

FLORIDA RETIREMENT SYSTEM PENSION PLAN AND OTHER STATE ADMINISTERED SYSTEMS

Schedules of Employer Allocations and Pension Amounts by Employer
For the Florida Retirement System Pension Plan and
The Retiree Health Insurance Subsidy Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plans



Smathers Beach

FOR FISCAL YEAR ENDED JUNE 30, 2021

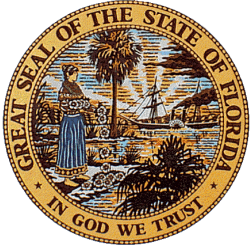


Schedules of Employer Allocations and Pension Amounts by Employer
for the Florida Retirement System Pension Plan and
the Retiree Health Insurance Subsidy Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plans
As of and for the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

INDEPENDENT AUDITOR’S REPORT	3
Florida Retirement System (FRS) Pension Plan	
Schedule of Employer Allocations	7
Schedule of Pension Amounts by Employer	37
Retiree Health Insurance Subsidy (HIS) Program	
Schedule of Employer Allocations	48
Schedule of Pension Amounts by Employer	71
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer	
Note 1 – Plan Description	81
Note 2 – Summary of Significant Accounting Policies	82
Note 3 – Net Pension Liability of Employers	82
Note 4 – Pension Expense and Deferred Outflows/Inflows of Resources	84
Note 5 – Additional Financial and Actuarial Information	86
Supplementary Information	
FRS Pension Plan Deferred Outflows for Contributions Subsequent to the Measurement Date	87
HIS Program Deferred Outflows for Contributions Subsequent to the Measurement Date	108
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	127

Intentionally Left Blank



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on the Schedules

We have audited the accompanying schedules of employer allocations of the Florida Retirement System Pension Plan defined benefit plan and the Retiree Health Insurance Subsidy Program defined benefit plan, collectively referred to as the System Pension Plans, as of and for the fiscal year ended June 30, 2021, and the related notes. We have also audited the listed employer amounts for the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/(income) (specified column totals) included in the accompanying schedules of pension amounts by employer of the System Pension Plans as of and for the fiscal year ended June 30, 2021, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including

the assessment of the risks of material misstatement of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the listed employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/(income) for the System Pension Plans as of and for the fiscal year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System Pension Plans as of and for the fiscal year ended June 30, 2021, and our report thereon, dated December 22, 2021, expressed an unmodified opinion on those financial statements.

Other Information

Our audit was conducted for the purpose of forming an opinion on the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. The schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2021, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

The schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2021, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other management records. Such information has been subjected to the auditing procedures applied in the audit of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer and certain additional procedures, including comparing and reconciling such

information directly to the underlying accounting and other management records used to prepare the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2021, as listed in the table of contents, are fairly stated, in all material respects, in relation to the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer as a whole.

Restriction on Use

Our report is intended solely for the information and use of the System Pension Plans management, employers participating in the System Pension Plans and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2022, on our consideration of the System Pension Plans' internal control over financial reporting and on our tests of the Plans' compliance with certain provisions of laws, regulations, contracts, and other matters included under the heading **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the System Pension Plans' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System Pension Plans' internal control over financial reporting and compliance.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 19, 2022
Audit Report No. 2022-098

Intentionally Left Blank

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
1000	STATE OF FLORIDA	\$ 564,233,393	16.981903225%	\$ 617,286,070	16.203571589%
4910	UNIVERSITY OF FLORIDA	53,482,766	1.609687002%	62,313,177	1.635701937%
4915	FLORIDA POLYTECHNIC UNIVERSITY	965,490	0.029058639%	1,035,784	0.027189017%
4920	FLORIDA STATE UNIVERSITY	24,563,022	0.739280723%	27,410,274	0.719511353%
4930	FLORIDA A&M UNIVERSITY	6,503,846	0.195748232%	7,533,912	0.197762912%
4940	UNIVERSITY OF CENTRAL FLORIDA	21,542,453	0.648369723%	23,278,684	0.611058374%
4950	UNIVERSITY OF SOUTH FLORIDA	27,147,192	0.817057250%	30,266,982	0.794499064%
4955	NEW COLLEGE	1,163,758	0.035025983%	1,354,754	0.035561875%
4960	FLORIDA ATLANTIC UNIVERSITY	11,097,344	0.334000126%	12,110,148	0.317887702%
4970	UNIVERSITY OF WEST FLORIDA	4,769,804	0.143558225%	5,087,776	0.133552560%
4980	FLORIDA INTERNATIONAL UNIVERSITY	20,706,730	0.623216732%	23,822,815	0.625341648%
4990	UNIVERSITY OF NORTH FLORIDA	5,801,048	0.174595897%	6,928,198	0.181863080%
4995	FLORIDA GULF COAST UNIVERSITY	5,397,048	0.162436585%	5,796,617	0.152159443%
11001	ALACHUA CO CLERK OF CIRCUIT COURT	553,167	0.016648841%	650,711	0.017080964%
11003	ALACHUA CO BD OF CO COMMISSIONERS	6,040,235	0.181794785%	6,664,134	0.174931490%
11004	ALACHUA CO PROPERTY APPRAISER	390,796	0.011761894%	452,301	0.011872771%
11005	ALACHUA CO TAX COLLECTOR	395,503	0.011903588%	481,255	0.012632795%
11006	ALACHUA CO SHERIFF'S OFFICE	7,520,426	0.226344544%	7,683,945	0.201701225%
11007	ALACHUA CO SCHOOL BOARD	10,897,819	0.327994962%	13,301,217	0.349152912%
11100	CITY OF ALACHUA	742,187	0.022337822%	880,333	0.023108462%
11101	CITY OF HIGH SPRINGS	367,165	0.011050682%	409,002	0.010736185%
11102	CITY OF NEWBERRY	399,275	0.012017108%	455,974	0.011969192%
11103	CITY OF GAINESVILLE	89,590	0.002696427%	92,852	0.002437324%
11104	ALACHUA COUNTY LIBRARY DISTRICT	385,389	0.011599168%	473,975	0.012441712%
11116	CITY OF ARCHER	38,682	0.001164217%	48,095	0.001262488%
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	0	0.000000000%	29,469	0.000773550%
11300	CARING & SHARING LEARNING SCHOOL	75,210	0.002263609%	108,803	0.002856044%
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	40,833	0.001228963%	3,548	0.000093133%
11302	SIATECH GAINESVILLE	25,215	0.000758909%	28,291	0.000742619%
11305	MICANOPY MIDDLE SCHOOL INC	18,768	0.000564862%	25,532	0.000670199%
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	39,000	0.001173783%	52,121	0.001368157%
11700	SANTA FE COLLEGE	2,833,224	0.085272392%	3,554,897	0.093314966%
12001	BAKER CO CLERK OF CIRCUIT COURT	98,688	0.002970252%	111,145	0.002917515%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
12003	BAKER CO BD OF CO COMMISSIONERS	390,769	0.011761082%	443,844	0.011650767%
12004	BAKER CO PROPERTY APPRAISER	69,267	0.002084739%	59,655	0.001565931%
12005	BAKER CO TAX COLLECTOR	98,396	0.002961466%	109,706	0.002879745%
12006	BAKER CO SHERIFF'S DEPT	1,164,909	0.035060620%	1,179,516	0.030961947%
12007	BAKER CO SCHOOL BOARD	1,894,158	0.057009052%	2,324,421	0.061015349%
12011	BAKER CO SUPERVISOR OF ELECTIONS	27,567	0.000829678%	44,790	0.001175717%
12100	CITY OF MACCLENNY	245,360	0.007384676%	286,705	0.007525924%
12102	NEW RIVER SOLID WASTE ASSOCIATION	80,196	0.002413674%	104,947	0.002754821%
12104	TOWN OF GLEN ST MARY	12,959	0.000390035%	13,738	0.000360613%
13001	BAY CO CLERK OF CIRCUIT COURT	446,998	0.013453444%	523,087	0.013730885%
13003	BAY CO BD OF CO COMMISSIONERS	3,498,239	0.105287573%	3,973,404	0.104300645%
13004	BAY CO PROPERTY APPRAISER	242,325	0.007293337%	270,169	0.007091857%
13005	BAY CO TAX COLLECTOR	278,336	0.008377170%	294,420	0.007728444%
13006	BAY CO SHERIFF'S DEPT	4,032,333	0.121362358%	4,161,516	0.109238538%
13007	BAY CO SCHOOL BOARD	7,933,013	0.238762281%	10,537,300	0.276600910%
13009	BEACH MOSQUITO CONTROL DIST	53,568	0.001612250%	61,507	0.001614547%
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	99,630	0.002998585%	109,397	0.002871626%
13100	CITY OF PANAMA CITY	100,781	0.003033245%	115,375	0.003028567%
13101	PANAMA CITY PORT AUTH	15,960	0.000480367%	15,280	0.000401095%
13102	CITY OF SPRINGFIELD	448,926	0.013511450%	483,862	0.012701241%
13103	CITY OF PARKER	184,880	0.005564399%	194,593	0.005108009%
13105	CITY OF MEXICO BEACH	175,180	0.005272454%	171,653	0.004505838%
13107	CITY OF CALLAWAY	311,308	0.009369543%	343,720	0.009022549%
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	22,819	0.000686794%	28,639	0.000751773%
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	263,202	0.007921660%	340,489	0.008937739%
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	80,180	0.002413187%	108,780	0.002855449%
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	203,769	0.006132891%	277,787	0.007291818%
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	99,043	0.002980940%	118,800	0.003118464%
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	122,081	0.003674323%	166,425	0.004368608%
13308	UNIVERSITY ACADEMY INC.	162,646	0.004895218%	217,608	0.005712133%
13309	RISING LEADER ACADEMY, INC.	52,597	0.001583028%	74,888	0.001965787%
13310	PALM BAY PREPARATORY ACADEMY	81,056	0.002439575%	102,682	0.002695368%
13311	CENTRAL HIGH SCHOOL	35,989	0.001083173%	36,732	0.000964191%

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
13312	PALM BAY ELEMENTARY SCHOOL	94,059	0.002830916%	125,795	0.003302078%
13700	GULF COAST STATE COLLEGE	1,153,507	0.034717439%	1,508,375	0.039594372%
14001	BRADFORD CO CLERK OF CIRCUIT COURT	109,024	0.003281316%	145,704	0.003824689%
14003	BRADFORD CO BD OF CO COMMISSIONERS	678,887	0.020432658%	931,435	0.024449899%
14004	BRADFORD CO PROPERTY APPRAISER	66,047	0.001987839%	76,189	0.001999942%
14005	BRADFORD CO TAX COLLECTOR	46,711	0.001405861%	53,952	0.001416236%
14006	BRADFORD CO SHERIFF'S DEPT	805,392	0.024240133%	706,062	0.018533914%
14007	BRADFORD CO SCHOOL BOARD	1,280,271	0.038532696%	1,467,311	0.038516473%
15001	BREVARD CO CLERK OF CIRCUIT CT	955,649	0.028762469%	1,103,458	0.028965445%
15003	BREVARD CO BD OF CO COMMISSIONERS	12,032,977	0.362160165%	13,375,594	0.351105264%
15004	BREVARD CO PROPERTY APPRAISER	498,580	0.015005907%	608,946	0.015984649%
15005	BREVARD CO TAX COLLECTOR	690,162	0.020772026%	827,218	0.021714231%
15006	BREVARD CO SHERIFF'S OFFICE	12,077,185	0.363490686%	12,500,294	0.328128928%
15007	BREVARD CO SCHOOL BOARD	26,254,645	0.790194007%	31,775,313	0.834092290%
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	152,170	0.004579907%	186,762	0.004902451%
15033	CANAVERAL PORT AUTH	37,622	0.001132310%	55,680	0.001461585%
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	88,917	0.002676168%	89,416	0.002347150%
15100	CITY OF MELBOURNE	2,792,617	0.084050243%	3,194,470	0.083853878%
15101	CITY OF INDIAN HARBOUR BEACH	148,503	0.004469541%	177,481	0.004658814%
15102	TITUSVILLE-COCOA AIRPORT AUTH	89,409	0.002690955%	89,056	0.002337697%
15103	TOWN OF MALABAR	106,674	0.003210592%	116,462	0.003057085%
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	1,433	0.000043131%	1,579	0.000041444%
15105	SEBASTIAN INLET TAX DISTRICT	38,789	0.001167431%	44,272	0.001162119%
15110	TOWN OF MELBOURNE BEACH	22,693	0.000682987%	28,298	0.000742826%
15111	CITY OF WEST MELBOURNE	292,591	0.008806209%	350,545	0.009201687%
15112	CITY OF PALM BAY	26,966	0.000811617%	22,827	0.000599208%
15113	CITY OF COCOA	1,202,822	0.036201687%	1,431,450	0.037575128%
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	57,260	0.001723369%	70,664	0.001854903%
15115	INDIAN RIVER LAGOON COUNCIL	34,504	0.001038477%	42,675	0.001120202%
15700	EASTERN FLORIDA STATE COLLEGE	3,051,920	0.091854551%	3,470,893	0.091109880%
16003	BROWARD CO BD OF CO COMMISSIONERS	27,600,704	0.830706757%	34,277,474	0.899773257%
16004	BROWARD CO PROPERTY APPRAISER	1,329,607	0.040017588%	1,603,642	0.042095110%
16006	BROWARD CO SHERIFF'S DEPT	86,725,637	2.610207763%	88,667,656	2.327499007%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
16007	BROWARD CO SCHOOL BOARD	93,243,607	2.806381062%	115,638,369	3.035472025%
16011	BROWARD CO SUPERVISOR OF ELECTIONS	416,144	0.012524820%	604,473	0.015867226%
16018	HILLSBORO INLET DISTRICT	28,907	0.000870032%	35,168	0.000923152%
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	88,164	0.002653508%	105,347	0.002765339%
16054	OLD PLANTATION WATER CONTROL DIST	37,435	0.001126694%	56,473	0.001482397%
16080	BROWARD CO CLERK OF CIRCUIT COURT	1,929,527	0.058073552%	2,328,599	0.061125019%
16100	TOWN OF HILLSBORO BEACH	359,305	0.010814099%	397,724	0.010440122%
16101	TOWN OF LAUDERDALE BY THE SEA	240,448	0.007236851%	274,208	0.007197869%
16102	CITY OF MARGATE	6,504,239	0.195760042%	6,882,994	0.180676507%
16103	BROWARD CO HOUSING AUTH	386,612	0.011635972%	469,849	0.012333386%
16104	CITY OF LAUDERDALE LAKES	56,638	0.001704655%	66,293	0.001740173%
16107	SOUTH FL REG PLANNING COUNCIL	73,260	0.002204915%	95,309	0.002501821%
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	646,933	0.019470934%	696,195	0.018274901%
16110	S BROWARD DRAINAGE DIST	112,623	0.003389656%	138,519	0.003636086%
16112	NORTH BROWARD HOSPITAL DIST	37,185	0.001119158%	40,242	0.001056332%
16113	MEMORIAL HEALTHCARE DIST	3,111	0.000093621%	4,685	0.000122969%
16114	CITY OF DEERFIELD BEACH	75,472	0.002271504%	77,089	0.002023575%
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	503,021	0.015139562%	648,670	0.017027395%
16116	CITY OF COCONUT CREEK	3,932,265	0.118350561%	4,116,881	0.108066885%
16117	CITY OF HOLLYWOOD	93,869	0.002825208%	88,447	0.002321716%
16118	CITY OF WESTON	24,066	0.000724328%	24,016	0.000630422%
16119	CITY OF MIRAMAR	78,876	0.002373966%	78,611	0.002063514%
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	16,286	0.000490155%	20,911	0.000548920%
16121	CITY OF NORTH LAUDERDALE	802,904	0.024165233%	830,526	0.021801062%
16122	CITY OF POMPANO BEACH	32,238	0.000970268%	24,084	0.000632204%
16123	CITY OF WEST PARK	94,197	0.002835061%	115,568	0.003033614%
16124	CITY OF DANIA BEACH	683,293	0.020565270%	903,457	0.023715460%
16125	CITY OF WILTON MANORS	1,110,993	0.033437895%	1,126,329	0.029565796%
16126	TOWN OF PEMBROKE PARK	181,703	0.005468767%	254,202	0.006672726%
16127	CITY OF OAKLAND PARK	1,397,543	0.042062262%	1,670,681	0.043854856%
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	345,124	0.010387293%	512,899	0.013463453%
16129	CITY OF COOPER CITY	256,087	0.007707528%	327,623	0.008600007%
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	329,091	0.009904758%	381,902	0.010024806%

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
16131	CITY OF LIGHTHOUSE POINT	1,052,905	0.031689588%	1,092,379	0.028674616%
16132	CITY OF HALLANDALE BEACH	278,421	0.008379728%	1,013,987	0.026616848%
16133	CITY OF FORT LAUDERDALE	0	0.000000000%	1,256,515	0.032983144%
16300	CENTRAL CHARTER SCHOOL	340,970	0.010262272%	431,761	0.011333607%
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	50,860	0.001530762%	69,637	0.001827955%
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	174,262	0.005244823%	229,287	0.006018715%
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	439,313	0.013222129%	555,724	0.014587594%
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	288,151	0.008672572%	379,022	0.009949211%
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	383,903	0.011554431%	509,085	0.013363337%
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	104,782	0.003153652%	88,107	0.002312793%
16700	BROWARD COLLEGE	6,092,078	0.183355111%	7,274,579	0.190955476%
17001	CALHOUN CO CLERK OF CIRCUIT COURT	87,542	0.002634785%	91,223	0.002394588%
17003	CALHOUN CO BD OF CO COMMISSIONERS	167,871	0.005052450%	199,240	0.005229980%
17004	CALHOUN CO PROPERTY APPRAISER	57,846	0.001740996%	63,408	0.001664444%
17005	CALHOUN CO TAX COLLECTOR	60,130	0.001809753%	34,272	0.000899620%
17006	CALHOUN CO SHERIFF'S DEPT	236,394	0.007114824%	238,343	0.006256442%
17007	CALHOUN CO SCHOOL BOARD	870,930	0.026212655%	1,077,292	0.028278575%
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	50,363	0.001515780%	56,642	0.001486833%
17039	APALACHEE REGIONAL PLANNING COUNCIL	59,804	0.001799946%	100,036	0.002625919%
17100	CITY OF BLOUNTSTOWN	255,904	0.007702031%	281,287	0.007383708%
17101	TOWN OF ALTHA	12,582	0.000378692%	14,829	0.000389260%
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	417,256	0.012558275%	468,682	0.012302767%
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	7,975,042	0.240027262%	8,928,439	0.234368797%
18004	CHARLOTTE CO PROPERTY APPRAISER	288,756	0.008690787%	330,236	0.008668582%
18005	CHARLOTTE CO TAX COLLECTOR	393,297	0.011837191%	491,901	0.012912257%
18006	CHARLOTTE CO SHERIFF'S DEPT	6,782,594	0.204137779%	7,098,340	0.186329267%
18007	CHARLOTTE CO SCHOOL BOARD	5,912,284	0.177943805%	7,569,404	0.198694566%
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	203,118	0.006113293%	213,136	0.005594763%
19001	CITRUS CO CLERK OF CIRCUIT COURT	397,475	0.011962930%	437,279	0.011478439%
19003	CITRUS CO BD OF CO COMMISSIONERS	2,919,970	0.087883216%	3,547,121	0.093110854%
19004	CITRUS CO PROPERTY APPRAISER	195,101	0.005872003%	264,221	0.006935726%
19005	CITRUS CO TAX COLLECTOR	159,256	0.004793172%	200,045	0.005251112%
19006	CITRUS CO SHERIFF'S DEPT	3,095,410	0.093163504%	3,150,005	0.082686680%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
19007	CITRUS CO SCHOOL BOARD	6,115,816	0.184069561%	7,766,957	0.203880261%
19009	CITRUS CO MOSQUITO CONTROL DIST	77,365	0.002328491%	95,333	0.002502473%
19016	CITRUS COUNTY HOSPITAL BOARD	9,166	0.000275866%	11,496	0.000301775%
19100	CITY OF INVERNESS	256,923	0.007732700%	291,436	0.007650116%
19101	HOMOSASSA SPECIAL WATER DIST	55,516	0.001670891%	74,131	0.001945922%
19102	CITY OF CRYSTAL RIVER	204,301	0.006148910%	240,034	0.006300820%
20001	CLAY CO CLERK OF CIRCUIT COURT	457,587	0.013772138%	612,171	0.016069307%
20003	CLAY CO BD OF CO COMMISSIONERS	4,145,127	0.124757154%	4,547,005	0.119357505%
20004	CLAY CO PROPERTY APPRAISER	193,365	0.005819764%	248,509	0.006523298%
20005	CLAY CO TAX COLLECTOR	227,837	0.006857285%	299,765	0.007868750%
20006	CLAY CO SHERIFF'S DEPT	5,230,514	0.157424365%	5,325,891	0.139803019%
20007	CLAY CO SCHOOL BOARD	13,410,842	0.403630173%	16,722,596	0.438963056%
20011	CLAY COUNTY SUPV OF ELECTIONS	95,007	0.002859444%	110,986	0.002913339%
20100	CITY OF GREEN COVE SPRINGS	271,444	0.008169725%	329,653	0.008653284%
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	470,969	0.014174904%	543,450	0.014265389%
21001	COLLIER CO CLERK OF CIRCUIT COURT	835,488	0.025145932%	1,003,637	0.026345174%
21003	COLLIER CO BD OF CO COMMISSIONERS	9,950,800	0.299492238%	11,840,621	0.310812687%
21004	COLLIER CO PROPERTY APPRAISER	450,672	0.013564021%	528,875	0.013882812%
21005	COLLIER CO TAX COLLECTOR	627,339	0.018881209%	824,882	0.021652905%
21006	COLLIER CO SHERIFF'S OFFICE	14,437,013	0.434515152%	15,008,670	0.393973027%
21007	COLLIER CO SCHOOL BOARD	19,327,099	0.581693562%	24,654,250	0.647166561%
21009	COLLIER MOSQUITO CONTROL DIST	194,458	0.005852669%	256,784	0.006740510%
21011	COLLIER CO SUPERVISOR OF ELECTIONS	111,077	0.003343122%	138,538	0.003636589%
21100	NORTH COLLIER FIRE CONTROL & RESCUE	720,866	0.021696122%	749,888	0.019684344%
21101	CITY OF MARCO ISLAND	53,115	0.001598629%	69,275	0.001818441%
21105	IMMOKALEE FIRE CONTROL DISTRICT	392,826	0.011823008%	396,215	0.010400522%
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	3,752	0.000112926%	4,219	0.000110756%
21107	GREATER NAPLES FIRE RESCUE DISTRICT	2,478,730	0.074603078%	2,639,143	0.069276713%
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	122,453	0.003685499%	130,779	0.003432918%
21305	MARCO ISLAND ACADEMY	78,904	0.002374801%	106,404	0.002793074%
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	109,990	0.003310400%	147,825	0.003880365%
22003	COLUMBIA CO BD OF CO COMMISSIONERS	1,350,125	0.040635121%	1,425,354	0.037415107%
22004	COLUMBIA CO PROPERTY APPRAISER	151,575	0.004561996%	165,013	0.004331540%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
22005	COLUMBIA CO TAX COLLECTOR	113,406	0.003413229%	187,689	0.004926777%
22006	COLUMBIA CO SHERIFF'S OFFICE	1,428,874	0.043005267%	1,454,190	0.038172052%
22007	COLUMBIA CO SCHOOL BOARD	3,567,525	0.107372865%	4,440,919	0.116572783%
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	72,073	0.002169210%	75,038	0.001969719%
22016	LAKE SHORE HOSPITAL AUTHORITY	5,407	0.000162722%	7,100	0.000186372%
22101	CITY OF LAKE CITY	423,596	0.012749094%	512,485	0.013452569%
22700	FLORIDA GATEWAY COLLEGE	771,778	0.023228422%	933,833	0.024512826%
23003	MIAMI-DADE COUNTY	263,484,330	7.930167645%	298,711,219	7.841078637%
23007	MIAMI-DADE CO SCHOOL BOARD	135,038,965	4.064308620%	163,477,010	4.291221781%
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	7,184,760	0.216241904%	7,264,657	0.190695046%
23100	BAL HARBOUR VILLAGE	121,577	0.003659153%	121,265	0.003183169%
23101	VILLAGE OF EL PORTAL	123,493	0.003716818%	136,786	0.003590581%
23102	CITY OF OPA LOCKA	788,293	0.023725493%	915,781	0.024038977%
23104	VILLAGE OF BISCAYNE PARK	166,430	0.005009094%	186,934	0.004906961%
23105	CITY OF WEST MIAMI	486,178	0.014632642%	513,593	0.013481661%
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	105,289	0.003168925%	130,323	0.003420949%
23108	CITY OF SUNNY ISLES BEACH	2,022,005	0.060856890%	2,209,974	0.058011151%
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	395,398	0.011900404%	533,690	0.014009213%
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	72,704	0.002188192%	80,472	0.002112372%
23117	CITY OF NORTH MIAMI	880,143	0.026489933%	1,124,875	0.029527627%
23118	CITY OF NORTH MIAMI BEACH	9,607	0.000289141%	9,508	0.000249570%
23119	TOWN OF MIAMI LAKES	193,601	0.005826864%	253,853	0.006663560%
23120	CITY OF MIAMI GARDENS	5,609,269	0.168823866%	6,091,932	0.159911358%
23121	THE CHILDREN'S TRUST	478,710	0.014407887%	585,694	0.015374300%
23122	CITY OF NORTH BAY VILLAGE	814,758	0.024522006%	779,930	0.020472927%
23123	TOWN OF CUTLER BAY	295,768	0.008901833%	377,906	0.009919923%
23124	CITY OF DORAL	2,572,629	0.077429180%	2,622,626	0.068843134%
23125	CITY OF FLORIDA CITY	797,259	0.023995342%	841,324	0.022084491%
23126	VILLAGE OF PINECREST	919,820	0.027684095%	928,571	0.024374699%
23127	CITY OF CORAL GABLES	77,402	0.002329590%	77,317	0.002029546%
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	75,726	0.002279152%	93,979	0.002466922%
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	143,792	0.004327737%	192,201	0.005045209%
23700	MIAMI DADE COLLEGE	12,853,443	0.386853969%	15,474,768	0.406207951%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
24001	DESOTO CO CLERK OF CIRCUIT COURT	82,827	0.002492878%	91,220	0.002394503%
24003	DESOTO CO BD OF CO COMMISSIONERS	966,730	0.029095971%	1,015,127	0.026646765%
24004	DESOTO CO PROPERTY APPRAISER	77,842	0.002342841%	88,396	0.002320370%
24005	DESOTO CO TAX COLLECTOR	85,405	0.002570447%	69,002	0.001811282%
24006	DESOTO CO SHERIFF'S DEPT	1,146,564	0.034508494%	1,173,797	0.030811806%
24007	DESOTO CO SCHOOL BOARD	1,847,682	0.055610231%	2,286,538	0.060020940%
24011	DESOTO CO SUPERVISOR OF ELECTIONS	56,228	0.001692306%	59,257	0.001555470%
24062	JOSHUA WATER CONTROL DIST	22,250	0.000669662%	12,309	0.000323098%
25001	DIXIE CO CLERK OF CIRCUIT COURT	83,137	0.002502191%	96,707	0.002538532%
25003	DIXIE CO BD OF CO COMMISSIONERS	447,805	0.013477729%	490,861	0.012884963%
25004	DIXIE CO PROPERTY APPRAISER	89,026	0.002679435%	98,042	0.002573574%
25005	DIXIE CO TAX COLLECTOR	67,340	0.002026749%	72,765	0.001910060%
25006	DIXIE CO SHERIFF'S DEPT	500,152	0.015053223%	518,465	0.013609541%
25007	DIXIE CO SCHOOL BOARD	892,303	0.026855902%	1,069,241	0.028067247%
25011	DIXIE CO SUPERVISOR OF ELECTIONS	50,493	0.001519709%	26,429	0.000693762%
25100	TOWN OF CROSS CITY	109,107	0.003283812%	117,040	0.003072252%
25103	SUWANNEE WATER AND SEWER DISTRICT	10,634	0.000320068%	11,259	0.000295546%
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	10,634	0.000320055%	12,883	0.000338175%
25363	KINDER CUB SCHOOL, INC.	32,275	0.000971393%	44,681	0.001172850%
26003	CITY OF JACKSONVILLE	697,689	0.020998556%	629,642	0.016527913%
26007	DUVAL CO SCHOOL BOARD	35,248,418	1.060882294%	44,946,485	1.179831562%
26039	NORTHEAST FL REGIONAL COUNCIL	57,913	0.001743019%	75,827	0.001990438%
26102	JACKSONVILLE PORT AUTHORITY	1,054,401	0.031734639%	1,251,217	0.032844060%
26103	JACKSONVILLE AVIATION AUTHORITY	2,047,489	0.061623898%	1,877,832	0.049292515%
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	22,113	0.000665550%	28,499	0.000748078%
26300	SIATECH JACKSONVILLE	7,916	0.000238252%	0	0.000000000%
26301	RIVER CITY SCIENCE ACADEMY	161,113	0.004849071%	235,436	0.006180112%
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	107,825	0.003245229%	163,871	0.004301564%
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	25,996	0.000782409%	34,085	0.000894722%
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	130,129	0.003916540%	181,626	0.004767623%
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	172,149	0.005181212%	245,666	0.006448659%
26366	LONE STAR MYCROSCHOOL	30,576	0.000920246%	38,262	0.001004373%
26368	BISCAYNE MYCROSCHOOL	20,741	0.000624256%	30,874	0.000810446%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	4,390,111	0.132130501%	5,480,934	0.143872849%
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	1,236,127	0.037204094%	1,725,511	0.045294151%
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	10,604,533	0.319167847%	11,049,921	0.290057053%
27004	ESCAMBIA CO PROPERTY APPRAISER	346,457	0.010427436%	412,347	0.010823996%
27005	ESCAMBIA CO TAX COLLECTOR	408,746	0.012302143%	462,306	0.012135394%
27006	ESCAMBIA CO SHERIFF'S DEPT	5,947,840	0.179013930%	6,378,303	0.167428512%
27007	ESCAMBIA CO SCHOOL BOARD	14,549,031	0.437886599%	18,049,305	0.473788766%
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	572,808	0.017239981%	691,529	0.018152419%
27039	WEST FL REGIONAL PLANNING COUNCIL	112,920	0.003398588%	142,685	0.003745442%
27041	SANTA ROSA ISLAND AUTH	59,722	0.001797460%	81,328	0.002134825%
27059	EMERALD COAST UTILITIES AUTHORITY	2,442,223	0.073504315%	2,965,038	0.077831352%
27060	ESCAMBIA CO HOUSING FINANCE AUTH	36,268	0.001091582%	45,610	0.001197240%
27100	CITY OF PENSACOLA	1,982,339	0.059663066%	2,574,518	0.067580322%
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	34,083	0.001025794%	47,372	0.001243508%
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	40,052	0.001205456%	54,729	0.001436618%
27700	PENSACOLA STATE COLLEGE	2,019,511	0.060781828%	2,283,244	0.059934473%
28001	FLAGLER CO CLERK OF CIRCUIT COURT	336,498	0.010127670%	384,355	0.010089211%
28003	FLAGLER CO BD OF CO COMMISSIONERS	2,500,316	0.075252758%	2,690,051	0.070613028%
28004	FLAGLER CO PROPERTY APPRAISER	184,026	0.005538694%	215,925	0.005667967%
28005	FLAGLER CO TAX COLLECTOR	220,878	0.006647827%	261,338	0.006860051%
28006	FLAGLER CO SHERIFF'S DEPT	3,310,367	0.099633108%	3,361,177	0.088229872%
28007	FLAGLER CO SCHOOL BOARD	4,844,871	0.145817540%	5,958,204	0.156401052%
28009	EAST FLAGLER MOSQUITO CONTROL DIST	35,033	0.001054393%	47,057	0.001235235%
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	75,969	0.002286475%	92,124	0.002418225%
28088	FLAGLER CO HOUSING AUTH	17,867	0.000537735%	20,592	0.000540535%
28100	CITY OF PALM COAST	210,665	0.006340460%	167,797	0.004404615%
28101	CITY OF BUNNELL	283,319	0.008527139%	333,761	0.008761131%
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	76,934	0.002315518%	108,268	0.002842001%
29003	FRANKLIN CO BD OF CO COMM	231,680	0.006972957%	284,951	0.007479882%
29004	FRANKLIN CO PROPERTY APPRAISER	65,556	0.001973060%	51,807	0.001359928%
29005	FRANKLIN CO TAX COLLECTOR	62,889	0.001892780%	69,214	0.001816833%
29006	FRANKLIN CO SHERIFF'S DEPT	553,219	0.016650397%	540,204	0.014180203%
29007	FRANKLIN CO SCHOOL BOARD	505,848	0.015224666%	640,089	0.016802136%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	49,646	0.001494212%	54,962	0.001442743%
29100	CITY OF APALACHICOLA	149,081	0.004486946%	181,826	0.004772883%
29101	CITY OF CARRABELLE	90,325	0.002718544%	97,159	0.002550393%
29102	EASTPOINT WATER AND SEWER DIST	27,352	0.000823208%	34,080	0.000894597%
29104	APALACHICOLA HOUSING AUTHORITY	7,630	0.000229640%	9,783	0.000256812%
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	173,351	0.005217406%	205,711	0.005399838%
30003	GADSDEN CO BD OF CO COMMISSIONERS	924,270	0.027818031%	1,075,410	0.028229175%
30005	GADSDEN CO TAX COLLECTOR	41,320	0.001243632%	50,060	0.001314057%
30006	GADSDEN CO SHERIFF'S DEPT	727,957	0.021909550%	724,656	0.019021994%
30007	GADSDEN CO SCHOOL BOARD	1,986,058	0.059774998%	2,305,254	0.060512229%
30100	TOWN OF HAVANA	187,439	0.005641395%	195,645	0.005135612%
30101	CITY OF CHATTAHOOCHEE	185,374	0.005579271%	201,501	0.005289340%
30102	NORTHWEST FL WATER MANAGEMENT DIST	439,649	0.013232255%	548,279	0.014392154%
30103	TOWN OF GREENSBORO	11,579	0.000348503%	9,667	0.000253764%
30104	CITY OF GRETNA	97,274	0.002927681%	100,084	0.002627174%
30105	CITY OF MIDWAY	63,395	0.001908006%	58,028	0.001523212%
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	94,402	0.002841253%	98,735	0.002591762%
31003	GILCHRIST CO BD OF CO COMMISSIONERS	427,485	0.012866153%	465,555	0.012220670%
31004	GILCHRIST CO PROPERTY APPRAISER	78,423	0.002360318%	80,482	0.002112629%
31005	GILCHRIST CO TAX COLLECTOR	79,618	0.002396282%	77,407	0.002031921%
31006	GILCHRIST CO SHERIFF'S DEPT	496,662	0.014948183%	510,543	0.013401607%
31007	GILCHRIST CO SCHOOL BOARD	1,203,796	0.036231025%	1,448,846	0.038031769%
31011	GILCHRIST CO SUPERVISOR OF ELECTION	56,056	0.001687146%	59,990	0.001574726%
31100	CITY OF TRENTON	77,571	0.002334681%	83,927	0.002203054%
32001	GLADES CO CLERK OF THE CIRCUIT COUR	86,124	0.002592112%	90,003	0.002362556%
32003	GLADES CO BD OF CO COMMISSIONERS	371,344	0.011176460%	400,586	0.010515250%
32004	GLADES CO PROPERTY APPRAISER	38,766	0.001166737%	45,922	0.001205429%
32005	GLADES COUNTY TAX COLLECTOR	29,047	0.000874226%	30,931	0.000811941%
32006	GLADES CO SHERIFF'S DEPT	1,091,962	0.032865101%	929,944	0.024410755%
32007	GLADES CO SCHOOL BOARD	633,340	0.019061840%	796,797	0.020915672%
32100	CITY OF MOORE HAVEN	75,854	0.002282990%	86,197	0.002262658%
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	1,835	0.000055242%	1,148	0.000030138%
32300	PEMAYETV EMAHAKV, INC	353,147	0.010628767%	426,267	0.011189383%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
33001	GULF CO CLERK OF CIRCUIT COURT	78,784	0.002371200%	82,941	0.002177181%
33003	GULF CO BD OF CO COMMISSIONERS	759,297	0.022852783%	828,296	0.021742529%
33004	GULF CO PROPERTY APPRAISER	66,029	0.001987282%	70,322	0.001845920%
33005	GULF CO TAX COLLECTOR	29,638	0.000892037%	34,948	0.000917365%
33006	GULF COUNTY SHERIFF'S DEPT	379,001	0.011406923%	353,963	0.009291420%
33007	GULF CO SCHOOL BOARD	895,383	0.026948605%	1,132,186	0.029719539%
33011	GULF CO SUPERVISOR OF ELECTIONS	53,137	0.001599276%	57,530	0.001510152%
33100	CITY OF PORT ST JOE	278,100	0.008370046%	298,565	0.007837233%
34001	HAMILTON CO CLERK OF CIRCUIT COURT	100,941	0.003038052%	110,357	0.002896825%
34003	HAMILTON CO BD OF CO COMMISSIONERS	349,216	0.010510455%	411,738	0.010807996%
34004	HAMILTON CO PROPERTY APPRAISER	37,633	0.001132660%	44,094	0.001157457%
34005	HAMILTON CO TAX COLLECTOR	31,417	0.000945570%	38,239	0.001003756%
34006	HAMILTON CO SHERIFF'S DEPT	427,766	0.012874596%	394,494	0.010355358%
34007	HAMILTON CO SCHOOL BOARD	704,176	0.021193809%	882,077	0.023154243%
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	50,483	0.001519413%	55,184	0.001448574%
34100	CITY OF JASPER	158,117	0.004758894%	156,394	0.004105291%
34103	TOWN OF JENNINGS	0	0.000000000%	10,310	0.000270638%
35001	HARDEE CO CLERK OF CIRCUIT COURT	111,561	0.003357680%	124,320	0.003263350%
35003	HARDEE CO BD OF CO COMMISSIONERS	951,565	0.028639547%	1,000,481	0.026262331%
35004	HARDEE CO PROPERTY APPRAISER	68,191	0.002052372%	75,543	0.001982973%
35005	HARDEE CO TAX COLLECTOR	82,631	0.002486976%	86,224	0.002263360%
35006	HARDEE CO SHERIFF'S DEPT	950,182	0.028597903%	941,150	0.024704898%
35007	HARDEE CO SCHOOL BOARD	1,788,978	0.053843418%	2,276,908	0.059768150%
35011	HARDEE CO SUPERVISOR OF ELECTIONS	51,532	0.001550964%	54,561	0.001432203%
36001	HENDRY CO CLERK OF CIRCUIT COURT	114,398	0.003443071%	152,738	0.004009315%
36003	HENDRY CO BD OF CO COMMISSIONERS	886,224	0.026672959%	962,480	0.025264794%
36004	HENDRY CO PROPERTY APPRAISER	88,081	0.002651010%	103,805	0.002724846%
36005	HENDRY CO TAX COLLECTOR	68,069	0.002048687%	83,914	0.002202714%
36006	HENDRY CO SHERIFF'S DEPT	1,297,221	0.039042863%	1,289,433	0.033847216%
36007	HENDRY CO SCHOOL BOARD	2,561,052	0.077080765%	3,418,245	0.089727890%
36011	HENDRY CO SUPERVISOR OF ELECTIONS	23,164	0.000697164%	28,724	0.000753986%
36016	HENDRY REGIONAL MEDICAL CENTER	21,913	0.000659532%	22,409	0.000588221%
36100	CITY OF LABELLE	144,949	0.004362581%	166,545	0.004371764%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	8,079	0.000243165%	6,157	0.000161627%
36102	BARRON WATER CONTROL DISTRICT	32,053	0.000964714%	36,052	0.000946365%
36103	CITY OF CLEWISTON	142,992	0.004303663%	151,760	0.003983664%
36104	CENTRAL CO WATER CONTROL DIST	28,688	0.000863443%	35,176	0.000923352%
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	2,584	0.000077763%	3,169	0.000083196%
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	386,610	0.011635904%	464,842	0.012201950%
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	6,030,464	0.181500690%	6,555,184	0.172071598%
37004	HERNANDO COUNTY PROPERTY APPRAISER	243,628	0.007332537%	278,693	0.007315602%
37005	HERNANDO CO TAX COLLECTOR	258,444	0.007778469%	301,522	0.007914853%
37006	HERNANDO CO SHERIFF'S DEPT	5,377,461	0.161847085%	5,449,052	0.143035945%
37007	HERNANDO CO SCHOOL BOARD	7,813,634	0.235169322%	9,802,537	0.257313621%
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	77,802	0.002341616%	94,176	0.002472085%
37056	SW FL WATER MANAGEMENT DIST	2,555,083	0.076901103%	3,177,327	0.083403859%
37100	CITY OF BROOKSVILLE	194,180	0.005844299%	243,324	0.006387170%
37101	HERNANDO CO HOUSING AUTH	12,495	0.000376079%	16,885	0.000443236%
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	387,960	0.011676547%	451,711	0.011857278%
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	2,253,227	0.067816048%	2,316,206	0.060799702%
38004	HIGHLANDS CO PROPERTY APPRAISER	215,483	0.006485471%	245,808	0.006452386%
38005	HIGHLANDS CO TAX COLLECTOR	231,588	0.006970173%	246,357	0.006466792%
38006	HIGHLANDS CO SHERIFF'S DEPT	3,383,060	0.101820980%	3,463,687	0.090920731%
38007	HIGHLANDS CO SCHOOL BOARD	4,460,627	0.134252842%	5,647,577	0.148247167%
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	79,782	0.002401232%	77,853	0.002043606%
38100	CITY OF AVON PARK	113,718	0.003422592%	114,775	0.003012812%
38101	TOWN OF LAKE PLACID	210,142	0.006324714%	222,792	0.005848221%
38102	CITY OF SEBRING	685,604	0.020634843%	728,165	0.019114114%
38103	SEBRING AIRPORT AUTH	55,669	0.001675476%	71,323	0.001872208%
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	12,201	0.000367216%	14,969	0.000392929%
38700	SOUTH FLORIDA STATE COLLEGE	994,841	0.029942025%	1,203,307	0.031586452%
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	2,588,208	0.077898068%	3,121,920	0.081949447%
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	35,254,088	1.061052944%	42,297,312	1.110291565%
39004	HILLSBOROUGH CO PROPERTY APPRAISER	814,521	0.024514873%	902,028	0.023677955%
39005	HILLSBOROUGH CO TAX COLLECTOR	1,205,347	0.036277698%	1,473,519	0.038679434%
39006	HILLSBOROUGH CO SHERIFF'S DEPT	40,321,054	1.213554980%	40,305,134	1.057997500%

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
39007	HILLSBOROUGH CO SCHOOL BOARD	75,940,903	2.285616343%	93,619,974	2.457495851%
39037	HILLSBOROUGH CO AVIATION AUTH	4,425,227	0.133187399%	4,928,331	0.129367187%
39038	TAMPA PORT AUTH	1,198,268	0.036064646%	1,445,043	0.037931944%
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	320,621	0.009649819%	350,685	0.009205364%
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	2,911,205	0.087619426%	3,669,245	0.096316563%
39100	CITY OF TEMPLE TERRACE	80,163	0.002412677%	68,919	0.001809115%
39102	TAMPA SPORTS AUTH	349,215	0.010510443%	409,929	0.010760510%
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	191,508	0.005763885%	234,713	0.006161140%
39109	TAMPA BAY ESTUARY PROGRAM	31,790	0.000956780%	59,654	0.001565896%
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	19,630	0.000590814%	0	0.000000000%
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	391,382	0.011779547%	447,292	0.011741276%
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	45,513	0.001369832%	65,607	0.001722172%
39700	HILLSBOROUGH COMMUNITY COLLEGE	4,101,507	0.123444288%	5,121,504	0.134437919%
40001	HOLMES CO CLERK OF CIRCUIT COURT	106,465	0.003204297%	108,551	0.002849441%
40003	HOLMES CO BD OF CO COMMISSIONERS	359,743	0.010827280%	396,395	0.010405249%
40004	HOLMES CO PROPERTY APPRAISER	68,211	0.002052960%	75,605	0.001984615%
40005	HOLMES CO TAX COLLECTOR	68,135	0.002050688%	73,090	0.001918588%
40006	HOLMES CO SHERIFF'S DEPT	354,886	0.010681101%	360,539	0.009464051%
40007	HOLMES CO SCHOOL BOARD	1,393,979	0.041955015%	1,694,946	0.044491827%
40103	HOLMES COUNTY HOUSING AUTHORITY	4,305	0.000129561%	5,077	0.000133266%
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	291,183	0.008763825%	382,007	0.010027571%
41003	INDIAN RIVER CO BD OF CO COMMISSION	6,380,910	0.192048166%	7,246,720	0.190224199%
41004	INDIAN RIVER CO PROPERTY APPRAISER	252,990	0.007614316%	295,026	0.007744351%
41005	INDIAN RIVER CO TAX COLLECTOR	250,804	0.007548528%	290,705	0.007630918%
41006	INDIAN RIVER CO SHERIFF'S DEPT	4,764,620	0.143402222%	5,169,704	0.135703163%
41007	INDIAN RIVER CO SCHOOL BOARD	6,369,330	0.191699666%	8,093,911	0.212462693%
41009	INDIAN RIVER MOSQUITO CONTROL DIST	157,426	0.004738104%	181,713	0.004769920%
41011	INDIAN RIVER CO SUPERVISOR ELECTION	92,530	0.002784906%	114,127	0.002995808%
41018	FELLSMERE WATER CONTROL DIST	11,656	0.000350805%	14,461	0.000379601%
41050	INDIAN RIVER FARMS WATER CONTROL DI	60,402	0.001817924%	62,344	0.001636510%
41065	ST JOHNS WATER CONTROL DIST	43,422	0.001306900%	52,456	0.001376963%
42001	JACKSON CO CLERK OF CIRCUIT COURT	153,937	0.004633082%	181,484	0.004763893%
42003	JACKSON CO BD OF CO COMMISSIONERS	1,184,095	0.035638065%	1,386,054	0.036383499%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
42004	JACKSON CO PROPERTY APPRAISER	94,184	0.002834691%	108,895	0.002858464%
42005	JACKSON CO TAX COLLECTOR	88,885	0.002675202%	102,402	0.002688013%
42006	JACKSON CO SHERIFF'S DEPT	467,444	0.014068792%	501,102	0.013153769%
42007	JACKSON CO SCHOOL BOARD	2,588,446	0.077905250%	3,246,375	0.085216350%
42016	JACKSON HOSPITAL	197,347	0.005939615%	222,364	0.005836989%
42088	NW FL REGIONAL HOUSING AUTH	65,476	0.001970652%	86,811	0.002278764%
42100	TOWN OF SNEADS	80,829	0.002432734%	73,288	0.001923776%
42101	CITY OF GRACEVILLE	147,657	0.004444087%	160,832	0.004221787%
42102	TOWN OF GRAND RIDGE	24,067	0.000724362%	28,316	0.000743297%
42103	TOWN OF ALFORD	5,295	0.000159355%	9,072	0.000238140%
42104	CITY OF MARIANNA	210,957	0.006349243%	252,111	0.006617837%
42105	MARIANNA HEALTH & REHABILITATION CENTER	463,207	0.013941284%	489,085	0.012838329%
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	0	0.000000000%	10,878	0.000285541%
42700	CHIPOLA COLLEGE	631,141	0.018995639%	756,314	0.019853013%
43001	JEFFERSON CO CLERK OF CIRCUIT CT	448,486	0.013498213%	489,930	0.012860506%
43004	JEFFERSON CO PROPERTY APPRAISER	63,637	0.001915309%	73,494	0.001929201%
43005	JEFFERSON CO TAX COLLECTOR	23,858	0.000718054%	23,185	0.000608595%
43006	JEFFERSON CO SHERIFF'S DEPT	453,986	0.013663753%	470,331	0.012346045%
43007	JEFFERSON CO SCHOOL BOARD	135,084	0.004065659%	138,962	0.003647722%
43011	JEFFERSON CO SUPERVISOR OF ELECTION	37,206	0.001119811%	18,347	0.000481614%
43100	CITY OF MONTICELLO	70,032	0.002107787%	87,509	0.002297092%
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	227,590	0.006849832%	247,009	0.006483904%
44004	LAFAYETTE CO PROPERTY APPRAISER	52,165	0.001570035%	54,852	0.001439859%
44005	LAFAYETTE CO TAX COLLECTOR	53,412	0.001607552%	57,045	0.001497420%
44006	LAFAYETTE CO SHERIFF'S DEPT	170,591	0.005134342%	183,578	0.004818877%
44007	LAFAYETTE CO SCHOOL BOARD	532,103	0.016014878%	662,464	0.017389468%
44011	LAFAYETTE CO SUPERVISER OF ELECTION	49,407	0.001487030%	51,844	0.001360877%
44100	TOWN OF MAYO	47,261	0.001422435%	50,762	0.001332479%
45001	LAKE CO CLERK OF COURTS	668,606	0.020123223%	842,381	0.022112233%
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	6,317,716	0.190146199%	6,882,552	0.180664901%
45004	LAKE CO PROPERTY APPRAISER	268,408	0.008078354%	308,048	0.008086167%
45005	LAKE CO TAX COLLECTOR	399,797	0.012032807%	506,466	0.013294581%
45006	LAKE CO SHERIFF'S DEPT	7,204,067	0.216822984%	7,167,061	0.188133172%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
45007	LAKE CO SCHOOL BOARD	14,617,782	0.439955805%	18,443,265	0.484130090%
45011	LAKE CO SUPERVISOR OF ELECTIONS	118,494	0.003566346%	152,547	0.004004322%
45023	LAKE COUNTY WATER AUTHORITY	77,280	0.002325911%	95,143	0.002497478%
45100	CITY OF EUSTIS	56,767	0.001708536%	57,337	0.001505087%
45101	CITY OF UMATILLA	95,257	0.002866979%	113,650	0.002983280%
45103	TOWN OF ASTATULA	79,505	0.002392898%	82,772	0.002172734%
45104	CITY OF MINNEOLA	288,885	0.008694651%	324,739	0.008524293%
45105	CITY OF TAVARES	614,349	0.018490258%	780,926	0.020499065%
45106	TOWN OF MONTVERDE	12,831	0.000386168%	32,011	0.000840284%
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	0	0.000000000%	7,087	0.000186030%
45113	CITY OF FRUITLAND PARK	272,417	0.008199005%	317,276	0.008328407%
45338	MASCOTTE CHARTER SCHOOL, INC	7,593	0.000228530%	37,132	0.000974701%
45339	SPRING CREEK CHARTER SCHOOL	0	0.000000000%	22,658	0.000594761%
45700	LAKE SUMTER STATE COLLEGE	867,168	0.026099410%	1,103,767	0.028973549%
46001	LEE CO CLERK OF CIRCUIT COURT	1,248,824	0.037586231%	1,549,587	0.040676197%
46003	LEE CO BD OF CO COMMISSIONERS	16,506,826	0.496810934%	19,109,404	0.501616038%
46004	LEE CO PROPERTY APPRAISER	507,605	0.015277545%	618,734	0.016241572%
46005	LEE CO TAX COLLECTOR	884,543	0.026622365%	1,074,154	0.028196207%
46006	LEE CO SHERIFF'S DEPT	17,198,868	0.517639541%	16,741,963	0.439471431%
46007	LEE CO SCHOOL BOARD	30,439,180	0.916137214%	38,075,907	0.999480968%
46009	LEE CO MOSQUITO CONTROL DIST	524,814	0.015795493%	624,062	0.016381442%
46011	LEE CO SUPERVISOR OF ELECTIONS	227,641	0.006851388%	290,588	0.007627846%
46046	LEE CO HYACINTH CONTROL DIST	62,963	0.001895011%	80,473	0.002112379%
46099	FT MYERS BEACH MOSQUITO CONTROL	13,187	0.000396897%	15,362	0.000403258%
46100	SANIBEL FIRE CONTROL DIST	501,062	0.015080614%	532,384	0.013974910%
46101	SW FL REGIONAL PLANNING COUNCIL	34,537	0.001039463%	45,883	0.001204425%
46102	NORTH FORT MYERS FIRE CONTROL DIST	886,709	0.026687550%	905,359	0.023765391%
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	1,725,683	0.051938407%	1,829,225	0.048016608%
46104	TICE FIRE & RESCUE DIST	433,416	0.013044667%	465,754	0.012225900%
46105	FT MYERS BEACH LIBRARY DIST	47,320	0.001424210%	60,369	0.001584679%
46106	FT MYERS BEACH FIRE CONTROL DIST	1,117,014	0.033619118%	1,129,569	0.029650832%
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	1,903,016	0.057275649%	2,073,457	0.054427603%
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	126,214	0.003798690%	149,587	0.003926601%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	1,819,053	0.054748598%	2,025,946	0.053180462%
46110	CAPTIVA FIRE CONTROL DIST	228,073	0.006864376%	252,299	0.006622759%
46111	FT MYERS SHORES FIRE DEPT	320,651	0.009650720%	361,720	0.009495028%
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	252,875	0.007610847%	248,159	0.006514101%
46113	ALVA FIRE AND RESCUE SERVICE DIST	91,454	0.002752518%	98,787	0.002593139%
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	135,172	0.004068323%	173,050	0.004542499%
46116	CITY OF BONITA SPRINGS	230,728	0.006944298%	281,716	0.007394964%
46117	MATLACHA-PINE FIRE DISTRICT	451,848	0.013599410%	475,001	0.012468632%
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	12,363	0.000372099%	12,739	0.000334394%
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	198,034	0.005960280%	192,771	0.005060188%
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	39,134	0.001177829%	45,556	0.001195828%
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	721,725	0.021721978%	962,038	0.025253217%
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	2,442,368	0.073508700%	2,921,276	0.076682598%
47001	LEON CO CLERK OF THE CIRCUIT COURT	455,896	0.013721236%	599,855	0.015746024%
47003	LEON CO BD OF CO COMMISSIONERS	4,076,056	0.122678277%	4,714,970	0.123766516%
47004	LEON CO PROPERTY APPRAISER	375,797	0.011310469%	446,812	0.011728690%
47005	LEON CO TAX COLLECTOR	306,430	0.009222730%	375,994	0.009869716%
47006	LEON CO SHERIFF'S DEPT	7,642,740	0.230025871%	7,804,321	0.204861054%
47007	LEON CO SCHOOL BOARD	12,662,828	0.381116964%	15,266,463	0.400740005%
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	259,478	0.007809583%	292,903	0.007688616%
47090	FLORIDA BOARD OF BAR EXAMINERS	174,994	0.005266843%	217,988	0.005722116%
47102	TALLAHASSEE HOUSING AUTH	139,236	0.004190617%	144,067	0.003781724%
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	12,292	0.000369966%	19,305	0.000506741%
47104	FL CLERKS OF COURT OPERATIONS CORP	63,095	0.001898979%	74,116	0.001945531%
47106	VOLUNTEER FLORIDA	131,744	0.003965129%	155,329	0.004077339%
47107	CITY OF TALLAHASSEE CDA	43,094	0.001297003%	51,126	0.001342049%
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	200,936	0.006047641%	266,893	0.007005848%
47302	STARS EDUCATION SERVICES, INC	93,228	0.002805917%	156,815	0.004116354%
47700	TALLAHASSEE COMMUNITY COLLEGE	2,727,345	0.081935255%	3,227,205	0.084713150%
48001	LEVY CO CLERK OF CIRCUIT COURT	139,225	0.004190302%	161,191	0.004231216%
48003	LEVY CO BD OF CO COMMISSIONERS	1,088,457	0.032759618%	1,254,051	0.032918462%
48004	LEVY CO PROPERTY APPRAISER	110,118	0.003314240%	107,925	0.002832992%
48005	LEVY CO TAX COLLECTOR	76,501	0.002302486%	115,727	0.003037787%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
48006	LEVY CO SHERIFF'S DEPT	1,349,616	0.040619803%	1,327,058	0.034834868%
48007	LEVY CO SCHOOL BOARD	1,975,033	0.059443155%	2,460,927	0.064598579%
48011	LEVY CO SUPERVISOR OF ELECTIONS	58,691	0.001766448%	62,493	0.001640420%
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	16,575	0.000498852%	24,341	0.000638936%
48100	CITY OF CHIEFLAND	217,780	0.006554592%	219,289	0.005756263%
48101	TOWN OF YANKEETOWN	13,397	0.000403221%	14,535	0.000381538%
48102	CITY OF FANNING SPRINGS	40,407	0.001216131%	41,393	0.001086547%
48103	TOWN OF INGLIS	18,947	0.000570249%	20,620	0.000541271%
48104	CITY OF CEDAR KEY	24,861	0.000748246%	27,146	0.000712568%
48182	CITY OF WILLISTON	93,076	0.002801326%	81,362	0.002135733%
48300	WHISPERING WINDS CHARTER SCHOOL	46,793	0.001408354%	59,617	0.001564916%
48301	NATURE COAST MIDDLE SCHOOL	21,859	0.000657886%	29,334	0.000770004%
49001	LIBERTY CO CLERK OF CIRCUIT COURT	89,571	0.002695835%	92,296	0.002422738%
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	205,358	0.006180732%	218,080	0.005724545%
49004	LIBERTY CO PROPERTY APPRAISER	66,704	0.002007621%	70,050	0.001838783%
49005	LIBERTY CO TAX COLLECTOR	67,438	0.002029689%	66,903	0.001756191%
49006	LIBERTY CO SHERIFF'S DEPT	234,679	0.007063207%	218,616	0.005738615%
49007	LIBERTY CO SCHOOL BOARD	635,450	0.019125340%	799,844	0.020995653%
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	49,137	0.001478906%	60,060	0.001576565%
49100	CITY OF BRISTOL	31,806	0.000957264%	35,255	0.000925431%
50001	MADISON CO CLERK OF CIRCUIT COURT	68,154	0.002051263%	76,961	0.002020202%
50003	MADISON CO BD OF CO COMMISSIONERS	378,816	0.011401349%	468,506	0.012298140%
50004	MADISON CO PROPERTY APPRAISER	55,794	0.001679235%	54,339	0.001426377%
50005	MADISON CO TAX COLLECTOR	37,213	0.001120025%	46,155	0.001211550%
50006	MADISON CO SHERIFF'S OFFICE	625,916	0.018838386%	623,736	0.016372889%
50007	MADISON CO SCHOOL BOARD	841,133	0.025315825%	1,015,171	0.026647918%
50011	MADISON CO SUPERVISOR OF ELECTIONS	52,770	0.001588227%	55,208	0.001449201%
50100	TOWN OF GREENVILLE	22,467	0.000676182%	25,750	0.000675921%
50103	AUCILLA AREA SOLID WASTE ADMIN	21,786	0.000655709%	29,610	0.000777250%
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	36,778	0.001106933%	49,462	0.001298367%
50301	MADISON CREATIVE ARTS ACADEMY, INC.	80,951	0.002436396%	114,173	0.002997010%
50700	NORTH FLORIDA COLLEGE	415,333	0.012500403%	467,353	0.012267882%
51001	MANATEE CO CLERK OF CIRCUIT COURT	980,331	0.029505327%	1,121,748	0.029445532%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
51003	MANATEE CO BD OF CO COMMISSIONERS	9,009,872	0.271172833%	11,216,036	0.294417543%
51004	MANATEE CO PROPERTY APPRAISER	390,404	0.011750116%	480,851	0.012622192%
51005	MANATEE CO TAX COLLECTOR	549,167	0.016528437%	685,752	0.018000787%
51006	MANATEE CO SHERIFF'S DEPT	14,197,666	0.427311465%	14,594,805	0.383109188%
51007	MANATEE CO SCHOOL BOARD	18,630,210	0.560719067%	22,907,254	0.601308457%
51009	MANATEE CO MOSQUITO CONTROL DIST	123,519	0.003717595%	149,448	0.003922953%
51101	CITY OF HOLMES BEACH	113,776	0.003424347%	146,131	0.003835892%
51102	CITY OF BRADENTON	1,207,165	0.036332406%	1,482,504	0.038915274%
51103	CEDAR HAMMOCK FIRE CONTROL DIST	1,212,381	0.036489408%	1,201,264	0.031532822%
51105	MANATEE CO HOUSING AUTH	74,620	0.002245873%	90,195	0.002367602%
51107	EAST MANATEE FIRE RESCUE DISTRICT	1,528,379	0.046000077%	1,763,187	0.046283121%
51109	PEACE RIVER/MANASOTA REG WATER SUPP	263,862	0.007941538%	344,817	0.009051354%
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	63,282	0.001904612%	54,258	0.001424268%
51111	PARRISH FIRE DISTRICT	228,984	0.006891788%	250,809	0.006583663%
51112	CITY OF ANNA MARIA	47,414	0.001427044%	66,101	0.001735125%
51113	TOWN OF LONGBOAT KEY	585,266	0.017614919%	595,049	0.015619858%
51119	MYAKKA CITY FIRE DEPARTMENT	125,423	0.003774897%	133,699	0.003509550%
51300	PALMETTO CHARTER SCHOOL, INC.	90,216	0.002715252%	121,480	0.003188800%
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	277,794	0.008360840%	353,496	0.009279174%
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	152,244	0.004582146%	206,365	0.005417027%
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	1,557,054	0.046863122%	1,994,214	0.052347502%
52001	MARION CO CLERK OF CIRCUIT COURT	650,496	0.019578181%	842,278	0.022109531%
52003	MARION CO BD OF CO COMMISSIONERS	10,647,353	0.320456612%	11,356,668	0.298109084%
52004	MARION CO PROPERTY APPRAISER	292,276	0.008796729%	353,563	0.009280927%
52005	MARION CO TAX COLLECTOR	392,269	0.011806238%	451,800	0.011859613%
52006	MARION CO SHERIFF'S DEPT	8,411,443	0.253161750%	8,954,574	0.235054847%
52007	MARION CO SCHOOL BOARD	15,904,004	0.478667616%	19,935,734	0.523306955%
52011	MARION CO SUPERVISOR OF ELECTIONS	145,956	0.004392881%	171,066	0.004490420%
52100	CITY OF DUNNELLON	21,361	0.000642901%	13,278	0.000348554%
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	11,011	0.000331392%	15,333	0.000402486%
52103	MARION COUNTY HOSPITAL DISTRICT	0	0.000000000%	63,057	0.001655217%
52300	MARION CHARTER SCHOOL	60,487	0.001820491%	76,621	0.002011265%
52700	COLLEGE OF CENTRAL FLORIDA	1,541,701	0.046401028%	1,844,510	0.048417816%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
53001	MARTIN CO CLERK OF CIRCUIT COURT	322,939	0.009719581%	381,103	0.010003849%
53003	MARTIN CO BD OF CO COMMISSIONERS	8,540,494	0.257045844%	9,404,932	0.246876611%
53004	MARTIN CO PROPERTY APPRAISER	140,923	0.004241397%	204,013	0.005355275%
53005	MARTIN CO TAX COLLECTOR	351,301	0.010573209%	393,703	0.010334595%
53006	MARTIN CO SHERIFF'S OFFICE	7,961,305	0.239613819%	8,238,739	0.216264399%
53007	MARTIN CO SCHOOL BOARD	7,616,503	0.229236201%	9,053,898	0.237662060%
53100	CITY OF STUART	2,167,307	0.065230088%	2,356,306	0.061852306%
53101	VILLAGE OF INDIANTOWN	36,723	0.001105251%	98,602	0.002588270%
54001	MONROE CO CLERK OF CIRCUIT COURT	435,798	0.013116357%	515,644	0.013535486%
54003	MONROE CO BD OF CO COMMISSIONERS	4,247,425	0.127836047%	4,845,838	0.127201763%
54004	MONROE CO PROPERTY APPRAISER	240,107	0.007226581%	269,558	0.007075812%
54005	MONROE CO TAX COLLECTOR	185,639	0.005587235%	321,856	0.008448629%
54006	MONROE CO SHERIFF'S DEPT	6,279,179	0.188986363%	6,033,523	0.158378143%
54007	MONROE CO SCHOOL BOARD	4,167,143	0.125419753%	5,314,778	0.139511294%
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	323,908	0.009748747%	387,419	0.010169644%
54011	MONROE CO SUPERVISOR OF ELECTIONS	101,341	0.003050095%	120,658	0.003167233%
54100	CITY OF KEY COLONY BEACH	132,292	0.003981630%	140,771	0.003695196%
54101	MONROE CO LAND AUTH	26,458	0.000796327%	33,557	0.000880858%
54102	CITY OF MARATHON	6,978	0.000210013%	7,043	0.000184871%
54103	ISLAMORADA, VILLAGE OF ISLANDS	843,086	0.025374609%	995,190	0.026123437%
54700	THE COLLEGE OF THE FLORIDA KEYS	440,677	0.013263201%	512,178	0.013444516%
54999	FL KEYS AQUEDUCT AUTH	1,612,702	0.048537966%	1,945,447	0.051067394%
55001	NASSAU CO CLERK OF CIRCUIT COURT	321,366	0.009672251%	352,083	0.009242068%
55003	NASSAU CO BD OF CO COMMISSIONERS	3,342,752	0.100607831%	3,772,330	0.099022522%
55004	NASSAU CO PROPERTY APPRAISER	194,066	0.005840860%	216,421	0.005680988%
55005	NASSAU CO TAX COLLECTOR	230,897	0.006949380%	257,713	0.006764887%
55006	NASSAU CO SHERIFF'S DEPT	2,740,497	0.082481581%	3,044,579	0.079919278%
55007	NASSAU CO SCHOOL BOARD	4,326,302	0.130210034%	5,323,956	0.139752235%
55009	AMELIA ISLAND MOSQUITO CONTROL	28,775	0.000866055%	39,249	0.001030266%
55100	TOWN OF HILLIARD	72,303	0.002176129%	87,074	0.002285661%
55101	TOWN OF CALLAHAN	31,088	0.000935678%	38,283	0.001004923%
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	470,381	0.014157198%	489,996	0.012862252%
56003	OKALOOSA CO BD OF CO COMMISSIONERS	4,354,902	0.131070794%	4,886,394	0.128266351%

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
56004	OKALOOSA CO PROPERTY APPRAISER	239,724	0.007215034%	264,863	0.006952571%
56005	OKALOOSA CO TAX COLLECTOR	351,921	0.010591877%	414,039	0.010868401%
56006	OKALOOSA CO SHERIFF'S DEPT	4,430,686	0.133351700%	4,452,629	0.116880144%
56007	OKALOOSA CO SCHOOL BOARD	10,877,171	0.327373510%	13,664,245	0.358682284%
56100	OKALOOSA CO GAS DIST	97,036	0.002920518%	96,265	0.002526920%
56101	CITY OF VALPARAISO	12,041	0.000362415%	12,355	0.000324310%
56103	CITY OF NICEVILLE	859,478	0.025867958%	969,714	0.025454710%
56104	NICEVILLE HOUSING AUTHORITY	10,622	0.000319679%	13,378	0.000351180%
56114	MID-BAY BRIDGE AUTHORITY	27,331	0.000822590%	30,618	0.000803711%
56300	LIZA JACKSON PREPARATORY SCHOOL	220,296	0.006630330%	297,859	0.007818708%
56700	NORTHWEST FLORIDA STATE COLLEGE	1,037,546	0.031227325%	1,172,959	0.030789806%
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	119,616	0.003600108%	149,795	0.003932070%
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	1,047,390	0.031523605%	1,134,722	0.029786099%
57004	OKEECHOBEE CO PROPERTY APPRAISER	87,570	0.002635613%	96,170	0.002524431%
57005	OKEECHOBEE CO TAX COLLECTOR	64,008	0.001926479%	76,245	0.002001421%
57006	OKEECHOBEE CO SHERIFF'S DEPT	1,606,523	0.048351997%	1,637,282	0.042978166%
57007	OKEECHOBEE CO SCHOOL BOARD	2,242,686	0.067498809%	2,817,489	0.073958238%
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	6,509	0.000195903%	8,972	0.000235521%
57109	COQUINA WATER CONTOL DISTRICT	9,302	0.000279962%	19,478	0.000511286%
58001	ORANGE CO COMPROLLER	1,136,797	0.034214516%	1,353,572	0.035530865%
58003	ORANGE CO BD OF CO COMMISSIONERS	50,730,129	1.526840048%	59,350,139	1.557923088%
58004	ORANGE CO PROPERTY APPRAISER	729,889	0.021967679%	893,883	0.023464150%
58005	ORANGE CO TAX COLLECTOR	1,032,266	0.031068417%	1,247,713	0.032752074%
58006	ORANGE CO SHERIFF'S OFFICE	26,409,132	0.794843644%	27,246,383	0.715209272%
58007	ORANGE CO SCHOOL BOARD	75,543,975	2.273669884%	89,634,580	2.352880457%
58010	ORANGE CO CLERK OF CIRCUIT COURT	1,540,945	0.046378273%	1,897,306	0.049803694%
58011	ORANGE CO SUPERVISOR OF ELECTIONS	235,299	0.007081863%	315,420	0.008279682%
58075	REEDY CREEK IMPROVEMENT DIST	4,913,245	0.147875425%	4,624,180	0.121383321%
58087	ORANGE CO HOUSING FINANCE AUTH	36,833	0.001108586%	52,706	0.001383523%
58106	LAKE APOPKA NATURAL GAS DIST	293,172	0.008823688%	361,546	0.009490478%
58108	CITY OF EDGEWOOD	203,671	0.006129935%	205,610	0.005397189%
58109	CITY OF MAITLAND	47,084	0.001417097%	62,325	0.001636002%
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	13,865	0.000417302%	6,856	0.000179965%

