

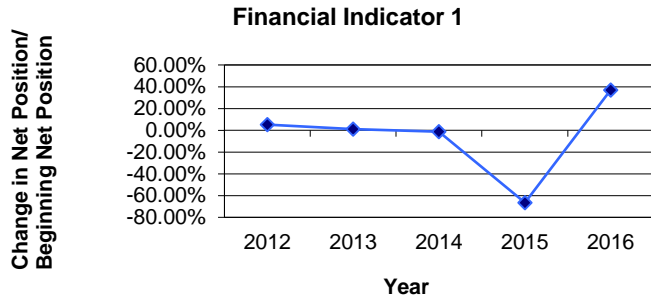
FINANCIAL INDICATORS

OVERALL RATING: Favorable

ENTITY: M32100 - Riviera Beach, City of

Fiscal Year - September 30, 2016

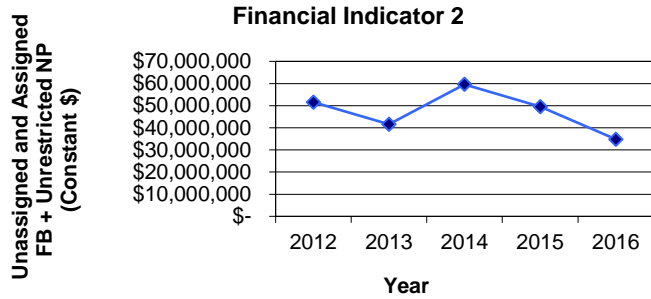
Benchmark Group:



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	602%	Y5 Entity	36.94%
Y2 to Y5 Diff	3161%	Y5 Bench	-66.49%
Y3 to Y5 Diff	2738%	Y5 Entity to Bench Diff	156%

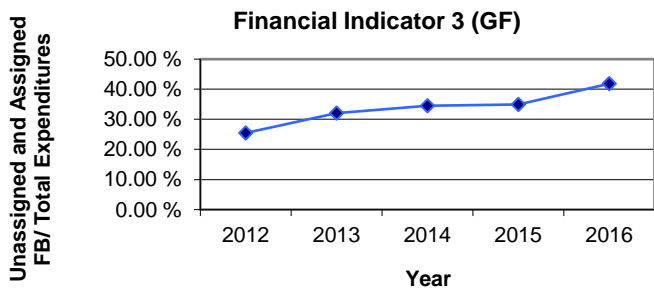
Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-33%	Y5 Entity	\$ 34,824,983
Y2 to Y5 Diff	-16%	Y5 Bench	\$ 51,295,071
Y3 to Y5 Diff	-42%	Y5 Entity to Bench Diff	-32%

Trend:	Unfavorable	Benchmark Comparison:	Unfavorable
Overall Rating:		Unfavorable	

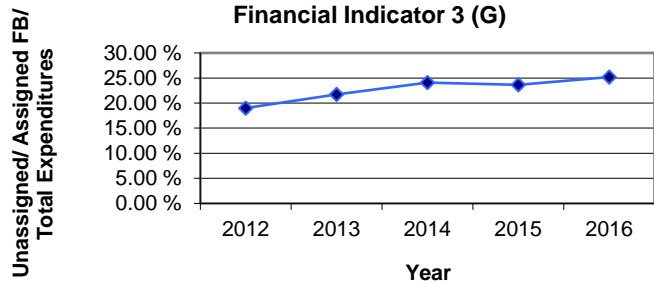


Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	64%	Y5 Entity	41.82%
Y2 to Y5 Diff	30%	Y5 Bench	34.94%
Y3 to Y5 Diff	21%	Y5 Entity to Bench Diff	20%

Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	

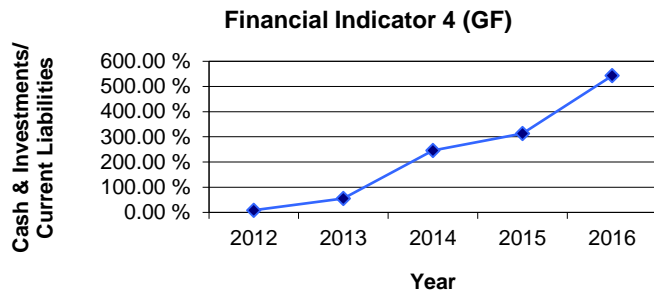
Benchmark Group:



