,122	111.6%	100.0%	100.0%	100.0%
CASSELBERRY	PF	10/01/2023	N	After	37,261,063	16,453,248	954,593	19,108,916	36,516,757	102.0%	100.0%	100.0%	100.0%
CASSELBERRY	PF	10/01/2022	N	After	33,208,906	13,106,140	949,636	18,643,971	32,699,747	101.6%	100.0%	100.0%	100.0%
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%
CHATTAHOOCHEE	F	10/01/2022	N	None	501,060	636,114	0	89,321	725,435	69.1%	78.8%	0.0%	0.0%
CLEARWATER	F	10/01/2024	N	None	2,705,472	1,298,761	0	0	1,298,761	208.3%	100.0%	0.0%	100.0%
CLEARWATER	F	10/01/2023	N	None	2,753,663	1,519,522	0	0	1,519,522	181.2%	100.0%	0.0%	100.0%
CLEARWATER	F	10/01/2022	N	None	2,912,716	1,517,157	0	0	1,517,157	192.0%	100.0%	0.0%	100.0%
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	GPF	01/01/2025	N	After	1,342,584,640	835,042,151	70,149,013	223,742,978	1,128,934,142	118.9%	100.0%	100.0%	100.0%
CLEARWATER	GPF	01/01/2024	N	After	1,221,659,264	801,678,845	66,583,287	205,094,355	1,073,356,487	113.8%	100.0%	100.0%	100.0%
CLEARWATER	GPF	01/01/2023	N	None	1,110,433,307	772,904,168	66,164,180	204,770,122	1,043,838,470	106.4%	100.0%	100.0%	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%
CLERMONT	F	10/01/2024	N	None	37,713,439	6,477,335	0	26,380,094	32,857,429	114.8%	100.0%	0.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2023	N	None	29,352,398	3,965,275	0	24,736,262	28,701,537	102.3%	100.0%	0.0%	100.0%
CLERMONT	F	10/01/2022	N	None	25,996,314	3,862,923	0	20,242,661	24,105,584	107.8%	100.0%	0.0%	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%
CLERMONT	P	10/01/2024	N	None	33,089,319	12,226,784	0	14,321,297	26,548,081	124.6%	100.0%	0.0%	100.0%
CLERMONT	P	10/01/2023	N	None	27,304,461	11,488,749	0	12,144,056	23,632,805	115.5%	100.0%	0.0%	100.0%
CLERMONT	P	10/01/2022	N	None	24,704,716	9,941,652	0	11,330,647	21,272,299	116.1%	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 (RETIRED)	G	10/01/2024	N	None	240,531	137,152	0	0	137,152	175.4%	100.0%	0.0%	100.0%
CLERMONT (RETIRED)	G	10/01/2022	N	None	221,006	219,563	0	0	219,563	100.7%	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%
CLEWISTON	F	10/01/2024	N	None	629,065	235,416	0	1,464,893	1,700,309	37.0%	100.0%	0.0%	26.9%
CLEWISTON	F	10/01/2023	N	None	341,060	242,600	0	1,254,462	1,497,062	22.8%	100.0%	0.0%	7.8%
CLEWISTON	F	10/01/2022	N	None	117,956	112	0	1,395	1,507	7827.2%	100.0%	0.0%	100.0%
CLEWISTON	G	10/01/2024	N	None	15,757,473	11,535,047	0	2,709,409	14,244,456	110.6%	100.0%	0.0%	100.0%
CLEWISTON	G	10/01/2023	N	None	12,967,217	11,046,330	0	2,829,762	13,876,092	93.5%	100.0%	0.0%	67.9%
CLEWISTON	G	10/01/2022	N	None	11,639,637	11,037,160	0	2,677,480	13,714,640	84.9%	100.0%	0.0%	22.5%
CLEWISTON	G	10/01/2022	Y	None	11,639,637	11,210,044	0	2,677,480	13,887,524	83.8%	100.0%	0.0%	16.0%
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%
COCOA	F	10/01/2024	N	After	27,158,765	24,766,405	1,803,159	5,605,136	32,174,700	84.4%	100.0%	100.0%	10.5%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	F	10/01/2023	N	After	23,482,802	25,032,998	1,614,202	4,367,382	31,014,582	75.7%	93.8%	0.0%	0.0%
COCOA	F	10/01/2022	N	None	22,786,993	25,513,148	1,471,884	3,643,072	30,628,104	74.4%	89.3%	0.0%	0.0%
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	G	10/01/2024	N	After	14,213,105	14,248,107	0	0	14,248,107	99.8%	99.8%	0.0%	0.0%
COCOA	G	10/01/2023	N	After	13,099,454	14,311,889	0	0	14,311,889	91.5%	91.5%	0.0%	0.0%
COCOA	G	10/01/2022	N	None	12,883,725	14,550,795	0	0	14,550,795	88.5%	88.5%	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	P	10/01/2024	N	After	40,474,667	31,268,285	1,698,560	8,951,970	41,918,815	96.6%	100.0%	100.0%	83.9%
COCOA	P	10/01/2023	N	None	34,518,295	27,717,376	1,852,486	9,698,290	39,268,152	87.9%	100.0%	100.0%	51.0%
COCOA	P	10/01/2022	N	None	32,637,392	26,441,513	1,921,858	9,021,899	37,385,270	87.3%	100.0%	100.0%	47.4%
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%
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 BEACH	F	10/01/2024	N	After	18,915,104	14,995,480	841,234	4,849,272	20,685,986	91.4%	100.0%	100.0%	63.5%
COCOA BEACH	F	10/01/2023	N	None	16,258,824	13,569,064	832,825	4,955,438	19,357,327	84.0%	100.0%	100.0%	37.5%
COCOA BEACH	F	10/01/2022	N	None	15,537,049	12,232,014	858,488	5,252,961	18,343,463	84.7%	100.0%	100.0%	46.6%
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	G	10/01/2024	N	None	33,860,563	24,160,915	2,019,997	7,022,880	33,203,792	102.0%	100.0%	100.0%	100.0%
COCOA BEACH	G	10/01/2023	N	None	28,953,585	21,108,701	2,279,296	8,098,009	31,486,006	92.0%	100.0%	100.0%	68.7%
COCOA BEACH	G	10/01/2022	N	None	27,226,970	19,299,529	2,281,187	8,086,287	29,667,003	91.8%	100.0%	100.0%	69.8%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
COCOA BEACH	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	P	10/01/2024	N	After	18,563,757	16,172,648	841,226	3,876,342	20,890,216	88.9%	100.0%	100.0%	40.0%
COCOA BEACH	P	10/01/2023	N	None	16,258,475	15,328,277	855,517	4,100,971	20,284,765	80.2%	100.0%	100.0%	1.8%
COCOA BEACH	P	10/01/2022	N	None	15,643,463	14,982,249	818,953	3,591,643	19,392,845	80.7%	100.0%	80.7%	0.0%
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%
COOPER CITY	F	10/01/2024	N	After	26,207,951	29,967,098	0	0	29,967,098	87.5%	87.5%	0.0%	0.0%
COOPER CITY	F	10/01/2023	N	After	22,963,880	28,868,616	0	0	28,868,616	79.5%	79.5%	0.0%	0.0%
COOPER CITY	F	10/01/2022	N	After	22,454,553	28,058,903	0	0	28,058,903	80.0%	80.0%	0.0%	0.0%
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	G	10/01/2024	N	After	43,393,765	30,759,786	6,365,078	5,834,437	42,959,301	101.0%	100.0%	100.0%	100.0%
COOPER CITY	G	10/01/2023	N	None	40,318,094	30,598,112	5,806,372	5,903,192	42,307,676	95.3%	100.0%	100.0%	66.3%
COOPER CITY	G	10/01/2022	N	None	39,364,114	30,016,692	5,608,729	5,827,526	41,452,947	95.0%	100.0%	100.0%	64.2%
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	P	10/01/2024	N	After	39,654,776	38,893,616	0	0	38,893,616	102.0%	100.0%	0.0%	100.0%
COOPER CITY	P	10/01/2023	N	None	35,328,483	35,827,285	255,038	1,367,023	37,449,346	94.3%	98.6%	0.0%	0.0%
COOPER CITY	P	10/01/2022	N	None	33,918,738	35,689,371	242,507	1,240,643	37,172,521	91.2%	95.0%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 - MANAGEMENT	GPF	10/01/2023	N	None	4,303,753	4,737,786	0	0	4,737,786	90.8%	90.8%	0.0%	0.0%
COOPER CITY - MANAGEMENT	GPF	10/01/2021	N	None	5,564,301	4,923,865	0	0	4,923,865	113.0%	100.0%	0.0%	100.0%
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%
CORAL GABLES	GPF	10/01/2024	N	After	517,111,933	520,212,717	36,123,878	64,865,006	621,201,601	83.2%	99.4%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2023	N	After	449,366,566	500,837,236	34,821,990	58,752,273	594,411,499	75.6%	89.7%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2022	N	After	409,303,773	498,374,816	33,957,500	56,694,661	589,026,977	69.5%	82.1%	0.0%	0.0%
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 SPRINGS	F	10/01/2024	N	None	193,229,505	87,887,957	16,260,479	63,992,354	168,140,790	114.9%	100.0%	100.0%	100.0%
CORAL SPRINGS	F	10/01/2023	N	None	158,562,164	80,556,750	16,335,641	62,456,231	159,348,622	99.5%	100.0%	100.0%	98.7%
CORAL SPRINGS	F	10/01/2022	N	None	142,402,217	59,702,276	16,701,675	51,215,090	127,619,041	111.6%	100.0%	100.0%	100.0%
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%
CORAL SPRINGS	G	10/01/2024	N	None	9,598,063	8,218,071	0	0	8,218,071	116.8%	100.0%	0.0%	100.0%
CORAL SPRINGS	G	10/01/2023	N	None	8,192,800	8,722,150	0	0	8,722,150	93.9%	93.9%	0.0%	0.0%
CORAL SPRINGS	G	10/01/2022	N	After	7,598,742	9,952,983	0	0	9,952,983	76.3%	76.3%	0.0%	0.0%
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	P	10/01/2024	N	None	323,639,358	281,408,448	19,009,869	54,517,971	354,936,288	91.2%	100.0%	100.0%	42.6%
CORAL SPRINGS	P	10/01/2023	N	After	275,366,391	271,020,086	16,706,051	52,564,996	340,291,133	80.9%	100.0%	26.0%	0.0%
CORAL SPRINGS	P	10/01/2023	Y	After	275,366,391	271,020,086	16,706,051	52,564,996	340,291,133	80.9%	100.0%	26.0%	0.0%
CORAL SPRINGS	P	10/01/2022	N	None	258,203,044	260,020,088	15,617,876	48,528,281	324,166,245	79.7%	99.3%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	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%
CRESCENT CITY	F	10/01/2023	N	None	737,529	170,077	34,955	260,067	465,099	158.6%	100.0%	100.0%	100.0%
CRESCENT CITY	F	10/01/2020	N	None	700,376	163,123	0	196,728	359,851	194.6%	100.0%	0.0%	100.0%
CRESCENT CITY	P	10/01/2020	N	After	1,125,599	809,709	39,971	16,946	866,626	129.9%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2023	N	None	22,407,475	16,085,456	2,108,502	4,424,908	22,618,866	99.1%	100.0%	100.0%	95.2%
CRESTVIEW	G	10/01/2022	N	None	20,856,725	15,709,463	1,924,980	4,043,614	21,678,057	96.2%	100.0%	100.0%	79.7%
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	PF	10/01/2024	N	None	32,762,659	17,837,434	2,661,269	9,015,655	29,514,358	111.0%	100.0%	100.0%	100.0%
CRESTVIEW	PF	10/01/2023	N	None	26,503,805	14,696,550	2,469,621	9,427,640	26,593,811	99.7%	100.0%	100.0%	99.0%
CRESTVIEW	PF	10/01/2022	N	None	23,675,646	13,328,570	2,252,511	7,799,121	23,380,202	101.3%	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%
DADE CITY	F	10/01/2024	N	None	7,016,501	7,464,536	0	0	7,464,536	94.0%	94.0%	0.0%	0.0%
DADE CITY	F	10/01/2023	N	After	5,951,968	7,373,676	0	0	7,373,676	80.7%	80.7%	0.0%	0.0%
DADE CITY	F	10/01/2022	N	None	5,541,113	6,488,625	12,241	807,869	7,308,735	75.8%	85.4%	0.0%	0.0%
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	P	10/01/2024	N	None	14,871,824	8,271,206	124,559	4,743,785	13,139,550	113.2%	100.0%	100.0%	100.0%
DADE CITY	P	10/01/2023	N	None	12,080,541	5,004,338	151,144	6,786,242	11,941,724	101.2%	100.0%	100.0%	100.0%
DADE CITY	P	10/01/2022	N	None	10,633,213	5,136,243	137,716	5,944,874	11,218,833	94.8%	100.0%	100.0%	90.1%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
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%
DANIA BEACH	G	10/01/2024	N	None	30,999,434	21,781,697	4,101,932	4,340,822	30,224,451	102.6%	100.0%	100.0%	100.0%
DANIA BEACH	G	10/01/2023	N	None	27,365,893	22,250,809	3,739,067	3,683,710	29,673,586	92.2%	100.0%	100.0%	37.4%
DANIA BEACH	G	10/01/2022	N	After	25,440,666	22,683,235	3,402,610	3,122,642	29,208,487	87.1%	100.0%	81.0%	0.0%
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 [PF]	F	10/01/2024	N	None	75,961,766	82,487,447	780,210	1,960,062	85,227,719	89.1%	92.1%	0.0%	0.0%
DANIA BEACH [PF]	F	10/01/2023	N	None	69,911,498	75,446,265	2,375,109	7,164,969	84,986,343	82.3%	92.7%	0.0%	0.0%
DANIA BEACH [PF]	F	10/01/2022	N	After	68,372,414	73,900,725	2,634,144	7,984,514	84,519,383	80.9%	92.5%	0.0%	0.0%
DANIA BEACH [PF]	F	10/01/2021	N	After	81,448,533	69,277,401	3,570,567	10,950,314	83,798,282	97.2%	100.0%	100.0%	78.5%
DANIA BEACH [PF]	F	10/01/2020	N	After	67,482,302	59,064,612	4,118,224	10,666,124	73,848,960	91.4%	100.0%	100.0%	40.3%
DANIA BEACH [PF]	P	10/01/2024	N	None	5,949,606	6,426,367	0	0	6,426,367	92.6%	92.6%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2023	N	None	5,953,887	6,697,196	0	0	6,697,196	88.9%	88.9%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2022	N	After	6,237,058	6,883,515	0	0	6,883,515	90.6%	90.6%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2021	N	After	7,725,502	6,980,707	0	0	6,980,707	110.7%	100.0%	0.0%	100.0%
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%
DAVENPORT	G	10/01/2024	N	None	2,292,397	23,362	475,793	994,523	1,493,678	153.5%	100.0%	100.0%	100.0%
DAVENPORT	G	10/01/2023	N	None	1,450,183	15,586	353,097	610,204	978,887	148.1%	100.0%	100.0%	100.0%
DAVENPORT	G	10/01/2022	N	None	989,890	13,653	268,502	408,611	690,766	143.3%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
DAVENPORT	PF	10/01/2024	N	None	2,746,115	374,415	291,275	958,564	1,624,254	169.1%	100.0%	100.0%	100.0%
DAVENPORT	PF	10/01/2023	N	None	1,786,027	282,730	217,754	715,021	1,215,505	146.9%	100.0%	100.0%	100.0%
DAVENPORT	PF	10/01/2022	N	None	1,271,251	276,252	151,164	486,678	914,094	139.1%	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%
DAVIE	F	10/01/2024	N	None	187,029,685	117,959,271	12,545,121	54,983,649	185,488,041	100.8%	100.0%	100.0%	100.0%
DAVIE	F	10/01/2023	N	None	154,686,779	93,986,605	13,709,148	63,529,490	171,225,243	90.3%	100.0%	100.0%	74.0%
DAVIE	F	10/01/2022	N	None	138,161,867	57,668,987	13,670,094	61,377,994	132,717,075	104.1%	100.0%	100.0%	100.0%
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	P	10/01/2024	N	None	227,867,002	203,549,281	10,585,410	41,033,963	255,168,654	89.3%	100.0%	100.0%	33.5%
DAVIE	P	10/01/2023	N	None	196,760,800	200,040,258	9,673,241	36,592,880	246,306,379	79.9%	98.4%	0.0%	0.0%
DAVIE	P	10/01/2022	N	None	183,609,559	178,849,155	10,455,229	45,994,543	235,298,927	78.0%	100.0%	45.5%	0.0%
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 - GENERAL & MGMT	G	10/01/2024	N	None	120,636,516	58,619,589	4,760,998	34,653,099	98,033,686	123.1%	100.0%	100.0%	100.0%
DAVIE - GENERAL & MGMT	G	10/01/2023	N	None	100,321,773	54,501,207	4,159,214	31,633,629	90,294,050	111.1%	100.0%	100.0%	100.0%
DAVIE - GENERAL & MGMT	G	10/01/2022	N	None	92,623,890	50,984,710	3,569,995	30,037,022	84,591,727	109.5%	100.0%	100.0%	100.0%
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%
DAYTONA BEACH	PF	10/01/2024	N	None	221,042,451	240,238,063	15,325,813	36,479,860	292,043,736	75.7%	92.0%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
DAYTONA BEACH	PF	10/01/2023	N	None	199,044,601	233,457,540	14,769,175	32,977,527	281,204,242	70.8%	85.3%	0.0%	0.0%
DAYTONA BEACH	PF	10/01/2022	N	None	193,634,687	225,024,024	14,878,329	31,296,816	271,199,169	71.4%	86.1%	0.0%	0.0%
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%
DEERFIELD BEACH	F	10/01/2024	N	None	160,991,677	142,173,247	5,778,835	30,540,645	178,492,727	90.2%	100.0%	100.0%	42.7%
DEERFIELD BEACH	F	10/01/2023	N	None	142,010,096	133,561,140	6,943,295	35,162,903	175,667,338	80.8%	100.0%	100.0%	4.3%
DEERFIELD BEACH	F	10/01/2022	N	None	134,183,987	127,199,973	7,333,419	35,563,118	170,096,510	78.9%	100.0%	95.2%	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	G	10/01/2024	N	None	52,089,489	49,198,370	258,743	363,192	49,820,305	104.6%	100.0%	100.0%	100.0%
DEERFIELD BEACH	G	10/01/2023	N	None	47,574,757	49,452,266	250,435	370,903	50,073,604	95.0%	96.2%	0.0%	0.0%
DEERFIELD BEACH	G	10/01/2022	N	None	47,016,589	50,994,733	240,485	340,863	51,576,081	91.2%	92.2%	0.0%	0.0%
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	P	10/01/2024	N	After	50,092,220	61,671,242	0	0	61,671,242	81.2%	81.2%	0.0%	0.0%
DEERFIELD BEACH	P	10/01/2023	N	After	42,989,620	62,898,108	0	0	62,898,108	68.3%	68.3%	0.0%	0.0%
DEERFIELD BEACH	P	10/01/2022	N	After	41,030,064	63,570,263	0	0	63,570,263	64.5%	64.5%	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%
DELAND	F	10/01/2024	N	None	32,890,522	14,309,215	2,063,622	14,828,158	31,200,995	105.4%	100.0%	100.0%	100.0%
DELAND	F	10/01/2023	N	None	25,730,512	13,511,573	1,812,522	12,496,186	27,820,281	92.5%	100.0%	100.0%	83.3%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DELAND	F	10/01/2022	N	None	21,942,478	13,057,007	1,562,618	10,249,247	24,868,872	88.2%	100.0%	100.0%	71.4%
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	G	10/01/2024	N	None	29,832,393	28,978,263	0	4,944,486	33,922,749	87.9%	100.0%	0.0%	17.3%
DELAND	G	10/01/2023	N	None	26,528,088	28,966,612	0	4,572,234	33,538,846	79.1%	91.6%	0.0%	0.0%
DELAND	G	10/01/2022	N	None	26,059,705	29,062,094	0	4,738,932	33,801,026	77.1%	89.7%	0.0%	0.0%
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	P	10/01/2024	N	None	37,320,936	31,596,283	1,136,947	7,611,485	40,344,715	92.5%	100.0%	100.0%	60.3%
DELAND	P	10/01/2024	Y	None	37,354,971	31,660,616	1,091,642	7,393,202	40,145,460	93.0%	100.0%	100.0%	62.3%
DELAND	P	10/01/2023	N	None	31,692,537	31,783,097	1,011,132	6,186,579	38,980,808	81.3%	99.7%	0.0%	0.0%
DELAND	P	10/01/2022	N	None	29,722,839	27,865,550	950,815	7,785,949	36,602,314	81.2%	100.0%	100.0%	11.6%
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%
DELRAY BEACH	F	10/01/2024	N	None	176,038,908	170,585,244	8,515,539	37,588,207	216,688,990	81.2%	100.0%	64.0%	0.0%
DELRAY BEACH	F	10/01/2023	N	After	158,209,267	159,634,206	8,238,037	35,552,311	203,424,554	77.8%	99.1%	0.0%	0.0%
DELRAY BEACH	F	10/01/2022	N	None	127,367,362	145,188,563	8,195,642	33,516,475	186,900,680	68.1%	87.7%	0.0%	0.0%
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%
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	G	10/01/2024	N	None	200,492,652	109,997,364	8,984,763	39,442,269	158,424,396	126.6%	100.0%	100.0%	100.0%
DELRAY BEACH	G	10/01/2023	N	None	167,025,950	104,317,726	7,883,696	37,125,714	149,327,136	111.9%	100.0%	100.0%	100.0%
DELRAY BEACH	G	10/01/2022	N	None	150,753,808	102,586,488	6,816,030	33,393,740	142,796,258	105.6%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	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	P	10/01/2024	N	After	150,153,000	148,687,493	8,854,307	35,203,223	192,745,023	77.9%	100.0%	16.6%	0.0%
DELRAY BEACH	P	10/01/2023	N	None	135,092,454	140,457,102	8,660,247	35,941,367	185,058,716	73.0%	96.2%	0.0%	0.0%
DELRAY BEACH	P	10/01/2022	N	After	109,396,630	135,434,905	8,243,446	33,367,139	177,045,490	61.8%	80.8%	0.0%	0.0%
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%
DELTONA	F	10/01/2024	N	After	49,000,307	33,600,650	4,176,653	11,530,435	49,307,738	99.4%	100.0%	100.0%	97.3%
DELTONA	F	10/01/2023	N	None	41,411,764	32,778,031	3,709,947	9,714,892	46,202,870	89.6%	100.0%	100.0%	50.7%
DELTONA	F	10/01/2022	N	After	36,237,757	31,955,912	3,195,913	7,933,482	43,085,307	84.1%	100.0%	100.0%	13.7%
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%
DESTIN FCD	F	10/01/2024	N	After	33,687,778	27,979,977	1,187,952	11,320,873	40,488,802	83.2%	100.0%	100.0%	39.9%
DESTIN FCD	F	10/01/2023	N	None	28,257,358	23,092,360	1,369,489	10,496,568	34,958,417	80.8%	100.0%	100.0%	36.2%
DESTIN FCD	F	10/01/2022	N	None	26,017,472	22,122,897	1,285,628	9,401,331	32,809,856	79.3%	100.0%	100.0%	27.8%
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%
DORAL - Elected	G	10/01/2021	N	None	0	895,053	0	0	895,053	.0%	0.0%	0.0%	0.0%
DUNEDIN	F	10/01/2024	N	None	39,047,479	32,369,585	1,335,630	7,001,336	40,706,551	95.9%	100.0%	100.0%	76.3%
DUNEDIN	F	10/01/2023	N	None	33,220,733	28,499,789	1,532,330	8,243,568	38,275,687	86.8%	100.0%	100.0%	38.7%
DUNEDIN	F	10/01/2022	N	None	31,383,017	25,334,572	1,628,546	8,583,151	35,546,269	88.3%	100.0%	100.0%	51.5%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
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%
DUNNELLO	PF	10/01/2024	N	None	4,087,793	1,173,451	0	59,807	1,233,258	331.5%	100.0%	0.0%	100.0%
DUNNELLO	PF	10/01/2023	N	None	3,457,341	1,159,689	0	15,935	1,175,624	294.1%	100.0%	0.0%	100.0%
DUNNELLO	PF	10/01/2022	N	None	2,672,329	963,588	0	338,819	1,302,407	205.2%	100.0%	0.0%	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%
EAST LAKE TARPON FCD	F	10/01/2024	N	After	25,579,371	19,949,549	1,354,175	5,236,637	26,540,361	96.4%	100.0%	100.0%	81.6%
EAST LAKE TARPON FCD	F	10/01/2023	N	None	20,953,900	18,481,718	1,288,531	5,232,019	25,002,268	83.8%	100.0%	100.0%	22.6%
EAST LAKE TARPON FCD	F	10/01/2022	N	None	19,196,336	16,568,254	1,310,422	5,571,847	23,450,523	81.9%	100.0%	100.0%	23.6%
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 NICEVILLE FCD	F	10/01/2024	N	None	2,385,876	798,195	217,211	779,650	1,795,056	132.9%	100.0%	100.0%	100.0%
EAST NICEVILLE FCD	F	10/01/2023	N	None	1,799,368	787,825	209,560	674,541	1,671,926	107.6%	100.0%	100.0%	100.0%
EAST NICEVILLE FCD	F	10/01/2022	N	None	1,465,207	793,909	176,422	539,429	1,509,760	97.0%	100.0%	100.0%	91.7%
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%
EATONVILLE	P	10/01/2024	N	None	3,048,955	815,318	289,128	1,036,929	2,141,375	142.4%	100.0%	100.0%	100.0%
EATONVILLE	P	10/01/2021	N	None	2,353,570	243,156	0	1,273,267	1,516,423	155.2%	100.0%	0.0%	100.0%
EDGEWATER	F	10/01/2024	N	None	25,414,778	13,681,679	1,098,271	5,153,410	19,933,360	127.5%	100.0%	100.0%	100.0%
EDGEWATER	F	10/01/2023	N	None	19,600,942	12,927,326	944,181	4,206,999	18,078,506	108.4%	100.0%	100.0%	100.0%
EDGEWATER	F	10/01/2022	N	None	17,059,246	11,749,820	884,635	4,254,600	16,889,055	101.0%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2020	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	G	10/01/2024	N	None	12,494,540	17,698,641	46,809	606,767	18,352,217	68.1%	70.6%	0.0%	0.0%
EDGEWATER	G	10/01/2023	N	After	11,148,919	18,085,172	43,591	491,632	18,620,395	59.9%	61.6%	0.0%	0.0%
EDGEWATER	G	10/01/2022	N	None	11,233,197	18,369,650	40,558	409,836	18,820,044	59.7%	61.2%	0.0%	0.0%
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	P	10/01/2024	N	After	17,631,935	13,818,037	931,286	4,095,927	18,845,250	93.6%	100.0%	100.0%	70.4%
EDGEWATER	P	10/01/2023	N	None	13,929,206	13,102,514	774,247	3,129,562	17,006,323	81.9%	100.0%	100.0%	1.7%
EDGEWATER	P	10/01/2022	N	None	12,427,211	12,364,656	735,957	2,812,570	15,913,183	78.1%	100.0%	8.5%	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%
ENGLEWOOD AREA FCD	F	10/01/2024	N	None	50,835,362	33,220,595	3,292,573	14,920,687	51,433,855	98.8%	100.0%	100.0%	96.0%
ENGLEWOOD AREA FCD	F	10/01/2023	N	After	40,980,842	32,279,440	2,831,688	10,753,568	45,864,696	89.4%	100.0%	100.0%	54.6%
ENGLEWOOD AREA FCD	F	10/01/2022	N	After	38,828,979	29,565,885	2,832,799	11,196,381	43,595,065	89.1%	100.0%	100.0%	57.4%
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 WATER DISTRICT	G	10/01/2024	N	None	973,889	617,429	0	0	617,429	157.7%	100.0%	0.0%	100.0%
ENGLEWOOD WATER DISTRICT	G	10/01/2023	N	None	783,596	627,018	0	0	627,018	125.0%	100.0%	0.0%	100.0%
ENGLEWOOD WATER DISTRICT	G	10/01/2022	N	None	695,538	636,336	0	0	636,336	109.3%	100.0%	0.0%	100.0%
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%
ESTERO FCD	F	10/01/2024	N	None	48,159,503	11,226,251	2,300,957	25,879,819	39,407,027	122.2%	100.0%	100.0%	100.0%
ESTERO FCD	F	10/01/2023	N	None	39,405,104	10,937,744	2,076,470	21,737,498	34,751,712	113.4%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
ESTERO FCD	F	10/01/2022	N	None	35,760,439	10,639,087	1,878,081	18,577,844	31,095,012	115.0%	100.0%	100.0%	100.0%
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%
EUSTIS	F	10/01/2024	N	None	15,904,068	8,860,604	573,539	4,046,074	13,480,217	118.0%	100.0%	100.0%	100.0%
EUSTIS	F	10/01/2023	N	None	12,951,208	9,152,478	486,751	3,288,008	12,927,237	100.2%	100.0%	100.0%	100.0%
EUSTIS	F	10/01/2022	N	None	11,211,632	8,479,184	499,748	3,181,750	12,160,682	92.2%	100.0%	100.0%	70.2%
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	P	10/01/2024	N	After	28,482,720	29,430,911	799,564	3,586,483	33,816,958	84.2%	96.8%	0.0%	0.0%
EUSTIS	P	10/01/2023	N	After	23,470,195	27,940,513	649,983	3,535,947	32,126,443	73.1%	84.0%	0.0%	0.0%
EUSTIS	P	10/01/2022	N	After	21,186,388	26,407,784	538,731	3,386,429	30,332,944	69.8%	80.2%	0.0%	0.0%
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%
FERNANDINA BEACH	G	10/01/2024	N	None	35,096,443	23,187,033	3,427,306	10,047,332	36,661,671	95.7%	100.0%	100.0%	84.4%
FERNANDINA BEACH	G	10/01/2023	N	None	28,395,792	21,900,665	3,234,145	8,963,576	34,098,386	83.3%	100.0%	100.0%	36.4%
FERNANDINA BEACH	G	10/01/2022	N	None	25,119,462	21,133,174	3,013,800	8,008,832	32,155,806	78.1%	100.0%	100.0%	12.1%
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	PF	10/01/2024	N	None	40,531,234	23,592,315	3,486,438	14,444,439	41,523,192	97.6%	100.0%	100.0%	93.1%
FERNANDINA BEACH	PF	10/01/2023	N	None	31,921,094	23,107,499	3,194,730	12,327,514	38,629,743	82.6%	100.0%	100.0%	45.6%
FERNANDINA BEACH	PF	10/01/2022	N	None	28,464,140	23,362,758	2,853,693	10,293,148	36,509,599	78.0%	100.0%	100.0%	21.8%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2020	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%
FLAGLER BEACH	F	10/01/2024	N	None	3,430,056	671,180	243,618	1,344,317	2,259,115	151.8%	100.0%	100.0%	100.0%
FLAGLER BEACH	F	10/01/2023	N	None	2,614,300	678,107	200,391	1,071,500	1,949,998	134.1%	100.0%	100.0%	100.0%
FLAGLER BEACH	F	10/01/2022	N	None	2,235,052	633,312	183,086	925,404	1,741,802	128.3%	100.0%	100.0%	100.0%
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	P	10/01/2024	N	None	7,213,687	3,396,995	765,236	2,902,221	7,064,452	102.1%	100.0%	100.0%	100.0%
FLAGLER BEACH	P	10/01/2023	N	None	5,412,502	3,340,374	680,177	2,144,703	6,165,254	87.8%	100.0%	100.0%	64.9%
FLAGLER BEACH	P	10/01/2022	N	None	4,543,112	3,359,175	571,383	1,605,657	5,536,215	82.1%	100.0%	100.0%	38.1%
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%
FLORIDA CITY	P	10/01/2024	N	None	3,753,348	2,774,645	0	0	2,774,645	135.3%	100.0%	0.0%	100.0%
FLORIDA CITY	P	10/01/2022	N	None	3,108,943	2,804,798	0	0	2,804,798	110.8%	100.0%	0.0%	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 - ELECTED	G	10/01/2022	N	After	4,498,214	95,669	0	2,862,716	2,958,385	152.0%	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%
FORT LAUDERDALE	G	09/30/2024	N	After	750,864,375	578,075,451	25,787,999	136,216,272	740,079,722	101.5%	100.0%	100.0%	100.0%
FORT LAUDERDALE	G	09/30/2023	N	None	688,821,700	548,445,747	27,750,416	137,865,487	714,061,650	96.5%	100.0%	100.0%	81.7%
FORT LAUDERDALE	G	09/30/2022	N	None	667,927,881	537,622,234	28,781,006	135,422,206	701,825,446	95.2%	100.0%	100.0%	75.0%
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	PF	10/01/2024	N	After	1,220,832,714	995,833,554	63,934,382	204,022,581	1,263,790,517	96.6%	100.0%	100.0%	78.9%
FORT LAUDERDALE	PF	10/01/2023	N	After	1,078,648,737	957,335,653	59,204,157	182,587,788	1,199,127,598	90.0%	100.0%	100.0%	34.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	PF	10/01/2022	N	After	1,016,931,277	908,710,958	57,088,034	179,842,133	1,145,641,125	88.8%	100.0%	100.0%	28.4%
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 MEADE	F	10/01/2024	N	None	428,834	285,211	0	85,679	370,890	115.6%	100.0%	0.0%	100.0%
FORT MEADE	F	10/01/2023	N	After	375,597	285,407	0	71,588	356,995	105.2%	100.0%	0.0%	100.0%
FORT MEADE	F	10/01/2022	N	None	365,372	314,771	0	59,788	374,559	97.5%	100.0%	0.0%	84.6%
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	G	10/01/2024	N	None	6,261,367	4,188,066	0	1,664,302	5,852,368	107.0%	100.0%	0.0%	100.0%
FORT MEADE	G	10/01/2023	N	After	5,258,059	4,492,044	0	1,412,213	5,904,257	89.1%	100.0%	0.0%	54.2%
FORT MEADE	G	10/01/2022	N	None	4,935,209	4,460,681	0	1,098,293	5,558,974	88.8%	100.0%	0.0%	43.2%
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	P	10/01/2024	N	None	1,286,303	962,138	0	0	962,138	133.7%	100.0%	0.0%	100.0%
FORT MEADE	P	10/01/2023	N	None	1,132,930	955,054	0	0	955,054	118.6%	100.0%	0.0%	100.0%
FORT MEADE	P	10/01/2022	N	None	1,099,335	941,779	0	0	941,779	116.7%	100.0%	0.0%	100.0%
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 MYERS	F	10/01/2024	N	After	159,291,051	126,781,951	8,371,561	35,652,110	170,805,622	93.3%	100.0%	100.0%	67.7%
FORT MYERS	F	10/01/2023	N	None	128,870,906	120,799,529	7,667,270	31,466,648	159,933,447	80.6%	100.0%	100.0%	1.3%
FORT MYERS	F	10/01/2022	N	After	114,758,916	120,540,400	6,704,647	25,959,914	153,204,961	74.9%	95.2%	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) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	G	10/01/2024	N	After	199,650,718	159,731,498	9,006,434	35,456,189	204,194,121	97.8%	100.0%	100.0%	87.2%
FORT MYERS	G	10/01/2023	N	None	161,791,744	158,343,974	7,950,435	32,408,465	198,702,874	81.4%	100.0%	43.4%	0.0%
FORT MYERS	G	10/01/2022	N	None	145,113,074	147,421,434	8,089,205	35,982,077	191,492,716	75.8%	98.4%	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	P	10/01/2024	N	None	213,960,318	191,509,080	14,454,818	37,806,578	243,770,476	87.8%	100.0%	100.0%	21.2%
FORT MYERS	P	10/01/2023	N	None	176,798,191	181,683,416	13,458,601	37,429,560	232,571,577	76.0%	97.3%	0.0%	0.0%
FORT MYERS	P	10/01/2022	N	After	159,995,577	175,403,916	12,406,053	32,193,779	220,003,748	72.7%	91.2%	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 PIERCE	GP	09/30/2024	N	After	246,179,812	183,267,349	18,126,652	53,360,348	254,754,349	96.6%	100.0%	100.0%	83.9%
FORT PIERCE	GP	09/30/2023	N	None	208,773,290	182,955,305	17,242,199	48,979,801	249,177,305	83.8%	100.0%	100.0%	17.5%
FORT PIERCE	GP	09/30/2022	N	None	198,590,004	175,392,659	16,916,703	46,660,297	238,969,659	83.1%	100.0%	100.0%	13.5%
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 SUPP	P	10/01/2024	N	After	20,986,160	14,485,805	3,654,894	4,354,146	22,494,845	93.3%	100.0%	100.0%	65.4%
FORT PIERCE SUPP	P	10/01/2023	N	None	18,334,524	12,738,335	3,531,852	4,013,487	20,283,674	90.4%	100.0%	100.0%	51.4%
FORT PIERCE SUPP	P	10/01/2022	N	None	16,129,264	11,608,567	3,386,869	4,268,605	19,264,041	83.7%	100.0%	100.0%	26.6%
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 WALTON BEACH	F	10/01/2024	N	None	27,953,599	22,218,446	1,662,572	8,814,964	32,695,982	85.5%	100.0%	100.0%	46.2%
FORT WALTON BEACH	F	10/01/2023	N	None	22,824,393	20,935,688	1,754,248	8,901,912	31,591,848	72.2%	100.0%	100.0%	1.5%
FORT WALTON BEACH	F	10/01/2022	N	After	20,444,346	19,262,164	1,833,847	9,092,650	30,188,661	67.7%	100.0%	64.5%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	G	10/01/2024	N	None	56,558,896	41,167,353	1,276,553	8,916,467	51,360,373	110.1%	100.0%	100.0%	100.0%
FORT WALTON BEACH	G	10/01/2023	N	None	49,441,827	41,472,565	1,473,806	8,955,024	51,901,395	95.3%	100.0%	100.0%	72.5%
FORT WALTON BEACH	G	10/01/2022	N	After	48,494,892	38,966,818	1,798,832	10,225,407	50,991,057	95.1%	100.0%	100.0%	75.6%
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	P	10/01/2024	N	None	31,244,092	26,327,375	906,989	4,842,466	32,076,830	97.4%	100.0%	100.0%	82.8%
FORT WALTON BEACH	P	10/01/2023	N	None	25,984,000	23,982,774	979,711	5,638,024	30,600,509	84.9%	100.0%	100.0%	18.1%
FORT WALTON BEACH	P	10/01/2022	N	None	23,654,692	23,926,238	835,276	4,469,625	29,231,139	80.9%	98.9%	0.0%	0.0%
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%
FROSTPROOF	G	10/01/2023	N	None	1,783,670	509,289	0	634,495	1,143,784	155.9%	100.0%	0.0%	100.0%
FROSTPROOF	G	10/01/2022	N	None	1,626,110	531,641	0	501,767	1,033,408	157.4%	100.0%	0.0%	100.0%
FROSTPROOF	G	10/01/2021	N	None	1,910,052	545,166	0	423,662	968,828	197.2%	100.0%	0.0%	100.0%
FROSTPROOF	G	10/01/2020	N	None	1,629,478	395,942	0	693,948	1,089,890	149.5%	100.0%	0.0%	100.0%
FROSTPROOF	P	10/01/2024	N	None	4,500,213	5,425,011	0	0	5,425,011	83.0%	83.0%	0.0%	0.0%
FROSTPROOF	P	10/01/2023	N	None	4,068,910	5,390,795	0	0	5,390,795	75.5%	75.5%	0.0%	0.0%
FROSTPROOF	P	10/01/2022	N	None	3,939,962	5,344,004	0	0	5,344,004	73.7%	73.7%	0.0%	0.0%
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%
GAINESVILLE	G	10/01/2024	N	None	731,780,898	521,718,594	39,772,586	93,209,754	654,700,934	111.8%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
GAINESVILLE	G	10/01/2023	N	None	606,462,522	497,860,461	39,256,385	92,400,166	629,517,012	96.3%	100.0%	100.0%	75.0%
GAINESVILLE	G	10/01/2022	N	None	520,845,918	485,058,891	37,946,526	88,247,662	611,253,079	85.2%	100.0%	94.3%	0.0%
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	PF	10/01/2024	N	None	348,139,611	262,475,740	19,127,021	53,817,162	335,419,923	103.8%	100.0%	100.0%	100.0%
GAINESVILLE	PF	10/01/2023	N	None	302,366,954	248,044,633	18,736,446	52,248,803	319,029,882	94.8%	100.0%	100.0%	68.1%
GAINESVILLE	PF	10/01/2022	N	None	277,850,564	241,656,594	18,185,477	48,242,050	308,084,121	90.2%	100.0%	100.0%	37.3%
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%
GOLDEN BEACH	GP	10/01/2024	N	None	17,487,931	7,413,509	1,304,092	11,315,130	20,032,731	87.3%	100.0%	100.0%	77.5%
GOLDEN BEACH	GP	10/01/2023	N	None	14,438,149	7,457,520	1,326,500	8,862,299	17,646,319	81.8%	100.0%	100.0%	63.8%
GOLDEN BEACH	GP	10/01/2022	N	None	12,757,648	6,743,732	1,223,437	6,714,542	14,681,711	86.9%	100.0%	100.0%	71.3%
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%
GREATER NAPLES FCD	F	10/01/2024	N	After	56,297,537	18,852,550	1,701,657	37,645,616	58,199,823	96.7%	100.0%	100.0%	94.9%
GREATER NAPLES FCD	F	10/01/2023	N	After	44,581,116	14,127,803	1,377,719	33,053,295	48,558,817	91.8%	100.0%	100.0%	88.0%
GREATER NAPLES FCD	F	10/01/2022	Y	After	39,135,505	9,574,188	1,172,841	28,634,402	39,381,431	99.4%	100.0%	100.0%	99.1%
GREATER NAPLES FCD	F	10/01/2022	N	After	39,135,505	9,439,933	1,172,841	27,923,543	38,536,317	101.6%	100.0%	100.0%	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%
GREEN COVE SPRINGS	P	10/01/2024	N	None	10,499,818	2,871,971	0	4,910,184	7,782,155	134.9%	100.0%	0.0%	100.0%
GREEN COVE SPRINGS	P	10/01/2023	N	None	8,395,817	2,770,867	0	4,052,517	6,823,384	123.0%	100.0%	0.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
GREEN COVE SPRINGS	P	10/01/2022	N	None	7,383,547	2,636,004	0	3,275,324	5,911,328	124.9%	100.0%	0.0%	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%
GREENACRES	F	10/01/2024	N	None	35,631,772	6,202,852	0	20,636,063	26,838,915	132.8%	100.0%	0.0%	100.0%
GREENACRES	F	10/01/2023	N	None	27,473,336	5,684,420	0	17,671,615	23,356,035	117.6%	100.0%	0.0%	100.0%
GREENACRES	F	10/01/2022	N	None	24,104,468	5,489,719	0	14,975,706	20,465,425	117.8%	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	P	10/01/2024	N	None	36,725,909	8,927,689	0	22,263,034	31,190,723	117.7%	100.0%	0.0%	100.0%
GREENACRES	P	10/01/2023	N	None	29,081,011	8,546,706	0	18,642,465	27,189,171	107.0%	100.0%	0.0%	100.0%
GREENACRES	P	10/01/2022	N	None	25,622,910	8,180,963	0	15,360,328	23,541,291	108.8%	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%
GULF BREEZE	P	10/01/2024	N	None	8,869,751	3,931,601	0	2,589,899	6,521,500	136.0%	100.0%	0.0%	100.0%
GULF BREEZE	P	10/01/2023	N	None	7,100,819	3,860,094	0	2,089,047	5,949,141	119.4%	100.0%	0.0%	100.0%
GULF BREEZE	P	10/01/2022	N	None	6,391,474	2,118,336	0	3,200,649	5,318,985	120.2%	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%
GULFPORT	F	10/01/2024	N	None	8,138,337	3,400,930	666,178	4,297,032	8,364,140	97.3%	100.0%	100.0%	94.7%
GULFPORT	F	10/01/2023	N	None	6,418,354	3,325,929	589,075	3,646,857	7,561,861	84.9%	100.0%	100.0%	68.6%
GULFPORT	F	10/01/2022	N	After	5,638,651	2,087,407	624,612	4,007,372	6,719,391	83.9%	100.0%	100.0%	73.0%
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) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	G	10/01/2024	N	None	21,863,548	11,453,315	882,522	7,041,904	19,377,741	112.8%	100.0%	100.0%	100.0%
GULFPORT	G	10/01/2023	N	None	18,126,441	10,691,478	818,202	6,546,215	18,055,895	100.4%	100.0%	100.0%	100.0%
GULFPORT	G	10/01/2022	N	After	16,677,481	10,433,319	743,321	4,953,421	16,130,061	103.4%	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	P	10/01/2024	N	None	15,322,116	8,044,498	1,781,029	5,928,446	15,753,973	97.3%	100.0%	100.0%	92.7%
GULFPORT	P	10/01/2023	N	None	12,521,609	5,574,383	1,924,410	6,821,340	14,320,133	87.4%	100.0%	100.0%	73.6%
GULFPORT	P	10/01/2022	N	After	11,438,458	5,730,033	1,739,680	4,893,572	12,363,285	92.5%	100.0%	100.0%	81.1%
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%
HAINES CITY	F	10/01/2024	N	After	10,230,730	7,525,442	970,252	1,579,134	10,074,828	101.5%	100.0%	100.0%	100.0%
HAINES CITY	F	10/01/2023	N	None	8,701,994	7,314,512	914,756	1,308,511	9,537,779	91.2%	100.0%	100.0%	36.1%
HAINES CITY	F	10/01/2022	N	None	7,995,803	6,886,136	853,606	1,066,669	8,806,411	90.8%	100.0%	100.0%	24.0%
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	G	10/01/2024	N	None	26,029,688	16,345,631	4,185,160	3,968,436	24,499,227	106.2%	100.0%	100.0%	100.0%
HAINES CITY	G	10/01/2023	N	None	20,897,969	15,434,451	721,706	6,507,819	22,663,976	92.2%	100.0%	100.0%	72.9%
HAINES CITY	G	10/01/2022	N	None	17,356,142	14,990,917	473,115	3,494,746	18,958,778	91.5%	100.0%	100.0%	54.1%
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	P	10/01/2024	N	None	17,567,646	11,629,223	1,841,556	2,864,868	16,335,647	107.5%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	P	10/01/2023	N	After	14,465,692	11,246,231	1,624,914	2,246,732	15,117,877	95.7%	100.0%	100.0%	71.0%
HAINES CITY	P	10/01/2022	N	After	13,004,655	11,068,760	1,481,013	1,748,846	14,298,619	91.0%	100.0%	100.0%	26.0%
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%
HALIFAX HOSPITAL	G	10/01/2023	N	None	315,636,747	312,543,925	0	47,142,796	359,686,721	87.8%	100.0%	0.0%	6.6%
HALIFAX HOSPITAL	G	10/01/2022	N	None	286,107,132	307,967,412	0	48,742,669	356,710,081	80.2%	92.9%	0.0%	0.0%
HALIFAX HOSPITAL	G	10/01/2021	N	None	348,041,687	328,432,314	0	57,966,262	386,398,576	90.1%	100.0%	0.0%	33.8%
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%
HALLANDALE BEACH	G	10/01/2024	N	None	67,453,566	58,019,662	2,656,248	13,655,858	74,331,768	90.7%	100.0%	100.0%	49.6%
HALLANDALE BEACH	G	10/01/2023	N	None	58,365,094	54,260,697	0	20,179,730	74,440,427	78.4%	100.0%	0.0%	20.3%
HALLANDALE BEACH	G	10/01/2022	N	None	56,666,137	61,758,930	0	24,199,843	85,958,773	65.9%	91.8%	0.0%	0.0%
HALLANDALE BEACH	G	10/01/2022	Y	None	56,666,137	51,605,032	0	17,733,810	69,338,842	81.7%	100.0%	0.0%	28.5%
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	10/01/2021	Y	None	70,011,282	51,661,033	0	18,132,553	69,793,586	100.3%	100.0%	0.0%	100.0%
HALLANDALE BEACH	G	10/01/2020	N	None	63,942,910	48,188,417	0	16,998,639	65,187,056	98.1%	100.0%	0.0%	92.7%
HALLANDALE BEACH	G	10/01/2020	Y	None	63,942,910	48,188,417	0	16,998,639	65,187,056	98.1%	100.0%	0.0%	92.7%
HALLANDALE BEACH	PF	10/01/2024	N	After	278,575,821	249,755,912	12,378,614	38,968,315	301,102,841	92.5%	100.0%	100.0%	42.2%
HALLANDALE BEACH	PF	10/01/2023	N	None	236,457,897	240,301,155	11,445,019	35,745,668	287,491,842	82.2%	98.4%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2022	N	None	208,772,719	230,429,089	11,395,794	35,267,936	277,092,819	75.3%	90.6%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2021	N	None	234,208,243	224,630,665	10,912,544	34,309,998	269,853,207	86.8%	100.0%	87.8%	0.0%
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 PM	G	10/01/2024	N	None	20,803,045	22,153,926	0	856,622	23,010,548	90.4%	93.9%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2023	N	None	18,120,000	19,647,997	0	3,362,492	23,010,489	78.7%	92.2%	0.0%	0.0%
HALLANDALE BEACH PM	G	10/01/2022	N	None	17,580,327	19,996,170	0	2,825,306	22,821,476	77.0%	87.9%	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%
HAVANA	F	10/01/2021	N	None	1,510,423	28,477	1,240	31,794	61,511	2455.5%	100.0%	100.0%	100.0%
HIALEAH	GPF	10/01/2024	N	None	786,900,775	766,442,642	166,060,625	147,485,354	1,079,988,621	72.9%	100.0%	12.3%	0.0%
HIALEAH	GPF	10/01/2023	N	None	684,324,107	760,720,446	23,993,447	141,328,967	926,042,860	73.9%	90.0%	0.0%	0.0%
HIALEAH	GPF	10/01/2022	N	None	651,386,914	744,884,265	160,384,395	128,646,238	1,033,914,898	63.0%	87.4%	0.0%	0.0%
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 - ELECTED	G	10/01/2024	N	None	13,576,344	9,500,991	0	427,321	9,928,312	136.7%	100.0%	0.0%	100.0%
HIALEAH - ELECTED	G	10/01/2023	N	None	11,539,575	9,601,253	0	355,928	9,957,181	115.9%	100.0%	0.0%	100.0%
HIALEAH - ELECTED	G	10/01/2022	N	None	11,394,283	9,641,125	0	295,047	9,936,172	114.7%	100.0%	0.0%	100.0%
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 GARDENS	P	10/01/2024	N	None	25,104,040	10,240,075	1,538,606	11,010,254	22,788,935	110.2%	100.0%	100.0%	100.0%
HIALEAH GARDENS	P	10/01/2023	N	After	21,101,350	10,108,104	1,418,400	9,648,250	21,174,754	99.7%	100.0%	100.0%	99.2%
HIALEAH GARDENS	P	10/01/2022	N	None	19,708,746	10,091,955	1,295,848	8,091,659	19,479,462	101.2%	100.0%	100.0%	100.0%
HIALEAH GARDENS	P	10/01/2021	N	None	22,863,198	10,823,993	1,200,442	7,229,536	19,253,971	118.7%	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%
HILLSBOROUGH COUNTY	ERP	07/01/2024	N	None	7,517,452	14,014,131	0	0	14,014,131	53.6%	53.6%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	07/01/2023	N	None	7,521,935	15,484,654	0	0	15,484,654	48.6%	48.6%	0.0%	0.0%
HILLSBOROUGH COUNTY	ERP	07/01/2022	N	None	8,064,221	19,319,338	0	0	19,319,338	41.7%	41.7%	0.0%	0.0%
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%
HOLLEY-NAVARRE FCD	F	10/01/2024	N	None	7,857,823	2,913,188	770,611	2,198,091	5,881,890	133.6%	100.0%	100.0%	100.0%
HOLLEY-NAVARRE FCD	F	10/01/2023	N	None	6,051,131	1,851,167	638,651	2,241,194	4,731,012	127.9%	100.0%	100.0%	100.0%
HOLLEY-NAVARRE FCD	F	10/01/2022	N	None	4,888,210	313,930	610,552	2,726,763	3,651,245	133.9%	100.0%	100.0%	100.0%
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%
HOLLY HILL	F	10/01/2024	N	None	6,930,376	4,281,929	510,011	1,950,455	6,742,395	102.8%	100.0%	100.0%	100.0%
HOLLY HILL	F	10/01/2023	N	None	5,646,874	4,205,687	491,497	1,700,385	6,397,569	88.3%	100.0%	100.0%	55.9%
HOLLY HILL	F	10/01/2022	N	None	5,194,192	4,267,868	456,120	1,494,932	6,218,920	83.5%	100.0%	100.0%	31.5%
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	P	10/01/2024	N	None	14,679,412	12,989,969	412,426	1,812,947	15,215,342	96.5%	100.0%	100.0%	70.4%
HOLLY HILL	P	10/01/2023	N	None	12,567,760	11,538,394	528,979	2,321,826	14,389,199	87.3%	100.0%	100.0%	21.6%
HOLLY HILL	P	10/01/2022	N	None	11,803,684	11,634,580	455,451	1,827,369	13,917,400	84.8%	100.0%	37.1%	0.0%
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%
HOLLYWOOD	F	10/01/2024	N	None	376,702,217	434,503,652	15,211,631	32,945,059	482,660,342	78.0%	86.7%	0.0%	0.0%
HOLLYWOOD	F	10/01/2023	N	None	305,531,122	422,868,559	13,960,160	31,148,345	467,977,064	65.3%	72.3%	0.0%	0.0%
HOLLYWOOD	F	10/01/2022	N	After	271,430,918	414,126,077	12,537,331	29,194,450	455,857,858	59.5%	65.5%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	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	G	10/01/2024	N	None	474,925,595	568,980,374	22,207,380	62,456,432	653,644,186	72.7%	83.5%	0.0%	0.0%
HOLLYWOOD	G	10/01/2023	N	After	412,191,387	547,803,349	21,793,058	63,831,171	633,427,578	65.1%	75.2%	0.0%	0.0%
HOLLYWOOD	G	10/01/2022	N	None	385,662,027	533,081,648	21,892,088	67,924,241	622,897,977	61.9%	72.3%	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%
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	P	10/01/2024	N	None	469,779,347	579,412,772	17,196,533	57,823,005	654,432,310	71.8%	81.1%	0.0%	0.0%
HOLLYWOOD	P	10/01/2023	N	None	390,176,621	543,688,609	16,804,069	56,277,914	616,770,592	63.3%	71.8%	0.0%	0.0%
HOLLYWOOD	P	10/01/2022	N	None	226,124,873	526,670,945	15,435,299	50,533,928	592,640,172	38.2%	42.9%	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%
HOLMES BEACH	P	10/01/2024	N	None	13,076,329	9,083,423	535,582	2,711,552	12,330,557	106.0%	100.0%	100.0%	100.0%
HOLMES BEACH	P	10/01/2023	N	None	10,614,372	8,962,318	449,958	2,078,928	11,491,204	92.4%	100.0%	100.0%	57.8%
HOLMES BEACH	P	10/01/2022	N	None	9,578,942	8,135,991	459,322	2,068,462	10,663,775	89.8%	100.0%	100.0%	47.6%
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%
HOMESTEAD	F	01/01/2025	N	None	7,111,934	7,290,423	0	0	7,290,423	97.6%	97.6%	0.0%	0.0%
HOMESTEAD	F	01/01/2024	N	None	7,268,190	7,911,915	0	0	7,911,915	91.9%	91.9%	0.0%	0.0%
HOMESTEAD	F	01/01/2023	N	None	6,525,355	7,521,328	0	0	7,521,328	86.8%	86.8%	0.0%	0.0%
HOMESTEAD	F	01/01/2022	N	None	7,971,277	7,717,463	0	0	7,717,463	103.3%	100.0%	0.0%	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	P	10/01/2024	N	None	152,150,006	100,167,875	6,717,459	43,459,625	150,344,959	101.2%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2023	N	None	123,588,311	93,208,420	7,045,990	42,997,833	143,252,243	86.3%	100.0%	100.0%	54.3%
HOMESTEAD	P	10/01/2022	N	None	108,805,092	87,803,749	6,688,782	39,784,518	134,277,049	81.0%	100.0%	100.0%	36.0%
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 - General & Hospital	G	10/01/2024	N	None	105,149,296	66,926,850	4,376,412	29,642,709	100,945,971	104.2%	100.0%	100.0%	100.0%
HOMESTEAD - General & Hospital	G	10/01/2023	N	None	91,280,907	65,285,114	4,445,185	28,088,598	97,818,897	93.3%	100.0%	100.0%	76.7%
HOMESTEAD - General & Hospital	G	10/01/2022	N	None	88,855,230	66,609,290	4,252,189	24,476,244	95,337,723	93.2%	100.0%	100.0%	73.5%
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 - New Elected & Sr. Mgmt	G	01/01/2024	N	None	5,155,950	4,789,891	0	290,500	5,080,391	101.5%	100.0%	0.0%	100.0%
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 - Old Elected	G	01/01/2024	N	None	3,456,849	2,856,964	0	110,879	2,967,843	116.5%	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%
HOWEY-IN-THE-HILLS	P	10/01/2024	N	None	2,912,798	931,823	0	1,125,385	2,057,208	141.6%	100.0%	0.0%	100.0%
HOWEY-IN-THE-HILLS	P	10/01/2023	N	None	2,337,818	724,947	0	1,161,885	1,886,832	123.9%	100.0%	0.0%	100.0%
HOWEY-IN-THE-HILLS	P	10/01/2022	N	None	2,088,774	743,361	0	1,013,595	1,756,956	118.9%	100.0%	0.0%	100.0%
HOWEY-IN-THE-HILLS	P	10/01/2021	N	None	2,345,889	747,093	0	168,608	915,701	256.2%	100.0%	0.0%	100.0%
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%
INDIALANTIC	G	10/01/2024	N	None	2,218,075	1,109,868	0	942,285	2,052,153	108.1%	100.0%	0.0%	100.0%
INDIALANTIC	G	10/01/2023	N	None	1,856,350	1,150,248	0	787,099	1,937,347	95.8%	100.0%	0.0%	89.7%
INDIALANTIC	G	10/01/2022	N	None	1,717,958	1,187,427	0	655,512	1,842,939	93.2%	100.0%	0.0%	80.9%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	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	PF	10/01/2024	N	None	11,378,547	6,798,825	510,871	2,887,303	10,196,999	111.6%	100.0%	100.0%	100.0%
INDIALANTIC	PF	10/01/2023	N	None	9,522,902	6,502,496	492,150	2,687,245	9,681,891	98.4%	100.0%	100.0%	94.1%
INDIALANTIC	PF	10/01/2022	N	None	8,757,883	6,591,026	445,812	2,317,284	9,354,122	93.6%	100.0%	100.0%	74.3%
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%
INDIAN HARBOUR BEACH	P	10/01/2024	N	None	14,594,702	12,695,587	421,553	1,846,408	14,963,548	97.5%	100.0%	100.0%	80.0%
INDIAN HARBOUR BEACH	P	10/01/2023	N	None	12,109,446	12,442,365	392,657	1,539,923	14,374,945	84.2%	97.3%	0.0%	0.0%
INDIAN HARBOUR BEACH	P	10/01/2022	N	None	11,044,246	10,580,782	464,103	2,496,683	13,541,568	81.6%	100.0%	99.9%	0.0%
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 (SUPP)	P	10/01/2024	N	None	503,650	272,992	0	134,411	407,403	123.6%	100.0%	0.0%	100.0%
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2023	N	None	414,636	276,418	0	123,659	400,077	103.6%	100.0%	0.0%	100.0%
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2022	N	None	377,347	295,650	0	107,280	402,930	93.7%	100.0%	0.0%	76.2%
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 RIVER SHORES	G	10/01/2024	N	None	1,809,641	373,034	0	784,722	1,157,756	156.3%	100.0%	0.0%	100.0%
INDIAN RIVER SHORES	G	10/01/2023	N	None	1,454,131	597,210	0	671,195	1,268,405	114.6%	100.0%	0.0%	100.0%
INDIAN RIVER SHORES	G	10/01/2022	N	None	1,298,082	617,535	0	576,786	1,194,321	108.7%	100.0%	0.0%	100.0%
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	PF	10/01/2024	N	None	20,144,483	16,612,876	614,179	778,093	18,005,148	111.9%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 RIVER SHORES	PF	10/01/2023	N	After	16,834,258	15,039,432	616,938	1,270,796	16,927,166	99.5%	100.0%	100.0%	92.7%
INDIAN RIVER SHORES	PF	10/01/2022	N	None	16,139,569	14,902,449	632,106	1,271,764	16,806,319	96.0%	100.0%	100.0%	47.6%
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 SHORES	P	10/01/2024	N	None	4,752,184	2,669,862	0	467,667	3,137,529	151.5%	100.0%	0.0%	100.0%
INDIAN SHORES	P	10/01/2022	N	None	3,750,749	2,694,440	0	230,971	2,925,411	128.2%	100.0%	0.0%	100.0%
JACKSON MEMORIAL HOSPITAL	G	01/01/2023	N	None	981,935,518	351,817,583	4,376,183	562,806,392	919,000,158	106.8%	100.0%	100.0%	100.0%
JACKSON MEMORIAL HOSPITAL	G	01/01/2022	N	None	1,111,200,764	317,117,207	3,938,651	503,661,995	824,717,853	134.7%	100.0%	100.0%	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%
JACKSONVILLE	CO	10/01/2024	N	None	321,805,000	447,990,934	20,659,768	101,595,390	570,246,092	56.4%	71.8%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2023	N	None	278,539,000	426,111,748	20,027,503	96,574,655	542,713,906	51.3%	65.4%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2022	N	None	236,467,000	401,697,767	19,822,533	96,290,244	517,810,544	45.7%	58.9%	0.0%	0.0%
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	G	10/01/2024	N	None	2,144,143,000	2,636,200,036	214,686,921	650,487,818	3,501,374,775	61.2%	81.3%	0.0%	0.0%
JACKSONVILLE	G	10/01/2023	N	None	1,940,430,000	2,597,747,218	176,719,528	659,804,475	3,434,271,221	56.5%	74.7%	0.0%	0.0%
JACKSONVILLE	G	10/01/2022	N	None	2,075,611,000	2,544,977,008	205,642,305	617,189,110	3,367,808,423	61.6%	81.6%	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	PF	10/01/2024	N	After	2,616,112,545	4,643,484,575	125,616,033	1,017,171,934	5,786,272,542	45.2%	56.3%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2023	N	None	2,228,344,325	3,943,562,118	127,710,913	929,907,967	5,001,180,998	44.6%	56.5%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2022	N	After	1,996,816,815	3,750,080,778	125,251,287	904,382,410	4,779,714,475	41.8%	53.2%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	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 - DISABILITY	G	10/01/2023	N	None	7,481,000	8,703,737	0	19,036,218	27,739,955	27.0%	86.0%	0.0%	0.0%
JACKSONVILLE - DISABILITY	G	10/01/2022	N	None	2,526,000	7,115,889	0	16,263,156	23,379,045	10.8%	35.5%	0.0%	0.0%
JACKSONVILLE - DISABILITY	G	10/01/2021	N	None	2,381,000	6,181,202	0	12,239,000	18,420,202	12.9%	38.5%	0.0%	0.0%
JACKSONVILLE - DISABILITY	PF	10/01/2023	N	None	3,429,000	954,165	0	11,883,629	12,837,794	26.7%	100.0%	0.0%	20.8%
JACKSONVILLE - DISABILITY	PF	10/01/2022	N	None	1,425,000	452,062	0	9,275,115	9,727,177	14.6%	100.0%	0.0%	10.5%
JACKSONVILLE BEACH	F	10/01/2024	N	After	21,765,245	9,049,377	3,269,025	9,593,076	21,911,478	99.3%	100.0%	100.0%	98.5%
JACKSONVILLE BEACH	F	10/01/2023	N	None	17,369,800	8,842,288	2,974,589	7,983,570	19,800,447	87.7%	100.0%	100.0%	69.6%
JACKSONVILLE BEACH	F	10/01/2022	N	After	15,626,702	10,214,802	2,701,858	6,694,204	19,610,864	79.7%	100.0%	100.0%	40.5%
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%
JACKSONVILLE BEACH	G	10/01/2024	N	After	72,020,617	52,069,687	12,167,606	15,902,635	80,139,928	89.9%	100.0%	100.0%	48.9%
JACKSONVILLE BEACH	G	10/01/2023	N	None	60,421,763	49,444,769	11,867,855	15,332,540	76,645,164	78.8%	100.0%	92.5%	0.0%
JACKSONVILLE BEACH	G	10/01/2022	N	None	57,101,056	48,177,803	11,416,911	13,534,074	73,128,788	78.1%	100.0%	78.2%	0.0%
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	P	10/01/2024	N	After	34,093,905	18,690,681	5,053,138	9,609,345	33,353,164	102.2%	100.0%	100.0%	100.0%
JACKSONVILLE BEACH	P	10/01/2023	N	None	28,171,266	16,356,749	5,048,809	9,310,089	30,715,647	91.7%	100.0%	100.0%	72.7%
JACKSONVILLE BEACH	P	10/01/2022	N	None	26,288,054	14,966,918	4,840,231	8,988,214	28,795,363	91.3%	100.0%	100.0%	72.1%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 PF SENIOR STAFF	G	10/01/2024	N	None	3,902,404	4,743,532	0	0	4,743,532	82.3%	82.3%	0.0%	0.0%
JACKSONVILLE PF SENIOR STAFF	G	10/01/2023	N	None	3,584,008	4,829,787	0	0	4,829,787	74.2%	74.2%	0.0%	0.0%
JACKSONVILLE PF SENIOR STAFF	G	10/01/2022	N	After	3,538,585	4,841,938	0	0	4,841,938	73.1%	73.1%	0.0%	0.0%
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%
JUPITER	P	10/01/2024	N	None	114,076,432	84,132,285	8,648,457	23,053,932	115,834,674	98.5%	100.0%	100.0%	92.4%
JUPITER	P	10/01/2023	N	None	94,288,102	80,455,121	7,902,614	20,844,849	109,202,584	86.3%	100.0%	100.0%	28.5%
JUPITER	P	10/01/2022	N	None	87,435,836	76,724,876	7,328,785	19,975,764	104,029,425	84.0%	100.0%	100.0%	16.9%
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 ISLAND	GPF	10/01/2024	N	None	11,014,523	12,101,611	0	620,903	12,722,514	86.6%	91.0%	0.0%	0.0%
JUPITER ISLAND	GPF	10/01/2023	N	None	9,747,659	12,283,018	0	585,449	12,868,467	75.7%	79.4%	0.0%	0.0%
JUPITER ISLAND	GPF	10/01/2022	N	None	9,159,572	12,537,940	0	555,307	13,093,247	70.0%	73.1%	0.0%	0.0%
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%
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%
KEY BISCAYNE	PF	10/01/2024	N	After	67,106,433	40,465,570	5,491,608	10,036,211	55,993,389	119.8%	100.0%	100.0%	100.0%
KEY BISCAYNE	PF	10/01/2023	N	After	56,550,163	43,427,927	4,672,628	8,525,179	56,625,734	99.9%	100.0%	100.0%	99.1%
KEY BISCAYNE	PF	10/01/2022	N	After	49,638,422	42,791,884	4,082,363	6,563,000	53,437,247	92.9%	100.0%	100.0%	42.1%
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 WEST	G	10/01/2024	N	None	77,723,001	40,470,207	6,365,648	20,899,128	67,734,983	114.7%	100.0%	100.0%	100.0%
KEY WEST	G	10/01/2023	N	None	66,010,922	38,552,866	865,553	23,131,019	62,549,438	105.5%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
KEY WEST	G	10/01/2022	N	None	62,019,161	35,550,228	705,720	21,455,937	57,711,885	107.5%	100.0%	100.0%	100.0%
KEY WEST	G	10/01/2021	N	None	72,255,835	40,430,078	687,559	19,041,451	60,159,088	120.1%	100.0%	100.0%	100.0%
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	PF	10/01/2024	N	None	165,016,633	110,021,763	8,884,874	44,374,057	163,280,694	101.1%	100.0%	100.0%	100.0%
KEY WEST	PF	10/01/2023	N	None	134,223,214	104,795,062	8,479,107	38,399,445	151,673,614	88.5%	100.0%	100.0%	54.6%
KEY WEST	PF	10/01/2022	N	None	122,271,825	99,438,601	8,017,924	37,349,644	144,806,169	84.4%	100.0%	100.0%	39.7%
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 HOUSING	G	01/01/2024	N	None	14,194,045	11,037,109	0	3,571,147	14,608,256	97.2%	100.0%	0.0%	88.4%
KEY WEST HOUSING	G	01/01/2023	N	None	13,130,501	10,696,233	0	3,201,290	13,897,523	94.5%	100.0%	0.0%	76.0%
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 UTILITY	G	01/01/2025	N	None	127,806,141	110,208,278	0	26,388,552	136,596,830	93.6%	100.0%	0.0%	66.7%
KEY WEST UTILITY	G	01/01/2024	N	None	117,392,663	107,814,644	0	22,831,540	130,646,184	89.9%	100.0%	0.0%	42.0%
KEY WEST UTILITY	G	01/01/2023	N	None	107,655,736	105,133,552	0	20,519,183	125,652,735	85.7%	100.0%	0.0%	12.3%
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%
KISSIMMEE	F	10/01/2024	N	After	60,205,585	44,574,035	1,436,324	16,568,044	62,578,403	96.2%	100.0%	100.0%	85.7%
KISSIMMEE	F	10/01/2023	N	None	48,735,949	41,245,988	1,322,530	15,983,759	58,552,277	83.2%	100.0%	100.0%	38.6%
KISSIMMEE	F	10/01/2022	N	None	43,959,206	40,420,654	1,156,337	14,856,017	56,433,008	77.9%	100.0%	100.0%	16.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
KISSIMMEE	G	10/01/2024	N	After	172,018,765	118,497,194	6,698,789	42,698,230	167,894,213	102.5%	100.0%	100.0%	100.0%
KISSIMMEE	G	10/01/2023	N	None	146,313,008	110,462,147	6,945,550	43,152,925	160,560,622	91.1%	100.0%	100.0%	67.0%
KISSIMMEE	G	10/01/2022	N	After	135,772,023	100,620,022	7,198,910	45,200,648	153,019,580	88.7%	100.0%	100.0%	61.8%
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	P	10/01/2024	N	After	93,766,236	66,892,376	3,235,568	26,192,670	96,320,614	97.3%	100.0%	100.0%	90.2%
KISSIMMEE	P	10/01/2023	N	None	77,849,741	61,650,843	3,124,997	25,027,556	89,803,396	86.7%	100.0%	100.0%	52.2%
KISSIMMEE	P	10/01/2022	N	None	71,596,602	59,080,126	2,945,797	22,956,899	84,982,822	84.2%	100.0%	100.0%	41.7%
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 UTILITY AUTHORITY	G	10/01/2024	N	After	131,705,811	91,564,760	2,403,971	39,862,732	133,831,463	98.4%	100.0%	100.0%	94.7%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2023	N	After	109,702,646	84,783,901	2,595,302	37,275,490	124,654,693	88.0%	100.0%	100.0%	59.9%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2022	N	After	102,174,271	77,701,119	2,429,635	39,416,948	119,547,702	85.5%	100.0%	100.0%	55.9%
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%
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%
LABELLE	F	10/01/2024	N	None	2,886,758	518,757	0	512,412	1,031,169	280.0%	100.0%	0.0%	100.0%
LABELLE	F	10/01/2023	N	None	2,332,467	531,921	0	382,350	914,271	255.1%	100.0%	0.0%	100.0%
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%
LADY LAKE	P	10/01/2024	N	None	12,264,055	6,198,933	535,541	3,731,744	10,466,218	117.2%	100.0%	100.0%	100.0%
LADY LAKE	P	10/01/2023	N	After	10,204,259	6,132,671	479,158	3,064,994	9,676,823	105.5%	100.0%	100.0%	100.0%
LADY LAKE	P	10/01/2022	N	None	9,533,250	5,742,963	474,081	3,144,436	9,361,480	101.8%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LADY LAKE	P	10/01/2021	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%
LAKE ALFRED	G	10/01/2024	N	After	6,982,736	4,749,641	580,543	1,212,759	6,542,943	106.7%	100.0%	100.0%	100.0%
LAKE ALFRED	G	10/01/2023	N	After	5,829,597	4,184,993	618,796	1,174,752	5,978,541	97.5%	100.0%	100.0%	87.3%
LAKE ALFRED	G	10/01/2022	N	After	5,703,249	3,965,677	617,867	1,048,994	5,632,538	101.3%	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	PF	10/01/2024	N	None	6,564,949	2,339,711	380,455	2,711,038	5,431,204	120.9%	100.0%	100.0%	100.0%
LAKE ALFRED	PF	10/01/2023	N	None	5,230,392	2,366,285	333,050	2,297,273	4,996,608	104.7%	100.0%	100.0%	100.0%
LAKE ALFRED	PF	10/01/2022	N	None	4,652,292	2,554,272	285,510	1,993,627	4,833,409	96.3%	100.0%	100.0%	90.9%
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 CITY	F	10/01/2023	N	None	10,551,965	9,828,100	345,094	1,163,507	11,336,701	93.1%	100.0%	100.0%	32.6%
LAKE CITY	F	10/01/2022	N	None	10,092,675	9,729,331	293,168	959,720	10,982,219	91.9%	100.0%	100.0%	7.3%
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	G	10/01/2024	N	None	23,893,933	19,079,291	166,703	3,145,601	22,391,595	106.7%	100.0%	100.0%	100.0%
LAKE CITY	G	10/01/2023	N	None	21,148,432	19,370,905	155,804	2,525,195	22,051,904	95.9%	100.0%	100.0%	64.2%
LAKE CITY	G	10/01/2022	N	None	20,288,195	19,919,516	175,278	2,709,966	22,804,760	89.0%	100.0%	100.0%	7.1%
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	P	10/01/2024	N	None	22,251,965	13,388,490	223,979	3,341,573	16,954,042	131.2%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAKE CITY	P	10/01/2023	N	None	18,272,485	13,029,844	574,106	2,586,594	16,190,544	112.9%	100.0%	100.0%	100.0%
LAKE CITY	P	10/01/2022	N	None	16,493,170	12,565,254	537,412	2,166,397	15,269,063	108.0%	100.0%	100.0%	100.0%
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 HELEN	P	10/01/2024	N	None	2,018,666	498,705	28,647	1,140,634	1,667,986	121.0%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2023	N	None	1,636,803	504,578	25,376	932,143	1,462,097	111.9%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2022	N	None	1,522,459	510,396	21,769	662,385	1,194,550	127.5%	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 MARY	F	10/01/2024	N	After	28,873,625	17,780,436	1,746,578	8,245,510	27,772,524	104.0%	100.0%	100.0%	100.0%
LAKE MARY	F	10/01/2023	N	None	24,356,841	16,690,997	1,698,792	7,507,565	25,897,354	94.1%	100.0%	100.0%	79.5%
LAKE MARY	F	10/01/2022	N	None	22,220,110	14,745,724	1,699,820	7,421,964	23,867,508	93.1%	100.0%	100.0%	77.8%
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%
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	P	10/01/2024	N	None	33,360,179	16,865,098	1,365,081	9,153,882	27,384,061	121.8%	100.0%	100.0%	100.0%
LAKE MARY	P	10/01/2023	N	None	28,019,728	15,254,000	1,332,007	9,308,285	25,894,292	108.2%	100.0%	100.0%	100.0%
LAKE MARY	P	10/01/2022	N	None	25,436,542	14,968,657	1,176,195	8,010,527	24,155,379	105.3%	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 PARK (RETIRED)	P	10/01/2024	N	None	1,285,553	1,062,558	0	0	1,062,558	121.0%	100.0%	0.0%	100.0%
LAKE PARK (RETIRED)	P	10/01/2023	N	None	1,160,705	1,090,677	0	0	1,090,677	106.4%	100.0%	0.0%	100.0%
LAKE PARK (RETIRED)	P	10/01/2022	N	None	1,150,553	1,130,622	0	0	1,130,622	101.8%	100.0%	0.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAKE PARK (RETIRED)	P	10/01/2021	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 WALES	F	10/01/2024	N	After	13,288,707	12,633,441	551,209	2,208,819	15,393,469	86.3%	100.0%	100.0%	4.7%
LAKE WALES	F	10/01/2023	N	After	10,708,203	10,869,549	674,527	2,901,913	14,445,989	74.1%	98.5%	0.0%	0.0%
LAKE WALES	F	10/01/2022	N	None	9,704,602	10,069,987	699,344	2,843,026	13,612,357	71.3%	96.4%	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	G	10/01/2024	N	After	16,246,017	8,151,150	1,915,555	4,660,639	14,727,344	110.3%	100.0%	100.0%	100.0%
LAKE WALES	G	10/01/2023	N	After	12,851,165	7,775,439	1,690,500	4,335,784	13,801,723	93.1%	100.0%	100.0%	78.1%
LAKE WALES	G	10/01/2022	N	None	11,578,344	8,197,433	1,512,980	3,764,859	13,475,272	85.9%	100.0%	100.0%	49.6%
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	P	10/01/2024	N	None	21,235,600	15,123,224	1,015,742	4,913,081	21,052,047	100.9%	100.0%	100.0%	100.0%
LAKE WALES	P	10/01/2023	N	After	17,681,342	14,401,932	963,668	4,782,225	20,147,825	87.8%	100.0%	100.0%	48.4%
LAKE WALES	P	10/01/2022	N	After	16,227,541	11,958,747	1,089,950	5,484,060	18,532,757	87.6%	100.0%	100.0%	58.0%
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 WORTH BEACH	F	10/01/2024	N	None	61,427,051	63,680,292	192,054	949,403	64,821,749	94.8%	96.5%	0.0%	0.0%
LAKE WORTH BEACH	F	10/01/2023	N	None	52,509,010	64,815,505	176,829	793,699	65,786,033	79.8%	81.0%	0.0%	0.0%
LAKE WORTH BEACH	F	10/01/2022	N	None	49,321,196	65,529,186	162,238	646,045	66,337,469	74.3%	75.3%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAKE WORTH BEACH	G	10/01/2023	N	None	71,462,216	85,337,712	6,429,203	12,067,499	103,834,414	68.8%	83.7%	0.0%	0.0%
LAKE WORTH BEACH	G	10/01/2021	N	After	83,097,734	86,579,866	6,781,117	10,417,202	103,778,185	80.1%	96.0%	0.0%	0.0%
LAKE WORTH BEACH	P	10/01/2024	N	None	46,461,106	47,434,982	585,359	4,299,661	52,320,002	88.8%	97.9%	0.0%	0.0%
LAKE WORTH BEACH	P	10/01/2023	N	After	39,364,857	48,525,763	644,844	4,659,662	53,830,269	73.1%	81.1%	0.0%	0.0%
LAKE WORTH BEACH	P	10/01/2022	N	After	35,632,405	47,439,827	692,269	4,670,961	52,803,057	67.5%	75.1%	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%
LAKELAND	F	10/01/2024	N	After	142,692,443	79,851,222	13,038,325	32,746,673	125,636,220	113.6%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2023	N	None	120,987,013	72,896,465	12,996,158	37,196,778	123,089,401	98.3%	100.0%	100.0%	94.3%
LAKELAND	F	10/01/2022	N	None	109,675,067	71,234,337	11,991,601	34,086,519	117,312,457	93.5%	100.0%	100.0%	77.6%
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%
LAKELAND	G	10/01/2023	N	None	680,708,631	596,714,298	49,793,808	96,879,751	743,387,857	91.6%	100.0%	100.0%	35.3%
LAKELAND	G	10/01/2022	N	None	655,723,205	582,444,068	51,591,104	97,038,053	731,073,225	89.7%	100.0%	100.0%	22.4%
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	P	10/01/2024	N	After	193,541,068	148,444,510	17,573,987	22,540,668	188,559,165	102.6%	100.0%	100.0%	100.0%
LAKELAND	P	10/01/2023	N	None	164,617,706	137,164,883	17,840,456	26,454,333	181,459,672	90.7%	100.0%	100.0%	36.3%
LAKELAND	P	10/01/2022	N	None	153,631,975	128,691,601	18,982,215	28,623,552	176,297,368	87.1%	100.0%	100.0%	20.8%
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%
LANTANA	F	09/30/2024	N	After	59,687,220	62,925,973	0	0	62,925,973	94.9%	94.9%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
LANTANA	F	09/30/2023	N	None	49,554,592	56,643,027	47,943	1,645,205	58,336,175	84.9%	87.5%	0.0%	0.0%
LANTANA	F	09/30/2022	N	None	45,637,663	51,322,886	101,022	3,807,631	55,231,539	82.6%	88.9%	0.0%	0.0%
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	P	10/01/2024	N	None	27,326,025	18,587,653	1,250,276	7,667,468	27,505,397	99.3%	100.0%	100.0%	97.7%
LANTANA	P	10/01/2023	N	None	21,935,340	17,317,923	1,124,176	7,031,750	25,473,849	86.1%	100.0%	100.0%	49.7%
LANTANA	P	10/01/2022	N	None	19,315,493	16,960,365	955,571	6,140,410	24,056,346	80.3%	100.0%	100.0%	22.8%
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%
LARGO	PF	10/01/2024	N	None	211,897,140	152,827,121	13,119,502	56,943,948	222,890,571	95.1%	100.0%	100.0%	80.7%
LARGO	PF	10/01/2023	N	After	177,561,523	144,192,605	12,542,715	55,398,617	212,133,937	83.7%	100.0%	100.0%	37.6%
LARGO	PF	10/01/2022	N	None	162,231,424	143,011,197	11,320,303	50,967,444	205,298,944	79.0%	100.0%	100.0%	15.5%
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%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2021	N	None	3,253,179	1,375,742	83,509	632,622	2,091,873	155.5%	100.0%	100.0%	100.0%
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%
LAUDERHILL	F	10/01/2024	N	None	130,639,459	93,164,470	13,010,835	19,819,244	125,994,549	103.7%	100.0%	100.0%	100.0%
LAUDERHILL	F	10/01/2023	N	None	109,417,367	88,712,160	12,700,888	18,591,861	120,004,909	91.2%	100.0%	100.0%	43.1%
LAUDERHILL	F	10/01/2022	N	None	101,424,271	83,016,315	12,530,839	17,671,801	113,218,955	89.6%	100.0%	100.0%	33.3%
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	G	10/01/2023	N	None	32,693,752	23,909,109	4,015,649	6,598,041	34,522,799	94.7%	100.0%	100.0%	72.3%
LAUDERHILL	G	10/01/2022	N	After	29,964,184	22,813,243	3,758,968	6,472,335	33,044,546	90.7%	100.0%	100.0%	52.4%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	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	P	10/01/2024	N	None	105,301,937	74,356,349	9,553,049	28,443,224	112,352,622	93.7%	100.0%	100.0%	75.2%
LAUDERHILL	P	10/01/2023	N	None	90,660,463	68,418,994	9,436,064	28,055,889	105,910,947	85.6%	100.0%	100.0%	45.6%
LAUDERHILL	P	10/01/2022	N	None	83,720,875	67,165,168	8,272,662	22,066,318	97,504,148	85.9%	100.0%	100.0%	37.5%
LAUDERHILL	P	10/01/2022	Y	None	83,720,875	67,831,022	8,272,662	22,522,741	98,626,425	84.9%	100.0%	100.0%	33.8%
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 (C&M)	G	10/01/2024	N	None	53,860,218	51,485,455	4,215,245	9,453,331	65,154,031	82.7%	100.0%	56.3%	0.0%
LAUDERHILL (C&M)	G	10/01/2023	N	None	45,044,968	50,288,454	3,937,130	8,955,862	63,181,446	71.3%	89.6%	0.0%	0.0%
LAUDERHILL (C&M)	G	10/01/2022	N	None	40,257,796	44,146,747	4,047,970	11,320,592	59,515,309	67.6%	91.2%	0.0%	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%
LEESBURG	F	10/01/2024	N	None	28,972,267	16,834,264	2,008,856	10,817,294	29,660,414	97.7%	100.0%	100.0%	93.6%
LEESBURG	F	10/01/2023	N	None	24,118,811	16,477,983	1,917,722	9,796,167	28,191,872	85.6%	100.0%	100.0%	58.4%
LEESBURG	F	10/01/2022	N	None	22,070,143	16,439,216	1,777,494	8,325,517	26,542,227	83.2%	100.0%	100.0%	46.3%
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	G	10/01/2024	N	None	43,555,776	34,806,678	0	8,034,082	42,840,760	101.7%	100.0%	0.0%	100.0%
LEESBURG	G	10/01/2023	N	After	38,559,665	35,225,067	0	8,332,264	43,557,331	88.5%	100.0%	0.0%	40.0%
LEESBURG	G	10/01/2022	N	After	37,074,954	33,858,047	0	7,626,084	41,484,131	89.4%	100.0%	0.0%	42.2%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LEESBURG	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	P	10/01/2024	N	None	30,868,662	20,363,485	2,551,047	7,215,510	30,130,042	102.5%	100.0%	100.0%	100.0%
LEESBURG	P	10/01/2023	N	None	26,085,951	19,102,386	2,466,128	6,834,006	28,402,520	91.8%	100.0%	100.0%	66.1%
LEESBURG	P	10/01/2022	N	None	24,061,503	15,785,139	2,764,630	7,776,636	26,326,405	91.4%	100.0%	100.0%	70.9%
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%
LIGHTHOUSE POINT	PF	10/01/2024	N	None	31,354,599	26,871,298	0	0	26,871,298	116.7%	100.0%	0.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2023	N	None	27,585,374	27,078,922	0	0	27,078,922	101.9%	100.0%	0.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2022	N	None	26,626,499	26,497,451	0	0	26,497,451	100.5%	100.0%	0.0%	100.0%
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%
LIVE OAK	F	10/01/2024	N	None	1,667,444	1,718,341	0	0	1,718,341	97.0%	97.0%	0.0%	0.0%
LIVE OAK	F	10/01/2022	N	None	1,396,811	1,799,546	0	0	1,799,546	77.6%	77.6%	0.0%	0.0%
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%
LONGBOAT KEY	F	10/01/2024	N	None	26,553,250	32,461,455	116,650	520,105	33,098,210	80.2%	81.8%	0.0%	0.0%
LONGBOAT KEY	F	10/01/2023	N	None	22,580,058	33,136,794	116,650	504,356	33,757,800	66.9%	68.1%	0.0%	0.0%
LONGBOAT KEY	F	10/01/2022	N	After	20,956,136	31,924,091	232,189	1,619,790	33,776,070	62.0%	65.6%	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	G	10/01/2024	N	None	13,042,598	11,076,022	434,617	3,128,859	14,639,498	89.1%	100.0%	100.0%	49.0%
LONGBOAT KEY	G	10/01/2023	N	None	11,426,456	11,382,038	434,617	2,331,746	14,148,401	80.8%	100.0%	10.2%	0.0%
LONGBOAT KEY	G	10/01/2022	N	After	10,997,004	11,302,432	475,636	2,818,057	14,596,125	75.3%	97.3%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	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	P	10/01/2024	N	None	9,307,035	11,791,513	34,898	75,885	11,902,296	78.2%	78.9%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2023	N	None	8,105,004	11,812,498	34,898	77,860	11,925,256	68.0%	68.6%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2022	N	After	7,688,278	11,959,370	34,898	115,881	12,110,149	63.5%	64.3%	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%
LONGWOOD	PF	10/01/2024	N	None	33,629,285	17,637,276	0	12,931,574	30,568,850	110.0%	100.0%	0.0%	100.0%
LONGWOOD	PF	10/01/2023	N	None	27,256,176	15,196,224	0	12,427,527	27,623,751	98.7%	100.0%	0.0%	97.0%
LONGWOOD	PF	10/01/2022	N	None	24,652,884	12,533,138	0	12,284,674	24,817,812	99.3%	100.0%	0.0%	98.7%
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%
LYNN HAVEN	F	10/01/2024	N	None	10,384,098	7,412,726	248,545	1,166,511	8,827,782	117.6%	100.0%	100.0%	100.0%
LYNN HAVEN	F	10/01/2023	N	After	9,138,870	6,017,977	302,099	2,324,916	8,644,992	105.7%	100.0%	100.0%	100.0%
LYNN HAVEN	F	10/01/2022	N	After	8,319,903	4,964,153	366,687	2,623,313	7,954,153	104.6%	100.0%	100.0%	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	G	10/01/2024	N	None	25,542,500	19,371,091	1,010,087	3,682,379	24,063,557	106.1%	100.0%	100.0%	100.0%
LYNN HAVEN	G	10/01/2023	N	After	21,271,813	17,811,363	1,036,265	4,238,635	23,086,263	92.1%	100.0%	100.0%	57.2%
LYNN HAVEN	G	10/01/2022	N	None	19,646,401	15,819,874	1,100,666	4,673,906	21,594,446	91.0%	100.0%	100.0%	58.3%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LYNN HAVEN	P	10/01/2024	N	None	14,844,176	7,404,644	561,506	3,124,928	11,091,078	133.8%	100.0%	100.0%	100.0%
LYNN HAVEN	P	10/01/2023	N	After	12,067,480	6,790,322	531,796	2,995,174	10,317,292	117.0%	100.0%	100.0%	100.0%
LYNN HAVEN	P	10/01/2022	N	None	11,003,722	6,678,626	460,350	2,305,909	9,444,885	116.5%	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%
MADISON	PF	10/01/2024	N	None	6,862,850	6,244,795	340,970	1,258,654	7,844,419	87.5%	100.0%	100.0%	22.0%
MADISON	PF	10/01/2023	N	None	5,988,511	6,240,643	290,748	998,601	7,529,992	79.5%	96.0%	0.0%	0.0%
MADISON	PF	10/01/2022	N	None	5,606,547	5,245,661	371,473	1,724,034	7,341,168	76.4%	100.0%	97.1%	0.0%
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%
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%
MAITLAND	PF	10/01/2024	N	After	47,966,518	35,009,705	3,085,908	13,372,032	51,467,645	93.2%	100.0%	100.0%	73.8%
MAITLAND	PF	10/01/2023	N	None	39,516,792	32,911,337	2,935,906	11,830,765	47,678,008	82.9%	100.0%	100.0%	31.0%
MAITLAND	PF	10/01/2022	N	None	36,331,545	32,167,834	2,838,504	10,045,024	45,051,362	80.6%	100.0%	100.0%	13.2%
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%
MANALAPAN	GP	10/01/2022	N	None	3,061,702	754,119	1,454,214	1,213,805	3,422,138	89.5%	100.0%	100.0%	70.3%
MANALAPAN	GP	10/01/2021	N	None	3,286,575	170,816	1,728,578	1,188,510	3,087,904	106.4%	100.0%	100.0%	100.0%
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%
MARATHON	F	10/01/2024	N	None	16,970,759	2,422,512	0	11,158,565	13,581,077	125.0%	100.0%	0.0%	100.0%
MARATHON	F	10/01/2023	N	None	13,341,550	2,186,384	0	8,897,844	11,084,228	120.4%	100.0%	0.0%	100.0%
MARATHON	F	10/01/2022	N	None	11,737,247	2,087,951	0	7,306,953	9,394,904	124.9%	100.0%	0.0%	100.0%
MARATHON	F	10/01/2021	N	After	13,174,633	1,879,270	0	6,280,972	8,160,242	161.4%	100.0%	0.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MARATHON	F	10/01/2020	N	None	10,785,528	1,464,595	0	5,284,034	6,748,629	159.8%	100.0%	0.0%	100.0%
MARCO ISLAND	F	10/01/2024	N	None	38,516,116	15,728,481	516,162	12,497,153	28,741,796	134.0%	100.0%	100.0%	100.0%
MARCO ISLAND	F	10/01/2023	N	None	30,542,807	13,615,867	400,524	10,263,774	24,280,165	125.8%	100.0%	100.0%	100.0%
MARCO ISLAND	F	10/01/2022	N	None	26,954,956	13,369,314	290,448	8,418,332	22,078,094	122.1%	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	P	10/01/2024	N	After	26,571,608	19,461,349	172,859	4,592,963	24,227,171	109.7%	100.0%	100.0%	100.0%
MARCO ISLAND	P	10/01/2023	N	None	22,076,652	18,127,167	108,202	4,529,176	22,764,545	97.0%	100.0%	100.0%	84.8%
MARCO ISLAND	P	10/01/2022	N	None	19,968,674	16,388,639	125,631	4,550,346	21,064,616	94.8%	100.0%	100.0%	75.9%
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%
MARIANNA	F	10/01/2024	N	None	5,542,244	2,239,547	129,183	599,309	2,968,039	186.7%	100.0%	100.0%	100.0%
MARIANNA	F	10/01/2023	N	None	4,585,638	2,264,029	0	642,904	2,906,933	157.7%	100.0%	0.0%	100.0%
MARIANNA	F	10/01/2022	N	None	4,090,676	2,212,635	0	674,741	2,887,376	141.7%	100.0%	0.0%	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	P	10/01/2024	N	None	7,347,064	1,991,231	248,997	1,292,521	3,532,749	208.0%	100.0%	100.0%	100.0%
MARIANNA	P	10/01/2023	N	None	5,940,847	2,014,422	0	1,344,922	3,359,344	176.8%	100.0%	0.0%	100.0%
MARIANNA	P	10/01/2022	N	None	5,323,485	2,111,021	0	1,088,039	3,199,060	166.4%	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%
MARTIN COUNTY	ERP	07/01/2024	N	None	8,031,736	6,362,952	0	0	6,362,952	126.2%	100.0%	0.0%	100.0%
MARTIN COUNTY	ERP	07/01/2023	N	None	7,777,954	6,824,015	0	0	6,824,015	114.0%	100.0%	0.0%	100.0%
MARTIN COUNTY	ERP	07/01/2022	N	None	7,787,054	7,173,574	0	0	7,173,574	108.6%	100.0%	0.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
MARTIN COUNTY	ERP	07/01/2021	N	None	9,798,049	7,296,547	0	0	7,296,547	134.3%	100.0%	0.0%	100.0%
MEDLEY	P	10/01/2024	N	None	39,510,127	22,265,016	1,569,364	9,708,239	33,542,619	117.8%	100.0%	100.0%	100.0%
MEDLEY	P	10/01/2023	N	None	32,264,020	21,731,743	1,419,989	8,604,294	31,756,026	101.6%	100.0%	100.0%	100.0%
MEDLEY	P	10/01/2022	N	After	29,330,892	20,289,077	1,391,437	8,780,022	30,460,536	96.3%	100.0%	100.0%	87.1%
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 - GENERAL + ELECTED	G	10/01/2024	N	None	34,141,551	20,787,611	0	10,302,437	31,090,048	109.8%	100.0%	0.0%	100.0%
MEDLEY - GENERAL + ELECTED	G	10/01/2023	N	None	27,903,011	19,884,116	0	10,152,867	30,036,983	92.9%	100.0%	0.0%	79.0%
MEDLEY - GENERAL + ELECTED	G	10/01/2023	Y	None	27,903,011	19,884,116	0	10,152,867	30,036,983	92.9%	100.0%	0.0%	79.0%
MEDLEY - GENERAL + ELECTED	G	10/01/2022	N	After	25,049,931	18,581,901	0	9,082,769	27,664,670	90.5%	100.0%	0.0%	71.2%
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%
MELBOURNE	F	10/01/2024	N	None	95,685,936	75,108,636	5,228,592	20,277,069	100,614,297	95.1%	100.0%	100.0%	75.7%
MELBOURNE	F	10/01/2023	N	None	79,203,666	72,921,304	4,844,350	19,995,072	97,760,726	81.0%	100.0%	100.0%	7.2%
MELBOURNE	F	10/01/2022	N	None	73,234,663	68,754,069	4,903,797	21,409,120	95,066,986	77.0%	100.0%	91.4%	0.0%
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	P	10/01/2024	N	None	110,783,310	90,717,913	4,680,915	18,580,073	113,978,901	97.2%	100.0%	100.0%	82.8%
MELBOURNE	P	10/01/2023	N	None	94,219,099	90,132,658	4,307,219	14,633,282	109,073,159	86.4%	100.0%	94.9%	0.0%
MELBOURNE	P	10/01/2022	N	None	88,880,547	84,179,346	4,499,351	16,654,447	105,333,144	84.4%	100.0%	100.0%	1.2%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 [G]	G	10/01/2024	N	None	8,991,050	5,550,113	0	375,614	5,925,727	151.7%	100.0%	0.0%	100.0%
MELBOURNE [G]	G	10/01/2023	N	None	7,570,160	5,624,584	0	316,445	5,941,029	127.4%	100.0%	0.0%	100.0%
MELBOURNE [G]	G	10/01/2022	N	None	7,036,129	5,786,342	0	269,708	6,056,050	116.2%	100.0%	0.0%	100.0%
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] - SPECIAL RISK	G	10/01/2024	N	None	1,908,188	1,679,187	0	0	1,679,187	113.6%	100.0%	0.0%	100.0%
MELBOURNE [G] - SPECIAL RISK	G	10/01/2023	N	None	1,564,960	1,659,482	0	0	1,659,482	94.3%	94.3%	0.0%	0.0%
MELBOURNE [G] - SPECIAL RISK	G	10/01/2022	N	None	1,534,008	1,721,996	0	0	1,721,996	89.1%	89.1%	0.0%	0.0%
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 BEACH	P	10/01/2024	N	After	5,331,881	3,439,169	160,618	1,092,818	4,692,605	113.6%	100.0%	100.0%	100.0%
MELBOURNE BEACH	P	10/01/2023	N	After	4,387,045	2,572,525	195,953	1,616,790	4,385,268	100.0%	100.0%	100.0%	100.0%
MELBOURNE BEACH	P	10/01/2022	N	After	3,904,521	2,084,771	224,987	1,952,329	4,262,087	91.6%	100.0%	100.0%	81.7%
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%
MIAMI - ELECTED	G	10/01/2024	N	None	9,255,009	8,497,954	0	2,112,203	10,610,157	87.2%	100.0%	0.0%	35.8%
MIAMI - ELECTED	G	01/01/2024	N	None	8,737,506	8,700,659	0	1,314,156	10,014,815	87.2%	100.0%	0.0%	2.8%
MIAMI - ELECTED	G	01/01/2024	Y	None	8,737,506	8,700,659	0	2,078,823	10,779,482	81.1%	100.0%	0.0%	1.8%
MIAMI - ELECTED	G	01/01/2023	N	None	8,418,942	8,958,614	0	1,282,103	10,240,717	82.2%	94.0%	0.0%	0.0%
MIAMI - ELECTED	G	01/01/2022	N	None	8,588,866	9,126,247	0	1,234,824	10,361,071	82.9%	94.1%	0.0%	0.0%
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 - FIPO	PF	10/01/2024	N	None	1,329,237,412	1,563,952,877	201,391,488	517,138,413	2,282,482,778	58.2%	85.0%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MIAMI - FIPO	PF	10/01/2023	N	None	1,138,061,164	1,565,256,719	180,845,037	369,657,887	2,115,759,643	53.8%	72.7%	0.0%	0.0%
MIAMI - FIPO	PF	10/01/2022	N	None	1,080,862,803	1,511,688,233	106,888,280	433,155,883	2,051,732,396	52.7%	71.5%	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 COLA (RETIRED)	PF	01/01/2024	N	None	429,874,688	398,876,080	0	33,203,472	432,079,552	99.5%	100.0%	0.0%	93.4%
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2023	N	None	396,278,670	397,511,217	0	32,711,950	430,223,167	92.1%	99.7%	0.0%	0.0%
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 STAFF	G	10/01/2024	N	None	4,681,464	1,378,829	505,699	2,673,461	4,557,989	102.7%	100.0%	100.0%	100.0%
MIAMI - FIPO STAFF	G	10/01/2023	N	None	3,761,467	1,680,118	461,663	1,375,076	3,516,857	107.0%	100.0%	100.0%	100.0%
MIAMI - FIPO STAFF	G	10/01/2022	N	None	3,345,733	1,542,866	692,301	1,020,832	3,255,999	102.8%	100.0%	100.0%	100.0%
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 - GESE	GS	10/01/2024	N	None	1,067,106,515	958,816,848	147,064,400	185,809,422	1,291,690,670	82.6%	100.0%	73.6%	0.0%
MIAMI - GESE	GS	10/01/2023	N	None	875,651,660	894,476,311	145,024,903	145,792,029	1,185,293,243	73.9%	97.9%	0.0%	0.0%
MIAMI - GESE	GS	10/01/2022	N	None	781,908,949	809,290,719	149,686,749	157,945,903	1,116,923,371	70.0%	96.6%	0.0%	0.0%
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 (EXCESS)	GS	10/01/2024	N	None	0	1,993,066	0	0	1,993,066	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2023	N	None	0	981,163	0	0	981,163	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2022	N	None	0	0	0	0	0	N/A	100.0%	0.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2020	N	None	0	4,244,057	0	0	4,244,057	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (STAFF)	GS	10/01/2024	N	None	7,328,206	5,212,267	628,393	1,422,789	7,263,449	100.9%	100.0%	100.0%	100.0%
MIAMI - GESE (STAFF)	GS	10/01/2023	N	None	5,675,822	5,049,073	526,162	1,068,062	6,643,297	85.4%	100.0%	100.0%	9.4%
MIAMI - GESE (STAFF)	GS	10/01/2022	N	None	4,933,554	4,895,214	439,811	839,621	6,174,646	79.9%	100.0%	8.7%	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 - OFF-STREET PARKING	G	10/01/2024	N	After	30,114,248	13,531,764	4,198,329	10,800,621	28,530,714	105.6%	100.0%	100.0%	100.0%
MIAMI - OFF-STREET PARKING	G	10/01/2023	N	After	25,753,039	13,244,837	4,049,729	10,235,391	27,529,957	93.5%	100.0%	100.0%	82.6%
MIAMI - OFF-STREET PARKING	G	10/01/2022	N	None	21,972,469	13,103,332	3,652,816	8,921,495	25,677,643	85.6%	100.0%	100.0%	58.5%
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 BEACH	G	10/01/2024	N	None	859,484,084	775,535,824	85,057,267	125,095,886	985,688,977	87.2%	100.0%	98.7%	0.0%
MIAMI BEACH	G	10/01/2023	N	None	740,730,657	763,976,162	78,128,407	118,284,944	960,389,513	77.1%	97.0%	0.0%	0.0%
MIAMI BEACH	G	10/01/2022	N	None	715,204,642	767,914,334	74,281,251	105,387,126	947,582,711	75.5%	93.1%	0.0%	0.0%
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	PF	10/01/2024	N	None	1,250,939,236	1,302,871,276	0	282,439,910	1,585,311,186	78.9%	96.0%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2023	N	None	1,077,274,635	1,221,181,341	0	256,247,166	1,477,428,507	72.9%	88.2%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2022	N	None	1,021,674,294	1,183,305,526	72,531,960	153,724,165	1,409,561,651	72.5%	86.3%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2021	N	None	1,184,024,775	1,139,229,133	67,970,376	144,137,276	1,351,336,785	87.6%	100.0%	65.9%	0.0%
MIAMI BEACH	PF	10/01/2020	N	None	1,005,632,284	1,076,355,936	59,758,029	151,335,052	1,287,449,017	78.1%	93.4%	0.0%	0.0%
MIAMI SHORES VILLAGE	G	10/01/2023	N	None	17,131,449	11,126,931	2,216,710	3,856,368	17,200,009	99.6%	100.0%	100.0%	98.2%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 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	P	10/01/2024	N	None	39,742,710	28,124,032	2,534,446	5,284,845	35,943,323	110.6%	100.0%	100.0%	100.0%
MIAMI SHORES VILLAGE	P	10/01/2023	N	None	31,860,518	27,431,663	2,191,695	4,280,077	33,903,435	94.0%	100.0%	100.0%	52.3%
MIAMI SHORES VILLAGE	P	10/01/2022	N	None	28,243,228	23,918,842	2,463,959	5,635,211	32,018,012	88.2%	100.0%	100.0%	33.0%
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 SPRINGS	G	10/01/2024	N	None	25,139,366	14,832,431	2,140,454	4,238,707	21,211,592	118.5%	100.0%	100.0%	100.0%
MIAMI SPRINGS	G	10/01/2023	N	None	21,600,219	13,557,519	2,219,157	4,457,516	20,234,192	106.8%	100.0%	100.0%	100.0%
MIAMI SPRINGS	G	10/01/2022	N	None	20,372,524	14,156,683	1,991,478	3,729,239	19,877,400	102.5%	100.0%	100.0%	100.0%
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	PF	10/01/2024	N	None	40,224,304	25,968,111	4,050,561	5,963,075	35,981,747	111.8%	100.0%	100.0%	100.0%
MIAMI SPRINGS	PF	10/01/2023	N	None	35,175,253	24,509,637	4,309,469	6,250,903	35,070,009	100.3%	100.0%	100.0%	100.0%
MIAMI SPRINGS	PF	10/01/2022	N	None	33,114,964	25,054,601	3,837,016	5,255,080	34,146,697	97.0%	100.0%	100.0%	80.4%
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-DADE COUNTY	ERP	07/01/2024	N	None	23,068,659	22,045,541	0	0	22,045,541	104.6%	100.0%	0.0%	100.0%
MIAMI-DADE COUNTY	ERP	07/01/2023	N	None	22,222,911	24,690,839	0	0	24,690,839	90.0%	90.0%	0.0%	0.0%
MIAMI-DADE COUNTY	ERP	07/01/2022	N	None	22,736,797	27,298,362	0	0	27,298,362	83.3%	83.3%	0.0%	0.0%
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%
MIAMI-DADE COUNTY	ERP	07/01/2021	Y	None	28,144,356	30,618,048	0	0	30,618,048	91.9%	91.9%	0.0%	0.0%
MIDWAY FCD	F	10/01/2024	N	None	13,518,310	3,033,495	1,939,426	6,049,779	11,022,700	122.6%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
MIDWAY FCD	F	10/01/2023	N	None	10,345,063	870,830	1,957,272	5,995,232	8,823,334	117.2%	100.0%	100.0%	100.0%
MIDWAY FCD	F	10/01/2022	N	None	8,813,157	871,179	1,683,657	4,692,092	7,246,928	121.6%	100.0%	100.0%	100.0%
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%
MILTON	F	10/01/2024	N	After	9,146,197	6,786,447	636,722	3,312,198	10,735,367	85.2%	100.0%	100.0%	52.0%
MILTON	F	10/01/2023	N	None	7,236,874	6,973,272	571,769	2,662,984	10,208,025	70.9%	100.0%	46.1%	0.0%
MILTON	F	10/01/2022	N	None	6,218,935	5,138,238	694,854	3,688,932	9,522,024	65.3%	100.0%	100.0%	10.5%
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	G	10/01/2024	N	After	18,187,830	11,889,035	2,511,809	3,266,971	17,667,815	102.9%	100.0%	100.0%	100.0%
MILTON	G	10/01/2023	N	After	15,535,916	11,837,966	2,248,820	2,524,047	16,610,833	93.5%	100.0%	100.0%	57.4%
MILTON	G	10/01/2022	N	After	14,358,259	11,215,464	2,159,114	2,413,863	15,788,441	90.9%	100.0%	100.0%	40.8%
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	P	10/01/2024	N	After	11,693,202	7,630,992	477,663	3,229,310	11,337,965	103.1%	100.0%	100.0%	100.0%
MILTON	P	10/01/2023	N	None	9,597,293	7,403,332	452,680	2,895,094	10,751,106	89.3%	100.0%	100.0%	60.1%
MILTON	P	10/01/2022	N	None	8,906,845	6,805,459	395,794	2,121,398	9,322,651	95.5%	100.0%	100.0%	80.4%
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%
MIRAMAR	F	10/01/2024	N	None	277,881,253	261,162,269	7,506,805	34,027,487	302,696,561	91.8%	100.0%	100.0%	27.1%
MIRAMAR	F	10/01/2023	N	None	228,536,104	235,718,477	8,212,854	36,574,391	280,505,722	81.5%	97.0%	0.0%	0.0%
MIRAMAR	F	10/01/2022	N	None	205,036,739	219,197,254	8,734,268	36,220,541	264,152,063	77.6%	93.5%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	G	10/01/2024	N	None	271,205,589	175,089,884	34,288,140	75,156,385	284,534,409	95.3%	100.0%	100.0%	82.3%
MIRAMAR	G	10/01/2023	N	None	222,605,626	160,937,391	31,746,737	67,989,311	260,673,439	85.4%	100.0%	100.0%	44.0%
MIRAMAR	G	10/01/2022	N	None	203,022,360	152,308,747	28,056,651	62,355,717	242,721,115	83.6%	100.0%	100.0%	36.3%
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	P	10/01/2023	N	None	255,758,880	270,645,685	14,568,517	21,797,580	307,011,782	83.3%	94.5%	0.0%	0.0%
MIRAMAR	P	10/01/2022	N	None	238,313,245	252,090,509	15,394,620	25,794,871	293,280,000	81.3%	94.5%	0.0%	0.0%
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%
MONROE COUNTY	ERP	07/01/2025	N	None	229,633	324,027	0	0	324,027	70.9%	70.9%	0.0%	0.0%
MONROE COUNTY	ERP	07/01/2023	N	None	214,026	358,381	0	0	358,381	59.7%	59.7%	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 VOL F.F. & EMS	F	01/01/2024	N	None	811,669	269,534	0	48,901	318,435	254.9%	100.0%	0.0%	100.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2023	N	None	775,234	284,842	0	63,629	348,471	222.5%	100.0%	0.0%	100.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2022	N	None	813,330	345,826	0	73,989	419,815	193.7%	100.0%	0.0%	100.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2022	Y	None	813,330	345,826	0	73,989	419,815	193.7%	100.0%	0.0%	100.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2021	N	None	841,817	354,758	0	195,542	550,300	153.0%	100.0%	0.0%	100.0%
MONTICELLO	F	10/01/2024	N	After	1,204,798	605,365	0	127,850	733,215	164.3%	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	P	10/01/2022	N	None	2,335,990	1,363,742	0	677,383	2,041,125	114.4%	100.0%	0.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MOUNT DORA	F	10/01/2024	N	None	13,584,152	6,649,940	1,067,588	3,830,079	11,547,607	117.6%	100.0%	100.0%	100.0%
MOUNT DORA	F	10/01/2023	N	None	11,197,519	6,656,588	918,343	3,166,480	10,741,411	104.2%	100.0%	100.0%	100.0%
MOUNT DORA	F	10/01/2022	N	None	10,266,858	6,674,923	806,266	2,716,596	10,197,785	100.7%	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	G	10/01/2024	N	None	17,791,644	20,716,934	479,724	2,172,518	23,369,176	76.1%	85.9%	0.0%	0.0%
MOUNT DORA	G	10/01/2023	N	After	16,194,254	15,165,016	498,582	2,242,466	17,906,064	90.4%	100.0%	100.0%	23.7%
MOUNT DORA	G	10/01/2022	N	After	16,095,843	15,307,953	574,898	2,350,763	18,233,614	88.3%	100.0%	100.0%	9.1%
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	P	10/01/2024	N	None	18,607,854	12,097,413	960,025	2,889,792	15,947,230	116.7%	100.0%	100.0%	100.0%
MOUNT DORA	P	10/01/2023	N	None	15,419,259	11,082,216	938,848	3,672,963	15,694,027	98.2%	100.0%	100.0%	92.5%
MOUNT DORA	P	10/01/2022	N	None	13,976,024	9,782,671	969,200	4,358,899	15,110,770	92.5%	100.0%	100.0%	74.0%
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	6,567,667	1,041,127	4,478,741	12,087,535	106.7%	100.0%	100.0%	100.0%
NAPLES	F	10/01/2024	N	None	82,364,691	66,380,652	1,933,925	14,115,975	82,430,552	99.9%	100.0%	100.0%	99.5%
NAPLES	F	10/01/2023	N	None	68,254,450	66,680,542	1,658,579	12,200,883	80,540,004	84.7%	100.0%	94.9%	0.0%
NAPLES	F	10/01/2022	N	None	61,581,033	61,127,394	1,796,553	14,650,878	77,574,825	79.4%	100.0%	25.3%	0.0%
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	G	10/01/2024	N	None	78,151,321	52,327,859	9,889,914	14,674,699	76,892,472	101.6%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
NAPLES	G	10/01/2023	N	None	65,979,408	51,597,858	9,375,629	14,003,372	74,976,859	88.0%	100.0%	100.0%	35.7%
NAPLES	G	10/01/2022	N	None	61,479,102	48,322,573	9,148,948	13,827,464	71,298,985	86.2%	100.0%	100.0%	29.0%
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	P	10/01/2024	N	None	74,669,995	60,187,943	3,449,909	15,218,428	78,856,280	94.7%	100.0%	100.0%	72.5%
NAPLES	P	10/01/2023	N	None	62,831,605	61,536,186	3,024,664	13,497,718	78,058,568	80.5%	100.0%	42.8%	0.0%
NAPLES	P	10/01/2022	N	None	57,569,007	58,581,376	3,139,171	14,300,511	76,021,058	75.7%	98.3%	0.0%	0.0%
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%
NAVARRE BEACH FCD	F	10/01/2024	N	None	446,874	7,999	45,652	852,350	906,001	49.3%	100.0%	100.0%	46.1%
NAVARRE BEACH FCD	F	10/01/2023	N	None	224,000	0	0	777,457	777,457	28.8%	100.0%	0.0%	28.8%
NEPTUNE BEACH	P	10/01/2024	N	None	12,889,431	10,076,131	1,084,404	3,012,236	14,172,771	90.9%	100.0%	100.0%	57.4%
NEPTUNE BEACH	P	10/01/2023	N	None	10,179,452	8,369,238	1,082,892	1,997,270	11,449,400	88.9%	100.0%	100.0%	36.4%
NEPTUNE BEACH	P	10/01/2022	N	After	9,130,903	8,434,370	924,829	1,383,688	10,742,887	85.0%	100.0%	75.3%	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%
NEW PORT RICHEY	F	10/01/2024	N	After	16,598,073	10,742,397	926,068	3,259,745	14,928,210	111.2%	100.0%	100.0%	100.0%
NEW PORT RICHEY	F	10/01/2023	N	None	13,372,960	10,739,058	863,734	2,858,539	14,461,331	92.5%	100.0%	100.0%	61.9%
NEW PORT RICHEY	F	10/01/2022	N	None	12,272,368	11,031,209	747,485	2,325,248	14,103,942	87.0%	100.0%	100.0%	21.2%
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%
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	P	10/01/2024	N	None	39,432,392	23,479,059	295,563	7,316,535	31,091,157	126.8%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	P	10/01/2023	N	None	33,110,924	22,896,377	236,324	6,682,861	29,815,562	111.1%	100.0%	100.0%	100.0%
NEW PORT RICHEY	P	10/01/2022	N	None	31,425,212	23,302,425	147,574	5,465,574	28,915,573	108.7%	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 SMYRNA BEACH	F	10/01/2024	N	After	28,919,861	25,726,732	1,994,141	5,967,721	33,688,594	85.8%	100.0%	100.0%	20.1%
NEW SMYRNA BEACH	F	10/01/2023	N	After	24,806,963	24,176,346	1,787,168	5,567,510	31,531,024	78.7%	100.0%	35.3%	0.0%
NEW SMYRNA BEACH	F	10/01/2022	N	After	23,667,805	21,830,002	1,824,293	6,581,555	30,235,850	78.3%	100.0%	100.0%	0.2%
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	P	10/01/2024	N	None	23,873,519	20,377,284	1,551,551	4,232,157	26,160,992	91.3%	100.0%	100.0%	46.0%
NEW SMYRNA BEACH	P	10/01/2023	N	After	19,948,603	19,696,176	1,526,985	3,666,986	24,890,147	80.1%	100.0%	16.5%	0.0%
NEW SMYRNA BEACH	P	10/01/2022	N	None	18,648,461	18,682,923	1,498,858	3,536,960	23,718,741	78.6%	99.8%	0.0%	0.0%
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%
NORTH BAY FCD	F	10/01/2024	N	After	8,665,683	3,177,665	580,306	3,650,506	7,408,477	117.0%	100.0%	100.0%	100.0%
NORTH BAY FCD	F	10/01/2023	N	None	6,998,259	2,696,220	513,967	3,471,536	6,681,723	104.7%	100.0%	100.0%	100.0%
NORTH BAY FCD	F	10/01/2022	N	After	6,288,965	2,686,633	466,531	2,400,576	5,553,740	113.2%	100.0%	100.0%	100.0%
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 BREVARD HOSPITAL (Parrish)	G	10/01/2022	N	None	59,533,522	28,984,235	0	15,340,953	44,325,188	134.3%	100.0%	0.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 BROWARD HOSPITAL	G	07/01/2023	N	None	392,257,606	147,934,313	0	173,614,762	321,549,075	122.0%	100.0%	0.0%	100.0%
NORTH BROWARD HOSPITAL	G	07/01/2022	N	None	394,497,811	148,975,663	0	161,526,768	310,502,431	127.1%	100.0%	0.0%	100.0%
NORTH BROWARD HOSPITAL	G	07/01/2021	N	None	444,031,692	150,485,165	0	158,778,062	309,263,227	143.6%	100.0%	0.0%	100.0%
NORTH COLLIER FCD	F	10/01/2024	N	None	162,276,971	76,093,150	8,311,313	67,295,567	151,700,030	107.0%	100.0%	100.0%	100.0%
NORTH COLLIER FCD	F	10/01/2023	N	None	128,906,755	62,748,668	7,498,782	64,700,822	134,948,272	95.5%	100.0%	100.0%	90.7%
NORTH COLLIER FCD	F	10/01/2022	N	None	112,896,842	53,783,096	6,506,760	59,739,390	120,029,246	94.1%	100.0%	100.0%	88.1%
NORTH COLLIER FCD	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	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	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 MIAMI 691 [GPF]	F	10/01/2024	N	None	2,104,619	1,312,124	0	0	1,312,124	160.4%	100.0%	0.0%	100.0%
NORTH MIAMI 691 [GPF]	F	10/01/2023	N	None	1,992,672	1,397,156	0	0	1,397,156	142.6%	100.0%	0.0%	100.0%
NORTH MIAMI 691 [GPF]	F	10/01/2022	N	None	2,067,713	1,645,533	0	0	1,645,533	125.7%	100.0%	0.0%	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]	G	10/01/2024	N	None	167,614,196	96,657,370	7,759,483	36,845,587	141,262,440	118.7%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	G	10/01/2023	N	None	147,253,744	95,770,227	7,705,503	34,689,456	138,165,186	106.6%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	G	10/01/2022	N	None	139,401,269	91,990,539	7,635,100	34,505,504	134,131,143	103.9%	100.0%	100.0%	100.0%
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]	P	10/01/2024	N	None	6,759,177	2,231,884	280,242	1,987,099	4,499,225	150.2%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	P	10/01/2023	N	None	5,889,120	2,309,930	270,030	1,497,815	4,077,775	144.4%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	P	10/01/2022	N	None	5,588,917	2,352,185	259,842	1,427,926	4,039,953	138.3%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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]	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 748	P	10/01/2024	N	None	117,952,553	95,352,305	7,966,431	35,799,759	139,118,495	84.8%	100.0%	100.0%	40.9%
NORTH MIAMI 748	P	10/01/2023	N	None	100,561,937	87,692,941	7,628,112	34,703,935	130,024,988	77.3%	100.0%	100.0%	15.1%
NORTH MIAMI 748	P	10/01/2022	N	After	94,495,300	78,145,653	7,719,593	35,706,423	121,571,669	77.7%	100.0%	100.0%	24.2%
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 BEACH	G	10/01/2024	N	None	97,791,800	112,222,208	0	17,910,059	130,132,267	75.1%	87.1%	0.0%	0.0%
NORTH MIAMI BEACH	G	10/01/2023	N	None	84,450,381	108,953,722	0	17,572,945	126,526,667	66.7%	77.5%	0.0%	0.0%
NORTH MIAMI BEACH	G	10/01/2022	N	None	79,519,048	103,537,439	4,411,319	13,627,517	121,576,275	65.4%	76.8%	0.0%	0.0%
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	PF	10/01/2024	N	None	124,420,378	151,226,992	6,607,604	8,692,198	166,526,794	74.7%	82.3%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2023	Y	None	102,469,232	146,450,750	7,131,811	9,803,890	163,386,451	62.7%	70.0%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2023	N	None	102,469,232	146,450,750	7,131,811	9,803,890	163,386,451	62.7%	70.0%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2022	N	None	96,113,826	152,364,150	6,618,796	8,408,957	167,391,903	57.4%	63.1%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2022	Y	None	96,113,826	152,364,150	6,618,796	8,408,957	167,391,903	57.4%	63.1%	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%
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2024	N	None	22,167,518	21,009,791	386,862	734,747	22,131,400	100.2%	100.0%	100.0%	100.0%
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2023	N	None	19,544,411	20,898,589	342,784	642,018	21,883,391	89.3%	93.5%	0.0%	0.0%
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2022	N	None	19,315,757	20,602,781	342,820	354,558	21,300,159	90.7%	93.8%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 - MANAGEMENT	G	10/01/2021	N	None	23,994,831	20,037,659	223,311	611,033	20,872,003	115.0%	100.0%	100.0%	100.0%
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 PORT	F	10/01/2024	N	None	69,552,649	45,997,784	4,166,124	14,988,367	65,152,275	106.8%	100.0%	100.0%	100.0%
NORTH PORT	F	10/01/2023	N	None	58,741,263	44,333,348	3,950,964	12,698,222	60,982,534	96.3%	100.0%	100.0%	82.3%
NORTH PORT	F	10/01/2022	N	After	54,354,227	36,100,249	4,639,875	15,982,347	56,722,471	95.8%	100.0%	100.0%	85.2%
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	P	10/01/2024	N	None	71,901,825	37,962,853	4,881,884	23,830,099	66,674,836	107.8%	100.0%	100.0%	100.0%
NORTH PORT	P	10/01/2023	N	None	59,833,433	34,901,122	4,746,111	21,943,226	61,590,459	97.1%	100.0%	100.0%	92.0%
NORTH PORT	P	10/01/2022	N	None	53,576,421	31,831,477	4,598,077	20,154,236	56,583,790	94.7%	100.0%	100.0%	85.1%
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 RIVER FCD	F	10/01/2024	N	None	34,484,730	21,467,389	1,994,272	8,904,690	32,366,351	106.5%	100.0%	100.0%	100.0%
NORTH RIVER FCD	F	10/01/2023	N	None	27,515,524	20,445,977	1,721,440	7,865,248	30,032,665	91.6%	100.0%	100.0%	68.0%
NORTH RIVER FCD	F	10/01/2022	N	None	24,557,790	17,865,366	1,594,702	7,430,174	26,890,242	91.3%	100.0%	100.0%	68.6%
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%
OAKLAND PARK	G	10/01/2024	N	None	44,609,836	37,298,478	135,234	5,969,099	43,402,811	102.8%	100.0%	100.0%	100.0%
OAKLAND PARK	G	10/01/2023	N	None	39,814,142	37,791,085	147,184	6,361,263	44,299,532	89.9%	100.0%	100.0%	29.5%
OAKLAND PARK	G	10/01/2022	N	None	39,229,050	39,173,579	149,487	6,153,452	45,476,518	86.3%	100.0%	37.1%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
OAKLAND PARK	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	PF	10/01/2024	N	None	66,739,734	73,786,872	500,363	379,978	74,667,213	89.4%	90.4%	0.0%	0.0%
OAKLAND PARK	PF	10/01/2023	N	None	56,865,842	70,222,505	1,124,843	3,373,922	74,721,270	76.1%	81.0%	0.0%	0.0%
OAKLAND PARK	PF	10/01/2022	N	None	55,426,433	63,431,657	1,561,786	5,322,070	70,315,513	78.8%	87.4%	0.0%	0.0%
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%
OCALA	F	10/01/2024	N	None	103,007,901	75,984,550	0	34,484,334	110,468,884	93.2%	100.0%	0.0%	78.4%
OCALA	F	10/01/2023	N	None	83,787,136	69,695,356	0	28,080,900	97,776,256	85.7%	100.0%	0.0%	50.2%
OCALA	F	10/01/2022	N	None	69,123,967	65,866,844	5,486,064	20,473,981	91,826,889	75.3%	100.0%	59.4%	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	G	10/01/2024	N	After	197,025,142	227,594,962	4,338,202	23,434,230	255,367,394	77.2%	86.6%	0.0%	0.0%
OCALA	G	10/01/2023	N	After	173,435,410	218,129,194	4,835,318	26,648,012	249,612,524	69.5%	79.5%	0.0%	0.0%
OCALA	G	10/01/2022	N	After	164,488,736	214,635,585	4,981,792	26,125,006	245,742,383	66.9%	76.6%	0.0%	0.0%
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	P	10/01/2024	N	None	100,029,676	78,339,075	7,667,939	27,495,053	113,502,067	88.1%	100.0%	100.0%	51.0%
OCALA	P	10/01/2023	N	None	83,675,005	69,235,463	7,845,243	29,500,377	106,581,083	78.5%	100.0%	100.0%	22.4%
OCALA	P	10/01/2022	N	After	77,186,079	64,588,502	7,349,815	27,728,594	99,666,911	77.4%	100.0%	100.0%	18.9%
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%
OCEAN CITY-WRIGHT FCD	F	10/01/2024	N	After	27,518,895	18,504,565	1,367,442	4,142,108	24,014,115	114.6%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
OCEAN CITY-WRIGHT FCD	F	10/01/2023	N	None	20,627,618	17,800,687	1,239,383	3,977,266	23,017,336	89.6%	100.0%	100.0%	39.9%
OCEAN CITY-WRIGHT FCD	F	10/01/2022	N	After	17,279,497	17,960,250	1,028,444	2,948,856	21,937,550	78.8%	96.2%	0.0%	0.0%
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%
OCOEE	G	10/01/2024	N	None	51,822,218	37,924,396	5,046,344	8,015,525	50,986,265	101.6%	100.0%	100.0%	100.0%
OCOEE	G	10/01/2023	N	None	44,172,831	33,766,725	5,139,853	9,240,240	48,146,818	91.7%	100.0%	100.0%	57.0%
OCOEE	G	10/01/2022	N	None	42,292,169	31,807,141	5,103,824	9,623,887	46,534,852	90.9%	100.0%	100.0%	55.9%
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	PF	10/01/2024	N	None	82,815,979	48,919,951	6,650,598	23,050,537	78,621,086	105.3%	100.0%	100.0%	100.0%
OCOEE	PF	10/01/2023	N	None	68,192,588	46,193,102	6,297,577	20,635,995	73,126,674	93.3%	100.0%	100.0%	76.1%
OCOEE	PF	10/01/2022	N	None	62,536,777	46,310,177	5,711,417	17,459,431	69,481,025	90.0%	100.0%	100.0%	60.2%
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%
OKALOOSA ISLAND FCD	F	10/01/2024	N	None	15,816,801	15,340,028	1,078,450	5,062,957	21,481,435	73.6%	100.0%	44.2%	0.0%
OKALOOSA ISLAND FCD	F	10/01/2023	N	After	12,235,160	15,260,675	929,534	3,919,504	20,109,713	60.8%	80.2%	0.0%	0.0%
OKALOOSA ISLAND FCD	F	10/01/2022	N	After	10,846,248	15,028,459	803,346	2,930,974	18,762,779	57.8%	72.2%	0.0%	0.0%
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%
OKEECHOBEE	F	10/01/2024	N	None	4,912,645	3,208,821	0	0	3,208,821	153.1%	100.0%	0.0%	100.0%
OKEECHOBEE	F	10/01/2023	N	None	4,307,711	3,514,873	0	0	3,514,873	122.6%	100.0%	0.0%	100.0%
OKEECHOBEE	F	10/01/2022	N	None	4,007,139	3,446,557	0	0	3,446,557	116.3%	100.0%	0.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
OKEECHOBEE	F	10/01/2021	N	None	5,639,241	3,583,913	0	252,359	3,836,272	147.0%	100.0%	0.0%	100.0%
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	G	10/01/2024	N	None	6,281,485	3,264,506	487,015	1,096,002	4,847,523	129.6%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2023	N	None	5,284,926	3,055,197	458,969	1,061,639	4,575,805	115.5%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2022	N	None	4,938,522	2,482,790	559,265	1,278,590	4,320,645	114.3%	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	P	10/01/2024	N	None	12,104,984	5,795,994	466,447	2,435,636	8,698,077	139.2%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2023	N	None	10,179,480	5,751,513	458,007	2,227,441	8,436,961	120.7%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2022	N	None	9,397,712	5,986,523	438,998	1,843,217	8,268,738	113.7%	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 UTILITY	G	10/01/2024	N	None	12,562,743	6,831,484	111,397	3,704,240	10,647,121	118.0%	100.0%	100.0%	100.0%
OKEECHOBEE UTILITY	G	10/01/2023	N	None	10,408,768	6,266,563	100,033	3,556,937	9,923,533	104.9%	100.0%	100.0%	100.0%
OKEECHOBEE UTILITY	G	10/01/2022	N	None	9,626,810	6,120,665	107,822	3,067,077	9,295,564	103.6%	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%
OLDSMAR	F	10/01/2024	N	None	10,561,986	2,147,811	437,356	6,735,852	9,321,019	113.3%	100.0%	100.0%	100.0%
OLDSMAR	F	10/01/2023	N	None	8,381,694	2,099,833	397,170	5,732,523	8,229,526	101.8%	100.0%	100.0%	100.0%
OLDSMAR	F	10/01/2022	N	None	7,457,406	2,044,118	358,602	4,842,064	7,244,784	102.9%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 COUNTY LIBRARY	G	01/01/2025	N	None	60,506,407	35,420,346	0	13,455,304	48,875,650	123.8%	100.0%	0.0%	100.0%
ORANGE COUNTY LIBRARY	G	01/01/2024	N	None	56,108,423	35,377,737	0	12,266,658	47,644,395	117.8%	100.0%	0.0%	100.0%
ORANGE COUNTY LIBRARY	G	01/01/2023	N	None	50,022,461	34,324,966	0	8,455,157	42,780,123	116.9%	100.0%	0.0%	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 PARK	F	10/01/2024	N	None	11,483,908	7,025,235	370,059	2,882,970	10,278,264	111.7%	100.0%	100.0%	100.0%
ORANGE PARK	F	10/01/2023	N	None	9,244,986	5,289,549	461,135	3,765,000	9,515,684	97.2%	100.0%	100.0%	92.8%
ORANGE PARK	F	10/01/2022	N	None	8,473,379	4,695,501	470,247	3,581,031	8,746,779	96.9%	100.0%	100.0%	92.4%
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	G	10/01/2024	N	None	14,196,464	8,426,092	77,506	2,480,521	10,984,119	129.2%	100.0%	100.0%	100.0%
ORANGE PARK	G	10/01/2023	N	None	12,199,035	7,868,699	68,029	2,634,155	10,570,883	115.4%	100.0%	100.0%	100.0%
ORANGE PARK	G	10/01/2022	N	None	11,580,763	7,620,516	58,671	2,716,958	10,396,145	111.4%	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	P	10/01/2024	N	None	25,045,838	16,892,171	809,230	5,800,065	23,501,466	106.6%	100.0%	100.0%	100.0%
ORANGE PARK	P	10/01/2023	N	None	21,571,157	17,183,314	721,135	5,009,072	22,913,521	94.1%	100.0%	100.0%	73.2%
ORANGE PARK	P	10/01/2022	N	None	19,705,119	16,137,484	696,103	4,921,893	21,755,480	90.6%	100.0%	100.0%	58.3%
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%
ORLANDO	F	10/01/2024	N	None	579,306,126	415,803,054	36,827,439	140,647,486	593,277,979	97.6%	100.0%	100.0%	90.1%
ORLANDO	F	10/01/2023	N	None	495,900,408	395,933,324	0	183,243,007	579,176,331	85.6%	100.0%	0.0%	54.6%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	F	10/01/2022	N	None	462,229,883	358,182,258	36,829,847	147,478,979	542,491,084	85.2%	100.0%	100.0%	45.6%
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	G	09/30/2024	N	After	235,807,248	244,084,848	2,217,340	20,868,902	267,171,090	88.3%	96.6%	0.0%	0.0%
ORLANDO	G	09/30/2023	N	None	208,355,939	245,333,959	2,363,191	21,258,551	268,955,701	77.5%	84.9%	0.0%	0.0%
ORLANDO	G	09/30/2022	N	None	202,833,617	243,218,991	2,647,328	22,921,987	268,788,306	75.5%	83.4%	0.0%	0.0%
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	P	10/01/2024	N	None	806,163,599	670,053,304	47,028,583	117,694,899	834,776,786	96.6%	100.0%	100.0%	75.7%
ORLANDO	P	10/01/2023	N	None	689,441,841	619,446,879	44,718,063	147,438,350	811,603,292	84.9%	100.0%	100.0%	17.1%
ORLANDO	P	10/01/2022	N	None	641,053,761	589,342,578	43,365,115	146,949,493	779,657,186	82.2%	100.0%	100.0%	5.7%
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 AVIATION	G	10/01/2024	N	After	142,462,139	131,227,767	0	11,564,250	142,792,017	99.8%	100.0%	0.0%	97.1%
ORLANDO AVIATION	G	10/01/2023	N	None	125,798,548	128,415,299	0	14,293,078	142,708,377	88.2%	98.0%	0.0%	0.0%
ORLANDO AVIATION	G	10/01/2022	N	None	123,518,122	127,557,381	0	16,944,928	144,502,309	85.5%	96.8%	0.0%	0.0%
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 UTILITY	G	10/01/2024	N	None	533,491,700	394,623,700	10,090,206	125,683,762	530,397,668	100.6%	100.0%	100.0%	100.0%
ORLANDO UTILITY	G	10/01/2023	N	None	459,537,072	388,293,961	12,374,912	122,307,442	522,976,315	87.9%	100.0%	100.0%	48.1%
ORLANDO UTILITY	G	10/01/2022	N	After	431,017,402	379,196,647	14,477,103	121,899,979	515,573,729	83.6%	100.0%	100.0%	30.6%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ORMOND BEACH	F	10/01/2024	N	None	42,235,580	29,115,740	2,523,745	12,673,522	44,313,007	95.3%	100.0%	100.0%	83.6%
ORMOND BEACH	F	10/01/2023	N	None	35,715,205	29,059,085	2,312,940	11,317,167	42,689,192	83.7%	100.0%	100.0%	38.4%
ORMOND BEACH	F	10/01/2022	N	None	32,216,232	28,330,430	2,288,202	11,123,743	41,742,375	77.2%	100.0%	100.0%	14.4%
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	G	10/01/2024	N	None	61,087,781	42,196,264	2,215,187	14,926,317	59,337,768	102.9%	100.0%	100.0%	100.0%
ORMOND BEACH	G	10/01/2023	N	None	53,586,120	41,334,124	2,288,268	14,584,465	58,206,857	92.1%	100.0%	100.0%	68.3%
ORMOND BEACH	G	10/01/2022	N	None	49,812,487	39,092,463	2,391,238	14,955,257	56,438,958	88.3%	100.0%	100.0%	55.7%
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	P	10/01/2024	N	None	50,335,980	37,440,501	3,073,863	12,176,792	52,691,156	95.5%	100.0%	100.0%	80.7%
ORMOND BEACH	P	10/01/2023	N	None	42,172,788	36,428,221	3,011,246	11,820,232	51,259,699	82.3%	100.0%	100.0%	23.1%
ORMOND BEACH	P	10/01/2022	N	After	37,725,785	35,831,038	2,719,712	10,306,142	48,856,892	77.2%	100.0%	69.7%	0.0%
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%
OVIEDO	F	10/01/2024	N	After	24,018,902	13,064,385	2,421,385	8,806,221	24,291,991	98.9%	100.0%	100.0%	96.9%
OVIEDO	F	10/01/2023	N	After	19,234,485	12,182,301	2,281,939	6,269,261	20,733,501	92.8%	100.0%	100.0%	76.1%
OVIEDO	F	10/01/2022	N	None	16,941,463	10,971,842	2,234,927	5,830,788	19,037,557	89.0%	100.0%	100.0%	64.1%
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%
OVIEDO	P	10/01/2024	N	None	39,432,353	22,609,698	2,328,435	10,195,648	35,133,781	112.2%	100.0%	100.0%	100.0%
OVIEDO	P	10/01/2023	N	None	32,191,031	19,374,771	2,359,174	10,636,848	32,370,793	99.4%	100.0%	100.0%	98.3%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	P	10/01/2022	N	None	29,249,534	16,796,569	2,425,301	10,662,821	29,884,691	97.9%	100.0%	100.0%	94.0%
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%
PACE FCD	F	10/01/2024	N	None	2,125,421	65,282	0	863,996	929,278	228.7%	100.0%	0.0%	100.0%
PACE FCD	F	10/01/2023	N	None	1,210,650	76,708	0	519,804	596,512	203.0%	100.0%	0.0%	100.0%
PACE FCD	F	10/01/2022	N	None	722,655	47,698	0	395,722	443,420	163.0%	100.0%	0.0%	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	10/01/2024	N	After	11,100,015	8,217,173	573,626	2,848,217	11,639,016	95.4%	100.0%	100.0%	81.1%
PALATKA	F	10/01/2023	N	None	9,104,998	8,041,856	480,097	2,181,063	10,703,016	85.1%	100.0%	100.0%	26.7%
PALATKA	F	10/01/2022	N	After	8,334,136	7,761,132	471,457	2,039,150	10,271,739	81.1%	100.0%	100.0%	5.0%
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	G	10/01/2024	N	None	22,686,761	22,350,466	1,317,846	3,677,799	27,346,111	83.0%	100.0%	25.5%	0.0%
PALATKA	G	10/01/2023	N	None	19,010,042	21,500,054	1,264,689	3,466,601	26,231,344	72.5%	88.4%	0.0%	0.0%
PALATKA	G	10/01/2022	N	None	17,913,140	20,921,005	1,215,629	3,415,084	25,551,718	70.1%	85.6%	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	P	10/01/2024	N	None	13,826,290	11,412,797	551,686	2,803,952	14,768,435	93.6%	100.0%	100.0%	66.4%
PALATKA	P	10/01/2023	N	None	11,583,349	9,978,330	557,168	3,143,517	13,679,015	84.7%	100.0%	100.0%	33.3%
PALATKA	P	10/01/2022	N	After	11,089,399	10,071,018	490,507	2,590,612	13,152,137	84.3%	100.0%	100.0%	20.4%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2020	N	After	11,831,571	9,779,372	492,586	2,244,346	12,516,304	94.5%	100.0%	100.0%	69.5%
PALM BAY	F	10/01/2024	N	After	104,351,093	93,654,140	6,132,820	29,068,008	128,854,968	81.0%	100.0%	100.0%	15.7%
PALM BAY	F	10/01/2023	N	None	91,403,521	92,675,691	5,490,446	22,440,973	120,607,110	75.8%	98.6%	0.0%	0.0%
PALM BAY	F	10/01/2022	N	After	88,645,341	90,645,665	5,143,875	21,240,027	117,029,567	75.7%	97.8%	0.0%	0.0%
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	G	10/01/2024	N	After	280,539	11,019	0	0	11,019	2546.0%	100.0%	0.0%	100.0%
PALM BAY	G	10/01/2023	N	None	228,114	11,547	0	0	11,547	1975.5%	100.0%	0.0%	100.0%
PALM BAY	G	10/01/2022	N	None	205,213	12,188	0	0	12,188	1683.7%	100.0%	0.0%	100.0%
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	P	10/01/2024	N	After	137,292,649	120,529,987	6,508,467	27,722,502	154,760,956	88.7%	100.0%	100.0%	37.0%
PALM BAY	P	10/01/2023	N	None	118,267,800	112,964,540	6,376,446	24,343,317	143,684,303	82.3%	100.0%	83.2%	0.0%
PALM BAY	P	10/01/2022	N	After	113,240,733	108,502,504	5,963,297	20,624,780	135,090,581	83.8%	100.0%	79.5%	0.0%
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 BEACH	GPF	09/30/2024	N	After	302,467,165	329,922,212	12,601,823	34,410,413	376,934,448	80.2%	91.7%	0.0%	0.0%
PALM BEACH	GPF	09/30/2023	N	After	257,402,588	320,028,049	11,842,808	29,864,032	361,734,889	71.2%	80.4%	0.0%	0.0%
PALM BEACH	GPF	09/30/2022	N	After	242,925,807	316,624,862	10,437,879	25,914,347	352,977,088	68.8%	76.7%	0.0%	0.0%
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 GARDENS	F	10/01/2024	N	None	162,195,298	134,516,017	4,739,772	24,061,835	163,317,624	99.3%	100.0%	100.0%	95.3%
PALM BEACH GARDENS	F	10/01/2023	N	None	133,698,454	128,666,403	4,244,726	19,330,693	152,241,822	87.8%	100.0%	100.0%	4.1%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2022	N	After	120,331,201	120,525,020	4,089,269	18,076,400	142,690,689	84.3%	99.8%	0.0%	0.0%
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	G	10/01/2024	N	None	3,582,246	1,191,409	0	1,650,538	2,841,947	126.0%	100.0%	0.0%	100.0%
PALM BEACH GARDENS	G	10/01/2023	N	None	3,079,942	1,223,750	0	1,518,751	2,742,501	112.3%	100.0%	0.0%	100.0%
PALM BEACH GARDENS	G	10/01/2022	N	None	2,943,276	1,299,204	0	1,433,503	2,732,707	107.7%	100.0%	0.0%	100.0%
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	P	10/01/2024	N	None	145,830,939	107,894,304	5,986,263	25,683,960	139,564,527	104.5%	100.0%	100.0%	100.0%
PALM BEACH GARDENS	P	10/01/2023	N	None	121,749,020	99,181,694	6,307,917	27,595,538	133,085,149	91.5%	100.0%	100.0%	58.9%
PALM BEACH GARDENS	P	10/01/2022	N	After	111,825,514	93,974,139	6,595,296	27,611,186	128,180,621	87.2%	100.0%	100.0%	40.8%
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 COAST (VOL)	F	10/01/2024	N	None	7,025,318	3,848,743	0	416,419	4,265,162	164.7%	100.0%	0.0%	100.0%
PALM COAST (VOL)	F	10/01/2023	N	None	5,564,274	3,269,489	0	651,882	3,921,371	141.9%	100.0%	0.0%	100.0%
PALM COAST (VOL)	F	10/01/2022	N	None	5,052,699	3,158,527	0	527,814	3,686,341	137.1%	100.0%	0.0%	100.0%
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 HARBOR FCD	F	10/01/2024	N	None	62,630,467	21,944,792	3,426,721	22,536,360	47,907,873	130.7%	100.0%	100.0%	100.0%
PALM HARBOR FCD	F	10/01/2023	N	None	46,409,553	11,664,311	3,613,367	25,005,210	40,282,888	115.2%	100.0%	100.0%	100.0%
PALM HARBOR FCD	F	10/01/2022	N	After	38,316,797	9,119,789	3,322,400	21,570,922	34,013,111	112.7%	100.0%	100.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2020	N	After	34,257,454	8,694,729	2,498,152	14,288,593	25,481,474	134.4%	100.0%	100.0%	100.0%
PALM TRAN, INC. (ATU-1577)	G	01/01/2024	N	None	138,652,858	92,087,837	8,192,860	58,436,001	158,716,698	87.4%	100.0%	100.0%	65.7%
PALM TRAN, INC. (ATU-1577)	G	01/01/2023	N	None	127,446,195	87,621,761	8,015,903	56,917,147	152,554,811	83.5%	100.0%	100.0%	55.9%
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%
PALMETTO	G	10/01/2024	N	None	17,875,520	11,033,744	1,283,637	5,163,729	17,481,110	102.3%	100.0%	100.0%	100.0%
PALMETTO	G	10/01/2023	N	None	15,799,870	11,148,989	1,180,450	4,456,160	16,785,599	94.1%	100.0%	100.0%	77.9%
PALMETTO	G	10/01/2022	N	None	15,219,018	11,385,765	1,040,380	3,690,758	16,116,903	94.4%	100.0%	100.0%	75.7%
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	P	10/01/2024	N	None	17,390,258	13,339,456	660,427	3,696,325	17,696,208	98.3%	100.0%	100.0%	91.7%
PALMETTO	P	10/01/2023	N	None	14,559,858	13,333,015	587,431	3,024,057	16,944,503	85.9%	100.0%	100.0%	21.1%
PALMETTO	P	10/01/2022	N	None	13,853,395	13,138,230	541,184	2,722,746	16,402,160	84.5%	100.0%	100.0%	6.4%
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%
PANAMA CITY	F	10/01/2024	N	None	49,042,231	44,523,149	2,526,221	12,310,260	59,359,630	82.6%	100.0%	100.0%	16.2%
PANAMA CITY	F	10/01/2023	N	None	40,847,027	40,048,465	2,728,756	14,146,071	56,923,292	71.8%	100.0%	29.3%	0.0%
PANAMA CITY	F	10/01/2022	N	None	37,732,537	39,283,872	2,427,742	11,563,356	53,274,970	70.8%	96.1%	0.0%	0.0%
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	P	10/01/2024	N	None	45,338,968	39,478,400	2,452,338	10,491,340	52,422,078	86.5%	100.0%	100.0%	32.5%
PANAMA CITY	P	10/01/2023	N	None	38,561,622	37,769,860	2,207,493	9,575,443	49,552,796	77.8%	100.0%	35.9%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	P	10/01/2022	N	None	36,614,310	37,229,469	1,865,924	8,576,814	47,672,207	76.8%	98.3%	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 (SUPP)	G	10/01/2024	N	None	4,336,238	2,784,514	196,352	157,375	3,138,241	138.2%	100.0%	100.0%	100.0%
PANAMA CITY (SUPP)	G	10/01/2023	N	None	3,638,158	3,313,276	269,988	162,879	3,746,143	97.1%	100.0%	100.0%	33.7%
PANAMA CITY (SUPP)	G	10/01/2022	N	None	3,558,922	3,052,015	306,673	450,193	3,808,881	93.4%	100.0%	100.0%	44.5%
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 BEACH	F	10/01/2024	N	None	24,570,046	16,829,803	1,191,191	6,388,065	24,409,059	100.7%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	F	10/01/2023	N	None	19,857,011	15,265,907	0	5,788,707	21,054,614	94.3%	100.0%	0.0%	79.3%
PANAMA CITY BEACH	F	10/01/2022	N	None	17,801,272	15,012,904	920,254	4,123,745	20,056,903	88.8%	100.0%	100.0%	45.3%
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	G	10/01/2024	N	None	54,014,759	34,560,638	4,931,621	9,094,362	48,586,621	111.2%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	G	10/01/2023	N	None	45,015,485	30,365,930	0	14,842,601	45,208,531	99.6%	100.0%	0.0%	98.7%
PANAMA CITY BEACH	G	10/01/2022	N	None	41,133,108	29,631,121	4,294,071	9,043,420	42,968,612	95.7%	100.0%	100.0%	79.7%
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	P	10/01/2024	N	None	32,502,763	24,886,330	1,715,329	5,200,342	31,802,001	102.2%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	P	10/01/2023	N	None	26,657,387	23,630,325	0	5,384,139	29,014,464	91.9%	100.0%	0.0%	56.2%
PANAMA CITY BEACH	P	10/01/2022	N	None	24,258,456	20,372,166	2,555,481	4,029,789	26,957,436	90.0%	100.0%	100.0%	33.0%
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) - 9/30/2025

