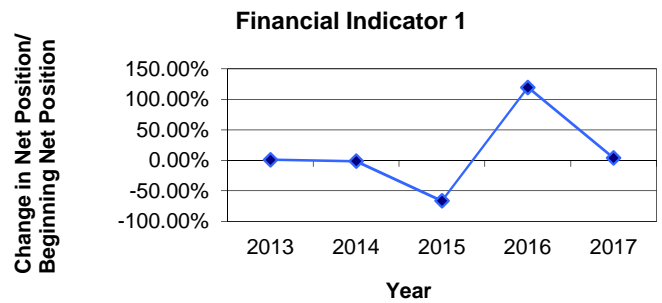


**FINANCIAL INDICATORS**

**OVERALL RATING:** Favorable

**ENTITY:** M32100 - Riviera Beach, City of

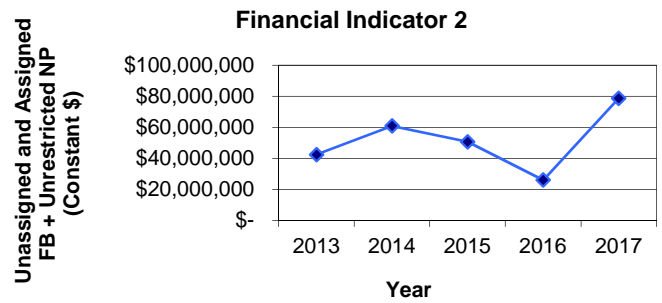
**Benchmark Group:**



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	241%	Y5 Entity	3.86%
Y2 to Y5 Diff	376%	Y5 Bench	7.67%
Y3 to Y5 Diff	106%	Y5 Entity to Bench Diff	-50%

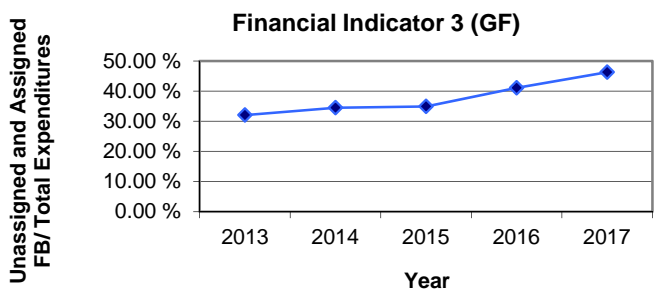
<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Inconclusive</b>	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	86%	Y5 Entity	\$ 78,815,013
Y2 to Y5 Diff	29%	Y5 Bench	\$ 29,539,644
Y3 to Y5 Diff	56%	Y5 Entity to Bench Diff	167%

<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Favorable</b>
<b>Overall Rating:</b>		<b>Favorable</b>	



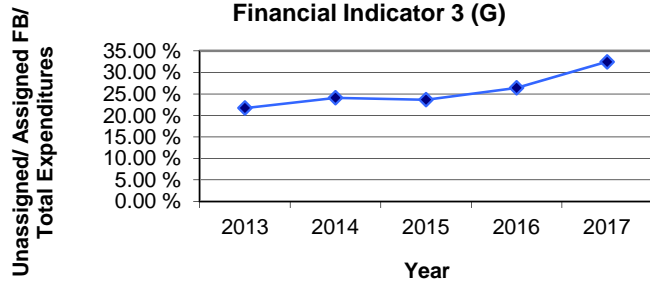
Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	45%	Y5 Entity	46.35%
Y2 to Y5 Diff	34%	Y5 Bench	47.19%
Y3 to Y5 Diff	33%	Y5 Entity to Bench Diff	-2%

<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Favorable</b>	

**ENTITY: M32100 - Riviera Beach, City of**

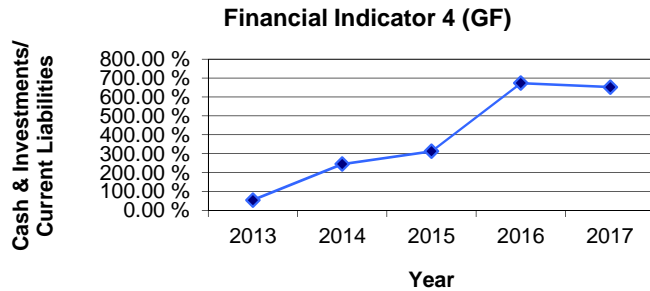
**Benchmark Group:**



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	50%	Y5 Entity	32.46%
Y2 to Y5 Diff	35%	Y5 Bench	41.62%
Y3 to Y5 Diff	37%	Y5 Entity to Bench Diff	-22%