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
58118	GREATER ORLANDO AVIATION AUTHORITY	1,625,720	0.048929779%	1,449,612	0.038051865%
58301	FLORIDA VIRTUAL HIGH SCHOOL	8,272,226	0.248971694%	13,660,332	0.358579551%
58304	NAP FORD COMMUNITY SCHOOL	116,135	0.003495357%	135,401	0.003554236%
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	221,868	0.006677642%	313,185	0.008221017%
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	130,559	0.003929485%	187,071	0.004910569%
58700	VALENCIA COLLEGE	6,629,283	0.199523546%	8,298,336	0.217828787%
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	720,326	0.021679879%	834,621	0.021908535%
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	690,152	0.020771714%	738,057	0.019373778%
59003	OSCEOLA CO BD OF CO COMMISSIONERS	12,803,455	0.385349448%	13,083,806	0.343445922%
59004	OSCEOLA CO PROPERTY APPRAISER	392,549	0.011814663%	463,877	0.012176622%
59005	OSCEOLA CO TAX COLLECTOR	529,614	0.015939960%	630,129	0.016540687%
59006	OSCEOLA CO SHERIFF'S DEPT	7,191,294	0.216438548%	7,619,652	0.200013557%
59007	OSCEOLA CO SCHOOL BOARD	18,960,674	0.570665147%	23,845,828	0.625945720%
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	124,627	0.003750943%	143,900	0.003777327%
59300	NEW DIMENSIONS HIGH SCHOOL INC	90,750	0.002731337%	111,695	0.002931965%
60001	CLERK & COMPROLLER, PALM BEACH COUNTY	2,420,963	0.072864467%	2,731,913	0.071711880%
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	52,006,173	1.565245526%	58,800,507	1.543495426%
60004	PALM BEACH CO PROPERTY APPRAISER	1,216,713	0.036619770%	1,500,798	0.039395502%
60005	PALM BEACH CO TAX COLLECTOR	1,212,505	0.036493115%	1,490,632	0.039128641%
60006	PALM BEACH CO SHERIFF'S DEPT	60,469,986	1.819983486%	61,534,803	1.615269860%
60007	PALM BEACH CO SCHOOL BOARD	82,047,972	2.469422640%	99,287,800	2.606274558%
60011	PALM BEACH SUPERVISOR OF ELECTIONS	199,259	0.005997164%	266,143	0.006986167%
60018	LAKE WORTH DRAINAGE DIST	493,588	0.014855657%	554,788	0.014563011%
60019	PORT OF PALM BEACH DIST	279,430	0.008410084%	340,839	0.008946922%
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	6,791,704	0.204411971%	8,591,155	0.225515197%
60025	SOUTH FLORIDA CONSERVANCY DIST	61,106	0.001839138%	54,519	0.001431118%
60044	FLORIDA INLAND NAVIGATION DIST	41,069	0.001236071%	51,282	0.001346139%
60048	S INDIAN RIVER WATER CONTROL DIST	608	0.000018289%	745	0.000019565%
60049	SHAWANO DRAINAGE DIST	3,220	0.000096919%	4,002	0.000105051%
60103	TOWN OF JUNO BEACH	351,916	0.010591734%	350,091	0.009189778%
60105	TOWN OF OCEAN RIDGE	343,846	0.010348841%	375,067	0.009845397%
60108	TOWN OF JUPITER	1,481,325	0.044583895%	1,708,012	0.044834791%
60109	CITY OF PAHOKEE	5,841	0.000175806%	6,103	0.000160215%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
60111	CITY OF GREENACRES	130,958	0.003941483%	100,063	0.002626621%
60113	VILLAGE OF TEQUESTA	54,968	0.001654384%	51,279	0.001346068%
60117	PALM BEACH CO SOLID WASTE AUTH	2,223,116	0.066909799%	2,857,969	0.075020805%
60119	PALM BCH SOIL & WATER CONSERVATION	6,338	0.000190763%	12,426	0.000326188%
60120	INDIAN TRAIL IMPROVEMENT DIST	278,584	0.008384628%	363,312	0.009536823%
60121	CITY OF BOYNTON BEACH	42,143	0.001268384%	43,362	0.001138245%
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	17,550	0.000528206%	23,394	0.000614088%
60123	TOWN OF HAVERHILL	28,220	0.000849357%	33,040	0.000867282%
60124	CITY OF ATLANTIS	289,920	0.008725802%	255,913	0.006717628%
60125	TOWN OF SOUTH PALM BEACH	51,405	0.001547146%	21,078	0.000553292%
60126	CITY OF BOCA RATON	68,325	0.002056389%	67,003	0.001758816%
60127	TOWN OF HIGHLAND BEACH	491,400	0.014789805%	517,994	0.013597173%
60128	CITY OF PALM BEACH GARDENS	1,639,956	0.049358246%	2,110,770	0.055407078%
60129	TOWN OF PALM BEACH SHORES	163,099	0.004908834%	100,558	0.002639619%
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	401,339	0.012079220%	483,533	0.012692603%
60131	VILLAGE OF WELLINGTON	1,671,456	0.050306325%	2,013,604	0.052856493%
60132	VILLAGE OF ROYAL PALM BEACH	688,784	0.020730555%	791,764	0.020783556%
60133	VILLAGE OF PALM SPRINGS	793,813	0.023891640%	887,727	0.023302557%
60140	TOWN OF LOXAHATCHEE GROVES	63,685	0.001916748%	74,042	0.001943573%
60150	PALM BEACH CO HEALTH CARE DIST	16,737	0.000503737%	22,111	0.000580418%
60151	CITY OF SOUTH BAY	8,260	0.000248618%	8,455	0.000221954%
60152	CITY OF RIVIERA BEACH	1,075,257	0.032362345%	1,443,942	0.037903046%
60153	TOWN OF MANGONIA PARK	46,502	0.001399590%	54,643	0.001434360%
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	54,186	0.001630837%	97,625	0.002562639%
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	154,062	0.004636864%	211,418	0.005549645%
60303	WESTERN ACADEMY CHARTER SCHOOL	124,652	0.003751702%	173,000	0.004541198%
60304	SOUTH TECH CHARTER ACADEMY, INC	399,507	0.012024088%	495,664	0.013011037%
60305	INLET GROVE COMMUNITY HIGH SCHOOL	171,088	0.005149280%	239,717	0.006292505%
60306	GULF STREAM GOODWILL ACADEMIES INC	9,013	0.000271261%	13,095	0.000343742%
60700	PALM BEACH STATE COLLEGE	4,690,025	0.141157108%	5,658,934	0.148545287%
61001	PASCO CO CLERK OF CIRCUIT COURT	965,455	0.029057593%	1,136,505	0.029832899%
61003	PASCO CO BD OF CO COMMISSIONERS	15,463,815	0.465419120%	18,637,903	0.489239288%
61004	PASCO CO PROPERTY APPRAISER	375,813	0.011310956%	418,384	0.010982450%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
61005	PASCO CO TAX COLLECTOR	617,946	0.018598498%	772,640	0.020281567%
61006	PASCO CO SHERIFF'S OFFICE	15,392,514	0.463273143%	15,688,417	0.411816169%
61007	PASCO CO SCHOOL BOARD	25,981,256	0.781965732%	32,254,528	0.846671545%
61009	PASCO CO MOSQUITO CONTROL DIST	118,214	0.003557935%	157,054	0.004122633%
61011	PASCO CO SUPERVISOR OF ELECTIONS	206,204	0.006206194%	262,151	0.006881391%
61100	CITY OF PORT RICHEY	403,771	0.012152424%	406,120	0.010660539%
61101	CITY OF DADE CITY	16,432	0.000494568%	20,335	0.000533799%
61102	CITY OF NEW PORT RICHEY	472,268	0.014213988%	563,917	0.014802659%
61103	CITY OF ZEPHYRHILLS	1,259,691	0.037913305%	1,125,521	0.029544591%
61108	CITY OF SAN ANTONIO	11,135	0.000335147%	14,348	0.000376635%
61304	LEARNING LODGE ACADEMY, INC.	69,478	0.002091111%	96,350	0.002529155%
61700	PASCO HERNANDO STATE COLLEGE	1,750,432	0.052683273%	2,111,634	0.055429757%
62001	PINELLAS CO CLERK OF CIRCUIT COURT	1,864,161	0.056106230%	2,264,992	0.059455362%
62003	PINELLAS CO BD OF CO COMMISSIONERS	9,886,297	0.297550881%	12,306,829	0.323050507%
62004	PINELLAS CO PROPERTY APPRAISER	732,513	0.022046666%	881,287	0.023133519%
62005	PINELLAS CO TAX COLLECTOR	977,365	0.029416052%	1,213,702	0.031859311%
62006	PINELLAS CO SHERIFF'S DEPT	30,886,018	0.929585846%	31,816,411	0.835171115%
62007	PINELLAS CO SCHOOL BOARD	39,189,485	1.179497798%	48,569,577	1.274936617%
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	204,219	0.006146429%	318,572	0.008362424%
62012	PINELLAS CO JUVENILE WELFARE BOARD	276,029	0.008307730%	337,137	0.008849749%
62088	PINELLAS CO HOUSING AUTH	249,783	0.007517796%	317,080	0.008323251%
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	29,718	0.000894419%	36,298	0.000952801%
62100	CITY OF INDIAN ROCKS BEACH	28,206	0.000848916%	31,937	0.000838329%
62101	CITY OF DUNEDIN	255,662	0.007694751%	242,790	0.006373160%
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	108,650	0.003270085%	133,515	0.003504718%
62103	CITY OF SOUTH PASADENA	112,190	0.003376602%	145,660	0.003823528%
62104	CITY OF SEMINOLE	333,219	0.010028995%	384,343	0.010088896%
62105	CITY OF SAFETY HARBOR	105,800	0.003184306%	123,545	0.003243011%
62106	CITY OF OLDSMAR	139,855	0.004209244%	158,941	0.004172151%
62107	PINELLAS SUNCOAST TRANSIT AUTH	2,278,133	0.068565662%	2,944,298	0.077286921%
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	745,529	0.022438407%	764,933	0.020079251%
62111	CITY OF MADEIRA BEACH	203,756	0.006132501%	221,029	0.005801937%
62112	TOWN OF REDINGTON SHORES	23,443	0.000705571%	24,879	0.000653058%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
62113	TAMPA BAY WATER	933,421	0.028093467%	1,155,068	0.030320193%
62114	TOWN OF NORTH REDINGTON BEACH	16,978	0.000510998%	22,816	0.000598921%
62115	PINELLAS PARK WATER MANAGEMENT DIST	23,093	0.000695035%	28,720	0.000753893%
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	99,637	0.002998794%	102,867	0.002700238%
62122	PINELLAS CO PLANNING COUNCIL	139,394	0.004195384%	164,585	0.004320304%
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	1,261,365	0.037963687%	1,250,742	0.032831593%
62124	CITY OF TREASURE ISLAND	616,772	0.018563161%	584,647	0.015346817%
62125	TOWN OF INDIAN SHORES	4,005	0.000120531%	187	0.000004897%
62126	TOWN OF KENNETH CITY	150,036	0.004515665%	158,893	0.004170892%
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	19,517	0.000587402%	31,555	0.000828301%
62700	ST PETERSBURG COLLEGE	4,616,356	0.138939864%	5,493,524	0.144203336%
63001	POLK CO CLERK OF CIRCUIT COURT	884,580	0.026623472%	1,002,010	0.026302469%
63003	POLK CO BD OF CO COMMISSIONERS	14,172,695	0.426559882%	15,484,150	0.406454218%
63004	POLK CO PROPERTY APPRAISER	579,419	0.017438945%	714,310	0.018750430%
63005	POLK CO TAX COLLECTOR	816,864	0.024585395%	1,009,851	0.026508282%
63006	POLK CO SHERIFF'S DEPT	16,997,464	0.511577814%	17,362,605	0.455763106%
63007	POLK CO SCHOOL BOARD	31,499,730	0.948056899%	39,098,089	1.026312941%
63105	VILLAGE OF HIGHLAND PARK	531	0.000015994%	1,047	0.000027471%
63128	CITY OF POLK CITY	68,055	0.002048272%	93,136	0.002444797%
63129	LAKELAND AREA MASS TRANSIT DISTRICT	425,425	0.012804155%	569,124	0.014939334%
63300	MCKEEL ACADEMY OF TECHNOLOGY	859,878	0.025880010%	1,158,589	0.030412618%
63301	DISCOVERY ACADEMY OF LAKE ALFRED	355,443	0.010697876%	452,766	0.011884983%
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	427,799	0.012875595%	540,504	0.014188055%
63303	BERKLEY CHARTER SCHOOL	235,318	0.007082434%	300,030	0.007875699%
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	129,106	0.003885732%	169,240	0.004442494%
63306	LAKE WALES CHARTER SCHOOLS	97,620	0.002938087%	139,472	0.003661093%
63307	LAKE WALES SENIOR HIGH SCHOOL	328,383	0.009883434%	421,600	0.011066873%
63308	POLK AVENUE ELEMENTARY SCHOOL	161,180	0.004851075%	201,877	0.005299203%
63309	HILLCREST ELEMENTARY SCHOOL	187,178	0.005633542%	234,187	0.006147330%
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	145,695	0.004385040%	188,837	0.004956911%
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	102,420	0.003082558%	111,183	0.002918516%
63312	VICTORY RIDGE ACADEMY	191,369	0.005759706%	269,501	0.007074323%
63315	EDWARD W BOK ACADEMY INC	134,363	0.004043966%	177,212	0.004651752%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
63316	COMPASS CHARTER MIDDLE SCHOOL	42,993	0.001293979%	53,750	0.001410924%
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	91,388	0.002750540%	98,222	0.002578309%
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	126,119	0.003795843%	147,873	0.003881624%
63320	EDWARD W. BOK ACADEMY NORTH	86,016	0.002588846%	148,517	0.003898538%
63700	POLK STATE COLLEGE	1,859,281	0.055959339%	2,150,898	0.056460429%
64001	PUTNAM CO CLERK OF CIRCUIT COURT	274,437	0.008259828%	351,490	0.009226509%
64003	PUTNAM CO BD OF CO COMMISSIONERS	1,585,658	0.047724018%	1,826,032	0.047932779%
64004	PUTNAM CO PROPERTY APPRAISER	117,027	0.003522183%	127,797	0.003354625%
64005	PUTNAM CO TAX COLLECTOR	160,355	0.004826265%	196,699	0.005163282%
64006	PUTNAM CO SHERIFF'S DEPT	1,957,935	0.058928576%	2,035,174	0.053422697%
64007	PUTNAM CO SCHOOL BOARD	4,691,075	0.141188708%	5,664,884	0.148701475%
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	68,297	0.002055548%	76,754	0.002014757%
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	2,464,117	0.074163269%	2,865,078	0.075207414%
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	46,807	0.001408779%	65,443	0.001717847%
64310	PUTNAM EDGE HIGH SCHOOL	22,788	0.000685843%	19,081	0.000500858%
64700	ST JOHNS RIVER STATE COLLEGE	1,439,706	0.043331278%	1,705,350	0.044764932%
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	527,250	0.015868803%	608,330	0.015968479%
65003	ST JOHNS CO BD OF CO COMMISSIONERS	9,280,128	0.279306834%	10,600,241	0.278253113%
65004	ST JOHNS CO PROPERTY APPRAISER	378,347	0.011387227%	449,867	0.011808880%
65005	ST JOHNS CO TAX COLLECTOR	338,546	0.010189309%	432,870	0.011362707%
65006	ST JOHNS CO SHERIFF'S DEPT	7,574,021	0.227957602%	8,001,081	0.210025931%
65007	ST JOHNS CO SCHOOL BOARD	14,191,555	0.427127528%	18,239,705	0.478786710%
65009	ANASTASIA MOSQUITO CONTROL DIST	111,676	0.003361135%	160,623	0.004216300%
65100	CITY OF ST AUGUSTINE BEACH	461,951	0.013903464%	502,075	0.013179315%
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	67,942	0.002044878%	87,491	0.002296619%
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	497,581	0.014975849%	605,184	0.015885897%
66003	ST LUCIE CO BD OF CO COMMISSIONERS	2,899,718	0.087273695%	3,619,334	0.095006427%
66004	ST LUCIE CO PROPERTY APPRAISER	302,345	0.009099772%	363,840	0.009550678%
66005	ST LUCIE CO TAX COLLECTOR	493,481	0.014852436%	620,664	0.016292242%
66006	ST LUCIE CO SHERIFF'S DEPT	8,543,666	0.257141297%	8,449,140	0.221787349%
66007	ST LUCIE CO SCHOOL BOARD	15,471,341	0.465645629%	19,158,314	0.502899915%
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	126,279	0.003800648%	155,731	0.004087883%
66100	NORTH ST LUCIE RIVER WATER CONTROL	7,500	0.000225730%	9,923	0.000260464%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
66101	CHILDRENS SERVICES COUNCIL OF ST LU	65,006	0.001956520%	82,145	0.002156276%
66102	CITY OF PORT ST LUCIE	77,365	0.002328469%	109,068	0.002863005%
66700	INDIAN RIVER STATE COLLEGE	3,515,042	0.105793270%	4,342,047	0.113977408%
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	322,926	0.009719203%	425,253	0.011162771%
67003	SANTA ROSA CO BD OF CO COMMISSIONER	1,537,207	0.046265784%	1,802,229	0.047307951%
67004	SANTA ROSA CO PROPERTY APPRAISER	182,172	0.005482884%	251,772	0.006608933%
67005	SANTA ROSA CO TAX COLLECTOR	210,846	0.006345908%	257,271	0.006753285%
67006	SANTA ROSA CO SHERIFF'S DEPT	4,547,463	0.136866368%	4,589,532	0.120473816%
67007	SANTA ROSA CO SCHOOL BOARD	9,300,291	0.279913681%	11,714,387	0.307499098%
67100	CITY OF GULF BREEZE	43,084	0.001296713%	27,913	0.000732719%
67101	TOWN OF JAY	23,949	0.000720796%	26,058	0.000684024%
67102	AVALON FIRE RESCUE DISTRICT	45,094	0.001357212%	44,259	0.001161783%
68001	SARASOTA CO CLERK OF CIRCUIT COURT	898,641	0.027046677%	1,048,123	0.027512922%
68003	SARASOTA CO BD OF CO COMMISSIONERS	15,372,167	0.462660774%	17,640,621	0.463060936%
68004	SARASOTA CO PROPERTY APPRAISER	319,332	0.009611032%	431,755	0.011333447%
68005	SARASOTA CO TAX COLLECTOR	423,378	0.012742540%	581,379	0.015261012%
68006	SARASOTA CO SHERIFF'S DEPT	11,495,711	0.345989887%	11,872,958	0.311661528%
68007	SARASOTA CO SCHOOL BOARD	18,583,462	0.559312068%	23,166,269	0.608107516%
68026	WEST COAST INLAND NAVIGATION DIST	29,291	0.000881594%	34,851	0.000914826%
68100	CITY OF VENICE	1,969,650	0.059281152%	2,473,581	0.064930745%
68105	CITY OF NORTH PORT	3,552,133	0.106909631%	4,153,454	0.109026906%
68107	ENGLEWOOD WATER DISTRICT	336,975	0.010142045%	180,645	0.004741867%
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	9,711	0.000292272%	12,484	0.000327706%
68109	SARASOTA BAY ESTUARY PROGRAM	29,619	0.000891465%	44,348	0.001164125%
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	86,758	0.002611169%	96,853	0.002542362%
68300	SARASOTA MILITARY ACADEMY	271,933	0.008184443%	318,239	0.008353687%
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	72,603	0.002185164%	94,173	0.002472023%
68303	SARASOTA MILITARY ACADEMY PREP	168,551	0.005072926%	219,291	0.005756334%
68304	SARASOTA SUNCOAST ACADEMY	154,515	0.004650484%	212,634	0.005581577%
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	768,094	0.023117563%	918,466	0.024109445%
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	9,987,656	0.300601514%	11,375,669	0.298607845%
69004	SEMINOLE CO PROPERTY APPRAISER	364,861	0.010981344%	449,719	0.011804985%
69005	SEMINOLE CO TAX COLLECTOR	408,661	0.012299605%	406,211	0.010662922%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	11,800,680	0.355168641%	12,487,037	0.327780927%
69007	SEMINOLE CO SCHOOL BOARD	22,412,439	0.674553949%	27,758,479	0.728651637%
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	155,200	0.004671100%	184,826	0.004851626%
69019	SEMINOLE CO PORT AUTH	33,701	0.001014304%	37,508	0.000984577%
69100	CITY OF ALTAMONTE SPRINGS	358,134	0.010778854%	345,759	0.009076061%
69101	CITY OF CASSELBERRY	155,623	0.004683830%	173,702	0.004559623%
69103	SANFORD AIRPORT AUTH	659,327	0.019843962%	762,302	0.020010208%
69104	CITY OF LONGWOOD	160,212	0.004821955%	158,541	0.004161656%
69105	CITY OF SANFORD	2,197,217	0.066130318%	2,497,102	0.065548165%
69110	FRED R WILSON MEMORIAL LAW LIBRARY	6,371	0.000191760%	7,590	0.000199237%
69307	SEMINOLE SCIENCE CHARTER SCHOOL	85,821	0.002582987%	119,231	0.003129766%
69700	SEMINOLE STATE COLLEGE OF FLORIDA	3,091,408	0.093043043%	3,511,898	0.092186257%
70001	SUMTER CO CLERK OF CIRCUIT COURT	218,832	0.006586268%	249,043	0.006537296%
70003	SUMTER CO BD OF CO COMMISSIONERS	1,746,459	0.052563697%	1,839,330	0.048281857%
70004	SUMTER CO PROPERTY APPRAISER	145,319	0.004373705%	171,395	0.004499061%
70005	SUMTER CO TAX COLLECTOR	117,874	0.003547677%	143,710	0.003772356%
70006	SUMTER CO SHERIFF'S DEPT	3,242,989	0.097605217%	3,186,426	0.083642710%
70007	SUMTER CO SCHOOL BOARD	2,434,065	0.073258788%	2,986,509	0.078394961%
70011	SUMTER CO SUPERVISOR OF ELECTIONS	111,316	0.003350315%	122,930	0.003226862%
70100	CITY OF BUSHNELL	1,567	0.000047152%	0	0.000000000%
70101	CITY OF WILDWOOD	656,587	0.019761504%	769,121	0.020189203%
70102	CITY OF WEBSTER	14,389	0.000433062%	18,838	0.000494481%
70103	CITY OF COLEMAN	10,245	0.000308347%	13,213	0.000346825%
70104	CITY OF CENTER HILL	23,097	0.000695152%	24,449	0.000641775%
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	1,531,004	0.046079094%	1,617,068	0.042447541%
71004	SUWANNEE CO PROPERTY APPRAISER	87,637	0.002637637%	90,359	0.002371898%
71005	SUWANNEE CO TAX COLLECTOR	50,856	0.001530622%	64,007	0.001680160%
71006	SUWANNEE CO SHERIFF'S DEPT	728,532	0.021926848%	760,107	0.019952583%
71007	SUWANNEE CO SCHOOL BOARD	2,398,627	0.072192215%	2,939,969	0.077173281%
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	26,593	0.000800381%	49,203	0.001291569%
71100	LIVE OAK HOUSING AUTH	7,151	0.000215220%	13,904	0.000364987%
71101	CITY OF LIVE OAK	431,052	0.012973489%	469,555	0.012325665%
71102	SUWANNEE RIVER WATER MGMT DISTRICT	336,837	0.010137885%	409,226	0.010742049%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
71103	SUWANNEE VALLEY TRANSIT AUTH	51,173	0.001540169%	64,313	0.001688190%
72001	TAYLOR CO CLERK OF CIRCUIT COURT	119,208	0.003587843%	130,994	0.003438551%
72003	TAYLOR CO BD OF CO COMMISSIONERS	371,238	0.011173265%	413,140	0.010844812%
72004	TAYLOR CO PROPERTY APPRAISER	88,319	0.002658151%	93,781	0.002461731%
72005	TAYLOR CO TAX COLLECTOR	103,006	0.003100190%	111,816	0.002935136%
72006	TAYLOR CO SHERIFF'S DEPT	589,206	0.017733524%	569,904	0.014959813%
72007	TAYLOR CO SCHOOL BOARD	1,210,712	0.036439177%	1,509,531	0.039624718%
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	53,786	0.001618813%	57,943	0.001520979%
72100	CITY OF PERRY	141,282	0.004252204%	176,146	0.004623785%
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	919	0.000027645%	1,036	0.000027195%
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	7,503	0.000225822%	10,546	0.000276839%
72104	BIG BEND WATER AUTHORITY	17,995	0.000541599%	22,844	0.000599654%
73001	UNION CO CLERK OF COURTS	65,119	0.001959907%	73,408	0.001926944%
73003	UNION CO BD OF CO COMMISSIONERS	299,949	0.009027654%	322,356	0.008461734%
73004	UNION CO PROPERTY APPRAISER	48,550	0.001461229%	52,209	0.001370466%
73005	UNION CO TAX COLLECTOR	37,405	0.001125779%	24,478	0.000642543%
73006	UNION CO SHERIFF'S DEPT	221,320	0.006661141%	205,008	0.005381393%
73007	UNION CO SCHOOL BOARD	853,141	0.025677244%	1,097,731	0.028815113%
73011	UNION CO SUPERVISOR OF ELECTIONS	53,240	0.001602371%	59,652	0.001565846%
73088	UNION CO HOUSING AUTH	9,637	0.000290039%	12,167	0.000319387%
73101	CITY OF LAKE BUTLER	39,248	0.001181247%	48,427	0.001271204%
73103	NEW RIVER LIBRARY COOPERATIVE	13,870	0.000417460%	14,666	0.000384966%
73116	PAL PUBLIC LIBRARY COOPERATIVE	3,713	0.000111754%	4,555	0.000119561%
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	895,371	0.026948245%	966,695	0.025375462%
74003	VOLUSIA CO BD OF CO COMMISSIONERS	22,277,079	0.670480005%	20,465,900	0.537223650%
74004	VOLUSIA CO PROPERTY APPRAISER	0	0.000000000%	309,251	0.008117733%
74005	VOLUSIA CO TAX COLLECTOR	0	0.000000000%	150,526	0.003951270%
74006	VOLUSIA CO SHERIFF'S OFC	0	0.000000000%	3,156,547	0.082858395%
74007	VOLUSIA CO SCHOOL BOARD	21,730,664	0.654034363%	26,507,812	0.695822004%
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	0	0.000000000%	71,139	0.001867376%
74090	VOLUSIA CO LAW LIBRARY	17,620	0.000530302%	28,257	0.000741748%
74100	CITY OF LAKE HELEN	48,887	0.001471374%	52,818	0.001386458%
74101	CITY OF NEW SMYRNA BEACH	100,531	0.003025701%	101,152	0.002655201%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
74102	CITY OF DAYTONA BEACH	2,231,269	0.067155193%	2,854,955	0.074941699%
74103	TOWN OF PIERSON	11,577	0.000348445%	13,505	0.000354496%
74104	CITY OF SOUTH DAYTONA	853,230	0.025679933%	951,789	0.024984176%
74105	CITY OF HOLLY HILL	278,948	0.008395575%	325,838	0.008553143%
74106	CITY OF DAYTONA BEACH SHORES	633,142	0.019055863%	759,323	0.019931993%
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	158,455	0.004769061%	132,167	0.003469342%
74109	TOWN OF PONCE INLET	483,974	0.014566303%	566,581	0.014872566%
74123	CITY OF OAK HILL	18,526	0.000557580%	25,074	0.000658172%
74124	CITY OF ORANGE CITY	1,164,032	0.035034214%	1,217,219	0.031951620%
74125	CITY OF DELTONA	802,370	0.024149167%	981,639	0.025767731%
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	14,989	0.000451119%	15,870	0.000416576%
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	13,200	0.000397270%	16,691	0.000438134%
74700	DAYTONA STATE COLLEGE	2,756,023	0.082948862%	3,268,764	0.085804057%
75001	WAKULLA CO CLERK OF CIRCUIT COURT	127,777	0.003845751%	139,565	0.003663533%
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	815,827	0.024554181%	855,094	0.022445967%
75004	WAKULLA CO PROPERTY APPRAISER	96,775	0.002912677%	81,464	0.002138406%
75005	WAKULLA CO TAX COLLECTOR	54,310	0.001634584%	74,516	0.001956018%
75006	WAKULLA CO SHERIFF'S DEPT	1,085,318	0.032665132%	1,019,217	0.026754143%
75007	WAKULLA CO SCHOOL BOARD	1,708,928	0.051434133%	2,214,082	0.058118988%
75101	CITY OF SOPCHOPPY	44,910	0.001351672%	54,477	0.001430013%
75102	WILDERNESS COAST LIBRARIES	20,250	0.000609458%	18,236	0.000478694%
76001	WALTON CO CLERK OF CIRCUIT COURT	439,381	0.013224171%	519,610	0.013639617%
76003	WALTON CO BD OF CO COMMISSIONERS	1,455,817	0.043816160%	1,851,998	0.048614386%
76004	WALTON CO PROPERTY APPRAISER	115,565	0.003478195%	193,008	0.005066405%
76005	WALTON CO TAX COLLECTOR	250,521	0.007540006%	289,653	0.007603303%
76006	WALTON CO SHERIFF'S DEPT	4,926,207	0.148265554%	4,968,279	0.130415825%
76007	WALTON CO SCHOOL BOARD	3,791,765	0.114121910%	5,058,118	0.132774069%
76009	SO WALTON CO MOSQUITO CONTROL DIST	56,884	0.001712062%	70,642	0.001854341%
76011	WALTON CO SUPERVISOR OF ELECTIONS	71,041	0.002138156%	78,649	0.002064522%
76100	CITY OF DEFUNIAK SPRINGS	601,584	0.018106068%	641,713	0.016844762%
76101	DEFUNIAK SPRINGS HOUSING AUTH	18,662	0.000561668%	21,030	0.000552040%
76102	CITY OF FREEPORT	125,821	0.003786870%	168,646	0.004426895%
76300	WALTON ACADEMY	59,776	0.001799088%	75,481	0.001981344%

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total Pension Plan Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for Pension Plan Funding June 30, 2021	Proportion at June 30, 2021
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	95,419	0.002871864%	135,869	0.003566522%
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	126,540	0.003808502%	142,314	0.003735696%
77003	WASHINGTON CO BD OF CO COMM	288,546	0.008684452%	342,018	0.008977863%
77004	WASHINGTON CO PROPERTY APPRAISER	25,574	0.000769705%	33,253	0.000872892%
77005	WASHINGTON CO TAX COLLECTOR	74,957	0.002255989%	85,233	0.002237328%
77006	WASHINGTON CO SHERIFF'S DEPT	752,553	0.022649803%	753,896	0.019789548%
77007	WASHINGTON CO SCHOOL BOARD	1,732,958	0.052157351%	2,136,744	0.056088871%
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	55,402	0.001667443%	55,231	0.001449784%
77100	CITY OF CHIPLEY	253,305	0.007623808%	285,325	0.007489696%
77101	CITY OF VERNON	7,526	0.000226510%	10,100	0.000265115%
77102	TOWN OF WAUSAU	9,417	0.000283436%	8,868	0.000232794%
TOTALS		\$ 3,322,556,872	100%	\$ 3,809,567,951	100%

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Pension Plan Total Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Differences Between Expected and Actual Experience		Changes in Assumptions		Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Employer Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience		Changes in Assumptions		Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
		Net Pension Liability at June 30, 2021	Expected	Actual	Assumptions				Assumptions	Assumptions	Assumptions								
1000	STATE OF FLORIDA	\$ 1,223,996,672	\$ 209,794,812	\$ 837,518,519	\$ 0	\$ 213,105,829	\$ 1,260,419,160	\$ 0	\$ 0	\$ 0	\$ (4,270,213,239)	\$ (535,271,289)	\$ (4,805,484,528)	\$ (395,116)	\$ (76,932,615)	\$ (77,327,731)			
2135	JAC-FLORIDA CLERKS OF COURTS OPERATIONS CORP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,019)			
4910	UNIVERSITY OF FLORIDA	123,556,691	21,178,157	84,544,982	0	12,712,388	118,435,527	0	0	0	(431,065,215)	(3,157,962)	(434,223,162)	(39,886)	2,650,816	2,610,930			
4915	FLORIDA POLYTECHNIC UNIVERSITY	2,053,821	352,028	1,405,261	0	404,861	1,405,261	0	0	0	(7,165,266)	(7,956,132)	(9,860,866)	(663)	163,974	163,211			
4920	FLORIDA STATE UNIVERSITY	54,350,905	9,315,832	37,189,584	0	3,406,670	47,912,085	0	0	0	(189,816,646)	(8,780,988)	(198,397,532)	(17,545)	(878,425)	(695,889)			
4930	FLORIDA A&M UNIVERSITY	14,938,740	2,550,524	10,221,627	0	519,232	13,301,592	0	0	0	(52,117,510)	(2,055,023)	(54,172,533)	(4,922)	(803,721)	(813,543)			
4940	UNIVERSITY OF CENTRAL FLORIDA	46,158,515	7,911,643	31,583,941	0	5,846,301	45,341,888	0	0	0	(161,035,457)	(10,621,471)	(171,655,504)	(14,900)	1,106,771	1,106,771			
4950	UNIVERSITY OF SOUTH FLORIDA	60,015,374	10,286,731	41,065,944	0	5,650,082	57,002,287	0	0	0	(209,378,556)	(219,860,580)	(418,239,136)	(19,373)	165,449	165,449			
4955	NEW COLLEGE	2,686,296	460,435	1,838,097	0	675,063	2,673,595	0	0	0	(3,718,810)	(70,901)	(4,442,711)	(867)	255,466	254,598			
4960	FLORIDA ATLANTIC UNIVERSITY	24,012,803	4,115,833	16,430,750	0	2,816,235	23,812,818	0	0	0	(3,328,188)	(4,543,840)	(88,318,474)	(7,753)	472,912	465,161			
4970	UNIVERSITY OF WEST FLORIDA	10,088,378	1,720,164	6,902,968	0	489,321	9,124,454	0	0	0	(35,165,815)	(3,761,264)	(38,957,079)	(3,257)	(407,243)	(410,499)			
4980	FLORIDA INTERNATIONAL UNIVERSITY	47,237,454	8,096,575	45,425,818	0	5,007,035	50,428,218	0	0	0	(164,799,604)	(166,959,944)	(325,759,548)	(15,249)	1,781,202	1,745,953			
4990	UNIVERSITY OF NORTH FLORIDA	13,737,689	2,354,602	9,400,008	0	2,370,144	14,224,814	0	0	0	(47,827,343)	(1,320,567)	(49,247,910)	(4,435)	306,278	301,844			
4995	FLORIDA GULF COAST UNIVERSITY	11,493,917	1,970,776	7,864,708	0	2,828,688	12,663,472	0	0	0	(40,009,366)	(2,648,669)	(42,748,055)	(3,710)	468,934	468,224			
11001	ALACHUA CO CLERK OF CIRCUIT COURT	1,290,273	221,155	862,869	0	140,155	1,244,178	0	0	0	(4,501,437)	(170,834)	(4,672,271)	(417)	(48,971)	(49,387)			
11003	ALACHUA CO BD OF CO COMMISSIONERS	13,214,066	2,284,915	9,041,733	0	1,304,033	12,610,881	0	0	0	(46,278,091)	(2,177,467)	(48,455,558)	(4,266)	66,517	62,251			
11004	ALACHUA CO PROPERTY APPRAISER	896,883	153,722	413,671	0	138,403	905,797	0	0	0	(3,128,894)	(25,327)	(3,154,221)	(290)	39,971	39,682			
11005	ALACHUA CO TAX COLLECTOR	954,284	163,562	522,955	0	197,869	1,014,366	0	0	0	(3,328,188)	(59,144)	(3,387,331)	(308)	36,075	35,767			
11006	ALACHUA CO SHERIFFS OFFICE	15,236,235	2,611,515	10,425,387	0	1,199,166	14,236,699	0	0	0	(53,155,395)	(7,412,524)	(60,567,919)	(4,918)	(869,116)	(894,035)			
11007	ALACHUA CO SCHOOL BOARD	26,374,534	4,520,637	18,046,764	0	5,508,651	28,074,052	0	0	0	(92,014,120)	(822,038)	(92,836,158)	(6,514)	244,781	238,267			
11100	CITY OF ALACHUA	1,745,582	299,195	1,194,413	0	591,487	2,055,096	0	0	0	(6,089,896)	0	(6,089,896)	(863)	172,923	172,929			
11101	CITY OF HIGH SPRINGS	819,967	139,924	554,924	0	97,728	917,658	0	0	0	(81,053)	0	(81,053)	(262)	34,671	34,409			
11102	CITY OF NEWBERRY	904,136	154,970	618,655	0	91,440	865,066	0	0	0	(3,154,305)	(78,149)	(3,232,454)	(292)	52,851	52,559			
11103	CITY OF GAINESVILLE	184,112	31,557	125,979	0	17,187	171,187	0	0	0	(642,321)	(114,753)	(757,074)	(30)	(21,108)	(21,167)			
11104	ALACHUA COUNTY LIBRARY DISTRICT	938,830	161,088	643,078	0	375,752	1,179,918	0	0	0	(3,278,830)	0	(3,278,830)	(60)	107,587	107,283			
11116	CITY OF ARCHER	95,362	16,346	65,346	0	9,354	90,354	0	0	0	(347,740)	(15,038)	(362,778)	(31)	3,871	3,840			
11117	CHILDREN TRUST OF ALACHUA COUNTY	58,433	10,015	39,863	0	199,363	249,361	0	0	0	(203,858)	(19)	(203,877)	(0)	42,418	42,399			
11300	CARING & SHARING LEARNING SCHOOL	216,742	36,978	147,621	0	225,673	410,273	0	0	0	(752,668)	(1,007)	(753,675)	(7)	51,031	50,962			
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	7,036	1,206	4,814	0	142,867	148,867	0	0	0	(318,775)	(9)	(318,784)	(9)	(28,350)	(28,359)			
11302	SIATECH GAINESVILLE	56,096	9,615	38,384	0	7,685	55,884	0	0	0	(195,706)	(35,219)	(230,925)	(18)	(9,522)	(9,540)			
11304	SWEETWATER BRANCH ACADEMY	0	0	0	0	0	0	0	0	0	0	0	0	0	(285)	(285)			
11305	MICANOPY MIDDLE SCHOOL INC	50,626	8,677	34,641	0	49,960	93,278	0	0	0	(178,621)	(13,976)	(192,597)	(8)	9,776	9,760			
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	103,349	17,714	70,716	0	77,289	165,699	0	0	0	(360,568)	(40,544)	(401,102)	(33)	(3,782)	(3,820)			
11700	SANTA FE COLLEGE	7,048,886	1,208,190	4,823,197	0	2,287,675	7,048,886	0	0	0	(24,591,788)	(2,507,678)	(27,099,466)	(2,275)	36,260	33,985			
12001	BAKER CO CLERK OF CIRCUIT COURT	220,385	37,774	150,798	0	68,265	256,838	0	0	0	(788,888)	(17,923)	(789,791)	(71)	13,423	13,352			
12003	BAKER CO BD OF CO COMMISSIONERS	880,963	150,846	602,195	0	110,308	895,245	0	0	0	(3,070,388)	(14,742)	(3,085,130)	(284)	91	(1,930)			
12004	BAKER CO PROPERTY APPRAISER	118,288	20,275	80,939	0	12,396	113,609	0	0	0	(412,678)	(200,011)	(612,689)	(38)	(43,368)	(43,406)			
12005	BAKER CO TAX COLLECTOR	37,285	84,957	235,088	0	48,957	235,088	0	0	0	(758,915)	(25,598)	(784,512)	(8)	6,794	6,724			
12006	BAKER CO SHERIFFS DEPT	2,338,823	400,678	1,600,339	0	90,660	2,081,877	0	0	0	(8,199,566)	(1,127,664)	(9,287,230)	(75)	(197,167)	(197,522)			
12007	BAKER CO SCHOOL BOARD	4,620,016	789,093	3,153,717	0	1,028,917	5,122,827	0	0	0	(16,889,390)	(298,390)	(17,187,780)	(1,488)	2,619	1,131			
12011	BAKER CO SUPERVISOR OF ELECTIONS	88,812	15,223	61,859	0	107,577	183,569	0	0	0	(309,843)	(56,122)	(365,965)	(24)	(5,635)	(5,664)			
12100	CITY OF MACLENNY	568,498	97,441	388,955	0	92,238	576,674	0	0	0	(1,983,347)	(69,587)	(2,052,934)	(184)	39,041	38,857			
12102	NEW RIVER SOLID WASTE ASSOCIATION	208,095	35,668	142,389	0	106,008	284,065	0	0	0	(725,992)	(14,474)	(740,466)	(67)	17,858	17,791			
12103	MACLENNY HOUSING AUTHORITY	0	0	0	0	0	0	0	0	0	0	0	0	0	(421)	(421)			
12104	TOWN OF GLEN ST MARY	27,240	4,669	18,639	0	27,710	51,019	0	0	0	(60,034)	(11,900)	(71,934)	(9)	1,012	1,004			
13001	BAY CO CLERK OF CIRCUIT COURT	1,037,212	177,780	709,712	0	153,545	1,041,037	0	0	0	(3,818,573)	(51,344)	(3,869,917)	(35)	3,493	3,158			
13003	BAY CO BD OF CO COMMISSIONERS	7,878,728	1,350,427	5,391,016	0	1,019,638	7,781,081	0	0	0	(27,486,803)	(965,340)	(28,452,248)	(2,343)	237,654	235,111			
13004	BAY CO PROPERTY APPRAISER	91,821	396,604	527,884	0	396,604	527,884	0	0	0	(2,044,732)	(204,732)	(2,249,464)	(173)	50,818	50,645			
13005	BAY CO TAX COLLECTOR	100,064	583,796	399,442	0	1,026,414	734,940	0	0	0	(2,036,711)	(221,059)	(2,257,770)	(188)	45,285	45,097			
13006	BAY CO SHERIFFS DEPT	8,251,730	1,414,360	5,646,243	0	719,731	7,780,334	0	0	0	(28,788,212)	(4,189,335)	(32,977,547)	(2,664)	(666,929)	(669,593)			
13007	BAY CO SCHOOL BOARD	20,894,058	3,581,274	14,629,659	0	9,751,926	27,629,669	0	0	0	(55,623,096)	(5,623,096)	(61,246,762)	(5,745)	(232,140)	(232,380)			
13009	BEACH MOSQUITO CONTROL DIST	121,961	20,504	83,842	0	4,546	108,902	0	0	0	(4,546)	(8,288)	(12,834)	(39)	(144)	(184)			
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	216,919	37,180	146,427	0	29,219	214,826	0	0	0	(756,775)	(67,338)	(824,113)	(70)	(4,089)	(4,159)			
13100	CITY OF PANAMA CITY	228,774	39,212	156,538	0	0	195,751	0	0	0	(768,134)	(281,666)	(1,049,800)	(74)	(139,468)	(139,542)			
13101	PANAMA CITY PORT AUTH	30,259	5,193	20,734	0	1,980	27,904	0	0	0	(165,703)	(46,119)	(211,822)	(10)	(15,739)	(15,749)			
13102	CITY OF SPRINGFIELD	959,434	164,449	656,493	0	229,424	1,050,355	0	0	0	(3,347,225)	(309,331)	(3,656,556)	(310)	31,422	31,112			
13103	CITY OF PARKER	385,852	66,136	264,019	0	88,635	428,789	0	0	0	(1,346,141)	(136,375)	(1,482,515)	(125)	(5,860)	(5,984)			
13105	CITY OF MEXICO BEACH	340,365	58,339	232,895	0	155,497	446,731	0	0	0	(1,187,447)	(430,409)	(1,617,857)	(110)	(40,953)	(41,063)			
13107	CITY OF GALLAWAY	681,551	116,819	496,351	0	75,190	658,360	0	0	0	(2,377,760)								

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Pension Plan Total Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2021	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Employee Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Proportion	Employer Total Pension Expense/(Income)
15112	CITY OF WEST MELBOURNE	695,083	119,138	475,610	0	228,131	822,879	0	(2,424,970)	0	(2,424,970)	(224)	64,837	64,612
15112	CITY OF PALM BAY	45,263	7,758	38,913	0	26,833	54,915	0	(167,512)	(61,660)	(215,573)	(15)	44	29
15113	CITY OF COCOA	2,833,374	486,502	1,942,156	0	807,819	3,296,477	0	(9,502,373)	(16,445)	(9,518,818)	(916)	242,256	241,340
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	140,117	24,016	95,875	0	85,232	205,123	0	(488,832)	(2,298)	(491,130)	(45)	18,887	18,842
15115	INDIAN RIVER LAGOON COUNCIL	84,619	14,504	57,900	0	89,355	161,759	0	(295,213)	(3,482)	(298,695)	(27)	33,822	33,794
15700	EASTERN FLORIDA STATE COLLEGE	6,882,316	1,170,640	4,709,222	0	1,718,955	5,990,757	0	(24,010,870)	(15,055,550)	(25,516,230)	(2,222)	(594,695)	(596,917)
16003	BROWARD CO BD OF CO COMMISSIONERS	67,967,643	11,649,763	46,506,831	0	23,167,292	81,323,962	0	(237,122,023)	(209,527)	(237,431,550)	(2,941)	4,957,164	4,955,224
16004	BROWARD CO PROPERTY APPRAISER	3,179,870	545,024	2,125,782	0	800,685	3,521,491	0	(11,093,548)	(9,833)	(11,103,380)	(1,028)	216,020	214,994
16006	BROWARD CO SHERIFF'S DEPT	175,816,097	30,135,160	107,900,000	0	39,546,429	189,983,678	0	(613,378,169)	(76,010,738)	(691,388,908)	(56,755)	(1,051,923)	(1,108,678)
16007	BROWARD CO SCHOOL BOARD	229,295,412	39,301,600	156,895,286	0	64,480,118	244,640,118	0	(799,985,057)	(13,896,169)	(813,881,226)	(74,018)	5,595,060	5,877,032
16011	BROWARD CO SUPERVISOR OF ELECTIONS	1,198,589	205,440	820,134	0	1,217,544	2,243,118	0	(4,181,574)	(37,269)	(4,218,843)	(287)	287,859	287,472
16018	HILLSBORO INLET DISTRICT	69,734	11,952	47,175	0	14,498	74,165	0	(243,283)	(33,521)	(276,804)	(37)	(4,113)	(4,136)
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	208,890	35,804	142,933	0	47,113	225,850	0	(728,764)	(39,087)	(767,852)	(87)	3,544	3,476
16054	OLD PLANTATION WATER CONTROL DIST	111,978	19,193	76,521	0	91,520	187,734	0	(300,664)	(14,448)	(405,112)	(38)	7,663	7,627
16060	BROWARD CO CLERK OF CIRCUIT COURT	4,617,300	791,413	3,159,368	0	786,437	4,177,236	0	(16,108,601)	(826,436)	(16,935,037)	(1,491)	(322,256)	(320,746)
16100	TOWN OF HILLSBORO BEACH	788,633	135,173	539,622	0	91,777	788,633	0	(2,751,341)	(337,839)	(3,089,180)	(255)	(31,363)	(31,617)
16101	TOWN OF LAUDERDALE BY THE SEA	543,717	93,194	372,038	0	44,298	509,530	0	(1,898,893)	(191,789)	(2,090,682)	(176)	(15,698)	(15,843)
16102	CITY OF MARGATE	10,640,057	2,339,299	9,338,677	0	951,420	12,529,398	0	(67,814,639)	(4,294,142)	(72,108,781)	(4,408)	(255,721)	(250,138)
16103	BROWARD CO HOUSING AUTH	931,647	159,686	637,479	0	197,800	994,965	0	(3,250,283)	(427,064)	(3,677,347)	(301)	(109,765)	(110,066)
16104	CITY OF LAUDERDALE LAKES	131,450	22,531	89,945	0	23,287	135,763	0	(458,597)	(25,654)	(484,251)	(42)	129	86
16107	SOUTH FL REG PLANNING COUNCIL	188,984	32,392	129,312	0	90,650	252,355	0	(693,318)	(76,298)	(770,187)	(61)	(11,578)	(11,839)
16108	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	1,380,461	236,983	944,580	0	344,833	1,266,833	0	(5,635,350)	(5,811,572)	(11,446,922)	(1446)	(198,891)	(198,117)
16110	S BROWARD DRAINAGE DIST	274,665	47,078	187,939	0	88,446	323,464	0	(968,237)	(3,900)	(972,137)	(89)	18,387	18,298
16112	NORTH BROWARD HOSPITAL DIST	78,794	13,677	54,599	0	0	68,276	0	(278,381)	(359,621)	(638,002)	(26)	(129,145)	(129,171)
16113	MEMORIAL HEALTHCARE DIST	9,289	1,592	6,356	0	7,839	15,884	0	(32,407)	(3,033)	(35,440)	(3)	950	947
16114	CITY OF DEERFIELD BEACH	152,858	26,200	104,937	0	147,170	249,330	0	(674,153)	(81,380)	(755,533)	(69)	(11,652)	(11,611)
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	220,461	880,100	1,866,027	0	755,476	1,866,027	0	(4,487,320)	(430)	(4,487,750)	(415)	217,853	217,437
16116	CITY OF COCONUT CREEK	8,163,225	1,399,190	5,585,683	0	1,563,827	8,548,700	0	(28,479,440)	(2,728,997)	(31,208,437)	(2,635)	74,228	71,593
16117	CITY OF HILLSWOOD	173,979	30,060	120,303	0	18,283	168,242	0	(761,142)	(67)	(761,209)	(67)	(23,880)	(23,947)
16118	CITY OF WESTON	47,620	8,162	32,585	0	5,990	46,737	0	(166,138)	(45,900)	(211,228)	(15)	(8,153)	(8,169)
16119	CITY OF MRAMAR	155,875	26,717	106,657	0	89,933	223,307	0	(543,809)	(246,318)	(790,127)	(50)	(25,533)	(25,583)
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	41,465	7,107	28,372	0	15,659	51,138	0	(144,860)	(2,719)	(147,579)	(13)	(1,169)	(1,183)
16121	CITY OF NORTH LAUDERDALE	1,646,822	292,268	1,298,938	0	287,697	1,698,702	0	(6,745,350)	(691,359)	(7,436,709)	(532)	(29,509)	(29,247)
16122	CITY OF POMPANO BEACH	47,756	32,677	0	0	72,458	113,320	0	(166,608)	(134,997)	(301,605)	(15)	(11,850)	(11,850)
16123	CITY OF WEST PARK	228,155	39,278	156,799	0	87,257	283,334	0	(799,464)	(21,279)	(820,744)	(74)	21,787	21,863
16124	CITY OF DANIA BEACH	1,791,433	307,055	1,225,788	0	1,585,115	3,117,967	0	(6,254,891)	(4,975)	(6,260,866)	(678)	403,664	403,086
16125	CITY OF WILTON MANORS	2,332,360	392,801	1,929,176	0	290,120	2,129,297	0	(7,791,851)	(1,805,269)	(9,597,120)	(721)	(52,353)	(52,874)
16126	TOWN OF PEBROKE PARK	504,049	86,395	344,895	0	363,158	794,448	0	(1,758,499)	(416,577)	(2,175,076)	(163)	(38,427)	(38,590)
16127	CITY OF OAKLAND PARK	3,312,736	567,808	2,266,738	0	3,675,125	6,509,671	0	(11,557,303)	0	(11,557,303)	(1,069)	1,107,660	1,106,538
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	1,017,011	174,317	695,889	0	1,500,904	2,371,111	0	(3,548,095)	0	(3,548,095)	(228)	374,649	374,321
16129	CITY OF COOPER CITY	649,633	111,348	489,655	0	390,625	938,484	0	(1,886,169)	(38,169)	(1,924,338)	(210)	126,935	126,725
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	757,260	129,796	615,189	0	265,231	903,181	0	(2,641,880)	(88,872)	(2,730,752)	(324)	225,869	225,625
16131	CITY OF LIGHTHOUSE POINT	2,166,041	317,283	1,482,113	0	4,281,737	6,135,113	0	(7,566,774)	(777,032)	(8,343,806)	(699)	1,001,923	1,001,224
16132	CITY OF HALLANDALE BEACH	2,010,600	344,620	1,375,752	0	6,111,323	7,831,696	0	(7,014,479)	0	(7,014,479)	(849)	1,361,871	1,361,222
16133	CITY OF FORT LAUDERDALE	4,291,502,947	427,947	1,000,658	0	8,600,658	10,932,414	0	(6,092,223)	(84)	(6,092,307)	(84)	1,808,629	1,807,629
16300	CENTRAL CHARTER SCHOOL	856,125	146,741	585,803	0	537,740	1,270,284	0	(2,986,808)	(69,902)	(3,056,708)	(276)	99,823	99,546
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	138,081	23,667	94,482	0	77,852	196,002	0	(481,731)	(292,254)	(773,984)	(45)	(65,308)	(65,353)
16309	CITY OF PEBROKE PINES FSU CHARTER SCHOOL	454,645	77,327	311,091	0	233,878	622,896	0	(1,586,144)	(14,158)	(1,600,302)	(147)	48,831	48,684
16310	CITY OF PEBROKE PINES CHARTER ELEMENTARY SCHOOL	1,191,927	198,972	763,993	0	378,862	1,319,727	0	(2,819,840)	(74,787)	(2,894,627)	(191)	49,191	48,995
16311	CITY OF PEBROKE PINES CHARTER MIDDLE SCHOOL	751,550	128,817	512,448	0	393,471	1,036,536	0	(2,621,988)	(93,357)	(2,715,328)	(243)	43,666	43,424
16312	CITY OF PEBROKE PINES CHARTER HIGH SCHOOL	1,009,448	173,021	690,715	0	505,738	1,369,473	0	(3,521,711)	(51,915)	(3,573,627)	(326)	85,073	84,747
16313	DAVEE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	174,705	29,945	119,542	0	214,938	364,424	0	(609,503)	(60)	(609,563)	(56)	17,489	17,433
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	0	0	0	(85,379)	0	(85,379)	0	(23,034)	(23,034)
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	104	104	0	(170,508)	0	(170,508)	0	(60,952)	(60,952)
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	0	0	0	(9,278)	(9,278)	(9,278)	0	(16,439)	(16,439)
16320	DAVEE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	144	144	0	(8,721)	(8,721)	(8,721)	0	(11,086)	(11,086)
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	925	925	0	(10,814)	(10,814)	(10,814)	0	(3,098)	(3,098)
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	0	0	0	(10,009)	(10,009)	(10,009)	0	(13,556)	(13,556)
16700	BROWARD COLLEGE	14,424,516	2,472,385	9,889,969	0	2,661,717	15,004,071	0	(60,323,510)	(2,037,114)	(62,360,624)	(4,656)	(302,257)	(306,914)
17001	CALHOUN CO CLERK OF CIRCUIT COURT	180,884	31,024	123,770	0	1,144	155,917	0	(851,036)	(86,178)	(937,214)	(58)	(21,277)	(21,335)
17003	CALHOUN CO BD OF CO COMMISSIONERS	67,715	270,323	387,343	0	49,305	387,343	0	(1,378,285)	(175,019)	(1,553,303)	(128)	(28,027)	(28,155)
17004	CALHOUN CO PROPERTY APPRAISER	125,730	21,550	86,031	0	50,882	158,263	0	(438,640)	(30,425)	(469,064)	(41)	16,691	16,651
17005	CALHOUN CO TAX COLLECTOR	67,956	46,499	0	0	9,193	67,340	0	(237,082)	(258,025)	(495,106)	(22)	(53,635)	(53,657)
17006	CALHOUN CO SHERIFF'S DEPT	472,603	81,005	323,378	0	10,903	423,476	0	(1,648,703)	(1,602,266)	(3,250,969)	(153)	(38,156)	(38,500)
17007	CALHOUN CO SCHOOL BOARD	2,136,125	366,135	1,4										

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2021	Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amount of Employer-Specific Amounts Due to Proportion	Employer Total Pension Expense/(Income)
20007	CLAY CO SCHOOL BOARD	33,158,670	5,683,449	22,688,806	0	11,434,600	\$ 39,806,855	0	0	(115,882,264)	(1,750,588)	(117,432,853)	(10,704)	854,901	844,197
20011	CLAY COUNTY SUPV OF ELECTIONS	220,670	37,220	150,353	0	232,224	\$ 212,227	0	0	(1,767,768)	(81,566)	(1,849,334)	(71)	14,143	(14,254)
20100	CITY OF GREEN COVE SPRINGS	653,670	112,038	447,265	0	342,146	\$ 901,448	0	0	(2,280,446)	(113,991)	(2,394,437)	(211)	50,244	50,033
20105	CLAY CO UTILITY AUTH	0	0	0	0	69	\$ 69	0	0	(5,388)	(5,388)	(5,388)	(0)	(3,798)	(3,798)
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	1,077,586	184,700	737,339	0	387,289	\$ 1,309,328	0	0	(3,759,434)	(83,117)	(3,842,550)	(348)	71,023	70,675
21001	COLLER CO CLERK OF CIRCUIT COURT	1,990,078	341,103	1,361,710	0	654,095	\$ 2,356,878	0	0	(8,842,883)	(37,511)	(8,980,394)	(842)	107,964	107,322
21003	COLLER CO BO OF CO COMMISSIONERS	23,478,366	4,024,229	16,065,062	0	3,319,595	\$ 23,408,646	0	0	(81,910,117)	(1,438,617)	(83,348,734)	(7,578)	679,200	671,641
21004	COLLER CO PROPERTY APPRAISER	1,048,689	179,747	719,545	0	245,408	\$ 1,142,720	0	0	(3,658,811)	(29,375)	(3,688,186)	(339)	84,886	84,547
21005	COLLER CO TAX COLLECTOR	1,635,631	280,350	1,119,180	0	746,831	\$ 2,146,381	0	0	(5,706,305)	(148,121)	(5,854,426)	(528)	121,758	121,230
21008	COLLER CO SHERIFF'S OFFICE	28,761,184	5,103,993	20,363,394	0	1,698,711	\$ 27,108,048	0	0	(103,825,803)	(114,796,449)	(218,622,252)	(8,007)	843,333	(853,440)
21007	COLLER CO SCHOOL BOARD	48,886,078	8,379,152	33,450,279	0	18,027,967	\$ 59,857,397	0	0	(170,561,239)	(1,337,406)	(171,898,645)	(15,781)	2,561,056	2,545,275
21009	COLLER MOSQUITO CONTROL DIST	509,169	87,272	348,399	0	258,783	\$ 694,454	0	0	(1,776,362)	(59,083)	(1,835,445)	(164)	45,714	45,550
21011	COLLER CO SUPERVISOR OF ELECTIONS	274,703	47,085	187,965	0	85,774	\$ 320,824	0	0	(968,370)	(30,628)	(1,008,997)	(89)	7,921	7,832
21100	NORTH COLLIER FIRE CONTROL & RESCUE	1,488,928	254,862	1,017,430	0	93,723	\$ 1,368,015	0	0	(2,466,444)	(7,653,963)	(4,920,407)	(489)	(474,200)	(474,689)
21101	CITY OF MARCO ISLAND	137,363	23,544	93,990	0	56,651	\$ 174,185	0	0	(479,224)	(206,712)	(685,936)	(44)	(91,275)	(91,319)
21102	EAST NAPLES FIRE CONTROL & RESCUE DIST	0	0	0	0	0	\$ 0	0	0	(41,698)	(41,698)	(41,698)	(0)	(144,740)	(144,740)
21103	GOLDEN GATE FIRE CONTROL & RESCUE D	0	0	0	0	0	\$ 0	0	0	(113,564)	(113,564)	(113,564)	(0)	(363,979)	(363,979)
21104	BIG CORSICREW ISLAND FIRE & RESCUE	0	0	0	0	0	\$ 0	0	0	(89,300)	(89,300)	(89,300)	(0)	(229,565)	(229,565)
21105	IMMOKALEE FIRE CONTROL DISTRICT	785,641	134,660	537,575	0	149,022	\$ 821,257	0	0	(2,740,905)	(406,299)	(3,147,204)	(254)	53,258	53,005
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	8,366	1,434	5,725	0	0	\$ 7,159	0	0	(29,188)	(13,585)	(42,773)	(3)	(5,184)	(5,187)
21107	GREATER NAPLES FIRE RESCUE DISTRICT	5,233,068	896,956	3,580,725	0	1,822,475	\$ 6,300,156	0	0	(18,258,860)	(1,732,734)	(20,091,594)	(1,889)	1,217,098	1,215,409
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	293,318	44,448	177,436	0	177,436	\$ 5,696	0	0	(92,041)	(92,041)	(92,041)	(84)	(22,348)	(22,348)
21305	MARCO ISLAND ACADEMY	210,985	36,163	144,366	0	123,053	\$ 303,582	0	0	(736,074)	(22,868)	(758,942)	(68)	35,229	35,481
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	293,117	50,241	200,565	0	148,559	\$ 399,365	0	0	(1,022,813)	(238,553)	(1,261,366)	(95)	(53,518)	(53,613)
22003	COLUMBIA CO BO OF CO COMMISSIONERS	2,826,286	484,430	1,833,865	0	25,722	\$ 2,444,307	0	0	(8,960,202)	(1,136,526)	(10,096,727)	(812)	(176,273)	(177,185)
22004	COLUMBIA CO PROPERTY APPRAISER	327,199	56,092	269,292	0	137,199	\$ 396,292	0	0	(1,211,814)	(109,362)	(1,321,176)	(109)	11,711	11,602
22005	COLUMBIA CO TAX COLLECTOR	372,162	63,789	254,652	0	128,807	\$ 393,277	0	0	(1,288,380)	(169,141)	(1,457,521)	(120)	24,643	24,523
22006	COLUMBIA CO SHERIFF'S OFFICE	2,883,465	494,230	1,973,009	0	329,040	\$ 2,796,280	0	0	(10,959,843)	(1,665,900)	(12,625,743)	(931)	(218,663)	(219,594)
22007	COLUMBIA CO SCHOOL BOARD	9,805,979	1,509,919	6,025,319	0	2,425,089	\$ 9,879,739	0	0	(30,218,044)	(3,842,064)	(34,060,108)	(2,343)	32,550	30,207
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	148,759	25,503	101,809	0	18,915	\$ 146,227	0	0	(519,090)	(81,405)	(600,495)	(48)	(6,838)	(6,886)
22016	LAKE SHORE HOSPITAL AUTHORITY	2,413	9,633	(7,220)	0	6,491	\$ (18,337)	0	0	(49,116)	(84,280)	(133,396)	(5)	(15,770)	(15,775)
22101	CITY OF LAKE CITY	1,016,189	174,176	695,327	0	402,821	\$ 1,272,124	0	0	(3,545,227)	(11,812)	(3,557,039)	(328)	101,273	100,945
22311	SHIRING STAR ACADEMY	0	0	0	0	0	\$ 0	0	0	(2,667)	(2,667)	(2,667)	(0)	(20,305)	(20,305)
22700	FLORIDA GATEWAY COLLEGE	1,851,665	331,378	1,267,001	0	331,022	\$ 1,915,402	0	0	(6,459,995)	(285,481)	(6,745,477)	(598)	(65,100)	(65,758)
23003	MIAMI-DADE COUNTY	592,304,374	101,521,915	450,284,810	0	22,541,547	\$ 529,237,478	0	0	(2,066,401,078)	(24,843,954)	(2,091,345,032)	(191,201)	7,603,962	7,412,762
23007	MIAMI-DADE CO SCHOOL BOARD	324,153,034	55,560,347	281,801,576	0	82,878,930	\$ 364,240,853	0	0	(1,130,888,456)	(14,445,870)	(1,145,334,326)	(104,639)	5,393,514	5,288,874
23010	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	14,404,843	2,489,013	9,956,598	0	12,325,521	\$ 22,357,521	0	0	(60,824,218)	(7,004,238)	(67,828,456)	(4,650)	(7,492,394)	(7,500,394)
23100	BAL HARBOUR VILLAGE	240,452	41,214	164,529	0	418,130	\$ 623,873	0	0	(838,877)	(122,673)	(961,550)	(78)	96,491	96,414
23101	VILLAGE OF EL PORTAL	271,228	46,489	185,587	0	154,481	\$ 385,558	0	0	(946,245)	(173,116)	(1,119,361)	(8)	24,353	24,265
23102	CITY OF OPA LOCKA	1,816,871	311,243	1,242,509	0	242,212	\$ 1,796,065	0	0	(6,335,119)	(880,729)	(7,015,848)	(686)	(256,867)	(257,453)
23104	VILLAGE OF BISCAWNE PARK	370,663	63,633	283,627	0	46,043	\$ 369,232	0	0	(1,293,157)	(161,594)	(1,454,751)	(120)	(34,713)	(34,833)
23106	CITY OF WEST MIAMI	1,018,368	174,553	696,830	0	52,478	\$ 932,861	0	0	(3,552,894)	(681,602)	(4,234,496)	(329)	(113,677)	(113,796)
23108	HOUSING AUTH OF THE CITY OF MIAMI BEACH	258,414	44,293	176,820	0	72,649	\$ 293,781	0	0	(901,541)	(34,024)	(935,565)	(83)	651	651
23108	CITY OF SUNNY ISLES BEACH	4,382,083	751,096	2,998,439	0	424,269	\$ 4,174,124	0	0	(15,287,887)	(788,905)	(16,076,792)	(1,415)	57,009	55,645
23110	MIAMI-DADE COUNTY EXPRESSWAY AUTH	1,981,983	370,663	1,365,292	0	699,058	\$ 2,064,429	0	0	(4,461,902)	(463,126)	(4,925,028)	(340)	49,704	49,364
23116	DADE COUNTY INDUSTRIAL DEVELOP AUTH	159,566	27,350	106,183	0	0	\$ 136,533	0	0	(556,685)	(41,196)	(597,881)	(52)	(12,214)	(12,266)
23117	CITY OF NORTH MIAMI	2,230,477	382,307	1,526,203	0	3,018,585	\$ 4,825,095	0	0	(7,781,572)	(5,087)	(7,786,659)	(720)	948,398	947,678
23118	CITY OF NORTH MIAMI BEACH	18,852	3,231	12,900	0	8,995	\$ 25,126	0	0	(65,771)	(17,737)	(83,507)	(8)	(2,196)	(2,174)
23119	TOWN OF MIAMI LAKES	503,359	86,276	344,821	0	279,829	\$ 629,276	0	0	(1,756,983)	(203,348)	(1,960,331)	(162)	6,860	6,698
23120	CITY OF MIAMI GARDENS	2,070,443	826,583	1,189,729	0	1,523,876	\$ 3,249,305	0	0	(42,142,289)	(3,249,305)	(45,391,594)	(3,899)	(383,985)	(387,884)
23121	THE CHILDREN'S TRUST	1,161,354	199,058	794,656	0	306,352	\$ 1,300,066	0	0	(4,051,871)	(110,856)	(4,162,727)	(375)	78,386	78,012
23122	CITY OF NORTH BAY COUNTY	1,546,497	255,876	1,055,126	0	1,055,126	\$ 2,077,126	0	0	(5,852,389)	(70,872)	(5,923,261)	(489)	(79,732)	(79,862)
23123	TOWN OF CUTLER BAY	128,438	749,373	512,734	0	336,801	\$ 917,374	0	0	(2,614,250)	(150,058)	(2,764,308)	(242)	50,620	50,378
23124	CITY OF DORAL	1,919,914	6,200,316	3,269,571	0	1,919,914	\$ 6,200,316	0	0	(18,142,597)	(2,212,833)	(20,355,430)	(1,679)	413,196	411,517
23125	CITY OF FLORIDA CITY	1,668,232	285,938	1,141,487	0	239,927	\$ 1,667,352	0	0	(6,820,043)	(529,288)	(7,349,331)	(539)	3,690	3,151
23126	VILLAGE OF PINECREST	1,841,231	315,590	1,259,862	0	1,841,231	\$ 3,699,092	0	0	(8,823,594)	(1,515,577)	(7,308,017)	(584)	(229,660)	(230,200)
23127	CITY OF CORAL GABLES	153,309	26,277	104,902	0	46,789	\$ 177,968	0	0	(534,857)	(160,822)	(695,679)	(49)	(3,079)	(3,125)
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	186,348	31,940	127,509	0	77,881	\$ 237,330	0	0	(650,121)	(53,284)	(703,415)	(60)	(7,469)	(7,489)
23300	SMATCH MIAMI-DADE	0	0	0	0	0	\$ 0	0	0	0	0	0	(0)	(3,859)	(3,859)
23301	CORAL REEF HONORS/SSOR CHARTER SCHOOL	381,108	65,323	280,773	0	236,320	\$ 562,416	0	0	(1,330,591)	(17,644)	(1,348,235)	(123)	47,529	47,406
23700	MIAMI DADE COLLEGE	30,684,394	5,259,354	20,995,784	0	7,548,718	\$ 33,803,856	0	0	(107,050,138)	(2,282,916)	(109,333,054)	(9,905)	142,854	132,949
24001	DESO TO CO CLERK OF CIRCUIT COURT	180,878	31,003	123,765	0	15,032	\$ 169,800	0	0	(631,036)	(38,997)	(670,033)	(85)	9,583	9,524
24003	DESO TO BO OF CO COMMISSIONERS	2,012,860	345,007	1,377,299	0	59,947	\$ 1,779,253	0	0	(7,022,364)	(854,245)	(7,876,608)	(580)	(164,116)	(164,798)
24004	DESO TO PROPERTY APPRAISER	175,278	30,043	119,934	0	57,569	\$ 179,935	0	0	(811,500)	(24,236)	(835,736)	(57)	16,545	16,488
24006	DESO TO CO TAX COLLECTOR	138,822	23,451	93,620	0	15,098	\$ 132,169	0	0	(477,337)	(217,701)	(695,038)	(44)	(40,545)	(40,589)
24006	DESO TO CO SHERIFF'S DEPT	2,327,482	398,934	1,592,578	0	613,117	\$ 2,604,629	0	0	(8,119,999)	(8,264,357)	(16,384,356)	(751)	(78,788)	(79,539)
24007	DESO TO CO SCHOOL BOARD	4,533,900	777,718	3,102,319	0	1,293,059	\$ 5,172,496	0	0	(15,817,837)	(446,099)	(16,263,936)	(1,464)	(75,228)	(76,022)
24011															

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2021

[Go to Pension Plan Total Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2021	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	10,867,969	1,862,785	7,436,396	0	13,867,150	0	(7,915,576)	(1,537,376)	(39,452,951)	(3,508)	(305,502)	(309,010)
26802	JACKSONVILLE TRANSPORTATION AUTHORITY	3,421,458	556,443	2,341,131	0	2,510,788	0	(1,138,008)	0	(1,138,008)	(1,104)	618,969	617,865
27003	ESCAMBIA CO BO OF CO COMMISSIONERS	21,910,514	3,755,497	14,992,260	0	1,196,354	0	(76,440,275)	(9,306,123)	(86,376,399)	(7,073)	(879,714)	(886,787)
27004	ESCAMBIA CO PROPERTY APPRAISER	817,830	140,143	558,483	0	102,203	0	(2,852,505)	(92,843)	(2,945,349)	(264)	(42,808)	(43,071)
27005	ESCAMBIA CO TAX COLLECTOR	916,691	157,122	627,246	0	12,520	0	(3,198,105)	(79,003)	(3,277,108)	(296)	(29,077)	(29,373)
27007	ESCAMBIA CO SCHOOL BOARD	12,647,321	2,167,771	8,653,524	0	1,634,570	0	(44,123,325)	(3,705,025)	(47,828,350)	(4,063)	(220,380)	(224,443)
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	1,371,209	235,027	938,244	0	245,644	0	(4,783,803)	(292,817)	(5,076,621)	(443)	(44,999)	(45,442)
27039	WEST FL REGIONAL PLANNING COUNCIL	282,926	48,494	193,592	0	138,529	0	(987,056)	0	(987,056)	(91)	42,614	42,523
27041	SANTA ROSA ISLAND AUTH	161,262	27,641	110,343	0	94,745	0	(562,602)	(84,914)	(647,516)	(52)	(47,752)	(47,804)
27059	EMERALD COAST UTILITIES AUTHORITY	5,879,274	1,007,717	4,022,891	0	1,211,625	0	(20,511,309)	(999,833)	(21,511,142)	(1,898)	(21,447)	(23,344)
27060	ESCAMBIA CO HOUSING FINANCE AUTH	15,501	61,882	131,093	0	53,710	0	(315,515)	(351)	(315,866)	(29)	14,152	14,123
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	0	0	84	0	84	0	0	(42,758)	(42,758)	0	(15,898)	(15,898)
27100	CITY OF PENSACOLA	5,104,926	874,992	3,493,943	0	3,848,177	0	(17,809,801)	0	(17,809,801)	(1,649)	(1,105,866)	(1,104,216)
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	16,100	64,274	146,991	0	166,991	0	(327,708)	(668)	(328,376)	(30)	15,466	15,436
27301	BYRNESVILLE ELEMENTARY SCHOOL, INC	108,520	18,601	74,255	0	71,623	0	(378,600)	(95,255)	(473,855)	(35)	13,062	13,027
27700	PENSACOLA STATE COLLEGE	4,527,368	775,998	3,097,850	0	84,077	0	(15,794,850)	(522,919)	(16,317,769)	(1,461)	(335,098)	(336,559)
28001	FLAGLER CO CLERK OF CIRCUIT COURT	762,125	130,629	521,484	0	126,617	0	(2,658,883)	(72,556)	(2,731,439)	(246)	10,635	10,389
28003	FLAGLER CO BO OF CO COMMISSIONERS	5,334,012	914,258	3,649,795	0	947,124	0	(18,609,028)	(1,300,471)	(19,909,499)	(1,722)	(143,185)	(144,913)
28004	FLAGLER CO PROPERTY APPRAISER	428,150	73,388	292,962	0	38,570	0	(1,493,709)	(83,009)	(1,576,718)	(138)	(9,425)	(9,564)
28005	FLAGLER CO TAX COLLECTOR	518,199	88,620	452,839	0	102,365	0	(1,807,898)	(52,626)	(1,860,491)	(167)	24,687	24,519
28006	FLAGLER CO SHERIFFS DEPT	1,864,784	4,960,362	1,462,361	0	1,626,721	0	(25,893,887)	(2,989,891)	(28,883,778)	(2,151)	(116,507)	(118,657)
28007	FLAGLER CO SCHOOL BOARD	11,814,322	2,084,994	8,083,945	0	2,803,472	0	(41,217,200)	(514,358)	(41,731,558)	(3,814)	(205,215)	(219,029)
28009	EAST FLAGLER MOSQUITO CONTROL DIST	93,308	15,993	63,846	0	63,846	0	(325,528)	(14,426)	(339,954)	(30)	7,304	7,274
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	182,869	31,310	124,991	0	59,404	0	(637,288)	(16,396)	(653,684)	(89)	12,265	12,206
28088	FLAGLER CO HOUSING AUTH	49,831	6,999	27,641	0	27,641	0	(142,450)	(13)	(142,463)	(13)	(2,396)	(2,409)
28100	CITY OF PALM COAST	332,719	227,663	250,020	0	(1,160,772)	0	(958,997)	(2,119,769)	(3,078,766)	(107)	(213,378)	(213,484)
28101	CITY OF BUNNELL	661,804	113,434	452,839	0	378,161	0	(2,308,867)	(22,194)	(2,331,062)	(214)	65,536	65,323
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	214,891	36,797	146,959	0	137,062	0	(748,968)	(25,922)	(774,890)	(69)	12,190	12,120
29003	FRANKLIN CO BO OF CO COM	565,020	96,845	386,615	0	140,694	0	(1,971,213)	(182,507)	(2,153,720)	(182)	(28,554)	(28,736)
29004	FRANKLIN CO PROPERTY APPRAISER	102,727	17,608	70,291	0	4,940	0	(358,389)	(237,057)	(595,446)	(33)	(56,454)	(56,484)
29005	FRANKLIN CO TAX COLLECTOR	137,241	23,523	93,907	0	511	0	(478,800)	(88,574)	(567,374)	(44)	(16,895)	(16,939)
29006	FRANKLIN CO SHERIFFS DEPT	1,071,153	183,997	732,867	0	1,236,964	0	(813,294)	(4,550,278)	(5,363,572)	(346)	(174,352)	(174,698)
29007	FRANKLIN CO SCHOOL BOARD	2,169,210	217,545	868,457	0	462,975	0	(4,427,956)	(82,006)	(4,510,962)	(410)	(68,381)	(69,061)
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	18,680	108,813	246,571	0	108,813	0	(380,214)	(22,015)	(402,229)	(35)	4,973	4,938
29100	CITY OF APALACHICOLA	360,537	61,797	246,691	0	106,381	0	(2,327,823)	(116,583)	(2,444,406)	(116)	1,028	912
29101	CITY OF CARROLLVILLE	192,653	33,021	131,823	0	1,855	0	(671,472)	(61)	(671,533)	(62)	(8,259)	(8,321)
29102	EASTPORT WATER AND SEWER DIST	67,577	11,583	46,239	0	29,363	0	(235,758)	(7,191)	(242,949)	(22)	3,626	3,604
29104	APALACHICOLA HOUSING AUTHORITY	19,399	3,325	13,274	0	9,889	0	(67,879)	(125)	(68,004)	(6)	2,048	2,042
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	407,896	69,914	279,103	0	47,017	0	(1,423,048)	(263,647)	(1,686,695)	(132)	(80,723)	(80,855)
30003	GADSDEN CO BO OF CO COMMISSIONERS	2,132,393	385,086	1,459,089	0	1,459,089	0	(3,388,853)	(338,853)	(3,727,706)	(328)	(294,139)	(294,467)
30005	GADSDEN CO TAX COLLECTOR	99,262	17,014	67,920	0	18,150	0	(346,330)	(208,534)	(554,864)	(32)	(56,618)	(56,650)
30006	GADSDEN CO SHERIFFS DEPT	1,436,885	246,286	883,195	0	304,685	0	(5,012,967)	(986,417)	(5,999,384)	(464)	(131,519)	(131,983)
30007	GADSDEN CO SCHOOL BOARD	4,571,011	763,479	3,127,712	0	232,427	0	(15,847,109)	(1,286,687)	(17,133,796)	(1,476)	(501,503)	(503,079)
30100	TOWN OF HAVANA	387,937	66,493	265,943	0	271,6	0	(1,363,426)	(129)	(1,363,555)	(129)	(48,008)	(48,137)
30101	CITY OF CHATTAHOOCHEE	399,550	68,483	273,392	0	108,961	0	(1,393,828)	(123,457)	(1,517,285)	(129)	(3,029)	(3,158)
30102	NORTHWEST FL WATER MANAGEMENT DIST	1,087,164	186,342	743,891	0	288,934	0	(3,792,841)	(265,033)	(4,057,874)	(351)	(80,199)	(80,549)
30103	TOWN OF GREENSBORO	18,169	3,286	13,116	0	159	0	(66,878)	(8,787)	(75,665)	(6)	(9,507)	(9,513)
30104	CITY OF GRETNVA	189,453	34,916	136,791	0	181,017	0	(692,353)	(101,759)	(794,112)	(64)	(22,511)	(22,575)
30105	CITY OF MIDWAY	115,061	19,722	78,731	0	49,468	0	(401,420)	(122,224)	(523,644)	(37)	(15,701)	(15,738)
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	196,778	33,557	133,961	0	626	0	(893,021)	(80,406)	(973,427)	(63)	(19,999)	(19,961)
31007	GILCHRIST CO CLERK OF CO COMMISSIONERS	823,133	158,225	511,807	0	112,037	0	(3,017,978)	(370,547)	(3,388,525)	(288)	(38)	(38)
31004	GILCHRIST CO PROPERTY APPRAISER	159,585	27,353	106,196	0	7,288	0	(556,752)	(827,990)	(1,384,742)	(53)	(15,955)	(16,007)
31005	GILCHRIST CO TAX COLLECTOR	153,489	26,308	109,886	0	218,476	0	(103,886)	(638,369)	(749,255)	(50)	30,620	30,570
31006	GILCHRIST CO SHERIFFS DEPT	1,012,339	173,517	692,693	0	374,205	0	(5,331,797)	(574,969)	(5,906,766)	(327)	12,764	12,437
31007	GILCHRIST CO SCHOOL BOARD	2,872,868	492,414	1,965,759	0	474,744	0	(10,622,714)	(442,187)	(11,064,901)	(927)	(417,333)	(428,260)
31011	GILCHRIST CO SUPERVISOR OF ELECTION	119,953	20,989	81,393	0	11,751	0	(414,996)	(45,914)	(460,910)	(38)	(3,359)	(3,408)
31100	CITY OF TRENTON	166,416	28,524	113,870	0	29,179	0	(580,582)	(49,099)	(629,681)	(54)	(999)	(1,052)
32001	GLADES CO CLERK OF THE CIRCUIT COURT	176,484	30,589	122,114	0	38,008	0	(622,617)	(71,620)	(694,237)	(59)	(6,886)	(6,945)
32003	GLADES CO BO OF CO COMMISSIONERS	794,308	136,146	543,505	0	465,939	0	(2,771,140)	(219,324)	(2,990,464)	(256)	(33,533)	(33,889)
32004	GLADES CO PROPERTY APPRAISER	91,056	15,607	62,305	0	10,062	0	(317,673)	(172,256)	(489,929)	(28)	(44,291)	(44,319)
32005	GLADES COUNTY TAX COLLECTOR	61,333	10,513	41,967	0	315	0	(2,193,975)	(27,124)	(2,221,099)	(20)	(8,868)	(8,888)
32006	GLADES CO SHERIFFS DEPT	1,849,955	316,057	1,261,725	0	594,796	0	(6,433,096)	(2,493,338)	(8,926,434)	(995)	(303,777)	(304,272)
32007	GLADES CO SCHOOL BOARD	1,579,941	1,081,074	598,854	0	1,990,333	0	(5,121,018)	(9,625,266)	(14,746,284)	(910)	(83,085)	(83,995)
32100	CITY OF MOORE HAVEN	170,918	29,296	116,951	0	44,210	0	(596,200)	(6,794)	(602,994)	(55)	10,663	10,608
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	2,277	390	1,558	0	1,472	0	(7,942)	(7,159)	(15,102)	(11)	(1,373)	(1,373)
32300	PEMAUVEY EMMAH, INC	845,231	144,674	578,349	0	348,855	0	(2,948,798)	(146,203)	(3,095,001)	(273)	78,037	77,764
33001	GULF CO CLERK OF CIRCUIT COURT	164,461	28,189	101,861	0	112,118	0	(517,356)	(61,166)	(578,522)	(53)	(41,134)	(41,187)
33003	GULF CO BO OF CO COMMISSIONERS	1,642,401	281,510	1,123,812	0	245,389	0	(5,729,504)	(299,837)	(6,029,341)	(670)	(64,571)	(64,641)
33004	GULF CO PROPERTY APPRAISER	139,438	23,900	95,411	0	3,087	0	(486,465)	(50,402)	(536,867)	(45)	(12,584)	(12,629)
33005	GULF CO TAX COLLECTOR	69,297	11,878	47,416	0	6,221	0	(241,758)	(37,384)	(279,142)	(22)	(29,217)	(29,240)
33006	GULF COUNTY SHERIFFS DEPT	701,961	130,930	498,931	0	238,593	0	(2,446,177)	(569,869)	(3,016,046)	(227)	(47,668)	(47,895)
33007	GULF CO SCHOOL BOARD	2,244,973	384,792	1,536,122	0	731,924	0	(7,832,148)	(212,809)	(8,044,957)	(725)	(81,999)	(82,268)
33011	GULF CO SUPERVISOR OF ELECTIONS	114,075	19,553	78,056	0	12,271	0	(397,978)	(36,187)	(434,165)	(37)	(276)	(276)
33100	CITY OF PORT ST JOE	592,014	101,472	406,085	0	251,393	0	(2,065,398)	(171,639)	(2,237,037)	(161)	8,796	8,575
34001	HAMILTON CO CLERK OF CIRCUIT COURT	155,881	27,529	101,861	0	37,264	0	(616,440)	(83,416)	(700,856)	(71)	(9,911)	(9,982)
34003	HAMILTON CO BO OF CO COMMISSIONERS	816,421	139,936	558,636	0	803,009	0	(2,848,289)	(11,292)	(2,859,581)	(264)	24,070	23,806
34004	HAMILTON CO PROPERTY APPRAISER	87,433	14,986	59,826	0	14,261	0	(305,031)	(5,640)	(310,671)	(28		