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	32%	Y5 Entity	25.19%
Y2 to Y5 Diff	16%	Y5 Bench	23.64%
Y3 to Y5 Diff	4%	Y5 Entity to Bench Diff	7%

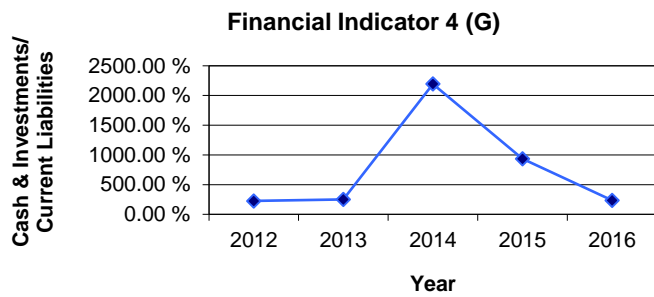
Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	6114%	Y5 Entity	542.65%
Y2 to Y5 Diff	886%	Y5 Bench	312.97%
Y3 to Y5 Diff	121%	Y5 Entity to Bench Diff	73%

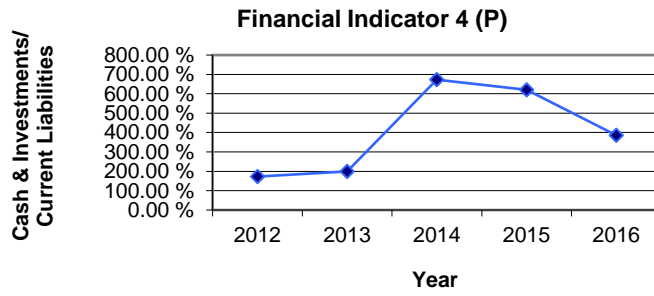
Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	5%	Y5 Entity	236.78%
Y2 to Y5 Diff	-5%	Y5 Bench	933.34%
Y3 to Y5 Diff	-89%	Y5 Entity to Bench Diff	-75%

Trend:	Unfavorable	Benchmark Comparison:	Favorable
Overall Rating:		Unfavorable	

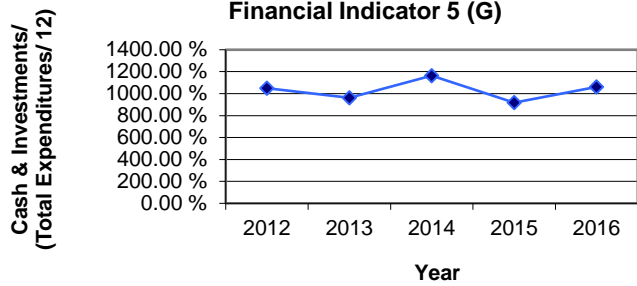


Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	124%	Y5 Entity	385.91%
Y2 to Y5 Diff	94%	Y5 Bench	621.20%
Y3 to Y5 Diff	-43%	Y5 Entity to Bench Diff	-38%

Trend:	Unfavorable	Benchmark Comparison:	Favorable
Overall Rating:		Unfavorable	

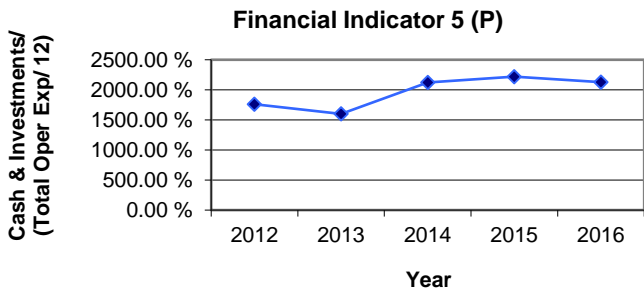
Benchmark Group:



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	1%	Y5 Entity	1059.75%
Y2 to Y5 Diff	10%	Y5 Bench	696.11%
Y3 to Y5 Diff	-9%	Y5 Entity to Bench Diff	52%