City or District	TYP SYS	Valuation Date	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%
PARKLAND	P	10/01/2024	N	None	2,266,660	2,411,406	0	0	2,411,406	94.0%	94.0%	0.0%	0.0%
PARKLAND	P	10/01/2023	N	None	2,070,301	2,420,162	0	0	2,420,162	85.5%	85.5%	0.0%	0.0%
PARKLAND	P	10/01/2022	N	None	2,013,587	2,429,034	0	0	2,429,034	82.9%	82.9%	0.0%	0.0%
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%
PASCO COUNTY	ERP	07/01/2023	N	None	13,097,658	15,366,630	0	0	15,366,630	85.2%	85.2%	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%
PEMBROKE PARK COMM SUPP	G	10/01/2024	N	None	4,271,322	2,856,210	0	1,107,527	3,963,737	107.8%	100.0%	0.0%	100.0%
PEMBROKE PARK COMM SUPP	G	10/01/2023	N	None	3,558,376	2,629,654	0	1,187,521	3,817,175	93.2%	100.0%	0.0%	78.2%
PEMBROKE PARK COMM SUPP	G	10/01/2022	N	None	3,305,495	3,055,501	0	248,198	3,303,699	100.1%	100.0%	0.0%	100.0%
PEMBROKE PARK COMM SUPP	G	10/01/2021	N	None	3,958,430	3,146,386	0	183,708	3,330,094	118.9%	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 PINES	G	10/01/2024	N	None	245,454,222	202,585,791	0	9,853,265	212,439,056	115.5%	100.0%	0.0%	100.0%
PEMBROKE PINES	G	10/01/2023	N	None	216,437,435	204,915,222	0	11,950,867	216,866,089	99.8%	100.0%	0.0%	96.4%
PEMBROKE PINES	G	10/01/2022	N	None	196,432,476	190,732,246	0	11,197,221	201,929,467	97.3%	100.0%	0.0%	50.9%
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	PF	10/01/2024	N	None	997,399,383	1,063,289,585	4,679,612	125,883,720	1,193,852,917	83.5%	93.8%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2023	N	None	836,967,090	1,001,911,000	4,244,320	125,607,473	1,131,762,793	74.0%	83.5%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2022	N	None	765,837,403	950,348,038	3,813,177	122,719,111	1,076,880,326	71.1%	80.6%	0.0%	0.0%
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) - 9/30/2025

City or District	TYP SYS	Valuation Date	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%
PENSACOLA	F	10/01/2024	N	None	133,243,685	117,882,567	5,873,813	14,927,938	138,684,318	96.1%	100.0%	100.0%	63.6%
PENSACOLA	F	10/01/2023	N	None	120,071,407	114,864,999	5,664,243	14,203,954	134,733,196	89.1%	100.0%	91.9%	0.0%
PENSACOLA	F	10/01/2022	N	None	116,636,597	115,811,074	5,197,224	11,720,048	132,728,346	87.9%	100.0%	15.9%	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	G	09/30/2024	N	None	149,866,366	148,250,976	3,129,124	12,034,142	163,414,242	91.7%	100.0%	51.6%	0.0%
PENSACOLA	G	09/30/2023	N	None	135,252,670	148,879,884	3,429,425	12,797,747	165,107,056	81.9%	90.8%	0.0%	0.0%
PENSACOLA	G	09/30/2022	N	None	131,905,286	152,379,846	3,379,516	18,823,551	174,582,913	75.6%	86.6%	0.0%	0.0%
PENSACOLA	P	10/01/2024	N	After	135,685,866	123,737,993	1,788,170	21,936,962	147,463,125	92.0%	100.0%	100.0%	46.3%
PENSACOLA	P	10/01/2023	N	None	115,484,893	120,261,116	1,647,462	20,037,433	141,946,011	81.4%	96.0%	0.0%	0.0%
PENSACOLA	P	10/01/2022	N	None	109,616,680	112,577,109	1,820,381	21,917,520	136,315,010	80.4%	97.4%	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%
PERRY	F	10/01/2024	N	None	5,483,847	2,921,593	90,582	2,026,487	5,038,662	108.8%	100.0%	100.0%	100.0%
PERRY	F	10/01/2023	N	None	4,561,904	3,163,525	68,534	1,659,254	4,891,313	93.3%	100.0%	100.0%	80.1%
PERRY	F	10/01/2022	N	None	4,038,817	3,239,534	54,150	1,351,822	4,645,506	86.9%	100.0%	100.0%	55.1%
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	P	10/01/2024	N	None	11,235,487	7,487,531	174,053	2,238,806	9,900,390	113.5%	100.0%	100.0%	100.0%
PERRY	P	10/01/2023	N	None	9,641,485	7,615,923	150,067	1,913,749	9,679,739	99.6%	100.0%	100.0%	98.0%
PERRY	P	10/01/2022	N	None	9,006,472	6,951,150	192,682	2,247,042	9,390,874	95.9%	100.0%	100.0%	82.9%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2021	N	After	10,902,870	6,619,410	160,362	2,593,393	9,373,165	116.3%	100.0%	100.0%	100.0%
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%
PINELLAS PARK	F	10/01/2024	N	After	85,577,544	61,708,889	4,710,047	16,387,252	82,806,188	103.3%	100.0%	100.0%	100.0%
PINELLAS PARK	F	10/01/2023	Y	None	73,472,170	61,775,363	4,128,700	13,585,897	79,489,960	92.4%	100.0%	100.0%	55.7%
PINELLAS PARK	F	10/01/2023	N	None	73,607,557	61,775,363	4,128,700	13,585,897	79,489,960	92.6%	100.0%	100.0%	56.7%
PINELLAS PARK	F	10/01/2022	N	None	70,415,538	61,980,874	3,785,077	11,558,367	77,324,318	91.1%	100.0%	100.0%	40.2%
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	G	10/01/2024	N	None	117,914,806	73,914,077	4,715,707	20,862,043	99,491,827	118.5%	100.0%	100.0%	100.0%
PINELLAS PARK	G	10/01/2023	N	None	102,829,236	66,187,322	4,813,670	21,675,446	92,676,438	111.0%	100.0%	100.0%	100.0%
PINELLAS PARK	G	10/01/2022	N	None	96,569,889	65,930,372	4,334,674	19,275,844	89,540,890	107.9%	100.0%	100.0%	100.0%
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	P	10/01/2024	N	None	93,738,582	58,219,722	1,408,791	23,948,326	83,576,839	112.2%	100.0%	100.0%	100.0%
PINELLAS PARK	P	10/01/2023	N	None	81,699,250	55,906,830	1,508,635	20,900,300	78,315,765	104.3%	100.0%	100.0%	100.0%
PINELLAS PARK	P	10/01/2022	N	None	77,874,122	48,031,271	1,567,859	21,737,071	71,336,201	109.2%	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%
PLANT CITY	PF	10/01/2024	N	None	73,714,190	58,951,553	5,675,201	16,431,251	81,058,005	90.9%	100.0%	100.0%	55.3%
PLANT CITY	PF	10/01/2023	N	None	59,503,336	55,523,225	5,172,634	15,015,176	75,711,035	78.6%	100.0%	76.9%	0.0%
PLANT CITY	PF	10/01/2022	N	None	56,378,041	49,665,659	5,708,974	17,204,196	72,578,829	77.7%	100.0%	100.0%	5.8%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2020	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%
PLANTATION	G	10/01/2024	N	None	222,449,906	170,856,484	17,679,861	67,048,474	255,584,819	87.0%	100.0%	100.0%	50.6%
PLANTATION	G	10/01/2023	N	None	191,111,082	166,099,743	16,823,515	64,270,210	247,193,468	77.3%	100.0%	100.0%	12.7%
PLANTATION	G	10/01/2022	N	After	180,982,444	159,689,303	16,733,268	58,298,409	234,720,980	77.1%	100.0%	100.0%	7.8%
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	P	10/01/2024	N	After	223,217,374	199,121,362	8,622,067	40,815,252	248,558,681	89.8%	100.0%	100.0%	37.9%
PLANTATION	P	10/01/2023	N	None	196,897,167	197,709,978	7,751,176	36,960,350	242,421,504	81.2%	99.6%	0.0%	0.0%
PLANTATION	P	10/01/2022	N	None	184,701,068	185,600,312	7,879,063	40,131,013	233,610,388	79.1%	99.5%	0.0%	0.0%
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 (VOL)	F	10/01/2024	N	None	29,037,960	17,611,661	0	4,111,570	21,723,231	133.7%	100.0%	0.0%	100.0%
PLANTATION (VOL)	F	10/01/2023	N	None	24,359,254	16,925,489	0	3,782,374	20,707,863	117.6%	100.0%	0.0%	100.0%
PLANTATION (VOL)	F	10/01/2022	N	None	22,158,953	16,768,171	0	3,490,059	20,258,230	109.4%	100.0%	0.0%	100.0%
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%
POMPANO BEACH	G	10/01/2024	N	None	300,901,436	259,684,688	35,750,803	81,224,413	376,659,904	79.9%	100.0%	100.0%	6.7%
POMPANO BEACH	G	10/01/2023	N	None	250,075,581	242,095,761	34,753,093	70,741,228	347,590,082	71.9%	100.0%	23.0%	0.0%
POMPANO BEACH	G	10/01/2022	N	None	227,129,215	221,955,811	33,558,782	67,554,694	323,069,287	70.3%	100.0%	15.4%	0.0%
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	PF	10/01/2024	N	None	279,785,890	408,691,813	14,137,781	62,585,696	485,415,290	57.6%	68.5%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2023	N	None	235,404,466	377,402,606	15,806,258	71,889,848	465,098,712	50.6%	62.4%	0.0%	0.0%
POMPANO BEACH	PF	10/01/2022	N	None	232,301,213	325,704,449	21,380,192	101,246,135	448,330,776	51.8%	71.3%	0.0%	0.0%
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%
PORT ORANGE	F	10/01/2024	N	None	47,736,723	47,515,287	1,929,234	11,418,424	60,862,945	78.4%	100.0%	11.5%	0.0%
PORT ORANGE	F	10/01/2023	N	None	38,770,465	45,833,054	1,803,633	10,283,623	57,920,310	66.9%	84.6%	0.0%	0.0%
PORT ORANGE	F	10/01/2022	N	None	34,905,766	44,594,533	1,669,424	9,418,877	55,682,834	62.7%	78.3%	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	G	10/01/2024	N	None	38,824,683	18,678,959	3,828,049	3,892,133	26,399,141	147.1%	100.0%	100.0%	100.0%
PORT ORANGE	G	10/01/2023	N	None	36,177,157	29,753,053	4,223,087	5,234,305	39,210,445	92.3%	100.0%	100.0%	42.0%
PORT ORANGE	G	10/01/2022	N	None	35,432,901	29,482,804	4,087,452	4,904,137	38,474,393	92.1%	100.0%	100.0%	38.0%
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	P	10/01/2023	N	None	56,729,338	41,568,820	2,759,182	17,298,260	61,626,262	92.1%	100.0%	100.0%	71.7%
PORT ORANGE	P	10/01/2022	N	None	48,598,646	39,184,977	2,661,000	14,331,287	56,177,264	86.5%	100.0%	100.0%	47.1%
PORT ORANGE	P	10/01/2022	Y	None	48,598,646	39,184,977	2,661,000	14,560,336	56,406,313	86.2%	100.0%	100.0%	46.4%
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 ST. LUCIE	P	10/01/2024	N	None	191,016,041	110,779,568	17,887,679	47,015,824	175,683,071	108.7%	100.0%	100.0%	100.0%
PORT ST. LUCIE	P	10/01/2023	N	None	153,484,787	98,382,513	17,486,960	46,467,350	162,336,823	94.5%	100.0%	100.0%	80.9%
PORT ST. LUCIE	P	10/01/2022	N	After	136,880,957	81,990,321	18,116,570	48,170,497	148,277,388	92.3%	100.0%	100.0%	76.3%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2021	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%
PUNTA GORDA	F	10/01/2024	N	After	24,915,895	11,557,686	2,266,282	8,590,542	22,414,510	111.2%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2023	N	None	20,540,241	11,348,076	2,045,247	6,636,900	20,030,223	102.5%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2022	N	None	18,856,076	11,064,759	1,769,853	5,382,788	18,217,400	103.5%	100.0%	100.0%	100.0%
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	G	10/01/2024	N	None	58,961,233	44,746,530	2,578,894	11,332,359	58,657,783	100.5%	100.0%	100.0%	100.0%
PUNTA GORDA	G	10/01/2023	N	None	50,787,220	42,859,825	2,759,262	11,027,655	56,646,742	89.7%	100.0%	100.0%	46.9%
PUNTA GORDA	G	10/01/2022	N	After	47,989,029	41,394,662	2,834,010	10,537,336	54,766,008	87.6%	100.0%	100.0%	35.7%
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	P	10/01/2024	N	None	27,092,320	18,714,230	1,582,871	5,287,782	25,584,883	105.9%	100.0%	100.0%	100.0%
PUNTA GORDA	P	10/01/2023	N	None	21,956,158	17,726,413	1,538,276	5,287,772	24,552,461	89.4%	100.0%	100.0%	50.9%
PUNTA GORDA	P	10/01/2022	N	None	19,560,608	17,848,265	1,259,857	4,367,708	23,475,830	83.3%	100.0%	100.0%	10.4%
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%
QUINCY	PF	10/01/2024	N	None	10,201,485	9,742,504	403,135	506,354	10,651,993	95.8%	100.0%	100.0%	11.0%
QUINCY	PF	10/01/2023	N	None	8,660,260	9,775,987	386,971	452,916	10,615,874	81.6%	88.6%	0.0%	0.0%
QUINCY	PF	10/01/2022	N	After	8,160,522	10,328,704	294,217	378,190	11,001,111	74.2%	79.0%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2020	N	After	8,507,101	8,948,866	397,604	1,465,434	10,811,904	78.7%	95.1%	0.0%	0.0%
RIVIERA BEACH	F	10/01/2024	N	None	120,844,268	82,208,398	3,611,394	25,656,916	111,476,708	108.4%	100.0%	100.0%	100.0%
RIVIERA BEACH	F	10/01/2023	N	None	106,091,194	79,759,920	3,557,678	23,911,235	107,228,833	98.9%	100.0%	100.0%	95.2%
RIVIERA BEACH	F	10/01/2022	N	None	100,533,980	74,407,368	3,653,277	23,714,448	101,775,093	98.8%	100.0%	100.0%	94.8%
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	G	10/01/2024	N	None	142,665,599	82,054,564	3,970,268	17,140,829	103,165,661	138.3%	100.0%	100.0%	100.0%
RIVIERA BEACH	G	10/01/2023	N	None	124,333,118	82,179,523	4,003,410	16,589,127	102,772,060	121.0%	100.0%	100.0%	100.0%
RIVIERA BEACH	G	10/01/2022	N	None	121,224,047	81,251,066	4,282,957	16,982,640	102,516,663	118.2%	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	P	09/30/2024	N	After	97,593,142	71,054,923	4,709,617	16,062,344	91,826,884	106.3%	100.0%	100.0%	100.0%
RIVIERA BEACH	P	09/30/2023	N	After	83,249,233	62,347,523	5,114,185	19,014,847	86,476,555	96.3%	100.0%	100.0%	83.0%
RIVIERA BEACH	P	09/30/2022	N	None	78,523,910	60,730,011	5,011,159	18,503,288	84,244,458	93.2%	100.0%	100.0%	69.1%
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%
ROCKLEDGE	F	10/01/2024	N	None	16,313,191	12,650,926	1,324,353	3,014,948	16,990,227	96.0%	100.0%	100.0%	77.5%
ROCKLEDGE	F	10/01/2023	N	None	13,664,254	12,435,523	1,135,630	2,371,090	15,942,243	85.7%	100.0%	100.0%	3.9%
ROCKLEDGE	F	10/01/2022	N	None	12,763,145	11,993,631	1,133,026	2,340,275	15,466,932	82.5%	100.0%	67.9%	0.0%
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	G	10/01/2024	N	None	25,167,820	13,701,305	3,088,852	6,260,914	23,051,071	109.2%	100.0%	100.0%	100.0%
ROCKLEDGE	G	10/01/2023	N	None	21,114,043	13,456,951	2,781,822	5,351,220	21,589,993	97.8%	100.0%	100.0%	91.1%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2022	N	None	19,374,874	12,917,581	2,675,420	4,548,273	20,141,274	96.2%	100.0%	100.0%	83.1%
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	P	10/01/2024	N	None	20,576,057	13,822,027	1,464,341	3,210,609	18,496,977	111.2%	100.0%	100.0%	100.0%
ROCKLEDGE	P	10/01/2023	N	None	17,613,506	13,797,000	1,337,800	2,580,001	17,714,801	99.4%	100.0%	100.0%	96.1%
ROCKLEDGE	P	10/01/2022	N	None	16,257,560	12,398,341	1,448,339	2,778,548	16,625,228	97.8%	100.0%	100.0%	86.8%
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%
SAFETY HARBOR	F	10/01/2024	N	None	16,629,845	2,553,508	0	9,321,339	11,874,847	140.0%	100.0%	0.0%	100.0%
SAFETY HARBOR	F	10/01/2023	N	None	13,621,545	2,257,569	0	8,106,954	10,364,523	131.4%	100.0%	0.0%	100.0%
SAFETY HARBOR	F	10/01/2022	N	None	12,062,819	2,213,209	0	7,359,957	9,573,166	126.0%	100.0%	0.0%	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%
SAINT AUGUSTINE	F	10/01/2024	N	None	19,751,929	11,120,726	909,072	4,379,298	16,409,096	120.4%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	F	10/01/2023	N	None	15,398,408	8,498,553	1,064,617	5,508,926	15,072,096	102.2%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	F	10/01/2022	N	None	13,606,762	7,896,953	1,017,910	5,277,191	14,192,054	95.9%	100.0%	100.0%	88.9%
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	G	10/01/2024	N	None	60,857,127	46,805,988	4,366,568	14,336,473	65,509,029	92.9%	100.0%	100.0%	67.6%
SAINT AUGUSTINE	G	10/01/2023	N	None	56,803,134	43,524,863	96,377	16,125,659	59,746,899	95.1%	100.0%	100.0%	81.7%
SAINT AUGUSTINE	G	10/01/2022	N	None	52,280,494	42,000,329	4,077,550	12,884,374	58,962,253	88.7%	100.0%	100.0%	48.1%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2020	N	None	48,647,861	35,673,537	3,822,654	11,719,289	51,215,480	95.0%	100.0%	100.0%	78.1%
SAINT AUGUSTINE	P	10/01/2024	N	None	29,935,945	19,056,876	1,668,146	6,193,627	26,918,649	111.2%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	P	10/01/2023	N	None	25,833,845	18,669,229	1,528,549	5,234,068	25,431,846	101.6%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	P	10/01/2022	N	None	23,808,247	17,344,434	1,491,756	5,500,648	24,336,838	97.8%	100.0%	100.0%	90.4%
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 CLOUD	G	10/01/2024	N	None	82,294,226	53,487,194	1,128,065	21,057,807	75,673,066	108.7%	100.0%	100.0%	100.0%
SAINT CLOUD	G	10/01/2023	N	None	67,530,374	53,266,695	1,013,818	20,652,020	74,932,533	90.1%	100.0%	100.0%	64.2%
SAINT CLOUD	G	10/01/2022	N	None	62,613,760	46,412,817	920,795	17,478,159	64,811,771	96.6%	100.0%	100.0%	87.4%
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	PF	10/01/2024	N	After	87,288,575	53,824,167	6,076,040	32,116,949	92,017,156	94.9%	100.0%	100.0%	85.3%
SAINT CLOUD	PF	10/01/2023	N	None	70,622,481	50,914,100	5,107,417	26,182,572	82,204,089	85.9%	100.0%	100.0%	55.8%
SAINT CLOUD	PF	10/01/2022	N	None	63,962,191	45,557,410	4,444,105	23,355,138	73,356,653	87.2%	100.0%	100.0%	59.8%
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 JOHNS RIVER PW PK	G	10/01/2024	N	None	180,788,887	150,074,783	201,810	1,208,728	151,485,321	119.3%	100.0%	100.0%	100.0%
SAINT JOHNS RIVER PW PK	G	10/01/2023	N	None	160,606,154	153,601,901	173,467	1,106,118	154,881,486	103.7%	100.0%	100.0%	100.0%
SAINT JOHNS RIVER PW PK	G	10/01/2022	N	After	146,392,210	159,182,444	173,467	1,052,386	160,408,297	91.3%	92.0%	0.0%	0.0%
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 LUCIE COUNTY FCD	F	10/01/2024	N	After	398,657,807	351,021,158	11,766,572	113,320,311	476,108,041	83.7%	100.0%	100.0%	31.7%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SAINT LUCIE COUNTY FCD	F	10/01/2023	N	After	341,201,676	331,527,024	10,046,716	89,871,672	431,445,412	79.1%	100.0%	96.3%	0.0%
SAINT LUCIE COUNTY FCD	F	10/01/2022	N	After	315,349,740	313,221,767	8,598,646	83,728,410	405,548,823	77.8%	100.0%	24.7%	0.0%
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	G	10/01/2024	N	None	25,414,783	18,521,825	986,540	11,075,767	30,584,132	83.1%	100.0%	100.0%	53.3%
SAINT LUCIE COUNTY FCD	G	10/01/2023	N	None	20,809,385	16,886,841	924,662	10,514,479	28,325,982	73.5%	100.0%	100.0%	28.5%
SAINT LUCIE COUNTY FCD	G	10/01/2022	N	After	18,704,417	16,843,326	737,334	8,728,967	26,309,627	71.1%	100.0%	100.0%	12.9%
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 PETE BEACH	F	10/01/2024	N	After	21,182,277	19,965,798	1,573,175	3,679,456	25,218,429	84.0%	100.0%	77.3%	0.0%
SAINT PETE BEACH	F	10/01/2023	N	After	17,598,759	18,980,655	1,688,263	3,440,774	24,109,692	73.0%	92.7%	0.0%	0.0%
SAINT PETE BEACH	F	10/01/2022	N	After	16,206,924	18,764,993	1,595,372	3,371,548	23,731,913	68.3%	86.4%	0.0%	0.0%
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	G	10/01/2024	N	After	13,692,101	16,053,849	173,924	584,421	16,812,194	81.4%	85.3%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2023	N	After	11,656,705	16,151,516	161,555	531,523	16,844,594	69.2%	72.2%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2022	N	After	11,420,318	16,404,749	163,837	505,954	17,074,540	66.9%	69.6%	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	P	10/01/2024	N	None	17,682,193	18,486,149	0	0	18,486,149	95.7%	95.7%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2023	N	None	15,883,194	19,572,123	0	0	19,572,123	81.2%	81.2%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2022	N	None	15,141,661	19,574,555	0	0	19,574,555	77.4%	77.4%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 PETERSBURG	F	10/01/2024	Y	None	334,926,664	210,833,288	0	69,978,323	280,811,611	119.3%	100.0%	0.0%	100.0%
SAINT PETERSBURG	F	10/01/2024	N	None	334,926,664	233,626,189	0	69,326,609	302,952,798	110.6%	100.0%	0.0%	100.0%
SAINT PETERSBURG	F	10/01/2023	N	None	289,337,057	221,467,919	13,729,563	54,467,856	289,665,338	99.9%	100.0%	100.0%	99.4%
SAINT PETERSBURG	F	10/01/2022	N	None	264,612,485	217,047,061	12,789,449	50,247,875	280,084,385	94.5%	100.0%	100.0%	69.2%
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	G	10/01/2024	N	None	561,205,723	406,769,619	0	180,553,364	587,322,983	95.6%	100.0%	0.0%	85.5%
SAINT PETERSBURG	G	10/01/2023	N	None	477,905,926	388,095,968	17,128,996	153,163,039	558,388,003	85.6%	100.0%	100.0%	47.5%
SAINT PETERSBURG	G	10/01/2022	N	None	444,694,902	365,732,748	16,938,139	146,119,302	528,790,189	84.1%	100.0%	100.0%	42.4%
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	P	10/01/2024	N	None	573,183,245	448,584,770	0	173,810,840	622,395,610	92.1%	100.0%	0.0%	71.7%
SAINT PETERSBURG	P	10/01/2023	N	None	473,100,016	414,069,974	28,534,752	117,883,939	560,488,665	84.4%	100.0%	100.0%	25.9%
SAINT PETERSBURG	P	10/01/2022	N	None	433,184,911	404,050,030	26,230,105	104,726,694	535,006,829	81.0%	100.0%	100.0%	2.8%
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%
SAN CARLOS PARK FCD	F	10/01/2024	N	None	41,264,688	8,806,029	590,857	23,310,145	32,707,031	126.2%	100.0%	100.0%	100.0%
SAN CARLOS PARK FCD	F	10/01/2023	N	None	31,980,408	6,767,844	490,439	21,194,712	28,452,995	112.4%	100.0%	100.0%	100.0%
SAN CARLOS PARK FCD	F	10/01/2022	N	None	27,994,483	6,859,107	389,406	17,598,671	24,847,184	112.7%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2020	N	None	24,353,192	4,287,843	252,638	12,310,372	16,850,853	144.5%	100.0%	100.0%	100.0%
SANFORD	F	10/01/2024	N	None	48,158,451	26,335,030	2,758,351	15,062,989	44,156,370	109.1%	100.0%	100.0%	100.0%
SANFORD	F	10/01/2023	N	None	41,835,537	22,776,107	2,955,215	15,314,468	41,045,790	101.9%	100.0%	100.0%	100.0%
SANFORD	F	10/01/2022	N	After	39,566,946	23,355,057	2,690,672	12,801,042	38,846,771	101.9%	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	P	10/01/2024	N	After	61,503,901	41,513,725	2,421,800	12,289,294	56,224,819	109.4%	100.0%	100.0%	100.0%
SANFORD	P	10/01/2023	N	None	53,073,847	41,850,233	2,189,568	9,979,160	54,018,961	98.3%	100.0%	100.0%	90.5%
SANFORD	P	10/01/2022	N	None	50,462,851	39,515,508	2,305,059	10,268,188	52,088,755	96.9%	100.0%	100.0%	84.2%
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%
SANIBEL	G	10/01/2024	N	None	37,268,081	33,905,042	395,346	1,365,887	35,666,275	104.5%	100.0%	100.0%	100.0%
SANIBEL	G	10/01/2023	N	None	32,249,021	34,246,757	394,993	1,250,399	35,892,149	89.8%	94.2%	0.0%	0.0%
SANIBEL	G	10/01/2022	N	None	31,173,857	34,705,010	360,338	1,062,233	36,127,581	86.3%	89.8%	0.0%	0.0%
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	P	10/01/2024	N	None	29,875,561	26,228,302	923,368	3,625,384	30,777,054	97.1%	100.0%	100.0%	75.1%
SANIBEL	P	10/01/2023	N	After	24,689,779	25,206,646	959,837	3,273,552	29,440,035	83.9%	97.9%	0.0%	0.0%
SANIBEL	P	10/01/2022	N	None	22,091,021	23,140,481	1,042,454	3,161,481	27,344,416	80.8%	95.5%	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%
SARASOTA	F	09/30/2024	N	After	178,197,533	183,186,360	0	0	183,186,360	97.3%	97.3%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	F	09/30/2023	N	After	159,163,149	178,599,022	0	0	178,599,022	89.1%	89.1%	0.0%	0.0%
SARASOTA	F	09/30/2022	N	None	157,306,522	175,508,829	0	0	175,508,829	89.6%	89.6%	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	G	09/30/2024	N	None	184,668,435	179,832,242	7,914,919	22,976,550	210,723,711	87.6%	100.0%	61.1%	0.0%
SARASOTA	G	09/30/2023	N	None	161,191,751	177,363,710	8,432,976	24,067,859	209,864,545	76.8%	90.9%	0.0%	0.0%
SARASOTA	G	09/30/2022	N	After	151,024,624	180,191,558	8,168,124	22,243,336	210,603,018	71.7%	83.8%	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	P	09/30/2024	N	None	332,996,310	267,704,120	15,588,004	50,467,011	333,759,135	99.8%	100.0%	100.0%	98.5%
SARASOTA	P	09/30/2023	N	None	282,494,565	264,149,457	13,980,288	44,825,162	322,954,907	87.5%	100.0%	100.0%	9.7%
SARASOTA	P	09/30/2022	N	After	263,148,430	258,413,237	12,852,452	43,359,956	314,625,645	83.6%	100.0%	36.8%	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 MEMORIAL HEALTH CARE	G	10/01/2024	N	None	447,831,396	222,351,232	0	157,254,092	379,605,324	118.0%	100.0%	0.0%	100.0%
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2023	N	After	392,750,747	218,760,991	0	158,464,179	377,225,170	104.1%	100.0%	0.0%	100.0%
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2022	N	None	361,656,191	216,742,486	0	161,304,868	378,047,354	95.7%	100.0%	0.0%	89.8%
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-MANATEE AIRPORT	G	10/01/2024	N	None	28,114,681	19,209,086	0	12,032,432	31,241,518	90.0%	100.0%	0.0%	74.0%
SARASOTA-MANATEE AIRPORT	G	10/01/2023	N	None	24,564,649	18,250,947	0	11,799,862	30,050,809	81.7%	100.0%	0.0%	53.5%
SARASOTA-MANATEE AIRPORT	G	10/01/2022	N	None	23,694,937	17,561,007	0	12,104,887	29,665,894	79.9%	100.0%	0.0%	50.7%
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%
SATELLITE BEACH	G	10/01/2024	N	None	8,401,256	7,324,872	477,699	1,167,526	8,970,097	93.7%	100.0%	100.0%	51.3%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
SATELLITE BEACH	G	10/01/2023	N	None	7,461,913	7,648,708	440,891	995,133	9,084,732	82.1%	97.6%	0.0%	0.0%
SATELLITE BEACH	G	10/01/2022	N	None	7,341,913	7,770,301	405,092	768,355	8,943,748	82.1%	94.5%	0.0%	0.0%
SATELLITE BEACH	G	10/01/2021	N	After	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	PF	10/01/2024	N	None	28,512,822	20,692,973	2,360,257	6,622,384	29,675,614	96.1%	100.0%	100.0%	82.4%
SATELLITE BEACH	PF	10/01/2023	N	None	23,819,971	19,184,190	2,314,813	6,222,861	27,721,864	85.9%	100.0%	100.0%	37.3%
SATELLITE BEACH	PF	10/01/2022	N	None	21,530,112	18,267,599	2,181,323	5,530,834	25,979,756	82.9%	100.0%	100.0%	19.5%
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%
SEBASTIAN	P	10/01/2024	N	None	25,080,430	13,969,172	1,878,126	8,006,701	23,853,999	105.1%	100.0%	100.0%	100.0%
SEBASTIAN	P	10/01/2023	N	None	20,766,052	14,046,887	1,706,341	6,783,685	22,536,913	92.1%	100.0%	100.0%	73.9%
SEBASTIAN	P	10/01/2022	N	None	18,482,914	14,146,354	1,606,424	5,636,823	21,389,601	86.4%	100.0%	100.0%	48.4%
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%
SEBRING	F	10/01/2024	N	None	15,942,329	17,187,592	92,069	987,707	18,267,368	87.3%	92.8%	0.0%	0.0%
SEBRING	F	10/01/2023	N	None	13,911,163	16,943,214	86,287	825,122	17,854,623	77.9%	82.1%	0.0%	0.0%
SEBRING	F	10/01/2022	N	None	13,680,608	17,058,756	80,615	715,424	17,854,795	76.6%	80.2%	0.0%	0.0%
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	P	10/01/2024	N	After	23,746,984	19,977,757	355,310	4,890,162	25,223,229	94.1%	100.0%	100.0%	69.8%
SEBRING	P	10/01/2023	N	After	20,475,437	19,362,850	368,969	4,743,289	24,475,108	83.7%	100.0%	100.0%	15.7%
SEBRING	P	10/01/2022	N	After	19,205,657	16,508,558	458,320	5,907,974	22,874,852	84.0%	100.0%	100.0%	37.9%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	10/01/2021	N	None	23,524,121	15,373,563	470,517	5,727,083	21,571,163	109.1%	100.0%	100.0%	100.0%
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%
SEMINOLE	F	10/01/2024	N	None	50,913,178	34,974,653	4,570,135	9,511,901	49,056,689	103.8%	100.0%	100.0%	100.0%
SEMINOLE	F	10/01/2023	N	None	43,245,556	34,570,077	4,222,872	8,381,602	47,174,551	91.7%	100.0%	100.0%	53.1%
SEMINOLE	F	10/01/2022	N	None	39,118,183	35,442,425	3,896,264	7,058,512	46,397,201	84.3%	100.0%	94.3%	0.0%
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%
SOUTH BROWARD HOSPITAL	G	05/01/2024	N	None	988,669,687	555,212,822	0	320,756,068	875,968,890	112.9%	100.0%	0.0%	100.0%
SOUTH BROWARD HOSPITAL	G	05/01/2023	N	None	889,120,188	525,764,309	0	352,728,791	878,493,100	101.2%	100.0%	0.0%	100.0%
SOUTH BROWARD HOSPITAL	G	05/01/2022	N	None	855,992,769	474,791,998	0	351,115,325	825,907,323	103.6%	100.0%	0.0%	100.0%
SOUTH BROWARD HOSPITAL	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 MIAMI	GP	10/01/2024	N	None	63,462,493	35,101,371	4,510,131	12,206,532	51,818,034	122.5%	100.0%	100.0%	100.0%
SOUTH MIAMI	GP	10/01/2023	N	After	52,953,588	35,432,385	4,057,370	9,908,728	49,398,483	107.2%	100.0%	100.0%	100.0%
SOUTH MIAMI	GP	10/01/2022	N	None	49,186,762	32,033,437	4,412,073	9,997,531	46,443,041	105.9%	100.0%	100.0%	100.0%
SOUTH MIAMI	GP	10/01/2021	N	None	58,413,726	29,527,569	4,623,068	9,845,144	43,995,781	132.8%	100.0%	100.0%	100.0%
SOUTH MIAMI	GP	10/01/2020	N	None	48,130,665	25,078,972	4,993,866	9,955,358	40,028,196	120.2%	100.0%	100.0%	100.0%
SOUTH PASADENA	F	10/01/2024	N	After	9,177,883	6,950,138	779,178	3,300,845	11,030,161	83.2%	100.0%	100.0%	43.9%
SOUTH PASADENA	F	10/01/2023	N	None	7,664,274	6,981,895	680,421	2,620,080	10,282,396	74.5%	100.0%	100.0%	0.1%
SOUTH PASADENA	F	10/01/2022	N	None	6,944,291	5,404,670	792,523	3,512,376	9,709,569	71.5%	100.0%	100.0%	21.3%
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 WALTON FCD	F	10/01/2024	N	After	94,101,780	38,232,745	5,361,217	36,242,520	79,836,482	117.9%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SOUTH WALTON FCD	F	10/01/2023	N	None	75,010,968	30,613,524	5,511,596	36,437,815	72,562,935	103.4%	100.0%	100.0%	100.0%
SOUTH WALTON FCD	F	10/01/2022	N	None	66,136,902	26,269,209	5,324,172	33,470,497	65,063,878	101.6%	100.0%	100.0%	100.0%
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%
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2024	N	None	44,124,501	34,587,207	0	0	34,587,207	127.6%	100.0%	0.0%	100.0%
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2023	N	None	41,152,286	35,999,486	0	137,210	36,136,696	113.9%	100.0%	0.0%	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%
SOUTHERN MANATEE FCD	F	10/01/2024	N	None	76,015,132	38,112,178	2,132,255	28,790,105	69,034,538	110.1%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2023	N	None	61,242,697	31,968,115	2,123,659	28,767,237	62,859,011	97.4%	100.0%	100.0%	94.4%
SOUTHERN MANATEE FCD	F	10/01/2022	N	None	56,533,288	30,090,938	2,035,802	26,050,658	58,177,398	97.2%	100.0%	100.0%	93.7%
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%
SOUTHERN MANATEE FCD	G	10/01/2024	N	None	4,444,391	3,914,184	46,423	238,216	4,198,823	105.8%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	G	10/01/2023	N	None	3,790,210	3,892,337	34,171	171,202	4,097,710	92.5%	97.4%	0.0%	0.0%
SOUTHERN MANATEE FCD	G	10/01/2022	N	None	3,724,132	4,003,387	24,368	120,586	4,148,341	89.8%	93.0%	0.0%	0.0%
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%
STARKE	F	10/01/2024	N	None	6,222,742	3,534,736	682,016	1,958,007	6,174,759	100.8%	100.0%	100.0%	100.0%
STARKE	F	10/01/2023	N	None	5,031,978	3,583,016	52,820	2,210,700	5,846,536	86.1%	100.0%	100.0%	63.2%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
STARKE	F	10/01/2022	N	None	4,325,785	2,667,339	37,004	2,355,717	5,060,060	85.5%	100.0%	100.0%	68.8%
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	G	10/01/2023	N	None	10,911,222	9,891,623	205,844	1,982,702	12,080,169	90.3%	100.0%	100.0%	41.0%
STARKE	G	10/01/2022	N	None	10,029,422	10,173,632	207,386	1,876,525	12,257,543	81.8%	98.6%	0.0%	0.0%
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	P	10/01/2024	N	None	5,451,659	5,373,656	0	0	5,373,656	101.5%	100.0%	0.0%	100.0%
STARKE	P	10/01/2023	N	None	4,800,212	4,684,323	36,190	389,310	5,109,823	93.9%	100.0%	100.0%	20.5%
STARKE	P	10/01/2022	N	None	4,498,559	4,657,230	85,637	359,881	5,102,748	88.2%	96.6%	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%
SUNRISE	F	10/01/2024	N	None	192,846,400	165,815,131	15,017,262	46,723,690	227,556,083	84.7%	100.0%	100.0%	25.7%
SUNRISE	F	10/01/2023	N	None	164,612,838	160,416,102	13,639,137	38,189,699	212,244,938	77.6%	100.0%	30.8%	0.0%
SUNRISE	F	10/01/2022	N	None	154,973,848	158,589,762	12,563,588	33,048,942	204,202,292	75.9%	97.7%	0.0%	0.0%
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	G	10/01/2024	N	None	318,253,250	297,033,205	26,350,407	54,655,576	378,039,188	84.2%	100.0%	80.5%	0.0%
SUNRISE	G	10/01/2023	N	None	264,556,704	288,160,787	25,077,446	53,294,922	366,533,155	72.2%	91.8%	0.0%	0.0%
SUNRISE	G	10/01/2022	N	None	243,990,158	272,586,988	24,396,181	55,940,673	352,923,842	69.1%	89.5%	0.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SUNRISE	P	10/01/2024	N	After	232,692,066	257,427,931	10,608,796	47,141,135	315,177,862	73.8%	90.4%	0.0%	0.0%
SUNRISE	P	10/01/2023	N	After	195,921,299	243,829,288	10,470,373	43,207,950	297,507,611	65.9%	80.4%	0.0%	0.0%
SUNRISE	P	10/01/2022	N	After	183,038,305	226,618,679	10,224,685	38,523,613	275,366,977	66.5%	80.8%	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%
SURFSIDE [GP]	G	10/01/2023	N	None	11,606,428	8,943,987	290,408	5,069,644	14,304,039	81.1%	100.0%	100.0%	46.8%
SURFSIDE [GP]	G	10/01/2022	N	None	10,540,717	8,148,021	297,910	4,697,258	13,143,189	80.2%	100.0%	100.0%	44.6%
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]	P	10/01/2023	N	None	20,202,298	8,348,100	27,163	13,171,442	21,546,705	93.8%	100.0%	100.0%	89.8%
SURFSIDE [GP]	P	10/01/2022	N	None	18,337,832	8,360,073	109,118	11,008,669	19,477,860	94.1%	100.0%	100.0%	89.6%
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%
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%
SWEETWATER	P	10/01/2024	N	After	27,962,196	13,125,585	3,945,863	9,647,746	26,719,194	104.7%	100.0%	100.0%	100.0%
SWEETWATER	P	10/01/2023	N	After	20,756,163	10,953,043	3,204,431	7,861,726	22,019,200	94.3%	100.0%	100.0%	83.9%
SWEETWATER	P	10/01/2022	N	After	16,888,787	8,331,346	2,713,776	7,412,276	18,457,398	91.5%	100.0%	100.0%	78.8%
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%
TALLAHASSEE [GPF]	F	10/01/2024	N	After	302,469,000	252,436,000	29,149,000	28,313,000	309,898,000	97.6%	100.0%	100.0%	73.8%
TALLAHASSEE [GPF]	F	10/01/2022	N	After	261,596,000	240,123,000	25,753,000	22,265,000	288,141,000	90.8%	100.0%	83.4%	0.0%
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]	G	10/01/2024	N	None	1,546,757,000	1,145,259,000	64,714,000	264,338,000	1,474,311,000	104.9%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TALLAHASSEE [GPF]	G	10/01/2022	N	After	1,346,451,000	1,062,039,000	61,264,000	237,329,000	1,360,632,000	99.0%	100.0%	100.0%	94.0%
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]	P	10/01/2024	N	None	451,572,000	374,525,000	27,176,000	64,579,000	466,280,000	96.8%	100.0%	100.0%	77.2%
TALLAHASSEE [GPF]	P	10/01/2022	N	After	390,916,000	328,032,000	28,358,000	58,233,000	414,623,000	94.3%	100.0%	100.0%	59.3%
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%
TAMARAC	F	10/01/2024	N	None	173,995,080	95,107,829	13,921,282	39,270,881	148,299,992	117.3%	100.0%	100.0%	100.0%
TAMARAC	F	10/01/2023	N	None	144,712,916	93,178,759	12,758,015	32,948,427	138,885,201	104.2%	100.0%	100.0%	100.0%
TAMARAC	F	10/01/2022	N	None	129,161,487	73,556,769	14,020,368	39,029,970	126,607,107	102.0%	100.0%	100.0%	100.0%
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%
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	G	10/01/2024	N	None	70,730,088	37,118,131	6,786,701	16,363,501	60,268,333	117.4%	100.0%	100.0%	100.0%
TAMARAC	G	10/01/2023	N	None	60,225,769	34,460,499	6,793,140	16,251,447	57,505,086	104.7%	100.0%	100.0%	100.0%
TAMARAC	G	10/01/2022	N	None	57,443,939	34,673,194	6,485,642	14,673,473	55,832,309	102.9%	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	P	10/01/2024	N	None	6,672,625	7,241,091	0	0	7,241,091	92.1%	92.1%	0.0%	0.0%
TAMARAC	P	10/01/2023	N	None	5,869,070	7,466,641	0	0	7,466,641	78.6%	78.6%	0.0%	0.0%
TAMARAC	P	10/01/2022	N	After	6,006,559	8,120,451	0	0	8,120,451	74.0%	74.0%	0.0%	0.0%
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 - ELECTED	G	10/01/2024	N	None	81,209,793	46,930,857	7,011,268	18,553,335	72,495,460	112.0%	100.0%	100.0%	100.0%
TAMARAC - ELECTED	G	10/01/2023	N	None	69,073,034	41,415,905	7,183,318	17,777,046	66,376,269	104.1%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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 - ELECTED	G	10/01/2022	N	None	64,004,588	36,840,861	7,227,717	17,883,856	61,952,434	103.3%	100.0%	100.0%	100.0%
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%
TAMPA	G	10/01/2024	N	After	856,161,841	680,894,319	177,718	238,887,133	919,959,170	93.1%	100.0%	100.0%	73.3%
TAMPA	G	10/01/2023	N	After	745,146,853	665,585,705	169,812	222,231,504	887,987,021	83.9%	100.0%	100.0%	35.7%
TAMPA	G	10/01/2022	N	None	695,720,510	647,481,200	296,040	193,121,547	840,898,787	82.7%	100.0%	100.0%	24.8%
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	PF	10/01/2024	N	After	1,683,512,647	1,312,037,592	147,716,263	217,772,936	1,677,526,791	100.4%	100.0%	100.0%	100.0%
TAMPA	PF	10/01/2023	N	None	1,486,932,324	1,229,204,518	131,771,978	226,276,905	1,587,253,401	93.7%	100.0%	100.0%	55.7%
TAMPA	PF	10/01/2022	N	None	1,153,828,174	1,135,705,585	127,520,870	228,636,925	1,491,863,380	77.3%	100.0%	14.2%	0.0%
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 (STAFF)	G	10/01/2023	N	None	2,019,466	252,577	140,104	660,246	1,052,927	191.8%	100.0%	100.0%	100.0%
TAMPA PF (STAFF)	G	10/01/2022	N	None	1,620,227	297,828	99,956	559,187	956,971	169.3%	100.0%	100.0%	100.0%
TAMPA PF (STAFF)	G	10/01/2021	N	None	1,768,586	300,763	66,214	458,779	825,756	214.2%	100.0%	100.0%	100.0%
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%
TARPON SPRINGS	F	10/01/2024	N	After	38,928,945	30,981,844	1,817,734	4,300,913	37,100,491	104.9%	100.0%	100.0%	100.0%
TARPON SPRINGS	F	10/01/2023	N	After	32,799,355	27,364,620	2,018,347	6,030,060	35,413,027	92.6%	100.0%	100.0%	56.7%
TARPON SPRINGS	F	10/01/2022	N	None	30,505,160	26,923,399	1,821,560	4,882,522	33,627,481	90.7%	100.0%	100.0%	36.1%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
TARPON SPRINGS	P	10/01/2024	N	None	36,728,544	27,277,054	2,452,928	8,267,068	37,997,050	96.7%	100.0%	100.0%	84.7%
TARPON SPRINGS	P	10/01/2023	N	None	29,955,999	26,044,699	2,284,799	7,401,341	35,730,839	83.8%	100.0%	100.0%	22.0%
TARPON SPRINGS	P	10/01/2022	N	After	28,154,346	25,558,017	2,251,509	7,067,499	34,877,025	80.7%	100.0%	100.0%	4.9%
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%
TAVARES	F	10/01/2024	N	None	13,076,764	5,268,518	461,108	4,760,940	10,490,566	124.7%	100.0%	100.0%	100.0%
TAVARES	F	10/01/2023	N	None	10,531,763	5,142,031	449,446	4,051,117	9,642,594	109.2%	100.0%	100.0%	100.0%
TAVARES	F	10/01/2022	N	None	9,784,860	3,251,429	550,982	5,158,517	8,960,928	109.2%	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%
TAVARES	P	10/01/2024	N	After	18,399,385	13,596,275	1,398,678	3,138,973	18,133,926	101.5%	100.0%	100.0%	100.0%
TAVARES	P	10/01/2023	N	None	15,274,679	13,575,071	1,288,990	2,290,430	17,154,491	89.0%	100.0%	100.0%	17.9%
TAVARES	P	10/01/2022	N	None	14,547,340	13,138,829	1,356,885	2,082,538	16,578,252	87.7%	100.0%	100.0%	2.5%
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%
TEMPLE TERRACE	F	10/01/2024	N	None	45,291,631	31,888,222	3,754,808	14,094,984	49,738,014	91.1%	100.0%	100.0%	68.5%
TEMPLE TERRACE	F	10/01/2023	N	None	38,012,205	27,805,038	3,748,818	14,156,170	45,710,026	83.2%	100.0%	100.0%	45.6%
TEMPLE TERRACE	F	10/01/2022	N	None	33,717,544	26,979,928	3,423,732	12,286,184	42,689,844	79.0%	100.0%	100.0%	27.0%
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	P	10/01/2024	N	None	43,433,139	41,838,704	3,115,537	12,036,045	56,990,286	76.2%	100.0%	51.2%	0.0%
TEMPLE TERRACE	P	10/01/2023	N	None	36,353,583	41,530,741	2,673,087	9,657,302	53,861,130	67.5%	87.5%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TEMPLE TERRACE	P	10/01/2022	N	After	32,483,105	40,493,934	2,636,824	8,691,394	51,822,152	62.7%	80.2%	0.0%	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%
TEQUESTA	G	10/01/2024	N	None	10,802,680	3,812,316	1,264,563	3,646,828	8,723,707	123.8%	100.0%	100.0%	100.0%
TEQUESTA	G	10/01/2023	N	None	8,661,206	3,184,396	1,204,639	3,472,903	7,861,938	110.2%	100.0%	100.0%	100.0%
TEQUESTA	G	10/01/2022	N	None	7,742,454	3,193,037	1,045,220	2,854,897	7,093,154	109.2%	100.0%	100.0%	100.0%
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 [PF]	F	10/01/2024	N	None	18,249,247	7,961,861	1,134,459	7,540,630	16,636,950	109.7%	100.0%	100.0%	100.0%
TEQUESTA [PF]	F	10/01/2023	N	None	14,826,903	7,832,603	998,298	6,425,464	15,256,365	97.2%	100.0%	100.0%	93.3%
TEQUESTA [PF]	F	10/01/2022	N	None	13,745,648	8,035,971	893,396	5,392,237	14,321,604	96.0%	100.0%	100.0%	89.3%
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]	P	10/01/2024	N	None	9,038,866	1,885,503	593,632	2,541,348	5,020,483	180.0%	100.0%	100.0%	100.0%
TEQUESTA [PF]	P	10/01/2023	N	None	7,349,357	1,791,602	550,063	2,160,010	4,501,675	163.3%	100.0%	100.0%	100.0%
TEQUESTA [PF]	P	10/01/2022	N	None	6,643,342	1,788,404	478,379	1,822,825	4,089,608	162.4%	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%
TITUSVILLE	G	10/01/2024	N	None	75,551,484	55,949,053	2,526,952	14,807,272	73,283,277	103.1%	100.0%	100.0%	100.0%
TITUSVILLE	G	10/01/2023	N	None	64,710,678	54,677,954	2,202,678	13,693,557	70,574,189	91.7%	100.0%	100.0%	57.2%
TITUSVILLE	G	10/01/2022	N	None	60,434,843	53,384,321	2,079,541	12,173,517	67,637,379	89.4%	100.0%	100.0%	40.8%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
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	PF	10/01/2024	N	None	78,226,307	61,336,193	5,038,708	12,728,824	79,103,725	98.9%	100.0%	100.0%	93.1%
TITUSVILLE	PF	10/01/2023	N	None	66,466,378	60,333,923	4,670,101	12,052,938	77,056,962	86.3%	100.0%	100.0%	12.1%
TITUSVILLE	PF	10/01/2022	N	None	63,282,670	60,090,185	4,370,462	8,775,746	73,236,393	86.4%	100.0%	73.0%	0.0%
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%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2024	N	None	192,092,628	145,800,754	12,825,904	34,051,965	192,678,623	99.7%	100.0%	100.0%	98.3%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2023	N	None	164,632,680	134,863,294	13,608,031	33,639,290	182,110,615	90.4%	100.0%	100.0%	48.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2022	N	After	155,832,144	127,733,966	14,704,645	33,539,877	175,978,488	88.6%	100.0%	100.0%	39.9%
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%
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%
UMATILLA	P	10/01/2024	N	None	3,084,097	603,743	69,576	1,080,158	1,753,477	175.9%	100.0%	100.0%	100.0%
UMATILLA	P	10/01/2023	N	None	2,514,776	603,873	57,124	868,342	1,529,339	164.4%	100.0%	100.0%	100.0%
UMATILLA	P	10/01/2022	N	None	2,314,851	610,477	43,123	712,512	1,366,112	169.4%	100.0%	100.0%	100.0%
UMATILLA	P	10/01/2021	N	None	2,669,797	611,752	33,083	618,415	1,263,250	211.3%	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%
VALPARAISO	PF	10/01/2024	N	None	4,670,888	1,276,690	0	1,450,735	2,727,425	171.3%	100.0%	0.0%	100.0%
VALPARAISO	PF	10/01/2023	N	None	3,853,968	1,282,466	0	1,125,429	2,407,895	160.1%	100.0%	0.0%	100.0%
VALPARAISO	PF	10/01/2022	N	None	3,480,508	1,169,138	0	956,438	2,125,576	163.7%	100.0%	0.0%	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%
VENICE	F	10/01/2024	N	None	37,729,678	41,804,982	1,126,865	6,618,586	49,550,433	76.1%	90.3%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
VENICE	F	10/01/2023	N	None	31,474,410	39,012,384	1,455,772	7,906,936	48,375,092	65.1%	80.7%	0.0%	0.0%
VENICE	F	10/01/2022	N	None	28,720,835	38,064,517	1,623,722	8,485,245	48,173,484	59.6%	75.5%	0.0%	0.0%
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	P	10/01/2024	N	None	45,126,321	43,076,957	79,198	305,249	43,461,404	103.8%	100.0%	100.0%	100.0%
VENICE	P	10/01/2023	N	None	38,715,766	43,506,766	72,549	253,777	43,833,092	88.3%	89.0%	0.0%	0.0%
VENICE	P	10/01/2022	N	None	37,539,264	44,184,439	66,594	215,286	44,466,319	84.4%	85.0%	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%
VERO BEACH	F	10/01/2024	N	None	7,025,187	6,411,651	0	0	6,411,651	109.6%	100.0%	0.0%	100.0%
VERO BEACH	F	10/01/2023	N	None	6,548,040	6,546,341	0	0	6,546,341	100.0%	100.0%	0.0%	100.0%
VERO BEACH	F	10/01/2022	N	None	6,499,860	6,748,481	0	0	6,748,481	96.3%	96.3%	0.0%	0.0%
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	G	10/01/2024	N	None	110,890,693	101,521,110	2,027,818	10,282,249	113,831,177	97.4%	100.0%	100.0%	71.4%
VERO BEACH	G	10/01/2023	N	None	95,106,165	98,609,929	2,432,090	12,316,160	113,358,179	83.9%	96.4%	0.0%	0.0%
VERO BEACH	G	10/01/2022	N	None	89,800,196	93,873,357	3,140,442	16,768,574	113,782,373	78.9%	95.7%	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	P	10/01/2024	N	After	55,646,233	41,987,063	2,202,392	12,653,763	56,843,218	97.9%	100.0%	100.0%	90.5%
VERO BEACH	P	10/01/2023	N	After	46,347,354	38,922,489	1,945,084	12,667,031	53,534,604	86.6%	100.0%	100.0%	43.3%
VERO BEACH	P	10/01/2022	N	After	45,001,750	36,532,001	1,849,177	12,691,808	51,072,986	88.1%	100.0%	100.0%	52.2%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	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%
VILLAGE OF NORTH PALM BEACH	G	10/01/2024	N	None	20,471,048	16,287,556	646,317	2,876,983	19,810,856	103.3%	100.0%	100.0%	100.0%
VILLAGE OF NORTH PALM BEACH	G	10/01/2023	N	None	17,552,516	15,234,697	668,689	3,138,247	19,041,633	92.2%	100.0%	100.0%	52.5%
VILLAGE OF NORTH PALM BEACH	G	10/01/2022	N	None	16,267,288	14,752,999	679,211	3,226,277	18,658,487	87.2%	100.0%	100.0%	25.9%
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	PF	10/01/2024	N	After	42,726,801	20,681,790	2,917,315	14,712,664	38,311,769	111.5%	100.0%	100.0%	100.0%
VILLAGE OF NORTH PALM BEACH	PF	10/01/2023	N	None	33,918,868	19,940,076	2,402,620	12,106,994	34,449,690	98.5%	100.0%	100.0%	95.6%
VILLAGE OF NORTH PALM BEACH	PF	10/01/2022	N	None	30,067,827	17,885,184	2,032,932	11,205,696	31,123,812	96.6%	100.0%	100.0%	90.6%
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%
VILLAGE OF PALM SPRINGS	G	10/01/2024	N	None	36,820,410	19,097,635	691,777	8,934,540	28,723,952	128.2%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	G	10/01/2023	N	None	30,933,242	19,040,220	634,735	7,872,037	27,546,992	112.3%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	G	10/01/2022	N	None	29,116,226	19,359,883	629,019	7,700,770	27,689,672	105.2%	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	PF	10/01/2024	N	None	44,897,224	34,271,072	0	5,808,494	40,079,566	112.0%	100.0%	0.0%	100.0%
VILLAGE OF PALM SPRINGS	PF	10/01/2023	N	None	37,562,933	29,619,073	0	8,131,919	37,750,992	99.5%	100.0%	0.0%	97.7%
VILLAGE OF PALM SPRINGS	PF	10/01/2022	N	None	35,407,837	29,808,983	0	7,018,944	36,827,927	96.1%	100.0%	0.0%	79.8%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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
VOLUSIA COUNTY (VOL)	F	10/01/2023	N	None	5,929,515	1,306,991	0	146,125	1,453,116	408.1%	100.0%	0.0%	100.0%
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%
WAUCHULA	GP	10/01/2024	N	None	25,043,776	11,734,247	2,224,676	4,592,801	18,551,724	135.0%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2023	N	None	21,225,168	11,924,418	2,059,656	3,897,106	17,881,180	118.7%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2022	N	None	20,073,346	9,634,736	2,340,619	3,751,241	15,726,596	127.6%	100.0%	100.0%	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%
WEST MANATEE FCD	F	10/01/2024	N	After	35,097,735	7,884,580	1,309,071	17,937,357	27,131,008	129.4%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2023	N	After	27,292,426	6,057,910	1,167,871	16,445,138	23,670,919	115.3%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2022	N	None	23,423,875	4,570,306	1,047,464	14,858,891	20,476,661	114.4%	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%
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 MELBOURNE	P	10/01/2024	N	After	22,958,176	13,974,103	1,562,867	4,581,738	20,118,708	114.1%	100.0%	100.0%	100.0%
WEST MELBOURNE	P	10/01/2023	N	None	19,273,866	13,739,482	1,398,490	3,733,372	18,871,344	102.1%	100.0%	100.0%	100.0%
WEST MELBOURNE	P	10/01/2022	N	After	18,062,906	13,098,281	1,368,557	3,605,346	18,072,184	99.9%	100.0%	100.0%	99.7%
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 PALM BEACH	F	09/30/2024	N	None	317,685,009	285,788,497	32,519,440	64,881,146	383,189,083	82.9%	100.0%	98.1%	0.0%
WEST PALM BEACH	F	09/30/2023	N	None	277,175,528	274,449,605	30,337,220	59,850,467	364,637,292	76.0%	100.0%	9.0%	0.0%
WEST PALM BEACH	F	09/30/2022	N	None	244,496,646	261,655,860	29,683,157	59,746,880	351,085,897	69.6%	93.4%	0.0%	0.0%
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	G	09/30/2024	N	After	45,623,454	37,130,486	840,233	3,914,596	41,885,315	108.9%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WEST PALM BEACH	G	09/30/2023	N	None	39,971,554	36,638,135	832,327	3,499,982	40,970,444	97.6%	100.0%	100.0%	71.5%
WEST PALM BEACH	G	09/30/2022	N	None	38,781,299	36,056,964	959,658	4,054,150	41,070,772	94.4%	100.0%	100.0%	43.5%
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	P	09/30/2024	N	After	495,760,974	463,444,394	20,405,193	65,070,350	548,919,937	90.3%	100.0%	100.0%	18.3%
WEST PALM BEACH	P	09/30/2023	N	After	439,269,025	444,573,016	20,476,813	58,252,059	523,301,888	83.9%	98.8%	0.0%	0.0%
WEST PALM BEACH	P	09/30/2022	N	None	425,292,643	377,666,050	21,131,166	58,669,817	457,467,033	93.0%	100.0%	100.0%	45.2%
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%
WILLISTON	G	10/01/2024	N	None	5,645,408	2,217,283	0	1,178,075	3,395,358	166.3%	100.0%	0.0%	100.0%
WILLISTON	G	10/01/2023	N	None	4,900,867	2,263,299	0	1,101,994	3,365,293	145.6%	100.0%	0.0%	100.0%
WILLISTON	G	10/01/2022	N	None	4,650,958	2,362,310	0	951,742	3,314,052	140.3%	100.0%	0.0%	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%
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	P	10/01/2024	N	None	3,445,151	1,598,625	0	1,134,704	2,733,329	126.0%	100.0%	0.0%	100.0%
WILLISTON	P	10/01/2023	N	None	2,832,613	1,531,779	0	1,054,627	2,586,406	109.5%	100.0%	0.0%	100.0%
WILLISTON	P	10/01/2022	N	None	2,703,663	1,549,609	0	834,307	2,383,916	113.4%	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%
WILTON MANORS (VOL)	F	10/01/2024	N	None	2,530,706	1,607,451	0	267,206	1,874,657	135.0%	100.0%	0.0%	100.0%
WILTON MANORS (VOL)	F	10/01/2023	N	None	2,125,331	1,381,632	0	263,155	1,644,787	129.2%	100.0%	0.0%	100.0%
WILTON MANORS (VOL)	F	10/01/2022	N	None	1,366,212	1,488,836	0	258,794	1,747,630	78.2%	91.8%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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]	G	10/01/2024	N	After	14,336,425	15,678,546	94,199	283,102	16,055,847	89.3%	91.4%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2023	N	None	12,159,447	15,881,486	89,109	253,153	16,223,748	74.9%	76.6%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2022	N	None	11,991,821	16,771,458	84,522	241,848	17,097,828	70.1%	71.5%	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]	P	10/01/2024	N	After	19,904,454	19,483,111	420,612	3,216,945	23,120,668	86.1%	100.0%	100.0%	0.0%
WILTON MANORS [GP]	P	10/01/2023	N	None	16,238,614	18,608,182	392,060	2,733,338	21,733,580	74.7%	87.3%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2022	N	None	15,187,384	18,437,170	366,818	2,426,447	21,230,435	71.5%	82.4%	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%
WINTER GARDEN	G	10/01/2024	N	None	43,833,616	25,577,088	1,702,661	14,824,408	42,104,157	104.1%	100.0%	100.0%	100.0%
WINTER GARDEN	G	10/01/2023	N	None	34,963,009	24,279,596	1,546,425	13,133,782	38,959,803	89.7%	100.0%	100.0%	69.6%
WINTER GARDEN	G	10/01/2022	N	None	31,238,181	22,715,129	1,440,293	11,913,096	36,068,518	86.6%	100.0%	100.0%	59.5%
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	PF	10/01/2024	N	None	72,130,864	32,049,107	2,988,481	22,261,810	57,299,398	125.9%	100.0%	100.0%	100.0%
WINTER GARDEN	PF	10/01/2023	N	None	56,774,070	29,967,178	2,659,958	20,026,258	52,653,394	107.8%	100.0%	100.0%	100.0%
WINTER GARDEN	PF	10/01/2022	N	None	50,429,781	28,916,462	2,296,462	16,757,066	47,969,990	105.1%	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 HAVEN	F	10/01/2024	N	None	46,188,101	31,702,895	3,339,604	10,374,098	45,416,597	101.7%	100.0%	100.0%	100.0%
WINTER HAVEN	F	10/01/2023	N	None	38,300,680	29,286,125	3,204,102	10,189,444	42,679,671	89.7%	100.0%	100.0%	57.0%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	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	F	10/01/2022	N	After	35,564,865	28,531,110	3,025,216	9,428,317	40,984,643	86.8%	100.0%	100.0%	42.5%
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	G	10/01/2024	N	None	83,281,603	70,362,721	5,068,178	14,120,913	89,551,812	93.0%	100.0%	100.0%	55.6%
WINTER HAVEN	G	10/01/2023	N	None	71,081,982	70,527,285	4,984,083	12,974,272	88,485,640	80.3%	100.0%	11.1%	0.0%
WINTER HAVEN	G	10/01/2022	N	None	67,817,658	71,344,341	4,932,684	11,761,142	88,038,167	77.0%	95.1%	0.0%	0.0%
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	P	10/01/2024	N	None	42,962,357	33,241,743	2,372,716	5,848,590	41,463,049	103.6%	100.0%	100.0%	100.0%
WINTER HAVEN	P	10/01/2023	N	None	36,271,954	31,550,659	2,413,379	6,709,357	40,673,395	89.2%	100.0%	100.0%	34.4%
WINTER HAVEN	P	10/01/2022	N	After	33,410,808	29,610,659	2,461,996	7,022,292	39,094,947	85.5%	100.0%	100.0%	19.1%
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 PARK	F	10/01/2024	N	None	76,451,385	64,245,962	982,480	12,983,999	78,212,441	97.7%	100.0%	100.0%	86.4%
WINTER PARK	F	10/01/2023	N	None	65,212,236	59,774,738	696,019	13,778,921	74,249,678	87.8%	100.0%	100.0%	34.4%
WINTER PARK	F	10/01/2022	N	None	61,283,847	57,641,092	523,973	11,588,230	69,753,295	87.9%	100.0%	100.0%	26.9%
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	P	10/01/2024	N	None	73,393,045	59,696,914	996,147	17,036,787	77,729,848	94.4%	100.0%	100.0%	74.5%
WINTER PARK	P	10/01/2023	N	None	62,424,321	54,454,894	921,998	17,315,162	72,692,054	85.9%	100.0%	100.0%	40.7%
WINTER PARK	P	10/01/2022	N	None	58,924,322	52,775,394	779,851	16,814,193	70,369,438	83.7%	100.0%	100.0%	31.9%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WINTER PARK	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 SPRINGS	GPF	10/01/2024	N	None	78,991,435	68,888,354	0	6,832,849	75,721,203	104.3%	100.0%	0.0%	100.0%
WINTER SPRINGS	GPF	10/01/2023	N	None	66,367,829	65,353,951	0	8,652,349	74,006,300	89.7%	100.0%	0.0%	11.7%
WINTER SPRINGS	GPF	10/01/2022	N	None	61,810,677	61,614,342	0	8,804,576	70,418,918	87.8%	100.0%	0.0%	2.2%
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%

APPENDIX E

ACTUARIAL DATA

This appendix 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.