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Pension Plan Total Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2021	Expected Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion		Employer Total Pension Expense/(Income)	
														Change/(Increase) in Pension Expense	Change/(Increase) in Pension Expense		
36005	HENDRY CO TAX COLLECTOR	166,390	28,520	113,852	0	54,063	196,435	0	(590,493)	(104,566)	(695,059)	(54)	(6,519)	(6,519)	(6,573)		
36006	HENDRY CO SHERIFFS DEPT	2,556,772	436,235	1,749,470	0	211,926	2,399,831	0	(8,919,936)	(1,263,516)	(10,283,453)	(925)	(147,020)	(147,020)	(147,845)		
36007	HENDRY CO SCHOOL BOARD	6,777,922	1,181,747	4,637,790	0	3,288,318	9,087,855	0	(23,646,467)	(769,272)	(24,415,739)	(2,188)	(304,969)	(304,969)	(302,781)		
36011	HENDRY CO SUPERVISOR OF ELECTIONS	56,955	9,762	38,971	0	23,976	72,709	0	(198,702)	(186,219)	(384,921)	(18)	(35,400)	(35,400)	(35,418)		
36016	HENDRY REGIONAL MEDICAL CENTER	44,433	7,616	30,404	0	906	38,925	0	(155,071)	(40,335)	(195,352)	(14)	(17,413)	(17,428)	(17,428)		
36100	CITY OF LASELLE	330,237	56,603	225,956	0	128,130	410,998	0	(1,152,114)	(1,147)	(1,153,261)	(107)	(40,256)	(40,149)	(40,256)		
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	12,209	2,093	8,354	0	595	11,032	0	(42,504)	(23,161)	(65,755)	(4)	(4,843)	(4,843)	(4,843)		
36102	BARRON WATER CONTROL DISTRICT	71,487	12,253	48,915	0	104,133	165,301	0	(249,401)	(46,940)	(296,340)	(23)	(9,506)	(9,506)	(9,483)		
36103	CITY OF CLEWISTON	300,921	51,578	205,905	0	42,635	300,118	0	(1,049,896)	(253,469)	(1,303,305)	(97)	(61,118)	(61,215)	(61,215)		
36104	CENTRAL CO WATER CONTROL DIST	69,749	11,955	47,726	0	27,825	77,551	0	(433,336)	(6,219)	(439,555)	(23)	(2,132)	(2,132)	(2,132)		
36107	HENDRY SOL AND WATER CONSERVATION DISTRICT	6,285	1,077	4,300	0	7,524	12,902	0	(2,192)	0	(2,192)	(2)	(2,596)	(2,596)	(2,594)		
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	921,719	157,984	630,686	0	232,032	1,021,770	0	(3,216,645)	(61,010)	(3,277,655)	(298)	(14,788)	(14,788)	(14,501)		
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	12,996,054	2,227,887	8,893,913	0	172,967	11,294,767	0	(43,348,942)	(3,155,644)	(46,504,606)	(4,196)	(260,677)	(260,677)	(264,873)		
37004	HERNANDO COUNTY PROPERTY APPRAISER	552,611	94,718	378,124	0	7,255	480,997	0	(1,827,919)	(13,894)	(1,841,813)	(176)	(14,669)	(14,669)	(14,669)		
37005	HERNANDO CO TAX COLLECTOR	102,477	102,477	0	0	409,266	601,840	0	(2,085,843)	(64,634)	(2,150,478)	(193)	(12,809)	(12,809)	(12,616)		
37006	HERNANDO CO SHERIFFS DEPT	10,804,740	1,851,950	7,393,139	0	1,345,429	10,590,518	0	(37,695,022)	(5,062,674)	(42,757,696)	(3,488)	(357,239)	(357,317)	(361,317)		
37007	HERNANDO CO SCHOOL BOARD	19,437,120	3,331,553	13,299,841	0	3,331,553	22,581,434	0	(67,811,224)	(1,009,600)	(68,820,824)	(6,274)	(278,659)	(278,659)	(272,384)		
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	186,738	32,007	127,775	0	47,233	209,016	0	(651,462)	(23,861)	(675,343)	(69)	(12,152)	(12,152)	(12,132)		
37050	SW FL WATER MANAGEMENT DIST	6,300,214	1,079,867	4,310,919	0	1,675,918	7,066,704	0	(21,979,862)	(887,602)	(22,867,464)	(2,034)	(141,639)	(139,605)	(139,605)		
37100	CITY OF BROOKSVILLE	482,478	82,698	330,135	0	143,182	555,995	0	(1,683,245)	(309,272)	(1,992,517)	(156)	(55,828)	(55,828)	(55,828)		
37101	HERNANDO CO HOUSING AUTH	33,481	5,739	22,910	0	22,924	51,572	0	(118,808)	(10,527)	(129,335)	(11)	(1,934)	(1,945)	(1,945)		
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	895,683	153,621	612,920	0	85,898	852,280	0	(2,698,412)	(27,660)	(2,726,072)	(269)	(27,199)	(27,199)	(27,199)		
38003	HIGHLANDS CO BO OF CO COMMISSIONERS	4,582,726	787,201	3,142,571	0	1,709,418	5,539,190	0	(16,022,688)	(1,879,401)	(17,902,289)	(1,483)	(133,558)	(132,076)	(132,076)		
38004	HIGHLANDS CO PROPERTY APPRAISER	487,404	83,542	333,506	0	46,030	483,078	0	(1,700,431)	(33,200)	(1,733,631)	(157)	(7,846)	(8,004)	(8,004)		
38005	HIGHLANDS CO TAX COLLECTOR	498,493	83,728	334,251	0	30,714	488,893	0	(1,704,228)	(1,858,637)	(3,562,865)	(158)	(28,456)	(28,554)	(28,554)		
38006	HIGHLANDS CO SHERIFFS DEPT	1,177,191	208,934	686,809	0	369,118	1,506,029	0	(2,864,803)	(3,103,803)	(5,968,606)	(2,217)	(395,241)	(395,241)	(395,241)		
38007	HIGHLANDS CO SCHOOL BOARD	11,198,389	1,919,422	7,662,493	0	5,633,409	15,214,963	0	(39,068,393)	(2,959,370)	(42,027,733)	(3,615)	(273,190)	(269,575)	(269,575)		
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	154,371	26,459	105,628	0	13,338	145,428	0	(538,562)	(110,839)	(649,401)	(50)	(16,044)	(16,044)	(16,044)		
38100	CITY OF APOPKA	227,584	39,028	155,734	0	153,184	308,928	0	(793,862)	(89,952)	(883,814)	(73)	(48,124)	(48,124)	(48,124)		
38101	TOWN OF LAKE PLACID	441,767	79,720	302,279	0	34,696	412,894	0	(1,541,213)	(34,875,329)	(1,716,542)	(143)	(19,700)	(19,700)	(19,842)		
38102	CITY OF SEBRING	1,443,854	247,479	987,957	0	733,606	1,469,042	0	(5,037,244)	(891,929)	(5,929,173)	(466)	(256,721)	(256,721)	(256,721)		
38103	SEBRING AIRPORT AUTH	141,424	24,240	96,769	0	71,850	192,859	0	(493,393)	(16,042)	(509,435)	(46)	(11,606)	(11,606)	(11,606)		
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	0	0	0	0	812	812	0	0	(5,244)	(5,244)	0	0	(2,037)	(2,037)	(2,037)	
38116	HIGHLANDS SOL & WATER CONSERVATION DISTRICT	5,018	20,309	15,792	0	103,551	114,770	0	(103,551)	(11,225)	(114,776)	(10)	(4,372)	(4,372)	(4,372)		
38700	SOUTH FLORIDA STATE COLLEGE	2,385,997	408,964	1,632,618	0	423,809	2,465,300	0	(8,324,145)	(350,506)	(8,674,652)	(770)	(114,428)	(114,428)	(114,428)		
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	6,190,349	1,081,036	4,235,744	0	1,492,651	6,789,231	0	(21,596,573)	(1,629,972)	(23,226,545)	(1,998)	(126,661)	(124,662)	(124,662)		
39003	HILLSBOROUGH CO BO OF CO COMMISSIONERS	80,889,939	14,375,436	57,349,856	0	9,513,518	69,863,374	0	(292,801,930)	(33,986,458)	(326,788,388)	(27,074)	(4,932,462)	(4,932,462)	(4,932,462)		
39004	HILLSBOROUGH CO PROPERTY APPRAISER	1,768,600	306,569	1,223,480	0	85,698	1,616,316	0	(6,239,977)	(364,457)	(6,604,434)	(577)	(131,646)	(132,223)	(132,223)		
39005	HILLSBOROUGH CO TAX COLLECTOR	2,921,792	500,800	1,999,235	0	624,371	3,124,408	0	(10,193,396)	(336,688)	(10,530,084)	(943)	(33,174)	(33,174)	(33,174)		
39006	HILLSBOROUGH CO SHERIFFS DEPT	79,916,886	13,698,362	54,685,012	0	2,680,345	71,063,719	0	(278,919,698)	(43,783,770)	(322,703,467)	(25,799)	(7,184,853)	(7,210,652)	(7,210,652)		
39007	HILLSBOROUGH CO SCHOOL BOARD	185,655,881	31,818,286	127,021,273	0	46,180,286	205,609,269	0	(697,836,927)	(80,183,332)	(778,020,260)	(59,922)	(17,461,468)	(17,500,973)	(17,500,973)		
39037	HILLSBOROUGH CO AVIATION AUTH	1,674,974	6,686,638	7,722,221	0	1,691,287	10,052,899	0	(54,092,421)	(1,000,629)	(55,093,447)	(3,155)	(418,836)	(418,836)	(418,836)		
39038	TAMPA PORT AUTH	2,865,327	491,122	1,960,599	0	714,616	3,166,337	0	(9,998,407)	(73,609)	(10,072,016)	(825)	(175,770)	(174,845)	(174,845)		
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	695,361	119,196	475,800	0	116,968	711,974	0	(2,425,938)	(179,674)	(2,605,613)	(224)	(31,255)	(31,030)	(31,030)		
39041	HILLSBOROUGH AREA REGIONAL TRANSIT AUTH	1,272,622	4,978,912	6,251,534	0	4,978,912	11,230,444	0	(27,732,111)	(2,349)	(28,034,250)	(2,349)	(507,247)	(507,247)	(507,247)		
39100	CITY OF TEMPLE TERRACE	136,658	23,423	93,508	0	0	116,932	0	(476,796)	(218,264)	(695,060)	(44)	(74,208)	(74,252)	(74,252)		
39102	TAMPA SPORTS AUTH	812,834	139,321	556,181	0	73,021	788,523	0	(2,835,774)	(30,823)	(2,866,597)	(262)	(11,109)	(10,846)	(10,846)		
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATION AUTH	0	0	0	0	0	0	0	0	(72,579)	(72,579)	0	(29,281)	(29,281)	(29,281)		
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	465,404	79,771	318,453	0	128,612	526,835	0	(1,823,678)	(9,911)	(1,833,589)	(150)	(29,546)	(29,396)	(29,396)		
39109	TAMPA BAY ESTUARY PROGRAM	118,286	20,274	80,937	0	164,885	266,197	0	(412,689)	(50,381)	(463,070)	(50)	(20,962)	(20,923)	(20,923)		
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	0	0	0	0	15,423	15,423	0	(423,812)	(423,812)	(847,624)	0	(139,520)	(139,520)	(139,520)		
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	886,820	152,020	603,269	0	603,269	1,206,538	0	(3,064,279)	(3,268,529)	(6,332,808)	(269)	(25,672)	(25,672)	(25,672)		
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	130,091	22,298	89,014	0	301,290	412,572	0	(453,853)	(42)	(453,895)	(42)	(74,613)	(74,613)	(74,613)		
39700	HILLSBOROUGH COMMUNITY COLLEGE	10,155,257	1,740,627	6,948,730	0	2,833,326	11,522,683	0	(35,429,138)	(743,251)	(36,172,390)	(3,278)	(262,836)	(259,558)	(259,558)		
40001	HOLMES CO CLERK OF CIRCUIT COURT	216,243	36,893	147,280	0	29,930	214,103	0	(759,928)	(120,488)	(880,416)	(69)	(19,754)	(19,824)	(19,824)		
40003	HOLMES CO BO OF CO COMMISSIONERS	785,999	134,721	573,819	0	11,390	973,916	0	(2,742,150)	(335,732)	(3,077,882)	(254)	(78,718)	(78,718)	(78,718)		
40004	HOLMES CO PROPERTY APPRAISER	149,915	26,696	102,579	0	87,890	186,225	0	(523,016)	(67,476)	(590,492)	(46)	(8,170)	(8,216)	(8,216)		
40005	HOLMES CO TAX COLLECTOR	144,928	24,841	95,167	0	64	124,071	0	(505,616)	(67,979)	(573,595)	(47)	(15,833)	(15,880)	(15,880)		
40006	HOLMES CO SHERIFFS DEPT	714,901	122,535	489,171	0	90,948	702,655	0	(2,494,112)	(334,999)	(2,829,111)	(231)	(19,303)	(19,334)	(19,334)		
40007	HOLMES CO SCHOOL BOARD	3,360,852	576,955	2,299,651	0	790,290	3,666,013	0	(11,725,107)	(757,462)	(12,482,569)	(1,065)	(128,219)	(128,219)	(128,219)		
40103	HOLMES COUNTY HOUSING AUTHORITY	1,725	6,888	5,163	0	1,658	10,272	0	(35,120)	(1,358)	(36,478)	(60)	(609)	(609)	(609)		
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	129,831	158,298	518,298	0	424,663	1,072,792	0	(2,642,190)	(274,721)	(2,916,911)	(245)	(8,213)	(8,458)	(8,458)		
41003	INDIAN RIVER CO BO OF CO COMMISSION	14,369,276	2,462,917	9,832,371	0	1,938,986	14,234,074	0	(60,130,793)	(7,624,524)	(67,755,317)	(4,639)	(846,007)	(841,386)	(841,386)		
41004	INDIAN RIVER CO PROPERTY APPRAISER	584,998	100,270	400,264	0	149,502	650,266	0	(2,040,910)	(6,526)	(2,047,436)	(189)	(40,350)	(40,161)	(40,161)		
41005	INDIAN RIVER CO TAX COLLECTOR	576,429	98,801	394,121	0	103,620	596,842	0	(2,011,016)	(7,201)	(2,018,217)	(186)	(21,640)	(21,454)	(21,454)		
4																	

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Pension Plan Total Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2021	Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Employer Contributions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
43100	CITY OF MONTICELLO	173,519	29,741	118,730	0	52,697	\$ 201,169	(605,365)	(1,255)	(606,619)	(56)	6,194	6,138
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	486,756	83,950	335,135	0	60,346	479,431	(1,703,738)	(126,252)	(1,830,990)	(158)	11,559	(11,717)
44004	LAFAYETTE CO PROPERTY APPRAISER	108,765	18,642	74,422	0	1,755	94,820	(379,454)	(82,635)	(432,089)	(35)	(12,147)	(12,182)
44005	LAFAYETTE CO TAX COLLECTOR	113,113	19,388	77,398	0	9,332	106,117	(394,623)	(49,157)	(443,780)	(37)	(9,599)	(9,636)
44006	LAFAYETTE CO SHERIFF'S DEPT	364,011	62,392	249,075	0	94,129	405,596	(1,269,944)	(106,423)	(1,376,367)	(118)	14,559	14,442
44007	LAFAYETTE CO SCHOOL BOARD	1,315,577	225,149	868,814	0	354,255	1,478,228	(4,582,739)	(148,187)	(4,730,926)	(424)	9,163	8,739
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	102,759	17,620	70,340	0	8,676	97,638	(358,639)	(48,474)	(407,113)	(33)	(5,134)	(5,167)
44100	TOWN OF MAYO	100,654	17,252	68,872	0	3,189	89,314	(351,155)	(46,325)	(397,480)	(32)	(8,956)	(8,988)
45001	LAKE CO CLERK OF COURTS	1,670,328	286,297	1,142,921	0	600,163	2,029,381	(6,827,354)	(123,274)	(6,950,628)	(639)	43,791	43,252
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	10,647,180	2,339,148	9,338,799	0	5,440,729	17,118,228	(47,811,581)	(2,861,542)	(50,673,422)	(4,405)	1,037,766	1,033,261
45004	LAKE CO PROPERTY APPRAISER	610,818	140,695	417,952	0	27,706	550,353	(2,130,901)	(2,565)	(2,133,556)	(197)	11,636	11,439
45005	LAKE CO TAX COLLECTOR	1,004,254	172,131	687,161	0	518,364	1,377,656	(3,503,591)	(84,935)	(3,588,527)	(324)	114,360	114,036
45006	LAKE CO SHERIFF'S DEPT	14,211,323	2,435,643	9,724,092	0	2,817,395	14,777,330	(49,579,734)	(8,761,909)	(58,341,643)	(4,588)	(1,019,452)	(1,024,039)
45007	LAKE CO SCHOOL BOARD	36,570,526	6,266,247	25,023,367	0	11,600,218	42,891,832	(127,585,373)	(3,487,420)	(131,072,793)	(11,805)	998,443	996,638
45011	LAKE CO SUPERVISOR OF ELECTIONS	302,481	51,846	206,972	0	1,950	418,719	(1,055,280)	(7,778)	(1,063,058)	(98)	35,480	35,382
45023	LAKE COUNTY WATER AUTHORITY	188,656	32,336	129,088	0	70,371	231,795	(668,174)	(16,053)	(684,228)	(61)	9,006	9,005
45101	CITY OF ELUSTIS	113,692	19,487	77,794	0	1,869	98,949	(396,644)	(99,997)	(496,641)	(37)	(44,245)	(44,283)
45103	CITY OF UMATILLA	225,353	38,626	154,168	0	83,228	276,951	(785,200)	(5,236)	(790,436)	(73)	13,067	12,994
45104	TOWN OF ASTATULA	164,125	28,131	112,303	0	40,499	180,933	(572,592)	(56,742)	(629,334)	(53)	6,762	6,709
45104	CITY OF MNNEOLA	643,913	110,388	404,597	0	97,450	648,415	(2,248,452)	(88,340)	(2,336,792)	(208)	22,164	21,956
45105	CITY OF TAVARES	1,548,471	285,410	1,059,541	0	847,730	2,172,881	(5,402,227)	(85,262)	(5,487,489)	(600)	190,714	190,214
45106	TOWN OF MONTERO	143,474	10,980	43,432	0	2,024	181,316	(27,045)	(6,255)	(28,300)	(20)	25,726	25,706
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	14,052	2,409	9,615	0	47,844	59,968	(49,025)	0	(49,025)	0	10,201	10,196
45113	CITY OF FRUITLAND PARK	629,116	107,832	430,473	0	414,560	952,864	(2,194,829)	(125,544)	(2,320,374)	(203)	171,947	171,744
45338	MASCOTTE CHARTER SCHOOL, INC	73,629	12,620	50,380	0	230,792	293,791	(256,868)	0	(256,868)	(24)	50,784	50,761
45338	SPRING CREEK CHARTER SCHOOL	37,891,391	7,791	34,927	0	193,294	39,021	(153,296,740)	(15,840)	(153,312,580)	(154)	32,544	32,389
45700	LAKE SUPERVISOR STATE COLLEGE	2,188,622	375,133	1,497,564	0	786,288	2,658,955	(7,635,553)	(180,821)	(7,816,374)	(154)	90,615	89,808
46001	LEE CO CLERK OF CIRCUIT COURT	3,072,624	526,645	2,102,442	0	1,077,933	3,707,028	(10,719,814)	(158,183)	(10,877,797)	(992)	133,014	132,022
46003	LEE CO BD OF CO COMMISSIONERS	3,891,282	646,463	3,662,282	0	3,862,282	36,394,095	(132,193,537)	(918,466)	(133,112,003)	(12,232)	1,485,643	1,483,643
46004	LEE CO PROPERTY APPRAISER	1,226,866	210,287	839,483	0	424,739	1,474,508	(4,280,228)	(81,179)	(4,361,407)	(396)	32,125	32,125
46005	LEE CO TAX COLLECTOR	2,129,903	365,099	1,457,385	0	445,491	2,267,945	(7,430,696)	(117,135)	(7,547,831)	(888)	65,367	64,679
46006	LEE CO SHERIFF'S DEPT	33,197,072	5,690,031	22,715,082	0	2,730,056	31,135,169	(118,918,239)	(21,142,192)	(139,956,431)	(10,716)	(2,225,181)	(2,235,897)
46007	LEE CO SCHOOL BOARD	75,490,428	12,940,722	51,600,451	0	24,028,906	86,029,979	(263,398,525)	(9,933,732)	(273,332,257)	(24,372)	1,747,876	1,717,468
46009	LEE CO MOSQUITO CONTROL DIST	1,237,432	212,098	846,712	0	321,955	1,380,405	(4,317,068)	(29,216)	(4,346,305)	(395)	62,506	62,106
46011	LEE CO SUPERVISOR OF ELECTIONS	576,197	98,761	394,263	0	241,741	734,265	(2,010,207)	(9,996)	(2,020,203)	(186)	58,027	57,841
46046	LEE CO HYACINTH CONTROL DIST	159,566	27,350	109,183	0	87,631	224,164	(566,667)	(19,800)	(586,467)	(52)	866	815
46099	FT MYERS BEACH MOSQUITO CONTROL	30,462	5,221	25,241	0	3,657	33,929	(102,573)	(6,269)	(108,842)	(10)	(3,150)	(3,160)
46100	SANIBEL FIRE CONTROL DIST	1,055,646	180,939	722,325	0	16,981	920,245	(3,682,882)	(512,479)	(4,195,362)	(341)	(97,040)	(97,381)
46101	SW FL REGIONAL PLANNING COUNCIL	90,981	15,594	62,253	0	44,021	121,869	(317,408)	(74,118)	(391,526)	(29)	(35,861)	(35,861)
46102	NORTH FORT MYERS FIRE CONTROL DIST	1,795,205	307,701	1,228,368	0	436,186	1,972,256	(6,263,020)	(756,785)	(7,019,805)	(680)	(7,626)	(8,206)
46103	SOUTH TUAL FIRE & RESCUE SERVICE DISTRICT	3,627,109	621,692	3,241,862	0	628,624	3,921,154	(12,654,413)	(1,010,743)	(13,665,156)	(1,171)	102,562	101,891
46104	TICE FIRE & RESCUE DIST	923,528	158,294	717,940	0	27,940	818,157	(3,221,956)	(333,395)	(3,555,351)	(298)	(68,234)	(68,532)
46105	FT MYERS BEACH LIBRARY DIST	119,704	20,518	81,908	0	74,739	177,164	(417,619)	(59,668)	(477,287)	(39)	2,629	2,629
46106	FT MYERS BEACH FIRE CONTROL DIST	2,239,783	383,902	1,532,571	0	560,835	2,477,106	(7,814,041)	(1,154,204)	(8,968,245)	(723)	1,472	(2,195)
46107	IANA MCGREGOR FIRE PROTECTION AND RESCUE SVC	1,111,389	174,698	714,098	0	147,604	316,937	(1,436,956)	(1,037,807)	(2,474,763)	(1,027)	(124,400)	(124,400)
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	296,610	50,839	202,955	0	57,637	311,432	(1,034,798)	(73,345)	(1,108,143)	(96)	(6,132)	(6,228)
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	4,017,180	688,551	2,748,753	0	863,362	4,300,667	(14,419,930)	(404,147)	(14,819,078)	(1,297)	236,093	234,796
46110	CAPTIVA FIRE CONTROL DIST	500,274	85,748	342,312	0	86,821	514,862	(1,745,331)	(62,377)	(1,807,708)	(161)	37,764	37,603
46111	FT MYERS SHORES FIRE DEPT	712,241	122,936	499,722	0	86,812	702,521	(2,402,979)	(107,907)	(2,510,886)	(230)	6,261	6,069
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	492,066	84,341	336,696	0	1,784	422,821	(1,716,698)	(498,536)	(2,215,231)	(159)	(145,503)	(145,503)
46113	ALVA FIRE AND RESCUE SERVICE DIST	196,882	33,575	134,332	0	51,219	218,825	(683,364)	(41,812)	(725,196)	(63)	9,263	9,220
46114	PUBLIC RISK MANAGEMENT DISTRICT OF FLORIDA	58,769	10,579	28,026	0	215,687	508,697	(1,507,490)	(13,450)	(1,520,940)	(113)	10,528	70,828
46116	CITY OF BONITA SPRINGS	558,605	95,746	382,226	0	116,148	594,118	(1,948,504)	(294,758)	(2,243,262)	(180)	(61,809)	(61,989)
46117	MATLACHA-PIKE FIRE DISTRICT	941,863	161,437	644,470	0	223,514	1,029,421	(3,285,925)	(326,603)	(3,612,528)	(304)	(1,561)	(1,561)
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	25,260	4,330	17,284	0	4,001	25,615	(88,125)	(14,055)	(102,179)	(8)	(1,785)	(1,793)
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	382,240	65,516	261,547	0	170,042	497,106	(1,333,538)	(986,964)	(1,720,502)	(123)	(31,932)	(32,055)
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	90,331	15,483	61,809	0	7,138	84,640	(315,143)	(11,304)	(326,447)	(29)	(2,717)	(2,746)
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	1,907,584	326,965	1,305,270	0	957,431	2,589,665	(6,655,114)	(62,556)	(6,717,670)	(618)	157,805	157,190
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	0	0	0	0	404	404	0	0	0	0	(21,704)	(21,704)
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	5,792,499	992,844	3,963,915	0	999,706	5,966,064	(20,208,572)	(132,345)	(20,340,917)	(1,870)	184,155	182,285
47001	LEON CO CLERK OF THE CIRCUIT COURT	1,189,433	203,871	813,869	0	521,837	1,539,577	(4,149,633)	(383,504)	(4,533,137)	(384)	(37,091)	(37,475)
47003	LEON CO BD OF CO COMMISSIONERS	9,349,154	1,602,460	6,397,154	0	461,625	8,461,239	(32,616,847)	(1,062,000)	(33,678,847)	(3,018)	(160,437)	(163,455)
47004	LEON CO PROPERTY APPRAISER	885,969	151,857	606,224	0	107,786	865,866	(3,090,924)	(99,157)	(3,190,081)	(286)	(5,071)	(5,357)
47005	LEON CO TAX COLLECTOR	745,545	127,768	510,139	0	172,443	610,370	(2,601,019)	(270,038)	(2,871,057)	(241)	(97,641)	(97,882)
47006	LEON CO SHERIFF'S DEPT	15,474,924	2,652,427	10,588,710	0	714,169	13,955,306	(53,988,121)	(7,805,052)	(61,793,174)	(4,995)	(968,909)	(973,505)
47007	LEON CO SCHOOL BOARD	30,271,353	5,188,558	20,713,160	0	7,605,200	33,506,918	(106,609,141)	(5,922,527)	(112,531,668)	(9,772)	(974,740)	(984,512)
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	580,788	99,548	397,404	0	152,817	649,769	(2,026,222)	(56,298)	(2,082,520)	(167)	169,766	169,678
47090	FLORIDA BOARD OF BAR EXAMINERS	743,987	74,987	267,447	0	121,817	390,264	(1,507,960)	(132,410)	(1,640,370)	(140)	17,660	17,520
47102	TALLAHASSEE HOUSING AUTH	285,666	45,687	195,467	0	23,912	266,342	(996,818)	(254,102)	(1,250,920)	(92)	(60,624)	(60,716)
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	38,279	6,561	26,192	0	52,548	85,301	(313,544)	(650)	(314,195)	(63)	9,263	9,220
47104	FL CLERKS OF COURT OPERATIONS CORP	146,963	25,190	100,559	0	47,956	173,705	(512,716)	(47,808)	(560,525)	(42)	2,738	2,696
47105	TALLAHASSEE-LEON CO CIVIC CENTER	0	0	0	0	0	0	0	0	0	0	(6,656)	(6,656)
47106	VOLUNTEER FLORIDA	307,997	52,791	210,747	0	165,094	428,832	(1,074,523)	(1,679)	(1,076,202)	(99)	63,884	63,885
47107													

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Pension Plan Total Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2021	Expected Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
48182	CITY OF WELLSRTON	161,330	27,652	110,390	0	219,865	\$	357,908	0	(962,841)	(171,539)	(734,381)	(52)	47,399	47,347
48301	WHISPERING WINDS CHARTER SCHOOL	116,212	20,262	80,966	0	198,169	\$	97,021	0	(412,411)	(1,736)	(414,146)	(38)	27,287	27,249
48301	NATURE COAST MIDDLE SCHOOL	58,165	9,870	39,799	0	100,554	\$	158,323	0	(202,923)	0	(202,923)	(19)	28,620	28,602
48001	LIBERTY CO CLERK OF CIRCUIT COURT	183,010	31,368	125,225	0	284,800	\$	185,073	0	(638,477)	(83,875)	(722,352)	(59)	(13,904)	(13,983)
48003	LIBERTY COUNTY BOARD OF COMMISSIONERS	432,424	74,118	296,886	0	394,666	\$	409,470	0	(1,508,620)	(194,572)	(1,703,192)	(40)	(47,797)	(47,937)
48004	LIBERTY CO PROPERTY APPRAISER	136,899	23,308	96,402	0	400,959	\$	158,919	0	(484,284)	(70,700)	(555,285)	(45)	(11,548)	(11,592)
48005	LIBERTY CO TAX COLLECTOR	132,660	22,738	7,801	0	121,312	\$	121,312	0	(462,818)	(83,764)	(546,582)	(43)	(18,240)	(18,340)
48006	LIBERTY CO SHERIFFS DEPT	433,487	74,300	296,613	0	233,700	\$	604,614	0	(1,512,328)	(402,259)	(1,914,587)	(140)	(9,902)	(10,042)
48007	LIBERTY CO SCHOOL BOARD	1,585,983	271,840	1,085,208	0	482,025	\$	1,333,824	0	(6,533,098)	(210,987)	(6,744,085)	(612)	(1,848)	(2,360)
48011	LIBERTY CO SUPERVISOR OF ELECTIONS	119,092	20,412	81,496	0	233,864	\$	92,268	0	(415,897)	(63,397)	(479,294)	(38)	(142)	(118)
49100	CITY OF BRISTOL	69,006	11,982	47,833	0	670	\$	60,485	0	(243,884)	(73,438)	(317,322)	(23)	(23,232)	(23,347)
50001	MADISON CO CLERK OF CIRCUIT COURT	152,603	26,156	104,419	0	17,232	\$	147,807	0	(632,395)	(31,498)	(663,892)	(49)	1,207	1,158
50003	MADISON CO BD OF CO COMMISSIONERS	928,985	159,229	635,657	0	385,534	\$	1,180,421	0	(3,240,904)	(5,386)	(3,246,290)	(300)	80,530	80,230
50031	MADISON COUNTY PROPERTY APPRAISER	107,747	18,468	73,798	0	137,900	\$	498,345	0	(375,901)	(248,395)	(624,296)	(35)	(61,581)	(61,616)
50005	MADISON CO TAX COLLECTOR	91,519	15,686	62,622	0	32,318	\$	110,626	0	(319,286)	(478,333)	(797,619)	(30)	(36,485)	(36,514)
50006	MADISON CO SHERIFFS OFFICE	1,236,786	211,987	846,297	0	128,597	\$	1,186,855	0	(4,314,834)	(797,441)	(5,112,275)	(399)	(123,837)	(124,236)
50007	MADISON CO SCHOOL BOARD	2,012,947	345,022	1,377,358	0	343,313	\$	2,065,894	0	(7,022,667)	(659,797)	(7,682,464)	(650)	(315,777)	(316,427)
50011	MADISON SUPERVISOR OF ELECTIONS	109,471	18,763	74,955	0	13,950	\$	107,628	0	(81,916)	(50,241)	(132,157)	(35)	(5,157)	(5,162)
50100	TOWN OF GREENVILLE	51,058	8,751	34,937	0	45,541	\$	89,229	0	(178,129)	(8,752)	(186,881)	(16)	10,101	10,085
50103	AUCILLA AREA SOLID WASTE ADMIN	58,712	10,083	40,174	0	31,795	\$	82,033	0	(204,833)	(761)	(205,593)	(19)	6,309	6,290
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	98,077	16,811	67,109	0	84,208	\$	148,127	0	(342,196)	(22,072)	(364,268)	(32)	23,670	23,639
50301	MADISON CREATIVE ARTS ACADEMY, INC.	228,360	38,804	154,907	0	274,634	\$	498,345	0	(769,818)	(72)	(769,890)	(72)	85,658	85,636
50700	NORTH FLORIDA COLLEGE	158,838	634,903	88,727	0	881,658	\$	299,000	0	(3,233,020)	(170,743)	(3,403,763)	(299)	(41,218)	(41,517)
51001	MANATEE CO CLERK OF CIRCUIT COURT	2,224,275	381,244	1,521,959	0	1,667,073	\$	1,969,277	0	(7,759,937)	(7,967,318)	(15,727,255)	(718)	(131,671)	(132,389)
51003	MANATEE CO BD OF CO COMMISSIONERS	22,238,899	3,811,954	15,712,473	0	8,115,156	\$	27,144,731	0	(77,589,418)	(7,589,418)	(85,178,836)	(7,179)	(2,055,224)	(2,086,045)
51004	MANATEE CO PROPERTY APPRAISER	953,462	159,425	436,400	0	1,252,430	\$	436,400	0	(3,345,303)	(19,137)	(3,364,440)	(308)	(11,548)	(11,652)
51005	MANATEE CO TAX COLLECTOR	1,359,755	233,064	930,412	0	425,976	\$	1,589,541	0	(4,743,843)	(314,894)	(5,058,737)	(439)	25,443	25,443
51006	MANATEE CO SHERIFFS DEPT	28,939,545	4,960,284	19,801,871	0	14,542,313	\$	26,216,368	0	(100,962,798)	(12,319,139)	(113,281,937)	(9,342)	(1,180,338)	(1,189,680)
51007	MANATEE CO SCHOOL BOARD	45,422,020	7,785,407	30,779,607	0	15,830,365	\$	45,096,716	0	(158,460,110)	(15,809,156)	(174,269,266)	(14,663)	(2,799,731)	(2,795,969)
51009	MANATEE CO MOSQUITO CONTROL DIST	296,335	50,792	202,767	0	88,042	\$	341,601	0	(1,033,837)	(85,445)	(1,119,282)	(96)	(2,968)	(2,782)
51101	CITY OF HOLMES BEACH	289,758	49,665	198,267	0	177,144	\$	425,076	0	(1,010,893)	(94)	(1,010,987)	(94)	55,486	55,392
51102	CITY OF BRADENTON	2,939,607	503,853	2,011,425	0	821,916	\$	3,337,194	0	(10,255,549)	(122,824)	(10,378,372)	(949)	121,845	120,896
51103	CEDAR HAMMOCK FIRE CONTROL DIST	2,381,946	408,269	1,620,588	0	320,538	\$	2,358,653	0	(6,907,442)	(1,277,433)	(8,184,875)	(689)	(125,585)	(125,365)
51105	MANATEE CO HOUSING AUTH	178,845	30,654	122,375	0	46,392	\$	199,421	0	(623,847)	(45,871)	(669,718)	(48)	(1,157)	(1,215)
51107	EAST MANATEE FIRE RESCUE DISTRICT	4,946,164	599,248	2,392,249	0	1,076,778	\$	4,068,274	0	(12,197,236)	(14,577)	(12,211,813)	(1,129)	411,572	410,444
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	0	0	0	0	0	\$	0	0	0	(11,596)	(11,596)	0	(8,292)	(8,292)
51109	PEACE RIVER MANASSOTA REG WATER SUPP	683,727	117,192	467,344	0	384,344	\$	949,376	0	(2,385,561)	(9,153)	(2,394,714)	(21)	63,151	62,930
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	107,587	18,441	73,617	0	4,116	\$	96,173	0	(375,345)	(426,649)	(801,994)	(35)	(129,407)	(129,442)
51111	PARRISH FIRE DISTRICT	497,321	85,242	340,292	0	167,957	\$	593,491	0	(1,735,028)	(79,411)	(1,814,439)	(161)	50,445	50,285
51112	CITY OF ANNA MARIA	131,089	22,465	89,884	0	108,906	\$	221,056	0	(447,267)	(24,606)	(471,873)	(42)	27,695	27,653
51113	TOWN OF LONGBOAT KEY	117,903	202,237	807,348	0	83,654	\$	1,022,239	0	(4,116,384)	(4,116,384)	(8,232,768)	(81)	(17,448)	(17,529)
51119	MYAKKA CITY FIRE DEPARTMENT	265,107	45,440	181,399	0	31,905	\$	258,744	0	(924,800)	(1,052,202)	(1,977,002)	(86)	(15,803)	(15,908)
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	0	0	0	0	0	\$	0	0	(14,764)	0	(14,764)	0	(7,025)	(7,025)
51300	PALMETTO CHARTER SCHOOL, INC.	240,878	41,287	164,820	0	145,912	\$	362,019	0	(840,361)	(17,531)	(857,892)	(78)	23,677	23,599
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	700,142	120,142	479,664	0	291,664	\$	891,920	0	(2,445,300)	(208)	(2,445,498)	(208)	118,507	118,301
51302	LINCOLN MEMORIAL ACADEMY	0	0	0	0	427,513	\$	427,513	0	(672,661)	(672,661)	(1,345,322)	0	(46,738)	(46,738)
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	409,196	70,137	279,991	0	904,123	\$	1,254,251	0	(1,427,578)	(0)	(1,427,578)	(132)	227,873	227,741
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	3,954,259	677,796	2,705,700	0	1,539,210	\$	4,922,676	0	(13,758,415)	(253,153)	(14,011,568)	(1,276)	203,794	202,818
52001	MARION CO CLERK OF CIRCUIT COURT	1,070,124	298,992	676,466	0	876,466	\$	2,305,540	0	(4,044,855)	(6,931,497)	(10,976,352)	(636)	113,832	113,196
52003	MARION CO BD OF CO COMMISSIONERS	22,518,750	3,859,570	15,408,447	0	3,707,044	\$	22,975,242	0	(78,562,270)	(5,883,324)	(84,445,594)	(7,269)	292,693	285,424
52004	MARION CO PROPERTY APPRAISER	170,069	120,164	479,706	0	143,500	\$	743,370	0	(2,448,852)	(141,024)	(2,589,876)	(226)	2,882	2,656
52005	MARION CO TAX COLLECTOR	855,852	153,529	552,499	0	137,359	\$	690,269	0	(1,352,469)	(137,359)	(1,489,828)	(69)	(2,448)	(2,448)
52006	MARION CO SHERIFFS DEPT	17,755,722	3,043,359	12,476,345	0	5,747,739	\$	20,940,444	0	(61,945,252)	(4,892,072)	(66,837,324)	(5,732)	688,401	680,699
52007	MARION CO SCHOOL BOARD	39,529,893	6,775,487	27,048,312	0	11,504,644	\$	45,328,443	0	(137,909,860)	(3,780,882)	(141,690,742)	(12,761)	1,057,187	1,044,426
52011	MARION CO SUPERVISOR OF ELECTIONS	339,200	58,139	232,098	0	54,657	\$	344,294	0	(1,183,384)	(35,498)	(1,218,882)	(109)	5,331	5,221
52100	CITY OF DUNNELLON	26,329	4,513	18,016	0	20,444	\$	50,972	0	(61,856)	(119,619)	(181,475)	(8)	(24,713)	(24,722)
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	20,403	5,211	20,803	0	23,191	\$	49,205	0	(106,069)	(5,330)	(111,400)	(10)	2,284	2,274
52103	MARION COUNTY HOSPITAL DISTRICT	125,033	21,431	85,554	0	426,590	\$	533,574	0	(436,208)	(40)	(436,248)	(40)	90,764	90,723
52300	MARION CHARTER SCHOOL	151,928	26,041	103,957	0	83,005	\$	193,003	0	(530,099)	(20,888)	(550,987)	(49)	11,679	11,630
52301	FRANCIS MARION MILITARY ACADEMY	0	0	0	0	0	\$	0	0	(3,964)	(3,964)	0	0	(10,953)	(10,953)
52700	COLLEGE OF CENTRAL FLORIDA	3,657,416	626,887	2,502,585	0	624,235	\$	3,753,707	0	(12,759,804)	(532,109)	(13,291,913)	(1,181)	(96,705)	(97,885)
53001	MARTIN CO CLERK OF CIRCUIT COURT	755,677	129,524	517,072	0	106,576	\$	753,172	0	(2,636,367)	(3,024,435)	(5,660,802)	(244)	(105,671)	(105,871)
53003	MARTIN CO BD OF CO COMMISSIONERS	18,844,722	3,196,421	12,760,380	0	1,672,848	\$	17,629,649	0	(66,060,704)	(3,967,023)	(70,027,727)	(6,020)	(218,836)	(224,858)
53004	MARTIN CO PROPERTY APPRAISER	494,530	80,337	276,800	0	319,524	\$	665,861	0	(1,411,304)	(1,472,143)	(2,883,447)	(131)	21,193	21,042
53005	MARTIN CO TAX COLLECTOR	780,661	133,807	534,167	0	87,333	\$	755,307	0	(2,723,531)	(113,853)	(2,837,384)	(252)	(19,639)	(19,891)
53006	MARTIN CO SHERIFFS OFFICE	16,336,317	2,800,071	11,178,118	0	3,510,525	\$	17,488,714	0	(66,993,305)	(6,250,735)	(73,244,040)	(5,273)	(82,625)	(82,625)
53007	MARTIN CO SCHOOL BOARD	17,952,867	3,077,116	12,284,105	0	4,532,410	\$	19,893,831	0	(62,632,344)	(1,415,220)	(64,047,564)	(5,795)	380,728	374,932
53100	CITY OF STUART	809,829	132,232	467,344	0	1,200,866	\$	1,960,829	0	(4,150,266)	(1,272,862)	(5,423,128)	(117)	(17,386)	(17,500)
53101	VILLAGE OF INDIANTOWN	35,511	133,781	73,311	0										

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Pension Plan Total Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
		Net Pension Liability at June 30, 2021	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)		
56004	OKALOOSA CO PROPERTY APPRAISER	525,188	90,018	359,359	0	699,966	\$	519,344	(1,832,248)	(81,403)	(1,913,650)	(170)	2,768	2,599
56005	OKALOOSA CO TAX COLLECTOR	820,984	140,716	561,756	0	92,150	\$	784,626	(2,842,207)	(125,729)	(2,968,936)	(205)	(25,500)	(2,763)
56006	OKALOOSA CO SHERIFFS DEPT	8,828,966	1,513,296	6,041,217	0	1,877,290	\$	9,431,776	(30,802,045)	(4,245,121)	(35,047,166)	(2,850)	(67,452)	(37,002)
56007	OKALOOSA CO SCHOOL BOARD	27,094,370	4,644,018	18,539,311	0	8,069,033	\$	31,252,362	(94,525,446)	(3,481,387)	(98,006,833)	(8,746)	107,166	98,422
56100	OKALOOSA CO GAS DIST	190,880	32,717	130,610	0	9,118	\$	172,445	(669,933)	(193,374)	(869,307)	(62)	(59,506)	(59,568)
56101	CITY OF VALPARAISO	24,469	4,199	16,763	0	4,864	\$	25,206	(65,677)	(14,893)	(80,360)	(8)	12,914	(2,522)
56103	CITY OF NICEVILLE	1,922,814	329,573	1,315,685	0	264,668	\$	1,909,956	(6,708,215)	(173,954)	(6,882,169)	(921)	101,279	100,658
56104	NICEVILLE HOUSING AUTHORITY	26,528	4,547	18,152	0	14,070	\$	36,768	(92,548)	(114,330)	(126,878)	(9)	(9,127)	(9,136)
56114	MID-BAY BRIDGE AUTHORITY	60,711	10,406	41,542	0	388	\$	52,335	(211,806)	(9,353)	(221,159)	(20)	(10,571)	(10,590)
56300	LEA JACKSON PREPARATORY SCHOOL	590,615	101,232	490,128	0	811,234	\$	604,824	(2,060,906)	(17,335)	(2,121,841)	(191)	37,962	37,771
56700	NORTHWEST FLORIDA STATE COLLEGE	2,325,820	398,649	1,591,441	0	36,535	\$	2,026,626	(8,114,201)	(845,371)	(8,959,573)	(751)	(211,813)	(212,564)
57001	ORCEEOBEE CO CLERK OF CIRCUIT COUR	297,023	50,910	203,238	0	131,943	\$	386,091	(1,036,239)	(5,168)	(1,041,407)	(96)	27,691	27,595
57003	ORCEEOBEE CO BD OF CO COMMISSIONER	2,250,001	385,654	1,539,562	0	401,972	\$	2,327,188	(7,849,689)	(912,256)	(8,361,945)	(726)	76,713	75,987
57004	ORCEEOBEE CO PROPERTY APPRAISER	190,662	32,685	130,491	0	81,653	\$	245,016	(685,277)	(30,326)	(696,203)	(65)	33,614	33,552
57005	ORCEEOBEE CO TAX COLLECTOR	151,185	25,913	103,448	0	84,395	\$	193,756	(527,445)	(5,517)	(532,962)	(49)	2,130	2,081
57006	ORCEEOBEE CO SHERIFFS DEPT	3,246,512	2,221,424	556,457	0	353,741	\$	3,131,623	(11,328,264)	(1,395,300)	(12,723,564)	(1,048)	(90,761)	(91,809)
57007	ORCEEOBEE CO SCHOOL BOARD	5,586,704	957,670	3,822,700	0	1,684,752	\$	6,445,022	(19,490,607)	(905,578)	(20,396,185)	(1,803)	(59,854)	(61,659)
57108	ORCEEOBEE SOIL AND WATER CONSERVATION DISTRICT	17,791	3,049	12,173	0	17,237	\$	32,460	(62,968)	(8,284)	(70,352)	(6)	4,273	4,268
57109	COQUINA WATER CONTROL DISTRICT	38,622	6,620	26,427	0	106,764	\$	139,811	(134,742)	0	(134,742)	(12)	24,774	24,762
58001	ORANGE CO COMPTROLLER	2,883,953	480,034	1,836,494	0	462,630	\$	2,759,158	(9,363,637)	(54,064)	(9,417,702)	(86)	96,116	95,250
58003	ORANGE CO BD OF CO COMMISSIONERS	117,883,383	20,171,120	80,524,805	0	16,967,394	\$	117,863,309	(410,567,742)	0	(410,567,742)	(37,869)	6,334,843	6,296,974
58004	ORANGE CO PROPERTY APPRAISER	1,772,450	1,212,798	424,956	0	603,633	\$	2,219,832	(6,245,304)	(81,872)	(6,327,176)	(872)	182,064	181,192
58005	ORANGE CO TAX COLLECTOR	2,474,047	424,056	1,692,866	0	673,877	\$	2,790,798	(8,631,328)	(10,991)	(8,642,319)	(799)	148,924	148,125
58006	ORANGE CO SHERIFFS OFFICE	54,025,932	9,280,131	36,967,221	0	12,107,398	\$	58,334,749	(188,482,890)	(20,955,912)	(209,448,808)	(17,440)	557,776	540,336
58007	ORANGE CO SCHOOL BOARD	177,733,377	28,463,734	126,813,988	0	26,803,136	\$	180,880,910	(620,067,077)	(1,506,616)	(621,573,693)	(57,374)	4,101,757	4,044,383
58010	ORANGE CO CLERK OF CIRCUIT COURT	3,762,100	644,830	2,444,824	0	466,877	\$	3,454,924	(10,497,691)	(1,214)	(11,712,382)	(11)	5,866	5,855
58011	ORANGE CO SUPERVISOR OF ELECTIONS	625,436	107,201	427,954	0	329,513	\$	664,668	(2,181,889)	(172,573)	(2,354,462)	(202)	12,659	12,457
58075	REEDY CREEK IMPROVEMENT DIST	9,169,130	1,571,804	6,273,974	0	970,164	\$	8,815,741	(31,988,791)	(7,350,461)	(39,339,252)	(2,960)	(968,446)	(971,406)
58087	ORANGE CO HOUSING FINANCE AUTH	104,509	17,913	71,913	0	79,480	\$	148,078	(488,078)	(123,471)	(611,549)	(34)	(20,255)	(20,289)
58106	LAKE APOPKA NATURAL GAS DIST	716,898	122,877	490,537	0	192,010	\$	805,424	(2,501,076)	(21,807)	(2,522,883)	(231)	38,192	37,960
58108	CITY OF EDGEWOOD	407,696	69,880	278,966	0	69,211	\$	418,057	(1,422,350)	(221,514)	(1,643,864)	(132)	(15,566)	(15,718)
58109	CITY OF MAITLAND	123,581	21,182	84,561	0	56,417	\$	162,160	(431,144)	(120,948)	(552,093)	(40)	(40,790)	(40,830)
58110	ORANGE-SEMOLENCOSEOLA TRANS AUTH	104,509	17,913	71,913	0	79,480	\$	148,078	(488,078)	(123,471)	(611,549)	(34)	(20,255)	(20,289)
58118	GREATER ORLANDO AVIATION AUTHORITY	2,734,386	492,674	1,996,797	0	843,034	\$	3,204,506	(10,028,010)	(2,803,503)	(12,831,513)	(928)	(212,883)	(213,811)
58301	FLORIDA VIRTUAL HIGH SCHOOL	27,086,610	4,642,688	18,534,001	0	31,825,833	\$	55,002,522	(94,498,373)	(1,883)	(94,500,256)	(8,744)	7,371,191	7,362,447
58304	NAP FORD COMMUNITY SCHOOL	268,482	46,018	183,709	0	48,145	\$	277,872	(936,667)	(48,588)	(985,255)	(87)	37,641	37,554
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	1,200,841	224,922	740,128	0	126,128	\$	869,252	(2,165,528)	(209)	(2,165,737)	(209)	189,584	189,375
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	370,938	63,579	253,814	0	382,798	\$	700,181	(1,294,108)	(49,932)	(1,344,040)	(120)	90,359	90,239
58700	VALENCIA COLLEGE	16,454,489	2,820,326	11,258,977	0	5,278,885	\$	16,558,188	(57,405,577)	(1,018,561)	(56,424,138)	(5,312)	1,055,813	1,050,501
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	1,654,941	283,659	1,132,393	0	303,636	\$	1,719,688	(5,773,672)	(89,170)	(5,862,842)	(534)	129,948	129,413
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	1,463,469	244,941	1,001,378	0	459,522	\$	1,471,741	(4,165,814)	(67,816)	(4,233,630)	(54)	(5,773)	(5,827)
59003	OSCEOLA CO BD OF CO COMMISSIONERS	25,943,436	4,446,746	17,751,785	0	2,566,738	\$	24,665,269	(90,510,127)	(10,857,651)	(101,367,778)	(8,375)	(731,557)	(739,932)
59004	OSCEOLA CO PROPERTY APPRAISER	919,805	157,656	629,376	0	179,610	\$	966,643	(3,208,970)	(3,371,388)	(6,580,358)	(297)	(9,912)	(10,209)
59005	OSCEOLA CO TAX COLLECTOR	1,249,461	214,160	854,943	0	175,807	\$	1,244,910	(4,339,055)	(130,196)	(4,469,251)	(403)	6,893	6,490
59006	OSCEOLA CO SHERIFFS DEPT	15,108,751	2,589,864	10,449,884	0	1,847,090	\$	14,574,951	(52,710,585)	(4,444,190)	(57,154,775)	(4,877)	(5,420)	(5,807)
59007	OSCEOLA CO SCHOOL BOARD	47,283,085	8,104,396	32,353,431	0	15,584,234	\$	55,022,062	(164,968,799)	(4,041,962)	(169,000,361)	(15,263)	1,430,785	1,415,522
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	285,334	48,907	195,240	0	24,619	\$	288,765	(998,459)	(105,185)	(1,103,644)	(92)	(16,620)	(16,712)
59300	NEW DIMENSIONS HIGH SCHOOL INC	221,477	37,961	151,545	0	73,651	\$	203,198	(772,678)	(25,963)	(798,660)	(71)	15,327	15,256
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	5,471,917	928,485	3,706,993	0	4,639,077	\$	10,111,074	(18,868,112)	(841,301)	(19,709,413)	(1,748)	(428,907)	(427,159)
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	116,593,537	19,984,318	79,779,078	0	5,582,262	\$	105,325,658	(406,765,543)	(10,769,063)	(417,534,606)	(37,637)	(68,377)	(68,445)
60004	PALM BEACH CO PROPERTY APPRAISER	2,975,882	510,071	2,036,246	0	802,160	\$	3,348,477	(10,382,190)	(337,031)	(10,719,337)	(961)	56,575	55,614
60005	PALM BEACH CO TAX COLLECTOR	2,975,882	510,071	2,036,246	0	802,160	\$	3,348,477	(10,382,190)	(337,031)	(10,719,337)	(961)	56,575	55,614
60006	PALM BEACH CO SHERIFFS DEPT	122,015,290	20,913,614	83,488,903	0	17,983,614	\$	132,376,132	(425,680,641)	(52,759,581)	(478,440,322)	(39,388)	1,556,715	1,556,162
60007	PALM BEACH CO SCHOOL BOARD	196,874,421	33,744,990	134,711,299	0	64,755,965	\$	233,211,794	(686,845,370)	(3,755,050)	(690,600,420)	(63,553)	11,004,311	10,940,758
60011	PALM BEACH SUPERVISOR OF ELECTIONS	527,726	90,463	381,096	0	278,964	\$	730,533	(1,941,102)	(159,753)	(2,000,854)	(170)	24,715	24,545
60018	LAKE WORTH DRAINAGE DIST	1,100,079	188,554	752,722	0	91,559	\$	950,455	(3,337,668)	(275,125)	(4,112,793)	(355)	(80,200)	(80,555)
60019	FORT OF PALM BEACH DIST	675,839	115,840	462,442	0	208,317	\$	784,599	(2,357,830)	(23,139)	(2,380,969)	(218)	41,679	41,460
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	2,919,845	11,656,267	20,014,927	0	5,438,815	\$	17,015,112	(59,431,217)	(1,467,033)	(60,898,251)	(5,499)	(49,051)	(49,541)
60025	SOUTH FLORIDA CONSERVANCY DIST	108,105	18,529	73,971	0	5,829	\$	98,329	(377,150)	(109,853)	(487,003)	(35)	(23,882)	(23,917)
60044	FLORIDA INLAND NAVIGATION DIST	101,686	17,429	69,578	0	28,367	\$	115,375	(354,755)	(86,031)	(440,786)	(33)	(21,241)	(21,274)
60048	LOXAHATCHEE GROVES WATER CONTROL DI	0	0	0	0	0	\$	0	(125,074)	0	(125,074)	0	(40,421)	(40,421)
60048	S INDIAN RIVER WATER CONTROL DIST	1,478	253	1,011	0	498	\$	1,762	(6,156)	(8,136)	(11,292)	(0)	(3,051)	(3,051)
60049	SHAWANO DRAINAGE DIST	7,935	1,360	5,430	0	3,126	\$	9,916	(27,885)	(916)	(28,801)			

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2021	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
60305	INLET GROVE COMMUNITY HIGH SCHOOL	475,327	81,472	325,242	0	413,351	\$	820,065	0	(1,858,297)	(225,331)	(1,883,629)	(153)	33,573	33,420
60306	GULF STREAM GOODWILL ACADEMIES INC	25,966	4,451	17,767	0	19,609	\$	42,127	0	(16,415)	(107,053)	(8)	(6)	(6)	(5,369)
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	0	0	0	0	0	\$	0	0	(5,871)	(0)	(5,871)	0	(14,536)	(14,526)
60309	RIVIERA BEACH MARITIME ACADEMY	0	0	0	0	0	\$	0	0	(89,491)	(0)	(89,491)	0	(40,452)	(40,452)
60310	CHARTER SCHOOLS OF BOYNTON BEACH	0	0	0	0	0	\$	0	0	(1,972)	(0)	(1,972)	0	(41,865)	(41,865)
60700	PALM BEACH STATE COLLEGE	11,220,908	1,933,392	7,677,572	0	2,657,301	\$	12,458,514	0	(39,146,928)	(1,531,566)	(41,078,464)	(3,622)	227,212	223,589
61001	PASCO CO CLERK OF CIRCUIT COURT	2,253,536	386,280	1,541,981	0	199,815	\$	2,128,056	0	(7,822,022)	(8,302,750)	(7,822,022)	(727)	(175,548)	(175,275)
61003	PASCO CO BO OF CO COMMISSIONERS	36,956,468	6,334,988	25,287,447	0	16,287,149	\$	47,888,994	0	(128,931,827)	0	(128,931,827)	(11,930)	5,088,135	5,076,205
61004	PASCO CO PROPERTY APPRAISER	829,599	142,195	567,653	0	788,478	\$	788,478	0	(2,894,263)	(119,831)	(3,014,095)	(268)	25,407	25,139
61005	PASCO CO TAX COLLECTOR	1,532,042	202,299	1,049,299	0	1,522,766	\$	1,522,766	0	(3,344,909)	(27,714)	(3,372,623)	(495)	162,347	161,853
61006	PASCO CO SHERIFF'S OFFICE	31,108,031	5,331,966	21,285,657	0	4,089,592	\$	30,707,215	0	(108,528,101)	(13,261,714)	(121,796,815)	(10,442)	(208,499)	(218,411)
61007	PASCO CO SCHOOL BOARD	63,956,412	10,962,231	43,762,148	0	17,034,348	\$	71,758,727	0	(223,127,847)	(5,932,818)	(229,060,465)	(20,646)	973,818	953,172
61009	PASCO CO MOSQUITO CONTROL DIST	311,418	53,378	213,088	0	148,295	\$	414,760	0	(1,098,469)	(88,393)	(1,174,852)	(101)	3,715	3,615
61011	PASCO CO SUPERVISOR OF ELECTIONS	519,811	89,096	356,680	0	269,480	\$	1,813,489	0	(1,813,489)	(14,161)	(1,827,650)	(168)	66,105	65,937
61010	CITY OF FORT RICHEY	805,283	138,027	551,014	0	134,219	\$	823,290	0	(2,809,428)	(456,507)	(3,265,935)	(260)	(53,082)	(53,342)
61011	CITY OF DADE CITY	40,322	6,911	27,511	0	10,615	\$	45,117	0	(140,875)	(17,019)	(157,894)	(13)	(15,999)	(16,012)
61102	CITY OF NEW PORT RICHEY	1,118,173	191,657	765,109	0	151,715	\$	1,108,481	0	(3,901,023)	(179,887)	(4,080,890)	(361)	(14,524)	(14,885)
61103	CITY OF ZEPHYRUS	2,291,758	382,527	1,527,079	0	383,951	\$	2,293,507	0	(7,786,043)	(2,346,277)	(10,132,320)	(729)	(284,910)	(285,639)
61108	PASCO CO HOUSING AUTH.	0	0	0	0	0	\$	0	0	(3,038)	(0)	(3,038)	0	(4,623)	(4,623)
61108	CITY OF SAN ANTONIO	28,450	4,876	20,066	0	20,066	\$	44,409	0	(99,257)	(110,124)	(109,887)	(9)	480	471
61304	LEARNING LODGE ACADEMY, INC.	191,049	32,746	130,725	0	196,536	\$	330,007	0	(866,522)	(4,224)	(870,745)	(62)	72,849	72,786
61395	PASCO MYRISCHOOL OF INTEGRATED ACADEMICS AND TECH	0	0	0	0	0	\$	22,073	0	(46,841)	(0)	(46,841)	0	(3,949)	(3,949)
62001	PASCO HERNANDO STATE COLLEGE	717,674	2,865,013	4,310,666	0	727,979	\$	4,310,666	0	(14,807,898)	(731,358)	(15,339,056)	(1,352)	(97,202)	(98,554)
62001	PINELLAS CO CLERK OF CIRCUIT COURT	4,991,177	789,795	3,637,086	0	1,205,117	\$	5,047,997	0	(15,668,587)	(437,588)	(16,106,175)	(1,450)	1,006,777	1,004,327
62003	PINELLAS CO BO OF CO COMMISSIONERS	24,402,794	4,162,678	16,697,602	0	7,767,726	\$	28,649,602	0	(85,135,215)	(1,056,245)	(86,191,460)	(7,877)	41,346	33,468
62004	PINELLAS CO PROPERTY APPRAISER	1,747,473,920	299,320	1,996,397	0	1,996,397	\$	1,996,397	0	(8,396,499)	(259,499)	(8,655,998)	(564)	16,137	15,573
62005	PINELLAS CO TAX COLLECTOR	2,406,609	412,497	1,646,711	0	726,718	\$	2,785,936	0	(8,396,603)	(532,690)	(8,929,293)	(777)	13,499	12,723
62006	PINELLAS CO SHERIFF'S DEPT	63,087,686	10,813,330	43,187,722	0	4,280,667	\$	58,281,719	0	(220,097,977)	(26,569,911)	(246,667,888)	(20,365)	(2,699,857)	(2,720,222)
62006	PINELLAS CO SCHOOL BOARD	66,507,169	15,607,169	65,996,054	0	24,596,905	\$	117,029,815	0	(335,980,815)	(11,539,566)	(347,520,371)	(31,089)	(1,225,287)	(1,236,576)
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	631,686	432,231	1,307,578	0	187,075	\$	1,307,578	0	(2,203,794)	(2,005)	(2,205,800)	(204)	180,242	180,038
62012	PINELLAS CO JUVENILE WELFARE BOARD	668,498	114,582	457,419	0	457,419	\$	744,589	0	(2,332,221)	(15,118)	(2,347,339)	(218)	2,065	2,065
62088	PINELLAS CO HOUSING AUTH.	628,727	107,765	430,206	0	287,044	\$	625,015	0	(2,193,471)	(84,322)	(2,277,793)	(203)	52,180	51,977
62098	PINELLAS CO HOUSING FINANCE AUTHORITY	71,973	12,336	49,249	0	49,249	\$	109,907	0	(251,097)	(0)	(251,097)	(23)	17,957	17,934
62100	CITY OF INDIAN ROCKS BEACH	63,326	10,854	43,331	0	3,898	\$	58,084	0	(220,929)	(38,934)	(259,863)	(20)	(13,565)	(13,586)
62101	CITY OF DUNEDIN	82,516	82,516	329,411	0	411,422	\$	411,422	0	(1,879,553)	(516,097)	(2,395,650)	(155)	(214,842)	(214,988)
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	284,742	45,377	181,149	0	110,518	\$	337,044	0	(923,817)	(46,751)	(970,567)	(85)	15,669	15,584
62103	CITY OF SOUTH PALM BEACH	289,824	49,955	197,626	0	153,774	\$	410,907	0	(1,507,285)	(93)	(1,507,378)	(3)	52,709	52,706
62104	CITY OF SEMINOLE	782,101	130,625	521,468	0	104,626	\$	756,719	0	(2,658,780)	(102,911)	(2,761,691)	(246)	39,791	39,545
62105	CITY OF SAFETY HARBOR	244,973	41,989	167,622	0	15,130	\$	224,741	0	(854,648)	(511,373)	(1,366,021)	(79)	(235,718)	(235,797)
62106	CITY OF OLDSMAR	316,159	54,019	215,647	0	14,226	\$	289,892	0	(1,099,509)	(182,106)	(1,281,615)	(102)	(34,497)	(34,599)
62107	PINELLAS SUNCOAST TRANSIT AUTH	5,838,148	1,000,868	3,994,751	0	2,683,348	\$	7,676,927	0	(20,367,832)	(2,675,877)	(23,043,710)	(1,885)	521,819	520,934
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	1,518,759	259,975	1,037,842	0	(5,281,502)	\$	1,566,008	0	(641,118)	(9,932,710)	(9,321,592)	(400)	27,610	27,120
62110	CITY OF BELLEAIR BEACH	0	0	0	0	0	\$	0	0	(7,431)	(0)	(7,431)	0	(3,257)	(3,257)
62111	CITY OF MADIRA BEACH	438,270	75,120	299,886	0	18,176	\$	393,183	0	(1,529,915)	(108,873)	(1,638,788)	(141)	2,180	2,038
62112	TOWN OF REDINGTON SHORES	49,331	8,455	33,755	0	4,776	\$	46,966	0	(172,104)	(18,196)	(190,300)	0	(2,138)	(2,138)
62113	TAMPA BAY WATER	2,290,346	392,569	1,567,168	0	964,296	\$	2,924,033	0	(7,990,441)	(8,841)	(7,999,282)	(739)	269,916	269,177
62114	TOWN OF NORTH REDINGTON BEACH	45,242	7,754	30,957	0	35,005	\$	73,716	0	(157,837)	(918)	(158,754)	(15)	7,186	7,172
62115	PINELLAS PARK WATER MANAGEMENT DIST	59,948	9,761	38,967	0	26,796	\$	75,524	0	(198,877)	(5,964)	(204,842)	(16)	5,411	5,393
62117	TOWN OF REDINGTON BEACH	0	0	0	0	0	\$	0	0	(205)	(0)	(205)	0	(2,853)	(2,853)
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	203,972	34,961	139,588	0	0	\$	174,529	0	(711,804)	(157,364)	(869,168)	(86)	(341,783)	(341,849)
62122	PINELLAS CO PLANNING COUNCIL	326,350	55,937	233,305	0	75,651	\$	354,893	0	(1,138,553)	(80,320)	(1,218,873)	(105)	44,934	44,829
62123	PALMAN SPECIAL FIRE CONTROL DISTRICT	425,095	2,480,055	3,944,751	0	129,098	\$	5,291,929	0	(14,025,344)	(1,405,211)	(15,430,555)	(801)	(146,311)	(146,512)
62124	CITY OF TREASURE ISLAND	1,159,278	198,702	793,235	0	208,018	\$	1,199,955	0	(4,044,428)	(879,031)	(4,923,459)	(374)	(108,106)	(108,106)
62125	TOWN OF INDIAN SHORES	370	253	0	0	821	\$	1,138	0	(1,291)	(0)	(1,291)	0	(18,532)	(18,532)
62126	TOWN OF KENNETH CITY	316,063	54,002	215,822	0	45,839	\$	315,424	0	(1,099,177)	(94,305)	(1,193,483)	(102)	(10,255)	(10,356)
62399	PINELLAS MYRISCHOOL OF INTEGRATED ACADEMICS & TEC	62,569	10,724	42,813	0	72,298	\$	125,825	0	(216,297)	(89,762)	(206,059)	(20)	(4,115)	(4,135)
62700	ST PETERSBURG COLLEGE	10,892,923	1,897,084	7,453,478	0	1,366,825	\$	10,677,607	0	(38,002,871)	(3,546,585)	(41,549,456)	(3,516)	(865,289)	(868,000)
63001	POLK CO CLERK OF CIRCUIT COURT	1,986,853	340,550	1,359,503	0	0	\$	1,700,053	0	(6,931,829)	(500,779)	(7,432,608)	(641)	(242,551)	(243,192)
63003	POLK CO BO OF CO COMMISSIONERS	30,702,997	5,262,543	21,008,512	0	6,629,898	\$	32,900,953	0	(107,115,038)	(5,181,719)	(112,296,756)	(9,811)	1,796,925	1,787,014
63004	POLK CO PROPERTY APPRAISER	1,416,382	242,710	966,159	0	451,251	\$	1,663,179	0	(4,941,577)	(116)	(4,941,577)	(457)	125,671	125,214
63005	POLK CO TAX COLLECTOR	2,002,389	343,214	1,370,141	0	668,578	\$	3,281,953	0	(6,885,888)	(36,160)	(7,022,029)	(645)	190,832	190,185
63006	POLK CO SHERIFF'S DEPT	34,427,723	5,900,967	23,557,155	0	1,047,513	\$	30,425,634	0	(120,109,871)	(14,882,282)	(134,991,953)	(11,114)	(1,819,561)	(1,830,675)
63007	POLK CO SCHOOL BOARD	77,526,278	13,288,1												

Florida Retirement System
Cost-Sharing Member Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021