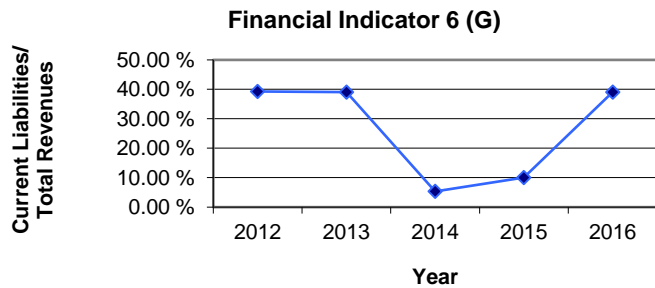
Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	21%	Y5 Entity	2126.30%
Y2 to Y5 Diff	33%	Y5 Bench	7454.37%
Y3 to Y5 Diff	0%	Y5 Entity to Bench Diff	-71%

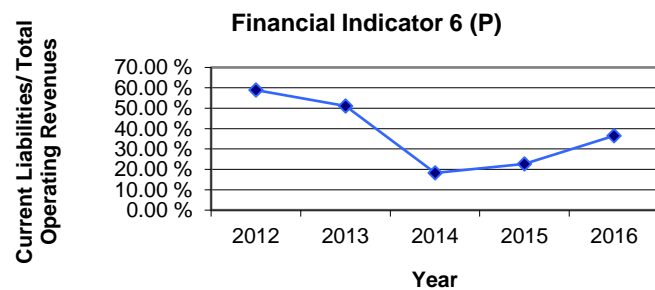
Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	0%	Y5 Entity	39.11%
Y2 to Y5 Diff	0%	Y5 Bench	10.07%
Y3 to Y5 Diff	632%	Y5 Entity to Bench Diff	288%

Trend:	Unfavorable	Benchmark Comparison:	Unfavorable
Overall Rating:		Unfavorable	

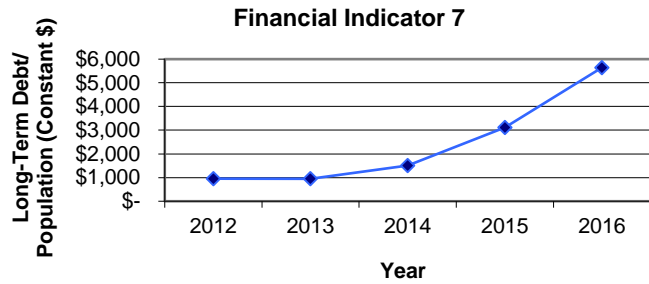


Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-38%	Y5 Entity	36.49%
Y2 to Y5 Diff	-29%	Y5 Bench	22.62%
Y3 to Y5 Diff	100%	Y5 Entity to Bench Diff	61%

Trend:	Unfavorable	Benchmark Comparison:	Unfavorable
Overall Rating:		Unfavorable	

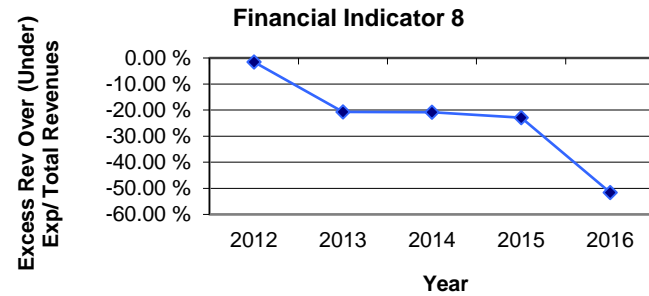
Benchmark Group:



Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	495%	Y5 Entity	\$ 5,645
Y2 to Y5 Diff	496%	Y5 Bench	\$ 3,223
Y3 to Y5 Diff	276%	Y5 Entity to Bench Diff	75%