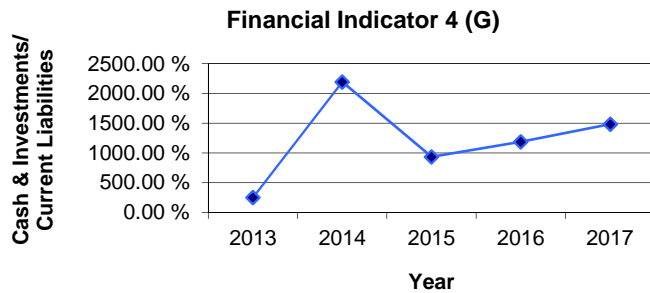
<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Favorable</b>	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	1087%	Y5 Entity	653.12%
Y2 to Y5 Diff	166%	Y5 Bench	1438.80%
Y3 to Y5 Diff	109%	Y5 Entity to Bench Diff	-55%

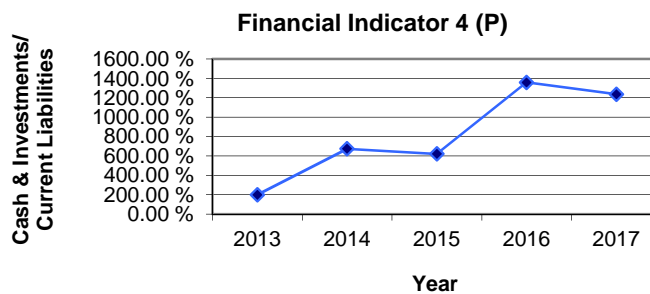
<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Unfavorable</b>
<b>Overall Rating:</b>		<b>Inconclusive</b>	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	497%	Y5 Entity	1482.00%
Y2 to Y5 Diff	-32%	Y5 Bench	1374.50%
Y3 to Y5 Diff	59%	Y5 Entity to Bench Diff	8%

<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Favorable</b>	



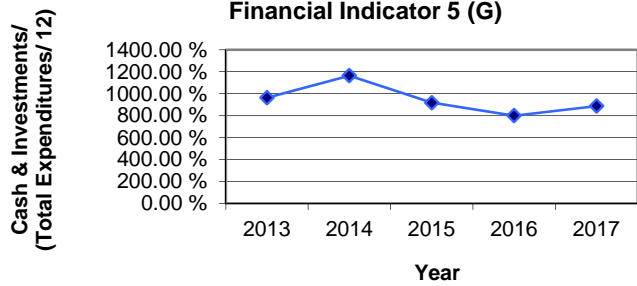
Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	523%	Y5 Entity	1237.02%
Y2 to Y5 Diff	84%	Y5 Bench	1010.13%
Y3 to Y5 Diff	99%	Y5 Entity to Bench Diff	22%

<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Favorable</b>	

**ENTITY: M32100 - Riviera Beach, City of**

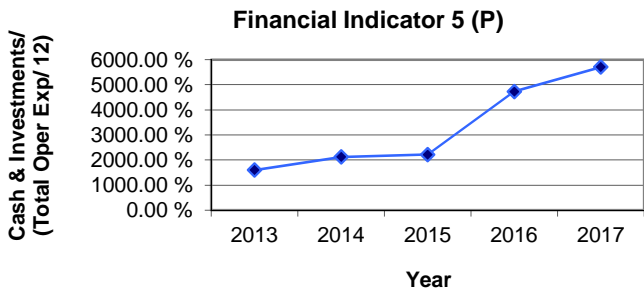
**Benchmark Group:**



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-8%	Y5 Entity	886.92%
Y2 to Y5 Diff	-24%	Y5 Bench	917.18%
Y3 to Y5 Diff	-3%	Y5 Entity to Bench Diff	-3%