APPENDIX E - Actuarial Data - 9/30/2025

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	10/01/2024	EAN	09/30/2024	3.7	6.70	6.50	8.01	24.06	0.00	VR	NR DATE
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2024	EAN	06/30/2024	0	0.00	6.50	8.23	8.23	0.00	NA	NA
ALTAMONTE SPRINGS	G	10/01/2024	EAN	09/30/2024	4.27	4.95	7.00	11.59	29.94	0.00	VR	Variable - from 10% to 100% based on age and service
ALTAMONTE SPRINGS	P	10/01/2024	EAN	09/30/2024	4.2	9.30	7.00	11.50	29.60	3.00	VR	Variable - from 10% to 100% based on age and service
APOPKA	F	10/01/2024	EAN	09/30/2024	6	8.03	6.95	4.84	23.13	5.00	VR	"The earlier of attainment of age 55 w 10 years of credited service, or 22 years of credited service
APOPKA	G	10/01/2024	EAN	09/30/2024	5	7.82	6.95	4.61	23.04	4.00	VR	"For participants w at least 5 Years of Service, 30% at age 57, 20% at ages 58-61, and 100% at age
APOPKA	P	10/01/2024	EAN	09/30/2024	5.5	16.20	6.95	4.80	23.14	4.38	VR	"For participants w 10-19 Years of Service, 5% starting at ages 40-44 & increasing 1% at age 45 and
ARCADIA	G	01/01/2025	EAN	12/31/2024	4.5	9.56	6.00	7.44	7.44	0.00	65	NR DATE
ARCADIA	PF	10/01/2024	EAN	09/30/2024	10.76	10.14	6.50	6.85	20.47	0.00	55	VARIABLE RATES
ATLANTIC BEACH	G	10/01/2024	EAN	09/30/2024	5.05	4.14	6.25	8.78	21.71	0.00	VR	"Starting from age 60, 30% for 1 year, 20% for 1 year, 15% for 3 years, 30% for one year, 40% for o
ATLANTIC BEACH	P	10/01/2024	EAN	09/30/2024	6.07	5.06	6.25	7.85	20.44	3.50	VR	varying from 10% to 100% by year of eligibility
AUBURNDALE	F	10/01/2024	EAN	09/30/2024	7.22	11.74	7.25	6.65	22.98	1.65	VR	VARIABLE RATES
AUBURNDALE	G	10/01/2024	EAN	09/30/2024	3.59	1.30	7.15	8.30	22.20	0.00	VR	VARIABLE RATES
AUBURNDALE	P	10/01/2024	EAN	09/30/2024	7.38	10.37	7.25	6.91	23.30	2.09	VR	VARIABLE RATES
AVENTURA	P	10/01/2024	EAN	09/30/2024	5.00	7.39	7.00	7.99	23.99	0.00	VR	VARIABLE RATES
AVON PARK	F	10/01/2024	EAN	09/30/2024	5.40	2.36	7.00	7.83	21.67	0.00	VR	VARIABLE RATES
AVON PARK	P	10/01/2024	EAN	09/30/2024	0	0.00	6.80	7.61	20.08	0.00	VR	NORM RET AGE
BAL HARBOUR VILLAGE	G	10/01/2024	EAN	09/30/2024	4.14	2.40	5.75	7.94	23.90	2.75	VR	VARIABLE RATES
BAL HARBOUR VILLAGE	P	10/01/2024	EAN	09/30/2024	5.1	6.26	6.50	9.33	21.30	0.00	VR	Variable - from 15% to 100% based on age and service
BARTOW	F	10/01/2024	EAN	09/30/2024	6.60	6.83	7.25	6.89	22.68	0.00	VR	VARIABLE RATES

APPENDIX E - Actuarial Data - 9/30/2025

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description	
BARTOW	G	10/01/2024	EAN	09/30/2024	4.86	8.60	7.00	6.23	21.52	0.00	VR	VARIABLE RATES
BARTOW	P	10/01/2024	EAN	09/30/2024	6.67	10.66	7.50	5.96	23.29	0.00	VR	VARIABLE RATES
BAY HARBOR ISLANDS	G	10/01/2024	EAN	09/30/2024	4.00	12.74	6.00	18.80	18.33	0.00	VR	age 52 with at least 20 yrs of credited service, age 55 with at least 10 yrs of credited service or
BAY HARBOR ISLANDS	P	10/01/2024	EAN	09/30/2024	4.00	5.06	6.00	18.50	18.33	0.00	VR	age 50 with at least 20 yrs of credited service, age 55 with at least 10 yrs of credited service or
BAY MEDICAL CENTER	G	01/01/2025	PUC	12/31/2024	0	0.00	6.75	8.45	8.45	0.00	VR	NORM RET AGE
BELLE GLADE	G	10/01/2024	AGG	09/30/2024	4.39	11.15	6.50	9.32	25.33	0.00	VR	VARIABLE RATES
BELLE GLADE (RETIRED)	PF	10/01/2024	AGG	09/30/2024	0.00	0.00	5.00	17.66	17.66	0.00	VR	VARIABLE RATES
BELLEAIR	P	10/01/2024	EAN	09/30/2024	5.83	4.89	7.00	6.08	24.73	2.51	VR	VARIABLE RATES
BELLEVUE	P	10/01/2024	EAN	09/30/2024	6.62	3.43	7.50	7.27	21.41	0.00	VR	VARIABLE RATES
BOCA GRANDE FCD	F	10/01/2024	EAN	09/30/2024	6.25	12.34	6.00	4.88	19.34	3.00	VR	VARIABLE RATES
BOCA RATON	G	10/01/2024	EAN	09/30/2024	4	7.20	7.50	7.57	21.30	1.00	VR	Varying rates from ages 50-70
BOCA RATON	PF	10/01/2024	EAN	09/30/2024	115	16.89	7.50	7.85	24.57	2.92	VR	VARIABLE RATES
BOCA RATON EXECUTIVE	G	10/01/2024	EAN	09/30/2024	4	5.44	7.00	8.86	21.97	2.75	VR	Varies by division age and service from 10% to 100%
BOCA RATON HOUSING	G	10/01/2023	AGG	09/30/2023	4.50	15.23	7.00	8.97	8.69	0.00	VR	Division 1: 55 with at least 20 yrs of credited service or 62 with at least 10 yrs of credited serv
BONITA SPRINGS FCD	F	10/01/2024	EAN	09/30/2024	4.60	8.72	7.40	8.29	21.65	0.00	VR	VARIABLE RATES
BONITA SPRINGS FCD	G	10/01/2024	EAN	09/30/2024	6.75	6.91	7.25	7.55	23.97	0.00	VR	VARIABLE RATES
BOYNTON BEACH	F	10/01/2024	EAN	09/30/2024	8.4	9.80	7.15	7.89	19.65	2.50	VR	Rates vary by age and service 60% to 100%
BOYNTON BEACH	G	10/01/2024	EAN	09/30/2024	6.09	11.50	6.80	6.59	17.23	2.80	VR	Variable - Rates vary by age and service 20% to 100%
BOYNTON BEACH	P	10/01/2024	EAN	09/30/2024	5.46	11.30	6.90	7.79	25.02	2.50	VR	Variable - Varies by Age and Service from 10% to 100%
BRADENTON	F	10/01/2024	EAN	09/30/2024	6.87	7.38	7.00	8.46	19.21	0.00	VT	VARIABLE RATES
BRADENTON	P	10/01/2024	EAN	09/30/2024	8.1	9.00	7.25	8.09	23.67	4.00	VR	80% first eligible; 40%next 4 years; then 100%
BRADENTON BEACH	P	10/01/2023	AGG	09/30/2023	4.00	15.91	7.00	3.53	3.53	0.00	65	age 65 with at least 10 yrs of credited service
BROOKSVILLE	F	10/01/2024	EAN	09/30/2024	7.41	12.49	7.25	7.43	21.08	0.00	VR	VARIABLE RATES

APPENDIX E - Actuarial Data - 9/30/2025

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	
BROOKSVILLE	P	10/01/2022	AGG	09/30/2022	0	0.00	7.25	-6.66	-16.77	0.00	VR	VARIABLE RATES
BUSHNELL	G	10/01/2024	EAN	09/30/2024	6.00	8.17	7.25	7.20	22.62	0.00	VR	VARIABLE RATES
CAPE CORAL	F	10/01/2024	EAN	09/30/2024	5.87	0.00	6.75	8.56	19.35	0.00	VR	VARIABLE RATES
CAPE CORAL	G	10/01/2024	EAN	09/30/2024	6.48	2.78	6.85	7.39	14.47	0.00	VR	VARIABLE RATES
CAPE CORAL	P	10/01/2024	EAN	09/30/2024	7.83	0.00	7.00	8.37	17.86	0.00	VR	VARIABLE RATES
CASSELBERRY	PF	10/01/2024	EAN	09/30/2024	5.96	6.52	7.15	8.62	21.49	0.00	VR	VARIABLE RATES
CHATTAHOOCHEE	F	10/01/2022	AGG	09/30/2022	5	-27.08	4.00	0.20	0.20	0.00	VR	NORM RET AGE
CLEARWATER	F	10/01/2024	AGG	09/30/2024	0	0.00	2.50	5.54	5.54	0.00	0	0
CLEARWATER	GPF	01/01/2025	AGG	12/31/2024	5.74	7.85	6.50	6.51	9.92	0.00	VR	Variable from 8% to 100% based on age service and hazardous versus nonhazardous job status
CLERMONT	F	10/01/2024	AGG	09/30/2024	5.50	9.84	7.00	20.22	19.66	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	10/01/2024	AGG	09/30/2024	5.50	7.40	7.00	3.42	19.34	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	10/01/2024	AGG	09/30/2024	0	0.00	6.75	18.28	18.28	0.00	0	0
CLEWISTON	F	10/01/2024	AGG	09/30/2024	4.00	15.28	7.00	12.94	12.94	0.00	VR	age 55 with at least 10 yrs of credited service or age 52 with at least 25 yrs of credited service
CLEWISTON	G	10/01/2024	EAN	09/30/2024	0	0.00	6.50	20.97	26.95	0.00	VR	Earlier of age 62 with 10 years of service or age 65 with 5 years of participation
COCOA	F	10/01/2024	EAN	09/30/2024	7.06	12.79	7.10	7.34	17.40	0.00	VR	VARIABLE RATES
COCOA	G	10/01/2024	EAN	09/30/2024	0	0.00	6.50	7.94	17.48	0.00	VR	VARIABLE RATES
COCOA	P	10/01/2024	EAN	09/30/2024	7.64	9.86	7.00	7.80	19.85	0.00	VR	VARIABLE RATES
COCOA BEACH	F	10/01/2024	EAN	09/30/2024	5.99	1.69	7.20	5.52	16.91	0.00	VR	NORM RET AGE
COCOA BEACH	G	10/01/2024	EAN	09/30/2024	5.40	12.80	7.25	6.81	20.50	0.00	VR	VARIABLE RATES
COCOA BEACH	P	10/01/2024	EAN	09/30/2024	7.02	4.97	7.20	5.45	16.33	0.00	VR	NORM RET AGE
COOPER CITY	F	10/01/2024	EAN	09/30/2024	0	0.00	5.75	6.70	19.54	0.00	VR	Variable - from 40% to 100% based on years after reaching eligibility

APPENDIX E - Actuarial Data - 9/30/2025

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	
COOPER CITY	G	10/01/2024	FIL	09/30/2024	6	10.02	6.50	8.16	14.75	0.00	VR	Variable - 70% in first year of eligibility then 40% per year for 4 years then 100%
COOPER CITY	P	10/01/2024	EAN	09/30/2024	0	0.00	6.00	7.43	17.50	0.00	VR	100% when first eligible for normal retirement or DROP entry
COOPER CITY - MANAGEMENT	GPF	10/01/2023	EAN	09/30/2023	0	0.00	7.00	24.37	9.08	0.00	55	age 55 with at least 6 yrs of credited service
CORAL GABLES	GPF	10/01/2024	EAN	09/30/2024	4.8	13.40	7.00	8.17	18.85	3.00	VR	Rates vary by group age service and year of eligibility - 5% to 100%
CORAL SPRINGS	F	10/01/2024	EAN	09/30/2024	4.09	8.56	7.25	7.50	20.00	0.00	VR	VARIABLE RATES
CORAL SPRINGS	G	10/01/2024	EAN	09/30/2024	0	0.00	5.00	2.20	19.00	0.00	VR	62 and 5 or 55 and 10
CORAL SPRINGS	P	10/01/2024	EAN	09/30/2024	5.71	7.06	7.00	7.54	19.20	0.00	VR	VARIABLE RATES
CRESCENT CITY	F	10/01/2023	AGG	09/30/2023	5	28.03	6.50	11.40	11.40	0.00	VR	NORM RET AGE
CRESCENT CITY	P	10/01/2020	EAN	09/30/2020	7.32	-4.34	7.00	8.56	11.02	0.00	VR	VARIABLE RATES
CRESTVIEW	G	10/01/2023	EAN	09/30/2023	6.84	8.28	7.00	4.84	9.28	1.96	VR	VARIABLE RATES
CRESTVIEW	PF	10/01/2024	EAN	09/30/2024	6.43	14.77	7.00	7.71	20.45	1.82	VR	VARIABLE RATES
DADE CITY	F	10/01/2024	EAN	09/30/2024	0	0.00	7.00	6.89	22.73	0.00	VR	VARIABLE RATES
DADE CITY	P	10/01/2024	EAN	09/30/2024	6.31	20.47	7.00	6.71	22.21	0.00	VR	VARIABLE RATES
DANIA BEACH	G	10/01/2024	EAN	09/30/2024	4.0	2.75	6.00	7.67	19.48	0.00	VR	Various rates from 40% to 100% based on years after first eligibility for normal retirement
DANIA BEACH [PF]	F	10/01/2024	EAN	09/30/2024	6	2.70	5.75	3.88	16.81	0.00	VR	VARIABLE RATES
DANIA BEACH [PF]	P	10/01/2024	EAN	09/30/2024	0	0.00	5.75	3.88	16.81	0.00	VR	VARIABLE RATES
DAVENPORT	G	10/01/2024	EAN	09/30/2024	5.34	10.27	7.50	8.12	22.79	0.00	VR	VARIABLE RATES
DAVENPORT	PF	10/01/2024	EAN	09/30/2024	5.42	15.95	7.50	7.47	20.91	0.00	VR	VARIABLE RATES
DAVIE	F	10/01/2024	EAN	09/30/2024	5	5.90	6.90	10.20	20.00	5.00	VR	Varies by hire date
DAVIE	P	10/01/2024	EAN	09/30/2024	5.5	5.00	6.95	6.10	18.20	0.00	VR	"20 years of Credited Service, or the date on which a member attains age 55."
DAVIE - GENERAL & MGMT	G	10/01/2024	AGG	09/30/2024	5.00	6.25	6.90	7.27	20.23	0.00	VR	ees hired on or after 10/1/13: age 65 with at least 10 yrs of vested service or age 60 with at least
DAYTONA BEACH	PF	10/01/2024	EAN	09/30/2024	4.33	7.02	7.50	6.31	14.50	0.00	VR	VARIABLE RATES
DEERFIELD BEACH	F	10/01/2024	EAN	09/30/2024	5.49	5.28	7.25	8.13	19.10	0.00	VR	EARLIER OF 20 & OUT OR 52 & 10

APPENDIX E - Actuarial Data - 9/30/2025

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	
DEERFIELD BEACH	G	10/01/2024	EAN	09/30/2024	6	-16.50	6.00	10.60	18.98	0.00	VR	"Age 64 and 10, or 55 and 25"
DEERFIELD BEACH	P	10/01/2024	EAN	09/30/2024	0	0.00	6.50	5.51	22.23	0.00	VR	VARIABLE RATES
DELAND	F	10/01/2024	EAN	09/30/2024	8.01	9.54	7.00	8.03	20.90	0.00	VR	VARIABLE RATES
DELAND	G	10/01/2024	EAN	09/30/2024	4	7.00	7.00	6.69	18.84	0.00	VR	NORM RET AGE
DELAND	P	10/01/2024	EAN	09/30/2024	7.2	13.30	7.50	6.70	20.20	0.00	VR	NORM RET AGE
DELRAY BEACH	F	10/01/2024	EAN	09/30/2024	6.5	18.90	6.25	9.08	22.24	5.55	VR	"25% in first year elig, 17.5% next 2 years, 25% next year, 40% next year, 100% thereafter"
DELRAY BEACH	G	10/01/2024	EAN	09/30/2024	4.9	7.00	6.75	10.60	23.60	0.00	VR	VARIABLE RATES
DELRAY BEACH	P	10/01/2024	EAN	09/30/2024	6	6.60	6.75	8.49	21.36	1.17	VR	"35% in first year elig, 10% next 2 years, 25% next 2 years, 100% thereafter"
DELTONA	F	10/01/2024	EAN	09/30/2024	5.10	7.92	7.40	8.18	19.00	0.00	VR	VARIABLE RATES
DESTIN FCD	F	10/01/2024	EAN	09/30/2024	5.70	5.61	7.30	8.76	21.23	0.00	VR	VARIABLE RATES
DORAL - Elected	G	10/01/2021	EAN	09/30/2022		0.00	5.00	0.00	0.00	0.00		
DUNEDIN	F	10/01/2024	EAN	09/30/2024	5.95	6.25	7.25	7.93	22.17	0.00	VR	VARIABLE RATES
DUNNELLON	PF	10/01/2024	AGG	09/30/2024	4.00	22.12	7.00	19.94	19.76	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	10/01/2024	EAN	09/30/2024	5.73	10.11	7.25	6.78	21.77	1.07	VR	VARIABLE RATES
EAST NICEVILLE FCD	F	10/01/2024	EAN	09/30/2024	6.32	6.35	7.00	7.79	25.06	0.00	VR	VARIABLE RATES
EATONVILLE	P	10/01/2024	AGG	09/30/2024	5	8.70	6.50	35.30	35.30	0.00	VR	NORM RET AGE
EDGEWATER	F	10/01/2024	EAN	09/30/2024	5.15	9.41	7.00	10.37	29.10	0.00	VR	VARIABLE RATES
EDGEWATER	G	10/01/2024	EAN	09/30/2024	4.00	6.09	6.25	4.99	19.99	0.00	60	NORM RET AGE
EDGEWATER	P	10/01/2024	EAN	09/30/2024	7.55	12.51	7.30	7.79	22.93	0.00	VR	VARIABLE RATES
ENGLEWOOD AREA FCD	F	10/01/2024	EAN	09/30/2024	6.72	5.77	7.20	8.75	22.51	0.00	VR	VARIABLE RATES
ENGLEWOOD WATER DISTRICT	G	10/01/2024	EAN	09/30/2024	0	0.00	7.00	22.96	22.96	0.00	65	NORM RET AGE
ESTERO FCD	F	10/01/2024	AGG	09/30/2024	4.50	11.59	6.80	7.29	19.80	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	10/01/2024	EAN	09/30/2024	8.01	9.02	7.55	7.07	24.63	0.00	VR	VARIABLE RATES
EUSTIS	P	10/01/2024	EAN	09/30/2024	6	6.40	6.60	6.92	21.55	3.00	VR	Variable - 60% in first year of eligibility then 40% for next 4 years then 100%

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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	
FERNANDINA BEACH	G	10/01/2024	EAN	09/30/2024	5.05	10.05	7.25	8.94	21.37	0.00	65	VARIABLE RATES
FERNANDINA BEACH	PF	10/01/2024	EAN	09/30/2024	6.67	8.77	7.50	8.94	24.20	0.00	VR	VARIABLE RATES
FLAGLER BEACH	F	10/01/2024	EAN	09/30/2024	7.72	10.74	7.00	9.04	26.71	0.00	VR	VARIABLE RATES
FLAGLER BEACH	P	10/01/2024	EAN	09/30/2024	5.81	14.99	7.00	9.40	26.63	0.00	VR	NORM RET AGE
FLORIDA CITY	P	10/01/2024	EAN	09/30/2024	0	0.00	6.00	23.60	23.60	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	10/01/2022	EAN	09/30/2022	3	5.90	6.75	-15.90	-15.90	0.00	VR	100 PERCENT AT FIRST ELIGIBILITY
FORT LAUDERDALE	G	09/30/2024	EAN	09/30/2024	3.65	5.09	6.75	7.83	15.68	0.00	VR	"Variable from 13% to 100% based on age, service, and employee group"
FORT LAUDERDALE	PF	10/01/2024	EAN	09/30/2024	5.52	12.30	7.10	7.00	16.04	1.14	VR	VARIABLE RATES
FORT MEADE	F	10/01/2024	EAN	09/30/2024	2.75	65.28	6.50	6.68	19.80	0.00	VR	VARIABLE RATES
FORT MEADE	G	10/01/2024	EAN	09/30/2024	5.54	7.90	6.50	6.71	19.64	0.00	VR	VARIABLE RATES
FORT MEADE	P	10/01/2024	EAN	09/30/2024	0	0.00	6.75	6.87	19.63	0.00	VR	VARIABLE RATES
FORT MYERS	F	10/01/2024	EAN	09/30/2024	5.90	5.70	7.40	8.14	21.26	0.00	VR	VARIABLE RATES
FORT MYERS	G	10/01/2024	EAN	09/30/2024	7.42	7.18	7.25	8.09	24.19	0.00	VR	VARIABLE RATES
FORT MYERS	P	10/01/2024	EAN	09/30/2024	6.81	9.47	7.50	6.17	19.52	0.00	VR	NORM RET AGE
FORT PIERCE	GP	09/30/2024	EAN	09/30/2024	5.15	8.50	7.25	7.40	22.09	4.00	VR	VARIABLE RATES
FORT PIERCE SUPP	P	10/01/2024	EAN	09/30/2024	4.8	7.60	6.75	7.10	21.40	3.00	VR	Rates vary by age and service from 25% to 100%
FORT WALTON BEACH	F	10/01/2024	EAN	09/30/2024	6.60	2.93	7.00	7.99	20.82	1.49	NR	NORM RET AGE
FORT WALTON BEACH	G	10/01/2024	EAN	09/30/2024	3.59	7.64	7.00	7.76	21.76	0.00	VR	VARIABLE RATES
FORT WALTON BEACH	P	10/01/2024	EAN	09/30/2024	6.72	14.00	7.00	8.15	20.26	0.00	VR	Variable Rates
FROSTPROOF	G	10/01/2023	AGG	09/30/2023	5.50	10.55	7.00	8.57	8.54	0.00	65	age 65 with at least 10 yrs of vested service
FROSTPROOF	P	10/01/2024	EAN	09/30/2024	0	0.00	6.50	7.02	17.70	0.00	VR	NORM RET AGE
GAINESVILLE	G	10/01/2024	EAN	09/30/2024	4.14	11.12	7.75	6.74	26.07	3.00	VR	VARIABLE RATES
GAINESVILLE	PF	10/01/2024	EAN	09/30/2024	3.92	12.90	7.75	5.22	20.43	2.11	VR	VARIABLE RATES
GOLDEN BEACH	GP	10/01/2024	FIL	09/30/2024	5.00	8.59	7.00	9.23	17.85	0.00	VR	age 65 (General employees only) or age 55 with at least 10 yrs of credited service (police officers)

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GREATER NAPLES FCD	F	10/01/2024	EAN	09/30/2024	6.64	6.34	7.00	4.03	20.16	0.00	VR	VARIABLE RATES
GREEN COVE SPRINGS	P	10/01/2024	AGG	09/30/2024	4.00	16.55	6.75	7.23	19.70	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	10/01/2024	AGG	09/30/2024	5.81	10.88	7.00	20.94	20.87	0.00	VR	age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service
GREENACRES	P	10/01/2024	AGG	09/30/2024	5.00	9.02	7.00	21.98	20.85	0.00	VR	age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service
GULF BREEZE	P	10/01/2024	AGG	09/30/2024	4.00	8.35	7.00	20.54	19.85	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	10/01/2024	EAN	09/30/2024	4.68	9.35	7.10	2.97	11.55	3.00	VR	VARIABLE RATES
GULFPORT	G	10/01/2024	EAN	09/30/2024	4.87	11.25	6.80	8.15	22.71	0.00	VR	VARIABLE RATES
GULFPORT	P	10/01/2024	EAN	09/30/2024	6.89	11.52	7.15	6.24	21.97	0.95	VR	VARIABLE RATES
HAINES CITY	F	10/01/2024	EAN	09/30/2024	7.00	10.95	6.85	7.48	21.33	1.72	VR	NORM RET AGE OR VARIABLE RATES
HAINES CITY	G	10/01/2024	EAN	09/30/2024	6.00	8.00	7.25	8.41	22.09	0.00	60	NORM RET AGE
HAINES CITY	P	10/01/2024	EAN	09/30/2024	6.40	5.56	7.25	7.58	20.00	2.45	VR	VARIABLE RATES
HALIFAX HOSPITAL	G	10/01/2023	UC	09/30/2023	0	11.97	6.25	12.20	12.20	0.00	VR	Earlier of age 62 or 30 years of service
HALLANDALE BEACH	G	10/01/2024	EAN	09/30/2024	4.87	11.71	6.25	4.26	18.24	0.00	VR	Age 60
HALLANDALE BEACH	PF	10/01/2024	EAN	09/30/2024	7.39	12.47	7.10	9.98	19.98	0.00	VR	VARIABLE RATES
HALLANDALE BEACH PM	G	10/01/2024	EAN	09/30/2024	6.57	7.78	6.25	5.46	20.34	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	10/01/2021	AGG	09/30/2021	5	0.00	6.50	19.70	19.70	0.00	VR	NORM RET AGE
HIALEAH	GPF	10/01/2024	EAN	09/30/2024	5.3	6.43	7.50	7.13	20.69	0.00	VR	VARIABLE RATES
HIALEAH - ELECTED	G	10/01/2024	EAN	09/30/2024	7.25	2.06	6.00	8.30	23.20	0.00	VR	NORM RET AGE
HIALEAH GARDENS	P	10/01/2024	AGG	09/30/2024	5.6	2.50	7.00	7.23	19.60	0.00	VR	Experience based table of rates that are specific to the type of eligibility
HILLSBOROUGH COUNTY	ERP	07/01/2024	EAN	06/30/2025	0	0.00	3.75	3.75	5.20	0.00	VR	NORM RET AGE OR VARIABLE RATES
HOLLEY-NAVARRE FCD	F	10/01/2024	AGG	09/30/2024	6.84	6.82	6.00	6.88	21.38	0.00	VR	Variable Rates
HOLLY HILL	F	10/01/2024	EAN	09/30/2024	5.48	11.40	6.90	6.93	21.17	0.00	VR	VARIABLE RATES
HOLLY HILL	P	10/01/2024	EAN	09/30/2024	8.17	8.65	6.90	7.03	21.14	0.00	VR	VARIABLE RATES

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HOLLYWOOD	F	10/01/2024	EAN	09/30/2024	8.46	13.17	7.50	9.38	24.08	1.50	VR	VARIABLE RATES
HOLLYWOOD	G	10/01/2024	EAN	09/30/2024	5.7	6.60	7.00	8.67	18.30	3.50	VR	Experience based table of rates that are specific to the type of eligibility
HOLLYWOOD	P	10/01/2024	EAN	09/30/2024	5.6	9.04	8.00	10.25	28.93	3.50	VR	VARIABLE
HOLMES BEACH	P	10/01/2024	EAN	09/30/2024	6.40	11.39	7.15	6.43	23.62	1.20	VR	VARIABLE RATES
HOMESTEAD	F	01/01/2025	EAN	12/31/2024	0	0.00	3.00	3.25	6.38	0.00	VR	Not Applicable
HOMESTEAD	P	10/01/2024	EAN	09/30/2024	6.8	8.81	7.00	9.60	23.60	4.00	VR	"70% for the 1st year after reaching normal retirement eligibility, 45% for the 2nd and 3rd years a
HOMESTEAD - General & Hospital	G	10/01/2024	EAN	09/30/2024	5	6.20	6.75	7.78	20.59	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	01/01/2024	AGG	12/31/2023	1.00	0.00	6.75	14.01	14.01	1.00	VR	100% at age 55 with at least 5 years of service
HOMESTEAD - Old Elected	G	01/01/2024	EAN	12/31/2023	7	0.00	6.75	5.76	5.76	0.00	VR	100% at age 55 with at least 4 years of service
HOWEY-IN-THE-HILLS	P	10/01/2024	AGG	09/30/2024	4.00	7.45	6.00	19.98	19.69	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	10/01/2024	FIL	09/30/2024	4.00	8.10	7.00	7.77	20.01	0.00	65	age 65 with at least 5 yrs of credited service
INDIALANTIC	PF	10/01/2024	EAN	09/30/2024	5.16	7.04	6.90	5.46	21.82	0.00	VR	NORM RET AGE
INDIAN HARBOUR BEACH	P	10/01/2024	EAN	09/30/2024	5.92	6.05	7.25	7.14	23.96	0.00	VR	VARIABLE RATES
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2024	AGG	09/30/2024	4.00	22.31	7.00	25.12	19.88	0.00	VR	age 52 with at least 10 yrs of service or any age with at least 25 yrs of service
INDIAN RIVER SHORES	G	10/01/2024	AGG	09/30/2024	5.00	7.26	5.90	20.96	20.96	0.00	VR	age 55 with at least 5 yrs of credited service for Town Manager or age 62 for all other participant
INDIAN RIVER SHORES	PF	10/01/2024	EAN	09/30/2024	10.64	11.79	6.75	22.19	22.19	0.00	VR	VARIABLE RATES
INDIAN SHORES	P	10/01/2024	AGG	09/30/2024	5	20.00	6.50	25.13	25.13	0.00	VR	NORM RET AGE
JACKSON MEMORIAL HOSPITAL	G	01/01/2023	EAN	12/31/2022	3.5	10.65	7.20	7.20	-13.12	3.50	64	Age-indexed, group specific rates from 3% for age 55 to 100% at age 70
JACKSONVILLE	CO	10/01/2024	EAN	09/30/2024	5.51	21.91	6.50	7.94	17.76	1.25	VR	"65% at 20 YOS, 35% at 21, 20% at 22, 15% at 23-25, 20% at 26-27, 100% at 28+. Assume 100% at age 6

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JACKSONVILLE	G	10/01/2024	EAN	09/30/2024	4.69	3.91	6.50	7.40	17.43	1.50	VR	"Varies by age, service, and employer group. See valuation report for details."
JACKSONVILLE	PF	10/01/2024	EAN	09/30/2024	3.8	3.76	6.50	8.04	20.42	1.25	VR	Varies by age and service from 15% to 100%
JACKSONVILLE - DISABILITY	G	10/01/2023	EAN	09/30/2023	7.46	10.23	6.50	11.74	11.74	1.50	VR	Varies by age, service, and employer group. See valuation report for details.
JACKSONVILLE - DISABILITY	PF	10/01/2023	EAN	09/30/2023	13.35	10.72	6.50	4.12	4.12	1.25	VR	"Varies by age, service, and employer group"
JACKSONVILLE BEACH	F	10/01/2024	EAN	10/01/2024	4	7.00	6.50	7.74	22.88	2.50	VR	VARIABLE RATES
JACKSONVILLE BEACH	G	10/01/2024	EAN	09/30/2024	3.92	9.53	7.50	7.73	23.31	2.50	VR	VARIABLE RATES
JACKSONVILLE BEACH	P	10/01/2024	EAN	09/30/2024	4.27	5.92	7.50	7.63	23.16	2.50	VR	VARIABLE RATES
JACKSONVILLE PF SENIOR STAFF	G	10/01/2024	EAN	09/30/2024	0	0.00	6.50	4.13	20.42	0.00	VR	N/A
JUPITER	P	10/01/2024	EAN	09/30/2024	8.43	5.57	7.00	6.61	21.30	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	10/01/2024	EAN	09/30/2024	7	11.49	5.50	7.60	20.41	7.00	65	65
KEY BISCAVNE	PF	10/01/2024	EAN	09/30/2024	5.9	10.70	7.20	11.80	29.00	4.00	VR	Rates vary by eligibility condition and years of eligibility from 10% to 100%
KEY WEST	G	10/01/2024	EAN	09/30/2024	5.6	8.70	7.25	8.59	20.95	6.70	VR	NORM RET AGE
KEY WEST	PF	10/01/2024	EAN	09/30/2024	5	7.70	7.00	8.90	23.50	0.00	VR	Varies by hire date
KEY WEST HOUSING	G	01/01/2024	EAN	12/31/2023	0.00	6.95	6.75	4.11	11.01	0.00	VR	VARIABLE RATES
KEY WEST UTILITY	G	01/01/2025	EAN	12/31/2024	4.9	9.80	7.00	6.36	11.62	3.00	VR	NORM RET AGE
KISSIMMEE	F	10/01/2024	EAN	09/30/2024	7.49	23.22	7.10	7.60	22.99	0.00	VR	VARIABLE RATES
KISSIMMEE	G	10/01/2024	EAN	09/30/2024	5.3	10.20	6.80	7.97	19.83	0.00	VR	Varies based on age, years of service, and group
KISSIMMEE	P	10/01/2024	EAN	09/30/2024	7.36	7.00	7.10	8.02	21.37	0.00	VR	VARIABLE RATES
KISSIMMEE UTILITY AUTHORITY	G	10/01/2024	EAN	09/30/2024	6.24	8.44	7.55	6.62	21.37	0.00	VR	VARIABLE RATES
LABELLE	F	10/01/2024	AGG	09/30/2024	4.00	68.83	6.75	28.42	19.73	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	10/01/2024	EAN	09/30/2024	7.03	34.82	7.00	6.22	20.17	0.00	VR	VARIABLE RATES
LAKE ALFRED	G	10/01/2024	EAN	09/30/2024	6.08	8.22	6.95	7.73	19.84	0.00	VR	VARIABLE RATES
LAKE ALFRED	PF	10/01/2024	EAN	09/30/2024	5.24	16.18	7.00	8.33	26.28	0.00	VR	VARIABLE RATES

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LAKE CITY	F	10/01/2023	EAN	09/30/2023	6.08	18.94	7.20	3.06	9.64	0.00	VR	NRD
LAKE CITY	G	10/01/2024	EAN	09/30/2024	4.00	5.55	7.00	8.11	21.99	0.00	VR	VARIABLE RATES
LAKE CITY	P	10/01/2024	EAN	09/30/2024	6.05	25.43	7.00	7.91	25.07	0.00	VR	VARIABLE RATES
LAKE HELEN	P	10/01/2024	AGG	09/30/2024	4.00	-7.30	7.00	19.34	18.99	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	10/01/2024	EAN	09/30/2024	5.1	8.90	6.90	7.90	20.70	3.00	VR	Variable rates from 15% to 100% Based on NR eligibility
LAKE MARY	P	10/01/2024	EAN	09/30/2024	6.08	8.38	7.00	7.92	20.86	0.00	VR	VARIABLE RATES
LAKE PARK (RETIRED)	P	10/01/2024	EAN	09/30/2024	0	0.00	7.50	24.26	24.26	0.00	VR	VARIABLE RATES
LAKE WALES	F	10/01/2024	EAN	09/30/2024	8.57	13.78	7.65	9.22	23.04	1.00	VR	VARIABLE RATES
LAKE WALES	G	10/01/2024	FIL	09/30/2024	5.82	3.75	7.40	9.38	25.64	1.55	VR	VARIABLE RATES
LAKE WALES	P	10/01/2024	EAN	09/30/2024	6.22	12.83	7.40	9.53	23.43	1.38	VR	NORM RET AGE
LAKE WORTH BEACH	F	10/01/2024	EAN	09/30/2024	6.5	4.30	6.70	8.26	21.51	0.00	VR	Variable - 90% at first eligibility 40% next 4 years then 100%
LAKE WORTH BEACH	G	10/01/2023	EAN	09/30/2023	5.33	10.28	7.00	5.04	9.13	0.00	VR	"Varies by eligibility criteria, age and service from 50% to 100%"
LAKE WORTH BEACH	P	10/01/2024	EAN	09/30/2024	6.5	6.00	6.50	7.35	20.44	0.00	VR	Variable - 70% at first eligibility 40% next 4 years then 100%
LAKELAND	F	10/01/2024	EAN	09/30/2024	6.18	5.85	7.00	8.49	20.44	3.00	VR	VARIABLE RATES
LAKELAND	G	10/01/2023	EAN	09/30/2023	6.4	8.00	6.75	3.90	10.30	2.50	VR	VARIABLE RATES
LAKELAND	P	10/01/2024	EAN	09/30/2024	6.82	4.71	6.75	5.71	21.16	1.29	VR	VARIABLE RATES
LANTANA	F	09/30/2024	EAN	09/30/2024	0	0.00	6.00	9.03	24.23	0.00	VR	VARIABLE RATES
LANTANA	P	10/01/2024	EAN	09/30/2024	6	11.59	6.75	8.74	22.89	0.00	VR	"80% in first year of eligibility then 40% per year for four years then 100%"
LARGO	PF	10/01/2024	EAN	09/30/2024	5.67	8.53	6.50	8.79	20.98	2.50	VR	Variable - from 30% to 100% based on age and service
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2021	AGG	09/30/2021	5.5	19.30	6.25	17.00	17.00	0.00	VR	NRA
LAUDERHILL	F	10/01/2024	EAN	09/30/2024	6.09	5.97	7.20	8.96	21.17	0.00	VR	55 & 10 or 0 & 20
LAUDERHILL	G	10/01/2023	EAN	09/30/2023	5	6.90	6.75	7.30	12.90	2.50	VR	Variable - 80% Probability through age 65, 100% thereafter
LAUDERHILL	P	10/01/2024	EAN	09/30/2024	6	8.90	6.75	7.90	16.50	0.00	VR	Varies by hire date

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LAUDERHILL (C&M)	G	10/01/2024	EAN	09/30/2024	7	12.50	6.75	7.30	21.30	0.00	VR	Varies by hire date
LEESBURG	F	10/01/2024	EAN	09/30/2024	4.98	6.85	7.00	7.69	20.34	0.00	VR	"52 & 25, or 55 & 10"
LEESBURG	G	10/01/2024	EAN	09/30/2024	0.00	0.00	6.70	7.28	18.17	0.00	VR	VARIABLE RATES
LEESBURG	P	10/01/2024	EAN	09/30/2024	6.55	11.05	6.80	7.15	20.48	0.00	VR	VARIABLE RATES
LIGHTHOUSE POINT	PF	10/01/2024	EAN	09/30/2024	0	0.00	6.75	20.49	20.02	0.00	VR	age 60 with at least 8 yrs of vesting service, age 55 with at least 10 yrs of vesting service or ag
LIVE OAK	F	10/01/2024	EAN	09/30/2024	0	0.00	6.75	23.91	23.91	0.00	55	NORM RET AGE
LONGBOAT KEY	F	10/01/2024	EAN	09/30/2024	0	0.00	6.75	9.51	20.33	0.00	VR	NORM RET AGE
LONGBOAT KEY	G	10/01/2024	EAN	09/30/2024	0	0.00	6.75	9.51	20.33	0.00	VR	NORM RET AGE
LONGBOAT KEY	P	10/01/2024	EAN	09/30/2024	0	0.00	6.75	9.51	20.33	0.00	VR	NORM RET AGE
LONGWOOD	PF	10/01/2024	AGG	09/30/2024	4.00	8.71	6.50	5.59	19.58	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	10/01/2024	EAN	09/30/2024	8.10	5.70	7.20	8.28	20.53	0.00	VR	VARIABLE RATES
LYNN HAVEN	G	10/01/2024	EAN	09/30/2024	6.17	5.51	7.40	8.33	23.74	0.00	VR	VARIABLE RATES
LYNN HAVEN	P	10/01/2024	EAN	09/30/2024	5.76	7.72	7.20	10.57	24.28	0.00	VR	VARIABLE RATES
MADISON	PF	10/01/2024	EAN	09/30/2024	6.92	9.68	7.00	5.41	16.10	0.00	VR	VARIABLE RATES
MAITLAND	PF	10/01/2024	EAN	09/30/2024	5.73	9.79	7.10	7.96	21.94	0.00	VR	VARIABLE RATES
MANALAPAN	GP	10/01/2022	EAN	09/30/2022	4	12.79	6.50	2.85	-17.12	3.00	VR	100% first year of eligibility
MARATHON	F	10/01/2024	AGG	09/30/2024	4.00	22.34	6.75	7.20	19.44	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	10/01/2024	EAN	09/30/2024	8.9	6.93	7.00	7.51	18.90	0.00	VR	100% in first year of eligibility
MARCO ISLAND	P	10/01/2024	EAN	09/30/2024	16.24	4.13	7.00	8.13	19.46	0.00	VR	VARIABLE RATES
MARIANNA	F	10/01/2024	AGG	09/30/2024	5	13.05	6.50	26.20	26.20	0.00	VR	NORM RET AGE
MARIANNA	P	10/01/2024	AGG	09/30/2024	5	8.80	6.50	26.30	26.30	0.00	VR	NORM RET AGE
MARTIN COUNTY	ERP	07/01/2024	EAN	06/30/2024	0	0.00	5.50	7.48	12.30	0.00	NA	NA
MEDLEY	P	10/01/2024	EAN	09/30/2024	5.49	8.97	7.25	8.21	23.77	0.00	VR	VARIABLE RATES
MEDLEY - GENERAL + ELECTED	G	10/01/2024	EAN	09/30/2024	6.18	4.86	6.50	9.05	23.58	0.00	VR	VARIABLE RATES

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MELBOURNE	F	10/01/2024	EAN	09/30/2024	6	5.32	7.13	6.86	22.11	0.00	VR	100% upon attainment of Normal Retirement eligibility
MELBOURNE	P	10/01/2024	EAN	09/30/2024	4.74	8.17	7.25	7.47	22.00	0.00	VR	NORM RET AGE
MELBOURNE [G]	G	10/01/2024	AGG	09/30/2024	6.00	6.92	7.00	8.29	26.25	0.00	VR	VARIABLE RATES
MELBOURNE [G] - SPECIAL RISK	G	10/01/2024	EAN	09/30/2024	0	0.00	7.00	8.29	26.25	0.00	VR	VARIABLE RATES
MELBOURNE BEACH	P	10/01/2024	EAN	09/30/2024	5.41	7.47	6.50	9.67	24.04	0.00	VR	NORM RET AGE
MIAMI - ELECTED	G	10/01/2024	PUC	09/30/2024	0	-0.37	2.50	4.93	4.93	0.00	55	Later of end of current term in office or age 55
MIAMI - FIPO	PF	10/01/2024	AGG	09/30/2024	7.66	11.87	7.00	7.11	18.00	0.00	VR	Rates starting at 20 YOS, varying for Police & Fire
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2024	EAN	09/30/2023	7.69	6.63	7.00	4.54	10.21	0.00	VR	Rates starting at 20 YOS, varying for Police & Fire
MIAMI - FIPO STAFF	G	10/01/2024	EAN	09/30/2024	5	-11.50	6.50	10.14	25.31	5.00	VR	100% of members are assumed to retired 5 years after normal retirement date
MIAMI - GESE	GS	10/01/2024	EAN	09/30/2024	4.7	7.69	7.00	8.93	24.49	3.00	VR	VARIABLE
MIAMI - GESE (EXCESS)	GS	10/01/2024	EAN	09/30/2024	4.7	7.69	7.00	0.00	0.00	0.00	VR	VARIABLE
MIAMI - GESE (STAFF)	GS	10/01/2024	EAN	09/30/2024	6	8.77	7.00	7.89	28.40	0.00	VR	VARIABLE
MIAMI - OFF-STREET PARKING	G	10/01/2024	EAN	09/30/2024	4	7.50	6.00	7.43	21.72	0.00	VR	VARIABLE RATES
MIAMI BEACH	G	10/01/2024	EAN	09/30/2024	2.60	7.29	7.20	7.80	19.49	0.00	VR	VARIABLE RATES
MIAMI BEACH	PF	10/01/2024	EAN	09/30/2024	6.8	2.30	7.20	7.57	19.44	3.50	VR	NORM RET AGE
MIAMI SHORES VILLAGE	G	10/01/2023	EAN	09/30/2023	5	9.06	7.00	4.81	12.86	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	10/01/2024	EAN	09/30/2024	6	7.30	7.00	8.93	24.90	0.00	VR	NORM RET AGE
MIAMI SPRINGS	G	10/01/2024	EAN	09/30/2024	5.53	4.97	7.00	8.15	20.04	0.00	VR	Variable - 50% in first year elig then 25% for 10 years then 100%
MIAMI SPRINGS	PF	10/01/2024	EAN	09/30/2024	5.2	7.23	7.00	8.29	20.15	0.00	VR	Variable from 25% to 100% based on hire date and years after initial eligibility
MIAMI-DADE COUNTY	ERP	07/01/2024	EAN	06/30/2024	0	0.00	6.63	11.86	11.86	0.00	NA	NA
MIDWAY FCD	F	10/01/2024	AGG	09/30/2024	6.08	9.01	7.00	7.11	19.33	0.00	VR	VARIABLE RATES
MILTON	F	10/01/2024	EAN	09/30/2024	5.92	6.67	7.75	8.82	25.69	1.26	VR	NORM RET AGE
MILTON	G	10/01/2024	EAN	09/30/2024	5.70	5.55	7.10	8.03	19.67	0.00	VR	VARIABLE RATES

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MILTON	P	10/01/2024	EAN	09/30/2024	6.71	6.45	7.25	9.07	22.30	0.00	VR	VARIABLE RATES
MIRAMAR	F	10/01/2024	EAN	09/30/2024	5	9.20	7.20	8.00	20.30	0.00	VR	Varies by hire date
MIRAMAR	G	10/01/2024	EAN	09/30/2024	5.2	8.70	7.00	8.70	20.40	3.50	VR	VARIABLE RATES
MIRAMAR	P	10/01/2023	EAN	09/30/2023	5.25	6.30	7.00	4.90	8.30	0.00	VR	Varies by hire date
MONROE COUNTY	ERP	07/01/2025	AGG	06/30/2025	0	0.00	1.00	3.37	3.37	0.00	0	0
MONROE COUNTY VOL F.F. & EMS	F	01/01/2024	AGG	12/31/2023	0	0.00	3.80	3.96	3.96	0.00	VR	VARIABLE RATES
MONTICELLO	F	10/01/2024	AGG	09/30/2024	0	0.00	6.50	25.29	25.29	0.00	VR	VARIABLE RATES
MONTICELLO	P	10/01/2022	AGG	09/30/2022	5	-4.51	6.50	-16.43	-16.43	0.00	VR	NORM RET AGE
MOUNT DORA	F	10/01/2024	AGG	09/30/2024	5.5	3.70	7.00	7.64	20.00	4.00	VR	80% at first elig for NR, then 40% for next 4 years of NR elig, then 100%
MOUNT DORA	G	10/01/2024	FIL	09/30/2024	6	5.30	6.25	6.70	17.00	0.00	60	100% at later of NRD or one year after valuation date
MOUNT DORA	P	10/01/2024	AGG	09/30/2024	8.7	13.20	7.00	8.06	21.04	4.00	VR	80% at first elig for NR, then 40% for next 4 years of NR elig, then 100%
NAPLES	F	10/01/2024	EAN	09/30/2024	4.98	7.91	7.00	8.34	21.12	0.00	VR	VARIABLE RATES
NAPLES	G	10/01/2024	EAN	09/30/2024	5.37	8.64	7.00	8.16	21.23	0.00	VR	VARIABLE RATES
NAPLES	P	10/01/2024	EAN	09/30/2024	5.13	5.11	7.00	8.20	21.25	0.00	VR	VARIABLE RATES
NAVARRE BEACH FCD	F	10/01/2024	EAN	09/30/2024	5.00	16.90	7.00	6.06	5.86	0.00	VR	VARIABLE RATES
NEPTUNE BEACH	P	10/01/2024	EAN	09/30/2024	7.42	15.16	7.50	8.08	26.30	0.00	VR	VARIABLE RATES
NEW PORT RICHEY	F	10/01/2024	EAN	09/30/2024	5.48	6.94	7.40	9.89	27.91	0.00	VR	VARIABLE RATES
NEW PORT RICHEY	P	10/01/2024	EAN	09/30/2024	4.2	7.70	7.20	9.27	22.43	0.00	VR	NORM RET AGE
NEW SMYRNA BEACH	F	10/01/2024	EAN	09/30/2024	7.73	6.18	7.60	6.28	19.25	0.00	VR	VARIABLE RATES
NEW SMYRNA BEACH	P	10/01/2024	EAN	09/30/2024	8.10	10.33	7.65	7.93	21.91	0.00	VR	VARIABLE RATES
NORTH BAY FCD	F	10/01/2024	EAN	09/30/2024	0.00	17.37	7.13	7.75	20.74	0.00	VR	VARIABLE RATES
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2022	AGG	09/30/2022	0	0.00	6.85	5.49	-17.62	0.00	VR	VARIABLE RATES
NORTH BROWARD HOSPITAL	G	07/01/2023	AGG	06/30/2023	4.5	4.00	6.25	8.58	6.58	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	F	10/01/2024	EAN	09/30/2024	6.64	6.31	7.00	18.53	18.53	0.00	VR	VARIABLE RATES

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NORTH MIAMI 691 [GPF]	F	10/01/2024	EAN	09/30/2024	0	0.00	6.75	9.35	19.20	0.00	VR	VARIABLE RATES
NORTH MIAMI 691 [GPF]	G	10/01/2024	EAN	09/30/2024	3.5	4.62	6.75	9.35	19.20	0.00	VR	VARIABLE RATES
NORTH MIAMI 691 [GPF]	P	10/01/2024	EAN	09/30/2024	3	0.23	6.75	9.35	19.20	0.00	VR	VARIABLE RATES
NORTH MIAMI 748	P	10/01/2024	EAN	09/30/2024	4.4	4.08	7.00	8.12	18.10	0.00	VR	Rates from 25% to 100% based on years after NR eligibility
NORTH MIAMI BEACH	G	10/01/2024	EAN	09/30/2024	4.4	10.48	7.25	8.14	20.88	4.00	VR	NORM RET AGE
NORTH MIAMI BEACH	PF	10/01/2024	EAN	09/30/2024	5.58	4.13	7.50	7.50	23.17	3.00	VR	"Members vested on or before January 31, 2016 are assumed to retire at the earlier of age 52 or 20
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2024	EAN	09/30/2024	4.00	2.23	7.25	21.06	21.01	0.00	VR	if hired before 2/1/13: age 62 with at least 4 yrs of credited service or age 55 with age plus serv
NORTH PORT	F	10/01/2024	EAN	09/30/2024	5.08	0.27	6.75	7.64	19.36	0.00	VR	VARIABLE RATES
NORTH PORT	P	10/01/2024	EAN	09/30/2024	4.75	2.90	7.00	8.79	20.45	0.00	VR	VARIABLE RATES
NORTH RIVER FCD	F	10/01/2024	EAN	09/30/2024	5.92	10.51	7.40	7.65	22.96	0.00	55	VARIABLE RATES
OAKLAND PARK	G	10/01/2024	AGG	09/30/2024	5.00	6.78	6.75	4.21	21.26	0.00	62	age 62
OAKLAND PARK	PF	10/01/2024	EAN	09/30/2024	5	9.40	6.85	7.50	22.10	0.00	VR	Varies by hire date
OCALA	F	10/01/2024	EAN	09/30/2024	4.7	18.30	6.75	9.03	21.52	2.50	VR	0% < 70 points, 10% for 70-73, 20% for 74-75, 25% for 76-77, 35% for 78-79, 100% for 80+
OCALA	G	10/01/2024	EAN	09/30/2024	3.94	5.29	6.60	6.62	17.47	0.00	VR	VARIABLE RATES
OCALA	P	10/01/2024	EAN	09/30/2024	6.10	9.48	7.25	7.46	20.41	0.00	VR	VARIABLE RATES
OCEAN CITY-WRIGHT FCD	F	10/01/2024	EAN	09/30/2024	15.35	0.00	6.80	10.61	30.04	2.10	VR	VARIABLE RATES
OCOE	G	10/01/2024	EAN	09/30/2024	4.46	7.82	7.00	7.30	19.72	0.00	VR	VARIABLE RATES
OCOE	PF	10/01/2024	EAN	09/30/2024	5.10	13.38	7.00	7.38	21.11	0.00	VR	VARIABLE RATES
OKALOOSA ISLAND FCD	F	10/01/2024	EAN	09/30/2024	6.03	7.86	7.00	9.05	23.62	1.80	VR	NORM RET AGE
OKEECHOBEE	F	10/01/2024	EAN	09/30/2024	0	0.00	7.00	23.20	23.20	0.00	VR	NORM RET AGE
OKEECHOBEE	G	10/01/2024	AGG	09/30/2024	4.75	12.10	6.75	7.57	23.66	0.00	VR	NORM RET AGE
OKEECHOBEE	P	10/01/2024	AGG	09/30/2024	6	13.20	7.00	7.40	23.50	0.00	VR	NORM RET AGE
OKEECHOBEE UTILITY	G	10/01/2024	AGG	09/30/2024	4.5	11.10	6.75	7.81	24.63	0.00	VR	NORM RET AGE

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OLDSMAR	F	10/01/2024	AGG	09/30/2024	4.50	4.68	6.75	7.14	19.81	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	01/01/2025	EAN	12/31/2024	5	2.17	6.25	10.68	10.68	0.00	VR	NORM RET AGE
ORANGE PARK	F	10/01/2024	EAN	09/30/2024	5.83	9.77	7.25	8.85	24.98	0.00	VR	NORM RET AGE
ORANGE PARK	G	10/01/2024	EAN	09/30/2024	4.75	15.49	7.00	19.70	19.70	0.00	VR	NORM RET AGE
ORANGE PARK	P	10/01/2024	EAN	09/30/2024	5.17	15.38	6.70	6.96	22.29	0.00	VR	NORM RET AGE
ORLANDO	F	10/01/2024	EAN	09/30/2024	4.24	1.78	7.25	6.90	18.40	1.33	VR	Retirement decrements begin at 20 years of service.
ORLANDO	G	09/30/2024	AGG	09/30/2024	3.9	-9.97	6.50	2.29	19.00	3.50	VR	VARIABLE RATES
ORLANDO	P	10/01/2024	EAN	09/30/2024	4.21	2.60	7.00	6.52	18.78	3.00	VR	"1% at 10-19 YOS, 8% at 20, 15% at 21, 30% at 22, 35% at 23, 18% at 24-25, 5% at 26, 50% at 27-28,
ORLANDO AVIATION	G	10/01/2024	EAN	09/30/2024	4.00	4.00	6.50	6.95	23.34	0.00	VR	VARIABLE RATES
ORLANDO UTILITY	G	10/01/2024	EAN	09/30/2024	6.03	6.10	6.75	8.70	21.00	3.00	VR	Rates vary by age and service 10% to 100%
ORMOND BEACH	F	10/01/2024	EAN	09/30/2024	5.81	4.34	7.00	7.97	18.84	0.00	VR	VARIABLE RATES
ORMOND BEACH	G	10/01/2024	EAN	09/30/2024	4.01	7.48	6.75	8.32	19.70	0.00	VR	VARIABLE RATES
ORMOND BEACH	P	10/01/2024	EAN	09/30/2024	5.57	23.63	6.75	7.99	19.23	0.44	VR	VARIABLE RATES
OVIEDO	F	10/01/2024	FIL	09/30/2024	13.00	7.42	7.00	7.87	21.97	0.00	VR	VARIABLE RATES
OVIEDO	P	10/01/2024	EAN	09/30/2024	17.20	5.72	7.00	7.89	22.36	0.00	VR	VARIABLE RATES
PACE FCD	F	10/01/2024	AGG	09/30/2024	4.00	6.96	6.50	19.05	19.05	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	10/01/2024	EAN	09/30/2024	6.29	3.25	7.40	6.43	22.40	0.00	VR	VARIABLE RATES
PALATKA	G	10/01/2024	EAN	09/30/2024	7.44	9.14	7.40	6.06	23.33	0.00	VR	VARIABLE RATES
PALATKA	P	10/01/2024	EAN	09/30/2024	7.97	11.98	7.50	6.67	22.65	0.00	VR	VARIABLE RATES
PALM BAY	F	10/01/2024	EAN	09/30/2024	4.85	13.18	7.40	4.52	17.43	0.00	VR	VARIABLE RATES
PALM BAY	G	10/01/2024	AGG	09/30/2024	0	0.00	7.40	9.69	26.67	0.00	VR	VARIABLE RATES
PALM BAY	P	10/01/2024	EAN	09/30/2024	4.84	9.85	7.40	4.59	18.69	0.00	VR	VARIABLE RATES
PALM BEACH	GPF	09/30/2024	EAN	09/30/2024	5.72	8.96	6.00	6.30	18.88	2.75	VR	Varies by Age and Service and Group
PALM BEACH GARDENS	F	10/01/2024	PUC	09/30/2024	4.6	5.24	6.75	8.18	22.05	0.00	VR	VARIABLE RATES

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PALM BEACH GARDENS	G	10/01/2024	AGG	09/30/2024	5.00	7.07	7.00	7.93	20.02	0.00	62	age 62
PALM BEACH GARDENS	P	10/01/2024	EAN	09/30/2024	6.4	13.69	6.00	8.60	19.20	5.00	VR	Variable - from 15% to 100% based on age and service
PALM COAST (VOL)	F	10/01/2024	EAN	09/30/2024	0.00	0.00	7.00	7.70	19.85	0.00	VR	VARIABLE RATES
PALM HARBOR FCD	F	10/01/2024	EAN	09/30/2024	6.91	9.42	7.50	11.32	29.94	0.00	VR	VARIABLE RATES
PALM TRAN, INC. (ATU-1577)	G	01/01/2024	EAN	12/31/2023	8.89	9.95	7.00	5.76	10.55	2.00	VR	Tier 1: 65/5; Tier 2 & 3: 65/5 or 0/33; Tier 4: 65/8
PALMETTO	G	10/01/2024	EAN	09/30/2024	4.72	6.61	6.75	5.56	18.01	0.00	VR	VARIABLE RATES
PALMETTO	P	10/01/2024	EAN	09/30/2024	5.23	9.93	6.75	6.57	21.60	0.00	VR	VARIABLE RATES
PANAMA CITY	F	10/01/2024	EAN	09/30/2024	5.46	6.74	7.50	6.38	20.12	0.00	VR	VARIABLE RATES
PANAMA CITY	P	10/01/2024	EAN	09/30/2024	6.22	7.38	7.50	7.32	20.38	1.52	VR	VARIABLE RATES
PANAMA CITY (SUPP)	G	10/01/2024	AGG	09/30/2024	4.00	16.02	7.00	19.89	19.86	0.00	VR	for Category 1 employees: age 59 with at least 10 yrs of credited service or at least 6 yrs of cred
PANAMA CITY BEACH	F	10/01/2024	EAN	09/30/2024	6.00	14.30	7.00	7.05	20.50	2.50	VR	NORM RET AGE OR VARIABLE RATES
PANAMA CITY BEACH	G	10/01/2024	EAN	09/30/2024	4.5	13.10	7.00	7.21	20.80	0.00	VR	NORM RET AGE OR VARIABLE RATES
PANAMA CITY BEACH	P	10/01/2024	EAN	09/30/2024	5	14.60	7.00	7.13	20.70	0.00	VR	NORM RET AGE OR VARIABLE RATES
PARKLAND	P	10/01/2024	EAN	09/30/2024	0	0.00	6.50	17.09	16.87	0.00	0	0
PASCO COUNTY	ERP	07/01/2023	EAN	06/30/2023	0	0.00	6.34	7.71	7.71	0.00	0	0
PEMBROKE PARK COMM SUPP	G	10/01/2024	AGG	09/30/2025	0	0.00	6.25	22.62	22.62	0.00	VR	Earliest eligibility
PEMBROKE PINES	G	10/01/2024	EAN	09/30/2024	4.75	6.96	5.00	5.53	19.65	0.00	VR	55 and 10 years of service
PEMBROKE PINES	PF	10/01/2024	EAN	09/30/2024	4.7	22.20	7.35	8.75	20.17	3.00	VR	NORM RET AGE
PENSACOLA	F	10/01/2024	EAN	09/30/2024	5.87	19.92	7.75	7.33	17.73	0.00	VR	VARIABLE RATES
PENSACOLA	G	09/30/2024	EAN	09/30/2024	6.16	8.31	7.00	5.79	16.94	0.00	VR	VARIABLE
PENSACOLA	P	10/01/2024	EAN	09/30/2024	4.00	5.40	7.13	7.66	20.92	0.00	VR	VARIABLE RATES
PERRY	F	10/01/2024	EAN	09/30/2024	5.82	4.30	6.75	8.57	24.97	0.00	VR	VARIABLE RATES
PERRY	P	10/01/2024	EAN	09/30/2024	7.79	13.61	7.25	8.70	21.84	0.00	VR	VARIABLE RATES
PINELLAS PARK	F	10/01/2024	EAN	09/30/2024	6.04	15.70	7.25	7.14	19.05	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	
PINELLAS PARK	G	10/01/2024	EAN	09/30/2024	6	10.14	6.75	6.98	18.42	0.00	VR	Age 62 with 10 years of service or 30 years of service
PINELLAS PARK	P	10/01/2024	EAN	09/30/2024	5.5	5.70	7.25	7.26	17.83	4.00	VR	NORM RET AGE
PLANT CITY	PF	10/01/2024	EAN	09/30/2024	6.15	18.14	7.50	7.50	23.09	2.70	VR	VARIABLE RATES
PLANTATION	G	10/01/2024	EAN	09/30/2024	4.8	6.50	6.75	3.30	18.90	4.00	VR	VARIABLE RATES
PLANTATION	P	10/01/2024	EAN	09/30/2024	5.81	2.63	6.75	8.14	18.40	4.00	VR	VARIABLE RATES
PLANTATION (VOL)	F	10/01/2024	AGG	09/30/2024	0	0.00	7.08	7.00	18.79	0.00	VR	VARIABLE RATES
POMPANO BEACH	G	10/01/2024	EAN	09/30/2024	6.25	7.76	7.25	8.53	18.83	2.40	VR	age 55 with 20 years of service or age 62 with 3 years of service
POMPANO BEACH	PF	10/01/2024	EAN	09/30/2024	7.42	7.31	7.00	5.98	19.13	2.75	VR	Starting at eligibility for retirement: Fire (55%, 30%, 30%, 20%, 20%, 100%)
PORT ORANGE	F	10/01/2024	EAN	09/30/2024	14.61	11.60	7.25	6.76	21.36	0.00	VR	VARIABLE RATES
PORT ORANGE	G	10/01/2024	EAN	09/30/2024	4	10.10	6.50	6.99	16.50	0.00	VR	NORM RET AGE OR VARIABLE RATES
PORT ORANGE	P	10/01/2023	EAN	09/30/2023	7.25	13.49	6.85	5.35	15.51	1.00	VR	48 & 10 or 20
PORT ST. LUCIE	P	10/01/2024	EAN	09/30/2024	7.41	7.35	7.00	9.16	22.43	0.00	VT	VARIABLE RATES
PUNTA GORDA	F	10/01/2024	EAN	09/30/2024	6.00	11.20	7.35	7.85	20.60	0.00	VR	VARIABLE RATES
PUNTA GORDA	G	10/01/2024	EAN	09/30/2024	5.34	11.31	6.50	6.52	19.21	0.00	VR	VARIABLE RATES
PUNTA GORDA	P	10/01/2024	FIL	09/30/2024	6.00	7.26	7.00	8.21	26.20	0.86	VR	VARIABLE RATES
QUINCY	PF	10/01/2024	EAN	09/30/2024	4.91	5.58	6.70	9.03	21.83	0.00	VR	VARIABLE RATES
RIVIERA BEACH	F	10/01/2024	AGG	09/30/2024	7.5	3.50	5.90	7.38	17.93	0.00	VR	Variable - 50% at first eligibility 30% next 5 years then 100%
RIVIERA BEACH	G	10/01/2024	EAN	09/30/2024	6.6	4.20	7.00	8.05	20.63	0.00	VR	"Variable Rates - 30% upon first eligibility, 10% in the second year following eligibility, 15% in
RIVIERA BEACH	P	09/30/2024	AGG	09/30/2024	5.68	21.32	7.00	7.27	21.89	4.00	VR	VARIABLE RATES
ROCKLEDGE	F	10/01/2024	EAN	09/30/2024	5.58	9.74	7.35	8.32	20.81	0.00	VR	52 & 25 or 55 & 10
ROCKLEDGE	G	10/01/2024	EAN	09/30/2024	5.17	9.82	7.35	8.53	21.39	0.00	VR	65 & 10
ROCKLEDGE	P	10/01/2024	EAN	09/30/2024	5.16	11.43	7.35	8.63	21.18	0.00	VR	52 & 10
SAFETY HARBOR	F	10/01/2024	AGG	09/30/2024	4.50	5.64	6.75	7.54	19.93	0.00	VR	age 55 with at least 10 yrs of credited service or any age with at least 20 yrs of credited service

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description	
SAINT AUGUSTINE	F	10/01/2024	EAN	09/30/2024	5	7.03	7.15	7.68	26.63	0.00	VR	VARIABLE RATES
SAINT AUGUSTINE	G	10/01/2024	EAN	09/30/2024	4.3	12.05	7.05	9.80	21.69	1.45	VR	Variable - from 5% to 100% based on age and service
SAINT AUGUSTINE	P	10/01/2024	EAN	09/30/2024	5.43	8.17	7.05	9.11	21.50	3.50	VR	Variable - from 10% to 100% based on age and service
SAINT CLOUD	G	10/01/2024	EAN	09/30/2024	5.01	8.72	7.25	6.39	19.74	0.00	VR	VARIABLE RATES
SAINT CLOUD	PF	10/01/2024	EAN	09/30/2024	6.90	9.71	7.25	6.34	19.73	0.00	VR	VARIABLE RATES
SAINT JOHNS RIVER PW PK	G	10/01/2024	EAN	09/30/2024	2.5	7.90	6.00	7.84	21.53	0.00	VR	VARIABLE RATES
SAINT LUCIE COUNTY FCD	F	10/01/2024	EAN	09/30/2024	7.3	17.20	7.10	7.60	15.90	3.00	VR	Variable - from 20% to 100% based on age and service
SAINT LUCIE COUNTY FCD	G	10/01/2024	EAN	09/30/2024	6.18	17.83	7.40	7.35	17.89	0.00	VR	VARIABLE RATES
SAINT PETE BEACH	F	10/01/2024	EAN	09/30/2024	4.63	15.53	7.35	7.33	21.51	0.00	VR	VARIABLE RATES
SAINT PETE BEACH	G	10/01/2024	EAN	09/30/2024	4.45	6.22	7.00	7.12	24.21	0.00	VR	VARIABLE RATES
SAINT PETE BEACH	P	10/01/2024	EAN	09/30/2024	0	0.00	6.20	5.96	19.02	0.00	VR	Variable
SAINT PETERSBURG	F	10/01/2024	EAN	09/30/2024	8.3	9.20	7.00	7.70	19.12	2.75	VR	Retirement rate of 40% at 25+ years of service and under age 50; varying rates of retirement from a
SAINT PETERSBURG	G	10/01/2024	EAN	09/30/2024	5.6	8.40	7.05	7.80	19.65	4.00	VR	Varying rates from ages 51-70
SAINT PETERSBURG	P	10/01/2024	EAN	09/30/2024	6.5	12.60	7.00	9.89	19.13	2.75	VR	Initially 75% at 25YOS and/or 25% at age 55; then 25%/year until 100% at 55/25
SAN CARLOS PARK FCD	F	10/01/2024	AGG	09/30/2024	4.50	10.27	6.75	21.89	20.85	0.00	VR	If hired before 2014: age 55 with at least 6 yrs of credited service or any age with at least 25 y
SANFORD	F	10/01/2024	EAN	09/30/2024	4.27	11.50	6.40	6.20	15.44	0.00	VR	NORM RET AGE
SANFORD	P	10/01/2024	EAN	09/30/2024	5.75	14.92	6.60	9.07	19.04	0.00	VR	VARIABLE RATES
SANIBEL	G	10/01/2024	EAN	09/30/2024	3.62	3.94	6.50	21.18	21.18	0.00	VR	VARIABLE RATES
SANIBEL	P	10/01/2024	EAN	09/30/2024	5.61	-2.46	7.50	7.16	21.81	0.00	VR	VARIABLE RATES
SARASOTA	F	09/30/2024	EAN	09/30/2024	0	0.00	6.60	5.12	20.75	0.00	VR	NORM RET AGE
SARASOTA	G	09/30/2024	EAN	09/30/2024	4.98	4.11	6.20	8.02	19.71	0.00	VR	Variable (age and service based 60% to 100%)
SARASOTA	P	09/30/2024	EAN	09/30/2024	6.6	11.10	6.50	8.61	20.66	2.50	VR	Variable (rates vary from 10% to 100% depending on Age and Service)

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SARASOTA MEMORIAL HEALTH CARE	G	10/01/2024	EAN	09/30/2024	3.6	3.30	6.75	7.60	20.90	0.00	VR	Age 62 or 29.5 years of service for Traditional participants and immediately for PEP participants
SARASOTA-MANATEE AIRPORT	G	10/01/2024	EAN	09/30/2024	3.73	3.64	5.50	3.69	16.62	0.00	VR	Age graded tables for active and terminated vested participants
SATELLITE BEACH	G	10/01/2024	EAN	09/30/2024	4.75	-6.97	6.80	7.97	19.95	0.00	62	age 62 with at least 5 yrs of participation
SATELLITE BEACH	PF	10/01/2024	EAN	09/30/2024	4.75	5.84	6.80	8.03	19.88	0.00	52	age 52 with at least 5 yrs of participation
SEBASTIAN	P	10/01/2024	EAN	09/30/2024	6.68	10.96	7.10	8.46	20.16	1.51	55	NORM RET AGE
SEBRING	F	10/01/2024	EAN	09/30/2024	7.00	1.95	7.00	3.95	21.29	0.00	VR	NORM RET AGE
SEBRING	P	10/01/2024	EAN	09/30/2024	5	11.40	6.70	6.92	22.63	0.00	VR	80% when first eligible; 40% for each of next 4 years; then 100%
SEMINOLE	F	10/01/2024	EAN	09/30/2024	4.34	5.99	6.75	8.52	20.27	0.00	VR	VARIABLE RATES
SOUTH BROWARD HOSPITAL	G	05/01/2024	PUC	04/30/2024	2.8	5.90	7.00	7.00	11.20	0.00	VR	Age 55 and 30; Age 62 and 20 or Age 65 and 5
SOUTH MIAMI	GP	10/01/2024	EAN	09/30/2024	7.70	17.65	7.38	8.54	23.09	0.90	VR	NORM RET AGE
SOUTH PASADENA	F	10/01/2024	EAN	09/30/2024	5.16	6.20	7.00	7.51	21.90	0.00	VR	VARIABLE RATES
SOUTH WALTON FCD	F	10/01/2024	EAN	09/30/2024	7.07	6.51	7.00	9.47	22.86	2.00	VR	VARIABLE RATES
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2024	UC	12/31/2023	0	0.00	6.50	5.00	14.48	0.00	VR	Earlier of age 62 or 30 years of service
SOUTHERN MANATEE FCD	F	10/01/2024	AGG	09/30/2024	4.50	8.85	7.00	21.17	19.64	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	10/01/2024	AGG	09/30/2024	4.00	9.75	7.00	19.57	19.57	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	10/01/2024	EAN	09/30/2024	3.9	6.70	7.25	10.19	28.20	4.00	VR	NORM RET AGE
STARKE	G	10/01/2023	EAN	09/30/2023	6.2	11.20	7.00	7.49	15.04	4.00	VR	NORM RET AGE
STARKE	P	10/01/2024	EAN	09/30/2024	0	0.00	6.00	8.80	23.29	0.00	VR	NORM RET AGE
SUNRISE	F	10/01/2024	EAN	09/30/2024	7.39	8.31	7.40	6.63	17.41	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	10/01/2024	EAN	09/30/2024	5	7.00	7.00	8.00	22.00	2.00	VR	VARIABLE RATES
SUNRISE	P	10/01/2024	EAN	09/30/2024	5.4	8.80	6.55	6.40	19.69	3.00	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	
SURFSIDE [GP]	G	10/01/2023	EAN	09/30/2023	5.3	17.10	7.25	3.97	9.02	0.00	VR	NORM RET AGE
SURFSIDE [GP]	P	10/01/2023	EAN	09/30/2023	4.8	15.40	7.25	3.97	9.02	0.00	VR	NORM RET AGE
SWEETWATER	P	10/01/2024	AGG	09/30/2024	7	7.50	6.75	9.04	26.24	0.00	VR	Varies from 3% at age 40 to 100% at age 63
TALLAHASSEE [GPF]	F	10/01/2024	EAN	09/30/2024	5.23	6.63	7.25	8.87	15.39	3.50	VR	Varies by Age and Service and Group from 20% to 100%
TALLAHASSEE [GPF]	G	10/01/2024	EAN	09/30/2024	3.68	9.45	7.25	8.84	15.49	3.50	VR	Varies by Age and Service and Group from 20% to 100%
TALLAHASSEE [GPF]	P	10/01/2024	EAN	09/30/2024	5.61	12.53	7.25	8.61	15.41	3.50	VR	Varies by Age and Service and Group from 15% to 100%
TAMARAC	F	10/01/2024	EAN	09/30/2024	4.00	7.41	7.00	4.90	21.95	0.00	VR	age 55 with at least 8 yrs of continuous service if hired after 12/31/2012 or any age with at least
TAMARAC	G	10/01/2024	EAN	09/30/2024	4.00	9.62	7.00	3.12	19.89	0.00	VR	age 62 or age 55 with at least 30 yrs of continuous service
TAMARAC	P	10/01/2024	EAN	09/30/2024	0	0.00	6.00	7.18	15.72	0.00	VR	VARIABLE RATES
TAMARAC - ELECTED	G	10/01/2024	AGG	09/30/2024	5.00	13.16	6.75	7.24	19.98	0.00	VR	age 60 with at least 5 yrs of credited service, age 57 with at least 20 yrs of credited service or
TAMPA	G	10/01/2024	EAN	09/30/2024	4.70	4.93	7.00	7.38	19.26	0.00	VR	VARIABLE RATES
TAMPA	PF	10/01/2024	EAN	09/30/2024	6.35	5.37	8.50	9.96	14.57	0.00	VR	VARIABLE RATES
TAMPA PF (STAFF)	G	10/01/2023	EAN	09/30/2023	5	2.18	7.00	6.32	16.85	0.00	VR	VARIABLE RATES
TARPON SPRINGS	F	10/01/2024	EAN	09/30/2024	6.84	17.55	7.30	10.00	23.76	0.00	VR	VARIABLE RATES
TARPON SPRINGS	P	10/01/2024	EAN	09/30/2024	7.30	17.05	7.25	8.27	22.17	0.00	VR	NORM RET AGE
TAVARES	F	10/01/2024	EAN	09/30/2024	4.50	4.30	7.00	7.23	22.77	0.00	VR	VARIABLE RATES
TAVARES	P	10/01/2024	EAN	09/30/2024	5.89	8.32	6.90	7.13	22.54	0.00	VR	VARIABLE RATES
TEMPLE TERRACE	F	10/01/2024	EAN	09/30/2024	5.65	7.09	7.40	8.26	16.47	1.50	VR	VARIABLE RATES
TEMPLE TERRACE	P	10/01/2024	EAN	09/30/2024	6.08	11.15	7.40	8.27	18.14	0.00	VR	VARIABLE RATES
TEQUESTA	G	10/01/2024	AGG	09/30/2024	5.2	5.50	6.50	7.97	21.62	4.00	VR	"100% upon reaching 30 years of service; otherwise 30% at age 62 and 63, 50% from ages 54 to 69, 10
TEQUESTA [PF]	F	10/01/2024	EAN	09/30/2024	6	3.20	6.95	7.70	20.57	4.00	VR	Variable

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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	
TEQUESTA [PF]	P	10/01/2024	EAN	09/30/2024	6	8.70	6.95	7.70	20.57	4.00	VR	Variable
TITUSVILLE	G	10/01/2024	EAN	09/30/2024	5.40	7.59	7.25	9.74	20.82	0.00	VR	VARIABLE RATES
TITUSVILLE	PF	10/01/2024	EAN	09/30/2024	4.59	9.50	7.25	8.62	21.45	0.00	VR	VARIABLE RATES
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2024	EAN	09/30/2024	3.17	4.74	7.30	7.70	22.10	0.00	VR	VARIABLE RATES
UMATILLA	P	10/01/2024	AGG	09/30/2024	6.89	14.01	6.50	21.14	19.52	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	10/01/2024	AGG	09/30/2024	4.50	2.92	7.00	20.93	19.59	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	10/01/2024	EAN	09/30/2024	3.95	4.26	6.50	7.85	19.69	0.00	VR	VARIABLE RATES
VENICE	P	10/01/2024	EAN	09/30/2024	5.50	11.65	6.75	7.65	23.31	0.00	VR	VARIABLE RATES
VERO BEACH	F	10/01/2024	EAN	09/30/2024	0	0.00	6.00	7.80	19.70	0.00	0	0
VERO BEACH	G	10/01/2024	EAN	09/30/2024	0	0.00	6.25	8.34	24.17	0.00	65	VARIABLE RATES
VERO BEACH	P	10/01/2024	EAN	09/30/2024	4.90	9.31	7.15	7.65	23.62	0.00	VR	VARIABLE RATES
VILLAGE OF NORTH PALM BEACH	G	10/01/2024	EAN	09/30/2024	3.46	4.73	6.25	7.39	21.62	0.00	VR	Variable - from 20% to 100% based on number of years after eligibility
VILLAGE OF NORTH PALM BEACH	PF	10/01/2024	EAN	09/30/2024	5.41	5.79	7.35	7.74	22.98	0.00	VR	VARIABLE RATES
VILLAGE OF PALM SPRINGS	G	10/01/2024	EAN	09/30/2024	5.39	4.05	6.00	7.21	21.43	0.00	VR	62 & 5
VILLAGE OF PALM SPRINGS	PF	10/01/2024	EAN	09/30/2024	4.9	2.10	6.75	9.24	22.43	0.00	VR	NORM RET AGE
VOLUSIA COUNTY (VOL)	F	10/01/2023	FIL	09/30/2023	0	0.00	4.25	9.20	8.64	0.00	VR	Retirement decrements begin at age 40 and 10 years of service.
WAUCHULA	GP	10/01/2024	AGG	09/30/2024	5.00	5.94	6.75	3.94	19.83	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	10/01/2024	EAN	09/30/2024	8.06	4.33	7.40	8.01	21.87	0.00	VR	VARIABLE RATES
WEST MELBOURNE	P	10/01/2024	EAN	09/30/2024	6.9	8.69	6.35	7.34	19.08	2.50	VR	Variable - 60% in first year of eligibility then 40% for next 4 years then 100%
WEST PALM BEACH	F	09/30/2024	EAN	09/30/2024	4.5	5.70	7.50	2.02	25.51	4.10	VR	VARIABLE RATES
WEST PALM BEACH	G	09/30/2024	AGG	09/30/2024	5.1	16.80	7.25	21.55	21.55	4.75	VR	VARIABLE RATES
WEST PALM BEACH	P	09/30/2024	EAN	09/30/2024	6.1	4.64	7.00	3.83	20.23	2.50	VR	45% at first eligibility, then 33% for 5 years, then 100%
WILLISTON	G	10/01/2024	AGG	09/30/2024	4.00	13.02	7.00	20.58	19.82	0.00	62	age 62 with at least 5 yrs of credited service

APPENDIX E - Actuarial Data - 9/30/2025

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	
WILLISTON	P	10/01/2024	AGG	09/30/2024	4.50	8.93	7.00	19.86	19.64	0.00	VR	age 55 with at least 6 yrs of credited service (5 yrs if fully vested at the time of transfer from
WILTON MANORS (VOL)	F	10/01/2024	EAN	09/30/2024	0	0.00	6.00	9.29	15.36	0.00	VR	Variable - Participants are assumed to retire a half year after reaching the earlier of age 50 and
WILTON MANORS [GP]	G	10/01/2024	EAN	09/30/2024	5.5	10.72	6.20	8.85	25.47	0.00	VR	Variable - 2% probability from age 40 to 44; 5% probability from age 45 to 49; 50% probability from
WILTON MANORS [GP]	P	10/01/2024	EAN	09/30/2024	5.5	9.12	6.20	8.85	25.47	0.00	VR	Variable - 5% probability from age 40 to 44; 50% probability from age 45 to 49; 100% probability on
WINTER GARDEN	G	10/01/2024	EAN	09/30/2024	4.99	8.67	7.00	8.00	24.39	0.00	VR	VARIABLE RATES
WINTER GARDEN	PF	10/01/2024	EAN	09/30/2024	6.01	7.48	7.00	8.21	23.42	0.00	VR	VARIABLE RATES
WINTER HAVEN	F	10/01/2024	EAN	09/30/2024	5.94	15.75	7.45	8.69	20.82	0.90	VR	VARIABLE RATES
WINTER HAVEN	G	10/01/2024	EAN	09/30/2024	4.02	1.88	6.50	9.35	22.36	0.00	VR	VARIABLE RATES
WINTER HAVEN	P	10/01/2024	EAN	09/30/2024	6.08	13.38	7.35	8.38	23.46	0.00	VR	VARIABLE RATES
WINTER PARK	F	10/01/2024	EAN	09/30/2024	6	6.70	7.50	6.50	20.98	3.50	VR	NORM RET AGE
WINTER PARK	P	10/01/2024	EAN	09/30/2024	5.4	9.70	7.50	7.03	19.34	3.50	VR	NORM RET AGE
WINTER SPRINGS	GPF	10/01/2024	EAN	09/30/2024	5	16.30	6.75	9.38	23.74	0.00	VR	NORM RET AGE
Total Plans:		488										

APPENDIX F

POPULATION DATA

This appendix captures information on the plan's location, including city and county, and information on the plan's membership, which includes the 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 - 9/30/2025

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
ALACHUA COUNTY LIBRARY	G		Alachua	298,485	33	135	0	20
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	298,485	0	117	0	0
ALTAMONTE SPRINGS	G	47,609	Seminole	495,106	291	106	0	71
ALTAMONTE SPRINGS	P	47,609	Seminole	495,106	97	39	0	12
APOPKA	F	66,580	Orange	1,536,045	142	47	4	7
APOPKA	G	66,580	Orange	1,536,045	273	173	3	22
APOPKA	P	66,580	Orange	1,536,045	103	61	13	2
ARCADIA	G	8,002	De Soto	35,947	53	24	0	6
ARCADIA	PF	8,002	De Soto	35,947	17	22	2	0
ATLANTIC BEACH	G	13,524	Duval	1,079,044	14	80	3	5
ATLANTIC BEACH	P	13,524	Duval	1,079,044	28	22	0	5
AUBURNDALE	F	21,677	Polk	846,896	23	18	0	3
AUBURNDALE	G	21,677	Polk	846,896	16	91	6	10
AUBURNDALE	P	21,677	Polk	846,896	38	30	1	6
AVENTURA	P	40,171	Miami-Dade	2,814,927	76	39	18	0
AVON PARK	F	9,786	Highlands	107,976	17	12	0	1
AVON PARK	P	9,786	Highlands	107,976	0	18	0	1
BAL HARBOUR VILLAGE	G	3,010	Miami-Dade	2,814,927	54	32	4	17
BAL HARBOUR VILLAGE	P	3,010	Miami-Dade	2,814,927	11	26	3	0
BARTOW	F	23,135	Polk	846,896	21	20	0	2
BARTOW	G	23,135	Polk	846,896	202	127	19	35
BARTOW	P	23,135	Polk	846,896	35	46	2	6
BAY HARBOR ISLANDS	G	5,815	Miami-Dade	2,814,927	46	27	0	6
BAY HARBOR ISLANDS	P	5,815	Miami-Dade	2,814,927	20	10	1	3
BAY MEDICAL CENTER	G		Bay	199,950	0	704	0	665
BELLE GLADE	G	17,542	Palm Beach	1,556,161	104	60	0	8
BELLE GLADE (RETIRED)	PF	17,542	Palm Beach	1,556,161	0	7	0	0
BELLEAIR	P	4,306	Pinellas	966,933	12	14	0	1

APPENDIX F - Population Data - 9/30/2025

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
BELLEVUE	P	6,121	Marion	433,765	11	9	1	0
BOCA GRANDE FCD	F		Multi: Charlotte/Lee	531,327	20	3	1	1
BOCA RATON	G	100,897	Palm Beach	1,556,161	552	569	85	50
BOCA RATON	PF	100,897	Palm Beach	1,556,161	374	353	64	10
BOCA RATON EXECUTIVE	G	100,897	Palm Beach	1,556,161	46	47	6	13
BOCA RATON HOUSING	G	100,897	Palm Beach	1,556,161	11	7	0	3
BONITA SPRINGS FCD	F	55,801	Lee	839,223	99	56	5	4
BONITA SPRINGS FCD	G	55,801	Lee	839,223	15	12	0	0
BOYNTON BEACH	F	82,937	Palm Beach	1,556,161	122	121	37	1
BOYNTON BEACH	G	82,937	Palm Beach	1,556,161	454	419	49	81
BOYNTON BEACH	P	82,937	Palm Beach	1,556,161	123	161	28	18
BRADENTON	F	58,469	Manatee	466,845	61	72	8	0
BRADENTON	P	58,469	Manatee	466,845	110	108	15	9
BRADENTON BEACH	P	766	Manatee	466,845	9	0	0	0
BROOKSVILLE	F	10,142	Hernando	212,849	16	16	0	5
BROOKSVILLE	P	10,142	Hernando	212,849	0	2	0	0
BUSHNELL	G	3,989	Sumter	162,493	11	7	0	9
CAPE CORAL	F	222,862	Lee	839,223	251	153	4	2
CAPE CORAL	G	222,862	Lee	839,223	1,016	756	83	36
CAPE CORAL	P	222,862	Lee	839,223	267	164	28	10
CASSELBERRY	PF	30,132	Seminole	495,106	65	42	1	14
CHATTAHOOCHEE	F	2,833	Gadsden	44,790	16	6	0	1
CLEARWATER	F	118,327	Pinellas	966,933	0	10	0	0
CLEARWATER	GPF	118,327	Pinellas	966,933	1,572	1,523	0	91
CLERMONT	F	51,042	Lake	445,881	73	11	1	10
CLERMONT	P	51,042	Lake	445,881	85	35	0	11
CLERMONT (RETIRED)	G	51,042	Lake	445,881	0	1	0	0
CLEWISTON	F	7,341	Hendry	47,085	24	2	0	0

APPENDIX F - Population Data - 9/30/2025

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
CLEWISTON	G	7,341	Hendry	47,085	23	59	0	72
COCOA	F	21,518	Brevard	667,900	43	45	1	1
COCOA	G	21,518	Brevard	667,900	0	31	1	0
COCOA	P	21,518	Brevard	667,900	54	59	3	9
COCOA BEACH	F	11,361	Brevard	667,900	35	32	2	2
COCOA BEACH	G	11,361	Brevard	667,900	131	129	0	31
COCOA BEACH	P	11,361	Brevard	667,900	36	35	2	2
COOPER CITY	F	35,011	Broward	1,993,535	0	23	3	1
COOPER CITY	G	35,011	Broward	1,993,535	30	113	2	3
COOPER CITY	P	35,011	Broward	1,993,535	0	43	3	0
COOPER CITY - MANAGEMENT	GPF	35,011	Broward	1,993,535	0	8	0	0
CORAL GABLES	GPF	50,853	Miami-Dade	2,814,927	561	886	87	27
CORAL SPRINGS	F	136,062	Broward	1,993,535	153	37	38	4
CORAL SPRINGS	G	136,062	Broward	1,993,535	0	27	0	0
CORAL SPRINGS	P	136,062	Broward	1,993,535	183	198	30	10
CRESCENT CITY	F	1,715	Putnam	76,600	15	2	0	2
CRESCENT CITY	P	1,715	Putnam	76,600	5	4	0	2
CRESTVIEW	G	31,702	Okaloosa	226,193	142	60	7	12
CRESTVIEW	PF	31,702	Okaloosa	226,193	92	33	6	2
DADE CITY	F	10,206	Pasco	648,369	0	19	3	1
DADE CITY	P	10,206	Pasco	648,369	26	13	2	4
DANIA BEACH	G	34,034	Broward	1,993,535	10	74	0	0
DANIA BEACH [PF]	F	34,034	Broward	1,993,535	2	56	11	0
DANIA BEACH [PF]	P	34,034	Broward	1,993,535	0	17	0	0
DAVENPORT	G	13,993	Polk	846,896	58	0	0	0
DAVENPORT	PF	13,993	Polk	846,896	43	1	0	2
DAVIE	F	107,914	Broward	1,993,535	153	102	26	6
DAVIE	P	107,914	Broward	1,993,535	152	154	35	6

APPENDIX F - Population Data - 9/30/2025

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
DAVIE - GENERAL & MGMT	G	107,914	Broward	1,993,535	307	154	12	48
DAYTONA BEACH	PF	88,144	Volusia	604,533	315	427	24	7
DEERFIELD BEACH	F	87,712	Broward	1,993,535	36	144	14	0
DEERFIELD BEACH	G	87,712	Broward	1,993,535	1	101	0	0
DEERFIELD BEACH	P	87,712	Broward	1,993,535	0	67	0	0
DELAND	F	44,316	Volusia	604,533	57	31	0	2
DELAND	G	44,316	Volusia	604,533	13	124	6	1
DELAND	P	44,316	Volusia	604,533	60	56	3	4
DELRAY BEACH	F	69,038	Palm Beach	1,556,161	118	138	25	3
DELRAY BEACH	G	69,038	Palm Beach	1,556,161	460	358	21	92
DELRAY BEACH	P	69,038	Palm Beach	1,556,161	151	148	20	11
DELTONA	F	98,792	Volusia	604,533	81	40	5	1
DESTIN FCD	F	14,640	Okaloosa	226,193	33	27	5	2
DORAL - Elected	G	83,746	Miami-Dade	2,814,927	5	2	0	3
DUNEDIN	F	35,742	Pinellas	966,933	52	66	5	3
DUNNELLON	PF	2,022	Marion	433,765	8	4	0	3
EAST LAKE TARPON FCD	F		Pinellas	966,933	35	29	2	5
EAST NICEVILLE FCD	F		Okaloosa	226,193	10	2	0	0
EATONVILLE	P	3,328	Orange	1,536,045	16	3	0	0
EDGEWATER	F	25,655	Volusia	604,533	36	20	2	2
EDGEWATER	G	25,655	Volusia	604,533	1	101	0	8
EDGEWATER	P	25,655	Volusia	604,533	33	37	0	8
ENGLEWOOD AREA FCD	F		Multi: Charlotte/Saraso	355,535	58	31	6	0
ENGLEWOOD WATER DISTRICT	G		Multi: Charlotte/Saraso	355,535	0	3	0	1
ESTERO FCD	F	38,033	Lee	839,223	67	11	4	1
EUSTIS	F	24,477	Lake	445,881	28	22	0	7
EUSTIS	P	24,477	Lake	445,881	45	39	0	9
FERNANDINA BEACH	G	13,958	Nassau	107,053	145	86	2	29

APPENDIX F - Population Data - 9/30/2025

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
FERNANDINA BEACH	PF	13,958	Nassau	107,053	68	51	4	6
FLAGLER BEACH	F	5,731	Flagler	140,714	15	6	0	2
FLAGLER BEACH	P	5,731	Flagler	140,714	16	8	0	3
FLORIDA CITY	P	18,175	Miami-Dade	2,814,927	0	10	0	22
FLORIDA CITY - ELECTED	G	18,175	Miami-Dade	2,814,927	5	1	0	0
FORT LAUDERDALE	G	192,338	Broward	1,993,535	352	1,472	13	72
FORT LAUDERDALE	PF	192,338	Broward	1,993,535	792	1,061	208	17
FORT MEADE	F	5,179	Polk	846,896	20	9	0	7
FORT MEADE	G	5,179	Polk	846,896	42	33	0	12
FORT MEADE	P	5,179	Polk	846,896	0	6	0	3
FORT MYERS	F	102,060	Lee	839,223	141	126	3	3
FORT MYERS	G	102,060	Lee	839,223	550	634	44	137
FORT MYERS	P	102,060	Lee	839,223	226	199	13	12
FORT PIERCE	GP	51,352	Saint Lucie	394,074	591	540	36	47
FORT PIERCE SUPP	P	51,352	Saint Lucie	394,074	118	52	10	2
FORT WALTON BEACH	F	21,553	Okaloosa	226,193	38	28	1	4
FORT WALTON BEACH	G	21,553	Okaloosa	226,193	26	174	0	9
FORT WALTON BEACH	P	21,553	Okaloosa	226,193	49	52	0	9
FROSTPROOF	G	2,993	Polk	846,896	12	7	0	2
FROSTPROOF	P	2,993	Polk	846,896	0	13	0	0
GAINESVILLE	G	151,275	Alachua	298,485	1,602	1,563	33	516
GAINESVILLE	PF	151,275	Alachua	298,485	389	472	33	25
GOLDEN BEACH	GP	953	Miami-Dade	2,814,927	61	29	1	1
GREATER NAPLES FCD	F	19,089	Collier	413,314	35	10	0	7
GREEN COVE SPRINGS	P	10,275	Clay	238,605	26	4	0	7
GREENACRES	F	45,403	Palm Beach	1,556,161	69	5	0	10
GREENACRES	P	45,403	Palm Beach	1,556,161	21	9	0	13
GULF BREEZE	P	6,342	Santa Rosa	211,445	21	9	1	5

APPENDIX F - Population Data - 9/30/2025

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
GULFPORT	F	11,525	Pinellas	966,933	19	24	0	4
GULFPORT	G	11,525	Pinellas	966,933	97	86	0	48
GULFPORT	P	11,525	Pinellas	966,933	29	22	2	1
HAINES CITY	F	44,215	Polk	846,896	33	19	0	4
HAINES CITY	G	44,215	Polk	846,896	181	77	2	32
HAINES CITY	P	44,215	Polk	846,896	59	30	1	5
HALIFAX HOSPITAL	G		Volusia	604,533	212	1,021	0	302
HALLANDALE BEACH	G	41,819	Broward	1,993,535	44	150	15	62
HALLANDALE BEACH	PF	41,819	Broward	1,993,535	107	208	10	9
HALLANDALE BEACH PM	G	41,819	Broward	1,993,535	1	23	4	9
HALLANDALE BEACH PM (EXCESS)	G	41,819	Broward	1,993,535	6	24	0	9
HAVANA	F	1,758	Gadsden	44,790	15	1	0	5
HIALEAH	GPF	232,243	Miami-Dade	2,814,927	711	1,586	32	187
HIALEAH - ELECTED	G	232,243	Miami-Dade	2,814,927	1	17	0	5
HIALEAH GARDENS	P	23,577	Miami-Dade	2,814,927	45	17	1	2
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,575,637	0	410	0	0
HOLLEY-NAVARRE FCD	F		Santa Rosa	211,445	30	4	0	2
HOLLY HILL	F	13,041	Volusia	604,533	13	12	0	2
HOLLY HILL	P	13,041	Volusia	604,533	21	25	0	4
HOLLYWOOD	F	156,997	Broward	1,993,535	223	264	6	3
HOLLYWOOD	G	156,997	Broward	1,993,535	681	1,107	68	66
HOLLYWOOD	P	156,997	Broward	1,993,535	277	398	52	6
HOLMES BEACH	P	2,914	Manatee	466,845	17	16	1	1
HOMESTEAD	F	85,630	Miami-Dade	2,814,927	0	7	0	0
HOMESTEAD	P	85,630	Miami-Dade	2,814,927	100	100	17	2
HOMESTEAD - General & Hospital	G	85,630	Miami-Dade	2,814,927	71	210	9	39
HOMESTEAD - New Elected & Sr. Mgmt	G	85,630	Miami-Dade	2,814,927	6	5	0	5
HOMESTEAD - Old Elected	G	85,630	Miami-Dade	2,814,927	1	7	0	0

APPENDIX F - Population Data - 9/30/2025

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
HOWEY-IN-THE-HILLS	P	2,039	Lake	445,881	10	4	0	1
INDIALANTIC	G	3,009	Brevard	667,900	18	8	0	5
INDIALANTIC	PF	3,009	Brevard	667,900	19	19	0	0
INDIAN HARBOUR BEACH	P	8,998	Brevard	667,900	17	20	2	1
INDIAN HARBOUR BEACH (SUPP)	P	8,998	Brevard	667,900	19	19	0	1
INDIAN RIVER SHORES	G	4,511	Indian River	173,013	2	3	0	0
INDIAN RIVER SHORES	PF	4,511	Indian River	173,013	19	19	3	4
INDIAN SHORES	P	1,158	Pinellas	966,933	13	7	0	2
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,814,927	10,970	1,236	0	1,632
JACKSONVILLE	CO	1,032,601	Duval	1,079,044	319	433	72	4
JACKSONVILLE	G	1,032,601	Duval	1,079,044	2,587	5,350	0	129
JACKSONVILLE	PF	1,032,601	Duval	1,079,044	1,576	2,971	565	91
JACKSONVILLE - DISABILITY	G	1,032,601	Duval	1,079,044	3,096	25	0	0
JACKSONVILLE - DISABILITY	PF	1,032,601	Duval	1,079,044	1,492	3	0	0
JACKSONVILLE BEACH	F	24,253	Duval	1,079,044	25	22	0	1
JACKSONVILLE BEACH	G	24,253	Duval	1,079,044	261	198	0	12
JACKSONVILLE BEACH	P	24,253	Duval	1,079,044	61	46	0	4
JACKSONVILLE PF SENIOR STAFF	G	1,032,601	Duval	1,079,044	0	3	0	0
JUPITER	P	61,246	Palm Beach	1,556,161	93	80	24	1
JUPITER ISLAND	GPF	780	Martin	166,281	6	46	0	13
KEY BISCAYNE	PF	14,653	Miami-Dade	2,814,927	70	56	4	1
KEY WEST	G	26,526	Monroe	84,707	297	182	8	12
KEY WEST	PF	26,526	Monroe	84,707	169	137	19	9
KEY WEST HOUSING	G	26,526	Monroe	84,707	55	59	2	17
KEY WEST UTILITY	G	26,526	Monroe	84,707	124	189	5	18
KISSIMMEE	F	87,664	Osceola	484,915	107	77	4	8
KISSIMMEE	G	87,664	Osceola	484,915	409	365	39	108
KISSIMMEE	P	87,664	Osceola	484,915	141	133	7	9

APPENDIX F - Population Data - 9/30/2025

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
KISSIMMEE UTILITY AUTHORITY	G	87,664	Osceola	484,915	248	263	15	59
LABELLE	F	5,593	Hendry	47,085	24	4	0	4
LADY LAKE	P	16,978	Lake	445,881	24	17	0	2
LAKE ALFRED	G	9,038	Polk	846,896	19	27	2	10
LAKE ALFRED	PF	9,038	Polk	846,896	20	10	0	0
LAKE CITY	F	12,579	Columbia	72,388	23	21	1	4
LAKE CITY	G	12,579	Columbia	72,388	10	100	1	9
LAKE CITY	P	12,579	Columbia	72,388	40	30	1	5
LAKE HELEN	P	3,041	Volusia	604,533	6	3	0	0
LAKE MARY	F	17,516	Seminole	495,106	40	24	0	6
LAKE MARY	P	17,516	Seminole	495,106	46	37	0	7
LAKE PARK (RETIRED)	P	9,174	Palm Beach	1,556,161	0	6	0	0
LAKE WALES	F	17,736	Polk	846,896	31	15	4	6
LAKE WALES	G	17,736	Polk	846,896	142	56	7	4
LAKE WALES	P	17,736	Polk	846,896	45	33	1	3
LAKE WORTH BEACH	F	43,596	Palm Beach	1,556,161	1	65	4	1
LAKE WORTH BEACH	G	43,596	Palm Beach	1,556,161	275	287	14	119
LAKE WORTH BEACH	P	43,596	Palm Beach	1,556,161	5	87	2	0
LAKELAND	F	124,725	Polk	846,896	180	122	10	5
LAKELAND	G	124,725	Polk	846,896	1,424	1,385	134	189
LAKELAND	P	124,725	Polk	846,896	221	242	28	9
LANTANA	F	12,248	Palm Beach	1,556,161	0	24	8	1
LANTANA	P	12,248	Palm Beach	1,556,161	28	28	3	1
LARGO	PF	84,075	Pinellas	966,933	283	258	22	19
LAUDERDALE-BY-THE-SEA (VOL)	F	6,187	Broward	1,993,535	34	15	0	6
LAUDERHILL	F	74,772	Broward	1,993,535	90	80	21	3
LAUDERHILL	G	74,772	Broward	1,993,535	120	91	15	16
LAUDERHILL	P	74,772	Broward	1,993,535	113	67	11	12

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
LAUDERHILL (C&M)	G	74,772	Broward	1,993,535	125	78	13	3
LEESBURG	F	37,541	Lake	445,881	50	33	0	11
LEESBURG	G	37,541	Lake	445,881	101	265	2	227
LEESBURG	P	37,541	Lake	445,881	60	40	5	3
LIGHTHOUSE POINT	PF	10,454	Broward	1,993,535	0	30	0	16
LIVE OAK	F	7,051	Suwannee	47,274	0	7	0	0
LONGBOAT KEY	F	7,445	Multi: Sarasota/Manat	477,243	3	38	0	3
LONGBOAT KEY	G	7,445	Multi: Sarasota/Manat	477,243	13	46	0	8
LONGBOAT KEY	P	7,445	Multi: Sarasota/Manat	477,243	2	21	0	0
LONGWOOD	PF	16,641	Seminole	495,106	78	23	0	31
LYNN HAVEN	F	21,733	Bay	199,950	21	11	0	4
LYNN HAVEN	G	21,733	Bay	199,950	117	55	8	7
LYNN HAVEN	P	21,733	Bay	199,950	36	22	0	2
MADISON	PF	2,850	Madison	18,859	21	13	1	0
MAITLAND	PF	20,141	Orange	1,536,045	86	80	2	25
MANALAPAN	GP	412	Palm Beach	1,556,161	23	1	0	1
MARATHON	F	10,163	Monroe	84,707	30	2	1	6
MARCO ISLAND	F	16,194	Collier	413,314	40	6	0	5
MARCO ISLAND	P	16,194	Collier	413,314	33	30	0	10
MARIANNA	F	7,103	Jackson	49,728	15	6	0	1
MARIANNA	P	7,103	Jackson	49,728	17	8	0	1
MARTIN COUNTY	ERP		Martin	166,281	0	60	0	0
MEDLEY	P	1,049	Miami-Dade	2,814,927	44	26	2	1
MEDLEY - GENERAL + ELECTED	G	1,049	Miami-Dade	2,814,927	92	55	4	16
MELBOURNE	F	88,499	Brevard	667,900	135	115	16	5
MELBOURNE	P	88,499	Brevard	667,900	129	181	12	8
MELBOURNE [G]	G	88,499	Brevard	667,900	2	31	0	23
MELBOURNE [G] - SPECIAL RISK	G	88,499	Brevard	667,900	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
MELBOURNE BEACH	P	3,334	Brevard	667,900	11	10	0	1
MIAMI - ELECTED	G	478,799	Miami-Dade	2,814,927	1	7	0	0
MIAMI - FIPO	PF	478,799	Miami-Dade	2,814,927	1,879	2,043	214	20
MIAMI - FIPO COLA (RETIRED)	PF	478,799	Miami-Dade	2,814,927	0	0	0	0
MIAMI - FIPO STAFF	G	478,799	Miami-Dade	2,814,927	3	2	0	0
MIAMI - GESE	GS	478,799	Miami-Dade	2,814,927	1,888	1,830	175	37
MIAMI - GESE (EXCESS)	GS	478,799	Miami-Dade	2,814,927	0	10	0	0
MIAMI - GESE (STAFF)	GS	478,799	Miami-Dade	2,814,927	9	7	0	0
MIAMI - OFF-STREET PARKING	G	478,799	Miami-Dade	2,814,927	29	36	0	7
MIAMI BEACH	G	83,678	Miami-Dade	2,814,927	1,358	1,178	81	153
MIAMI BEACH	PF	83,678	Miami-Dade	2,814,927	515	700	126	18
MIAMI SHORES VILLAGE	G	11,492	Miami-Dade	2,814,927	62	61	7	6
MIAMI SHORES VILLAGE	P	11,492	Miami-Dade	2,814,927	34	30	5	1
MIAMI SPRINGS	G	13,864	Miami-Dade	2,814,927	77	84	2	6
MIAMI SPRINGS	PF	13,864	Miami-Dade	2,814,927	46	46	2	1
MIAMI-DADE COUNTY	ERP		Miami-Dade	2,814,927	0	304	0	0
MIDWAY FCD	F	3,664	Santa Rosa	211,445	36	5	0	2
MILTON	F	10,527	Santa Rosa	211,445	14	14	2	0
MILTON	G	10,527	Santa Rosa	211,445	92	56	1	3
MILTON	P	10,527	Santa Rosa	211,445	16	15	2	0
MIRAMAR	F	140,807	Broward	1,993,535	118	91	34	3
MIRAMAR	G	140,807	Broward	1,993,535	605	318	67	52
MIRAMAR	P	140,807	Broward	1,993,535	163	131	45	1
MONROE COUNTY	ERP		Monroe	84,707	0	5	0	0
MONROE COUNTY VOL F.F. & EMS	F		Monroe	84,707	2	13	0	6
MONTICELLO	F	2,847	Jefferson	15,761	12	12	0	1
MONTICELLO	P	2,847	Jefferson	15,761	8	5	0	0
MOUNT DORA	F	18,896	Lake	445,881	28	20	1	0

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
MOUNT DORA	G	18,896	Lake	445,881	24	85	0	18
MOUNT DORA	P	18,896	Lake	445,881	39	28	0	18
NAPLES	F	19,089	Collier	413,314	55	55	4	2
NAPLES	G	19,089	Collier	413,314	341	261	1	29
NAPLES	P	19,089	Collier	413,314	71	98	0	7
NAVARRE BEACH FCD	F		Santa Rosa	211,445	11	0	0	0
NEPTUNE BEACH	P	7,241	Duval	1,079,044	20	19	0	3
NEW PORT RICHEY	F	16,977	Pasco	648,369	22	26	0	2
NEW PORT RICHEY	P	16,977	Pasco	648,369	38	46	2	6
NEW SMYRNA BEACH	F	32,852	Volusia	604,533	49	51	2	3
NEW SMYRNA BEACH	P	32,852	Volusia	604,533	54	57	1	6
NORTH BAY FCD	F	7,946	Okaloosa	226,193	16	7	0	3
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	667,900	316	122	0	214
NORTH BROWARD HOSPITAL	G		Broward	1,993,535	6,092	1,355	0	2,000
NORTH COLLIER FCD	F		Collier	413,314	212	39	11	2
NORTH MIAMI 691 [GPF]	F	61,371	Miami-Dade	2,814,927	0	8	0	0
NORTH MIAMI 691 [GPF]	G	61,371	Miami-Dade	2,814,927	119	198	0	12
NORTH MIAMI 691 [GPF]	P	61,371	Miami-Dade	2,814,927	1	9	0	0
NORTH MIAMI 748	P	61,371	Miami-Dade	2,814,927	64	76	0	4
NORTH MIAMI BEACH	G	44,365	Miami-Dade	2,814,927	177	295	8	39
NORTH MIAMI BEACH	PF	44,365	Miami-Dade	2,814,927	77	157	18	0
NORTH MIAMI BEACH - MANAGEMENT	G	44,365	Miami-Dade	2,814,927	4	26	0	12
NORTH PORT	F	96,301	Sarasota	487,640	28	43	4	11
NORTH PORT	P	96,301	Sarasota	487,640	49	53	4	4
NORTH RIVER FCD	F		Manatee	466,845	67	42	1	3
OAKLAND PARK	G	46,465	Broward	1,993,535	41	171	0	40
OAKLAND PARK	PF	46,465	Broward	1,993,535	4	130	6	18
OCALA	F	71,017	Marion	433,765	136	94	13	3

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
OCALA	G	71,017	Marion	433,765	90	815	14	210
OCALA	P	71,017	Marion	433,765	177	143	15	10
OCEAN CITY-WRIGHT FCD	F		Okaloosa	226,193	53	28	0	4
OCOE	G	51,209	Orange	1,536,045	203	145	9	47
OCOE	PF	51,209	Orange	1,536,045	151	84	6	24
OKALOOSA ISLAND FCD	F		Okaloosa	226,193	22	17	0	1
OKEECHOBEE	F	5,456	Okeechobee	40,314	0	9	0	4
OKEECHOBEE	G	5,456	Okeechobee	40,314	34	21	3	5
OKEECHOBEE	P	5,456	Okeechobee	40,314	19	15	2	2
OKEECHOBEE UTILITY	G	5,456	Okeechobee	40,314	52	27	3	5
OLDSMAR	F	14,879	Pinellas	966,933	9	3	0	1
ORANGE COUNTY LIBRARY	G		Orange	1,536,045	44	146	0	69
ORANGE PARK	F	9,158	Clay	238,605	17	26	1	8
ORANGE PARK	G	9,158	Clay	238,605	37	43	0	46
ORANGE PARK	P	9,158	Clay	238,605	24	34	0	8
ORLANDO	F	340,681	Orange	1,536,045	498	550	11	2
ORLANDO	G	340,681	Orange	1,536,045	30	722	0	23
ORLANDO	P	340,681	Orange	1,536,045	864	913	0	13
ORLANDO AVIATION	G	340,681	Orange	1,536,045	14	388	0	48
ORLANDO UTILITY	G	340,681	Orange	1,536,045	1,267	932	0	238
ORMOND BEACH	F	45,723	Volusia	604,533	46	51	1	1
ORMOND BEACH	G	45,723	Volusia	604,533	56	188	6	28
ORMOND BEACH	P	45,723	Volusia	604,533	61	72	1	2
OVIDO	F	42,080	Seminole	495,106	50	17	2	7
OVIDO	P	42,080	Seminole	495,106	69	35	5	6
PACE FCD	F		Santa Rosa	211,445	28	0	0	0
PALATKA	F	10,601	Putnam	76,600	25	15	0	6
PALATKA	G	10,601	Putnam	76,600	107	113	5	12

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
PALATKA	P	10,601	Putnam	76,600	30	33	2	4
PALM BAY	F	146,929	Brevard	667,900	128	97	2	1
PALM BAY	G	146,929	Brevard	667,900	0	1	0	0
PALM BAY	P	146,929	Brevard	667,900	161	119	3	15
PALM BEACH	GPF	9,191	Palm Beach	1,556,161	328	422	20	86
PALM BEACH GARDENS	F	64,547	Palm Beach	1,556,161	120	71	17	4
PALM BEACH GARDENS	G	64,547	Palm Beach	1,556,161	2	7	0	1
PALM BEACH GARDENS	P	64,547	Palm Beach	1,556,161	113	90	14	6
PALM COAST (VOL)	F	110,330	Flagler	140,714	99	28	0	8
PALM HARBOR FCD	F		Pinellas	966,933	65	11	4	1
PALM TRAN, INC. (ATU-1577)	G		Palm Beach	1,556,161	588	444	0	118
PALMETTO	G	13,961	Manatee	466,845	68	54	4	2
PALMETTO	P	13,961	Manatee	466,845	29	34	2	6
PANAMA CITY	F	38,078	Bay	199,950	71	73	8	4
PANAMA CITY	P	38,078	Bay	199,950	98	102	0	13
PANAMA CITY (SUPP)	G	38,078	Bay	199,950	19	22	0	2
PANAMA CITY BEACH	F	19,581	Bay	199,950	56	17	3	3
PANAMA CITY BEACH	G	19,581	Bay	199,950	235	108	9	11
PANAMA CITY BEACH	P	19,581	Bay	199,950	66	32	7	3
PARKLAND	P	38,427	Broward	1,993,535	0	4	0	0
PASCO COUNTY	ERP		Pasco	648,369	0	324	0	0
PEMBROKE PARK COMM SUPP	G	6,056	Broward	1,993,535	5	5	0	1
PEMBROKE PINES	G	171,413	Broward	1,993,535	10	424	0	158
PEMBROKE PINES	PF	171,413	Broward	1,993,535	353	414	104	7
PENSACOLA	F	55,194	Escambia	337,728	113	178	5	2
PENSACOLA	G	55,194	Escambia	337,728	60	541	15	37
PENSACOLA	P	55,194	Escambia	337,728	44	176	6	17
PERRY	F	7,233	Taylor	22,011	14	11	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
PERRY	P	7,233	Taylor	22,011	20	22	0	4
PINELLAS PARK	F	55,055	Pinellas	966,933	78	95	2	2
PINELLAS PARK	G	55,055	Pinellas	966,933	273	317	10	11
PINELLAS PARK	P	55,055	Pinellas	966,933	109	101	1	1
PLANT CITY	PF	45,331	Hillsborough	1,575,637	114	99	12	9
PLANTATION	G	98,437	Broward	1,993,535	608	472	57	68
PLANTATION	P	98,437	Broward	1,993,535	129	167	30	1
PLANTATION (VOL)	F	98,437	Broward	1,993,535	122	119	0	33
POMPAÑO BEACH	G	115,813	Broward	1,993,535	575	445	66	36
POMPAÑO BEACH	PF	115,813	Broward	1,993,535	153	380	68	3
PORT ORANGE	F	65,898	Volusia	604,533	65	65	2	4
PORT ORANGE	G	65,898	Volusia	604,533	53	117	0	18
PORT ORANGE	P	65,898	Volusia	604,533	69	68	2	3
PORT ST. LUCIE	P	260,194	Saint Lucie	394,074	264	110	23	11
PUNTA GORDA	F	20,446	Charlotte	223,430	33	21	0	3
PUNTA GORDA	G	20,446	Charlotte	223,430	143	148	16	16
PUNTA GORDA	P	20,446	Charlotte	223,430	36	37	3	4
QUINCY	PF	8,131	Gadsden	44,790	37	39	0	17
RIVIERA BEACH	F	39,644	Palm Beach	1,556,161	30	73	13	0
RIVIERA BEACH	G	39,644	Palm Beach	1,556,161	64	216	12	12
RIVIERA BEACH	P	39,644	Palm Beach	1,556,161	64	88	14	4
ROCKLEDGE	F	30,554	Brevard	667,900	37	25	2	5
ROCKLEDGE	G	30,554	Brevard	667,900	136	69	4	9
ROCKLEDGE	P	30,554	Brevard	667,900	44	27	3	4
SAFETY HARBOR	F	16,808	Pinellas	966,933	27	4	0	2
SAINT AUGUSTINE	F	16,548	Saint Johns	348,336	34	23	4	5
SAINT AUGUSTINE	G	16,548	Saint Johns	348,336	267	198	0	14
SAINT AUGUSTINE	P	16,548	Saint Johns	348,336	56	38	6	4