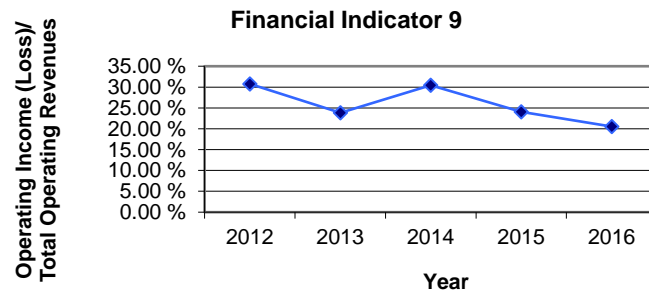
Trend:	Unfavorable	Benchmark Comparison:	Unfavorable
Overall Rating:		Unfavorable	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-3285%	Y5 Entity	-51.58%
Y2 to Y5 Diff	-149%	Y5 Bench	-22.90%
Y3 to Y5 Diff	-148%	Y5 Entity to Bench Diff	-125%

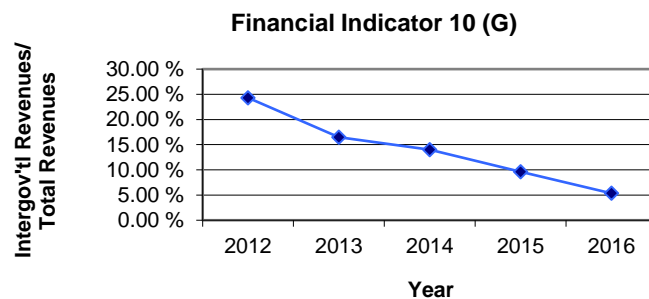
Trend:	Unfavorable	Benchmark Comparison:	Unfavorable
Overall Rating:		Unfavorable	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-33%	Y5 Entity	20.53%
Y2 to Y5 Diff	-14%	Y5 Bench	24.03%
Y3 to Y5 Diff	-33%	Y5 Entity to Bench Diff	-15%

Trend:	Unfavorable	Benchmark Comparison:	Unfavorable
Overall Rating:		Unfavorable	

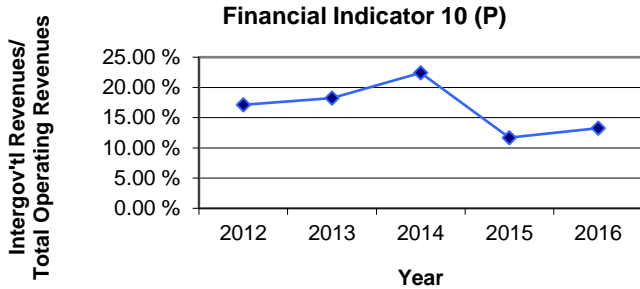


Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-78%	Y5 Entity	5.34%
Y2 to Y5 Diff	-68%	Y5 Bench	6.34%
Y3 to Y5 Diff	-62%	Y5 Entity to Bench Diff	-16%

Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	

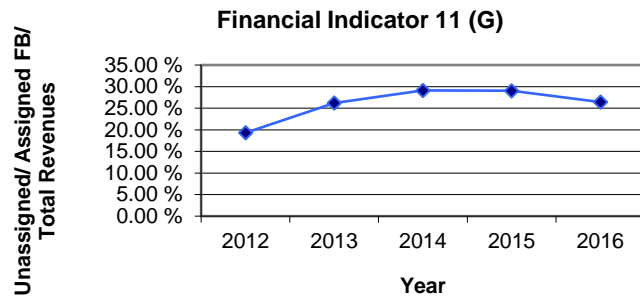
Benchmark Group:



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-23%	Y5 Entity	13.27%
Y2 to Y5 Diff	-27%	Y5 Bench	11.70%
Y3 to Y5 Diff	-41%	Y5 Entity to Bench Diff	13%

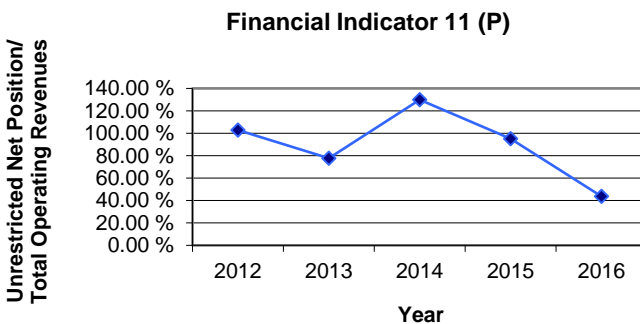
Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	37%	Y5 Entity	26.42%
Y2 to Y5 Diff	1%	Y5 Bench	29.05%
Y3 to Y5 Diff	-9%	Y5 Entity to Bench Diff	-9%