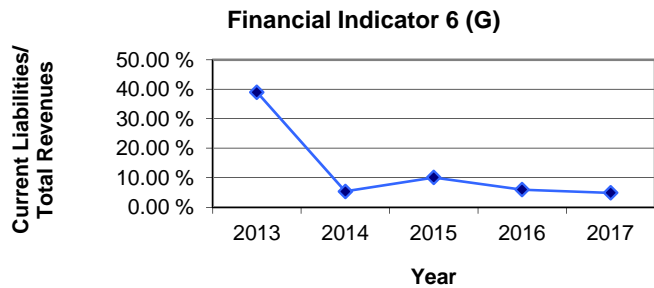
<b>Trend:</b>	<b>Inconclusive</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Inconclusive</b>	



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	257%	Y5 Entity	5707.42%
Y2 to Y5 Diff	169%	Y5 Bench	1574.90%
Y3 to Y5 Diff	157%	Y5 Entity to Bench Diff	262%

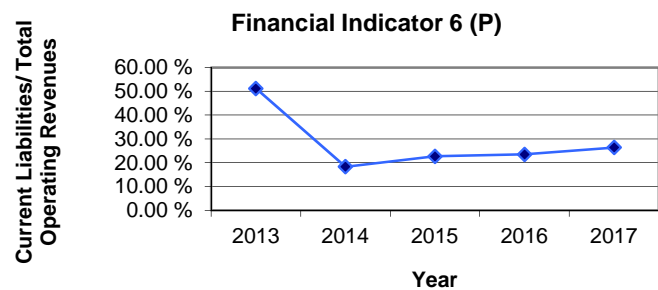
<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Favorable</b>
<b>Overall Rating:</b>		<b>Favorable</b>	



Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-88%	Y5 Entity	4.87%
Y2 to Y5 Diff	-9%	Y5 Bench	6.99%
Y3 to Y5 Diff	-52%	Y5 Entity to Bench Diff	-30%

<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Favorable</b>	



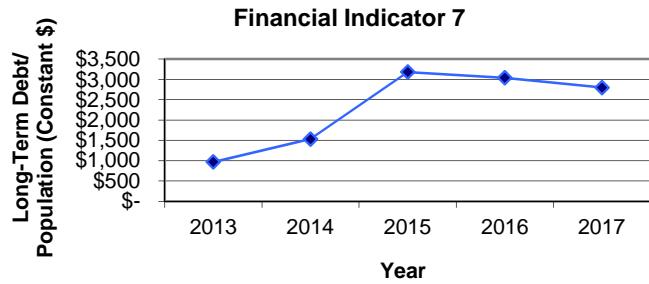
Unfavorable = Favorable =

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-48%	Y5 Entity	26.36%
Y2 to Y5 Diff	44%	Y5 Bench	22.00%
Y3 to Y5 Diff	17%	Y5 Entity to Bench Diff	20%

<b>Trend:</b>	<b>Unfavorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Unfavorable</b>	

**ENTITY: M32100 - Riviera Beach, City of**

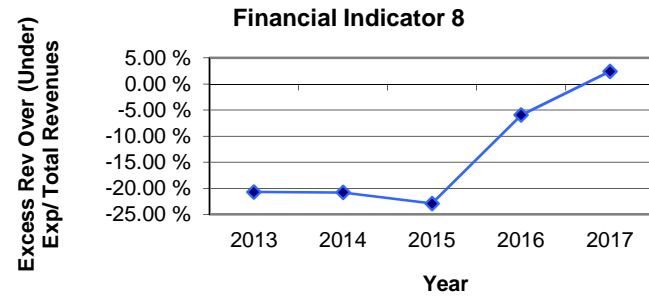
**Benchmark Group:**



Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	190%	Y5 Entity	\$ 2,801
Y2 to Y5 Diff	83%	Y5 Bench	\$ 533
Y3 to Y5 Diff	-12%	Y5 Entity to Bench Diff	426%

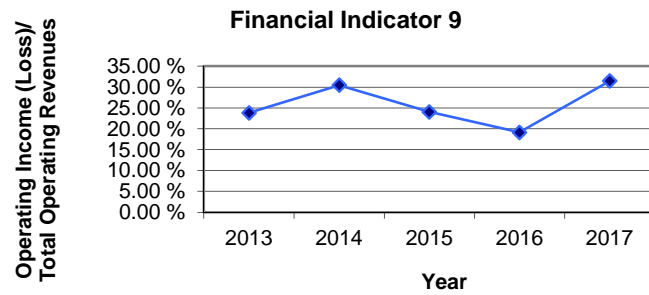
<b>Trend:</b>	<b>Unfavorable</b>	<b>Benchmark Comparison:</b>	<b>Unfavorable</b>
<b>Overall Rating:</b>		<b>Unfavorable</b>	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	112%	Y5 Entity	2.43%
Y2 to Y5 Diff	112%	Y5 Bench	-9.26%
Y3 to Y5 Diff	111%	Y5 Entity to Bench Diff	126%