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
SAINT CLOUD	G	71,242	Osceola	484,915	384	187	16	108
SAINT CLOUD	PF	71,242	Osceola	484,915	191	80	3	9
SAINT JOHNS RIVER PW PK	G		Duval	1,079,044	3	378	0	51
SAINT LUCIE COUNTY FCD	F		Saint Lucie	394,074	385	234	64	28
SAINT LUCIE COUNTY FCD	G		Saint Lucie	394,074	73	41	3	15
SAINT PETE BEACH	F	8,424	Pinellas	966,933	26	33	0	0
SAINT PETE BEACH	G	8,424	Pinellas	966,933	13	75	0	33
SAINT PETE BEACH	P	8,424	Pinellas	966,933	0	27	0	2
SAINT PETERSBURG	F	266,153	Pinellas	966,933	313	426	35	21
SAINT PETERSBURG	G	266,153	Pinellas	966,933	1,814	1,447	103	377
SAINT PETERSBURG	P	266,153	Pinellas	966,933	534	682	26	51
SAN CARLOS PARK FCD	F		Okaloosa	226,193	63	13	0	1
SANFORD	F	68,136	Seminole	495,106	43	49	6	5
SANFORD	P	68,136	Seminole	495,106	42	90	5	3
SANIBEL	G	6,017	Lee	839,223	7	101	2	33
SANIBEL	P	6,017	Lee	839,223	16	29	5	2
SARASOTA	F	58,279	Sarasota	487,640	0	149	0	0
SARASOTA	G	58,279	Sarasota	487,640	75	398	10	14
SARASOTA	P	58,279	Sarasota	487,640	173	230	13	6
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	487,640	771	1,108	0	412
SARASOTA-MANATEE AIRPORT	G		Sarasota	487,640	41	81	0	9
SATELLITE BEACH	G	11,493	Brevard	667,900	2	16	1	1
SATELLITE BEACH	PF	11,493	Brevard	667,900	37	31	5	9
SEBASTIAN	P	27,367	Indian River	173,013	40	22	2	5
SEBRING	F	11,903	Highlands	107,976	1	23	1	0
SEBRING	P	11,903	Highlands	107,976	7	29	6	0
SEMINOLE	F	19,323	Pinellas	966,933	77	81	0	3
SOUTH BROWARD HOSPITAL	G		Broward	1,993,535	2,675	3,158	0	2,179

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
SOUTH MIAMI	GP	12,386	Miami-Dade	2,814,927	97	60	7	12
SOUTH PASADENA	F	4,958	Pinellas	966,933	20	17	0	0
SOUTH WALTON FCD	F		Walton	90,547	104	34	9	2
Southeast Volusia County Hospital District (was Bert Fish)	G		Volusia	604,533	0	161	0	18
SOUTHERN MANATEE FCD	F		Manatee	466,845	76	26	18	1
SOUTHERN MANATEE FCD	G		Manatee	466,845	5	8	0	1
STARKE	F	6,174	Bradford	27,668	41	7	0	0
STARKE	G	6,174	Bradford	27,668	45	52	0	3
STARKE	P	6,174	Bradford	27,668	0	14	0	4
SUNRISE	F	98,310	Broward	1,993,535	148	119	19	2
SUNRISE	G	98,310	Broward	1,993,535	590	592	81	72
SUNRISE	P	98,310	Broward	1,993,535	135	171	40	1
SURFSIDE [GP]	G	5,399	Miami-Dade	2,814,927	68	27	10	5
SURFSIDE [GP]	P	5,399	Miami-Dade	2,814,927	29	20	1	1
SWEETWATER	P	21,454	Miami-Dade	2,814,927	72	24	0	6
TALLAHASSEE [GPF]	F	205,623	Leon	305,866	258	249	14	14
TALLAHASSEE [GPF]	G	205,623	Leon	305,866	2,081	1,951	105	283
TALLAHASSEE [GPF]	P	205,623	Leon	305,866	326	331	33	36
TAMARAC	F	73,563	Broward	1,993,535	104	54	8	3
TAMARAC	G	73,563	Broward	1,993,535	206	169	4	25
TAMARAC	P	73,563	Broward	1,993,535	0	26	0	0
TAMARAC - ELECTED	G	73,563	Broward	1,993,535	99	74	0	40
TAMPA	G	412,684	Hillsborough	1,575,637	2,804	2,278	174	616
TAMPA	PF	412,684	Hillsborough	1,575,637	1,455	2,130	261	17
TAMPA PF (STAFF)	G	412,684	Hillsborough	1,575,637	9	1	0	0
TARPON SPRINGS	F	25,676	Pinellas	966,933	38	38	5	1
TARPON SPRINGS	P	25,676	Pinellas	966,933	50	41	3	3

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City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
TAVARES	F	21,869	Lake	445,881	16	11	1	2
TAVARES	P	21,869	Lake	445,881	14	20	0	3
TEMPLE TERRACE	F	27,698	Hillsborough	1,575,637	49	29	7	2
TEMPLE TERRACE	P	27,698	Hillsborough	1,575,637	52	57	2	2
TEQUESTA	G	6,116	Palm Beach	1,556,161	57	18	0	10
TEQUESTA [PF]	F	6,116	Palm Beach	1,556,161	23	6	2	1
TEQUESTA [PF]	P	6,116	Palm Beach	1,556,161	18	6	0	2
TITUSVILLE	G	51,158	Brevard	667,900	344	374	17	85
TITUSVILLE	PF	51,158	Brevard	667,900	156	133	3	25
TRI-COUNTY TRANSIT (ATU-1596)	G		Orange	1,536,045	221	585	42	99
UMATILLA	P	4,050	Lake	445,881	9	2	0	1
VALPARAISO	PF	5,105	Okaloosa	226,193	14	5	0	1
VENICE	F	29,802	Sarasota	487,640	9	57	0	11
VENICE	P	29,802	Sarasota	487,640	1	62	0	25
VERO BEACH	F	16,800	Indian River	173,013	0	10	0	0
VERO BEACH	G	16,800	Indian River	173,013	109	462	0	84
VERO BEACH	P	16,800	Indian River	173,013	54	52	4	2
VILLAGE OF NORTH PALM BEACH	G	13,111	Palm Beach	1,556,161	16	52	0	29
VILLAGE OF NORTH PALM BEACH	PF	13,111	Palm Beach	1,556,161	53	30	3	3
VILLAGE OF PALM SPRINGS	G	27,928	Palm Beach	1,556,161	26	56	0	35
VILLAGE OF PALM SPRINGS	PF	27,928	Palm Beach	1,556,161	6	40	5	8
VOLUSIA COUNTY (VOL)	F		Volusia	604,533	8	36	0	4
WAUCHULA	GP	4,879	Hardee	26,042	68	45	0	10
WEST MANATEE FCD	F		Manatee	466,845	50	10	0	7
WEST MELBOURNE	P	32,372	Brevard	667,900	41	21	0	3
WEST PALM BEACH	F	126,944	Palm Beach	1,556,161	284	218	0	5
WEST PALM BEACH	G	126,944	Palm Beach	1,556,161	8	157	0	3
WEST PALM BEACH	P	126,944	Palm Beach	1,556,161	249	274	54	10

APPENDIX F - Population Data - 9/30/2025

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
WILLISTON	G	3,170	Levy	46,270	57	19	0	11
WILLISTON	P	3,170	Levy	46,270	13	6	0	1
WILTON MANORS (VOL)	F	11,497	Broward	1,993,535	1	8	0	1
WILTON MANORS [GP]	G	11,497	Broward	1,993,535	1	42	0	1
WILTON MANORS [GP]	P	11,497	Broward	1,993,535	2	30	0	0
WINTER GARDEN	G	52,479	Orange	1,536,045	165	102	0	58
WINTER GARDEN	PF	52,479	Orange	1,536,045	153	57	4	21
WINTER HAVEN	F	60,837	Polk	846,896	66	52	4	9
WINTER HAVEN	G	60,837	Polk	846,896	99	244	15	25
WINTER HAVEN	P	60,837	Polk	846,896	68	68	2	12
WINTER PARK	F	30,600	Orange	1,536,045	57	65	13	0
WINTER PARK	P	30,600	Orange	1,536,045	77	89	3	4
WINTER SPRINGS	GPF	39,170	Seminole	495,106	57	169	0	156
Municipalities and Special Districts:		482			91,404	84,162	5,434	16,247
School Board Early Retirement Programs		6			0	1,220	0	0
Grand Totals:		488			91,404	85,382	5,434	16,247

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 the 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 Coved 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) - 9/30/2025

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	10/01/2024	N	None	EAN	34,258,292	38,273,936	6,546,743	89.5%	923,581	708.8	31,727,193
ALACHUA COUNTY LIBRARY	G	10/01/2023	N	None	EAN	29,140,622	38,316,691	7,314,357	76.1%	865,451	845.2	31,002,334
ALACHUA COUNTY LIBRARY	G	10/01/2022	N	None	EAN	27,659,517	37,857,645	6,465,863	73.1%	1,091,808	592.2	31,391,782
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 SCHOOL BOARD	ERP	07/01/2024	N	None	EAN	5,725,151	6,494,086	768,935	88.2%	0	0.0	5,725,151
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2023	N	None	EAN	5,633,369	6,649,196	1,015,827	84.7%	0	0.0	5,633,369
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2022	N	None	EAN	5,123,839	6,879,676	1,755,904	74.5%	0	0.0	5,123,772
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2021	N	None	EAN	5,580,082	7,074,990	1,494,908	78.9%	0	0.0	5,580,082
ALTAMONTE SPRINGS	G	10/01/2024	N	None	EAN	55,246,073	41,645,676	-5,833,098	132.7%	16,754,757	-34.8	47,478,774
ALTAMONTE SPRINGS	G	10/01/2023	N	After	EAN	42,059,312	38,422,638	-3,636,674	109.5%	15,416,901	-23.6	42,059,312
ALTAMONTE SPRINGS	G	10/01/2022	N	None	EAN	37,485,513	35,320,411	-2,165,102	106.1%	14,206,347	-15.2	37,485,513
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	P	10/01/2024	N	None	EAN	51,516,267	56,740,580	12,329,982	90.8%	7,429,709	166.0	44,410,598
ALTAMONTE SPRINGS	P	10/01/2023	N	After	EAN	38,591,418	51,175,800	12,584,382	75.4%	7,034,913	178.9	38,591,418
ALTAMONTE SPRINGS	P	10/01/2022	N	None	EAN	33,567,936	45,770,082	11,021,191	73.3%	6,231,604	176.9	34,748,891
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
APOPKA	F	10/01/2024	N	None	EAN	67,534,059	79,361,897	14,096,105	85.1%	11,080,647	127.2	65,265,792
APOPKA	F	10/01/2023	N	None	EAN	53,163,859	70,549,774	10,115,525	75.4%	9,507,122	106.4	60,434,249
APOPKA	F	10/01/2022	N	None	EAN	46,932,329	65,370,679	9,051,884	71.8%	8,017,573	112.9	56,318,795

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	10/01/2021	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	G	10/01/2024	N	None	EAN	72,754,440	80,440,057	9,897,023	90.4%	16,557,563	59.8	70,543,034
APOPKA	G	10/01/2023	N	None	EAN	60,393,565	74,971,768	6,172,623	80.6%	14,035,707	44.0	68,799,145
APOPKA	G	10/01/2022	N	None	EAN	56,273,788	73,228,975	5,700,429	76.8%	13,021,136	43.8	67,528,546
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	P	10/01/2024	N	None	EAN	86,252,928	96,348,023	12,913,445	89.5%	8,849,581	145.9	83,434,578
APOPKA	P	10/01/2023	N	None	EAN	69,353,597	84,366,846	5,499,842	82.2%	7,423,538	74.1	78,867,004
APOPKA	P	10/01/2022	N	None	EAN	62,435,779	79,192,680	4,269,745	78.8%	6,627,363	64.4	74,922,935
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
ARCADIA	G	01/01/2025	N	None	EAN	5,850,748	6,178,227	327,479	94.7%	2,361,691	13.9	5,850,748
ARCADIA	G	01/01/2024	N	None	EAN	5,125,925	5,508,400	382,475	93.1%	2,259,487	16.9	5,125,925
ARCADIA	G	01/01/2023	N	None	EAN	4,428,351	4,872,138	443,787	90.9%	1,814,634	24.5	4,428,351
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	PF	10/01/2024	N	None	EAN	10,695,793	12,501,978	1,628,179	85.6%	1,075,325	151.4	10,873,799
ARCADIA	PF	10/01/2023	N	None	EAN	9,144,054	12,110,485	1,650,307	75.5%	1,087,996	151.7	10,460,178
ARCADIA	PF	10/01/2022	N	None	EAN	9,758,320	12,542,613	1,194,920	77.8%	840,888	142.1	11,347,693
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
ATLANTIC BEACH	G	10/01/2024	N	After	EAN	27,850,295	27,789,128	1,980,458	100.2%	1,199,748	165.1	25,808,670

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	10/01/2023	N	After	EAN	23,878,808	27,239,828	2,407,051	87.7%	1,224,587	196.6	24,832,777
ATLANTIC BEACH	G	10/01/2022	N	None	EAN	22,047,291	25,687,103	899,238	85.8%	1,288,509	69.8	24,787,865
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
ATLANTIC BEACH	P	10/01/2024	N	After	EAN	19,332,247	21,977,818	3,784,056	88.0%	2,639,514	143.4	18,193,762
ATLANTIC BEACH	P	10/01/2023	N	After	EAN	16,176,869	19,593,367	2,591,532	82.6%	2,378,410	109.0	17,001,835
ATLANTIC BEACH	P	10/01/2022	N	None	EAN	14,344,281	17,049,775	866,821	84.1%	2,151,705	40.3	16,182,954
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
AUBURNDALE	F	10/01/2024	N	None	EAN	10,566,998	12,668,091	2,494,333	83.4%	1,629,697	153.1	10,173,758
AUBURNDALE	F	10/01/2023	N	None	EAN	8,616,874	11,932,707	2,381,232	72.2%	1,461,885	162.9	9,551,475
AUBURNDALE	F	10/01/2022	N	After	EAN	8,028,188	11,467,463	2,069,020	70.0%	1,196,578	172.9	9,398,443
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	G	10/01/2024	N	After	EAN	27,471,374	29,114,842	3,196,098	94.4%	764,150	418.3	25,918,744
AUBURNDALE	G	10/01/2023	N	None	EAN	23,399,799	29,056,027	4,161,906	80.5%	828,066	502.6	24,894,121
AUBURNDALE	G	10/01/2022	N	None	EAN	21,581,298	28,825,137	4,448,261	74.9%	1,031,509	431.2	24,376,876
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	P	10/01/2024	N	None	EAN	18,991,647	20,688,566	2,506,322	91.8%	2,703,364	92.7	18,182,244
AUBURNDALE	P	10/01/2023	N	None	EAN	15,491,759	19,481,977	2,409,728	79.5%	2,462,921	97.8	17,072,249
AUBURNDALE	P	10/01/2022	N	After	EAN	14,244,219	18,062,932	1,471,383	78.9%	2,047,240	71.9	16,591,549
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	10/01/2020	N	After	EAN	14,546,205	16,342,009	1,795,804	89.0%	2,056,020	87.3	14,546,205
AVENTURA	P	10/01/2024	N	After	EAN	76,384,531	92,667,908	20,830,462	82.4%	9,147,456	227.7	71,837,446
AVENTURA	P	10/01/2024	Y	After	EAN	76,384,531	93,764,123	17,484,995	81.5%	9,147,456	191.2	76,279,128
AVENTURA	P	10/01/2022	N	None	EAN	55,535,663	76,829,256	12,700,761	72.3%	8,474,961	149.9	64,128,495
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
AVON PARK	F	10/01/2024	N	None	EAN	9,002,403	9,372,885	825,481	96.0%	1,140,538	72.4	8,547,404
AVON PARK	F	10/01/2023	N	After	EAN	7,343,329	9,489,416	1,587,894	77.4%	1,227,970	129.3	7,901,522
AVON PARK	F	10/01/2022	N	None	EAN	7,060,524	9,270,966	1,368,017	76.2%	1,162,899	117.6	7,902,949
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	P	10/01/2024	N	After	EAN	6,519,886	7,200,940	739,451	90.5%	0	0.0	6,461,489
AVON PARK	P	10/01/2023	N	None	EAN	5,767,602	7,159,930	784,697	80.6%	0	0.0	6,375,233
AVON PARK	P	10/01/2022	N	None	EAN	5,629,379	7,182,789	675,624	78.4%	0	0.0	6,507,165
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
BAL HARBOUR VILLAGE	G	10/01/2024	N	None	EAN	24,718,975	28,266,111	5,568,333	87.5%	4,279,623	130.1	22,697,778
BAL HARBOUR VILLAGE	G	10/01/2023	N	None	EAN	19,211,126	26,878,525	6,702,702	71.5%	4,228,572	158.5	20,175,823
BAL HARBOUR VILLAGE	G	10/01/2022	N	None	EAN	16,735,768	24,800,184	5,946,615	67.5%	3,352,648	177.4	18,853,569
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	P	10/01/2024	N	After	EAN	36,546,465	39,200,180	6,279,551	93.2%	841,370	746.4	32,920,629
BAL HARBOUR VILLAGE	P	10/01/2023	N	After	EAN	30,654,218	36,878,934	6,265,510	83.1%	1,138,976	550.1	30,613,424
BAL HARBOUR VILLAGE	P	10/01/2022	N	None	EAN	28,194,738	34,620,764	5,318,129	81.4%	1,263,676	420.9	29,302,635

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
BAL HARBOUR VILLAGE	P	10/01/2021	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
BARTOW	F	10/01/2024	N	After	EAN	15,477,114	17,108,371	2,277,560	90.5%	1,271,734	179.1	14,830,811
BARTOW	F	10/01/2023	N	None	EAN	12,677,840	16,379,557	2,442,925	77.4%	1,227,595	199.0	13,936,632
BARTOW	F	10/01/2022	N	None	EAN	11,555,735	15,388,492	1,767,727	75.1%	1,046,279	169.0	13,620,765
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	G	10/01/2024	N	None	EAN	42,676,350	55,464,555	14,076,031	76.9%	11,124,218	126.5	41,388,524
BARTOW	G	10/01/2023	N	After	EAN	35,445,039	52,576,746	13,240,485	67.4%	9,450,743	140.1	39,336,261
BARTOW	G	10/01/2022	N	None	EAN	33,087,333	48,182,521	9,669,339	68.7%	8,282,015	116.8	38,513,182
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	P	10/01/2024	N	After	EAN	25,772,012	29,386,625	4,330,121	87.7%	2,659,135	162.8	25,056,504
BARTOW	P	10/01/2023	N	None	EAN	21,532,638	27,703,749	3,386,310	77.7%	2,765,886	122.4	24,317,439
BARTOW	P	10/01/2022	N	None	EAN	20,167,084	26,398,847	2,198,345	76.4%	2,524,588	87.1	24,200,502
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
BAY HARBOR ISLANDS	G	10/01/2024	N	None	EAN	12,650,533	13,736,894	1,282,943	92.1%	4,048,675	31.7	12,453,951
BAY HARBOR ISLANDS	G	10/01/2023	N	None	EAN	10,210,141	12,771,004	2,892,030	79.9%	4,031,629	71.7	9,878,974
BAY HARBOR ISLANDS	G	10/01/2022	N	None	EAN	9,519,267	11,384,340	2,050,403	83.6%	3,695,919	55.5	9,333,937
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	P	10/01/2024	N	None	EAN	15,397,846	15,085,008	-244,356	102.1%	2,268,854	-10.8	15,329,364

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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
BAY HARBOR ISLANDS	P	10/01/2023	N	None	EAN	12,629,768	13,445,730	988,386	93.9%	1,939,931	51.0	12,457,344
BAY HARBOR ISLANDS	P	10/01/2022	N	None	EAN	13,048,796	13,487,064	573,450	96.8%	2,063,127	27.8	12,913,614
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
BAY MEDICAL CENTER	G	01/01/2025	N	None	PUC	102,596,019	111,059,001	8,462,982	92.4%	0	0.0	102,596,019
BAY MEDICAL CENTER	G	01/01/2024	N	None	PUC	101,859,634	113,310,608	11,450,974	89.9%	0	0.0	101,859,634
BAY MEDICAL CENTER	G	01/01/2023	N	None	PUC	94,516,330	114,970,209	20,453,879	82.2%	0	0.0	94,516,330
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
BELLE GLADE	G	10/01/2024	N	None	AGG	28,197,515	20,112,242	-5,952,355	140.2%	4,360,733	-136.5	26,064,597
BELLE GLADE	G	10/01/2023	N	None	AGG	23,033,957	19,472,448	-4,939,199	118.3%	4,272,585	-115.6	24,411,647
BELLE GLADE	G	10/01/2022	N	None	AGG	20,476,906	19,153,879	-4,427,245	106.9%	3,658,296	-121.0	23,581,124
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 (RETIRED)	PF	10/01/2024	N	None	AGG	7,216,877	4,385,751	-2,831,126	164.6%	0	0.0	7,216,877
BELLE GLADE (RETIRED)	PF	10/01/2023	N	None	AGG	6,319,704	4,062,864	-2,256,839	155.5%	0	0.0	6,319,703
BELLE GLADE (RETIRED)	PF	10/01/2022	N	None	AGG	6,025,982	3,963,017	-2,062,966	152.1%	0	0.0	6,025,983
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
BELLEAIR	P	10/01/2024	N	After	EAN	6,108,462	6,767,411	915,076	90.3%	1,167,618	78.4	5,852,335
BELLEAIR	P	10/01/2023	N	After	EAN	4,939,965	6,489,183	934,801	76.1%	1,369,368	68.3	5,554,382
BELLEAIR	P	10/01/2022	N	After	EAN	4,472,554	5,876,543	509,476	76.1%	1,084,606	47.0	5,367,067
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

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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
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
BELLEVIEW	P	10/01/2024	N	None	EAN	5,293,890	5,598,541	524,353	94.6%	874,175	60.0	5,074,188
BELLEVIEW	P	10/01/2023	N	None	EAN	4,431,697	5,336,228	534,324	83.0%	920,369	58.1	4,801,904
BELLEVIEW	P	10/01/2022	N	None	EAN	4,169,596	4,926,975	230,180	84.6%	735,491	31.3	4,696,795
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
BOCA GRANDE FCD	F	10/01/2024	N	None	EAN	19,487,865	23,476,633	4,706,134	83.0%	1,860,044	253.0	18,770,499
BOCA GRANDE FCD	F	10/01/2023	N	After	EAN	15,499,814	21,560,459	4,608,085	71.9%	2,022,864	227.8	16,952,374
BOCA GRANDE FCD	F	10/01/2022	N	After	FIL	13,412,186	18,560,539	2,639,459	72.3%	1,709,516	154.4	15,921,080
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 RATON	G	10/01/2024	N	None	EAN	251,957,120	281,894,765	38,587,218	89.4%	35,168,651	109.7	243,307,547
BOCA RATON	G	10/01/2023	N	None	EAN	221,140,080	273,645,739	33,207,613	80.8%	32,301,291	102.8	240,438,126
BOCA RATON	G	10/01/2022	N	After	EAN	214,322,399	265,208,895	19,203,530	80.8%	31,617,904	60.7	246,005,365
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	PF	10/01/2024	N	After	EAN	559,214,739	799,214,829	246,764,129	70.0%	50,807,164	485.7	552,450,700
BOCA RATON	PF	10/01/2023	N	After	EAN	488,504,422	734,671,651	217,965,977	66.5%	44,254,607	492.5	516,705,674
BOCA RATON	PF	10/01/2022	N	None	EAN	449,147,427	666,264,724	174,170,169	67.4%	41,522,554	419.5	492,094,555
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 EXECUTIVE	G	10/01/2024	N	After	EAN	70,495,791	86,545,829	19,626,815	81.5%	6,645,863	295.3	66,919,014
BOCA RATON EXECUTIVE	G	10/01/2023	N	After	EAN	59,785,381	84,282,270	21,186,979	70.9%	6,201,980	341.6	63,095,291

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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	10/01/2022	N	After	EAN	54,779,184	77,076,986	16,822,061	71.1%	5,690,798	295.6	60,254,925
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
BOCA RATON HOUSING	G	10/01/2023	N	None	AGG	3,662,265	2,929,446	-610,118	125.0%	647,372	-94.3	3,539,564
BOCA RATON HOUSING	G	10/01/2021	N	None	AGG	4,022,056	2,718,497	-1,245,511	148.0%	816,396	-152.6	3,964,008
BONITA SPRINGS FCD	F	10/01/2024	N	After	EAN	117,531,967	143,620,903	31,958,567	81.8%	11,558,486	276.5	111,662,336
BONITA SPRINGS FCD	F	10/01/2023	N	After	EAN	95,409,163	132,319,505	30,552,295	72.1%	11,046,468	276.6	101,767,210
BONITA SPRINGS FCD	F	10/01/2022	N	None	EAN	84,398,749	122,496,787	26,682,641	68.9%	10,472,242	254.8	95,814,146
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	G	10/01/2024	N	After	EAN	6,111,177	6,774,689	1,016,118	90.2%	1,127,608	90.1	5,758,571
BONITA SPRINGS FCD	G	10/01/2022	N	None	EAN	4,127,545	5,990,933	1,072,368	68.9%	1,081,189	99.2	4,918,565
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
BOYNTON BEACH	F	10/01/2024	N	After	EAN	185,797,838	235,414,801	54,045,239	78.9%	13,502,029	400.3	181,369,562
BOYNTON BEACH	F	10/01/2023	N	None	EAN	153,011,637	214,791,656	48,765,272	71.2%	14,304,178	340.9	166,026,384
BOYNTON BEACH	F	10/01/2022	N	None	EAN	138,792,289	200,659,884	44,296,197	69.2%	12,910,978	343.1	156,363,687
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	G	10/01/2024	N	After	EAN	232,750,078	250,979,093	21,515,486	92.7%	35,436,414	60.7	229,463,607
BOYNTON BEACH	G	10/01/2023	N	After	EAN	203,437,947	244,672,120	24,016,285	83.1%	31,925,554	75.2	220,655,835
BOYNTON BEACH	G	10/01/2022	N	After	EAN	194,946,454	229,073,143	11,785,520	85.1%	26,180,385	45.0	217,287,623
BOYNTON BEACH	G	10/01/2021	N	After	EAN	229,173,283	222,798,955	11,105,104	102.9%	25,343,822	43.8	211,693,851
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

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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
BOYNTON BEACH	P	10/01/2024	N	None	EAN	160,562,986	212,917,657	63,465,229	75.4%	15,245,273	416.3	149,452,428
BOYNTON BEACH	P	10/01/2023	N	None	EAN	126,389,032	200,492,638	63,472,824	63.0%	13,587,384	467.2	137,019,814
BOYNTON BEACH	P	10/01/2022	N	None	EAN	113,761,786	189,608,873	58,678,091	60.0%	13,082,829	448.5	130,930,782
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
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
BRADENTON	F	10/01/2024	N	After	EAN	77,653,648	86,763,077	11,725,896	89.5%	5,988,955	195.8	75,037,181
BRADENTON	F	10/01/2023	N	None	EAN	66,592,728	82,364,245	11,568,511	80.9%	5,828,293	198.5	70,795,734
BRADENTON	F	10/01/2022	N	None	EAN	63,002,434	77,797,960	8,698,868	81.0%	5,401,068	161.1	69,099,092
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	P	10/01/2024	N	After	EAN	103,351,516	113,314,504	15,137,193	91.2%	9,569,123	158.2	98,177,311
BRADENTON	P	10/01/2023	N	After	EAN	85,418,921	106,459,502	13,661,923	80.2%	8,513,249	160.5	92,797,579
BRADENTON	P	10/01/2022	N	After	EAN	79,389,128	101,219,093	10,237,291	78.4%	7,641,499	134.0	90,981,802
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 BEACH	P	10/01/2023	N	None	AGG	195,942	211,445	15,503	92.7%	588,313	2.6	195,942
BRADENTON BEACH	P	10/01/2022	N	None	AGG	65,041	80,866	15,825	80.4%	448,503	3.5	65,041
BROOKSVILLE	F	10/01/2024	N	After	EAN	8,903,337	9,639,759	1,090,497	92.4%	1,001,847	108.9	8,549,262
BROOKSVILLE	F	10/01/2023	N	None	EAN	7,520,773	8,544,100	408,867	88.0%	990,231	41.3	8,135,233
BROOKSVILLE	F	10/01/2022	N	None	EAN	7,216,821	8,422,321	196,045	85.7%	1,006,811	19.5	8,226,276
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	P	10/01/2022	N	After	AGG	325,323	335,813	-54,573	96.9%	0	0.0	390,386

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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
BUSHNELL	G	10/01/2024	N	None	EAN	5,537,294	6,495,824	1,324,761	85.2%	973,170	136.1	5,171,063
BUSHNELL	G	10/01/2023	N	After	EAN	4,537,081	5,909,398	1,065,811	76.8%	899,706	118.5	4,843,587
BUSHNELL	G	10/01/2022	N	After	EAN	4,103,872	4,790,656	173,126	85.7%	666,547	26.0	4,617,530
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
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
CAPE CORAL	F	10/01/2024	N	None	EAN	292,354,209	337,411,042	55,117,128	86.6%	26,235,438	210.1	282,293,914
CAPE CORAL	F	10/01/2023	N	None	EAN	244,369,932	323,974,288	64,510,798	75.4%	26,718,949	241.4	259,463,490
CAPE CORAL	F	10/01/2022	N	After	EAN	223,314,579	305,774,503	60,540,434	73.0%	21,988,650	275.3	245,234,069
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	G	10/01/2024	N	None	EAN	456,549,730	541,585,175	88,038,051	84.3%	69,416,260	126.8	453,547,124
CAPE CORAL	G	10/01/2023	N	None	EAN	400,017,534	522,424,298	98,814,580	76.6%	66,852,523	147.8	423,609,718
CAPE CORAL	G	10/01/2022	N	After	EAN	368,276,671	487,794,089	84,613,855	75.5%	59,395,612	142.5	403,180,234
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	P	10/01/2024	N	None	EAN	287,824,587	325,251,464	45,987,261	88.5%	27,825,980	165.3	279,264,203
CAPE CORAL	P	10/01/2023	N	None	EAN	241,499,271	307,327,164	52,647,377	78.6%	27,718,097	189.9	254,679,787
CAPE CORAL	P	10/01/2022	N	None	EAN	218,081,849	285,304,314	48,154,341	76.4%	23,089,417	208.6	237,149,973
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
CASSELBERRY	PF	10/01/2024	N	After	EAN	46,344,082	48,038,102	4,128,730	96.5%	5,461,434	75.6	43,909,372
CASSELBERRY	PF	10/01/2023	N	After	EAN	37,261,063	43,755,192	4,315,348	85.2%	5,353,464	80.6	39,439,844
CASSELBERRY	PF	10/01/2022	N	After	AGG	33,208,906	39,954,210	3,114,904	83.1%	5,514,107	56.5	36,839,306

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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
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
CHATTAHOOCHEE	F	10/01/2022	N	None	AGG	501,060	870,551	369,491	57.6%	73,088	505.5	501,060
CLEARWATER	F	10/01/2024	N	None	AGG	2,705,472	1,298,761	-1,406,711	208.3%	0	0.0	2,705,472
CLEARWATER	F	10/01/2023	N	None	AGG	2,753,663	1,519,522	-1,234,141	181.2%	0	0.0	2,753,663
CLEARWATER	F	10/01/2022	N	None	AGG	2,912,716	1,517,157	-1,395,559	192.0%	0	0.0	2,912,716
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	GPF	01/01/2025	N	After	AGG	1,342,584,640	1,231,642,076	-83,202,449	109.0%	119,120,727	-69.9	1,314,844,525
CLEARWATER	GPF	01/01/2024	N	After	EAN	1,221,659,264	1,170,789,378	-102,311,003	104.3%	112,602,359	-90.9	1,273,100,381
CLEARWATER	GPF	01/01/2023	N	None	EAN	1,110,433,307	1,123,775,534	-98,960,255	98.8%	101,042,598	-97.9	1,222,735,789
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
CLERMONT	F	10/01/2024	N	None	AGG	37,713,439	36,862,500	-275,244	102.3%	6,524,398	-4.2	37,137,744
CLERMONT	F	10/01/2023	N	None	AGG	29,352,398	32,767,386	4,496,733	89.6%	6,239,422	72.1	28,270,653
CLERMONT	F	10/01/2022	N	None	AGG	25,996,314	28,474,955	3,166,073	91.3%	6,384,519	49.6	25,308,882
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	P	10/01/2024	N	None	AGG	33,089,319	31,387,041	-875,275	105.4%	6,038,952	-14.5	32,262,316
CLERMONT	P	10/01/2023	N	None	AGG	27,304,461	28,381,826	-1,879,969	96.2%	5,594,545	-33.6	30,261,795
CLERMONT	P	10/01/2022	N	None	AGG	24,704,716	26,286,134	2,300,046	94.0%	5,515,877	41.7	23,986,088
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 (RETIRED)	G	10/01/2024	N	None	AGG	240,531	137,152	-103,379	175.4%	0	0.0	240,531

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
CLERMONT (RETIRED)	G	10/01/2022	N	None	AGG	221,006	219,563	-1,443	100.7%	0	0.0	221,006
CLERMONT (RETIRED)	G	10/01/2020	N	None	AGG	273,580	267,261	-6,319	102.4%	0	0.0	273,580
CLEWISTON	F	10/01/2024	N	None	AGG	629,065	1,938,377	1,309,312	32.5%	379,256	345.2	629,065
CLEWISTON	F	10/01/2023	N	None	AGG	341,060	1,679,301	1,338,241	20.3%	316,659	422.6	341,060
CLEWISTON	F	10/01/2022	N	None	AGG	117,956	746,395	628,439	15.8%	248,523	252.9	117,956
CLEWISTON	G	10/01/2024	N	None	EAN	15,757,473	14,244,456	-1,513,017	110.6%	0	0.0	15,757,473
CLEWISTON	G	10/01/2023	N	None	EAN	12,967,217	13,876,092	284,979	93.5%	0	0.0	13,591,113
CLEWISTON	G	10/01/2022	N	None	EAN	11,639,637	13,714,640	-35,501	84.9%	0	0.0	13,750,141
CLEWISTON	G	10/01/2022	Y	None	EAN	11,639,637	13,714,640	-35,501	84.9%	0	0.0	13,750,141
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
COCOA	F	10/01/2024	N	After	EAN	27,158,765	36,633,832	7,652,298	74.1%	3,306,946	231.4	28,981,534
COCOA	F	10/01/2023	N	After	EAN	23,482,802	33,881,537	6,564,012	69.3%	2,494,490	263.1	27,317,525
COCOA	F	10/01/2022	N	None	EAN	22,786,993	33,328,751	6,416,241	68.4%	2,369,396	270.8	26,912,510
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	G	10/01/2024	N	After	EAN	14,213,105	14,248,107	-367,274	99.8%	0	0.0	14,615,381
COCOA	G	10/01/2023	N	After	EAN	13,099,454	14,311,889	-285,012	91.5%	0	0.0	14,596,901
COCOA	G	10/01/2022	N	None	EAN	12,883,725	14,550,795	-265,356	88.5%	0	0.0	14,816,151
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	P	10/01/2024	N	After	EAN	40,474,667	45,024,444	5,102,061	89.9%	3,729,067	136.8	39,922,383
COCOA	P	10/01/2023	N	None	EAN	34,518,295	41,943,757	4,055,295	82.3%	3,083,666	131.5	37,888,462

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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	P	10/01/2022	N	None	EAN	32,637,392	40,403,998	3,479,521	80.8%	3,597,274	96.7	36,924,477
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 BEACH	F	10/01/2024	N	After	EAN	18,915,104	22,739,405	3,819,157	83.2%	2,516,587	151.8	18,920,248
COCOA BEACH	F	10/01/2023	N	None	EAN	16,258,824	21,571,067	3,546,958	75.4%	2,543,457	139.5	18,024,109
COCOA BEACH	F	10/01/2022	N	None	EAN	15,537,049	19,942,712	2,284,160	77.9%	2,070,805	110.3	17,658,552
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	G	10/01/2024	N	None	EAN	33,860,563	36,715,844	4,019,264	92.2%	7,832,140	51.3	32,696,580
COCOA BEACH	G	10/01/2023	N	None	EAN	28,953,585	35,010,693	3,415,601	82.7%	7,589,374	45.0	31,595,092
COCOA BEACH	G	10/01/2022	N	None	EAN	27,226,970	32,712,192	1,513,436	83.2%	6,798,608	22.3	31,198,756
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
COCOA BEACH	P	10/01/2024	N	After	EAN	18,563,757	23,139,222	4,333,865	80.2%	2,797,231	154.9	18,805,357
COCOA BEACH	P	10/01/2023	N	None	EAN	16,258,475	22,881,454	4,718,569	71.1%	2,675,175	176.4	18,162,885
COCOA BEACH	P	10/01/2022	N	None	EAN	15,643,463	21,431,693	3,598,548	73.0%	2,319,342	155.2	17,833,145
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
COOPER CITY	F	10/01/2024	N	After	EAN	26,207,951	29,967,098	4,927,801	87.5%	0	0.0	25,039,297
COOPER CITY	F	10/01/2023	N	After	EAN	22,963,880	28,868,616	4,305,170	79.5%	0	0.0	24,563,446
COOPER CITY	F	10/01/2022	N	After	EAN	22,454,553	28,058,903	3,270,634	80.0%	0	0.0	24,788,269
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

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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	G	10/01/2024	N	After	FIL	43,393,765	46,767,030	4,857,241	92.8%	2,263,848	214.6	41,909,789
COOPER CITY	G	10/01/2023	N	None	FIL	40,318,094	45,539,982	4,357,648	88.5%	2,204,911	197.6	41,182,334
COOPER CITY	G	10/01/2022	N	None	FIL	39,364,114	45,579,002	4,876,469	86.4%	2,166,935	225.0	40,702,533
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	P	10/01/2024	N	After	EAN	39,654,776	38,893,616	1,290,426	102.0%	0	0.0	37,603,190
COOPER CITY	P	10/01/2023	N	None	EAN	35,328,483	37,449,346	787,903	94.3%	157,990	498.7	36,661,443
COOPER CITY	P	10/01/2022	N	None	EAN	33,918,738	37,172,521	985,830	91.2%	159,485	618.1	36,186,691
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 - MANAGEMENT	GPF	10/01/2023	N	None	EAN	4,303,753	4,737,786	-134,162	90.8%	0	0.0	4,871,948
COOPER CITY - MANAGEMENT	GPF	10/01/2021	N	None	EAN	5,564,301	4,923,865	-107,991	113.0%	0	0.0	5,031,856
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
CORAL GABLES	GPF	10/01/2024	N	After	EAN	517,111,933	667,059,624	169,839,044	77.5%	52,457,068	323.8	497,220,580
CORAL GABLES	GPF	10/01/2023	N	After	EAN	449,366,566	623,963,301	148,859,138	72.0%	46,233,055	322.0	475,104,163
CORAL GABLES	GPF	10/01/2022	N	After	EAN	409,303,773	616,686,432	155,962,903	66.4%	44,975,569	346.8	460,723,529
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 SPRINGS	F	10/01/2024	N	None	EAN	193,229,505	193,194,201	7,289,894	100.0%	15,991,529	45.6	185,904,307
CORAL SPRINGS	F	10/01/2023	N	None	EAN	158,562,164	173,306,108	3,795,384	91.5%	15,682,015	24.2	169,510,724
CORAL SPRINGS	F	10/01/2022	N	None	EAN	142,402,217	141,491,027	-18,190,274	100.6%	14,467,469	-125.7	159,681,301
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

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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	G	10/01/2024	N	None	EAN	9,598,063	8,218,071	-507,364	116.8%	0	0.0	8,725,435
CORAL SPRINGS	G	10/01/2023	N	None	EAN	8,192,800	8,722,150	3,702	93.9%	0	0.0	8,718,448
CORAL SPRINGS	G	10/01/2022	N	After	EAN	7,598,742	9,952,983	1,594,367	76.3%	0	0.0	8,358,616
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	P	10/01/2024	N	None	EAN	323,639,358	374,986,250	63,981,335	86.3%	20,175,546	317.1	311,004,915
CORAL SPRINGS	P	10/01/2023	N	After	EAN	275,366,391	359,806,727	65,735,822	76.5%	19,456,701	337.9	294,070,905
CORAL SPRINGS	P	10/01/2023	Y	After	EAN	275,366,391	359,806,727	65,735,822	76.5%	19,456,701	337.9	294,070,905
CORAL SPRINGS	P	10/01/2022	N	None	EAN	258,203,044	342,568,874	56,843,168	75.4%	18,709,842	303.8	285,725,706
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
CRESCENT CITY	F	10/01/2023	N	None	AGG	737,529	587,879	-149,650	125.5%	92,429	-161.9	737,529
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	P	10/01/2020	N	After	EAN	1,125,599	930,154	-169,978	121.0%	223,087	-76.2	1,100,132
CRESTVIEW	G	10/01/2023	N	None	EAN	22,407,475	28,420,729	4,488,324	78.8%	7,373,544	60.9	23,932,405
CRESTVIEW	G	10/01/2022	N	None	EAN	20,856,725	26,785,115	3,596,349	77.9%	6,305,105	57.0	23,188,766
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	PF	10/01/2024	N	None	EAN	32,762,659	38,713,055	7,542,437	84.6%	6,835,805	110.3	31,170,618
CRESTVIEW	PF	10/01/2023	N	None	EAN	26,503,805	34,523,299	6,357,446	76.8%	5,802,370	109.6	28,165,853
CRESTVIEW	PF	10/01/2022	N	None	EAN	23,675,646	30,219,534	3,837,546	78.3%	5,080,506	75.5	26,381,988
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

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DADE CITY	F	10/01/2024	N	None	EAN	7,016,501	7,464,536	804,490	94.0%	0	0.0	6,660,046
DADE CITY	F	10/01/2023	N	After	EAN	5,951,968	7,373,677	888,079	80.7%	0	0.0	6,485,598
DADE CITY	F	10/01/2022	N	None	EAN	5,541,113	7,392,406	844,589	75.0%	101,406	832.9	6,547,817
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	P	10/01/2024	N	None	EAN	14,871,824	14,280,752	113,911	104.1%	1,569,547	7.3	14,166,841
DADE CITY	P	10/01/2023	N	None	EAN	12,080,541	13,258,277	103,602	91.1%	1,262,010	8.2	13,154,675
DADE CITY	P	10/01/2022	N	None	EAN	10,633,213	12,515,359	-101,388	85.0%	1,293,158	-7.8	12,616,747
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
DANIA BEACH	G	10/01/2024	N	None	EAN	30,999,434	30,747,414	1,783,886	100.8%	914,368	195.1	28,963,528
DANIA BEACH	G	10/01/2023	N	None	EAN	27,365,893	30,420,056	2,029,539	90.0%	889,853	228.1	28,390,517
DANIA BEACH	G	10/01/2022	N	After	EAN	25,440,666	30,042,699	2,049,836	84.7%	841,045	243.7	27,992,863
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 [PF]	F	10/01/2024	N	None	EAN	75,961,766	85,237,239	9,217,696	89.1%	254,589	3,620.6	76,019,543
DANIA BEACH [PF]	F	10/01/2023	N	None	EAN	69,911,498	85,052,743	6,783,559	82.2%	771,058	879.8	78,269,184
DANIA BEACH [PF]	F	10/01/2022	N	After	EAN	68,372,414	84,667,711	3,578,469	80.8%	865,222	413.6	81,089,242
DANIA BEACH [PF]	F	10/01/2021	N	After	EAN	81,448,533	84,395,055	833,207	96.5%	1,212,512	68.7	83,561,848
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]	P	10/01/2024	N	None	EAN	5,949,606	6,426,367	471,864	92.6%	0	0.0	5,954,503
DANIA BEACH [PF]	P	10/01/2023	N	None	EAN	5,953,887	6,969,124	276,005	85.4%	0	0.0	6,693,119
DANIA BEACH [PF]	P	10/01/2022	N	After	EAN	6,237,058	7,119,279	-139,481	87.6%	0	0.0	7,258,760

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
DANIA BEACH [PF]	P	10/01/2021	N	After	EAN	7,725,502	7,204,725	-520,776	107.2%	1,212,512	-43.0	7,725,501
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
DAVENPORT	G	10/01/2024	N	None	EAN	2,292,397	2,641,843	482,623	86.8%	3,273,827	14.7	2,159,220
DAVENPORT	G	10/01/2023	N	None	EAN	1,450,183	1,863,355	308,418	77.8%	2,714,255	11.4	1,554,937
DAVENPORT	G	10/01/2022	N	None	EAN	989,890	1,282,535	141,320	77.2%	2,279,472	6.2	1,141,215
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	PF	10/01/2024	N	None	EAN	2,746,115	2,663,719	49,349	103.1%	2,873,248	1.7	2,614,370
DAVENPORT	PF	10/01/2023	N	None	EAN	1,786,027	2,108,919	188,882	84.7%	2,235,187	8.5	1,920,037
DAVENPORT	PF	10/01/2022	N	None	EAN	1,271,251	1,508,025	48,349	84.3%	1,542,907	3.1	1,459,676
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
DAVIE	F	10/01/2024	N	None	EAN	187,029,685	200,004,480	26,246,082	93.5%	16,545,415	158.6	173,758,398
DAVIE	F	10/01/2023	N	None	EAN	154,686,779	185,784,861	28,275,894	83.3%	16,616,694	170.2	157,508,967
DAVIE	F	10/01/2022	N	None	EAN	138,161,867	171,521,467	26,671,794	80.6%	16,879,579	158.0	144,849,673
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
DAVIE	P	10/01/2024	N	None	EAN	227,867,002	272,394,353	48,255,657	83.7%	16,405,712	294.1	224,138,696
DAVIE	P	10/01/2023	N	None	EAN	196,760,800	264,025,866	51,031,759	74.5%	15,409,589	331.2	212,994,107
DAVIE	P	10/01/2022	N	None	EAN	183,609,559	251,439,810	43,830,917	73.0%	15,475,959	283.2	207,608,893
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

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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 - GENERAL & MGMT	G	10/01/2024	N	None	AGG	120,636,516	115,870,848	379,974	104.1%	25,150,790	1.5	115,490,874
DAVIE - GENERAL & MGMT	G	10/01/2023	N	None	AGG	100,321,773	106,878,335	-808,729	93.9%	24,241,277	-3.3	107,687,064
DAVIE - GENERAL & MGMT	G	10/01/2022	N	None	AGG	92,623,890	100,167,455	-3,565,731	92.5%	22,629,478	-15.8	103,733,186
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
DAYTONA BEACH	PF	10/01/2024	N	None	EAN	221,042,451	305,192,048	77,392,361	72.4%	24,041,123	321.9	227,799,687
DAYTONA BEACH	PF	10/01/2023	N	None	EAN	199,044,601	296,393,031	75,285,619	67.2%	22,353,762	336.8	221,107,412
DAYTONA BEACH	PF	10/01/2022	N	None	EAN	193,634,687	285,928,785	66,814,718	67.7%	18,868,989	354.1	219,114,067
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
DEERFIELD BEACH	F	10/01/2024	N	None	EAN	160,991,677	183,393,927	27,796,951	87.8%	5,902,496	470.9	155,596,976
DEERFIELD BEACH	F	10/01/2023	N	None	EAN	142,010,096	182,394,346	31,344,301	77.9%	7,312,393	428.7	151,050,045
DEERFIELD BEACH	F	10/01/2022	N	None	EAN	134,183,987	178,960,287	32,802,425	75.0%	8,154,020	402.3	146,157,862
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	G	10/01/2024	N	None	EAN	52,089,489	49,867,993	3,340,442	104.5%	97,857	3,413.6	46,527,551
DEERFIELD BEACH	G	10/01/2023	N	None	EAN	47,574,757	50,132,398	4,145,638	94.9%	117,189	3,537.6	45,986,760
DEERFIELD BEACH	G	10/01/2022	N	None	EAN	47,016,589	51,635,289	4,618,700	91.1%	103,645	4,456.3	47,016,589
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	P	10/01/2024	N	After	EAN	50,092,220	61,671,242	16,540,937	81.2%	0	0.0	45,130,305
DEERFIELD BEACH	P	10/01/2023	N	After	EAN	42,989,620	62,898,108	17,897,070	68.3%	0	0.0	45,001,038

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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	P	10/01/2022	N	After	EAN	41,030,064	63,570,263	19,174,024	64.5%	0	0.0	44,396,239
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
DELAND	F	10/01/2024	N	None	EAN	32,890,522	39,252,949	7,055,048	83.8%	5,036,640	140.1	32,197,901
DELAND	F	10/01/2023	N	None	EAN	25,730,512	35,340,155	7,450,946	72.8%	4,601,966	161.9	27,889,209
DELAND	F	10/01/2022	N	None	EAN	21,942,478	32,157,922	6,990,753	68.2%	4,105,054	170.3	25,167,169
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	G	10/01/2024	N	None	EAN	29,832,393	34,825,267	5,775,167	85.7%	953,477	605.7	29,050,100
DELAND	G	10/01/2023	N	None	EAN	26,528,088	34,445,861	5,716,799	77.0%	946,868	603.8	28,729,062
DELAND	G	10/01/2022	N	None	EAN	26,059,705	34,657,310	4,857,809	75.2%	985,360	493.0	29,799,501
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	P	10/01/2024	N	None	EAN	37,320,936	46,061,035	9,033,190	81.0%	5,325,391	169.6	37,027,845
DELAND	P	10/01/2024	Y	None	EAN	37,354,971	45,561,120	8,533,275	82.0%	5,083,467	167.9	37,027,845
DELAND	P	10/01/2023	N	None	EAN	31,692,537	43,959,697	8,550,077	72.1%	4,658,726	183.5	35,409,620
DELAND	P	10/01/2022	N	None	EAN	29,722,839	40,907,524	6,400,670	72.7%	4,740,903	135.0	34,506,854
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
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
DELRAY BEACH	F	10/01/2024	N	None	EAN	176,038,908	245,901,058	64,107,237	71.6%	13,839,759	463.2	181,793,821
DELRAY BEACH	F	10/01/2023	N	After	EAN	158,209,267	228,128,288	64,598,275	69.4%	12,988,062	497.4	163,530,013
DELRAY BEACH	F	10/01/2022	N	None	EAN	127,367,362	210,832,731	57,990,290	60.4%	13,185,223	439.8	152,842,441
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

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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
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	G	10/01/2024	N	None	EAN	200,492,652	177,606,360	1,053,758	112.9%	30,526,199	3.5	176,552,602
DELRAY BEACH	G	10/01/2023	N	None	EAN	167,025,950	167,101,932	3,154,342	100.0%	27,695,348	11.4	163,947,590
DELRAY BEACH	G	10/01/2022	N	None	EAN	150,753,808	158,939,368	1,142,169	94.8%	24,720,627	4.6	157,797,199
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	P	10/01/2024	N	After	EAN	150,153,000	203,940,653	50,279,084	73.6%	14,446,720	348.0	153,661,569
DELRAY BEACH	P	10/01/2023	N	None	EAN	135,092,454	197,214,363	55,368,561	68.5%	14,122,833	392.1	141,845,802
DELRAY BEACH	P	10/01/2022	N	After	EAN	109,396,630	190,085,628	56,070,236	57.6%	12,962,713	432.6	134,015,392
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
DELTONA	F	10/01/2024	N	After	EAN	49,000,307	59,067,005	12,067,881	83.0%	5,951,141	202.8	46,999,124
DELTONA	F	10/01/2023	N	None	EAN	41,411,764	55,074,257	11,246,246	75.2%	5,179,610	217.1	43,828,011
DELTONA	F	10/01/2022	N	After	EAN	36,237,757	51,661,627	10,354,314	70.1%	5,019,898	206.3	41,307,313
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
DESTIN FCD	F	10/01/2024	N	After	EAN	33,687,778	41,864,786	10,000,043	80.5%	2,088,816	478.7	31,864,743
DESTIN FCD	F	10/01/2023	N	None	EAN	28,257,358	36,382,486	6,618,181	77.7%	2,066,732	320.2	29,764,305
DESTIN FCD	F	10/01/2022	N	None	EAN	26,017,472	33,704,579	5,099,790	77.2%	2,057,521	247.9	28,604,789
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
DORAL - Elected	G	10/01/2021	N	None	EAN	0	3,265,933	3,265,933	.0%	0	0.0	0
DUNEDIN	F	10/01/2024	N	None	EAN	39,047,479	42,312,132	5,173,680	92.3%	3,662,137	141.3	37,138,452

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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
DUNEDIN	F	10/01/2023	N	None	EAN	33,220,733	40,216,505	4,459,350	82.6%	3,506,540	127.2	35,757,155
DUNEDIN	F	10/01/2022	N	None	EAN	31,383,017	38,311,193	2,695,201	81.9%	3,415,489	78.9	35,615,992
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
DUNNELLO	PF	10/01/2024	N	None	AGG	4,087,793	1,296,462	-2,791,331	315.3%	464,484	-601.0	4,087,793
DUNNELLO	PF	10/01/2023	N	None	AGG	3,457,341	1,215,504	-2,241,837	284.4%	429,308	-522.2	3,457,341
DUNNELLO	PF	10/01/2022	N	None	AGG	2,672,329	1,558,194	-1,114,135	171.5%	492,748	-226.1	2,672,329
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
EAST LAKE TARPON FCD	F	10/01/2024	N	After	EAN	25,579,371	31,402,025	6,691,030	81.5%	3,193,181	209.5	24,710,995
EAST LAKE TARPON FCD	F	10/01/2023	N	None	EAN	20,953,900	29,357,085	6,294,800	71.4%	3,126,602	201.3	23,062,285
EAST LAKE TARPON FCD	F	10/01/2022	N	None	EAN	19,196,336	27,753,159	5,505,625	69.2%	3,085,127	178.5	22,247,534
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 NICEVILLE FCD	F	10/01/2024	N	None	EAN	2,385,876	2,581,595	365,073	92.4%	692,511	52.7	2,216,522
EAST NICEVILLE FCD	F	10/01/2023	N	None	EAN	1,799,368	2,503,329	580,786	71.9%	730,627	79.5	1,922,543
EAST NICEVILLE FCD	F	10/01/2022	N	None	EAN	1,465,207	2,274,773	547,272	64.4%	654,704	83.6	1,727,501
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
EATONVILLE	P	10/01/2024	N	None	AGG	3,048,955	2,474,081	-574,874	123.2%	948,920	-60.6	3,048,955
EATONVILLE	P	10/01/2021	N	None	AGG	2,353,570	1,777,504	-576,066	132.4%	617,004	-93.4	2,353,570
EDGEWATER	F	10/01/2024	N	None	EAN	25,414,778	22,203,250	-201,227	114.5%	2,545,989	-7.9	22,404,477
EDGEWATER	F	10/01/2023	N	None	EAN	19,600,942	20,114,624	-73,690	97.4%	2,279,098	-3.2	20,188,314

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
EDGEWATER	F	10/01/2022	N	None	EAN	17,059,246	18,427,085	-441,253	92.6%	1,737,060	-25.4	18,868,338
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	G	10/01/2024	N	None	EAN	12,494,540	18,417,375	6,276,844	67.8%	133,870	4,688.8	12,140,531
EDGEWATER	G	10/01/2023	N	After	EAN	11,148,919	18,720,571	6,370,475	59.6%	126,188	5,048.4	12,350,096
EDGEWATER	G	10/01/2022	N	None	EAN	11,233,197	18,911,547	6,061,714	59.4%	114,786	5,280.9	12,849,833
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	P	10/01/2024	N	After	EAN	17,631,935	20,558,007	3,923,459	85.8%	2,566,269	152.9	16,634,548
EDGEWATER	P	10/01/2023	N	None	EAN	13,929,206	18,391,195	3,421,965	75.7%	2,168,927	157.8	14,969,230
EDGEWATER	P	10/01/2022	N	None	EAN	12,427,211	17,081,027	2,900,166	72.8%	1,930,167	150.3	14,180,861
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
ENGLEWOOD AREA FCD	F	10/01/2024	N	None	EAN	50,835,362	54,976,676	6,339,597	92.5%	4,513,489	140.5	48,637,079
ENGLEWOOD AREA FCD	F	10/01/2023	N	After	EAN	40,980,842	49,453,876	5,025,879	82.9%	3,945,092	127.4	44,427,997
ENGLEWOOD AREA FCD	F	10/01/2022	N	After	EAN	38,828,979	47,005,751	3,994,701	82.6%	3,523,732	113.4	43,011,050
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 WATER DISTRICT	G	10/01/2024	N	None	EAN	973,889	617,429	-356,462	157.7%	0	0.0	973,891
ENGLEWOOD WATER DISTRICT	G	10/01/2023	N	None	EAN	783,596	627,018	-156,578	125.0%	0	0.0	783,596
ENGLEWOOD WATER DISTRICT	G	10/01/2022	N	None	FIL	695,538	636,336	-59,202	109.3%	0	0.0	695,538
ENGLEWOOD WATER DISTRICT	G	10/01/2021	N	None	FIL	824,749	611,519	-213,230	134.9%	0	0.0	824,749
ENGLEWOOD WATER DISTRICT	G	10/01/2020	N	After	FIL	677,288	606,330	-70,957	111.7%	0	0.0	677,287
ESTERO FCD	F	10/01/2024	N	None	AGG	48,159,503	48,184,703	2,390,266	99.9%	6,671,670	35.8	45,794,437

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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
ESTERO FCD	F	10/01/2023	N	None	AGG	39,405,104	42,970,115	1,153,226	91.7%	5,990,943	19.3	41,816,889
ESTERO FCD	F	10/01/2022	N	None	AGG	35,760,439	38,255,020	-1,274,683	93.5%	5,426,428	-23.5	39,529,703
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
EUSTIS	F	10/01/2024	N	None	EAN	15,904,068	16,099,733	917,186	98.8%	2,125,008	43.2	15,182,547
EUSTIS	F	10/01/2023	N	None	EAN	12,951,208	15,331,070	947,143	84.5%	1,843,904	51.4	14,383,927
EUSTIS	F	10/01/2022	N	None	EAN	11,211,632	14,613,560	1,168,277	76.7%	1,801,065	64.9	13,445,283
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	P	10/01/2024	N	After	EAN	28,482,720	36,851,556	9,841,713	77.3%	3,145,016	312.9	27,009,843
EUSTIS	P	10/01/2023	N	After	EAN	23,470,195	34,816,149	9,513,684	67.4%	2,925,275	325.2	25,302,465
EUSTIS	P	10/01/2022	N	After	EAN	21,186,388	32,409,399	7,363,394	65.4%	2,342,300	314.4	25,046,005
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
FERNANDINA BEACH	G	10/01/2024	N	None	EAN	35,096,443	42,405,530	8,638,188	82.8%	9,932,332	87.0	33,767,342
FERNANDINA BEACH	G	10/01/2023	N	None	EAN	28,395,792	39,179,925	8,732,518	72.5%	9,292,919	94.0	30,447,407
FERNANDINA BEACH	G	10/01/2022	N	None	EAN	25,119,462	36,422,735	7,943,055	69.0%	8,208,022	96.8	28,479,680
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	PF	10/01/2024	N	None	EAN	40,531,234	46,504,059	7,973,436	87.2%	5,208,380	153.1	38,530,623
FERNANDINA BEACH	PF	10/01/2023	N	None	EAN	31,921,094	43,547,797	8,964,202	73.3%	5,106,555	175.5	34,583,595
FERNANDINA BEACH	PF	10/01/2022	N	None	EAN	28,464,140	41,396,745	8,472,318	68.8%	4,678,886	181.1	32,924,427
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

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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
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
FLAGLER BEACH	F	10/01/2024	N	None	EAN	3,430,056	2,994,958	-136,780	114.5%	879,068	-15.6	3,131,738
FLAGLER BEACH	F	10/01/2023	N	None	EAN	2,614,300	2,630,639	-137,801	99.4%	754,983	-18.3	2,768,440
FLAGLER BEACH	F	10/01/2022	N	None	EAN	2,235,052	2,237,829	-360,028	99.9%	615,894	-58.5	2,597,857
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	P	10/01/2024	N	None	EAN	7,213,687	8,269,542	1,685,220	87.2%	1,252,081	134.6	6,584,322
FLAGLER BEACH	P	10/01/2023	N	None	EAN	5,412,502	7,445,835	1,741,613	72.7%	1,095,060	159.0	5,704,222
FLAGLER BEACH	P	10/01/2022	N	None	EAN	4,543,112	6,248,274	1,008,126	72.7%	896,869	112.4	5,240,148
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
FLORIDA CITY	P	10/01/2024	N	None	EAN	3,753,348	2,774,645	-978,703	135.3%	0	0.0	3,753,348
FLORIDA CITY	P	10/01/2022	N	None	EAN	3,108,943	2,804,798	-304,145	110.8%	0	0.0	3,108,943
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 - ELECTED	G	10/01/2022	N	After	EAN	4,498,214	2,965,563	-1,532,651	151.7%	311,880	-491.4	4,498,214
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
FORT LAUDERDALE	G	09/30/2024	N	After	EAN	750,864,375	774,502,739	42,445,576	96.9%	29,941,908	141.8	732,057,163
FORT LAUDERDALE	G	09/30/2023	N	None	EAN	688,821,700	751,574,896	31,429,090	91.7%	32,598,647	96.4	720,145,806
FORT LAUDERDALE	G	09/30/2022	N	None	EAN	667,927,881	739,982,444	16,671,470	90.3%	34,222,004	48.7	723,310,974
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	PF	10/01/2024	N	After	EAN	1,220,832,714	1,345,196,101	154,822,092	90.8%	91,142,780	169.9	1,190,374,009
FORT LAUDERDALE	PF	10/01/2023	N	After	EAN	1,078,648,737	1,262,933,093	122,726,413	85.4%	78,118,467	157.1	1,140,206,680
FORT LAUDERDALE	PF	10/01/2022	N	After	EAN	1,016,931,277	1,211,614,958	92,322,397	83.9%	76,050,928	121.4	1,119,292,561

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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	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 MEADE	F	10/01/2024	N	None	EAN	428,834	464,894	54,428	92.2%	280,483	19.4	410,466
FORT MEADE	F	10/01/2023	N	After	EAN	375,597	391,060	-13,552	96.0%	152,228	-8.9	404,612
FORT MEADE	F	10/01/2022	N	None	FIL	365,372	448,648	39,044	81.4%	80,325	48.6	409,604
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	G	10/01/2024	N	None	EAN	6,261,367	6,822,916	821,544	91.8%	2,515,180	32.7	6,001,372
FORT MEADE	G	10/01/2023	N	After	EAN	5,258,059	6,852,713	1,191,278	76.7%	2,337,074	51.0	5,661,435
FORT MEADE	G	10/01/2022	N	None	FIL	4,935,209	6,313,665	771,377	78.2%	2,282,917	33.8	5,542,288
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	P	10/01/2024	N	None	EAN	1,286,303	962,138	-273,244	133.7%	0	0.0	1,235,382
FORT MEADE	P	10/01/2023	N	None	EAN	1,132,930	955,054	-263,446	118.6%	0	0.0	1,218,500
FORT MEADE	P	10/01/2022	N	None	EAN	1,099,335	941,779	-289,523	116.7%	0	0.0	1,231,302
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 MYERS	F	10/01/2024	N	After	EAN	159,291,051	188,807,455	37,263,162	84.4%	13,527,874	275.5	151,544,293
FORT MYERS	F	10/01/2023	N	None	EAN	128,870,906	178,917,675	41,766,050	72.0%	13,519,709	308.9	137,151,625
FORT MYERS	F	10/01/2022	N	After	EAN	114,758,916	167,839,612	40,052,208	68.4%	11,082,818	361.4	127,787,404
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
FORT MYERS	G	10/01/2024	N	After	EAN	199,650,718	229,473,569	42,587,299	87.0%	38,722,549	110.0	186,886,270

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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	G	10/01/2023	N	None	EAN	161,791,744	218,793,745	45,239,721	73.9%	33,133,958	136.5	173,554,024
FORT MYERS	G	10/01/2022	N	None	EAN	145,113,074	208,777,107	39,646,870	69.5%	28,542,605	138.9	169,130,237
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	P	10/01/2024	N	None	EAN	213,960,318	270,136,388	59,150,609	79.2%	22,778,510	259.7	210,985,779
FORT MYERS	P	10/01/2023	N	None	EAN	176,798,191	258,083,318	62,144,902	68.5%	21,043,667	295.3	195,938,416
FORT MYERS	P	10/01/2022	N	After	EAN	159,995,577	242,739,894	55,636,274	65.9%	19,303,037	288.2	187,103,620
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 PIERCE	GP	09/30/2024	N	After	EAN	246,179,812	287,813,526	51,426,801	85.5%	39,634,428	129.8	236,386,725
FORT PIERCE	GP	09/30/2023	N	None	EAN	208,773,290	276,283,904	48,610,537	75.6%	37,025,057	131.3	227,673,367
FORT PIERCE	GP	09/30/2022	N	None	EAN	198,590,004	265,344,238	38,170,033	74.8%	34,291,388	111.3	227,174,205
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 SUPP	P	10/01/2024	N	After	EAN	20,986,160	23,940,632	3,733,632	87.7%	9,359,639	39.9	20,207,000
FORT PIERCE SUPP	P	10/01/2023	N	None	EAN	18,334,524	21,933,952	2,998,116	83.6%	8,468,335	35.4	18,935,836
FORT PIERCE SUPP	P	10/01/2022	N	None	EAN	16,129,264	20,533,803	2,226,773	78.5%	8,064,820	27.6	18,307,030
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 WALTON BEACH	F	10/01/2024	N	None	EAN	27,953,599	36,251,172	9,642,883	77.1%	2,805,988	343.7	26,608,289
FORT WALTON BEACH	F	10/01/2023	N	None	EAN	22,824,393	35,868,325	11,595,265	63.6%	3,118,900	371.8	24,273,060
FORT WALTON BEACH	F	10/01/2022	N	After	EAN	20,444,346	34,286,938	11,262,733	59.6%	3,114,260	361.7	23,024,205
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
FORT WALTON BEACH	G	10/01/2024	N	None	EAN	56,558,896	52,604,854	-1,534,486	107.5%	1,294,783	-118.5	54,139,340

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	G	10/01/2023	N	None	EAN	49,441,827	53,572,059	134,226	92.3%	1,597,901	8.4	53,437,833
FORT WALTON BEACH	G	10/01/2022	N	After	EAN	48,494,892	52,893,171	-1,543,899	91.7%	1,872,204	-82.5	54,437,070
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	P	10/01/2024	N	None	EAN	31,244,092	36,013,467	6,355,537	86.8%	3,785,483	167.9	29,657,930
FORT WALTON BEACH	P	10/01/2023	N	None	EAN	25,984,000	34,218,142	6,818,159	75.9%	3,722,863	183.1	27,399,983
FORT WALTON BEACH	P	10/01/2022	N	None	EAN	23,654,692	31,943,175	5,605,151	74.1%	3,215,652	174.3	26,338,024
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
FROSTPROOF	G	10/01/2023	N	None	AGG	1,783,670	1,747,837	-35,833	102.1%	593,800	-6.0	1,783,670
FROSTPROOF	G	10/01/2022	N	None	AGG	1,626,110	1,497,773	-114,114	108.6%	463,755	-24.6	1,611,887
FROSTPROOF	G	10/01/2021	N	None	AGG	1,910,052	1,321,025	-574,804	144.6%	450,027	-127.7	1,895,829
FROSTPROOF	G	10/01/2020	N	None	AGG	1,629,478	1,561,465	57,170	104.4%	517,081	11.1	1,504,295
FROSTPROOF	P	10/01/2024	N	None	EAN	4,500,213	5,425,011	830,035	83.0%	0	0.0	4,594,976
FROSTPROOF	P	10/01/2023	N	None	EAN	4,068,910	5,390,795	843,384	75.5%	0	0.0	4,547,411
FROSTPROOF	P	10/01/2022	N	None	EAN	3,939,962	5,344,004	696,637	73.7%	0	0.0	4,647,367
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
GAINESVILLE	G	10/01/2024	N	None	EAN	731,780,898	709,800,140	32,959,874	103.1%	119,445,714	27.6	676,840,266
GAINESVILLE	G	10/01/2023	N	None	EAN	606,462,522	679,932,168	17,764,779	89.2%	112,081,422	15.9	662,167,389
GAINESVILLE	G	10/01/2022	N	None	EAN	520,845,918	660,595,748	35,580,647	78.8%	108,726,089	32.7	625,015,101
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
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	PF	10/01/2024	N	None	EAN	348,139,611	360,397,665	19,872,515	96.6%	31,973,196	62.2	340,525,150
GAINESVILLE	PF	10/01/2023	N	None	EAN	302,366,954	341,408,184	4,108,573	88.6%	28,609,136	14.4	337,299,611
GAINESVILLE	PF	10/01/2022	N	None	EAN	277,850,564	329,123,157	-3,716,334	84.4%	27,590,292	-13.5	332,839,491
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
GOLDEN BEACH	GP	10/01/2024	N	None	FIL	17,487,931	19,687,517	3,089,730	88.8%	4,109,945	75.2	16,597,787
GOLDEN BEACH	GP	10/01/2023	N	None	FIL	14,438,149	17,938,412	3,130,814	80.5%	3,432,452	91.2	14,807,598
GOLDEN BEACH	GP	10/01/2022	N	None	FIL	12,757,648	16,073,047	2,691,004	79.4%	2,731,513	98.5	13,382,043
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
GREATER NAPLES FCD	F	10/01/2024	N	After	EAN	56,297,537	70,975,102	14,674,712	79.3%	5,103,084	287.6	56,300,390
GREATER NAPLES FCD	F	10/01/2023	N	After	EAN	44,581,116	61,382,218	9,742,989	72.6%	5,038,211	193.4	51,639,229
GREATER NAPLES FCD	F	10/01/2022	Y	After	EAN	39,135,505	51,513,356	4,550,748	76.0%	4,792,509	95.0	46,962,608
GREATER NAPLES FCD	F	10/01/2022	N	After	EAN	39,135,505	50,465,498	3,502,890	77.5%	4,792,509	73.1	46,962,608
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
GREEN COVE SPRINGS	P	10/01/2024	N	None	AGG	10,499,818	9,205,249	-734,086	114.1%	1,632,107	-45.0	9,939,335
GREEN COVE SPRINGS	P	10/01/2023	N	None	AGG	8,395,817	8,233,544	-597,613	102.0%	1,488,370	-40.2	8,831,157
GREEN COVE SPRINGS	P	10/01/2022	N	None	AGG	7,383,547	7,141,303	-971,393	103.4%	1,378,416	-70.5	8,112,696
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
GREENACRES	F	10/01/2024	N	None	AGG	35,631,772	37,225,845	1,658,462	95.7%	6,205,145	26.7	35,567,383
GREENACRES	F	10/01/2023	N	None	AGG	27,473,336	32,161,044	4,687,708	85.4%	5,268,720	89.0	27,473,336

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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
GREENACRES	F	10/01/2022	N	None	AGG	24,104,468	28,902,568	4,798,100	83.4%	4,837,524	99.2	24,104,468
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	P	10/01/2024	N	None	AGG	36,725,909	37,874,784	1,148,875	97.0%	2,597,927	44.2	36,725,909
GREENACRES	P	10/01/2023	N	None	AGG	29,081,011	33,970,285	5,397,265	85.6%	2,690,769	200.6	28,573,020
GREENACRES	P	10/01/2022	N	None	AGG	25,622,910	29,117,455	5,040,933	88.0%	2,611,110	193.1	24,076,522
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
GULF BREEZE	P	10/01/2024	N	None	AGG	8,869,751	7,343,730	-1,047,191	120.8%	1,186,268	-88.3	8,390,921
GULF BREEZE	P	10/01/2023	N	None	AGG	7,100,819	6,464,485	-211,470	109.8%	899,888	-23.5	6,675,955
GULF BREEZE	P	10/01/2022	N	None	AGG	6,391,474	6,243,916	214,415	102.4%	944,203	22.7	6,029,501
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
GULFPORT	F	10/01/2024	N	None	EAN	8,138,337	10,296,859	2,457,886	79.0%	1,336,210	183.9	7,838,973
GULFPORT	F	10/01/2023	N	None	EAN	6,418,354	9,265,853	2,158,874	69.3%	1,387,454	155.6	7,106,979
GULFPORT	F	10/01/2022	N	After	EAN	5,638,651	8,204,327	1,452,195	68.7%	1,213,134	119.7	6,752,132
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	G	10/01/2024	N	None	EAN	21,863,548	23,275,946	2,872,416	93.9%	5,747,905	50.0	20,403,530
GULFPORT	G	10/01/2023	N	None	EAN	18,126,441	21,780,123	2,601,426	83.2%	4,790,856	54.3	19,178,697
GULFPORT	G	10/01/2022	N	After	EAN	16,677,481	19,186,766	273,744	86.9%	4,473,506	6.1	18,913,022
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
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	P	10/01/2024	N	None	EAN	15,322,116	19,300,398	4,436,053	79.4%	2,794,588	158.7	14,864,345
GULFPORT	P	10/01/2023	N	None	EAN	12,521,609	17,722,036	3,796,706	70.7%	2,457,336	154.5	13,925,330
GULFPORT	P	10/01/2022	N	After	EAN	11,438,458	15,710,980	2,236,690	72.8%	2,089,944	107.0	13,474,290
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
HAINES CITY	F	10/01/2024	N	After	EAN	10,230,730	12,493,479	2,785,936	81.9%	2,304,895	120.9	9,707,543
HAINES CITY	F	10/01/2023	N	None	EAN	8,701,994	10,984,320	1,649,811	79.2%	2,012,551	82.0	9,334,509
HAINES CITY	F	10/01/2022	N	None	EAN	7,995,803	10,136,578	1,061,052	78.9%	1,863,765	56.9	9,075,526
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	G	10/01/2024	N	None	EAN	26,029,688	28,706,092	4,220,633	90.7%	8,914,756	47.3	24,485,459
HAINES CITY	G	10/01/2023	N	None	EAN	20,897,969	26,569,073	4,355,358	78.7%	7,933,190	54.9	22,213,715
HAINES CITY	G	10/01/2022	N	None	UC	17,356,142	22,658,422	3,479,698	76.6%	6,946,831	50.1	19,178,724
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	P	10/01/2024	N	None	EAN	17,567,646	19,580,062	2,700,097	89.7%	4,110,468	65.7	16,879,965
HAINES CITY	P	10/01/2023	N	After	EAN	14,465,692	18,140,877	2,660,483	79.7%	4,168,880	63.8	15,480,394
HAINES CITY	P	10/01/2022	N	After	EAN	13,004,655	16,791,537	2,277,438	77.4%	3,608,440	63.1	14,514,099
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
HALIFAX HOSPITAL	G	10/01/2023	N	None	UC	315,636,747	359,686,721	44,049,974	87.8%	19,672,879	223.9	315,636,747
HALIFAX HOSPITAL	G	10/01/2022	N	None	UC	286,107,132	356,710,081	70,602,949	80.2%	18,232,565	387.2	286,107,132
HALIFAX HOSPITAL	G	10/01/2021	N	None	UC	348,041,687	386,398,576	38,356,889	90.1%	21,589,424	177.7	348,041,687

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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
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
HALLANDALE BEACH	G	10/01/2024	N	None	EAN	67,453,566	81,249,026	15,425,582	83.0%	3,789,247	407.1	65,823,444
HALLANDALE BEACH	G	10/01/2023	N	None	EAN	58,365,094	81,343,427	15,442,928	71.8%	4,312,452	358.1	65,900,499
HALLANDALE BEACH	G	10/01/2022	N	None	EAN	56,666,137	76,068,575	10,098,953	74.5%	4,257,173	237.2	65,969,622
HALLANDALE BEACH	G	10/01/2022	Y	None	EAN	56,666,137	77,806,861	9,761,191	72.8%	4,257,173	229.3	68,045,670
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	10/01/2021	Y	None	EAN	70,011,282	76,891,482	9,939,303	91.1%	4,595,110	216.3	66,952,179
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	10/01/2020	Y	None	EAN	63,942,910	72,423,673	8,438,273	88.3%	4,793,880	176.0	63,985,400
HALLANDALE BEACH	PF	10/01/2024	N	After	EAN	278,575,821	307,669,345	51,676,563	90.5%	13,461,544	383.9	255,992,782
HALLANDALE BEACH	PF	10/01/2023	N	None	EAN	236,457,897	295,625,475	57,496,569	80.0%	12,677,210	453.5	238,128,906
HALLANDALE BEACH	PF	10/01/2022	N	None	EAN	208,772,719	287,198,324	62,504,862	72.7%	12,759,466	489.9	224,693,462
HALLANDALE BEACH	PF	10/01/2021	N	None	EAN	234,208,243	281,428,606	68,731,978	83.2%	12,005,450	572.5	212,696,628
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 PM	G	10/01/2024	N	None	EAN	20,803,045	23,010,548	3,066,453	90.4%	122,265	2,508.0	19,944,095
HALLANDALE BEACH PM	G	10/01/2023	N	None	EAN	18,120,000	22,989,128	3,199,052	78.8%	434,470	736.3	19,790,076
HALLANDALE BEACH PM	G	10/01/2022	N	None	EAN	17,580,327	22,787,152	2,411,613	77.2%	410,635	587.3	20,375,539
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
HAVANA	F	10/01/2021	N	None	AGG	1,510,423	70,000	-1,440,423	2157.7%	12,254	-11,754.7	1,510,423
HIALEAH	GPF	10/01/2024	N	None	EAN	786,900,775	1,130,918,726	369,740,715	69.6%	58,497,812	632.1	761,178,011
HIALEAH	GPF	10/01/2023	N	None	EAN	684,324,107	1,112,384,432	364,836,543	61.5%	57,437,118	635.2	747,547,889
HIALEAH	GPF	10/01/2022	N	None	EAN	651,386,914	1,070,097,703	310,942,662	60.9%	55,046,293	564.9	759,155,041

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	10/01/2021	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
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 - ELECTED	G	10/01/2024	N	None	EAN	13,576,344	10,288,657	-2,154,618	132.0%	144,848	-1,487.5	12,443,275
HIALEAH - ELECTED	G	10/01/2023	N	None	EAN	11,539,575	10,305,301	-1,865,273	112.0%	141,928	-1,314.2	12,170,574
HIALEAH - ELECTED	G	10/01/2022	N	None	EAN	11,394,283	10,266,934	-2,438,686	111.0%	139,133	-1,752.8	12,705,620
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 GARDENS	P	10/01/2024	N	None	AGG	25,104,040	24,069,747	-283,405	104.3%	3,670,345	-7.7	24,353,152
HIALEAH GARDENS	P	10/01/2023	N	After	AGG	21,101,350	22,715,916	-112,363	92.9%	3,685,895	-3.1	22,828,279
HIALEAH GARDENS	P	10/01/2022	N	None	AGG	19,708,746	20,880,199	-1,396,265	94.4%	3,398,122	-41.1	22,276,464
HIALEAH GARDENS	P	10/01/2021	N	None	AGG	22,863,198	20,572,048	-832,169	111.1%	3,007,953	-27.7	21,404,217
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
HILLSBOROUGH COUNTY	ERP	07/01/2024	N	None	EAN	7,517,452	14,014,131	6,496,679	53.6%	0	0.0	7,517,452
HILLSBOROUGH COUNTY	ERP	07/01/2023	N	None	EAN	7,521,935	15,484,654	7,962,719	48.6%	0	0.0	7,521,935
HILLSBOROUGH COUNTY	ERP	07/01/2022	N	None	EAN	8,064,221	19,319,338	11,255,117	41.7%	0	0.0	8,064,221
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
HOLLEY-NAVARRE FCD	F	10/01/2024	N	None	AGG	7,857,823	8,673,329	1,302,237	90.6%	1,830,226	71.2	7,371,092
HOLLEY-NAVARRE FCD	F	10/01/2023	N	None	AGG	6,051,131	7,175,207	730,774	84.3%	1,653,964	44.2	6,444,433
HOLLEY-NAVARRE FCD	F	10/01/2022	N	None	AGG	4,888,210	5,995,379	363,901	81.5%	1,691,342	21.5	5,631,478
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
HOLLY HILL	F	10/01/2024	N	None	EAN	6,930,376	7,811,357	1,159,304	88.7%	956,979	121.1	6,652,053

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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
HOLLY HILL	F	10/01/2023	N	None	EAN	5,646,874	7,400,064	1,256,973	76.3%	839,489	149.7	6,143,091
HOLLY HILL	F	10/01/2022	N	None	EAN	5,194,192	7,042,121	1,144,695	73.8%	799,001	143.3	5,897,426
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
HOLLY HILL	P	10/01/2024	N	None	EAN	14,679,412	16,299,110	2,223,550	90.1%	1,433,002	155.2	14,075,560
HOLLY HILL	P	10/01/2023	N	None	EAN	12,567,760	15,874,610	2,243,474	79.2%	1,572,150	142.7	13,631,136
HOLLY HILL	P	10/01/2022	N	None	EAN	11,803,684	15,254,519	1,785,165	77.4%	1,314,447	135.8	13,469,354
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
HOLLYWOOD	F	10/01/2024	N	None	EAN	376,702,217	527,931,428	178,375,227	71.4%	27,258,048	654.4	349,556,201
HOLLYWOOD	F	10/01/2023	N	None	EAN	305,531,122	508,482,979	185,065,430	60.1%	24,471,365	756.3	323,417,549
HOLLYWOOD	F	10/01/2022	N	After	EAN	271,430,918	495,841,437	187,151,737	54.7%	24,185,943	773.8	308,689,700
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	G	10/01/2024	N	None	EAN	474,925,595	673,382,737	231,327,491	70.5%	52,694,344	439.0	442,055,246
HOLLYWOOD	G	10/01/2023	N	After	EAN	412,191,387	655,933,889	229,857,266	62.8%	46,043,744	499.2	426,076,623
HOLLYWOOD	G	10/01/2022	N	None	EAN	385,662,027	637,753,804	224,747,953	60.5%	40,906,705	549.4	413,005,851
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	P	10/01/2024	N	None	EAN	469,779,347	703,053,729	263,291,062	66.8%	29,868,609	881.5	439,762,667
HOLLYWOOD	P	10/01/2023	N	None	EAN	390,176,621	663,299,511	257,009,237	58.8%	27,734,144	926.7	406,290,274
HOLLYWOOD	P	10/01/2022	N	None	EAN	226,124,873	635,914,314	260,862,322	35.6%	26,037,282	1,001.9	375,051,992
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
HOLLYWOOD	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
HOLMES BEACH	P	10/01/2024	N	None	EAN	13,076,329	14,751,140	2,244,707	88.6%	1,518,440	147.8	12,506,433
HOLMES BEACH	P	10/01/2023	N	None	EAN	10,614,372	13,583,833	1,817,502	78.1%	1,369,188	132.7	11,766,331
HOLMES BEACH	P	10/01/2022	N	None	EAN	9,578,942	12,544,037	1,049,306	76.4%	1,355,974	77.4	11,494,731
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
HOMESTEAD	F	01/01/2025	N	None	EAN	7,111,934	7,290,423	194,747	97.6%	0	0.0	7,095,676
HOMESTEAD	F	01/01/2024	N	None	EAN	7,268,190	7,911,915	520,446	91.9%	0	0.0	7,391,469
HOMESTEAD	F	01/01/2023	N	None	EAN	6,525,355	7,521,328	617,355	86.8%	0	0.0	6,903,973
HOMESTEAD	F	01/01/2022	N	None	EAN	7,971,277	7,717,463	458,916	103.3%	0	0.0	7,258,547
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	P	10/01/2024	N	None	EAN	152,150,006	158,128,838	17,642,564	96.2%	10,627,519	166.0	140,486,274
HOMESTEAD	P	10/01/2023	N	None	EAN	123,588,311	150,975,791	22,297,328	81.9%	10,386,058	214.7	128,678,463
HOMESTEAD	P	10/01/2022	N	None	EAN	108,805,092	142,620,714	22,906,824	76.3%	10,266,237	223.1	119,713,890
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 - General & Hospital	G	10/01/2024	N	None	EAN	105,149,296	108,571,183	7,857,404	96.8%	6,589,521	119.2	100,713,779
HOMESTEAD - General & Hospital	G	10/01/2023	N	None	EAN	91,280,907	105,557,807	7,812,603	86.5%	6,598,516	118.4	97,745,204
HOMESTEAD - General & Hospital	G	10/01/2022	N	None	EAN	88,855,230	102,588,532	3,545,762	86.6%	6,145,112	57.7	99,042,770
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 - New Elected & Sr. Mgmt	G	01/01/2024	N	None	AGG	5,155,950	5,113,689	-42,261	100.8%	181,800	-23.3	5,155,950

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	01/01/2022	N	None	EAN	5,896,492	4,963,501	-932,991	118.8%	183,820	-507.6	5,896,492
HOMESTEAD - Old Elected	G	01/01/2024	N	None	EAN	3,456,849	2,967,843	-489,006	116.5%	35,524	-1,376.6	3,456,849
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
HOWEY-IN-THE-HILLS	P	10/01/2024	N	None	AGG	2,912,798	2,368,396	-496,334	123.0%	594,776	-83.5	2,864,730
HOWEY-IN-THE-HILLS	P	10/01/2023	N	None	AGG	2,337,818	2,301,678	-13,584	101.6%	516,796	-2.6	2,315,262
HOWEY-IN-THE-HILLS	P	10/01/2022	N	None	AGG	2,088,774	1,987,570	-101,204	105.1%	423,668	-23.9	2,088,774
HOWEY-IN-THE-HILLS	P	10/01/2021	N	None	AGG	2,345,889	1,917,004	-428,885	122.4%	382,668	-112.1	2,345,889
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
INDIALANTIC	G	10/01/2024	N	None	FIL	2,218,075	2,112,589	40,856	105.0%	967,718	4.2	2,071,733
INDIALANTIC	G	10/01/2023	N	None	FIL	1,856,350	2,284,531	354,778	81.3%	875,613	40.5	1,929,753
INDIALANTIC	G	10/01/2022	N	None	FIL	1,717,958	2,255,734	370,787	76.2%	774,469	47.9	1,884,947
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	PF	10/01/2024	N	None	EAN	11,378,547	11,379,312	497,554	100.0%	1,371,279	36.3	10,881,758
INDIALANTIC	PF	10/01/2023	N	None	EAN	9,522,902	10,738,514	178,729	88.7%	1,121,893	15.9	10,559,785
INDIALANTIC	PF	10/01/2022	N	None	EAN	8,757,883	10,302,336	-207,123	85.0%	1,079,206	-19.2	10,509,459
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
INDIAN HARBOUR BEACH	P	10/01/2024	N	None	EAN	14,594,702	15,761,317	1,917,821	92.6%	1,185,286	161.8	13,843,496
INDIAN HARBOUR BEACH	P	10/01/2023	N	None	EAN	12,109,446	15,176,333	1,881,565	79.8%	1,222,569	153.9	13,294,768
INDIAN HARBOUR BEACH	P	10/01/2022	N	None	EAN	11,044,246	14,213,718	1,127,662	77.7%	1,199,860	94.0	13,086,056
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	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 (SUPP)	P	10/01/2024	N	None	AGG	503,650	410,691	-4,924	122.6%	1,166,397	-0.4	415,615
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2023	N	None	AGG	414,636	405,794	77,332	102.2%	1,069,616	7.2	328,462
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2022	N	None	AGG	377,347	404,956	115,114	93.2%	782,047	14.7	289,842
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
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 RIVER SHORES	G	10/01/2024	N	None	AGG	1,809,641	1,451,445	-358,196	124.7%	214,155	-167.3	1,809,641
INDIAN RIVER SHORES	G	10/01/2023	N	None	EAN	1,454,131	1,552,262	98,131	93.7%	199,477	49.2	1,454,131
INDIAN RIVER SHORES	G	10/01/2022	N	None	EAN	1,298,082	1,437,187	139,105	90.3%	171,769	81.0	1,298,082
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	PF	10/01/2024	N	None	EAN	20,144,483	18,454,406	-1,690,076	109.2%	1,743,305	-97.0	20,144,482
INDIAN RIVER SHORES	PF	10/01/2023	N	After	EAN	16,834,258	17,554,422	720,163	95.9%	1,453,731	49.5	16,834,259
INDIAN RIVER SHORES	PF	10/01/2022	N	None	EAN	16,139,569	17,448,245	1,308,677	92.5%	1,358,254	96.4	16,139,568
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 SHORES	P	10/01/2024	N	None	AGG	4,752,184	3,676,021	-1,076,163	129.3%	1,146,305	-93.9	4,752,184
INDIAN SHORES	P	10/01/2022	N	None	AGG	3,750,749	3,169,267	-581,482	118.3%	755,592	-77.0	3,750,749
JACKSON MEMORIAL HOSPITAL	G	01/01/2023	N	None	EAN	981,935,518	1,191,954,864	96,482,405	82.4%	892,316,666	10.8	1,095,472,459
JACKSON MEMORIAL HOSPITAL	G	01/01/2022	N	None	EAN	1,111,200,764	1,075,551,538	51,106,921	103.3%	757,333,715	6.8	1,024,444,617
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
JACKSONVILLE	CO	10/01/2024	N	None	EAN	321,805,000	635,917,791	331,131,300	50.6%	26,051,367	1,271.1	304,786,491
JACKSONVILLE	CO	10/01/2023	N	None	EAN	278,539,000	584,290,447	297,633,130	47.7%	22,785,331	1,306.3	286,657,317

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	10/01/2022	N	None	EAN	236,467,000	553,371,805	274,933,496	42.7%	23,794,699	1,155.4	278,438,309
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	G	10/01/2024	N	None	EAN	2,144,143,000	3,820,831,282	1,768,877,962	56.1%	205,947,809	858.9	2,051,953,320
JACKSONVILLE	G	10/01/2023	N	None	EAN	1,940,430,000	3,765,170,250	1,735,014,055	51.5%	212,194,202	817.7	2,030,156,195
JACKSONVILLE	G	10/01/2022	N	None	EAN	2,075,611,000	3,653,156,095	1,573,517,914	56.8%	209,036,812	752.8	2,079,638,181
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	PF	10/01/2024	N	After	EAN	2,616,112,545	5,970,936,274	1,613,020,760	43.8%	166,632,100	968.0	4,357,915,514
JACKSONVILLE	PF	10/01/2023	N	None	EAN	2,228,344,325	5,142,461,467	1,464,302,719	43.3%	159,542,895	917.8	3,678,158,748
JACKSONVILLE	PF	10/01/2022	N	After	EAN	1,996,816,815	4,925,285,139	1,396,824,802	40.5%	162,885,451	857.6	3,528,460,337
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 - DISABILITY	G	10/01/2023	N	None	EAN	7,481,000	16,182,595	8,701,595	46.2%	180,831,545	4.8	7,481,000
JACKSONVILLE - DISABILITY	G	10/01/2022	N	None	EAN	2,526,000	12,849,383	10,323,383	19.7%	152,973,727	6.8	2,526,000
JACKSONVILLE - DISABILITY	G	10/01/2021	N	None	EAN	2,381,000	10,786,087	8,405,087	22.1%	136,731,327	6.2	2,381,000
JACKSONVILLE - DISABILITY	PF	10/01/2023	N	None	EAN	3,429,000	4,025,281	596,281	85.2%	80,693,975	0.7	3,429,000
JACKSONVILLE - DISABILITY	PF	10/01/2022	N	None	EAN	1,425,000	2,457,345	1,032,345	58.0%	67,861,643	1.5	1,425,000
JACKSONVILLE BEACH	F	10/01/2024	N	After	EAN	21,765,245	24,794,464	4,299,145	87.8%	2,339,148	183.8	20,495,319
JACKSONVILLE BEACH	F	10/01/2023	N	None	EAN	17,369,800	22,435,458	3,777,625	77.4%	2,185,468	172.9	18,657,833
JACKSONVILLE BEACH	F	10/01/2022	N	After	EAN	15,626,702	22,590,575	4,960,319	69.2%	2,064,466	240.3	17,630,256
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

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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	G	10/01/2024	N	After	EAN	72,020,617	86,239,574	17,280,531	83.5%	18,564,086	93.1	68,959,043
JACKSONVILLE BEACH	G	10/01/2023	N	None	EAN	60,421,763	82,221,897	16,066,933	73.5%	17,618,997	91.2	66,154,964
JACKSONVILLE BEACH	G	10/01/2022	N	None	EAN	57,101,056	77,088,512	11,922,024	74.1%	14,222,366	83.8	65,166,488
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	P	10/01/2024	N	After	EAN	34,093,905	36,548,051	3,896,358	93.3%	5,865,420	66.4	32,651,693
JACKSONVILLE BEACH	P	10/01/2023	N	None	EAN	28,171,266	32,999,333	2,143,080	85.4%	5,838,919	36.7	30,856,253
JACKSONVILLE BEACH	P	10/01/2022	N	None	EAN	26,288,054	30,982,341	895,424	84.8%	5,157,516	17.4	30,086,917
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
JACKSONVILLE PF SENIOR STAFF	G	10/01/2024	N	None	EAN	3,902,404	4,743,532	953,740	82.3%	0	0.0	3,789,792
JACKSONVILLE PF SENIOR STAFF	G	10/01/2023	N	None	EAN	3,584,008	4,829,787	818,429	74.2%	0	0.0	4,011,358
JACKSONVILLE PF SENIOR STAFF	G	10/01/2022	N	After	EAN	3,538,585	4,841,938	595,636	73.1%	0	0.0	4,246,302
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
JUPITER	P	10/01/2024	N	None	EAN	114,076,432	122,539,900	11,498,974	93.1%	10,324,899	111.4	111,040,926
JUPITER	P	10/01/2023	N	None	EAN	94,288,102	115,983,651	11,639,862	81.3%	9,717,352	119.8	104,343,789
JUPITER	P	10/01/2022	N	None	EAN	87,435,836	109,451,763	7,536,740	79.9%	8,947,330	84.2	101,915,023
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 ISLAND	GPF	10/01/2024	N	None	EAN	11,014,523	12,535,121	2,341,490	87.9%	778,153	300.9	10,193,631
JUPITER ISLAND	GPF	10/01/2023	N	None	EAN	9,747,659	12,677,941	2,597,078	76.9%	674,396	385.1	10,080,863
JUPITER ISLAND	GPF	10/01/2022	N	None	EAN	9,159,572	12,406,207	2,161,610	73.8%	616,527	350.6	10,244,597

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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
KEY BISCAYNE	PF	10/01/2024	N	After	EAN	67,106,433	61,478,145	2,821,354	109.2%	7,840,681	36.0	58,656,791
KEY BISCAYNE	PF	10/01/2023	N	After	EAN	56,550,163	60,252,692	2,929,781	93.9%	6,905,715	42.4	57,322,911
KEY BISCAYNE	PF	10/01/2022	N	After	EAN	49,638,422	56,862,458	2,029,210	87.3%	5,771,482	35.2	54,833,248
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 WEST	G	10/01/2024	N	None	EAN	77,723,001	79,331,360	5,713,621	98.0%	19,280,878	29.6	73,617,739
KEY WEST	G	10/01/2023	N	None	EAN	66,010,922	73,948,134	4,315,268	89.3%	17,948,355	24.0	69,632,866
KEY WEST	G	10/01/2022	N	None	EAN	62,019,161	67,340,460	-879,245	92.1%	15,243,369	-5.8	68,219,705
KEY WEST	G	10/01/2021	N	None	EAN	72,255,835	62,021,544	-3,942,384	116.5%	12,467,417	-31.6	65,963,928
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	PF	10/01/2024	N	None	EAN	165,016,633	177,714,652	23,730,337	92.9%	17,433,973	136.1	153,984,315
KEY WEST	PF	10/01/2023	N	None	EAN	134,223,214	167,603,781	24,495,196	80.1%	16,686,577	146.8	143,108,585
KEY WEST	PF	10/01/2022	N	None	EAN	122,271,825	157,843,580	19,110,019	77.5%	15,056,321	126.9	138,733,561
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 HOUSING	G	01/01/2024	N	None	EAN	14,194,045	16,517,843	1,393,513	85.9%	3,307,642	42.1	15,124,330
KEY WEST HOUSING	G	01/01/2023	N	None	EAN	13,130,501	15,663,129	778,062	83.8%	3,341,483	23.3	14,885,067
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 UTILITY	G	01/01/2025	N	None	EAN	127,806,141	149,167,028	19,571,884	85.7%	12,968,899	150.9	129,595,144
KEY WEST UTILITY	G	01/01/2024	N	None	EAN	117,392,663	140,498,696	15,685,287	83.6%	11,068,473	141.7	124,813,409

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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 UTILITY	G	01/01/2023	N	None	EAN	107,655,736	133,987,681	14,165,303	80.3%	11,207,488	126.4	119,822,378
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
KISSIMMEE	F	10/01/2024	N	After	EAN	60,205,585	74,833,541	17,558,149	80.5%	9,629,307	182.3	57,275,392
KISSIMMEE	F	10/01/2023	N	None	EAN	48,735,949	67,073,547	14,443,046	72.7%	7,767,947	185.9	52,630,501
KISSIMMEE	F	10/01/2022	N	None	EAN	43,959,206	65,172,092	14,729,836	67.5%	7,670,384	192.0	50,442,256
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	G	10/01/2024	N	After	EAN	172,018,765	188,529,781	23,509,050	91.2%	26,037,124	90.3	165,020,731
KISSIMMEE	G	10/01/2023	N	None	EAN	146,313,008	179,793,969	24,529,539	81.4%	24,346,698	100.8	155,264,430
KISSIMMEE	G	10/01/2022	N	After	EAN/AGG	135,772,023	171,913,537	22,380,441	79.0%	24,206,191	92.5	149,533,096
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
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	P	10/01/2024	N	After	EAN	93,766,236	111,117,402	18,685,817	84.4%	11,606,556	161.0	92,431,585
KISSIMMEE	P	10/01/2023	N	None	EAN	77,849,741	101,515,825	15,635,843	76.7%	11,191,073	139.7	85,879,982
KISSIMMEE	P	10/01/2022	N	None	EAN	71,596,602	94,972,624	12,207,586	75.4%	10,317,050	118.3	82,765,038
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 UTILITY AUTHORITY	G	10/01/2024	N	After	EAN	131,705,811	156,294,389	31,114,701	84.3%	25,234,722	123.3	125,179,688
KISSIMMEE UTILITY AUTHORITY	G	10/01/2023	N	After	EAN	109,702,646	146,007,233	26,677,249	75.1%	23,550,910	113.3	119,329,984
KISSIMMEE UTILITY AUTHORITY	G	10/01/2022	N	After	EAN	102,174,271	139,671,626	23,388,462	73.2%	22,650,831	103.3	116,283,164
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

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LABELLE	F	10/01/2024	N	None	AGG	2,886,758	1,608,667	-877,531	179.5%	468,817	-187.2	2,486,198
LABELLE	F	10/01/2023	N	None	AGG	2,332,467	1,169,243	-427,161	199.5%	520,478	-82.1	1,596,404
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
LADY LAKE	P	10/01/2024	N	None	EAN	12,264,055	12,323,255	333,366	99.5%	2,273,105	14.7	11,989,889
LADY LAKE	P	10/01/2023	N	After	EAN	10,204,259	10,880,907	-399,374	93.8%	1,849,803	-21.6	11,280,281
LADY LAKE	P	10/01/2022	N	None	EAN	9,533,250	10,338,760	-657,269	92.2%	1,579,819	-41.6	10,996,029
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
LAKE ALFRED	G	10/01/2024	N	After	EAN	6,982,736	7,876,737	1,139,543	88.7%	1,397,204	81.6	6,737,194
LAKE ALFRED	G	10/01/2023	N	After	EAN	5,829,597	7,663,840	1,384,512	76.1%	1,592,189	87.0	6,279,328
LAKE ALFRED	G	10/01/2022	N	After	EAN	5,703,249	7,106,973	733,834	80.2%	2,030,012	36.2	6,373,139
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	PF	10/01/2024	N	None	EAN	6,564,949	6,123,742	146,988	107.2%	1,314,097	11.2	5,976,754
LAKE ALFRED	PF	10/01/2023	N	None	EAN	5,230,392	5,640,271	85,412	92.7%	1,134,955	7.5	5,554,859
LAKE ALFRED	PF	10/01/2022	N	None	EAN	4,652,292	5,354,431	8,125	86.9%	861,829	0.9	5,346,306
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 CITY	F	10/01/2023	N	None	EAN	10,551,965	12,581,007	908,647	83.9%	1,396,616	65.1	11,672,360
LAKE CITY	F	10/01/2022	N	None	EAN	10,092,675	11,995,173	200,167	84.1%	1,143,950	17.5	11,795,006
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

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LAKE CITY	G	10/01/2024	N	None	EAN	23,893,933	22,869,784	-1,731	104.5%	566,751	-0.3	22,871,515
LAKE CITY	G	10/01/2023	N	None	EAN	21,148,432	22,599,656	-244,160	93.6%	536,974	-45.5	22,843,816
LAKE CITY	G	10/01/2022	N	None	EAN	20,288,195	23,404,587	-178,788	86.7%	573,197	-31.2	23,583,375
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	P	10/01/2024	N	None	EAN	22,251,965	19,478,935	-1,067,581	114.2%	2,725,456	-39.2	20,546,516
LAKE CITY	P	10/01/2023	N	None	EAN	18,272,485	18,205,734	-1,347,666	100.4%	2,213,492	-60.9	19,553,400
LAKE CITY	P	10/01/2022	N	None	EAN	16,493,170	17,183,557	-2,162,544	96.0%	2,117,491	-102.1	19,346,101
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 HELEN	P	10/01/2024	N	None	AGG	2,018,666	1,855,585	-163,081	108.8%	280,530	-58.1	2,018,666
LAKE HELEN	P	10/01/2023	N	None	AGG	1,636,803	1,740,950	164,461	94.0%	375,201	43.8	1,576,489
LAKE HELEN	P	10/01/2022	N	None	AGG	1,522,459	1,484,884	118,489	102.5%	319,878	37.0	1,366,395
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 MARY	F	10/01/2024	N	After	EAN	28,873,625	30,226,748	2,342,743	95.5%	3,685,986	63.6	27,884,005
LAKE MARY	F	10/01/2023	N	None	EAN	24,356,841	28,230,849	1,932,843	86.3%	3,526,515	54.8	26,298,006
LAKE MARY	F	10/01/2022	N	None	EAN	22,220,110	25,852,118	852,749	86.0%	3,142,557	27.1	24,999,369
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	P	10/01/2024	N	None	EAN	33,360,179	30,341,756	-1,236,448	109.9%	3,526,663	-35.1	31,578,204
LAKE MARY	P	10/01/2023	N	None	EAN	28,019,728	28,654,103	-1,042,301	97.8%	3,496,641	-29.8	29,696,404
LAKE MARY	P	10/01/2022	N	None	EAN	25,436,542	26,377,886	-2,194,515	96.4%	2,888,925	-76.0	28,572,401

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKE MARY	P	10/01/2021	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 PARK (RETIRED)	P	10/01/2024	N	None	EAN	1,285,553	1,062,558	-222,994	121.0%	0	0.0	1,285,552
LAKE PARK (RETIRED)	P	10/01/2023	N	None	EAN	1,160,705	1,397,783	237,077	83.0%	0	0.0	1,160,706
LAKE PARK (RETIRED)	P	10/01/2022	N	None	EAN	1,150,553	1,462,572	312,020	78.7%	0	0.0	1,150,552
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 WALES	F	10/01/2024	N	After	EAN	13,288,707	16,215,817	3,527,668	81.9%	1,998,607	176.5	12,688,149
LAKE WALES	F	10/01/2023	N	After	EAN	10,708,203	15,620,228	4,105,511	68.6%	1,853,646	221.5	11,514,717
LAKE WALES	F	10/01/2022	N	None	EAN	9,704,602	14,681,266	3,640,412	66.1%	1,697,342	214.5	11,040,854
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
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	G	10/01/2024	N	After	FIL	16,246,017	15,824,958	687,930	102.7%	7,460,610	9.2	15,137,028
LAKE WALES	G	10/01/2023	N	After	FIL	12,851,165	14,498,947	725,196	88.6%	6,597,555	11.0	13,773,751
LAKE WALES	G	10/01/2022	N	None	FIL	11,578,344	14,022,407	623,076	82.6%	5,561,146	11.2	13,399,331
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	P	10/01/2024	N	None	EAN	21,235,600	22,679,109	2,504,070	93.6%	3,157,168	79.3	20,175,039
LAKE WALES	P	10/01/2023	N	After	EAN	17,681,342	21,602,270	2,684,237	81.8%	2,975,654	90.2	18,918,033
LAKE WALES	P	10/01/2022	N	After	EAN	16,227,541	19,903,631	1,516,203	81.5%	2,747,054	55.2	18,387,428
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 WORTH BEACH	F	10/01/2024	N	None	EAN	61,427,051	64,844,193	6,070,145	94.7%	139,736	4,344.0	58,774,048

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKE WORTH BEACH	F	10/01/2023	N	None	EAN	52,509,010	65,869,355	9,517,434	79.7%	133,913	7,107.2	56,351,921
LAKE WORTH BEACH	F	10/01/2022	N	None	EAN	49,321,196	66,492,610	11,415,957	74.2%	129,235	8,833.5	55,076,653
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	G	10/01/2023	N	None	EAN	71,462,216	109,658,080	32,541,644	65.2%	18,660,983	174.4	77,116,436
LAKE WORTH BEACH	G	10/01/2021	N	After	EAN	83,097,734	109,407,511	33,378,297	76.0%	17,119,818	195.0	76,029,214
LAKE WORTH BEACH	P	10/01/2024	N	None	EAN	46,461,106	52,527,763	7,859,290	88.5%	708,932	1,108.6	44,668,473
LAKE WORTH BEACH	P	10/01/2023	N	After	EAN	39,364,857	54,141,269	11,700,014	72.7%	804,353	1,454.6	42,441,255
LAKE WORTH BEACH	P	10/01/2022	N	After	EAN	35,632,405	53,442,494	13,503,743	66.7%	891,787	1,514.2	39,938,751
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
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
LAKELAND	F	10/01/2024	N	After	EAN	142,692,443	149,976,719	14,586,290	95.1%	15,446,502	94.4	135,390,429
LAKELAND	F	10/01/2023	N	None	FIL	120,987,013	150,901,572	23,404,240	80.2%	14,808,448	158.1	127,497,332
LAKELAND	F	10/01/2022	N	None	FIL	109,675,067	145,719,235	23,316,043	75.3%	13,378,327	174.3	122,403,192
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	G	10/01/2023	N	None	EAN	680,708,631	791,488,175	24,353,554	86.0%	92,399,208	26.4	767,134,621
LAKELAND	G	10/01/2022	N	None	EAN	655,723,205	775,143,233	-2,672,366	84.6%	85,009,759	-3.1	777,815,599
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	P	10/01/2024	N	After	EAN	193,541,068	208,569,211	24,427,684	92.8%	18,479,771	132.2	184,141,527
LAKELAND	P	10/01/2023	N	None	EAN	164,617,706	199,425,793	20,025,482	82.5%	18,185,123	110.1	179,400,311
LAKELAND	P	10/01/2022	N	None	EAN	153,631,975	192,858,064	10,230,757	79.7%	18,150,927	56.4	182,627,307

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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
LANTANA	F	09/30/2024	N	After	EAN	59,687,220	62,925,973	7,625,912	94.9%	0	0.0	55,300,061
LANTANA	F	09/30/2023	N	None	EAN	49,554,592	59,012,849	6,944,834	84.0%	159,618	4,350.9	52,068,015
LANTANA	F	09/30/2022	N	None	EAN	45,637,663	56,679,813	6,509,429	80.5%	389,773	1,670.1	50,170,384
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	P	10/01/2024	N	None	EAN	27,326,025	29,973,355	4,359,109	91.2%	2,710,634	160.8	25,614,246
LANTANA	P	10/01/2023	N	None	EAN	21,935,340	27,628,441	4,391,536	79.4%	2,412,722	182.0	23,236,905
LANTANA	P	10/01/2022	N	None	EAN	19,315,493	25,979,829	4,271,224	74.3%	2,348,539	181.9	21,708,605
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
LARGO	PF	10/01/2024	N	None	EAN	211,897,140	246,081,526	50,136,030	86.1%	23,836,444	210.3	195,945,496
LARGO	PF	10/01/2023	N	After	EAN	177,561,523	234,222,973	51,566,652	75.8%	22,201,411	232.3	182,656,321
LARGO	PF	10/01/2022	N	None	EAN	162,231,424	225,114,095	49,391,409	72.1%	20,653,668	239.1	175,722,686
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
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2021	N	None	AGG	3,253,179	2,248,609	-1,004,570	144.7%	366,849	-273.8	3,253,179
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
LAUDERHILL	F	10/01/2024	N	None	EAN	130,639,459	131,408,573	9,122,062	99.4%	9,471,065	96.3	122,286,511
LAUDERHILL	F	10/01/2023	N	None	EAN	109,417,367	125,613,845	11,538,883	87.1%	9,484,133	121.7	114,074,962
LAUDERHILL	F	10/01/2022	N	None	EAN	101,424,271	118,867,523	10,238,558	85.3%	8,640,156	118.5	108,628,965
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