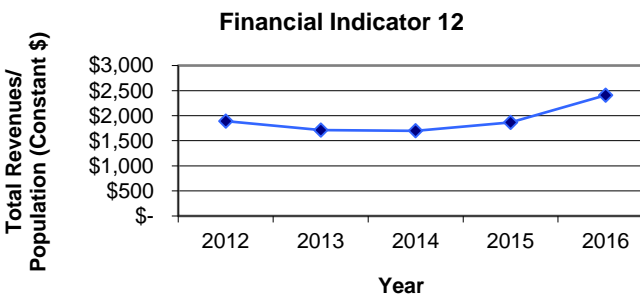
Trend:	Unfavorable	Benchmark Comparison:	Unfavorable
Overall Rating:		Unfavorable	



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-58%	Y5 Entity	43.68%
Y2 to Y5 Diff	-44%	Y5 Bench	95.20%
Y3 to Y5 Diff	-66%	Y5 Entity to Bench Diff	-54%

Trend:	Unfavorable	Benchmark Comparison:	Unfavorable
Overall Rating:		Unfavorable	

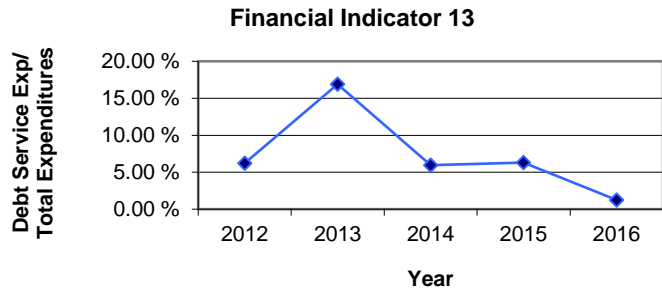


Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	27%	Y5 Entity	\$ 2,408
Y2 to Y5 Diff	40%	Y5 Bench	\$ 1,934
Y3 to Y5 Diff	42%	Y5 Entity to Bench Diff	25%

Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	

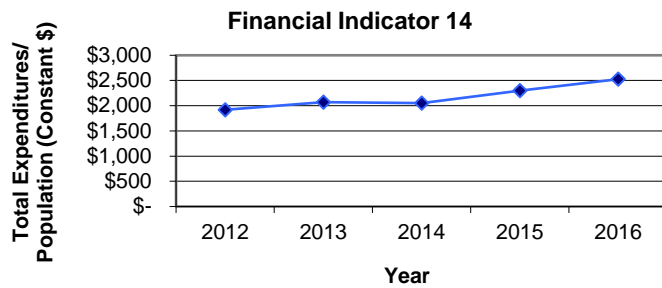
Benchmark Group:



Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-80%	Y5 Entity	1.25%
Y2 to Y5 Diff	-93%	Y5 Bench	6.28%
Y3 to Y5 Diff	-79%	Y5 Entity to Bench Diff	-80%

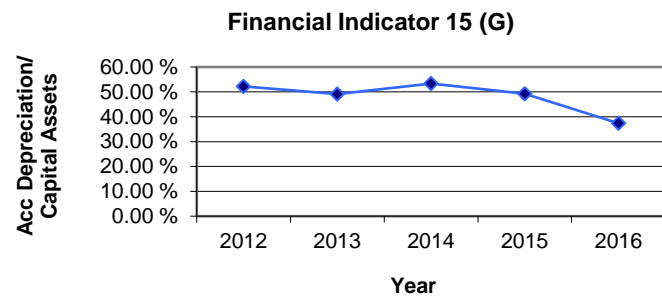
Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	



Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	32%	Y5 Entity	\$ 2,526
Y2 to Y5 Diff	22%	Y5 Bench	\$ 2,377
Y3 to Y5 Diff	23%	Y5 Entity to Bench Diff	6%