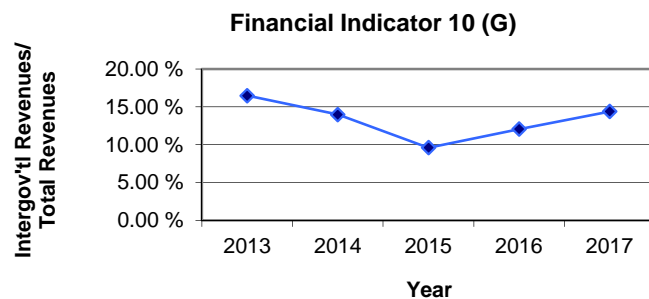
<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Favorable</b>
<b>Overall Rating:</b>		<b>Favorable</b>	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	32%	Y5 Entity	31.43%
Y2 to Y5 Diff	3%	Y5 Bench	13.28%
Y3 to Y5 Diff	31%	Y5 Entity to Bench Diff	137%

<b>Trend:</b>	<b>Inconclusive</b>	<b>Benchmark Comparison:</b>	<b>Favorable</b>
<b>Overall Rating:</b>		<b>Favorable</b>	



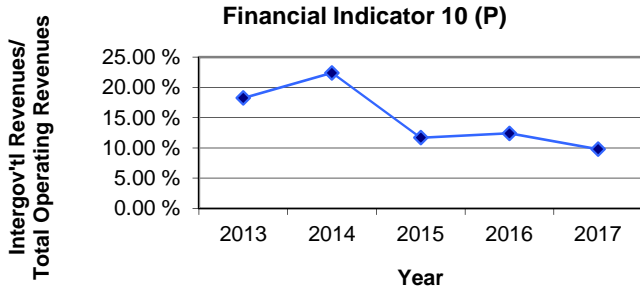
Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-13%	Y5 Entity	14.39%
Y2 to Y5 Diff	3%	Y5 Bench	20.16%
Y3 to Y5 Diff	50%	Y5 Entity to Bench Diff	-29%

<b>Trend:</b>	<b>Unfavorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Unfavorable</b>	

**ENTITY: M32100 - Riviera Beach, City of**

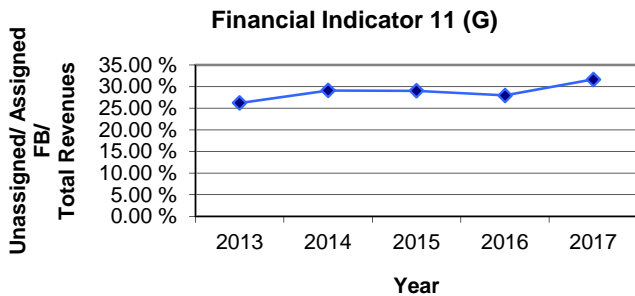
**Benchmark Group:**



Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-46%	Y5 Entity	9.77%
Y2 to Y5 Diff	-56%	Y5 Bench	3.23%
Y3 to Y5 Diff	-16%	Y5 Entity to Bench Diff	202%

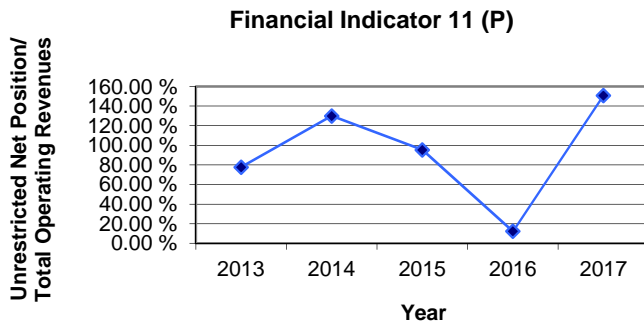
<b>Trend:</b>	<b>Inconclusive</b>	<b>Benchmark Comparison:</b>	<b>Unfavorable</b>
<b>Overall Rating:</b>		<b>Unfavorable</b>	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	21%	Y5 Entity	31.67%
Y2 to Y5 Diff	9%	Y5 Bench	46.67%
Y3 to Y5 Diff	9%	Y5 Entity to Bench Diff	-32%