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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	10/01/2023	N	None	EAN	32,693,752	36,566,166	2,939,114	89.4%	5,307,486	55.4	33,627,052
LAUDERHILL	G	10/01/2022	N	After	EAN	29,964,184	35,415,170	3,033,161	84.6%	5,334,456	56.9	32,382,009
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	P	10/01/2024	N	None	EAN	105,301,937	124,054,247	19,563,488	84.9%	12,988,801	150.6	104,490,759
LAUDERHILL	P	10/01/2023	N	None	EAN	90,660,463	117,131,823	21,087,593	77.4%	12,828,343	164.4	96,044,230
LAUDERHILL	P	10/01/2022	N	None	EAN	83,720,875	108,542,360	18,002,526	77.1%	11,776,526	152.9	90,539,834
LAUDERHILL	P	10/01/2022	Y	None	EAN	83,720,875	109,795,920	19,256,086	76.3%	11,776,526	163.5	90,539,834
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 (C&M)	G	10/01/2024	N	None	EAN	53,860,218	69,547,064	18,329,456	77.4%	10,200,461	179.7	51,217,608
LAUDERHILL (C&M)	G	10/01/2023	N	None	EAN	45,044,968	67,248,822	19,247,245	67.0%	9,308,700	206.8	48,001,577
LAUDERHILL (C&M)	G	10/01/2022	N	None	EAN	40,257,796	63,468,003	18,271,542	63.4%	8,605,576	212.3	45,196,461
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
LEESBURG	F	10/01/2024	N	None	EAN	28,972,267	32,430,774	4,568,972	89.3%	2,812,487	162.5	27,861,802
LEESBURG	F	10/01/2023	N	None	EAN	24,118,811	31,184,023	5,266,606	77.3%	2,757,657	191.0	25,917,417
LEESBURG	F	10/01/2022	N	None	EAN	22,070,143	29,494,937	4,498,289	74.8%	2,567,224	175.2	24,996,648
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	G	10/01/2024	N	None	EAN	43,555,776	42,742,642	816,684	101.9%	7,578,569	10.8	41,925,958
LEESBURG	G	10/01/2023	N	After	EAN	38,559,665	43,438,308	2,561,717	88.8%	7,523,871	34.1	40,876,591
LEESBURG	G	10/01/2022	N	After	EAN	37,074,954	41,360,358	711,631	89.6%	7,415,272	9.6	40,648,727

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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	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	P	10/01/2024	N	None	EAN	30,868,662	35,083,817	5,569,064	88.0%	4,801,609	116.0	29,514,753
LEESBURG	P	10/01/2023	N	None	EAN	26,085,951	32,931,915	4,881,054	79.2%	4,220,731	115.6	28,050,861
LEESBURG	P	10/01/2022	N	None	FIL	24,061,503	30,361,029	3,130,307	79.3%	4,255,968	73.6	27,230,722
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
LIGHTHOUSE POINT	PF	10/01/2024	N	None	EAN	31,354,599	26,871,298	-4,483,301	116.7%	0	0.0	31,354,599
LIGHTHOUSE POINT	PF	10/01/2023	N	None	EAN	27,585,374	27,078,922	-506,452	101.9%	0	0.0	27,585,374
LIGHTHOUSE POINT	PF	10/01/2022	N	None	EAN	26,626,499	26,497,451	-129,048	100.5%	0	0.0	26,626,499
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
LIVE OAK	F	10/01/2024	N	None	EAN	1,667,444	1,718,341	50,897	97.0%	0	0.0	1,667,444
LIVE OAK	F	10/01/2022	N	None	AGG	1,396,811	1,799,546	402,734	77.6%	0	0.0	1,396,812
LIVE OAK	F	10/01/2020	N	After		1,619,625	1,931,575	311,950	83.8%	0	0.0	1,619,625
LONGBOAT KEY	F	10/01/2024	N	None	EAN	26,553,250	33,091,891	7,702,072	80.2%	0	0.0	25,389,819
LONGBOAT KEY	F	10/01/2023	N	None	EAN	22,580,058	33,751,037	10,066,215	66.9%	0	0.0	23,684,822
LONGBOAT KEY	F	10/01/2022	N	After	EAN	20,956,136	33,578,312	10,593,907	62.4%	0	0.0	22,984,405
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	G	10/01/2024	N	None	EAN	13,042,598	14,636,982	2,190,990	89.1%	0	0.0	12,445,992
LONGBOAT KEY	G	10/01/2023	N	None	EAN	11,426,456	14,145,599	2,175,806	80.8%	0	0.0	11,969,793
LONGBOAT KEY	G	10/01/2022	N	After	EAN	10,997,004	14,284,954	2,261,464	77.0%	0	0.0	12,023,490

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	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	P	10/01/2024	N	None	EAN	9,307,035	11,894,158	2,980,118	78.2%	0	0.0	8,914,040
LONGBOAT KEY	P	10/01/2023	N	None	EAN	8,105,004	11,917,189	3,401,002	68.0%	0	0.0	8,516,187
LONGBOAT KEY	P	10/01/2022	N	After	EAN	7,688,278	12,066,761	3,632,715	63.7%	0	0.0	8,434,046
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
LONGWOOD	PF	10/01/2024	N	None	AGG	33,629,285	35,292,440	2,748,035	95.3%	5,173,577	53.1	32,544,405
LONGWOOD	PF	10/01/2023	N	None	AGG	27,256,176	32,083,165	1,960,591	85.0%	4,895,905	40.1	30,122,574
LONGWOOD	PF	10/01/2022	N	None	AGG	24,652,884	29,009,371	70,438	85.0%	4,707,039	1.5	28,938,933
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
LYNN HAVEN	F	10/01/2024	N	None	EAN	10,384,098	10,174,784	342,415	102.1%	1,257,092	27.2	9,832,369
LYNN HAVEN	F	10/01/2023	N	After	EAN	9,138,870	9,804,236	152,179	93.2%	1,149,890	13.2	9,652,057
LYNN HAVEN	F	10/01/2022	N	After	EAN	8,319,903	9,350,666	140,042	89.0%	1,057,590	13.2	9,210,624
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	G	10/01/2024	N	None	EAN	25,542,500	26,273,559	2,324,361	97.2%	5,676,099	41.0	23,949,198
LYNN HAVEN	G	10/01/2023	N	After	EAN	21,271,813	25,249,985	2,451,948	84.2%	5,457,943	44.9	22,798,037
LYNN HAVEN	G	10/01/2022	N	None	EAN	19,646,401	23,748,672	1,354,564	82.7%	5,076,484	26.7	22,394,108
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	P	10/01/2024	N	None	EAN	14,844,176	12,711,408	-1,007,237	116.8%	1,944,019	-51.8	13,718,645

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LYNN HAVEN	P	10/01/2023	N	After	EAN	12,067,480	11,680,003	-849,229	103.3%	1,942,389	-43.7	12,529,232
LYNN HAVEN	P	10/01/2022	N	None	EAN	11,003,722	10,636,651	-1,280,146	103.5%	1,771,320	-72.3	11,916,797
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
MADISON	PF	10/01/2024	N	None	EAN	6,862,850	8,926,650	2,053,373	76.9%	1,136,610	180.7	6,873,277
MADISON	PF	10/01/2023	N	None	EAN	5,988,511	8,495,016	1,899,720	70.5%	1,042,693	182.2	6,595,296
MADISON	PF	10/01/2022	N	None	EAN	5,606,547	8,332,416	1,796,349	67.3%	1,127,130	159.4	6,536,067
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
MAITLAND	PF	10/01/2024	N	After	EAN	47,966,518	57,751,895	12,469,199	83.1%	7,205,718	173.1	45,282,696
MAITLAND	PF	10/01/2023	N	None	EAN	39,516,792	54,161,137	11,936,559	73.0%	6,630,789	180.0	42,224,578
MAITLAND	PF	10/01/2022	N	None	EAN	36,331,545	50,562,660	9,304,908	71.9%	6,107,751	152.4	41,257,752
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
MANALAPAN	GP	10/01/2022	N	None	EAN	3,061,702	3,790,182	222,520	80.8%	1,723,706	12.9	3,567,662
MANALAPAN	GP	10/01/2021	N	None	EAN	3,286,575	3,271,424	167,044	100.5%	1,652,945	10.1	3,104,380
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
MARATHON	F	10/01/2024	N	None	AGG	16,970,759	16,644,737	523,511	102.0%	2,680,547	19.5	16,121,226
MARATHON	F	10/01/2023	N	None	AGG	13,341,550	13,513,505	-734,537	98.7%	2,092,371	-35.1	14,248,042
MARATHON	F	10/01/2022	N	None	AGG	11,737,247	11,167,697	-1,962,289	105.1%	1,898,694	-103.4	13,129,986
MARATHON	F	10/01/2021	N	After	AGG	13,174,633	9,986,306	-2,171,482	131.9%	1,957,500	-110.9	12,157,788
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
MARCO ISLAND	F	10/01/2024	N	None	EAN	38,516,116	33,765,752	-3,305,467	114.1%	4,242,954	-77.9	37,071,219

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MARCO ISLAND	F	10/01/2023	N	None	EAN	30,542,807	28,836,016	-3,698,841	105.9%	3,955,267	-93.5	32,534,857
MARCO ISLAND	F	10/01/2022	N	None	EAN	26,954,956	25,772,878	-4,351,311	104.6%	3,144,625	-138.4	30,124,189
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	P	10/01/2024	N	After	EAN	26,571,608	27,292,839	2,589,337	97.4%	3,249,715	79.7	24,703,502
MARCO ISLAND	P	10/01/2023	N	None	EAN	22,076,652	25,244,186	2,614,792	87.5%	2,977,925	87.8	22,629,394
MARCO ISLAND	P	10/01/2022	N	None	EAN	19,968,674	23,203,222	1,867,336	86.1%	2,927,762	63.8	21,335,886
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
MARIANNA	F	10/01/2024	N	None	AGG	5,542,244	3,281,238	-2,261,006	168.9%	709,779	-318.6	5,542,244
MARIANNA	F	10/01/2023	N	None	AGG	4,585,638	3,138,696	-1,400,542	146.1%	570,502	-245.5	4,539,238
MARIANNA	F	10/01/2022	N	None	AGG	4,090,676	3,287,088	-803,588	124.4%	573,874	-140.0	4,090,676
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	P	10/01/2024	N	None	AGG	7,347,064	4,281,706	-3,065,358	171.6%	806,882	-379.9	7,347,064
MARIANNA	P	10/01/2023	N	None	AGG	5,940,847	3,986,246	-1,954,601	149.0%	766,471	-255.0	5,940,847
MARIANNA	P	10/01/2022	N	None	AGG	5,323,485	3,830,528	-1,492,957	139.0%	702,695	-212.5	5,323,485
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
MARTIN COUNTY	ERP	07/01/2024	N	None	EAN	8,031,736	6,362,952	-1,468,885	126.2%	0	0.0	7,831,837
MARTIN COUNTY	ERP	07/01/2023	N	None	EAN	7,777,954	6,824,015	-1,101,535	114.0%	0	0.0	7,925,550
MARTIN COUNTY	ERP	07/01/2022	N	None	EAN	7,787,054	7,173,574	-954,421	108.6%	0	0.0	8,127,995
MARTIN COUNTY	ERP	07/01/2021	N	None	EAN	9,798,049	7,296,547	-918,643	134.3%	0	0.0	8,215,190
MEDLEY	P	10/01/2024	N	None	EAN	39,510,127	37,510,766	460,399	105.3%	4,193,326	11.0	37,050,367
MEDLEY	P	10/01/2023	N	None	EAN	32,264,020	35,283,789	683,155	91.4%	3,624,313	18.9	34,600,634

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MEDLEY	P	10/01/2022	N	After	EAN	29,330,892	33,748,701	286,243	86.9%	3,397,412	8.4	33,462,458
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 - GENERAL + ELECTED	G	10/01/2024	N	None	EAN	34,141,551	34,575,034	3,083,293	98.7%	3,668,396	84.1	31,491,741
MEDLEY - GENERAL + ELECTED	G	10/01/2023	N	None	EAN	27,903,011	33,278,624	4,108,133	83.8%	3,500,178	117.4	29,170,491
MEDLEY - GENERAL + ELECTED	G	10/01/2023	Y	None	EAN	27,903,011	33,278,624	4,108,133	83.8%	3,500,178	117.4	29,170,491
MEDLEY - GENERAL + ELECTED	G	10/01/2022	N	After	EAN	25,049,931	30,755,686	2,623,608	81.4%	3,084,250	85.1	28,132,078
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
MELBOURNE	F	10/01/2024	N	None	EAN	95,685,936	109,931,664	19,934,002	87.0%	9,849,270	202.4	89,997,662
MELBOURNE	F	10/01/2023	N	None	EAN	79,203,666	105,913,781	20,790,438	74.8%	8,957,047	232.1	85,123,343
MELBOURNE	F	10/01/2022	N	None	EAN	73,234,663	101,142,299	17,502,491	72.4%	8,694,334	201.3	83,639,808
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	P	10/01/2024	N	None	EAN	110,783,310	123,592,797	18,253,309	89.6%	10,249,623	178.1	105,339,488
MELBOURNE	P	10/01/2023	N	None	EAN	94,219,099	117,448,981	15,818,856	80.2%	9,009,842	175.6	101,630,125
MELBOURNE	P	10/01/2022	N	None	EAN	88,880,547	112,670,138	12,674,990	78.9%	8,836,296	143.4	99,995,148
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
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 [G]	G	10/01/2024	N	None	AGG	8,991,050	6,017,628	-2,454,110	149.4%	124,540	-1,970.5	8,471,738
MELBOURNE [G]	G	10/01/2023	N	None	AGG	7,570,160	6,037,104	-2,272,900	125.4%	116,479	-1,951.3	8,310,004
MELBOURNE [G]	G	10/01/2022	N	None	AGG	7,036,129	6,137,321	-2,169,731	114.6%	104,669	-2,073.0	8,307,052
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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 [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] - SPECIAL RISK	G	10/01/2024	N	None	EAN	1,908,188	1,679,187	-24,995	113.6%	0	0.0	1,704,182
MELBOURNE [G] - SPECIAL RISK	G	10/01/2023	N	None	EAN	1,564,960	1,659,482	28,356	94.3%	0	0.0	1,631,126
MELBOURNE [G] - SPECIAL RISK	G	10/01/2022	N	None	EAN	1,534,008	1,721,996	6,620	89.1%	0	0.0	1,715,376
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 BEACH	P	10/01/2024	N	After	EAN	5,331,881	5,196,917	89,191	102.6%	725,188	12.3	5,107,726
MELBOURNE BEACH	P	10/01/2023	N	After	EAN	4,387,045	4,900,217	151,190	89.5%	523,269	28.9	4,749,027
MELBOURNE BEACH	P	10/01/2022	N	After	EAN	3,904,521	4,760,707	236,226	82.0%	426,113	55.4	4,524,481
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
MIAMI - ELECTED	G	10/01/2024	N	None	PUC	9,255,009	10,610,157	1,355,148	87.2%	101,538	1,334.6	9,255,009
MIAMI - ELECTED	G	01/01/2024	N	None	PUC	8,737,506	10,014,815	1,277,309	87.2%	101,538	1,258.0	8,737,506
MIAMI - ELECTED	G	01/01/2024	Y	None	PUC	8,737,506	10,630,995	1,893,489	82.2%	101,538	1,864.8	8,737,506
MIAMI - ELECTED	G	01/01/2023	N	None	PUC	8,418,942	10,240,717	1,821,775	82.2%	101,919	1,787.5	8,418,942
MIAMI - ELECTED	G	01/01/2022	N	None	PUC	8,588,866	10,361,071	1,772,205	82.9%	100,461	1,764.1	8,588,866
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 - FIPO	PF	10/01/2024	N	None	AGG	1,329,237,412	2,397,675,032	1,119,113,282	55.4%	206,704,372	541.4	1,278,561,750
MIAMI - FIPO	PF	10/01/2023	N	None	AGG	1,138,061,164	2,227,255,645	1,016,259,107	51.1%	189,067,815	537.5	1,210,996,538
MIAMI - FIPO	PF	10/01/2022	N	None	AGG	1,080,862,803	2,168,641,844	958,950,028	49.8%	187,880,152	510.4	1,209,691,816
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 COLA (RETIRED)	PF	01/01/2024	N	None	EAN	429,874,688	436,317,246	6,683,286	98.5%	189,308,460	3.5	429,633,960

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2023	N	None	AB	396,278,670	434,481,944	-80,371,025	91.2%	189,755,997	-42.4	514,852,969
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 STAFF	G	10/01/2024	N	None	EAN	4,681,464	3,974,951	-168,268	117.8%	350,763	-48.0	4,143,219
MIAMI - FIPO STAFF	G	10/01/2023	N	None	AGG	3,761,467	3,764,758	-371,239	99.9%	396,488	-93.6	4,135,997
MIAMI - FIPO STAFF	G	10/01/2022	N	None	AGG	3,345,733	3,492,833	-588,083	95.8%	330,188	-178.1	4,080,916
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 - GESE	GS	10/01/2024	N	None	EAN	1,067,106,515	1,412,892,862	433,827,475	75.5%	138,396,254	313.5	979,065,387
MIAMI - GESE	GS	10/01/2023	N	None	EAN	875,651,660	1,265,471,196	347,089,911	69.2%	134,662,281	257.8	918,381,285
MIAMI - GESE	GS	10/01/2022	N	None	EAN	781,908,949	1,198,147,855	310,733,548	65.3%	134,904,992	230.3	887,414,307
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 (EXCESS)	GS	10/01/2024	N	None	EAN	0	1,993,066	1,993,066	.0%	138,396,254	1.4	0
MIAMI - GESE (EXCESS)	GS	10/01/2023	N	None	EAN	0	981,163	981,163	.0%	0	0.0	0
MIAMI - GESE (EXCESS)	GS	10/01/2022	N	None	EAN	0	0	0	.0%	0	0.0	0
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 (STAFF)	GS	10/01/2024	N	None	EAN	7,328,206	7,800,660	1,406,633	93.9%	700,671	200.8	6,394,027
MIAMI - GESE (STAFF)	GS	10/01/2023	N	None	EAN	5,675,822	7,106,901	1,214,582	79.9%	644,175	188.6	5,892,319
MIAMI - GESE (STAFF)	GS	10/01/2022	N	None	EAN	4,933,554	6,517,152	890,442	75.7%	567,464	156.9	5,626,710
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

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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 - OFF-STREET PARKING	G	10/01/2024	N	After	EAN	30,114,248	29,233,393	1,140,311	103.0%	2,804,518	40.7	28,093,082
MIAMI - OFF-STREET PARKING	G	10/01/2023	N	After	EAN	25,753,039	28,206,302	964,666	91.3%	2,767,115	34.9	27,241,636
MIAMI - OFF-STREET PARKING	G	10/01/2022	N	None	EAN	21,972,469	26,412,098	1,227,107	83.2%	2,703,641	45.4	25,184,991
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 BEACH	G	10/01/2024	N	None	EAN	859,484,084	1,062,538,074	234,697,862	80.9%	107,414,129	218.5	827,840,212
MIAMI BEACH	G	10/01/2023	N	None	EAN	740,730,657	1,030,244,448	239,766,572	71.9%	99,438,227	241.1	790,477,876
MIAMI BEACH	G	10/01/2022	N	None	EAN	715,204,642	1,002,361,309	206,376,192	71.4%	88,148,710	234.1	795,985,117
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	PF	10/01/2024	N	None	EAN	1,250,939,236	1,678,022,275	467,380,927	74.5%	83,788,335	557.8	1,210,641,348
MIAMI BEACH	PF	10/01/2023	N	None	EAN	1,077,274,635	1,558,188,336	401,282,666	69.1%	82,874,315	484.2	1,156,905,670
MIAMI BEACH	PF	10/01/2022	N	None	EAN	1,021,674,294	1,474,092,951	344,788,677	69.3%	71,225,699	484.1	1,129,304,274
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 SHORES VILLAGE	G	10/01/2023	N	None	EAN	17,131,449	19,685,744	1,286,681	87.0%	4,187,150	30.7	18,399,063
MIAMI SHORES VILLAGE	G	10/01/2021	N	None	EAN	19,811,108	18,648,782	877,310	106.2%	3,917,302	22.4	17,771,472
MIAMI SHORES VILLAGE	P	10/01/2024	N	None	EAN	39,742,710	40,475,001	3,565,084	98.2%	3,373,575	105.7	36,909,917
MIAMI SHORES VILLAGE	P	10/01/2023	N	None	EAN	31,860,518	37,969,346	3,972,112	83.9%	3,278,890	121.1	33,997,234
MIAMI SHORES VILLAGE	P	10/01/2022	N	None	EAN	28,243,228	35,596,196	3,158,025	79.3%	3,066,180	103.0	32,438,171
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 SPRINGS	G	10/01/2024	N	None	EAN	25,139,366	23,907,284	-448,548	105.2%	4,354,041	-10.3	24,355,832

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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 SPRINGS	G	10/01/2023	N	None	EAN	21,600,219	22,747,280	-486,019	95.0%	4,546,496	-10.7	23,233,299
MIAMI SPRINGS	G	10/01/2022	N	None	EAN	20,372,524	22,023,102	-700,551	92.5%	4,130,003	-17.0	22,723,653
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	PF	10/01/2024	N	None	EAN	40,224,304	38,287,293	-637,181	105.1%	4,169,164	-15.3	38,924,474
MIAMI SPRINGS	PF	10/01/2023	N	None	EAN	35,175,253	37,234,707	-512,363	94.5%	3,840,886	-13.3	37,747,070
MIAMI SPRINGS	PF	10/01/2022	N	None	EAN	33,114,964	36,263,704	-643,472	91.3%	3,526,147	-18.3	36,907,176
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-DADE COUNTY	ERP	07/01/2024	N	None	EAN	23,068,659	22,045,541	-1,023,118	104.6%	0	0.0	23,068,659
MIAMI-DADE COUNTY	ERP	07/01/2023	N	None	EAN	22,222,911	24,690,839	2,467,928	90.0%	0	0.0	22,222,911
MIAMI-DADE COUNTY	ERP	07/01/2022	N	None	EAN	22,736,797	27,298,362	4,561,565	83.3%	0	0.0	22,736,797
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	07/01/2021	Y	None	EAN	28,144,356	30,618,048	2,473,692	91.9%	0	0.0	28,144,356
MIDWAY FCD	F	10/01/2024	N	None	AGG	13,518,310	15,697,902	2,692,253	86.1%	2,724,862	98.8	13,005,649
MIDWAY FCD	F	10/01/2023	N	None	AGG	10,345,063	13,689,717	2,582,478	75.6%	2,861,349	90.3	11,107,239
MIDWAY FCD	F	10/01/2022	N	None	AGG	8,813,157	11,624,537	1,735,493	75.8%	2,617,688	66.3	9,889,044
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
MILTON	F	10/01/2024	N	After	EAN	9,146,197	12,633,898	4,227,659	72.4%	1,099,064	384.7	8,406,239
MILTON	F	10/01/2023	N	None	EAN	7,236,874	11,925,563	4,221,954	60.7%	977,983	431.7	7,703,609
MILTON	F	10/01/2022	N	None	EAN	6,218,935	10,994,803	3,845,633	56.6%	883,672	435.2	7,149,170
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

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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
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	G	10/01/2024	N	After	EAN	18,187,830	20,454,034	3,092,637	88.9%	4,742,309	65.2	17,361,397
MILTON	G	10/01/2023	N	After	EAN	15,535,916	19,314,959	2,881,306	80.4%	4,384,900	65.7	16,433,653
MILTON	G	10/01/2022	N	After	EAN	14,358,259	18,170,542	2,146,010	79.0%	3,972,469	54.0	16,024,532
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	P	10/01/2024	N	After	EAN	11,693,202	12,430,023	1,455,422	94.1%	1,123,645	129.5	10,974,601
MILTON	P	10/01/2023	N	None	EAN	9,597,293	11,755,577	1,665,018	81.6%	911,602	182.7	10,090,559
MILTON	P	10/01/2022	N	None	EAN	8,906,845	10,173,158	426,332	87.6%	977,017	43.6	9,746,826
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
MIRAMAR	F	10/01/2024	N	None	EAN	277,881,253	316,892,393	55,455,263	87.7%	11,548,694	480.2	261,437,130
MIRAMAR	F	10/01/2023	N	None	EAN	228,536,104	292,485,339	52,251,864	78.1%	11,455,269	456.1	240,233,475
MIRAMAR	F	10/01/2022	N	None	EAN	205,036,739	275,459,244	47,605,703	74.4%	10,446,087	455.7	227,853,541
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	G	10/01/2024	N	None	EAN	271,205,589	320,538,350	64,234,088	84.6%	48,063,586	133.6	256,304,262
MIRAMAR	G	10/01/2023	N	None	EAN	222,605,626	290,623,048	57,849,094	76.6%	44,937,113	128.7	232,773,954
MIRAMAR	G	10/01/2022	N	None	EAN	203,022,360	262,722,610	47,390,403	77.3%	37,179,198	127.5	215,332,207
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
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	P	10/01/2023	N	None	EAN	255,758,880	336,630,180	74,475,251	76.0%	15,203,658	489.9	262,154,929
MIRAMAR	P	10/01/2022	N	None	EAN	238,313,245	325,637,470	74,814,311	73.2%	15,443,392	484.4	250,823,159

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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	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
MONROE COUNTY	ERP	07/01/2025	N	None	AGG	229,633	324,027	94,394	70.9%	0	0.0	229,633
MONROE COUNTY	ERP	07/01/2023	N	None	AGG	214,026	358,381	144,355	59.7%	0	0.0	214,026
MONROE COUNTY	ERP	07/01/2021	N	None	AGG	152,149	353,093	200,944	43.1%	0	0.0	152,149
MONROE COUNTY VOL F.F. & EMS	F	01/01/2024	N	None	AGG	811,669	322,445	-489,224	251.7%	0	0.0	811,669
MONROE COUNTY VOL F.F. & EMS	F	01/01/2023	N	None	AGG	775,234	355,051	-420,183	218.3%	0	0.0	775,234
MONROE COUNTY VOL F.F. & EMS	F	01/01/2022	N	None	AGG	813,330	443,027	-370,303	183.6%	0	0.0	813,330
MONROE COUNTY VOL F.F. & EMS	F	01/01/2022	Y	None	AGG	813,330	423,707	423,707	192.0%	0	0.0	0
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
MONTICELLO	F	10/01/2024	N	After	AGG	1,204,798	771,408	-433,391	156.2%	0	0.0	1,204,799
MONTICELLO	F	10/01/2021	N	After	AGG	1,205,730	674,981	-530,749	178.6%	0	0.0	1,205,730
MONTICELLO	P	10/01/2022	N	None	AGG	2,335,990	2,106,521	-229,469	110.9%	379,879	-60.4	2,335,990
MOUNT DORA	F	10/01/2024	N	None	AGG	13,584,152	14,179,208	1,226,085	95.8%	2,285,887	53.6	12,953,123
MOUNT DORA	F	10/01/2023	N	None	AGG	11,197,519	13,189,227	1,284,392	84.9%	2,109,889	60.9	11,904,835
MOUNT DORA	F	10/01/2022	N	None	AGG	10,266,858	12,097,492	718,108	84.9%	1,947,550	36.9	11,379,384
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	G	10/01/2024	N	None	FIL	17,791,644	19,763,780	2,429,278	90.0%	1,726,888	140.7	17,334,502
MOUNT DORA	G	10/01/2023	N	After	FIL	16,194,254	17,915,344	647,717	90.4%	1,724,029	37.6	17,267,627
MOUNT DORA	G	10/01/2022	N	After	FIL	16,095,843	18,298,092	772,813	88.0%	1,802,945	42.9	17,525,279
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

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MOUNT DORA	P	10/01/2024	N	None	AGG	18,607,854	17,617,840	116,643	105.6%	3,514,693	3.3	17,501,197
MOUNT DORA	P	10/01/2023	N	None	AGG	15,419,259	16,412,116	167,456	94.0%	2,546,304	6.6	16,244,660
MOUNT DORA	P	10/01/2022	N	None	AGG	13,976,024	15,644,205	47,069	89.3%	2,788,365	1.7	15,597,136
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	13,554,675	-69,026	95.1%	3,235,606	-2.1	13,623,701
NAPLES	F	10/01/2024	N	None	EAN	82,364,691	85,756,149	8,934,527	96.0%	4,711,368	189.6	76,821,622
NAPLES	F	10/01/2023	N	None	EAN	68,254,450	83,640,615	12,400,421	81.6%	4,708,937	263.3	71,240,194
NAPLES	F	10/01/2022	N	None	EAN	61,581,033	80,335,681	11,937,745	76.7%	4,739,773	251.9	68,397,936
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	G	10/01/2024	N	None	EAN	78,151,321	85,189,017	12,276,192	91.7%	23,326,227	52.6	72,912,825
NAPLES	G	10/01/2023	N	None	EAN	65,979,408	82,376,286	13,251,552	80.1%	21,795,443	60.8	69,124,734
NAPLES	G	10/01/2022	N	None	EAN	61,479,102	77,944,975	9,506,259	78.9%	19,416,642	49.0	68,438,716
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
NAPLES	P	10/01/2024	N	None	EAN	74,669,995	82,799,711	13,137,836	90.2%	6,087,403	215.8	69,661,875
NAPLES	P	10/01/2023	N	None	EAN	62,831,605	81,614,919	15,868,725	77.0%	5,487,021	289.2	65,746,194
NAPLES	P	10/01/2022	N	None	EAN	57,569,007	78,923,156	14,884,633	72.9%	5,058,832	294.2	64,038,523
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
NAVARRE BEACH FCD	F	10/01/2024	N	None	EAN	446,874	1,475,747	1,025,768	30.3%	734,589	139.6	449,979
NAVARRE BEACH FCD	F	10/01/2023	N	None	EAN	224,000	1,156,807	932,807	19.4%	659,185	141.5	224,000

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
NEPTUNE BEACH	P	10/01/2024	N	None	EAN	12,889,431	17,462,237	5,718,109	73.8%	2,226,526	256.8	11,744,128
NEPTUNE BEACH	P	10/01/2023	N	None	EAN	10,179,452	13,526,531	2,583,164	75.3%	2,055,064	125.7	10,943,367
NEPTUNE BEACH	P	10/01/2022	N	After	EAN	9,130,903	12,289,832	1,613,336	74.3%	1,784,939	90.4	10,676,496
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
NEW PORT RICHEY	F	10/01/2024	N	After	EAN	16,598,073	16,323,001	1,222,977	101.7%	1,910,813	64.0	15,100,024
NEW PORT RICHEY	F	10/01/2023	N	None	EAN	13,372,960	15,634,492	1,458,100	85.5%	1,813,500	80.4	14,176,392
NEW PORT RICHEY	F	10/01/2022	N	None	EAN	12,272,368	15,138,947	1,103,808	81.1%	1,788,251	61.7	14,035,139
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	P	10/01/2024	N	None	EAN	39,432,392	32,193,573	-4,494,122	122.5%	3,190,957	-140.8	36,687,695
NEW PORT RICHEY	P	10/01/2023	N	None	EAN	33,110,924	30,565,277	-3,995,797	108.3%	3,134,616	-127.5	34,561,074
NEW PORT RICHEY	P	10/01/2022	N	None	EAN	31,425,212	29,481,698	-4,417,576	106.6%	2,539,615	-174.0	33,899,274
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 SMYRNA BEACH	F	10/01/2024	N	After	EAN	28,919,861	37,294,962	8,375,101	77.5%	3,532,347	237.1	28,919,861
NEW SMYRNA BEACH	F	10/01/2023	N	After	EAN	24,806,963	34,954,372	7,415,793	71.0%	3,341,202	222.0	27,538,579
NEW SMYRNA BEACH	F	10/01/2022	N	After	EAN	23,667,805	33,068,586	5,621,800	71.6%	2,900,426	193.8	27,446,786
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	P	10/01/2024	N	None	EAN	23,873,519	29,779,402	6,959,663	80.2%	4,157,126	167.4	22,819,739
NEW SMYRNA BEACH	P	10/01/2023	N	After	EAN	19,948,603	28,459,867	6,952,401	70.1%	3,609,547	192.6	21,507,466
NEW SMYRNA BEACH	P	10/01/2022	N	None	EAN	18,648,461	26,118,404	5,177,662	71.4%	3,035,963	170.5	20,940,742

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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	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
NORTH BAY FCD	F	10/01/2024	N	After	EAN	8,665,683	9,494,649	1,180,004	91.3%	1,425,558	82.8	8,314,645
NORTH BAY FCD	F	10/01/2023	N	None	EAN	6,998,259	8,240,037	719,727	84.9%	1,223,026	58.9	7,520,310
NORTH BAY FCD	F	10/01/2022	N	After	EAN	6,288,965	7,390,026	321,106	85.1%	1,220,835	26.3	7,068,920
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 BREVARD HOSPITAL (Parrish)	G	10/01/2022	N	None	AGG	59,533,522	44,342,318	-23,605,676	134.3%	0	0.0	67,947,994
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 BROWARD HOSPITAL	G	07/01/2023	N	None	AGG	392,257,606	356,704,958	-49,493,448	110.0%	406,455,118	-12.2	406,198,406
NORTH BROWARD HOSPITAL	G	07/01/2022	N	None	AGG	394,497,811	344,799,690	-55,518,616	114.4%	389,610,327	-14.3	400,318,306
NORTH BROWARD HOSPITAL	G	07/01/2021	N	None	AGG	444,031,692	341,587,321	-58,746,207	130.0%	383,896,217	-15.3	400,333,528
NORTH COLLIER FCD	F	10/01/2024	N	None	EAN	162,276,971	181,540,982	19,264,011	89.4%	21,027,815	91.6	162,276,971
NORTH COLLIER FCD	F	10/01/2023	N	None	EAN	128,906,755	162,827,098	33,920,344	79.2%	19,776,177	171.5	128,906,754
NORTH COLLIER FCD	F	10/01/2022	N	None	EAN	112,896,842	140,353,453	27,456,612	80.4%	16,789,880	163.5	112,896,841
NORTH COLLIER FCD	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	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	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 MIAMI 691 [GPF]	F	10/01/2024	N	None	EAN	2,104,619	1,312,124	-604,817	160.4%	0	0.0	1,916,941
NORTH MIAMI 691 [GPF]	F	10/01/2023	N	None	EAN	1,992,672	1,397,156	-586,409	142.6%	0	0.0	1,983,565

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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 691 [GPF]	F	10/01/2022	N	None	EAN	2,067,713	1,645,533	-474,502	125.7%	0	0.0	2,120,035
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]	G	10/01/2024	N	None	EAN	167,614,196	148,960,463	-3,706,914	112.5%	9,365,236	-39.6	152,667,377
NORTH MIAMI 691 [GPF]	G	10/01/2023	N	None	EAN	147,253,744	146,656,721	75,973	100.4%	9,865,041	0.8	146,580,748
NORTH MIAMI 691 [GPF]	G	10/01/2022	N	None	EAN	139,401,269	141,641,894	-1,286,805	98.4%	9,656,971	-13.3	142,928,699
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]	P	10/01/2024	N	None	EAN	6,759,177	4,618,583	-1,600,317	146.3%	148,070	-1,080.8	6,218,900
NORTH MIAMI 691 [GPF]	P	10/01/2023	N	None	EAN	5,889,120	4,180,591	-1,681,614	140.9%	147,731	-1,138.3	5,862,205
NORTH MIAMI 691 [GPF]	P	10/01/2022	N	None	EAN	5,588,917	4,138,385	-1,591,955	135.1%	138,743	-1,147.4	5,730,340
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 748	P	10/01/2024	N	None	EAN	117,952,553	151,613,517	37,258,966	77.8%	7,834,102	475.6	114,354,551
NORTH MIAMI 748	P	10/01/2023	N	None	EAN	100,561,937	143,300,076	36,839,767	70.2%	8,015,847	459.6	106,460,309
NORTH MIAMI 748	P	10/01/2022	N	After	EAN	94,495,300	133,203,564	32,183,833	70.9%	7,959,950	404.3	101,019,731
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 BEACH	G	10/01/2024	N	None	EAN	97,791,800	138,142,151	46,465,888	70.8%	11,978,440	387.9	91,676,263
NORTH MIAMI BEACH	G	10/01/2023	N	None	EAN	84,450,381	133,695,908	45,182,705	63.2%	10,001,567	451.8	88,513,203
NORTH MIAMI BEACH	G	10/01/2022	N	None	EAN	79,519,048	127,423,699	38,782,769	62.4%	7,475,082	518.8	88,640,930
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

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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	PF	10/01/2024	N	None	EAN	124,420,378	171,290,397	53,765,977	72.6%	7,928,478	678.1	117,524,420
NORTH MIAMI BEACH	PF	10/01/2023	Y	None	EAN	102,469,232	168,968,205	58,031,098	60.6%	7,575,535	766.0	110,937,107
NORTH MIAMI BEACH	PF	10/01/2023	N	None	EAN	102,469,232	168,968,205	58,031,098	60.6%	7,575,535	766.0	110,937,107
NORTH MIAMI BEACH	PF	10/01/2022	N	None	EAN	96,113,826	172,505,787	52,992,058	55.7%	7,536,081	703.2	119,513,729
NORTH MIAMI BEACH	PF	10/01/2022	Y	None	EAN	96,113,826	172,505,787	52,992,058	55.7%	7,536,081	703.2	119,513,729
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 - MANAGEMENT	G	10/01/2024	N	None	EAN	22,167,518	22,173,318	5,800	100.0%	321,986	1.8	22,167,518
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2023	N	None	EAN	19,544,411	21,939,754	2,489,118	89.1%	317,524	783.9	19,450,636
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2022	N	None	AGG	19,315,757	21,455,586	2,233,604	90.0%	380,626	586.8	19,221,982
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2021	N	None	AGG	23,994,831	21,094,475	-2,900,356	113.7%	588,093	-493.2	23,994,831
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
NORTH PORT	F	10/01/2024	N	None	EAN	69,552,649	73,413,817	6,639,339	94.7%	3,328,038	199.5	66,774,478
NORTH PORT	F	10/01/2023	N	None	EAN	58,741,263	70,602,775	8,096,657	83.2%	3,446,427	234.9	62,506,118
NORTH PORT	F	10/01/2022	N	After	EAN	54,354,227	66,886,746	6,650,138	81.3%	3,668,606	181.3	60,236,608
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	P	10/01/2024	N	None	EAN	71,901,825	77,127,412	9,309,205	93.2%	6,046,482	154.0	67,818,207
NORTH PORT	P	10/01/2023	N	None	EAN	59,833,433	72,670,148	10,232,411	82.3%	6,113,726	167.4	62,437,737
NORTH PORT	P	10/01/2022	N	None	EAN	53,576,421	64,922,313	6,394,671	82.5%	5,584,210	114.5	58,527,642

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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 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 RIVER FCD	F	10/01/2024	N	None	EAN	34,484,730	40,342,159	7,967,011	85.5%	5,917,914	134.6	32,375,148
NORTH RIVER FCD	F	10/01/2023	N	None	EAN	27,515,524	37,282,228	7,692,264	73.8%	5,182,926	148.4	29,589,964
NORTH RIVER FCD	F	10/01/2022	N	None	EAN	24,557,790	32,365,722	4,316,814	75.9%	4,773,574	90.4	28,048,908
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
OAKLAND PARK	G	10/01/2024	N	None	AGG	44,609,836	43,403,448	3,026,381	102.8%	1,876,286	161.3	40,377,067
OAKLAND PARK	G	10/01/2023	N	None	AGG	39,814,142	44,299,532	2,303,759	89.9%	2,201,845	104.6	41,995,773
OAKLAND PARK	G	10/01/2022	N	None	AGG	39,229,050	45,476,518	2,012,971	86.3%	2,157,981	93.3	43,463,547
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
OAKLAND PARK	PF	10/01/2024	N	None	EAN	66,739,734	74,893,613	11,048,269	89.1%	506,467	2,181.4	63,845,344
OAKLAND PARK	PF	10/01/2023	N	None	EAN	56,865,842	74,999,077	12,868,335	75.8%	847,010	1,519.3	62,130,742
OAKLAND PARK	PF	10/01/2022	N	None	EAN	55,426,433	76,707,008	12,837,046	72.3%	1,186,745	1,081.7	63,869,962
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
OCALA	F	10/01/2024	N	None	EAN	103,007,901	128,246,269	30,704,045	80.3%	11,393,168	269.5	97,542,224
OCALA	F	10/01/2023	N	None	EAN	83,787,136	108,685,263	20,303,856	77.1%	9,371,442	216.7	88,381,407
OCALA	F	10/01/2022	N	None	EAN	69,123,967	100,603,554	17,747,345	68.7%	8,347,705	212.6	82,856,209
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
OCALA	G	10/01/2024	N	After	EAN	197,025,142	252,257,844	60,781,302	78.1%	7,229,417	840.8	191,476,542
OCALA	G	10/01/2023	N	After	EAN	173,435,410	246,985,107	60,618,873	70.2%	8,254,134	734.4	186,366,234
OCALA	G	10/01/2022	N	After	EAN	164,488,736	241,803,721	54,467,717	68.0%	8,666,299	628.5	187,336,004
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	P	10/01/2024	N	None	EAN	100,029,676	129,491,380	31,087,830	77.2%	15,236,714	204.0	98,403,550
OCALA	P	10/01/2023	N	None	EAN	83,675,005	122,363,571	29,856,352	68.4%	14,872,559	200.8	92,507,219
OCALA	P	10/01/2022	N	After	EAN	77,186,079	114,522,387	24,992,619	67.4%	14,410,018	173.4	89,529,768
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
OCEAN CITY-WRIGHT FCD	F	10/01/2024	N	After	EAN	27,518,895	28,843,213	4,519,742	95.4%	4,245,842	106.5	24,323,471
OCEAN CITY-WRIGHT FCD	F	10/01/2023	N	None	EAN	20,627,618	27,081,340	5,737,561	76.2%	4,137,217	138.7	21,343,779
OCEAN CITY-WRIGHT FCD	F	10/01/2022	N	After	EAN	17,279,497	25,030,824	5,809,907	69.0%	3,561,371	163.1	19,220,917
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
OCOEE	G	10/01/2024	N	None	EAN	51,822,218	56,910,307	6,169,435	91.1%	11,289,635	54.7	50,740,872
OCOEE	G	10/01/2023	N	None	EAN	44,172,831	53,975,041	5,733,397	81.8%	11,186,593	51.3	48,241,644
OCOEE	G	10/01/2022	N	None	EAN	42,292,169	51,965,075	4,182,943	81.4%	10,240,506	40.9	47,782,132
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	PF	10/01/2024	N	None	EAN	82,815,979	91,900,380	11,813,073	90.1%	12,394,672	95.3	80,087,307
OCOEE	PF	10/01/2023	N	None	EAN	68,192,588	84,031,198	9,554,154	81.2%	11,611,888	82.3	74,477,044
OCOEE	PF	10/01/2022	N	None	EAN	62,536,777	79,129,844	8,329,596	79.0%	10,329,982	80.6	70,800,248

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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
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
OKALOOSA ISLAND FCD	F	10/01/2024	N	None	EAN	15,816,801	24,271,757	9,625,460	65.2%	1,923,710	500.4	14,646,297
OKALOOSA ISLAND FCD	F	10/01/2023	N	After	EAN	12,235,160	22,343,716	9,388,502	54.8%	1,669,230	562.5	12,955,214
OKALOOSA ISLAND FCD	F	10/01/2022	N	After	EAN	10,846,248	20,786,146	8,663,585	52.2%	1,308,391	662.2	12,122,561
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
OKEECHOBEE	F	10/01/2024	N	None	EAN	4,912,645	3,208,821	0	153.1%	0	0.0	3,208,821
OKEECHOBEE	F	10/01/2023	N	None	EAN	4,307,711	3,514,873	0	122.6%	0	0.0	3,514,873
OKEECHOBEE	F	10/01/2022	N	None	EAN	4,007,139	3,446,557	-1,226,481	116.3%	0	0.0	4,673,038
OKEECHOBEE	F	10/01/2021	N	None	AGG	5,639,241	4,021,171	-1,089,389	140.2%	57,842	-1,883.4	5,110,560
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	G	10/01/2024	N	None	AGG	6,281,485	5,234,510	-698,729	120.0%	1,403,705	-49.8	5,933,239
OKEECHOBEE	G	10/01/2023	N	None	AGG	5,284,926	4,916,944	-834,214	107.5%	1,104,534	-75.5	5,751,158
OKEECHOBEE	G	10/01/2022	N	None	AGG	4,938,522	4,706,642	-1,019,143	104.9%	1,141,067	-89.3	5,725,785
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	P	10/01/2024	N	None	AGG	12,104,984	9,900,746	-1,572,960	122.3%	1,240,792	-126.8	11,473,706
OKEECHOBEE	P	10/01/2023	N	None	AGG	10,179,480	9,677,460	-1,306,980	105.2%	1,305,756	-100.1	10,984,440
OKEECHOBEE	P	10/01/2022	N	None	AGG	9,397,712	9,238,795	-1,717,841	101.7%	1,073,721	-160.0	10,956,636
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 UTILITY	G	10/01/2024	N	None	AGG	12,562,743	12,058,347	284,116	104.2%	2,774,873	10.2	11,774,231

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
OKEECHOBEE UTILITY	G	10/01/2023	N	None	AGG	10,408,768	11,466,937	193,875	90.8%	2,465,834	7.9	11,273,062
OKEECHOBEE UTILITY	G	10/01/2022	N	None	AGG	9,626,810	10,586,773	-567,780	90.9%	2,133,865	-26.6	11,154,553
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
OLDSMAR	F	10/01/2024	N	None	AGG	10,561,986	10,650,541	560,520	99.2%	652,044	86.0	10,090,021
OLDSMAR	F	10/01/2023	N	None	AGG	8,381,694	9,758,638	801,315	85.9%	729,716	109.8	8,957,323
OLDSMAR	F	10/01/2022	N	None	AGG	7,457,406	8,685,546	403,418	85.9%	648,155	62.2	8,282,128
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
ORANGE COUNTY LIBRARY	G	01/01/2025	N	None	EAN	60,506,407	53,175,878	-7,330,529	113.8%	3,372,812	-217.3	60,506,407
ORANGE COUNTY LIBRARY	G	01/01/2024	N	None	EAN	56,108,423	52,389,078	-3,719,345	107.1%	3,453,532	-107.7	56,108,423
ORANGE COUNTY LIBRARY	G	01/01/2023	N	None	EAN	50,022,461	47,492,933	-2,529,528	105.3%	3,327,406	-76.0	50,022,461
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
ORANGE PARK	F	10/01/2024	N	None	EAN	11,483,908	12,217,557	1,310,514	94.0%	1,526,463	85.9	10,907,043
ORANGE PARK	F	10/01/2023	N	None	EAN	9,244,986	11,718,823	1,637,707	78.9%	1,668,984	98.1	10,081,116
ORANGE PARK	F	10/01/2022	N	None	EAN	8,473,379	10,668,250	1,025,056	79.4%	1,554,224	66.0	9,643,194
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	G	10/01/2024	N	None	EAN	14,196,464	12,274,735	-1,921,729	115.7%	3,020,283	-63.6	14,196,464
ORANGE PARK	G	10/01/2023	N	None	EAN	12,199,035	11,660,323	-538,712	104.6%	2,540,153	-21.2	12,199,035
ORANGE PARK	G	10/01/2022	N	None	EAN	11,580,763	11,649,299	68,536	99.4%	2,524,823	2.7	11,580,763
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ORANGE PARK	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	P	10/01/2024	N	None	EAN	25,045,838	25,914,354	1,312,370	96.6%	1,701,750	77.1	24,601,984
ORANGE PARK	P	10/01/2023	N	None	EAN	21,571,157	24,828,691	660,280	86.9%	1,490,090	44.3	24,168,411
ORANGE PARK	P	10/01/2022	N	None	EAN	19,705,119	23,814,761	212,340	82.7%	1,478,898	14.4	23,602,421
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
ORLANDO	F	10/01/2024	N	None	EAN	579,306,126	685,916,805	106,610,679	84.5%	46,817,069	227.7	579,306,126
ORLANDO	F	10/01/2023	N	None	EAN	495,900,408	666,226,604	115,777,466	74.4%	48,183,788	240.3	550,449,138
ORLANDO	F	10/01/2022	N	None	EAN	462,229,883	626,061,776	92,486,740	73.8%	45,528,166	203.1	533,575,036
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	G	09/30/2024	N	After	AGG	235,807,248	266,378,294	47,658,823	88.5%	2,458,628	1,938.4	218,719,471
ORLANDO	G	09/30/2023	N	None	AGG	208,355,939	270,867,746	46,073,000	76.9%	3,099,535	1,486.5	224,794,746
ORLANDO	G	09/30/2022	N	None	AGG	202,833,617	270,032,598	36,773,938	75.1%	3,210,591	1,145.4	233,258,660
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	P	10/01/2024	N	None	EAN	806,163,599	965,133,977	177,318,395	83.5%	66,060,753	268.4	787,815,582
ORLANDO	P	10/01/2023	N	None	EAN	689,441,841	907,275,804	156,393,680	76.0%	63,979,106	244.4	750,882,124
ORLANDO	P	10/01/2022	N	None	EAN	641,053,761	861,526,346	123,458,962	74.4%	57,596,491	214.4	738,067,384
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 AVIATION	G	10/01/2024	N	After	EAN	142,462,139	143,249,607	6,832,497	99.5%	1,530,897	446.3	136,417,110
ORLANDO AVIATION	G	10/01/2023	N	None	EAN	125,798,548	143,632,649	5,129,753	87.6%	2,011,277	255.1	138,502,896
ORLANDO AVIATION	G	10/01/2022	N	None	EAN	123,518,122	145,474,882	-384,810	84.9%	2,297,256	-16.8	145,859,692

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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 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 UTILITY	G	10/01/2024	N	None	EAN	533,491,700	553,017,275	55,545,206	96.5%	130,951,409	42.4	497,472,069
ORLANDO UTILITY	G	10/01/2023	N	None	EAN	459,537,072	544,964,976	67,748,243	84.3%	120,254,574	56.3	477,216,733
ORLANDO UTILITY	G	10/01/2022	N	After	EAN	431,017,402	537,951,533	63,832,391	80.1%	112,719,735	56.6	474,119,142
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
ORMOND BEACH	F	10/01/2024	N	None	EAN	42,235,580	46,507,999	5,411,695	90.8%	3,069,982	176.3	41,096,304
ORMOND BEACH	F	10/01/2023	N	None	EAN	35,715,205	45,201,015	7,015,639	79.0%	3,016,296	232.6	38,185,376
ORMOND BEACH	F	10/01/2022	N	None	EAN	32,216,232	43,759,880	6,871,009	73.6%	2,342,093	293.4	36,888,871
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	G	10/01/2024	N	None	EAN	61,087,781	65,133,637	5,222,075	93.8%	4,420,317	118.1	59,911,562
ORMOND BEACH	G	10/01/2023	N	None	EAN	53,586,120	63,857,485	5,841,655	83.9%	4,680,552	124.8	58,015,830
ORMOND BEACH	G	10/01/2022	N	None	EAN	49,812,487	62,050,713	4,303,182	80.3%	4,872,117	88.3	57,747,531
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	P	10/01/2024	N	None	EAN	50,335,980	59,037,682	10,184,400	85.3%	4,930,119	206.6	48,853,282
ORMOND BEACH	P	10/01/2023	N	None	EAN	42,172,788	55,668,416	10,503,998	75.8%	4,413,853	238.0	45,164,418
ORMOND BEACH	P	10/01/2022	N	After	EAN	37,725,785	52,935,856	9,679,607	71.3%	4,128,903	234.4	43,256,249
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
OVIEDO	F	10/01/2024	N	After	FIL	24,018,902	29,826,780	7,039,103	80.5%	4,168,997	168.8	22,787,677

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
OVIEDO	F	10/01/2023	N	After	FIL	19,234,485	25,085,134	4,472,536	76.7%	3,984,339	112.3	20,612,598
OVIEDO	F	10/01/2022	N	None	FIL	16,941,463	23,811,724	4,447,410	71.1%	3,476,095	127.9	19,364,314
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	P	10/01/2024	N	None	EAN	39,432,353	39,858,196	1,851,464	98.9%	4,937,096	37.5	38,006,732
OVIEDO	P	10/01/2023	N	None	EAN	32,191,031	37,029,164	1,869,284	86.9%	4,444,036	42.1	35,159,880
OVIEDO	P	10/01/2022	N	None	EAN	29,249,534	34,467,096	817,896	84.9%	4,424,445	18.5	33,649,200
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
PACE FCD	F	10/01/2024	N	None	AGG	2,125,421	1,453,353	-672,068	146.2%	1,123,403	-59.8	2,125,421
PACE FCD	F	10/01/2023	N	None	AGG	1,210,650	981,952	-228,698	123.3%	1,000,938	-22.9	1,210,650
PACE FCD	F	10/01/2022	N	None	AGG	722,655	648,590	-74,065	111.4%	838,379	-8.8	722,655
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
PALATKA	F	10/01/2024	N	After	EAN	11,100,015	13,309,629	2,517,827	83.4%	1,711,749	147.1	10,791,802
PALATKA	F	10/01/2023	N	None	EAN	9,104,998	12,373,992	2,213,597	73.6%	1,506,122	147.0	10,160,395
PALATKA	F	10/01/2022	N	After	EAN	8,334,136	11,592,644	1,894,192	71.9%	1,408,233	134.5	9,698,452
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	G	10/01/2024	N	None	EAN	22,686,761	29,486,810	7,395,062	76.9%	5,747,615	128.7	22,091,748
PALATKA	G	10/01/2023	N	None	EAN	19,010,042	28,699,371	7,192,504	66.2%	5,020,097	143.3	21,506,867
PALATKA	G	10/01/2022	N	None	EAN	17,913,140	27,733,768	6,619,089	64.6%	4,154,063	159.3	21,114,679
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

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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	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	P	10/01/2024	N	None	EAN	13,826,290	16,095,735	2,676,264	85.9%	2,106,399	127.1	13,419,471
PALATKA	P	10/01/2023	N	None	EAN	11,583,349	15,097,044	2,198,070	76.7%	1,830,540	120.1	12,898,974
PALATKA	P	10/01/2022	N	After	EAN	11,089,399	14,516,074	1,682,783	76.4%	1,406,980	119.6	12,833,291
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
PALM BAY	F	10/01/2024	N	After	EAN	104,351,093	141,893,676	36,808,477	73.5%	8,774,974	419.5	105,085,199
PALM BAY	F	10/01/2023	N	None	EAN	91,403,521	131,200,120	27,941,458	69.7%	7,844,932	356.2	103,258,662
PALM BAY	F	10/01/2022	N	After	EAN	88,645,341	126,323,784	22,638,462	70.2%	7,560,882	299.4	103,685,322
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	G	10/01/2024	N	After	AGG	280,539	11,019	-245,424	2546.0%	0	0.0	256,443
PALM BAY	G	10/01/2023	N	None	AGG	228,114	11,547	-229,337	1975.5%	0	0.0	240,884
PALM BAY	G	10/01/2022	N	None	AGG	205,213	12,188	-221,739	1683.7%	0	0.0	233,927
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	P	10/01/2024	N	After	EAN	137,292,649	175,349,829	38,253,028	78.3%	11,513,461	332.3	137,096,801
PALM BAY	P	10/01/2023	N	None	EAN	118,267,800	163,279,062	29,419,879	72.4%	10,894,262	270.1	133,859,183
PALM BAY	P	10/01/2022	N	After	EAN	113,240,733	152,927,310	18,818,192	74.0%	9,479,877	198.5	134,109,118
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 BEACH	GPF	09/30/2024	N	After	EAN	302,467,165	398,138,285	104,135,219	76.0%	28,291,021	368.1	294,003,066
PALM BEACH	GPF	09/30/2023	N	After	EAN	257,402,588	378,441,661	98,335,829	68.0%	25,002,199	393.3	280,105,832

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	GPF	09/30/2022	N	After	EAN	242,925,807	367,281,698	91,096,064	66.1%	22,877,359	398.2	276,185,634
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 GARDENS	F	10/01/2024	N	None	PUC	162,195,298	178,212,064	26,057,745	91.0%	11,296,497	230.7	152,154,319
PALM BEACH GARDENS	F	10/01/2023	N	None	PUC	133,698,454	167,006,138	25,007,699	80.1%	10,424,205	239.9	141,998,439
PALM BEACH GARDENS	F	10/01/2022	N	After	PUC	120,331,201	157,504,049	21,642,471	76.4%	9,110,033	237.6	135,861,578
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	G	10/01/2024	N	None	AGG	3,582,246	3,212,344	-273,758	111.5%	131,535	-208.1	3,486,102
PALM BEACH GARDENS	G	10/01/2023	N	None	AGG	3,079,942	3,138,438	-191,548	98.1%	128,259	-149.3	3,329,986
PALM BEACH GARDENS	G	10/01/2022	N	None	AGG	2,943,276	3,197,670	-95,126	92.0%	132,586	-71.8	3,292,796
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	P	10/01/2024	N	None	EAN	145,830,939	148,856,470	15,803,555	98.0%	11,238,313	140.6	133,052,915
PALM BEACH GARDENS	P	10/01/2023	N	None	EAN	121,749,020	140,316,817	18,176,116	86.8%	10,332,904	175.9	122,140,701
PALM BEACH GARDENS	P	10/01/2022	N	After	EAN	111,825,514	135,773,795	19,898,319	82.4%	10,121,116	196.6	115,875,476
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
PALM COAST (VOL)	F	10/01/2024	N	None	EAN	7,025,318	5,806,756	-1,013,164	121.0%	5,232,550	-19.4	6,819,920
PALM COAST (VOL)	F	10/01/2023	N	None	EAN	5,564,274	4,519,672	-1,446,272	123.1%	0	0.0	5,965,944
PALM COAST (VOL)	F	10/01/2022	N	None	EAN	5,052,699	4,274,697	-1,363,365	118.2%	0	0.0	5,638,062
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 HARBOR FCD	F	10/01/2024	N	None	EAN	62,630,467	54,955,196	538,537	114.0%	6,849,990	7.9	54,416,659

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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 HARBOR FCD	F	10/01/2023	N	None	EAN	46,409,553	47,272,499	212,274	98.2%	6,554,614	3.2	47,060,225
PALM HARBOR FCD	F	10/01/2022	N	After	EAN	38,316,797	41,008,031	-563,332	93.4%	6,228,499	-9.0	41,571,363
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 TRAN, INC. (ATU-1577)	G	01/01/2024	N	None	EAN	138,652,858	172,025,313	19,723,397	80.6%	34,068,001	57.9	152,301,916
PALM TRAN, INC. (ATU-1577)	G	01/01/2023	N	None	EAN	127,446,195	165,585,087	19,503,225	77.0%	32,252,408	60.5	146,081,862
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
PALMETTO	G	10/01/2024	N	None	EAN	17,875,520	20,124,076	2,615,550	88.8%	3,923,142	66.7	17,508,526
PALMETTO	G	10/01/2023	N	None	EAN	15,799,870	19,265,428	1,989,929	82.0%	3,395,860	58.6	17,275,499
PALMETTO	G	10/01/2022	N	None	EAN	15,219,018	18,127,553	690,753	84.0%	3,026,190	22.8	17,436,800
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	P	10/01/2024	N	None	EAN	17,390,258	19,217,557	2,623,434	90.5%	2,236,359	117.3	16,594,123
PALMETTO	P	10/01/2023	N	None	EAN	14,559,858	18,424,508	2,600,459	79.0%	1,977,903	131.5	15,824,049
PALMETTO	P	10/01/2022	N	None	EAN	13,853,395	17,718,424	1,849,593	78.2%	1,779,871	103.9	15,868,831
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
PANAMA CITY	F	10/01/2024	N	None	EAN	49,042,231	67,630,711	20,112,408	72.5%	5,348,921	376.0	47,518,303
PANAMA CITY	F	10/01/2023	N	None	EAN	40,847,027	65,394,665	20,562,099	62.5%	5,267,117	390.4	44,832,566
PANAMA CITY	F	10/01/2022	N	None	EAN	37,732,537	60,309,529	16,627,191	62.6%	4,822,807	344.8	43,682,338
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

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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	P	10/01/2024	N	None	EAN	45,338,968	58,634,695	14,741,762	77.3%	6,596,266	223.5	43,892,933
PANAMA CITY	P	10/01/2023	N	None	EAN	38,561,622	54,914,993	13,004,481	70.2%	6,440,280	201.9	41,910,512
PANAMA CITY	P	10/01/2022	N	None	EAN	36,614,310	51,816,964	10,523,383	70.7%	5,205,454	202.2	41,293,581
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 (SUPP)	G	10/01/2024	N	None	AGG	4,336,238	3,371,131	-960,591	128.6%	1,872,344	-51.3	4,331,722
PANAMA CITY (SUPP)	G	10/01/2023	N	None	AGG	3,638,158	3,950,610	312,452	92.1%	2,215,214	14.1	3,638,158
PANAMA CITY (SUPP)	G	10/01/2022	N	None	AGG	3,558,922	3,993,142	438,736	89.1%	1,744,250	25.2	3,554,406
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 BEACH	F	10/01/2024	N	None	EAN	24,570,046	28,435,362	4,630,700	86.4%	4,126,929	112.2	23,804,662
PANAMA CITY BEACH	F	10/01/2023	N	None	EAN	19,857,011	25,770,714	3,899,405	77.1%	3,691,771	105.6	21,871,309
PANAMA CITY BEACH	F	10/01/2022	N	None	EAN	17,801,272	24,235,653	3,465,288	73.5%	3,193,941	108.5	20,770,365
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	G	10/01/2024	N	None	EAN	54,014,759	56,635,202	4,466,751	95.4%	14,699,183	30.4	52,168,451
PANAMA CITY BEACH	G	10/01/2023	N	None	EAN	45,015,485	52,162,055	3,277,557	86.3%	12,059,688	27.2	48,884,498
PANAMA CITY BEACH	G	10/01/2022	N	None	EAN	41,133,108	49,139,551	1,750,852	83.7%	9,490,595	18.5	47,388,699
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	P	10/01/2024	N	None	EAN	32,502,763	36,913,770	5,433,269	88.1%	5,364,117	101.3	31,480,501
PANAMA CITY BEACH	P	10/01/2023	N	None	EAN	26,657,387	34,285,686	4,979,689	77.8%	4,770,344	104.4	29,305,997
PANAMA CITY BEACH	P	10/01/2022	N	None	EAN	24,258,456	31,606,652	3,350,964	76.8%	4,223,545	79.3	28,255,688

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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	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
PARKLAND	P	10/01/2024	N	None	EAN	2,266,660	2,411,406	162,002	94.0%	0	0.0	2,249,404
PARKLAND	P	10/01/2023	N	None	EAN	2,070,301	2,420,162	383,393	85.5%	0	0.0	2,036,769
PARKLAND	P	10/01/2022	N	None	EAN	2,013,587	2,429,034	415,447	82.9%	0	0.0	2,013,587
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
PASCO COUNTY	ERP	07/01/2023	N	None	EAN	13,097,658	15,366,630	2,268,972	85.2%	0	0.0	13,097,658
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
PEMBROKE PARK COMM SUPP	G	10/01/2024	N	None	AGG	4,271,322	4,091,173	-180,149	104.4%	260,000	-69.3	4,271,322
PEMBROKE PARK COMM SUPP	G	10/01/2023	N	None	AGG	3,558,376	3,930,687	372,311	90.5%	208,000	179.0	3,558,376
PEMBROKE PARK COMM SUPP	G	10/01/2022	N	None	AGG	3,305,495	3,303,699	-1,796	100.1%	104,000	-1.7	3,305,495
PEMBROKE PARK COMM SUPP	G	10/01/2021	N	None	AGG	3,958,430	3,340,500	-617,930	118.5%	86,520	-714.2	3,958,430
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 PINES	G	10/01/2024	N	None	EAN	245,454,222	215,786,869	-16,370,853	113.7%	1,394,487	-1,174.0	232,157,722
PEMBROKE PINES	G	10/01/2023	N	None	EAN	216,437,435	220,293,187	-5,048,472	98.2%	1,701,808	-296.7	225,341,659
PEMBROKE PINES	G	10/01/2022	N	None	EAN	196,432,476	204,973,348	-16,814,112	95.8%	1,792,752	-937.9	221,787,460
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	PF	10/01/2024	N	None	EAN	997,399,383	1,232,400,668	282,405,663	80.9%	36,940,065	764.5	949,995,005
PEMBROKE PINES	PF	10/01/2023	N	None	EAN	836,967,090	1,158,819,847	277,981,707	72.2%	32,198,952	863.3	880,838,140
PEMBROKE PINES	PF	10/01/2022	N	None	EAN	765,837,403	1,103,457,590	263,079,882	69.4%	30,583,848	860.2	840,377,708
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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 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
PENSACOLA	F	10/01/2024	N	None	EAN	133,243,685	149,228,480	16,562,375	89.3%	7,851,189	211.0	132,666,105
PENSACOLA	F	10/01/2023	N	None	EAN	120,071,407	142,885,386	11,901,218	84.0%	6,657,286	178.8	130,984,168
PENSACOLA	F	10/01/2022	N	None	EAN	116,636,597	140,656,630	6,814,649	82.9%	6,329,377	107.7	133,841,981
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	G	09/30/2024	N	None	EAN	149,866,366	170,535,007	20,030,461	87.9%	4,601,875	435.3	150,504,546
PENSACOLA	G	09/30/2023	N	None	EAN	135,252,670	172,138,950	22,432,523	78.6%	4,972,091	451.2	149,706,427
PENSACOLA	G	09/30/2022	N	None	EAN	131,905,286	174,582,913	21,163,374	75.6%	4,910,733	431.0	153,419,539
PENSACOLA	P	10/01/2024	N	After	EAN	135,685,866	154,492,438	24,230,856	87.8%	3,826,616	633.2	130,261,582
PENSACOLA	P	10/01/2023	N	None	EAN	115,484,893	149,875,498	25,139,156	77.1%	3,744,834	671.3	124,736,342
PENSACOLA	P	10/01/2022	N	None	EAN	109,616,680	144,239,951	21,312,114	76.0%	4,037,524	527.9	122,927,837
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
PERRY	F	10/01/2024	N	None	EAN	5,483,847	6,217,863	935,919	88.2%	942,190	99.3	5,281,944
PERRY	F	10/01/2023	N	None	EAN	4,561,904	5,973,199	923,183	76.4%	805,588	114.6	5,050,016
PERRY	F	10/01/2022	N	None	EAN	4,038,817	5,636,943	794,659	71.6%	777,839	102.2	4,842,284
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	P	10/01/2024	N	None	EAN	11,235,487	10,543,479	-288,628	106.6%	1,292,975	-22.3	10,832,107
PERRY	P	10/01/2023	N	None	EAN	9,641,485	10,215,512	-194,122	94.4%	1,009,144	-19.2	10,409,634
PERRY	P	10/01/2022	N	None	EAN	9,006,472	10,064,063	-108,091	89.5%	1,224,708	-8.8	10,172,154
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

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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	P	10/01/2020	N	After	EAN	9,148,028	9,268,518	94,439	98.7%	945,153	10.0	9,174,079
PINELLAS PARK	F	10/01/2024	N	After	EAN	85,577,544	93,189,502	10,169,436	91.8%	7,164,898	141.9	83,020,066
PINELLAS PARK	F	10/01/2023	Y	None	EAN	73,472,170	86,512,902	7,255,278	84.9%	6,303,837	115.1	79,257,624
PINELLAS PARK	F	10/01/2023	N	None	EAN	73,607,557	86,512,902	7,213,344	85.1%	6,303,837	114.4	79,299,558
PINELLAS PARK	F	10/01/2022	N	None	EAN	70,415,538	83,632,765	5,553,534	84.2%	5,680,120	97.8	78,079,231
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	G	10/01/2024	N	None	EAN	117,914,806	115,431,918	697,626	102.2%	17,345,159	4.0	114,734,292
PINELLAS PARK	G	10/01/2023	N	None	EAN	102,829,236	108,109,245	-2,319,500	95.1%	16,893,879	-13.7	110,428,745
PINELLAS PARK	G	10/01/2022	N	None	EAN	96,569,889	103,105,489	-5,839,210	93.7%	15,359,587	-38.0	108,944,699
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	P	10/01/2024	N	None	EAN	93,738,582	95,946,214	3,369,259	97.7%	9,555,343	35.3	92,576,955
PINELLAS PARK	P	10/01/2023	N	None	EAN	81,699,250	90,233,727	1,678,864	90.5%	8,574,915	19.6	88,554,863
PINELLAS PARK	P	10/01/2022	N	None	EAN	77,874,122	82,770,820	-3,684,101	94.1%	8,340,601	-44.2	86,454,921
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
PLANT CITY	PF	10/01/2024	N	None	EAN	73,714,190	90,763,822	20,432,860	81.2%	10,761,154	189.9	70,330,962
PLANT CITY	PF	10/01/2023	N	None	EAN	59,503,336	83,663,253	18,585,935	71.1%	8,397,619	221.3	65,077,318
PLANT CITY	PF	10/01/2022	N	None	EAN	56,378,041	79,645,370	15,506,829	70.8%	8,261,094	187.7	64,138,541
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
PLANTATION	G	10/01/2024	N	None	EAN	222,449,906	280,666,031	50,876,466	79.3%	39,529,131	128.7	229,789,565

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PLANTATION	G	10/01/2023	N	None	EAN	191,111,082	268,619,169	41,804,271	71.1%	37,182,166	112.4	226,814,898
PLANTATION	G	10/01/2022	N	After	EAN	180,982,444	257,158,128	39,979,195	70.4%	34,673,029	115.3	217,178,933
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	P	10/01/2024	N	After	EAN	223,217,374	254,657,541	38,607,770	87.7%	13,009,922	296.8	216,049,771
PLANTATION	P	10/01/2023	N	None	EAN	196,897,167	247,456,560	38,866,051	79.6%	12,350,030	314.7	208,590,509
PLANTATION	P	10/01/2022	N	None	EAN	184,701,068	237,330,855	36,014,082	77.8%	11,928,790	301.9	201,316,773
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 (VOL)	F	10/01/2024	N	None	AGG	29,037,960	22,538,853	-6,564,697	128.8%	0	0.0	29,103,550
PLANTATION (VOL)	F	10/01/2023	N	None	AGG	24,359,254	21,512,013	-5,592,026	113.2%	0	0.0	27,104,039
PLANTATION (VOL)	F	10/01/2022	N	None	AGG	22,158,953	21,123,712	-4,763,346	104.9%	0	0.0	25,887,058
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
POMPANO BEACH	G	10/01/2024	N	None	EAN	300,901,436	421,900,857	123,443,878	71.3%	45,749,723	269.8	298,456,979
POMPANO BEACH	G	10/01/2023	N	None	EAN	250,075,581	390,251,576	118,885,045	64.1%	42,561,445	279.3	271,366,531
POMPANO BEACH	G	10/01/2022	N	None	EAN	227,129,215	364,166,548	113,441,573	62.4%	39,578,975	286.6	250,724,975
POMPANO 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
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	PF	10/01/2024	N	None	EAN	279,785,890	504,467,310	225,969,343	55.5%	17,118,281	1,320.1	278,497,967
POMPANO BEACH	PF	10/01/2023	N	None	EAN	235,404,466	465,952,001	202,665,916	50.5%	17,343,391	1,168.6	263,286,085
POMPANO BEACH	PF	10/01/2022	N	None	EAN	232,301,213	441,424,998	170,080,469	52.6%	19,022,396	894.1	271,344,529
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

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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	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
PORT ORANGE	F	10/01/2024	N	None	EAN	47,736,723	63,952,075	18,082,622	74.6%	3,963,431	456.2	45,869,453
PORT ORANGE	F	10/01/2023	N	None	EAN	38,770,465	60,178,885	17,850,606	64.4%	3,676,131	485.6	42,328,279
PORT ORANGE	F	10/01/2022	N	None	EAN	34,905,766	57,887,619	17,893,777	60.3%	3,432,428	521.3	39,993,842
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	G	10/01/2024	N	None	EAN	38,824,683	43,233,785	5,441,729	89.8%	3,484,291	156.2	37,792,056
PORT ORANGE	G	10/01/2023	N	None	EAN	36,177,157	43,328,872	6,219,381	83.5%	3,464,531	179.5	37,109,491
PORT ORANGE	G	10/01/2022	N	None	EAN	35,432,901	42,628,694	5,179,647	83.1%	3,512,463	147.5	37,449,047
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	P	10/01/2023	N	None	EAN	56,729,338	67,339,673	9,298,855	84.2%	4,741,741	196.1	58,040,818
PORT ORANGE	P	10/01/2022	N	None	EAN	48,598,646	61,443,842	6,929,139	79.1%	5,009,753	138.3	54,514,703
PORT ORANGE	P	10/01/2022	Y	None	EAN	48,598,646	61,824,294	7,309,591	78.6%	5,093,361	143.5	54,514,703
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 ST. LUCIE	P	10/01/2024	N	None	EAN	191,016,041	207,954,501	27,326,576	91.9%	27,299,405	100.1	180,627,925
PORT ST. LUCIE	P	10/01/2023	N	None	EAN	153,484,787	194,457,839	31,719,576	78.9%	26,440,317	120.0	162,738,263
PORT ST. LUCIE	P	10/01/2022	N	After	EAN	136,880,957	175,921,682	23,737,085	77.8%	23,056,248	103.0	152,184,597
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
PUNTA GORDA	F	10/01/2024	N	After	EAN	24,915,895	26,629,908	2,698,557	93.6%	3,253,471	82.9	23,931,351
PUNTA GORDA	F	10/01/2023	N	None	EAN	20,540,241	24,250,099	2,164,081	84.7%	2,908,374	74.4	22,086,018

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PUNTA GORDA	F	10/01/2022	N	None	EAN	18,856,076	22,357,143	1,314,001	84.3%	2,532,893	51.9	21,043,142
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	G	10/01/2024	N	None	EAN	58,961,233	63,915,922	7,245,042	92.2%	9,089,586	79.7	56,670,880
PUNTA GORDA	G	10/01/2023	N	None	EAN	50,787,220	61,889,120	7,202,998	82.1%	3,000,766	240.0	54,686,122
PUNTA GORDA	G	10/01/2022	N	After	EAN	47,989,029	59,287,671	5,393,082	80.9%	2,925,929	184.3	53,894,589
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	P	10/01/2024	N	None	FIL	27,092,320	27,069,951	2,168,619	100.1%	3,289,180	65.9	24,901,332
PUNTA GORDA	P	10/01/2023	N	None	FIL	21,956,158	25,485,374	1,916,691	86.2%	2,940,879	65.2	23,568,683
PUNTA GORDA	P	10/01/2022	N	None	FIL	19,560,608	24,676,988	1,876,142	79.3%	2,475,604	75.8	22,800,846
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
QUINCY	PF	10/01/2024	N	None	EAN	10,201,485	11,104,647	1,067,855	91.9%	1,775,754	60.1	10,036,792
QUINCY	PF	10/01/2023	N	None	EAN	8,660,260	11,001,428	1,442,485	78.7%	1,875,794	76.9	9,558,943
QUINCY	PF	10/01/2022	N	After	EAN	8,160,522	11,321,724	1,945,046	72.1%	1,610,115	120.8	9,376,678
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
RIVIERA BEACH	F	10/01/2024	N	None	AGG	120,844,268	114,759,916	-817,440	105.3%	4,181,254	-19.6	115,577,356
RIVIERA BEACH	F	10/01/2023	N	None	AGG	106,091,194	111,525,113	74,490	95.1%	4,269,706	1.7	111,450,623
RIVIERA BEACH	F	10/01/2022	N	None	AGG	100,533,980	106,766,502	-1,364,056	94.2%	4,466,043	-30.5	108,130,558
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
RIVIERA BEACH	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	G	10/01/2024	N	None	EAN	142,665,599	106,873,559	-28,767,527	133.5%	4,797,344	-599.7	135,641,086
RIVIERA BEACH	G	10/01/2023	N	None	EAN	124,333,118	107,899,382	-24,082,291	115.2%	5,102,255	-472.0	131,981,673
RIVIERA BEACH	G	10/01/2022	N	None	EAN	121,224,047	108,239,872	-22,992,754	112.0%	5,547,738	-414.5	131,232,626
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	P	09/30/2024	N	After	AGG	97,593,142	106,919,116	11,367,788	91.3%	6,788,814	167.5	95,551,328
RIVIERA BEACH	P	09/30/2023	N	After	AGG	83,249,233	99,291,473	6,836,297	83.8%	6,490,280	105.3	92,455,176
RIVIERA BEACH	P	09/30/2022	N	None	AGG	78,523,910	98,520,545	7,307,366	79.7%	8,382,401	87.2	91,213,179
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
ROCKLEDGE	F	10/01/2024	N	None	EAN	16,313,191	19,124,934	3,565,769	85.3%	2,306,052	154.6	15,559,165
ROCKLEDGE	F	10/01/2023	N	None	EAN	13,664,254	17,665,868	3,131,931	77.3%	2,062,896	151.8	14,533,937
ROCKLEDGE	F	10/01/2022	N	None	EAN	12,763,145	16,900,036	2,470,441	75.5%	2,126,277	116.2	14,429,595
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	G	10/01/2024	N	None	EAN	25,167,820	26,357,562	2,469,865	95.5%	6,562,155	37.6	23,887,697
ROCKLEDGE	G	10/01/2023	N	None	EAN	21,114,043	24,118,101	1,705,539	87.5%	5,033,402	33.9	22,412,562
ROCKLEDGE	G	10/01/2022	N	None	EAN	19,374,874	22,993,133	1,102,911	84.3%	5,446,935	20.3	21,890,222
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	P	10/01/2024	N	None	EAN	20,576,057	20,496,865	992,257	100.4%	2,868,129	34.6	19,504,608
ROCKLEDGE	P	10/01/2023	N	None	EAN	17,613,506	19,296,135	673,080	91.3%	2,573,556	26.2	18,623,055
ROCKLEDGE	P	10/01/2022	N	None	EAN	16,257,560	18,243,075	-51,163	89.1%	2,598,723	-2.0	18,294,238

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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	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
SAFETY HARBOR	F	10/01/2024	N	None	AGG	16,629,845	13,666,595	-1,870,702	121.7%	1,963,943	-95.3	15,537,297
SAFETY HARBOR	F	10/01/2023	N	None	AGG	13,621,545	12,161,987	-1,839,437	112.0%	2,013,514	-91.4	14,001,424
SAFETY HARBOR	F	10/01/2022	N	None	AGG	12,062,819	11,262,284	-1,781,791	107.1%	1,803,394	-98.8	13,044,075
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
SAINT AUGUSTINE	F	10/01/2024	N	None	EAN	19,751,929	20,353,782	2,596,999	97.0%	2,750,621	94.4	17,756,783
SAINT AUGUSTINE	F	10/01/2023	N	None	EAN	15,398,408	19,144,362	2,843,661	80.4%	2,814,524	101.0	16,300,701
SAINT AUGUSTINE	F	10/01/2022	N	None	EAN	13,606,762	17,636,239	2,040,910	77.2%	2,398,289	85.1	15,595,329
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	G	10/01/2024	N	None	EAN	60,857,127	76,829,647	19,237,414	79.2%	15,447,752	124.5	57,592,233
SAINT AUGUSTINE	G	10/01/2023	N	None	EAN	56,803,134	69,093,090	9,817,367	82.2%	13,885,412	70.7	59,275,723
SAINT AUGUSTINE	G	10/01/2022	N	None	EAN	52,280,494	67,087,872	10,902,420	77.9%	12,734,115	85.6	56,185,452
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
SAINT AUGUSTINE	P	10/01/2024	N	None	EAN	29,935,945	31,121,936	3,051,876	96.2%	4,748,670	64.3	28,070,060
SAINT AUGUSTINE	P	10/01/2023	N	None	EAN	25,833,845	29,846,908	2,967,840	86.6%	4,502,949	65.9	26,879,068
SAINT AUGUSTINE	P	10/01/2022	N	None	EAN	23,808,247	27,737,557	1,899,402	85.8%	4,015,631	47.3	25,838,155
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 CLOUD	G	10/01/2024	N	None	EAN	82,294,226	93,954,097	14,775,016	87.6%	22,980,574	64.3	79,179,081

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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 CLOUD	G	10/01/2023	N	None	EAN	67,530,374	91,422,233	18,080,431	73.9%	20,662,404	87.5	73,341,802
SAINT CLOUD	G	10/01/2022	N	None	EAN	62,613,760	76,605,322	5,587,353	81.7%	16,340,397	34.2	71,017,969
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	PF	10/01/2024	N	After	EAN	87,288,575	112,643,815	27,424,702	77.5%	15,014,679	182.7	85,219,113
SAINT CLOUD	PF	10/01/2023	N	None	EAN	70,622,481	99,115,644	21,457,762	71.3%	13,013,195	164.9	77,657,882
SAINT CLOUD	PF	10/01/2022	N	None	EAN	63,962,191	89,290,383	16,106,776	71.6%	12,168,603	132.4	73,183,607
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 JOHNS RIVER PW PK	G	10/01/2024	N	None	EAN	180,788,887	151,536,654	-5,381,967	119.3%	402,958	-1,335.6	156,918,621
SAINT JOHNS RIVER PW PK	G	10/01/2023	N	None	EAN	160,606,154	154,922,847	-3,007,871	103.7%	346,486	-868.1	157,930,718
SAINT JOHNS RIVER PW PK	G	10/01/2022	N	After	EAN	146,392,210	160,439,795	-4,483,296	91.2%	318,498	-1,407.6	164,923,091
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 LUCIE COUNTY FCD	F	10/01/2024	N	After	EAN	398,657,807	528,277,718	134,066,878	75.5%	41,966,909	319.5	394,210,840
SAINT LUCIE COUNTY FCD	F	10/01/2023	N	After	EAN	341,201,676	483,059,569	119,304,278	70.6%	36,112,248	330.4	363,755,291
SAINT LUCIE COUNTY FCD	F	10/01/2022	N	After	EAN	315,349,740	453,069,478	109,432,635	69.6%	33,395,684	327.7	343,636,843
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	G	10/01/2024	N	None	EAN	25,414,783	36,870,642	12,096,035	68.9%	6,212,244	194.7	24,774,607
SAINT LUCIE COUNTY FCD	G	10/01/2023	N	None	EAN	20,809,385	34,135,916	11,758,157	61.0%	5,463,829	215.2	22,377,759
SAINT LUCIE COUNTY FCD	G	10/01/2022	N	After	EAN	18,704,417	31,498,391	10,583,439	59.4%	4,697,047	225.3	20,914,952
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

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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 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 PETE BEACH	F	10/01/2024	N	After	EAN	21,182,277	28,592,249	8,028,579	74.1%	2,337,495	343.5	20,563,670
SAINT PETE BEACH	F	10/01/2023	N	After	EAN	17,598,759	26,889,661	7,566,260	65.4%	2,249,949	336.3	19,323,401
SAINT PETE BEACH	F	10/01/2022	N	After	EAN	16,206,924	26,255,237	7,608,719	61.7%	2,278,401	334.0	18,646,518
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	G	10/01/2024	N	After	EAN	13,692,101	16,937,201	3,952,281	80.8%	481,347	821.1	12,984,920
SAINT PETE BEACH	G	10/01/2023	N	After	EAN	11,656,705	16,948,423	4,131,648	68.8%	488,130	846.4	12,816,775
SAINT PETE BEACH	G	10/01/2022	N	After	EAN	11,420,318	17,162,226	3,873,476	66.5%	630,855	614.0	13,288,750
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	P	10/01/2024	N	None	EAN	17,682,193	18,506,873	1,520,911	95.5%	0	0.0	16,985,962
SAINT PETE BEACH	P	10/01/2023	N	None	EAN	15,883,194	19,572,123	2,464,491	81.2%	0	0.0	17,107,632
SAINT PETE BEACH	P	10/01/2022	N	None	EAN	15,141,661	19,574,555	1,845,948	77.4%	0	0.0	17,728,607
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
SAINT PETERSBURG	F	10/01/2024	Y	None	EAN	334,926,664	330,762,960	11,980,444	101.3%	31,768,481	37.7	318,782,516
SAINT PETERSBURG	F	10/01/2024	N	None	EAN	334,926,664	350,962,579	9,387,162	95.4%	30,933,359	30.4	341,575,417
SAINT PETERSBURG	F	10/01/2023	N	None	EAN	289,337,057	331,270,127	8,781,912	87.3%	28,819,725	30.5	322,488,215
SAINT PETERSBURG	F	10/01/2022	N	None	EAN	264,612,485	323,160,195	6,438,702	81.9%	28,946,761	22.2	316,721,493
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	G	10/01/2024	N	None	EAN	561,205,723	679,348,600	125,070,846	82.6%	129,670,149	96.5	554,277,754

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAINT PETERSBURG	G	10/01/2023	N	None	EAN	477,905,926	640,855,611	116,792,476	74.6%	117,505,116	99.4	524,063,135
SAINT PETERSBURG	G	10/01/2022	N	None	EAN	444,694,902	606,877,112	93,179,516	73.3%	106,585,069	87.4	513,697,596
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	P	10/01/2024	N	None	EAN	573,183,245	697,496,825	154,384,031	82.2%	63,423,553	243.4	543,112,794
SAINT PETERSBURG	P	10/01/2023	N	None	EAN	473,100,016	618,293,774	109,639,198	76.5%	57,658,448	190.2	508,654,576
SAINT PETERSBURG	P	10/01/2022	N	None	EAN	433,184,911	595,172,869	97,032,998	72.8%	56,123,995	172.9	498,139,871
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
SAN CARLOS PARK FCD	F	10/01/2024	N	None	AGG	41,264,688	41,445,647	1,898,550	99.6%	6,175,232	30.7	39,547,097
SAN CARLOS PARK FCD	F	10/01/2023	N	None	AGG	31,980,408	36,956,978	6,432,395	86.5%	5,467,012	117.7	30,524,583
SAN CARLOS PARK FCD	F	10/01/2022	N	None	AGG	27,994,483	32,333,996	5,309,741	86.6%	4,861,628	109.2	27,024,255
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
SANFORD	F	10/01/2024	N	None	EAN	48,158,451	50,478,617	2,604,317	95.4%	3,384,741	76.9	47,874,300
SANFORD	F	10/01/2023	N	None	EAN	41,835,537	46,943,535	1,768,529	89.1%	3,687,617	48.0	45,175,006
SANFORD	F	10/01/2022	N	After	EAN	39,566,946	43,948,268	348,076	90.0%	3,361,508	10.4	43,600,192
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	P	10/01/2024	N	After	EAN	61,503,901	63,806,920	4,033,012	96.4%	3,538,320	114.0	59,773,908
SANFORD	P	10/01/2023	N	None	EAN	53,073,847	59,643,185	3,411,468	89.0%	3,049,934	111.9	56,231,717
SANFORD	P	10/01/2022	N	None	EAN	50,462,851	57,395,152	2,490,264	87.9%	3,215,539	77.4	54,904,888
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	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
SANIBEL	G	10/01/2024	N	None	EAN	37,268,081	36,214,453	-1,053,628	102.9%	658,196	-160.1	37,268,081
SANIBEL	G	10/01/2023	N	None	EAN	32,249,021	36,414,805	4,165,783	88.6%	690,699	603.1	32,249,022
SANIBEL	G	10/01/2022	N	None	EAN	31,173,857	36,606,157	5,432,301	85.2%	638,773	850.4	31,173,856
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	P	10/01/2024	N	None	EAN	29,875,561	33,057,305	4,311,663	90.4%	1,653,382	260.8	28,745,642
SANIBEL	P	10/01/2023	N	After	EAN	24,689,779	32,672,002	5,705,592	75.6%	1,981,031	288.0	26,966,410
SANIBEL	P	10/01/2022	N	None	EAN	22,091,021	30,468,132	4,685,003	72.5%	2,124,293	220.5	25,783,129
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
SARASOTA	F	09/30/2024	N	After	EAN	178,197,533	183,186,360	20,098,442	97.3%	0	0.0	163,087,918
SARASOTA	F	09/30/2023	N	After	EAN	159,163,149	178,599,022	11,141,563	89.1%	0	0.0	167,457,459
SARASOTA	F	09/30/2022	N	None	EAN	157,306,522	175,508,829	4,088,297	89.6%	0	0.0	171,420,532
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	G	09/30/2024	N	None	EAN	184,668,435	218,769,776	45,361,765	84.4%	7,205,161	629.6	173,408,011
SARASOTA	G	09/30/2023	N	None	EAN	161,191,751	218,834,147	51,184,102	73.7%	7,975,377	641.8	167,650,045
SARASOTA	G	09/30/2022	N	After	EAN	151,024,624	220,432,937	53,259,805	68.5%	8,228,862	647.2	167,173,132
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	P	09/30/2024	N	None	EAN	332,996,310	347,905,071	30,849,887	95.7%	19,482,193	158.4	317,055,184
SARASOTA	P	09/30/2023	N	None	EAN	282,494,565	335,556,040	37,081,329	84.2%	17,522,311	211.6	298,474,711
SARASOTA	P	09/30/2022	N	After	EAN	263,148,430	323,835,709	32,630,591	81.3%	15,591,790	209.3	291,205,118
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2024	N	None	EAN	447,831,396	429,791,499	11,357,283	104.2%	91,322,643	12.4	418,434,216
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2023	N	After	EAN	392,750,747	431,001,668	18,669,443	91.1%	95,098,333	19.6	412,332,225
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2022	N	None	EAN	361,656,191	430,792,836	17,670,105	84.0%	98,750,411	17.9	413,122,731
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-MANATEE AIRPORT	G	10/01/2024	N	None	EAN	28,114,681	32,050,051	4,592,873	87.7%	3,763,400	122.0	27,457,178
SARASOTA-MANATEE AIRPORT	G	10/01/2023	N	None	EAN	24,564,649	31,749,972	4,786,674	77.4%	3,158,370	151.6	26,963,298
SARASOTA-MANATEE AIRPORT	G	10/01/2022	N	None	EAN	23,694,937	31,662,877	4,538,555	74.8%	3,247,661	139.8	27,124,322
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
SATELLITE BEACH	G	10/01/2024	N	None	EAN	8,401,256	9,048,470	585,849	92.8%	156,981	373.2	8,462,621
SATELLITE BEACH	G	10/01/2023	N	None	EAN	7,461,913	9,339,492	1,008,643	79.9%	167,297	602.9	8,330,849
SATELLITE BEACH	G	10/01/2022	N	None	EAN	7,341,913	9,163,149	718,322	80.1%	146,663	489.8	8,444,827
SATELLITE BEACH	G	10/01/2021	N	After	EAN	8,952,608	9,376,743	797,768	95.5%	241,982	329.7	8,578,975
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	PF	10/01/2024	N	None	EAN	28,512,822	31,782,624	3,356,024	89.7%	2,731,925	122.8	28,426,600
SATELLITE BEACH	PF	10/01/2023	N	None	EAN	23,819,971	29,880,214	3,379,617	79.7%	2,531,727	133.5	26,500,597
SATELLITE BEACH	PF	10/01/2022	N	None	EAN	21,530,112	27,686,673	2,443,455	77.8%	2,344,793	104.2	25,243,218
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

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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
SEBASTIAN	P	10/01/2024	N	None	EAN	25,080,430	26,906,749	3,074,290	93.2%	3,273,650	93.9	23,832,459
SEBASTIAN	P	10/01/2023	N	None	EAN	20,766,052	25,632,680	3,747,409	81.0%	2,867,631	130.7	21,885,271
SEBASTIAN	P	10/01/2022	N	None	EAN	18,482,914	24,475,644	3,662,580	75.5%	2,704,277	135.4	20,813,064
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
SEBRING	F	10/01/2024	N	None	EAN	15,942,329	18,335,039	2,572,270	87.0%	95,187	2,702.3	15,762,769
SEBRING	F	10/01/2023	N	None	EAN	13,911,163	17,995,599	1,975,234	77.3%	93,362	2,115.7	16,020,365
SEBRING	F	10/01/2022	N	None	EAN	13,680,608	17,963,836	1,547,108	76.2%	84,528	1,830.3	16,416,728
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	P	10/01/2024	N	After	EAN	23,746,984	25,879,754	2,836,761	91.8%	585,706	484.3	23,042,993
SEBRING	P	10/01/2023	N	After	EAN	20,475,437	24,970,432	2,207,075	82.0%	591,849	372.9	22,763,357
SEBRING	P	10/01/2022	N	After	EAN	19,205,657	23,456,210	1,130,387	81.9%	728,108	155.3	22,325,823
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
SEMINOLE	F	10/01/2024	N	None	EAN	50,913,178	54,067,186	6,189,215	94.2%	5,988,513	103.4	47,877,971
SEMINOLE	F	10/01/2023	N	None	EAN	43,245,556	52,420,972	7,414,769	82.5%	5,384,983	137.7	45,006,203
SEMINOLE	F	10/01/2022	N	None	EAN	39,118,183	50,783,704	7,413,555	77.0%	5,048,463	146.9	43,370,149
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
SOUTH BROWARD HOSPITAL	G	05/01/2024	N	None	PUC	988,669,687	988,504,420	13,860,515	100.0%	287,369,078	4.8	974,643,905
SOUTH BROWARD HOSPITAL	G	05/01/2023	N	None	PUC	889,120,188	962,015,019	51,232,411	92.4%	296,115,485	17.3	910,782,608
SOUTH BROWARD HOSPITAL	G	05/01/2022	N	None	PUC	855,992,769	900,328,309	44,418,270	95.1%	308,228,851	14.4	855,910,039

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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 BROWARD HOSPITAL	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 MIAMI	GP	10/01/2024	N	None	EAN	63,462,493	61,071,742	1,533,390	103.9%	8,403,482	18.3	59,538,352
SOUTH MIAMI	GP	10/01/2023	N	After	EAN	52,953,588	56,824,906	456,064	93.2%	7,160,136	6.4	56,368,842
SOUTH MIAMI	GP	10/01/2022	N	None	EAN	49,186,762	52,629,740	-2,552,129	93.5%	6,262,907	-40.8	55,181,869
SOUTH MIAMI	GP	10/01/2021	N	None	EAN	58,413,726	49,866,324	-3,303,332	117.1%	6,377,456	-51.8	53,169,656
SOUTH MIAMI	GP	10/01/2020	N	None	EAN	48,130,665	45,625,450	-3,198,053	105.5%	6,753,066	-47.4	48,823,503
SOUTH PASADENA	F	10/01/2024	N	After	EAN	9,177,883	12,678,456	3,947,706	72.4%	1,633,318	241.7	8,730,750
SOUTH PASADENA	F	10/01/2023	N	None	EAN	7,664,274	11,531,327	3,274,316	66.5%	1,522,492	215.1	8,257,011
SOUTH PASADENA	F	10/01/2022	N	None	EAN	6,944,291	10,853,526	2,938,653	64.0%	1,281,630	229.3	7,914,873
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
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 WALTON FCD	F	10/01/2024	N	After	EAN	94,101,780	90,080,456	3,197,969	104.5%	10,705,682	29.9	86,882,487
SOUTH WALTON FCD	F	10/01/2023	N	None	EAN	75,010,968	82,563,201	4,973,049	90.9%	10,396,132	47.8	77,590,152
SOUTH WALTON FCD	F	10/01/2022	N	None	EAN	66,136,902	74,804,395	3,312,946	88.4%	9,262,550	35.8	71,491,449
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
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2024	N	None	UC	44,124,501	34,587,207	-13,432,643	127.6%	0	0.0	48,019,850
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2023	N	None	UC	41,152,286	36,136,696	-12,314,870	113.9%	45,027	-27,350.0	48,451,566
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
SOUTHERN MANATEE FCD	F	10/01/2024	N	None	AGG	76,015,132	77,588,949	2,543,493	98.0%	5,903,829	43.1	75,045,456

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	F	10/01/2023	N	None	AGG	61,242,697	71,024,481	10,920,604	86.2%	5,653,567	193.2	60,103,877
SOUTHERN MANATEE FCD	F	10/01/2022	N	None	AGG	56,533,288	65,700,597	12,056,180	86.0%	5,363,948	224.8	53,644,417
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	G	10/01/2024	N	None	AGG	4,444,391	4,360,777	-83,614	101.9%	310,480	-26.9	4,444,391
SOUTHERN MANATEE FCD	G	10/01/2023	N	None	AGG	3,790,210	4,208,704	418,494	90.1%	300,106	139.5	3,790,210
SOUTHERN MANATEE FCD	G	10/01/2022	N	None	AGG	3,724,132	4,226,202	570,969	88.1%	161,394	353.8	3,655,233
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
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
STARKE	F	10/01/2024	N	None	EAN	6,222,742	6,817,229	1,225,775	91.3%	522,361	234.7	5,591,454
STARKE	F	10/01/2023	N	None	EAN	5,031,978	7,142,880	1,877,786	70.4%	706,298	265.9	5,265,094
STARKE	F	10/01/2022	N	None	EAN	4,325,785	6,140,633	1,312,234	70.4%	705,669	186.0	4,828,399
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	G	10/01/2023	N	None	EAN	10,911,222	12,797,734	1,523,449	85.3%	2,099,316	72.6	11,274,285
STARKE	G	10/01/2022	N	None	EAN	10,029,422	13,117,619	2,066,678	76.5%	1,989,809	103.9	11,050,941
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	P	10/01/2024	N	None	EAN	5,451,659	5,373,656	359,535	101.5%	0	0.0	5,014,121
STARKE	P	10/01/2023	N	None	EAN	4,800,212	5,348,703	258,837	89.7%	468,510	55.3	5,089,866
STARKE	P	10/01/2022	N	None	EAN	4,498,559	5,560,937	503,144	80.9%	681,553	73.8	5,057,793
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

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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
SUNRISE	F	10/01/2024	N	None	EAN	192,846,400	248,513,432	58,382,683	77.6%	17,674,013	330.3	190,130,749
SUNRISE	F	10/01/2023	N	None	EAN	164,612,838	231,813,797	52,866,560	71.0%	16,336,755	323.6	178,947,237
SUNRISE	F	10/01/2022	N	None	EAN	154,973,848	223,356,466	47,974,427	69.4%	15,033,437	319.1	175,382,039
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	G	10/01/2024	N	None	EAN	318,253,250	404,221,216	99,668,468	78.7%	46,858,159	212.7	304,552,748
SUNRISE	G	10/01/2023	N	None	EAN	264,556,704	391,484,542	104,382,537	67.6%	43,709,931	238.8	287,102,005
SUNRISE	G	10/01/2022	N	None	EAN	243,990,158	376,446,501	97,801,679	64.8%	42,797,234	228.5	278,644,822
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	P	10/01/2024	N	After	EAN	232,692,066	328,495,659	99,621,894	70.8%	15,204,532	655.2	228,873,765
SUNRISE	P	10/01/2023	N	After	EAN	195,921,299	311,220,524	93,922,488	63.0%	13,890,435	676.2	217,298,036
SUNRISE	P	10/01/2022	N	After	EAN	183,038,305	289,281,810	78,294,570	63.3%	14,061,792	556.8	210,987,240
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
SURFSIDE [GP]	G	10/01/2023	N	None	EAN	11,606,428	17,369,704	4,832,719	66.8%	4,582,626	105.5	12,536,985
SURFSIDE [GP]	G	10/01/2022	N	None	EAN	10,540,717	15,541,398	3,586,941	67.8%	4,213,300	85.1	11,954,457
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]	P	10/01/2023	N	None	EAN	20,202,298	25,859,450	4,037,412	78.1%	3,127,175	129.1	21,822,038
SURFSIDE [GP]	P	10/01/2022	N	None	EAN	18,337,832	22,587,566	1,790,625	81.2%	2,646,419	67.7	20,796,941
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

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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
SWEETWATER	P	10/01/2024	N	After	AGG	27,962,196	28,880,875	3,160,812	96.8%	8,146,396	38.8	25,720,063
SWEETWATER	P	10/01/2023	N	After	AGG	20,756,163	25,061,037	2,964,875	82.8%	7,122,294	41.6	22,096,162
SWEETWATER	P	10/01/2022	N	After	AGG	16,888,787	20,538,067	995,360	82.2%	5,951,329	16.7	19,542,707
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
TALLAHASSEE [GPF]	F	10/01/2024	N	After	EAN	302,469,000	336,296,000	51,138,000	89.9%	17,502,000	292.2	285,158,000
TALLAHASSEE [GPF]	F	10/01/2022	N	After	EAN	261,596,000	311,419,000	51,839,000	84.0%	16,262,000	318.8	259,580,000
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]	G	10/01/2024	N	None	EAN	1,546,757,000	1,588,183,000	128,708,000	97.4%	146,837,000	87.7	1,459,475,000
TALLAHASSEE [GPF]	G	10/01/2022	N	After	EAN	1,346,451,000	1,462,294,000	122,393,000	92.1%	122,579,000	99.9	1,339,901,000
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]	P	10/01/2024	N	None	EAN	451,572,000	504,136,000	74,534,000	89.6%	27,725,000	268.8	429,602,000
TALLAHASSEE [GPF]	P	10/01/2022	N	After	EAN	390,916,000	448,618,000	55,597,000	87.1%	24,563,000	226.3	393,021,000
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
TAMARAC	F	10/01/2024	N	None	EAN	173,995,080	166,590,267	11,550,267	104.4%	11,074,337	104.3	155,040,000
TAMARAC	F	10/01/2023	N	None	EAN	144,712,916	156,040,849	8,056,280	92.7%	10,340,627	77.9	147,984,569
TAMARAC	F	10/01/2022	N	None	EAN	129,161,487	144,056,141	0	89.7%	10,869,639	0.0	144,056,141
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	G	10/01/2024	N	None	EAN	70,730,088	66,550,926	1,131,732	106.3%	8,642,838	13.1	65,419,194
TAMARAC	G	10/01/2023	N	None	EAN	60,225,769	63,233,312	-1,529,322	95.2%	7,630,216	-20.0	64,762,634
TAMARAC	G	10/01/2022	N	None	EAN	57,443,939	61,448,319	-3,263,643	93.5%	7,679,001	-42.5	64,711,962
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

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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	10/01/2020	N	None	EAN	59,656,112	56,605,354	-1,638,032	105.4%	7,004,661	-23.4	58,243,386
TAMARAC	P	10/01/2024	N	None	EAN	6,672,625	7,241,091	796,522	92.1%	0	0.0	6,444,569
TAMARAC	P	10/01/2023	N	None	EAN	5,869,070	7,466,641	1,343,542	78.6%	0	0.0	6,123,099
TAMARAC	P	10/01/2022	N	After	EAN	6,006,559	8,120,451	2,217,274	74.0%	0	0.0	5,903,177
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 - ELECTED	G	10/01/2024	N	None	AGG	81,209,793	78,678,025	1,256,222	103.2%	9,671,352	13.0	77,421,803
TAMARAC - ELECTED	G	10/01/2023	N	None	AGG	69,073,034	72,045,293	-4,602	95.9%	9,220,100	-0.1	72,049,895
TAMARAC - ELECTED	G	10/01/2022	N	None	AGG	64,004,588	67,652,052	-1,495,907	94.6%	8,354,904	-17.9	69,147,959
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
TAMPA	G	10/01/2024	N	After	EAN	856,161,841	1,030,610,284	204,685,139	83.1%	238,965,646	85.7	825,925,145
TAMPA	G	10/01/2023	N	After	EAN	745,146,853	1,007,004,678	209,233,967	74.0%	227,984,606	91.8	797,770,711
TAMPA	G	10/01/2022	N	None	EAN	695,720,510	926,672,072	130,550,265	75.1%	190,927,905	68.4	796,121,807
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	PF	10/01/2024	N	After	EAN	1,683,512,647	1,802,295,309	200,787,919	93.4%	168,537,115	119.1	1,601,507,390
TAMPA	PF	10/01/2023	N	None	EAN	1,486,932,324	1,707,453,593	235,727,667	87.1%	164,350,711	143.4	1,471,725,926
TAMPA	PF	10/01/2022	N	None	EAN	1,153,828,174	1,578,038,671	193,444,862	73.1%	144,687,093	133.7	1,384,593,809
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 (STAFF)	G	10/01/2023	N	None	EAN	2,019,466	1,722,213	-320,320	117.3%	719,594	-44.5	2,042,533
TAMPA PF (STAFF)	G	10/01/2022	N	None	EAN	1,620,227	1,576,494	-231,694	102.8%	782,761	-29.6	1,808,188

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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	10/01/2021	N	None	EAN	1,768,586	1,426,394	-149,273	124.0%	552,533	-27.0	1,575,667
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
TARPON SPRINGS	F	10/01/2024	N	After	EAN	38,928,945	41,563,727	5,353,873	93.7%	3,530,945	151.6	36,209,854
TARPON SPRINGS	F	10/01/2023	N	After	EAN	32,799,355	38,864,233	4,438,519	84.4%	2,860,410	155.2	34,425,714
TARPON SPRINGS	F	10/01/2022	N	None	EAN	30,505,160	36,585,927	3,210,004	83.4%	2,502,156	128.3	33,375,923
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	P	10/01/2024	N	None	EAN	36,728,544	42,583,895	7,709,188	86.2%	4,649,448	165.8	34,874,707
TARPON SPRINGS	P	10/01/2023	N	None	EAN	29,955,999	39,397,067	7,273,982	76.0%	3,757,985	193.6	32,123,085
TARPON SPRINGS	P	10/01/2022	N	After	EAN	28,154,346	38,054,949	5,893,785	74.0%	3,561,579	165.5	32,161,164
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
TAVARES	F	10/01/2024	N	None	EAN	13,076,764	12,991,460	431,023	100.7%	1,530,665	28.2	12,560,437
TAVARES	F	10/01/2023	N	None	EAN	10,531,763	12,219,989	633,499	86.2%	1,550,223	40.9	11,586,490
TAVARES	F	10/01/2022	N	None	EAN	9,784,860	11,830,236	647,629	82.7%	1,724,534	37.6	11,182,607
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	P	10/01/2024	N	After	EAN	18,399,385	20,778,713	3,549,100	88.5%	1,360,069	261.0	17,229,613
TAVARES	P	10/01/2023	N	None	EAN	15,274,679	19,665,530	3,301,345	77.7%	1,323,110	249.5	16,364,185
TAVARES	P	10/01/2022	N	None	EAN	14,547,340	19,242,443	3,300,226	75.6%	1,469,893	224.5	15,942,217
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
TEMPLE TERRACE	F	10/01/2024	N	None	EAN	45,291,631	55,128,531	11,133,265	82.2%	4,025,237	276.6	43,995,266

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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	10/01/2023	N	None	EAN	38,012,205	51,042,865	11,352,560	74.5%	4,035,524	281.3	39,690,305
TEMPLE TERRACE	F	10/01/2022	N	None	EAN	33,717,544	47,756,041	10,596,409	70.6%	4,124,186	256.9	37,159,632
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
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	P	10/01/2024	N	None	EAN	43,433,139	61,775,817	19,308,978	70.3%	4,274,475	451.7	42,466,839
TEMPLE TERRACE	P	10/01/2023	N	None	EAN	36,353,583	58,527,045	19,804,715	62.1%	3,863,341	512.6	38,722,330
TEMPLE TERRACE	P	10/01/2022	N	After	EAN	32,483,105	56,166,879	19,625,624	57.8%	3,497,822	561.1	36,541,255
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
TEQUESTA	G	10/01/2024	N	None	AGG	10,802,680	10,310,366	55,045	104.8%	4,727,237	1.2	10,255,321
TEQUESTA	G	10/01/2023	N	None	AGG	8,661,206	9,327,213	62,416	92.9%	4,213,078	1.5	9,264,797
TEQUESTA	G	10/01/2022	N	None	AGG	7,742,454	8,402,322	-247,373	92.1%	3,868,586	-6.4	8,649,695
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 [PF]	F	10/01/2024	N	None	EAN	18,249,247	19,085,821	1,501,072	95.6%	2,243,906	66.9	17,584,749
TEQUESTA [PF]	F	10/01/2023	N	None	EAN	14,826,903	17,789,575	1,797,155	83.3%	2,004,338	89.7	15,992,420
TEQUESTA [PF]	F	10/01/2022	N	None	EAN	13,745,648	16,899,034	1,486,142	81.3%	1,852,315	80.2	15,412,892
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]	P	10/01/2024	N	None	EAN	9,038,866	6,583,596	-1,973,586	137.3%	1,804,381	-109.4	8,557,182
TEQUESTA [PF]	P	10/01/2023	N	None	EAN	7,349,357	6,138,924	-1,807,362	119.7%	1,679,247	-107.6	7,946,286
TEQUESTA [PF]	P	10/01/2022	N	None	EAN	6,643,342	5,565,639	-1,907,734	119.4%	1,578,819	-120.8	7,473,373
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

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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	10/01/2020	N	After	EAN	6,171,161	4,089,253	-1,471,305	150.9%	1,305,740	-112.7	5,560,558
TITUSVILLE	G	10/01/2024	N	None	EAN	75,551,484	81,177,432	9,484,916	93.1%	18,949,043	50.1	71,692,516
TITUSVILLE	G	10/01/2023	N	None	EAN	64,710,678	77,774,072	10,159,011	83.2%	16,692,529	60.9	67,615,061
TITUSVILLE	G	10/01/2022	N	None	EAN	60,434,843	73,076,536	6,126,468	82.7%	15,326,982	40.0	66,950,068
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	PF	10/01/2024	N	None	EAN	78,226,307	87,239,463	11,499,150	89.7%	10,668,488	107.8	75,740,313
TITUSVILLE	PF	10/01/2023	N	None	EAN	66,466,378	83,929,998	12,069,466	79.2%	10,063,982	119.9	71,860,532
TITUSVILLE	PF	10/01/2022	N	None	EAN	63,282,670	78,102,185	7,237,422	81.0%	8,584,385	84.3	70,864,763
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
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2024	N	None	EAN	192,092,628	200,091,251	14,954,493	96.0%	14,147,471	105.7	185,136,758
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2023	N	None	EAN	164,632,680	192,453,635	12,865,638	85.5%	15,612,698	82.4	179,587,997
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2022	N	After	EAN	155,832,144	184,219,284	3,329,797	84.6%	15,932,463	20.9	180,889,487
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
UMATILLA	P	10/01/2024	N	None	AGG	3,084,097	2,482,730	-364,704	124.2%	570,387	-63.9	2,847,434
UMATILLA	P	10/01/2023	N	None	AGG	2,514,776	2,164,486	-196,613	116.2%	502,112	-39.2	2,361,099
UMATILLA	P	10/01/2022	N	None	AGG	2,314,851	1,789,156	-427,370	129.4%	344,322	-124.1	2,216,526
UMATILLA	P	10/01/2021	N	None	AGG	2,669,797	1,719,545	-896,103	155.3%	376,721	-237.9	2,615,648
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
VALPARAISO	PF	10/01/2024	N	None	AGG	4,670,888	3,488,314	-976,686	133.9%	761,191	-128.3	4,465,000
VALPARAISO	PF	10/01/2023	N	None	AGG	3,853,968	3,112,588	-449,658	123.8%	704,455	-63.8	3,562,246