[Go to Pension Plan Total Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
		Net Pension Liability at June 30, 2021	Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	5,681,065	973,744	3,887,267	0	269,102	\$ 5,130,112	0	(19,819,809)	(1,992,866)	(2,142,474)	(1,834)	(652,200)	(654,034)
64328	PUTNAM ACADEMY OF ARTS AND SCIENCES	125,764	22,242	88,791	0	100,554	\$ 219,507	0	(452,713)	(469,403)	(42)	22,463	22,421	
64310	PUTNAM EDGE HIGH SCHOOL	37,834	6,485	25,888	0	12,914	\$ 45,287	0	(131,594)	(82,886)	(194,800)	(12)	(4,857)	(4,869)
64700	ST JOHNS RIVER STATE COLLEGE	3,381,482	579,591	2,313,777	0	610,173	\$ 3,303,542	0	(11,797,140)	(157,574)	(11,954,714)	(1,092)	48,674	48,582
66001	ST JOHNS CO CLERK OF CIRCUIT COURT	1,206,237	206,751	625,367	0	140,572	\$ 1,172,690	0	(4,208,258)	(80,003)	(4,288,262)	(389)	(3,150)	(3,540)
65003	ST JOHNS CO BO OF CO COMMISSIONERS	21,016,860	3,602,896	14,302,146	0	3,560,277	\$ 21,545,309	0	(73,323,520)	(271,570)	(73,601,090)	(8,785)	1,500,246	1,493,461
65004	ST JOHNS CO PROPERTY APPRAISER	892,027	152,895	610,369	0	193,376	\$ 926,642	0	(3,112,057)	(132,691)	(3,244,749)	(288)	9,878	9,590
65005	ST JOHNS CO TAX COLLECTOR	858,323	147,118	587,307	0	454,335	\$ 1,188,760	0	(2,994,474)	(6,775)	(3,001,249)	(277)	99,997	99,720
65006	ST JOHNS CO SHERIFF'S DEPT	16,865,072	2,719,299	10,855,699	0	3,398,188	\$ 16,855,716	0	(65,349,248)	(5,312,896)	(80,662,144)	(5,121)	388,988	383,866
65007	ST JOHNS CO SCHOOL BOARD	38,169,894	6,199,063	24,747,162	0	16,320,880	\$ 41,202,048	0	(128,177,203)	(1,175,500)	(126,353,133)	(11,875)	3,391,734	3,380,059
65009	ANASTASIA MOSQUITO CONTROL DIST	318,454	54,590	217,929	0	253,602	\$ 526,122	0	(1,111,144)	(5,316)	(1,116,460)	(103)	57,246	57,143
65100	CITY OF ST AUGUSTINE BEACH	170,638	681,203	960,397	0	108,556	\$ 960,397	0	(3,473,215)	(200,846)	(3,674,061)	(321)	27,305	26,983
65101	TOWN OF HASTINGS	0	0	0	0	0	\$ 0	0	0	(119,021)	(119,021)	0	(37,404)	(37,404)
65103	ST AUGUSTINE ST JOHNS COUNTY AIRPORT AUTHORITY	173,483	29,735	118,708	0	87,034	\$ 235,475	0	(16,411)	(623,651)	(658)	11,424	11,418	
65300	ABLE SCHOOL INC	0	0	0	0	0	\$ 0	0	0	(16,539)	(16,539)	0	(17,760)	(17,760)
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	1,199,999	205,682	821,099	0	309,882	\$ 1,336,463	0	(4,188,495)	(77,946)	(4,266,441)	(387)	6,104	5,716
66003	ST LUCIE CO BO OF CO COMMISSIONERS	7,176,656	1,230,090	4,910,624	0	3,486,125	\$ 9,626,839	0	(25,037,548)	(7,543)	(25,045,091)	(2,317)	868,771	866,454
66004	ST LUCIE CO PROPERTY APPRAISER	721,445	123,657	493,649	0	142,652	\$ 659,867	0	(2,516,841)	(86,389)	(2,603,338)	(233)	6,561	(6,700)
66005	ST LUCIE CO TAX COLLECTOR	1,230,684	210,943	842,102	0	793,439	\$ 1,846,484	0	(4,283,581)	(62,119)	(4,355,700)	(937)	178,223	177,825
66006	ST LUCIE CO SHERIFFS DEPT	16,753,513	2,871,579	11,463,584	0	5,315,113	\$ 19,650,277	0	(58,448,797)	(9,112,572)	(67,560,370)	(5,408)	408,463	403,055
66007	ST LUCIE CO SCHOOL BOARD	37,986,373	6,511,268	25,993,528	0	14,794,466	\$ 47,299,261	0	(132,353,884)	(1,320,115)	(133,852,000)	(12,265)	2,447,925	2,435,662
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	308,793	32,920	269,738	0	96,520	\$ 360,738	0	(1,167,802)	(156,900)	(1,324,702)	(100)	1,358	1,258
66100	NORTH ST LUCIE RIVER WATER CONTROL	19,675	3,372	16,279	0	9,444	\$ 26,279	0	(68,641)	(2,896)	(71,538)	(6)	1,176	1,170
66101	CHILDREN SERVICES COUNCIL OF ST LU	162,882	27,918	111,452	0	92,222	\$ 231,593	0	(568,255)	(81)	(568,336)	(53)	23,334	23,282
66102	CITY OF PORT ST LUCIE	216,267	37,069	147,881	0	197,133	\$ 352,762	0	(754,503)	(44,914)	(799,317)	(70)	28,620	28,550
66103	INDIAN RIVER STATE COLLEGE	8,609,692	1,437,616	5,817,857	0	2,317,857	\$ 9,207,712	0	(30,817,712)	(1,609,919)	(32,427,631)	(2,778)	65,236	62,458
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	843,220	144,529	547,790	0	407,790	\$ 1,129,293	0	(2,941,784)	(93,082)	(3,034,866)	(272)	46,066	45,794
67003	SANTA ROSA CO BO OF CO COMMISSIONERS	3,573,578	612,517	2,445,219	0	452,637	\$ 3,545,383	0	(12,487,315)	(74,112)	(12,561,428)	(1,164)	19,064	18,790
67004	SANTA ROSA CO PROPERTY APPRAISER	498,230	85,569	341,598	0	340,973	\$ 706,549	0	(1,738,587)	(37,650)	(1,776,237)	(18)	56,140	56,078
67005	SANTA ROSA CO TAX COLLECTOR	510,134	87,438	340,059	0	172,687	\$ 608,163	0	(1,779,729)	(12,026)	(1,791,755)	(165)	30,071	29,906
67006	SANTA ROSA CO SHERIFFS DEPT	8,100,428	1,599,828	6,226,964	0	2,959,507	\$ 10,746,298	0	(31,749,104)	(4,224,759)	(35,973,864)	(2,938)	157,209	154,271
67007	SANTA ROSA CO SCHOOL BOARD	23,228,062	3,981,327	15,893,792	0	8,699,374	\$ 28,544,492	0	(81,038,870)	(719,527)	(81,758,428)	(7,498)	1,289,648	1,282,150
67100	CITY OF GULF BREEZE	65,349	9,487	37,872	0	2,989	\$ 50,348	0	(103,907)	(478,366)	(582,273)	(18)	(77,955)	(78,033)
67101	TOWN OF JAY	51,670	8,856	35,355	0	72	\$ 44,284	0	(180,264)	(43,597)	(223,861)	(17)	(18,297)	(18,314)
67102	AVALON FIRE RESCUE DISTRICT	15,042	60,049	132,725	0	13,725	\$ 132,725	0	(308,171)	(63,489)	(371,660)	(28)	15,228	15,199
68001	SARASOTA CO CLERK OF CIRCUIT COURT	2,078,289	356,222	1,422,068	0	123,337	\$ 1,901,627	0	(7,250,626)	(230,526)	(7,481,152)	(671)	(65,660)	(66,331)
68003	SARASOTA CO BO OF CO COMMISSIONERS	34,979,991	5,995,455	25,826,249	0	2,916,234	\$ 32,446,249	0	(122,002,907)	(2,236,171)	(124,239,078)	(11,292)	750,163	738,872
68004	SARASOTA CO PROPERTY APPRAISER	856,113	146,739	585,795	0	492,638	\$ 1,225,173	0	(2,986,763)	(38,268)	(3,025,031)	(276)	94,122	93,846
68005	SARASOTA CO TAX COLLECTOR	1,152,796	197,591	788,800	0	740,046	\$ 1,752,437	0	(4,021,816)	(127,165)	(4,148,981)	(372)	122,770	122,398
68006	SARASOTA CO SHERIFFS DEPT	23,542,486	4,035,220	16,108,936	0	357,840	\$ 20,501,996	0	(62,133,817)	(10,714,677)	(72,848,494)	(7,800)	(1,538,958)	(1,546,567)
68007	SARASOTA CO SCHOOL BOARD	653,611	7,873,437	31,431,423	0	15,494,980	\$ 54,799,829	0	(160,287,802)	(3,418,169)	(163,705,971)	(14,826)	1,308,860	1,293,031
68026	WEST COAST INLAND NAVIGATION DIST	69,105	11,845	47,285	0	34,079	\$ 93,208	0	(247,191)	(6,102)	(253,293)	(22)	9,305	9,282
68100	CITY OF VENICE	4,904,780	840,887	3,356,094	0	1,990,529	\$ 6,187,310	0	(17,111,544)	0	(17,111,544)	(1,583)	811,163	809,580
68105	CITY OF NORTH PORT	13,225,744	1,411,620	5,635,304	0	6,240,794	\$ 18,277,718	0	(28,732,439)	(16,133)	(28,748,593)	(2,659)	2,019,190	2,016,531
68106	ENGLEWOOD WATER DISTRICT	358,194	81,395	245,094	0	308,499	\$ 666,593	0	(1,248,893)	(2,878,373)	(4,127,266)	(116)	(381,473)	(381,589)
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	24,755	4,243	16,938	0	15,948	\$ 37,129	0	(86,362)	(437)	(86,799)	(8)	1,900	1,892
68109	SARASOTA BAY ESTUARINE PROGRAM	87,936	15,072	60,170	0	72,002	\$ 147,245	0	(308,788)	(330,410)	(639,198)	(2)	2,998	2,976
68110	SARASOTAMANATEE METROPOLITAN PLANNING ORG	192,047	32,917	131,408	0	16,494	\$ 180,818	0	(670,025)	(67,067)	(737,070)	(62)	(17,409)	(17,471)
68300	SARASOTA MILITARY ACADEMY	108,199	431,778	499,968	0	499,968	\$ 999,968	0	(2,408,149)	(209,871)	(2,618,020)	(80)	(80,741)	(80,821)
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	186,733	32,006	127,772	0	282,320	\$ 651,456	0	(89,456)	(740,921)	(930,377)	(4)	(4,811)	(4,815)
68303	SARASOTA MILITARY ACADEMY PREP	434,826	74,530	297,529	0	264,369	\$ 636,428	0	(1,519,997)	(76,562)	(1,596,559)	(140)	114,918	114,778
68304	SARASOTA SUNCOAST ACADEMY	421,625	72,587	295,266	0	1,165,266	\$ 1,660,559	0	(4,895,812)	(1,404,162)	(6,299,974)	(18)	200,826	198,808
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	1,821,195	312,156	1,246,152	0	1,215,321	\$ 3,272,829	0	(6,353,680)	(82,334)	(6,436,014)	(588)	100,554	99,966
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	22,556,429	15,434,227	3,886,208	0	1,806,677	\$ 21,107,112	0	(78,893,711)	(1,432,709)	(80,326,420)	(7,281)	398,594	391,312
69004	SEMINOLE CO PROPERTY APPRAISER	891,732	152,844	610,168	0	262,525	\$ 1,025,537	0	(3,111,030)	(88,341)	(3,199,372)	(288)	(1,460)	(1,748)
69005	SEMINOLE CO TAX COLLECTOR	805,463	130,058	551,137	0	230,322	\$ 918,517	0	(2,810,056)	(708,560)	(3,518,117)	(269)	(61,853)	(62,131)
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	24,760,124	4,243,925	16,942,104	0	691,016	\$ 21,877,046	0	(68,381,848)	(7,488,510)	(75,870,358)	(7,993)	(718,524)	(726,517)
69007	SEMINOLE CO SCHOOL BOARD	55,041,350	6,038,455	37,662,020	0	13,942,290	\$ 51,604,315	0	(192,025,434)	(6,579,182)	(198,604,616)	(17,768)	(546,648)	(546,416)
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	366,485	62,816	250,767	0	50,453	\$ 364,037	0	(1,278,575)	(82,048)	(1,360,623)	(118)	(1,437)	(1,556)
69015	SEMINOLE CO PORT AUTH	74,374	12,748	50,890	0	8,621	\$ 72,269	0	(205,871)	(9,143)	(215,014)	(24)	(50)	(50)
69100	CITY OF ALTON MONTE SPRINGS	685,503	117,512	498,117	0	0	\$ 586,629	0	(1,517,588)	(3,909,450)	(5,427,038)	(221)	(532,134)	(532,356)
69101	CITY OF CASSELBERRY	344,428	59,035	235,674	0	149,736	\$ 444,446	0	(1,201,622)	(239,069)	(1,440,691)	(111)	(146,583)	(146,894)
69103	SANFORD AIRPORT AUTH	1,511,544	259,8											

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2021	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Proportion	Employer Total Pension Expense/(Income)
72006	TAYLOR CO SHERIFFS DEPT	1,130,044	193,691	773,232	0	28,254	995,177	0	0	(3,942,439)	(920,143)	(4,862,582)	(365)	(160,600)	(160,965)
72007	TAYLOR CO SCHOOL BOARD	2,983,197	513,309	2,469,888	0	820,991	3,328,124	0	0	(10,442,512)	(10,910,971)	(468,459)	(968)	(52,146)	(53,112)
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	114,853	19,693	78,151	0	10,508	108,816	0	0	(400,832)	(42,854)	(443,686)	(37)	(3,443)	(3,480)
72100	CITY OF PERRY	349,274	59,866	238,991	0	107,850	406,707	0	0	(1,218,531)	(82,620)	(1,301,151)	(113)	(11,723)	(11,836)
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	2,054	352	1,406	0	0	1,758	0	0	(7,167)	(7,571)	(14,738)	(1)	(2,737)	(2,738)
72103	TAYLOR CO COASTAL WATER & SEWER DISTRICT	20,912	3,554	14,309	0	24,343	42,936	0	0	(72,877)	(11,520)	(84,463)	(7)	2,762	2,755
72104	BIG BEND WATER AUTHORITY	45,297	7,784	30,994	0	41,533	80,292	0	0	(158,030)	(18,313)	(176,343)	(15)	7,582	7,538
73001	UNION CO CLERK OF COURTS	145,559	2,949	99,598	0	3,919	125,666	0	0	(507,817)	(23,754)	(531,571)	(47)	(8,318)	(8,365)
73003	UNION CO BD OF CO COMMISSIONERS	639,188	109,558	437,364	0	49,061	595,983	0	0	(2,229,986)	(192,541)	(2,422,506)	(206)	(33,329)	(33,536)
73004	UNION CO PROPERTY APPRAISER	103,323	17,744	70,836	0	13,637	84,473	0	0	(361,166)	(46,397)	(407,563)	(33)	(8,101)	(8,134)
73005	UNION CO TAX COLLECTOR	48,537	8,319	33,211	0	1,556	43,087	0	0	(169,333)	(233,325)	(402,658)	(16)	(54,026)	(54,042)
73006	UNION CO SHERIFFS DEPT	406,503	69,675	278,150	0	83,339	431,163	0	0	(1,418,187)	(341,005)	(1,759,192)	(131)	(32,357)	(32,488)
73007	UNION CO SCHOOL BOARD	2,176,664	373,082	1,489,375	0	829,521	2,891,978	0	0	(7,593,800)	(95,656)	(7,889,455)	(703)	70,751	70,049
73011	UNION CO SUPERVISOR OF ELECTIONS	118,282	20,274	80,936	0	15,208	116,514	0	0	(412,666)	(48,676)	(464,000)	(38)	3,240	3,202
73088	UNION CO HOUSING AUTH	24,126	4,135	16,508	0	9,615	30,258	0	0	(84,170)	(1,133)	(85,302)	(8)	(425)	(433)
73101	CITY OF LAKE BUTLER	96,025	16,459	65,705	0	32,892	115,055	0	0	(335,007)	(30,678)	(365,685)	(31)	3,196	3,165
73103	NEW RIVER LIBRARY COOPERATIVE	29,080	4,984	19,898	0	7,830	32,512	0	0	(101,452)	(22,898)	(124,350)	(9)	(3,602)	(3,612)
73116	PALM PUBLIC LIBRARY COOPERATIVE	9,031	1,548	6,180	0	10,283	18,010	0	0	(51,509)	(1,113)	(52,622)	(3)	3,569	3,566
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	1,918,828	328,547	1,311,589	0	223,255	1,863,991	0	0	(6,687,330)	(494,566)	(7,178,895)	(619)	(106,570)	(107,189)
74003	VOLUSIA CO BD OF CO COMMISSIONERS	40,581,141	6,955,672	27,767,628	0	1,357,828	36,081,183	0	0	(141,577,400)	(36,801,118)	(178,378,519)	(13,100)	(6,571,771)	(6,584,871)
74004	VOLUSIA CO PROPERTY APPRAISER	613,203	105,104	419,584	0	2,092,137	2,816,826	0	0	(2,139,309)	0	(2,139,309)	(196)	445,136	444,938
74005	VOLUSIA CO TAX COLLECTOR	298,474	51,159	204,230	0	1,018,338	1,273,728	0	0	(1,841,299)	0	(1,841,299)	(96)	216,667	216,571
74006	VOLUSIA CO SHERIFFS OFC	6,259,010	1,072,804	4,282,725	0	2,354,624	26,710,153	0	0	(21,836,113)	0	(21,836,113)	(2,020)	4,543,537	4,541,517
74007	VOLUSIA CO SCHOOL BOARD	52,561,444	9,009,115	35,965,146	0	10,769,691	55,743,953	0	0	(183,373,666)	(4,645,127)	(188,018,793)	(16,967)	(390,629)	(407,596)
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	141,059	24,178	96,520	0	481,268	801,965	0	0	(462,119)	0	(462,119)	(46)	102,582	102,536
74000	VOLUSIA CO LAW LIBRARY	56,031	9,004	44,924	0	94,304	119,702	0	0	(126,577)	(18,202)	(144,779)	(19)	7,855	7,836
74100	CITY OF LAKE HELEN	104,731	17,951	71,662	0	2,159	91,773	0	0	(365,381)	(423,169)	(788,550)	(34)	(14,570)	(14,604)
74101	CITY OF NEW SMYRNA BEACH	200,570	34,378	137,240	0	0	171,618	0	0	(699,739)	(163,835)	(863,574)	(65)	(68,103)	(68,168)
74102	CITY OF DAYTONA BEACH	5,660,994	970,303	3,873,532	0	2,455,187	7,299,923	0	0	(19,263,934)	(104,096)	(19,368,030)	(1,827)	472,749	470,921
74103	TOWN OF PIENSA	28,719	4,590	18,323	0	1,972	24,885	0	0	(63,422)	(7,322)	(70,744)	(8)	(2,565)	(2,573)
74104	CITY OF SOUTH DAYTONA	1,887,271	323,481	1,464,894	0	32,049	1,646,894	0	0	(6,584,213)	(679,682)	(7,263,895)	(809)	(165,589)	(166,198)
74106	CITY OF HOLLY HILL	646,093	110,741	442,089	0	253,386	806,216	0	0	(2,254,055)	(1,787)	(2,255,842)	(209)	78,681	78,473
74108	CITY OF DAYTONA BEACH SHORES	1,555,636	259,088	1,030,230	0	472,452	1,760,751	0	0	(5,252,734)	(219,922)	(5,472,706)	(486)	81,634	81,148
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	49,919	262,069	179,321	0	7,879	232,119	0	0	(914,294)	(503,863)	(1,418,158)	(85)	(117,434)	(117,519)
74109	TOWN OF PONCE INLET	1,123,453	192,562	768,722	0	257,590	1,218,874	0	0	(3,919,446)	(39,178)	(3,958,625)	(363)	110,152	109,789
74123	CITY OF OAK HILL	49,717	8,522	34,019	0	38,443	80,894	0	0	(173,452)	(654)	(174,105)	(16)	8,409	8,393
74124	CITY OF ORANGE CITY	2,415,382	413,692	1,651,492	0	224,633	2,092,217	0	0	(8,400,360)	(794,459)	(9,194,819)	(779)	15,106	14,327
74125	CITY OF DELTONA	1,946,459	333,626	1,331,864	0	699,668	2,365,358	0	0	(6,790,707)	(93,524)	(6,884,231)	(628)	177,110	176,482
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	31,468	5,394	21,532	0	14,361	41,288	0	0	(109,783)	(17,319)	(127,102)	(10)	(112)	(122)
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	33,096	5,673	22,646	0	20,251	48,699	0	0	(115,464)	(1,534)	(117,398)	(8)	7,184	7,174
74700	DAYTONA STATE COLLEGE	6,481,521	1,110,943	4,434,978	0	735,653	6,281,775	0	0	(22,612,399)	(1,892,633)	(24,505,031)	(2,022)	(764,559)	(766,581)
75001	WAKULLA CO CLERK OF CIRCUIT COURT	276,738	47,433	189,358	0	22,208	256,999	0	0	(965,470)	(85,204)	(1,050,674)	(81)	(27,518)	(27,608)
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	1,695,538	290,618	1,160,171	0	375,611	1,826,400	0	0	(5,915,305)	(543,338)	(6,458,643)	(547)	52,954	52,407
75004	WAKULLA CO PROPERTY APPRAISER	161,532	27,687	110,528	0	35,816	174,031	0	0	(563,545)	(271,068)	(834,613)	(52)	(41,138)	(41,190)
75005	WAKULLA CO TAX COLLECTOR	147,755	25,325	101,101	0	88,159	214,520	0	0	(514,480)	(152,215)	(666,795)	(48)	(24,062)	(24,130)
75006	WAKULLA CO SHERIFFS DEPT	2,020,971	346,398	1,382,849	0	275,913	2,005,160	0	0	(7,050,681)	(1,830,141)	(8,880,802)	(652)	(277,687)	(278,339)
75007	WAKULLA CO SCHOOL BOARD	4,390,229	752,492	3,004,012	0	1,722,850	5,479,354	0	0	(15,318,405)	(719,157)	(16,038,562)	(1,417)	17,223	15,806
75101	CITY OF SOPCHOPPY	108,021	18,515	73,914	0	32,873	125,301	0	0	(378,899)	(16,488)	(395,347)	(35)	4,764	4,729
75102	WILDERNESS COAST LIBRARIES	36,160	6,198	24,742	0	2,259	33,199	0	0	(108,163)	(9,000)	(117,163)	(12)	(7,398)	(7,409)
76001	WALTON CO CLERK OF CIRCUIT COURT	1,030,318	176,598	704,995	0	199,276	1,080,869	0	0	(3,594,521)	(11,741)	(3,606,262)	(333)	52,958	52,626
76003	WALTON CO BD OF CO COMMISSIONERS	3,672,284	629,432	2,512,745	0	1,515,513	4,657,690	0	0	(12,811,607)	(2,724,249)	(15,535,857)	(1,185)	(575,278)	(576,453)
76004	WALTON CO PROPERTY APPRAISER	382,709	65,597	261,869	0	409,320	796,796	0	0	(1,335,177)	(219,192)	(1,554,368)	(124)	24,165	24,042
76005	WALTON CO TAX COLLECTOR	574,343	98,443	392,994	0	172,501	663,939	0	0	(2,003,739)	(22,289)	(2,026,028)	(185)	34,280	34,095
76006	WALTON CO SHERIFFS DEPT	1,688,513	6,740,839	0	0	4,948,230	13,377,620	0	0	(34,369,175)	(4,600,309)	(38,969,484)	(3,180)	1,053,164	1,049,984
76007	WALTON CO SCHOOL BOARD	10,029,572	1,719,085	6,862,730	0	5,735,011	14,316,626	0	0	(34,990,655)	(49,639)	(35,040,294)	(3,238)	1,191,307	1,188,069
76009	SD WALTON CO MOSQUITO CONTROL DIST	140,074	24,009	95,466	0	30,051	157,805	0	0	(488,684)	(66,007)	(554,691)	(45)	(6,994)	(6,999)
76011	WALTON CO SUPERVISOR OF ELECTIONS	155,951	26,730	106,710	0	23,209	156,649	0	0	(544,075)	(30,005)	(574,100)	(50)	3,528	3,478
76100	CITY OF DEFUNIAK SPRINGS	1,272,430	218,097	870,660	0	138,048	1,226,804	0	0	(4,439,189)	(406,005)	(4,845,194)	(411)	(42,834)	(43,245)
76101	DEFUNIAK SPRINGS HOUSING AUTH	41,700	7,148	28,533	0	17,767	53,448	0	0	(145,482)	(23,577)	(169,059)	(13)	(2,827)	(2,841)
76102	CITY OF FREEPORT	334,402	57,317	228,814	0	342,786	628,919	0	0	(1,166,843)	(28,511)	(1,195,154)	(108)	57,972	57,864
76300	WALTON ACADEMY	149,668	25,653	102,410	0	65,661	193,725	0	0	(522,154)	(32,968)	(555,122)	(48)	17,064	17,016
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	269,410	46,177	184,344	0	193,669	424,190	0	0	(939,904)	(17,912)	(957,817)	(87)	36,697	36,610
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	282,189	48,368	193,088	0	33,784	275,239	0	0	(984,488)	(19,086)	(1,003,573)	(91)	14,585	14,494
77003	WASHINGTON CO BD OF CO COMM	678,176	116,240	464,041	0	127,950	708,232	0	0	(2,365,984)	(91,720)	(2,457,703)	(219)	(57,300)	(57,525)
77004	WASHINGTON CO PROPERTY APPRAISER	65,937	11,302	45,117	0	30,408	86,827	0	0	(230,038)	(108,207)	(338,245)	(21)	(29,134)	(29,154)
77005	WASHINGTON CO TAX COLLECTOR	169,005	28,968	115,641	0	4,894	149,503	0	0	(589,615)	(801,667)	(1,205,282)	(51)	(881)	(886)
77006	WASHINGTON CO SHERIFFS DEPT	1,494,875	256,224	1,022,869	0	304,258	1,583,500	0	0	(5,215,245)	(991,508)	(6,206,753)	(483)	(20,674)	(21,357)
77007	WASHINGTON CO SCHOOL BOARD	2,296,877	423,807	1,296,207	0	1,101,292	4,786,581	0	0	(14,751,396)	(1,503,368)	(16,254,764)	(1,368)	(12,168)	(12,564)
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	109,515	18,771	74,958	0	15,988	229,694	0	0						

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
1000	STATE OF FLORIDA	79,916,731	13.868337484%	80,596,698	13.711565539%
4910	UNIVERSITY OF FLORIDA	8,668,442	1.504276721%	8,910,481	1.515901330%
4915	FLORIDA POLYTECHNIC UNIVERSITY	177,244	0.030758026%	168,108	0.028599415%
4920	FLORIDA STATE UNIVERSITY	3,657,181	0.634648386%	3,624,444	0.616610828%
4930	FLORIDA A&M UNIVERSITY	1,221,881	0.212038898%	1,246,460	0.212054785%
4940	UNIVERSITY OF CENTRAL FLORIDA	3,157,543	0.547943658%	3,064,876	0.521414055%
4950	UNIVERSITY OF SOUTH FLORIDA	4,271,595	0.741270524%	4,263,199	0.725279532%
4955	NEW COLLEGE	163,378	0.028351788%	167,241	0.028452038%
4960	FLORIDA ATLANTIC UNIVERSITY	1,365,831	0.237019275%	1,361,786	0.231674789%
4970	UNIVERSITY OF WEST FLORIDA	800,844	0.138974263%	749,137	0.127447389%
4980	FLORIDA INTERNATIONAL UNIVERSITY	3,013,138	0.522884423%	3,122,998	0.531302048%
4990	UNIVERSITY OF NORTH FLORIDA	1,002,270	0.173928821%	1,053,358	0.179203182%
4995	FLORIDA GULF COAST UNIVERSITY	850,332	0.147562186%	806,886	0.137272050%
11001	ALACHUA CO CLERK OF CIRCUIT COURT	102,453	0.017779232%	102,764	0.017482807%
11003	ALACHUA CO BD OF CO COMMISSIONERS	833,510	0.144643077%	864,620	0.147093984%
11004	ALACHUA CO PROPERTY APPRAISER	56,103	0.009735857%	55,141	0.009380939%
11005	ALACHUA CO TAX COLLECTOR	67,793	0.011764514%	71,303	0.012130509%
11006	ALACHUA CO SHERIFF'S OFFICE	763,458	0.132486481%	787,552	0.133982776%
11007	ALACHUA CO SCHOOL BOARD	2,784,119	0.483141608%	2,762,463	0.469965856%
11100	CITY OF ALACHUA	111,606	0.019367462%	116,683	0.019850710%
11101	CITY OF HIGH SPRINGS	42,760	0.007420423%	45,441	0.007730708%
11102	CITY OF NEWBERRY	52,724	0.009149382%	56,186	0.009558717%
11103	CITY OF GAINESVILLE	4,188	0.000726771%	4,287	0.000729398%
11104	ALACHUA COUNTY LIBRARY DISTRICT	105,257	0.018265822%	107,394	0.018270528%
11116	CITY OF ARCHER	7,256	0.001259200%	7,608	0.001294319%
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	0	0.000000000%	5,223	0.000888516%
11300	CARING & SHARING LEARNING SCHOOL	21,000	0.003644307%	23,972	0.004078297%
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	18,285	0.003173013%	1,676	0.000285104%
11302	SIATECH GAINESVILLE	6,014	0.001043608%	6,022	0.001024506%
11305	MICANOPY MIDDLE SCHOOL INC	5,269	0.000914300%	5,396	0.000917957%
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	12,228	0.002121916%	13,037	0.002217915%
11700	SANTA FE COLLEGE	619,218	0.107455888%	650,094	0.110597680%
12001	BAKER CO CLERK OF CIRCUIT COURT	10,563	0.001833034%	10,694	0.001819371%
12003	BAKER CO BD OF CO COMMISSIONERS	46,994	0.008155142%	50,859	0.008652343%
12004	BAKER CO PROPERTY APPRAISER	7,138	0.001238727%	7,146	0.001215774%
12005	BAKER CO TAX COLLECTOR	8,026	0.001392852%	8,053	0.001370095%
12006	BAKER CO SHERIFF'S DEPT	117,089	0.020318995%	119,507	0.020331275%
12007	BAKER CO SCHOOL BOARD	449,294	0.077968099%	459,451	0.078164483%
12011	BAKER CO SUPERVISOR OF ELECTIONS	3,400	0.000590057%	3,829	0.000651370%
12100	CITY OF MACCLENNY	32,753	0.005683778%	35,015	0.005956903%
12102	NEW RIVER SOLID WASTE ASSOCIATION	17,676	0.003067443%	19,307	0.003284585%
12104	TOWN OF GLEN ST MARY	1,459	0.000253116%	1,425	0.000242480%
13001	BAY CO CLERK OF CIRCUIT COURT	70,031	0.012152875%	71,230	0.012118036%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
13003	BAY CO BD OF CO COMMISSIONERS	509,313	0.088383506%	535,182	0.091048115%
13004	BAY CO PROPERTY APPRAISER	33,513	0.005815644%	35,221	0.005992016%
13005	BAY CO TAX COLLECTOR	45,678	0.007926725%	46,946	0.007986735%
13006	BAY CO SHERIFF'S DEPT	398,995	0.069239531%	416,116	0.070791927%
13007	BAY CO SCHOOL BOARD	1,928,309	0.334628812%	2,136,715	0.363509981%
13009	BEACH MOSQUITO CONTROL DIST	8,648	0.001500718%	10,082	0.001715234%
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	11,109	0.001927775%	11,331	0.001927693%
13100	CITY OF PANAMA CITY	17,981	0.003120317%	15,925	0.002709207%
13101	PANAMA CITY PORT AUTH	2,753	0.000477782%	2,169	0.000368968%
13102	CITY OF SPRINGFIELD	51,937	0.009012843%	55,197	0.009390444%
13103	CITY OF PARKER	23,506	0.004079137%	23,727	0.004036538%
13105	CITY OF MEXICO BEACH	24,284	0.004214101%	24,498	0.004167676%
13107	CITY OF CALLAWAY	48,120	0.008350526%	48,375	0.008229862%
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	6,924	0.001201620%	6,989	0.001188946%
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	75,631	0.013124569%	79,484	0.013522288%
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	22,665	0.003933127%	23,906	0.004067039%
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	56,975	0.009887219%	62,635	0.010655793%
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	26,802	0.004651105%	24,562	0.004178674%
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	34,513	0.005989131%	36,690	0.006241948%
13308	UNIVERSITY ACADEMY INC.	45,997	0.007982062%	47,585	0.008095509%
13309	RISING LEADER ACADEMY, INC.	15,055	0.002612502%	17,411	0.002961984%
13310	PALM BAY PREPARATORY ACADEMY	22,557	0.003914451%	21,793	0.003707510%
13311	CENTRAL HIGH SCHOOL	11,460	0.001988632%	9,410	0.001600855%
13312	PALM BAY ELEMENTARY SCHOOL	23,880	0.004144000%	25,494	0.004337164%
13700	GULF COAST STATE COLLEGE	290,948	0.050489618%	294,567	0.050113412%
14001	BRADFORD CO CLERK OF CIRCUIT COURT	17,747	0.003079707%	17,807	0.003029378%
14003	BRADFORD CO BD OF CO COMMISSIONERS	77,750	0.013492290%	95,675	0.016276828%
14004	BRADFORD CO PROPERTY APPRAISER	5,605	0.000972620%	5,603	0.000953276%
14005	BRADFORD CO TAX COLLECTOR	7,913	0.001373119%	8,113	0.001380153%
14006	BRADFORD CO SHERIFF'S DEPT	77,532	0.013454573%	70,353	0.011968854%
14007	BRADFORD CO SCHOOL BOARD	313,400	0.054385738%	296,296	0.050407559%
15001	BREVARD CO CLERK OF CIRCUIT CT	194,865	0.033815815%	177,727	0.030235936%
15003	BREVARD CO BD OF CO COMMISSIONERS	1,748,302	0.303391322%	1,779,629	0.302760559%
15004	BREVARD CO PROPERTY APPRAISER	89,592	0.015547335%	91,052	0.015490234%
15005	BREVARD CO TAX COLLECTOR	131,194	0.022766688%	133,338	0.022684178%
15006	BREVARD CO SHERIFF'S OFFICE	1,135,071	0.196974298%	1,180,673	0.200862751%
15007	BREVARD CO SCHOOL BOARD	6,262,736	1.086802930%	6,205,741	1.055755753%
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	25,446	0.004415776%	26,160	0.004450486%
15033	CANAVERAL PORT AUTH	8,302	0.001440635%	7,315	0.001244477%
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	16,673	0.002893388%	16,073	0.002734349%
15100	CITY OF MELBOURNE	545,366	0.094640000%	530,533	0.090257254%
15101	CITY OF INDIAN HARBOUR BEACH	33,739	0.005854837%	33,858	0.005760181%
15102	TITUSVILLE-COCOA AIRPORT AUTH	11,364	0.001972059%	10,547	0.001794315%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
15103	TOWN OF MALABAR	11,081	0.001922943%	11,160	0.001898658%
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	352	0.000061162%	317	0.000053851%
15105	SEBASTIAN INLET TAX DISTRICT	4,579	0.000794690%	4,329	0.000736480%
15110	TOWN OF MELBOURNE BEACH	7,540	0.001308514%	6,976	0.001186821%
15111	CITY OF WEST MELBOURNE	64,613	0.011212548%	65,627	0.011164821%
15112	CITY OF PALM BAY	1,148	0.000199291%	1,158	0.000196991%
15113	CITY OF COCOA	265,189	0.046019548%	265,745	0.045210017%
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	10,570	0.001834317%	11,051	0.001879995%
15115	INDIAN RIVER LAGOON COUNCIL	4,955	0.000859852%	5,125	0.000871954%
15700	EASTERN FLORIDA STATE COLLEGE	727,584	0.126261262%	695,630	0.118344442%
16003	BROWARD CO BD OF CO COMMISSIONERS	6,540,486	1.135002184%	6,625,942	1.127242671%
16004	BROWARD CO PROPERTY APPRAISER	254,719	0.044202692%	261,629	0.044509875%
16006	BROWARD CO SHERIFF'S DEPT	8,354,118	1.449730636%	8,533,815	1.451820827%
16007	BROWARD CO SCHOOL BOARD	23,207,476	4.027305807%	23,389,526	3.979158247%
16011	BROWARD CO SUPERVISOR OF ELECTIONS	72,815	0.012635911%	91,534	0.015572340%
16018	HILLSBORO INLET DISTRICT	7,109	0.001233734%	7,051	0.001199544%
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	15,524	0.002694003%	15,450	0.002628464%
16054	OLD PLANTATION WATER CONTROL DIST	5,865	0.001017824%	6,818	0.001159867%
16080	BROWARD CO CLERK OF CIRCUIT COURT	434,256	0.075358517%	434,031	0.073839874%
16100	TOWN OF HILLSBORO BEACH	36,326	0.006303805%	38,922	0.006621551%
16101	TOWN OF LAUDERDALE BY THE SEA	36,537	0.006340451%	36,733	0.006249193%
16102	CITY OF MARGATE	692,537	0.120179308%	711,223	0.120997314%
16103	BROWARD CO HOUSING AUTH	83,569	0.014502192%	85,424	0.014532840%
16104	CITY OF LAUDERDALE LAKES	13,110	0.002274973%	12,125	0.002062752%
16107	SOUTH FL REG PLANNING COUNCIL	16,706	0.002899076%	19,728	0.003356209%
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	118,629	0.020586264%	111,640	0.018992803%
16110	S BROWARD DRAINAGE DIST	19,801	0.003436095%	19,944	0.003393017%
16112	NORTH BROWARD HOSPITAL DIST	7,540	0.001308497%	6,828	0.001161583%
16113	MEMORIAL HEALTHCARE DIST	765	0.000132758%	939	0.000159783%
16114	CITY OF DEERFIELD BEACH	2,854	0.000495318%	2,894	0.000492327%
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	98,002	0.017006769%	106,862	0.018179970%
16116	CITY OF COCONUT CREEK	457,635	0.079415632%	466,885	0.079429189%
16117	CITY OF HOLLYWOOD	3,661	0.000635283%	3,320	0.000564855%
16118	CITY OF WESTON	885	0.000153548%	936	0.000159280%
16119	CITY OF MIRAMAR	2,991	0.000518979%	2,991	0.000508790%
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	4,005	0.000695039%	4,193	0.000713263%
16121	CITY OF NORTH LAUDERDALE	57,886	0.010045223%	63,383	0.010783071%
16122	CITY OF POMPAÑO BEACH	1,248	0.000216524%	889	0.000151270%
16123	CITY OF WEST PARK	21,582	0.003745299%	21,904	0.003726486%
16124	CITY OF DANIA BEACH	127,010	0.022040638%	145,807	0.024805594%
16125	CITY OF WILTON MANORS	130,525	0.022650623%	124,500	0.021180569%
16126	TOWN OF PEMBROKE PARK	29,317	0.005087534%	35,792	0.006089069%
16127	CITY OF OAKLAND PARK	175,071	0.030380971%	200,518	0.034113301%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	49,942	0.008666713%	65,727	0.011181902%
16129	CITY OF COOPER CITY	70,499	0.012233992%	73,398	0.012486940%
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	57,859	0.010040537%	57,313	0.009750363%
16131	CITY OF LIGHTHOUSE POINT	75,689	0.013134623%	82,514	0.014037820%
16132	CITY OF HALLANDALE BEACH	70,967	0.012315256%	187,342	0.031871604%
16133	CITY OF FORT LAUDERDALE	0	0.000000000%	241,194	0.041033247%
16300	CENTRAL CHARTER SCHOOL	93,695	0.016259338%	98,239	0.016713001%
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	13,719	0.002380766%	15,093	0.002567757%
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	47,621	0.008263835%	50,097	0.008522783%
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	118,911	0.020635278%	119,757	0.020373695%
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	80,948	0.014047239%	85,064	0.014471648%
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	107,054	0.018577679%	113,278	0.019271451%
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	25,152	0.004364682%	19,721	0.003355032%
16700	BROWARD COLLEGE	1,481,821	0.257147535%	1,457,498	0.247957723%
17001	CALHOUN CO CLERK OF CIRCUIT COURT	8,746	0.001517773%	8,676	0.001476000%
17003	CALHOUN CO BD OF CO COMMISSIONERS	26,269	0.004558533%	27,815	0.004732041%
17004	CALHOUN CO PROPERTY APPRAISER	4,323	0.000750142%	4,415	0.000751141%
17005	CALHOUN CO TAX COLLECTOR	4,240	0.000735842%	3,925	0.000667714%
17006	CALHOUN CO SHERIFF'S DEPT	23,312	0.004045397%	24,181	0.004113840%
17007	CALHOUN CO SCHOOL BOARD	189,244	0.032840493%	194,293	0.033054290%
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	2,397	0.000416018%	2,529	0.000430169%
17039	APALACHEE REGIONAL PLANNING COUNCIL	14,039	0.002436199%	21,332	0.003629106%
17100	CITY OF BLOUNTSTOWN	36,356	0.006309099%	37,676	0.006409691%
17101	TOWN OF ALTHA	879	0.000152547%	1,350	0.000229645%
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	75,817	0.013156902%	67,598	0.011500079%
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	1,221,536	0.211979018%	1,259,824	0.214328310%
18004	CHARLOTTE CO PROPERTY APPRAISER	48,665	0.008445045%	48,895	0.008318242%
18005	CHARLOTTE CO TAX COLLECTOR	65,801	0.011418836%	68,987	0.011736392%
18006	CHARLOTTE CO SHERIFF'S DEPT	653,317	0.113373294%	690,781	0.117519544%
18007	CHARLOTTE CO SCHOOL BOARD	1,592,894	0.276422612%	1,653,462	0.281296276%
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	47,759	0.008287846%	49,350	0.008395630%
19001	CITRUS CO CLERK OF CIRCUIT COURT	71,897	0.012476715%	73,149	0.012444508%
19003	CITRUS CO BD OF CO COMMISSIONERS	465,300	0.080745768%	497,112	0.084571571%
19004	CITRUS CO PROPERTY APPRAISER	38,002	0.006594718%	38,549	0.006558110%
19005	CITRUS CO TAX COLLECTOR	35,604	0.006178619%	37,753	0.006422697%
19006	CITRUS CO SHERIFF'S DEPT	290,971	0.050493648%	301,185	0.051239310%
19007	CITRUS CO SCHOOL BOARD	1,498,548	0.260050281%	1,553,016	0.264207888%
19009	CITRUS CO MOSQUITO CONTROL DIST	16,523	0.002867245%	17,084	0.002906455%
19016	CITRUS COUNTY HOSPITAL BOARD	2,254	0.000391182%	2,305	0.000392119%
19100	CITY OF INVERNESS	32,829	0.005696900%	33,424	0.005686248%
19101	HOMOSASSA SPECIAL WATER DIST	9,889	0.001716170%	10,321	0.001755877%
19102	CITY OF CRYSTAL RIVER	26,780	0.004647224%	27,425	0.004665761%
20001	CLAY CO CLERK OF CIRCUIT COURT	68,497	0.011886588%	84,184	0.014321853%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
20003	CLAY CO BD OF CO COMMISSIONERS	481,743	0.083599133%	506,528	0.086173369%
20004	CLAY CO PROPERTY APPRAISER	30,756	0.005337198%	30,442	0.005178974%
20005	CLAY CO TAX COLLECTOR	49,179	0.008534211%	50,403	0.008574880%
20006	CLAY CO SHERIFF'S DEPT	506,406	0.087879063%	520,365	0.088527421%
20007	CLAY CO SCHOOL BOARD	3,356,499	0.582469578%	3,437,888	0.584872911%
20011	CLAY COUNTY SUPV OF ELECTIONS	10,519	0.001825494%	11,888	0.002022531%
20100	CITY OF GREEN COVE SPRINGS	54,433	0.009446086%	56,523	0.009616089%
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	95,231	0.016525843%	96,040	0.016338937%
21001	COLLIER CO CLERK OF CIRCUIT COURT	168,330	0.029211043%	168,483	0.028663353%
21003	COLLIER CO BD OF CO COMMISSIONERS	1,984,562	0.344390626%	2,019,022	0.343487352%
21004	COLLIER CO PROPERTY APPRAISER	67,124	0.011648371%	70,322	0.011963645%
21005	COLLIER CO TAX COLLECTOR	113,138	0.019633315%	127,994	0.021775081%
21006	COLLIER CO SHERIFF'S OFFICE	1,523,694	0.264413959%	1,601,939	0.272530846%
21007	COLLIER CO SCHOOL BOARD	5,062,444	0.878510506%	5,189,306	0.882834101%
21009	COLLIER MOSQUITO CONTROL DIST	42,646	0.007400640%	47,975	0.008161741%
21011	COLLIER CO SUPERVISOR OF ELECTIONS	24,093	0.004180909%	25,277	0.004300337%
21100	NORTH COLLIER FIRE CONTROL & RESCUE	81,952	0.014221550%	83,858	0.014266437%
21101	CITY OF MARCO ISLAND	6,814	0.001182507%	7,507	0.001277071%
21105	IMMOKALEE FIRE CONTROL DISTRICT	34,210	0.005936679%	35,844	0.006097996%
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	1,018	0.000176706%	846	0.000143916%
21107	GREATER NAPLES FIRE RESCUE DISTRICT	211,457	0.036695184%	233,294	0.039689354%
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	33,915	0.005885481%	30,071	0.005115915%
21305	MARCO ISLAND ACADEMY	24,362	0.004227722%	25,434	0.004327032%
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	23,624	0.004099528%	23,145	0.003937507%
22003	COLUMBIA CO BD OF CO COMMISSIONERS	184,440	0.032006784%	182,383	0.031028064%
22004	COLUMBIA CO PROPERTY APPRAISER	15,952	0.002768232%	15,931	0.002710331%
22005	COLUMBIA CO TAX COLLECTOR	15,814	0.002744231%	18,950	0.003223863%
22006	COLUMBIA CO SHERIFF'S OFFICE	134,816	0.023395275%	139,444	0.023722941%
22007	COLUMBIA CO SCHOOL BOARD	871,236	0.151189890%	886,814	0.150869774%
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	7,324	0.001270975%	7,606	0.001293900%
22016	LAKE SHORE HOSPITAL AUTHORITY	2,572	0.000446346%	2,662	0.000452829%
22101	CITY OF LAKE CITY	92,697	0.016086160%	93,124	0.015842776%
22700	FLORIDA GATEWAY COLLEGE	171,203	0.029709732%	172,107	0.029279742%
23003	MIAMI-DADE COUNTY	36,429,412	6.321772319%	38,418,369	6.535949891%
23007	MIAMI-DADE CO SCHOOL BOARD	31,347,177	5.439827521%	31,306,172	5.325982904%
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	1,516,780	0.263214258%	1,231,080	0.209438347%
23100	BAL HARBOUR VILLAGE	8,495	0.001474110%	9,044	0.001538531%
23101	VILLAGE OF EL PORTAL	11,977	0.002078485%	12,671	0.002155631%
23102	CITY OF OPA LOCKA	116,520	0.020220276%	123,710	0.021046247%
23104	VILLAGE OF BISCAYNE PARK	20,936	0.003633138%	21,335	0.003629700%
23105	CITY OF WEST MIAMI	62,143	0.010783977%	63,043	0.010725153%
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	30,932	0.005367769%	30,997	0.005273308%
23108	CITY OF SUNNY ISLES BEACH	267,744	0.046462988%	274,682	0.046730414%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	58,232	0.010105202%	63,810	0.010855638%
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	7,479	0.001297791%	7,479	0.001272312%
23117	CITY OF NORTH MIAMI	135,039	0.023433994%	139,016	0.023650155%
23118	CITY OF NORTH MIAMI BEACH	366	0.000063441%	359	0.000061052%
23119	TOWN OF MIAMI LAKES	62,974	0.010928255%	63,715	0.010839583%
23120	CITY OF MIAMI GARDENS	644,459	0.111836024%	682,359	0.116086763%
23121	THE CHILDREN'S TRUST	106,795	0.018532665%	110,799	0.018849818%
23122	CITY OF NORTH BAY VILLAGE	85,279	0.014798881%	81,974	0.013945917%
23123	TOWN OF CUTLER BAY	44,178	0.007666420%	47,960	0.008159283%
23124	CITY OF DORAL	205,610	0.035680482%	221,049	0.037606164%
23125	CITY OF FLORIDA CITY	95,652	0.016599005%	97,877	0.016651320%
23126	VILLAGE OF PINECREST	66,781	0.011588790%	70,818	0.012048035%
23127	CITY OF CORAL GABLES	2,926	0.000507839%	2,900	0.000493302%
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	11,905	0.002065929%	13,389	0.002277814%
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	41,690	0.007234597%	44,505	0.007571495%
23700	MIAMI DADE COLLEGE	3,269,045	0.567293255%	3,205,321	0.545307246%
24001	DESOTO CO CLERK OF CIRCUIT COURT	9,782	0.001697541%	9,177	0.001561175%
24003	DESOTO CO BD OF CO COMMISSIONERS	124,189	0.021551170%	122,335	0.020812259%
24004	DESOTO CO PROPERTY APPRAISER	8,015	0.001390934%	8,522	0.001449862%
24005	DESOTO CO TAX COLLECTOR	8,784	0.001524282%	8,073	0.001373430%
24006	DESOTO CO SHERIFF'S DEPT	98,452	0.017084910%	102,838	0.017495362%
24007	DESOTO CO SCHOOL BOARD	446,137	0.077420290%	455,240	0.077448009%
24011	DESOTO CO SUPERVISOR OF ELECTIONS	2,923	0.000507313%	2,964	0.000504199%
24062	JOSHUA WATER CONTROL DIST	3,466	0.000601464%	1,952	0.000332057%
25001	DIXIE CO CLERK OF CIRCUIT COURT	7,490	0.001299820%	7,918	0.001347030%
25003	DIXIE CO BD OF CO COMMISSIONERS	54,550	0.009466260%	54,534	0.009277602%
25004	DIXIE CO PROPERTY APPRAISER	7,394	0.001283062%	7,631	0.001298209%
25005	DIXIE CO TAX COLLECTOR	6,201	0.001076012%	6,200	0.001054837%
25006	DIXIE CO SHERIFF'S DEPT	46,443	0.008059419%	49,068	0.008347725%
25007	DIXIE CO SCHOOL BOARD	182,929	0.031744615%	187,935	0.031972568%
25011	DIXIE CO SUPERVISOR OF ELECTIONS	2,179	0.000378138%	2,687	0.000457195%
25100	TOWN OF CROSS CITY	9,754	0.001692582%	10,367	0.001763767%
25103	SUWANNEE WATER AND SEWER DISTRICT	3,012	0.000522631%	2,593	0.000441062%
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	2,615	0.000453833%	2,583	0.000439405%
25363	KINDER CUB SCHOOL, INC.	7,904	0.001371576%	9,048	0.001539248%
26003	CITY OF JACKSONVILLE	36,220	0.006285417%	34,628	0.005891098%
26007	DUVAL CO SCHOOL BOARD	9,012,481	1.563979474%	9,350,579	1.590773387%
26039	NORTHEAST FL REGIONAL COUNCIL	11,595	0.002012098%	13,314	0.002264990%
26102	JACKSONVILLE PORT AUTHORITY	203,671	0.035343937%	201,699	0.034314144%
26103	JACKSONVILLE AVIATION AUTHORITY	361,661	0.062760853%	305,039	0.051894982%
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	4,331	0.000751553%	4,600	0.000782624%
26300	SIATECH JACKSONVILLE	1,219	0.000211527%	0	0.000000000%
26301	RIVER CITY SCIENCE ACADEMY	54,243	0.009413122%	60,378	0.010271778%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	35,641	0.006185041%	42,723	0.007268226%
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	8,579	0.001488770%	8,525	0.001450301%
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	42,542	0.007382537%	45,684	0.007772076%
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	56,612	0.009824078%	63,108	0.010736344%
26366	LONE STAR MYCROSCHOOL	9,488	0.001646492%	9,246	0.001572991%
26368	BISCAYNE MYCROSCHOOL	6,475	0.001123568%	7,478	0.001272176%
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	1,130,414	0.196166265%	1,139,289	0.193822347%
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	300,557	0.052157173%	354,970	0.060389500%
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	1,272,054	0.220745654%	1,291,061	0.219642559%
27004	ESCAMBIA CO PROPERTY APPRAISER	59,068	0.010250413%	59,408	0.010106740%
27005	ESCAMBIA CO TAX COLLECTOR	75,395	0.013083585%	75,798	0.012895198%
27006	ESCAMBIA CO SHERIFF'S DEPT	579,937	0.100639264%	628,486	0.106921672%
27007	ESCAMBIA CO SCHOOL BOARD	3,566,493	0.618910818%	3,657,265	0.622194597%
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	112,442	0.019512591%	114,957	0.019557181%
27039	WEST FL REGIONAL PLANNING COUNCIL	30,085	0.005220747%	33,972	0.005779513%
27041	SANTA ROSA ISLAND AUTH	11,374	0.001973816%	12,309	0.002094083%
27059	EMERALD COAST UTILITIES AUTHORITY	530,458	0.092053016%	539,401	0.091766014%
27060	ESCAMBIA CO HOUSING FINANCE AUTH	10,456	0.001814495%	10,028	0.001705958%
27100	CITY OF PENSACOLA	320,059	0.055541371%	377,607	0.064240703%
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	10,102	0.001753006%	10,053	0.0017110337%
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	11,745	0.002038215%	12,560	0.002136811%
27700	PENSACOLA STATE COLLEGE	420,493	0.072970274%	402,755	0.068519035%
28001	FLAGLER CO CLERK OF CIRCUIT COURT	45,883	0.007962326%	45,487	0.007738473%
28003	FLAGLER CO BD OF CO COMMISSIONERS	306,486	0.053185999%	314,072	0.053431718%
28004	FLAGLER CO PROPERTY APPRAISER	24,579	0.004265364%	25,357	0.004313813%
28005	FLAGLER CO TAX COLLECTOR	30,740	0.005334378%	33,623	0.005720164%
28006	FLAGLER CO SHERIFF'S DEPT	284,372	0.049348537%	295,353	0.050247197%
28007	FLAGLER CO SCHOOL BOARD	1,185,471	0.205720612%	1,199,972	0.204146005%
28009	EAST FLAGLER MOSQUITO CONTROL DIST	9,254	0.001605964%	9,958	0.001694049%
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	7,648	0.001327217%	9,957	0.001693863%
28088	FLAGLER CO HOUSING AUTH	5,350	0.000928347%	5,042	0.000857720%
28100	CITY OF PALM COAST	16,511	0.002865193%	15,035	0.002557893%
28101	CITY OF BUNNELL	38,318	0.006649536%	41,463	0.007053978%
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	13,110	0.002275009%	12,952	0.002203431%
29003	FRANKLIN CO BD OF CO COMM	35,389	0.006141223%	38,163	0.006492563%
29004	FRANKLIN CO PROPERTY APPRAISER	6,935	0.001203434%	7,241	0.001231866%
29005	FRANKLIN CO TAX COLLECTOR	6,209	0.001077527%	6,444	0.001096210%
29006	FRANKLIN CO SHERIFF'S DEPT	52,930	0.009185166%	54,699	0.009305636%
29007	FRANKLIN CO SCHOOL BOARD	109,840	0.019061047%	118,796	0.020210202%
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	2,830	0.000491041%	3,053	0.000519309%
29100	CITY OF APALACHICOLA	20,702	0.003592511%	23,469	0.003992747%
29101	CITY OF CARRABELLE	13,238	0.002297274%	13,839	0.002354444%
29102	EASTPOINT WATER AND SEWER DIST	7,276	0.001262560%	7,136	0.001213989%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
29104	APALACHICOLA HOUSING AUTHORITY	1,876	0.000325630%	2,169	0.000369084%
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	24,629	0.004274003%	24,724	0.004206179%
30003	GADSDEN CO BD OF CO COMMISSIONERS	114,823	0.019925843%	125,115	0.021285339%
30005	GADSDEN CO TAX COLLECTOR	9,176	0.001592436%	8,917	0.001517079%
30006	GADSDEN CO SHERIFF'S DEPT	72,012	0.012496629%	72,509	0.012335586%
30007	GADSDEN CO SCHOOL BOARD	466,526	0.080958502%	456,426	0.077649739%
30100	TOWN OF HAVANA	21,419	0.003716910%	20,720	0.003525018%
30101	CITY OF CHATTAHOOCHEE	26,630	0.004621207%	27,359	0.004654517%
30102	NORTHWEST FL WATER MANAGEMENT DIST	89,105	0.015462820%	91,578	0.015579759%
30103	TOWN OF GREENSBORO	1,632	0.000283253%	1,465	0.000249319%
30104	CITY OF GRETNA	11,667	0.002024641%	11,527	0.001961072%
30105	CITY OF MIDWAY	6,461	0.001121289%	5,735	0.000975749%
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	11,575	0.002008703%	11,579	0.001969867%
31003	GILCHRIST CO BD OF CO COMMISSIONERS	54,686	0.009489994%	54,489	0.009269927%
31004	GILCHRIST CO PROPERTY APPRAISER	5,358	0.000929851%	5,424	0.000922720%
31005	GILCHRIST CO TAX COLLECTOR	5,806	0.001007499%	5,586	0.000950305%
31006	GILCHRIST CO SHERIFF'S DEPT	46,879	0.008135190%	48,666	0.008279277%
31007	GILCHRIST CO SCHOOL BOARD	260,771	0.045252864%	263,188	0.044775096%
31011	GILCHRIST CO SUPERVISOR OF ELECTION	2,768	0.000480263%	2,936	0.000499533%
31100	CITY OF TRENTON	10,493	0.001820879%	10,396	0.001768653%
32001	GLADES CO CLERK OF THE CIRCUIT COUR	9,688	0.001681215%	8,886	0.001511777%
32003	GLADES CO BD OF CO COMMISSIONERS	43,287	0.007511804%	45,621	0.007761372%
32004	GLADES CO PROPERTY APPRAISER	5,618	0.000974834%	5,768	0.000981249%
32005	GLADES COUNTY TAX COLLECTOR	4,510	0.000782676%	4,323	0.000735455%
32006	GLADES CO SHERIFF'S DEPT	106,289	0.018444871%	95,357	0.016222679%
32007	GLADES CO SCHOOL BOARD	149,181	0.025888028%	159,453	0.027127099%
32100	CITY OF MOORE HAVEN	18,776	0.003258253%	18,722	0.003185136%
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	398	0.000069088%	248	0.000042180%
32300	PEMAYETV EMAHAKV, INC	91,408	0.015862515%	84,771	0.014421757%
33001	GULF CO CLERK OF CIRCUIT COURT	14,348	0.002489863%	13,734	0.002336514%
33003	GULF CO BD OF CO COMMISSIONERS	87,594	0.015200630%	92,096	0.015667930%
33004	GULF CO PROPERTY APPRAISER	6,560	0.001138410%	6,338	0.001078253%
33005	GULF CO TAX COLLECTOR	6,019	0.001044448%	6,474	0.001101371%
33006	GULF COUNTY SHERIFF'S DEPT	35,056	0.006083371%	34,296	0.005834572%
33007	GULF CO SCHOOL BOARD	198,808	0.034500050%	211,197	0.035930057%
33011	GULF CO SUPERVISOR OF ELECTIONS	3,206	0.000556307%	3,648	0.000620661%
33100	CITY OF PORT ST JOE	38,698	0.006715447%	39,626	0.006741380%
34001	HAMILTON CO CLERK OF CIRCUIT COURT	10,373	0.001800113%	10,109	0.001719786%
34003	HAMILTON CO BD OF CO COMMISSIONERS	51,946	0.009014485%	54,426	0.009259214%
34004	HAMILTON CO PROPERTY APPRAISER	6,113	0.001060883%	6,568	0.001117329%
34005	HAMILTON CO TAX COLLECTOR	4,336	0.000752437%	4,743	0.000806935%
34006	HAMILTON CO SHERIFF'S DEPT	47,517	0.008245822%	45,921	0.007812420%
34007	HAMILTON CO SCHOOL BOARD	162,328	0.028169535%	171,593	0.029192374%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	2,406	0.000417597%	2,666	0.000453636%
34100	CITY OF JASPER	20,293	0.003521516%	17,905	0.003046136%
34103	TOWN OF JENNINGS	0	0.000000000%	1,902	0.000323499%
35001	HARDEE CO CLERK OF CIRCUIT COURT	14,647	0.002541733%	14,227	0.002420339%
35003	HARDEE CO BD OF CO COMMISSIONERS	135,564	0.023525103%	134,529	0.022886820%
35004	HARDEE CO PROPERTY APPRAISER	6,154	0.001067901%	6,634	0.001128636%
35005	HARDEE CO TAX COLLECTOR	7,902	0.001371211%	7,431	0.001264280%
35006	HARDEE CO SHERIFF'S DEPT	90,555	0.015714409%	94,167	0.016020263%
35007	HARDEE CO SCHOOL BOARD	430,767	0.074753010%	448,664	0.076329323%
35011	HARDEE CO SUPERVISOR OF ELECTIONS	2,555	0.000443430%	2,839	0.000483024%
36001	HENDRY CO CLERK OF CIRCUIT COURT	21,715	0.003768255%	22,681	0.003858564%
36003	HENDRY CO BD OF CO COMMISSIONERS	123,941	0.021508051%	125,839	0.021408463%
36004	HENDRY CO PROPERTY APPRAISER	11,649	0.002021421%	11,897	0.002023929%
36005	HENDRY CO TAX COLLECTOR	14,984	0.002600281%	14,617	0.002486793%
36006	HENDRY CO SHERIFF'S DEPT	126,024	0.021869594%	125,354	0.021325948%
36007	HENDRY CO SCHOOL BOARD	623,423	0.108185662%	686,248	0.116748428%
36011	HENDRY CO SUPERVISOR OF ELECTIONS	4,169	0.000723423%	4,237	0.000720900%
36016	HENDRY REGIONAL MEDICAL CENTER	6,164	0.001069668%	4,701	0.000799736%
36100	CITY OF LABELLE	25,745	0.004467684%	24,875	0.004231868%
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	1,999	0.000346981%	1,235	0.000210027%
36102	BARRON WATER CONTROL DISTRICT	5,325	0.000924019%	5,350	0.000910106%
36103	CITY OF CLEWISTON	12,452	0.002160915%	13,334	0.002268523%
36104	CENTRAL CO WATER CONTROL DIST	8,043	0.001395782%	8,671	0.001475236%
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	635	0.000110272%	635	0.000108107%
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	71,437	0.012396724%	72,793	0.012383990%
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	710,650	0.123322500%	735,440	0.125117290%
37004	HERNANDO COUNTY PROPERTY APPRAISER	34,492	0.005985552%	34,738	0.005909785%
37005	HERNANDO CO TAX COLLECTOR	34,855	0.006048605%	35,455	0.006031783%
37006	HERNANDO CO SHERIFF'S DEPT	502,172	0.087144327%	516,386	0.087850483%
37007	HERNANDO CO SCHOOL BOARD	2,017,303	0.350072434%	2,051,288	0.348976780%
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	7,052	0.001223712%	8,685	0.001477585%
37056	SW FL WATER MANAGEMENT DIST	567,980	0.098564344%	581,958	0.099006034%
37100	CITY OF BROOKSVILLE	41,450	0.007192943%	45,877	0.007804904%
37101	HERNANDO CO HOUSING AUTH	3,375	0.000585706%	3,795	0.000645602%
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	66,821	0.011595747%	66,300	0.011279405%
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	289,696	0.050272299%	288,266	0.049041360%
38004	HIGHLANDS CO PROPERTY APPRAISER	27,615	0.004792220%	29,445	0.005009394%
38005	HIGHLANDS CO TAX COLLECTOR	29,936	0.005194902%	29,801	0.005069830%
38006	HIGHLANDS CO SHERIFF'S DEPT	320,578	0.055631512%	332,920	0.056638146%
38007	HIGHLANDS CO SCHOOL BOARD	1,072,583	0.186130495%	1,123,847	0.191195180%
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	6,094	0.001057455%	6,584	0.001120073%
38100	CITY OF AVON PARK	27,291	0.004735876%	27,904	0.004747148%
38101	TOWN OF LAKE PLACID	25,899	0.004494455%	27,269	0.004639112%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
38102	CITY OF SEBRING	90,431	0.015692987%	91,166	0.015509733%
38103	SEBRING AIRPORT AUTH	7,225	0.001253851%	9,743	0.001657490%
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	3,995	0.000693354%	3,414	0.000580741%
38700	SOUTH FLORIDA STATE COLLEGE	214,516	0.037226052%	209,502	0.035641652%
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	565,957	0.098213248%	572,989	0.097480048%
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	5,331,077	0.925127651%	5,771,758	0.981924132%
39004	HILLSBOROUGH CO PROPERTY APPRAISER	124,018	0.021521490%	120,516	0.020502779%
39005	HILLSBOROUGH CO TAX COLLECTOR	270,971	0.047022846%	267,285	0.045472023%
39006	HILLSBOROUGH CO SHERIFF'S DEPT	3,809,032	0.660999809%	3,877,267	0.659622622%
39007	HILLSBOROUGH CO SCHOOL BOARD	19,421,560	3.370317361%	19,506,042	3.318478014%
39037	HILLSBOROUGH CO AVIATION AUTH	844,071	0.146475798%	828,868	0.141011787%
39038	TAMPA PORT AUTH	214,978	0.037306099%	219,271	0.037303674%
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	44,579	0.007736061%	42,155	0.007171568%
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	721,740	0.125247093%	752,107	0.127952745%
39100	CITY OF TEMPLE TERRACE	14,214	0.002466612%	10,719	0.001823537%
39102	TAMPA SPORTS AUTH	72,448	0.012572243%	70,898	0.012061496%
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	47,876	0.008308237%	47,227	0.008034529%
39109	TAMPA BAY ESTUARY PROGRAM	6,489	0.001126083%	7,105	0.001208765%
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	3,160	0.000548442%	0	0.000000000%
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	67,443	0.011703724%	67,986	0.011566207%
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	14,759	0.002561266%	15,030	0.002556983%
39700	HILLSBOROUGH COMMUNITY COLLEGE	978,037	0.169723560%	996,553	0.169539239%
40001	HOLMES CO CLERK OF CIRCUIT COURT	11,002	0.001909238%	11,952	0.002033375%
40003	HOLMES CO BD OF CO COMMISSIONERS	45,337	0.007867585%	47,791	0.008130457%
40004	HOLMES CO PROPERTY APPRAISER	5,058	0.000877742%	5,466	0.000929857%
40005	HOLMES CO TAX COLLECTOR	4,641	0.000805355%	4,703	0.000800100%
40006	HOLMES CO SHERIFF'S DEPT	32,695	0.005673707%	34,230	0.005823382%
40007	HOLMES CO SCHOOL BOARD	293,669	0.050961879%	298,215	0.050733964%
40103	HOLMES COUNTY HOUSING AUTHORITY	844	0.000146435%	873	0.000148580%
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	62,731	0.010886010%	64,469	0.010967815%
41003	INDIAN RIVER CO BD OF CO COMMISSION	818,660	0.142066095%	878,122	0.149390993%
41004	INDIAN RIVER CO PROPERTY APPRAISER	38,179	0.006625393%	39,516	0.006722710%
41005	INDIAN RIVER CO TAX COLLECTOR	38,762	0.006726565%	41,121	0.006995758%
41006	INDIAN RIVER CO SHERIFF'S DEPT	460,540	0.079919678%	505,000	0.085913368%
41007	INDIAN RIVER CO SCHOOL BOARD	1,623,633	0.281756871%	1,670,575	0.284207702%
41009	INDIAN RIVER MOSQUITO CONTROL DIST	33,701	0.005848288%	31,856	0.005419441%
41011	INDIAN RIVER CO SUPERVISOR ELECTION	9,674	0.001678818%	12,387	0.002107281%
41018	FELLSMERE WATER CONTROL DIST	1,886	0.000327315%	1,956	0.000332785%
41050	INDIAN RIVER FARMS WATER CONTROL DI	8,889	0.001542578%	8,031	0.001366313%
41065	ST JOHNS WATER CONTROL DIST	6,307	0.001094458%	6,910	0.001175616%
42001	JACKSON CO CLERK OF CIRCUIT COURT	18,383	0.003190108%	19,178	0.003262622%
42003	JACKSON CO BD OF CO COMMISSIONERS	136,081	0.023614711%	156,034	0.026545458%
42004	JACKSON CO PROPERTY APPRAISER	10,514	0.001824553%	10,991	0.001869906%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
42005	JACKSON CO TAX COLLECTOR	13,030	0.002261136%	14,197	0.002415245%
42006	JACKSON CO SHERIFF'S DEPT	47,987	0.008327493%	49,416	0.008407000%
42007	JACKSON CO SCHOOL BOARD	590,074	0.102398345%	622,170	0.105847119%
42016	JACKSON HOSPITAL	36,120	0.006268024%	32,118	0.005464176%
42088	NW FL REGIONAL HOUSING AUTH	17,642	0.003061427%	18,611	0.003166231%
42100	TOWN OF SNEADS	11,072	0.001921396%	10,252	0.001744124%
42101	CITY OF GRACEVILLE	21,244	0.003686523%	21,064	0.003583535%
42102	TOWN OF GRAND RIDGE	3,185	0.000552789%	3,144	0.000534857%
42103	TOWN OF ALFORD	1,302	0.000225966%	1,834	0.000311978%
42104	CITY OF MARIANNA	36,895	0.006402625%	38,725	0.006588148%
42105	MARIANNA HEALTH & REHABILITATION CENTER	119,447	0.020728301%	102,087	0.017367690%
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	0	0.000000000%	2,181	0.000371020%
42700	CHIPOLA COLLEGE	138,026	0.023952236%	136,643	0.023246419%
43001	JEFFERSON CO CLERK OF CIRCUIT CT	58,789	0.010202000%	59,822	0.010177307%
43004	JEFFERSON CO PROPERTY APPRAISER	5,840	0.001013487%	6,227	0.001059290%
43005	JEFFERSON CO TAX COLLECTOR	4,807	0.000834111%	4,892	0.000832197%
43006	JEFFERSON CO SHERIFF'S DEPT	41,729	0.007241510%	44,095	0.007501656%
43007	JEFFERSON CO SCHOOL BOARD	13,105	0.002274113%	13,324	0.002266777%
43011	JEFFERSON CO SUPERVISOR OF ELECTION	2,568	0.000445662%	2,687	0.000457170%
43100	CITY OF MONTICELLO	15,729	0.002729452%	16,387	0.002787815%
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	26,605	0.004616872%	26,731	0.004547606%
44004	LAFAYETTE CO PROPERTY APPRAISER	2,873	0.000498520%	3,001	0.000510618%
44005	LAFAYETTE CO TAX COLLECTOR	3,179	0.000551692%	3,307	0.000562529%
44006	LAFAYETTE CO SHERIFF'S DEPT	20,520	0.003560902%	21,008	0.003573953%
44007	LAFAYETTE CO SCHOOL BOARD	117,830	0.020447676%	123,009	0.020926926%
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	2,195	0.000380825%	2,264	0.000385120%
44100	TOWN OF MAYO	3,473	0.000602667%	3,468	0.000589932%
45001	LAKE CO CLERK OF COURTS	135,404	0.023497252%	137,979	0.023473792%
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	776,128	0.134685322%	815,719	0.138774669%
45004	LAKE CO PROPERTY APPRAISER	33,177	0.005757435%	33,952	0.005776156%
45005	LAKE CO TAX COLLECTOR	74,612	0.012947793%	81,717	0.013902192%
45006	LAKE CO SHERIFF'S DEPT	647,887	0.112430977%	669,704	0.113933887%
45007	LAKE CO SCHOOL BOARD	3,685,270	0.639522713%	3,781,291	0.643294584%
45011	LAKE CO SUPERVISOR OF ELECTIONS	17,054	0.002959431%	17,757	0.003020915%
45023	LAKE COUNTY WATER AUTHORITY	16,356	0.002838259%	16,436	0.002796157%
45100	CITY OF EUSTIS	9,698	0.001682954%	8,550	0.001454495%
45101	CITY OF UMATILLA	21,592	0.003747043%	21,130	0.003594676%
45103	TOWN OF ASTATULA	7,316	0.001269588%	7,778	0.001323268%
45104	CITY OF MINNEOLA	41,298	0.007166630%	43,660	0.007427673%
45105	CITY OF TAVARES	110,151	0.019115120%	120,793	0.020549916%
45106	TOWN OF MONTVERDE	4,484	0.000778203%	5,806	0.000987718%
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	0	0.000000000%	1,858	0.000316034%
45113	CITY OF FRUITLAND PARK	34,169	0.005929493%	39,041	0.006641895%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
45338	MASCOTTE CHARTER SCHOOL, INC	2,068	0.000358815%	8,473	0.001441483%
45339	SPRING CREEK CHARTER SCHOOL	0	0.000000000%	5,003	0.000851182%
45700	LAKE SUMTER STATE COLLEGE	202,718	0.035178608%	214,469	0.036486688%
46001	LEE CO CLERK OF CIRCUIT COURT	282,829	0.049080617%	285,933	0.048644591%
46003	LEE CO BD OF CO COMMISSIONERS	2,898,988	0.503075466%	2,970,625	0.505379457%
46004	LEE CO PROPERTY APPRAISER	91,562	0.015889238%	93,832	0.015963208%
46005	LEE CO TAX COLLECTOR	183,057	0.031766693%	184,678	0.031418402%
46006	LEE CO SHERIFF'S DEPT	1,597,068	0.277146885%	1,583,038	0.269315426%
46007	LEE CO SCHOOL BOARD	8,053,907	1.397633504%	8,189,178	1.393189156%
46009	LEE CO MOSQUITO CONTROL DIST	104,391	0.018115483%	106,846	0.018177179%
46011	LEE CO SUPERVISOR OF ELECTIONS	42,789	0.007425339%	49,790	0.008470529%
46046	LEE CO HYACINTH CONTROL DIST	10,390	0.001803001%	11,044	0.001878863%
46099	FT MYERS BEACH MOSQUITO CONTROL	1,816	0.000315059%	1,855	0.000315663%
46100	SANIBEL FIRE CONTROL DIST	41,133	0.007137978%	43,818	0.007454563%
46101	SW FL REGIONAL PLANNING COUNCIL	4,977	0.000863608%	4,264	0.000725367%
46102	NORTH FORT MYERS FIRE CONTROL DIST	71,127	0.012343048%	74,821	0.012728908%
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	137,985	0.023945283%	149,657	0.025460441%
46104	TICE FIRE & RESCUE DIST	31,009	0.005381056%	34,673	0.005898807%
46105	FT MYERS BEACH LIBRARY DIST	7,113	0.001234435%	8,294	0.001411000%
46106	FT MYERS BEACH FIRE CONTROL DIST	90,778	0.015753143%	95,590	0.016262390%
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	154,577	0.026824571%	170,153	0.028947331%
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	30,244	0.005248454%	31,356	0.005334476%
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	150,041	0.026037268%	174,513	0.029689130%
46110	CAPTIVA FIRE CONTROL DIST	16,332	0.002834211%	18,946	0.003223230%
46111	FT MYERS SHORES FIRE DEPT	26,118	0.004532321%	29,146	0.004958478%
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	30,395	0.005274512%	28,873	0.004911987%
46113	ALVA FIRE AND RESCUE SERVICE DIST	6,831	0.001185339%	7,652	0.001301784%
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	19,705	0.003419551%	20,938	0.003562129%
46116	CITY OF BONITA SPRINGS	50,876	0.008828820%	50,183	0.008537405%
46117	MATLACHA-PINE FIRE DISTRICT	33,913	0.005885069%	37,920	0.006451211%
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	489	0.000084868%	498	0.000084740%
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	14,620	0.002537015%	14,864	0.002528794%
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	5,185	0.000899847%	5,331	0.000906903%
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	203,278	0.035275776%	219,354	0.037317794%
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	619,962	0.107584927%	601,579	0.102344099%
47001	LEON CO CLERK OF THE CIRCUIT COURT	99,771	0.017313773%	93,562	0.015917217%
47003	LEON CO BD OF CO COMMISSIONERS	670,877	0.116420533%	673,073	0.114506901%
47004	LEON CO PROPERTY APPRAISER	49,077	0.008516612%	51,392	0.008743013%
47005	LEON CO TAX COLLECTOR	67,325	0.011683285%	69,294	0.011788726%
47006	LEON CO SHERIFF'S DEPT	665,097	0.115417518%	695,256	0.118280958%
47007	LEON CO SCHOOL BOARD	3,124,005	0.542123741%	3,087,519	0.525266158%
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	28,572	0.004958295%	29,256	0.004977205%
47090	FLORIDA BOARD OF BAR EXAMINERS	43,625	0.007570424%	43,484	0.007397755%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
47102	TALLAHASSEE HOUSING AUTH	27,623	0.004793487%	24,771	0.004214117%
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	5,340	0.000926733%	5,471	0.000930762%
47104	FL CLERKS OF COURT OPERATIONS CORP	9,125	0.001583518%	8,922	0.001517855%
47106	VOLUNTEER FLORIDA	27,718	0.004810044%	25,729	0.004377169%
47107	CITY OF TALLAHASSEE CDA	11,070	0.001920999%	10,721	0.001823882%
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	57,478	0.009974419%	61,056	0.010387168%
47302	STARS EDUCATION SERVICES, INC	28,984	0.005029704%	37,988	0.006462785%
47700	TALLAHASSEE COMMUNITY COLLEGE	609,447	0.105760212%	603,690	0.102703191%
48001	LEVY CO CLERK OF CIRCUIT COURT	20,140	0.003494986%	20,597	0.003504092%
48003	LEVY CO BD OF CO COMMISSIONERS	143,903	0.024972230%	162,587	0.027660220%
48004	LEVY CO PROPERTY APPRAISER	10,287	0.001785148%	9,403	0.001599638%
48005	LEVY CO TAX COLLECTOR	11,449	0.001986818%	12,010	0.002043231%
48006	LEVY CO SHERIFF'S DEPT	123,480	0.021428082%	122,435	0.020829396%
48007	LEVY CO SCHOOL BOARD	472,710	0.082031676%	484,411	0.082410651%
48011	LEVY CO SUPERVISOR OF ELECTIONS	3,548	0.000615734%	3,817	0.000649454%
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	4,647	0.000806398%	5,125	0.000871945%
48100	CITY OF CHIEFLAND	24,269	0.004211464%	24,993	0.004251981%
48101	TOWN OF YANKEETOWN	1,647	0.000285869%	1,501	0.000255416%
48102	CITY OF FANNING SPRINGS	4,694	0.000814616%	4,373	0.000743994%
48103	TOWN OF INGLIS	5,220	0.000905933%	4,840	0.000823332%
48104	CITY OF CEDAR KEY	3,035	0.000526724%	3,209	0.000545884%
48182	CITY OF WILLISTON	6,503	0.001128525%	5,945	0.001011425%
48300	WHISPERING WINDS CHARTER SCHOOL	9,178	0.001592722%	9,849	0.001675644%
48301	NATURE COAST MIDDLE SCHOOL	6,651	0.001154177%	6,926	0.001178294%
49001	LIBERTY CO CLERK OF CIRCUIT COURT	7,594	0.001317851%	7,475	0.001271708%
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	23,902	0.004147745%	23,373	0.003976273%
49004	LIBERTY CO PROPERTY APPRAISER	3,482	0.000604287%	3,535	0.000601331%
49005	LIBERTY CO TAX COLLECTOR	3,540	0.000614392%	3,457	0.000588143%
49006	LIBERTY CO SHERIFF'S DEPT	21,277	0.003692324%	20,547	0.003495585%
49007	LIBERTY CO SCHOOL BOARD	140,199	0.024329400%	143,223	0.024365936%
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	2,308	0.000400485%	2,881	0.000490202%
49100	CITY OF BRISTOL	3,600	0.000624756%	3,659	0.000622563%
50001	MADISON CO CLERK OF CIRCUIT COURT	9,365	0.001625232%	9,396	0.001598476%
50003	MADISON CO BD OF CO COMMISSIONERS	52,470	0.009105319%	56,513	0.009614309%
50004	MADISON CO PROPERTY APPRAISER	7,147	0.001240220%	7,263	0.001235654%
50005	MADISON CO TAX COLLECTOR	5,682	0.000986111%	5,976	0.001016751%
50006	MADISON CO SHERIFF'S OFFICE	56,733	0.009845200%	59,534	0.010128319%
50007	MADISON CO SCHOOL BOARD	186,055	0.032287093%	187,803	0.031950134%
50011	MADISON CO SUPERVISOR OF ELECTIONS	2,756	0.000478189%	2,683	0.000456441%
50100	TOWN OF GREENVILLE	4,170	0.000723701%	3,654	0.000621663%
50103	AUCILLA AREA SOLID WASTE ADMIN	5,570	0.000966663%	6,118	0.001040878%
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	11,095	0.001925315%	11,945	0.002032191%
50301	MADISON CREATIVE ARTS ACADEMY, INC.	22,272	0.003864976%	25,366	0.004315414%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
50700	NORTH FLORIDA COLLEGE	95,982	0.016656272%	86,480	0.014712507%
51001	MANATEE CO CLERK OF CIRCUIT COURT	193,681	0.033610453%	183,508	0.031219369%
51003	MANATEE CO BD OF CO COMMISSIONERS	1,754,708	0.304503054%	1,879,550	0.319759748%
51004	MANATEE CO PROPERTY APPRAISER	58,165	0.010093658%	62,897	0.010700416%
51005	MANATEE CO TAX COLLECTOR	104,754	0.018178452%	109,222	0.018581490%
51006	MANATEE CO SHERIFF'S DEPT	1,283,479	0.222728308%	1,331,302	0.226488669%
51007	MANATEE CO SCHOOL BOARD	4,639,856	0.805176663%	4,646,193	0.790436533%
51009	MANATEE CO MOSQUITO CONTROL DIST	27,166	0.004714303%	26,005	0.004424202%
51101	CITY OF HOLMES BEACH	30,985	0.005376911%	33,268	0.005659781%
51102	CITY OF BRADENTON	250,541	0.043477527%	263,490	0.044826330%
51103	CEDAR HAMMOCK FIRE CONTROL DIST	90,149	0.015644023%	92,874	0.015800217%
51105	MANATEE CO HOUSING AUTH	12,012	0.002084586%	12,842	0.002184751%
51107	EAST MANATEE FIRE RESCUE DISTRICT	119,618	0.020757834%	141,473	0.024068264%
51109	PEACE RIVER/MANASOTA REG WATER SUPP	55,057	0.009554288%	58,883	0.010017498%
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	5,294	0.000918697%	5,044	0.000858188%
51111	PARRISH FIRE DISTRICT	17,496	0.003036211%	20,214	0.003438882%
51112	CITY OF ANNA MARIA	14,321	0.002485238%	16,048	0.002730120%
51113	TOWN OF LONGBOAT KEY	43,084	0.007476575%	45,457	0.007733343%
51119	MYAKKA CITY FIRE DEPARTMENT	11,234	0.001949469%	12,316	0.002095207%
51300	PALMETTO CHARTER SCHOOL, INC.	25,941	0.004501724%	28,316	0.004817304%
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	76,308	0.013242019%	80,717	0.013732061%
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	42,396	0.007357194%	46,931	0.007984225%
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	409,247	0.071018674%	418,580	0.071211269%
52001	MARION CO CLERK OF CIRCUIT COURT	135,350	0.023488009%	134,521	0.022885442%
52003	MARION CO BD OF CO COMMISSIONERS	1,273,494	0.220995576%	1,318,962	0.224389184%
52004	MARION CO PROPERTY APPRAISER	43,593	0.007564840%	43,378	0.007379794%
52005	MARION CO TAX COLLECTOR	78,046	0.013543720%	76,997	0.013099101%
52006	MARION CO SHERIFF'S DEPT	761,702	0.132181754%	833,254	0.141757898%
52007	MARION CO SCHOOL BOARD	4,019,434	0.697511916%	4,112,315	0.699610333%
52011	MARION CO SUPERVISOR OF ELECTIONS	15,494	0.002688665%	16,090	0.002737354%
52100	CITY OF DUNNELLON	1,497	0.000259757%	862	0.000146661%
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	3,196	0.000554590%	3,544	0.000602944%
52103	MARION COUNTY HOSPITAL DISTRICT	0	0.000000000%	6,532	0.001111276%
52300	MARION CHARTER SCHOOL	17,772	0.003084130%	17,820	0.003031674%
52700	COLLEGE OF CENTRAL FLORIDA	363,219	0.063031152%	359,504	0.061160873%
53001	MARTIN CO CLERK OF CIRCUIT COURT	64,657	0.011220183%	66,240	0.011269042%
53003	MARTIN CO BD OF CO COMMISSIONERS	1,061,110	0.184139627%	1,100,332	0.187194718%
53004	MARTIN CO PROPERTY APPRAISER	36,105	0.006265471%	35,536	0.006045506%
53005	MARTIN CO TAX COLLECTOR	52,913	0.009182233%	52,884	0.008996940%
53006	MARTIN CO SHERIFF'S OFFICE	702,651	0.121934423%	742,894	0.126385384%
53007	MARTIN CO SCHOOL BOARD	1,926,282	0.334277124%	1,864,832	0.317255764%
53100	CITY OF STUART	260,464	0.045199653%	272,992	0.046442950%
53101	VILLAGE OF INDIANTOWN	6,848	0.001188424%	18,198	0.003096029%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
54001	MONROE CO CLERK OF CIRCUIT COURT	77,382	0.013428467%	78,239	0.013310527%
54003	MONROE CO BD OF CO COMMISSIONERS	678,066	0.117668137%	698,440	0.118822592%
54004	MONROE CO PROPERTY APPRAISER	34,579	0.006000700%	33,941	0.005774296%
54005	MONROE CO TAX COLLECTOR	50,681	0.008794993%	51,515	0.008764022%
54006	MONROE CO SHERIFF'S DEPT	629,739	0.109281627%	613,313	0.104340203%
54007	MONROE CO SCHOOL BOARD	1,068,489	0.185420015%	1,098,765	0.186928172%
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	75,795	0.013153094%	74,869	0.012737069%
54011	MONROE CO SUPERVISOR OF ELECTIONS	10,127	0.001757403%	11,779	0.002003855%
54100	CITY OF KEY COLONY BEACH	18,533	0.003216131%	17,341	0.002950114%
54101	MONROE CO LAND AUTH	5,006	0.000868718%	5,265	0.000895705%
54102	CITY OF MARATHON	299	0.000051863%	299	0.000050844%
54103	ISLAMORADA, VILLAGE OF ISLANDS	109,083	0.018929748%	119,213	0.020281198%
54700	THE COLLEGE OF THE FLORIDA KEYS	100,280	0.017402080%	96,603	0.016434622%
54999	FL KEYS AQUEDUCT AUTH	353,613	0.061364092%	366,081	0.062279742%
55001	NASSAU CO CLERK OF CIRCUIT COURT	48,370	0.008393949%	45,746	0.007782584%
55003	NASSAU CO BD OF CO COMMISSIONERS	383,197	0.066498051%	411,719	0.070044003%
55004	NASSAU CO PROPERTY APPRAISER	20,479	0.003553807%	22,331	0.003799009%
55005	NASSAU CO TAX COLLECTOR	28,642	0.004970464%	29,722	0.005056447%
55006	NASSAU CO SHERIFF'S DEPT	254,780	0.044213143%	289,268	0.049211918%
55007	NASSAU CO SCHOOL BOARD	1,115,760	0.193623244%	1,128,953	0.192063799%
55009	AMELIA ISLAND MOSQUITO CONTROL	5,358	0.000929727%	6,382	0.001085779%
55100	TOWN OF HILLIARD	12,327	0.002139214%	13,132	0.002234101%
55101	TOWN OF CALLAHAN	7,375	0.001279851%	7,304	0.001242593%
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	76,489	0.013273480%	73,736	0.012544327%
56003	OKALOOSA CO BD OF CO COMMISSIONERS	625,614	0.108565779%	653,389	0.111158208%
56004	OKALOOSA CO PROPERTY APPRAISER	30,533	0.005298612%	28,899	0.004916462%
56005	OKALOOSA CO TAX COLLECTOR	59,264	0.010284356%	59,533	0.010128144%
56006	OKALOOSA CO SHERIFF'S DEPT	404,074	0.070120947%	415,670	0.070716098%
56007	OKALOOSA CO SCHOOL BOARD	2,649,981	0.459864091%	2,745,883	0.467145186%
56100	OKALOOSA CO GAS DIST	19,046	0.003305229%	14,407	0.002450992%
56101	CITY OF VALPARAISO	2,144	0.000372103%	1,915	0.000325802%
56103	CITY OF NICEVILLE	126,068	0.021877250%	132,607	0.022559865%
56104	NICEVILLE HOUSING AUTHORITY	3,680	0.000638598%	3,338	0.000567911%
56114	MID-BAY BRIDGE AUTHORITY	2,949	0.000511793%	2,975	0.000506192%
56300	LIZA JACKSON PREPARATORY SCHOOL	62,103	0.010777054%	66,132	0.011250724%
56700	NORTHWEST FLORIDA STATE COLLEGE	246,386	0.042756513%	241,250	0.041042758%
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	31,223	0.005418352%	29,626	0.005040059%
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	132,294	0.022957693%	139,010	0.023649197%
57004	OKEECHOBEE CO PROPERTY APPRAISER	10,416	0.001807481%	10,728	0.001825114%
57005	OKEECHOBEE CO TAX COLLECTOR	10,846	0.001882097%	10,972	0.001866637%
57006	OKEECHOBEE CO SHERIFF'S DEPT	151,141	0.026228180%	156,476	0.026620536%
57007	OKEECHOBEE CO SCHOOL BOARD	554,569	0.096237108%	579,519	0.098590988%
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	2,054	0.000356364%	2,315	0.000393853%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
57109	COQUINA WATER CONTROL DISTRICT	2,288	0.000396991%	3,905	0.000664369%
58001	ORANGE CO COMPTROLLER	211,619	0.036723344%	215,538	0.036668577%
58003	ORANGE CO BD OF CO COMMISSIONERS	6,858,150	1.190128026%	7,327,009	1.246512101%
58004	ORANGE CO PROPERTY APPRAISER	138,278	0.023996107%	143,902	0.024481440%
58005	ORANGE CO TAX COLLECTOR	226,773	0.039353069%	225,683	0.038394432%
58006	ORANGE CO SHERIFF'S OFFICE	2,569,767	0.445944184%	2,679,644	0.455876251%
58007	ORANGE CO SCHOOL BOARD	18,841,646	3.269682152%	18,284,775	3.110709134%
58010	ORANGE CO CLERK OF CIRCUIT COURT	337,288	0.058531202%	334,444	0.056897551%
58011	ORANGE CO SUPERVISOR OF ELECTIONS	48,524	0.008420528%	51,810	0.008814243%
58075	REEDY CREEK IMPROVEMENT DIST	553,051	0.095973621%	520,587	0.088565163%
58087	ORANGE CO HOUSING FINANCE AUTH	14,950	0.002594312%	15,595	0.002653115%
58106	LAKE APOPKA NATURAL GAS DIST	62,256	0.010803650%	63,890	0.010869387%
58108	CITY OF EDGEWOOD	19,876	0.003449209%	20,327	0.003458143%
58109	CITY OF MAITLAND	8,995	0.001560929%	9,338	0.001588562%
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	2,109	0.000365943%	743	0.000126388%
58118	GREATER ORLANDO AVIATION AUTHORITY	120,531	0.020916299%	112,359	0.019115220%
58301	FLORIDA VIRTUAL HIGH SCHOOL	2,262,033	0.392541540%	3,002,455	0.510794566%
58304	NAP FORD COMMUNITY SCHOOL	31,188	0.005412216%	30,796	0.005239121%
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	71,285	0.012370409%	77,735	0.013224648%
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	41,195	0.007148699%	45,814	0.007794111%
58700	VALENCIA COLLEGE	1,825,792	0.316838605%	1,843,874	0.313690239%
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	123,550	0.021440235%	129,709	0.022066891%
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	124,274	0.021565799%	121,024	0.020589313%
59003	OSCEOLA CO BD OF CO COMMISSIONERS	1,488,807	0.258359934%	1,485,132	0.252659063%
59004	OSCEOLA CO PROPERTY APPRAISER	58,588	0.010167126%	60,066	0.010218728%
59005	OSCEOLA CO TAX COLLECTOR	94,733	0.016439488%	97,153	0.016528133%
59006	OSCEOLA CO SHERIFF'S DEPT	663,084	0.115068137%	717,973	0.122145668%
59007	OSCEOLA CO SCHOOL BOARD	5,018,063	0.870808701%	5,121,304	0.871265219%
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	15,516	0.002692592%	17,392	0.002958848%
59300	NEW DIMENSIONS HIGH SCHOOL INC	24,803	0.004304119%	26,756	0.004551894%
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	528,505	0.091713979%	502,195	0.085436274%
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	6,758,811	1.172889143%	7,137,176	1.214216710%
60004	PALM BEACH CO PROPERTY APPRAISER	246,209	0.042725845%	252,190	0.042904062%
60005	PALM BEACH CO TAX COLLECTOR	261,829	0.045436390%	258,312	0.043945418%
60006	PALM BEACH CO SHERIFF'S DEPT	6,094,104	1.057539391%	6,246,167	1.062633281%
60007	PALM BEACH CO SCHOOL BOARD	20,128,304	3.492962078%	20,086,076	3.417156717%
60011	PALM BEACH SUPERVISOR OF ELECTIONS	44,677	0.007753053%	53,179	0.009047051%
60018	LAKE WORTH DRAINAGE DIST	86,295	0.014975276%	82,292	0.013999923%
60019	PORT OF PALM BEACH DIST	62,195	0.010792979%	58,788	0.010001357%
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	1,622,832	0.281617840%	1,666,448	0.283505544%
60025	SOUTH FLORIDA CONSERVANCY DIST	11,527	0.002000369%	11,912	0.002026545%
60044	FLORIDA INLAND NAVIGATION DIST	7,844	0.001361257%	8,360	0.001422236%
60048	S INDIAN RIVER WATER CONTROL DIST	149	0.000025931%	149	0.000025422%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
60049	SHAWANO DRAINAGE DIST	792	0.000137439%	802	0.000136505%
60103	TOWN OF JUNO BEACH	30,568	0.005304694%	30,075	0.005116516%
60105	TOWN OF OCEAN RIDGE	35,694	0.006194184%	38,031	0.006470019%
60108	TOWN OF JUPITER	291,498	0.050585147%	284,849	0.048460192%
60109	CITY OF PAHOKEE	1,761	0.000305650%	1,325	0.000225408%
60111	CITY OF GREENACRES	12,951	0.002247535%	9,410	0.001600901%
60113	VILLAGE OF TEQUESTA	5,185	0.000899847%	5,138	0.000874089%
60117	PALM BEACH CO SOLID WASTE AUTH	468,507	0.081302344%	486,782	0.082814151%
60119	PALM BCH SOIL & WATER CONSERVATION	2,606	0.000452148%	3,842	0.000653543%
60120	INDIAN TRAIL IMPROVEMENT DIST	66,264	0.011499161%	72,973	0.012414580%
60121	CITY OF BOYNTON BEACH	1,663	0.000288644%	1,714	0.000291606%
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	4,680	0.000812188%	5,021	0.000854184%
60123	TOWN OF HAVERHILL	4,273	0.000741504%	4,373	0.000744040%
60124	CITY OF ATLANTIS	29,723	0.005157937%	25,256	0.004296636%
60125	TOWN OF SOUTH PALM BEACH	5,021	0.000871240%	2,529	0.000430298%
60126	CITY OF BOCA RATON	2,490	0.000432167%	2,442	0.000415530%
60127	TOWN OF HIGHLAND BEACH	52,989	0.009195355%	53,542	0.009108915%
60128	CITY OF PALM BEACH GARDENS	329,160	0.057120688%	355,467	0.060474077%
60129	TOWN OF PALM BEACH SHORES	19,389	0.003364677%	13,475	0.002292374%
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	109,235	0.018956023%	107,954	0.018365781%
60131	VILLAGE OF WELLINGTON	339,601	0.058932668%	338,296	0.057552853%
60132	VILLAGE OF ROYAL PALM BEACH	116,225	0.020169162%	112,716	0.019175861%
60133	VILLAGE OF PALM SPRINGS	124,955	0.021684100%	129,494	0.022030298%
60140	TOWN OF LOXAHATCHEE GROVES	11,419	0.001981587%	10,934	0.001860232%
60150	PALM BEACH CO HEALTH CARE DIST	2,699	0.000468385%	2,967	0.000504716%
60151	CITY OF SOUTH BAY	440	0.000076357%	440	0.000074857%
60152	CITY OF RIVIERA BEACH	188,205	0.032660196%	213,418	0.036307873%
60153	TOWN OF MANGONIA PARK	8,625	0.001496658%	8,234	0.001400842%
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	10,381	0.001801462%	17,025	0.002896321%
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	51,348	0.008910698%	54,408	0.009256194%
60303	WESTERN ACADEMY CHARTER SCHOOL	38,757	0.006725763%	42,133	0.007167882%
60304	SOUTH TECH CHARTER ACADEMY, INC	116,198	0.020164408%	117,331	0.019960944%
60305	INLET GROVE COMMUNITY HIGH SCHOOL	51,716	0.008974490%	58,378	0.009931630%
60306	GULF STREAM GOODWILL ACADEMIES INC	2,352	0.000408219%	2,881	0.000490059%
60700	PALM BEACH STATE COLLEGE	1,157,327	0.200836639%	1,138,599	0.193704937%
61001	PASCO CO CLERK OF CIRCUIT COURT	195,796	0.033977499%	193,616	0.032939024%
61003	PASCO CO BD OF CO COMMISSIONERS	2,271,811	0.394238413%	2,521,517	0.428974787%
61004	PASCO CO PROPERTY APPRAISER	56,186	0.009750164%	55,608	0.009460428%
61005	PASCO CO TAX COLLECTOR	142,660	0.024756476%	152,882	0.026009072%
61006	PASCO CO SHERIFF'S OFFICE	1,342,315	0.232938406%	1,399,903	0.238159467%
61007	PASCO CO SCHOOL BOARD	6,454,415	1.120065978%	6,602,516	1.123257265%
61009	PASCO CO MOSQUITO CONTROL DIST	29,031	0.005037859%	30,697	0.005222266%
61011	PASCO CO SUPERVISOR OF ELECTIONS	24,192	0.004198198%	28,896	0.004916028%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
61100	CITY OF PORT RICHEY	47,082	0.008170362%	45,922	0.007812427%
61101	CITY OF DADE CITY	4,041	0.000701324%	4,077	0.000693628%
61102	CITY OF NEW PORT RICHEY	105,806	0.018361042%	106,383	0.018098428%
61103	CITY OF ZEPHYRHILLS	142,672	0.024758627%	129,838	0.022088699%
61108	CITY OF SAN ANTONIO	3,733	0.000647774%	3,800	0.000646488%
61304	LEARNING LODGE ACADEMY, INC.	18,360	0.003186128%	20,321	0.003457141%
61700	PASCO HERNANDO STATE COLLEGE	411,126	0.071344756%	395,985	0.067367214%
62001	PINELLAS CO CLERK OF CIRCUIT COURT	395,512	0.068635196%	403,431	0.068633923%
62003	PINELLAS CO BD OF CO COMMISSIONERS	2,316,108	0.401925504%	2,399,594	0.408232442%
62004	PINELLAS CO PROPERTY APPRAISER	126,370	0.021929557%	128,895	0.021928281%
62005	PINELLAS CO TAX COLLECTOR	204,170	0.035430610%	214,592	0.036507560%
62006	PINELLAS CO SHERIFF'S DEPT	3,010,029	0.522344833%	3,126,745	0.531939499%
62007	PINELLAS CO SCHOOL BOARD	9,891,206	1.716468866%	10,041,679	1.708347133%
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	43,661	0.007576709%	49,460	0.008414384%
62012	PINELLAS CO JUVENILE WELFARE BOARD	72,253	0.012538490%	73,021	0.012422714%
62088	PINELLAS CO HOUSING AUTH	68,798	0.011938900%	69,251	0.011781344%
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	7,426	0.001288656%	7,365	0.001252993%
62100	CITY OF INDIAN ROCKS BEACH	3,240	0.000562285%	3,285	0.000558809%
62101	CITY OF DUNEDIN	43,459	0.007541682%	35,278	0.006001668%
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	14,510	0.002517956%	16,912	0.002877181%
62103	CITY OF SOUTH PASADENA	16,825	0.002919720%	17,599	0.002994066%
62104	CITY OF SEMINOLE	51,898	0.009006045%	52,067	0.008857849%
62105	CITY OF SAFETY HARBOR	14,594	0.002532575%	13,863	0.002358448%
62106	CITY OF OLDSMAR	15,200	0.002637760%	16,431	0.002795350%
62107	PINELLAS SUNCOAST TRANSIT AUTH	569,941	0.098904665%	597,576	0.101663046%
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	56,629	0.009827144%	60,092	0.010223225%
62111	CITY OF MADEIRA BEACH	18,893	0.003278595%	18,645	0.003171998%
62112	TOWN OF REDINGTON SHORES	3,155	0.000547528%	3,022	0.000514199%
62113	TAMPA BAY WATER	199,870	0.034684326%	207,059	0.035226045%
62114	TOWN OF NORTH REDINGTON BEACH	3,544	0.000614935%	3,825	0.000650735%
62115	PINELLAS PARK WATER MANAGEMENT DIST	5,088	0.000882996%	5,198	0.000884257%
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	12,085	0.002097085%	11,589	0.001971540%
62122	PINELLAS CO PLANNING COUNCIL	21,291	0.003694747%	22,131	0.003764995%
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	94,117	0.016332621%	96,627	0.016438750%
62124	CITY OF TREASURE ISLAND	44,702	0.007757304%	44,775	0.007617405%
62125	TOWN OF INDIAN SHORES	172	0.000029774%	8	0.000001348%
62126	TOWN OF KENNETH CITY	10,891	0.001889979%	12,059	0.002051581%
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	6,735	0.001168765%	8,439	0.001435667%
62700	ST PETERSBURG COLLEGE	1,100,510	0.190976918%	1,078,383	0.183460532%
63001	POLK CO CLERK OF CIRCUIT COURT	199,809	0.034673820%	185,755	0.031601649%
63003	POLK CO BD OF CO COMMISSIONERS	1,824,482	0.316611200%	1,911,857	0.325255980%
63004	POLK CO PROPERTY APPRAISER	94,261	0.016357495%	96,811	0.016470084%
63005	POLK CO TAX COLLECTOR	179,232	0.031102915%	182,882	0.031112969%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
63006	POLK CO SHERIFF'S DEPT	1,632,976	0.283378187%	1,674,747	0.284917368%
63007	POLK CO SCHOOL BOARD	8,177,603	1.419099053%	8,306,427	1.413136219%
63105	VILLAGE OF HIGHLAND PARK	256	0.000044364%	291	0.000049556%
63128	CITY OF POLK CITY	14,403	0.002499340%	16,483	0.002804170%
63129	LAKELAND AREA MASS TRANSIT DISTRICT	134,993	0.023425976%	142,074	0.024170451%
63300	MCKEEL ACADEMY OF TECHNOLOGY	231,579	0.040187037%	248,258	0.042235088%
63301	DISCOVERY ACADEMY OF LAKE ALFRED	108,219	0.018779712%	109,622	0.018649587%
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	110,930	0.019250281%	115,853	0.019709605%
63303	BERKLEY CHARTER SCHOOL	60,498	0.010498504%	62,248	0.010589970%
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	34,865	0.006050285%	36,720	0.006247008%
63306	LAKE WALES CHARTER SCHOOLS	26,993	0.004684284%	30,713	0.005225084%
63307	LAKE WALES SENIOR HIGH SCHOOL	92,029	0.015970196%	95,793	0.016296790%
63308	POLK AVENUE ELEMENTARY SCHOOL	41,244	0.007157270%	42,179	0.007175701%
63309	HILLCREST ELEMENTARY SCHOOL	48,157	0.008356885%	49,161	0.008363626%
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	36,224	0.006286077%	37,622	0.006400548%
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	30,340	0.005265042%	26,343	0.004481667%
63312	VICTORY RIDGE ACADEMY	58,522	0.010155544%	65,189	0.011090330%
63315	EDWARD W BOK ACADEMY INC	38,255	0.006638593%	38,990	0.006633261%
63316	COMPASS CHARTER MIDDLE SCHOOL	11,365	0.001972261%	12,161	0.002068917%
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	26,751	0.004642310%	23,472	0.003993274%
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	40,581	0.007042134%	35,888	0.006105463%
63320	EDWARD W. BOK ACADEMY NORTH	22,432	0.003892725%	33,347	0.005673193%
63700	POLK STATE COLLEGE	454,913	0.078943245%	428,335	0.072870834%
64001	PUTNAM CO CLERK OF CIRCUIT COURT	45,662	0.007923967%	47,478	0.008077190%
64003	PUTNAM CO BD OF CO COMMISSIONERS	192,069	0.033330706%	211,673	0.036011028%
64004	PUTNAM CO PROPERTY APPRAISER	16,876	0.002928629%	16,931	0.002880339%
64005	PUTNAM CO TAX COLLECTOR	20,085	0.003485387%	21,804	0.003709439%
64006	PUTNAM CO SHERIFF'S DEPT	178,091	0.030904960%	189,570	0.032250770%
64007	PUTNAM CO SCHOOL BOARD	1,114,337	0.193376248%	1,105,979	0.188155333%
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	5,587	0.000969594%	6,314	0.001074256%
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	527,905	0.091609836%	511,735	0.087059211%
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	12,876	0.002234402%	14,269	0.002427444%
64310	PUTNAM EDGE HIGH SCHOOL	7,991	0.001386803%	6,043	0.001028108%
64700	ST JOHNS RIVER STATE COLLEGE	327,607	0.056851222%	323,154	0.054976814%
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	77,651	0.013475179%	80,994	0.013779153%
65003	ST JOHNS CO BD OF CO COMMISSIONERS	1,253,074	0.217452020%	1,324,455	0.225323782%
65004	ST JOHNS CO PROPERTY APPRAISER	49,057	0.008513032%	50,208	0.008541726%
65005	ST JOHNS CO TAX COLLECTOR	61,436	0.010661220%	64,402	0.010956481%
65006	ST JOHNS CO SHERIFF'S DEPT	732,343	0.127087037%	782,445	0.133113891%
65007	ST JOHNS CO SCHOOL BOARD	3,700,506	0.642166708%	3,908,454	0.664928259%
65009	ANASTASIA MOSQUITO CONTROL DIST	23,860	0.004140572%	28,766	0.004893853%
65100	CITY OF ST AUGUSTINE BEACH	48,699	0.008450946%	49,281	0.008384007%
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	9,926	0.001722535%	11,434	0.001945178%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	104,074	0.018060540%	103,900	0.017676099%
66003	ST LUCIE CO BD OF CO COMMISSIONERS	664,082	0.115241396%	700,326	0.119143417%
66004	ST LUCIE CO PROPERTY APPRAISER	53,925	0.009357871%	56,427	0.009599619%
66005	ST LUCIE CO TAX COLLECTOR	83,191	0.014436606%	87,123	0.014821849%
66006	ST LUCIE CO SHERIFF'S DEPT	841,972	0.146111459%	851,636	0.144885050%
66007	ST LUCIE CO SCHOOL BOARD	3,895,575	0.676018072%	3,929,685	0.668540230%
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	18,154	0.003150329%	20,017	0.003405337%
66100	NORTH ST LUCIE RIVER WATER CONTROL	1,845	0.000320090%	1,989	0.000338450%
66101	CHILDRENS SERVICES COUNCIL OF ST LU	13,377	0.002321316%	13,922	0.002368503%
66102	CITY OF PORT ST LUCIE	3,310	0.000574474%	4,284	0.000728894%
66700	INDIAN RIVER STATE COLLEGE	876,754	0.152147289%	864,823	0.147128644%
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	62,779	0.010894336%	69,411	0.011808560%
67003	SANTA ROSA CO BD OF CO COMMISSIONER	311,204	0.054004821%	311,590	0.053009498%
67004	SANTA ROSA CO PROPERTY APPRAISER	30,352	0.005267178%	31,871	0.005422094%
67005	SANTA ROSA CO TAX COLLECTOR	39,821	0.006910289%	41,088	0.006990152%
67006	SANTA ROSA CO SHERIFF'S DEPT	392,239	0.068067154%	410,476	0.069832504%
67007	SANTA ROSA CO SCHOOL BOARD	2,353,647	0.408439835%	2,387,284	0.406138234%
67100	CITY OF GULF BREEZE	4,459	0.000773781%	2,633	0.000447864%
67101	TOWN OF JAY	5,254	0.000911751%	4,783	0.000813742%
67102	AVALON FIRE RESCUE DISTRICT	3,610	0.000626458%	3,775	0.000642244%
68001	SARASOTA CO CLERK OF CIRCUIT COURT	190,200	0.033006411%	176,858	0.030088067%
68003	SARASOTA CO BD OF CO COMMISSIONERS	2,227,480	0.386545399%	2,339,093	0.397939718%
68004	SARASOTA CO PROPERTY APPRAISER	65,562	0.011377289%	66,215	0.011264824%
68005	SARASOTA CO TAX COLLECTOR	88,867	0.015421523%	94,595	0.016093026%
68006	SARASOTA CO SHERIFF'S DEPT	1,080,171	0.187447363%	1,139,208	0.193808452%
68007	SARASOTA CO SCHOOL BOARD	4,593,454	0.797124283%	4,716,077	0.802325708%
68026	WEST COAST INLAND NAVIGATION DIST	4,346	0.000754204%	4,616	0.000785299%
68100	CITY OF VENICE	298,064	0.051724572%	329,606	0.056074421%
68105	CITY OF NORTH PORT	525,652	0.091218923%	560,476	0.095351286%
68107	ENGLEWOOD WATER DISTRICT	87,100	0.015114961%	31,385	0.005339310%
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	2,388	0.000414463%	2,564	0.000436226%
68109	SARASOTA BAY ESTUARY PROGRAM	6,010	0.001042900%	6,253	0.001063721%
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	9,942	0.001725320%	10,716	0.001823050%
68300	SARASOTA MILITARY ACADEMY	68,227	0.011839839%	65,666	0.011171531%
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	22,633	0.003927677%	22,137	0.003766088%
68303	SARASOTA MILITARY ACADEMY PREP	49,804	0.008642707%	51,242	0.008717557%
68304	SARASOTA SUNCOAST ACADEMY	46,902	0.008139077%	51,783	0.008809536%
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	154,010	0.026726057%	154,308	0.026251825%
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	1,328,998	0.230627390%	1,410,248	0.239919359%
69004	SEMINOLE CO PROPERTY APPRAISER	62,113	0.010778833%	63,015	0.010720436%
69005	SEMINOLE CO TAX COLLECTOR	78,186	0.013567924%	70,707	0.012029157%
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	1,237,004	0.214663316%	1,311,551	0.223128418%
69007	SEMINOLE CO SCHOOL BOARD	5,540,021	0.961386657%	5,632,522	0.958236533%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	16,743	0.002905463%	19,271	0.003278417%
69019	SEMINOLE CO PORT AUTH	3,053	0.000529779%	3,108	0.000528825%
69100	CITY OF ALTAMONTE SPRINGS	52,368	0.009087667%	43,985	0.007482984%
69101	CITY OF CASSELBERRY	19,564	0.003395046%	18,809	0.003199817%
69103	SANFORD AIRPORT AUTH	89,710	0.015567830%	97,824	0.016642316%
69104	CITY OF LONGWOOD	16,592	0.002879334%	14,977	0.002548008%
69105	CITY OF SANFORD	317,209	0.055046794%	326,345	0.055519601%
69110	FRED R WILSON MEMORIAL LAW LIBRARY	1,213	0.000210430%	1,131	0.000192461%
69307	SEMINOLE SCIENCE CHARTER SCHOOL	29,420	0.005105356%	31,694	0.005391916%
69700	SEMINOLE STATE COLLEGE OF FLORIDA	706,909	0.122673302%	673,864	0.114641548%
70001	SUMTER CO CLERK OF CIRCUIT COURT	43,652	0.007575136%	42,052	0.007154186%
70003	SUMTER CO BD OF CO COMMISSIONERS	182,345	0.031643266%	183,192	0.031165641%
70004	SUMTER CO PROPERTY APPRAISER	19,353	0.003358359%	20,732	0.003527035%
70005	SUMTER CO TAX COLLECTOR	21,469	0.003725670%	22,130	0.003764800%
70006	SUMTER CO SHERIFF'S DEPT	300,717	0.052184812%	302,696	0.051496416%
70007	SUMTER CO SCHOOL BOARD	609,082	0.105696866%	609,559	0.103701675%
70011	SUMTER CO SUPERVISOR OF ELECTIONS	11,134	0.001932081%	11,257	0.001915058%
70100	CITY OF BUSHNELL	385	0.000066866%	0	0.000000000%
70101	CITY OF WILDWOOD	94,035	0.016318407%	101,580	0.017281374%
70102	CITY OF WEBSTER	5,003	0.000868154%	5,665	0.000963787%
70103	CITY OF COLEMAN	2,339	0.000405840%	2,434	0.000414008%
70104	CITY OF CENTER HILL	4,569	0.000792811%	4,727	0.000804191%
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	206,401	0.035817777%	206,732	0.035170411%
71004	SUWANNEE CO PROPERTY APPRAISER	8,993	0.001560587%	8,498	0.001445690%
71005	SUWANNEE CO TAX COLLECTOR	11,276	0.001956794%	11,826	0.002011832%
71006	SUWANNEE CO SHERIFF'S DEPT	81,970	0.014224568%	85,140	0.014484541%
71007	SUWANNEE CO SCHOOL BOARD	565,692	0.098167238%	575,372	0.097885557%
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	3,783	0.000656536%	3,987	0.000678288%
71100	LIVE OAK HOUSING AUTH	2,542	0.000441105%	2,909	0.000494811%
71101	CITY OF LIVE OAK	41,230	0.007154758%	47,642	0.008105052%
71102	SUWANNEE RIVER WATER MGMT DISTRICT	67,776	0.011761558%	69,055	0.011747994%
71103	SUWANNEE VALLEY TRANSIT AUTH	13,752	0.002386394%	13,081	0.002225452%
72001	TAYLOR CO CLERK OF CIRCUIT COURT	15,539	0.002696553%	14,826	0.002522225%
72003	TAYLOR CO BD OF CO COMMISSIONERS	52,482	0.009107447%	52,567	0.008943015%
72004	TAYLOR CO PROPERTY APPRAISER	6,996	0.001214022%	7,187	0.001222626%
72005	TAYLOR CO TAX COLLECTOR	9,095	0.001578347%	9,358	0.001592076%
72006	TAYLOR CO SHERIFF'S DEPT	58,344	0.010124779%	59,044	0.010044940%
72007	TAYLOR CO SCHOOL BOARD	263,361	0.045702254%	277,117	0.047144652%
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	3,168	0.000549730%	3,483	0.000592581%
72100	CITY OF PERRY	33,144	0.005751697%	33,880	0.005763863%
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	442	0.000076695%	345	0.000058753%
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	2,074	0.000359879%	2,436	0.000414347%
72104	BIG BEND WATER AUTHORITY	5,172	0.000897449%	5,189	0.000882858%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
73001	UNION CO CLERK OF COURTS	8,278	0.001436487%	8,350	0.001420557%
73003	UNION CO BD OF CO COMMISSIONERS	40,373	0.007006058%	41,441	0.007050200%
73004	UNION CO PROPERTY APPRAISER	3,836	0.000665600%	3,902	0.000663899%
73005	UNION CO TAX COLLECTOR	3,311	0.000574537%	3,410	0.000580151%
73006	UNION CO SHERIFF'S DEPT	21,127	0.003666252%	20,707	0.003522782%
73007	UNION CO SCHOOL BOARD	205,983	0.035745256%	217,517	0.037005141%
73011	UNION CO SUPERVISOR OF ELECTIONS	2,939	0.000510045%	3,249	0.000552811%
73088	UNION CO HOUSING AUTH	2,370	0.000411283%	2,474	0.000420818%
73101	CITY OF LAKE BUTLER	8,315	0.001442881%	8,156	0.001387579%
73103	NEW RIVER LIBRARY COOPERATIVE	1,155	0.000200427%	992	0.000168700%
73116	PAL PUBLIC LIBRARY COOPERATIVE	913	0.000158462%	913	0.000155351%
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	178,051	0.030897999%	161,826	0.027530768%
74003	VOLUSIA CO BD OF CO COMMISSIONERS	2,728,446	0.473480514%	2,431,823	0.413715537%
74004	VOLUSIA CO PROPERTY APPRAISER	0	0.000000000%	41,859	0.007121305%
74005	VOLUSIA CO TAX COLLECTOR	0	0.000000000%	19,831	0.003373777%
74006	VOLUSIA CO SHERIFF'S OFC	0	0.000000000%	319,693	0.054388048%
74007	VOLUSIA CO SCHOOL BOARD	5,513,268	0.956744118%	5,471,346	0.930816363%
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	0	0.000000000%	8,775	0.001492817%
74090	VOLUSIA CO LAW LIBRARY	4,882	0.000847199%	4,980	0.000847243%
74100	CITY OF LAKE HELEN	8,888	0.001542302%	8,717	0.001483055%
74101	CITY OF NEW SMYRNA BEACH	10,610	0.001841124%	10,092	0.001716830%
74102	CITY OF DAYTONA BEACH	480,605	0.083401743%	507,064	0.086264607%
74103	TOWN OF PIERSON	2,847	0.000494108%	2,701	0.000459567%
74104	CITY OF SOUTH DAYTONA	86,120	0.014944770%	93,098	0.015838424%
74105	CITY OF HOLLY HILL	49,957	0.008669360%	49,923	0.008493266%
74106	CITY OF DAYTONA BEACH SHORES	59,664	0.010353742%	79,028	0.013444754%
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	31,503	0.005466820%	22,100	0.003759858%
74109	TOWN OF PONCE INLET	52,133	0.009046920%	57,105	0.009715029%
74123	CITY OF OAK HILL	2,947	0.000511439%	3,586	0.000610007%
74124	CITY OF ORANGE CITY	115,529	0.020048302%	118,309	0.020127387%
74125	CITY OF DELTONA	170,477	0.029583778%	179,106	0.030470490%
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	5,554	0.000963896%	4,528	0.000770361%
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	3,246	0.000563333%	3,346	0.000569311%
74700	DAYTONA STATE COLLEGE	664,264	0.115272973%	642,600	0.109322705%
75001	WAKULLA CO CLERK OF CIRCUIT COURT	15,553	0.002699047%	15,401	0.002620118%
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	86,228	0.014963489%	87,694	0.014919034%
75004	WAKULLA CO PROPERTY APPRAISER	9,231	0.001601841%	8,822	0.001500846%
75005	WAKULLA CO TAX COLLECTOR	8,160	0.001416114%	7,351	0.001250611%
75006	WAKULLA CO SHERIFF'S DEPT	97,891	0.016987484%	95,540	0.016253740%
75007	WAKULLA CO SCHOOL BOARD	416,078	0.072204056%	444,232	0.075575306%
75101	CITY OF SOPCHOPPY	6,929	0.001202387%	7,222	0.001228638%
75102	WILDERNESS COAST LIBRARIES	2,305	0.000399918%	2,111	0.000359148%
76001	WALTON CO CLERK OF CIRCUIT COURT	60,807	0.010552047%	62,115	0.010567285%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2020, and June 30, 2021