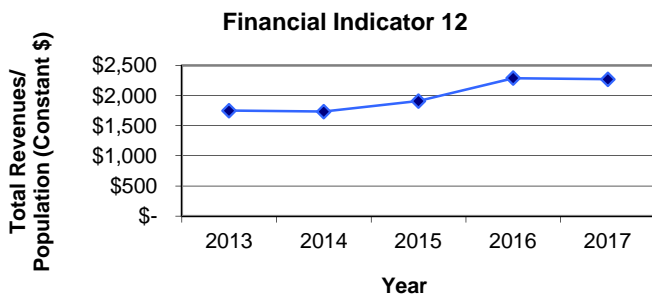
<b>Trend:</b>	<b>Inconclusive</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Inconclusive</b>	



Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	94%	Y5 Entity	150.74%
Y2 to Y5 Diff	16%	Y5 Bench	72.76%
Y3 to Y5 Diff	58%	Y5 Entity to Bench Diff	107%

<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Favorable</b>
<b>Overall Rating:</b>		<b>Favorable</b>	



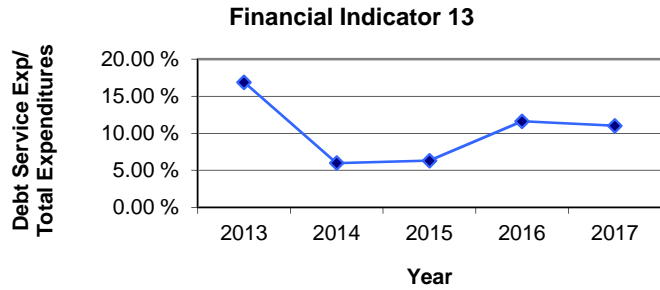
Unfavorable = ▼ Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	30%	Y5 Entity	\$ 2,271
Y2 to Y5 Diff	31%	Y5 Bench	\$ 1,072
Y3 to Y5 Diff	19%	Y5 Entity to Bench Diff	112%

<b>Trend:</b>	<b>Inconclusive</b>	<b>Benchmark Comparison:</b>	<b>Favorable</b>
<b>Overall Rating:</b>		<b>Favorable</b>	

**ENTITY: M32100 - Riviera Beach, City of**

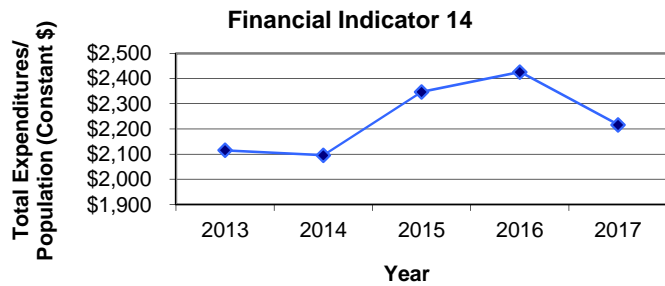
**Benchmark Group:**



Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-35%	Y5 Entity	11.00%
Y2 to Y5 Diff	84%	Y5 Bench	6.96%
Y3 to Y5 Diff	75%	Y5 Entity to Bench Diff	58%

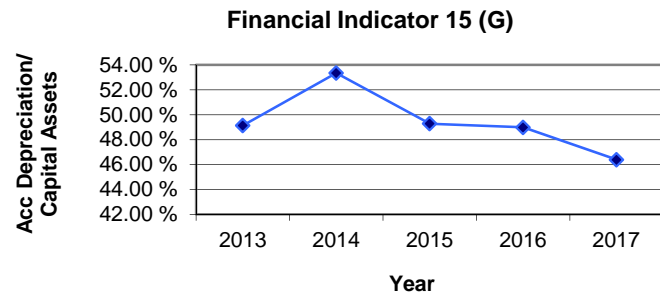
<b>Trend:</b>	<b>Unfavorable</b>	<b>Benchmark Comparison:</b>	<b>Unfavorable</b>
<b>Overall Rating:</b>		<b>Unfavorable</b>	



Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	5%	Y5 Entity	\$ 2,216
Y2 to Y5 Diff	6%	Y5 Bench	\$ 1,165
Y3 to Y5 Diff	-6%	Y5 Entity to Bench Diff	90%