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	10/01/2022	N	None	AGG	3,480,508	2,673,718	-479,684	130.2%	566,810	-84.6	3,153,402
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
VENICE	F	10/01/2024	N	None	EAN	37,729,678	50,500,252	13,859,252	74.7%	910,997	1,521.3	36,641,000
VENICE	F	10/01/2023	N	None	EAN	31,474,410	49,688,993	15,820,436	63.3%	1,152,722	1,372.4	33,868,557
VENICE	F	10/01/2022	N	None	EAN	28,720,835	49,731,122	17,405,487	57.8%	1,293,538	1,345.6	32,325,635
VENICE	F	10/01/2021	N	After	EAN	33,725,542	48,341,421	16,667,855	69.8%	1,657,253	1,005.8	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	P	10/01/2024	N	None	EAN	45,126,321	43,594,739	-708,347	103.5%	100,205	-706.9	44,303,086
VENICE	P	10/01/2023	N	None	EAN	38,715,766	43,938,933	525,398	88.1%	89,751	585.4	43,413,535
VENICE	P	10/01/2022	N	None	EAN	37,539,264	44,563,019	1,333,243	84.2%	85,131	1,566.1	43,229,776
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
VERO BEACH	F	10/01/2024	N	None	EAN	7,025,187	6,411,651	-102,927	109.6%	0	0.0	6,514,578
VERO BEACH	F	10/01/2023	N	None	EAN	6,548,040	6,546,341	-145,246	100.0%	0	0.0	6,691,587
VERO BEACH	F	10/01/2022	N	None	EAN	6,499,860	6,748,481	-235,785	96.3%	0	0.0	6,984,266
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	G	10/01/2024	N	None	EAN	110,890,693	113,831,177	12,064,191	97.4%	0	0.0	101,766,986
VERO BEACH	G	10/01/2023	N	None	EAN	95,106,165	113,358,179	13,246,827	83.9%	0	0.0	100,111,352
VERO BEACH	G	10/01/2022	N	None	EAN	89,800,196	113,782,373	12,492,874	78.9%	0	0.0	101,289,499
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	10/01/2024	N	After	EAN	55,646,233	62,905,360	9,470,868	88.5%	4,538,813	208.7	53,434,492
VERO BEACH	P	10/01/2023	N	After	EAN	46,347,354	59,100,004	8,053,190	78.4%	4,237,694	190.0	51,046,814
VERO BEACH	P	10/01/2022	N	After	EAN	45,001,750	55,896,006	4,384,727	80.5%	3,681,224	119.1	51,511,279
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
VILLAGE OF NORTH PALM BEACH	G	10/01/2024	N	None	EAN	20,471,048	20,653,238	1,263,731	99.1%	1,271,218	99.4	19,389,507
VILLAGE OF NORTH PALM BEACH	G	10/01/2023	N	None	EAN	17,552,516	19,956,411	1,136,990	88.0%	1,429,783	79.5	18,819,421
VILLAGE OF NORTH PALM BEACH	G	10/01/2022	N	None	EAN	16,267,288	19,375,640	569,801	84.0%	1,334,777	42.7	18,805,839
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	PF	10/01/2024	N	After	EAN	42,726,801	47,568,470	7,394,501	89.8%	6,905,884	107.1	40,173,969
VILLAGE OF NORTH PALM BEACH	PF	10/01/2023	N	None	EAN	33,918,868	43,578,652	7,202,693	77.8%	6,510,165	110.6	36,375,959
VILLAGE OF NORTH PALM BEACH	PF	10/01/2022	N	None	EAN	30,067,827	39,087,880	4,530,669	76.9%	6,010,481	75.4	34,557,211
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 PALM SPRINGS	G	10/01/2024	N	None	EAN	36,820,410	30,952,232	-3,728,517	119.0%	1,647,275	-226.3	34,680,749
VILLAGE OF PALM SPRINGS	G	10/01/2023	N	None	EAN	30,933,242	29,842,488	-3,152,370	103.7%	1,643,068	-191.9	32,994,858
VILLAGE OF PALM SPRINGS	G	10/01/2022	N	None	EAN	29,116,226	30,155,977	-2,246,088	96.6%	1,651,653	-136.0	32,402,065
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	PF	10/01/2024	N	None	EAN	44,897,224	41,275,955	-728,824	108.8%	797,331	-91.4	42,004,779
VILLAGE OF PALM SPRINGS	PF	10/01/2023	N	None	EAN	37,562,933	39,902,256	512,768	94.1%	1,212,767	42.3	39,389,488
VILLAGE OF PALM SPRINGS	PF	10/01/2022	N	None	EAN	35,407,837	38,599,967	-11,911	91.7%	1,091,789	-1.1	38,611,878

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
VILLAGE OF 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
VOLUSIA COUNTY (VOL)	F	10/01/2023	N	None	FIL	5,929,515	1,496,073	-3,773,721	396.3%	0	0.0	5,269,794
VOLUSIA COUNTY (VOL)	F	10/01/2021	N	None	FIL	5,681,896	1,588,386	-3,486,483	357.7%	0	0.0	5,074,869
WAUCHULA	GP	10/01/2024	N	None	AGG	25,043,776	21,235,330	-1,859,656	117.9%	3,382,148	-55.0	23,094,986
WAUCHULA	GP	10/01/2023	N	None	AGG	21,225,168	20,637,096	-1,896,640	102.8%	3,427,583	-55.3	22,533,736
WAUCHULA	GP	10/01/2022	N	None	FIL	20,073,346	19,541,435	0	102.7%	3,342,507	0.0	19,541,435
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
WEST MANATEE FCD	F	10/01/2024	N	After	EAN	35,097,735	34,860,173	1,882,516	100.7%	4,861,795	38.7	32,977,657
WEST MANATEE FCD	F	10/01/2023	N	After	EAN	27,292,426	30,672,001	1,655,655	89.0%	4,086,858	40.5	29,016,346
WEST MANATEE FCD	F	10/01/2022	N	None	EAN	23,423,875	26,611,492	98,798	88.0%	3,654,571	2.7	26,512,694
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 MELBOURNE	P	10/01/2024	N	After	EAN	22,958,176	23,522,819	1,510,640	97.6%	3,003,404	50.3	22,012,179
WEST MELBOURNE	P	10/01/2023	N	None	EAN	19,273,866	21,623,081	1,123,332	89.1%	2,629,356	42.7	20,499,749
WEST MELBOURNE	P	10/01/2022	N	After	EAN	18,062,906	20,547,465	503,481	87.9%	2,622,982	19.2	20,043,984
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 PALM BEACH	F	09/30/2024	N	None	EAN	317,685,009	404,511,324	91,237,234	78.5%	26,792,161	340.5	313,274,090
WEST PALM BEACH	F	09/30/2023	N	None	EAN	277,175,528	385,435,026	80,841,667	71.9%	25,675,798	314.9	304,593,359
WEST PALM BEACH	F	09/30/2022	N	None	EAN	244,496,646	370,997,621	65,207,612	65.9%	24,321,041	268.1	305,790,009
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	09/30/2024	N	After	AGG	45,623,454	43,636,604	-3,494,126	104.6%	765,486	-456.5	47,130,730
WEST PALM BEACH	G	09/30/2023	N	None	AGG	39,971,554	42,365,999	444,332	94.3%	707,048	62.8	41,921,667
WEST PALM BEACH	G	09/30/2022	N	None	AGG	38,781,299	42,652,950	1,430,346	90.9%	816,116	175.3	41,222,604
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
WEST PALM BEACH	P	09/30/2024	N	After	EAN	495,760,974	598,006,264	94,092,774	82.9%	29,504,385	318.9	503,913,490
WEST PALM BEACH	P	09/30/2023	N	After	EAN	439,269,025	550,401,319	59,630,630	79.8%	24,906,371	239.4	490,770,689
WEST PALM BEACH	P	09/30/2022	N	None	EAN	425,292,643	524,687,034	37,620,538	81.1%	23,607,190	159.4	487,066,496
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
WILLISTON	G	10/01/2024	N	None	AGG	5,645,408	4,213,312	-1,255,480	134.0%	2,470,903	-50.8	5,468,792
WILLISTON	G	10/01/2023	N	None	AGG	4,900,867	4,057,428	-666,823	120.8%	1,860,041	-35.9	4,724,251
WILLISTON	G	10/01/2022	N	None	AGG	4,650,958	3,827,109	-520,054	121.5%	1,496,641	-34.8	4,347,163
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	P	10/01/2024	N	None	AGG	3,445,151	2,908,783	-505,002	118.4%	702,036	-71.9	3,413,785
WILLISTON	P	10/01/2023	N	None	AGG	2,832,613	2,728,019	-73,228	103.8%	656,709	-11.2	2,801,247
WILLISTON	P	10/01/2022	N	None	AGG	2,703,663	2,504,354	-171,083	108.0%	465,905	-36.7	2,675,437
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
WILTON MANORS (VOL)	F	10/01/2024	N	None	EAN	2,530,706	1,875,097	76,504	135.0%	0	0.0	1,798,593
WILTON MANORS (VOL)	F	10/01/2023	N	None	EAN	2,125,331	1,645,290	176,412	129.2%	0	0.0	1,468,878
WILTON MANORS (VOL)	F	10/01/2022	N	None	EAN	1,366,212	1,748,193	213,998	78.1%	0	0.0	1,534,195
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

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	10/01/2024	N	After	EAN	14,336,425	16,092,199	3,087,450	89.1%	50,478	6,116.4	13,004,749
WILTON MANORS [GP]	G	10/01/2023	N	None	EAN	12,159,447	16,244,717	3,520,862	74.9%	45,589	7,723.1	12,723,855
WILTON MANORS [GP]	G	10/01/2022	N	None	EAN	11,991,821	16,959,950	3,821,639	70.7%	41,957	9,108.5	13,138,311
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
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]	P	10/01/2024	N	After	EAN	19,904,454	23,377,992	5,429,716	85.1%	302,465	1,795.2	17,948,276
WILTON MANORS [GP]	P	10/01/2023	N	None	EAN	16,238,614	21,953,811	5,059,195	74.0%	277,185	1,825.2	16,894,616
WILTON MANORS [GP]	P	10/01/2022	N	None	EAN	15,187,384	21,504,672	4,922,623	70.6%	260,764	1,887.8	16,582,049
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
WINTER GARDEN	G	10/01/2024	N	None	EAN	43,833,616	52,024,901	11,303,474	84.3%	12,368,725	91.4	40,721,427
WINTER GARDEN	G	10/01/2023	N	None	EAN	34,963,009	48,570,941	11,103,072	72.0%	10,968,146	101.2	37,467,869
WINTER GARDEN	G	10/01/2022	N	None	EAN	31,238,181	43,411,090	7,248,103	72.0%	9,350,605	77.5	36,162,987
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	PF	10/01/2024	N	None	EAN	72,130,864	74,348,295	6,602,652	97.0%	13,335,989	49.5	67,745,643
WINTER GARDEN	PF	10/01/2023	N	None	EAN	56,774,070	67,880,914	7,187,106	83.6%	11,906,668	60.4	60,693,808
WINTER GARDEN	PF	10/01/2022	N	None	EAN	50,429,781	59,572,700	2,331,149	84.7%	10,093,729	23.1	57,241,551
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 HAVEN	F	10/01/2024	N	None	EAN	46,188,101	52,467,682	8,384,830	88.0%	5,062,016	165.6	44,082,852
WINTER HAVEN	F	10/01/2023	N	None	EAN	38,300,680	48,918,945	8,318,163	78.3%	4,651,423	178.8	40,600,782
WINTER HAVEN	F	10/01/2022	N	After	EAN	35,564,865	46,373,337	6,562,252	76.7%	4,115,250	159.5	39,811,085

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	10/01/2021	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	G	10/01/2024	N	None	EAN	83,281,603	96,290,739	17,087,845	86.5%	5,702,486	299.7	79,202,894
WINTER HAVEN	G	10/01/2023	N	None	EAN	71,081,982	95,705,682	20,051,323	74.3%	5,993,514	334.6	75,654,359
WINTER HAVEN	G	10/01/2022	N	None	EAN	67,817,658	94,304,951	17,598,966	71.9%	6,038,084	291.5	76,705,985
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	P	10/01/2024	N	None	EAN	42,962,357	47,569,341	6,764,056	90.3%	5,366,897	126.0	40,805,285
WINTER HAVEN	P	10/01/2023	N	None	EAN	36,271,954	46,028,974	6,796,215	78.8%	4,824,658	140.9	39,232,759
WINTER HAVEN	P	10/01/2022	N	After	EAN	33,410,808	43,842,715	5,257,063	76.2%	4,672,188	112.5	38,585,652
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 PARK	F	10/01/2024	N	None	EAN	76,451,385	86,061,259	11,922,146	88.8%	5,603,267	212.8	74,139,113
WINTER PARK	F	10/01/2023	N	None	EAN	65,212,236	81,478,608	9,724,458	80.0%	5,676,161	171.3	71,754,150
WINTER PARK	F	10/01/2022	N	None	EAN	61,283,847	76,022,070	5,777,725	80.6%	5,090,060	113.5	70,244,345
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	P	10/01/2024	N	None	EAN	73,393,045	86,476,300	15,020,322	84.9%	6,986,544	215.0	71,455,978
WINTER PARK	P	10/01/2023	N	None	EAN	62,424,321	80,667,682	12,932,279	77.4%	6,489,759	199.3	67,735,403
WINTER PARK	P	10/01/2022	N	None	EAN	58,924,322	76,624,651	10,126,174	76.9%	6,139,863	164.9	66,498,477
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 SPRINGS	GPF	10/01/2024	N	None	EAN	78,991,435	79,713,104	7,333,587	99.1%	4,123,889	177.8	72,379,517

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2025

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	10/01/2023	N	None	EAN	66,367,829	77,960,136	9,111,642	85.1%	3,986,205	228.6	68,848,494
WINTER SPRINGS	GPF	10/01/2022	N	None	EAN	61,810,677	73,890,227	6,395,829	83.7%	4,102,020	155.9	67,494,398
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 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 Pub-2010 Mortality Tables, by gender, with generational projection by Scale MP-2018.* 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 in 112.664(1)(a) and (1)(b), 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 - 9/30/2025

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)	6.50%	38,273,936	34,258,292	4,015,644	24.00	914,643	83.77
General	112.664(1)(b)	4.50%	47,299,420	34,258,292	13,041,128	17.08	1,632,304	149.50
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	24.00	914,643	83.77
ALACHUA COUNTY SCHOOL BOARD	112.664(1)(a)	6.50%	6,603,283	5,633,369	969,914	13.42	369,591	0.00
Early Retirement Plan	112.664(1)(b)	4.50%	7,615,769	5,633,369	1,982,400	11.17	484,571	0.00
7/1/2023	Valuation Basis	6.50%	N/A	N/A	N/A	13.42	369,591	0.00
ALTAMONTE SPRINGS	112.664(1)(a)	7.00%	41,638,612	56,087,097	-14,448,485	99.99	1,880,038	10.89
General	112.664(1)(b)	5.00%	56,868,778	56,087,097	781,681	99.99	4,059,647	23.52
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,880,038	10.89
ALTAMONTE SPRINGS	112.664(1)(a)	7.00%	54,449,707	52,457,055	1,992,652	99.99	2,899,613	37.89
Police	112.664(1)(b)	5.00%	78,335,773	52,457,055	25,878,718	31.92	6,140,843	80.25
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,899,613	37.89
APOPKA	112.664(1)(a)	6.95%	79,361,896	67,534,059	11,827,837	20.34	4,490,014	37.66
Fire	112.664(1)(b)	4.95%	102,907,849	67,534,059	35,373,790	16.82	8,072,902	67.71
10/1/2024	Valuation Basis	6.95%	N/A	N/A	N/A	20.34	4,490,014	37.66
APOPKA	112.664(1)(a)	6.95%	80,440,057	72,754,440	7,685,617	22.84	3,502,419	20.09
General	112.664(1)(b)	4.95%	103,581,721	72,754,440	30,827,281	18.09	6,805,992	39.05
10/1/2024	Valuation Basis	6.95%	N/A	N/A	N/A	22.84	3,502,419	20.09
APOPKA	112.664(1)(a)	6.95%	96,348,023	86,252,928	10,095,095	20.47	4,031,280	45.07
Police	112.664(1)(b)	4.95%	122,550,552	86,252,928	36,297,624	16.72	7,635,179	85.35
10/1/2024	Valuation Basis	6.95%	N/A	N/A	N/A	20.47	4,031,280	45.07
ARCADIA	112.664(1)(a)	6.00%	5,508,400	5,125,925	382,475	87.00	354,217	19.52
General	112.664(1)(b)	4.00%	7,093,765	5,125,925	1,967,840	23.42	426,165	23.48
1/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	87.00	354,217	19.52

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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%	12,325,827	10,804,814	1,521,013	26.62	433,417	40.30
Police And Fire	112.664(1)(b)	4.50%	15,448,102	10,804,814	4,643,288	18.15	714,378	66.43
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	26.62	433,417	40.30
ATLANTIC BEACH	112.664(1)(a)	6.25%	27,234,843	27,850,295	-615,452	99.99	621,946	51.84
General	112.664(1)(b)	4.25%	33,119,346	27,850,295	5,269,051	22.25	1,523,408	126.98
10/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	99.99	621,946	51.84
ATLANTIC BEACH	112.664(1)(a)	6.25%	20,610,200	19,332,247	1,277,953	99.99	1,083,763	38.99
Police	112.664(1)(b)	4.25%	25,862,635	19,332,247	6,530,388	20.83	1,653,316	59.49
10/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	99.99	1,083,763	38.99
AUBURNDALE	112.664(1)(a)	7.25%	12,275,776	10,566,998	1,708,778	99.99	627,696	38.50
Fire	112.664(1)(b)	5.25%	15,797,301	10,566,998	5,230,303	21.40	976,219	59.90
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	627,696	38.50
AUBURNDALE	112.664(1)(a)	7.15%	29,195,650	27,471,374	1,724,276	38.29	1,220,040	159.70
General	112.664(1)(b)	5.15%	35,629,095	27,471,374	8,157,721	19.25	1,661,085	217.40
10/1/2024	Valuation Basis	7.15%	N/A	N/A	N/A	38.29	1,220,040	159.70
AUBURNDALE	112.664(1)(a)	7.25%	20,380,900	18,991,647	1,389,253	99.99	876,964	32.40
Police	112.664(1)(b)	5.25%	26,152,399	18,991,647	7,160,752	23.03	1,465,141	54.20
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	876,964	32.40
AVENTURA	112.664(1)(a)	7.00%	93,208,259	80,826,200	12,382,059	31.23	5,029,495	54.98
Police	112.664(1)(b)	5.00%	120,026,554	80,826,200	39,200,354	20.66	7,902,606	86.39
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	31.23	5,029,495	54.98
AVON PARK	112.664(1)(a)	7.00%	9,965,088	9,024,911	940,177	99.99	505,605	42.10
Fire	112.664(1)(b)	5.00%	12,786,354	9,024,911	3,761,443	30.47	857,542	71.30
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	505,605	42.10

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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)	6.80%	7,337,237	6,519,887	817,350	27.91	154,138	0.00
Police	112.664(1)(b)	4.80%	9,435,244	6,519,887	2,915,357	19.46	263,841	0.00
10/1/2024	Valuation Basis	6.80%	N/A	N/A	N/A	27.91	154,138	0.00
BAL HARBOUR VILLAGE	112.664(1)(a)	5.75%	28,929,839	24,718,975	4,210,864	25.00	2,282,972	51.29
General	112.664(1)(b)	3.75%	38,914,497	24,718,975	14,195,522	21.67	3,158,067	70.95
10/1/2024	Valuation Basis	5.75%	N/A	N/A	N/A	25.00	2,282,972	51.29
BAL HARBOUR VILLAGE	112.664(1)(a)	6.75%	37,762,579	36,546,465	1,216,114	30.08	1,564,936	186.00
Police	112.664(1)(b)	4.75%	47,259,380	36,546,465	10,712,915	19.50	2,410,910	286.55
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	30.08	1,564,936	186.00
BARTOW	112.664(1)(a)	7.25%	17,199,308	15,510,295	1,689,013	99.99	705,643	55.50
Fire	112.664(1)(b)	5.25%	21,762,410	15,510,295	6,252,115	22.31	1,199,982	94.30
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	705,643	55.50
BARTOW	112.664(1)(a)	7.00%	54,003,808	43,025,558	10,978,250	23.28	3,264,341	28.00
General	112.664(1)(b)	5.00%	67,455,548	43,025,558	24,429,990	16.93	4,698,498	40.30
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	23.28	3,264,341	28.00
BARTOW	112.664(1)(a)	7.50%	29,249,364	25,799,135	3,450,229	33.62	1,256,790	47.20
Police	112.664(1)(b)	5.50%	37,093,685	25,799,135	11,294,550	20.15	2,066,228	77.70
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	33.62	1,256,790	47.20
BAY HARBOR ISLANDS	112.664(1)(a)	7.96%	26,854,788	28,048,379	-1,193,591	15.41	1,272,801	20.15
General	112.664(1)(b)	5.96%	28,865,898	28,048,379	817,519	12.38	1,872,960	29.65
10/1/2024	Valuation Basis	7.96%	N/A	N/A	N/A	12.41	1,879,535	29.75
BAY HARBOR ISLANDS	112.664(1)(a)	7.96%	26,854,788	28,048,379	-1,193,591	15.41	1,272,801	20.15
Police	112.664(1)(b)	5.96%	28,865,898	28,048,379	817,519	12.38	1,872,960	29.65
10/1/2024	Valuation Basis	7.96%	N/A	N/A	N/A	12.41	1,879,535	29.75

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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 MEDICAL CENTER	112.664(1)(a)	6.75%	113,337,352	101,859,634	11,477,718	19.42	1,801,214	0.00
General	112.664(1)(b)	4.75%	134,999,824	101,859,634	33,140,190	14.75	4,444,250	0.00
1/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	19.42	1,801,214	0.00
BELLE GLADE	112.664(1)(a)	6.50%	19,942,153	28,197,515	-8,255,362	99.99	39,488	0.91
General	112.664(1)(b)	4.50%	25,051,699	28,197,515	-3,145,816	99.99	447,195	10.26
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	39,488	0.91
BELLE GLADE (RETIRED)	112.664(1)(a)	5.00%	4,079,621	7,216,877	-3,137,256	99.99	0	0.00
Police And Fire	112.664(1)(b)	3.00%	4,652,551	7,216,877	-2,564,326	99.99	0	0.00
10/1/2024	Valuation Basis	5.00%	N/A	N/A	N/A	99.99	0	0.00
BELLEAIR	112.664(1)(a)	7.00%	6,957,723	6,120,344	837,379	25.48	495,909	40.20
Police	112.664(1)(b)	5.00%	8,374,126	6,120,344	2,253,782	16.76	665,424	53.90
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	25.48	495,909	40.20
BELLEVIEW	112.664(1)(a)	7.50%	5,577,835	5,293,890	283,945	99.99	228,921	26.10
Police	112.664(1)(b)	5.50%	6,936,750	5,293,890	1,642,860	24.68	400,753	45.90
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	228,921	26.10
BOCA GRANDE FCD	112.664(1)(a)	6.00%	23,234,037	19,488,001	3,746,036	51.48	1,298,097	69.70
Fire	112.664(1)(b)	4.00%	31,925,190	19,488,001	12,437,189	25.21	2,151,406	115.70
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	51.48	1,298,097	69.70
BOCA RATON	112.664(1)(a)	7.50%	281,894,765	251,979,898	29,914,867	19.00	6,430,848	18.10
General	112.664(1)(b)	5.50%	341,269,813	251,979,898	89,289,915	15.00	11,624,846	32.73
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	20.00	6,430,848	18.10
BOCA RATON	112.664(1)(a)	7.50%	776,500,488	559,214,738	217,285,750	18.90	42,047,331	79.58
Police And Fire	112.664(1)(b)	5.50%	994,242,557	559,214,738	435,027,819	15.37	61,343,939	116.10
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	18.90	42,047,331	79.58

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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 EXECUTIVE	112.664(1)(a)	7.00%	85,723,325	70,495,791	15,227,534	21.42	3,917,866	57.37
General	112.664(1)(b)	5.00%	107,881,826	70,495,791	37,386,035	16.50	5,892,243	86.29
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	21.42	3,917,866	57.37
BOCA RATON HOUSING	112.664(1)(a)	7.50%	2,789,510	3,662,265	-872,755	38.52	33,800	5.22
General	112.664(1)(b)	5.50%	3,433,034	3,662,265	-229,231	25.09	168,351	26.01
10/1/2023	Valuation Basis	7.50%	N/A	N/A	N/A	32.85	75,146	11.61
BONITA SPRINGS FCD	112.664(1)(a)	7.40%	141,333,369	117,531,966	23,801,403	34.23	8,116,295	70.20
Fire	112.664(1)(b)	5.40%	181,941,092	117,531,966	64,409,126	20.96	12,709,459	109.90
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	34.23	8,116,295	70.20
BONITA SPRINGS FCD	112.664(1)(a)	7.25%	6,428,029	6,111,177	316,852	99.99	410,106	36.40
General	112.664(1)(b)	5.25%	8,326,480	6,111,177	2,215,303	25.07	660,892	58.70
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	410,106	36.40
BOYNTON BEACH	112.664(1)(a)	7.15%	231,295,485	185,797,838	45,497,647	21.58	10,129,189	73.19
Fire	112.664(1)(b)	5.15%	288,767,178	185,797,838	102,969,340	16.75	15,840,784	114.46
10/1/2024	Valuation Basis	7.15%	N/A	N/A	N/A	21.58	10,129,189	73.19
BOYNTON BEACH	112.664(1)(a)	6.60%	252,418,896	232,750,078	19,668,818	49.08	10,349,374	28.41
General	112.664(1)(b)	4.60%	320,756,737	232,750,078	88,006,659	21.17	18,855,460	51.76
10/1/2024	Valuation Basis	6.60%	N/A	N/A	N/A	49.08	10,349,374	28.41
BOYNTON BEACH	112.664(1)(a)	6.90%	209,770,651	160,562,986	49,207,665	17.75	10,671,272	68.29
Police	112.664(1)(b)	4.90%	256,900,643	160,562,986	96,337,657	14.33	15,412,323	98.63
10/1/2024	Valuation Basis	6.90%	N/A	N/A	N/A	17.75	10,671,272	68.29
BRADENTON	112.664(1)(a)	7.00%	85,297,085	78,749,344	6,547,741	49.95	3,532,420	55.19
Fire	112.664(1)(b)	5.00%	109,691,606	78,749,344	30,942,262	22.73	6,408,713	100.13
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	49.95	3,532,420	55.19

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BRADENTON	112.664(1)(a)	7.30%	110,938,923	103,954,881	6,984,042	49.92	4,302,201	43.23
Police	112.664(1)(b)	5.30%	134,316,606	103,954,881	30,361,725	21.75	7,131,523	71.66
10/1/2024	Valuation Basis	7.30%	N/A	N/A	N/A	49.92	4,302,201	43.23
BRADENTON BEACH	112.664(1)(a)	7.00%	80,866	65,041	15,825	12.86	127,393	28.40
Police	112.664(1)(b)	5.00%	112,873	65,041	47,932	11.75	182,473	40.68
10/1/2022	Valuation Basis	7.00%	N/A	N/A	N/A	12.86	127,393	28.40
BROOKSVILLE	112.664(1)(a)	7.25%	9,493,788	8,963,561	530,227	99.99	391,608	39.10
Fire	112.664(1)(b)	5.25%	11,912,340	8,963,561	2,948,779	21.83	628,143	62.70
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	391,608	39.10
BROOKSVILLE	112.664(1)(a)	7.25%	335,813	325,322	10,491	27.19	24,360	999.99
Police	112.664(1)(b)	5.25%	402,018	325,322	76,696	17.38	36,242	999.99
10/1/2022	Valuation Basis	7.25%	N/A	N/A	N/A	27.19	24,360	999.99
BUSHNELL	112.664(1)(a)	7.25%	6,236,753	5,537,294	699,459	99.99	276,473	26.80
General	112.664(1)(b)	5.25%	8,610,176	5,537,294	3,072,882	34.81	511,003	49.50
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	276,473	26.80
CAPE CORAL	112.664(1)(a)	6.75%	338,406,428	295,683,754	42,722,674	32.43	16,067,685	57.80
Fire	112.664(1)(b)	4.75%	445,818,597	295,683,754	150,134,843	21.87	28,665,356	103.20
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	32.43	16,067,685	57.80
CAPE CORAL	112.664(1)(a)	6.85%	541,160,686	457,600,618	83,560,068	30.40	27,258,022	36.80
General	112.664(1)(b)	4.85%	690,777,113	457,600,618	233,176,495	20.06	44,065,851	59.60
10/1/2024	Valuation Basis	6.85%	N/A	N/A	N/A	30.40	27,258,022	36.80
CAPE CORAL	112.664(1)(a)	7.00%	323,205,633	288,603,007	34,602,626	29.64	15,849,447	52.80
Police	112.664(1)(b)	5.00%	412,977,199	288,603,007	124,374,192	20.58	26,429,503	88.10
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	29.64	15,849,447	52.80

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CASSELBERRY	112.664(1)(a)	7.15%	47,679,248	46,344,082	1,335,166	99.99	1,978,160	36.20
Police And Fire	112.664(1)(b)	5.15%	64,843,480	46,344,082	18,499,398	29.62	3,950,156	72.40
10/1/2024	Valuation Basis	7.15%	N/A	N/A	N/A	99.99	1,978,160	36.20
CHATTAHOOCHEE	112.664(1)(a)	4.00%	659,532	501,060	158,472	16.17	65,326	89.38
Fire	112.664(1)(b)	2.00%	839,360	501,060	338,300	13.58	99,360	135.95
10/1/2022	Valuation Basis	4.00%	N/A	N/A	N/A	16.17	65,326	89.38
CLEARWATER	112.664(1)(a)	2.50%	1,298,761	2,705,472	-1,406,711	99.99	0	0.00
Fire	112.664(1)(b)	0.50%	1,450,555	2,705,472	-1,254,917	99.99	0	0.00
10/1/2024	Valuation Basis	2.50%	N/A	N/A	N/A	99.99	0	0.00
CLEARWATER	112.664(1)(a)	6.50%	1,146,716,136	1,163,824,206	-17,108,070	99.99	26,131,526	23.21
General Police And Fire	112.664(1)(b)	4.50%	1,469,073,880	1,163,824,206	305,249,674	31.58	52,096,993	46.27
1/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	26,131,526	23.21
CLERMONT	112.664(1)(a)	7.00%	36,845,409	37,696,348	-850,939	25.48	2,169,596	33.25
Fire	112.664(1)(b)	5.00%	48,116,061	37,696,348	10,419,713	19.39	5,489,383	84.14
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	25.48	2,292,058	35.13
CLERMONT	112.664(1)(a)	7.00%	31,387,041	33,089,319	-1,702,278	24.35	1,608,656	26.64
Police	112.664(1)(b)	5.00%	41,252,429	33,089,319	8,163,110	19.53	3,671,808	60.80
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	24.35	1,713,668	28.38
CLERMONT (RETIRED)	112.664(1)(a)	7.00%	137,152	240,531	-103,379	99.99	0	0.00
General	112.664(1)(b)	5.00%	149,703	240,531	-90,828	99.99	0	0.00
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	0	0.00
CLEWISTON	112.664(1)(a)	7.00%	1,938,377	629,065	1,309,312	6.09	303,625	80.06
Fire	112.664(1)(b)	5.00%	2,462,071	629,065	1,833,006	5.73	392,941	103.61
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	6.09	301,140	79.40

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CLEWISTON	112.664(1)(a)	6.50%	14,244,456	15,757,473	-1,513,017	79.00	0	0.00
General	112.664(1)(b)	4.50%	17,789,908	15,757,473	2,032,435	23.82	245,796	0.00
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	79.00	0	0.00
COCOA	112.664(1)(a)	7.10%	35,461,947	27,158,765	8,303,182	22.62	2,225,113	67.28
Fire	112.664(1)(b)	5.10%	45,623,841	27,158,765	18,465,076	17.20	3,367,923	101.85
10/1/2024	Valuation Basis	7.10%	N/A	N/A	N/A	22.62	2,225,113	67.28
COCOA	112.664(1)(a)	6.50%	14,246,312	14,213,105	33,207	99.99	66,396	0.00
General	112.664(1)(b)	4.50%	17,238,433	14,213,105	3,025,328	19.31	229,825	0.00
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	66,396	0.00
COCOA	112.664(1)(a)	7.00%	44,775,169	40,537,446	4,237,723	35.63	1,508,354	40.45
Police	112.664(1)(b)	5.00%	58,064,251	40,537,446	17,526,805	21.40	2,742,500	73.55
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	35.63	1,508,354	40.45
COCOA BEACH	112.664(1)(a)	7.20%	22,717,716	18,915,102	3,802,614	25.68	1,079,520	42.90
Fire	112.664(1)(b)	5.20%	28,468,549	18,915,102	9,553,447	17.89	1,704,994	67.75
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	25.68	1,079,520	42.90
COCOA BEACH	112.664(1)(a)	7.25%	35,845,732	34,097,858	1,747,874	99.99	1,338,942	17.10
General	112.664(1)(b)	5.25%	44,210,802	34,097,858	10,112,944	20.39	2,293,579	29.29
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,338,942	17.10
COCOA BEACH	112.664(1)(a)	7.20%	23,971,867	18,563,758	5,408,109	23.45	1,047,224	37.44
Police	112.664(1)(b)	5.20%	30,082,539	18,563,758	11,518,781	17.10	1,628,931	58.23
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	23.45	1,047,224	37.44
COOPER CITY	112.664(1)(a)	5.75%	28,752,178	26,207,951	2,544,227	20.92	1,036,638	0.00
Fire	112.664(1)(b)	3.75%	34,888,781	26,207,951	8,680,830	16.08	1,782,873	0.00
10/1/2024	Valuation Basis	5.75%	N/A	N/A	N/A	20.92	1,036,638	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
COOPER CITY	112.664(1)(a)	6.50%	44,384,598	43,265,353	1,119,245	99.99	796,487	35.18
General	112.664(1)(b)	4.50%	54,064,106	43,265,353	10,798,753	19.83	2,386,840	105.43
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	796,487	35.18
COOPER CITY	112.664(1)(a)	6.00%	37,282,286	39,654,776	-2,372,490	99.99	105,052	0.00
Police	112.664(1)(b)	4.00%	43,749,706	39,654,776	4,094,930	21.08	1,650,629	0.00
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	105,052	0.00
COOPER CITY - MANAGEMENT	112.664(1)(a)	7.00%	4,737,786	4,303,753	434,033	19.05	75,254	0.00
General Police And Fire	112.664(1)(b)	5.00%	5,622,374	4,303,753	1,318,621	14.47	180,136	0.00
10/1/2023	Valuation Basis	7.00%	N/A	N/A	N/A	19.05	0	0.00
CORAL GABLES	112.664(1)(a)	7.00%	633,059,893	507,566,596	125,493,297	17.83	30,506,355	58.15
General Police And Fire	112.664(1)(b)	5.00%	771,349,427	507,566,596	263,782,831	14.08	44,456,338	84.75
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	17.83	30,506,355	58.15
CORAL SPRINGS	112.664(1)(a)	7.25%	184,873,909	194,916,181	-10,042,272	99.99	5,859,582	35.20
Fire	112.664(1)(b)	5.25%	235,022,548	194,916,181	40,106,367	26.59	12,100,129	72.69
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	5,859,582	35.20
CORAL SPRINGS	112.664(1)(a)	5.00%	8,364,291	9,598,063	-1,233,772	99.00	0	0.00
General	112.664(1)(b)	3.00%	10,089,627	9,598,063	491,564	29.67	273,931	0.00
10/1/2024	Valuation Basis	5.00%	N/A	N/A	N/A	99.00	0	0.00
CORAL SPRINGS	112.664(1)(a)	7.00%	390,471,780	348,736,453	41,735,327	28.69	14,338,780	67.20
Police	112.664(1)(b)	5.00%	498,822,812	348,736,453	150,086,359	19.77	25,008,159	117.30
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	28.69	14,338,780	67.20
CRESCENT CITY	112.664(1)(a)	6.50%	529,802	738,171	-208,369	99.99	18,996	20.55
Fire	112.664(1)(b)	4.50%	678,084	738,171	-60,087	99.99	44,510	48.16
10/1/2023	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	18,996	20.55

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CRESCENT CITY	112.664(1)(a)	7.00%	971,348	1,125,599	-154,251	99.99	42,577	19.10
Police	112.664(1)(b)	5.00%	1,237,604	1,125,599	112,005	99.99	78,379	35.20
10/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	42,577	19.10
CRESTVIEW	112.664(1)(a)	7.00%	27,477,902	22,407,512	5,070,390	46.65	1,532,467	20.80
General	112.664(1)(b)	5.00%	35,558,451	22,407,512	13,150,939	21.58	2,466,883	33.50
10/1/2023	Valuation Basis	7.00%	N/A	N/A	N/A	46.65	1,532,467	20.80
CRESTVIEW	112.664(1)(a)	7.00%	36,494,446	32,764,103	3,730,343	99.99	2,141,827	31.30
Police And Fire	112.664(1)(b)	5.00%	47,225,725	32,764,103	14,461,622	28.03	3,432,703	50.20
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,141,827	31.30
DADE CITY	112.664(1)(a)	7.00%	7,424,523	7,123,732	300,791	26.08	259,092	999.99
Fire	112.664(1)(b)	5.00%	8,942,530	7,123,732	1,818,798	17.59	346,666	999.99
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	26.08	259,092	999.99
DADE CITY	112.664(1)(a)	7.00%	14,135,848	14,871,826	-735,978	99.99	507,821	32.40
Police	112.664(1)(b)	5.00%	18,083,330	14,871,826	3,211,504	28.41	1,039,538	66.30
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	507,821	32.40
DANIA BEACH	112.664(1)(a)	6.00%	30,068,040	27,365,895	2,702,145	23.25	632,542	71.08
General	112.664(1)(b)	4.00%	36,610,730	27,365,895	9,244,835	16.58	1,544,654	173.59
10/1/2023	Valuation Basis	6.00%	N/A	N/A	N/A	23.25	632,542	71.08
DANIA BEACH [PF]	112.664(1)(a)	5.75%	90,883,831	82,539,585	8,344,246	23.08	1,983,373	779.05
Fire	112.664(1)(b)	3.75%	112,521,285	82,539,585	29,981,700	16.83	4,552,378	999.99
10/1/2024	Valuation Basis	5.75%	N/A	N/A	N/A	23.08	1,983,373	779.05
DANIA BEACH [PF]	112.664(1)(a)	5.75%	90,883,831	82,539,585	8,344,246	23.08	1,983,373	779.05
Police	112.664(1)(b)	3.75%	112,521,285	82,539,585	29,981,700	16.83	4,552,378	999.99
10/1/2024	Valuation Basis	5.75%	N/A	N/A	N/A	23.08	1,983,373	779.05

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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%	2,314,768	2,292,396	22,372	99.99	573,541	17.50
General	112.664(1)(b)	5.50%	3,086,102	2,292,396	793,706	99.99	809,953	24.80
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	573,541	17.50
DAVENPORT	112.664(1)(a)	7.50%	2,650,763	2,746,115	-95,352	99.99	610,899	21.20
Police And Fire	112.664(1)(b)	5.50%	3,651,428	2,746,115	905,313	99.99	930,977	32.40
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	610,899	21.20
DAVIE	112.664(1)(a)	6.90%	208,786,186	195,811,391	12,974,795	99.99	8,565,177	51.77
Fire	112.664(1)(b)	4.90%	259,564,492	195,811,391	63,753,101	22.31	14,961,077	90.42
10/1/2024	Valuation Basis	6.90%	N/A	N/A	N/A	99.99	8,565,177	51.77
DAVIE	112.664(1)(a)	6.95%	272,394,353	239,884,538	32,509,815	25.08	10,830,270	66.02
Police	112.664(1)(b)	4.95%	344,276,148	239,884,538	104,391,610	18.09	18,906,654	115.24
10/1/2024	Valuation Basis	6.95%	N/A	N/A	N/A	25.08	10,830,270	66.02
DAVIE - GENERAL & MGMT	112.664(1)(a)	7.00%	114,378,957	120,053,791	-5,674,834	33.80	3,989,050	15.86
General	112.664(1)(b)	5.00%	151,270,044	120,053,791	31,216,253	23.70	10,538,257	41.90
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	32.88	4,271,513	16.98
DAYTONA BEACH	112.664(1)(a)	7.50%	301,361,668	221,868,257	79,493,411	16.23	15,057,734	60.10
Police And Fire	112.664(1)(b)	5.50%	374,684,904	221,868,257	152,816,647	13.37	21,720,540	86.60
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	16.23	15,057,734	60.10
DEERFIELD BEACH	112.664(1)(a)	7.25%	183,393,803	160,991,677	22,402,126	19.88	7,435,262	125.97
Fire	112.664(1)(b)	5.25%	225,052,817	160,991,677	64,061,140	14.77	12,316,494	208.67
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	19.88	7,435,262	125.97
DEERFIELD BEACH	112.664(1)(a)	6.00%	48,148,206	52,089,489	-3,941,283	99.99	794,047	811.44
General	112.664(1)(b)	4.00%	56,405,423	52,089,489	4,315,934	18.83	2,684,224	999.99
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	794,047	811.44

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DEERFIELD BEACH	112.664(1)(a)	6.50%	62,129,913	50,092,220	12,037,693	17.85	2,560,372	0.00
Police	112.664(1)(b)	4.50%	76,648,696	50,092,220	26,556,476	14.35	3,240,764	0.00
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	17.85	2,560,372	0.00
DELAND	112.664(1)(a)	7.00%	38,441,775	32,890,521	5,551,254	99.99	2,965,862	58.89
Fire	112.664(1)(b)	5.00%	50,137,941	32,890,521	17,247,420	25.94	4,439,127	88.14
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,965,862	58.89
DELAND	112.664(1)(a)	7.00%	34,356,477	29,832,393	4,524,084	18.67	1,108,581	116.27
General	112.664(1)(b)	5.00%	41,119,633	29,832,393	11,287,240	14.42	2,028,437	212.74
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	18.67	1,108,581	116.27
DELAND	112.664(1)(a)	7.50%	45,924,826	37,354,971	8,569,855	30.50	2,347,300	44.83
Police	112.664(1)(b)	5.50%	59,066,553	37,354,971	21,711,582	20.00	3,899,556	74.48
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	30.50	2,347,300	44.83
DELRAY BEACH	112.664(1)(a)	6.25%	236,646,486	194,904,030	41,742,456	26.08	13,295,209	91.01
Fire	112.664(1)(b)	4.25%	296,740,466	194,904,030	101,836,436	18.75	21,385,044	146.39
10/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	26.08	13,295,209	91.01
DELRAY BEACH	112.664(1)(a)	6.75%	168,711,123	193,157,170	-24,446,047	99.99	4,638,209	15.19
General	112.664(1)(b)	4.75%	211,259,350	193,157,170	18,102,180	99.99	10,027,664	32.85
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	4,638,209	15.19
DELRAY BEACH	112.664(1)(a)	6.75%	202,444,773	162,255,622	40,189,151	21.83	10,652,536	69.78
Police	112.664(1)(b)	4.75%	257,415,212	162,255,622	95,159,590	16.75	16,746,663	109.70
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	21.83	10,652,536	69.78
DELTONA	112.664(1)(a)	7.40%	57,628,584	49,000,306	8,628,278	50.67	3,006,396	50.50
Fire	112.664(1)(b)	5.40%	74,872,967	49,000,306	25,872,661	22.13	5,050,656	84.90
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	50.67	3,006,396	50.50

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DESTIN FCD	112.664(1)(a)	7.30%	41,410,710	33,687,777	7,722,933	21.81	1,872,033	84.90
Fire	112.664(1)(b)	5.30%	52,798,106	33,687,777	19,110,329	16.73	2,923,477	145.60
10/1/2024	Valuation Basis	7.30%	N/A	N/A	N/A	21.81	1,872,033	84.90
DORAL - Elected	112.664(1)(a)	Not submitted						
General	112.664(1)(b)	Not Submitted						
10/1/2021	Valuation Basis		N/A	N/A	N/A			
DUNEDIN	112.664(1)(a)	7.25%	41,356,888	39,086,267	2,270,621	31.71	1,691,046	43.60
Fire	112.664(1)(b)	5.25%	51,051,295	39,086,267	11,965,028	19.42	2,799,332	72.10
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	31.71	1,691,046	43.60
DUNNELLON	112.664(1)(a)	7.00%	1,273,542	4,064,873	-2,791,331	99.99	4,645	1.00
Police And Fire	112.664(1)(b)	5.00%	1,620,046	4,064,873	-2,444,827	99.99	4,645	1.00
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	4,645	1.00
EAST LAKE TARPON FCD	112.664(1)(a)	7.25%	30,621,591	25,579,372	5,042,219	33.42	1,583,582	49.60
Fire	112.664(1)(b)	5.25%	38,786,875	25,579,372	13,207,503	20.51	2,449,321	76.70
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	33.42	1,583,582	49.60
EAST NICEVILLE FCD	112.664(1)(a)	7.00%	2,690,531	2,385,875	304,656	99.99	236,807	32.20
Fire	112.664(1)(b)	5.00%	3,693,108	2,385,875	1,307,233	51.30	380,232	51.60
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	236,807	32.20
EATONVILLE	112.664(1)(a)	6.50%	2,307,163	3,048,955	-741,792	99.99	67,882	7.15
Police	112.664(1)(b)	4.50%	2,938,495	3,048,955	-110,460	99.99	214,087	22.56
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	67,882	7.15
EDGEWATER	112.664(1)(a)	7.00%	21,490,839	25,426,433	-3,935,594	99.99	718,706	28.20
Fire	112.664(1)(b)	5.00%	26,806,306	25,426,433	1,379,873	99.99	1,355,049	53.20
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	718,706	28.20

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EDGEWATER	112.664(1)(a)	6.25%	18,337,429	12,494,540	5,842,889	11.51	1,012,007	726.90
General	112.664(1)(b)	4.25%	22,098,502	12,494,540	9,603,962	10.07	1,186,317	852.10
10/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	11.51	1,012,007	726.90
EDGEWATER	112.664(1)(a)	7.30%	19,546,715	17,631,936	1,914,779	28.60	1,355,184	52.90
Police	112.664(1)(b)	5.30%	24,182,536	17,631,936	6,550,600	18.95	1,916,335	74.80
10/1/2024	Valuation Basis	7.30%	N/A	N/A	N/A	28.60	1,355,184	52.90
ENGLEWOOD AREA FCD	112.664(1)(a)	7.20%	54,694,659	54,627,851	66,808	45.79	2,769,997	57.50
Fire	112.664(1)(b)	5.20%	70,277,748	54,627,851	15,649,897	22.61	4,747,605	98.60
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	45.79	2,769,997	57.50
ENGLEWOOD WATER DISTRICT	112.664(1)(a)	7.00%	586,351	973,891	-387,540	99.99	0	999.99
General	112.664(1)(b)	5.00%	654,956	973,891	-318,935	99.99	0	999.99
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	0	999.99
ESTERO FCD	112.664(1)(a)	7.00%	47,006,158	47,167,464	-161,306	31.15	1,393,050	20.88
Fire	112.664(1)(b)	5.00%	61,268,291	47,167,464	14,100,827	21.77	4,334,560	64.97
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	29.56	2,009,449	30.12
EUSTIS	112.664(1)(a)	7.55%	15,560,056	15,954,414	-394,358	99.99	843,755	39.70
Fire	112.664(1)(b)	5.55%	20,050,805	15,954,414	4,096,391	32.26	1,401,604	66.00
10/1/2024	Valuation Basis	7.55%	N/A	N/A	N/A	99.99	843,755	39.70
EUSTIS	112.664(1)(a)	6.70%	36,211,765	28,482,720	7,729,045	24.75	1,972,774	60.90
Police	112.664(1)(b)	4.70%	48,002,741	28,482,720	19,520,021	18.67	3,240,338	100.03
10/1/2024	Valuation Basis	6.70%	N/A	N/A	N/A	24.75	1,972,774	60.90
FERNANDINA BEACH	112.664(1)(a)	7.25%	40,697,426	35,100,713	5,596,713	30.69	2,710,052	27.29
General	112.664(1)(b)	5.25%	51,285,204	35,100,713	16,184,491	19.16	3,988,912	40.16
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	30.69	2,710,052	27.29

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FERNANDINA BEACH	112.664(1)(a)	7.50%	45,837,634	40,656,716	5,180,918	34.43	2,308,493	44.32
Police And Fire	112.664(1)(b)	5.50%	56,594,871	40,656,716	15,938,155	19.62	3,561,310	68.37
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	34.43	2,308,493	44.32
FLAGLER BEACH	112.664(1)(a)	7.00%	2,858,919	3,520,470	-661,551	99.99	203,263	23.12
Fire	112.664(1)(b)	5.00%	3,820,015	3,520,470	299,545	99.99	329,176	37.45
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	203,263	23.12
FLAGLER BEACH	112.664(1)(a)	7.00%	8,003,089	7,281,915	721,174	99.99	597,326	47.70
Police	112.664(1)(b)	5.00%	10,209,371	7,281,915	2,927,456	22.20	882,739	70.50
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	597,326	47.70
FLORIDA CITY	112.664(1)(a)	6.08%	2,752,032	3,753,348	-1,001,316	99.99	0	0.00
Police	112.664(1)(b)	4.08%	3,442,081	3,753,348	-311,267	99.99	0	0.00
10/1/2024	Valuation Basis	6.08%	N/A	N/A	N/A	99.99	0	0.00
FLORIDA CITY - ELECTED	112.664(1)(a)	6.75%	3,480,662	4,498,213	-1,017,551	99.99	46,498	14.91
General	112.664(1)(b)	4.75%	4,068,437	4,498,213	-429,776	99.99	86,078	27.60
10/1/2022	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	46,498	14.91
FORT LAUDERDALE	112.664(1)(a)	6.75%	756,521,234	750,864,375	5,656,859	99.99	11,814,722	42.57
General	112.664(1)(b)	4.75%	928,909,028	750,864,375	178,044,653	20.50	29,357,896	105.75
9/30/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	11,814,722	42.57
FORT LAUDERDALE	112.664(1)(a)	7.10%	1,312,421,447	1,222,065,487	90,355,960	35.95	45,611,379	47.50
Police And Fire	112.664(1)(b)	5.10%	1,623,652,415	1,222,065,487	401,586,928	20.81	79,846,765	87.60
10/1/2024	Valuation Basis	7.10%	N/A	N/A	N/A	35.95	45,611,379	47.50
FORT MEADE	112.664(1)(a)	6.50%	401,421	518,229	-116,808	99.99	48,174	17.20
Fire	112.664(1)(b)	4.50%	510,066	518,229	-8,163	29.61	65,987	23.50
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	48,174	17.20

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FORT MEADE	112.664(1)(a)	6.50%	7,045,394	6,350,270	695,124	99.99	318,486	12.70
General	112.664(1)(b)	4.50%	8,698,458	6,350,270	2,348,188	24.80	523,573	20.80
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	318,486	12.70
FORT MEADE	112.664(1)(a)	6.75%	952,582	1,290,341	-337,759	99.99	17,513	999.99
Police	112.664(1)(b)	4.75%	1,125,293	1,290,341	-165,048	99.99	17,343	999.99
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	17,513	999.99
FORT MYERS	112.664(1)(a)	7.40%	188,681,243	159,291,051	29,390,192	30.86	9,352,856	69.10
Fire	112.664(1)(b)	5.40%	244,073,042	159,291,051	84,781,991	20.43	14,778,204	109.20
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	30.86	9,352,856	69.10
FORT MYERS	112.664(1)(a)	7.25%	227,065,569	199,651,236	27,414,333	33.93	10,882,531	28.00
General	112.664(1)(b)	5.25%	280,777,789	199,651,236	81,126,553	19.23	16,303,601	42.10
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	33.93	10,882,531	28.00
FORT MYERS	112.664(1)(a)	7.50%	267,382,689	213,960,318	53,422,371	25.20	14,429,765	63.40
Police	112.664(1)(b)	5.50%	344,715,193	213,960,318	130,754,875	18.37	22,134,744	97.20
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	25.20	14,429,765	63.40
FORT PIERCE	112.664(1)(a)	7.25%	284,073,671	246,179,812	37,893,859	27.25	11,290,247	26.34
General And Police	112.664(1)(b)	5.25%	355,144,689	246,179,812	108,964,877	18.33	17,632,194	41.13
9/30/2024	Valuation Basis	7.25%	N/A	N/A	N/A	27.25	11,290,247	26.34
FORT PIERCE SUPP	112.664(1)(a)	6.75%	22,860,556	22,054,885	805,671	36.50	1,145,067	11.98
Police	112.664(1)(b)	4.75%	29,179,491	22,054,885	7,124,606	21.58	1,832,299	19.17
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	36.50	1,145,067	11.98
FORT WALTON BEACH	112.664(1)(a)	7.00%	37,235,076	27,953,599	9,281,477	23.54	1,777,896	63.40
Fire	112.664(1)(b)	5.00%	48,367,619	27,953,599	20,414,020	17.52	2,693,957	96.00
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	23.54	1,777,896	63.40

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FORT WALTON BEACH	112.664(1)(a)	7.00%	53,688,594	56,558,896	-2,870,302	99.99	261,442	20.10
General	112.664(1)(b)	5.00%	65,439,365	56,558,896	8,880,469	24.16	1,001,188	77.30
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	261,442	20.10
FORT WALTON BEACH	112.664(1)(a)	7.00%	35,123,438	31,244,091	3,879,347	37.16	1,829,547	48.30
Police	112.664(1)(b)	5.00%	45,176,574	31,244,091	13,932,483	20.58	2,967,720	78.40
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	37.16	1,829,547	48.30
FROSTPROOF	112.664(1)(a)	7.00%	1,747,837	1,783,670	-35,833	25.25	108,304	18.24
General	112.664(1)(b)	5.00%	2,357,380	1,783,670	573,710	20.17	225,659	38.00
10/1/2023	Valuation Basis	7.00%	N/A	N/A	N/A	25.25	108,304	18.24
FROSTPROOF	112.664(1)(a)	6.50%	5,389,288	4,500,213	889,075	22.19	131,977	0.00
Police	112.664(1)(b)	4.50%	6,938,142	4,500,213	2,437,929	16.99	217,089	0.00
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	22.19	131,977	0.00
GAINESVILLE	112.664(1)(a)	7.75%	698,853,628	731,780,898	-32,927,270	99.99	13,752,943	11.51
General	112.664(1)(b)	5.75%	870,516,364	731,780,898	138,735,466	26.65	28,085,368	23.51
10/1/2024	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	13,752,943	11.51
GAINESVILLE	112.664(1)(a)	7.75%	352,907,002	348,139,610	4,767,392	99.99	7,532,162	22.87
Police And Fire	112.664(1)(b)	5.75%	443,511,984	348,139,610	95,372,374	23.37	15,995,070	48.57
10/1/2024	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	7,532,162	22.87
GOLDEN BEACH	112.664(1)(a)	6.64%	22,979,650	17,355,807	5,623,843	16.80	1,958,675	47.66
General And Police	112.664(1)(b)	4.64%	29,127,674	17,355,807	11,771,867	13.97	3,070,266	74.70
10/1/2024	Valuation Basis	6.64%	N/A	N/A	N/A	17.45	1,651,506	40.18
GREATER NAPLES FCD	112.664(1)(a)	7.00%	70,521,762	56,297,871	14,223,891	40.25	4,667,649	85.80
Fire	112.664(1)(b)	5.00%	93,461,613	56,297,871	37,163,742	23.69	7,781,358	143.00
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	40.25	4,667,649	85.80

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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%	8,885,169	10,499,818	-1,614,649	29.35	391,603	23.99
Police	112.664(1)(b)	5.00%	12,021,663	10,499,818	1,521,845	23.23	992,143	60.79
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	28.27	507,188	31.08
GREENACRES	112.664(1)(a)	7.50%	34,263,081	35,631,772	-1,368,691	99.99	1,558,310	25.11
Fire	112.664(1)(b)	5.50%	48,792,154	35,631,772	13,160,382	28.40	4,441,297	71.57
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	42.94	1,992,577	32.11
GREENACRES	112.664(1)(a)	7.50%	33,890,019	36,725,909	-2,835,890	99.99	501,803	19.32
Police	112.664(1)(b)	5.50%	47,083,568	36,725,909	10,357,659	37.77	3,716,944	143.07
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,444,836	55.61
GULF BREEZE	112.664(1)(a)	7.00%	7,262,973	8,788,994	-1,526,021	31.65	349,712	29.48
Police	112.664(1)(b)	5.00%	9,950,572	8,788,994	1,161,578	25.43	800,512	67.48
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	31.65	349,712	29.48
GULFPORT	112.664(1)(a)	7.10%	9,949,640	8,138,337	1,811,303	36.75	542,917	40.70
Fire	112.664(1)(b)	5.10%	13,002,961	8,138,337	4,864,624	21.38	825,683	61.80
10/1/2024	Valuation Basis	7.10%	N/A	N/A	N/A	36.75	542,917	40.70
GULFPORT	112.664(1)(a)	6.80%	22,343,741	21,863,547	480,194	99.99	867,035	15.10
General	112.664(1)(b)	4.80%	28,224,618	21,863,547	6,361,071	27.21	1,585,912	27.50
10/1/2024	Valuation Basis	6.80%	N/A	N/A	N/A	99.99	867,035	15.10
GULFPORT	112.664(1)(a)	7.15%	18,684,717	15,322,116	3,362,601	35.86	879,048	31.50
Police	112.664(1)(b)	5.15%	23,721,225	15,322,116	8,399,109	20.43	1,381,078	49.40
10/1/2024	Valuation Basis	7.15%	N/A	N/A	N/A	35.86	879,048	31.50
HAINES CITY	112.664(1)(a)	6.85%	12,118,993	10,342,122	1,776,871	99.99	779,896	33.90
Fire	112.664(1)(b)	4.85%	16,038,894	10,342,122	5,696,772	23.17	1,171,699	50.80
10/1/2024	Valuation Basis	6.85%	N/A	N/A	N/A	99.99	779,896	33.90

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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%	27,886,345	26,808,452	1,077,893	99.99	1,921,158	21.60
General	112.664(1)(b)	5.25%	35,062,892	26,808,452	8,254,440	22.79	2,933,911	33.00
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,921,158	21.60
HAINES CITY	112.664(1)(a)	7.25%	19,063,185	17,612,392	1,450,793	99.99	1,238,669	30.10
Police	112.664(1)(b)	5.25%	24,548,864	17,612,392	6,936,472	25.28	1,865,829	45.40
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,238,669	30.10
HALIFAX HOSPITAL	112.664(1)(a)	6.38%	353,980,751	285,707,132	68,273,619	18.00	16,593,523	91.01
General	112.664(1)(b)	4.38%	439,924,500	285,707,132	154,217,368	14.00	26,726,055	146.58
10/1/2022	Valuation Basis	6.38%	N/A	N/A	N/A	18.00	16,033,280	87.94
HALLANDALE BEACH	112.664(1)(a)	6.25%	81,249,026	66,582,428	14,666,598	81.00	2,104,620	55.54
General	112.664(1)(b)	4.25%	100,549,448	66,582,428	33,967,020	81.00	5,889,695	155.43
10/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	81.00	2,104,620	55.54
HALLANDALE BEACH	112.664(1)(a)	7.10%	303,277,961	278,576,249	24,701,712	29.56	12,475,996	86.30
Police And Fire	112.664(1)(b)	5.10%	378,181,101	278,576,249	99,604,852	19.77	19,058,521	131.83
10/1/2024	Valuation Basis	7.10%	N/A	N/A	N/A	29.56	12,475,996	86.30
HALLANDALE BEACH PM	112.664(1)(a)	6.25%	23,010,548	20,642,000	2,368,548	72.00	494,703	404.62
General	112.664(1)(b)	4.25%	28,609,893	20,642,000	7,967,893	72.00	1,431,507	999.99
10/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	72.00	494,703	404.62
HALLANDALE BEACH PM (EXCESS)	112.664(1)(a)	3.76%	13,258,581	0	13,258,581	0.00	0	0.00
General	112.664(1)(b)	1.76%	16,764,952	0	16,764,952	0.00	0	0.00
10/1/2024	Valuation Basis	3.76%	N/A	N/A	N/A	0.00	0	0.00
HAVANA	112.664(1)(a)	6.50%	93,081	1,510,423	-1,417,342	99.99	8,881	72.47
Fire	112.664(1)(b)	4.50%	92,445	1,510,423	-1,417,978	99.99	8,881	72.47
10/1/2021	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	8,881	72.47

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
HIALEAH	112.664(1)(a)	7.50%	1,128,810,986	786,898,440	341,912,546	18.25	45,880,443	74.48
General Police And Fire	112.664(1)(b)	5.50%	1,346,076,600	786,898,440	559,178,160	14.37	62,395,956	101.30
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	18.25	45,880,443	74.48
HIALEAH - ELECTED	112.664(1)(a)	6.00%	10,063,592	14,644,345	-4,580,753	99.99	53,594	37.00
General	112.664(1)(b)	4.00%	12,382,242	14,644,345	-2,262,103	99.99	77,357	53.41
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	53,594	37.00
HIALEAH GARDENS	112.664(1)(a)	7.00%	24,490,538	26,047,325	-1,556,787	99.99	1,015,364	26.60
Police	112.664(1)(b)	5.00%	30,172,582	26,047,325	4,125,257	25.67	2,344,881	61.43
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,015,364	26.60
HILLSBOROUGH COUNTY	112.664(1)(a)	3.75%	15,484,654	7,521,934	7,962,719	5.50	1,123,879	0.00
Early Retirement Plan	112.664(1)(b)	1.75%	17,990,871	7,521,934	10,468,937	5.17	1,359,190	0.00
7/1/2023	Valuation Basis	3.75%	N/A	N/A	N/A	5.50	1,123,879	0.00
HOLLEY-NAVARRE FCD	112.664(1)(a)	6.00%	7,885,635	8,166,413	-280,778	99.99	953,857	48.78
Fire	112.664(1)(b)	4.00%	11,304,171	8,166,413	3,137,758	43.45	1,749,354	89.46
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	953,857	48.78
HOLLY HILL	112.664(1)(a)	6.90%	7,643,570	6,989,618	653,952	99.99	487,086	50.90
Fire	112.664(1)(b)	4.90%	9,643,782	6,989,618	2,654,164	22.35	720,637	75.30
10/1/2024	Valuation Basis	6.90%	N/A	N/A	N/A	99.99	487,086	50.90
HOLLY HILL	112.664(1)(a)	6.90%	15,978,413	14,710,889	1,267,524	32.79	612,157	42.70
Police	112.664(1)(b)	4.90%	20,198,739	14,710,889	5,487,850	19.89	991,876	69.20
10/1/2024	Valuation Basis	6.90%	N/A	N/A	N/A	32.79	612,157	42.70
HOLLYWOOD	112.664(1)(a)	7.50%	516,702,857	376,673,368	140,029,489	17.72	30,518,737	111.90
Fire	112.664(1)(b)	5.50%	621,097,550	376,673,368	244,424,182	14.45	39,306,387	144.30
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	17.72	30,518,737	111.90

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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
HOLLYWOOD	112.664(1)(a)	7.00%	667,579,643	474,925,595	192,654,048	14.67	35,884,615	65.80
General	112.664(1)(b)	5.00%	830,545,961	474,925,595	355,620,366	12.42	46,197,873	84.71
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	14.67	35,884,615	65.80
HOLLYWOOD	112.664(1)(a)	8.00%	561,578,826	328,304,444	233,274,382	13.75	35,911,726	120.23
Police	112.664(1)(b)	6.00%	702,746,815	328,304,444	374,442,371	11.75	50,020,458	167.47
10/1/2024	Valuation Basis	8.00%	N/A	N/A	N/A	13.75	35,911,726	120.23
HOLMES BEACH	112.664(1)(a)	7.15%	14,279,113	13,076,329	1,202,784	99.99	771,686	50.90
Police	112.664(1)(b)	5.15%	18,702,912	13,076,329	5,626,583	25.21	1,279,834	84.20
10/1/2024	Valuation Basis	7.15%	N/A	N/A	N/A	99.99	771,686	50.90
HOMESTEAD	112.664(1)(a)	3.50%	7,478,382	7,268,190	210,192	22.08	53,971	0.00
Fire	112.664(1)(b)	1.50%	8,969,696	7,268,190	1,701,506	15.75	225,117	0.00
1/1/2024	Valuation Basis	3.50%	N/A	N/A	N/A	22.08	53,971	0.00
HOMESTEAD	112.664(1)(a)	7.00%	157,986,161	152,150,006	5,836,155	99.99	7,338,939	66.40
Police	112.664(1)(b)	5.00%	202,034,544	152,150,006	49,884,538	23.17	14,087,669	127.46
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	7,338,939	66.40
HOMESTEAD - General & Hospital	112.664(1)(a)	6.75%	107,662,322	105,149,296	2,513,026	99.99	2,568,864	38.98
General	112.664(1)(b)	4.75%	133,644,445	105,149,296	28,495,149	22.50	5,989,406	90.89
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	2,568,864	38.98
HOMESTEAD - New Elected & Sr. Mgmt	112.664(1)(a)	6.75%	5,061,549	5,155,950	-94,401	99.99	110,236	60.64
General	112.664(1)(b)	4.75%	6,333,247	5,155,950	1,177,297	21.42	365,341	200.96
1/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	110,236	60.64
HOMESTEAD - Old Elected	112.664(1)(a)	6.75%	2,943,291	3,456,849	-513,558	99.99	64,982	182.92
General	112.664(1)(b)	4.75%	3,652,147	3,456,849	195,298	28.17	77,812	219.04
1/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	64,982	182.92

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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
HOWEY-IN-THE-HILLS	112.664(1)(a)	7.00%	2,118,957	2,912,798	-793,841	32.80	85,617	14.39
Police	112.664(1)(b)	5.00%	2,668,468	2,912,798	-244,330	24.63	228,472	38.41
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	28.37	154,745	26.02
INDIALANTIC	112.664(1)(a)	7.00%	2,485,663	2,218,075	267,588	18.50	167,898	17.35
General	112.664(1)(b)	5.00%	3,180,143	2,218,075	962,068	15.30	276,964	28.62
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	18.50	152,698	15.78
INDIALANTIC	112.664(1)(a)	6.90%	11,125,070	11,679,955	-554,885	99.99	397,199	28.97
Police And Fire	112.664(1)(b)	4.90%	13,790,730	11,679,955	2,110,775	26.32	713,798	52.05
10/1/2024	Valuation Basis	6.90%	N/A	N/A	N/A	99.99	397,199	28.97
INDIAN HARBOUR BEACH	112.664(1)(a)	7.25%	15,696,226	14,728,076	968,150	36.95	632,833	53.40
Police	112.664(1)(b)	5.25%	20,077,773	14,728,076	5,349,697	21.10	1,040,160	87.80
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	36.95	632,833	53.40
INDIAN HARBOUR BEACH (SUPP)	112.664(1)(a)	7.00%	410,691	503,650	-92,959	99.99	11,188	0.96
Police	112.664(1)(b)	5.00%	503,003	503,650	-647	25.66	28,437	2.44
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	20,577	1.76
INDIAN RIVER SHORES	112.664(1)(a)	7.50%	1,223,866	1,809,641	-585,775	99.99	1,004	0.47
General	112.664(1)(b)	5.50%	1,518,022	1,809,641	-291,619	35.13	1,004	0.47
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,004	0.47
INDIAN RIVER SHORES	112.664(1)(a)	6.75%	18,139,959	20,146,825	-2,006,866	99.99	328,398	18.84
Police And Fire	112.664(1)(b)	4.75%	21,835,558	20,146,825	1,688,733	28.29	533,472	30.61
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	328,398	18.84
INDIAN SHORES	112.664(1)(a)	6.50%	3,496,795	4,752,184	-1,255,389	99.99	87,224	7.61
Police	112.664(1)(b)	4.50%	4,510,135	4,752,184	-242,049	99.99	405,847	35.40
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	87,224	7.61

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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
JACKSON MEMORIAL HOSPITAL	112.664(1)(a)	7.20%	1,260,150,821	1,051,182,446	208,968,375	16.08	61,046,506	6.61
General	112.664(1)(b)	5.20%	1,541,358,834	1,051,182,446	490,176,388	14.00	94,755,999	10.26
1/1/2023	Valuation Basis	7.20%	N/A	N/A	N/A	16.08	61,046,506	6.61
JACKSONVILLE	112.664(1)(a)	6.50%	635,917,791	321,805,000	314,112,791	12.38	34,180,104	122.39
Corrections Officers	112.664(1)(b)	4.50%	839,100,717	321,805,000	517,295,717	11.08	50,624,351	181.28
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	12.38	34,180,104	122.39
JACKSONVILLE	112.664(1)(a)	6.50%	3,820,831,282	2,144,143,000	1,676,688,282	11.46	158,526,188	69.65
General	112.664(1)(b)	4.50%	4,804,267,855	2,144,143,000	2,660,124,855	10.22	226,664,625	99.58
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	11.46	158,526,188	69.65
JACKSONVILLE	112.664(1)(a)	6.50%	5,532,911,505	2,612,210,141	2,920,701,364	11.67	219,723,409	130.23
Police And Fire	112.664(1)(b)	4.50%	7,409,275,758	2,612,210,141	4,797,065,617	10.42	335,436,097	198.82
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	11.67	219,723,409	130.23
JACKSONVILLE - DISABILITY	112.664(1)(a)	6.50%	16,182,595	7,481,000	8,701,595	8.00	2,997,873	1.54
General	112.664(1)(b)	4.50%	21,066,444	7,481,000	13,585,444	7.50	4,382,361	2.25
10/1/2023	Valuation Basis	6.50%	N/A	N/A	N/A	8.00	2,997,873	1.54
JACKSONVILLE - DISABILITY	112.664(1)(a)	6.50%	4,025,281	3,429,000	596,281	12.86	1,220,650	1.46
Police And Fire	112.664(1)(b)	4.50%	5,840,831	3,429,000	2,411,831	11.91	2,055,765	2.46
10/1/2023	Valuation Basis	6.50%	N/A	N/A	N/A	12.86	1,220,650	1.46
JACKSONVILLE BEACH	112.664(1)(a)	6.50%	24,794,464	21,765,245	3,029,219	43.92	1,302,436	55.68
Fire	112.664(1)(b)	4.50%	32,317,646	21,765,245	10,552,401	22.67	2,542,998	108.71
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	43.92	1,302,436	55.68
JACKSONVILLE BEACH	112.664(1)(a)	7.50%	86,239,574	72,020,617	14,218,957	24.58	4,877,788	25.32
General	112.664(1)(b)	5.50%	107,420,615	72,020,617	35,399,998	17.50	6,964,721	36.15
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	24.58	4,877,788	25.32

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JACKSONVILLE BEACH	112.664(1)(a)	7.50%	36,548,051	34,093,908	2,454,143	99.99	1,943,496	31.93
Police	112.664(1)(b)	5.50%	46,437,454	34,093,908	12,343,546	23.25	2,897,801	47.61
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,943,496	31.93
JACKSONVILLE PF SENIOR STAFF	112.664(1)(a)	6.50%	4,743,532	3,902,404	841,128	15.42	100,830	0.00
General	112.664(1)(b)	4.50%	5,657,191	3,902,404	1,754,787	12.67	172,225	0.00
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	15.42	100,830	0.00
JUPITER	112.664(1)(a)	7.00%	122,539,900	114,076,432	8,463,468	20.92	4,895,644	47.94
Police	112.664(1)(b)	5.00%	151,024,014	114,076,432	36,947,582	16.50	8,672,839	84.93
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	20.92	4,895,644	47.94
JUPITER ISLAND	112.664(1)(a)	5.50%	12,535,121	11,014,523	1,520,598	20.25	523,680	77.65
General Police And Fire	112.664(1)(b)	3.50%	15,055,867	11,014,523	4,041,344	14.92	802,632	119.00
10/1/2024	Valuation Basis	5.50%	N/A	N/A	N/A	20.25	523,680	77.65
KEY BISCAYNE	112.664(1)(a)	7.20%	58,548,437	67,106,433	-8,557,996	99.99	2,512,182	30.81
Police And Fire	112.664(1)(b)	5.20%	72,014,699	67,106,433	4,908,266	34.92	4,450,741	54.58
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	99.99	2,512,182	30.81
KEY WEST	112.664(1)(a)	7.25%	77,592,602	77,723,001	-130,399	99.99	3,517,931	17.10
General	112.664(1)(b)	5.25%	96,695,179	77,723,001	18,972,178	28.92	5,986,655	29.10
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	3,517,931	17.10
KEY WEST	112.664(1)(a)	7.00%	175,153,339	165,016,633	10,136,706	99.99	7,473,402	42.87
Police And Fire	112.664(1)(b)	5.00%	216,151,201	165,016,633	51,134,568	21.77	12,577,605	72.14
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	7,473,402	42.87
KEY WEST HOUSING	112.664(1)(a)	6.75%	16,314,139	14,194,045	2,120,094	35.26	677,861	18.50
General	112.664(1)(b)	4.75%	20,360,417	14,194,045	6,166,372	20.35	1,164,153	31.70
1/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	35.26	677,861	18.50

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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
KEY WEST UTILITY	112.664(1)(a)	7.00%	137,219,867	117,392,663	19,827,204	31.58	3,688,348	33.32
General	112.664(1)(b)	5.00%	174,716,820	117,392,663	57,324,157	20.33	6,766,812	61.14
1/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	31.58	3,688,348	33.32
KISSIMMEE	112.664(1)(a)	7.10%	70,646,061	57,125,379	13,520,682	33.75	4,972,970	48.04
Fire	112.664(1)(b)	5.10%	90,188,262	57,125,379	33,062,883	20.59	7,539,770	72.84
10/1/2024	Valuation Basis	7.10%	N/A	N/A	N/A	33.75	4,972,970	48.04
KISSIMMEE	112.664(1)(a)	6.80%	186,158,794	165,629,942	20,528,852	99.99	7,608,635	28.31
General	112.664(1)(b)	4.80%	233,704,121	165,629,942	68,074,179	22.00	14,411,391	53.62
10/1/2024	Valuation Basis	6.80%	N/A	N/A	N/A	99.99	7,608,635	28.31
KISSIMMEE	112.664(1)(a)	7.10%	109,140,921	90,807,003	18,333,918	36.82	5,753,672	46.17
Police	112.664(1)(b)	5.10%	139,178,445	90,807,003	48,371,442	21.09	8,904,284	71.46
10/1/2024	Valuation Basis	7.10%	N/A	N/A	N/A	36.82	5,753,672	46.17
KISSIMMEE UTILITY AUTHORITY	112.664(1)(a)	7.55%	152,924,936	132,633,501	20,291,435	38.54	7,031,781	27.86
General	112.664(1)(b)	5.55%	192,125,897	132,633,501	59,492,396	20.61	11,678,670	46.28
10/1/2024	Valuation Basis	7.55%	N/A	N/A	N/A	38.54	7,031,781	27.86
LABELLE	112.664(1)(a)	7.00%	1,249,299	2,572,049	-1,322,750	38.68	73,184	15.61
Fire	112.664(1)(b)	5.00%	1,686,779	2,572,049	-885,270	27.38	213,842	45.61
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	35.90	117,439	25.05
LADY LAKE	112.664(1)(a)	7.00%	11,441,321	12,289,172	-847,851	99.99	575,267	25.30
Police	112.664(1)(b)	5.00%	14,447,273	12,289,172	2,158,101	31.43	984,512	43.30
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	575,267	25.30
LAKE ALFRED	112.664(1)(a)	6.95%	7,990,750	6,982,736	1,008,014	99.99	355,524	24.00
General	112.664(1)(b)	4.95%	10,528,567	6,982,736	3,545,831	25.64	586,256	39.50
10/1/2024	Valuation Basis	6.95%	N/A	N/A	N/A	99.99	355,524	24.00

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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
LAKE ALFRED	112.664(1)(a)	7.00%	5,972,856	6,639,734	-666,878	99.99	283,620	20.50
Police And Fire	112.664(1)(b)	5.00%	7,433,275	6,639,734	793,541	36.85	500,674	36.20
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	283,620	20.50
LAKE CITY	112.664(1)(a)	7.55%	12,366,618	10,709,078	1,657,540	23.23	366,594	24.76
Fire	112.664(1)(b)	5.55%	15,768,720	10,709,078	5,059,642	18.14	993,916	67.14
10/1/2023	Valuation Basis	7.55%	N/A	N/A	N/A	23.23	366,594	24.76
LAKE CITY	112.664(1)(a)	7.00%	22,366,664	23,861,394	-1,494,730	99.99	93,101	16.50
General	112.664(1)(b)	5.00%	27,038,639	23,861,394	3,177,245	21.97	446,657	78.80
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	93,101	16.50
LAKE CITY	112.664(1)(a)	7.00%	18,743,985	22,284,180	-3,540,195	99.99	519,966	19.10
Police	112.664(1)(b)	5.00%	24,298,783	22,284,180	2,014,603	99.99	1,060,229	39.00
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	519,966	19.10
LAKE HELEN	112.664(1)(a)	7.00%	1,356,880	2,018,666	-661,786	29.17	65,056	23.19
Police	112.664(1)(b)	5.00%	2,331,026	2,018,666	312,360	21.24	186,381	66.44
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	29.17	65,056	23.19
LAKE MARY	112.664(1)(a)	7.00%	29,567,190	28,932,309	634,881	99.99	1,397,136	36.80
Fire	112.664(1)(b)	5.00%	37,424,111	28,932,309	8,491,802	23.92	2,423,727	63.84
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,397,136	36.80
LAKE MARY	112.664(1)(a)	7.00%	29,952,377	33,360,177	-3,407,800	99.99	859,236	24.40
Police	112.664(1)(b)	5.00%	37,770,777	33,360,177	4,410,600	37.60	1,672,018	47.50
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	859,236	24.40
LAKE PARK (RETIRED)	112.664(1)(a)	7.50%	1,365,251	1,288,793	76,458	99.99	6,834	999.99
Police	112.664(1)(b)	5.50%	1,504,245	1,288,793	215,452	99.99	15,920	999.99
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	6,834	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
LAKE WALES	112.664(1)(a)	7.65%	16,359,695	13,288,707	3,070,988	20.93	720,071	36.00
Fire	112.664(1)(b)	5.65%	20,162,642	13,288,707	6,873,935	15.91	1,044,541	52.20
10/1/2024	Valuation Basis	7.65%	N/A	N/A	N/A	20.93	720,071	36.00
LAKE WALES	112.664(1)(a)	7.40%	16,871,939	16,261,772	610,167	99.99	1,023,852	13.80
General	112.664(1)(b)	5.40%	21,346,512	16,261,772	5,084,740	25.85	1,483,201	19.90
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	1,023,852	13.80
LAKE WALES	112.664(1)(a)	7.40%	22,255,955	21,334,445	921,510	99.99	893,140	28.30
Police	112.664(1)(b)	5.40%	27,691,343	21,334,445	6,356,898	21.61	1,422,416	45.00
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	893,140	28.30
LAKE WORTH BEACH	112.664(1)(a)	6.70%	64,465,027	61,427,051	3,037,976	22.08	3,774,971	999.99
Fire	112.664(1)(b)	4.70%	73,151,780	61,427,051	11,724,729	15.75	4,881,983	999.99
10/1/2024	Valuation Basis	6.70%	N/A	N/A	N/A	22.08	3,774,971	999.99
LAKE WORTH BEACH	112.664(1)(a)	7.10%	108,485,702	83,097,734	25,387,968	16.00	5,354,566	30.07
General	112.664(1)(b)	5.10%	132,455,899	83,097,734	49,358,165	13.08	7,304,171	41.02
10/1/2021	Valuation Basis	7.10%	N/A	N/A	N/A	16.00	5,354,566	30.07
LAKE WORTH BEACH	112.664(1)(a)	6.50%	52,972,837	46,461,106	6,511,731	19.83	4,074,729	574.77
Police	112.664(1)(b)	4.50%	63,029,120	46,461,106	16,568,014	15.08	5,331,524	752.05
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	19.83	4,074,729	574.77
LAKELAND	112.664(1)(a)	7.00%	145,223,602	143,773,742	1,449,860	99.99	5,579,273	34.01
Fire	112.664(1)(b)	5.00%	183,041,917	143,773,742	39,268,175	28.60	9,683,697	59.04
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	5,579,273	34.01
LAKELAND	112.664(1)(a)	6.75%	785,314,549	690,183,168	95,131,381	21.17	14,707,429	15.53
General	112.664(1)(b)	4.75%	966,874,953	690,183,168	276,691,785	16.17	34,662,655	36.60
10/1/2023	Valuation Basis	6.75%	N/A	N/A	N/A	21.17	14,707,429	15.53

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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
LAKELAND	112.664(1)(a)	6.75%	205,145,191	194,393,915	10,751,276	99.99	6,909,831	37.39
Police	112.664(1)(b)	4.75%	255,727,251	194,393,915	61,333,336	99.99	11,785,115	63.77
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	6,909,831	37.39
LANTANA	112.664(1)(a)	6.00%	63,261,570	59,687,220	3,574,350	24.33	1,314,000	0.00
Fire	112.664(1)(b)	4.00%	79,015,561	59,687,220	19,328,341	18.42	4,631,314	0.00
9/30/2024	Valuation Basis	6.00%	N/A	N/A	N/A	24.33	1,314,000	0.00
LANTANA	112.664(1)(a)	6.75%	29,284,035	27,907,374	1,376,661	99.99	1,511,862	53.63
Police	112.664(1)(b)	4.75%	37,882,530	27,907,374	9,975,156	23.75	2,662,320	94.44
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	1,511,862	53.63
LARGO	112.664(1)(a)	6.50%	243,257,375	211,897,140	31,360,235	30.67	12,003,246	48.89
Police And Fire	112.664(1)(b)	4.50%	305,072,899	211,897,140	93,175,759	19.67	19,302,418	78.62
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	30.67	12,003,246	48.89
LAUDERDALE-BY-THE-SEA (VOL)	112.664(1)(a)	6.25%	2,189,006	3,253,179	-1,064,173	99.99	18,342	5.00
Fire	112.664(1)(b)	4.25%	2,690,721	3,253,179	-562,458	99.99	18,342	5.00
10/1/2021	Valuation Basis	6.25%	N/A	N/A	N/A	99.99	18,342	5.00
LAUDERHILL	112.664(1)(a)	7.20%	132,431,873	130,639,459	1,792,414	25.15	4,396,987	45.33
Fire	112.664(1)(b)	5.20%	166,622,517	130,639,459	35,983,058	18.43	8,219,470	84.73
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	25.15	4,396,987	45.33
LAUDERHILL	112.664(1)(a)	6.75%	34,466,660	30,391,857	4,074,803	24.08	1,405,555	25.71
General	112.664(1)(b)	4.75%	42,538,534	30,391,857	12,146,677	17.17	2,456,035	44.92
10/1/2022	Valuation Basis	6.75%	N/A	N/A	N/A	24.08	1,405,555	25.71
LAUDERHILL	112.664(1)(a)	6.75%	124,054,247	104,951,001	19,103,246	30.45	5,669,969	43.65
Police	112.664(1)(b)	4.75%	158,285,239	104,951,001	53,334,238	19.83	9,914,122	76.33
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	30.45	5,669,969	43.65

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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
LAUDERHILL (C&M)	112.664(1)(a)	6.75%	69,547,064	53,857,686	15,689,378	19.34	4,634,811	45.44
General	112.664(1)(b)	4.75%	87,074,955	53,857,686	33,217,269	15.13	6,885,737	67.50
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	19.34	4,634,811	45.44
LEESBURG	112.664(1)(a)	7.00%	32,430,774	28,972,267	3,458,507	22.52	1,553,944	55.25
Fire	112.664(1)(b)	5.00%	40,636,106	28,972,267	11,663,839	16.94	2,536,645	90.19
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	22.52	1,553,944	55.25
LEESBURG	112.664(1)(a)	6.70%	43,398,962	43,555,776	-156,814	99.99	224,071	2.90
General	112.664(1)(b)	4.70%	53,333,363	43,555,776	9,777,587	20.75	867,657	11.50
10/1/2024	Valuation Basis	6.70%	N/A	N/A	N/A	99.99	224,071	2.90
LEESBURG	112.664(1)(a)	6.80%	33,756,322	30,940,634	2,815,688	99.99	1,438,492	29.96
Police	112.664(1)(b)	4.80%	42,850,450	30,940,634	11,909,816	22.62	2,412,500	50.25
10/1/2024	Valuation Basis	6.80%	N/A	N/A	N/A	99.99	1,438,492	29.96
LIGHTHOUSE POINT	112.664(1)(a)	7.00%	25,732,701	30,795,673	-5,062,972	39.87	0	0.00
Police And Fire	112.664(1)(b)	5.00%	31,519,705	30,795,673	724,032	21.74	89,300	0.00
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	33.44	0	0.00
LIVE OAK	112.664(1)(a)	6.75%	1,718,341	1,667,444	50,897	23.96	33,431	0.00
Fire	112.664(1)(b)	4.75%	2,009,581	1,667,444	342,137	15.66	60,434	0.00
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	23.96	33,431	0.00
LONGBOAT KEY	112.664(1)(a)	6.75%	33,579,189	26,553,251	7,025,938	17.50	1,769,980	828.20
Fire	112.664(1)(b)	4.75%	41,378,121	26,553,251	14,824,870	14.21	2,154,983	999.99
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	17.50	1,769,980	828.20
LONGBOAT KEY	112.664(1)(a)	6.75%	14,789,521	13,042,600	1,746,921	21.33	404,150	52.10
General	112.664(1)(b)	4.75%	18,091,743	13,042,600	5,049,143	15.87	583,477	75.20
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	21.33	404,150	52.10

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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
LONGBOAT KEY	112.664(1)(a)	6.75%	11,789,519	9,307,037	2,482,482	16.20	558,742	999.99
Police	112.664(1)(b)	4.75%	14,441,485	9,307,037	5,134,448	13.34	688,908	999.99
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	16.20	558,742	999.99
LONGWOOD	112.664(1)(a)	7.00%	29,803,936	30,248,861	-444,925	26.91	1,302,626	25.18
Police And Fire	112.664(1)(b)	5.00%	39,842,298	30,248,861	9,593,437	20.87	3,321,889	64.21
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	24.85	1,896,022	36.65
LYNN HAVEN	112.664(1)(a)	7.20%	9,676,343	10,468,221	-791,878	99.99	430,725	31.70
Fire	112.664(1)(b)	5.20%	12,353,873	10,468,221	1,885,652	33.11	814,336	59.92
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	99.99	430,725	31.70
LYNN HAVEN	112.664(1)(a)	7.40%	25,976,426	25,563,159	413,267	99.99	1,460,219	24.30
General	112.664(1)(b)	5.40%	32,185,563	25,563,159	6,622,404	22.77	2,351,195	39.00
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	1,460,219	24.30
LYNN HAVEN	112.664(1)(a)	7.20%	12,305,450	14,926,578	-2,621,128	99.99	460,646	22.40
Police	112.664(1)(b)	5.20%	15,397,574	14,926,578	470,996	99.99	853,009	41.40
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	99.99	460,646	22.40
MADISON	112.664(1)(a)	7.00%	8,727,811	7,049,132	1,678,679	24.09	505,002	41.50
Police And Fire	112.664(1)(b)	5.00%	11,238,922	7,049,132	4,189,790	17.72	763,512	62.80
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	24.09	505,002	41.50
MAITLAND	112.664(1)(a)	7.10%	57,084,960	47,966,520	9,118,440	29.16	3,019,000	39.63
Police And Fire	112.664(1)(b)	5.10%	71,959,913	47,966,520	23,993,393	19.39	4,737,185	62.18
10/1/2024	Valuation Basis	7.10%	N/A	N/A	N/A	29.16	3,019,000	39.63
MANALAPAN	112.664(1)(a)	6.50%	3,805,804	3,255,396	550,408	31.50	442,467	24.92
General And Police	112.664(1)(b)	4.50%	4,886,631	3,255,396	1,631,235	20.00	725,810	40.88
10/1/2022	Valuation Basis	6.50%	N/A	N/A	N/A	31.50	442,467	24.92

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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
MARATHON	112.664(1)(a)	7.00%	15,991,947	16,924,911	-932,964	24.57	942,852	35.17
Fire	112.664(1)(b)	5.00%	21,676,188	16,924,911	4,751,277	20.17	2,234,937	83.38
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	23.79	1,189,595	44.38
MARCO ISLAND	112.664(1)(a)	7.00%	32,635,401	38,516,116	-5,880,715	99.99	1,703,291	38.60
Fire	112.664(1)(b)	5.00%	40,893,801	38,516,116	2,377,685	99.99	2,949,430	66.84
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,703,291	38.60
MARCO ISLAND	112.664(1)(a)	7.00%	27,353,924	26,571,608	782,316	99.99	1,510,787	46.49
Police	112.664(1)(b)	5.00%	35,714,664	26,571,608	9,143,056	26.81	2,416,436	74.36
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,510,787	46.49
MARIANNA	112.664(1)(a)	6.50%	3,242,920	5,542,245	-2,299,326	99.99	89,721	12.64
Fire	112.664(1)(b)	4.50%	4,121,585	5,542,245	-1,420,660	99.99	121,633	17.14
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	89,721	12.64
MARIANNA	112.664(1)(a)	6.50%	4,198,416	7,347,064	-3,148,648	99.99	104,005	12.89
Police	112.664(1)(b)	4.50%	5,516,919	7,347,064	-1,830,145	99.99	104,005	12.89
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	104,005	12.89
MARTIN COUNTY	112.664(1)(a)	5.50%	6,866,202	7,777,954	-911,752	99.99	0	0.00
Early Retirement Plan	112.664(1)(b)	3.50%	7,927,403	7,777,954	149,449	24.25	0	0.00
7/1/2023	Valuation Basis	5.50%	N/A	N/A	N/A	99.99	0	0.00
MEDLEY	112.664(1)(a)	7.25%	36,674,745	39,510,127	-2,835,382	99.99	1,048,718	25.10
Police	112.664(1)(b)	5.25%	45,725,590	39,510,127	6,215,463	31.77	2,172,008	51.90
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,048,718	25.10
MEDLEY - GENERAL + ELECTED	112.664(1)(a)	6.50%	34,701,382	34,141,551	559,831	99.99	1,335,242	34.30
General	112.664(1)(b)	4.50%	43,766,815	34,141,551	9,625,264	26.43	2,377,611	61.10
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	1,335,242	34.30

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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	112.664(1)(a)	7.13%	110,017,546	95,685,936	14,331,610	29.25	5,479,009	55.63
Fire	112.664(1)(b)	5.13%	135,280,996	95,685,936	39,595,060	18.92	8,486,568	86.16
10/1/2024	Valuation Basis	7.13%	N/A	N/A	N/A	29.25	5,479,009	55.63
MELBOURNE	112.664(1)(a)	7.25%	122,338,334	110,783,311	11,555,023	33.64	4,315,244	42.10
Police	112.664(1)(b)	5.25%	152,166,055	110,783,311	41,382,744	19.73	7,084,263	69.11
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	33.64	4,315,244	42.10
MELBOURNE [G]	112.664(1)(a)	7.00%	5,954,510	8,991,050	-3,036,540	99.99	48,916	39.28
General	112.664(1)(b)	5.00%	7,349,896	8,991,050	-1,641,154	99.99	47,550	38.18
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	48,916	39.28
MELBOURNE [G] - SPECIAL RISK	112.664(1)(a)	7.00%	1,672,187	1,908,188	-236,001	99.99	10,065	0.00
General	112.664(1)(b)	5.00%	2,152,642	1,908,188	244,454	28.37	31,743	0.00
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	10,065	0.00
MELBOURNE BEACH	112.664(1)(a)	6.50%	5,076,326	5,335,151	-258,825	99.99	227,501	31.37
Police	112.664(1)(b)	4.50%	6,436,426	5,335,151	1,101,275	28.61	402,312	55.48
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	227,501	31.37
MIAMI - ELECTED	112.664(1)(a)	2.50%	10,519,821	8,607,749	1,912,072	22.13	467,564	460.48
General	112.664(1)(b)	0.50%	13,295,078	8,607,749	4,687,329	16.51	1,378,019	999.99
10/1/2024	Valuation Basis	2.50%	N/A	N/A	N/A	22.13	430,701	424.18
MIAMI - FIPO	112.664(1)(a)	7.00%	2,397,675,032	1,329,237,412	1,068,437,620	10.00	165,752,236	80.19
Police And Fire	112.664(1)(b)	0.00%	2,979,315,917	1,329,237,412	1,650,078,505	9.00	228,256,475	110.43
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	11.00	165,752,236	79.87
MIAMI - FIPO COLA (RETIRED)	112.664(1)(a)	7.00%	436,317,246	429,633,960	6,683,286	32.00	8,108,494	4.28
Police And Fire	112.664(1)(b)	0.00%	556,303,162	429,633,960	126,669,202	21.00	8,108,494	4.28
1/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	32.00	8,108,494	4.28

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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
MIAMI - FIPO STAFF	112.664(1)(a)	6.50%	3,974,951	4,681,464	706,513	100.00	46,673	13.31
General	112.664(1)(b)	4.50%	4,814,846	4,681,464	-133,382	28.00	113,932	32.48
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	100.00	46,673	13.31
MIAMI - GESE	112.664(1)(a)	7.00%	1,412,892,862	1,067,106,515	345,786,347	20.00	63,239,926	43.18
General And Sanitation	112.664(1)(b)	5.00%	1,776,708,850	1,067,106,515	709,602,335	15.50	94,212,897	64.32
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	20.00	63,239,926	43.18
MIAMI - GESE (EXCESS)	112.664(1)(a)	3.81%	2,908,494	0	2,908,494	0.00	551,403	0.38
General And Sanitation	112.664(1)(b)	1.81%	3,924,775	0	3,924,775	0.00	696,188	0.48
10/1/2024	Valuation Basis	3.81%	N/A	N/A	N/A	0.00	418,137	0.29
MIAMI - GESE (STAFF)	112.664(1)(a)	7.00%	7,800,660	7,328,206	472,454	99.99	403,999	57.66
General And Sanitation	112.664(1)(b)	5.00%	10,385,413	7,328,206	3,057,207	25.50	706,928	100.89
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	403,999	57.66
MIAMI - OFF-STREET PARKING	112.664(1)(a)	6.00%	28,614,142	30,114,248	-1,500,106	99.99	689,411	26.41
General	112.664(1)(b)	4.00%	35,701,330	30,114,248	5,587,082	23.42	1,788,753	68.51
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	689,411	26.41
MIAMI BEACH	112.664(1)(a)	7.20%	1,078,651,681	881,066,674	197,585,007	23.49	45,287,329	42.10
General	112.664(1)(b)	5.20%	1,369,780,610	881,066,674	488,713,936	17.37	72,723,493	67.80
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	23.49	45,287,329	42.10
MIAMI BEACH	112.664(1)(a)	7.20%	1,614,037,719	1,250,939,236	363,098,483	20.33	71,427,092	82.36
Police And Fire	112.664(1)(b)	5.20%	2,067,807,126	1,250,939,236	816,867,890	16.08	106,950,735	123.33
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	20.33	71,427,092	82.36
MIAMI SHORES VILLAGE	112.664(1)(a)	7.00%	19,957,893	17,131,449	2,826,444	42.67	735,186	17.56
General	112.664(1)(b)	5.00%	25,019,660	17,131,449	7,888,211	20.17	1,359,107	32.46
10/1/2023	Valuation Basis	7.00%	N/A	N/A	N/A	42.67	735,186	17.56

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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
MIAMI SHORES VILLAGE	112.664(1)(a)	7.00%	40,017,179	39,787,022	230,157	99.99	1,718,946	50.95
Police	112.664(1)(b)	5.00%	51,206,243	39,787,022	11,419,221	27.67	3,216,562	95.35
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,718,946	50.95
MIAMI SPRINGS	112.664(1)(a)	7.00%	23,604,335	25,139,366	-1,535,031	99.99	738,134	16.38
General	112.664(1)(b)	5.00%	29,323,249	25,139,366	4,183,883	33.58	1,469,727	32.61
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	738,134	16.38
MIAMI SPRINGS	112.664(1)(a)	7.00%	37,895,777	40,224,304	-2,328,527	99.99	980,729	23.52
Police And Fire	112.664(1)(b)	5.00%	46,862,601	40,224,304	6,638,297	26.75	2,091,794	50.17
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	980,729	23.52
MIAMI-DADE COUNTY	112.664(1)(a)	6.86%	24,690,839	22,222,911	2,467,928	11.33	1,547,980	0.00
Early Retirement Plan	112.664(1)(b)	4.86%	27,469,983	22,222,911	5,247,072	9.50	1,873,868	0.00
7/1/2023	Valuation Basis	6.86%	N/A	N/A	N/A	11.33	1,547,980	0.00
MIDWAY FCD	112.664(1)(a)	7.00%	15,070,839	13,518,310	1,552,529	99.99	1,056,732	38.80
Fire	112.664(1)(b)	5.00%	20,036,387	13,518,310	6,518,077	33.35	2,036,978	74.70
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,056,732	38.80
MILTON	112.664(1)(a)	7.75%	12,436,868	9,146,198	3,290,670	20.52	941,529	77.90
Fire	112.664(1)(b)	5.75%	15,413,884	9,146,198	6,267,686	15.75	1,257,825	108.10
10/1/2024	Valuation Basis	7.75%	N/A	N/A	N/A	20.52	941,529	77.90
MILTON	112.664(1)(a)	7.10%	20,059,877	18,253,077	1,806,800	99.99	1,173,037	24.80
General	112.664(1)(b)	5.10%	24,810,578	18,253,077	6,557,501	20.98	1,788,330	37.70
10/1/2024	Valuation Basis	7.10%	N/A	N/A	N/A	99.99	1,173,037	24.80
MILTON	112.664(1)(a)	7.25%	12,459,925	11,693,202	766,723	99.99	497,420	44.20
Police	112.664(1)(b)	5.25%	15,701,228	11,693,202	4,008,026	23.05	837,796	74.60
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	497,420	44.20

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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
MIRAMAR	112.664(1)(a)	7.20%	316,892,393	277,881,253	39,011,140	28.91	14,496,730	125.53
Fire	112.664(1)(b)	5.20%	396,818,221	277,881,253	118,936,968	20.41	24,267,286	210.13
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	28.91	14,496,730	125.53
MIRAMAR	112.664(1)(a)	7.00%	308,355,970	271,205,589	37,150,381	99.99	18,581,192	37.35
General	112.664(1)(b)	5.00%	386,409,375	271,205,589	115,203,786	99.99	28,833,803	57.96
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	18,581,192	37.35
MIRAMAR	112.664(1)(a)	7.00%	325,637,470	238,313,245	87,324,225	16.95	13,379,699	86.64
Police	112.664(1)(b)	5.00%	409,418,789	238,313,245	171,105,544	14.23	21,495,596	139.19
10/1/2022	Valuation Basis	7.00%	N/A	N/A	N/A	16.95	13,379,699	86.64
MONROE COUNTY	112.664(1)(a)	3.00%	323,134	214,026	109,108	6.11	17,758	0.00
Early Retirement Plan	112.664(1)(b)	1.00%	358,381	214,026	144,355	5.69	21,361	0.00
7/1/2023	Valuation Basis	3.00%	N/A	N/A	N/A	5.69	21,361	0.00
MONROE COUNTY VOL F.F. & EMS	112.664(1)(a)	3.77%	332,180	811,669	-479,489	39.00	0	0.00
Fire	112.664(1)(b)	1.77%	369,858	811,669	-441,811	39.00	0	0.00
1/1/2024	Valuation Basis	3.77%	N/A	N/A	N/A	39.00	0	0.00
MONTICELLO	112.664(1)(a)	6.50%	770,692	1,204,799	-434,107	99.99	16,067	0.00
Fire	112.664(1)(b)	4.50%	963,527	1,204,799	-241,272	99.99	15,911	999.99
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	16,067	0.00
MONTICELLO	112.664(1)(a)	6.50%	2,106,521	2,335,990	-229,469	99.99	53,141	13.99
Police	112.664(1)(b)	4.50%	2,602,309	2,335,990	266,319	28.58	167,968	44.22
10/1/2022	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	53,141	13.99
MOUNT DORA	112.664(1)(a)	7.00%	14,101,722	13,584,152	517,570	99.99	763,358	32.11
Fire	112.664(1)(b)	5.00%	18,182,035	13,584,152	4,597,883	31.75	1,504,607	63.29
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	763,358	32.11

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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
MOUNT DORA	112.664(1)(a)	6.25%	17,773,440	17,791,644	-18,204	99.99	144,962	8.31
General	112.664(1)(b)	4.25%	21,574,568	17,791,644	3,782,924	20.42	885,961	50.79
10/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	99.99	144,962	8.31
MOUNT DORA	112.664(1)(a)	7.00%	17,390,490	18,603,155	-1,212,665	99.99	933,194	25.53
Police	112.664(1)(b)	5.00%	22,475,448	18,603,155	3,872,293	31.75	1,932,547	52.87
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	933,194	25.53
NAPLES	112.664(1)(a)	7.00%	86,168,008	82,364,785	3,803,223	99.99	2,410,068	51.15
Fire	112.664(1)(b)	5.00%	109,695,696	82,364,785	27,330,911	22.13	4,365,366	92.65
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,410,068	51.15
NAPLES	112.664(1)(a)	7.00%	82,840,816	78,151,320	4,689,496	99.99	3,494,440	14.98
General	112.664(1)(b)	5.00%	101,610,103	78,151,320	23,458,783	20.15	5,568,326	23.87
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	3,494,440	14.98
NAPLES	112.664(1)(a)	7.00%	82,120,803	74,671,810	7,448,993	28.58	2,965,773	48.72
Police	112.664(1)(b)	5.00%	102,126,105	74,671,810	27,454,295	18.69	4,727,899	77.67
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	28.58	2,965,773	48.72
NAVARRE BEACH FCD	112.664(1)(a)	7.00%	1,477,336	446,874	1,030,462	12.64	299,697	38.85
Fire	112.664(1)(b)	5.00%	1,924,249	446,874	1,477,375	11.29	377,828	48.98
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	12.64	299,697	38.85
NEPTUNE BEACH	112.664(1)(a)	7.50%	16,701,121	13,597,706	3,103,415	28.19	1,273,749	57.20
Police	112.664(1)(b)	5.50%	21,808,710	13,597,706	8,211,004	19.52	1,871,349	84.05
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	28.19	1,273,749	57.20
NEW PORT RICHEY	112.664(1)(a)	7.40%	16,271,725	16,746,885	-475,160	99.99	612,770	30.40
Fire	112.664(1)(b)	5.40%	20,573,649	16,746,885	3,826,764	26.29	1,096,328	54.50
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	612,770	30.40

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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 PORT RICHEY	112.664(1)(a)	7.20%	31,690,181	39,770,399	-8,080,218	99.99	888,554	27.30
Police	112.664(1)(b)	5.20%	39,800,449	39,770,399	30,050	99.99	1,536,254	47.20
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	99.99	888,554	27.30
NEW SMYRNA BEACH	112.664(1)(a)	7.60%	36,273,400	28,920,896	7,352,504	21.72	1,739,880	49.30
Fire	112.664(1)(b)	5.60%	45,815,055	28,920,896	16,894,159	16.46	2,734,542	77.40
10/1/2024	Valuation Basis	7.60%	N/A	N/A	N/A	21.72	1,739,880	49.30
NEW SMYRNA BEACH	112.664(1)(a)	7.65%	29,379,883	23,873,519	5,506,364	26.42	1,841,415	44.30
Police	112.664(1)(b)	5.65%	37,344,072	23,873,519	13,470,553	18.21	2,798,035	67.30
10/1/2024	Valuation Basis	7.65%	N/A	N/A	N/A	26.42	1,841,415	44.30
NORTH BAY FCD	112.664(1)(a)	7.13%	9,074,801	8,888,193	186,608	99.99	594,552	39.50
Fire	112.664(1)(b)	5.13%	11,799,273	8,888,193	2,911,080	30.38	1,016,445	67.60
10/1/2024	Valuation Basis	7.13%	N/A	N/A	N/A	99.99	594,552	39.50
NORTH BREVARD HOSPITAL (Parrish)	112.664(1)(a)	6.85%	43,511,637	59,533,522	-16,021,885	99.99	0	0.00
General	112.664(1)(b)	4.85%	50,228,924	59,533,522	-9,304,598	99.99	0	0.00
10/1/2022	Valuation Basis	6.85%	N/A	N/A	N/A	99.99	0	0.00
NORTH BROWARD HOSPITAL	112.664(1)(a)	6.25%	352,792,819	392,257,606	-39,464,787	23.50	9,498,013	2.44
General	112.664(1)(b)	4.25%	397,618,514	392,257,606	-39,464,787	16.50	9,498,013	2.44
7/1/2022	Valuation Basis	6.25%	N/A	N/A	N/A	23.50	0	0.00
NORTH COLLIER FCD	112.664(1)(a)	7.00%	178,756,952	162,281,484	16,475,468	99.99	9,909,717	47.13
Fire	112.664(1)(b)	5.00%	239,010,994	162,281,484	76,729,510	27.23	18,619,306	88.55
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	9,909,717	47.13
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.75%	1,236,312	2,104,618	-868,306	99.99	0	0.00
Fire	112.664(1)(b)	4.75%	1,348,111	2,104,618	-756,507	99.99	0	0.00
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	0	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
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.75%	149,181,747	167,659,749	-18,478,002	99.99	2,101,495	22.44
General	112.664(1)(b)	4.75%	188,252,895	167,659,749	20,593,146	31.33	5,497,150	58.70
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	2,101,495	22.44
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.75%	4,228,957	6,771,076	-2,542,119	99.99	72,891	49.23
Police	112.664(1)(b)	4.75%	4,918,287	6,771,076	-1,852,789	99.99	104,420	70.52
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	72,891	49.23
NORTH MIAMI 748	112.664(1)(a)	7.00%	148,282,668	117,952,553	30,330,115	24.17	6,755,698	86.23
Police	112.664(1)(b)	5.00%	192,472,273	117,952,553	74,519,720	18.17	11,508,126	146.90
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	24.17	6,755,698	86.23
NORTH MIAMI BEACH	112.664(1)(a)	7.25%	135,384,036	97,791,800	37,592,236	15.92	5,493,196	44.10
General	112.664(1)(b)	5.25%	169,605,841	97,791,800	71,814,041	13.17	7,549,277	60.60
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	15.92	5,493,196	44.10
NORTH MIAMI BEACH	112.664(1)(a)	7.50%	170,336,525	124,123,750	46,212,775	15.58	8,322,814	105.00
Police And Fire	112.664(1)(b)	5.50%	213,846,811	124,123,750	89,723,061	12.90	10,983,619	138.60
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	15.58	8,322,814	105.00
NORTH MIAMI BEACH - MANAGEMENT	112.664(1)(a)	7.50%	21,705,638	22,167,518	-461,880	99.99	42,138	13.09
General	112.664(1)(b)	5.50%	26,036,202	22,167,518	3,868,684	22.93	652,485	202.64
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	111,929	34.76
NORTH PORT	112.664(1)(a)	6.75%	73,094,751	69,552,648	3,542,103	99.99	1,667,910	47.69
Fire	112.664(1)(b)	4.75%	94,643,759	69,552,648	25,091,111	25.30	3,504,951	100.22
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	1,667,910	47.69
NORTH PORT	112.664(1)(a)	7.00%	76,155,962	72,531,501	3,624,461	99.99	2,917,183	46.10
Police	112.664(1)(b)	5.00%	96,501,129	72,531,501	23,969,628	25.55	5,118,028	80.80
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,917,183	46.10