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020	Employer Contribution for HIS Funding June 30, 2021	Proportion at June 30, 2021
76003	WALTON CO BD OF CO COMMISSIONERS	308,746	0.053578172%	329,538	0.056062820%
76004	WALTON CO PROPERTY APPRAISER	21,522	0.003734747%	24,391	0.004149566%
76005	WALTON CO TAX COLLECTOR	32,828	0.005696856%	33,908	0.005768613%
76006	WALTON CO SHERIFF'S DEPT	454,720	0.078909846%	466,373	0.079342022%
76007	WALTON CO SCHOOL BOARD	963,793	0.167251619%	1,047,064	0.178132434%
76009	SO WALTON CO MOSQUITO CONTROL DIST	11,750	0.002039054%	12,429	0.002114547%
76011	WALTON CO SUPERVISOR OF ELECTIONS	5,726	0.000993729%	6,298	0.001071434%
76100	CITY OF DEFUNIAK SPRINGS	77,860	0.013511504%	81,382	0.013845127%
76101	DEFUNIAK SPRINGS HOUSING AUTH	1,732	0.000300646%	1,766	0.000300405%
76102	CITY OF FREEPORT	22,373	0.003882554%	23,781	0.004045701%
76300	WALTON ACADEMY	16,355	0.002838095%	17,453	0.002969248%
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	29,806	0.005172451%	32,234	0.005483869%
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	14,197	0.002463656%	14,621	0.002487388%
77003	WASHINGTON CO BD OF CO COMM	51,560	0.008947380%	54,384	0.009252156%
77004	WASHINGTON CO PROPERTY APPRAISER	6,005	0.001042053%	6,264	0.001065642%
77005	WASHINGTON CO TAX COLLECTOR	8,285	0.001437817%	8,992	0.001529831%
77006	WASHINGTON CO SHERIFF'S DEPT	64,529	0.011198053%	65,808	0.011195605%
77007	WASHINGTON CO SCHOOL BOARD	393,459	0.068278770%	402,709	0.068511214%
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	3,371	0.000584965%	2,839	0.000483053%
77100	CITY OF CHIPLEY	33,340	0.005785607%	34,729	0.005908227%
77101	CITY OF VERNON	2,389	0.000414600%	2,779	0.000472835%
77102	TOWN OF WAUSAU	1,162	0.000201714%	1,234	0.000209860%
TOTALS		\$ 576,253,143	100%	\$ 587,800,843	100%

Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2021

[Go to Total HIS Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
		Net Pension Liability at June 30, 2021	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense (Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Proportion
1000	STATE OF FLORIDA	\$ 1,681,929,664	\$ 56,281,612	\$ 132,162,024	\$ 1,753,367	\$ 63,386,226	\$ (704,461)	\$ (69,299,762)	\$ 0	\$ (143,056,842)	\$ (213,059,686)	\$ 119,376	\$ (23,071,771)	\$ 96,302,442
2135	JAC-FLORIDA CLERKS OF COURTS OPERATIONS CORP	0	0	0	0	0	0	0	0	0	0	0	0	0
4910	UNIVERSITY OF FLORIDA	185,948,089	6,222,292	24,599,692	193,846	3,572,196	(77,883)	(24,599,692)	0	(7,739,417)	(1,516,508)	\$ 13,979,804	\$ (5,954)	\$ 14,716,313
4915	FLORIDA POLYTECHNIC UNIVERSITY	3,508,148	117,391	275,862	3,657	350,055	(1,469)	(144,545)	0	(257,730)	(403,744)	249,893	299,153	508,146
4920	FLORIDA STATE UNIVERSITY	75,836,589	2,533,911	5,943,343	78,849	279,965	(3,165)	(8,326,848)	0	(3,320,450)	(6,498,550)	5,388,563	(395,503)	4,972,861
4930	FLORIDA A&M UNIVERSITY	26,011,708	2,043,398	27,117	132,082	3,073,554	(10,895)	(1,071,749)	0	(833,722)	(1,716,365)	1,866,425	(162,776)	1,703,649
4940	UNIVERSITY OF CENTRAL FLORIDA	63,959,273	2,140,239	5,025,767	66,676	2,881,931	(26,879)	(9,146,812)	0	(2,635,285)	(5,148,326)	4,539,557	1,131,647	5,671,205
4950	UNIVERSITY OF SOUTH FLORIDA	89,966,439	2,977,042	6,900,771	92,745	2,040,399	(37,263)	(3,605,644)	0	(2,938,861)	(6,641,788)	6,314,459	865,404	6,979,864
4955	NEW COLLEGE	3,490,070	116,817	274,244	3,588	176,442	(1,462)	(143,900)	0	(205,135)	(214,392)	247,710	79,119	326,829
4960	FLORIDA ATLANTIC UNIVERSITY	28,416,396	950,951	2,233,050	29,625	796,937	(1,503)	(1,170,910)	0	(916,880)	(2,099,493)	1,000,000	91,606	2,108,623
4970	UNIVERSITY OF WEST FLORIDA	15,633,338	523,131	1,228,430	16,297	299,372	(6,548)	(644,133)	0	(1,319,734)	(1,970,416)	1,109,588	68,796	1,178,383
4980	FLORIDA INTERNATIONAL UNIVERSITY	65,172,184	2,180,826	5,121,075	67,940	3,100,704	(27,297)	(2,685,260)	0	0	(2,712,557)	4,625,844	1,217,475	5,843,119
4990	UNIVERSITY OF NORTH FLORIDA	21,981,965	735,572	1,727,290	22,916	781,782	(9,207)	(3,007,713)	0	(130,115)	(1,045,034)	1,591,986	360,743	1,910,930
4995	FLORIDA GULF COAST UNIVERSITY	16,838,481	563,548	1,323,124	17,554	3,229,244	(7,553)	(693,788)	0	(1,048,114)	(1,748,955)	1,195,237	265,113	1,460,237
11001	ALACHUA CO CLERK OF CIRCUIT COURT	2,144,520	71,761	168,512	2,236	7,932	(898)	(88,360)	0	(106,565)	(198,623)	1,286,600	(39,632)	1,278,968
11003	ALACHUA CO BD OF CO COMMISSIONERS	18,043,289	603,774	1,417,799	18,810	860,169	(7,557)	(743,429)	0	(18,413)	(769,400)	2,000,636	237,077	1,517,132
11004	ALACHUA CO PROPERTY APPRAISER	1,192,713	38,590	64,763	1,200	64,763	(482)	(47,412)	0	(46,541)	(64,406)	1,173,673	6,761	88,453
11005	ALACHUA CO TAX COLLECTOR	1,487,989	49,792	116,923	1,551	70,109	(623)	(61,309)	0	(14,202)	(76,134)	1,065,611	16,663	1,227,274
11006	ALACHUA CO SHERIFFS OFFICE	16,435,002	549,957	1,291,423	17,133	433,592	(8,884)	(677,164)	0	(307,432)	(1,068,447)	4,091,637	45,047	1,215,533
11007	ALACHUA CO SCHOOL BOARD	57,646,378	1,929,080	4,529,872	60,397	980,283	(2,146)	(2,375,290)	0	(1,400,775)	(3,800,180)	4,091,637	(168,905)	3,922,731
11100	CITY OF ALACHUA	2,434,988	61,481	191,336	2,536	144,095	(1,020)	(100,328)	0	(1,000,328)	(1,000,328)	172,625	42,428	1,042,753
11101	CITY OF HIGH SPRINGS	948,288	31,732	74,514	989	121,246	(397)	(39,072)	0	(425)	(39,894)	67,505	30,283	97,788
11102	CITY OF NEWBERRY	1,172,520	39,235	92,134	1,222	72,302	(491)	(48,311)	0	(6,674)	(64,476)	83,221	22,139	105,360
11103	CITY OF GAINESVILLE	89,472	93	7,594	93	7,594	(37)	(3,568)	0	(5,174)	(6,294)	6,350	(652)	5,698
11104	ALACHUA COUNTY LIBRARY DISTRICT	2,241,155	74,995	176,105	2,338	189,703	(939)	(92,341)	0	0	(93,280)	159,098	66,576	225,674
11116	CITY OF ARCHER	158,768	5,313	12,767	166	57,215	(66)	(6,542)	0	0	(6,608)	11,299	18,231	29,500
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	108,990	3,647	8,564	114	83,268	(46)	(4,491)	0	(4,536)	(7,736)	15,420	23,156	38,586
11300	CARING & SHARING LEARNING SCHOOL	500,261	39,310	16,740	522	121,697	(2,586)	(20,612)	0	(2,586)	(23,387)	65,007	26,100	35,507
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	34,672	1,170	2,748	36	204,971	(115)	(1,441)	0	(273,780)	(275,236)	2,482	(13,640)	(11,158)
11302	SIATECH GAINESVILLE	125,671	4,205	9,875	131	11,975	(53)	(5,178)	0	(30,675)	(35,905)	8,920	(7,127)	1,793
11304	SWEETWATER BRANCH ACADEMY	0	0	0	0	0	0	0	0	(128)	(128)	0	(2,763)	(2,763)
11305	MICANOPY MIDDLE SCHOOL, INC	112,601	3,768	8,848	117	25,974	(47)	(4,839)	0	(11,466)	(16,352)	12,158	7,992	13,150
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	0	0	0	0	0	0	0	0	(229)	(229)	0	(4,132)	(4,132)
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	272,061	9,104	21,378	284	58,488	(114)	(11,210)	0	(41,276)	(52,800)	19,310	2,807	22,097
11700	SANTA FE COLLEGE	13,968,468	453,968	1,066,211	14,143	512,863	(5,662)	(558,973)	0	(478,118)	(1,042,773)	962,890	(3,843)	959,047
12001	BAKER CO CLERK OF CIRCUIT COURT	223,173	7,468	14,597	233	17,520	(93)	(9,196)	0	(1,568)	(6,900)	15,840	2,433	18,273
12003	BAKER CO BD OF CO COMMISSIONERS	1,061,340	35,515	83,398	1,108	89,771	(445)	(43,730)	0	(41,481)	(85,655)	75,329	(3,946)	71,384
12004	BAKER CO PROPERTY APPRAISER	149,133	4,990	11,719	155	10,885	(62)	(6,145)	0	(4,464)	(10,671)	10,585	935	11,520
12005	BAKER CO TAX COLLECTOR	168,063	5,624	13,206	175	4,313	(70)	(6,525)	0	(6,641)	(10,636)	11,928	519	12,448
12006	BAKER CO SHERIFFS DEPT	2,493,937	83,453	195,968	2,800	69,803	(1,045)	(102,371)	0	(193,554)	(213,500)	177,009	8,168	185,207
12007	BAKER CO SCHOOL BOARD	9,588,049	320,840	753,409	9,995	93,042	(4,016)	(396,052)	0	(129,151)	(528,219)	680,519	(59,460)	621,059
12011	BAKER CO SUPERVISOR OF ELECTIONS	79,900	2,674	6,278	83	12,323	(31)	(3,292)	0	(6,812)	(10,138)	5,671	1,751	7,422
12100	CITY OF MACLENNY	730,704	24,851	57,417	762	57,460	(400)	(30,107)	0	(25,279)	(56,992)	51,862	13,867	65,729
12102	NEW RIVER SOLID WASTE ASSOCIATION	402,900	13,480	31,659	420	27,518	(169)	(16,833)	0	(192,334)	(192,334)	20,546	1,945	22,491
12103	MACLENNY HOUSING AUTHORITY	0	0	0	0	0	0	0	0	(189)	(189)	0	(1,480)	(1,480)
12104	TOWN OF GLEN ST MARY	29,744	995	2,337	31	3,659	(12)	(1,226)	0	(4,332)	(4,332)	2,111	144	2,255
13001	BAKER CO CLERK OF CIRCUIT COURT	45,560	1,560	3,267	57	193,667	(84)	(8,040)	0	(11,466)	(16,503)	105,498	(17,065)	88,433
13003	BAKER CO BD OF CO COMMISSIONERS	11,168,420	373,724	877,588	11,643	760,443	(4,878)	(490,147)	0	(457,147)	(921,952)	792,687	(178,811)	613,876
13004	BAKER CO PROPERTY APPRAISER	735,011	24,595	57,755	766	48,873	(308)	(32,240)	0	(32,240)	(62,832)	53,626	1,452	55,078
13005	BAKER CO TAX COLLECTOR	979,693	32,783	76,982	1,021	91,256	(410)	(40,366)	0	(34,024)	(74,800)	69,534	28,913	98,447
13006	BAKER CO SHERIFFS DEPT	2,963,577	98,453	238,553	3,067	338,553	(1,045)	(507,639)	0	(207,350)	(615,334)	615,334	(8,343)	607,000
13007	BAKER CO SCHOOL BOARD	44,589,964	1,492,093	3,503,773	46,484	2,710,531	(18,678)	(7,532,220)	0	(4,054,464)	(9,510,350)	3,164,006	(61,678)	2,703,128
13009	BEACH MOSQUITO CONTROL DIST	210,399	7,040	16,533	219	24,057	(88)	(8,669)	0	(11,683)	(20,440)	2,635	17,568	20,203
13011	BAKER CO SUPERVISOR OF ELECTIONS	236,460	7,913	18,581	247	14,592	(41)	(9,743)	0	(6,336)	(18,178)	16,783	2,296	19,079
13012	CITY OF PANAMA CITY	332,322	11,129	24,360	346	11,129	(34)	(37,580)	0	(215,569)	(215,569)	17,411	(25,887)	(8,476)
13101	PANAMA CITY PORT AUTH	45,259	1,514	3,556	47	5,118	(18)	(1,865)	0	(34,359)	(36,243)	3,212	(11,473)	(8,261)
13102	CITY OF SPRINGFIELD	1,151,879	38,545	90,512	1,201	111,644	(492)	(36,116)	0	(36,116)	(84,058)	81,755	24,244	105,999
13103	CITY OF PARKER	495,142	16,589	38,907	516	35,160	(207)	(20,401)	0	(4,447)	(28,056)	35,143	4,780	39,923
13104	CITY OF MEXICO BEACH	152,651	5,121	12,117	163	64,309	(53)	(4,309)	0	(103,594)	(103,594)	36,265	(6,587)	29,678
13107	CITY OF CALLAWAY	1,009,516	33,781	79,325	1,052	28,250	(423)	(41,995)	0	(6,469)	(86,486)	71,651	(4,190)	67,461
13300	CHAUTAQUA LEARN AND SERVICE CHARTER SCHOOL	145,842	4,880	11,460	152	20,388	(61)	(6,009)	0	(6,974)	(12,644)	10,351	2,357	12,708
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	1,658,712	55,505	130,338	1,729	106,270	(895)	(68,343)	0	(20,898)	(90,026)	117,728	(29,052)	146,780
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	499,883	19,201	40,152	529	40,152	(209)	(20,555)	0	(32,973)	(33,743)	36,409	3,878	40,287
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	1,307,093	43,739	102,708	1,383	97,289	(547)	(53,865)	0	(22,324)	(76,727)	92,772	(41,133)	133,905
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	512,577	17,152	40,277	534	39,718	(978)	(21,119)	0	(49,383)				

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Total HIS Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2021	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Proportion
16007	BROADWAY CO SCHOOL BOARD	488,103,586	16,333,176	38,334,016	508,835	5,517,438	60,233,438	(20,111,110)	0	(12,513,983)	(32,293,863)	34,663,716	(1,365,716)	33,277,801
16011	BROADWAY CO SUPERVISOR OF ELECTIONS	1,910,182	63,920	150,098	1,991	356,299	611,307	(80,438)	0	(98,137)	(118,641)	135,577	73,931	209,507
16018	HILLSBORO INLET DISTRICT	147,142	4,924	11,562	153	4,068	21,047	(6,02)	0	(8,391)	(14,515)	10,444	(7,47)	6,968
16027	CENTRAL BROADWAY WATER CONTROL DISTRICT	322,421	10,789	25,335	336	9,368	45,829	(135)	0	(6,142)	(19,562)	22,884	1,997	24,881
16054	OLD PLANTATION WATER CONTROL DIST	142,275	4,761	11,190	148	15,004	31,992	(69)	0	(875)	(8,797)	1,714	(10,98)	11,812
16080	BROADWAY CO CLERK OF CIRCUIT COURT	9,057,571	303,089	711,722	9,442	0	1,024,254	(3,794)	0	(975,719)	(1,362,708)	642,868	(364,647)	278,220
16100	TOWN OF BROADWAY BEACH	812,233	27,179	63,823	847	72,488	164,338	(340)	0	(39,693)	(73,499)	57,649	8,072	65,720
16101	TOWN OF LAUDERDALE BY THE SEA	766,557	26,651	80,234	799	20,474	107,159	(321)	0	(17,629)	(49,534)	54,407	3,453	57,860
16102	CITY OF MARIAGATE	14,842,140	496,655	1,186,200	15,473	2,031,468	353,110	0	0	(46,236)	(65,956)	1,053,832	83,765	1,137,597
16103	BROADWAY CO HOUSING AUTH	1,782,671	59,653	140,078	1,858	27,251	228,840	(747)	0	(84,848)	(159,046)	126,526	(26,150)	100,377
16104	CITY OF LAUDERDALE LAKES	253,027	8,467	19,862	284	12,487	41,100	(108)	0	(32,612)	(43,144)	17,959	(1,638)	16,320
16107	SOUTH FL REG PLANNING COUNCIL	411,690	13,776	32,350	429	76,020	122,575	(172)	0	(34,767)	(51,902)	29,220	2,438	31,658
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	2,329,753	77,959	183,066	2,429	39,720	203,725	(976)	0	(563,921)	(669,898)	165,356	(56,379)	109,777
16110	S BROADWAY DRAINAGE DIST	19,927	32,704	434	434	7,800	54,866	(174)	0	(15,957)	(33,280)	29,540	(1,215)	28,326
16112	NORTH BROADWAY HOSPITAL DIST	142,486	4,768	10,119	149	0	18,113	(60)	0	(224,729)	(230,729)	10,113	(84,223)	(54,110)
16113	MEMORIAL HEALTHCARE DIST	19,800	656	1,540	20	3,062	5,279	(8)	0	(2,158)	(2,374)	1,391	209	1,600
16114	CITY OF DEERFIELD BEACH	60,391	2,021	4,745	83	4,515	8,844	(29)	0	(2,369)	(4,983)	4,298	(16)	4,271
16115	CHILDREN'S SERVICES COUNCIL OF BROADWAY COUNTY	2,230,047	74,623	175,232	2,325	257,247	509,427	(934)	0	0	(92,818)	158,279	87,204	245,483
16116	CITY OF COCOON CREEK	9,743,184	326,032	765,596	10,157	617,884	1,719,699	(4,081)	0	(405,525)	(601,444)	691,530	231,431	922,960
16117	CITY OF HOLLYWOOD	69,288	2,319	5,444	70	1,685	9,521	(29)	0	(2,655)	(10,409)	4,918	(1,082)	3,836
16118	CITY OF WESTON	19,638	1,454	1,535	29	1,961	3,271	(605)	0	(1,646)	(2,458)	1,387	(372)	1,014
16119	CITY OF MIRAMAR	62,411	2,088	4,904	65	19,531	26,588	(28)	0	(25,961)	(28,559)	4,430	(371)	4,059
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	87,492	2,928	6,875	91	2,428	12,321	(37)	0	(2,584)	(6,226)	6,210	(3,764)	2,445
16121	CITY OF NORTH LAUDERDALE	1,322,706	44,261	103,295	1,379	119,759	269,294	(554)	0	(6,253)	(63,356)	53,890	23,719	117,599
16122	CITY OF POMPANO BEACH	18,658	1,458	11,333	19	9,234	11,333	(8)	0	(14,229)	(15,001)	1,317	227	1,544
16123	CITY OF WEST PARK	457,110	15,296	35,919	477	54,416	106,107	(191)	0	(19,908)	(38,934)	32,444	15,599	48,043
16124	CITY OF DANNA BEACH	3,042,779	101,819	239,094	3,172	602,105	946,191	(1,274)	0	(126,845)	(215,864)	150,532	(366,498)	366,498
16125	CITY OF WILTON MANORS	2,598,117	2,708	21,544	86,339	117,448	2,708	(107,249)	0	(46,736)	(226,523)	194,403	32,054	216,457
16126	TOWN OF PEMROKE PARK	748,616	24,994	58,691	779	146,662	233,145	(313)	0	(30,775)	(174,071)	53,013	1,400	54,413
16127	CITY OF OAKLAND PARK	4,184,509	140,224	328,809	4,362	1,268,232	1,741,428	(1,753)	0	(174,165)	(296,999)	296,999	(630,044)	630,044
16128	BROADWAY METROPOLITAN PLANNING ORGANIZATION	1,371,628	45,898	107,791	1,430	501,672	656,779	(974)	0	(67,089)	(97,352)	111,330	(208,683)	208,683
16129	CITY OF COOPER CITY	1,531,711	51,256	120,568	1,587	231,534	494,734	(642)	0	(83,715)	(108,714)	98,215	(108,714)	207,964
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	1,196,029	40,022	93,779	1,247	187,922	323,172	(501)	0	(88,061)	(117,841)	125,851	(84,889)	210,740
16131	CITY OF LIGHTHOUSE BEACH	1,721,950	17,979	37,049	1,796	97,256	171,979	(721)	0	(171,670)	(171,670)	122,217	207,427	329,644
16132	CITY OF HALLANDALE POINT	3,909,531	130,823	307,202	4,076	2,782,529	3,224,659	(1,637)	0	(162,720)	(277,482)	522,048	(799,530)	799,530
16133	CITY OF FORT LAUDERDALE	5,033,345	169,428	395,508	5,247	3,845,476	4,414,662	(2,108)	0	(207,387)	(357,245)	712,126	(1,069,317)	1,069,317
16300	CENTRAL CHARTER SCHOOL	2,050,101	68,602	161,092	2,137	334,810	566,641	(859)	0	(78,461)	(163,789)	145,507	62,191	207,698
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	314,974	10,540	21,094	328	17,524	33,142	(132)	0	(174,453)	(187,563)	22,356	(38,132)	(15,777)
16309	CITY OF PEMROKE PINES FSU CHARTER SCHOOL	1,044,448	34,883	82,149	1,090	58,412	176,634	(438)	0	(12,483)	(55,596)	74,201	8,415	82,617
16310	CITY OF PEMROKE PINES CHARTER ELEMENTARY SCHOOL	2,499,140	83,628	193,736	2,605	153,577	295,196	(647)	0	(90,356)	(104,514)	177,878	(42,037)	134,741
16311	CITY OF PEMROKE PINES CHARTER MIDDLE SCHOOL	1,775,165	59,402	139,488	1,851	77,748	278,488	(744)	0	(36,601)	(110,486)	125,984	(2,482)	123,511
16312	CITY OF PEMROKE PINES CHARTER HIGH SCHOOL	2,363,933	79,103	185,752	2,464	93,271	360,591	(990)	0	(19,853)	(118,243)	167,782	(26,279)	194,041
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	411,545	13,771	32,338	429	120,002	166,541	(172)	0	(94,833)	(111,962)	29,210	31,254	50,584
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	2,303	2,303	0	0	(10,263)	(10,263)	0	(10,263)	10,263
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	7,071	7,071	0	0	(178,331)	(178,331)	0	(31,994)	31,994
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	0	0	0	0	(16,590)	(16,590)	0	(27,148)	27,148
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	682	682	0	0	(13,372)	(14,712)	0	(16,350)	16,350
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	463	463	0	0	(10,246)	(10,246)	0	(3,017)	3,017
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	0	0	0	0	(15,097)	(15,097)	0	(18,409)	18,409
16700	BROWARD COLLEGE	30,416,743	1,017,788	2,389,997	31,708	737,364	4,178,855	(12,739)	0	(1,807,133)	(3,073,078)	2,158,780	(41,813)	2,116,967
17001	CALHOUN CO CLERK OF CIRCUIT COURT	1,051,189	19,528	41,811	189	2,235	2,235	(16)	0	(1,410)	(1,410)	1,980	(9,407)	11,387
17003	CALHOUN CO BD OF CO COMMISSIONERS	580,456	19,424	45,611	805	18,971	64,611	(243)	0	(50,401)	(74,560)	41,198	(7,237)	33,962
17004	CALHOUN CO PROPERTY APPRAISER	92,139	3,083	7,240	96	2,881	13,300	(39)	0	(3,952)	(7,787)	6,843	(1,036)	5,807
17005	CALHOUN CO TAX COLLECTOR	81,905	2,741	6,436	85	4,682	13,944	(34)	0	(11,242)	(14,651)	5,510	(1,906)	3,604
17006	CALHOUN CO SHERIFF'S DEPT	39,687	526	1,988	526	32,922	32,922	(70)	0	(140,466)	(140,466)	3,156	(3,156)	3,156
17007	CALHOUN CO SCHOOL BOARD	4,054,606	136,677	318,601	4,227	25,578	484,083	(1,698)	0	(408,542)	(577,300)	287,779	(115,551)	172,227
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	52,787	1,766	4,146	55	4,298	10,285	(22)	0	(6,098)	(8,294)	3,745	(320)	3,425
17039	APALACHEE REGIONAL PLANNING COUNCIL	445,164	14,896	34,880	484	180,899	231,240	(186)	0	(7,115)	(25,643)	31,596	29,443	61,039
17100	CITY OF BLOUNT TOWN	786,247	26,310	61,811	820	77,310	169,221	(326)	0	(15,055)	(32,955)	68,206	15,226	73,432
17101	TOWN OF ALTHA	28,169	943	2,989	29	10,566	13,752	(12)	0	(16,466)	(17,638)	1,999	(1,445)	550
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	1,410,658	47,204	110,846	1,471	5,422	164,943	(591)	0	(260,185)	(338,899)	100,122	(87,789)	32,353
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	26,290,590	879,749	2,065,852	27,407	1,412,354	4,365,362	(11,012)	0	(1,094,251)	(1,885,994)	421,347	(2,897,341)	2,897,341
18004	CHARLOTTE CO PROPERTY APPRAISER	1,020,357	30,117	61,174	1,064	34,146	121,920	(427)	0	(73,768)	(116,237)	72,421	(18,686)	53,734
18005	CHARLOTTE CO TAX COLLECTOR	1,439,645	48,174	113,124	1,501	114,522	277,321	(603)	0	(8,144)	(68,064)	102,180	34,528	136,708
18006	CHARLOTTE CO SHERIFF'S DEPT	14,415,539	1,132,739	15,028	1,503	1,053,403	2,683,520	(6,038)	0	(106,542)	(1,073,953)	1,023,154	253,465	1,276,619
18007	CHARLOTTE CO SCHOOL BOARD	34,805,218	1,154,632	2,711,338	35,871	2,366,514	6,268,455	(14,4						

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer**
As of and for the Fiscal Year Ended June 30, 2021

[Go to Total HIS Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2021	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
21105	IMMOBILE FIRE CONTROL DISTRICT	748,211	58,777	760	70,160	154,766	(313)	(30,820)	(25,843)	(65,976)	28,774	91,864	28,774	91,864	
21106	COLLER SOL AND WATER CONSERVATION DISTRICT	17,653	25,030	591	1,118	3,115	(7)	(7,272)	(21,353)	(22,088)	1,253	(6,138)	1,253	(6,138)	
21107	GREATHER NARLES FIRE RESCUE DISTRICT	4,868,496	162,912	382,555	5,075	992,738	(2,039)	(209,545)	(18,864)	(221,494)	530,840	880,426	530,840	880,426	
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	627,544	20,999	49,311	654	70,984	(263)	(25,856)	(9,926)	(119,045)	44,540	(23,339)	44,540	(23,339)	
21305	MARCO ISLAND COLLEGE	530,776	11,761	41,730	553	50,775	(222)	(21,869)	(1,764)	(23,856)	37,672	26,025	37,672	26,025	
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	482,944	16,162	37,953	504	529	(202)	(202)	(38,144)	(58,246)	34,281	(11,280)	34,281	(11,280)	
22003	COLUMBIA CO BO OF CO COMMISSIONERS	3,806,059	127,360	299,071	3,968	24,659	(1,594)	(455,058)	(186,073)	(344,486)	270,138	(9,117)	270,138	(9,117)	
22004	COLUMBIA CO PROPERTY APPRAISER	332,463	11,125	26,124	347	2,493	(139)	(13,698)	(10,503)	(24,341)	23,597	(1,741)	23,597	(1,741)	
22005	COLUMBIA CO TAX COLLECTOR	395,455	13,233	31,074	412	47,963	(166)	(16,376)	(49,342)	(65,802)	28,098	503	28,098	503	
22006	COLUMBIA CO SHERIFF'S OFFICE	2,909,975	97,375	228,659	3,034	148,808	(7,219)	(119,898)	(95,008)	(216,125)	206,538	24,302	206,538	24,302	
22007	COLUMBIA CO SCHOOL BOARD	18,506,446	619,272	1,454,192	19,292	84,001	(2,178,578)	(7,751)	(369,600)	(1,139,864)	7,133,509	(11,438)	1,202,071	7,133,509	
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	158,716	5,311	12,472	165	23,304	(66)	(6,540)	(3,096)	(9,672)	11,265	4,058	11,265	4,058	
22016	LAKE SHORE INDUSTRIAL AUTHORITY	55,546	1,839	4,365	58	1,421	(23)	(2,269)	(9,121)	(11,433)	3,942	(2,407)	3,942	(2,407)	
22011	CITY OF LAKE CITY	1,943,355	65,030	152,704	2,026	54,856	(814)	(80,071)	(25,331)	(106,217)	137,931	37,855	137,931	37,855	
22311	SHINING STAR ACADEMY OF THE ARTS	0	0	0	0	0	0	0	(13,611)	(13,611)	0	(38,274)	0	(38,274)	
22700	FLORIDA GATEWAY COLLEGE	3,591,601	120,184	262,219	3,744	33,859	(57)	(147,983)	(200,247)	(349,734)	254,917	(42,023)	212,894	254,917	
23003	MIAMI-DADE COUNTY	801,732,954	26,827,994	62,898,230	835,785	30,890,960	(335,790)	(33,033,420)	(3,425,961)	(39,795,190)	56,903,954	6,263,168	56,903,954	6,263,168	
23007	MIAMI-DADE CO SCHOOL BOARD	653,311,878	21,861,465	51,335,690	681,060	13,040,083	(86,18,298)	(273,534)	(22,074,528)	(49,266,272)	46,899,298	(6,960,160)	39,409,138	46,899,298	
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	25,690,762	859,678	2,018,719	26,782	0	2,905,179	(1,028,421)	(16,748,558)	(17,817,843)	1,823,421	(5,256,732)	1,823,421	(5,256,732)	
23100	BAL HARBOUR VILLAGE	188,724	6,315	14,829	197	98,844	(118,186)	(7,776)	0	(7,855)	13,395	22,413	13,395	22,413	
23101	VILLAGE OF EL PORTAL	294,421	8,848	20,778	278	36,952	(88,863)	(11)	(11,895)	(22,868)	18,767	6,855	18,767	6,855	
23102	CITY OF OPA LOCKA	2,581,639	86,388	503,622	2,691	211,684	(503,622)	(1,081)	(106,370)	(395,867)	(503,318)	183,234	(97,825)	85,408	
23104	VILLAGE OF BISCAYNE PARK	445,237	14,899	34,986	464	35,832	(86,190)	(186)	(48,501)	(67,032)	31,601	(7,584)	31,601	(7,584)	
23105	CITY OF WEST MIAMI	1,315,601	44,023	103,337	1,371	42,157	(190,328)	(57)	(92,529)	(120,370)	6,950	6,950	6,950		
23108	HOUSING AUTH OF THE CITY OF MIAMI BEACH	21,645	50,828	674	3,269	78,416	(271)	(26,652)	(26,689)	(53,011)	45,911	(10,588)	35,323	35,323	
23108	CITY OF SUNNY ISLES BEACH	5,732,188	191,813	450,572	5,976	310,565	(2,401)	(958,776)	0	(238,582)	406,846	123,304	530,150	406,846	
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	1,331,607	44,559	104,835	1,388	119,534	(270,115)	(568)	(350,021)	(405,444)	94,512	(48,754)	45,758	45,758	
23116	DADE COUNTY INDUSTRIAL DEVELOP AUTH	155,089	5,222	16,683	163	11,626	(7,648)	(11,029)	(11,029)	(17,520)	11,077	(3,196)	11,077	(3,196)	
23117	CITY OF NORTH MIAMI	2,901,047	97,076	227,957	3,024	1,157,342	(1,485,400)	(1,215)	(119,531)	(1,720)	(122,465)	205,040	329,453	535,357	
23118	CITY OF NORTH MIAMI BEACH	7,489	251	588	8	256	(1,102)	(3)	(752)	(1,064)	532	(171)	360	360	
23119	TOWN OF MIAMI LAKES	1,329,638	44,493	104,480	1,386	93,867	(234,228)	(567)	(54,784)	(89,832)	(141,173)	94,372	14,247	108,619	
23120	CITY OF MIAMI GARDENS	1,429,787	47,849	118,825	1,485	1,088,355	(2,686,814)	(1,594)	(98,715)	(192,789)	(678,458)	1,010,249	70,365	1,010,249	
23121	THE CHILDREN'S TRUST	2,312,214	77,733	181,688	2,410	115,030	(376,501)	(968)	(116,498)	(212,736)	164,111	110	164,111	110	
23122	CITY OF NORTH BAY VILLAGE	1,710,676	1,783	400,229	1,783	208,582	(400,229)	(717)	(70,484)	(182,687)	(253,888)	121,417	29,705	151,122	
23123	TOWN OF CUTLER BAY	1,000,859	33,491	78,645	1,043	62,785	(179,965)	(419)	(41,238)	(24,548)	(66,205)	71,037	14,823	85,860	
23124	CITY OF DORAL	481,266	154,361	362,748	4,809	616,523	(1,138,169)	(80)	(190,946)	0	(190,946)	327,408	549,738	327,408	
23126	CITY OF FLORIDA CITY	2,042,535	68,348	160,498	2,129	58,979	(289,954)	(855)	(84,158)	(6,652)	(91,665)	144,870	16,885	161,856	
23126	VILLAGE OF PINECREST	1,477,873	49,453	118,128	1,541	78,180	(245,302)	(619)	(99,742)	(161,253)	104,893	34	104,927	34	
23127	CITY OF DORAL GABLES	60,511	2,025	4,755	63	10,882	(17,725)	(25)	(2,493)	(12,169)	(14,688)	4,295	2,231	6,526	
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	279,490	9,350	21,955	291	28,090	(59,656)	(117)	(115,512)	(151,544)	15,831	(5,803)	15,831	(5,803)	
23300	SIATECH MIAMI-DADE	0	0	0	0	0	0	0	(1,408)	(1,408)	0	(15,312)	0	(15,312)	
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	928,758	31,079	72,980	99,731	89,534	(194,561)	(389)	(2,872)	(41,328)	65,919	17,740	83,660	83,660	
23700	MIAMI-DADE COUNTY	66,880,132	2,238,313	5,256,067	69,378	2,001,422	(9,566,553)	(2,616)	(2,756,044)	(6,888,743)	(6,472,803)	4,747,577	(276,537)	4,471,040	
40001	DESOTO CO CLERK OF CIRCUIT COURT	1,501,469	50,409	150,949	200	15,409	(8,343)	(60)	(440)	(13,992)	13,992	0	13,992	0	
40003	DESOTO CO BO OF CO COMMISSIONERS	2,552,936	86,428	200,804	2,661	24,187	(312,880)	(1,089)	(105,187)	(216,562)	(322,619)	181,197	(52,302)	128,894	
40004	DESOTO CO PROPERTY APPRAISER	177,847	6,951	13,975	185	10,514	(30,625)	(74)	(7,328)	(15,182)	(22,585)	12,623	(3,328)	9,295	
40005	DESOTO CO TAX COLLECTOR	188,472	176	6,058	176	6,058	(55,107)	(8)	(17,264)	(17,264)	11,267	(1,693)	12,660	11,267	
40006	DESOTO CO SHERIFFS DEPT	2,146,063	71,813	168,633	2,237	182,869	(425,562)	(899)	(89,424)	(60,316)	(139,638)	152,319	26,439	175,758	
40007	DESOTO CO SCHOOL BOARD	9,500,163	317,890	746,500	9,904	100,138	(1,174,442)	(3,979)	(315,600)	(711,010)	1,114,419	559,862	559,862		
40011	DESOTO CO SUPERVISOR OF ELECTIONS	61,848	2,070	4,800	64	1,903	(8,996)	(28)	(2,459)	(5,033)	4,390	50	4,440	4,390	
40020	JOSHUA WATER CONTROL DIST	40,732	3,292	7,698	42	3,292	(7,698)	(17)	(3,392)	(31,078)	2,891	(5,941)	2,891	(5,941)	
50001	DIKE CO CLERK OF CIRCUIT COURT	165,233	5,529	12,513	172	9,147	(27,832)	(60)	(17,445)	(24,622)	11,728	(3,723)	8,004	8,004	
50003	DIKE CO BO OF CO COMMISSIONERS	1,138,037	38,082	89,424	1,186	3,332	(132,024)	(477)	(48,892)	(137,048)	80,773	(31,284)	49,489	49,489	
50004	DIKE CO PROPERTY APPRAISER	159,245	5,329	12,513	166	2,695	(20,703)	(64)	(10,885)	(17,513)	11,303	(3,096)	8,216	8,216	
50005	DIKE CO TAX COLLECTOR	129,395	4,337	9,857	156	4,337	(18,358)	(57)	(3,352)	(9,514)	9,184	545	9,184	545	
50006	DIKE CO SHERIFFS DEPT	1,023,974	34,265	80,461	1,067	32,962	(148,756)	(429)	(11,578)	(64,198)	72,677	8,997	73,275	73,275	
50007	DIKE CO SCHOOL BOARD	3,921,916	131,237	308,175	4,088	96,723	(540,224)	(1,643)	(24,092)	(187,327)	278,361	(15,396)	293,757	293,757	
50011	DIKE CO SUPERVISOR OF ELECTIONS	56,082	1,877	4,207	58	7,615	(13,957)	(23)	(2,311)	(6,668)	(9,002)	3,980	406	4,386	
50100	TOWN OF CROSS CITY	219,353	54,103	121,626	226	17,160	(31,626)	(80)	(16,814)	(14,239)	15,556	(1,840)	15,556	(1,840)	
50103	SUNNANEE WATER AND SEWER DISTRICT	54,103	1,810	4,451	56	1,223	(5,342)	(38)	(20,844)	(23,096)	3,980	(2,002)	3,980	(2,002)	
50104	THREE RIVERS REGIONAL LIBRARY SYSTEM	53,900	1,804	4,235	56	1,717	(7,812)	(23)	(1,559)	(3,803)	3,803	74	3,900	3,900	
50363	KNOX RIVER SCHOOL, INC.	188,812	6,318	14,836	197	43,048	(64,399)	(79)	(7,780)	(739)	15,421	(10,966)	24,387	24,387	
50365	CITY OF JACKSONVILLE	722,632	24,133	56,783	753	2,113	(33,830)	(93)	(20,774)	(29,237)	51,289	(5			