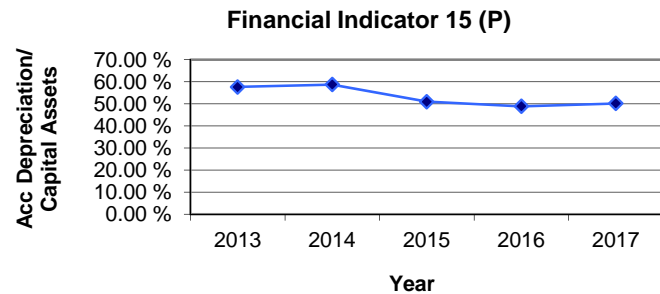
<b>Trend:</b>	<b>Inconclusive</b>	<b>Benchmark Comparison:</b>	<b>Unfavorable</b>
<b>Overall Rating:</b>		<b>Unfavorable</b>	



Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-6%	Y5 Entity	46.38%
Y2 to Y5 Diff	-13%	Y5 Bench	51.99%
Y3 to Y5 Diff	-6%	Y5 Entity to Bench Diff	-11%

<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Favorable</b>	



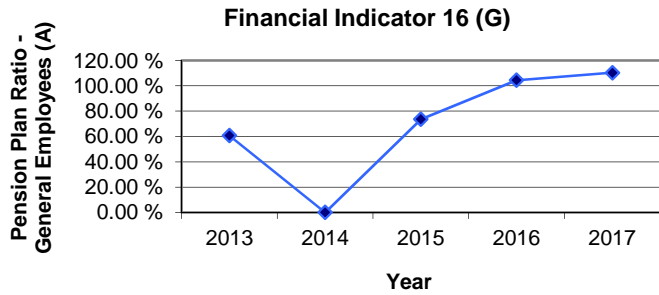
Unfavorable = ▲ Favorable = ▼

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	-13%	Y5 Entity	50.20%
Y2 to Y5 Diff	-15%	Y5 Bench	46.20%
Y3 to Y5 Diff	-2%	Y5 Entity to Bench Diff	9%

<b>Trend:</b>	<b>Inconclusive</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
<b>Overall Rating:</b>		<b>Inconclusive</b>	

**ENTITY: M32100 - Riviera Beach, City of**

**Benchmark Group:**



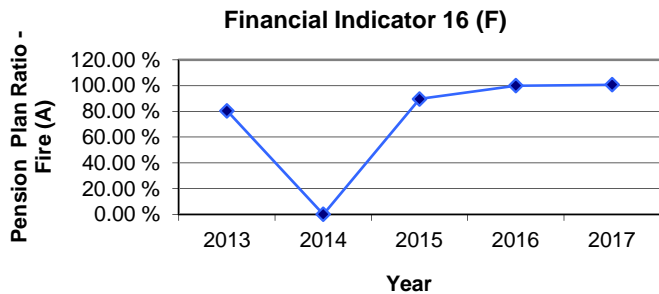
Unfavorable = ▼

Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	82%	Y5 Entity	110.48%
Y2 to Y5 Diff		Y5 Bench	84.26%
Y3 to Y5 Diff	50%	Y5 Entity to Bench Diff	31%

<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
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**Overall Rating: Favorable**



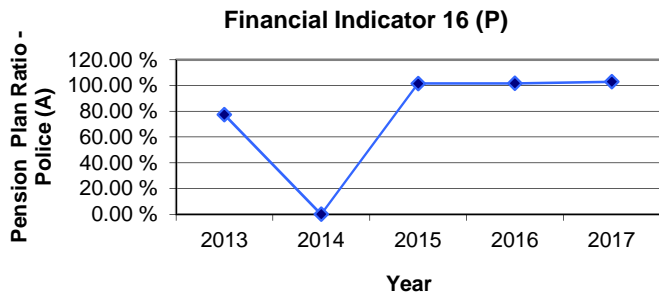
Unfavorable = ▼

Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	25%	Y5 Entity	100.76%
Y2 to Y5 Diff		Y5 Bench	81.02%
Y3 to Y5 Diff	12%	Y5 Entity to Bench Diff	24%

<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
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**Overall Rating: Favorable**