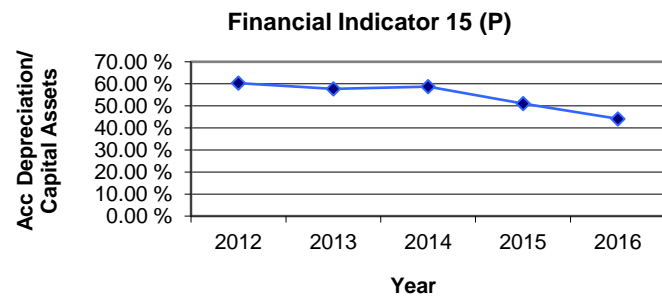
Trend:	Unfavorable	Benchmark Comparison:	Unfavorable
Overall Rating:		Unfavorable	



Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-28%	Y5 Entity	37.37%
Y2 to Y5 Diff	-24%	Y5 Bench	49.29%
Y3 to Y5 Diff	-30%	Y5 Entity to Bench Diff	-24%

Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	

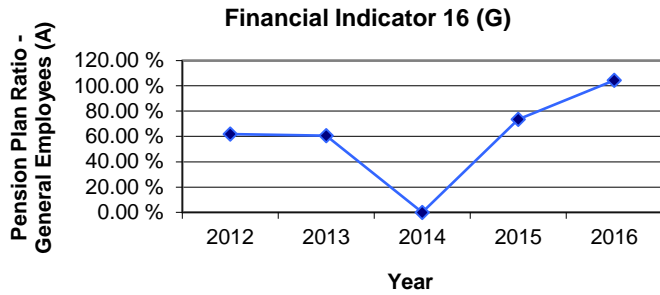


Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-27%	Y5 Entity	44.13%
Y2 to Y5 Diff	-23%	Y5 Bench	50.98%
Y3 to Y5 Diff	-25%	Y5 Entity to Bench Diff	-13%

Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	

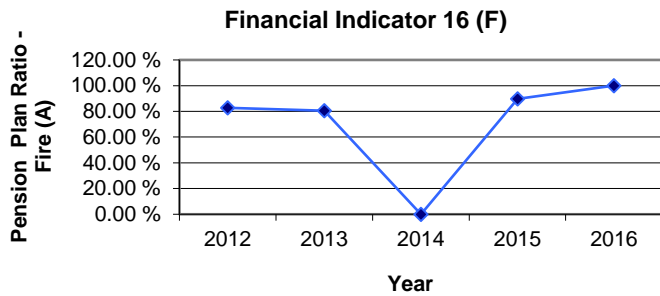
Benchmark Group:



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	69%	Y5 Entity	104.41%
Y2 to Y5 Diff	72%	Y5 Bench	7357.00%
Y3 to Y5 Diff		Y5 Entity to Bench Diff	-99%

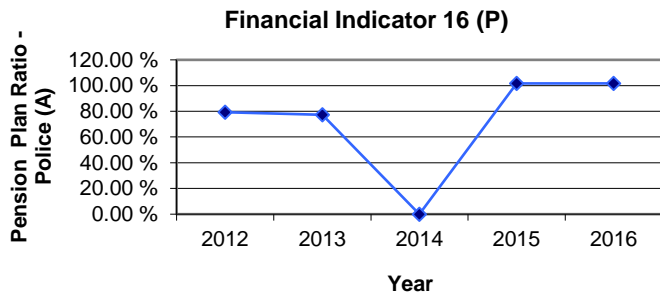
Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	21%	Y5 Entity	100.04%
Y2 to Y5 Diff	24%	Y5 Bench	8966.00%
Y3 to Y5 Diff		Y5 Entity to Bench Diff	-99%

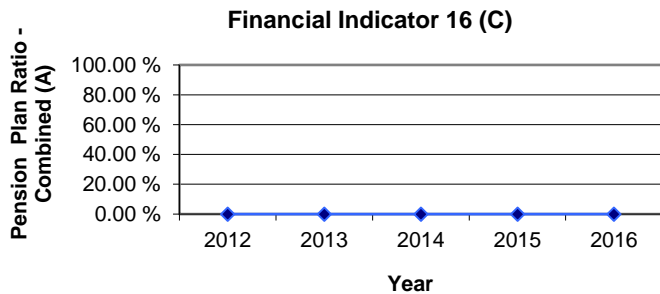
Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	28%	Y5 Entity	101.69%
Y2 to Y5 Diff	31%	Y5 Bench	10159.00%
Y3 to Y5 Diff		Y5 Entity to Bench Diff	-99%