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Total HIS Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2021	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Member Contributions			
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense (Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Proportion
29101	CITY OF BUNNELL	865,276	28,954	67,991	902	214,663	156,852	(156,852)	0	(156,852)	(159,847)	61,144	(8,303)	53,111
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	270,284	9,044	21,238	282	3,299	33,884	(11,136)	0	(11,934)	(23,183)	19,184	(2,973)	16,211
29003	FRANKLIN CO BO OF CO COMM	796,411	62,880	830	830	340	139,760	(32,814)	0	(57,056)	(90,202)	56,526	939	57,464
29004	FRANKLIN CO PROPERTY APPRAISER	151,107	5,056	11,874	158	5,888	22,975	(63)	0	(9,204)	(9,493)	10,725	(935)	9,790
29005	FRANKLIN CO TAX COLLECTOR	134,467	4,500	10,566	140	11,164	25,370	(65)	0	(9,943)	(14,540)	9,544	5	9,539
29006	FRANKLIN CO SHERIFFS DEPT	1,141,476	38,197	89,634	1,190	40,457	169,538	(478)	0	(29,190)	(76,700)	81,017	(4,257)	76,761
29007	FRANKLIN CO SCHOOL BOARD	2,478,058	82,956	194,801	2,684	206,718	487,059	(1,038)	0	(72,073)	(175,256)	175,955	27,955	203,910
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	63,701	2,132	5,005	66	5,550	12,753	(27)	0	(2,597)	(5,249)	4,521	315	4,836
29103	CITY OF APALACHICOLA	483,772	16,389	38,485	511	62,465	117,868	(235)	0	(91,558)	(112,344)	34,752	(4,912)	29,853
29101	CITY OF CARRABELLE	288,800	9,664	22,694	301	12,309	44,989	(121)	0	(24,204)	(36,224)	20,498	(5,469)	15,030
29102	EASTPOINT WATER AND SEWER DIST	148,914	4,983	11,701	155	12,923	29,762	(62)	0	(4,552)	(10,750)	10,569	4,308	14,877
29104	APALACHICOLA HOUSING AUTHORITY	45,274	1,515	3,557	47	6,252	11,372	(19)	0	(83)	(1,968)	3,213	1,841	5,054
30001	GADSDEN CO CLERK OF CIRCUIT CT	155,951	17,265	40,542	538	0	0	(216)	0	(26,328)	(47,803)	36,620	(11,340)	25,271
30003	GADSDEN CO BO OF CO COMMISSIONERS	87,370	2,610,967	205,164	2,722	135,765	431,020	(1,094)	0	(159,462)	(268,134)	185,315	(2,042)	183,273
30005	GADSDEN CO TAX COLLECTOR	186,093	6,227	14,623	194	2,629	23,672	(78)	0	(12,798)	(20,543)	13,208	(2,346)	10,862
30006	GADSDEN CO SHERIFFS DEPT	1,513,145	50,834	118,899	1,577	96,956	268,607	(634)	0	(138,590)	(201,372)	107,397	(8,878)	98,519
30007	GADSDEN CO SCHOOL BOARD	929,998	318,727	748,445	9,929	77,519	1,154,620	(3,890)	0	(1,179,221)	(1,571,661)	676,037	(361,059)	314,978
30100	TOWN OF HAVANA	432,396	14,469	33,977	451	203	49,099	(181)	0	(25,617)	(43,614)	30,690	(6,325)	24,364
30101	CITY OF CHATTAHOOCHEE	570,946	19,105	44,864	595	37,704	102,288	(239)	0	(40,598)	(64,382)	40,523	(2,836)	37,687
30102	NORTHWEST FL WATER MANAGEMENT DIST	1,911,092	60,950	150,169	1,992	10,959	227,070	(800)	0	(106,668)	(186,210)	135,641	(31,838)	103,804
30103	CITY OF GREENSBORO	241,634	9,563	22,403	32	7,266	19,887	(13)	0	(1,771)	(7,486)	2,171	1,543	3,714
30104	CITY OF GRENA	240,555	8,050	18,902	251	2,198	29,401	(101)	0	(18,694)	(28,706)	17,074	(2,423)	14,651
30105	CITY OF MIDWAY	119,690	4,005	9,405	125	23,969	37,504	(50)	0	(4,932)	(67,713)	8,495	(9,745)	(1,250)
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	241,634	16,987	35,961	252	13,266	35,961	(101)	0	(72,258)	(60,456)	17,150	(6,591)	10,559
31003	GILCHRIST CO BO OF CO COMMISSIONERS	113,785	38,050	89,350	1,185	41,444	170,030	(478)	0	(30,785)	(78,112)	80,778	(3,943)	76,763
31004	GILCHRIST CO PROPERTY APPRAISER	113,185	3,787	8,890	118	3,900	16,899	(47)	0	(10,663)	(15,374)	8,023	(5,756)	5,278
31005	GILCHRIST CO TAX COLLECTOR	116,569	3,901	9,160	122	10,646	23,828	(49)	0	(4,803)	(17,860)	8,274	(1,709)	6,564
31006	GILCHRIST CO SHERIFFS DEPT	1,015,579	33,984	138,072	1,059	138,072	248,819	(618)	0	(72,258)	(114,569)	21,078	(21,078)	53,158
31007	GILCHRIST CO SCHOOL BOARD	5,492,339	183,788	431,575	5,726	40,317	681,405	(2,300)	0	(226,298)	(424,711)	386,623	(6,337)	383,485
31011	GILCHRIST CO SUPERVISOR OF ELECTION	61,275	2,050	4,815	64	3,735	10,684	(26)	0	(1,842)	(4,393)	4,349	733	5,082
31100	CITY OF TRENTON	216,992	7,260	17,048	226	11,492	36,025	(91)	0	(11,325)	(20,354)	15,398	1,966	17,365
32001	GLADES CO CLERK OF THE CIRCUIT COURT	185,444	14,572	32,881	193	5,466	17,611	(78)	0	(7,644)	(13,662)	27,163	(3,066)	24,097
32003	GLADES CO BO OF CO COMMISSIONERS	952,049	31,858	74,810	992	47,736	155,396	(309)	0	(2,034)	(41,860)	67,572	(10,819)	78,391
32004	GLADES CO PROPERTY APPRAISER	120,365	4,028	9,458	125	1,357	14,988	(50)	0	(10,102)	(15,111)	8,543	(1,978)	6,565
32005	GLADES COUNTY TAX COLLECTOR	90,215	3,019	7,089	94	1,439	11,640	(38)	0	(8,801)	(12,555)	8,403	(4,498)	3,905
32006	GLADES CO SHERIFFS DEPT	1,989,955	65,589	154,364	2,074	62,589	227,968	(833)	0	(302,450)	(314,789)	110,239	(31,789)	78,450
32007	GLADES CO SCHOOL BOARD	3,327,547	111,348	261,471	3,469	230,027	606,315	(1,394)	0	(137,103)	(248,475)	236,175	(67,550)	303,725
32100	CITY OF MOORE HAVEN	390,705	13,074	30,701	407	40,089	84,271	(164)	0	(7,799)	(24,061)	27,731	7,215	34,946
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	5,174	173	407	5	367	952	(2)	0	(2,981)	(3,196)	367	(822)	(455)
32300	PEMAYAK EMBAHV, INC	1,769,045	59,197	130,077	1,844	208,874	493,024	(741)	0	(232,858)	(336,488)	125,559	(39,756)	85,803
33001	GULF CO CLERK OF CIRCUIT COURT	286,609	9,591	22,621	299	22,621	55,041	(120)	0	(26,591)	(38,520)	20,342	956	21,298
33003	GULF CO BO OF CO COMMISSIONERS	1,921,907	64,312	151,019	2,004	144,172	361,507	(805)	0	(79,187)	(117,980)	138,409	(40,492)	176,901
33004	GULF CO PROPERTY APPRAISER	132,264	4,426	10,393	138	9,267	24,224	(55)	0	(5,643)	(11,148)	9,388	1,512	10,899
33005	GULF CO TAX COLLECTOR	130,161	4,521	10,161	141	4,521	10,161	(57)	0	(6,103)	(9,966)	1,149	(5,989)	5,989
33006	GULF COUNTY SHERIFFS DEPT	715,898	23,949	56,238	740	68,405	149,338	(300)	0	(29,492)	(59,221)	50,797	(10,386)	61,183
33007	GULF CO SCHOOL BOARD	4,407,362	346,320	897,544	4,955	189,148	697,544	(1,846)	0	(6,035)	(192,475)	312,816	(31,662)	344,478
33011	GULF CO SUPERVISOR OF ELECTIONS	16,133	79	11,561	79	11,561	30,561	(32)	0	(807)	(3,577)	5,356	5,356	5,356
33100	CITY OF PORT ST JOE	826,832	27,671	64,978	862	33,116	128,627	(346)	0	(34,072)	(68,757)	58,692	(9,113)	49,579
33103	PORT ST JOE PORT AUTHORITY	0	0	0	0	0	0	0	0	(0)	(0)	(0)	(282)	(282)
34001	HAMILTON CO CLERK OF CIRCUIT COURT	210,988	7,099	16,577	220	9,798	33,641	(88)	0	(14,624)	(23,404)	14,973	(2,958)	12,015
34003	HAMILTON CO BO OF CO COMMISSIONERS	86,247	3,006	6,247	114	58,247	187,877	(17)	0	(6,392)	(18,872)	80,813	(4,772)	76,041
34004	HAMILTON CO PROPERTY APPRAISER	137,057	4,568	10,770	143	11,545	27,044	(567)	0	(5,647)	(9,728)	859	(10,588)	9,728
34005	HAMILTON CO TAX COLLECTOR	98,983	3,312	7,738	103	6,331	16,331	(41)	0	(1,503)	(6,622)	7,025	(4,574)	7,479
34006	HAMILTON CO SHERIFFS DEPT	958,311	32,067	75,302	999	5,661	114,029	(401)	0	(73,175)	(113,061)	68,017	(15,357)	52,660
34007	HAMILTON CO SCHOOL BOARD	1,929,814	69,820	159,911	3,733	203,503	493,503	(1,304)	0	(245,940)	(399,920)	254,156	(22,123)	232,033
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	55,645	1,862	4,372	58	9,303	15,596	(23)	0	(2,293)	(4,843)	3,949	1,389	5,339
34100	CITY OF JASPER	373,654	12,503	29,361	390	46,098	88,352	(157)	0	(149,063)	(184,615)	26,520	(17,668)	8,852
34103	TOWN OF JENNINGS	39,682	1,328	3,118	41	30,317	34,804	(17)	0	(1,652)	(2,816)	2,816	5,614	8,431
35001	HARDEE CO CLERK OF CIRCUIT COURT	286,891	9,933	22,869	310	9,933	22,869	(101)	0	(39,770)	(46,133)	21,072	(6,403)	14,669
35003	HARDEE CO BO OF CO COMMISSIONERS	2,807,413	93,943	200,600	2,927	38,745	356,215	(1,176)	0	(80,400)	(198,688)	199,258	(7,084)	192,174
35004	HARDEE CO PROPERTY APPRAISER	138,444	4,633	10,879	144	7,546	23,202	(58)	0	(5,037)	(10,799)	9,828	(1,508)	8,318
35005	HARDEE CO TAX COLLECTOR	155,083	5,189	12,186	162	5,189	22,700	(65)	0	(12,387)	(18,842)	11,007	(2,256)	10,751
35006	HARDEE CO SHERIFFS DEPT	1,965,126	154,415	354,615	2,049	92,148	314,369	(823)	0	(6,901)	(60,952)	139,476	(23,807)	163,283
35007	HARDEE CO SCHOOL BOARD	9,362,939	313,308	735,717	9,761	189,147	1,247,933	(3,922)	0	(720,976)	(1,110,675)	664,542	(144,843)	519,699
35011	HARDEE CO SUPERVISOR OF ELECTIONS	59,250	1,983	4,596	62	4,596	12,266	(25)	0	(8,016)	(8,482)	4,205	(777)	4,983
36001	HENDRY CO CLERK OF CIRCUIT COURT	473,311	16,838	37,152	493	224,143	277,937	(198)	0	(19,502)	(31,900)	33,594	(6,607)	26,987
36003	HENDRY CO BO OF CO COMMISSIONERS	2,628,070	87,975	206,390	2,738	174,929	471,792	(1,100)	0	(195,180)	(304,490)	189,387	(14,622)	174,765
36004	HENDRY CO PROPERTY APPRAISER	248,265	8,308	19,508	259	2,340	10,541	(102)	0	(22,257)	(32,590)	17,621	(4,415)	13,206
36005	HENDRY CO TAX COLLECTOR	305,043	10,207	23,970	312	3,612	38,107	(128)	0	(11,956)	(24,652)	21,651	(2,669)	18,981
36006	HENDRY CO SHERIFFS DEPT	2,615,948	87,536	205,555	2,727	74,580	370,398	(1,096)	0	(73,925)	(184,805)	185,689	(14,446)	200,114
36007	HENDRY CO SCHOOL BOARD	1,929,814	479,211	1,129,929	5,189	1,019,211	2,893,929	(1,304)	0	(403,520)	(1,016,440)	666,998	(68,598)	598,399
36011	HENDRY CO SUPERVISOR OF ELECTIONS	88,429	6,949	15,829	92	4,478	14,478	(37)	0	(1,868)	(6,284)	6,276	(1,258)	7,534
36016	HENDRY REGIONAL MEDICAL CENTER	98,100	3,283	7,708	102	799	11,892	(41)	0	(44,952)	(49,035)	6,963	(12,481)	(5,518)
36100	CITY OF LABELLE	516,102	17,322	41,541	541	17,322	41,541	(52)	0	(39,770)	(45,088)	5,312	(30,844)	30,844
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	25,763	862	2,024										

Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2021

[Go to Total HIS Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2021	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Proportion
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	11,857,336	405,125	399,583	12,465	265,454	(5,008)	(692,075)	(331,118)	608,802	8,548	748,403	948,685	748,403
39003	HILLSBOROUGH CO BO OF CO COMMISSIONERS	120,447,758	4,030,486	9,644,498	125,564	9,350,708	22,971,255	(50,448)	(4,962,754)	0	(1,764,119)	(8,777,322)	8,548,869	2,112,558
39004	HILLSBOROUGH CO PROPERTY APPRAISER	84,157	2,514,974	1,821	2,622	11,211	1,821	(1,053)	(103,623)	0	(178,982)	(283,659)	137,253	(141,249)
39005	HILLSBOROUGH CO TAX COLLECTOR	5,577,827	186,648	438,292	5,815	73,994	704,750	(2,336)	(229,821)	0	(297,989)	(630,148)	395,890	2,423
39006	HILLSBOROUGH CO SHERIFF'S DEPT	80,912,832	2,707,541	6,337,922	84,349	1,059,465	10,299,277	(33,880)	(1,464,816)	0	(4,832,312)	(5,742,834)	3,953,886	(182,043)
39007	HILLSBOROUGH CO SCHOOL BOARD	407,621,221	13,621,296	31,985,900	424,351	4,802,926	50,834,474	(170,494)	(11,771,958)	0	(22,925,570)	(38,868,022)	28,891,474	(3,682,053)
39037	HILLSBOROUGH CO AVIATION AUTH	17,297,216	576,809	1,399,174	18,032	1,044,454	3,000,488	(7,245)	(1,722,889)	0	(512,066)	(1,232,000)	1,227,683	319,079
39038	TAMPA PORT AUTH	4,575,857	153,120	399,560	4,770	126,996	644,448	(1,917)	(188,537)	0	(8,594)	(199,047)	324,775	82,147
39039	TAMPA HILLSBOROUGH CO EPKWAY AUTH	879,701	29,437	69,125	917	67,261	1,873,330	(388)	(36,246)	0	(52,902)	(89,516)	62,437	24,972
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	15,665,328	529,205	1,233,301	16,362	965,199	2,740,067	(6,574)	(646,687)	0	(310,004)	(963,205)	1,113,898	235,191
39100	CITY OF TEMPA TERRACE	223,684	7,485	17,577	233	0	25,295	(94)	(9,216)	0	(142,906)	(152,236)	15,878	(40,917)
39102	TAMPA SPORTS AUTH	1,479,524	49,509	118,257	1,542	111,814	279,122	(620)	(60,950)	0	(48,458)	(110,038)	105,010	22,712
39104	HILLSBOROUGH PUBLIC TRANSPORTATION	0	0	0	0	0	811	0	811	0	(72,778)	(72,778)	0	(21,894)
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	985,556	32,979	77,443	1,027	60,474	171,923	(413)	(40,607)	0	(33,066)	(74,086)	69,851	10,090
39109	TAMPA BAY ESTUARY PROGRAM	148,273	4,962	11,651	155	12,441	29,208	(85)	(6,109)	0	(28,608)	(34,779)	10,524	(3,839)
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	0	0	0	0	19,798	19,798	0	0	0	(228,400)	(228,400)	0	(78,842)
39111	HILLSBOROUGH COUNTY CITY/COUNTY PLANNING COMM	1,414,769	17,478	41,478	1,478	11,443	24,478	(504)	(58,437)	0	(48,415)	(104,466)	100,669	4,568
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	313,652	10,496	24,646	327	188,256	223,725	(131)	(12,923)	0	(401)	(13,456)	22,862	37,877
39700	HILLSBOROUGH COMMUNITY COLLEGE	20,796,537	1,634,142	21,680	2,682	242,175	2,593,902	(8,710)	(856,870)	0	(336,514)	(1,202,095)	1,476,050	63,473
40001	HOLMES CO CLERK OF CIRCUIT COURT	249,424	8,346	19,599	210	24,021	52,227	(104)	(10,277)	0	(18,761)	(29,142)	17,703	3,917
40003	HOLMES CO BO OF CO COMMISSIONERS	997,323	33,373	78,367	1,040	14,868	157,678	(418)	(14,902)	0	(65,496)	(128,868)	70,796	68,123
40004	HOLMES CO PROPERTY APPRAISER	114,061	8,863	11,880	219	11,880	24,778	(48)	(4,700)	0	(11,406)	(16,153)	8,096	206
40005	HOLMES CO TAX COLLECTOR	98,144	3,284	7,712	102	304	11,403	(41)	(4,044)	0	(7,825)	(11,910)	6,966	(742)
40006	HOLMES CO SHERIFFS DEPT	714,325	23,293	56,130	745	53,297	134,655	(293)	(29,432)	0	(65,496)	(135,358)	50,700	15,429
40007	HOLMES CO SCHOOL BOARD	6,223,263	208,247	489,011	6,488	43,416	747,161	(2,607)	(256,415)	0	(360,040)	(619,082)	441,702	(344,850)
40103	HOLMES COUNTY HOUSING AUTHORITY	18,226	610	1,432	19	201	2,262	(8)	(7,51)	0	(3,413)	(4,172)	1,294	105
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	1,346,367	45,019	105,716	1,403	35,093	187,231	(563)	(55,433)	0	(31,198)	(87,194)	95,488	(10,449)
41003	INDIAN RIVER CO BO OF CO COMMISSIONERS	10,325,051	819,203	1,449,249	19,103	1,447,249	3,519,887	(7,615)	(755,039)	0	(30,482)	(793,539)	1,300,254	1,707,350
41004	INDIAN RIVER CO PROPERTY APPRAISER	824,441	27,665	64,798	860	23,272	116,524	(845)	(33,977)	0	(16,884)	(51,007)	56,530	2,977
41005	INDIAN RIVER CO TAX COLLECTOR	858,135	28,715	67,430	895	90,507	187,547	(359)	(35,257)	0	(1,541)	(37,257)	23,804	84,710
41006	INDIAN RIVER CO SHERIFFS DEPT	10,538,566	352,847	828,095	10,986	823,922	2,015,650	(4,414)	(434,216)	0	(5,083)	(443,713)	747,983	194,145
41007	INDIAN RIVER CO SCHOOL BOARD	34,862,340	36,343	433,010	36,343	433,010	4,375,335	(14,862)	(2,016,241)	0	(656,028)	(1,261,212)	2,474,381	2,474,381
41009	INDIAN RIVER MOSQUITO CONTROL DIST	22,245	52,237	693	93	91,858	167,032	(278)	(27,390)	0	(83,028)	(90,697)	47,183	9,410
41011	INDIAN RIVER SUPERVISOR ELECTION	258,490	8,650	20,312	269	53,480	82,711	(108)	(10,650)	0	(6,598)	(16,697)	18,347	9,881
41018	FELLSMERE WATER CONTROL DIST	40,821	1,366	3,208	43	933	5,549	(17)	(1,682)	0	(16,527)	(18,226)	2,897	(3,443)
41050	INDIAN RIVER FARMS WATER CONTROL DI	167,569	6,608	13,170	175	5,066	19,113	(79)	(8,905)	0	(24,712)	(31,707)	11,866	(1,033)
41065	ST JOHNS WATER CONTROL DIST	144,207	4,826	11,331	150	10,733	27,041	(60)	(5,942)	0	(6,796)	(12,798)	10,235	(7,009)
42001	JACKSON CO CLERK OF CIRCUIT COURT	400,210	13,382	31,448	417	7,480	52,737	(168)	(16,490)	0	(28,291)	(44,848)	28,405	(10,119)
42003	JACKSON CO BO OF CO COMMISSIONERS	3,259,199	106,961	255,804	3,395	291,842	660,062	(1,364)	(134,164)	0	(102,752)	(238,280)	231,111	32,096
42004	JACKSON CO PROPERTY APPRAISER	229,372	18,024	39,236	239	19,828	39,754	(96)	(9,451)	0	(1,675)	(17,422)	11,620	670
42005	JACKSON CO TAX COLLECTOR	296,266	9,914	23,280	309	19,135	52,637	(124)	(12,207)	0	(17,531)	(29,862)	21,028	(5,077)
42006	JACKSON CO SHERIFFS DEPT	1,031,245	34,508	81,033	1,075	12,236	128,852	(432)	(42,490)	0	(92,657)	(135,579)	73,193	14,785
42007	JACKSON CO SCHOOL BOARD	12,983,741	434,469	1,020,231	13,536	332,007	1,800,242	(5,438)	(534,965)	0	(818,500)	(1,358,001)	921,521	(196,850)
42016	JACKSON HOSPITAL	92,268	699	1,268	899	22,429	37,663	(163)	(31,865)	0	(41,672)	(45,531)	37,663	(103,127)
42088	NW FL REGIONAL HOUSING AUTH	388,386	12,966	30,518	405	24,011	67,931	(261)	(16,002)	0	(493)	(6,658)	27,566	5,287
42100	TOWN OF SNEADS	213,943	7,159	16,811	223	2,102	26,295	(90)	(8,815)	0	(54,208)	(63,113)	15,185	(11,833)
42101	CITY OF GRACEVILLE	14,709	458	1,522	148	1,522	55,300	(184)	(3,322)	0	(11,023)	(14,121)	191,189	29,189
42102	TOWN OF GRAND RIDGE	65,608	2,195	5,155	68	813	8,233	(27)	(2,703)	0	(14,646)	(17,377)	4,657	(4,305)
42103	TOWN OF ALFORD	38,269	1,281	3,007	40	9,247	13,575	(14)	(1,577)	0	(2,648)	(4,241)	2,716	3,868
42104	CITY OF MARANNA	808,135	27,042	63,501	821	25,765	117,151	(338)	(33,297)	0	(36,304)	(88,940)	57,358	(1,652)
42105	MARIANNA HEALTH & REHABILITATION CENTER	2,130,740	71,762	2,221	2,822	117,740	375,881	(62)	(97,778)	0	(418,837)	(41,035)	115,127	10,127
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	45,511	1,523	3,476	47	34,771	39,917	(19)	(1,875)	0	(1,894)	(5,031)	3,230	9,669
42700	CHIPOLA COLLEGE	2,851,523	95,419	224,066	2,973	2,438	324,896	(1,194)	(151,430)	0	(242,540)	(381,224)	202,389	(61,319)
43001	JEFFERSON CO CLERK OF CIRCUIT CT	1,248,400	41,775	98,096	1,301	54,976	198,148	(523)	(117,407)	0	(9,472)	(61,433)	88,606	8,013
43004	JEFFERSON CO PROPERTY APPRAISER	129,933	10,210	21,346	135	8,872	23,566	(64)	(6,584)	0	(1,869)	(5,714)	1,222	1,291
43005	JEFFERSON CO TAX COLLECTOR	102,082	3,416	8,021	106	374	11,917	(63)	(4,206)	0	(2,529)	(6,778)	7,245	963
43006	JEFFERSON CO SHERIFFS DEPT	920,191	30,792	72,306	959	40,555	144,613	(385)	(37,914)	0	(8,830)	(47,129)	65,311	8,434
43007	JEFFERSON CO SCHOOL BOARD	276,054	9,304	21,849	290	0	31,443	(116)	(11,457)	0	(894,454)	(708,027)	19,735	(268,931)
43011	JEFFERSON CO SUPERVISOR OF ELECTION	56,077	1,877	4,083	58	4,481	10,823	(96)	(4,211)	0	(2,958)	(4,211)	1,916	3,980
43100	CITY OF MONTICELLO	341,967	11,443	26,871	356	12,764	51,435	(143)	(14,990)	0	(19,079)	(33,312)	29,721	(6,965)
44003	LAFAYETTE CO BO OF CO COMMISSIONERS	557,832	18,666	43,833	582	11,817	74,698	(234)	(22,984)	0	(22,998)	(46,215)	39,593	(5,131)
44004	LAFAYETTE CO PROPERTY APPRAISER	62,635	2,096	4,922	85	1,552	8,655	(28)	(2,581)	0	(1,362)	(3,969)	4,446	(594)
44005	LAFAYETTE CO TAX COLLECTOR	69,003	5,422	12,712	72	2,251	10,054	(29)	(2,843)	0	(2,748)	(5,987)	4,998	(85)
44006	LAFAYETTE CO SHERIFFS DEPT	438,399	14,670	34,448	457	21,706	71,281	(164)	(18,063)	0	(6,204)	(24,451)	31,116	5,581
44007	LAFAYETTE CO SCHOOL BOARD	2,567,002	85,898	201,709	2,676	60,936	351,220	(1,075)	(105,767)	0	(46,504)	(153,346)	182,195	2,479
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	47,241	1,581	3,712	49	2,147	7,499	(20)</						

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2021**

[Go to Total HIS Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2021	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Member Contributions				
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
48107	YOMA MCGREGOR FIRE PROTECTION AND RESCUE SVC	3,351,225	116,202	279,015	3,702	296,173	691,209	(11,497)	(163,303)	527,222	(163,864)	252,222	30,699	292,721	
48108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	654,354	21,896	51,418	682	41,351	115,347	(274)	(26,961)	(33,647)	(60,882)	46,443	6,049	52,492	
48109	LEHIGH ACRES FIRE CONTROL & RESCUE	3,641,818	286,165	3,796	499,489	913,316	(1,525)	(150,052)	0	(19,917)	(171,495)	258,481	75,743	334,223	
48110	CAPTIVA FIRE CONTROL DIST	395,378	13,230	31,068	412	50,225	94,998	(166)	(16,291)	(2,680)	(19,137)	28,062	14,121	42,183	
48111	FT MYERS SHORES FIRE DEPT	609,232	20,353	47,793	634	62,636	131,416	(255)	(25,951)	(33,136)	(58,451)	43,170	9,234	52,404	
48112	SAN CARLOS FIRE PROT & RESCUE SERVI	602,529	20,162	47,345	628	17,157	85,292	(252)	(24,806)	(58,006)	(83,084)	42,765	(12,101)	30,664	
48113	ALVA FIRE AND RESCUE SERVICE DIST	159,683	5,343	12,548	166	18,644	31,712	(67)	(6,679)	(15,229)	(21,876)	11,334	(1,836)	9,697	
48114	PUBLIC RISK MANAGEMENT OF FLORIDA	436,949	14,621	34,334	456	58,410	107,821	(163)	(18,003)	(6,321)	(24,508)	31,013	22,908	53,921	
48116	CITY OF BONITA SPRINGS	1,047,241	35,043	82,290	1,092	1,240,7	2,403	(439)	(123,784)	(170,581)	(74,329)	47,287	(27,362)	20,000	
48117	MATLACHA-PIKE FIRE DISTRICT	791,338	26,480	62,811	825	102,744	192,231	(331)	(32,605)	(14,226)	(47,163)	56,166	9,267	65,433	
48118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	10,395	348	817	11	164	1,340	(4)	(428)	(675)	(1,107)	738	(220)	518	
48120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	310,195	10,380	24,374	323	37,562	72,659	(130)	(12,781)	(37,193)	(50,104)	22,016	(4,073)	17,943	
48177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	111,245	5,223	8,741	116	1,454	14,034	(67)	(4,854)	(6,575)	(11,387)	7,896	(1,165)	6,730	
48300	CAPE CORAL CHARTER SCHOOL AUTHORITY	4,577,589	153,178	359,696	4,772	236,560	754,206	(1,917)	(188,068)	(99,242)	(289,768)	324,898	14,764	339,662	
48301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	0	0	0	0	4,481	4,481	0	0	(58,060)	(58,060)	0	(14,539)	(14,539)	
48700	FLORIDA SOUTHWESTERN STATE COLLEGE	12,354,042	420,090	986,467	13,087	227,904	1,647,548	(5,298)	(517,258)	(740,296)	(1,262,773)	891,033	(10,831)	880,201	
47001	LEON CO CLERK OF THE CIRCUIT COURT	1,952,486	65,335	153,422	2,035	246,649	480,447	(918)	(80,447)	(274,168)	(305,453)	138,679	(69,896)	68,783	
47003	LEON CO BD OF CO COMMISSIONERS	14,045,993	470,014	1,103,701	14,643	129,044	1,171,401	(5,883)	(578,731)	(668,217)	(1,252,830)	996,625	(81,961)	914,664	
47004	LEON CO PROPERTY APPRAISER	1,072,462	35,887	84,272	1,118	23,351	144,628	(449)	(44,188)	(25,192)	(69,829)	78,119	(15,912)	62,207	
47005	LEON CO TAX COLLECTOR	1,446,064	48,389	113,628	1,507	31,328	194,852	(609)	(59,552)	(39,757)	(95,944)	102,636	(5,974)	96,662	
47006	LEON CO SHERIFFS DEPT	14,928,938	485,598	1,140,078	15,077	2,280,399	4,601,777	(9,805)	(997,805)	(609,520)	(1,607,325)	1,028,745	(107,745)	920,999	
47007	LEON CO SCHOOL BOARD	64,431,792	2,156,050	5,062,897	67,168	2,681,354	9,987,470	(26,887)	(2,654,754)	(4,548,777)	(8,141,518)	4,773,004	(808,794)	3,964,209	
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	610,529	20,430	47,974	638	139,106	208,147	(256)	(25,155)	(18,342)	(43,753)	43,333	66,295	109,628	
47089	FLORIDA BOARD OF BAR EXAMINERS	907,446	30,365	71,355	946	6,339	109,955	(380)	(37,389)	(54,559)	(92,959)	64,407	(4,176)	60,231	
47102	TALLAHASSEE HOUSING AUTH	516,925	17,299	40,619	539	6,823	65,378	(217)	(21,299)	(195,909)	(207,424)	36,689	(53,811)	(17,122)	
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	114,172	3,820	8,971	119	19,738	32,649	(48)	(4,704)	(1,305)	(6,057)	8,103	5,927	14,030	
47104	FL CLERKS OF COURT OPERATIONS CORP	186,188	6,230	14,630	194	10,199	31,253	(78)	(7,671)	(27,541)	(35,291)	12,215	2,939	16,154	
47105	TALLAHASSEE-LEON CO CIVIC CENTER	0	0	0	0	0	0	0	0	(1,282)	(1,282)	0	(17,865)	(17,865)	
47106	VOLUNTEER FLORIDA	536,926	17,967	42,190	560	78,743	139,460	(225)	(22,123)	(40,567)	(62,615)	38,109	17,188	55,297	
47107	CITY OF TALLAHASSEE CD	223,727	7,486	17,580	233	4,270	29,570	(84)	(9,218)	(27,528)	(37,239)	15,879	(17,040)	(1,161)	
47300	C.K.STEEL-LEWY COLLINS CHART MID	0	0	0	0	0	0	0	0	(2,388)	(2,388)	0	(9,790)	(9,790)	
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	1,274,142	43,638	100,119	1,328	209,150	353,234	(584)	(52,668)	(3,500)	(53,168)	90,813	(81,312)	9,501	
47302	STARS EDUCATION SERVICES, INC	792,758	26,528	62,293	826	234,380	330,027	(332)	(33,050)	(2,586)	(33,636)	56,267	(124,686)	(68,419)	
47603	THOMAS SPLITOTS	0	0	0	0	0	0	0	0	(1,042)	(1,042)	0	(547)	(547)	
47610	FAUSTINO RODRIGUEZ	0	0	0	0	0	0	0	0	(687)	(687)	0	(456)	(456)	
47629	WILLIAM FERRET	0	0	0	0	0	0	0	0	(4,297)	(4,297)	0	(1,679)	(1,679)	
47641	DEBORAH L MALMBERG	0	0	0	0	0	0	0	0	0	0	0	(125)	(125)	
47700	TALLAHASSEE COMMUNITY COLLEGE	12,588,091	421,564	989,928	13,133	0	1,424,625	(5,277)	(519,073)	(910,352)	(1,434,702)	894,159	(399,061)	495,098	
48001	LEVY CO CLERK OF CIRCUIT COURT	429,830	14,383	33,775	448	22,565	71,169	(180)	(17,710)	(19,903)	(37,793)	30,507	(794)	29,714	
48003	LEVY CO BD OF CO COMMISSIONERS	3,392,942	113,538	268,609	3,537	274,339	698,011	(1,421)	(123,452)	(232,851)	(240,817)	240,817	(47,561)	193,256	
48004	LEVY CO PROPERTY APPRAISER	196,220	5,668	12,880	205	7,671	29,880	(82)	(8,085)	(19,072)	(27,239)	12,216	(1,710)	10,506	
48005	LEVY CO TAX COLLECTOR	250,633	8,387	19,694	264	14,421	42,764	(105)	(10,927)	(1,490)	(11,921)	17,789	2,951	20,740	
48006	LEVY CO SHERIFFS DEPT	2,555,039	85,498	200,769	2,664	119,452	408,363	(1,070)	(105,274)	(95,107)	(162,451)	181,346	(31,226)	150,120	
48007	LEVY CO SCHOOL BOARD	10,309,903	338,294	778,514	10,538	394,514	1,178,658	(4,914)	(1,034,911)	(1,940,911)	(2,985,822)	717,487	(412,511)	304,976	
48011	LEVY CO SUPERVISOR OF ELECTIONS	79,665	2,666	6,280	83	3,668	15,374	(53)	(3,282)	(6,469)	(9,755)	5,654	137	5,792	
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	106,957	3,579	8,404	112	12,200	24,295	(45)	(4,407)	(2,389)	(6,841)	7,991	1,642	9,233	
48100	CITY OF CHESTERLAND	521,566	17,453	40,564	544	16,760	75,266	(160)	(17,402)	(13,033)	(31,442)	37,018	(36,533)	36,589	
48101	TOWN OF YANKEETOWN	31,331	1,048	2,462	33	2,460	6,002	(13)	(2,291)	(11,838)	(13,142)	2,224	(2,045)	174	
48102	CITY OF FANNING SPRINGS	91,262	3,054	7,171	93	5,614	15,934	(38)	(3,760)	(8,060)	(11,858)	6,477	6,898		
48103	TOWN OF INGLIS	100,994	3,380	7,936	105	11,139	22,560	(42)	(4,161)	(8,434)	(12,638)	7,168	(3,145)	4,023	
48104	CITY OF CEDAR KEY	69,361	2,419	5,681	70	5,241	12,889	(80)	(5,589)	(2,589)	(8,178)	4,753	(2,243)	2,510	
48182	CITY OF WILLSTON	124,067	4,152	9,749	129	53,067	67,097	(52)	(6,121)	(10,974)	(15,121)	8,808	(13,878)	22,683	
48300	WHISPERING WINDS CHARTER SCHOOL	205,543	6,878	16,151	214	23,584	46,828	(86)	(8,499)	(2,861)	(11,416)	14,889	6,064	20,953	
48301	NATURE COAST MIDDLE SCHOOL	144,535	4,837	11,357	151	79,339	96,684	(61)	(5,995)	(0)	(6,016)	10,259	17,234	27,492	
49001	CLBERTY CO CLERK OF CIRCUIT COURT	15,598	522	1,225	163	15,567	15,567	(0)	(0)	(18,357)	(18,357)	11,072	(2,077)	8,995	
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	487,750	16,321	38,326	508	7,829	62,985	(204)	(20,097)	(43,042)	(63,343)	34,618	(12,075)	22,543	
49004	LIBERTY CO PROPERTY APPRAISER	73,762	2,468	5,796	77	5,684	14,005	(31)	(3,039)	(1,853)	(4,823)	5,235	233	5,468	
49005	LIBERTY CO TAX COLLECTOR	72,145	2,414	5,869	75	4,816	12,774	(30)	(2,973)	(3,586)	(6,588)	5,121	15	5,136	
49006	LIBERTY CO SHERIFFS DEPT	678,789	23,667	54,447	677	67,919	116,604	(158)	(17,687)	(143,887)	(171,877)	30,483	(5,861)	24,622	
49007	LIBERTY CO SCHOOL BOARD	2,988,848	100,014	234,857	3,116	3,424	34,411	(1,252)	(123,148)	(112,451)	(238,651)	212,136	(40,659)	171,477	
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	60,131	2,012	4,725	83	10,953	17,753	(25)	(2,428)	(5,980)	(8,462)	4,268	1,302	5,570	
49100	CITY OF BRISTOL	76,387	2,555	6,001	60	4,035	12,671	(32)	(3,147)	(8,783)	(11,961)	5,420	(1,146)	4,274	
50001	MADISON CO CLERK OF CIRCUIT COURT	195,077	15,407	35,007	204	15	22,188	(62)	(6,979)	(21,430)	(29,511)	13,917	(1,022)	12,895	
50003	MADISON CO BD OF CO COMMISSIONERS	1,179,340	39,464	92,670	1,229	47,701	181,063	(494)	(48,952)	(23,734)	(72,619)	83,705	(4,127)	79,578	
50004	MADISON CO PROPERTY APPRAISER	151,572	5,072	11,910	158	0	17,140	(63)	(8,245)	(5,210)					

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Total HIS Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2021	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Member Contributions				
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Proportion	Employer Total Expense/(Income)
52006	MARION CO SHERIFFS DEPT	17,738,237	581,871	1,366,396	18,127	2,173,945	(7,263)	(716,465)	(743,434)	(176,800)	1,264,719	1,264,719	1,264,719	1,264,719	1,264,719
52007	MARION CO SCHOOL BOARD	85,817,726	2,871,878	6,743,352	89,463	763,319	10,467,812	(35,844)	(3,535,909)	0	(1,717,206)	(5,289,059)	6,090,977	141,387	6,232,364
52011	MARION CO SUPERVISOR OF ELECTIONS	11,236	335,778	0	350	28,612	66,582	(141)	(13,835)	0	(12,004)	(25,979)	2,832	4,764	28,596
52100	CITY OF DUNNELLON	17,990	602	1,414	19	49	2,083	(8)	(741)	0	(4,718)	(45,467)	1,277	(11,131)	(9,854)
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	73,960	2,475	5,812	77	10,438	18,772	(3,047)	(3,047)	0	(2,625)	(5,301)	5,249	6,286	5,873
52103	MARION COUNTY HOSPITAL DISTRICT	136,315	4,561	10,711	142	104,145	119,559	(57)	(5,741)	0	(5,674)	(9,675)	9,675	19,286	28,961
52300	MARION CHARTER SCHOOL	371,880	29,221	67,863	388	25,610	67,863	(156)	(15,322)	0	(17,521)	(32,999)	26,394	5,716	32,110
52301	FRANCIS MARION MILITARY ACADEMY	0	0	0	0	0	0	0	0	0	(12,533)	(12,533)	0	(17,453)	(17,453)
52700	COLLEGE OF CENTRAL FLORIDA	7,502,300	251,046	589,519	7,821	80,898	929,217	(3,142)	(393,114)	0	(452,248)	(607,504)	532,461	(80,501)	451,500
53001	MARTIN CO CLERK OF CIRCUIT COURT	1,382,317	45,256	108,619	1,441	43,913	200,229	(579)	(56,955)	0	(106,872)	(164,406)	98,111	(23,806)	74,305
53003	MARTIN CO BD OF CO COMMISSIONERS	22,962,247	768,375	1,804,319	23,938	1,165,851	3,762,482	(9,618)	(946,103)	0	(76,116)	(1,031,837)	1,629,763	274,165	1,903,928
53004	MARTIN CO PROPERTY APPRAISER	741,572	24,815	58,271	22,883	106,742	166,742	(311)	(30,555)	0	(32,565)	(63,430)	52,634	(3,551)	49,083
53005	MARTIN CO TAX COLLECTOR	1,582,383	38,330	82,719	1,150	35,939	145,533	(452)	(45,872)	0	(48,884)	(94,817)	78,330	(11,907)	66,423
53006	MARTIN CO SHERIFFS OFFICE	15,503,067	518,772	1,218,194	17,762	1,235,377	2,988,505	(6,493)	(638,765)	0	(118,614)	(763,873)	1,100,342	232,672	1,333,014
53007	MARTIN CO SCHOOL BOARD	38,916,189	1,302,234	3,057,941	40,589	1,839,120	6,239,864	(18,300)	(1,603,446)	0	(2,092,163)	(3,711,908)	2,762,106	(152,254)	2,609,852
53100	CITY OF STUART	5,896,926	109,634	447,651	5,939	186,126	830,350	(2,386)	(234,728)	0	(157,179)	(394,239)	404,344	(4,895)	399,449
53101	VILLAGE OF ROYALTON	29,775	12,708	29,642	396	289,497	312,443	(109)	(16,444)	0	(15,807)	(26,655)	60,708	77,863	51,045
54001	MONROE CO CLERK OF CIRCUIT COURT	1,632,738	54,635	128,297	1,702	102,118	286,752	(684)	(67,273)	0	(38,014)	(105,971)	115,885	(5,742)	110,143
54003	MONROE CO BD OF CO COMMISSIONERS	14,575,377	1,155,599	4,877,377	15,194	1,487,377	3,115,599	(8,105)	(1,034,543)	0	(192,729)	(600,152)	362,552	(17,453)	1,396,650
54004	MONROE CO PROPERTY APPRAISER	708,304	23,702	55,657	738	10,932	91,028	(297)	(29,148)	0	(79,058)	(108,538)	50,272	(16,852)	31,420
54005	MONROE CO TAX COLLECTOR	1,075,039	35,974	84,474	1,121	164,740	454,171	(400)	(44,294)	0	(19,019)	(63,754)	78,302	(10,034)	68,268
54006	MONROE CO SHERIFFS DEPT	12,798,895	428,283	1,005,707	13,343	469,776	1,917,108	(5,381)	(527,347)	0	(785,617)	(1,318,325)	908,411	(50,418)	857,994
54007	MONROE CO SCHOOL BOARD	22,929,551	787,281	1,801,749	23,903	659,906	3,248,839	(9,604)	(944,756)	0	(107,074)	(1,061,434)	1,627,442	(386,843)	2,014,284
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	1,582,383	52,292	122,769	1,629	30,361	207,840	(654)	(64,375)	0	(63,283)	(128,512)	110,892	(11,989)	98,704
54011	MONROE CO SUPERVISOR OF ELECTIONS	245,803	8,225	19,315	672	42,120	69,916	(103)	(10,128)	0	(27,654)	(37,882)	17,446	355	17,801
54100	MONROE CO LANDY BEACH	361,876	12,109	28,435	3,777	45,137	86,059	(152)	(14,919)	0	(28,997)	(44,059)	25,684	8,193	33,877
54101	CITY OF COLOUND	109,872	3,677	8,633	115	10,057	22,482	(46)	(4,527)	0	(486)	(5,059)	7,998	4,031	11,829
54102	CITY OF MARATHON	6,237	209	6,237	7	705	705	(3)	(3)	0	(8,721)	(8,637)	8,443	(3,368)	5,075
54103	ISLAMORADA, VILLAGE OF ISLANDS	2,487,794	83,248	195,485	2,953	503,843	785,189	(1,042)	(102,503)	0	0	(103,545)	176,673	205,214	381,778
54700	THE COLLEGE OF THE FLORIDA KEYS	67,459	158,409	2,102	1,828	300,186	72,217	(844)	(83,062)	0	(151,308)	(235,214)	143,084	(489)	142,595
54999	FL KEYS AQUEDUCT AUTH	7,639,547	259,639	600,297	7,984	298,904	1,162,804	(3,200)	(314,769)	0	(425,357)	(743,326)	542,223	2,441	544,664
55001	MONROE CO CLERK OF CIRCUIT COURT	8,581,451	313,845	752,814	9,965	154,712	1,341,782	(425)	(44,258)	0	(84,735)	(128,512)	67,157	(16,180)	51,077
55003	NASSAU CO BD OF CO COMMISSIONERS	8,591,950	287,508	676,155	8,957	1,028,574	2,010,175	(3,599)	(354,010)	0	(56,603)	(414,212)	609,820	219,147	828,967
55004	NASSAU CO PROPERTY APPRAISER	466,006	15,594	36,618	486	38,856	91,553	(195)	(19,201)	0	(10,832)	(30,228)	33,075	5,546	38,621
55005	NASSAU CO TAX COLLECTOR	602,249	20,755	48,738	647	49,358	119,498	(200)	(25,556)	0	(12,313)	(38,129)	44,023	8,836	52,859
55006	NASSAU CO SHERIFFS DEPT	6,036,582	291,999	474,340	6,293	1,144,965	1,827,627	(8,207)	(854,411)	0	(251,251)	(1,085,162)	428,451	(270,711)	157,740
55007	NASSAU CO SCHOOL BOARD	23,559,513	788,361	1,851,250	24,560	632,115	3,296,287	(9,868)	(970,712)	0	(375,443)	(1,356,022)	1,872,154	(95,491)	1,776,663
55009	AMELIA ISLAND MOSQUITO CONTROL	133,187	4,457	10,466	139	24,679	39,740	(56)	(5,488)	0	(10,336)	(15,879)	9,453	5,498	14,949
55100	TOWN OF HILLARD	274,046	9,170	21,534	286	20,975	51,995	(115)	(11,291)	0	(1,746)	(13,152)	19,451	2,421	21,872
55101	TOWN OF CALLAHAN	152,423	5,100	11,507	159	5,187	12,863	(64)	(6,203)	0	(8,721)	(10,818)	10,818	1,271	12,089
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	1,538,750	51,490	120,911	1,604	10,989	184,995	(644)	(63,400)	0	(188,320)	(252,365)	109,214	(30,683)	78,531
56003	OKALOOSA CO BD OF CO COMMISSIONERS	13,635,225	456,289	1,071,424	14,214	483,074	2,024,991	(5,711)	(561,808)	0	(195,207)	(782,724)	967,770	(63,023)	1,030,793
56004	OKALOOSA CO PROPERTY APPRAISER	803,078	20,181	47,388	624	6,718	74,916	(253)	(24,448)	0	(69,098)	(94,196)	42,804	(16,816)	26,088
56005	OKALOOSA CO TAX COLLECTOR	1,242,369	41,577	92,622	1,295	1,688	148,178	(1,882)	(194,041)	0	(54,041)	(128,512)	98,178	(7,337)	90,841
56006	OKALOOSA CO SHERIFFS DEPT	8,674,393	290,267	681,613	9,043	705,125	1,686,048	(3,633)	(357,407)	0	(4,178)	(365,218)	615,871	(200,401)	816,073
56007	OKALOOSA CO SCHOOL BOARD	1,917,482	4,502,884	59,736	700,566	1,760,469	(24,001)	(2,381,004)	0	(2,137,320)	(4,522,324)	4,067,079	(292,910)	3,774,169	
56100	OKALOOSA CO DIST	300,651	10,061	31,340	313	33,888	63,088	(128)	(12,388)	0	(183,388)	(21,338)	21,338	(50,989)	74,327
56101	CITY OF VALPARAISO	39,964	1,387	3,140	42	2,197	6,716	(17)	(1,647)	0	(8,078)	(9,742)	2,837	(4,397)	(1,560)
56103	CITY OF NICEVILLE	2,767,307	519,315	2,148,285	2,885	206,381	519,315	(1,159)	(114,020)	0	(115,179)	(161,020)	196,412	(62,900)	259,312
56104	NICEVILLE HOUSING AUTHORITY	69,663	2,331	5,474	73	8,124	18,001	(29)	(2,870)	0	(16,747)	(19,647)	4,944	(838)	4,107
56114	MEADOW BRIDGE AUTHORITY	2,298	85	4,979	85	6,278	7,222	(88)	(9,588)	0	(10,234)	(12,518)	4,407	(6,508)	(2,101)
56300	OKALOOSA CO CLERK OF CIRCUIT COURT	1,380,070	46,181	108,443	1,439	47,719	203,781	(578)	(56,962)	0	(48,794)	(108,234)	97,952	(98,884)	98,884
56700	NORTHWEST FLORIDA STATE COLLEGE	5,034,511	168,467	395,600	5,248	78,551	647,886	(2,109)	(207,435)	0	(418,405)	(627,949)	357,328	(122,637)	234,691
57001	OSCEOLA CO CLERK OF CIRCUIT COURT	618,239	48,580	104,588	624	52,139	122,651	(259)	(25,473)	0	(35,959)	(61,891)	43,880	(8,422)	52,322
57003	OSCEOLA CO BD OF CO COMMISSIONERS	3,920,937	97,273	3,024	3,024	25,222	68,327	(1,158)	(112,599)	0	(1,588,286)	(1,238,599)	205,896	(55,286)	150,610
57004	OSCEOLA CO PROPERTY APPRAISER	223,878	17,592	233	17,699	43,016	94	(94)	(9,244)	0	(1,559)	(10,877)	15,890	3,043	18,933
57005	OSCEOLA CO TAX COLLECTOR	228,971	7,992	14,001	239	14,001	39,894	(96)	(8,434)	0	(6,004)	(15,534)	5,854	22,106	16,252
57006	OSCEOLA CO SHERIFFS DEPT	2,268,409	109,289	266,588	3,404	123,300	492,561	(1,368)	(134,543)	0	(38,934)	(174,845)	231,765	(28,135)	259,900
57007	OSCEOLA CO SCHOOL BOARD	12,893,867	420,967	1,829,867	12,807	269,750	1,628,792	(9,589)	(988,569)	0	(465,586)	(1,415,866)	858,557	(110,289)	748,268
57108	OSCEOLA CO SOL AND WATER CONSERVATION DISTRICT	48,312	3,796	5,020	50	13,028	18,491	(20)	(1,991)	0	(5,943)	(7,564)	3,429	5,225	8,654
57109	COQUINA WATER CONTROL DISTRICT	81,495	2,727	6,404											

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Total HIS Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2021	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between and Actual Investment Earnings on HIS Programs	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between and Actual Investment Earnings on HIS Programs	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Proportion	Employer Total Expense/(Income)
60046	LOXAHATCHEE GROVES WATER CONTROL DIST	0	0	0	0	431	0	0	0	0	(81,237)	0	0	(81,237)	
60048	S INDIAN RIVER WATER CONTROL DIST	3,118	104	245	0	332	685	(1)	(128)	0	(6,496)	(6,625)	221	(2,212)	(1,991)
60049	SHAWANO DRAINAGE DIST	16,744	560	1,316	0	1,283	1,176	(7)	(890)	0	(1,113)	(1,810)	1,188	(69)	1,119
60103	TOWN OF JUNO BEACH	627,618	21,002	49,317	654	16,235	67,208	(263)	(25,859)	0	(34,127)	(60,249)	44,546	(1,562)	42,983
60105	TOWN OF OCEAN RIDGE	793,565	26,557	62,356	827	115,750	205,697	(332)	(32,300)	0	(7,191)	(42,233)	26,828	(17,622)	9,206
60108	TOWN OF JUPITER	5,944,371	198,914	407,095	6,197	178,596	850,801	(2,400)	(244,503)	0	(301,600)	(549,013)	31,956	(453,863)	(141,907)
60109	CITY OF PAHOKEE	27,650	925	2,173	29	1,208	4,335	(12)	(1,139)	0	(10,453)	(11,604)	1,962	(3,305)	(1,343)
60111	CITY OF GREENACRES	196,375	6,571	15,431	205	2,622	28,828	(62)	(8,091)	0	(228,850)	(235,024)	19,388	(83,284)	(63,896)
60113	VILLAGE OF FORESTA	107,220	8,425	11,122	112	0	12,125	(85)	(4,416)	0	(34,653)	(39,134)	7,610	(17,822)	(10,212)
60117	PALM BEACH CO SOLID WASTE AUTH	10,158,401	339,926	798,223	10,590	463,136	1,611,874	(4,255)	(418,552)	0	(56,686)	(479,433)	721,000	(120,725)	841,725
60119	PALM BCH SOL & WATER CONSERVATION	80,167	2,683	6,299	84	22,897	31,983	(34)	(3,303)	0	(5,102)	(8,439)	5,690	3,092	8,782
60120	INDIAN TRAIL IMPROVEMENT DIST	1,522,835	50,958	119,661	1,588	197,854	370,006	(698)	(62,745)	0	(22,140)	(65,522)	108,084	(33,736)	141,820
60121	CITY OF BOYNTON BEACH	35,770	1,197	2,811	373	1,853	5,703	(15)	(1,474)	0	(14,559)	(16,033)	2,539	(3,240)	(681)
60122	WESTGATE BELVEDERE COMM REDEVELOP AUT	104,779	3,506	8,233	109	7,243	19,091	(43)	(4,747)	0	(7,476)	(11,837)	7,437	(1,927)	5,510
60123	TOWN OF HAVERHILL	91,268	7,172	11,722	95	1,600	11,920	(8)	(3,760)	0	(4,828)	(8,627)	6,478	52	6,529
60124	CITY OF ATLANTIS	527,047	17,836	41,414	549	70,438	130,037	(221)	(21,718)	0	(202,631)	(224,589)	37,408	(16,760)	20,648
60125	TOWN OF SOUTH PALM BEACH	52,762	1,768	4,148	56	10,491	16,460	(22)	(2,176)	0	(57,916)	(60,113)	3,746	(20,181)	(16,435)
60126	CITY OF BOCA RATON	50,971	1,706	4,005	53	10,673	16,437	(21)	(2,100)	0	(2,405)	(4,527)	3,618	4,137	7,754
60127	TOWN OF HIGHLAND BEACH	1,117,345	37,389	87,798	1,165	50,292	176,645	(468)	(46,037)	0	(40,099)	(86,605)	79,304	(3,548)	75,756
60128	CITY OF PALM BEACH GARDENS	7,418,055	248,227	562,893	7,733	703,100	1,541,953	(3,107)	(306,643)	0	0	(308,750)	526,520	249,160	775,682
60129	TOWN OF PALM BEACH SHORES	291,194	9,409	22,096	119	94,729	132,926	(119)	(11,586)	0	(237,056)	(248,756)	19,658	(116,638)	(97,000)
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	75,388	2,522,839	177,023	2,349	102,935	357,692	(944)	(92,623)	0	(124,464)	(218,231)	159,897	(29,519)	130,378
60131	VILLAGE OF WELLINGTON	7,059,723	236,236	554,736	7,360	150,912	949,244	(2,967)	(290,879)	0	(238,345)	(532,181)	501,069	(7,589)	508,658
60132	VILLAGE OF ROYAL PALM BEACH	2,352,208	78,714	164,531	2,452	74,864	340,658	(865)	(86,917)	0	(99,888)	(197,790)	166,950	(16,908)	150,042
60133	VILLAGE OF PALM SPRINGS	90,427	2,124,344	2,917	2,817	267,880	573,469	(1,132)	(111,344)	0	0	(112,475)	191,801	107,882	299,683
60140	TOWN OF LOXAHATCHEE GROVES	228,185	7,638	17,930	238	138,517	164,320	(96)	(9,402)	0	(11,373)	(20,870)	16,196	(2,671)	13,525
60150	PALM BEACH CO HEALTH CARE DIST	61,911	2,072	4,865	65	3,612	10,613	(26)	(2,551)	0	(25,149)	(27,726)	4,394	(9,925)	(5,531)
60151	CITY OF SOUTH BAY	91,462	3,077	7,222	140	3,077	10,229	(38)	(3,778)	0	(1,777)	(2,153)	862	(562)	296
60152	CITY OF RIVIERA BEACH	4,453,707	149,032	349,962	4,643	1,530,133	2,033,770	(1,865)	(183,504)	0	0	(186,369)	316,105	510,807	826,912
60153	TOWN OF MANGONIA PARK	171,834	5,750	13,502	179	38,009	57,400	(72)	(7,080)	0	(13,653)	(20,805)	12,196	18,330	30,526
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	356,277	11,888	27,917	370	241,539	281,715	(149)	(14,638)	0	0	(14,787)	25,216	45,719	70,935
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	11,354,111	37,984	89,218	1,184	33,339	161,725	(15)	(33,339)	0	(204,918)	(252,348)	80,287	(28,204)	52,083
60303	WESTERN ACADEMY CHARTER SCHOOL	879,248	29,422	69,089	1,917	85,455	194,882	(368)	(36,227)	0	(12,283)	(48,878)	62,405	(25,708)	36,697
60304	SOUTH TECH CHARTER ACADEMY, INC	2,448,510	81,933	192,398	2,553	222,442	499,326	(1,028)	(100,885)	0	(218,750)	(200,885)	173,785	(30,113)	143,672
60305	INLET GROVE COMMUNITY HIGH SCHOOL	1,216,264	40,786	95,728	1,253	181,056	318,819	(510)	(50,186)	0	(87,207)	(137,813)	86,467	(18,378)	68,089
60306	GULF STREAM GOODWILL ACADEMIES INC	60,113	2,014	4,724	63	8,549	15,347	(25)	(2,477)	0	(16,315)	(18,792)	4,267	(5,160)	(933)
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60309	RIVIERA BEACH MARITIME ACADEMY	0	0	0	0	1,596	1,596	0	0	0	0	0	0	0	0
60310	CHARTER SCHOOLS OF BOYNTON BEACH	0	0	0	0	0	0	0	0	0	(23,411)	(23,411)	0	(99,850)	(99,850)
60700	PALM BEACH STATE COLLEGE	23,760,823	795,097	1,867,069	24,770	1,075,573	3,762,514	(9,952)	(979,008)	0	(1,633,427)	(2,622,385)	98,597	(1,776,094)	(847,497)
61001	PASCO CO CLERK OF CIRCUIT COURT	4,040,467	135,204	317,490	4,212	4,056,907	4,212	(1,692)	(166,478)	0	(350,329)	(518,499)	286,775	(109,511)	187,264
61003	PASCO CO BD OF CO COMMISSIONERS	5,620,207	1,760,805	4,134,770	54,855	8,035,994	13,986,425	(22,040)	(2,108,085)	0	0	(2,190,128)	3,734,758	2,156,957	5,891,715
61004	PASCO CO PROPERTY APPRAISER	1,160,454	38,832	91,198	1,210	34,479	165,707	(466)	(47,414)	0	(38,558)	(86,858)	92,365	(9,026)	83,339
61005	PASCO CO TAX COLLECTOR	1,093,493	296,934	296,934	3,336	1,093,493	1,093,493	(135)	(13,453)	0	0	0	117,567	117,567	228,441
61006	PASCO CO SHERIFF'S OFFICE	29,213,839	977,569	2,295,554	30,455	2,015,220	5,138,774	(12,238)	(1,203,685)	0	(141,124)	(1,357,044)	2,073,474	(57,771)	2,015,703
61007	PASCO CO SCHOOL BOARD	137,784,392	4,610,814	10,828,769	143,637	1,097,405	16,878,424	(57,710)	(5,787,040)	0	(2,252,263)	(7,987,040)	97,793,500	(295,591)	97,497,909
61009	PASCO CO MOSQUITO CONTROL DIST	2,608,368	668	1,508	668	2,608,368	2,608,368	(26)	(2,608)	0	(31,111)	(33,719)	45,486	(53,121)	(7,645)
61011	PASCO CO SUPERVISOR OF ELECTIONS	603,025	20,179	47,394	629	120,208	188,399	(253)	(24,846)	0	(98,640)	(64,638)	42,800	(19,961)	22,839
61100	CITY OF PORT RICHEY	958,312	32,068	144,431	999	36,063	144,431	(401)	(39,485)	0	(65,068)	(104,954)	68,017	(9,039)	58,978
61101	CITY OF DADE CITY	85,084	2,847	6,686	89	364	9,985	(38)	(3,506)	0	(12,139)	(15,680)	6,039	(9,183)	(3,144)
61102	CITY OF NEW PORT RICHEY	44,465	2,314	4,465	487	4,465	4,465	(38)	(3,487)	0	(83,487)	(171,889)	157,569	(23,468)	134,101
61103	CITY OF ZIPPERHILLS	2,709,511	90,667	212,907	2,825	149,048	455,447	(1,135)	(111,639)	0	(268,487)	(288,291)	2,722	(165,031)	(103,059)
61106	PASCO CO HOUSING AUTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61108	CITY OF SAN ANTONIO	79,301	2,654	6,231	83	16,469	25,437	(33)	(3,267)	0	(3,010)	(6,311)	5,628	(2,367)	7,995
61304	PINELLAS COUNTY DOGS ACADEMY, INC	424,072	14,199	33,322	442	103,607	157,862	(178)	(17,478)	0	(1,203)	(17,478)	30,098	(77,246)	(47,148)
61305	PASCO MYCROSCOPE OF INTEGRATED ACADEMICS AND TECH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61700	PASCO HERNANDO STATE COLLEGE	8,263,602	276,521	649,334	8,615	619,848	1,032,117	(3,461)	(340,481)	0	(870,842)	(1,214,784)	586,515	(93,861)	492,654
62001	PINELLAS CO CLERK OF CIRCUIT COURT	8,418,983	291,720	661,544	8,777	797,626	1,749,667	(3,526)	(348,884)	0	(318,690)	(668,100)	597,544	(873,136)	1,470,680
62003	PINELLAS CO BD OF CO COMMISSIONERS	5,757,885	521,265	1,164,205	6,283	1,915,865	2,576,825	(20,945)	(2,035,880)	0	(1,639,544)	(3,675,424)	2,064,171	(632,864)	1,431,307
62004	PINELLAS CO PROPERTY APPRAISER	2,689,833	90,009	211,361	2,804	32,677	338,651	(1,127)	(110,828)	0	(113,427)	(225,381)	190,913	(123,253)	178,660
62005	PINELLAS CO TAX COLLECTOR	4,478,201	149,852	351,886	4,688	179,983	686,390	(1,878)	(184,513)	0	(195,781)	(382,170)	317,844	(5,375)	312,469
62006	PINELLAS CO SHERIFF'S DEPT	65,250,377	2,183,442	5,127,219	68,222	1,790,345	9,169,028	(27,350)	(2,688,482)	0	(659,538)	(3,375,349)	4,831,194	(560,081)	4,271,113
62007	PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS	203,554,460	7,012,211	16,496,920	218,455	0	218,455	(97,710)	(8,034,177)	0	(6,870,322)	(14,592,269)	14,873,284	(2,066,273)	12,807,011
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	1,032,151	34,538	81,104	1,076	175,221	291,940	(432)	(42,527)	0	(10,433)	(53,392)	73,258	(46,945)	120,203
62012	PINELLAS CO JUVENILE WELFARE BOARD	1,523,833	50,991	119,739	1,589	53,119	225,438	(638)	(64,391)	0	(44,391)	(107,815)	108,155	(1,392)	106,763
62088	PINELLAS CO HOUSING AUTH	1,445,159	48,359	113,557	1,507	53,597	217,020	(605)	(59,544)	0	(84,644)	(124,794)	102,571	(5,723)	108,294
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	153,698	5,143	12,077	160	28,772	461,153	(64)	(6,333)	0	(3,342)	(9,739)	10,909	(14,132)	25,041
62100	CITY OF INDIAN ROCKS BEACH	68,546	2,294	5,386	71	2,033	978	(29)	(2,824)	0	(24,171)	(27,024)	4,885	(9,071)	(4,186)
62101	CITY OF DUNEDIN	736,195	24,835	57,848	787	0	83,251	(308)	(30,333)	0	(327,204)	(357,845)	52,252	(118,690)	(66,438)

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Total HIS Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2021	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
63302	BERKLEY CHARTER SCHOOL	1,291,819	43,469	102,074	15,699	(644)	18,696	(33,323)	0	(85,310)	0	(52,343)	0	92,369	
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	786,289	25,642	60,213	799	29,781	116,435	(31)	(31,573)	0	(16,512)	(48,400)	54,388	9,190	
63306	LAKE WALES CHARTER SCHOOLS	640,935	21,447	60,938	668	65,936	138,414	(26,482)	(51,539)	0	(24,862)	(51,539)	45,491	14,286	
63307	LAKE WALES SENIOR HIGH SCHOOL	1,999,046	66,893	157,080	2,084	53,874	279,931	(837)	(82,366)	0	(27,601)	(110,804)	141,884	75,352	
63308	POLK AVE/DU ELEMENTARY SCHOOL	880,208	23,454	69,155	918	42,759	142,295	(369)	(9,257)	0	(9,309)	(46,545)	62,473	7,819	
63309	HILLCREST ELEMENTARY SCHOOL	1,025,925	34,330	103,925	1,069	14,881	130,895	(430)	(42,271)	0	(43,625)	(86,325)	72,616	(6,870)	
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	785,124	26,272	88,126	818	16,780	105,683	(329)	(32,349)	0	(14,890)	(47,589)	52,942	5,242	
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	548,744	18,396	43,198	573	34,990	97,156	(230)	(22,651)	0	(135,684)	(158,655)	39,018	(31,812)	
63312	VICTORY RIDGE ACADEMY	1,360,399	45,522	108,739	1,418	298,793	413,630	(570)	(56,025)	0	(6,812)	(65,634)	96,555	176,138	
63313	MCKEEL ELEMENTARY ACADEMY, INC	0	0	0	0	0	0	0	0	0	(52,811)	(52,811)	0	(63,335)	
63314	SOUTH MCKEEL ELEMENTARY ACADEMY, INC	0	0	0	0	0	0	0	0	0	(119,581)	(119,581)	0	(163,235)	
63315	EDWARD W BOK ACADEMY INC	813,669	27,227	63,936	848	27,819	119,830	(341)	(33,525)	0	(18,808)	(52,874)	57,751	10,409	
63316	COMPASS CHARTER MIDDLE SCHOOL	253,778	19,942	53,911	265	34,732	63,431	(108)	(10,396)	0	(19,201)	(26,754)	18,012	1,731	
63317	OUR CHILDREN'S MIDDLE ACADEMY	0	0	0	0	0	0	0	0	0	(6,936)	(6,936)	0	(23,473)	
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	489,835	16,391	38,490	511	92,278	147,670	(205)	(20,182)	0	(134,801)	(155,188)	34,766	40,586	
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	746,827	23,061	58,849	781	506,856	991,547	(314)	(30,858)	0	(87,781)	(118,953)	53,156	140,425	
63320	EDWARD W BOK ACADEMY NORTH	685,902	23,287	54,662	726	448,937	527,531	(291)	(28,873)	0	(19,201)	(26,754)	88,171	137,564	
63700	POLK STATE COLLEGE	8,938,730	299,112	702,382	9,318	25,502	1,036,314	(3,744)	(988,297)	0	(719,937)	(1,091,979)	634,431	(106,891)	
64001	PUNJAM CO CLERK OF CIRCUIT COURT	990,789	33,154	77,854	1,033	43,640	155,681	(415)	(40,823)	0	(36,778)	(78,016)	70,322	(7,012)	
64003	PUNJAM CO BD OF CO COMMISSIONERS	4,417,294	147,814	347,100	4,605	337,874	837,193	(1,850)	(162,004)	0	(198,996)	(382,850)	313,521	2,832	
64004	PUNJAM CO PROPERTY APPRAISER	353,317	11,823	27,933	368	46,011	86,011	(148)	(14,558)	0	(12,481)	(25,077)	25,077	0	
64005	PUNJAM CO TAX COLLECTOR	450,919	15,226	35,754	474	20,997	72,452	(191)	(18,748)	0	(32,653)	(51,592)	33,295	(6,379)	
64006	PUNJAM CO SHERIFFS DEPT	3,956,042	132,379	310,856	4,124	239,845	687,205	(1,657)	(162,999)	0	(61,824)	(226,480)	280,763	294,938	
64007	PUNJAM CO SCHOOL BOARD	23,080,080	722,316	1,813,576	24,060	82,293	2,692,039	(6,607)	(950,555)	0	(1,177,268)	(1,638,126)	1,638,126	(345,917)	
64011	PUNJAM CO SUPERVISOR OF ELECTIONS	131,774	4,409	10,354	137	14,159	29,100	(65)	(5,429)	0	(4,205)	(6,689)	8,367	11,720	
64100	ST JOHNS RIVER WATER MANAGEMENT DIST	10,678,121	357,530	839,140	11,163	0	1,207,623	(4,473)	(440,007)	0	(1,896,355)	(2,343,835)	757,959	(650,123)	
64309	PUNJAM ACADEMY OF ARTS AND SCIENCES	297,762	9,964	23,397	310	40,909	74,581	(125)	(12,269)	0	(2,791)	(15,184)	21,134	12,606	
64310	PUNJAM RIDGE HIGH SCHOOL	125,113	4,220	9,910	131	34,928	62,531	(53)	(5,367)	0	(64,418)	(61,967)	8,351	11,969	
64700	ST JOHNS RIVER STATE COLLEGE	6,743,233	225,662	509,906	7,030	112,640	875,239	(2,825)	(277,899)	0	(340,052)	(620,745)	478,641	(72,932)	
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	1,690,220	56,559	132,813	1,762	44,798	235,933	(178)	(69,641)	0	(85,687)	(156,038)	119,865	96,868	
65003	ST JOHNS CO BD OF CO COMMISSIONERS	27,639,500	924,882	2,171,834	28,813	2,201,862	5,327,212	(11,576)	(1,138,812)	0	(1,130,388)	(1,961,723)	643,366	2,605,089	
65004	ST JOHNS CO PROPERTY APPRAISER	1,047,771	35,561	82,331	1,062	26,536	105,261	(459)	(43,171)	0	(92,988)	(98,588)	60,146	74,366	
65005	ST JOHNS CO TAX COLLECTOR	1,343,977	44,973	105,673	1,401	77,215	229,195	(563)	(55,375)	0	(10,393)	(66,331)	95,730	17,546	
65006	ST JOHNS CO SHERIFFS DEPT	16,328,420	546,390	1,283,048	17,022	3,143,206	(6,839)	(672,772)	0	(29,558)	(709,170)	1,158,922	409,089	1,568,011	
65007	ST JOHNS CO SCHOOL BOARD	81,563,448	2,729,319	6,409,061	85,028	6,000,381	15,225,789	(34,162)	(3,360,622)	0	(3,394,724)	(5,789,027)	1,719,840	7,508,866	
65008	ANASTASIA MOSQUITO CONTROL DIST	603,305	47,711	104,323	626	104,323	211,741	(251)	(24,746)	0	(264)	(264)	23,267	0	
65100	CITY OF ST AUGUSTINE BEACH	1,028,424	34,414	80,811	1,072	28,945	145,242	(431)	(42,374)	0	(19,064)	(61,869)	72,993	16,467	
65101	TOWN OF HASTINGS	0	0	0	0	0	0	0	0	0	(74,221)	(74,221)	0	(18,706)	
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	238,605	7,884	18,749	249	23,606	50,590	(100)	(9,831)	0	(23,042)	(32,973)	16,935	(2,053)	
65300	ST LUCIE SCHOOL INC	0	0	0	0	0	0	0	0	0	(27,678)	(27,678)	0	(16,295)	
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	2,168,239	72,555	170,375	2,260	10,063	255,254	(908)	(89,337)	0	(121,067)	(211,312)	153,892	(42,792)	
66003	ST LUCIE CO BD OF CO COMMISSIONERS	14,614,731	489,046	1,148,391	15,235	1,400,350	3,053,022	(6,121)	(602,164)	0	(608,285)	(1,037,291)	404,409	1,441,701	
66004	ST LUCIE CO PROPERTY APPRAISER	1,177,538	39,403	92,628	1,228	50,759	183,918	(493)	(48,518)	0	(55,572)	(104,358)	80,577	(46)	
66005	ST LUCIE CO TAX COLLECTOR	693,894	23,859	60,894	1,956	108,894	193,604	(163)	(15,874)	0	(18,874)	(49,347)	45,763	17,763	
66006	ST LUCIE CO SHERIFFS DEPT	17,772,330	594,707	1,396,507	18,527	1,257,388	3,267,127	(7,444)	(732,295)	0	(114,934)	(854,643)	1,261,044	344,935	
66007	ST LUCIE CO SCHOOL BOARD	82,006,511	2,744,145	6,443,876	85,490	6,348,911	13,022,421	(34,348)	(4,872,977)	0	(1,459,534)	(4,872,977)	5,820,473	481,281	
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	417,716	13,978	32,263	435	44,833	92,074	(115)	(18,588)	0	(15,975)	(35,975)	29,648	3,393	
66100	NORTH ST LUCIE RIVER WATER CONTROL DIST	41,516	1,389	3,262	43	2,472	7,166	(23)	(1,711)	0	(1,909)	(3,087)	2,947	200	
66101	CHILDREN SERVICES COUNCIL OF ST LU	290,533	9,722	22,829	303	26,758	59,612	(122)	(11,971)	0	(2,030)	(14,122)	20,621	2,777	
66102	CITY OF PORT ST LUCIE	69,410	2,992	7,026	93	18,872	28,793	(37)	(3,684)	0	(4,980)	(7,801)	6,346	4,783	
66700	SANTA ROSA CO SCHOOL BOARD	1,581,740	50,814	112,863	1,613	91,790	212,863	(670)	(75,589)	0	(147,740)	(2,250,858)	1,280,388	(630,862)	
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	484,470	13,819	30,185	407	138,385	302,185	(607)	(59,642)	0	(44,942)	(105,231)	5,930	108,738	
67003	SANTA ROSA CO BD OF CO COMMISSIONER	6,502,412	217,587	510,844	6,779	339,701	1,075,011	(2,723)	(267,916)	0	(131,667)	(402,306)	481,514	508,645	
67004	SANTA ROSA CO PROPERTY APPRAISER	665,101	22,256	52,262	693	26,048	101,259	(279)	(27,404)	0	(6,357)	(33,039)	47,206	6,189	
67005	SANTA ROSA CO TAX COLLECTOR	857,447	29,492	67,586	894	67,134	144,096	(86)	(67,134)	0	(20,658)	(49,329)	70,548	9,688	
67006	SANTA ROSA CO SHERIFFS DEPT	8,566,006	286,640	673,096	8,930	941,702	1,910,388	(3,588)	(352,941)	0	(22,135)	(378,665)	607,979	842,958	
67007	SANTA ROSA CO SCHOOL BOARD	1,667,068	3,914,655	51,935	1,880,397	7,614,056	(2,052,668)	0	(805,866)	0	(2,879,400)	3,535,538	319,297	8,855,235	
67100	CITY OF GULF BREEZE	54,937	1,838	4,317	57	0	6,212	(23)	(2,264)	0	(90,278)	(92,265)	3,899	(26,983)	
67101	TOWN OF JAY	9,817	784	1,843	104	17,025	33,843	(64)	(5,136)	0	(18,003)	(4,115)	7,885	0	
67102	AVALON FIRE RESCUE DISTRICT	78,781	2,636	6,390	82	21,363	30,271	(53)	(3,246)	0	(5,078)	(6,357)	5,592	12,165	
68001	SARASOTA CO CLERK OF CIRCUIT COURT	3,690,754	123,502	290,011	3,848	36,545	139,000	(1,546)	(152,068)	0	(331,928)	(485,542)	261,954	(51,086)	
68003	SARASOTA CO BD OF CO COMMISSIONERS	48,814,289	1,633,416	3,835,632	50,887	2,166,500	7,686,495	(20,445)	(2,011,232)	0	(1,023,865)	(3,055,542)	3,464,260	491,522	
68004	SARASOTA CO PROPERTY APPRAISER	1,381,800	49,879	108,979	1,440	108,979	212,863	(579)	(66,934)	0	(177,226)	(175,328)	98,074	13,408	
68005	SARASOTA CO TAX COLLECTOR	1,974,052	66,057	155,116	2,058	110,962	334,193	(827)	(81,336)	0	(32,666)	(114,829)	140,110	27,951	
68006	SARASOTA CO SHERIFFS DEPT	23,773,520	795,522	1,868,067	24,783	787,750	3,478,122	(9,597)	(937,530)	0	(390,009)	(1,379,496)	189,948	1,877,291	
68007	SARASOTA CO SCHOOL BOARD	98,417,311	3,293,292	7,733,396	102,997	4,927,434	16,098,721	(41,221)	(4,655,044)	0	(4,460,309)	(7,536,574)	6,985,242	117,768	
68026	WEST COAST ISLAND NAVIGATION DIST	96,329	3,223	7,569	100	17,087	27,860	(60)	(3,969)	0	(12,774)	(16,793)	6,837	8,554	
68100	CITY OF VENICE	6,878,371	230,168	540,486	7,171	1,653,483	(2,881)	(288,406)	0	(288,406)	0	(288,287)	488,198	361,385	
68105	CITY OF NORTH PORT	11,896,269	391,387	919,065	12,993	2,236,764	3,559,409	(4,899)	(481,916)	0	(1,492)	(488,307)	830,151	588,024	
68107	ENGLEWOOD WATER DISTRICT	654,947	21,916	51,464	603	30,375	104,438	(274)	(26,985)	0	(1,007,460)	(1,034,720)	46,485	(180,	