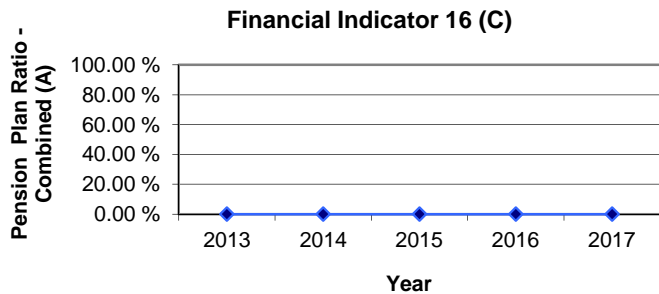
Unfavorable = ▼

Favorable = ▲

Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff	33%	Y5 Entity	103.02%
Y2 to Y5 Diff		Y5 Bench	83.73%
Y3 to Y5 Diff	1%	Y5 Entity to Bench Diff	23%

<b>Trend:</b>	<b>Favorable</b>	<b>Benchmark Comparison:</b>	<b>Inconclusive</b>
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**Overall Rating: Favorable**



Unfavorable = ▼

Favorable = ▲

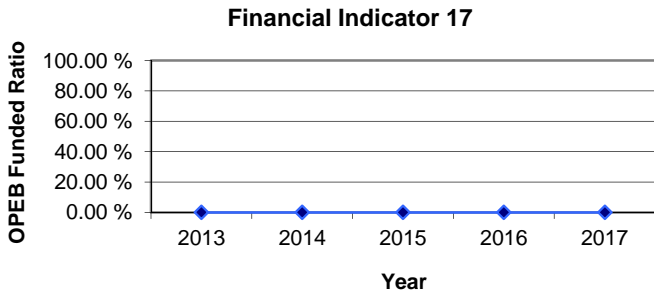
Trend Information		Benchmark Comparison Information	
Y1 to Y5 Diff		Y5 Entity	
Y2 to Y5 Diff		Y5 Bench	86.40%
Y3 to Y5 Diff		Y5 Entity to Bench Diff	

<b>Trend:</b>		<b>Benchmark Comparison:</b>	
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**Overall Rating: N/A**

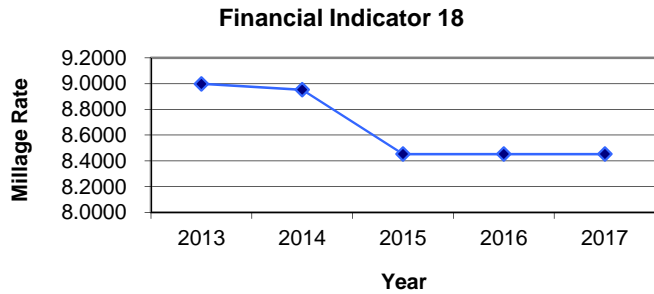
**ENTITY: M32100 - Riviera Beach, City of**

**Benchmark Group:**



Unfavorable = ▼ Favorable = ▲

Trend Information	Benchmark Comparison Information
Y1 to Y5 Diff	Y5 Entity
Y2 to Y5 Diff	Y5 Bench 28.75%
Y3 to Y5 Diff	Y5 Entity to Bench Diff
<b>Trend:</b>	<b>Benchmark Comparison:</b>
<b>Overall Rating: N/A</b>	



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 0%	9.5000 + High
	Y5 Entity 8.4520
<b>Trend:</b> Inconclusive	<b>Benchmark Comparison:</b> Inconclusive
<b>Overall Rating: Inconclusive</b>	

(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	Inconclusive	10 (P)	Unfavorable		
2	Favorable	11 (G)	Inconclusive	15 Favorable	51.72%
3 (GF)	Favorable	11 (P)	Favorable	6 Unfavorable	20.69%
3 (G)	Favorable	12	Favorable	6 Inconclusive	20.69%
4 (GF)	Inconclusive	13	Unfavorable	2 N/A	6.90%
4 (G)	Favorable	14	Unfavorable		
4 (P)	Favorable	15 (G)	Favorable	29	100%
5 (G)	Inconclusive	15 (P)	Inconclusive		
5 (P)	Favorable	16 (G)	Favorable		
6 (G)	Favorable	16 (F)	Favorable		
6 (P)	Unfavorable	16 (P)	Favorable		
7	Unfavorable	16 (C)	N/A		
8	Favorable	17	N/A		
9	Favorable	18	Inconclusive		
10 (G)	Unfavorable				