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NORTH RIVER FCD	112.664(1)(a)	7.40%	39,745,485	34,484,778	5,260,707	99.99	2,685,399	42.90
Fire	112.664(1)(b)	5.40%	50,335,560	34,484,778	15,850,782	25.98	4,319,114	68.90
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	2,685,399	42.90
OAKLAND PARK	112.664(1)(a)	7.50%	40,827,940	44,609,836	-3,781,896	99.99	0	0.00
General	112.664(1)(b)	5.50%	48,430,504	44,609,836	3,820,668	24.75	805,037	42.91
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	672,872	35.86
OAKLAND PARK	112.664(1)(a)	6.85%	76,293,983	68,150,104	8,143,879	20.15	6,080,317	999.99
Police And Fire	112.664(1)(b)	4.85%	91,106,469	68,150,104	22,956,365	15.13	13,749,477	999.99
10/1/2024	Valuation Basis	6.85%	N/A	N/A	N/A	20.15	6,080,317	999.99
OCALA	112.664(1)(a)	6.75%	121,607,089	103,007,901	18,599,188	19.00	5,524,197	47.30
Fire	112.664(1)(b)	4.75%	160,832,611	103,007,901	57,824,710	16.00	6,757,255	57.86
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	19.00	5,524,197	47.30
OCALA	112.664(1)(a)	6.60%	239,733,320	198,700,008	41,033,312	19.41	11,491,698	152.90
General	112.664(1)(b)	4.60%	298,917,534	198,700,008	100,217,526	15.34	15,282,404	203.30
10/1/2024	Valuation Basis	6.60%	N/A	N/A	N/A	19.41	11,491,698	152.90
OCALA	112.664(1)(a)	7.25%	125,594,479	100,053,409	25,541,070	23.18	7,050,304	46.27
Police	112.664(1)(b)	5.25%	158,272,221	100,053,409	58,218,812	17.05	10,491,503	68.86
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	23.18	7,050,304	46.27
OCEAN CITY-WRIGHT FCD	112.664(1)(a)	6.80%	27,629,556	27,518,894	110,662	99.99	1,343,646	31.70
Fire	112.664(1)(b)	4.80%	36,100,441	27,518,894	8,581,547	29.72	2,251,643	53.00
10/1/2024	Valuation Basis	6.80%	N/A	N/A	N/A	99.99	1,343,646	31.70
OCOEE	112.664(1)(a)	7.00%	55,082,095	51,857,871	3,224,224	99.99	1,944,752	17.23
General	112.664(1)(b)	5.00%	69,213,252	51,857,871	17,355,381	21.53	3,436,426	30.43
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,944,752	17.23

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OCOE	112.664(1)(a)	7.00%	87,771,242	84,221,284	3,549,958	99.99	4,165,213	33.60
Police And Fire	112.664(1)(b)	5.00%	111,693,175	84,221,284	27,471,891	24.39	7,110,111	57.36
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	4,165,213	33.60
OKALOOSA ISLAND FCD	112.664(1)(a)	7.00%	23,808,903	16,817,323	6,991,580	19.47	1,597,919	78.30
Fire	112.664(1)(b)	5.00%	31,381,962	16,817,323	14,564,639	15.89	2,277,486	111.70
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	19.47	1,597,919	78.30
OKEECHOBEE	112.664(1)(a)	7.00%	3,467,745	4,912,645	-1,444,900	99.99	50,965	0.00
Fire	112.664(1)(b)	5.00%	4,451,100	4,912,645	-461,545	22.08	155,670	0.00
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	50,965	0.00
OKEECHOBEE	112.664(1)(a)	6.75%	5,137,132	6,404,943	-1,267,811	99.99	173,233	12.34
General	112.664(1)(b)	4.75%	6,321,411	6,404,943	-83,532	99.99	457,358	32.58
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	173,233	12.34
OKEECHOBEE	112.664(1)(a)	7.00%	10,261,453	12,237,470	-1,976,017	99.99	214,122	17.26
Police	112.664(1)(b)	5.00%	12,950,117	12,237,470	712,647	99.99	657,459	52.99
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	214,122	17.26
OKEECHOBEE UTILITY	112.664(1)(a)	6.75%	11,950,456	12,562,743	-612,287	99.99	458,957	16.54
General	112.664(1)(b)	4.75%	15,246,775	12,562,743	2,684,032	31.83	1,053,448	37.96
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	458,957	16.54
OLDSMAR	112.664(1)(a)	7.00%	10,280,651	10,561,986	-281,335	13.51	269,829	41.38
Fire	112.664(1)(b)	5.00%	13,904,186	10,561,986	3,342,200	12.02	1,267,342	194.36
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	13.30	486,710	74.64
ORANGE COUNTY LIBRARY	112.664(1)(a)	6.25%	52,389,078	56,108,423	-3,719,345	76.00	297,219	8.93
General	112.664(1)(b)	4.25%	66,065,369	56,108,423	9,956,946	24.50	1,723,939	51.81
1/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	76.00	297,219	8.93

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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)	7.25%	12,290,232	11,483,908	806,324	99.99	489,838	32.09
Fire	112.664(1)(b)	5.25%	15,607,791	11,483,908	4,123,883	26.93	857,409	56.17
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	489,838	32.09
ORANGE PARK	112.664(1)(a)	7.00%	12,085,606	14,196,464	-2,110,858	99.99	271,412	8.99
General	112.664(1)(b)	5.00%	15,212,071	14,196,464	1,015,607	99.99	487,467	16.14
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	271,412	8.99
ORANGE PARK	112.664(1)(a)	6.70%	24,952,154	25,045,838	-93,684	99.99	691,649	40.64
Police	112.664(1)(b)	4.70%	32,013,604	25,045,838	6,967,766	24.79	1,416,891	83.27
10/1/2024	Valuation Basis	6.70%	N/A	N/A	N/A	99.99	691,649	40.64
ORLANDO	112.664(1)(a)	7.25%	671,938,041	559,644,576	112,293,465	20.00	30,534,572	63.63
Fire	112.664(1)(b)	5.25%	855,516,272	559,644,576	295,871,696	16.00	51,776,886	107.90
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	20.00	29,962,216	62.44
ORLANDO	112.664(1)(a)	6.50%	266,378,294	235,807,248	30,571,046	19.33	8,590,489	694.72
General	112.664(1)(b)	4.50%	321,613,270	235,807,248	85,806,022	14.83	16,600,434	999.99
9/30/2024	Valuation Basis	6.50%	N/A	N/A	N/A	19.33	8,590,489	694.72
ORLANDO	112.664(1)(a)	7.00%	965,133,977	806,163,599	158,970,378	21.59	39,738,236	56.31
Police	112.664(1)(b)	5.00%	1,245,557,451	806,163,599	439,393,852	17.30	75,239,763	93.27
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	21.59	39,738,236	56.31
ORLANDO AVIATION	112.664(1)(a)	6.75%	141,131,464	142,462,139	-1,330,675	99.99	1,729,671	108.60
General	112.664(1)(b)	4.75%	168,238,341	142,462,139	25,776,202	18.07	3,551,845	223.10
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	1,729,671	108.60
ORLANDO UTILITY	112.664(1)(a)	6.75%	553,017,275	533,491,700	19,525,575	99.99	20,979,839	15.55
General	112.664(1)(b)	4.75%	653,118,710	533,491,700	119,627,010	18.75	33,280,891	24.67
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	20,979,839	15.55

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ORMOND BEACH	112.664(1)(a)	7.00%	46,509,957	42,235,581	4,274,376	29.84	1,480,560	48.20
Fire	112.664(1)(b)	5.00%	57,542,588	42,235,581	15,307,007	18.83	2,531,648	82.50
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	29.84	1,480,560	48.20
ORMOND BEACH	112.664(1)(a)	6.75%	64,782,102	61,088,129	3,693,973	99.99	1,093,957	24.70
General	112.664(1)(b)	4.75%	79,594,949	61,088,129	18,506,820	20.54	2,286,082	51.70
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	1,093,957	24.70
ORMOND BEACH	112.664(1)(a)	6.75%	57,536,203	50,335,981	7,200,222	32.84	2,390,825	48.60
Police	112.664(1)(b)	4.75%	73,215,939	50,335,981	22,879,958	20.27	3,970,377	80.50
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	32.84	2,390,825	48.60
OVIEDO	112.664(1)(a)	7.00%	29,249,225	24,018,902	5,230,323	44.59	1,638,691	39.30
Fire	112.664(1)(b)	5.00%	37,804,249	24,018,902	13,785,347	22.08	2,667,544	63.90
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	44.59	1,638,691	39.30
OVIEDO	112.664(1)(a)	7.00%	39,190,106	39,432,353	-242,247	99.99	1,384,882	28.05
Police	112.664(1)(b)	5.00%	49,137,170	39,432,353	9,704,817	28.06	2,628,495	53.24
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,384,882	28.05
PACE FCD	112.664(1)(a)	7.00%	1,342,229	2,125,421	-783,192	29.90	184,712	16.44
Fire	112.664(1)(b)	5.00%	1,888,812	2,125,421	-236,609	25.36	410,113	36.51
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	28.45	232,119	20.66
PALATKA	112.664(1)(a)	7.40%	13,106,017	11,100,014	2,006,003	32.24	738,634	43.20
Fire	112.664(1)(b)	5.40%	16,849,673	11,100,014	5,749,659	19.84	1,167,804	68.20
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	32.24	738,634	43.20
PALATKA	112.664(1)(a)	7.40%	29,205,826	22,693,463	6,512,363	16.97	1,928,258	33.60
General	112.664(1)(b)	5.40%	35,571,794	22,693,463	12,878,331	13.64	2,563,424	44.70
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	16.97	1,928,258	33.60

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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
PALATKA	112.664(1)(a)	7.50%	15,874,776	13,853,538	2,021,238	29.08	688,248	32.70
Police	112.664(1)(b)	5.50%	20,106,347	13,853,538	6,252,809	18.84	1,123,241	53.30
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	29.08	688,248	32.70
PALM BAY	112.664(1)(a)	7.40%	137,684,810	104,647,060	33,037,750	21.42	7,252,911	78.90
Fire	112.664(1)(b)	5.40%	177,690,941	104,647,060	73,043,881	16.77	11,373,761	123.60
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	21.42	7,252,911	78.90
PALM BAY	112.664(1)(a)	7.40%	9,802	280,540	-270,738	99.99	0	0.00
General	112.664(1)(b)	5.40%	10,482	280,540	-270,058	99.99	0	0.00
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	0	0.00
PALM BAY	112.664(1)(a)	7.40%	172,998,629	137,523,812	35,474,817	26.30	7,656,446	63.40
Police	112.664(1)(b)	5.40%	225,869,540	137,523,812	88,345,728	19.11	12,964,316	107.30
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	26.30	7,656,446	63.40
PALM BEACH	112.664(1)(a)	6.00%	394,828,030	297,047,165	97,780,865	19.83	18,472,402	62.69
General Police And Fire	112.664(1)(b)	4.00%	505,938,652	297,047,165	208,891,487	15.67	27,571,644	93.57
9/30/2024	Valuation Basis	6.00%	N/A	N/A	N/A	19.83	18,472,402	62.69
PALM BEACH GARDENS	112.664(1)(a)	6.75%	178,269,281	163,977,708	14,291,573	99.99	6,421,021	56.84
Fire	112.664(1)(b)	4.75%	229,670,777	163,977,708	65,693,069	23.40	11,298,932	100.02
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	6,421,021	56.84
PALM BEACH GARDENS	112.664(1)(a)	7.00%	3,212,344	3,582,246	-369,902	99.99	7,892	6.00
General	112.664(1)(b)	5.00%	3,911,849	3,582,246	329,603	22.68	113,960	86.64
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	7,892	6.00
PALM BEACH GARDENS	112.664(1)(a)	6.00%	145,981,435	145,830,939	150,496	99.99	6,878,354	58.29
Police	112.664(1)(b)	4.00%	178,331,656	145,830,939	32,500,717	23.50	12,144,796	102.92
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	6,878,354	58.29

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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 COAST (VOL)	112.664(1)(a)	7.00%	5,722,245	7,025,317	-1,303,072	99.99	1,288,253	24.60
Fire	112.664(1)(b)	5.00%	6,801,642	7,025,317	-223,675	99.99	1,864,399	35.60
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,288,253	24.60
PALM HARBOR FCD	112.664(1)(a)	7.50%	52,282,662	63,491,855	-11,209,193	99.99	2,486,737	36.30
Fire	112.664(1)(b)	5.50%	68,832,650	63,491,855	5,340,795	47.76	5,071,867	74.04
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	2,486,737	36.30
PALM TRAN, INC. (ATU-1577)	112.664(1)(a)	7.00%	172,025,313	138,652,858	33,372,455	15.13	7,108,543	20.46
General	112.664(1)(b)	5.00%	211,039,512	138,652,858	72,386,654	12.52	11,375,376	32.74
1/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	15.13	7,108,543	20.46
PALMETTO	112.664(1)(a)	6.75%	19,399,092	17,875,518	1,523,574	99.99	729,220	18.60
General	112.664(1)(b)	4.75%	24,122,660	17,875,518	6,247,142	21.05	1,215,949	31.00
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	729,220	18.60
PALMETTO	112.664(1)(a)	6.75%	18,964,120	17,390,525	1,573,595	37.26	785,986	35.14
Police	112.664(1)(b)	4.75%	23,644,396	17,390,525	6,253,871	20.12	1,268,591	56.73
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	37.26	785,986	35.14
PANAMA CITY	112.664(1)(a)	7.50%	67,336,524	50,844,281	16,492,243	20.95	4,152,100	73.60
Fire	112.664(1)(b)	5.50%	86,518,012	50,844,281	35,673,731	16.18	6,131,339	108.60
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	20.95	4,152,100	73.60
PANAMA CITY	112.664(1)(a)	7.50%	57,394,539	46,512,859	10,881,680	21.99	3,020,125	43.20
Police	112.664(1)(b)	5.50%	72,558,957	46,512,859	26,046,098	16.56	4,520,046	64.50
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	21.99	3,020,125	43.20
PANAMA CITY (SUPP)	112.664(1)(a)	7.00%	3,371,131	4,336,238	-965,107	29.64	104,678	5.59
General	112.664(1)(b)	5.00%	4,119,244	4,336,238	-216,994	21.89	283,515	15.14
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	29.64	105,118	5.61

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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%	25,570,601	19,857,011	5,713,590	18.83	916,495	24.83
Fire	112.664(1)(b)	5.00%	33,800,340	19,857,011	13,943,329	15.75	2,030,308	55.00
10/1/2023	Valuation Basis	7.00%	N/A	N/A	N/A	18.83	916,495	24.83
PANAMA CITY BEACH	112.664(1)(a)	7.00%	51,632,377	45,015,486	6,616,891	17.25	1,718,637	13.64
General	112.664(1)(b)	5.00%	65,462,569	45,015,486	20,447,083	14.50	3,217,091	26.68
10/1/2023	Valuation Basis	7.00%	N/A	N/A	N/A	17.25	1,718,637	13.64
PANAMA CITY BEACH	112.664(1)(a)	7.00%	33,184,831	26,657,387	6,527,444	18.33	1,103,383	22.03
Police	112.664(1)(b)	5.00%	42,974,400	26,657,387	16,317,013	15.33	2,634,216	55.22
10/1/2023	Valuation Basis	7.00%	N/A	N/A	N/A	18.33	1,103,383	22.03
PARKLAND	112.664(1)(a)	6.50%	2,411,406	2,266,660	144,746	30.41	63,763	0.00
Police	112.664(1)(b)	4.50%	2,934,041	2,266,660	667,381	18.12	112,473	0.00
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	30.41	63,763	0.00
PASCO COUNTY	112.664(1)(a)	6.34%	15,366,630	13,097,658	2,268,972	17.70	329,503	0.00
Early Retirement Plan	112.664(1)(b)	4.34%	18,380,603	13,097,658	5,282,945	13.86	673,512	0.00
7/1/2023	Valuation Basis	6.34%	N/A	N/A	N/A	17.70	350,393	0.00
PEMBROKE PARK COMM SUPP	112.664(1)(a)	6.25%	4,091,173	4,271,322	-180,149	21.66	152,912	58.81
General	112.664(1)(b)	4.25%	5,366,224	4,271,322	1,094,902	17.11	387,689	149.11
10/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	21.66	152,912	58.81
PEMBROKE PINES	112.664(1)(a)	5.00%	215,786,869	245,454,222	-29,667,353	81.00	375,000	537.83
General	112.664(1)(b)	3.00%	272,138,025	245,454,222	26,683,803	81.00	4,762,126	341.50
10/1/2024	Valuation Basis	5.00%	N/A	N/A	N/A	81.00	375,000	537.83
PEMBROKE PINES	112.664(1)(a)	7.35%	1,202,613,319	997,399,383	205,213,936	22.50	41,206,273	108.30
Police And Fire	112.664(1)(b)	5.35%	1,501,938,505	997,399,383	504,539,122	17.25	62,246,965	163.60
10/1/2024	Valuation Basis	7.35%	N/A	N/A	N/A	22.50	41,206,273	108.30

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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)	7.75%	144,813,409	133,912,209	10,901,200	32.57	4,167,897	50.20
Fire	112.664(1)(b)	5.75%	181,832,741	133,912,209	47,920,532	19.75	8,116,699	97.60
10/1/2024	Valuation Basis	7.75%	N/A	N/A	N/A	32.57	4,167,897	50.20
PENSACOLA	112.664(1)(a)	7.00%	170,535,007	149,866,366	20,668,641	21.75	6,313,842	137.20
General	112.664(1)(b)	5.00%	205,408,957	149,866,366	55,542,591	15.67	9,764,856	212.19
9/30/2024	Valuation Basis	7.00%	N/A	N/A	N/A	21.75	6,313,842	137.20
PENSACOLA	112.664(1)(a)	7.13%	152,513,934	134,470,996	18,042,938	27.62	5,054,482	127.00
Police	112.664(1)(b)	5.13%	194,070,378	134,470,996	59,599,382	19.09	8,072,060	202.80
10/1/2024	Valuation Basis	7.13%	N/A	N/A	N/A	27.62	5,054,482	127.00
PERRY	112.664(1)(a)	6.75%	6,019,383	5,483,848	535,535	99.99	372,885	39.60
Fire	112.664(1)(b)	4.75%	7,620,132	5,483,848	2,136,284	24.97	586,226	62.30
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	372,885	39.60
PERRY	112.664(1)(a)	7.25%	10,464,421	11,259,787	-795,366	99.99	258,452	20.00
Police	112.664(1)(b)	5.25%	12,902,449	11,259,787	1,642,662	28.45	466,090	36.10
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	258,452	20.00
PINELLAS PARK	112.664(1)(a)	7.25%	90,421,809	85,577,544	4,844,265	99.99	3,139,022	41.40
Fire	112.664(1)(b)	5.25%	114,096,703	85,577,544	28,519,159	23.26	5,840,160	77.00
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	3,139,022	41.40
PINELLAS PARK	112.664(1)(a)	6.75%	115,431,918	117,914,806	-2,482,888	91.08	2,524,584	14.55
General	112.664(1)(b)	4.75%	148,499,286	117,914,806	30,584,480	31.75	6,683,657	38.53
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	91.08	2,524,584	14.55
PINELLAS PARK	112.664(1)(a)	7.25%	95,666,132	93,738,582	1,927,550	99.99	2,954,832	30.92
Police	112.664(1)(b)	5.25%	123,752,493	93,738,582	30,013,911	28.83	5,911,703	61.87
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	2,954,832	30.92

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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
PLANT CITY	112.664(1)(a)	7.50%	87,378,427	73,714,189	13,664,238	25.72	4,431,856	38.80
Police And Fire	112.664(1)(b)	5.50%	109,221,964	73,714,189	35,507,775	17.94	6,707,515	58.70
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	25.72	4,431,856	38.80
PLANTATION	112.664(1)(a)	6.75%	277,708,199	222,449,906	55,258,293	22.00	12,607,893	30.67
General	112.664(1)(b)	4.75%	348,876,197	222,449,906	126,426,291	16.50	19,843,305	48.27
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	22.00	12,607,893	30.67
PLANTATION	112.664(1)(a)	6.75%	251,121,950	223,217,374	27,904,576	23.58	8,613,401	63.66
Police	112.664(1)(b)	4.75%	308,072,373	223,217,374	84,854,999	17.42	12,135,343	89.69
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	23.58	8,613,401	63.66
PLANTATION (VOL)	112.664(1)(a)	7.08%	21,988,324	29,092,122	-7,103,798	99.99	0	0.00
Fire	112.664(1)(b)	5.08%	26,619,488	29,092,122	-2,472,634	99.99	428,538	0.00
10/1/2024	Valuation Basis	7.08%	N/A	N/A	N/A	99.99	0	0.00
POMPANO BEACH	112.664(1)(a)	7.25%	410,352,084	300,901,436	109,450,648	20.83	21,631,155	46.17
General	112.664(1)(b)	5.25%	524,237,820	300,901,436	223,336,384	16.08	34,156,975	72.91
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	20.83	21,631,155	46.17
POMPANO BEACH	112.664(1)(a)	7.00%	486,377,998	279,785,890	206,592,108	11.00	25,820,102	150.83
Police And Fire	112.664(1)(b)	5.00%	643,385,075	279,785,890	363,599,185	9.00	42,206,596	246.56
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	10.00	29,429,441	171.92
PORT ORANGE	112.664(1)(a)	7.25%	63,229,728	48,083,837	15,145,891	18.32	3,897,255	98.40
Fire	112.664(1)(b)	5.25%	79,824,422	48,083,837	31,740,585	14.76	5,268,525	132.90
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	18.32	3,897,255	98.40
PORT ORANGE	112.664(1)(a)	6.00%	43,656,406	38,824,683	4,831,723	23.75	1,320,381	41.88
General	112.664(1)(b)	4.00%	55,876,208	38,824,683	17,051,525	16.75	2,935,321	93.10
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	28.83	1,045,735	33.17

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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
PORT ORANGE	112.664(1)(a)	6.95%	61,443,842	48,598,646	12,845,196	17.09	2,677,037	52.91
Police	112.664(1)(b)	4.95%	78,411,245	48,598,646	29,812,599	14.05	4,403,630	87.03
10/1/2022	Valuation Basis	6.95%	N/A	N/A	N/A	17.09	2,677,037	52.91
PORT ST. LUCIE	112.664(1)(a)	7.00%	205,157,018	193,373,701	11,783,317	99.99	12,279,182	41.87
Police	112.664(1)(b)	5.00%	262,849,624	193,373,701	69,475,923	26.05	20,108,419	68.58
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	12,279,182	41.87
PUNTA GORDA	112.664(1)(a)	7.35%	26,252,174	24,915,895	1,336,279	99.99	1,430,900	41.50
Fire	112.664(1)(b)	5.35%	32,623,193	24,915,895	7,707,298	27.74	2,394,985	69.50
10/1/2024	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	1,430,900	41.50
PUNTA GORDA	112.664(1)(a)	6.75%	64,439,889	58,961,232	5,478,657	99.99	2,170,508	23.90
General	112.664(1)(b)	4.75%	78,966,665	58,961,232	20,005,433	19.87	3,683,205	40.60
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	2,170,508	23.90
PUNTA GORDA	112.664(1)(a)	7.00%	28,371,245	27,092,319	1,278,926	99.99	1,382,351	39.70
Police	112.664(1)(b)	5.00%	35,699,677	27,092,319	8,607,358	24.46	2,225,358	63.90
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,382,351	39.70
QUINCY	112.664(1)(a)	6.70%	11,040,675	10,400,288	640,387	29.49	421,672	22.63
Police And Fire	112.664(1)(b)	4.70%	13,778,825	10,400,288	3,378,537	18.59	696,773	37.40
10/1/2024	Valuation Basis	6.70%	N/A	N/A	N/A	29.49	421,672	22.63
RIVIERA BEACH	112.664(1)(a)	5.90%	114,309,044	120,844,268	-6,535,224	99.99	1,913,349	45.76
Fire	112.664(1)(b)	3.90%	140,520,136	120,844,268	19,675,868	24.92	8,169,760	195.39
10/1/2024	Valuation Basis	5.90%	N/A	N/A	N/A	99.99	1,913,349	45.76
RIVIERA BEACH	112.664(1)(a)	7.00%	108,447,245	142,665,599	-34,218,354	99.99	1,402,024	29.23
General	112.664(1)(b)	5.00%	131,666,312	142,665,599	-10,999,287	99.99	2,029,318	42.30
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,402,024	29.23

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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
RIVIERA BEACH	112.664(1)(a)	7.00%	106,919,116	97,593,142	9,325,974	99.99	3,003,415	49.49
Police	112.664(1)(b)	5.00%	131,976,562	97,593,142	34,383,420	23.83	6,503,903	107.17
9/30/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,862,143	47.16
ROCKLEDGE	112.664(1)(a)	7.35%	19,124,934	16,313,191	2,811,743	19.69	910,500	39.48
Fire	112.664(1)(b)	5.35%	24,178,666	16,313,191	7,865,475	15.88	1,473,114	63.88
10/1/2024	Valuation Basis	7.35%	N/A	N/A	N/A	19.69	910,500	39.48
ROCKLEDGE	112.664(1)(a)	7.35%	26,357,562	25,167,820	1,189,742	22.34	1,145,477	17.46
General	112.664(1)(b)	5.35%	33,226,048	25,167,820	8,058,228	17.24	2,012,484	30.67
10/1/2024	Valuation Basis	7.35%	N/A	N/A	N/A	22.34	1,145,477	17.46
ROCKLEDGE	112.664(1)(a)	7.35%	20,496,865	20,576,057	-79,192	25.59	709,319	24.73
Police	112.664(1)(b)	5.35%	25,769,190	20,576,057	5,193,133	19.13	1,363,838	47.55
10/1/2024	Valuation Basis	7.35%	N/A	N/A	N/A	25.59	709,319	24.73
SAFETY HARBOR	112.664(1)(a)	7.00%	13,178,509	16,629,845	-3,451,336	35.68	257,166	13.09
Fire	112.664(1)(b)	5.00%	18,054,276	16,629,845	1,424,431	24.61	1,274,131	64.88
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	33.24	487,830	24.84
SAINT AUGUSTINE	112.664(1)(a)	7.15%	20,368,669	20,104,747	263,922	99.99	892,738	32.46
Fire	112.664(1)(b)	5.15%	25,861,695	20,104,747	5,756,948	35.50	1,560,635	56.73
10/1/2024	Valuation Basis	7.15%	N/A	N/A	N/A	99.99	892,738	32.46
SAINT AUGUSTINE	112.664(1)(a)	7.05%	70,665,089	67,615,100	3,049,989	26.00	5,229,891	33.37
General	112.664(1)(b)	5.05%	89,215,004	67,615,100	21,599,904	17.83	7,708,881	49.19
10/1/2024	Valuation Basis	7.05%	N/A	N/A	N/A	26.00	5,229,891	33.37
SAINT AUGUSTINE	112.664(1)(a)	7.05%	31,258,344	30,889,706	368,638	99.99	1,330,524	27.07
Police	112.664(1)(b)	5.05%	40,348,836	30,889,706	9,459,130	27.17	2,653,005	53.98
10/1/2024	Valuation Basis	7.05%	N/A	N/A	N/A	99.99	1,330,524	27.07

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2025

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 CLOUD	112.664(1)(a)	7.25%	90,786,264	83,720,023	7,066,241	99.99	5,150,802	22.41
General	112.664(1)(b)	5.25%	117,070,846	83,720,023	33,350,823	25.94	8,690,447	37.82
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	5,150,802	22.41
SAINT CLOUD	112.664(1)(a)	7.25%	109,608,338	87,437,517	22,170,821	33.93	7,570,873	50.42
Police And Fire	112.664(1)(b)	5.25%	143,411,984	87,437,517	55,974,467	21.22	12,041,064	80.19
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	33.93	7,570,873	50.42
SAINT JOHNS RIVER PW PK	112.664(1)(a)	6.00%	151,536,654	180,788,887	-29,252,233	99.99	171,075	64.61
General	112.664(1)(b)	4.00%	181,796,869	180,788,887	1,007,982	39.00	5,876,304	999.99
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	171,075	64.61
SAINT LUCIE COUNTY FCD	112.664(1)(a)	7.20%	509,372,634	400,280,108	109,092,526	19.50	25,814,517	59.72
Fire	112.664(1)(b)	5.20%	625,095,399	400,280,108	224,815,291	15.33	39,979,650	92.49
10/1/2024	Valuation Basis	7.20%	N/A	N/A	N/A	19.50	25,814,517	59.72
SAINT LUCIE COUNTY FCD	112.664(1)(a)	7.40%	35,950,629	25,419,841	10,530,788	19.90	2,689,947	40.80
General	112.664(1)(b)	5.40%	44,891,415	25,419,841	19,471,574	15.60	3,826,175	58.00
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	19.90	2,689,947	40.80
SAINT PETE BEACH	112.664(1)(a)	7.35%	27,677,222	21,312,518	6,364,704	22.23	1,487,714	60.80
Fire	112.664(1)(b)	5.35%	35,647,005	21,312,518	14,334,487	17.08	2,265,730	92.60
10/1/2024	Valuation Basis	7.35%	N/A	N/A	N/A	22.23	1,487,714	60.80
SAINT PETE BEACH	112.664(1)(a)	7.00%	16,850,236	13,692,102	3,158,134	16.83	710,155	141.30
General	112.664(1)(b)	5.00%	20,518,683	13,692,102	6,826,581	13.69	918,314	182.70
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	16.83	710,155	141.30
SAINT PETE BEACH	112.664(1)(a)	6.20%	19,368,236	17,682,195	1,686,041	27.53	212,201	0.00
Police	112.664(1)(b)	4.20%	23,860,599	17,682,195	6,178,404	18.23	442,354	0.00
10/1/2024	Valuation Basis	6.20%	N/A	N/A	N/A	27.53	212,201	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
SAINT PETERSBURG	112.664(1)(a)	7.00%	308,133,951	334,926,664	-26,792,713	27.00	9,721,658	30.60
Fire	112.664(1)(b)	5.00%	384,994,773	334,926,664	50,068,109	20.00	19,960,922	62.80
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	29.00	9,721,658	30.60
SAINT PETERSBURG	112.664(1)(a)	7.05%	662,662,102	561,205,723	101,456,379	20.00	28,876,223	22.27
General	112.664(1)(b)	5.05%	839,808,268	561,205,723	278,602,545	16.00	48,881,927	37.70
10/1/2024	Valuation Basis	7.05%	N/A	N/A	N/A	21.00	28,446,683	21.94
SAINT PETERSBURG	112.664(1)(a)	7.00%	670,068,048	549,313,100	120,754,948	19.00	31,982,661	50.43
Police	112.664(1)(b)	5.00%	866,731,927	549,313,100	317,418,827	16.00	53,950,701	85.06
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	21.00	23,090,097	36.41
SAN CARLOS PARK FCD	112.664(1)(a)	7.00%	39,885,770	41,264,688	-1,378,918	31.02	1,483,634	24.03
Fire	112.664(1)(b)	5.00%	55,393,478	41,264,688	14,128,790	23.94	4,217,313	68.29
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	29.74	1,936,168	31.35
SANFORD	112.664(1)(a)	6.40%	48,618,752	48,158,450	460,302	99.99	1,108,488	31.40
Fire	112.664(1)(b)	4.40%	61,952,039	48,158,450	13,793,589	26.16	2,434,891	69.00
10/1/2024	Valuation Basis	6.40%	N/A	N/A	N/A	99.99	1,108,488	31.40
SANFORD	112.664(1)(a)	6.60%	61,128,571	61,503,900	-375,329	99.99	1,359,336	36.40
Police	112.664(1)(b)	4.60%	76,466,437	61,503,900	14,962,537	25.46	2,876,574	76.90
10/1/2024	Valuation Basis	6.60%	N/A	N/A	N/A	99.99	1,359,336	36.40
SANIBEL	112.664(1)(a)	6.50%	36,197,663	37,268,081	-1,070,418	99.99	237,678	34.90
General	112.664(1)(b)	4.50%	44,187,910	37,268,081	6,919,829	21.34	800,970	117.40
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	237,678	34.90
SANIBEL	112.664(1)(a)	7.50%	34,246,214	29,875,559	4,370,655	36.58	1,480,919	89.57
Police	112.664(1)(b)	5.50%	43,951,020	29,875,559	14,075,461	21.73	2,400,543	145.19
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	36.58	1,480,919	89.57

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SARASOTA	112.664(1)(a)	6.60%	183,186,360	178,197,533	4,988,827	30.08	4,127,738	0.00
Fire	112.664(1)(b)	4.60%	225,839,595	178,197,533	47,642,062	18.83	9,202,131	0.00
9/30/2024	Valuation Basis	6.60%	N/A	N/A	N/A	30.08	4,127,738	0.00
SARASOTA	112.664(1)(a)	6.20%	218,870,489	184,668,435	34,202,054	21.08	7,321,429	101.61
General	112.664(1)(b)	4.20%	270,287,682	184,668,435	85,619,247	16.00	12,931,215	179.47
9/30/2024	Valuation Basis	6.20%	N/A	N/A	N/A	21.08	7,321,429	101.61
SARASOTA	112.664(1)(a)	6.50%	345,241,067	332,996,310	12,244,757	50.58	10,511,812	52.64
Police	112.664(1)(b)	4.50%	443,642,827	332,996,310	110,646,517	22.25	20,750,046	103.91
9/30/2024	Valuation Basis	6.50%	N/A	N/A	N/A	50.58	10,511,812	52.64
SARASOTA MEMORIAL HEALTH CARE	112.664(1)(a)	6.75%	432,052,525	447,831,396	-15,778,871	80.00	10,585,305	11.59
General	112.664(1)(b)	4.75%	502,245,896	447,831,396	54,414,500	80.00	23,526,726	25.76
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	80.00	10,585,305	11.59
SARASOTA-MANATEE AIRPORT	112.664(1)(a)	5.50%	32,050,052	28,114,681	3,935,371	20.50	1,297,912	33.31
General	112.664(1)(b)	3.50%	39,050,870	28,114,681	10,936,189	15.58	2,898,015	74.37
10/1/2024	Valuation Basis	5.50%	N/A	N/A	N/A	20.50	1,297,912	33.31
SATELLITE BEACH	112.664(1)(a)	7.00%	8,903,501	8,189,662	713,839	25.08	160,404	103.30
General	112.664(1)(b)	5.00%	10,575,319	8,189,662	2,385,657	16.50	358,731	231.02
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	23.31	107,894	69.48
SATELLITE BEACH	112.664(1)(a)	7.00%	31,161,020	26,150,034	5,010,986	21.67	882,881	32.32
Police And Fire	112.664(1)(b)	5.00%	36,239,245	26,150,034	10,089,211	17.03	1,795,226	65.71
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	21.03	1,332,388	48.77
SEBASTIAN	112.664(1)(a)	7.10%	26,808,488	25,283,572	1,524,916	99.99	1,187,132	36.20
Police	112.664(1)(b)	5.10%	33,643,713	25,283,572	8,360,141	23.89	1,936,407	59.10
10/1/2024	Valuation Basis	7.10%	N/A	N/A	N/A	99.99	1,187,132	36.20

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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
SEBRING	112.664(1)(a)	7.00%	18,167,020	15,942,328	2,224,692	23.18	389,724	409.40
Fire	112.664(1)(b)	5.00%	22,891,110	15,942,328	6,948,782	17.27	692,526	727.50
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	23.18	389,724	409.40
SEBRING	112.664(1)(a)	6.80%	25,163,311	23,746,984	1,416,327	34.00	682,346	116.50
Police	112.664(1)(b)	4.80%	32,927,368	23,746,984	9,180,384	21.83	1,791,990	305.95
10/1/2024	Valuation Basis	6.80%	N/A	N/A	N/A	34.00	682,346	116.50
SEMINOLE	112.664(1)(a)	6.75%	53,638,344	50,913,177	2,725,167	99.99	2,342,634	37.50
Fire	112.664(1)(b)	4.75%	67,350,945	50,913,177	16,437,768	22.62	3,939,630	63.00
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	2,342,634	37.50
SOUTH BROWARD HOSPITAL	112.664(1)(a)	7.00%	1,037,351,019	988,669,687	48,681,332	80.00	33,853,083	11.43
General	112.664(1)(b)	5.00%	1,312,475,758	988,669,687	323,806,071	28.11	86,748,809	29.30
5/1/2023	Valuation Basis	7.00%	N/A	N/A	N/A	80.00	36,683,731	12.39
SOUTH MIAMI	112.664(1)(a)	7.38%	59,291,940	63,462,493	-4,170,553	99.99	1,829,783	21.00
General And Police	112.664(1)(b)	5.38%	78,066,886	63,462,493	14,604,393	31.29	3,447,747	39.60
10/1/2024	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,829,783	21.00
SOUTH PASADENA	112.664(1)(a)	7.00%	12,289,133	9,182,885	3,106,248	18.87	841,745	49.00
Fire	112.664(1)(b)	5.00%	15,300,506	9,182,885	6,117,621	14.76	1,186,251	69.10
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	18.87	841,745	49.00
SOUTH WALTON FCD	112.664(1)(a)	7.00%	90,126,233	94,101,781	-3,975,548	99.99	4,182,243	36.49
Fire	112.664(1)(b)	5.00%	114,930,458	94,101,781	20,828,677	32.11	7,509,301	65.51
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	4,182,243	36.49
Southeast Volusia County Hospital District (was	112.664(1)(a)	6.50%	36,136,696	41,152,286	-5,015,590	72.00	0	0.00
General	112.664(1)(b)	4.50%	43,789,545	41,152,286	2,637,259	24.00	0	0.00
1/1/2023	Valuation Basis	6.50%	N/A	N/A	N/A	72.00	0	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
SOUTHERN MANATEE FCD	112.664(1)(a)	7.00%	77,510,387	71,935,931	5,574,456	25.27	2,123,274	35.96
Fire	112.664(1)(b)	5.00%	95,056,363	71,935,931	23,120,432	18.97	5,992,653	101.50
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	25.27	2,123,274	35.96
SOUTHERN MANATEE FCD	112.664(1)(a)	7.00%	4,360,777	4,444,391	-83,614	40.90	74,805	24.09
General	112.664(1)(b)	5.00%	5,776,091	4,444,391	1,331,700	22.43	271,308	87.38
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	40.90	74,805	24.09
STARKE	112.664(1)(a)	7.25%	7,509,643	6,222,742	1,286,901	99.99	315,516	58.08
Fire	112.664(1)(b)	5.25%	9,568,393	6,222,742	3,345,651	22.42	460,452	84.76
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	315,516	58.08
STARKE	112.664(1)(a)	7.00%	13,050,820	10,911,222	2,139,598	20.50	388,518	17.80
General	112.664(1)(b)	5.00%	15,780,247	10,911,222	4,869,025	15.08	563,007	25.79
10/1/2023	Valuation Basis	7.00%	N/A	N/A	N/A	20.50	388,518	17.80
STARKE	112.664(1)(a)	6.00%	5,247,564	5,451,659	-204,095	45.42	117,888	0.00
Police	112.664(1)(b)	4.00%	6,610,179	5,451,659	1,158,520	21.83	250,191	0.00
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	45.42	117,888	0.00
SUNRISE	112.664(1)(a)	7.40%	248,513,432	192,846,400	55,667,032	17.68	11,896,247	65.35
Fire	112.664(1)(b)	5.40%	321,835,233	192,846,400	128,988,833	14.58	18,896,868	103.80
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	17.68	11,896,247	65.35
SUNRISE	112.664(1)(a)	7.00%	402,777,943	318,253,250	84,524,693	20.75	21,016,451	0.44
General	112.664(1)(b)	5.00%	503,943,929	318,253,250	185,690,679	16.08	30,850,920	0.64
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	20.75	21,016,451	0.44
SUNRISE	112.664(1)(a)	6.72%	319,425,993	232,692,066	86,733,927	19.08	18,801,765	120.06
Police	112.664(1)(b)	4.72%	415,684,183	232,692,066	182,992,117	15.50	28,702,439	183.28
10/1/2024	Valuation Basis	6.72%	N/A	N/A	N/A	19.08	18,801,765	120.06

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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%	40,689,776	31,967,821	8,721,955	28.00	2,430,430	30.31
General	112.664(1)(b)	5.25%	53,449,330	31,967,821	21,481,509	19.75	4,111,715	51.28
10/1/2023	Valuation Basis	7.25%	N/A	N/A	N/A	28.00	2,430,430	30.31
SURFSIDE [GP]	112.664(1)(a)	7.25%	40,689,776	31,967,821	8,721,955	28.00	2,430,430	30.31
Police	112.664(1)(b)	5.25%	53,449,330	31,967,821	21,481,509	19.75	4,111,715	51.28
10/1/2023	Valuation Basis	7.25%	N/A	N/A	N/A	28.00	2,430,430	30.31
SWEETWATER	112.664(1)(a)	6.75%	28,150,938	27,962,196	188,742	99.99	3,002,566	35.44
Police	112.664(1)(b)	4.75%	35,594,238	27,962,196	7,632,042	23.67	4,830,031	57.01
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	3,002,566	35.44
TALLAHASSEE [GPF]	112.664(1)(a)	7.25%	330,240,000	302,469,000	27,771,000	37.25	10,377,000	57.43
Fire	112.664(1)(b)	5.25%	422,688,000	302,469,000	120,219,000	21.25	20,450,000	113.18
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	37.25	10,377,000	57.43
TALLAHASSEE [GPF]	112.664(1)(a)	7.25%	1,550,808,000	1,546,757,000	4,051,000	99.99	39,696,000	26.12
General	112.664(1)(b)	5.25%	1,985,255,000	1,546,757,000	438,498,000	24.00	92,614,000	60.94
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	39,696,000	26.12
TALLAHASSEE [GPF]	112.664(1)(a)	7.25%	485,538,000	451,572,000	33,966,000	35.92	15,146,000	53.25
Police	112.664(1)(b)	5.25%	625,991,000	451,572,000	174,419,000	21.33	30,332,000	106.64
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	35.92	15,146,000	53.25
TAMARAC	112.664(1)(a)	7.00%	166,590,267	171,777,447	-5,187,180	99.99	3,587,980	32.40
Fire	112.664(1)(b)	5.00%	216,668,296	171,777,447	44,890,849	25.69	10,839,490	97.88
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	5,422,928	48.97
TAMARAC	112.664(1)(a)	7.00%	66,550,926	70,510,103	-3,959,177	33.59	1,405,411	16.26
General	112.664(1)(b)	5.00%	82,700,586	70,510,103	12,190,483	21.23	4,397,956	50.89
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	33.59	2,082,823	24.10

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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
TAMARAC	112.664(1)(a)	6.00%	7,114,769	6,657,150	457,619	16.17	832,907	0.00
Police	112.664(1)(b)	4.00%	8,182,908	6,657,150	1,525,758	12.50	1,068,707	0.00
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	16.17	832,907	0.00
TAMARAC - ELECTED	112.664(1)(a)	7.00%	76,754,748	81,209,793	-4,455,045	30.66	2,433,263	25.16
General	112.664(1)(b)	5.00%	95,203,702	81,209,793	13,993,909	22.61	6,644,550	68.70
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	29.39	3,460,667	35.78
TAMPA	112.664(1)(a)	7.00%	1,033,912,533	856,161,841	177,750,692	26.76	37,335,164	15.60
General	112.664(1)(b)	5.00%	1,296,814,520	856,161,841	440,652,679	18.21	62,793,924	26.30
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	26.76	37,335,164	15.60
TAMPA	112.664(1)(a)	8.50%	1,796,351,928	1,683,512,647	112,839,281	99.99	75,131,587	42.86
Police And Fire	112.664(1)(b)	6.50%	2,218,355,705	1,683,512,647	534,843,058	21.42	128,500,969	73.32
10/1/2024	Valuation Basis	8.50%	N/A	N/A	N/A	99.99	75,131,587	42.86
TAMPA PF (STAFF)	112.664(1)(a)	7.00%	1,722,213	2,019,466	-297,253	99.99	202,765	26.84
General	112.664(1)(b)	5.00%	2,490,743	2,019,466	471,277	99.99	345,815	45.77
10/1/2023	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	202,765	26.84
TARPON SPRINGS	112.664(1)(a)	7.30%	40,288,652	39,220,983	1,067,669	99.99	1,678,510	44.60
Fire	112.664(1)(b)	5.30%	51,196,868	39,220,983	11,975,885	23.93	3,030,525	80.40
10/1/2024	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	1,678,510	44.60
TARPON SPRINGS	112.664(1)(a)	7.25%	40,879,061	36,728,544	4,150,517	36.05	1,973,483	42.45
Police	112.664(1)(b)	5.25%	52,363,871	36,728,544	15,635,327	20.98	3,256,336	70.04
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	36.05	1,973,483	42.45
TAVARES	112.664(1)(a)	7.00%	13,017,123	13,082,936	-65,813	99.99	497,327	31.09
Fire	112.664(1)(b)	5.00%	16,673,477	13,082,936	3,590,541	37.92	951,374	59.48
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	497,327	31.09

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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
TAVARES	112.664(1)(a)	6.90%	20,565,071	18,400,699	2,164,372	99.99	1,006,014	69.85
Police	112.664(1)(b)	4.90%	27,109,522	18,400,699	8,708,823	23.99	1,702,230	118.19
10/1/2024	Valuation Basis	6.90%	N/A	N/A	N/A	99.99	1,006,014	69.85
TEMPLE TERRACE	112.664(1)(a)	7.40%	54,153,722	45,291,691	8,862,031	27.91	2,836,529	66.70
Fire	112.664(1)(b)	5.40%	69,317,077	45,291,691	24,025,386	19.39	4,382,437	103.05
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	27.91	2,836,529	66.70
TEMPLE TERRACE	112.664(1)(a)	7.40%	60,531,618	43,433,140	17,098,478	18.12	3,603,584	79.60
Police	112.664(1)(b)	5.40%	77,697,248	43,433,140	34,264,108	14.68	5,276,831	116.30
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	18.12	3,603,584	79.60
TEQUESTA	112.664(1)(a)	6.50%	10,249,576	10,802,680	-553,104	99.99	728,108	14.81
General	112.664(1)(b)	4.50%	13,203,353	10,802,680	2,400,673	35.42	1,458,674	29.67
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	728,108	14.81
TEQUESTA [PF]	112.664(1)(a)	7.00%	25,842,373	27,288,113	-1,445,740	99.99	1,374,274	32.64
Fire	112.664(1)(b)	5.00%	32,741,111	27,288,113	5,452,998	39.50	2,300,844	54.65
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,374,274	32.64
TEQUESTA [PF]	112.664(1)(a)	7.00%	25,842,373	27,288,113	-1,445,740	99.99	1,374,274	32.64
Police	112.664(1)(b)	5.00%	32,741,111	27,288,113	5,452,998	39.50	2,300,844	54.65
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,374,274	32.64
TITUSVILLE	112.664(1)(a)	7.25%	79,181,992	75,551,484	3,630,508	99.99	3,267,215	16.40
General	112.664(1)(b)	5.25%	96,963,150	75,551,484	21,411,666	20.91	5,339,898	26.70
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	3,267,215	16.40
TITUSVILLE	112.664(1)(a)	7.25%	85,747,184	78,550,590	7,196,594	42.19	3,248,504	29.10
Police And Fire	112.664(1)(b)	5.25%	107,087,259	78,550,590	28,536,669	20.64	5,567,047	49.90
10/1/2024	Valuation Basis	7.25%	N/A	N/A	N/A	42.19	3,248,504	29.10

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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
TRI-COUNTY TRANSIT (ATU-1596)	112.664(1)(a)	7.30%	196,997,030	192,092,628	4,904,402	99.99	4,512,112	31.89
General	112.664(1)(b)	5.30%	239,567,581	192,092,628	47,474,953	21.08	8,608,146	60.85
10/1/2024	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	4,512,112	31.89
UMATILLA	112.664(1)(a)	7.00%	2,317,409	3,084,097	-766,688	40.55	55,370	9.71
Police	112.664(1)(b)	5.00%	3,094,951	3,084,097	10,854	24.60	253,750	44.49
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	32.88	133,481	23.40
VALPARAISO	112.664(1)(a)	7.00%	3,488,314	4,670,888	-1,182,574	30.15	156,201	20.52
Police And Fire	112.664(1)(b)	5.00%	4,646,342	4,670,888	-24,546	22.86	439,960	57.80
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	30.15	173,952	22.85
VENICE	112.664(1)(a)	6.50%	49,598,077	37,729,676	11,868,401	16.59	2,234,221	236.00
Fire	112.664(1)(b)	4.50%	62,124,615	37,729,676	24,394,939	13.62	3,033,589	320.40
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	16.59	2,234,221	236.00
VENICE	112.664(1)(a)	6.75%	43,348,813	45,127,509	-1,778,696	99.99	113,331	107.20
Police	112.664(1)(b)	4.75%	53,370,451	45,127,509	8,242,942	21.86	777,229	735.20
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	113,331	107.20
VERO BEACH	112.664(1)(a)	6.00%	6,228,891	7,025,187	-796,296	99.99	25,319	0.00
Fire	112.664(1)(b)	4.00%	6,977,608	7,025,187	-47,579	19.00	36,486	0.00
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	25,319	0.00
VERO BEACH	112.664(1)(a)	6.25%	113,328,150	110,890,693	2,437,457	29.59	3,062,973	0.00
General	112.664(1)(b)	4.25%	137,867,780	110,890,693	26,977,087	18.26	8,567,521	0.00
10/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	29.59	3,062,973	0.00
VERO BEACH	112.664(1)(a)	7.15%	62,634,360	55,646,233	6,988,127	37.43	1,997,446	42.00
Police	112.664(1)(b)	5.15%	79,959,969	55,646,233	24,313,736	20.97	3,636,238	76.40
10/1/2024	Valuation Basis	7.15%	N/A	N/A	N/A	37.43	1,997,446	42.00

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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
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	6.25%	20,360,144	20,471,048	-110,904	99.99	365,103	28.72
General	112.664(1)(b)	4.25%	25,769,888	20,471,048	5,298,840	22.25	865,917	68.12
10/1/2024	Valuation Basis	6.25%	N/A	N/A	N/A	99.99	365,103	28.72
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	7.35%	47,390,686	42,844,356	4,546,330	99.99	2,519,954	36.48
Police And Fire	112.664(1)(b)	5.35%	62,138,581	42,844,356	19,294,225	28.38	4,416,388	63.95
10/1/2024	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	2,519,954	36.48
VILLAGE OF PALM SPRINGS	112.664(1)(a)	6.00%	30,952,232	36,820,410	-5,868,178	97.00	455,401	27.90
General	112.664(1)(b)	4.00%	40,445,038	36,820,410	3,624,628	26.95	1,371,817	84.03
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	97.00	455,401	27.90
VILLAGE OF PALM SPRINGS	112.664(1)(a)	6.75%	41,467,494	44,897,224	-3,429,730	99.99	281,023	35.25
Police And Fire	112.664(1)(b)	4.75%	53,224,859	44,897,224	8,327,635	27.58	1,500,924	188.24
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	281,023	35.25
VOLUSIA COUNTY (VOL)	112.664(1)(a)	4.25%	1,576,399	7,157,169	-5,580,770	100.00	0	0.00
Fire	112.664(1)(b)	2.25%	1,946,670	7,157,169	-5,210,499	100.00	0	0.00
10/1/2024	Valuation Basis	4.25%	N/A	N/A	N/A	100.00	0	0.00
WAUCHULA	112.664(1)(a)	7.00%	20,625,161	25,043,776	-4,418,615	44.47	287,079	8.49
General And Police	112.664(1)(b)	5.00%	26,486,201	25,043,776	1,442,425	26.45	1,354,879	40.06
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	38.85	669,721	19.80
WEST MANATEE FCD	112.664(1)(a)	7.40%	34,692,431	35,922,645	-1,230,214	99.99	1,989,709	40.90
Fire	112.664(1)(b)	5.40%	47,996,691	35,922,645	12,074,046	39.44	4,015,353	82.50
10/1/2024	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	1,989,709	40.90
WEST MELBOURNE	112.664(1)(a)	6.45%	22,748,630	22,958,176	-209,546	99.99	966,338	31.39
Police	112.664(1)(b)	4.45%	30,068,649	22,958,176	7,110,473	29.50	1,951,146	63.38
10/1/2024	Valuation Basis	6.45%	N/A	N/A	N/A	99.99	966,338	31.39

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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)	7.50%	400,778,433	317,685,009	83,093,424	13.83	15,904,423	55.89
Fire	112.664(1)(b)	5.50%	467,586,191	317,685,009	149,901,182	11.92	21,788,516	76.57
9/30/2024	Valuation Basis	7.50%	N/A	N/A	N/A	13.83	15,904,423	55.89
WEST PALM BEACH	112.664(1)(a)	7.25%	43,636,604	47,130,730	-3,494,126	99.99	-261,774	0.00
General	112.664(1)(b)	5.25%	52,978,295	47,130,730	5,847,565	25.67	997,597	130.32
9/30/2024	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	-261,774	0.00
WEST PALM BEACH	112.664(1)(a)	7.00%	575,168,860	495,760,974	79,407,886	23.33	18,275,799	59.17
Police	112.664(1)(b)	5.00%	682,973,166	495,760,974	187,212,192	17.58	29,673,073	96.07
9/30/2024	Valuation Basis	7.00%	N/A	N/A	N/A	23.33	18,275,799	59.17
WILLISTON	112.664(1)(a)	7.00%	4,213,312	5,645,408	-1,432,096	28.85	228,522	9.25
General	112.664(1)(b)	5.00%	5,497,687	5,645,408	-147,721	22.69	590,842	23.91
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	28.85	243,606	9.86
WILLISTON	112.664(1)(a)	7.00%	2,908,832	3,445,151	-536,319	27.68	145,148	20.68
Police	112.664(1)(b)	5.00%	3,599,290	3,445,151	154,139	22.10	328,577	46.80
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	27.68	147,656	21.03
WILTON MANORS (VOL)	112.664(1)(a)	6.00%	1,885,725	2,530,706	-644,981	99.00	73,905	0.00
Fire	112.664(1)(b)	4.00%	2,210,703	2,530,706	-320,003	22.83	104,402	0.00
10/1/2024	Valuation Basis	6.00%	N/A	N/A	N/A	99.00	73,905	0.00
WILTON MANORS [GP]	112.664(1)(a)	6.30%	37,763,459	34,240,879	3,522,580	21.00	1,718,269	486.84
General	112.664(1)(b)	4.30%	46,350,154	34,240,879	12,109,275	15.92	2,525,396	715.53
10/1/2024	Valuation Basis	6.30%	N/A	N/A	N/A	21.00	1,718,269	486.84
WILTON MANORS [GP]	112.664(1)(a)	6.30%	37,763,459	34,240,879	3,522,580	21.00	1,718,269	486.84
Police	112.664(1)(b)	4.30%	46,350,154	34,240,879	12,109,275	15.92	2,525,396	715.53
10/1/2024	Valuation Basis	6.30%	N/A	N/A	N/A	21.00	1,718,269	486.84

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
WINTER GARDEN	112.664(1)(a)	7.00%	50,272,414	44,373,992	5,898,422	99.99	2,879,757	23.29
General	112.664(1)(b)	5.00%	64,736,366	44,373,992	20,362,374	23.47	4,624,004	37.38
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,879,757	23.29
WINTER GARDEN	112.664(1)(a)	7.00%	72,224,324	72,196,757	27,567	99.99	3,262,629	24.47
Police And Fire	112.664(1)(b)	5.00%	93,052,840	72,196,757	20,856,083	43.30	6,039,564	45.29
10/1/2024	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	3,262,629	24.47
WINTER HAVEN	112.664(1)(a)	7.45%	51,245,769	46,218,952	5,026,817	99.99	2,859,382	56.48
Fire	112.664(1)(b)	5.45%	64,857,739	46,218,952	18,638,787	22.37	4,574,973	90.38
10/1/2024	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	2,859,382	56.48
WINTER HAVEN	112.664(1)(a)	6.50%	95,853,347	83,366,952	12,486,395	26.34	2,544,920	42.90
General	112.664(1)(b)	4.50%	119,528,754	83,366,952	36,161,802	17.97	4,235,000	71.40
10/1/2024	Valuation Basis	6.50%	N/A	N/A	N/A	26.34	2,544,920	42.90
WINTER HAVEN	112.664(1)(a)	7.35%	46,399,139	43,024,038	3,375,101	99.99	1,916,786	35.71
Police	112.664(1)(b)	5.35%	58,673,989	43,024,038	15,649,951	22.84	3,306,061	61.60
10/1/2024	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	1,916,786	35.71
WINTER PARK	112.664(1)(a)	7.50%	84,642,978	76,451,385	8,191,593	37.08	2,999,069	51.71
Fire	112.664(1)(b)	5.50%	108,188,992	76,451,385	31,737,607	21.58	5,449,891	93.97
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	37.08	2,999,069	51.71
WINTER PARK	112.664(1)(a)	7.50%	84,467,827	73,393,045	11,074,782	30.67	3,715,372	51.38
Police	112.664(1)(b)	5.50%	108,781,581	73,393,045	35,388,536	20.25	6,250,546	86.44
10/1/2024	Valuation Basis	7.50%	N/A	N/A	N/A	30.67	3,715,372	51.38
WINTER SPRINGS	112.664(1)(a)	6.75%	78,541,946	78,991,435	-449,489	99.99	1,184,793	28.00
General Police And Fire	112.664(1)(b)	4.75%	98,043,813	78,991,435	19,052,378	22.42	2,818,114	66.60
10/1/2024	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	1,184,793	28.00

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City or District		Florida						
TYP SYS		Statute	Discount	Pension	Total	Net	Years Assets	Total
Valuation Date		Chapter	Rate	Liability	Market	Pension	Sustain	Dollar
					Assets	Liability	Benefit Payments	Contribution
								% of Pay
								Contribution
Grand Totals:		488						

Appendix I – Inventory of School Board Early Retirement Programs

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 appendix 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
EL	Elected Officials
FF	Firefighters
GE	General Employees
PO	Police Officers

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 - 9/30/2025

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

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

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses 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	☐	☐	☐	☐		☐	PO: FRS, SS, 457/Roth EL: SS
	Defined Contribution	☐	☐	☐	☐			GE: FRS, SS, 457/Roth
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	X	☐	X	X	☐		
Auburndale	Defined Benefit	☐	X	☐	X		☐	PO: DB FF: DB GE: DC
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Aventura	Defined Benefit	☐	☐	☐	X		☐	PO: DB GE: DC
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Avon Park	Defined Benefit	☐	X	☐	☐		☐	EL: FRS, DC FF: DB, DC
	Defined Contribution	X	X	X	☐			GE: FRS, DC
	Florida Retirement System	X	☐	X	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Bal Harbour Village 5	Defined Benefit	☐	☐	X	CL		☐	FF = Miami-Dade County
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Baldwin	Defined Benefit	☐	☐	☐	☐		☐	GE: DC
	Defined Contribution	☐	☐	X	☐			The Town and employee make contributions to their Deferred Comp Plan
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Bartow 5	Defined Benefit	☐	X	X	X		☐	
	Defined Contribution	☐	X	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	X	X	X	☐		
Bascom 5	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Bay Harbor Islands	Defined Benefit	☐	☐	☐	☐		☐	PO: DC GE: DC
	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Bay Lake 5	Defined Benefit						☒	No paid employees
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Bell 5	Defined Benefit						☒	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Belle Glade	Defined Benefit		CL	X	CL			PO & FF = Palm Beach County
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage	X		X				
Belle Isle	Defined Benefit							PO: DC GE: DC
	Defined Contribution			X	X			
	Florida Retirement System							
	Social Security Coverage							
Belleair 5	Defined Benefit				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	Survey Responses Notes
Belleair Beach	Defined Benefit	☐	☐	☐	☐	☐	☐	GE: DC
	Defined Contribution	☐	☐	X	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Belleair Bluffs 5	Defined Benefit	☐	TER	☐	☐	☐	☐	FF = City of Largo PO = Pinellas County
	Defined Contribution	☐	☐	X	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Belleair Shore	Defined Benefit	☐	☐	☐	☐	☐	☐	
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Bellevue	Defined Benefit	☐	☐	☐	☐	☐	X	PO Share Plan
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Beverly Beach	Defined Benefit	☐	☐	☐	☐	☐	X	
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	X	☐	☐	☐	

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Biscayne Park 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Blountstown 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Boca Raton	Defined Benefit	☐	X	X	X		☐	PO: DB FF: DB GE: DB, DC
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Bonifay	Defined Benefit	☐	☐	X	X		☐	PO: FRS, DB GE: FRS, SS, DB Some employees are not eligible for FRS, so they are on a 401-k plan with the City
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	X	☐	☐		
Bonita Springs 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Bowling Green 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	X	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Boynton Beach 5	Defined Benefit	☐	X	X	X		☐	
	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 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Branford 5	Defined Benefit	☐	☐	☐	☐		X	FF = vol
	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	Survey Responses 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						☐	EL: Receives 1/2 of salary once they serve 20 yrs consecutively without interruption and retire GE: DC
	Defined Contribution			☒				
	Florida Retirement System							
	Social Security Coverage							
Brooker	Defined Benefit						☒	
5	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					☒		
Brooksville	Defined Benefit		☒		CL		☐	
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	Survey Responses Notes
Bunnell	Defined Benefit		TER					
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							GE: FRS, DC
	Defined Contribution			X				
	Florida Retirement System			X				
	Social Security Coverage							
Callahan	Defined Benefit							
5	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage					X		
Callaway	Defined Benefit							EL: FRS FF: FRS GE: FRS
	Defined Contribution							
	Florida Retirement System	X	X	X				
	Social Security Coverage							
Campbellton	Defined Benefit						X	
5	Defined Contribution							
	Florida Retirement System							FF = vol
	Social Security Coverage			X				

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

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Chipley	Defined Benefit	☐	☐	☐	☐		☐	PO: FRS EL: FRS
	Defined Contribution	☐	☐	☐	☐			FF: FRS GE: FRS
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☐		
Cinco Bayou 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			PO = Okaloosa County
	Social Security Coverage	☐	☐	☒	☐	☐		
Clearwater	Defined Benefit	☐	☐	☐	☐		☐	PO: DC FF: DC
	Defined Contribution	☐	☒	☒	☒			GE: DC, SS, some (unclassified) receive 401
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		
Clermont	Defined Benefit	☐	☒	CL	☒		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Clewiston	Defined Benefit	☐	☐	☐	☐		☐	PO: DC, FRS, SS EL: SS
	Defined Contribution	☐	☒	☒	☒			FF: DC, SS GE: DC, SS
	Florida Retirement System	☐	☐	☐	☒			
	Social Security Coverage	☒	☒	☒	☒	☐		

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Cooper City 5	Defined Benefit		CL	CL	CL			PO & FF = Broward County; Separate closedDB plan for management
	Defined Contribution							
	Florida Retirement System			X				
	Social Security Coverage					X		
Coral Gables 5	Defined Benefit		X	X	X			No SS cvg on FFFF Share PlanPO Share Plan
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					X		
Coral Springs 5	Defined Benefit		X	CL	X			Money Purchase Plan
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					X		
Cottdondale 5	Defined Benefit							
	Defined Contribution			X	X			
	Florida Retirement System							
	Social Security Coverage							
Crescent City	Defined Benefit		X	X				FF: DB GE: DB
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Crestview 5	Defined Benefit	☐	X	X	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Cross City 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	X	X	X	☐		
Crystal River 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			PO = Citrus County
	Social Security Coverage	X	X	X	☐	☐		
Cutler Bay	Defined Benefit	☐	☐	☐	☐		☐	EL: FRS, SS, DC GE: DC, FRS, SS
	Defined Contribution	X	☐	X	☐			
	Florida Retirement System	X	☐	X	☐			
	Social Security Coverage	X	☐	X	☐	☐		
Dade City 5	Defined Benefit	☐	X	☐	X		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	X	☐			FRS opt-out (1/96)
	Social Security Coverage	X	☐	X	X	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Dania Beach 5	Defined Benefit		CL	CL	CL			PO & FF = Broward County
	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage	X		X				
Davenport	Defined Benefit		X	X	X			PO: DB FF: DB GE: DB
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Davie	Defined Benefit		X	X	X			PO: DB FF: DB GE: DB, DC
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage							
Daytona Beach 5	Defined Benefit		X		X			
	Defined Contribution			X				
	Florida Retirement System	X		X				
	Social Security Coverage	X	X	X	X			
Daytona Beach Shores	Defined Benefit							PO: FRS FF: FRS GE: FRS
	Defined Contribution							
	Florida Retirement System		X	X	X			
	Social Security Coverage							

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

APPENDIX J - Inventory of Municipalities - 9/30/2025

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Dunnellon	Defined Benefit	☐	☐	☐	☒		☐	PO: DB, DC GE: DC
	Defined Contribution	☐	☐	☒	☒			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Eagle Lake 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Eatonville 5	Defined Benefit	☐	☐	☐	☒		☐	FF = City of Maitland
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Ebro 5	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Edgewater 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	Survey Responses Notes
Edgewood	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	☐		
El Portal	Defined Benefit	☐	☐	☐	☐		☐	PO: FRS GE: FRS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			None
	Social Security Coverage	☐	☐	☐	☐	☐		
Estero 5	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Esto	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Eustis	Defined Benefit	☐	X	☐	X		☐	PO: DC, DB, SS EL: DC, SS
	Defined Contribution	X	X	X	X			FF: DB, DC, SS GE: DC, SS, 401A
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	X	X	X	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Everglades City	Defined Benefit							EL: SS GE: SS
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage	<input checked="" type="text"/>		<input checked="" type="text"/>				
Fanning Springs	Defined Benefit							EL: FRS FF: FRS GE: FRS
	Defined Contribution							
	Florida Retirement System	<input checked="" type="text"/>	<input checked="" type="text"/>	<input checked="" type="text"/>				
	Social Security Coverage							
Fellsmere	Defined Benefit							PO: DC EL: DC GE: DC
	Defined Contribution	<input checked="" type="text"/>		<input checked="" type="text"/>	<input checked="" type="text"/>			
	Florida Retirement System							Benefits available for full time employees only.
	Social Security Coverage							
Fernandina Beach 5	Defined Benefit		<input checked="" type="text"/>	<input checked="" type="text"/>	<input checked="" type="text"/>			
	Defined Contribution							
	Florida Retirement System	<input checked="" type="text"/>						
	Social Security Coverage					<input checked="" type="text"/>		
Flagler Beach	Defined Benefit		<input checked="" type="text"/>		<input checked="" type="text"/>			PO: DB FF: DB GE: DC
	Defined Contribution			<input checked="" type="text"/>				
	Florida Retirement System							
	Social Security Coverage							

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

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Fort Pierce	Defined Benefit	☒	☐	☒	☒		☐	PO: DB, 185 Plan EL: DB GE: DB
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Fort Walton Beach 5	Defined Benefit	☐	☒	<input type="checkbox" value="CL"/>	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			Mandatory DC for GE
	Social Security Coverage	☒	☒	☒	☒	☐		
Fort White	Defined Benefit	☐	☐	☒	☐		☐	GE: DB
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Freeport	Defined Benefit	☐	☐	☐	☐		☐	EL: DC, FRS GE: DC, FRS
	Defined Contribution	☒	☐	☒	☐			
	Florida Retirement System	☒	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Frostproof 5	Defined Benefit	☐	☒	☒	<input type="checkbox" value="CL"/>		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = mostly vol, salaried employees covered in DB plan
	Social Security Coverage	☐	☐	☐	☐	☒		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Fruitland Park 5	Defined Benefit		TER					
	Defined Contribution			X	X			
	Florida Retirement System			X	X			
	Social Security Coverage	X	X					
Gainesville 5	Defined Benefit		X	X	X			
	Defined Contribution			X				
	Florida Retirement System	X						GE = Two DB Plans (Reg, Disability)DC plan for certain senior managers
	Social Security Coverage					X		
Glen Ridge	Defined Benefit							
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Glen Saint Mary	Defined Benefit							EL: FRS GE: FRS
	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage							
Golden Beach	Defined Benefit			X	X			PO: DB GE: DB
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Greenacres	Defined Benefit	☐	☒	☐	☐	☐	☐	EL: DC FF: DB GE: DC
	Defined Contribution	☒	☐	☒	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	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 5	Defined Benefit	☐	☐	☐	☐	☐	☐	
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	☒	☒	☒	☒	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☒	☐	

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Groveland 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Gulf Breeze 5	Defined Benefit	☐	☐	☐	X		☐	
	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 5	Defined Benefit	☐	☐	☐	☐		☐	
	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 5	Defined Benefit	☐	X	FR	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Hallandale Beach 5	Defined Benefit	☐	X	X	X		☐	2 closed DB plans for managers (Reg, Excess benefits)
	Defined Contribution	X	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	X	X	X	☐		
Hampton	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Havana 5	Defined Benefit	☐	X	☐	☐		☐	FF = vol
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
Haverhill	Defined Benefit	☐	☐	☐	☐		☐	GE: FRS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Hawthorne	Defined Benefit	☐	☐	☐	☐		☐	EL: Have to serve 20 or more years and get 1/2 of monthly wages. GE: ICMA- Mission Square
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Hialeah 5	Defined Benefit	CL	X	X	X			Separate DB Plan for ELPF Share Plan
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage	X	X	X	X			
Hialeah Gardens 5	Defined Benefit				X			
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage							
High Springs	Defined Benefit							PO: FRS FF: FRS GE: FRS
	Defined Contribution							
	Florida Retirement System		X	X	X			
	Social Security Coverage							
Highland Beach 5	Defined Benefit							FF = Delray Beach
	Defined Contribution			CL	CL			
	Florida Retirement System	X		X	X			
	Social Security Coverage					X		
Highland Park 5	Defined Benefit							
	Defined Contribution							
	Florida Retirement System			X				
	Social Security Coverage					X		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Hillcrest Heights 5	Defined Benefit						☒	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage			☒				
Hilliard 5	Defined Benefit						☐	
	Defined Contribution							
	Florida Retirement System	☒		☒				
	Social Security Coverage					☒		
Hillsboro Beach 5	Defined Benefit						☐	
	Defined Contribution							
	Florida Retirement System			☒	☒			
	Social Security Coverage					☒		
Holly Hill	Defined Benefit		☒		☒		☐	PO: DB FF: DB GE: FRS
	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	Survey Responses Notes
Holmes Beach	Defined Benefit	☐	☐	☐	☐		☐	PO: Police Pension Plan not FRS, SS, DC EL: SS
	Defined Contribution	☐	☐	X	X			GE: FRS, SS, DC
	Florida Retirement System	☐	☐	X	☐			
	Social Security Coverage	X	☐	X	X	☐		
Homestead	Defined Benefit	X	X	X	X		☐	PO: DB, DC EL: DB, DC
	Defined Contribution	X	☐	X	X			FF: DB GE: DC, DB
	Florida Retirement System	☐	☐	☐	☐			We no longer have Firefighters but we do have a closed Defined Benefit Pension Plan
	Social Security Coverage	☐	☐	☐	☐	☐		
Horseshoe Beach	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Howey-In-The-Hills	Defined Benefit	☐	☐	☐	X		☐	PO: DB GE: DC
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Hypoluxo	Defined Benefit	☐	☐	☐	☐		☐	GE: DC
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Indialantic 5	Defined Benefit	☐	X	X	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	X	X	X	☐		
Indian Creek	Defined Benefit	☐	☐	☐	☐		☐	PO: DC GE: DC
	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Indian Harbour Beach	Defined Benefit	☐	☐	☐	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			FF = vol
	Social Security Coverage	X	☐	X	X	☐		
Indian River Shores 5	Defined Benefit	☐	X	CL	X		☐	
	Defined Contribution	☐	☐	X	☐			
	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
	Social Security Coverage	X	☐	X	☐	☐		FRS opt-out (1/96)

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Islamorada 5	Defined Benefit	☐	☐	☐	☐		☐	PO = Monroe County
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	X	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Jacksonville	Defined Benefit	X	X	X	X		☐	PO: DB, DC EL: DB, DC, FRS FF: DB, DC GE: DB, DC, SS Election into our pension plan stopped in 2017. All employees after that are in the defined contribution plan. Under "General Employees".
	Defined Contribution	X	X	X	X			
	Florida Retirement System	X	☐	☐	☐			
	Social Security Coverage	☐	☐	X	☐	☐		
Jacksonville Beach	Defined Benefit	☐	X	X	X		☐	PO: DB, SS FF: DB, SS GE: DB, SS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	X	X	X	☐		
Jacob City	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Jasper 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Jay	Defined Benefit	☐	☐	☐	☐		☐	EL: FRS GE: FRS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Jennings	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Juno Beach	Defined Benefit	☐	☐	☐	☐		☐	PO: FRS, SS, DC EL: SS
	Defined Contribution	☐	☐	X	X			GE: SS, FRS, DC
	Florida Retirement System	☐	☐	X	X			General Employees are only in FRS if they have extremely long tenure
	Social Security Coverage	X	☐	X	X	☐		
Jupiter	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = Palm Beach County
	Social Security Coverage	☐	☐	☐	☐	☐		
Jupiter Inlet Colony 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	P	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Keystone Heights	Defined Benefit	☐	☐	☐	☐		☐	GE: FRS, SS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			
	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 5	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Labelle 5	Defined Benefit	☐	X	☐	☐		☐	PO = Hendry County
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Lady Lake 5	Defined Benefit	☐	☐	☐	X		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	☐	X	X	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Lake Alfred 5	Defined Benefit		X	X	X			
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage							
Lake Buena Vista 5	Defined Benefit						X	
	Defined Contribution							
	Florida Retirement System							No paid employees
	Social Security Coverage							
Lake Butler 5	Defined Benefit							
	Defined Contribution							
	Florida Retirement System	X		X				FF = vol
	Social Security Coverage	X		X				
Lake City 5	Defined Benefit		X	CL	X			
	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage	X	X	X	X			
Lake Clarke Shores	Defined Benefit							PO: DC, 401(a) retirement savings plan FF: DC, 401(a) retirement savings plan GE: DC, 401(a) retirement savings plan
	Defined Contribution		X	X	X			
	Florida Retirement System							
	Social Security Coverage							

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Lake Hamilton	Defined Benefit	☐	☐	☐	☐		☐	PO: DC GE: DC
	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Lake Helen	Defined Benefit	☐	☐	☐	☐		☐	PO: DC EL: FRS GE: FRS
	Defined Contribution	☐	☐	☐	X			
	Florida Retirement System	X	☐	X	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Lake Mary 5	Defined Benefit	☐	X	☐	X		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Lake Park	Defined Benefit	☐	☐	☐	CL		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	☐	X	☐	☐		PO & FF = Palm Beach County PO: DB Plan is closed & all members are retired
Lake Placid 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	X			FF = vol
	Social Security Coverage	X	☐	X	X	☐		

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

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Layton	Defined Benefit	☐	☐	☐	☐		☐	PO: WE CONTRACT WITH MCSC FF: MCFR WE CONTRACT OUT
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Lazy Lake 5	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Lee	Defined Benefit	☐	☐	☐	☐		☒	FF = vol
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	X	☐	☐		
Leesburg	Defined Benefit	☐	X	CL	X		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	X	X	X	☐		
Lighthouse Point	Defined Benefit	☐	☐	☐	☐		☐	PO: FRS FF: FRS GE: DC
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	X	☐	X			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Live Oak 5	Defined Benefit		CL					FF: DB Plan is a substituted trust fund
	Defined Contribution			X				
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	X	X	X			
Longboat Key	Defined Benefit							PO: DC FF: FRS GE: DC Town of Longboat Key froze the police, fire, general pension plans in 2013
	Defined Contribution			X	X			
	Florida Retirement System		X					
	Social Security Coverage							
Longwood 5	Defined Benefit		FR	FR	FR			FRS opt-out (1/96)
	Defined Contribution			X				
	Florida Retirement System		X	X	X			
	Social Security Coverage					X		
Loxahatchee Groves 5	Defined Benefit						X	All jobs contracted
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Lynn Haven 5	Defined Benefit		X	X	X			
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage		X	X	X			

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

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

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Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Margate 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Marianna	Defined Benefit	☐	☐	☐	☐		☐	PO: Salem Trust Pension - Non FRS FF: Salem Trust Pension- Non FRS GE: FRS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Marineland 5	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			All jobs contracted
	Social Security Coverage	☐	☐	☐	☐	☐		
Mary Esther	Defined Benefit	☐	☐	☐	☐		☐	GE: DC
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Mascotte	Defined Benefit	☐	☐	☐	☐		☐	PO: DC GE: DC
	Defined Contribution	☐	☐	☒	☒			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Mayo 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
McIntosh 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	X	☐	☐		
Medley 5	Defined Benefit	X	☐	X	X		☐	
	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			GE: DB Plan also covers EL
	Social Security Coverage	☐	☐	☐	☐	☐		
Melbourne	Defined Benefit	☐	X	☐	X		☐	PO: DB EL: FRS
	Defined Contribution	☐	☐	☐	☐			FF: DB
	Florida Retirement System	X	☐	X	☐			GE: FRS
	Social Security Coverage	☐	☐	☐	☐	☐		
Melbourne Beach 5	Defined Benefit	☐	☐	☐	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			FF = vol
	Social Security Coverage	☐	☐	X	☐	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Melbourne Village	Defined Benefit	☐	☐	☐	☐	☐	☐	GE: DC
	Defined Contribution	☐	☐	X	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Mexico Beach	Defined Benefit	☐	☐	☐	☐	☐	☐	EL: FRS FF: FRS GE: FRS
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	X	X	X	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Miami	Defined Benefit	☐	X	X	X	☐	☐	PO: DB FF: DB GE: DB, DC
	Defined Contribution	☐	☐	X	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	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 Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Miami Lakes	Defined Benefit	☐	☐	☐	☐		☐	GE: FRS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Miami Shores Village	Defined Benefit	☐	☐	X	X		☐	PO: DB, SS GE: DB, SS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	X	X	☐		
Miami Springs 5	Defined Benefit	☐	☐	X	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			FF = Miami-Dade County
	Social Security Coverage	☐	☐	☐	☐	X		
Micanopy	Defined Benefit	☐	☐	☐	☐		X	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	X	X	☐	☐		
Midway 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	X			No Firefighters employed by the City of Midway
	Social Security Coverage	X	☐	X	X	☐		

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Moore Haven 5	Defined Benefit							
	Defined Contribution							
	Florida Retirement System			X				
	Social Security Coverage					X		
Mount Dora 5	Defined Benefit		X	CL	X			
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Mulberry	Defined Benefit							GE: DC
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage							
Naples 5	Defined Benefit		X	X	X			
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage							
Neptune Beach 5	Defined Benefit				X			
	Defined Contribution			SUP				
	Florida Retirement System							
	Social Security Coverage					X		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
New Port Richey	Defined Benefit	☐	☒	☐	☒	☐	☐	PO: DB FF: DB GE: FRS
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	☐	☐	☒	☐	☐	☐	None
	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	☐	☐	☐	☐	☐	☐	EL: FRS, DC FF: FRS, DC GE: DC, FRS
	Defined Contribution	☒	☒	☒	☐	☐	☐	
	Florida Retirement System	☒	☒	☒	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Niceville	Defined Benefit	☐	☐	☐	☐	☐	☐	PO: FRS FF: FRS GE: FRS
	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 Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
North Bay Village 5	Defined Benefit	☐	☐	☐	☐		☐	FF = Miami-Dade County
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	☐	☐	☐	☐	X		
North Lauderdale	Defined Benefit	☐	☐	☐	☐		☐	FF: FRS GE: DC
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	X	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
North Miami 5	Defined Benefit	☐	CL	CL	CL		☐	FF = Miami-Dade County
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	☐	☐			
	Social Security Coverage	X	☐	X	X	☐		
North Miami Beach 5	Defined Benefit	☐	X	X	X		☐	GE: Two DB Plans (Reg, Managers)FF = Miami-Dade County
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
North Palm Beach	Defined Benefit	☐	X	X	X		☐	PO: DB, DC FF: DB, DC GE: DB, DC None
	Defined Contribution	☐	X	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Ocala 5	Defined Benefit		SUP	CL	SUP			
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Ocean Breeze 5	Defined Benefit						X	
	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 5	Defined Benefit		X	X	X			
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Okeechobee 5	Defined Benefit		CL	X	X			
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					X		SS cvg only if full-time and permanent

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Oldsmar 5	Defined Benefit		CL					PO = Pinellas CountyFRS opt-out (1/96)
	Defined Contribution			X				
	Florida Retirement System		X					
	Social Security Coverage	X	X	X				
Opa-Locka 5	Defined Benefit							FF = Miami-Dade County
	Defined Contribution							
	Florida Retirement System			X	X			
	Social Security Coverage					X		
Orange City 5	Defined Benefit							
	Defined Contribution							
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	X	X	X			
Orange Park	Defined Benefit		X	X	X			
	Defined Contribution		X	X	X			
	Florida Retirement System							
	Social Security Coverage	X	X	X	X			
Orchid	Defined Benefit							GE: DC
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage							

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Orlando	Defined Benefit	☐	X	☐	X	☐	☐	PO: DB, DC EL: DC
	Defined Contribution	X	X	X	X	☐	☐	FF: DB, DC GE: DC
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Ormond Beach 5	Defined Benefit	☐	X	CL	X	☐	☐	
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Otter Creek	Defined Benefit	☐	☐	☐	☐	☐	X	
	Defined Contribution	☐	☐	☐	☐	☐	☐	
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	X	☐	X	☐	☐	☐	
Oviedo	Defined Benefit	☐	X	☐	X	☐	☐	PO: DB, DC EL: DC
	Defined Contribution	X	X	X	X	☐	☐	FF: DB, DC GE: DC
	Florida Retirement System	☐	☐	☐	☐	☐	☐	Also off a Roth IRA for all Police, Fire, and General Employees.
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Pahokee 5	Defined Benefit	☐	TER	☐	TER	☐	☐	
	Defined Contribution	☐	☐	X	☐	☐	☐	
	Florida Retirement System	☐	☐	X	X	☐	☐	PO & FF = Palm Beach CountyFRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	X	☐	

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Palm Coast 5	Defined Benefit		VOL	X				PO = Flagler County. We offer a 401(a), 457(b). Some employees grandfathered into FRS.
	Defined Contribution		X	X				
	Florida Retirement System							
	Social Security Coverage	X	X	X				
Palm Shores	Defined Benefit							
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Palm Springs	Defined Benefit	X		X	X			FF = Palm Beach County
	Defined Contribution			X	X			
	Florida Retirement System	X		X	X			
	Social Security Coverage	X		X	X			
Palmetto 5	Defined Benefit			X	X			
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Palmetto Bay 5	Defined Benefit						X	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Panama City 5	Defined Benefit	☒	☒	SUP	☒		☐	FRS opt-out (1/96)
	Defined Contribution	☒	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Panama City Beach 5	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Parker 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Parkland 5	Defined Benefit	☐	☐	☐	CL		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		
Paxton	Defined Benefit	☐	☐	☐	☐		☐	GE: Individual 401K
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			Employees are offered an individual 401k retirement.
	Social Security Coverage	☐	☐	☐	☐	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Pembroke Park 5	Defined Benefit							PO & FF = Broward CountyDB (supp) for Town Commission
	Defined Contribution							
	Florida Retirement System			X				
	Social Security Coverage					X		
Pembroke Pines 5	Defined Benefit		X	CL	X			
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					X		
Penney Farms	Defined Benefit							GE: DC None
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage							
Pensacola	Defined Benefit		X	CL	CL			SS cvg only on employees participating in FRS
	Defined Contribution		X	X	X			
	Florida Retirement System	X		X	X			
	Social Security Coverage	X		X	X			
Perry 5	Defined Benefit		X		X			
	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage					X		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Pierson	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			
	Social Security Coverage	☐	☐	X	☐	☐		
Pinecrest	Defined Benefit	☐	☐	☐	☐		☐	PO: FRS GE: DC
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	X			
	Social Security Coverage	☐	☐	☐	☐	☐		
Pinellas Park	Defined Benefit	X	X	X	X		☐	PO: DB, DC, SS EL: DB, DC, SS FF: DB, DC, SS GE: DB, DC, SS
	Defined Contribution	X	X	X	X			
	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	Defined Benefit	☐	X	X	X		☐	PO: DB, SS, DC FF: DB GE: DB, DC, SS
	Defined Contribution	☐	☐	X	X			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	X	X	☐		

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Polk City 5	Defined Benefit							PO & FF = Polk County
	Defined Contribution							
	Florida Retirement System			X				
	Social Security Coverage	X		X				
Pomona Park 5	Defined Benefit						X	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage					X		
Pompano Beach 5	Defined Benefit		X	X	X			PO = Broward County
	Defined Contribution							
	Florida Retirement System	X						
	Social Security Coverage	X	X	X				
Ponce de Leon	Defined Benefit							EL: SS FF: Volunteer Department GE: SS We are looking into a future retirement program for employees
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage	X		X				
Ponce Inlet 5	Defined Benefit		TER					
	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	Survey Responses Notes
Port Orange	Defined Benefit	☐	☒	☐	☒		☐	PO: DB EL: DC
	Defined Contribution	☒	☐	☒	☐			FF: DB GE: DC
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Port Richey	Defined Benefit	☐	☒	☐	☐		☐	PO: FRS, SS EL: FRS
	Defined Contribution	☐	☐	☐	☐			FF: FRS, SS, DB GE: FRS, SS
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☐	☒	☒	☒	☐		
Port St. Joe 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☒	☒	☒	☒	☐		
Port St. Lucie 5	Defined Benefit	☐	☐	☐	☒		☐	
	Defined Contribution	☐	☐	☒	☒			
	Florida Retirement System	☒	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☒	☐		
Punta Gorda	Defined Benefit	☐	☒	☒	☒		☐	PO: DB FF: DB
	Defined Contribution	☐	☐	☒	☐			GE: DB, DC
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

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

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

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Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Saint Augustine Beach 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☒	☒	☒			
	Social Security Coverage	☒	☐	☒	☒	☐		
Saint Cloud 5	Defined Benefit	☐	☒	☒	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Saint Leo 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Saint Lucie Village	Defined Benefit	☐	☐	☐	☐		☐	FF: SS
	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 Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Saint Pete Beach 5	Defined Benefit	☐	X	X	CL		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
Saint Petersburg 5	Defined Benefit	☐	X	X	X		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	X		
San Antonio	Defined Benefit	☐	☐	☐	☐		☐	GE: FRS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Sanford	Defined Benefit	☐	CL	☐	CL		☐	
	Defined Contribution	X	X	X	X			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	X	X	X	☐		
Sanibel	Defined Benefit	☐	☐	☐	X		☐	PO: DB GE: DC
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Sarasota 5	Defined Benefit		CL	CL	X			
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage	X		X				
Satellite Beach 5	Defined Benefit		X	CL	X			
	Defined Contribution			X				
	Florida Retirement System							
	Social Security Coverage					X		
Sea Ranch Lakes 5	Defined Benefit							
	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		X			PO: DB, FRS EL: FRS
	Defined Contribution							FF: DB, FRS GE: FRS
	Florida Retirement System	X	X	X	X			
	Social Security Coverage							

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Seminole 5	Defined Benefit		☒					PO = Pinellas County
	Defined Contribution							
	Florida Retirement System	☒		☒				
	Social Security Coverage	☒	☒	☒				
Sewall's Point 5	Defined Benefit						☒	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Shalimar	Defined Benefit							PO: DC GE: DC
	Defined Contribution			☒	☒			
	Florida Retirement System							
	Social Security Coverage							
Sneads 5	Defined Benefit							
	Defined Contribution							
	Florida Retirement System			☒	☒			
	Social Security Coverage					☒		
Sopchoppy	Defined Benefit							GE: FRS
	Defined Contribution							
	Florida Retirement System			☒				
	Social Security Coverage							

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
South Bay	Defined Benefit	☐	☐	☒	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☒	☐	☐	☐			PO & FF = Palm Beach County
	Social Security Coverage	☒	☐	☒	☐	☐		
South Daytona	Defined Benefit	☐	☐	☐	☐		☐	PO: FRS EL: DC
	Defined Contribution	☒	☐	☐	☐			FF: FRS GE: FRS
	Florida Retirement System	☐	☒	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☐		
South Miami 5	Defined Benefit	☐	☐	☒	☒		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			PO Share Plan
	Social Security Coverage	☐	☐	☐	☐	☒		
South Palm Beach	Defined Benefit	☐	☐	☐	☐		☐	GE: FRS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
South Pasadena 5	Defined Benefit	☐	☒	☐	☐		☐	
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☒	☐			PO = Pinellas CountyFRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	☒		

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses 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 - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Sunrise	Defined Benefit	☒	☒	☒	☒		☐	
	Defined Contribution	☒	☒	☒	☒			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☒	☒	☒	☐		
Surfside	Defined Benefit	☐	☐	☐	☐		☐	PO: DC GE: DC
	Defined Contribution	☐	☐	☒	☒			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Sweetwater 5	Defined Benefit	☐	☐	☐	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Tallahassee	Defined Benefit	☒	☒	☒	☒		☐	PO: DB, DC EL: DB, DC
	Defined Contribution	☒	☒	☒	☒			FF: DB, DC GE: DB, DC
	Florida Retirement System	☐	☐	☐	☐			Defined contribution plans for police and fire are supplemental share plans as provide for in sections 185 and 175 of Florida statutes.
	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 - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Tampa	Defined Benefit	☐	☐	☐	X	☐	☐	PO: DB EL: DC
	Defined Contribution	X	X	X	☐	☐	☐	FF: DC GE: DC
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Tarpon Springs	Defined Benefit	☐	X	☐	X	☐	☐	PO: DB FF: DB
	Defined Contribution	☐	☐	X	☐	☐	☐	GE: DC
	Florida Retirement System	☐	☐	☐	☐	☐	☐	
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Tavares	Defined Benefit	☐	☐	☐	☐	☐	☐	PO: FRS
	Defined Contribution	☐	☐	☐	☐	☐	☐	FF: FRS
	Florida Retirement System	☐	X	X	X	☐	☐	GE: FRS
	Social Security Coverage	☐	☐	☐	☐	☐	☐	
Temple Terrace 5	Defined Benefit	☐	X	☐	X	☐	☐	
	Defined Contribution	☐	☐	X	☐	☐	☐	
	Florida Retirement System	☐	☐	X	☐	☐	☐	FRS opt-out (1/96)
	Social Security Coverage	☐	☐	☐	☐	X	☐	
Tequesta	Defined Benefit	☐	X	X	X	☐	☐	PO: DB, DC
	Defined Contribution	☐	X	X	X	☐	☐	FF: DB, DC
	Florida Retirement System	☐	☐	☐	☐	☐	☐	GE: DB, DC
	Social Security Coverage	☐	☐	☐	☐	☐	☐	

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Titusville	Defined Benefit	☐	☒	☒	☒		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Treasure Island	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☒	☒	☒			
	Florida Retirement System	☐	☒	☐	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Trenton	Defined Benefit	☐	☐	☐	☐		☐	
5	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☒			FF = vol
	Social Security Coverage	☒	☐	☒	☒	☐		
Umatilla	Defined Benefit	☐	☐	☐	☒		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☒	☐			FF = vol
	Social Security Coverage	☒	☐	☒	☒	☐		
Valparaiso	Defined Benefit	☐	☒	☐	☒		☐	PO: DB FF: DB GE: DC
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			We have one employee that is in the FRS DROP
	Social Security Coverage	☐	☐	☐	☐	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Venice 5	Defined Benefit		CL	TER	CL			
	Defined Contribution							
	Florida Retirement System	X		X				
	Social Security Coverage					X		
Vernon 5	Defined Benefit							
	Defined Contribution							
	Florida Retirement System	X		X				FF = vol
	Social Security Coverage					X		
Vero Beach	Defined Benefit							PO: DC GE: DC
	Defined Contribution			X	X			
	Florida Retirement System							
	Social Security Coverage							
Virginia Gardens	Defined Benefit							PO: 401A MissionSquare GE: 401A MissionSquare
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Waldo 5	Defined Benefit						X	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Wauchula 5	Defined Benefit	☐	☐	☒	☒		☐	SS cvg only on actively employed retirees not enrolled in plan
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☒		
Wausau	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		
Webster 5	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☒	☐	☒	☒			
	Social Security Coverage	☐	☐	☐	☐	☒		
Weeki Wachee 5	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Welaka	Defined Benefit	☐	☐	☐	☐		☐	PO: 401A & 457B GE: 401A & 457B
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Wellington 5	Defined Benefit	☐	☐	☐	☐		☐	PO & FF = Palm Beach County
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	X	☐	X	☐			
	Social Security Coverage	X	☐	X	☐	☐		
West Melbourne	Defined Benefit	☐	☐	☐	X		☐	PO: DB EL: Retired - Elected Official status in accordance with FSS GE: FRS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
West Miami 5	Defined Benefit	☐	☐	☐	☐		☐	FF = Miami-Dade County
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	X	X			
	Social Security Coverage	X	X	X	X	☐		
West Palm Beach 5	Defined Benefit	☐	X	CL	X		☐	EL: DC PlanFF Share PlanPO Share Plan
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	X	☐	X	☐	☐		
West Park	Defined Benefit	☐	☐	☐	☐		☐	EL: FRS GE: FRS
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	X	☐	X	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Westlake	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Weston	Defined Benefit	☐	☐	☐	☐		☐	EL: FRS GE: DC
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☒	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		
Westville	Defined Benefit	☐	☐	☐	☐		☒	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☒	☐	☐		
Wewahitchka 5	Defined Benefit	☐	☐	☐	☐		☐	FF = vol; PO = Gulf County
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☒	☐	☒	☐	☐		
White Springs	Defined Benefit	☐	☐	☐	☐		☐	GE: DC
	Defined Contribution	☐	☐	☒	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	☐	☐	☐		

APPENDIX J - Inventory of Municipalities - 9/30/2025

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

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Winter Haven	Defined Benefit		☒	CL	☒			
	Defined Contribution		☒	☒	☒			
	Florida Retirement System							
	Social Security Coverage	☒	☒	☒	☒			
Winter Park	Defined Benefit		☒		☒			PO: DB FF: DB GE: DC
	Defined Contribution			☒				
	Florida Retirement System							
	Social Security Coverage							
Winter Springs 5	Defined Benefit		CL	CL	☒			FF = Seminole County
	Defined Contribution			☒				
	Florida Retirement System							
	Social Security Coverage					☒		
Worthington Springs	Defined Benefit						☒	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage			☒				
Yankeetown 5	Defined Benefit							FF = vol
	Defined Contribution							
	Florida Retirement System			☒				
	Social Security Coverage					☒		

APPENDIX J - Inventory of Municipalities - 9/30/2025

Municipality Name Other Plan Details		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Survey Responses Notes
Zephyrhills	Defined Benefit	☐	☐	☐	☐		☐	
	Defined Contribution	☐	☐	☐	☐			
	Florida Retirement System	☐	X	X	X			
	Social Security Coverage	☐	X	X	X	☐		
Zolfo Springs	Defined Benefit	☐	☐	☐	☐		☐	GE: DC, SS
	Defined Contribution	☐	☐	X	☐			
	Florida Retirement System	☐	☐	☐	☐			
	Social Security Coverage	☐	☐	X	☐	☐		
Total Municipalities:		412					43	

APPENDIX K

INVENTORY OF SPECIAL DISTRICTS

This appendix lists 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
EL	Elected Officials
FF	Firefighters
GE	General Employees
PO	Police Officers

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 - 9/30/2025

District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
A. Max Brewer Memorial Law Library	Brevard			X		GE: FRS
Brevard County	Dependent					
A.H. at Turnpike South Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Abbott Square Community Development District	Pasco					
City of Zephyrhills	Independent	X			X	
Aberdeen Community Development District	St. Johns					EL: SS
St. Johns County	Independent			X		
Acacia Fields Community Development District	Pasco					
Pasco County	Independent	X				
Acacia Grove Community Development District	Miami-Dade					
Miami-Dade County	Independent	X				
Academical Village Community Development District	Broward					
Town of Davie	Independent	X			X	
Acme Improvement District	Palm Beach			X		EL: FRS GE: FRS
Village of Wellington	Dependent					
Acree Community Development District	Duval					
City of Jacksonville	Independent	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			

APPENDIX K - Inventory of Special Districts - 9/30/2025

District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Alachua County Housing Finance Authority	Alachua			X	11	
Alachua County	Dependent					
Alachua County Library District	Alachua		X	X	4	
Alachua County	Independent			X		Closed
Alachua Soil and Water Conservation District	Alachua				11	
Alachua County	Independent				X	
Alafia Preserve Community Development District	Polk					
City of Mulberry	Independent	X			X	
Alligator Point Water Resources District	Franklin				11	
Franklin County	Independent				X	
Almarante Fire District	Okaloosa					
Okaloosa County	Independent					We are full volunteer fire.
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		FF: FRS GE: FRS
Lee County	Independent					
Amelia Concourse Community Development District	Nassau					
Nassau County	Independent	X			X	
Amelia Island Mosquito Control District	Nassau				11	
Nassau County	Independent				X	
Amelia National Community Development District	Nassau					
Nassau County	Independent	X			X	

APPENDIX K - Inventory of Special Districts - 9/30/2025

District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Amelia Walk Community Development District	Nassau					
Nassau County	Independent	X			X	
American Beach Water and Sewer District	Nassau					
Nassau County	Dependent	X			X	
Anabelle Island Community Development District	Clay					EL: SS
Clay County	Independent			X		Updated this survey
Anabelle Sandridge Community Development District	Clay					
Clay County	Independent	X				
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					
Angeline Community Development District	Pasco					
Pasco County	Independent	X				
Anthem Park Community Development District	Osceola				11	
City of St. Cloud	Independent				X	
Antillia Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Apalachicola Housing Authority	Franklin			X		
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	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Aqua One Community Development District	Manatee					
Manatee County	Independent	X			X	
Arbor Greene Community Development District	Hillsborough					GE: DC
City of Tampa	Independent		X			
Arbor Park Phase 1 Community Development District	Lake					
City of Fruitland Park	Independent	X				
Arbors Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Arborwood Community Development District	Lee				11	
City of Ft. Myers	Independent				X	
Area Housing Commission	Escambia		X			PO: Retirement EL: Retirement FF: Retirement GE: DB, DC, Retirement
Escambia County	Independent		X			
Area Housing Commission of Clewiston, LaBelle and Hendry County	Hendry					
Hendry County, Clewiston, LaBelle	Independent	X			X	
Argyle Fire District	Walton				11	
Walton County	Independent				X	
Arlington Ridge Community Development District	Lake					
City of Leesburg	Independent	X			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.