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021**

[Go to Total HIS Employer Pension Amounts](#)

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
		Net Pension Liability at June 30, 2021	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Proportion	Employer Total Expense/(Income)	
70102	CITY OF WEBSTER	3,956	9,290	9,290	67,119	67,119	(60)	(4,871)	(48,997)	(53,916)	4,921	4,739	13,130		13,130	
70103	CITY OF COLEMAN	118,223	1,699	3,991	6,857	12,600	(21)	(2,092)	(9,289)	(11,403)	3,604	3,604	(1,280)		2,324	
70104	CITY OF CENTER HILL	98,646	3,301	7,751	3,655	14,810	(41)	(4,064)	(4,885)	(779)	7,001	1,653	8,654		8,654	
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	4,314,180	144,363	338,998	4,497	313,032	(1,807)	(177,755)	(60,669)	(240,231)	306,202	77,115	383,318		383,318	
71003	SUWANNEE CO PROPERTY APPRAISER	177,338	5,934	13,935	8,544	28,598	(15)	(7,323)	(17,389)	(24,770)	12,887	(805)	11,782		11,782	
71005	SUWANNEE CO TAX COLLECTOR	246,781	8,258	19,367	9,757	37,683	(103)	(10,168)	(8,414)	(18,685)	17,516	162	17,678		17,678	
71006	SUWANNEE CO SHERIFFS DEPT	1,776,747	59,454	139,613	61,941	262,890	(744)	(73,206)	(31,888)	(105,838)	126,106	7,207	133,313		133,313	
71007	SUWANNEE CO SCHOOL BOARD	12,007,135	401,789	943,492	12,517	27,115	(5,029)	(494,725)	(802,615)	(1,102,389)	882,215	(135,573)	716,643		716,643	
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	83,202	2,784	6,538	87	6,164	(35)	(3,425)	(5,99)	(3,526)	5,935	2,403	8,308		8,308	
71100	LIVE OAK HOUSING AUTH	60,696	2,031	4,769	63	8,418	(25)	(2,501)	(13,640)	(16,166)	4,308	(929)	3,379		3,379	
71101	CITY OF LIVE OAK	994,206	33,269	78,122	112,665	225,092	(418)	(40,964)	(48,100)	(89,841)	70,565	5,855	76,420		76,420	
71102	SUWANNEE RIVER WATER MGMT DISTRICT	1,441,068	49,222	113,236	1,502	35,342	(604)	(59,376)	(24,108)	(84,087)	102,281	(5,185)	97,096		97,096	
71103	SUWANNEE VALLEY TRANSIT AUTH	108,296	9,135	272,965	9,165	21,651	(285)	(3,388)	(42,440)	(53,802)	7,696	5,007	12,693		12,693	
72001	TAYLOR CO CLERK OF CIRCUIT COURT	309,389	10,353	309,389	10,353	44,416	(130)	(12,748)	(23,360)	(36,237)	21,959	(2,113)	19,847		19,847	
72003	TAYLOR CO BD OF CO COMMISSIONERS	1,096,995	36,708	86,199	1,144	140,187	(459)	(45,199)	(69,413)	(115,071)	77,860	(5,048)	72,812		72,812	
72004	TAYLOR CO PROPERTY APPRAISER	149,974	5,018	11,785	166	4,386	(63)	(8,179)	(2,347)	(8,399)	10,644	834	11,579		11,579	
72005	TAYLOR CO TAX COLLECTOR	195,292	6,936	15,346	204	2,487	(82)	(8,047)	(6,918)	(14,048)	13,861	(1,160)	12,701		12,701	
72006	TAYLOR CO SHERIFFS DEPT	1,232,163	41,231	96,820	1,284	26,185	(516)	(50,768)	(40,172)	(91,456)	87,454	3,542	90,996		90,996	
72007	TAYLOR CO SCHOOL BOARD	193,514	5,783,000	454,414	6,029	138,771	(2,422)	(238,274)	(480,528)	(721,225)	410,453	(112,352)	298,101		298,101	
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	72,889	2,432	5,712	76	5,668	(30)	(2,969)	(2,397)	(5,413)	5,159	791	5,910		5,910	
72100	CITY OF PERRY	707,024	20,659	65,556	737	22,169	(296)	(10,131)	(33,450)	(36,906)	61,182	(2,969)	47,182		47,182	
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	7,207	81	566	3	818	(3)	(297)	(15,044)	(15,344)	512	(4,008)	(3,497)		(3,497)	
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	50,826	1,701	3,994	53	15,496	(21)	(2,094)	(10,838)	(12,953)	3,607	737	4,344		4,344	
72104	BIG BEND WATER AUTHORITY	108,296	9,135	272,965	9,165	21,651	(285)	(3,388)	(43,009)	(47,516)	7,696	5,007	12,693		12,693	
73001	UNION CO CLERK OF COURTS	174,253	5,831	13,692	1,202	2,506	(73)	(7,180)	(8,721)	(15,973)	12,368	(4,278)	8,089		8,089	
73003	UNION CO BD OF CO COMMISSIONERS	864,813	28,939	67,955	902	56,065	(362)	(35,832)	(16,953)	(52,848)	61,381	5,523	66,904		66,904	
73004	UNION CO PROPERTY APPRAISER	81,437	2,725	6,399	85	6,567	(15)	(3,355)	(7,145)	(10,534)	5,780	(1,147)	4,633		4,633	
73005	UNION CO TAX COLLECTOR	71,185	2,391	5,592	74	2,391	(30)	(4,300)	(1,300)	(2,992)	94	(534)	4,517		4,517	
73006	UNION CO SHERIFFS DEPT	432,122	14,460	33,955	450	32,614	(181)	(17,805)	(20,349)	(38,330)	30,670	5,258	35,928		35,928	
73007	UNION CO SCHOOL BOARD	4,539,237	151,884	356,682	4,732	179,928	(1,901)	(187,028)	(85,467)	(274,396)	1,321,716	(17,774)	304,401		304,401	
73011	UNION CO SUPERVISOR OF ELECTIONS	87,811	2,269	5,328	71	6,670	(28)	(2,794)	(2,585)	(5,408)	4,813	1,253	6,066		6,066	
73088	UNION CO HOUSING AUTH	51,620	1,727	4,056	54	3,269	(32)	(664)	(16,571)	(17,235)	12,081	(4,319)	7,761		7,761	
73101	CITY OF LAKE BUTLER	170,207	5,696	13,374	177	0	(71)	(7,013)	(16,571)	(23,655)	12,081	(4,319)	7,761		7,761	
73103	NEW RIVER LIBRARY COOPERATIVE	20,664	692	1,626	22	1,677	(0)	(853)	(12,814)	(13,675)	1,469	(3,282)	(1,794)		(1,794)	
73116	PAL PUBLIC LIBRARY COOPERATIVE	19,056	638	1,497	20	7,584	(0)	(785)	(338)	(1,131)	1,353	2,184	3,537		3,537	
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	3,377,963	113,002	265,362	3,520	479,132	(1,414)	(139,144)	(462,144)	(602,969)	239,690	(93,273)	146,412		146,412	
74003	VOLUSIA CO BD OF CO COMMISSIONERS	50,748,431	1,696,171	3,987,691	52,904	896,681	(21,256)	(2,090,964)	(6,278,816)	(8,391,036)	3,801,598	(877,748)	2,724,160		2,724,160	
74004	VOLUSIA CO PROPERTY APPRAISER	873,535	29,231	68,640	911	667,381	(366)	(35,992)	0	(38,538)	62,000	158,589	185,589		185,589	
74005	VOLUSIA CO TAX COLLECTOR	419,844	13,848	32,519	431	316,177	(173)	(362,978)	(11,225)	(29,373)	38,551	87,924	87,924		87,924	
74006	VOLUSIA CO SHERIFFS DEPT	2,515,212	83,965	223,246	8,965	5,997,039	(2,794)	(274,883)	(7,815)	(27,815)	1,417,516	(473,616)	1,417,516		1,417,516	
74007	VOLUSIA CO SCHOOL BOARD	114,178,622	3,820,705	8,971,884	119,028	501,484	(47,823)	(4,704,450)	(4,366,483)	(9,118,756)	8,103,913	(818,167)	7,285,746		7,285,746	
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	183,117	6,128	14,399	191	139,901	(77)	(7,545)	(0)	(7,622)	12,997	25,908	38,904		38,904	
74060	VOLUSIA CO LAW LIBRARY	103,927	3,478	8,186	108	3,582	(44)	(4,262)	(5,798)	(10,063)	7,287	(321)	7,056		7,056	
74100	CITY OF LAKE HELEN	1,918,995	60,897	14,995	190	6,081	(19)	(2,761)	(2,589)	(4,950)	12,912	(9,492)	3,420		3,420	
74101	CITY OF NEW SMYRNA BEACH	210,585	7,047	16,548	232	3,204	(88)	(8,677)	(50,134)	(58,899)	14,847	(21,246)	(6,299)		(6,299)	
74102	CITY OF DAYTONA BEACH	10,581,651	354,089	831,481	11,031	670,037	(1,866,538)	(4,435,991)	(11,108)	(451,531)	751,041	166,838	917,679		917,679	
74103	TOWN OF PIERSON	7,430	59	1,430	59	4,830	(24)	(534)	(1,108)	(1,370)	4,001	(1,370)	2,631		2,631	
74104	CITY OF SOUTH DAYTONA	1,942,821	65,012	152,662	2,025	103,534	(814)	(80,049)	(129,153)	(210,016)	137,693	(21,577)	116,336		116,336	
74105	CITY OF HOLLY HILL	1,041,827	34,862	81,864	1,086	23,401	(436)	(42,926)	(61,865)	(105,228)	73,484	846	74,891		74,891	
74106	CITY OF DAYTONA BEACH SHORES	1,649,201	55,186	129,990	1,719	451,964	(691)	(67,951)	(37,021)	(108,663)	117,053	77,620	194,673		194,673	
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	461,203	16,433	36,240	481	5,848	(193)	(19,003)	(275,759)	(294,565)	327,334	(88,237)	(35,533)		(35,533)	
74108	TOWN OF PONCE INLET	1,191,694	39,877	93,641	1,242	112,838	(499)	(49,101)	(2,174)	(51,774)	14,581	35,129	119,710		119,710	
74123	CITY OF OAK HILL	74,827	2,504	5,880	78	13,121	(31)	(3,083)	(128)	(3,242)	5,311	2,960	8,271		8,271	
74124	CITY OF ORANGE CITY	2,468,927	82,817	194,022	2,574	123,470	(1,034)	(101,726)	(11,108)	(102,760)	175,234	56,020	231,254		231,254	
74125	CITY OF DELTONA	3,737,684	125,072	293,697	3,966	259,623	(1,585)	(154,001)	(6,842)	(155,687)	285,283	99,404	364,887		364,887	
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	94,496	3,162	7,425	99	25,683	(40)	(3,893)	(0)	(20,966)	(24,899)	6,707	2,972		2,972	
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	69,835	2,337	5,450	73	11,553	(299)	(2,877)	(1,134)	(4,041)	4,957	1,199	9,156		9,156	
74700	DAYTONA STATE COLLEGE	13,410,073	448,735	1,053,732	13,890	0	1,518,448	(5,617)	(5,522,529)	(1,740,211)	(2,288,357)	951,790	(81,695)	340,095		340,095
75001	WAKULLA CO CLERK OF CIRCUIT COURT	321,397	10,755	25,255	335	6,006	(135)	(13,242)	(0)	(13,242)	22,811	(6,373)	14,438		14,438	
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	1,830,044	61,238	143,800	1,908	237,262	(768)	(75,402)	(4,360)	(80,529)	199,889	68,699	198,588		198,588	
75004	WAKULLA CO PROPERTY APPRAISER	184,101	6,160	14,466	192	831	(21,650)	(77)	(16,922)	(24,585)	13,067	(4,416)	8,651		8,651	
75005	WAKULLA CO TAX COLLECTOR	153,406	5,133	12,054	160	5,127	(22,475)	(64)	(20,041)	(26,426)	10,888	(2,875)	8,013		8,013	
75006	WAKULLA CO SHERIFFS DEPT	1,993,766	68,695	156,665	2,078	48,688	(835)	(27,148)	(114,588)	(137,569)	141,590	(32,068)	109,426		109,426	
75007	WAKULLA CO SCHOOL BOARD															

Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plans
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2021

NOTE 1 – PLAN DESCRIPTION

A. Reporting Entity

The Florida Department of Management Services, Division of Retirement (division), is part of the primary government of the state of Florida and is responsible for administering the Florida Retirement System Pension Plan and Other State-Administered Systems (system). For the fiscal year ended June 30, 2021, the division administered two cost-sharing, multiple employer defined benefit plans, one single employer defined benefit plan, two defined contribution plans, a supplemental funding of defined benefit plans for municipal police officers and firefighters, and various general revenue funded pension programs. The division issued a publicly available, audited annual comprehensive financial report (ACFR) on behalf of the system that includes financial statements, notes and required supplementary information for each of the pension plans. Detailed information about the plans is provided in the ACFR, which is available online, or by contacting the division (see Note 5).

B. Cost-Sharing Defined Benefit Plans

As required by Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68), this report includes the allocation of the collective net pension liability and associated pension expense, deferred outflows of resources and deferred inflows of resources for each of the participating employers in the system's cost-sharing, multiple employer defined benefit plans:

- The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer qualified defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. The Florida Legislature establishes and amends the contribution requirements and benefit terms of the FRS Pension Plan. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state community college, or district school board, unless restricted from FRS membership under sections 121.053 and 121.122, Florida Statutes, or allowed to participate in a non-integrated defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.
- The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The Florida Legislature establishes and amends the contribution requirements and benefit terms of the HIS Program. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended June 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which may include Medicare.

Over 1,000 participating employers are served by the two defined benefit plans. Of these, more than 900 employers, referred to as reporting employers, report payroll and remit contributions to the division for their covered employees and, in some cases, for the covered employees of associated participating employers.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

Employers participating in the FRS Pension Plan and HIS Program are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with GASB 68. The Schedules of Employer Allocations and Schedules of Pension Amounts by Employer (pension allocation schedules) and notes to the schedules, along with the system's ACFR, provide employers with the required information for reporting.

The underlying financial information used to prepare the pension allocation schedules is based on the system's records. The financial statements for the cost-sharing defined benefit plans are prepared using the flow of economic resources measurement focus and the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United States. The system's financial statements are available online or by contacting the division (see Note 5). There have been no significant changes since the publication of the financial statements.

B. Employer Contributions

Contributions are recognized as revenues in the period for which the contributions are due pursuant to statutory and contractual requirements. Employee contributions required pursuant to section 121.71(3), Florida Statutes, are accounted for by the FRS as employer-paid employee contributions and are treated as employer contributions under 26 U.S.C. s. 414(h)(2) allowing these contributions to be deducted on a pre-tax basis. Pension expense reported in the pension allocation schedules is reduced by these amounts.

Total employer contributions are determined on a uniform basis (blended rate) as required by Part III of Chapter 121, Florida Statutes. Employer contributions reflected in the financial statements and in the pension allocation schedules for the cost-sharing defined benefit plans represent contributions specific to each defined benefit plan and do not equal total blended contributions remitted by the employer.

C. Use of Estimates

The preparation of these schedules, and the associated financial statements, requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources and changes therein, including appropriate disclosures at the date of the financial statements. Actual results could differ from those estimates.

NOTE 3 – NET PENSION LIABILITY OF EMPLOYERS

A. Net Pension Liability

The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of June 30, 2021, are shown below (in thousands):

	<u>FRS</u>	<u>HIS</u>
Total Pension Liability	\$ 209,636,046	\$ 12,719,121
Plan Fiduciary Net Position	<u>(202,082,183)</u>	<u>(452,618)</u>
Net Pension Liability	<u>\$ 7,553,863</u>	<u>\$ 12,266,503</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.40%	3.56%

The total pension liability for the FRS was determined by the plan's actuary and reported in the plan's GASB 67 valuation as of June 30, 2021. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The total pension liability for the HIS was determined by the plan's actuary and reported in the plan's GASB 67 valuation as of June 30, 2021. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

B. Basis for Allocation

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the system's fiscal years ended June 30, 2013, through June 30, 2021, for employers that were members of the FRS and HIS during those fiscal years. For fiscal years ended June 30, 2015, through June 30, 2021, in addition to contributions from employers, the required accrued contributions for the division (paid on behalf of the division's employees who administer the plans) were allocated to each employer on a proportional basis. The division administers the plans, and therefore, cannot allocate a portion of the liability to itself. Although GASB 68 encourages the use of the employers' projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is acceptable. The aggregate employer contribution amounts for each fiscal year agree to the employer contribution amounts reported in the system's ACFR for that fiscal year.

The proportion calculated based on contributions for each of the fiscal years presented in the pension allocation schedules was applied to the net pension liability and other pension amounts applicable to that fiscal year to determine each employer's proportionate share of the liability, deferred outflows of resources, deferred inflows of resources and associated pension expense.

For the purposes of the pension allocation schedules, pension amounts are allocated to reporting employers. The pension amounts of participating employers whose payrolls are reported and contributions are remitted by another entity are included in the reporting employer's amounts and will be allocated to the participating employer by the reporting employer.

C. Actuarial Methods and Assumptions

The Florida Retirement System (FRS) Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The division determines the assumptions in the valuations for GASB 67 reporting purposes. The FRS Pension Plan's GASB 67 valuation is performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2019 for the period July 1, 2013, through June 30, 2018. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 6.80%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.16% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both the FRS Pension Plan and the HIS Program were based on the PUB-2010 base table (refer to the valuation reports for more information – see Note 5).

The following changes in actuarial assumptions occurred in 2021:

- FRS: Decreasing the maximum amortization period to 20 years for all current and future amortization bases.
- HIS: The municipal bond rate used to determine total pension liability was decreased from 2.21% to 2.16%.

D. Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the collective net pension liability of the participating employers if the discount rate was 1.00% higher or 1.00% lower than the current discount rate at June 30, 2021.

FRS Net Pension Liability			HIS Net Pension Liability		
1% Decrease	Current Discount Rate	1% Increase	1% Decrease	Current Discount Rate	1% Increase
5.80%	6.80%	7.80%	1.16%	2.16%	3.16%
\$ 33,781,383,454	\$ 7,553,863,454	\$(14,369,402,546)	\$ 14,181,266,208	\$12,266,503,481	\$10,697,783,617

NOTE 4 – PENSION EXPENSE AND DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In accordance with GASB 68, paragraphs 54 and 71, changes in the net pension liability are recognized in pension expense in the current measurement period, except as indicated below. For each of the following, a portion is recognized in pension expense in the current reporting period, and the balance is amortized as deferred outflows or deferred inflows of resources using a systematic and rational method over a closed period, as defined below:

- Differences between expected and actual experience with regard to economic and demographic factors are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees)
- Changes of assumptions or other inputs are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees)
- Changes in proportion and differences between contributions and proportionate share of contributions are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees)
- Differences between expected and actual earnings on pension plan investments are amortized over five years

Employer contributions to the pension plans from employers are not included in collective pension expense; however, employee contributions are used to reduce pension expense.

The average expected remaining service life of all employees provided with pensions through the pension plans at June 30, 2021, was 5.7 years for FRS and 6.4 years for HIS. The components of collective pension expense reported in the pension allocation schedules for the fiscal year ended June 30, 2021, are presented below for each plan.

Florida Retirement System (FRS)

	Recognized in Expense Reporting Period Ended 2021	Deferred Outflows of Resources	Deferred Inflows of Resources
Service cost	\$ 2,648,469,100	\$ -	\$ -
Interest cost	13,713,165,933	-	-
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses (difference between expected and actual experience)	713,801,012	1,294,744,253	-
Effect of assumptions changes or inputs	2,677,457,858	5,168,727,859	-
Member contributions	(756,530,214)	-	-
Projected investment earnings	(10,737,817,022)	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	1,590,291,600	(1,590,291,600)
Net difference between projected and actual investment earnings	(8,282,725,714)	-	(26,353,530,858)
Administrative expenses	21,740,598	-	-
<i>Total</i>	\$ (2,438,449)	\$ 8,053,763,712	\$ (27,943,822,458)

Health Insurance Subsidy (HIS)

	Recognized in Expense Reporting Period Ended 2021	Deferred Outflows of Resources	Deferred Inflows of Resources
Service cost	\$ 280,658,909	\$ -	\$ -
Interest cost	278,746,908	-	-
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses (difference between expected and actual experience)	84,706,748	410,468,172	(5,137,715)
Effect of assumptions changes or inputs	230,467,083	963,872,605	(505,411,160)
Member contributions	(55,181)	-	-
Projected investment earnings	(9,165,135)	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	463,337,703	(463,337,703)
Net difference between projected and actual investment earnings	5,071,841	12,787,505	-
Administrative expenses	193,066	-	-
<i>Total</i>	\$ 870,624,239	\$ 1,850,465,985	\$ (973,886,578)

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer’s fiscal year end will be recognized as a reduction of the net pension liability in the subsequent reporting period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension expense will be recognized as follows:

Reporting Period Ending	FRS Expense	HIS Expense
2022	\$ (3,503,139,422)	\$ 241,439,339
2023	\$ (4,084,984,352)	\$ 76,915,886
2024	\$ (5,411,031,735)	\$ 158,699,494
2025	\$ (6,933,858,540)	\$ 210,652,397
2026	\$ 42,955,303	\$ 157,543,841
Thereafter	\$ -	\$ 31,328,450
Total	\$ (19,890,058,746)	\$ 876,579,407

NOTE 5 – ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

Additional audited financial information supporting the Schedules of Employer Allocations and the Schedules of Pension Amounts by Employer is located in the Florida Retirement System Pension Plan and Other State-Administered Systems ACFR for the fiscal year ended June 30, 2021. The system’s ACFR and the actuarial valuation reports referenced herein are available online at:

http://www.dms.myflorida.com/workforce_operations/retirement/publications

The system’s ACFR and actuarial reports may also be obtained by contacting the Division of Retirement at:

Department of Management Services
 Division of Retirement
 Research and Education Section
 P. O. Box 9000
 Tallahassee, FL 32315-9000
 850-488-5706 or toll free at 877-377-1737

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
1000	STATE OF FLORIDA	\$ 156,915,331	\$ 171,480,417
4910	UNIVERSITY OF FLORIDA	15,967,720	18,945,623
4915	FLORIDA POLYTECHNIC UNIVERSITY	247,772	267,476
4920	FLORIDA STATE UNIVERSITY	6,910,173	7,888,010
4930	FLORIDA A&M UNIVERSITY	1,892,145	2,125,640
4940	UNIVERSITY OF CENTRAL FLORIDA	6,136,690	6,897,785
4950	UNIVERSITY OF SOUTH FLORIDA	7,897,612	8,893,319
4955	NEW COLLEGE	321,211	373,601
4960	FLORIDA ATLANTIC UNIVERSITY	3,105,619	3,439,940
4970	UNIVERSITY OF WEST FLORIDA	1,394,432	1,392,753
4980	FLORIDA INTERNATIONAL UNIVERSITY	5,986,111	7,078,232
4990	UNIVERSITY OF NORTH FLORIDA	1,673,752	1,951,346
4995	FLORIDA GULF COAST UNIVERSITY	1,389,278	1,679,084
11001	ALACHUA CO CLERK OF CIRCUIT COURT	133,822	183,486
11003	ALACHUA CO BD OF CO COMMISSIONERS	1,525,135	1,697,176
11004	ALACHUA CO PROPERTY APPRAISER	113,369	119,487
11005	ALACHUA CO TAX COLLECTOR	131,483	150,795
11006	ALACHUA CO SHERIFF'S OFFICE	1,689,632	2,256,927
11007	ALACHUA CO SCHOOL BOARD	2,274,609	2,527,969
11100	CITY OF ALACHUA	226,381	269,484
11101	CITY OF HIGH SPRINGS	90,280	121,458
11102	CITY OF NEWBERRY	102,544	136,866
11103	CITY OF GAINESVILLE	24,501	19,054
11104	ALACHUA COUNTY LIBRARY DISTRICT	103,910	137,604
11116	CITY OF ARCHER	12,942	14,112
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	0	16,537
11300	CARING & SHARING LEARNING SCHOOL	23,068	29,374
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	3,548	0
11302	SIATECH GAINESVILLE	5,509	7,006
11305	MICANOPY MIDDLE SCHOOL INC	5,211	7,435
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	10,385	16,991
11700	SANTA FE COLLEGE	729,778	823,441
12001	BAKER CO CLERK OF CIRCUIT COURT	31,589	33,418
12003	BAKER CO BD OF CO COMMISSIONERS	120,704	135,516
12004	BAKER CO PROPERTY APPRAISER	14,968	16,142
12005	BAKER CO TAX COLLECTOR	27,474	28,517
12006	BAKER CO SHERIFF'S DEPT	322,684	319,933
12007	BAKER CO SCHOOL BOARD	415,826	453,820
12011	BAKER CO SUPERVISOR OF ELECTIONS	6,869	17,961
12100	CITY OF MACCLENNY	70,302	83,509
12102	NEW RIVER SOLID WASTE ASSOCIATION	27,008	33,689
12104	TOWN OF GLEN ST MARY	2,757	4,829
13001	BAY CO CLERK OF CIRCUIT COURT	132,888	154,541
13003	BAY CO BD OF CO COMMISSIONERS	1,027,251	1,170,933
13004	BAY CO PROPERTY APPRAISER	70,040	80,018
13005	BAY CO TAX COLLECTOR	82,516	81,024
13006	BAY CO SHERIFF'S DEPT	1,023,650	1,077,894
13007	BAY CO SCHOOL BOARD	1,800,698	2,099,930

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
13009	BEACH MOSQUITO CONTROL DIST	15,544	12,361
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	28,913	31,498
13100	CITY OF PANAMA CITY	31,158	32,622
13101	PANAMA CITY PORT AUTH	3,702	4,475
13102	CITY OF SPRINGFIELD	123,357	138,008
13103	CITY OF PARKER	43,886	51,835
13105	CITY OF MEXICO BEACH	41,532	42,701
13107	CITY OF CALLAWAY	76,154	98,784
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	6,811	7,697
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	78,664	94,533
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	23,633	30,609
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	65,446	73,724
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	28,257	34,758
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	36,315	50,032
13308	UNIVERSITY ACADEMY INC.	49,160	61,737
13309	RISING LEADER ACADEMY, INC.	17,562	21,156
13310	PALM BAY PREPARATORY ACADEMY	24,282	25,067
13311	CENTRAL HIGH SCHOOL	10,499	8,680
13312	PALM BAY ELEMENTARY SCHOOL	29,171	36,585
13700	GULF COAST STATE COLLEGE	366,343	407,601
14001	BRADFORD CO CLERK OF CIRCUIT COURT	37,996	40,152
14003	BRADFORD CO BD OF CO COMMISSIONERS	179,658	287,990
14004	BRADFORD CO PROPERTY APPRAISER	18,706	20,152
14005	BRADFORD CO TAX COLLECTOR	14,891	15,329
14006	BRADFORD CO SHERIFF'S DEPT	181,866	173,020
14007	BRADFORD CO SCHOOL BOARD	264,137	314,345
15001	BREVARD CO CLERK OF CIRCUIT CT	285,057	336,150
15003	BREVARD CO BD OF CO COMMISSIONERS	3,709,579	3,970,396
15004	BREVARD CO PROPERTY APPRAISER	157,767	175,620
15005	BREVARD CO TAX COLLECTOR	227,685	244,530
15006	BREVARD CO SHERIFF'S OFFICE	3,303,963	3,699,073
15007	BREVARD CO SCHOOL BOARD	5,909,909	6,672,382
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	50,123	54,131
15033	CANAVERAL PORT AUTH	11,024	17,587
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	27,339	21,553
15100	CITY OF MELBOURNE	853,995	931,552
15101	CITY OF INDIAN HARBOUR BEACH	40,038	44,301
15102	TITUSVILLE-COCOA AIRPORT AUTH	27,833	18,196
15103	TOWN OF MALABAR	26,415	28,995
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	336	273
15105	SEBASTIAN INLET TAX DISTRICT	11,116	12,696
15110	TOWN OF MELBOURNE BEACH	6,791	8,433
15111	CITY OF WEST MELBOURNE	94,616	107,607
15112	CITY OF PALM BAY	6,865	5,047
15113	CITY OF COCOA	352,526	428,136
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	18,412	20,378
15115	INDIAN RIVER LAGOON COUNCIL	11,762	11,965
15700	EASTERN FLORIDA STATE COLLEGE	746,460	784,247

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
16003	BROWARD CO BD OF CO COMMISSIONERS	9,029,333	9,964,352
16004	BROWARD CO PROPERTY APPRAISER	422,188	480,695
16006	BROWARD CO SHERIFF'S DEPT	19,543,898	22,858,378
16007	BROWARD CO SCHOOL BOARD	17,294,223	19,552,688
16011	BROWARD CO SUPERVISOR OF ELECTIONS	156,645	139,777
16018	HILLSBORO INLET DISTRICT	8,559	9,941
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	27,572	27,979
16054	OLD PLANTATION WATER CONTROL DIST	11,714	15,215
16080	BROWARD CO CLERK OF CIRCUIT COURT	545,092	592,903
16100	TOWN OF HILLSBORO BEACH	99,904	115,467
16101	TOWN OF LAUDERDALE BY THE SEA	74,898	78,469
16102	CITY OF MARGATE	1,582,552	1,746,826
16103	BROWARD CO HOUSING AUTH	105,846	153,453
16104	CITY OF LAUDERDALE LAKES	18,234	13,664
16107	SOUTH FL REG PLANNING COUNCIL	21,454	22,349
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	191,534	206,247
16110	S BROWARD DRAINAGE DIST	36,934	39,099
16112	NORTH BROWARD HOSPITAL DIST	8,981	11,869
16113	MEMORIAL HEALTHCARE DIST	1,236	1,759
16114	CITY OF DEERFIELD BEACH	17,437	19,652
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	153,597	192,270
16116	CITY OF COCONUT CREEK	894,300	1,030,940
16117	CITY OF HOLLYWOOD	25,836	24,785
16118	CITY OF WESTON	6,096	5,880
16119	CITY OF MIRAMAR	19,653	20,626
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	5,371	6,080
16121	CITY OF NORTH LAUDERDALE	202,640	234,186
16122	CITY OF POMPANO BEACH	7,562	5,024
16123	CITY OF WEST PARK	26,561	27,808
16124	CITY OF DANIA BEACH	235,931	270,085
16125	CITY OF WILTON MANORS	296,016	327,706
16126	TOWN OF PEMBROKE PARK	54,881	97,126
16127	CITY OF OAKLAND PARK	395,884	505,097
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	112,933	127,761
16129	CITY OF COOPER CITY	96,530	91,189
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	84,802	115,993
16131	CITY OF LIGHTHOUSE POINT	248,324	274,027
16132	CITY OF HALLANDALE BEACH	209,707	295,589
16133	CITY OF FORT LAUDERDALE	0	886,398
16300	CENTRAL CHARTER SCHOOL	101,781	126,257
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	15,015	16,484
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	29,754	33,847
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	66,797	87,944
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	46,642	53,063
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	62,444	76,927
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	27,547	12,522
16700	BROWARD COLLEGE	1,733,447	2,024,521
17001	CALHOUN CO CLERK OF CIRCUIT COURT	23,262	25,049

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
17003	CALHOUN CO BD OF CO COMMISSIONERS	44,998	60,987
17004	CALHOUN CO PROPERTY APPRAISER	15,325	16,457
17005	CALHOUN CO TAX COLLECTOR	11,572	7,301
17006	CALHOUN CO SHERIFF'S DEPT	54,421	74,086
17007	CALHOUN CO SCHOOL BOARD	152,402	173,967
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	13,860	14,900
17039	APALACHEE REGIONAL PLANNING COUNCIL	24,505	32,498
17100	CITY OF BLOUNTSTOWN	62,557	70,547
17101	TOWN OF ALTHA	3,009	5,027
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	111,836	129,994
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	2,316,548	2,667,531
18004	CHARLOTTE CO PROPERTY APPRAISER	87,622	98,490
18005	CHARLOTTE CO TAX COLLECTOR	118,355	171,868
18006	CHARLOTTE CO SHERIFF'S DEPT	1,867,863	2,008,128
18007	CHARLOTTE CO SCHOOL BOARD	1,312,962	1,581,848
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	49,579	67,795
19001	CITRUS CO CLERK OF CIRCUIT COURT	117,286	145,830
19003	CITRUS CO BD OF CO COMMISSIONERS	925,137	1,045,456
19004	CITRUS CO PROPERTY APPRAISER	66,849	93,021
19005	CITRUS CO TAX COLLECTOR	55,743	56,697
19006	CITRUS CO SHERIFF'S DEPT	837,396	932,607
19007	CITRUS CO SCHOOL BOARD	1,411,497	1,642,526
19009	CITRUS CO MOSQUITO CONTROL DIST	25,529	30,238
19016	CITRUS COUNTY HOSPITAL BOARD	2,716	3,053
19100	CITY OF INVERNESS	66,541	71,231
19101	HOMOSASSA SPECIAL WATER DIST	17,598	18,936
19102	CITY OF CRYSTAL RIVER	54,777	71,635
20001	CLAY CO CLERK OF CIRCUIT COURT	176,434	177,960
20003	CLAY CO BD OF CO COMMISSIONERS	978,315	1,159,483
20004	CLAY CO PROPERTY APPRAISER	65,007	77,319
20005	CLAY CO TAX COLLECTOR	68,862	83,829
20006	CLAY CO SHERIFF'S DEPT	1,231,314	1,329,704
20007	CLAY CO SCHOOL BOARD	2,569,764	3,018,628
20011	CLAY COUNTY SUPV OF ELECTIONS	25,485	26,479
20100	CITY OF GREEN COVE SPRINGS	72,630	121,942
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	121,385	132,332
21001	COLLIER CO CLERK OF CIRCUIT COURT	268,457	315,973
21003	COLLIER CO BD OF CO COMMISSIONERS	3,113,221	3,530,221
21004	COLLIER CO PROPERTY APPRAISER	140,019	156,371
21005	COLLIER CO TAX COLLECTOR	217,773	217,673
21006	COLLIER CO SHERIFF'S OFFICE	3,967,689	4,170,127
21007	COLLIER CO SCHOOL BOARD	3,301,374	4,123,142
21009	COLLIER MOSQUITO CONTROL DIST	64,580	81,196
21011	COLLIER CO SUPERVISOR OF ELECTIONS	35,862	41,494
21100	NORTH COLLIER FIRE CONTROL & RESCUE	194,254	211,807
21101	CITY OF MARCO ISLAND	17,522	17,442
21105	IMMOKALEE FIRE CONTROL DISTRICT	97,533	120,619
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	1,055	1,159

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
21107	GREATER NAPLES FIRE RESCUE DISTRICT	637,489	893,533
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	27,619	32,703
21305	MARCO ISLAND ACADEMY	20,557	26,420
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	33,969	47,470
22003	COLUMBIA CO BD OF CO COMMISSIONERS	381,544	399,599
22004	COLUMBIA CO PROPERTY APPRAISER	43,028	44,823
22005	COLUMBIA CO TAX COLLECTOR	43,020	54,037
22006	COLUMBIA CO SHERIFF'S OFFICE	389,013	411,469
22007	COLUMBIA CO SCHOOL BOARD	836,723	930,560
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	17,469	18,432
22016	LAKE SHORE HOSPITAL AUTHORITY	2,005	1,827
22101	CITY OF LAKE CITY	135,721	156,944
22700	FLORIDA GATEWAY COLLEGE	218,286	224,639
23003	MIAMI-DADE COUNTY	77,749,250	91,279,451
23007	MIAMI-DADE CO SCHOOL BOARD	25,607,127	28,570,595
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	1,984,302	2,144,824
23100	BAL HARBOUR VILLAGE	25,659	38,347
23101	VILLAGE OF EL PORTAL	31,743	34,604
23102	CITY OF OPA LOCKA	224,271	262,650
23104	VILLAGE OF BISCAYNE PARK	47,495	57,493
23105	CITY OF WEST MIAMI	127,744	149,623
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	35,016	38,179
23108	CITY OF SUNNY ISLES BEACH	572,218	651,484
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	138,365	148,246
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	21,666	23,266
23117	CITY OF NORTH MIAMI	258,119	362,318
23118	CITY OF NORTH MIAMI BEACH	2,376	2,497
23119	TOWN OF MIAMI LAKES	68,033	74,791
23120	CITY OF MIAMI GARDENS	1,528,920	1,425,895
23121	THE CHILDREN'S TRUST	156,471	175,487
23122	CITY OF NORTH BAY VILLAGE	182,009	219,222
23123	TOWN OF CUTLER BAY	98,670	107,208
23124	CITY OF DORAL	626,121	717,400
23125	CITY OF FLORIDA CITY	189,020	210,842
23126	VILLAGE OF PINECREST	240,847	264,164
23127	CITY OF CORAL GABLES	17,849	22,782
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	24,249	31,627
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	39,443	51,869
23700	MIAMI DADE COLLEGE	3,518,051	3,984,194
24001	DESOTO CO CLERK OF CIRCUIT COURT	20,423	26,848
24003	DESOTO CO BD OF CO COMMISSIONERS	248,009	295,965
24004	DESOTO CO PROPERTY APPRAISER	21,891	23,608
24005	DESOTO CO TAX COLLECTOR	23,689	13,579
24006	DESOTO CO SHERIFF'S DEPT	317,183	368,022
24007	DESOTO CO SCHOOL BOARD	401,882	465,226
24011	DESOTO CO SUPERVISOR OF ELECTIONS	14,394	15,844
24062	JOSHUA WATER CONTROL DIST	7,182	1,804
25001	DIXIE CO CLERK OF CIRCUIT COURT	16,625	21,544

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
25003	DIXIE CO BD OF CO COMMISSIONERS	126,674	146,417
25004	DIXIE CO PROPERTY APPRAISER	25,713	28,343
25005	DIXIE CO TAX COLLECTOR	19,477	20,454
25006	DIXIE CO SHERIFF'S DEPT	146,103	129,181
25007	DIXIE CO SCHOOL BOARD	213,194	242,396
25011	DIXIE CO SUPERVISOR OF ELECTIONS	10,591	5,760
25100	TOWN OF CROSS CITY	31,200	33,813
25103	SUWANNEE WATER AND SEWER DISTRICT	2,660	3,519
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	2,914	3,287
25363	KINDER CUB SCHOOL, INC.	7,978	11,753
26003	CITY OF JACKSONVILLE	158,559	138,022
26007	DUVAL CO SCHOOL BOARD	7,520,961	8,934,731
26039	NORTHEAST FL REGIONAL COUNCIL	17,401	20,777
26102	JACKSONVILLE PORT AUTHORITY	272,446	315,926
26103	JACKSONVILLE AVIATION AUTHORITY	424,460	494,889
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	7,232	8,382
26301	RIVER CITY SCIENCE ACADEMY	57,468	77,652
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	38,302	54,432
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	7,852	8,406
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	44,842	64,729
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	60,024	82,776
26366	LONE STAR MYCROSCHOOL	9,572	9,517
26368	BISCAYNE MYCROSCHOOL	7,365	8,889
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	0	31,211
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	1,157,502	1,283,344
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	371,581	463,959
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	2,558,263	2,668,134
27004	ESCAMBIA CO PROPERTY APPRAISER	91,354	101,615
27005	ESCAMBIA CO TAX COLLECTOR	109,307	128,611
27006	ESCAMBIA CO SHERIFF'S DEPT	1,372,076	1,578,712
27007	ESCAMBIA CO SCHOOL BOARD	3,268,921	3,866,081
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	160,554	170,494
27039	WEST FL REGIONAL PLANNING COUNCIL	40,937	37,198
27041	SANTA ROSA ISLAND AUTH	16,840	16,434
27059	EMERALD COAST UTILITIES AUTHORITY	683,758	737,515
27060	ESCAMBIA CO HOUSING FINANCE AUTH	10,908	10,894
27100	CITY OF PENSACOLA	634,635	810,394
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	10,975	11,456
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	8,200	10,862
27700	PENSACOLA STATE COLLEGE	590,144	621,122
28001	FLAGLER CO CLERK OF CIRCUIT COURT	102,151	122,530
28003	FLAGLER CO BD OF CO COMMISSIONERS	633,618	763,955
28004	FLAGLER CO PROPERTY APPRAISER	54,766	70,189
28005	FLAGLER CO TAX COLLECTOR	67,721	80,878
28006	FLAGLER CO SHERIFF'S DEPT	841,996	987,211
28007	FLAGLER CO SCHOOL BOARD	1,127,733	1,323,101
28009	EAST FLAGLER MOSQUITO CONTROL DIST	11,374	14,198
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	21,379	26,454

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
28088	FLAGLER CO HOUSING AUTH	5,572	7,262
28100	CITY OF PALM COAST	47,936	45,363
28101	CITY OF BUNNELL	78,730	96,918
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	24,116	36,577
29003	FRANKLIN CO BD OF CO COMM	69,626	76,902
29004	FRANKLIN CO PROPERTY APPRAISER	13,138	15,456
29005	FRANKLIN CO TAX COLLECTOR	16,722	18,326
29006	FRANKLIN CO SHERIFF'S DEPT	128,997	138,844
29007	FRANKLIN CO SCHOOL BOARD	126,975	150,416
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	13,936	15,218
29100	CITY OF APALACHICOLA	40,176	57,007
29101	CITY OF CARRABELLE	23,533	26,639
29102	EASTPOINT WATER AND SEWER DIST	8,806	9,462
29104	APALACHICOLA HOUSING AUTHORITY	2,824	2,928
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	54,438	67,535
30003	GADSDEN CO BD OF CO COMMISSIONERS	274,069	323,572
30005	GADSDEN CO TAX COLLECTOR	12,221	14,206
30006	GADSDEN CO SHERIFF'S DEPT	156,978	167,197
30007	GADSDEN CO SCHOOL BOARD	349,773	377,913
30100	TOWN OF HAVANA	50,886	57,496
30101	CITY OF CHATTAHOOCHEE	47,389	54,084
30102	NORTHWEST FL WATER MANAGEMENT DIST	139,451	166,204
30103	TOWN OF GREENSBORO	2,720	2,411
30104	CITY OF GRETNA	26,463	25,796
30105	CITY OF MIDWAY	15,793	22,733
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	22,960	21,832
31003	GILCHRIST CO BD OF CO COMMISSIONERS	119,162	133,295
31004	GILCHRIST CO PROPERTY APPRAISER	19,914	21,573
31005	GILCHRIST CO TAX COLLECTOR	18,554	20,654
31006	GILCHRIST CO SHERIFF'S DEPT	125,090	122,592
31007	GILCHRIST CO SCHOOL BOARD	274,893	306,345
31011	GILCHRIST CO SUPERVISOR OF ELECTION	14,717	15,800
31100	CITY OF TRENTON	22,069	21,769
32001	GLADES CO CLERK OF THE CIRCUIT COUR	23,677	29,126
32003	GLADES CO BD OF CO COMMISSIONERS	106,184	117,942
32004	GLADES CO PROPERTY APPRAISER	11,339	12,627
32005	GLADES COUNTY TAX COLLECTOR	7,518	8,931
32006	GLADES CO SHERIFF'S DEPT	234,789	200,362
32007	GLADES CO SCHOOL BOARD	149,651	160,463
32100	CITY OF MOORE HAVEN	23,218	24,606
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	456	319
32300	PEMAYETV EMAHAKV, INC	105,114	115,550
33001	GULF CO CLERK OF CIRCUIT COURT	20,464	24,219
33003	GULF CO BD OF CO COMMISSIONERS	178,607	249,776
33004	GULF CO PROPERTY APPRAISER	17,225	18,827
33005	GULF CO TAX COLLECTOR	9,080	8,586
33006	GULF COUNTY SHERIFF'S DEPT	93,039	105,362
33007	GULF CO SCHOOL BOARD	190,535	222,955

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
33011	GULF CO SUPERVISOR OF ELECTIONS	14,109	15,334
33100	CITY OF PORT ST JOE	84,891	91,773
34001	HAMILTON CO CLERK OF CIRCUIT COURT	23,079	25,495
34003	HAMILTON CO BD OF CO COMMISSIONERS	106,824	126,421
34004	HAMILTON CO PROPERTY APPRAISER	10,531	12,564
34005	HAMILTON CO TAX COLLECTOR	9,148	10,580
34006	HAMILTON CO SHERIFF'S DEPT	104,373	122,583
34007	HAMILTON CO SCHOOL BOARD	172,367	195,277
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	13,895	14,568
34100	CITY OF JASPER	38,174	37,885
34103	TOWN OF JENNINGS	0	8,378
35001	HARDEE CO CLERK OF CIRCUIT COURT	30,379	32,660
35003	HARDEE CO BD OF CO COMMISSIONERS	267,123	292,098
35004	HARDEE CO PROPERTY APPRAISER	18,230	21,156
35005	HARDEE CO TAX COLLECTOR	21,628	22,974
35006	HARDEE CO SHERIFF'S DEPT	264,071	243,810
35007	HARDEE CO SCHOOL BOARD	402,109	470,786
35011	HARDEE CO SUPERVISOR OF ELECTIONS	13,262	14,192
36001	HENDRY CO CLERK OF CIRCUIT COURT	40,191	44,734
36003	HENDRY CO BD OF CO COMMISSIONERS	249,248	267,369
36004	HENDRY CO PROPERTY APPRAISER	26,355	25,611
36005	HENDRY CO TAX COLLECTOR	22,110	24,261
36006	HENDRY CO SHERIFF'S DEPT	284,703	348,246
36007	HENDRY CO SCHOOL BOARD	557,861	652,712
36011	HENDRY CO SUPERVISOR OF ELECTIONS	7,613	6,474
36016	HENDRY REGIONAL MEDICAL CENTER	7,490	3,446
36100	CITY OF LABELLE	45,455	72,409
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	1,530	3,818
36102	BARRON WATER CONTROL DISTRICT	9,660	10,191
36103	CITY OF CLEWISTON	40,109	38,069
36104	CENTRAL CO WATER CONTROL DIST	7,770	12,166
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	853	1,264
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	108,485	151,845
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	1,706,907	1,921,436
37004	HERNANDO COUNTY PROPERTY APPRAISER	67,839	76,541
37005	HERNANDO CO TAX COLLECTOR	68,224	89,025
37006	HERNANDO CO SHERIFF'S DEPT	1,267,658	1,616,494
37007	HERNANDO CO SCHOOL BOARD	1,607,023	1,806,176
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	20,641	28,881
37056	SW FL WATER MANAGEMENT DIST	729,977	816,165
37100	CITY OF BROOKSVILLE	62,448	84,908
37101	HERNANDO CO HOUSING AUTH	3,563	3,968
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	104,789	115,351
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	536,374	614,881
38004	HIGHLANDS CO PROPERTY APPRAISER	67,495	73,865
38005	HIGHLANDS CO TAX COLLECTOR	67,436	62,123
38006	HIGHLANDS CO SHERIFF'S DEPT	902,719	1,030,230
38007	HIGHLANDS CO SCHOOL BOARD	852,635	1,008,924

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	20,492	26,674
38100	CITY OF AVON PARK	30,869	34,712
38101	TOWN OF LAKE PLACID	53,706	65,496
38102	CITY OF SEBRING	190,819	205,111
38103	SEBRING AIRPORT AUTH	21,994	27,261
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	2,921	4,213
38700	SOUTH FLORIDA STATE COLLEGE	273,266	313,849
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	729,367	842,570
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	9,464,902	10,757,243
39004	HILLSBOROUGH CO PROPERTY APPRAISER	207,090	213,544
39005	HILLSBOROUGH CO TAX COLLECTOR	385,673	468,441
39006	HILLSBOROUGH CO SHERIFF'S DEPT	10,707,593	11,726,622
39007	HILLSBOROUGH CO SCHOOL BOARD	16,731,403	17,450,453
39037	HILLSBOROUGH CO AVIATION AUTH	1,372,950	1,471,345
39038	TAMPA PORT AUTH	375,795	395,959
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	69,781	103,954
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	824,373	1,110,093
39100	CITY OF TEMPLE TERRACE	17,520	12,262
39102	TAMPA SPORTS AUTH	109,887	151,507
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	52,927	61,180
39109	TAMPA BAY ESTUARY PROGRAM	14,387	15,984
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	107,797	120,245
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	13,966	14,771
39700	HILLSBOROUGH COMMUNITY COLLEGE	988,477	1,337,441
40001	HOLMES CO CLERK OF CIRCUIT COURT	26,030	36,226
40003	HOLMES CO BD OF CO COMMISSIONERS	99,104	119,132
40004	HOLMES CO PROPERTY APPRAISER	20,489	23,621
40005	HOLMES CO TAX COLLECTOR	20,298	24,285
40006	HOLMES CO SHERIFF'S DEPT	76,672	106,207
40007	HOLMES CO SCHOOL BOARD	247,317	292,763
40103	HOLMES COUNTY HOUSING AUTHORITY	1,364	1,116
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	98,115	118,662
41003	INDIAN RIVER CO BD OF CO COMMISSION	1,630,945	1,840,052
41004	INDIAN RIVER CO PROPERTY APPRAISER	73,798	78,225
41005	INDIAN RIVER CO TAX COLLECTOR	77,978	86,560
41006	INDIAN RIVER CO SHERIFF'S DEPT	1,281,544	1,620,580
41007	INDIAN RIVER CO SCHOOL BOARD	1,451,952	1,809,726
41009	INDIAN RIVER MOSQUITO CONTROL DIST	50,685	50,272
41011	INDIAN RIVER CO SUPERVISOR ELECTION	28,361	26,088
41018	FELLSMERE WATER CONTROL DIST	3,239	3,678
41050	INDIAN RIVER FARMS WATER CONTROL DI	15,974	19,113
41065	ST JOHNS WATER CONTROL DIST	13,000	15,046
42001	JACKSON CO CLERK OF CIRCUIT COURT	43,344	48,466
42003	JACKSON CO BD OF CO COMMISSIONERS	336,090	315,003
42004	JACKSON CO PROPERTY APPRAISER	26,134	28,014
42005	JACKSON CO TAX COLLECTOR	22,253	27,346
42006	JACKSON CO SHERIFF'S DEPT	125,275	167,610
42007	JACKSON CO SCHOOL BOARD	548,424	611,009

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
42016	JACKSON HOSPITAL	53,822	71,935
42088	NW FL REGIONAL HOUSING AUTH	20,367	24,726
42100	TOWN OF SNEADS	16,123	21,835
42101	CITY OF GRACEVILLE	43,137	42,480
42102	TOWN OF GRAND RIDGE	7,194	6,599
42103	TOWN OF ALFORD	1,351	2,749
42104	CITY OF MARIANNA	57,715	56,547
42105	MARIANNA HEALTH & REHABILITATION CENTER	114,426	149,146
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	3,088	2,997
42700	CHIPOLA COLLEGE	174,222	192,306
43001	JEFFERSON CO CLERK OF CIRCUIT CT	121,634	142,983
43004	JEFFERSON CO PROPERTY APPRAISER	19,861	22,256
43005	JEFFERSON CO TAX COLLECTOR	5,698	6,880
43006	JEFFERSON CO SHERIFF'S DEPT	115,851	131,333
43007	JEFFERSON CO SCHOOL BOARD	36,515	33,396
43011	JEFFERSON CO SUPERVISOR OF ELECTION	5,228	4,025
43100	CITY OF MONTICELLO	21,877	20,580
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	55,794	65,060
44004	LAFAYETTE CO PROPERTY APPRAISER	13,430	14,459
44005	LAFAYETTE CO TAX COLLECTOR	14,035	15,387
44006	LAFAYETTE CO SHERIFF'S DEPT	41,949	55,121
44007	LAFAYETTE CO SCHOOL BOARD	129,325	147,088
44011	LAFAYETTE CO SUPERVISER OF ELECTION	12,579	13,742
44100	TOWN OF MAYO	12,638	13,497
45001	LAKE CO CLERK OF COURTS	221,186	249,629
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	1,534,699	1,836,492
45004	LAKE CO PROPERTY APPRAISER	74,665	81,977
45005	LAKE CO TAX COLLECTOR	132,542	155,633
45006	LAKE CO SHERIFF'S DEPT	1,908,497	2,096,297
45007	LAKE CO SCHOOL BOARD	2,817,195	3,200,387
45011	LAKE CO SUPERVISOR OF ELECTIONS	31,222	41,031
45023	LAKE COUNTY WATER AUTHORITY	20,771	25,933
45100	CITY OF EUSTIS	17,657	12,506
45101	CITY OF UMATILLA	26,010	34,034
45103	TOWN OF ASTATULA	21,088	25,796
45104	CITY OF MINNEOLA	84,998	95,627
45105	CITY OF TAVARES	169,124	195,033
45106	TOWN OF MONTVERDE	3,898	9,995
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	0	2,172
45113	CITY OF FRUITLAND PARK	67,161	83,211
45338	MASCOTTE CHARTER SCHOOL, INC	5,291	4,962
45339	SPRING CREEK CHARTER SCHOOL	0	9,334
45700	LAKE SUMTER STATE COLLEGE	276,058	295,434
46001	LEE CO CLERK OF CIRCUIT COURT	414,283	460,206
46003	LEE CO BD OF CO COMMISSIONERS	4,986,649	5,375,113
46004	LEE CO PROPERTY APPRAISER	138,584	160,701
46005	LEE CO TAX COLLECTOR	286,043	300,873
46006	LEE CO SHERIFF'S DEPT	4,378,937	4,880,336

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
46007	LEE CO SCHOOL BOARD	5,607,431	6,786,613
46009	LEE CO MOSQUITO CONTROL DIST	144,239	164,699
46011	LEE CO SUPERVISOR OF ELECTIONS	78,342	77,125
46046	LEE CO HYACINTH CONTROL DIST	17,309	19,788
46099	FT MYERS BEACH MOSQUITO CONTROL	3,771	4,199
46100	SANIBEL FIRE CONTROL DIST	115,055	125,556
46101	SW FL REGIONAL PLANNING COUNCIL	9,638	13,360
46102	NORTH FORT MYERS FIRE CONTROL DIST	238,348	271,029
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	410,411	470,151
46104	TICE FIRE & RESCUE DIST	109,928	104,558
46105	FT MYERS BEACH LIBRARY DIST	14,644	17,664
46106	FT MYERS BEACH FIRE CONTROL DIST	295,234	349,207
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	497,327	590,205
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	39,552	43,074
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	488,948	661,723
46110	CAPTIVA FIRE CONTROL DIST	59,669	62,228
46111	FT MYERS SHORES FIRE DEPT	90,719	114,086
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	57,471	47,442
46113	ALVA FIRE AND RESCUE SERVICE DIST	23,240	24,657
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	40,493	39,124
46116	CITY OF BONITA SPRINGS	74,889	84,745
46117	MATLACHA-PINE FIRE DISTRICT	113,260	114,570
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	3,185	3,353
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	50,223	63,212
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	10,239	13,804
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	143,352	219,299
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	684,444	733,871
47001	LEON CO CLERK OF THE CIRCUIT COURT	172,770	186,741
47003	LEON CO BD OF CO COMMISSIONERS	1,095,107	1,380,559
47004	LEON CO PROPERTY APPRAISER	124,371	131,528
47005	LEON CO TAX COLLECTOR	95,371	109,278
47006	LEON CO SHERIFF'S DEPT	1,731,383	2,188,507
47007	LEON CO SCHOOL BOARD	2,723,559	3,230,819
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	68,623	94,182
47090	FLORIDA BOARD OF BAR EXAMINERS	55,264	57,668
47102	TALLAHASSEE HOUSING AUTH	37,928	49,748
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	4,615	5,881
47104	FL CLERKS OF COURT OPERATIONS CORP	17,796	22,371
47106	VOLUNTEER FLORIDA	36,181	33,840
47107	CITY OF TALLAHASSEE CDA	11,906	16,438
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	59,837	79,428
47302	STARS EDUCATION SERVICES, INC	33,925	50,698
47700	TALLAHASSEE COMMUNITY COLLEGE	811,178	890,450
48001	LEVY CO CLERK OF CIRCUIT COURT	36,706	45,114
48003	LEVY CO BD OF CO COMMISSIONERS	315,221	348,925
48004	LEVY CO PROPERTY APPRAISER	29,826	23,054
48005	LEVY CO TAX COLLECTOR	21,821	39,693
48006	LEVY CO SHERIFF'S DEPT	290,226	336,426

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
48007	LEVY CO SCHOOL BOARD	393,947	443,331
48011	LEVY CO SUPERVISOR OF ELECTIONS	15,337	16,431
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	5,698	7,650
48100	CITY OF CHIEFLAND	56,931	59,520
48101	TOWN OF YANKEETOWN	3,354	4,262
48102	CITY OF FANNING SPRINGS	9,852	11,590
48103	TOWN OF INGLIS	5,226	5,698
48104	CITY OF CEDAR KEY	7,781	10,061
48182	CITY OF WILLISTON	22,326	23,080
48300	WHISPERING WINDS CHARTER SCHOOL	10,718	14,259
48301	NATURE COAST MIDDLE SCHOOL	7,032	8,870
49001	LIBERTY CO CLERK OF CIRCUIT COURT	24,025	25,757
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	59,891	68,827
49004	LIBERTY CO PROPERTY APPRAISER	17,150	18,615
49005	LIBERTY CO TAX COLLECTOR	17,535	18,506
49006	LIBERTY CO SHERIFF'S DEPT	48,703	62,270
49007	LIBERTY CO SCHOOL BOARD	129,023	147,629
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	13,128	15,735
49100	CITY OF BRISTOL	8,735	9,683
50001	MADISON CO CLERK OF CIRCUIT COURT	18,543	20,862
50003	MADISON CO BD OF CO COMMISSIONERS	94,880	133,350
50004	MADISON CO PROPERTY APPRAISER	13,392	14,875
50005	MADISON CO TAX COLLECTOR	12,848	8,598
50006	MADISON CO SHERIFF'S OFFICE	152,947	164,559
50007	MADISON CO SCHOOL BOARD	201,850	221,116
50011	MADISON CO SUPERVISOR OF ELECTIONS	13,790	13,519
50100	TOWN OF GREENVILLE	4,546	9,310
50103	AUCILLA AREA SOLID WASTE ADMIN	7,600	8,720
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	12,119	13,678
50301	MADISON CREATIVE ARTS ACADEMY, INC.	26,499	32,280
50700	NORTH FLORIDA COLLEGE	121,309	127,220
51001	MANATEE CO CLERK OF CIRCUIT COURT	253,139	298,031
51003	MANATEE CO BD OF CO COMMISSIONERS	2,949,700	3,292,456
51004	MANATEE CO PROPERTY APPRAISER	124,074	142,534
51005	MANATEE CO TAX COLLECTOR	177,967	195,728
51006	MANATEE CO SHERIFF'S DEPT	3,342,493	4,283,353
51007	MANATEE CO SCHOOL BOARD	4,381,380	4,880,217
51009	MANATEE CO MOSQUITO CONTROL DIST	38,079	42,454
51101	CITY OF HOLMES BEACH	32,854	42,653
51102	CITY OF BRADENTON	368,466	386,288
51103	CEDAR HAMMOCK FIRE CONTROL DIST	318,546	348,231
51105	MANATEE CO HOUSING AUTH	21,599	28,699
51107	EAST MANATEE FIRE RESCUE DISTRICT	339,964	506,544
51109	PEACE RIVER/MANASOTA REG WATER SUPP	85,332	105,112
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	16,205	7,730
51111	PARRISH FIRE DISTRICT	63,407	72,210
51112	CITY OF ANNA MARIA	16,085	18,908
51113	TOWN OF LONGBOAT KEY	132,444	164,124

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
51119	MYAKKA CITY FIRE DEPARTMENT	29,279	44,494
51300	PALMETTO CHARTER SCHOOL, INC.	17,764	21,640
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	82,849	97,984
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	49,156	56,770
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	463,703	504,014
52001	MARION CO CLERK OF CIRCUIT COURT	182,409	239,288
52003	MARION CO BD OF CO COMMISSIONERS	2,568,545	2,780,122
52004	MARION CO PROPERTY APPRAISER	82,392	96,276
52005	MARION CO TAX COLLECTOR	117,304	133,937
52006	MARION CO SHERIFF'S DEPT	2,216,432	2,835,668
52007	MARION CO SCHOOL BOARD	3,578,352	4,225,874
52011	MARION CO SUPERVISOR OF ELECTIONS	45,679	47,351
52100	CITY OF DUNNELLON	5,371	0
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	3,112	4,121
52103	MARION COUNTY HOSPITAL DISTRICT	0	24,835
52300	MARION CHARTER SCHOOL	13,048	15,971
52700	COLLEGE OF CENTRAL FLORIDA	395,467	446,191
53001	MARTIN CO CLERK OF CIRCUIT COURT	88,963	99,561
53003	MARTIN CO BD OF CO COMMISSIONERS	2,063,740	2,345,081
53004	MARTIN CO PROPERTY APPRAISER	49,293	66,456
53005	MARTIN CO TAX COLLECTOR	100,148	105,156
53006	MARTIN CO SHERIFF'S OFFICE	1,963,570	2,220,679
53007	MARTIN CO SCHOOL BOARD	1,955,141	2,625,625
53100	CITY OF STUART	602,230	693,545
53101	VILLAGE OF INDIANTOWN	16,508	31,190
54001	MONROE CO CLERK OF CIRCUIT COURT	119,478	118,495
54003	MONROE CO BD OF CO COMMISSIONERS	1,247,471	1,156,905
54004	MONROE CO PROPERTY APPRAISER	70,507	79,136
54005	MONROE CO TAX COLLECTOR	54,228	91,710
54006	MONROE CO SHERIFF'S DEPT	1,487,461	1,594,038
54007	MONROE CO SCHOOL BOARD	960,476	1,254,303
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	91,403	101,429
54011	MONROE CO SUPERVISOR OF ELECTIONS	28,554	27,857
54100	CITY OF KEY COLONY BEACH	30,009	35,692
54101	MONROE CO LAND AUTH	8,696	9,021
54102	CITY OF MARATHON	1,761	1,862
54103	ISLAMORADA, VILLAGE OF ISLANDS	220,333	282,561
54700	THE COLLEGE OF THE FLORIDA KEYS	130,982	126,736
54999	FL KEYS AQUEDUCT AUTH	449,213	580,158
55001	NASSAU CO CLERK OF CIRCUIT COURT	76,399	111,010
55003	NASSAU CO BD OF CO COMMISSIONERS	825,760	1,022,407
55004	NASSAU CO PROPERTY APPRAISER	54,092	60,456
55005	NASSAU CO TAX COLLECTOR	58,651	64,560
55006	NASSAU CO SHERIFF'S DEPT	739,645	781,215
55007	NASSAU CO SCHOOL BOARD	964,490	1,078,396
55009	AMELIA ISLAND MOSQUITO CONTROL	8,422	11,802
55100	TOWN OF HILLIARD	22,962	25,106
55101	TOWN OF CALLAHAN	9,069	10,702

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	131,034	158,368
56003	OKALOOSA CO BD OF CO COMMISSIONERS	1,305,951	1,434,207
56004	OKALOOSA CO PROPERTY APPRAISER	66,246	78,543
56005	OKALOOSA CO TAX COLLECTOR	105,463	123,081
56006	OKALOOSA CO SHERIFF'S DEPT	1,161,064	1,325,993
56007	OKALOOSA CO SCHOOL BOARD	2,475,508	2,758,818
56100	OKALOOSA CO GAS DIST	25,172	24,645
56101	CITY OF VALPARAISO	3,489	1,889
56103	CITY OF NICEVILLE	228,475	270,097
56104	NICEVILLE HOUSING AUTHORITY	3,016	4,259
56114	MID-BAY BRIDGE AUTHORITY	7,630	8,313
56300	LIZA JACKSON PREPARATORY SCHOOL	52,447	70,961
56700	NORTHWEST FLORIDA STATE COLLEGE	274,167	307,073
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	36,599	50,039
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	287,778	342,971
57004	OKEECHOBEE CO PROPERTY APPRAISER	24,171	26,412
57005	OKEECHOBEE CO TAX COLLECTOR	19,574	23,120
57006	OKEECHOBEE CO SHERIFF'S DEPT	408,042	443,102
57007	OKEECHOBEE CO SCHOOL BOARD	513,274	551,728
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	1,870	3,568
57109	COQUINA WATER CONTOL DISTRICT	4,285	6,368
58001	ORANGE CO COMPTRROLLER	360,608	398,686
58003	ORANGE CO BD OF CO COMMISSIONERS	14,955,729	16,571,672
58004	ORANGE CO PROPERTY APPRAISER	235,314	274,951
58005	ORANGE CO TAX COLLECTOR	284,067	313,735
58006	ORANGE CO SHERIFF'S OFFICE	7,031,849	7,785,379
58007	ORANGE CO SCHOOL BOARD	16,584,455	19,355,440
58010	ORANGE CO CLERK OF CIRCUIT COURT	510,929	610,712
58011	ORANGE CO SUPERVISOR OF ELECTIONS	89,502	87,087
58075	REEDY CREEK IMPROVEMENT DIST	1,172,817	1,428,970
58087	ORANGE CO HOUSING FINANCE AUTH	12,645	15,907
58106	LAKE APOPKA NATURAL GAS DIST	82,180	91,674
58108	CITY OF EDGEWOOD	49,897	49,288
58109	CITY OF MAITLAND	13,373	17,629
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	2,943	0
58118	GREATER ORLANDO AVIATION AUTHORITY	389,837	452,454
58301	FLORIDA VIRTUAL HIGH SCHOOL	2,471,338	3,558,951
58304	NAP FORD COMMUNITY SCHOOL	28,976	32,435
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	80,261	100,180
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	46,154	54,577
58700	VALENCIA COLLEGE	1,920,072	2,377,318
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	203,379	238,238
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	155,000	184,463
59003	OSCEOLA CO BD OF CO COMMISSIONERS	2,999,421	3,185,545
59004	OSCEOLA CO PROPERTY APPRAISER	128,329	125,885
59005	OSCEOLA CO TAX COLLECTOR	136,004	181,785
59006	OSCEOLA CO SHERIFF'S DEPT	1,972,238	2,052,012
59007	OSCEOLA CO SCHOOL BOARD	4,518,106	5,060,156

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	34,324	42,374
59300	NEW DIMENSIONS HIGH SCHOOL INC	22,759	16,735
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	634,686	703,187
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	13,428,479	15,191,517
60004	PALM BEACH CO PROPERTY APPRAISER	334,239	396,072
60005	PALM BEACH CO TAX COLLECTOR	343,588	394,016
60006	PALM BEACH CO SHERIFF'S DEPT	14,563,487	16,448,088
60007	PALM BEACH CO SCHOOL BOARD	14,768,792	17,025,535
60011	PALM BEACH SUPERVISOR OF ELECTIONS	63,938	70,353
60018	LAKE WORTH DRAINAGE DIST	149,022	158,891
60019	PORT OF PALM BEACH DIST	72,698	91,935
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	2,287,830	2,604,198
60025	SOUTH FLORIDA CONSERVANCY DIST	16,437	16,669
60044	FLORIDA INLAND NAVIGATION DIST	12,768	13,896
60048	S INDIAN RIVER WATER CONTROL DIST	186	205
60049	SHAWANO DRAINAGE DIST	988	1,115
60103	TOWN OF JUNO BEACH	99,232	103,428
60105	TOWN OF OCEAN RIDGE	102,332	107,296
60108	TOWN OF JUPITER	392,727	425,999
60109	CITY OF PAHOKEE	1,692	1,624
60111	CITY OF GREENACRES	32,734	19,834
60113	VILLAGE OF TEQUESTA	14,530	7,399
60117	PALM BEACH CO SOLID WASTE AUTH	639,861	829,782
60119	PALM BCH SOIL & WATER CONSERVATION	3,222	3,819
60120	INDIAN TRAIL IMPROVEMENT DIST	83,300	102,569
60121	CITY OF BOYNTON BEACH	10,007	10,531
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	5,487	6,457
60123	TOWN OF HAVERHILL	8,780	9,237
60124	CITY OF ATLANTIS	69,754	96,982
60125	TOWN OF SOUTH PALM BEACH	5,470	5,949
60126	CITY OF BOCA RATON	17,217	18,755
60127	TOWN OF HIGHLAND BEACH	132,312	151,593
60128	CITY OF PALM BEACH GARDENS	457,330	536,588
60129	TOWN OF PALM BEACH SHORES	28,532	31,592
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	111,934	135,162
60131	VILLAGE OF WELLINGTON	573,357	610,631
60132	VILLAGE OF ROYAL PALM BEACH	176,653	196,737
60133	VILLAGE OF PALM SPRINGS	207,076	252,073
60140	TOWN OF LOXAHATCHEE GROVES	20,257	25,437
60150	PALM BEACH CO HEALTH CARE DIST	4,944	3,130
60151	CITY OF SOUTH BAY	2,114	2,232
60152	CITY OF RIVIERA BEACH	315,974	381,700
60153	TOWN OF MANGONIA PARK	13,438	14,260
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	20,458	30,220
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	48,458	56,609
60303	WESTERN ACADEMY CHARTER SCHOOL	39,358	50,794
60304	SOUTH TECH CHARTER ACADEMY, INC	113,814	129,330
60305	INLET GROVE COMMUNITY HIGH SCHOOL	56,603	75,044

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
60306	GULF STREAM GOODWILL ACADEMIES INC	2,618	2,380
60700	PALM BEACH STATE COLLEGE	1,269,931	1,419,370
61001	PASCO CO CLERK OF CIRCUIT COURT	302,321	339,949
61003	PASCO CO BD OF CO COMMISSIONERS	4,136,748	4,774,589
61004	PASCO CO PROPERTY APPRAISER	112,026	107,528
61005	PASCO CO TAX COLLECTOR	177,130	202,804
61006	PASCO CO SHERIFF'S OFFICE	4,095,580	4,632,895
61007	PASCO CO SCHOOL BOARD	5,677,144	6,635,704
61009	PASCO CO MOSQUITO CONTROL DIST	38,322	47,074
61011	PASCO CO SUPERVISOR OF ELECTIONS	59,917	57,177
61100	CITY OF PORT RICHEY	108,396	123,776
61101	CITY OF DADE CITY	5,415	6,139
61102	CITY OF NEW PORT RICHEY	135,288	161,320
61103	CITY OF ZEPHYRHILLS	355,758	299,239
61108	CITY OF SAN ANTONIO	3,641	4,234
61304	LEARNING LODGE ACADEMY, INC.	10,560	12,368
61700	PASCO HERNANDO STATE COLLEGE	539,201	636,773
62001	PINELLAS CO CLERK OF CIRCUIT COURT	515,077	574,987
62003	PINELLAS CO BD OF CO COMMISSIONERS	2,776,557	3,109,126
62004	PINELLAS CO PROPERTY APPRAISER	197,357	221,655
62005	PINELLAS CO TAX COLLECTOR	274,427	308,451
62006	PINELLAS CO SHERIFF'S DEPT	7,078,611	7,711,224
62007	PINELLAS CO SCHOOL BOARD	6,800,174	9,067,699
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	72,829	78,405
62012	PINELLAS CO JUVENILE WELFARE BOARD	87,421	101,132
62088	PINELLAS CO HOUSING AUTH	74,169	91,925
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	9,510	9,522
62100	CITY OF INDIAN ROCKS BEACH	7,293	8,109
62101	CITY OF DUNEDIN	69,829	58,493
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	35,434	33,863
62103	CITY OF SOUTH PASADENA	36,611	46,073
62104	CITY OF SEMINOLE	86,345	109,376
62105	CITY OF SAFETY HARBOR	32,631	36,795
62106	CITY OF OLDSMAR	43,012	39,972
62107	PINELLAS SUNCOAST TRANSIT AUTH	645,208	774,203
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	213,898	228,098
62111	CITY OF MADEIRA BEACH	55,639	67,930
62112	TOWN OF REDINGTON SHORES	6,696	5,776
62113	TAMPA BAY WATER	311,748	324,936
62114	TOWN OF NORTH REDINGTON BEACH	4,789	4,455
62115	PINELLAS PARK WATER MANAGEMENT DIST	7,615	8,167
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	29,479	20,952
62122	PINELLAS CO PLANNING COUNCIL	37,650	39,937
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	354,373	375,240
62124	CITY OF TREASURE ISLAND	136,106	155,693
62125	TOWN OF INDIAN SHORES	187	0
62126	TOWN OF KENNETH CITY	34,501	43,458
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	7,082	8,315