Trend:	Favorable	Benchmark Comparison:	Favorable
Overall Rating:		Favorable	

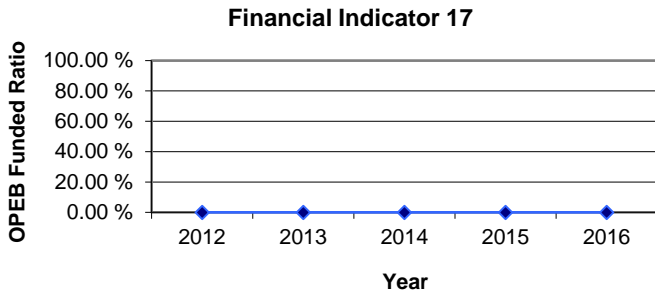


Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff		Y5 Entity	
Y2 to Y5 Diff		Y5 Bench	0.00%
Y3 to Y5 Diff		Y5 Entity to Bench Diff	

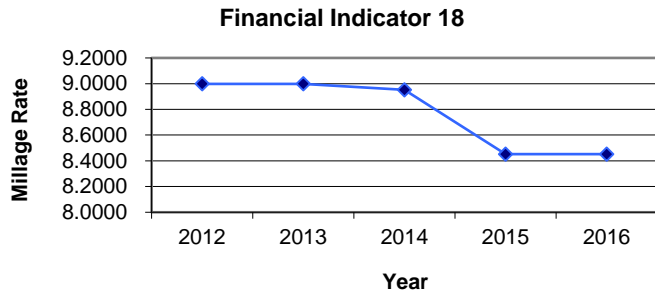
Trend:		Benchmark Comparison:	
Overall Rating:		N/A	

Benchmark Group:



Unfavorable = ▼ Favorable = ▲

Trend Information	Benchmark Comparison Information
Y1 to Y5 Diff	Y5 Entity
Y2 to Y5 Diff	Y5 Bench 0.00%
Y3 to Y5 Diff	Y5 Entity to Bench Diff
Trend:	Benchmark Comparison:
Overall Rating: N/A	



Unfavorable = ▲ Favorable = ▼

Trend Information	Benchmark Comparison Information
Y1 to Y5 Diff -6%	< 5.0000 Low
Y2 to Y5 Diff -6%	5.0000 - 9.4999 Medium
Y3 to Y5 Diff -6%	9.5000 + High
	Y5 Entity 8.4520
Trend: Favorable	Benchmark Comparison: Favorable
Overall Rating: Favorable	

(A) With the implementation of GASB Statements 67 and 68, the calculation of "Plan Fiduciary Net Position as a Percentage of Total Pension Liability" replaced "Funded Ratio".

Recap of Financial Indicators

- | | | | |
|--------|-------------|--------|-------------|
| 1 | Favorable | 10 (P) | Favorable |
| 2 | Unfavorable | 11 (G) | Unfavorable |
| 3 (GF) | Favorable | 11 (P) | Unfavorable |
| 3 (G) | Favorable | 12 | Favorable |
| 4 (GF) | Favorable | 13 | Favorable |
| 4 (G) | Unfavorable | 14 | Unfavorable |
| 4 (P) | Unfavorable | 15 (G) | Favorable |
| 5 (G) | Favorable | 15 (P) | Favorable |
| 5 (P) | Favorable | 16 (G) | Favorable |
| 6 (G) | Unfavorable | 16 (F) | Favorable |
| 6 (P) | Unfavorable | 16 (P) | Favorable |
| 7 | Unfavorable | 16 (C) | N/A |
| 8 | Unfavorable | 17 | N/A |
| 9 | Unfavorable | 18 | Favorable |
| 10 (G) | Favorable | | |