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Artisan Lakes Community Development District	Manatee				11	
Manatee County	Independent				X	
Artisan Lakes East Community Development District	Manatee				11	
Manatee County	Independent					
Astoria Community Development District	Polk					
Polk County	Independent	X			X	
Asturia Community Development District	Pasco					
Pasco County	Independent					
Atlantis Safe Neighborhood Improvement District	Palm Beach				11	
City of Atlantis	Dependent				X	
Auburn Lakes Community Development District	Polk					
City of Auburndale	Independent	X			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					
Aurora Oaks Community Development District	Marion					
Marion County	Independent	X				
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					
Pasco County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Ave Maria Stewardship Community District	Collier					EL: SS
Collier County	Independent			X		
Avelar Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Avenir Community Development District	Palm Beach					
City of Palm Beach Gardens	Independent	X			X	
Aventura Isles Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Aviary at Rutland Ranch Community Development District	Manatee					
Manatee County	Independent	X			X	
Avon Park Community Redevelopment Agency	Highlands			X	11	
City of Avon Park	Dependent					
Avon Park Housing Authority	Highlands			X	11	
City of Avon Park	Dependent			X		
Babcock Ranch Community Independent Special District	Charlotte, Lee					
Charlotte County	Independent	X			X	
Bahia Lakes Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Bahia Mar Community Development District	Broward					
City of Fort Lauderdale	Independent	X				
Bainebridge Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Baker County Development Commission	Baker					
Baker County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
St. Johns County	Independent			X	X	
Banyan Cay Community Development District	Palm Beach					
City of West Palm Beach	Independent	X			X	
Barefoot Bay Recreation District	Brevard					GE: SS, DC
Brevard County	Independent		X	X		
Barefoot Bay Water and Sewer District	Brevard			X		GE: FRS, SS
Brevard County	Dependent			X		
Barron Water Control District	Glades, Hendry			X	11	
Multi	Independent			X		
Bartow Community Redevelopment Agency	Polk				11	
City of Bartow	Dependent				X	
Bartow Municipal Airport Development Authority	Polk				11	
City of Bartow	Dependent			X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bartram Park Community Development District	Duval				11	
City of Jacksonville	Independent			X	X	
Bartram Springs Community Development District	Duval				11	
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					GE: DC, SS
Lee Co. / Bonita Springs	Independent		X	X		
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					
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	
Manatee County	Independent			X	X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bayside Improvement Community Development District	Lee					GE: DC, SS
Lee Co. / Bonita Springs	Independent		X	X		
Baytree Community Development District	Brevard					
Brevard County	Independent	X			X	
Baywinds Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Beach Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Beach Mosquito Control District	Bay			X	11	
Bay County	Independent					
Beach Road Golf Estates Community Development District	Lee					
City of Bonita Springs	Independent	X			X	
Beacon Lakes Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Beacon Meadows Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
Beacon Tradeport Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Beaumont Community Development District	Sumter					
City of Wildwood	Independent	X			X	
Bedner Farms Community Development District	St. Lucie					
St. Lucie County	Independent	X				
Beeline Community Development District	Palm Beach					EL: SS
Palm Beach County	Independent			X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bella Collina Community Development District	Lake					
Lake County	Independent	X			X	
Bella Tara Community Development District	Osceola					
Osceola County	Independent	X			X	
Bella Vida Community Development District	Lee				11	
City of Cape Coral	Independent				X	
Bellagio Community Development District	Miami-Dade					
City of Hialeah	Independent	X			X	
Bellalago Educational Facilities Benefit District	Osceola					
Osceola County	Dependent	X			X	
Bellaviva at Westside Community Development District	Osceola					
Osceola County	Independent	X			X	
Bellaviva at Whispering Hills Community Development District	Lake					
City of Leesburg	Independent	X			X	
Bellaviva Community Development District	Polk					
City of Haines City	Independent	X			X	
Bellehaven Community Development District	Marion					
City of Belleview	Independent	X				
Belmond Reserve Community Development District	Hillsborough					
Hillsborough County	Independent					
Belmont Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Belmont Lakes Community Development District	Broward					
Town of Davie	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bent Creek Community Development District	St. Lucie					
City of Fort Pierce	Independent	X			X	
Benton Hills Community Development District	Hernando					
Hernando County	Independent	X			X	
Bermont Drainage District	Charlotte					
Charlotte County	Independent	X			X	
Berry Bay Community Development District	Hillsborough				11	
Hillsborough County	Independent	X				
Berry Bay II Community Development District	Hillsborough					
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					
Collier County	Independent	X			X	
Biscayne Drive Estates Community Development District	Miami-Dade					
Miami-Dade County	Independent	X				
Black Creek Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Blackburn Creek Community Development District	Sarasota				11	
Sarasota County	Independent				X	None at this time.
Blackman Fire District	Okaloosa					
Okaloosa County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Blackwater Soil and Water Conservation District	Santa Rosa			X	11	
Santa Rosa County	Dependent					
Blackwell Community Development District	Pasco					
Pasco County	Independent	X				
Bloomington Oaks Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Bloomington Special Taxing District	Hillsborough				11	
Hillsborough County	Dependent				X	
Blue Lake Community Development District	Lee				11	
Lee County	Independent					
Blueprint Intergovernmental Agency	Leon				11	
City of Tallahassee/Leon County	Independent					
Bluewaters Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Bobcat Trail Community Development District	Sarasota					
City of North Port	Independent				X	
Boca Grande Fire Control District	Charlotte, Lee		X			FF: DB
Multi	Independent					
Boca Raton Airport Authority	Palm Beach				11	
City of Boca Raton	Independent				X	
Boca Raton Community Redevelopment Agency	Palm Beach					
City of Boca Raton	Dependent	X			X	
Boca Raton Housing Authority	Palm Beach		X			GE: DB
City of Boca Raton	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Boggy Branch Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Boggy Creek Improvement District	Orange					
City of Orlando	Independent	X			X	
Bolles Drainage District	Hendry				11	
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	
Lee Co. / Bonita Springs	Independent			X		DB for Fire and General Employees, FRS for elected officials.
Bonita Village Community Development District	Lee					
City of Bonita Springs	Independent	X			X	
Bonnet Creek Resort Community Development District	Orange					
Orange County	Independent	X			X	
Bonterra Community Development District	Miami-Dade					
City of Hialeah	Independent	X			X	
Botaniko Community Development District	Broward					
City of Weston	Dependent	X			X	
Boyette Park Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Boyette Springs Special Dependent District	Hillsborough					
Hillsborough County	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Boynton Beach Community Redevelopment Agency	Palm Beach		X			GE: DB
City of Boynton Beach	Dependent					
Boynton Village Community Development District	Palm Beach					
City of Boynton Beach	Independent	X			X	
Bradbury Community Development District	Polk					
City of Haines City	Independent	X			X	
Braddock Lakes Community Development District	Duval					
City of Jacksonville	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 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	
Brevard County Free Public Library District	Brevard			X	11	
Brevard County	Dependent					
Brevard County Health Facilities Authority	Brevard			X	11	
Brevard County	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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			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					
Pasco County	Independent	X			X	
Bridle Creek Community Development District	Duval					
City of Jacksonville	Independent	X				
Bridlewood of Arcadia Community Development District	DeSoto					
DeSoto County	Independent	X			X	
Briger Community Development District	Palm Beach					
City of West Palm Beach	Independent	X			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	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Brightshore Community Development District	Collier					
Collier County	Independent	X			X	
Brightwater Community Development District	Lee					
Lee County	Independent	X			X	
Brooks of Bonita Springs Community Development District	Lee					
Lee County	Independent	X			X	
Brooks of Bonita Springs II Community Development District	Lee					
Lee County	Independent	X			X	
Brookstone Community Development District	Manatee					
Manatee County	Independent	X			X	
Brooksville Housing Authority	Hernando			X		PO: FRS, DC EL: FRS, DC FF: FRS, DC GE: FRS, DC
City of Brooksville	Dependent		X			
Broward County Educational Facilities Authority	Broward					
Broward County	Dependent	X			X	
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					
Broward County	Dependent	X			X	
Broward County Water Control District 3	Broward					
Broward County	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Broward County Water Control District 4	Broward					
Broward County	Dependent	X			X	
Broward Soil and Water Conservation District	Broward				11	
Broward County	Independent			X	X	
Broward Solid Waste Disposal District	Broward				11	
Broward County	Dependent				X	
Brownwood Community Development District	Sumter					
City of Wildwood	Independent	X			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.
Buckhead Trails II Community Development District	Manatee				11	
Manatee County	Independent					
Buckhorn Estates Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Buckhorn Oaks Special Dependent District	Hillsborough					
Hillsborough County	Dependent	X			X	
Buena Lago Community Development District	Osceola					
Osceola County	Independent	X			X	
Bullfrog Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bunnell Community Redevelopment Agency	Flagler					
City of Bunnell	Dependent	X			X	
Burnt Store Isles Canal Maintenance Assessment District	Charlotte				11	
City of Punta Gorda	Dependent				X	
Cabot Citrus Farms Community Development District	Hernando					
Hernando County	Independent	X			X	
Caldera Community Development District	Hernando					
Hernando County	Independent	X			X	
Callaway Community Redevelopment Agency	Bay					
City of Callaway	Dependent	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					
Marion County	Independent	X			X	
Canoe Creek Reserve Community Development District	Osceola					
Osceola County	Independent	X			X	
Canopy Community Development District	Leon					
City of Tallahassee	Independent	X			X	
Cape Canaveral Community Redevelopment Agency	Brevard		X			GE: DB
City of Cape Canaveral	Dependent					
Cape Canaveral Free Public Library	Brevard				11	
City of Cape Canaveral	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Cape Canaveral Hospital District	Brevard					
Brevard County	Independent	X			X	
Cape Coral Community Redevelopment Agency	Lee				11	
City of Cape Coral	Dependent				X	
Capital Region Community Development District	Leon					
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					
Palm Beach County	Dependent	X			X	
Captiva Erosion Prevention District	Lee					
Lee County	Independent					
Captiva Island Fire Control District	Lee			X	11	
Lee County	Independent					
Caribe Palm Community Development District	Miami-Dade					EL: SS
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			X		GE: FRS
City of Carrabelle	Dependent					
Carrabelle Hospital Tax District	Franklin					
City of Carrabelle	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Carrollwood Meadows Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent					
Carrollwood North Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Carrollwood Recreation District	Hillsborough				11	
Hillsborough County	Independent			X	X	
Carrollwood South Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Carver Heights / Montclair Community Redevelopment Agency	Lake					PO: DC
City of Leesburg	Dependent		X			
Cascades At Groveland Community Development District	Lake					
City of Groveland	Independent	X			X	
Catalina At Winkler Preserve Community Development District	Lee				11	
Lee County	Independent				X	
Cayman Lakes Community Development District	DeSoto					
DeSoto County	Independent	X			X	
Caymas Community Development District	Collier					
Collier County	Independent	X			X	
CC Community Development District	Lee					
City of Cape Coral	Independent	X				
Cedar Crossings Community Development District	Polk					
City of Haines City	Independent	X			X	
Cedar Hammock Community Development District	Collier				11	
Collier County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Cedar Hammock Fire Control District	Manatee		X-HIS	X		
Manatee County	Independent		X	X		
Cedar Key Water and Sewer District	Levy		X	X		EL: DC, FRS FF: DC GE: DB
Levy County	Independent		X			
Cedar Pointe Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Celebration Community Development District	Osceola					
Osceola County	Independent	X			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			X	
Central Broward Water Control District	Broward			X		EL: FRS, SS GE: FRS, SS
Broward County	Independent			X		
Central Charlotte County Drainage District	Charlotte					
Charlotte County	Independent	X			X	
Central County Water Control District	Hendry			X		GE: FRS
Hendry County	Independent					
Central Florida Expressway Authority	Brevard, Lake, Orange, Osceola, Seminole				11	
Multi	Independent					
Central Florida Regional Transportation Authority	Orange, Osceola, Seminole			X	11	
Multi	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Central Lake Community Development District	Lake					
Lake County	Independent	X			X	
Central Parc Community Development District	Sarasota					
City of North Port	Independent	X			X	
Centre Lake Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Century Community Redevelopment Agency	Escambia					
Town of Century	Dependent	X			X	
Century Gardens at Tamiami Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Century Gardens Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Century Gardens Village Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Century Parc Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Century Park Place Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Century Park South Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Century Park Square Community Development District	Miami-Dade					
City of Florida City	Independent	X				
CFM Community Development District	Lee				11	
Lee County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Champion's Reserve Community Development District	Polk					
Polk County	Independent	X			X	
ChampionsGate Community Development District	Osceola					
Osceola County	Independent	X			X	
Channing Park Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Chaparral of Palm Bay Community Development District	Brevard					
City of Palm Bay	Independent	X			X	
Chapel Creek Community Development District	Pasco					
Pasco County	Independent	X			X	District has no employees
Chapel Crossings Community Development District	Pasco					
Pasco County	Independent	X			X	
Charles Cove Community Development District	Polk					
City of Haines City	Independent	X			X	
Charlotte County Airport Authority	Charlotte			X		EL: FRS GE: FRS
Charlotte County	Independent					
Charlotte County Industrial Development Authority	Charlotte					
Charlotte County	Dependent	X			X	
Charlotte Harbor Community Redevelopment Agency	Charlotte					
Charlotte County	Dependent	X			X	
Charlotte Soil and Water Conservation District	Charlotte					
Charlotte County	Independent	X			X	
Cheval West Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Children's Board of Hillsborough County	Hillsborough			X	11	
Hillsborough County	Independent					
Children's Services Council of Broward County	Broward			X		GE: FRS
Broward County	Independent					
Children's Services Council of Leon County	Leon			X		GE: FRS
Leon County	Independent					
Children's Services Council of Martin County	Martin					GE: DC, SS
Martin County	Independent		X	X		
Children's Services Council of Okeechobee County	Okeechobee					GE: 1099 employee
Okeechobee County	Independent					I am an independent vendor
Children's Services Council of Palm Beach County	Palm Beach					GE: DC
Palm Beach County	Independent		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					
Chipley Housing Authority	Washington					GE: DC
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					The District's staff is employed by Walton County Board of County Commissioners

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Polk County	Independent	X			X	
City Gate Community Development District	Collier					
Collier County	Independent	X			X	
City of Belle Glade Community Redevelopment Agency	Palm Beach				11	
City of Belle Glade	Dependent				X	
City of Bowling Green Community Redevelopment Agency	Hardee		X			PO: DB GE: DB
City of Bowling Green	Dependent					
City of Brooksville Community Redevelopment Agency	Hernando					
City of Brooksville	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
City of Cape Coral Health Facilities Authority	Lee				11	
City of Cape Coral	Dependent				X	
City of Casselberry Community Redevelopment Agency	Seminole					
City of Casselberry	Dependent	X			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	
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		X			FF: DB GE: DB
City of Fort Meade	Dependent					
City of Holly Hill Community Redevelopment Agency	Volusia				11	
City of Holly Hill	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
City of Live Oak	Dependent	X			X	
City of Marianna Community Redevelopment Agency	Jackson				11	
City of Marianna	Dependent				X	
City of Mascotte Community Redevelopment Agency	Lake					
City of Mascotte	Dependent	X			X	
City of Miami Health Facilities Authority	Miami-Dade				11	
City of Miami	Dependent				X	
City of Midway Community Redevelopment Agency	Gadsden				11	
City of Midway	Dependent					
City of Minneola Community Redevelopment Agency	Lake			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					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
City of Mulberry Community Redevelopment Agency	Polk					
City of Mulberry	Dependent	X			X	
City of Naples Airport Authority	Collier				11	
City of Naples	Dependent		X	X		
City of Naples Community Redevelopment Agency	Collier		X			PO: DB, DC GE: DB, DC
City of Naples	Dependent		X			
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			
City of Perry Community Redevelopment Agency	Taylor				11	
City of Perry	Dependent				X	
City of Plantation Community Redevelopment Agency	Broward		X			
City of Plantation	Dependent			X		
City of Port St. Lucie Community Redevelopment Agency	St. Lucie				11	
City of Port St. Lucie	Dependent					
City of Riviera Beach Utility Special District	Palm Beach				11	
City of Riviera Beach	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
City of Rockledge Community Redevelopment Agency	Brevard				11	
City of Rockledge	Dependent				X	
City of Sanford Community Redevelopment Agency	Seminole			X		GE: FRS
City of Sanford	Dependent					CRA Executive Director salary is paid 60% CRA / 40% City; I am the CRA Executive Director, as well as the Economic Development Project Manager for the City of Sanford
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. Petersburg Health Facilities Authority	Pinellas					
City of St. Petersburg	Dependent	X			X	
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	
City of Tallahassee	Dependent		X			
City of Tampa Community Redevelopment Agency	Hillsborough				11	
City of Tampa	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
City of West Palm Beach	Independent	X			X	
Civil Service Board of Santa Rosa County	Santa Rosa					
Santa Rosa County	Independent	X			X	
Clay County Development Authority	Clay				11	
Clay County	Independent			X	X	
Clay County Utility Authority	Bradford, Clay, Duval			X	11	
Multi	Independent		X			
Clay Soil and Water Conservation District	Clay					
Clay County	Independent	X			X	
Clear Springs Stewardship District	Polk					
City of Bartow	Independent	X			X	
Clearwater Cay Community Development District	Pinellas					
City of Clearwater	Independent					
Clearwater Community Redevelopment Agency	Pinellas				11	
City of Clearwater	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Clearwater Downtown Development Board	Pinellas					
City of Clearwater	Independent	X			X	
Clearwater Housing Authority	Pinellas				11	
City of Clearwater	Dependent					
Clewiston Drainage District	Hendry			X	11	
Hendry County	Independent					
Coastal Ridge Community Development District	Duval					
City of Jacksonville	Independent	X				
Cobblestone Community Development District	Pasco					
Pasco County	Independent	X			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					
Broward County	Dependent	X			X	
Coconut Cay Community Development District	Miami-Dade					
City of Miami Gardens	Independent	X			X	
Coconut Grove Business Improvement District	Miami-Dade				11	
City of Miami	Dependent					
Coddington Community Development District	Manatee					
Manatee County	Independent	X			X	
Colbert Landings Community Development District	Flagler					
City of Palm Coast	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Cold Springs Improvement District	Marion					
Marion County	Independent	X			X	
Coleman Community Redevelopment Agency	Sumter				11	
City of Coleman	Dependent				X	
Coleman Ridge Community Development District	Sumter					
Sumter County	Independent	X			X	
Collier County Airport Authority	Collier			X		EL: FRS GE: DC, FRS
Collier County	Dependent		X			Airport is part of Collier County Board of County Commissioners
Collier County Community Redevelopment Agency	Collier			X		EL: FRS GE: DC, FRS
Collier County	Dependent		X			CRA is part of Collier County Board of County Commissioners
Collier County Educational Facilities Authority	Collier					
Collier County	Dependent	X			X	
Collier County Health Facilities Authority	Collier					
Collier County	Dependent	X			X	
Collier County Housing Authority	Collier					GE: DC, SS
Collier County	Independent		X	X		
Collier County Housing Finance Authority	Collier					
Collier County	Dependent	X			X	
Collier County Industrial Development Authority	Collier					
Collier County	Dependent	X			X	
Collier County Water-Sewer District	Collier			X		EL: FRS GE: DC, FRS
Collier County	Dependent		X			Water and sewer are part of the Water and Wastewater Divisions of the Collier County Board of County Commissioners

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Collier Mosquito Control District	Collier			X		EL: FRS GE: FRS, 401a and 457 plans
Collier County	Independent					Health insurance premium (limited) coverage for retirees hired before August 2015.
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					
City of Fort Myers	Independent					
Columbia County Housing Authority	Columbia					
Columbia County	Independent		X	X		
Community Redevelopment Agency of Escambia County	Escambia				11	
Escambia County	Dependent					
Community Redevelopment Agency of the City of Fellsmere	Indian River					
City of Fellsmere	Dependent	X			X	
Community Redevelopment Agency of the City of New Smyrna Beach	Volusia				11	
New Smyrna Beach	Dependent					
Community Redevelopment Agency of the City of Parker	Bay				11	
City of Parker	Dependent				X	
Community Redevelopment Agency of the City of Pinellas Park	Pinellas				11	
City of Pinellas Park	Dependent					
Community Redevelopment Agency of the City of South Daytona	Volusia				11	
City of South Daytona	Dependent					
Community Redevelopment Agency of the City of Temple Terrace	Hillsborough				11	
City of Temple Terrace	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Community Redevelopment Agency of the City of Umatilla	Lake				11	
City of Umatilla	Dependent				X	
Community Redevelopment Agency of the Town of Cinco Bayou	Okaloosa				11	
Town of Cinco Bayou	Dependent				X	
Community Redevelopment Agency of the Town of Havana	Gadsden					
Town of Havana	Dependent	X			X	
Community Redevelopment Agency of the Town of Lake Park	Palm Beach					GE: DC, SS
Town of Lake Park	Dependent		X	X		As of July 1 2025 the Town of Lake Park will move to FRS
Concord Station Community Development District	Pasco				11	
Pasco County	Independent				X	
Concorde Estates Community Development District	Osceola				11	
Osceola County	Independent				X	
Connected City Stewardship District	Pasco				11	
Pasco County	Dependent					
Connerton East Community Development District	Pasco				11	
Pasco County	Independent	X				
Connerton West Community Development District	Pasco				11	
Pasco County	Independent				X	
Contrada Hills Community Development District	Santa Rosa				11	
Santa Rosa County	Independent				X	
Cooperative Producers Water Control District	Hendry			X	11	
Hendry County	Dependent					
Cope's Landing Community Development District	Duval					
City of Jacksonville	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Copper Creek Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			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 Shores Community Development District	Flagler					
City of Palm Coast	Independent	X			X	
Coquina Water Control District	Okeechobee				11	
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			X	
Coral Creek Community Development District	Charlotte					
Charlotte County	Independent	X			X	
Coral Keys Homes Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Coral Lakes Community Development District	Charlotte				11	
Charlotte County	Independent					
Coral Springs Improvement District	Broward				11	
Broward County	Independent		X	X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Cordoba Ranch Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
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					
Corkscrew Grove Stewardship District	Collier					
Collier County	Independent	X				
Coronado Community Development District	Miami-Dade					EL: SS
City of Doral	Independent			X		
Cory Lakes Community Development District	Hillsborough				11	
City of Tampa	Independent				X	
Country Greens Community Development District	Lake					
Lake County	Independent	X			X	
Country Lakes Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
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					
Hillsborough County	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Country Walk Community Development District	Pasco				11	
Pasco County	Independent				X	
County Line Drainage District	Lee					
Lee County	Independent	X			X	
County Road 33 Community Development District	Lake					
City of Leesburg	Independent	X			X	
Cove At Bayport Colony, The	Hillsborough					
Hillsborough County	Dependent	X			X	
Cove at Rotonda Community Development District, The	Charlotte					
Charlotte County	Independent	X			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					
Creskide at Twin Creeks Community Development District	St. Johns				11	
St. Johns County	Independent					
Creskide Community Development District	St. Lucie					
St. Lucie County	Independent	X			X	
Creekview Community Development District	Clay					
Clay County	Independent	X			X	
Crescent Lakes Common Facilities District	Osceola					
Osceola County	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Crescent Walk Community Development District	Lee					
Lee County	Independent	X				
Cresswind DeLand Community Development District	Volusia					
City of Deland	Independent	X			X	
Cresswind Lake Harris Community Development District	Lake					
City of Tavares	Independent	X			X	
Crestview Community Redevelopment Agency	Okaloosa				11	
City of Crestview	Dependent				X	
Crestview Housing Authority	Okaloosa		X			
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					EL: SS
Miami-Dade County	Independent			X		
Cross Creek North Community Development District	Clay					
Clay County	Independent	X			X	District has no employees
CrossCreek Community Development District	Manatee					
Manatee County	Independent	X			X	
Crossings At Fleming Island Community Development District, The	Clay			X		EL: SS GE: SS, FRS
Clay County	Independent			X		
Crossings Community Development District	Osceola					
Osceola County	Independent	X			X	
Crossroads Village Center Community Development District	Polk					
City of Haines City	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Crosswinds East Community Development District	Polk					
Polk County	Independent	X			X	
Crosswinds West Community Development District	Polk					
City of Haines City	Independent	X			X	
Crystal Cay Community Development District	Miami-Dade					
Miami-Dade County	Independent					
Crystal Ridge Community Development District	Citrus					
Citrus County	Independent	X			X	
Crystal River Redevelopment Agency	Citrus			X	11	
City of Crystal River	Dependent					
Curiosity Creek Community Development District	Manatee					
Manatee County	Independent	X			X	
Currents Community Development District	Collier				11	
Collier County	Independent					
Cutler Cay Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Cypress Bay West Community Development District	Brevard					
City of Palm Bay	Independent	X			X	
Cypress Bluff Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Cypress Bluff Community Development District (Lake County)	Lake					
City of Groveland	Independent	X			X	
Cypress Cove Community Development District	Broward					
City of Margate	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Cypress Creek of Hillsborough County Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Cypress Creek Reserve Community Development District	Polk					
Polk County	Independent	X				
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			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					
Hillsborough County	Independent	X			X	
Cypress Shadows Community Development District	Lee				11	
Lee County	Independent				X	
Dade City Community Redevelopment Agency	Pasco					
City of Dade City	Dependent	X			X	
Dania Beach Community Redevelopment Agency	Broward				11	
City of Dania Beach	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Dania Beach Housing Authority	Broward		X			
City of Dania Beach	Dependent		X			Plan for General Employees
Darby Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Davenport Road South Community Development District	Polk					
City of Davenport	Independent	X			X	
Davie Community Redevelopment Agency	Broward		X			GE: DB
Town of Davie	Dependent					None noted
Davis Reserve Community Development District	Citrus					
Citrus County	Independent	X				
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					
Volusia Co & Daytona Bch	Independent					
Daytona West Community Development District	Volusia					
City of Daytona Beach	Independent	X			X	
Dean River Community Development District	Volusia					
Volusia County	Independent	X				
Deep Bottom Creek Dependent Special District	Duval					
City of Jacksonville	Dependent	X				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Deer Island Community Development District	Lake					
Lake County	Independent	X			X	
Deer Run Community Development District	Flagler					
City of Bunnell	Independent	X			X	
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 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		GE: FRS, SS
City of DeFuniak Springs	Dependent			X		
Del Webb Bexley Community Development District	Pasco				11	
Pasco County	Independent					
Del Webb Oak Creek Community Development District	Lee					
Lee County	Independent	X			X	
Del Webb River Reserve Community Development District	Pasco					
Pasco County	Independent	X				
Del Webb Sunchase Community Development District	Manatee					
Manatee County	Independent	X				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
DeLand Housing Authority	Volusia					GE: Housing Agency Retirement Trust
City of DeLand	Dependent					
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					
Delta Farms Water Control District	Indian River					
Indian River County	Independent	X			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			FF: DB, DC GE: DC
Okaloosa County	Independent		X			
Devil's Garden Water Control District	Hendry					
Hendry County	Independent	X			X	
Dewey Robbins Community Development District	Lake					
City of Leesburg	Independent	X			X	
DG Farms Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
City of Jacksonville	Independent	X			X	
Dixie Soil and Water Conservation District	Dixie				11	
Dixie County	Independent				X	
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					
City of Mulberry	Independent	X			X	
Dorcas Fire District	Okaloosa					
Okaloosa County	Independent	X			X	
Double Branch Community Development District	Clay					
Clay County	Independent					
Dovera Community Development District	Seminole					
Seminole County	Independent	X			X	
Dowden West Community Development District	Orange					
City of Orlando	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Downtown Development Authority City of Miami	Miami-Dade				11	
City of Miami	Independent		X	X		
Downtown Development Authority of the City of Fort Lauderdale	Broward					GE: DC
City of Ft. Lauderdale	Independent		X			401
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					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Duke Farm Stewardship District	Lee					
Lee County	Independent	X				
Dunedin Community Redevelopment Agency	Pinellas			X	11	
City of Dunedin	Dependent					
Dunedin Housing Authority	Pinellas					
City of Dunedin	Dependent	X			X	
Dunes Community Development District	Flagler				11	
Flagler County	Independent		X	X		
Dupree Lakes Community Development District	Pasco				11	
Pasco County	Independent				X	
Durbin Crossing Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Duval Soil and Water Conservation District	Duval				11	
Duval County	Independent				X	
DW Bayview Community Development District	Manatee					
Manatee County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Eagle Bend Community Development District	St. Lucie					
St. Lucie County	Independent	X				
Eagle Creek Community Development District	Charlotte					
Charlotte County	Independent	X			X	
Eagle Hammock Community Development District	Polk					
City of Eagle Lake	Independent	X			X	
Eagle Pointe Community Development District	Manatee				11	
Manatee County	Independent				X	
Eagle Ridge Community Development District	Polk					
City of Mulberry	Independent	X			X	
Eagle Trace Community Development District	Polk					
Town of Lake Hamilton	Independent	X				
East 547 Community Development District	Polk					
City of Davenport	Independent	X			X	
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		EL: FRS, SS GE: FRS, SS
Flagler County	Independent			X		
East Hendry County Drainage District	Hendry					
Hendry County	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
East Homestead Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
East Lake Park Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
East Lake Tarpon Special Fire Control District	Pinellas		X		11	
Pinellas County	Independent					
East Manatee Fire Rescue District	Manatee		X	X		
Manatee County	Independent		X	X		
East Mulloch Water Control District	Lee				11	
Lee County	Dependent					
East Naples Bay Special Taxing District	Collier				11	
City of Naples	Dependent				X	
East Nassau Stewardship District	Nassau				11	
Nassau County	Independent					
East Niceville Fire District	Okaloosa		X			FF: DB
Okaloosa County	Independent					
East Palm Drive Community Development District	Miami-Dade					
City of Homestead	Independent	X				
East Park Community Development District	Orange				11	
City of Orlando	Independent				X	
East Ridge Community Development District	Leon					
City of Tallahassee	Independent	X				
East River Ranch Stewardship District	Manatee					
Manatee County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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		GE: FRS, DC
Franklin County	Independent		X			
Eastport Business Center	Volusia				11	
City of Port Orange	Dependent				X	
Eastport Community Development District	Sumter					
City of Wildwood	Independent	X			X	
Eden Hills Community Development District	Polk					
City of Lake Alfred	Independent	X			X	
Edgewater East Community Development District	Osceola					
Osceola County	Independent	X			X	
Edgewater West 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			X		GE: FRS, DC, SS
Polk County	Dependent		X	X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Emerald Coast Utilities Authority	Escambia			X		EL: FRS, DC, SS GE: DC, FRS, SS
Escambia County	Independent		X	X		
Emerald Creek Community Development District	Hernando					
Hernando County	Independent	X				
Emerald Hills Safety Enhancement District	Broward				11	
City of Hollywood	Dependent					
Emerald Lakes Community Development District	Brevard					
City of Palm Bay	Independent	X			X	
Enbrook Community Development District	Collier					
Collier County	Independent					
Enclave at Black Point Marina Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Enclave at Lake Geneva Community Development District	Lake					
City of Fruitland Park	Independent	X			X	
Encore Community Development District	Hillsborough				11	
City of Tampa	Independent				x	
Englewood Area Fire Control District	Charlotte, Sarasota		X	X		FF: DB GE: FRS
Multi	Independent					
Englewood Community Redevelopment Agency	Sarasota			X		GE: FRS
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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Entrada Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Epmore Community Development District	Miami-Dade					
Miami-Dade County	Independent	X				
Epperson North Community Development District	Pasco					
Pasco County	Independent	X			X	
Epperson Ranch Community Development District	Pasco				11	
Pasco County	Independent					
Epperson Ranch II Community Development District	Pasco					
Pasco County	Independent	X			X	
Escambia Children's Trust	Escambia					GE: DC, SS
Escambia County	Independent		X	X		
Escambia County Housing Finance Authority	Escambia			X		GE: FRS
Escambia County	Dependent					
Escambia County Law Library	Escambia			X		GE: FRS, SS
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 at McKinnon Groves Community Development District	Lake					
Lake County	Independent	X			X	
Esplanade at Wellen Park Community Development District	Sarasota					
Sarasota County	Independent	X				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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			FF: DB GE: DC
Lee County	Independent		X			
Eureka Grove Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Everest GMR Community Development District	Osceola					
Osceola County	Independent	X			X	
Everglades Agricultural Area Environmental Protection District	Glades, Hendry, Palm Beach					
Multi	Independent	X			X	
Evergreen Community Development District	Manatee					
Manatee County	Independent	X			X	
Everlands Community Development District	Brevard					
City of Palm Bay	Independent	X			X	
Everlands II Community Development District	Brevard					
City of Palm Bay	Independent	X			X	
Falcon Trace Community Development District	Orange					
Orange County	Independent	X			X	
Fallschase Community Development District	Leon				11	
Leon County	Independent			X	X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Feed Mill Community Development District	Clay					
Clay County	Independent	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					
Collier County	Independent	X			X	
Fiddler's Creek Community Development District Number 2	Collier					
Collier County	Independent	X			X	
Finley Woods Community Development District	Alachua					
City of Gainesville	Independent	X			X	
Firelight East Community Development District	Charlotte					
Charlotte County	Independent	X				
Firethorn Community Development District	Manatee					
Manatee County	Independent	X				
First Coast Workforce Development Consortium	Baker, Clay, Duval, Nassau, Putnam, St. Johns			X		GE: FRS, DC
Multi	Independent		X			
Fish Lake Cove Community Development District	Osceola					
Osceola County	Independent	X			X	
Fishhawk Community Development District IV	Hillsborough					
Hillsborough County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Fishhawk Ranch Community Development District	Hillsborough					
Hillsborough County	Independent					We do a monthly stipend of \$300 per full-time employee for health benefits. We also do an annual bonus plan for the employees.
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		GE: FRS
Flagler County	Independent					
Flagler Estates Road and Water Control District	St. Johns					GE: SS, DC
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					GE: DC
Multi	Independent		X			
Florida City Community Redevelopment Agency	Miami-Dade			X		GE: FRS
City of Florida City	Dependent					All benefits provided through the municipality
Florida Green Finance Authority	Palm Beach					
Multi	Independent	X			X	
Florida Inland Navigation District	Brevard, Broward, Duval, Flagler, Indian River, Martin, Miami-Dade, Nassau, Palm Beach, St. Johns, St. Lucie, Volusia			X	11	
Multi	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Multiple	Independent	X			X	
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					
Manatee County	Independent	X			X	
Forest Lake Community Development District	Polk					
Polk County	Independent	X			X	
Forest Oaks Community Development District	Palm Beach					
Palm Beach County	Independent	X				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
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		X			GE: DB
City of Ft. Lauderdale	Dependent					
Fort Myers Beach Fire Control District	Lee			X		FF: FRS GE: FRS
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					GE: DC
City of Fort Myers	Dependent		X			
Fort Myers Housing Authority	Lee				11	
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	
City of Ft. Walton Beach	Dependent		X	X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
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					
Seminole County	Dependent	X			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			X		PO: FRS GE: FRS
City of Fruitland Park	Dependent					
Gadsden County Hospital	Gadsden					
Gadsden County	Dependent	X			X	
Gadsden County Industrial Development Authority	Gadsden			X	11	
Gadsden County	Dependent					
Gadsden Soil and Water Conservation District	Gadsden					
Gadsden County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Gainesville Housing Authority	Alachua					GE: DC
City of Gainesville	Dependent		X			
Gainesville-Alachua County Regional Airport Authority	Alachua				11	
Gainesville/Alachua Co.	Independent					
Gardens at Hammock Beach Community Development District	Flagler					
Flagler County	Independent	X			X	
Gas Worx Community Development District	Hillsborough					
City of Tampa	Independent	X				
Gasparilla Island Bridge Authority	Charlotte, Lee					GE: DC
Multi	Independent		X			
Gateway Services Community Development District	Lee				11	
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					
Gilchrist County	Dependent	X			X	
Gilchrist Soil and Water Conservation District	Gilchrist			X		GE: FRS
Gilchrist County	Independent					Our district employees are enrolled into FRS through the Gilchrist County Board of County Commissioners
GIR East Community Development District	Osceola					
Osceola County	Independent	X			X	
Glades Soil and Water Conservation District	Glades				11	
Glades County	Dependent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Gladeview Water Control District	Palm Beach				11	
Palm Beach County	Independent				X	
Glen St. Johns Community Development District	St. Johns				11	
St. Johns County	Independent				x	
Golden Gate Point Streetscape Special District	Sarasota				11	
City of Sarasota	Dependent					
Golden Gem Community Development District	Orange					
City of Apopka	Independent	X			X	
Golden Isles Safe Neighborhood District	Broward				11	
City of Hallandale Beach	Dependent				X	
Golden Lakes Community Development District	Polk				11	
Polk County	Independent				X	
Governors Park North Community Development District	Clay					
Clay County	Independent	X				
Governors Park South Community Development District	Clay					
Clay County	Independent	X			X	
Grace Key Groves Community Development District	Lake					
City of Leesburg	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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	X			X	
Greater Boca Raton Beach and Park District	Palm Beach				11	
City of Boca Raton	Independent				X	
Greater Lakes / Sawgrass Bay Community Development District	Lake				11	
Lake County	Independent				x	
Greater Leesburg Community Redevelopment Agency	Lake					GE: DC
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					
Green Corridor Property Assessment Clean Energy (PACE) District	Miami-Dade					
Multi Municipalities	Independent	X			X	
Green Cove Springs Community Redevelopment Agency	Clay					
City of Green Cove Springs	Dependent	X				
Greenbriar Community Development District	St. Johns					
St. Johns County	Independent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
GreeneWay Improvement District	Orange				11	
City of Orlando	Independent				X	
Grenelefe Community Development District	Polk					
Polk County	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					
Okeechobee County	Independent	X			X	
Grove Resort Community Development District	Orange					
Orange County	Independent	X			X	
Groveland Community Redevelopment Agency	Lake				11	
City of Groveland	Dependent				X	
Groves at Lake Marion Community Development District	Polk					
Polk County	Independent	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	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Multi-County	Independent	X			X	
Gulfport Waterfront Community Redevelopment Agency	Pinellas					
City of Gulfport	Dependent	X			X	
Gulfstream Polo Community Development District	Palm Beach					
Palm Beach County	Independent	X			X	
Habitat Community Development District	Lee					
Lee County	Independent					
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			X	
Haines City Community Redevelopment Agency	Polk		X			PO: DB, DC GE: DB, DC
City of Haines City	Dependent		X			
Haines City Water Control District	Polk					
Polk County	Independent	X			X	
Halifax Hospital Medical Center	Volusia		X			GE: DC, DB
Volusia County	Independent		X			
Hallandale Beach Community Redevelopment Agency	Broward				11	
City of Hallandale Beach	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Ham Brown Reserve Community Development District	Osceola					
Osceola County	Independent	X			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			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 Oaks Golf and RV Resort Community Development District	Sumter					
Sumter County	Independent	X				
Hammock Reserve Community Development District	Polk					
City of Haines City	Independent	X			X	
Hammock Woods Special Dependent Tax District	Hillsborough				11	
Hillsborough County	Dependent				X	
Hammocks Community Development District	Hillsborough				11	
City of Tampa	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Harbor Bay Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Harbor Reserve Community Development District	Osceola					
Osceola 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 Lakes Community Development District	DeSoto					
DeSoto County	Independent	X				
Harbour Waterway Special District	Duval					
City of Jacksonville	Dependent					Harbour Waterway Special District does not offer a retirement plan or participate in the Florida Retirement System
Harbourage at Braden River Community Development District	Manatee					
Manatee County	Independent	X			X	
Hardee County Economic Development Authority	Hardee				11	
Hardee County	Independent					
Hardee County Housing Authority	Hardee				11	
Hardee County	Independent					
Hardee County Industrial Development Authority	Hardee				11	
Hardee County	Dependent					
Hardee Soil and Water Conservation District	Hardee					
Hardee County	Independent	X			X	
Harden / Parkway Community Redevelopment Agency	Polk					
Polk County	Dependent	X			X	No employees

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Harmony Community Development District	Osceola					GE: SS
Osceola County	Independent			X		
Harmony on Lake Eloise Community Development District (2021)	Polk					
City of Winter Haven	Independent	X			X	
Harmony Village Community Development District	Okaloosa				11	
City of Laurel Hill	Independent				X	
Harmony West Community Development District (2017)	Osceola					
Osceola County	Independent	X			X	
Harrison Ranch Community Development District	Manatee				11	
Manatee County	Independent				X	
Hartford Terrace Community Development District	Polk					
Polk County	Independent	X			X	
Harvest Hills Community Development District	Pasco					
Pasco County	Independent	X			X	
Harvest Hills South Community Development District	Pasco					
Pasco County	Independent	X				
Harvest Ridge Community Development District	Pasco				11	
Pasco County	Independent					
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					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Hawthorne Community Redevelopment Agency	Alachua				11	
City of Hawthorne	Dependent				X	
Hawthorne Mill North Community Development District (2021)	Polk					
City of Lakeland	Independent	X			X	
Health Care District of Palm Beach County	Palm Beach				11	
Palm Beach County	Independent					
Heartland Library Cooperative	Desoto, Glades, Hardee, Highlands, Okeechobee					
Multi	Independent					Any applicable benefits are handled by the host counties.
Heights Community Development District, The	Hillsborough				11	
City of Tampa	Independent					
Hemingway Point Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Hendry County Hospital Authority	Hendry					GE: DC
Hendry County	Independent		X			
Hendry County Industrial Development Authority	Hendry					
Hendry County	Dependent	X			X	
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					
Collier County	Independent					We only deduct pay for mandated IRS deductions.

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Heritage Greens Community Development District	Collier					
Collier County	Independent	X			X	
Heritage Harbor Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Heritage Harbour Market Place Community Development District	Manatee				11	
Manatee County	Independent				X	
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					We only take out mandatory IRS deductions.
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					
City of Fort Myers	Independent					
Heritage Park Community Development District	St. Johns					
St. Johns County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Heritage Pines Community Development District	Pasco					
Pasco County	Independent	X			X	
Heritage Springs Community Development District	Pasco					
Pasco County	Independent	X			X	
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					
Nassau County	Independent	X			X	
Herons Glen Recreation District	Lee					GE: DC
Lee County	Independent		X			
Hialeah Housing Authority	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			X	
Hicks Ditch Community Development District	Lake					
City of Eustis	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Hidden Creek Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	District has no employees
Hidden Creek North Community Development District	Pasco				11	
Pasco County	Independent					
Hideaway Beach District	Collier				11	
City of Marco Island	Dependent					
High Ridge / Quantum Community Development District	Palm Beach					
City of Boynton Beach	Independent	X			X	
High Springs Community Redevelopment Agency	Alachua			X		GE: FRS
City of High Springs	Dependent					I am not sure how police, fire, and elected commissioners receive benefits and what benefits they receive. I work in the Community Redevelopment Agency and receive FRS. I am a department of one employee.
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 Park Community Development District	Alachua					
City of Newberry	Independent	X				
Highland Trails Community Development District	Pasco					
City of Dade City	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Highlands Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Highlands County Health Facilities Authority	Highlands					
Highlands County	Dependent	X			X	
Highlands County Hospital District	Highlands					
Highlands County	Dependent	X			X	
Highlands County Housing Authority	Highlands				11	
Highlands County	Independent				X	
Highlands County Industrial Development Authority	Highlands			X	11	
Highlands County	Dependent					
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					EL: SS
City of Hollywood	Independent			X		
Hillcrest Preserve Community Development District (2023)	Pasco				11	
Pasco County	Independent					
Hills of Minneola Community Development District	Lake					
City of Minneola	Independent	X			X	
Hillsboro Inlet District	Broward			X	11	
Broward County	Independent					
Hillsborough County Aviation Authority	Hillsborough			X	11	
Hillsborough County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Hillsborough County	Independent	X			X	
Hillsborough Transit Authority	Hillsborough			X	11	
Hillsborough County	Independent					
Hilltop Point Community Development District	Pasco					
City of Dade City	Independent	X			X	
Hobe-Saint Lucie Conservancy District	Martin					
Martin County	Independent	X			X	
Holiday Park, Park and Recreation District	Sarasota					
Sarasota County	Independent			X	X	
Holley-Navarre Fire Protection District	Santa Rosa		X			FF: DB, DC GE: DC
Santa Rosa County	Independent		X			
Holly Hill Road East Community Development District	Polk					
City of Davenport	Independent	X			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	
City of Hollywood	Dependent			X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Okaloosa County	Independent	X			X	
Homestead 50 Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Homestead Community Redevelopment Agency	Miami-Dade				11	
City of Homestead	Dependent				X	
Homosassa Special Water District	Citrus			X		EL: FRS GE: FRS
Citrus County	Independent					
Hope Innovation District	Pasco					
Pasco County	Independent	X				
Horse Trials Community Development District	Collier					
Collier County	Independent	X				
Horseshoe Creek Community Development District	Polk					
City of Davenport	Independent	X			X	
Housing Authority of Bartow	Polk				11	
City of Bartow	Dependent			X		
Housing Authority of Brevard County	Brevard				11	
Brevard County	Independent		X			

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Housing Authority of Springfield	Bay					
City of Springfield	Dependent	X			X	
Housing Authority of Tarpon Springs	Pinellas				11	
City of Tarpon Springs	Dependent		X	X		
Housing Authority of The City of Arcadia	Desoto				11	
City of Arcadia	Dependent		X	X		
Housing Authority of The City of Belle Glade	Palm Beach		X			
City of Belle Glade	Dependent			X		
Housing Authority of The City of Bradenton	Manatee				11	
City of Bradenton	Dependent			X	X	
Housing Authority of The City of Cocoa	Brevard				11	
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		X			GE: DB, DC
City of Fernandina Beach	Dependent		X			
Housing Authority of The City of Fort Pierce	St. Lucie				11	
City of Fort Pierce	Dependent		X	X		
Housing Authority of The City of Homestead	Miami-Dade					GE: DC
City of Homestead	Dependent		X			
Housing Authority of The City of Lakeland	Polk					GE: DC
City of Lakeland	Dependent		X			
Housing Authority of The City of Mulberry	Polk		X			
City of Mulberry	Dependent			X	X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Housing Authority of The City of New Smyrna Beach	Volusia			X	11	
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	
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	
City of Tampa	Dependent		X	X		
Housing Authority of The City of Titusville	Brevard					GE: DC
City of Titusville	Dependent		X			457b plan available to all full-time employees on day 1 of employment. Employer matches up to 5% of contribution.
Housing Finance Authority of Clay County	Clay			X	11	
Clay County	Dependent					
Housing Finance Authority of Hillsborough County	Hillsborough					
Hillsborough County	Dependent	X			X	
Housing Finance Authority of Lee County, Florida	Lee					
Lee County	Dependent	X			X	
Housing Finance Authority of Manatee County	Manatee					
Manatee County	Dependent	X			X	
Housing Finance Authority of Palm Beach County	Palm Beach					
Palm Beach County	Dependent	X			X	
Housing Finance Authority of Pinellas County	Pinellas			X	11	
Pinellas County	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Hunt Club Grove Community Development District	Polk					
City of Lake Wales	Independent	X			X	
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	
Hyde Park Community Development District 1	Collier					
Collier County	Independent	X			X	
Hypoluxo / Haverhill Community Development District	Palm Beach					
Palm Beach County	Independent	X			X	
Ibis Landing Community Development District	Lee					
Lee County	Independent	X				
Immokalee Fire Control District	Collier			X		FF: FRS GE: FRS
Collier County	Independent					
Immokalee Water and Sewer District	Collier				11	
Collier County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Independence Community Development District	Okaloosa					
Okaloosa County	Independent	X			X	
Indian Creek Common Facilities District	Osceola					
Osceola County	Dependent	X			X	
Indian Hills-Hickory Ridge II Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
Indian Point Common Facilities District	Osceola					
Osceola County	Dependent	X			X	
Indian Ridge Villas Common Facilities District	Osceola					
Osceola County	Dependent	X			X	
Indian River County Emergency Services District	Indian River			X	11	
Indian River County	Dependent					
Indian River County Hospital District	Indian River					GE: DC
Indian River County	Independent		X			Thank you.
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		EL: FRS, DC GE: DC, FRS
Indian River County	Independent		X			
Indian River Soil and Water Conservation District	Indian River			X	11	
Indian River County	Independent					
Indian Trace Development District	Broward					
City of Weston	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Indian Trail Improvement District	Palm Beach			X		
Palm Beach County	Independent			X		
Indigo Community Development District	Volusia					
City of Daytona Beach	Independent	X			X	
Indigo East Community Development District	Marion					
Marion County	Independent	X			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					We currently do not have an established retirement program for our District.
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
Island Lake Estates Community Development District	Charlotte					
Charlotte County	Independent	X				
Islands at Doral (NE) Community Development District	Miami-Dade					EL: SS
City of Doral	Independent			X		
Islands at Doral (SW) Community Development District	Miami-Dade					EL: SS
City of Doral	Independent			X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Islands at Doral III Community Development District	Miami-Dade					
City of Doral	Independent	X			X	
Islands at Doral Townhomes Community Development District	Miami-Dade				11	
City of Doral	Independent				X	
Isle of Palms Special District	Duval					
City of Jacksonville	Dependent	X			X	No employees
Isles of Bartram Park Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Isles of Inverrary Safe Neighborhood Improvement District	Broward				11	
City of Lauderhill	Dependent					
Istokpoga Marsh Watershed Improvement District	Highlands			X	11	
Highlands County	Dependent					
J. Ben Harrill Villages of Pasadena Hills Stewardship District	Pasco				11	
Pasco County	Dependent				x	
Jackson County Agricultural Center	Jackson			X	11	
Jackson County	Dependent					
Jackson County Hospital District	Jackson			X	10	
Jackson County	Independent		X	X		
Jackson Soil and Water Conservation District	Jackson			X		GE: FRS
Jackson County	Independent					Thank for all y'all do!
Jacksonville Aviation Authority	Duval			X		PO: FRS, DC GE: DC, FRS
City of Jacksonville	Dependent		X			

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Jacksonville Beach Community Redevelopment Agency	Duval		☒	☐	☐	PO: DB, DC, SS EL: SS GE: DB, SS
City Jacksonville Beach	Dependent	☐	☒	☒	☐	No longer employee firefighters but we do have a closed defined benefit plan.
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		☐	☐	☐	
Duval County	Dependent	☒	☐	☐	X	
Jacksonville Port Authority	Duval		☐	X	☐	GE: DC, FRS, SS
City of Jacksonville	Dependent	☐	☒	X	☐	No
Jacksonville Public Library	Duval		☐	☐	11	
City of Jacksonville	Dependent	☐	☐	☐	X	
Jacksonville Transportation Authority	Duval		☐	X	☐	GE: FRS
City of Jacksonville	Independent	☐	☐	☐	☐	The Amalgamated Transit Union has it own retirement program for those bus operator employees who belong to it. Everyone else is in FRS.
Jefferson Soil and Water Conservation District	Jefferson		☐	☐	11	
Jefferson County	Independent	☐	☐	☐	X	
John A. H. Murphree Law Library	Alachua		☐	X	11	
Alachua County	Dependent	☐	☐	☐	☐	
Joint West Melbourne-Brevard County Community Redevelopment Agency	Brevard		☐	☐	☐	
City of West Melbourne	Dependent	☒	☐	☐	X	No employees
Joshua Water Control District	Desoto		☒	X	10	
Desoto County	Independent	☐	☒	X	☐	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Journey's End Community Development District	Palm Beach					EL: SS
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			X	
Jupiter Inlet District	Palm Beach					GE: DC
Multiple	Independent		X			
Jupiter Island Beach Protection District	Martin					GE: DC
Town of Jupiter Island	Dependent		X			
Juvenile Welfare Board of Pinellas County	Pinellas			X		PO: N/A EL: N/A FF: N/A GE: FRS, SS, 457 Plan/Voluntary EE contribution
Pinellas County	Independent			X		
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	
K-Bar Ranch III Community Development District	Hillsborough					
City of Tampa	Independent	X			X	
KD52 Community Development District No. 1	Pasco					
Pasco County	Independent	X				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
KD52 Community Development District No. 2	Pasco					
Pasco County	Independent	X				
Kelly Park Community Development District	Orange					
City of Apopka	Independent	X			X	
Kendall Breeze Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Kendall Breeze West Community Development District	Miami-Dade					EL: SS
Miami-Dade	Independent			X		
Kenton Community Development District	Pasco					
Pasco County	Independent	X				
Kepler Road Community Development District	Volusia					
City of DeLand	Independent	X			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					
Collier County	Independent	X			X	
Key West Housing Authority	Monroe		X			GE: DB
City of Key West	Dependent					
Keys Cove Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Keys Cove II Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Keys Edge Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Keystone Airpark Authority	Clay				11	
City of Keystone Heights	Dependent		X			
Keystone Grove Lakes Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Keystone Heights Community Redevelopment Agency	Clay				11	
City of Keystone Heights	Dependent				X	
Kingman Gate Community Development District	Miami-Dade					
Miami-Dade County	Independent					
KingSoutel Crossing Community Redevelopment Agency	Duval					
City of Jacksonville	Dependent	X			X	
Kissimmee Park Community Development District	Osceola					
Osceola County	Independent	X				
Knightsbridge Community Development District	Osceola					
City of Kissimmee	Independent	X			X	
Koa Bay Community Development District	St. Lucie					
City of Fort Pierce	Independent	X				
La Collina Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Lago Vista Maintenance District	Hillsborough					
Hillsborough County	Dependent	X			X	
Laguna Lakes Community Development District	Lee					
Lee County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lake Apopka Natural Gas District	Lake, Orange			X		GE: FRS
Multi	Independent					
Lake Asbury Municipal Service Benefit District	Clay			X	11	
Clay County	Dependent					
Lake Ashton Community Development District	Polk					
Polk County	Independent	X			X	
Lake Ashton II Community Development District	Polk					
Polk County	Independent					
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					PO: DC, 401(a) retirement savings plan GE: DC, 401(a) retirement savings plan
Town of Lake Clarke Shores	Dependent		X			
Lake Conway Water and Navigation Control District	Orange					
Orange County	Dependent	X			X	
Lake County Water Authority	Lake			X		
Lake County	Independent		X	X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lake Deer Community Development District	Polk					
Polk County	Independent	X			X	
Lake Emma Community Development District	Lake					
City of Groveland	Independent	X			X	
Lake Flores Community Development District	Manatee					
Manatee County	Independent	X			X	
Lake Frances Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Lake Harris Community Development District	Lake					
City of Leesburg	Independent	X			X	
Lake Heather Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
Lake Hideaway Community Development District	Hernando					
Hernando County	Independent	X			X	
Lake Lizzie Community Development District	Osceola					
Osceola County	Independent	X			X	
Lake Lucie Community Development District	St. Lucie					
St. Lucie County	Independent					
Lake Magdalene Estates West Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
Lake Magdalene Special Dependent District	Hillsborough					
Hillsborough County	Dependent	X			X	
Lake Mattie Preserve Community Development District	Polk					
City of Auburndale	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					GE: DC
Polk County	Independent		X			Profit sharing plan
Lake Shore Hospital Authority	Columbia			X		GE: FRS
Columbia County	Independent					None
Lake St. Charles Community Development District	Hillsborough					
Hillsborough County	Independent				X	
Lake Strawberry Special Dependent District	Hillsborough					
Hillsborough County	Dependent	X			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	
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					
Lakefront Estates Community Development District	Glades					
Glades County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lakeland Area Mass Transit District	Polk			X	8	
Polk County	Independent		X	X		
Lakeland Community Redevelopment Agency	Polk		X			
City of Lakeland	Dependent					
Lakeland Downtown Development Authority	Polk					GE: DC, SS
City of Lakeland	Independent		X	X		
Lakes at Bella Lago Community Development District	Clay					
Clay County	Independent	X			X	
Lakes at Cocoa Grove Community Development District	Brevard					
City of Cocoa	Independent	X			X	
Lakes by the Bay South Community Development District	Miami-Dade				11	
Miami-Dade Co/Cutler Bay	Independent				X	
Lakeshore Ranch Community Development District	Pasco					
Pasco County	Independent	X			X	
Lakeside at Satilla Community Development District	Osceola					
City of St. Cloud	Independent	X				
Lakeside Community Development District	Pasco				11	
Pasco County	Independent				X	
Lakeside Landings Community Development District	Polk					
City of Winter Haven	Independent	X			X	
Lakeside Plantation Community Development District	Sarasota					
City of North Port	Independent	X			X	
Lakeside Preserve Community Development District	Polk					
City of Lakeland	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lakewood Park Community Development District	Volusia					
City of DeLand	Independent	X			X	
Lakewood Ranch Community Development District 1	Manatee					
Manatee County	Independent					
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	
Lakewood Ranch Stewardship District	Manatee, Sarasota					GE: DC
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					
City of Doral	Independent	X			X	
Langley South Community Development District	Lake					
City of Mascotte	Independent	X			X	
Largo Community Redevelopment Agency	Pinellas					
City of Largo	Dependent		X	X	X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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			X	
Lealman Special Fire Control District	Pinellas			X		FF: FRS GE: FRS
Pinellas County	Independent					
Lecanto Preserve Community Development District	Citrus					
Citrus County	Independent	X				
Lee County Educational Facilities Authority	Lee					
Lee County	Dependent	X			X	
Lee County Housing Authority	Lee					GE: DC
Lee County	Independent		X			401a contributions plan
Lee County Hyacinth Control District	Lee			X		EL: DC, FRS, SS GE: DC, FRS, SS
Lee County	Independent		X	X		
Lee County Industrial Development Authority	Lee					
Lee County	Dependent	X			X	
Lee County Mosquito Control District	Lee			X		EL: FRS, SS, DC GE: FRS, SS, DC
Lee County	Independent		X	X		

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lee County Port Authority	Lee			X	11	
Lee County	Dependent					
Legends Bay Community Development District	Manatee					
Manatee County	Independent	X			X	
Lehigh Acres Fire Control and Rescue District	Lee			X		EL: FRS FF: FRS GE: FRS
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					
City of Lake Wales	Independent	X			X	
Leon County Educational Facilities Authority	Leon					
Leon County	Dependent	X			X	
Leon County Housing Finance Authority	Leon					
Leon County	Dependent	X			X	
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	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lexington Oaks Community Development District	Pasco					
Pasco County	Independent					
Liberty Cove Community Development District	Nassau					
Nassau County	Independent	X			X	
Liberty Fire District	Walton					
Walton County	Independent	X			X	
Lighthouse Community Development District	Flagler					
City of Palm Coast	Independent	X				
Lincoln Road Business Improvement District	Miami-Dade				11	
City of Miami Beach	Independent					
Live Oak Housing Authority	Suwannee			X		GE: FRS
City of Live Oak	Dependent					
Live Oak Lake Community Development District	Osceola					
Osceola County	Independent	X			X	No employees
Live Oak No. 1 Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Live Oak No. 2 Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Live Oak-Suwannee County Recreation Board	Suwannee					
Suwannee Co. / Live Oak	Dependent	X			X	
Logan Gate Village Special Dependent District	Hillsborough					
Hillsborough County	Dependent	X			X	
Long Lake Ranch Community Development District	Pasco					
Pasco County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Long Lake Reserve Community Development District	Pasco				11	
Pasco County	Independent					
Longboat Key Bayside District	Manatee, Sarasota					
Town of Longboat Key	Dependent	X			X	
Longboat Key Gulfside District	Manatee, Sarasota					
Town of Longboat Key	Dependent	X			X	
Longboat Key Townwide Canal Maintenance District	Manatee, Sarasota					
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			X	
Los Cayos Community Development District	Miami-Dade				11	
City of Homestead	Independent					
Loucks Island Community Development District	Lake					
City of Mascotte	Independent	X				
Lower Florida Keys Hospital District	Monroe				11	
Monroe County	Independent			X	X	
Lowery Hills Community Development District	Polk					
City of Lake Alfred	Independent	X			X	
Loxahatchee Groves Water Control District	Palm Beach			X		GE: FRS, SS
Town of Loxahatchee Groves	Dependent			X		
Loxahatchee River Environmental Control District	Martin, Palm Beach					GE: DC, DC
Multi	Independent		X			Deferred Compensation Plan - FRS

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
LP Community Development District	Indian River					
Indian River County	Independent	X			X	
LT Ranch Community Development District	Sarasota				11	
Sarasota County	Independent					
LT Ranch South Community Development District	Sarasota					
Sarasota County	Independent	X				
LTC Ranch West Residential Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Lucaya Community Development District	Lee					
Lee County	Independent	X			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					
City of Madison	Dependent	X			X	
Madison County Health and Hospital District	Madison				11	
Madison County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Madison County Soil and Water Conservation District	Madison			X		GE: FRS
Madison County	Dependent					
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 Island Community Development District	Pasco					
Pasco County	Independent	X			X	
Magnolia Park Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Magnolia West Community Development District	Clay				11	
Green Cove Springs	Independent				x	
MainStreet at Coconut Creek Community Development District	Broward					
City of Coconut Creek	Independent	X				
Maitland Downtown Community Redevelopment Agency	Orange					
City of Maitland	Dependent	X			X	
Majorca Isles Community Development District	Miami-Dade				11	
City of Miami Gardens	Independent				X	
Malabar Springs Community Development District	Brevard					
City of Palm Bay	Independent	X			X	
Manatee County Housing Authority	Manatee			X		
Manatee County	Independent			X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Manatee County Mosquito Control District	Manatee			X		EL: FRS GE: FRS
Manatee County	Independent					
Manatee County Port Authority	Manatee			X	11	
Manatee County	Dependent					
Manatee River Soil and Water Conservation District	Manatee				11	
Manatee County	Independent				X	
Mandarin Grove Community Development District	Manatee					
Manatee County	Independent	X			X	
Mangrove Point and Mangrove Manor Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Manors of Inverrary Safe Neighborhood Improvement District	Broward				11	
City of Lauderhill	Dependent					
Maple Ridge Community Development District	Broward					
City of Hollywood	Independent	X			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					GE: DC
City of Marianna	Dependent		X			No
Marianna Municipal Airport Development Authority	Jackson				11	
City of Marianna	Dependent					
Marion County Community Redevelopment Agency	Marion				11	
Marion County	Dependent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Marion County Hospital District	Marion				11	
Marion County	Dependent			X	X	
Marion County Housing Finance Authority	Marion					GE: SS, Employee's responsibility for her retirement
Marion County	Dependent			X		
Marion County Industrial Development Authority	Marion					
Marion County	Dependent	X			X	
Marion County Utility Authority	Marion					
Marion County	Dependent	X			X	
Marion Ranch Community Development District	Marion					
Marion County	Independent	X				
Marion Soil and Water Conservation District	Marion					
Marion County	Independent	X			X	
Marsh Harbour Community Development District	Palm Beach					EL: SS
City of Riviera Beach	Independent			X		
Marshall Creek Community Development District	St. Johns					
St. Johns County	Independent	X			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					

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District's Name	County(ies)	No DB FRS Other	Survey Responses
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Matlacha / Pine Island Fire Control District	Lee	☐ ☒ ☐	FF: FRS GE: FRS
Lee County	Independent	☐ ☐ ☐ ☐	We do have two employees that are in a 401A from prior to the District joining FRS. No new employees have this option though.
Mayfair Community Development District (Brevard County)	Brevard	☐ ☐ ☐	
City of Melbourne	Independent	☒ ☐ ☐ ☒	
McJunkin at Parkland Community Development District	Broward	☐ ☐ ☐	
City of Parkland	Independent	☒ ☐ ☐ ☒	
McKendree Pointe Community Development District	Pasco	☐ ☐ ☐	
Pasco County	Independent	☒ ☐ ☐ ☐	
Meadow Pines Community Development District	Broward	☐ ☐ ☐	EL: SS
City of Pembroke Pines	Independent	☐ ☐ ☒ ☐	
Meadow Pointe Community Development District	Pasco	☐ ☐ ☐ 11	
Pasco County	Independent	☐ ☐ ☐ ☒	
Meadow Pointe II Community Development District	Pasco	☐ ☐ ☐ 11	
Pasco County	Independent	☐ ☐ ☐ ☒	
Meadow Pointe III Community Development District	Pasco	☐ ☐ ☐	
Pasco County	Independent	☒ ☐ ☐ ☒	
Meadow Pointe IV Community Development District	Pasco	☐ ☐ ☐ 11	
Pasco County	Independent	☐ ☐ ☐ ☒	
Meadow View at Twin Creeks Community Development District	St. Johns	☐ ☐ ☐ 11	
St. Johns County	Independent	☐ ☐ ☒ ☒	
Mediterra Community Development District	Collier	☐ ☐ ☐	
Collier County	Independent	☒ ☐ ☐ ☒	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Mediterranea Community Development District	Palm Beach					
City of Riviera Beach	Independent	X			X	
Melbourne Airport Authority	Brevard			X	11	
City of Melbourne	Dependent					
Melbourne Community Redevelopment Agency	Brevard					
City of Melbourne	Dependent	X			X	
Melbourne Housing Authority	Brevard			X	11	
City of Melbourne	Dependent					
Melbourne-Tillman Water Control District	Brevard			X	11	
Brevard County	Dependent					
Merrick Square Community Development District	Broward					
City of Pembroke Pines	Independent	X			X	
Merritt Island Public Library District	Brevard			X		
Brevard County	Independent					
Merritt Island Redevelopment Agency	Brevard			X		GE: SS, FRS, DC
Brevard County	Dependent		X	X		
Metropica Community Development District	Broward				11	
City of Sunrise	Independent					
Miami Beach Health Facilities Authority	Miami-Dade					
City of Miami Beach	Dependent	X			X	
Miami Beach Housing Authority	Miami-Dade			X		GE: FRS
City of Miami Beach	Independent					
Miami Beach Redevelopment Agency	Miami-Dade					
City of Miami Beach	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Miami-Dade County	Independent	X			X	
Miami-Dade County Educational Facilities Authority	Miami-Dade			X	11	
Miami-Dade County	Dependent					
Miami-Dade County Health Facilities Authority	Miami-Dade			X	11	
Miami-Dade County	Dependent					
Miami-Dade County Housing Finance Authority	Miami-Dade				11	
Miami-Dade County	Dependent				X	
Miami-Dade County Industrial Development Authority	Miami-Dade			X		GE: FRS
Miami-Dade County	Dependent					
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		GE: FRS, SS
Okaloosa County	Dependent			X		
Middle Village Community Development District	Clay					
Clay County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Middleton Community Development District A	Sumter					
City of Wildwood	Independent	X			X	
Middleton Downtown Community Development District	Sumter					
City of Wildwood	Independent	X			X	
Midtown Community Redevelopment Agency	Miami-Dade				11	
City of Miami	Dependent				X	
Midtown Improvement District	Orange					
City of Orlando	Independent	X			X	
Midtown Miami Community Development District	Miami-Dade					GE: DC, SS
Miami-Dade County	Independent		X	X		
Midway Fire District	Santa Rosa		F-DB		11	
Santa Rosa County	Independent					
Milkaway Community Development District	Hernando					
City of Brooksville	Independent	X				
Millers Creek Special District	Duval				11	
City of Jacksonville	Dependent				X	The District has no employees.
Milton Community Redevelopment Agency	Santa Rosa					
City of Milton	Dependent	X			X	
Milton Housing Authority	Santa Rosa				11	
City of Milton	Dependent				X	
Mira Lago West Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Mirabella Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Pasco county	Independent	X			X	
Miromar Lakes Community Development District	Lee				11	
Lee County	Independent				X	
Mitchell Ranch Community Development District	Pasco				11	
Pasco County	Independent					
Monroe County Comprehensive Plan Land Authority	Monroe			X		
Monroe County	Dependent			X		
Monroe County Housing Authority	Monroe				11	
Monroe County	Independent		X			
Monroe County Industrial Development Authority	Monroe				11	
Monroe County	Dependent				X	
Montecito Community Development District	Brevard					EL: SS
City of Satellite Beach	Independent			X		
Monterey / Congress Community Development District	Palm Beach					EL: SS
City of Boynton Beach	Independent			X		
Monterra Community Development District	Broward					
City of Cooper City	Independent	X			X	
Moody River Estates Community Development District	Lee					
Lee County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Moore Haven Capital Projects Finance Authority	Glades					
City of Moore Haven	Dependent	X			X	
Moore Haven Mosquito Control District	Glades			X		EL: FRS, SS GE: FRS, SS
City of Moore Haven	Independent			X		
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					
Lake County	Dependent	X			X	
MTERC Community Development District	Hillsborough				11	
City of Tampa	Independent					
Municipal Service District of Ponte Vedra Beach	St. Johns					
St. Johns County	Independent			X	X	
Murdock Village Community Redevelopment Agency	Charlotte					
Charlotte County	Dependent	X			X	
Murphy's Landing Community Development District	Hendry					
Hendry County	Independent	X				
Myakka Ranch Community Development District	Sarasota					
Sarasota County	Independent	X			X	
Myrtle Creek Improvement District	Orange					
City of Orlando	Independent	X			X	

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District's Name	County(ies)	No EEs	DB DC	FRS SS	Other No Plan	Survey Responses Comments
Local Governing Authority	Status					
Naples Heritage Community Development District	Collier					
Collier County	Independent					
Naples Reserve Community Development District	Collier					
Collier County	Independent	X			X	
Naranja Lakes Community Redevelopment Agency	Miami-Dade					
Miami-Dade County	Dependent	X			X	No employees
Narcoossee Community Development District	Orange					
City of Orlando	Independent	X			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					
Multi	Independent	X			X	
Naturewalk Community Development District	Walton				11	
Walton County	Independent				X	
Naval Properties Local Redevelopment Authority	Monroe				11	
City of Key West	Dependent					
Navarre Beach Fire Rescue District	Santa Rosa		X			PO: DB FF: DB
Santa Rosa County	Independent					
NeoCity Improvement District	Osceola					
Osceola County	Dependent	X			X	
New Port - Tampa Bay Community Development District	Hillsborough				11	
City of Tampa	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
New Port Corners Community Development District	Pasco					
Pasco County	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		GE: FRS
Multi	Independent					
Newfield Community Development District	Martin					EL: SS
Martin County	Independent			X		
Newport Isles Community Development District	Manatee					
Manatee County	Independent	X			X	
Newton Road Community Development District	Miami-Dade					
Miami-Dade County	Independent	X				
Niceville Community Redevelopment Agency	Okaloosa			X		GE: FRS
City of Niceville	Dependent					
Niceville Housing Authority	Okaloosa			X		
City of Niceville	Dependent			X		
Normandy Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Normandy II Community Development District	Duval					
City of Jacksonville	Independent	X				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Normandy Shores Local Government Neighborhood Improvement District	Miami-Dade				11	
City of Miami Beach	Dependent				X	
North AR-1 of Pasco Community Development District	Pasco					
Pasco County	Independent	X			X	
North Bay Fire District	Okaloosa		X-F		11	
Okaloosa County	Independent		X	X		
North Beach Community Redevelopment Agency	Miami-Dade					
City of Miami Beach	Dependent	X			X	
North Boulevard Community Development District	Polk					
City of Haines City	Independent	X			X	
North Brevard County Hospital District	Brevard					GE: DC
Brevard County	Independent		X			None
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	
Broward County	Independent		X	X		
North Central Florida Regional Housing Authority	Gilchrist, Levy, Suwannee			X		GE: FRS
Multi	Independent					
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	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
North Florida Water Utilities Authority	Columbia, Suwannee					
Columbia County and Suwannee County	Independent	X			X	
North Fort Myers Fire Control and Rescue Service District	Lee			X		EL: FRS FF: FRS GE: FRS
Lee County	Independent					
North Lake County Hospital District	Lake					
Lake County	Independent	X			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	
City of North Lauderdale	Dependent		X	X		
North Loop Community Development District	Charlotte					
City of Punta Gorda	Independent	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		X	X		PO: FRS, DB EL: FRS GE: FRS, DB
City of North Miami	Dependent					
North Okaloosa County Fire District	Okaloosa			X		
Okaloosa County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
North Palm Beach Heights Water Control District	Palm Beach					
Palm Beach County	Independent	X			X	
North Park Isle Community Development District	Hillsborough				11	
City of Plant City	Independent					
North Pointe Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
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					
Polk County	Independent	X			X	
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		EL: FRS GE: FRS
Broward County	Independent					
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					
Sumter County	Dependent	X			X	
Northdale Special District	Hillsborough					
Hillsborough County	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
Northern Riverwalk Community Development District	Palm Beach					
Town of Jupiter	Independent	X			X	
Northlake Stewardship District	Manatee					
Manatee County	Independent	X			X	
Northridge Community Development District	Pasco					
Pasco 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			X		GE: FRS
City of Margate	Dependent					
Northwood Community Development District	Pasco				11	
Pasco County	Independent				X	
NW 79th Street Corridor Community Redevelopment Agency	Miami-Dade					
Miami-Dade County	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
NW 7th Avenue Corridor Community Redevelopment Agency	Miami-Dade					
Miami-Dade County	Dependent	X			X	No employees
Oak Creek Community Development District	Pasco				11	
Pasco County	Independent				x	
Oak Hill Town Center Community Development District	Volusia					
City of Oak Hill	Independent	X				
Oak Stone East Community Development District	DeSoto					
DeSoto County	Independent	X			X	
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					
Pasco County	Independent					
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	
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			
Okaloosa County	Independent		X	X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Ocean Gate Community Development District	Miami-Dade					
City of Florida City	Independent	X				
Ocean Highway and Port Authority	Nassau					
Nassau County	Independent					
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			FF: DB
Okaloosa County	Independent					Defined benefit plan 175
Okeechobee Soil and Water Conservation District	Okeechobee			X		
Okeechobee County	Independent			X	X	
Okeechobee Utility Authority	Glades, Okeechobee		X			GE: DB, SS
Okeechobee County	Independent			X		
Old Hickory Community Development District	Osceola					
City of St. Cloud	Independent	X			X	
Old Palm Community Development District	Palm Beach					
City of Palm Bch Gardens	Independent	X			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					
City of Melbourne	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Oldsmar Community Redevelopment Agency	Pinellas					GE: DC
City of Oldsmar	Dependent		X			Only .5 FTE is charged to the CRA for Planning & Redevelopment Director's salary
Olympus Community Development District	Lake					
City of Clermont	Independent	X			X	
Omni Redevelopment District Community Redevelopment Agency	Miami-Dade				11	
City of Miami	Dependent					
One Daytona Community Development District	Volusia				11	
City of Daytona Beach	Independent				X	
Opa-Locka Community Redevelopment Agency	Miami-Dade				11	
City of Opa-Locka	Dependent					
Orange Bend Community Development District	Lake					
City of Leesburg	Independent	X				
Orange Blossom Groves Community Development District	Collier				11	
Collier County	Independent					
Orange Blossom Ranch Community Development District	Collier					
Collier County	Independent	X			X	
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 Branch Community Development District	St. Johns					
St. Johns County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Orange City Community Redevelopment Agency	Volusia			X		GE: FRS
City of Orange City	Dependent					The CRA funds a portion of one administrative position. No police officers, firefighters, or elected officials are funded from the CRA.
Orange County Health Facilities Authority	Orange					
Orange County	Dependent	X			X	
Orange County Housing Finance Authority	Orange			X		GE: FRS, DC, SS
Orange County	Dependent		X	X		
Orange County Industrial Development Authority	Orange			X	11	
Orange County	Dependent					
Orange County Library District	Orange		X			
Orange County	Independent		X			Defined Benefit is closed.
Orange County Research and Development Authority	Orange			X	2	
Orange County	Independent			X		
Orange Hill Soil and Water Conservation District	Washington				11	
Washington County	Independent				X	
Orange Soil and Water Conservation District	Orange					
Orange County	Independent	X			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					
Orlando SED Community Development District	Orange					
City of Orlando	Independent	X				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Ormond Beach Community Redevelopment Agency	Volusia				11	
City of Ormond Beach	Dependent					
Ormond Beach Housing Authority	Volusia					
City of Ormond Beach	Dependent					
Ormond Crossings West Community Development District	Volusia					
City of Ormond Beach	Independent	X				
Ormond Station Community Development District	Flagler					
Flagler County	Independent	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					
Osceola County	Dependent	X			X	
Osceola County Library District	Osceola			X	11	
Osceola County	Dependent					
Osceola Soil and Water Conservation District	Osceola					
Osceola County	Independent	X			X	
Osceola Village Center Community Development District	Osceola					
City of Kissimmee	Independent	X			X	
Osceola Water District 1	Osceola			X	11	
Osceola County	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Palm Beach County	Independent	X			X	
OTC Community Development District	Duval				11	
City of Jacksonville	Independent			X	X	
Ovation Community Development District	Osceola					
Osceola County	Independent	X				
Overoaks Community Development District	Osceola					
Osceola County	Independent	X			X	
Overstreet Fire Control District	Gulf			X	11	
Gulf County	Dependent					
Oviedo Community Redevelopment Agency	Seminole					
City of Oviedo	Dependent	X			X	
Pace Fire Rescue District	Santa Rosa		X	X		
Santa Rosa County	Independent		X	X		
Pace Property Finance Authority	Santa Rosa		X			GE: DB
Santa Rosa County	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Pacific Ace Community Development District	Lake					
Lake County	Independent	X			X	
Paddocks Community Development District	Manatee					
Manatee County	Independent	X			X	
Pahokee Housing Authority, Inc.	Palm Beach				11	
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					
City of Coral Gables	Independent	X			X	
Palatka Downtown Redevelopment Agency	Putnam				11	
City of Palatka	Dependent					
Palatka Gas Authority	Putnam		X			GE: DB
City of Palatka	Dependent					
Palatka Housing Authority	Putnam				11	
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					
Hillsborough County	Independent	X			X	

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District's Name	County(ies)	No EEs	DB DC	FRS SS	Other No Plan	Survey Responses Comments
Local Governing Authority	Status					
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		X			GE: DB
Palm Beach County	Independent					
Palm Beach County Library District	Palm Beach			X		GE: FRS
Palm Beach County	Dependent					The Library District is a dependent taxing district under the authority of the Palm Beach County Board of County Commissioners. The retirement policies set for the library system are exactly the same as those of the Palm Beach County government.
Palm Beach Municipal Services Special District	Palm Beach				11	
Town of Palm Beach	Dependent				X	
Palm Beach Plantation Community Development District	Palm Beach					
Palm Beach County	Independent	X			X	
Palm Beach Soil and Water Conservation District	Palm Beach			X		GE: FRS
Palm Beach County	Independent					
Palm Beach Workforce Development Consortium	Palm Beach			X		GE: FRS
Multi	Independent					
Palm Coast 145 Community Development District	Flagler					
City of Palm Coast	Independent	X			X	
Palm Coast Park Community Development District	Flagler				11	
City of Palm Coast	Independent				x	
Palm Gate Community Development District	Miami-Dade					
City of Florida City	Independent	X				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Palm Glades Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Palm Harbor Special Fire Control and Rescue District	Pinellas		X	X		EL: FRS FF: DB, DC, FRS GE: DC, FRS
Pinellas County	Independent		X			
Palm Springs Community Redevelopment Agency	Palm Beach			X		GE: FRS
Village of Palm Springs	Dependent					same retirement plan as village employees
Palma Sola Trace Community Development District	Manatee					
City of Bradenton	Independent	X			X	
Pal-Mar Water Control District	Martin, Palm Beach					
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		X			PO: DB EL: SS FF: DB GE: DB
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			PO: DB EL: DB FF: DB
City of Panama City	Dependent					I do not know what retirement is given to municipality employees.

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Panama City Housing Authority	Bay					
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					PO: SS, DC FF: SS, DC GE: SS, DC
Bay County	Independent		X	X		Also offer Deferred Comp Plan for employees through FL Deferred Comp Program. No Employer Cont. Money Purchase Plan - Non-FRS
Panhandle Public Library Cooperative System	Calhoun, Holmes, Jackson			X		GE: FRS
Multi	Independent					
Panther Trace Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Panther Trace II Community Development District	Hillsborough					
Hillsborough County	Independent	X			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 Pointe Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Parker Road Community Development District	Alachua					
Alachua County	Independent	X			X	
Parkland Community Development District	Santa Rosa					
Santa Rosa County	Independent	X			X	
Parkland Preserve Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Parklands Lee Community Development District	Lee					
City of Bonita Springs	Independent	X			X	
Parklands West Community Development District	Lee					
City of Bonita Springs	Independent	X			X	
Parkside Community Redevelopment Agency	Charlotte					
Charlotte County	Dependent	X			X	
Parkside Trails Community Development District	Lake					
City of Clermont	Independent	X				
Parkview at Long Lake Ranch Community Development District	Pasco					
Pasco County	Independent				X	
Parkway Center Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Parrish Area Improvement District	Manatee				11	
Manatee County	Dependent					
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			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Parrish Lakes II Community Development District	Manatee					
Manatee County	Independent	X			X	
Parrish North Community Development District	Manatee					
Manatee County	Independent	X				
Parrish Plantation Community Development District	Manatee					
Manatee County	Independent					
Pasadena Ridge Community Development District	Pasco					
Pasco County	Independent	X			X	
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					GE: DC
Pasco County	Independent		X			
Pasco County Housing Finance Authority	Pasco			X	11	
Pasco County	Dependent					
Pasco County Mosquito Control District	Pasco			X		
Pasco County	Independent		X	X		
Pasco County Road and Bridge District	Pasco			X	11	
Pasco County	Dependent					
Paseo Community Development District	Lee				11	
City of Ft. Myers	Independent				X	
PBR Community Development District	Brevard					
City of West Melbourne	Independent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Peace Creek Community Development District	Polk					
City of Winter Haven	Independent	X				
Peace Creek Village Community Development District	Polk					
City of Winter Haven	Independent	X			X	
Peace Crossing Community Development District	Polk					
City of Lake Wales	Independent	X			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					
City of Frostproof	Independent	X			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					
City of Pembroke Pines	Independent	X			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					EL: SS
Miami-Dade County	Independent			X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Performing Arts Center Authority	Broward					GE: DC
Broward County	Independent		X			
Pier Park Community Development District	Bay					
City of Panama City Beach	Independent	X			X	
Pine Air Lakes Community Development District	Collier					
Collier County	Independent					
Pine Hills Local Government Neighborhood Improvement District	Orange			X		PO: FRS EL: FRS FF: FRS GE: FRS
Orange County	Dependent					
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					EL: SS
Clay County	Independent			X		
Pine Tree Water Control District (Broward County)	Broward				11	
Broward County	Independent		X			
Pine Tree Water Control District (Palm Beach County)	Palm Beach					
Palm Beach County	Independent	X			X	
Pineapple Grove Community Development District	St. Lucie					
St. Lucie County	Independent	X				

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District's Name	County(ies)	No EEs	DB DC	FRS SS	Other No Plan	Survey Responses Comments
Local Governing Authority	Status					
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					
Pinellas County	Dependent	X			X	
Pinellas County Emergency Medical Services Authority	Pinellas					
Pinellas County	Dependent	X			X	
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		GE: FRS, SS
Pinellas County	Independent			X		
Pinellas Planning Council	Pinellas			X		GE: FRS, DC
Pinellas County	Dependent		X			
Pinellas Suncoast Fire and Rescue District	Pinellas			X	8	
Pinellas County	Independent			X		
Pinellas Suncoast Transit Authority	Pinellas			X		GE: FRS
Pinellas County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Pinery Community Development District	Hernando					
Hernando County	Independent	X				
Piney-Z Community Development District	Leon				11	
City of Tallahassee	Independent				X	
Pioneer Community Development District	Volusia					
City of Port Orange	Independent	X			X	
Pioneer Ranch Community Development District	Marion					
Marion County	Independent	X				
Plant City Community Redevelopment Agency	Hillsborough				11	
City of Plant City	Dependent				X	
Plant City Housing Authority	Hillsborough				11	
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					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Polk County Industrial Development Authority	Polk			X	11	
Polk County	Dependent					
Polk Regional Water Cooperative	Polk					
Multi	Independent	X			X	
Polk Transit Authority	Polk			X		
Polk County	Independent			X	X	
Pollard Road Community Development District	Polk					
City of Winter Haven	Independent	X			X	
Pompano Beach Community Redevelopment Agency	Broward				11	
City of Pompano Beach	Dependent		X			
Pompano Beach Emergency Medical Services District	Broward		X			FF: DB
City of Pompano Beach	Dependent					
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		GE: FRS
Multi	Independent					
Port Malabar Holiday Park, Mobile Home Park Recreation District	Brevard					
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					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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					
St. Lucie County	Independent	X			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					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Post Oak Ranch Community Development District	Citrus					
Citrus County	Independent	X				
Preserve at Legends Pointe Community Development District	Pasco					
Pasco County	Independent	X				
Preserve at Savannah Lakes Community Development District	St. Lucie					
City of Fort Pierce	Independent	X			X	
Preserve at South Branch Community Development District, The	Pasco					
Pasco County	Independent	X			X	
Preserve at Wilderness Lake Community Development District, The	Pasco				11	
Pasco County	Independent				X	
Preston Cove Community Development District	Osceola					
Osceola County	Independent	X			X	
Princeton Commons Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Principal One Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Prosperity Lakes Community Development District	Manatee					
Manatee County	Independent	X			X	
PTC Community Development District	Pasco					
Pasco County	Independent	X			X	
Punta Gorda Housing Authority	Charlotte				3	
City of Punta Gorda	Dependent		X	X		
Punta Gorda Isles Canal Maintenance Assessment District	Charlotte		X			
City of Punta Gorda	Dependent		X	X	X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					GE: SS
Putnam County	Independent			X		Part Time Employee
Quail Roost Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Quarry Community Development District	Collier					
Collier County	Independent					We only deduct for mandatory IRS items.
Quincy Community Redevelopment Agency	Gadsden					
City of Quincy	Dependent		X			
Quincy-Gadsden Airport Authority	Gadsden					
Gadsden County/City of Qu	Independent	X			X	
Radiance Community Development District	Flagler					
Flagler County	Independent	X			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					
City of Orlando	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Ranger Drainage District	Orange					GE: DC
Orange County	Independent		X			The Board sets a dollar amount each year at Budget time. The percentage is based on your yearly salary. Each employee receives the same percentage but obviously different funding based on Annual Salary.. IRA
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		
Reflection Bay Community Development District	Palm Beach					
Palm Beach County	Independent	X			X	
Regal-Village Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Remington Community Development District	Osceola					
Osceola County	Independent	X			X	
Renaissance Commons Community Development District	Palm Beach					
City of Boynton Beach	Independent	X			X	
Renaissance Community Development District	Lee					
Lee County	Independent					
Renew Arlington Community Redevelopment Agency	Duval		X			GE: DB
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			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Reserve Community Development District	St. Lucie					
St. Lucie County	Independent			X	X	
Reunion East Community Development District	Osceola					
Osceola County	Independent	X			X	
Reunion West Community Development District	Osceola					
Osceola County	Independent	X			X	
Rhodine Road North Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Ridge at Apopka Community Development District	Orange					
City of Apopka	Independent	X			X	
Ridge at Heath Brook Community Development District	Marion					
City of Ocala	Independent	X			X	
Ridge Water Control District	Highlands					
Highlands County	Independent			X		
Ridgecrest Community Development District	Polk					
City of Lake Wales	Independent	X				
Ridgewood Trails Community Development District	Clay					
Clay County	Independent	X			X	
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	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
River Hall Community Development District	Lee					
Lee County	Independent	X			X	
River Landing Community Development District	Pasco					
Pasco County	Independent				X	
River Place on the St. Lucie Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	
River Ridge Community Development District	Lee					
Lee County	Independent	X			X	
Riverbend West Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Rivercrest Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Rivers Edge Community Development District	St. Johns				11	
St. Johns County	Independent			X	X	
Rivers Edge II Community Development District	St. Johns				11	
St. Johns County	Independent					
Rivers Edge III Community Development District	St. Johns					
St. Johns County	Independent					
Riverside Park Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Riversong Community Development District	Manatee					
Manatee County	Independent	X				
Riverwalk Community Development District	Orange					
City of Orlando	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Riverwood Community Development District	Charlotte					
Charlotte County	Independent					we just take standard deductions out of payroll as mandated by the IRS
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	
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			X	
Rolling Hills Community Development District	Clay					
Clay County	Independent	X			X	
Rolling Oaks Community Development District	Osceola					
Osceola County	Independent	X			X	No employees
Rookery Community Development District	Clay					
City of Green Cove Springs	Independent	X				
Rupert J. Smith Law Library of St. Lucie County	St. Lucie				6	
St. Lucie County	Independent					
Rustic Oaks Community Development District	Sarasota					
City of Venice	Independent	X			X	
Ryals Creek Community Development District	Duval					
City of Jacksonville	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Rye Crossing Community Development District	Manatee					
Manatee County	Independent	X			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			X	
Safety Harbor Community Redevelopment Agency	Pinellas				11	
City of Safety Harbor	Dependent				X	
SageBrush Community Development District	Pasco					
Pasco County	Independent	X				
Sail Harbour Community Development District	Lee					
Lee County	Independent	X			X	
Saltleaf Community Development District	Lee					
Lee County	Independent	X			X	
Saltmeadows Community Development District	Manatee					
Manatee County	Independent	X			X	
Sampson Creek Community Development District	St. Johns					
St. Johns County	Independent	X			X	
San Carlos Estates Water Control District	Lee					
City of Bonita Springs	Independent			X	X	
San Carlos Park Fire Protection and Rescue Service District	Lee		X	X		
Lee County	Independent		X	X		
San Simeon Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sanctuary Cove Community Development District	Manatee					
City of Palmetto	Independent	X			X	
Sandmine Road Community Development District	Polk					
Polk County	Independent	X			X	
Sandridge Community Development District	Clay					
Clay County	Independent	X			X	
Sanford Airport Authority	Seminole			X	4	
City of Sanford	Dependent		X			
Sanford Housing Authority	Seminole			X	11	
City of Sanford	Dependent			X		
Sanibel Fire and Rescue District	Lee			X		FF: FRS GE: FRS
Lee County	Independent					
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 County Health Facilities Authority	Santa Rosa				11	
Santa Rosa County	Dependent					
Santa Rosa County Housing Finance Authority	Santa Rosa					
Santa Rosa County	Dependent	X			X	
Santa Rosa Island Authority	Escambia			X	11	
Escambia County	Dependent					
Sarasota Bay Estuary Program	Manatee, Sarasota			X		GE: FRS, DC
Multi	Independent		X			

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sarasota County Health Facilities Authority	Sarasota					
Sarasota County	Dependent	X			X	
Sarasota County Law Library	Sarasota			X		GE: FRS
Sarasota County	Dependent					
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					
City of Sarasota	Dependent					n/a
Sarasota National Community Development District	Sarasota					
Sarasota County	Independent	X			X	
Sarasota Soil and Water Conservation District	Sarasota			X	11	
Sarasota County	Independent					
Sarasota-Manatee Airport Authority	Manatee, Sarasota		X			
Multi	Independent		X	X		
Sausalito Bay Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Savanna Lakes Community Development District	Lee					
Lee County	Independent	X			X	
Sawgrass Village Community Development District	Manatee				11	
Manatee County	Independent					

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sawyer's Landing Community Development District	Miami-Dade				11	
Miami-Dade County	Independent	X				
Scenic Highway Community Development District	Polk					
City of Haines City	Independent	X			X	
Scenic Terrace North Community Development District	Polk					
City of Haines City	Independent	X			X	
Scenic Terrace South Community Development District	Polk					
Town of Lake Hamilton	Independent	X			X	
Schaller Preserve Community Development District	Polk					
Polk County	Independent	X			X	
Seagrove Community Development District	St. Lucie				11	
St. Lucie County	Independent					
Seaton Creek Reserve Community Development District	Duval					
City of Jacksonville	Independent	X				
Sebastian Inlet Tax District	Brevard, Indian River			X		EL: FRS GE: FRS
Multi	Independent					
Sebastian Isles Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Sebastian River Improvement District	Indian River					
Indian River County	Independent	X			X	
Sebring Airport Authority	Highlands			X	11	
City of Sebring	Dependent					
Sebring Community Redevelopment Agency	Highlands			X	11	
City of Sebring	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sebring Regional Airport and Industrial Park CRA	Highlands				11	
Highlands County	Dependent					
Sedona Point Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
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			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			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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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	X			X	
Shingle Creek Community Development District	Osceola					
Osceola County	Independent	X			X	
Shingle Creek Transit and Utility Community Development District	Orange					
Orange County	Independent	X			X	
Shotgun Road Community Development District	Broward					
Town of Davie	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			X	
Silver Palms Community Development District	Miami-Dade					EL: SS
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			X	
Silverleaf Community Development District	Manatee					
Manatee County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Simmons Village North Community Development District	Hillsborough				11	
Hillsborough County	Independent	X				
Six Mile Creek Community Development District	St. Johns				11	
St. Johns County	Independent			X	X	
Solaeris Community Development District	St. Lucie					
St. Lucie County	Independent	X			X	
Solid Waste Authority of Palm Beach County	Palm Beach			X		GE: FRS, SS, DC
Palm Beach County	Dependent		X	X		None. 457 Plan
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					
Polk County	Independent	X			X	
Somerset Bay Community Development District	Hernando					
Hernando County	Independent	X				
Somerset Community Development District	Walton					
Walton County	Independent	X			X	
Sonoma Bay Community Development District	Palm Beach					EL: SS
City of Riviera Beach	Independent			X		
Sorrento Pines Community Development District	Lake					
Lake County	Independent	X			X	
South Bay Community Development District (Hillsborough County)	Hillsborough					
Hillsborough County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
South Brevard Recreation Special District	Brevard					
Brevard County	Dependent	X			X	
South Broward Drainage District	Broward			X		EL: FRS, SS GE: FRS, SS
Broward County	Independent			X		I checked the box for Social Security Coverage assuming that it is the typical Social Security deductions per pay period.
South Broward Hospital District	Broward		X			GE: DB, DC, SS
Broward County	Independent		X	X		
South Central Regional Wastewater Treatment and Disposal Board	Palm Beach					GE: DC
Boynton Bch/Delray Bch	Independent		X			
South Creek Community Development District	Hillsborough				11	
Hillsborough 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			

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	X		EL: FRS, DB GE: DB, DC
Palm Beach County	Independent		X			
South Kendall Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
South Pointe Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
South Seminole and North Orange County Wastewater Transmission Authority	Orange, Seminole					
Multi	Independent					
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		FF: FRS GE: FRS
Lee County	Independent					None
South Village Community Development District	Clay					
Clay County	Independent	X			X	
South Walton County Mosquito Control District	Walton			X		EL: FRS, SS GE: FRS, SS
Walton County	Independent			X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
South Walton Fire District	Walton		X			FF: DB, DC, SS GE: DC, SS
Walton County	Independent		X	X		
Southaven Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Southeast Overtown / Park West Community Redevelopment Agency	Miami-Dade					GE: DC
City of Miami	Dependent		X			401 / 457 Plans
Southeast Volusia Hospital District	Volusia			X	10	
Volusia County	Independent			X		
Southern Grove Community Development District No. 1	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Grove Community Development District No. 10	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Grove Community Development District No. 2	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Grove Community Development District No. 3	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Grove Community Development District No. 4	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Grove Community Development District No. 5	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Grove Community Development District No. 6	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Grove Community Development District No. 7	St. Lucie					
City of Port St. Lucie	Independent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Southern Grove Community Development District No. 8	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Grove Community Development District No. 9	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Hills Plantation I Community Development District	Hernando					
City of Brooksville	Independent	X			X	
Southern Hills Plantation II Community Development District	Hernando					
City of Brooksville	Independent	X			X	
Southern Hills Plantation III Community Development District	Hernando					
City of Brooksville	Independent	X			X	
Southern Manatee Fire and Rescue District	Manatee		X			FF: DB GE: DB
Manatee County	Independent					
Southpointe of Manatee County Community Development District	Manatee					
Manatee County	Independent	X				
Southshore Bay Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Southwest County Improvement District	Manatee				11	
Manatee County	Dependent					
Southwest Deltona Community Redevelopment Agency	Volusia				11	
City of Deltona	Dependent					
Southwest Florida Water Management District	Charlotte, Citrus, Desoto, Hardee, Hernando, Highlands, Hillsborough, Lake, Levy, Manatee, Marion, Pasco, Pinellas, Polk, Sarasota, Sumter			X		GE: FRS, DC
Multi	Independent		X			

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
Miami-Dade County	Independent	X			X	
Spring Hill Community Redevelopment Agency	Volusia				11	
Volusia County / Deland	Dependent				X	
Spring Lake Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Spring Lake Improvement District	Highlands		X			GE: DC, DB
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	
Springs at Lake Alfred Community Development District	Polk					
City of Lake Alfred	Independent	X			X	
Springside Community Development District	Hernando					
Hernando County	Independent	X				
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				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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	
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		GE: FRS, DC
Indian River County	Independent		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			X		GE: FRS, SS
St. Johns County	Independent			X		
St. Joseph Fire Control District	Gulf			X	11	
Gulf County	Dependent					
St. Lucie County Erosion District	St. Lucie			X	6	
St. Lucie County	Dependent			X		
St. Lucie County Fire District	St. Lucie		X		11	
St. Lucie County	Independent			X		Defined benefit for fire and general employees

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
St. Lucie County Housing Finance Authority	St. Lucie					
St. Lucie County	Dependent	X			X	
St. Lucie County Mosquito Control District	St. Lucie			X		GE: FRS, DC, SS
St. Lucie County	Dependent		X	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		X			EL: SS GE: DB, DC, SS
St. Lucie County	Independent		X	X		
St. Petersburg Community Redevelopment Agency	Pinellas					
City of St. Petersburg	Dependent	X			X	
St. Petersburg Housing Authority	Pinellas				11	
City of St. Petersburg	Dependent		X	X		
Star Farms Village at North Port Stewardship District	Sarasota					
City of North Port	Independent	X				
Starling Community Development District	Charlotte					
Charlotte County	Independent	X			X	
State Road 100 Corridor Community Redevelopment Agency	Flagler					
City of Palm Coast	Dependent	X			X	
State Road Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
City of St. Cloud	Dependent	X			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					
Miami-Dade County	Independent	X			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	
Stoneybrook at Venice Community Development District	Sarasota					
Sarasota County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Stoneybrook Community Development District	Lee					GE: DC, SS
Lee County	Independent		X	X		
Stoneybrook North Community Development District	Lee					
Lee County	Independent	X			X	
Stoneybrook South at ChampionsGate Community Development District	Osceola					
Osceola County	Independent	X			X	
Stoneybrook South Community Development District	Osceola					
Osceola County	Independent	X			X	
Stoneybrook West Community Development District	Orange				11	
City of Winter Garden	Independent		X			
Storey Creek Community Development District	Osceola					
Osceola County	Independent	X			X	
Storey Drive Community Development District	Orange					
City of Orlando	Independent	X			X	
Storey Park Community Development District	Orange					
City of Orlando	Independent	X			X	
Stuart Crossing Community Development District	Polk					
City of Bartow	Independent	X			X	
Sugarfoot Oaks / Cedar Ridge Preservation and Enhancement District	Alachua					
Alachua County	Dependent	X			X	
Sugarland Drainage District	Glades, Hendry				11	
Multi	Independent				X	
Sugarloaf Community Development District	Lake					
City of Minneola	Independent	X				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					EL: SS
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					
Summit View II Community Development District	Pasco					
City of Dade City	Independent	X			X	
Sumter County Industrial Development Authority	Sumter					
Sumter County	Dependent	X			X	
Sumter Landing Community Development District	Sumter				11	
Sumter County	Independent		X			
Sunbridge Stewardship District	Osceola					
Osceola County	Independent	X			X	
Suncoast Community Development District	Pasco				11	
Pasco County	Independent				X	
Sundance Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X				

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sungate Community Development District	Volusia					
City of Daytona Beach	Independent	X			X	
Sun'n Lake of Sebring Improvement District	Highlands					GE: DC
Highlands County	Independent		X			we offer a 457 and a matching 401b
Sunny Hills Units 12-15 Dependent District	Washington					
Washington County	Dependent	X			X	
Sunnyland Farms Community Development District	St. Lucie					
St. Lucie County	Independent	X			X	
Sunrise Community Development District	St. Lucie					
City of Fort Pierce	Independent	X			X	
Sunrise Community Development District (Hernando County)	Hernando					
Hernando County	Independent	X				
Sunrise Key Neighborhood Improvement District	Broward					
City of Ft. Lauderdale	Dependent	X			X	
Sunrise Lakes Phase IV Recreation District	Broward					
City of Sunrise	Independent					
Sunshine Water Control District	Broward					GE: DC, SS
Broward County	Independent		X	X		
Sunstone Community Development District	Lake				11	
City of Groveland	Independent					
Suwannee County Conservation District	Suwannee				11	
Suwannee County	Independent				X	
Suwannee County Development Authority	Suwannee				11	
Suwannee County	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Suwannee River Water Management District	Alachua, Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Putnam, Suwannee, Taylor, Union			X		GE: FRS, SS, DC
Multi	Independent		X	X		457(6) Deferred Comp Plans are offered but not funded - SRWMD does not make any contributions
Suwannee Valley Transit Authority	Columbia, Hamilton, Suwannee			X	11	
Multi	Independent					
Suwannee Water and Sewer District	Dixie			X		
Dixie County	Dependent					
SweetBay Commercial Community Development District 1	Bay				11	
City of Panama City	Independent					
SweetBay Commercial Community Development District 2	Bay				11	
City of Panama City	Independent					
SweetBay Residential Community Development District 1	Bay				11	
City of Panama City	Independent					
SweetBay Residential Community Development District 2	Bay				11	
City of Panama City	Independent					
SweetBay Residential Community Development District 3	Bay				11	
City of Panama City	Independent					
SweetBay Residential Community Development District 4	Bay				11	
City of Panama City	Independent					
SweetBay Residential Community Development District 5	Bay				11	
City of Panama City	Independent					
SweetBay Residential Community Development District 6	Bay				11	
City of Panama City	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
SweetBay Residential Community Development District 7	Bay				11	
City of Panama City	Independent					
Sweetwater Creek Community Development District	St. Johns				11	
St. Johns County	Independent				X	
SWI Community Development District	Volusia					
City of Port Orange	Independent	X			X	
Symphony Lakes Community Development District	St. Lucie					
City of Fort Pierce	Independent	X				
Talavera Community Development District	Pasco				11	
Pasco County	Independent				X	
Talis Park Community Development District	Collier					
Collier County	Independent	X			X	
Tallahassee Downtown Improvement Authority	Leon		X			GE: DC, DB
City of Tallahassee	Dependent		X			
Tallahassee Housing Authority	Leon			X		
City of Tallahassee	Dependent			X		
Tamarindo Community Development District	Collier					
Collier County	Independent	X			X	
Tampa Bay Estuary Program	Hillsborough, Manatee, Pinellas			X		GE: DC, FRS, SS
Multi	Independent		X	X		Staff can voluntary elect to participate in a 457(b) plan (Nationwide Retirement Solutions) that is indicated as our additional, deferred compensation plan checked above. The program does not contribute directly into employees' 457(b) plans.
Tampa Bay Water, A Regional Water Supply Authority	Hillsborough, Pasco, Pinellas			X		GE: FRS, DC
Multi	Independent		X			

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Tampa Palms Community Development District	Hillsborough					
City of Tampa	Independent	X			X	
Tampa Palms Open Space and Transportation CDD	Hillsborough				11	
City of Tampa	Independent					
Tampa Port Authority	Hillsborough			X	11	
Hillsborough Co/Tampa	Independent					
Tampa Shores Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent					
Tampa Sports Authority	Hillsborough			X	11	
Hillsborough County	Independent		X			
Tampa-Hillsborough County Expressway Authority	Hillsborough			X	11	
Hillsborough County/Tampa	Independent					
Tapestry Community Development District (New)	Osceola				11	
City of Kissimmee	Independent				X	
Tara Community Development District	Manatee				11	
Manatee County	Independent				X	
Tara Oaks Community Development District	Lake					
City of Leesburg	Independent	X			X	
Tarawood Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Tarpon Cove Dependent Special District	Duval					
City of Jacksonville	Dependent	X			X	
Tavares Greater Downtown TIF District	Lake				11	
City of Tavares	Dependent		X			

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Taylor Coastal Water and Sewer District	Taylor			X		GE: FRS
Taylor County	Dependent					
Taylor County Development Authority	Taylor					
Taylor County	Independent	X			X	
Tern Bay Community Development District	Charlotte				11	
Charlotte County	Independent				X	
Terra Bella Community Development District	Pasco				11	
Pasco County	Independent					
Terra Lago Community Development District	Martin					
Village of Indiantown	Independent	X			X	
Terracina Community Development District	Palm Beach					EL: SS
Palm Beach County	Independent			X		
Terreno Community Development District	Collier				11	
Collier County	Independent					
Tesoro Community Development District	St. Lucie					
St. Lucie County	Independent	X			X	
The 41st Street Business Improvement District	Miami-Dade					
City of Miami Beach	Independent	X				
The Children's Trust	Miami-Dade			X		GE: FRS, DC
Miami-Dade County	Independent		X			
The Ranch Community Development District	Alachua					
City of Newberry	Independent	X				
The Villages Public Safety Department Dependent District	Sumter					
Sumter County	Dependent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Thousand Oaks Community Development District	Palm Beach					EL: SS
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					
Nassau County	Independent	X			X	
Three Rivers Regional Library System	Dixie, Gilchrist, Lafayette, Taylor			X		GE: FRS, SS, DC
Multi	Independent		X	X		
Three Rivers Stewardship District	Sarasota					
Sarasota County	Independent	X			X	
Tice Fire Protection and Rescue Service District	Lee		X	X	8	
Lee County	Independent		X	X		
Timber Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Timber Creek Southwest Community Development District	Lee				11	
Lee County	Independent	X				
Tindall Hammock Irrigation and Soil Conservation District	Broward				11	
Broward County	Independent				X	
Tison's Landing Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Titusville Community Redevelopment Agency	Brevard		X			PO: DB, DC EL: DC FF: DB, DC GE: DB, DC
City of Titusville	Dependent		X			N/A

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Titusville-Cocoa Airport District	Brevard			X	11	
Brevard County	Dependent					
Tohopekalgia Water Authority	Osceola					GE: DC
Osceola County and City of Kissimmee	Independent		X			
Tohoqua Community Development District	Osceola					
Osceola County	Independent	X			X	
Tolomato Community Development District	Duval, St. Johns					
Duval/St. Johns County	Independent	X			X	
Tomoka Community Development District	Flagler					
Flagler County	Independent	X			X	
Tomoka North Community Development District	Volusia					
City of Daytona Beach	Independent	X			X	
Toscana Isles Community Development District	Sarasota					
City of Venice	Independent	X			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					
Town of Davie	Dependent	X			X	
Town of Eatonville Community Redevelopment Agency	Orange				11	
Town of Eatonville	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Town of Jupiter Community Redevelopment Agency	Palm Beach		X	X		PO: DB EL: FRS FF: FRS GE: FRS
Town of Jupiter	Dependent					
Town of Kindred Community Development District	Osceola					
Osceola County	Independent	X			X	
Town of Kindred Community Development District II	Osceola					
Osceola County	Independent	X			X	
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					
City of Lakeland	Independent	X			X	
Towns at Woodsdale Community Development District	Pasco					
Pasco County	Independent	X			X	
Tradition Community Development District No. 1	St. Lucie					EL: SS
St. Lucie County	Independent			X		
Tradition Community Development District No. 10	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Tradition Community Development District No. 11	St. Lucie					
City of Port St. Lucie	Independent	X			X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Tradition Community Development District No. 2	St. Lucie					
St. Lucie County	Independent	X			X	
Tradition Community Development District No. 3	St. Lucie					EL: SS
St. Lucie County	Independent			X		
Tradition Community Development District No. 4	St. Lucie					EL: SS
St. Lucie County	Independent			X		
Tradition Community Development District No. 5	St. Lucie					EL: SS
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					
City of Port St. Lucie	Independent	X			X	
Tradition Community Development District No. 8	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Tradition Community Development District No. 9	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Trailer Estates Park and Recreation District	Manatee			X		
Manatee County	Independent		X	X		
Trails at Monterey Community Development District	Miami-Dade					EL: SS
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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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
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	
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					
Sarasota County	Independent					Tri-Par has all part time employees
Triple Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Troup-Indiantown Water Control District	Martin				11	
Martin County	Independent			X	X	
Trout Creek Community Development District	St. Johns				11	
St. Johns County	Independent				X	
TSR Community Development District	Pasco					
Pasco County	Independent	X			X	
Tuckers Pointe Community Development District	Charlotte					
Charlotte County	Independent	X			X	
Tupelo Fire Control District	Gulf			X	11	
Gulf County	Dependent					
Tupelo Soil and Water Conservation District	Gulf					
Gulf County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Turnbull Creek Community Development District	St. Johns				11	
St. Johns County	Independent			X	X	
Turtle Run Community Development District	Broward					
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					
St. Johns County	Independent	X			X	
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			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 Ridges Community Development District	Pasco					
Pasco County	Independent	X				
Two Rivers East Community Development District	Pasco					
Pasco County	Independent	X				
Two Rivers North Community Development District	Pasco					
Pasco County	Independent	X				
Two Rivers South Community Development District	Hillsborough				11	
Hillsborough County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Two Rivers West Community Development District	Pasco					
Pasco County	Independent	X				
U.S. Highway 17-92 Corridor Redevelopment Agency	Seminole				11	
Seminole County	Dependent					
U.S. Highway 441 / 27 Community Redevelopment Agency	Lake					
City of Leesburg	Dependent	X			X	
Union County Housing Authority	Union			X		GE: FRS
Union County	Independent					
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					
University Park Recreation District	Manatee					
Manatee County	Independent					
University Place Community Development District	Manatee					
Manatee County	Independent					
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	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Urban Orlando Community Development District	Orange					
City of Orlando	Independent	X			X	
Utopia of Marion Community Development District	Marion				11	
Marion County	Independent				X	
Valencia Acres Community Development District	Miami-Dade					EL: SS
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 North Community Development District	Hillsborough					
City of Plant City	Independent	X			X	
Varrea South Community Development District	Hillsborough					
City of Plant City	Independent	X			X	
Vasari Community Development District	Lee					
City of Bonita Springs	Independent					We just take out the standard deductions as mandated by the IRS.
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					EL: SS
Miami-Dade County	Independent			X		

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Venetian Parc Community Development District	Miami-Dade					EL: SS
Miami-Dade County	Independent			X		
Venice Housing Authority	Sarasota					
City of Venice	Dependent					Employee is part-time (16 hr/wk). Not eligible for benefits.
Ventana Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Veranda Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	No employees
Veranda Community Development District II	St. Lucie				11	
City of Port St. Lucie	Independent					
Veranda Landing Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Verandah East Community Development District	Lee					
Lee County	Independent	X			X	
Verandah West Community Development District	Lee					
Lee County	Independent	X			X	
Verandahs Community Development District, The	Pasco					
Pasco County	Independent	X			X	
Verano 1 Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Verano 2 Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Verano 3 Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Verano 4 Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Verano 5 Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Verano Center Community Development District	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Vero Lakes Water Control District	Indian River				11	
Indian River County	Independent				X	
Verona Walk Community Development District	Collier					EL: SS
Collier County	Independent			X		
Victory Park Community Development District	Lee					
City of Cape Coral	Independent	X			X	
Vida's Way Community Development District	Pasco					
Pasco County	Independent	X				
Viera East Community Development District	Brevard					GE: DC
Brevard County	Independent		X			VECDD pays 3% towards employee retirement
Viera Stewardship District	Brevard					
Brevard County	Independent	X			X	
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	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Village at Gulfstream Park Community Development District, The	Broward					
City of Hallandale Beach	Independent	X			X	
Village Center Community Development District	Lake					FF: DC GE: DC
Town of Lady Lake	Independent		X			
Village Community Development District No. 1	Sumter					
Sumter County	Independent	X			X	
Village Community Development District No. 10	Sumter					
Sumter County	Independent	X			X	
Village Community Development District No. 11	Lake					
City of Fruitland Park	Independent	X			X	
Village Community Development District No. 12	Sumter					
City of Wildwood	Independent	X			X	
Village Community Development District No. 13	Sumter					
City of Wildwood	Independent	X			X	
Village Community Development District No. 14	Lake					
City of Leesburg	Independent	X			X	
Village Community Development District No. 15	Sumter					
City of Wildwood	Independent	X			X	
Village Community Development District No. 16	Sumter					
City of Wildwood	Independent	X				
Village Community Development District No. 2	Sumter					
Sumter County	Independent	X			X	
Village Community Development District No. 3	Sumter					
Sumter County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Village Community Development District No. 4	Marion					
Marion County	Independent	X			X	
Village Community Development District No. 5	Sumter					
Sumter County	Independent	X			X	
Village Community Development District No. 6	Sumter					
Sumter County	Independent	X			X	No employees
Village Community Development District No. 7	Sumter					
Sumter County	Independent	X			X	
Village Community Development District No. 8	Sumter					
Sumter County	Independent	X			X	
Village Community Development District No. 9	Sumter					
Sumter County	Independent	X			X	
Village Estates West Special District	Hillsborough				11	
Hillsborough County	Dependent				X	
Villages of Bloomingdale Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Villages of Glen Creek Community Development District	Manatee					
City of Bradenton	Independent	X			X	
Villages of Westport Community Development District	Duval				11	
City of Jacksonville	Independent				X	
Villagewalk of Bonita Springs Community Development District	Lee					
City of Bonita Springs	Independent					Supervisors are paid for meeting attendance only and no benefits are provided
VillaMar Community Development District	Polk					
City of Winter Haven	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
VillaSol Community Development District	Osceola					
Osceola County	Independent	X			X	
Vine Street Community Redevelopment Agency	Osceola				11	
City of Kissimmee	Dependent	X				
Visions at Orlando West Community Development District	Osceola					
Osceola County	Independent	X			X	
Vista Community Development District	Palm Beach					
Palm Beach County	Independent	X			X	
Vista Lakes Community Development District	Orange					
City of Orlando	Independent	X			X	
Vista Walk Community Development District	Pasco					
City of Dade City	Independent	X				
Vivid Shores Community Development District	Lee					
City of Bonita Springs	Independent	X				
Vizcaya in Kendall Community Development District	Miami-Dade					
Miami-Dade County	Independent	X			X	
Volusia County Educational Facilities Authority	Volusia			X	11	
Volusia County	Dependent					
Volusia County Industrial Development Authority	Volusia					
Volusia County	Dependent	X			X	
Volusia County Unified Fire District	Volusia				11	
Volusia County	Dependent				X	
Volusia Growth Management Commission	Volusia				11	
Volusia County	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Volusia Soil and Water Conservation District	Volusia					
Volusia County	Independent	X			X	
Waccasassa Water and Wastewater Cooperative	Levy					
Towns of Bronson and Otter Creek	Independent	X				
Wakulla County Industrial Development Authority (2016)	Wakulla					
Wakulla County	Dependent	X			X	
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					EL: SS
City of Pembroke Pines	Independent			X		
Walton / Okaloosa / Santa Rosa Regional Utility Authority	Okaloosa, Santa Rosa, Walton				11	
Multi	Independent				X	
Water Cooperative of Central Florida	Orange, Osceola, Polk					
Multi	Independent	X			X	No employees
Water Street Tampa Improvement District	Hillsborough				11	
Hillsborough County and City of Tampa	Independent					
Water Tank Road Community Development District	Polk					
Town of Lake Hamilton	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
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					
City of Fort Myers	Independent	X			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					
Pasco County	Independent					
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					
Manatee County	Independent	X			X	
Waters Edge Community Development District (Pasco County)	Pasco				11	
Pasco County	Independent				X	
Waterset Central Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	No employees

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Waterset North Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Waterset South Community Development District	Hillsborough					
Hillsborough County	Independent	X				
Waterside Community Development District	Martin					
Martin County	Independent	X			X	
Waterstone Community Development District	St. Lucie					
St. Lucie County	Independent	X			X	
Wauchula Community Redevelopment Agency	Hardee		X			GE: DB
City of Wauchula	Dependent					
Waypointe Community Development District	Volusia					
City of Daytona Beach	Independent	X			X	
Wedgewood Community Development District	Polk					
City of Lakeland	Independent	X				
Weiberg Road Community Development District	Polk					
Town of Dundee	Independent	X				
Wellness Ridge Community Development District	Lake					
City of Clermont	Independent	X			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					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
West Coast Inland Navigation District	Charlotte, Lee, Manatee, Sarasota			X	11	
Multi	Independent					
West Hillcrest Community Development District	Pasco				11	
Pasco County	Independent					
West Lake Community Development District (Hillsborough)	Hillsborough					
Hillsborough County	Independent	X				
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 Palm Beach Community Redevelopment Agency	Palm Beach			X		GE: FRS
City of West Palm Beach	Dependent					
West Palm Beach Downtown Development Authority	Palm Beach				4	
City of West Palm Beach	Independent					
West Palm Beach Housing Authority	Palm Beach					
City of West Palm Beach	Dependent		X	X		
West Perrine Community Redevelopment Agency	Miami-Dade					
Miami-Dade County	Dependent	X			X	
West Port Community Development District	Charlotte					
Charlotte County	Independent	X			X	
West Port East Community Development District	Charlotte					
Charlotte County	Independent	X				
West Villages Improvement District	Sarasota					
Sarasota Co./North Port	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
West Volusia Hospital Authority	Volusia			X		GE: FRS
Volusia County	Independent					
Westchase Community Development District	Hillsborough					GE: DC
Hillsborough County	Independent		X			401k
Westchester Special Dependent District	Hillsborough					
Hillsborough County	Dependent	X			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					
Osceola County	Independent	X			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				
Westview South Community Development District	Polk, Osceola					
Osceola and Polk Counties	Independent	X			X	
Westwood / OCC Community Development District	Orange					
Orange County	Independent	X			X	
Westwood of Pasco Community Development District	Pasco					
Pasco County	Independent	X			X	
Whispering Pines Community Development District	Pasco					
Pasco County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
White Clay Community Development District	Polk					
City of Haines City	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		PO: FRS EL: FRS FF: FRS GE: FRS
City of Wildwood	Dependent					
Wildwood Utility Dependent District	Sumter					
City of Wildwood	Dependent	X			X	
Wilford Preserve Community Development District	Clay					EL: SS
Clay County	Independent			X		
Williams Community Development District Number Five	Polk					
City of Lakeland	Independent	X			X	
Williams Community Development District Number Four	Polk					
City of Lakeland	Independent	X			X	
Williams Community Development District Number One	Polk					
City of Lakeland	Independent	X			X	
Williams Community Development District Number Seven	Polk					
City of Lakeland	Independent	X			X	
Williams Community Development District Number Six	Polk					
City of Lakeland	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Williams Community Development District Number Three	Polk					
City of Lakeland	Independent	X			X	
Williams Community Development District Number Two	Polk					
City of Lakeland	Independent	X			X	
Williston Community Redevelopment Agency	Levy				11	
City of Williston	Dependent				X	
Willow Creek Community Development District	Brevard					
City of Titusville	Independent	X			X	
Willow Creek II Community Development District	Brevard					
City of Titusville	Independent	X				
Willow Hammock Community Development District	Manatee					
Manatee County	Independent	X			X	
Willow Walk Community Development District	Manatee				11	
Manatee County	Independent				X	No employees
Willowbrook Community Development District	Polk					
City of Winter Haven	Independent	X			X	
Willows Community Development District	Manatee					
Manatee County	Independent	X			X	
Wilton Drive Improvement District	Broward					
City of Wilton Manors	Dependent	X			X	
Wind Meadows South Community Development District	Polk				11	
City of Bartow	Independent	X				
Windemere Special Dependent District	Hillsborough					
Hillsborough County	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Windermere / Tree Gardens Safe Neighborhood Improvement District	Broward				11	
City of Lauderhill	Dependent				X	
Windermere Water and Navigation Control District	Orange					
Orange County	Dependent	X			X	
Winding Cypress Community Development District	Collier				11	
Collier County	Independent			X		
Winding Oaks Community Development District	Marion					
City of Ocala	Independent	X			X	
Windsor at Westside Community Development District	Osceola					
Osceola County	Independent	X			X	No employees
Windsor Cay Community Development District	Lake					
Lake County	Independent	X			X	
Windward at Lakewood Ranch Community Development District	Sarasota					
Sarasota County	Independent	X			X	
Windward Community Development District	Osceola					
Osceola County	Independent	X			X	
Windward Preserve Community Development District	Brevard					
City of Cocoa	Independent	X			X	
Winslow's Point Community Development District	Polk					
Polk County	Independent	X				
Winston Trails Community Development District (East)	Palm Beach					EL: SS
Palm Beach County	Independent			X		
Winter Garden Community Redevelopment Agency	Orange				11	
City of Winter Garden	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Winter Garden Village at Fowler Groves Community Development District	Orange					
City of Winter Garden	Independent	X			X	
Winter Haven Housing Authority	Polk				11	
City of Winter Haven	Dependent			X		
Winter Park Community Redevelopment Agency	Orange				11	
City of Winter Park	Dependent					
Winter Park Housing Authority	Orange				11	
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			X	
Woodland Crossing Community Development District	Sumter					
Sumter County	Independent	X			X	
Woodland Preserve Community Development District	Manatee					
Manatee 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					

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Woodlands Section 9 Community Development District	Broward					
City of Tamarac	Independent	X				
World Commerce Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Wyndam Park Community Development District	Palm Beach					EL: SS
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					
Hillsborough County	Independent	X			X	
Wynwood Business Improvement District	Miami-Dade					
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					
City of Zephyrhills	Independent	X			X	
Zephyr Ridge Community Development District	Pasco					
Pasco County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	Survey Responses
Local Governing Authority	Status	EES	DC	SS	No Plan	Comments
Zephyrhills Community Redevelopment Agency	Pasco				11	
City of Zephyrhills	Dependent				X	
Total Special Districts:	2,077					