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
62700	ST PETERSBURG COLLEGE	1,436,678	1,536,751
63001	POLK CO CLERK OF CIRCUIT COURT	221,339	326,839
63003	POLK CO BD OF CO COMMISSIONERS	4,099,387	4,532,403
63004	POLK CO PROPERTY APPRAISER	175,211	201,508
63005	POLK CO TAX COLLECTOR	222,779	255,941
63006	POLK CO SHERIFF'S DEPT	4,569,230	5,074,454
63007	POLK CO SCHOOL BOARD	7,046,795	7,918,956
63105	VILLAGE OF HIGHLAND PARK	192	288
63128	CITY OF POLK CITY	23,199	29,605
63129	LAKELAND AREA MASS TRANSIT DISTRICT	128,903	178,373
63300	MCKEEL ACADEMY OF TECHNOLOGY	269,799	314,181
63301	DISCOVERY ACADEMY OF LAKE ALFRED	84,880	139,965
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	98,798	120,721
63303	BERKLEY CHARTER SCHOOL	71,264	78,718
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	29,591	29,755
63306	LAKE WALES CHARTER SCHOOLS	24,876	35,630
63307	LAKE WALES SENIOR HIGH SCHOOL	70,538	88,958
63308	POLK AVENUE ELEMENTARY SCHOOL	33,786	35,502
63309	HILLCREST ELEMENTARY SCHOOL	39,613	43,435
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	31,474	36,072
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	21,891	23,104
63312	VICTORY RIDGE ACADEMY	38,527	59,878
63315	EDWARD W BOK ACADEMY INC	29,111	36,738
63316	COMPASS CHARTER MIDDLE SCHOOL	9,678	11,465
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	24,849	27,136
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	22,417	32,315
63320	EDWARD W. BOK ACADEMY NORTH	26,173	31,333
63700	POLK STATE COLLEGE	466,610	465,568
64001	PUTNAM CO CLERK OF CIRCUIT COURT	85,950	110,977
64003	PUTNAM CO BD OF CO COMMISSIONERS	430,354	548,291
64004	PUTNAM CO PROPERTY APPRAISER	35,425	39,541
64005	PUTNAM CO TAX COLLECTOR	50,835	48,994
64006	PUTNAM CO SHERIFF'S DEPT	497,357	583,710
64007	PUTNAM CO SCHOOL BOARD	1,014,793	1,159,829
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	20,507	20,618
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	666,952	713,379
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	15,377	20,515
64310	PUTNAM EDGE HIGH SCHOOL	4,958	4,422
64700	ST JOHNS RIVER STATE COLLEGE	400,219	436,952
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	136,639	170,061
65003	ST JOHNS CO BD OF CO COMMISSIONERS	2,736,918	3,098,665
65004	ST JOHNS CO PROPERTY APPRAISER	113,140	124,047
65005	ST JOHNS CO TAX COLLECTOR	114,428	118,767
65006	ST JOHNS CO SHERIFF'S DEPT	1,747,763	1,980,328
65007	ST JOHNS CO SCHOOL BOARD	3,154,534	3,325,704
65009	ANASTASIA MOSQUITO CONTROL DIST	34,977	48,564
65100	CITY OF ST AUGUSTINE BEACH	134,866	144,620
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	22,996	22,305

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	139,287	172,375
66003	ST LUCIE CO BD OF CO COMMISSIONERS	813,714	1,091,546
66004	ST LUCIE CO PROPERTY APPRAISER	82,376	113,689
66005	ST LUCIE CO TAX COLLECTOR	143,124	177,949
66006	ST LUCIE CO SHERIFF'S DEPT	2,054,942	2,245,903
66007	ST LUCIE CO SCHOOL BOARD	3,529,819	4,368,241
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	41,171	45,309
66100	NORTH ST LUCIE RIVER WATER CONTROL	2,444	2,950
66101	CHILDRENS SERVICES COUNCIL OF ST LU	18,962	24,274
66102	CITY OF PORT ST LUCIE	17,829	27,609
66700	INDIAN RIVER STATE COLLEGE	936,232	1,039,948
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	105,809	128,935
67003	SANTA ROSA CO BD OF CO COMMISSIONER	520,526	517,858
67004	SANTA ROSA CO PROPERTY APPRAISER	57,650	84,113
67005	SANTA ROSA CO TAX COLLECTOR	59,270	81,908
67006	SANTA ROSA CO SHERIFF'S DEPT	1,008,959	1,198,680
67007	SANTA ROSA CO SCHOOL BOARD	1,435,563	1,618,946
67100	CITY OF GULF BREEZE	6,914	9,255
67101	TOWN OF JAY	7,011	7,216
67102	AVALON FIRE RESCUE DISTRICT	10,916	12,204
68001	SARASOTA CO CLERK OF CIRCUIT COURT	279,034	322,140
68003	SARASOTA CO BD OF CO COMMISSIONERS	3,945,278	4,352,318
68004	SARASOTA CO PROPERTY APPRAISER	109,441	149,660
68005	SARASOTA CO TAX COLLECTOR	134,176	156,203
68006	SARASOTA CO SHERIFF'S DEPT	3,015,384	2,878,415
68007	SARASOTA CO SCHOOL BOARD	3,561,056	4,123,120
68026	WEST COAST INLAND NAVIGATION DIST	8,490	9,661
68100	CITY OF VENICE	525,684	645,546
68105	CITY OF NORTH PORT	929,099	1,082,873
68107	ENGLEWOOD WATER DISTRICT	(59,563)	118,531
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	2,712	4,118
68109	SARASOTA BAY ESTUARY PROGRAM	9,070	11,863
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	27,712	24,071
68111	FLORIDA PACE FUNDING AGENCY	0	2,887
68300	SARASOTA MILITARY ACADEMY	64,720	71,520
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	22,478	26,169
68303	SARASOTA MILITARY ACADEMY PREP	41,408	45,180
68304	SARASOTA SUNCOAST ACADEMY	51,584	65,016
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	220,198	270,890
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	2,538,492	3,362,832
69004	SEMINOLE CO PROPERTY APPRAISER	112,849	115,825
69005	SEMINOLE CO TAX COLLECTOR	96,656	112,602
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	3,224,141	3,617,003
69007	SEMINOLE CO SCHOOL BOARD	4,360,734	4,706,542
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	50,038	52,863
69019	SEMINOLE CO PORT AUTH	9,307	9,732
69100	CITY OF ALTAMONTE SPRINGS	98,003	93,985
69101	CITY OF CASSELBERRY	44,338	45,191

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
69103	SANFORD AIRPORT AUTH	169,116	203,090
69104	CITY OF LONGWOOD	43,860	34,111
69105	CITY OF SANFORD	657,237	766,823
69110	FRED R WILSON MEMORIAL LAW LIBRARY	2,069	1,788
69307	SEMINOLE SCIENCE CHARTER SCHOOL	29,834	38,006
69700	SEMINOLE STATE COLLEGE OF FLORIDA	873,671	917,265
70001	SUMTER CO CLERK OF CIRCUIT COURT	69,339	80,698
70003	SUMTER CO BD OF CO COMMISSIONERS	465,928	545,077
70004	SUMTER CO PROPERTY APPRAISER	38,462	48,514
70005	SUMTER CO TAX COLLECTOR	36,855	42,067
70006	SUMTER CO SHERIFF'S DEPT	861,815	956,826
70007	SUMTER CO SCHOOL BOARD	575,604	669,598
70011	SUMTER CO SUPERVISOR OF ELECTIONS	32,697	36,182
70101	CITY OF WILDWOOD	191,748	239,703
70102	CITY OF WEBSTER	4,457	6,588
70103	CITY OF COLEMAN	2,859	4,473
70104	CITY OF CENTER HILL	6,434	8,209
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	428,362	481,240
71004	SUWANNEE CO PROPERTY APPRAISER	22,745	28,852
71005	SUWANNEE CO TAX COLLECTOR	16,318	19,084
71006	SUWANNEE CO SHERIFF'S DEPT	199,932	227,159
71007	SUWANNEE CO SCHOOL BOARD	574,150	645,398
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	7,446	18,691
71100	LIVE OAK HOUSING AUTH	1,013	5,639
71101	CITY OF LIVE OAK	103,740	114,024
71102	SUWANNEE RIVER WATER MGMT DISTRICT	106,664	128,373
71103	SUWANNEE VALLEY TRANSIT AUTH	13,282	17,723
72001	TAYLOR CO CLERK OF CIRCUIT COURT	34,131	37,482
72003	TAYLOR CO BD OF CO COMMISSIONERS	110,267	125,436
72004	TAYLOR CO PROPERTY APPRAISER	25,291	23,686
72005	TAYLOR CO TAX COLLECTOR	27,749	29,587
72006	TAYLOR CO SHERIFF'S DEPT	150,378	149,144
72007	TAYLOR CO SCHOOL BOARD	214,457	246,124
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	14,173	15,252
72100	CITY OF PERRY	47,141	52,450
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	389	304
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	2,497	3,373
72104	BIG BEND WATER AUTHORITY	5,606	6,543
73001	UNION CO CLERK OF COURTS	19,256	20,094
73003	UNION CO BD OF CO COMMISSIONERS	71,431	94,737
73004	UNION CO PROPERTY APPRAISER	11,726	12,944
73005	UNION CO TAX COLLECTOR	5,958	5,508
73006	UNION CO SHERIFF'S DEPT	59,485	81,189
73007	UNION CO SCHOOL BOARD	210,320	240,166
73011	UNION CO SUPERVISOR OF ELECTIONS	13,716	15,849
73088	UNION CO HOUSING AUTH	3,285	3,564
73101	CITY OF LAKE BUTLER	10,830	13,389
73103	NEW RIVER LIBRARY COOPERATIVE	3,363	3,642

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
73116	PAL PUBLIC LIBRARY COOPERATIVE	1,139	1,252
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	264,768	309,195
74003	VOLUSIA CO BD OF CO COMMISSIONERS	5,301,415	3,909,806
74004	VOLUSIA CO PROPERTY APPRAISER	0	183,032
74005	VOLUSIA CO TAX COLLECTOR	0	94,702
74006	VOLUSIA CO SHERIFF'S OFC	0	2,154,454
74007	VOLUSIA CO SCHOOL BOARD	3,734,935	4,435,631
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	0	41,511
74090	VOLUSIA CO LAW LIBRARY	4,705	7,442
74100	CITY OF LAKE HELEN	16,204	9,254
74101	CITY OF NEW SMYRNA BEACH	23,394	22,990
74102	CITY OF DAYTONA BEACH	696,040	794,059
74103	TOWN OF PIERSON	3,391	3,569
74104	CITY OF SOUTH DAYTONA	240,985	275,426
74105	CITY OF HOLLY HILL	72,798	100,626
74106	CITY OF DAYTONA BEACH SHORES	170,203	225,823
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	32,249	37,061
74109	TOWN OF PONCE INLET	130,704	168,432
74123	CITY OF OAK HILL	6,473	7,366
74124	CITY OF ORANGE CITY	303,875	355,701
74125	CITY OF DELTONA	218,374	287,686
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	3,618	4,510
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	3,764	4,409
74700	DAYTONA STATE COLLEGE	760,009	849,440
75001	WAKULLA CO CLERK OF CIRCUIT COURT	38,390	40,673
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	194,718	208,829
75004	WAKULLA CO PROPERTY APPRAISER	16,303	24,623
75005	WAKULLA CO TAX COLLECTOR	15,042	23,201
75006	WAKULLA CO SHERIFF'S DEPT	279,161	279,894
75007	WAKULLA CO SCHOOL BOARD	413,357	451,622
75101	CITY OF SOPCHOPPY	13,193	14,701
75102	WILDERNESS COAST LIBRARIES	5,587	1,985
76001	WALTON CO CLERK OF CIRCUIT COURT	130,853	146,001
76003	WALTON CO BD OF CO COMMISSIONERS	405,981	454,345
76004	WALTON CO PROPERTY APPRAISER	37,108	56,727
76005	WALTON CO TAX COLLECTOR	77,695	85,123
76006	WALTON CO SHERIFF'S DEPT	1,276,549	1,449,828
76007	WALTON CO SCHOOL BOARD	912,330	1,089,214
76009	SO WALTON CO MOSQUITO CONTROL DIST	18,146	22,819
76011	WALTON CO SUPERVISOR OF ELECTIONS	20,945	22,794
76100	CITY OF DEFUNIAK SPRINGS	149,009	159,573
76101	DEFUNIAK SPRINGS HOUSING AUTH	5,048	5,511
76102	CITY OF FREEPORT	35,732	52,308
76300	WALTON ACADEMY	15,880	17,218
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	31,276	38,750
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	37,524	40,979
77003	WASHINGTON CO BD OF CO COMM	76,568	95,025
77004	WASHINGTON CO PROPERTY APPRAISER	8,031	9,288

**Florida Retirement System
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to the Pension Plan Total Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
77005	WASHINGTON CO TAX COLLECTOR	20,454	22,826
77006	WASHINGTON CO SHERIFF'S DEPT	197,812	218,890
77007	WASHINGTON CO SCHOOL BOARD	416,844	468,859
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	12,760	16,047
77100	CITY OF CHIPLEY	75,134	83,970
77101	CITY OF VERNON	2,825	3,470
77102	TOWN OF WAUSAU	2,569	2,420
TOTALS		\$ 839,349,688	\$ 954,231,383

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
1000	STATE OF FLORIDA	\$ 20,648,113	\$ 20,735,355
4910	UNIVERSITY OF FLORIDA	2,270,625	2,376,246
4915	FLORIDA POLYTECHNIC UNIVERSITY	40,271	38,898
4920	FLORIDA STATE UNIVERSITY	927,948	916,514
4930	FLORIDA A&M UNIVERSITY	307,715	309,580
4940	UNIVERSITY OF CENTRAL FLORIDA	812,906	792,058
4950	UNIVERSITY OF SOUTH FLORIDA	1,106,776	1,077,095
4955	NEW COLLEGE	40,876	42,462
4960	FLORIDA ATLANTIC UNIVERSITY	347,057	339,726
4970	UNIVERSITY OF WEST FLORIDA	209,296	181,143
4980	FLORIDA INTERNATIONAL UNIVERSITY	792,201	820,188
4990	UNIVERSITY OF NORTH FLORIDA	254,807	260,535
4995	FLORIDA GULF COAST UNIVERSITY	185,924	209,736
11001	ALACHUA CO CLERK OF CIRCUIT COURT	21,486	27,418
11003	ALACHUA CO BD OF CO COMMISSIONERS	197,809	203,639
11004	ALACHUA CO PROPERTY APPRAISER	13,756	13,768
11005	ALACHUA CO TAX COLLECTOR	19,281	19,588
11006	ALACHUA CO SHERIFF'S OFFICE	173,891	213,967
11007	ALACHUA CO SCHOOL BOARD	464,348	469,213
11100	CITY OF ALACHUA	30,637	31,997
11101	CITY OF HIGH SPRINGS	9,960	12,417
11102	CITY OF NEWBERRY	12,831	15,789
11103	CITY OF GAINESVILLE	1,129	844
11104	ALACHUA COUNTY LIBRARY DISTRICT	24,089	27,619
11116	CITY OF ARCHER	2,124	2,007
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	0	2,297
11300	CARING & SHARING LEARNING SCHOOL	5,063	5,769
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	1,676	0
11302	SIATECH GAINESVILLE	1,156	1,326
11305	MICANOPY MIDDLE SCHOOL INC	1,086	1,412
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	2,699	3,798
11700	SANTA FE COLLEGE	134,683	138,295
12001	BAKER CO CLERK OF CIRCUIT COURT	3,237	3,076
12003	BAKER CO BD OF CO COMMISSIONERS	14,087	14,569
12004	BAKER CO PROPERTY APPRAISER	1,811	1,746
12005	BAKER CO TAX COLLECTOR	2,023	2,019
12006	BAKER CO SHERIFF'S DEPT	32,439	29,636
12007	BAKER CO SCHOOL BOARD	79,377	80,044
12011	BAKER CO SUPERVISOR OF ELECTIONS	1,105	967
12100	CITY OF MACCLENNY	8,527	9,605
12102	NEW RIVER SOLID WASTE ASSOCIATION	5,010	5,428
12104	TOWN OF GLEN ST MARY	303	440
13001	BAY CO CLERK OF CIRCUIT COURT	18,622	19,490
13003	BAY CO BD OF CO COMMISSIONERS	139,526	145,371
13004	BAY CO PROPERTY APPRAISER	9,366	9,976
13005	BAY CO TAX COLLECTOR	12,115	12,594
13006	BAY CO SHERIFF'S DEPT	102,700	99,775
13007	BAY CO SCHOOL BOARD	355,077	382,030
13009	BEACH MOSQUITO CONTROL DIST	2,355	1,931
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	3,004	3,027
13100	CITY OF PANAMA CITY	4,286	3,833

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
13101	PANAMA CITY PORT AUTH	525	581
13102	CITY OF SPRINGFIELD	14,096	14,557
13103	CITY OF PARKER	5,483	5,950
13105	CITY OF MEXICO BEACH	5,960	5,639
13107	CITY OF CALLAWAY	10,755	12,944
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	1,661	1,642
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	18,156	19,729
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	5,220	5,969
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	14,436	14,822
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	6,197	6,229
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	7,798	9,739
13308	UNIVERSITY ACADEMY INC.	10,683	12,073
13309	RISING LEADER ACADEMY, INC.	3,975	4,437
13310	PALM BAY PREPARATORY ACADEMY	5,182	4,897
13311	CENTRAL HIGH SCHOOL	2,667	2,014
13312	PALM BAY ELEMENTARY SCHOOL	5,802	6,622
13700	GULF COAST STATE COLLEGE	71,770	72,376
14001	BRADFORD CO CLERK OF CIRCUIT COURT	5,387	3,815
14003	BRADFORD CO BD OF CO COMMISSIONERS	19,705	26,806
14004	BRADFORD CO PROPERTY APPRAISER	1,414	1,362
14005	BRADFORD CO TAX COLLECTOR	2,159	2,273
14006	BRADFORD CO SHERIFF'S DEPT	17,628	15,739
14007	BRADFORD CO SCHOOL BOARD	51,930	56,480
15001	BREVARD CO CLERK OF CIRCUIT CT	46,919	49,627
15003	BREVARD CO BD OF CO COMMISSIONERS	486,512	485,607
15004	BREVARD CO PROPERTY APPRAISER	24,090	24,075
15005	BREVARD CO TAX COLLECTOR	36,584	35,751
15006	BREVARD CO SHERIFF'S OFFICE	311,941	325,104
15007	BREVARD CO SCHOOL BOARD	1,119,415	1,153,875
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	7,081	7,044
15033	CANAVERAL PORT AUTH	1,782	1,916
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	4,467	3,614
15100	CITY OF MELBOURNE	140,190	142,088
15101	CITY OF INDIAN HARBOUR BEACH	7,520	7,809
15102	TITUSVILLE-COCOA AIRPORT AUTH	3,213	2,319
15103	TOWN OF MALABAR	2,552	2,582
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	67	50
15105	SEBASTIAN INLET TAX DISTRICT	1,174	1,152
15110	TOWN OF MELBOURNE BEACH	1,678	1,831
15111	CITY OF WEST MELBOURNE	17,841	17,737
15112	CITY OF PALM BAY	288	274
15113	CITY OF COCOA	65,660	72,580
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	2,883	2,837
15115	INDIAN RIVER LAGOON COUNCIL	1,433	1,293
15700	EASTERN FLORIDA STATE COLLEGE	144,690	142,459
16003	BROWARD CO BD OF CO COMMISSIONERS	1,747,963	1,742,549
16004	BROWARD CO PROPERTY APPRAISER	68,583	71,090
16006	BROWARD CO SHERIFF'S DEPT	1,896,824	2,033,057
16007	BROWARD CO SCHOOL BOARD	3,450,771	3,548,193
16011	BROWARD CO SUPERVISOR OF ELECTIONS	24,564	17,650
16018	HILLSBORO INLET DISTRICT	1,716	1,813

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	4,069	3,835
16054	OLD PLANTATION WATER CONTROL DIST	1,559	1,563
16080	BROWARD CO CLERK OF CIRCUIT COURT	101,330	99,955
16100	TOWN OF HILLSBORO BEACH	9,951	10,701
16101	TOWN OF LAUDERDALE BY THE SEA	9,902	9,960
16102	CITY OF MARGATE	161,653	168,499
16103	BROWARD CO HOUSING AUTH	19,101	24,265
16104	CITY OF LAUDERDALE LAKES	3,341	2,247
16107	SOUTH FL REG PLANNING COUNCIL	4,342	4,213
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	30,349	29,793
16110	S BROWARD DRAINAGE DIST	5,400	5,030
16112	NORTH BROWARD HOSPITAL DIST	1,514	1,838
16113	MEMORIAL HEALTHCARE DIST	248	321
16114	CITY OF DEERFIELD BEACH	655	702
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	25,271	27,696
16116	CITY OF COCONUT CREEK	101,562	109,186
16117	CITY OF HOLLYWOOD	992	874
16118	CITY OF WESTON	222	225
16119	CITY OF MIRAMAR	748	748
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	1,077	1,109
16121	CITY OF NORTH LAUDERDALE	15,511	16,828
16122	CITY OF POMPANO BEACH	290	168
16123	CITY OF WEST PARK	5,129	4,718
16124	CITY OF DANIA BEACH	37,839	39,996
16125	CITY OF WILTON MANORS	32,732	33,597
16126	TOWN OF PEMBROKE PARK	8,183	10,864
16127	CITY OF OAKLAND PARK	46,905	56,884
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	15,191	16,870
16129	CITY OF COOPER CITY	20,363	19,150
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	12,899	15,790
16131	CITY OF LIGHTHOUSE POINT	18,746	19,170
16132	CITY OF HALLANDALE BEACH	40,131	49,136
16133	CITY OF FORT LAUDERDALE	0	156,198
16300	CENTRAL CHARTER SCHOOL	22,492	25,764
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	3,256	3,307
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	6,415	6,841
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	14,104	17,071
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	10,349	10,762
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	13,751	15,028
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	5,381	2,627
16700	BROWARD COLLEGE	345,965	379,119
17001	CALHOUN CO CLERK OF CIRCUIT COURT	2,142	2,284
17003	CALHOUN CO BD OF CO COMMISSIONERS	6,046	8,148
17004	CALHOUN CO PROPERTY APPRAISER	1,055	1,028
17005	CALHOUN CO TAX COLLECTOR	863	830
17006	CALHOUN CO SHERIFF'S DEPT	5,559	6,873
17007	CALHOUN CO SCHOOL BOARD	25,031	25,965
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	625	619
17039	APALACHEE REGIONAL PLANNING COUNCIL	4,944	6,262
17100	CITY OF BLOUNTSTOWN	8,382	8,608
17101	TOWN OF ALTHA	220	435

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	16,395	17,189
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	327,470	346,445
18004	CHARLOTTE CO PROPERTY APPRAISER	12,772	12,869
18005	CHARLOTTE CO TAX COLLECTOR	17,516	21,533
18006	CHARLOTTE CO SHERIFF'S DEPT	181,620	182,822
18007	CHARLOTTE CO SCHOOL BOARD	278,965	307,040
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	10,853	14,066
19001	CITRUS CO CLERK OF CIRCUIT COURT	19,364	22,273
19003	CITRUS CO BD OF CO COMMISSIONERS	129,366	136,639
19004	CITRUS CO PROPERTY APPRAISER	11,070	10,942
19005	CITRUS CO TAX COLLECTOR	10,012	10,069
19006	CITRUS CO SHERIFF'S DEPT	80,100	82,248
19007	CITRUS CO SCHOOL BOARD	275,809	291,426
19009	CITRUS CO MOSQUITO CONTROL DIST	4,510	5,059
19016	CITRUS COUNTY HOSPITAL BOARD	545	557
19100	CITY OF INVERNESS	7,435	8,033
19101	HOMOSASSA SPECIAL WATER DIST	2,444	2,572
19102	CITY OF CRYSTAL RIVER	6,172	7,521
20001	CLAY CO CLERK OF CIRCUIT COURT	24,322	22,098
20003	CLAY CO BD OF CO COMMISSIONERS	109,252	121,279
20004	CLAY CO PROPERTY APPRAISER	8,422	7,949
20005	CLAY CO TAX COLLECTOR	12,377	12,187
20006	CLAY CO SHERIFF'S DEPT	121,349	120,549
20007	CLAY CO SCHOOL BOARD	514,304	551,065
20011	CLAY COUNTY SUPV OF ELECTIONS	2,865	2,386
20100	CITY OF GREEN COVE SPRINGS	13,051	19,240
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	21,394	21,660
21001	COLLIER CO CLERK OF CIRCUIT COURT	44,346	48,612
21003	COLLIER CO BD OF CO COMMISSIONERS	535,751	542,444
21004	COLLIER CO PROPERTY APPRAISER	18,596	19,021
21005	COLLIER CO TAX COLLECTOR	34,542	30,697
21006	COLLIER CO SHERIFF'S OFFICE	423,423	411,380
21007	COLLIER CO SCHOOL BOARD	679,218	774,009
21009	COLLIER MOSQUITO CONTROL DIST	12,023	14,075
21011	COLLIER CO SUPERVISOR OF ELECTIONS	6,607	6,849
21100	NORTH COLLIER FIRE CONTROL & RESCUE	21,003	22,414
21101	CITY OF MARCO ISLAND	1,899	1,736
21105	IMMOKALEE FIRE CONTROL DISTRICT	8,939	9,864
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	211	211
21107	GREATER NAPLES FIRE RESCUE DISTRICT	56,351	73,088
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	6,135	6,561
21305	MARCO ISLAND ACADEMY	4,872	5,621
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	6,030	6,470
22003	COLUMBIA CO BD OF CO COMMISSIONERS	48,980	48,138
22004	COLUMBIA CO PROPERTY APPRAISER	4,186	4,109
22005	COLUMBIA CO TAX COLLECTOR	5,107	4,532
22006	COLUMBIA CO SHERIFF'S OFFICE	37,449	36,184
22007	COLUMBIA CO SCHOOL BOARD	164,421	167,104
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	1,644	1,606
22016	LAKE SHORE HOSPITAL AUTHORITY	765	564
22101	CITY OF LAKE CITY	24,982	25,402

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
22700	FLORIDA GATEWAY COLLEGE	39,707	36,563
23003	MIAMI-DADE COUNTY	10,021,327	10,761,582
23007	MIAMI-DADE CO SCHOOL BOARD	4,769,131	4,830,670
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	338,735	327,224
23100	BAL HARBOUR VILLAGE	1,874	2,837
23101	VILLAGE OF EL PORTAL	3,122	2,910
23102	CITY OF OPA LOCKA	31,781	32,750
23104	VILLAGE OF BISCAYNE PARK	5,499	6,269
23105	CITY OF WEST MIAMI	15,927	16,615
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	8,366	8,171
23108	CITY OF SUNNY ISLES BEACH	73,016	74,540
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	16,874	16,421
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	2,014	2,014
23117	CITY OF NORTH MIAMI	32,872	41,292
23118	CITY OF NORTH MIAMI BEACH	90	90
23119	TOWN OF MIAMI LAKES	16,932	16,566
23120	CITY OF MIAMI GARDENS	172,936	149,014
23121	THE CHILDREN'S TRUST	28,990	29,687
23122	CITY OF NORTH BAY VILLAGE	18,742	21,680
23123	TOWN OF CUTLER BAY	12,585	12,911
23124	CITY OF DORAL	52,946	55,785
23125	CITY OF FLORIDA CITY	22,081	22,558
23126	VILLAGE OF PINECREST	18,268	19,017
23127	CITY OF CORAL GABLES	674	786
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	3,314	4,360
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	8,924	10,634
23700	MIAMI DADE COLLEGE	724,621	747,308
24001	DESOTO CO CLERK OF CIRCUIT COURT	1,928	2,660
24003	DESOTO CO BD OF CO COMMISSIONERS	30,204	32,931
24004	DESOTO CO PROPERTY APPRAISER	2,156	2,252
24005	DESOTO CO TAX COLLECTOR	2,294	2,088
24006	DESOTO CO SHERIFF'S DEPT	27,951	29,851
24007	DESOTO CO SCHOOL BOARD	76,880	81,377
24011	DESOTO CO SUPERVISOR OF ELECTIONS	726	767
24062	JOSHUA WATER CONTROL DIST	924	329
25001	DIXIE CO CLERK OF CIRCUIT COURT	1,568	2,328
25003	DIXIE CO BD OF CO COMMISSIONERS	14,439	15,057
25004	DIXIE CO PROPERTY APPRAISER	2,005	2,075
25005	DIXIE CO TAX COLLECTOR	1,679	1,659
25006	DIXIE CO SHERIFF'S DEPT	14,054	11,268
25007	DIXIE CO SCHOOL BOARD	35,363	36,799
25011	DIXIE CO SUPERVISOR OF ELECTIONS	650	679
25100	TOWN OF CROSS CITY	2,662	2,748
25103	SUWANNEE WATER AND SEWER DISTRICT	605	738
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	584	600
25363	KINDER CUB SCHOOL, INC.	1,514	1,995
26003	CITY OF JACKSONVILLE	8,308	7,189
26007	DUVAL CO SCHOOL BOARD	1,550,866	1,672,137
26039	NORTHEAST FL REGIONAL COUNCIL	3,069	3,389
26102	JACKSONVILLE PORT AUTHORITY	44,934	46,984
26103	JACKSONVILLE AVIATION AUTHORITY	68,920	71,928

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	1,141	1,211
26301	RIVER CITY SCIENCE ACADEMY	14,373	17,334
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	9,870	12,249
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	1,965	1,979
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	11,088	13,868
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	15,020	18,242
26366	LONE STAR MYCROSCHOOL	2,375	1,988
26368	BISCAYNE MYCROSCHOOL	1,755	1,956
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	0	6,225
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	239,722	237,669
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	70,736	84,813
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	292,578	289,373
27004	ESCAMBIA CO PROPERTY APPRAISER	13,258	13,568
27005	ESCAMBIA CO TAX COLLECTOR	17,568	18,815
27006	ESCAMBIA CO SHERIFF'S DEPT	134,592	144,343
27007	ESCAMBIA CO SCHOOL BOARD	647,537	703,473
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	26,525	26,476
27039	WEST FL REGIONAL PLANNING COUNCIL	8,674	8,373
27041	SANTA ROSA ISLAND AUTH	2,664	2,735
27059	EMERALD COAST UTILITIES AUTHORITY	124,584	120,815
27060	ESCAMBIA CO HOUSING FINANCE AUTH	2,404	2,199
27100	CITY OF PENSACOLA	93,477	109,061
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	2,310	2,145
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	1,880	2,117
27700	PENSACOLA STATE COLLEGE	101,774	98,298
28001	FLAGLER CO CLERK OF CIRCUIT COURT	12,016	13,597
28003	FLAGLER CO BD OF CO COMMISSIONERS	73,496	81,559
28004	FLAGLER CO PROPERTY APPRAISER	6,578	7,249
28005	FLAGLER CO TAX COLLECTOR	8,616	9,204
28006	FLAGLER CO SHERIFF'S DEPT	73,502	81,404
28007	FLAGLER CO SCHOOL BOARD	223,563	240,177
28009	EAST FLAGLER MOSQUITO CONTROL DIST	2,437	2,861
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	2,276	2,807
28088	FLAGLER CO HOUSING AUTH	1,244	1,551
28100	CITY OF PALM COAST	4,229	3,998
28101	CITY OF BUNNELL	9,522	11,326
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	3,422	3,500
29003	FRANKLIN CO BD OF CO COMM	9,225	9,597
29004	FRANKLIN CO PROPERTY APPRAISER	1,842	2,005
29005	FRANKLIN CO TAX COLLECTOR	1,504	1,593
29006	FRANKLIN CO SHERIFF'S DEPT	13,037	13,501
29007	FRANKLIN CO SCHOOL BOARD	21,741	24,389
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	778	769
29100	CITY OF APALACHICOLA	4,986	7,241
29101	CITY OF CARRABELLE	3,340	3,450
29102	EASTPOINT WATER AND SEWER DIST	1,862	1,789
29104	APALACHICOLA HOUSING AUTHORITY	566	583
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	6,735	7,332
30003	GADSDEN CO BD OF CO COMMISSIONERS	32,250	34,477
30005	GADSDEN CO TAX COLLECTOR	2,205	2,270
30006	GADSDEN CO SHERIFF'S DEPT	15,622	15,796

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
30007	GADSDEN CO SCHOOL BOARD	65,709	64,767
30100	TOWN OF HAVANA	5,594	5,290
30101	CITY OF CHATTAHOOCHEE	6,322	6,646
30102	NORTHWEST FL WATER MANAGEMENT DIST	23,941	25,230
30103	TOWN OF GREENSBORO	431	374
30104	CITY OF GRETNA	2,979	2,702
30105	CITY OF MIDWAY	1,613	2,156
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	2,573	2,493
31003	GILCHRIST CO BD OF CO COMMISSIONERS	14,333	14,777
31004	GILCHRIST CO PROPERTY APPRAISER	1,404	1,339
31005	GILCHRIST CO TAX COLLECTOR	1,344	1,408
31006	GILCHRIST CO SHERIFF'S DEPT	11,752	10,866
31007	GILCHRIST CO SCHOOL BOARD	48,029	49,030
31011	GILCHRIST CO SUPERVISOR OF ELECTION	733	720
31100	CITY OF TRENTON	2,688	2,719
32001	GLADES CO CLERK OF THE CIRCUIT COUR	2,188	3,072
32003	GLADES CO BD OF CO COMMISSIONERS	11,955	12,258
32004	GLADES CO PROPERTY APPRAISER	1,425	1,468
32005	GLADES COUNTY TAX COLLECTOR	1,038	1,158
32006	GLADES CO SHERIFF'S DEPT	23,605	19,330
32007	GLADES CO SCHOOL BOARD	28,433	28,188
32100	CITY OF MOORE HAVEN	4,941	4,827
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	87	68
32300	PEMAYETV EMAHAKV, INC	21,710	20,162
33001	GULF CO CLERK OF CIRCUIT COURT	3,162	3,846
33003	GULF CO BD OF CO COMMISSIONERS	19,793	26,261
33004	GULF CO PROPERTY APPRAISER	1,554	1,582
33005	GULF CO TAX COLLECTOR	1,578	1,555
33006	GULF COUNTY SHERIFF'S DEPT	9,078	9,329
33007	GULF CO SCHOOL BOARD	33,601	35,978
33011	GULF CO SUPERVISOR OF ELECTIONS	908	927
33100	CITY OF PORT ST JOE	10,776	12,709
34001	HAMILTON CO CLERK OF CIRCUIT COURT	2,225	2,294
34003	HAMILTON CO BD OF CO COMMISSIONERS	14,398	15,168
34004	HAMILTON CO PROPERTY APPRAISER	1,550	1,691
34005	HAMILTON CO TAX COLLECTOR	1,089	1,224
34006	HAMILTON CO SHERIFF'S DEPT	11,969	13,305
34007	HAMILTON CO SCHOOL BOARD	32,287	33,498
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	680	680
34100	CITY OF JASPER	4,428	4,278
34103	TOWN OF JENNINGS	0	1,188
35001	HARDEE CO CLERK OF CIRCUIT COURT	3,499	3,537
35003	HARDEE CO BD OF CO COMMISSIONERS	35,719	36,203
35004	HARDEE CO PROPERTY APPRAISER	1,552	1,802
35005	HARDEE CO TAX COLLECTOR	1,855	1,831
35006	HARDEE CO SHERIFF'S DEPT	26,230	23,047
35007	HARDEE CO SCHOOL BOARD	77,673	83,309
35011	HARDEE CO SUPERVISOR OF ELECTIONS	701	622
36001	HENDRY CO CLERK OF CIRCUIT COURT	6,084	6,022
36003	HENDRY CO BD OF CO COMMISSIONERS	32,584	33,250
36004	HENDRY CO PROPERTY APPRAISER	3,103	2,731

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
36005	HENDRY CO TAX COLLECTOR	3,851	3,979
36006	HENDRY CO SHERIFF'S DEPT	28,037	31,048
36007	HENDRY CO SCHOOL BOARD	107,822	112,543
36011	HENDRY CO SUPERVISOR OF ELECTIONS	1,148	842
36016	HENDRY REGIONAL MEDICAL CENTER	1,710	629
36100	CITY OF LABELLE	6,626	12,729
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	307	720
36102	BARRON WATER CONTROL DISTRICT	1,443	1,439
36103	CITY OF CLEWISTON	3,530	3,000
36104	CENTRAL CO WATER CONTROL DIST	1,858	2,711
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	171	272
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	17,361	21,326
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	190,894	200,436
37004	HERNANDO COUNTY PROPERTY APPRAISER	8,595	8,934
37005	HERNANDO CO TAX COLLECTOR	7,989	9,354
37006	HERNANDO CO SHERIFF'S DEPT	119,144	144,496
37007	HERNANDO CO SCHOOL BOARD	333,056	338,775
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	2,004	2,251
37056	SW FL WATER MANAGEMENT DIST	131,075	136,269
37100	CITY OF BROOKSVILLE	11,648	14,711
37101	HERNANDO CO HOUSING AUTH	770	834
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	15,196	15,600
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	65,949	69,279
38004	HIGHLANDS CO PROPERTY APPRAISER	7,816	7,514
38005	HIGHLANDS CO TAX COLLECTOR	7,936	8,265
38006	HIGHLANDS CO SHERIFF'S DEPT	86,848	91,890
38007	HIGHLANDS CO SCHOOL BOARD	162,561	177,758
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	1,624	1,700
38100	CITY OF AVON PARK	7,525	7,306
38101	TOWN OF LAKE PLACID	6,372	7,484
38102	CITY OF SEBRING	23,761	23,730
38103	SEBRING AIRPORT AUTH	2,714	3,253
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	680	860
38700	SOUTH FLORIDA STATE COLLEGE	48,067	49,502
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	133,693	144,710
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	1,302,936	1,352,657
39004	HILLSBOROUGH CO PROPERTY APPRAISER	27,649	26,994
39005	HILLSBOROUGH CO TAX COLLECTOR	70,784	78,438
39006	HILLSBOROUGH CO SHERIFF'S DEPT	1,023,064	1,049,472
39007	HILLSBOROUGH CO SCHOOL BOARD	3,436,315	3,263,579
39037	HILLSBOROUGH CO AVIATION AUTH	227,666	224,771
39038	TAMPA PORT AUTH	56,577	55,733
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	8,098	10,980
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	169,959	202,662
39100	CITY OF TEMPLE TERRACE	2,628	1,794
39102	TAMPA SPORTS AUTH	18,219	23,234
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	10,756	11,092
39109	TAMPA BAY ESTUARY PROGRAM	1,687	1,732
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	16,358	16,637
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	3,430	3,256
39700	HILLSBOROUGH COMMUNITY COLLEGE	192,516	231,719

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
40001	HOLMES CO CLERK OF CIRCUIT COURT	3,161	3,107
40003	HOLMES CO BD OF CO COMMISSIONERS	11,849	12,705
40004	HOLMES CO PROPERTY APPRAISER	1,457	1,677
40005	HOLMES CO TAX COLLECTOR	1,350	1,521
40006	HOLMES CO SHERIFF'S DEPT	7,321	9,537
40007	HOLMES CO SCHOOL BOARD	40,956	44,926
40103	HOLMES COUNTY HOUSING AUTHORITY	221	204
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	16,945	17,692
41003	INDIAN RIVER CO BD OF CO COMMISSION	196,428	205,714
41004	INDIAN RIVER CO PROPERTY APPRAISER	9,998	9,621
41005	INDIAN RIVER CO TAX COLLECTOR	10,618	12,303
41006	INDIAN RIVER CO SHERIFF'S DEPT	125,578	146,501
41007	INDIAN RIVER CO SCHOOL BOARD	296,543	335,494
41009	INDIAN RIVER MOSQUITO CONTROL DIST	8,945	8,054
41011	INDIAN RIVER CO SUPERVISOR ELECTION	3,170	2,576
41018	FELLSMERE WATER CONTROL DIST	438	456
41050	INDIAN RIVER FARMS WATER CONTROL DI	2,145	2,200
41065	ST JOHNS WATER CONTROL DIST	1,693	1,754
42001	JACKSON CO CLERK OF CIRCUIT COURT	4,679	4,668
42003	JACKSON CO BD OF CO COMMISSIONERS	38,078	32,221
42004	JACKSON CO PROPERTY APPRAISER	2,698	2,667
42005	JACKSON CO TAX COLLECTOR	2,930	3,470
42006	JACKSON CO SHERIFF'S DEPT	12,754	14,945
42007	JACKSON CO SCHOOL BOARD	101,032	104,215
42016	JACKSON HOSPITAL	7,764	9,385
42088	NW FL REGIONAL HOUSING AUTH	4,388	4,790
42100	TOWN OF SNEADS	2,226	2,942
42101	CITY OF GRACEVILLE	5,493	5,350
42102	TOWN OF GRAND RIDGE	794	565
42103	TOWN OF ALFORD	271	521
42104	CITY OF MARIANNA	8,756	8,303
42105	MARIANNA HEALTH & REHABILITATION CENTER	23,639	28,281
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	619	547
42700	CHIPOLA COLLEGE	31,652	31,046
43001	JEFFERSON CO CLERK OF CIRCUIT CT	14,895	16,827
43004	JEFFERSON CO PROPERTY APPRAISER	1,920	2,017
43005	JEFFERSON CO TAX COLLECTOR	1,204	1,303
43006	JEFFERSON CO SHERIFF'S DEPT	10,816	11,228
43007	JEFFERSON CO SCHOOL BOARD	3,147	3,478
43011	JEFFERSON CO SUPERVISOR OF ELECTION	686	717
43100	CITY OF MONTICELLO	4,091	3,927
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	6,065	6,567
44004	LAFAYETTE CO PROPERTY APPRAISER	721	702
44005	LAFAYETTE CO TAX COLLECTOR	842	871
44006	LAFAYETTE CO SHERIFF'S DEPT	4,955	5,495
44007	LAFAYETTE CO SCHOOL BOARD	22,924	24,008
44011	LAFAYETTE CO SUPERVISER OF ELECTION	550	571
44100	TOWN OF MAYO	862	869
45001	LAKE CO CLERK OF COURTS	36,018	37,922
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	182,865	196,287
45004	LAKE CO PROPERTY APPRAISER	8,223	8,164

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
45005	LAKE CO TAX COLLECTOR	20,615	23,191
45006	LAKE CO SHERIFF'S DEPT	176,995	181,700
45007	LAKE CO SCHOOL BOARD	558,639	576,090
45011	LAKE CO SUPERVISOR OF ELECTIONS	4,105	4,508
45023	LAKE COUNTY WATER AUTHORITY	3,598	3,978
45100	CITY OF EUSTIS	2,541	1,804
45101	CITY OF UMATILLA	4,938	5,821
45103	TOWN OF ASTATULA	1,994	2,169
45104	CITY OF MINNEOLA	11,235	11,447
45105	CITY OF TAVARES	25,811	27,404
45106	TOWN OF MONTVERDE	1,117	1,459
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	0	501
45113	CITY OF FRUITLAND PARK	8,255	9,479
45338	MASCOTTE CHARTER SCHOOL, INC	1,164	1,057
45339	SPRING CREEK CHARTER SCHOOL	0	2,274
45700	LAKE SUMTER STATE COLLEGE	53,708	52,344
46001	LEE CO CLERK OF CIRCUIT COURT	76,662	77,058
46003	LEE CO BD OF CO COMMISSIONERS	771,636	772,556
46004	LEE CO PROPERTY APPRAISER	21,301	21,797
46005	LEE CO TAX COLLECTOR	49,338	46,659
46006	LEE CO SHERIFF'S DEPT	413,887	426,213
46007	LEE CO SCHOOL BOARD	1,177,548	1,295,739
46009	LEE CO MOSQUITO CONTROL DIST	24,084	25,825
46011	LEE CO SUPERVISOR OF ELECTIONS	13,430	12,452
46046	LEE CO HYACINTH CONTROL DIST	2,528	2,443
46099	FT MYERS BEACH MOSQUITO CONTROL	456	468
46100	SANIBEL FIRE CONTROL DIST	9,834	9,523
46101	SW FL REGIONAL PLANNING COUNCIL	1,123	1,063
46102	NORTH FORT MYERS FIRE CONTROL DIST	19,721	20,865
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	33,766	35,665
46104	TICE FIRE & RESCUE DIST	8,183	7,493
46105	FT MYERS BEACH LIBRARY DIST	1,952	2,251
46106	FT MYERS BEACH FIRE CONTROL DIST	24,740	27,442
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	41,049	45,348
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	8,171	8,235
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	42,305	53,043
46110	CAPTIVA FIRE CONTROL DIST	4,475	4,388
46111	FT MYERS SHORES FIRE DEPT	7,476	8,511
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	6,511	5,631
46113	ALVA FIRE AND RESCUE SERVICE DIST	1,807	1,789
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	5,089	4,506
46116	CITY OF BONITA SPRINGS	13,474	13,518
46117	MATLACHA-PINE FIRE DISTRICT	9,000	8,625
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	125	125
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	3,857	4,539
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	1,198	1,486
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	31,865	44,348
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	141,435	136,662
47001	LEON CO CLERK OF THE CIRCUIT COURT	27,488	26,355
47003	LEON CO BD OF CO COMMISSIONERS	156,237	176,871
47004	LEON CO PROPERTY APPRAISER	14,810	13,944

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
47005	LEON CO TAX COLLECTOR	17,469	17,529
47006	LEON CO SHERIFF'S DEPT	154,153	182,226
47007	LEON CO SCHOOL BOARD	537,236	583,755
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	7,508	8,148
47090	FLORIDA BOARD OF BAR EXAMINERS	10,861	10,800
47102	TALLAHASSEE HOUSING AUTH	6,550	7,779
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	1,352	1,306
47104	FL CLERKS OF COURT OPERATIONS CORP	2,067	2,268
47106	VOLUNTEER FLORIDA	6,254	5,170
47107	CITY OF TALLAHASSEE CDA	2,526	2,651
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	13,369	15,909
47302	STARS EDUCATION SERVICES, INC	7,926	10,480
47700	TALLAHASSEE COMMUNITY COLLEGE	151,972	151,634
48001	LEVY CO CLERK OF CIRCUIT COURT	4,698	5,548
48003	LEVY CO BD OF CO COMMISSIONERS	40,820	42,065
48004	LEVY CO PROPERTY APPRAISER	2,543	2,168
48005	LEVY CO TAX COLLECTOR	2,872	3,194
48006	LEVY CO SHERIFF'S DEPT	27,056	28,831
48007	LEVY CO SCHOOL BOARD	76,021	75,735
48011	LEVY CO SUPERVISOR OF ELECTIONS	982	902
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	1,226	1,447
48100	CITY OF CHIEFLAND	6,427	5,965
48101	TOWN OF YANKEETOWN	347	403
48102	CITY OF FANNING SPRINGS	1,052	1,152
48103	TOWN OF INGLIS	1,223	1,144
48104	CITY OF CEDAR KEY	905	932
48182	CITY OF WILLISTON	1,628	1,585
48300	WHISPERING WINDS CHARTER SCHOOL	1,596	2,319
48301	NATURE COAST MIDDLE SCHOOL	1,656	1,857
49001	LIBERTY CO CLERK OF CIRCUIT COURT	1,891	1,837
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	6,389	6,705
49004	LIBERTY CO PROPERTY APPRAISER	871	888
49005	LIBERTY CO TAX COLLECTOR	902	1,038
49006	LIBERTY CO SHERIFF'S DEPT	4,628	5,754
49007	LIBERTY CO SCHOOL BOARD	21,819	22,199
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	621	685
49100	CITY OF BRISTOL	912	967
50001	MADISON CO CLERK OF CIRCUIT COURT	2,274	2,561
50003	MADISON CO BD OF CO COMMISSIONERS	12,105	14,276
50004	MADISON CO PROPERTY APPRAISER	1,792	1,824
50005	MADISON CO TAX COLLECTOR	1,544	1,307
50006	MADISON CO SHERIFF'S OFFICE	14,313	15,112
50007	MADISON CO SCHOOL BOARD	36,157	36,469
50011	MADISON CO SUPERVISOR OF ELECTIONS	701	550
50100	TOWN OF GREENVILLE	735	1,263
50103	AUCILLA AREA SOLID WASTE ADMIN	1,573	1,636
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	2,875	2,924
50301	MADISON CREATIVE ARTS ACADEMY, INC.	5,810	6,435
50700	NORTH FLORIDA COLLEGE	22,331	21,208
51001	MANATEE CO CLERK OF CIRCUIT COURT	41,913	45,552
51003	MANATEE CO BD OF CO COMMISSIONERS	494,609	504,354

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
51004	MANATEE CO PROPERTY APPRAISER	16,333	17,484
51005	MANATEE CO TAX COLLECTOR	28,516	28,741
51006	MANATEE CO SHERIFF'S DEPT	304,526	364,685
51007	MANATEE CO SCHOOL BOARD	867,732	880,266
51009	MANATEE CO MOSQUITO CONTROL DIST	6,672	6,827
51101	CITY OF HOLMES BEACH	7,195	8,467
51102	CITY OF BRADENTON	65,132	60,410
51103	CEDAR HAMMOCK FIRE CONTROL DIST	24,629	25,016
51105	MANATEE CO HOUSING AUTH	3,018	3,778
51107	EAST MANATEE FIRE RESCUE DISTRICT	27,499	37,881
51109	PEACE RIVER/MANASOTA REG WATER SUPP	15,222	15,566
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	1,453	531
51111	PARRISH FIRE DISTRICT	5,098	5,441
51112	CITY OF ANNA MARIA	3,868	4,105
51113	TOWN OF LONGBOAT KEY	10,184	11,664
51119	MYAKKA CITY FIRE DEPARTMENT	2,754	3,958
51300	PALMETTO CHARTER SCHOOL, INC.	4,020	4,303
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	18,640	19,458
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	10,967	11,563
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	98,103	95,519
52001	MARION CO CLERK OF CIRCUIT COURT	31,603	33,593
52003	MARION CO BD OF CO COMMISSIONERS	299,174	301,996
52004	MARION CO PROPERTY APPRAISER	10,414	10,225
52005	MARION CO TAX COLLECTOR	20,285	21,255
52006	MARION CO SHERIFF'S DEPT	202,431	248,493
52007	MARION CO SCHOOL BOARD	726,116	782,969
52011	MARION CO SUPERVISOR OF ELECTIONS	4,398	3,871
52100	CITY OF DUNNELLON	349	0
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	750	843
52103	MARION COUNTY HOSPITAL DISTRICT	0	2,428
52300	MARION CHARTER SCHOOL	3,002	3,327
52700	COLLEGE OF CENTRAL FLORIDA	76,545	77,257
53001	MARTIN CO CLERK OF CIRCUIT COURT	15,737	15,586
53003	MARTIN CO BD OF CO COMMISSIONERS	243,599	253,329
53004	MARTIN CO PROPERTY APPRAISER	9,903	9,921
53005	MARTIN CO TAX COLLECTOR	12,967	13,153
53006	MARTIN CO SHERIFF'S OFFICE	177,351	186,038
53007	MARTIN CO SCHOOL BOARD	392,570	484,401
53100	CITY OF STUART	70,998	75,664
53101	VILLAGE OF INDIANTOWN	3,066	5,256
54001	MONROE CO CLERK OF CIRCUIT COURT	18,133	17,405
54003	MONROE CO BD OF CO COMMISSIONERS	180,622	155,139
54004	MONROE CO PROPERTY APPRAISER	8,941	9,092
54005	MONROE CO TAX COLLECTOR	11,905	12,143
54006	MONROE CO SHERIFF'S DEPT	149,370	148,593
54007	MONROE CO SCHOOL BOARD	195,194	231,615
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	17,572	17,413
54011	MONROE CO SUPERVISOR OF ELECTIONS	2,877	2,438
54100	CITY OF KEY COLONY BEACH	4,154	4,192
54101	MONROE CO LAND AUTH	1,364	1,327
54102	CITY OF MARATHON	75	75

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
54103	ISLAMORADA, VILLAGE OF ISLANDS	26,705	31,520
54700	THE COLLEGE OF THE FLORIDA KEYS	24,211	22,357
54999	FL KEYS AQUEDUCT AUTH	83,529	97,400
55001	NASSAU CO CLERK OF CIRCUIT COURT	8,863	13,619
55003	NASSAU CO BD OF CO COMMISSIONERS	92,233	100,337
55004	NASSAU CO PROPERTY APPRAISER	5,455	6,105
55005	NASSAU CO TAX COLLECTOR	6,636	6,891
55006	NASSAU CO SHERIFF'S DEPT	70,359	67,769
55007	NASSAU CO SCHOOL BOARD	198,198	205,975
55009	AMELIA ISLAND MOSQUITO CONTROL	1,299	1,870
55100	TOWN OF HILLIARD	3,437	3,490
55101	TOWN OF CALLAHAN	1,749	1,805
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	19,043	22,008
56003	OKALOOSA CO BD OF CO COMMISSIONERS	176,654	178,444
56004	OKALOOSA CO PROPERTY APPRAISER	7,619	7,712
56005	OKALOOSA CO TAX COLLECTOR	15,293	16,025
56006	OKALOOSA CO SHERIFF'S DEPT	108,537	114,927
56007	OKALOOSA CO SCHOOL BOARD	486,659	497,199
56100	OKALOOSA CO GAS DIST	3,776	3,256
56101	CITY OF VALPARAISO	513	345
56103	CITY OF NICEVILLE	31,514	33,962
56104	NICEVILLE HOUSING AUTHORITY	794	929
56114	MID-BAY BRIDGE AUTHORITY	739	746
56300	LIZA JACKSON PREPARATORY SCHOOL	11,796	14,300
56700	NORTHWEST FLORIDA STATE COLLEGE	56,568	58,782
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	8,013	8,173
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	34,919	38,400
57004	OKEECHOBEE CO PROPERTY APPRAISER	2,689	2,517
57005	OKEECHOBEE CO TAX COLLECTOR	2,779	3,080
57006	OKEECHOBEE CO SHERIFF'S DEPT	38,876	39,696
57007	OKEECHOBEE CO SCHOOL BOARD	103,427	100,593
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	475	761
57109	COQUINA WATER CONTOL DISTRICT	859	1,162
58001	ORANGE CO COMPTROLLER	57,793	57,772
58003	ORANGE CO BD OF CO COMMISSIONERS	1,884,549	1,893,770
58004	ORANGE CO PROPERTY APPRAISER	36,896	40,148
58005	ORANGE CO TAX COLLECTOR	51,602	50,420
58006	ORANGE CO SHERIFF'S OFFICE	691,780	703,729
58007	ORANGE CO SCHOOL BOARD	3,303,098	3,540,088
58010	ORANGE CO CLERK OF CIRCUIT COURT	90,967	94,406
58011	ORANGE CO SUPERVISOR OF ELECTIONS	14,848	13,394
58075	REEDY CREEK IMPROVEMENT DIST	130,247	146,489
58087	ORANGE CO HOUSING FINANCE AUTH	3,736	4,092
58106	LAKE APOPKA NATURAL GAS DIST	14,559	14,887
58108	CITY OF EDGEWOOD	4,984	4,362
58109	CITY OF MAITLAND	2,115	2,363
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	319	0
58118	GREATER ORLANDO AVIATION AUTHORITY	30,401	33,077
58301	FLORIDA VIRTUAL HIGH SCHOOL	538,919	700,126
58304	NAP FORD COMMUNITY SCHOOL	6,204	6,574
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	19,554	21,448

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	11,200	11,607
58700	VALENCIA COLLEGE	423,758	467,824
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	31,439	34,529
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	24,332	30,875
59003	OSCEOLA CO BD OF CO COMMISSIONERS	341,545	334,394
59004	OSCEOLA CO PROPERTY APPRAISER	16,496	15,866
59005	OSCEOLA CO TAX COLLECTOR	21,066	26,244
59006	OSCEOLA CO SHERIFF'S DEPT	183,453	179,060
59007	OSCEOLA CO SCHOOL BOARD	948,290	966,820
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	4,099	4,648
59300	NEW DIMENSIONS HIGH SCHOOL INC	5,280	3,550
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	116,890	118,100
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	1,621,238	1,691,188
60004	PALM BEACH CO PROPERTY APPRAISER	56,998	57,921
60005	PALM BEACH CO TAX COLLECTOR	60,230	60,086
60006	PALM BEACH CO SHERIFF'S DEPT	1,471,452	1,547,767
60007	PALM BEACH CO SCHOOL BOARD	2,915,282	3,086,919
60011	PALM BEACH SUPERVISOR OF ELECTIONS	12,608	12,054
60018	LAKE WORTH DRAINAGE DIST	22,635	21,748
60019	PORT OF PALM BEACH DIST	12,930	14,106
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	441,280	460,090
60025	SOUTH FLORIDA CONSERVANCY DIST	3,228	3,276
60044	FLORIDA INLAND NAVIGATION DIST	2,103	2,049
60048	S INDIAN RIVER WATER CONTROL DIST	37	37
60049	SHAWANO DRAINAGE DIST	198	203
60103	TOWN OF JUNO BEACH	8,641	8,225
60105	TOWN OF OCEAN RIDGE	10,265	10,212
60108	TOWN OF JUPITER	65,528	65,607
60109	CITY OF PAHOKEE	400	296
60111	CITY OF GREENACRES	2,971	1,732
60113	VILLAGE OF TEQUESTA	1,271	736
60117	PALM BEACH CO SOLID WASTE AUTH	110,001	128,827
60119	PALM BCH SOIL & WATER CONSERVATION	1,000	1,031
60120	INDIAN TRAIL IMPROVEMENT DIST	16,145	18,773
60121	CITY OF BOYNTON BEACH	396	396
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	1,177	1,255
60123	TOWN OF HAVERHILL	1,154	1,008
60124	CITY OF ATLANTIS	7,139	8,702
60125	TOWN OF SOUTH PALM BEACH	662	638
60126	CITY OF BOCA RATON	623	671
60127	TOWN OF HIGHLAND BEACH	14,029	14,644
60128	CITY OF PALM BEACH GARDENS	76,187	82,866
60129	TOWN OF PALM BEACH SHORES	3,706	3,862
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	25,867	25,919
60131	VILLAGE OF WELLINGTON	95,794	93,433
60132	VILLAGE OF ROYAL PALM BEACH	25,433	25,748
60133	VILLAGE OF PALM SPRINGS	30,623	33,199
60140	TOWN OF LOXAHATCHEE GROVES	3,027	3,851
60150	PALM BEACH CO HEALTH CARE DIST	656	397
60151	CITY OF SOUTH BAY	110	110
60152	CITY OF RIVIERA BEACH	47,342	50,661

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
60153	TOWN OF MANGONIA PARK	2,010	1,929
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	3,324	5,012
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	12,408	12,529
60303	WESTERN ACADEMY CHARTER SCHOOL	9,386	10,736
60304	SOUTH TECH CHARTER ACADEMY, INC	26,222	27,693
60305	INLET GROVE COMMUNITY HIGH SCHOOL	13,295	15,795
60306	GULF STREAM GOODWILL ACADEMIES INC	525	499
60700	PALM BEACH STATE COLLEGE	252,450	257,488
61001	PASCO CO CLERK OF CIRCUIT COURT	51,409	54,098
61003	PASCO CO BD OF CO COMMISSIONERS	556,823	594,518
61004	PASCO CO PROPERTY APPRAISER	14,495	14,020
61005	PASCO CO TAX COLLECTOR	34,325	36,693
61006	PASCO CO SHERIFF'S OFFICE	364,374	384,931
61007	PASCO CO SCHOOL BOARD	1,141,533	1,223,481
61009	PASCO CO MOSQUITO CONTROL DIST	7,276	8,432
61011	PASCO CO SUPERVISOR OF ELECTIONS	6,909	5,525
61100	CITY OF PORT RICHEY	12,113	13,264
61101	CITY OF DADE CITY	1,086	1,120
61102	CITY OF NEW PORT RICHEY	24,378	27,799
61103	CITY OF ZEPHYRHILLS	39,180	33,248
61108	CITY OF SAN ANTONIO	973	923
61304	LEARNING LODGE ACADEMY, INC.	2,095	2,443
61700	PASCO HERNANDO STATE COLLEGE	102,453	107,878
62001	PINELLAS CO CLERK OF CIRCUIT COURT	91,139	92,956
62003	PINELLAS CO BD OF CO COMMISSIONERS	537,841	553,508
62004	PINELLAS CO PROPERTY APPRAISER	29,173	29,546
62005	PINELLAS CO TAX COLLECTOR	47,617	49,522
62006	PINELLAS CO SHERIFF'S DEPT	691,524	703,439
62007	PINELLAS CO SCHOOL BOARD	1,369,245	1,683,122
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	11,703	10,895
62012	PINELLAS CO JUVENILE WELFARE BOARD	19,115	20,298
62088	PINELLAS CO HOUSING AUTH	16,072	17,034
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	1,935	1,737
62100	CITY OF INDIAN ROCKS BEACH	752	779
62101	CITY OF DUNEDIN	10,025	8,084
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	4,222	4,679
62103	CITY OF SOUTH PASADENA	4,734	4,761
62104	CITY OF SEMINOLE	11,663	13,596
62105	CITY OF SAFETY HARBOR	3,799	3,570
62106	CITY OF OLDSMAR	4,439	3,916
62107	PINELLAS SUNCOAST TRANSIT AUTH	130,446	142,805
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	16,775	16,689
62111	CITY OF MADEIRA BEACH	5,135	5,156
62112	TOWN OF REDINGTON SHORES	810	572
62113	TAMPA BAY WATER	54,701	53,521
62114	TOWN OF NORTH REDINGTON BEACH	824	813
62115	PINELLAS PARK WATER MANAGEMENT DIST	1,380	1,347
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	3,197	2,331
62122	PINELLAS CO PLANNING COUNCIL	5,054	5,141
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	27,260	27,444
62124	CITY OF TREASURE ISLAND	10,451	11,206

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
62125	TOWN OF INDIAN SHORES	8	0
62126	TOWN OF KENNETH CITY	2,623	3,097
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	1,853	1,901
62700	ST PETERSBURG COLLEGE	282,290	269,661
63001	POLK CO CLERK OF CIRCUIT COURT	41,114	54,515
63003	POLK CO BD OF CO COMMISSIONERS	506,560	516,996
63004	POLK CO PROPERTY APPRAISER	23,903	24,674
63005	POLK CO TAX COLLECTOR	40,463	41,807
63006	POLK CO SHERIFF'S DEPT	438,915	454,013
63007	POLK CO SCHOOL BOARD	1,472,123	1,500,811
63105	VILLAGE OF HIGHLAND PARK	64	65
63128	CITY OF POLK CITY	4,049	4,722
63129	LAKELAND AREA MASS TRANSIT DISTRICT	31,354	39,060
63300	MCKEEL ACADEMY OF TECHNOLOGY	57,630	60,791
63301	DISCOVERY ACADEMY OF LAKE ALFRED	19,993	30,171
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	20,819	23,201
63303	BERKLEY CHARTER SCHOOL	14,684	14,909
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	6,335	5,828
63306	LAKE WALES CHARTER SCHOOLS	5,419	6,492
63307	LAKE WALES SENIOR HIGH SCHOOL	16,005	18,091
63308	POLK AVENUE ELEMENTARY SCHOOL	6,935	7,094
63309	HILLCREST ELEMENTARY SCHOOL	8,231	8,491
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	6,361	6,806
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	5,087	4,845
63312	VICTORY RIDGE ACADEMY	8,919	12,514
63315	EDWARD W BOK ACADEMY INC	6,479	7,090
63316	COMPASS CHARTER MIDDLE SCHOOL	2,104	2,317
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	5,782	5,849
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	4,936	6,631
63320	EDWARD W. BOK ACADEMY NORTH	5,561	6,159
63700	POLK STATE COLLEGE	92,452	83,595
64001	PUTNAM CO CLERK OF CIRCUIT COURT	12,143	12,354
64003	PUTNAM CO BD OF CO COMMISSIONERS	49,832	56,580
64004	PUTNAM CO PROPERTY APPRAISER	4,639	4,689
64005	PUTNAM CO TAX COLLECTOR	5,525	5,218
64006	PUTNAM CO SHERIFF'S DEPT	46,245	50,057
64007	PUTNAM CO SCHOOL BOARD	192,914	199,303
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	1,678	1,575
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	118,306	116,866
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	3,365	3,951
64310	PUTNAM EDGE HIGH SCHOOL	1,296	1,143
64700	ST JOHNS RIVER STATE COLLEGE	73,463	75,129
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	17,668	22,084
65003	ST JOHNS CO BD OF CO COMMISSIONERS	343,339	359,784
65004	ST JOHNS CO PROPERTY APPRAISER	13,071	13,216
65005	ST JOHNS CO TAX COLLECTOR	16,934	16,069
65006	ST JOHNS CO SHERIFF'S DEPT	170,471	179,926
65007	ST JOHNS CO SCHOOL BOARD	657,602	634,737
65009	ANASTASIA MOSQUITO CONTROL DIST	6,165	7,780
65100	CITY OF ST AUGUSTINE BEACH	13,354	13,126
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	2,895	2,649

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	24,084	27,041
66003	ST LUCIE CO BD OF CO COMMISSIONERS	157,027	190,402
66004	ST LUCIE CO PROPERTY APPRAISER	12,887	15,235
66005	ST LUCIE CO TAX COLLECTOR	19,800	21,576
66006	ST LUCIE CO SHERIFF'S DEPT	207,677	208,132
66007	ST LUCIE CO SCHOOL BOARD	710,558	802,809
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	5,371	5,355
66100	NORTH ST LUCIE RIVER WATER CONTROL	490	538
66101	CHILDRENS SERVICES COUNCIL OF ST LU	3,272	3,819
66102	CITY OF PORT ST LUCIE	752	966
66700	INDIAN RIVER STATE COLLEGE	188,499	186,178
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	17,371	19,205
67003	SANTA ROSA CO BD OF CO COMMISSIONER	88,811	81,256
67004	SANTA ROSA CO PROPERTY APPRAISER	8,234	8,903
67005	SANTA ROSA CO TAX COLLECTOR	9,471	12,083
67006	SANTA ROSA CO SHERIFF'S DEPT	90,347	99,370
67007	SANTA ROSA CO SCHOOL BOARD	284,332	290,298
67100	CITY OF GULF BREEZE	725	730
67101	TOWN OF JAY	1,302	1,277
67102	AVALON FIRE RESCUE DISTRICT	931	969
68001	SARASOTA CO CLERK OF CIRCUIT COURT	47,797	48,515
68003	SARASOTA CO BD OF CO COMMISSIONERS	524,872	534,628
68004	SARASOTA CO PROPERTY APPRAISER	18,972	20,599
68005	SARASOTA CO TAX COLLECTOR	23,152	23,190
68006	SARASOTA CO SHERIFF'S DEPT	287,879	259,641
68007	SARASOTA CO SCHOOL BOARD	712,961	747,402
68026	WEST COAST INLAND NAVIGATION DIST	1,129	1,163
68100	CITY OF VENICE	71,580	78,600
68105	CITY OF NORTH PORT	125,182	136,239
68107	ENGLEWOOD WATER DISTRICT	(21,623)	23,695
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	544	807
68109	SARASOTA BAY ESTUARY PROGRAM	1,586	1,425
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	3,006	2,677
68111	FLORIDA PACE FUNDING AGENCY	0	658
68300	SARASOTA MILITARY ACADEMY	12,870	13,374
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	5,310	5,479
68303	SARASOTA MILITARY ACADEMY PREP	9,237	9,144
68304	SARASOTA SUNCOAST ACADEMY	12,240	14,065
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	37,044	41,081
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	317,565	381,068
69004	SEMINOLE CO PROPERTY APPRAISER	15,290	14,672
69005	SEMINOLE CO TAX COLLECTOR	18,138	16,964
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	333,324	352,495
69007	SEMINOLE CO SCHOOL BOARD	844,736	833,890
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	5,533	4,762
69019	SEMINOLE CO PORT AUTH	769	759
69100	CITY OF ALTAMONTE SPRINGS	12,342	10,435
69101	CITY OF CASSELBERRY	4,925	4,595
69103	SANFORD AIRPORT AUTH	21,681	24,213
69104	CITY OF LONGWOOD	4,177	3,344
69105	CITY OF SANFORD	86,585	91,711

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

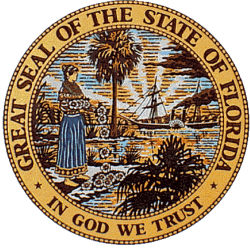
[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
69110	FRED R WILSON MEMORIAL LAW LIBRARY	320	178
69307	SEMINOLE SCIENCE CHARTER SCHOOL	7,722	8,496
69700	SEMINOLE STATE COLLEGE OF FLORIDA	165,719	159,116
70001	SUMTER CO CLERK OF CIRCUIT COURT	11,548	12,257
70003	SUMTER CO BD OF CO COMMISSIONERS	47,165	49,912
70004	SUMTER CO PROPERTY APPRAISER	4,742	5,689
70005	SUMTER CO TAX COLLECTOR	5,854	5,453
70006	SUMTER CO SHERIFF'S DEPT	82,066	83,875
70007	SUMTER CO SCHOOL BOARD	115,743	122,417
70011	SUMTER CO SUPERVISOR OF ELECTIONS	3,102	2,638
70101	CITY OF WILDWOOD	25,368	28,978
70102	CITY OF WEBSTER	1,272	1,671
70103	CITY OF COLEMAN	530	799
70104	CITY OF CENTER HILL	1,222	1,306
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	54,461	57,755
71004	SUWANNEE CO PROPERTY APPRAISER	2,099	2,528
71005	SUWANNEE CO TAX COLLECTOR	3,016	3,234
71006	SUWANNEE CO SHERIFF'S DEPT	22,666	22,988
71007	SUWANNEE CO SCHOOL BOARD	110,008	114,305
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	1,029	898
71100	LIVE OAK HOUSING AUTH	303	813
71101	CITY OF LIVE OAK	9,907	10,850
71102	SUWANNEE RIVER WATER MGMT DISTRICT	17,837	18,339
71103	SUWANNEE VALLEY TRANSIT AUTH	2,714	3,192
72001	TAYLOR CO CLERK OF CIRCUIT COURT	3,817	4,035
72003	TAYLOR CO BD OF CO COMMISSIONERS	14,492	14,479
72004	TAYLOR CO PROPERTY APPRAISER	1,859	1,761
72005	TAYLOR CO TAX COLLECTOR	2,271	2,370
72006	TAYLOR CO SHERIFF'S DEPT	15,344	14,158
72007	TAYLOR CO SCHOOL BOARD	36,735	39,920
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	878	832
72100	CITY OF PERRY	9,042	9,052
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	130	55
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	548	731
72104	BIG BEND WATER AUTHORITY	1,272	1,346
73001	UNION CO CLERK OF COURTS	2,222	2,155
73003	UNION CO BD OF CO COMMISSIONERS	9,170	11,171
73004	UNION CO PROPERTY APPRAISER	881	907
73005	UNION CO TAX COLLECTOR	831	579
73006	UNION CO SHERIFF'S DEPT	6,013	7,432
73007	UNION CO SCHOOL BOARD	41,882	41,748
73011	UNION CO SUPERVISOR OF ELECTIONS	744	801
73088	UNION CO HOUSING AUTH	659	694
73101	CITY OF LAKE BUTLER	1,820	2,037
73103	NEW RIVER LIBRARY COOPERATIVE	234	230
73116	PAL PUBLIC LIBRARY COOPERATIVE	228	228
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	44,498	47,850
74003	VOLUSIA CO BD OF CO COMMISSIONERS	625,074	442,545
74004	VOLUSIA CO PROPERTY APPRAISER	0	23,062
74005	VOLUSIA CO TAX COLLECTOR	0	11,403
74006	VOLUSIA CO SHERIFF'S OFC	0	200,477

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Contributions Subsequent to the
 Measurement Date by Employer
 July through September**

[Go to Total HIS Deferred Employer Outflows](#)

Employer / Agency Number	Employer / Agency Name	June 30, 2020 Measurement Date	June 30, 2021 Measurement Date
74007	VOLUSIA CO SCHOOL BOARD	758,229	818,189
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	0	4,695
74090	VOLUSIA CO LAW LIBRARY	1,032	1,125
74100	CITY OF LAKE HELEN	2,472	1,797
74101	CITY OF NEW SMYRNA BEACH	2,381	1,975
74102	CITY OF DAYTONA BEACH	124,612	128,167
74103	TOWN OF PIERSON	674	651
74104	CITY OF SOUTH DAYTONA	23,509	24,684
74105	CITY OF HOLLY HILL	11,076	14,015
74106	CITY OF DAYTONA BEACH SHORES	17,784	21,389
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	5,403	4,949
74109	TOWN OF PONCE INLET	13,186	15,567
74123	CITY OF OAK HILL	907	972
74124	CITY OF ORANGE CITY	30,013	32,067
74125	CITY OF DELTONA	39,345	49,345
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	1,035	1,145
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	755	804
74700	DAYTONA STATE COLLEGE	148,576	149,388
75001	WAKULLA CO CLERK OF CIRCUIT COURT	4,209	4,206
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	19,705	20,560
75004	WAKULLA CO PROPERTY APPRAISER	2,154	2,096
75005	WAKULLA CO TAX COLLECTOR	1,859	1,787
75006	WAKULLA CO SHERIFF'S DEPT	25,541	24,437
75007	WAKULLA CO SCHOOL BOARD	80,430	80,206
75101	CITY OF SOPCHOPPY	1,740	1,780
75102	WILDERNESS COAST LIBRARIES	598	396
76001	WALTON CO CLERK OF CIRCUIT COURT	15,953	16,168
76003	WALTON CO BD OF CO COMMISSIONERS	72,145	75,880
76004	WALTON CO PROPERTY APPRAISER	5,724	5,692
76005	WALTON CO TAX COLLECTOR	8,841	9,465
76006	WALTON CO SHERIFF'S DEPT	119,948	127,587
76007	WALTON CO SCHOOL BOARD	183,699	201,460
76009	SO WALTON CO MOSQUITO CONTROL DIST	3,288	3,519
76011	WALTON CO SUPERVISOR OF ELECTIONS	1,683	1,659
76100	CITY OF DEFUNIAK SPRINGS	18,750	18,307
76101	DEFUNIAK SPRINGS HOUSING AUTH	431	433
76102	CITY OF FREEPORT	5,243	6,532
76300	WALTON ACADEMY	3,601	3,569
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	7,525	8,363
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	3,881	3,937
77003	WASHINGTON CO BD OF CO COMM	11,899	13,848
77004	WASHINGTON CO PROPERTY APPRAISER	1,508	1,572
77005	WASHINGTON CO TAX COLLECTOR	2,117	2,239
77006	WASHINGTON CO SHERIFF'S DEPT	17,284	17,860
77007	WASHINGTON CO SCHOOL BOARD	76,852	79,776
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	710	809
77100	CITY OF CHIPLEY	9,156	9,445
77101	CITY OF VERNON	764	857
77102	TOWN OF WAUSAU	293	407
TOTALS		\$ 123,576,708	\$ 128,661,961



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations of the Florida Retirement System Pension Plan defined benefit plan and the Retiree Health Insurance Subsidy Program defined benefit plan, collectively referred to as the System Pension Plans, as of and for the fiscal year ended June 30, 2021, and the related notes. We have also audited the listed employer amounts for the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/(income) (specified column totals) included in the schedules of pension amounts by employer of the System Pension Plans as of and for the fiscal year ended June 30, 2021, and the related notes, and have issued our report thereon dated January 19, 2022, included under the heading **INDEPENDENT AUDITOR'S REPORT**.

Internal Control over Financial Reporting

Management of the System Pension Plans is responsible to establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the System Pension Plans' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, but not for the purpose of expressing an opinion on the effectiveness of the System Pension Plans' internal control. Accordingly, we do not express an opinion on the effectiveness of the System Pension Plans' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the schedules of employer allocations and the specified column totals

included in the schedules of pension amounts by employer will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System Pension Plans' schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement, we performed tests of the Plans' compliance with certain provisions of laws, administrative rules, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of the amounts for the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System Pension Plans' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System Pension Plans' internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 19, 2022
Audit Report No. 2022-098