

Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program

Cost-Sharing Multiple Employer Defined Benefit Plans
Deferred Outflows for Contributions Subsequent to the
June 30, 2024, and June 30, 2023, Measurement Dates by
Employer Fiscal Years Ended June 30, 2025, and 2024



FLORIDA STATE CAPITAL (TALLAHASSEE, FL)
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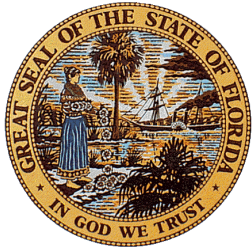


Florida Retirement System and Retiree Health Insurance Subsidy Program
Cost-Sharing Multiple Employer Defined Benefit Plans
Deferred Outflows for Contributions Subsequent to the
June 30, 2024, and June 30, 2023, Measurement Dates by Employer
Fiscal Years Ended June 30, 2025, and 2024

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	3
FRS Pension Plan Deferred Outflows for Contributions Subsequent to the Measurement Date	7
HIS Program Deferred Outflows for Contributions Subsequent to the Measurement Date	24
FINDING AND RECOMMENDATION	41

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

INDEPENDENT AUDITOR'S REPORT

We have examined management's assertion that the accompanying schedules of deferred outflows for contributions subsequent to the June 30, 2024, and June 30, 2023, measurement dates by employer 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 years ended June 30, 2025, and June 30, 2024, are presented in accordance with applicable Governmental Accounting Standards Board (GASB) statements and applicable provisions of State law. System Pension Plans management is responsible for the assertion. Our responsibility is to express an opinion on the schedules as of and for the fiscal years ended June 30, 2025, and June 30, 2024, based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's accompanying schedules of deferred outflows for contributions subsequent to the June 30, 2024, and June 30, 2023, measurement dates by employer are presented in accordance with applicable GASB statements and applicable provisions of State law, in all material respects.

An examination involves performing procedures to obtain evidence about the schedules of deferred outflows for contributions subsequent to the June 30, 2024, and June 30, 2023, measurement dates by employer. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the schedules of deferred outflows for contributions subsequent to the June 30, 2024, and June 30, 2023, measurement dates by employer, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the schedules referred to above are presented in accordance with applicable GASB statements and applicable provisions of State law, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the schedules of deferred outflows for contributions subsequent to the June 30, 2024, and June 30, 2023, measurement dates by employer; and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the schedules and not for the purpose of expressing an opinion on the internal control over the System Pension Plans or on compliance and other matters; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as described in the accompanying **FINDING AND RECOMMENDATION** included as Finding No. 2025-001 to this report, we identified certain deficiencies in internal control that we consider to be a material weakness. The views of responsible officials concerning the finding are included in the **FINDING AND RECOMMENDATION** accompanying this report. Management's response was not subjected to our examination procedures and, accordingly, we express no opinion on it. In addition, our examination disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that this report is intended solely for the information and use of the System Pension Plans management and 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 the specified parties.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 2, 2025
Audit Report No. 2026-029

¹ 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. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
1000	STATE OF FLORIDA	\$ 950,996,870	\$ 999,839,484
4910	UNIVERSITY OF FLORIDA	91,652,297	96,499,845
4915	FLORIDA POLYTECHNIC UNIVERSITY	1,789,263	2,248,624
4920	FLORIDA STATE UNIVERSITY	43,233,171	46,647,577
4930	FLORIDA A&M UNIVERSITY	10,478,761	11,110,739
4940	UNIVERSITY OF CENTRAL FLORIDA	33,437,302	35,033,801
4950	UNIVERSITY OF SOUTH FLORIDA	45,912,184	48,047,147
4955	NEW COLLEGE	2,362,744	2,425,889
4960	FLORIDA ATLANTIC UNIVERSITY	18,646,438	20,266,325
4970	UNIVERSITY OF WEST FLORIDA	6,915,814	7,837,246
4980	FLORIDA INTERNATIONAL UNIVERSITY	32,977,607	34,778,850
4990	UNIVERSITY OF NORTH FLORIDA	10,514,613	11,055,710
4995	FLORIDA GULF COAST UNIVERSITY	8,827,518	9,694,048
11001	ALACHUA CO CLERK OF CIRCUIT COURT	958,721	1,029,335
11003	ALACHUA CO BD OF CO COMMISSIONERS	11,075,330	12,266,341
11004	ALACHUA CO PROPERTY APPRAISER	625,832	701,118
11005	ALACHUA CO TAX COLLECTOR	696,814	765,351
11006	ALACHUA CO SHERIFF'S OFFICE	10,943,747	12,820,187
11007	ALACHUA CO SCHOOL BOARD	16,941,120	16,724,630
11100	CITY OF ALACHUA	1,384,440	1,496,139
11101	CITY OF HIGH SPRINGS	806,024	858,890
11102	CITY OF NEWBERRY	767,798	809,526
11103	CITY OF GAINESVILLE	145,255	139,996
11104	ALACHUA COUNTY LIBRARY DISTRICT	622,487	704,434
11116	CITY OF ARCHER	60,508	50,002
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	115,713	127,146
11300	CARING & SHARING LEARNING SCHOOL	154,963	182,577
11302	SIATECH GAINESVILLE	42,653	40,293
11305	MICANOPY MIDDLE SCHOOL INC	43,757	34,838
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	65,427	66,130
11308	BOULWARE SPRINGS CHARTER SCHOOL	66,010	64,530
11700	SANTA FE COLLEGE	4,761,923	4,559,953
12001	BAKER CO CLERK OF CIRCUIT COURT	156,530	159,044
12003	BAKER CO BD OF CO COMMISSIONERS	926,202	1,010,364
12004	BAKER CO PROPERTY APPRAISER	73,363	79,163
12005	BAKER CO TAX COLLECTOR	136,619	154,470
12006	BAKER CO SHERIFF'S DEPT	1,885,061	1,971,741
12007	BAKER CO SCHOOL BOARD	3,172,382	3,255,303
12011	BAKER CO SUPERVISOR OF ELECTIONS	94,771	99,468
12100	CITY OF MACCLENNY	514,313	560,005
12102	NEW RIVER SOLID WASTE ASSOCIATION	122,187	135,780
12104	TOWN OF GLEN ST MARY	15,678	19,089
13001	BAY CO CLERK OF CIRCUIT COURT	733,802	731,352
13003	BAY CO BD OF CO COMMISSIONERS	6,410,801	6,934,356
13004	BAY CO PROPERTY APPRAISER	359,394	365,216
13005	BAY CO TAX COLLECTOR	392,987	398,503
13006	BAY CO SHERIFF'S DEPT	6,733,823	7,293,824
13007	BAY CO SCHOOL BOARD	14,848,650	15,179,480
13009	BEACH MOSQUITO CONTROL DIST	76,282	75,866
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	106,296	168,963
13100	CITY OF PANAMA CITY	124,151	122,781
13101	PANAMA CITY PORT AUTH	8,776	9,864
13102	CITY OF SPRINGFIELD	884,948	947,712
13103	CITY OF PARKER	251,204	264,068
13105	CITY OF MEXICO BEACH	276,134	311,627
13107	CITY OF CALLAWAY	620,296	689,672
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	33,967	34,997
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	522,683	618,084
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	165,078	120,161

Totals may not foot due to rounding

Florida Retirement System
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Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	351,291	347,102
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	117,712	135,394
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	266,954	276,743
13308	UNIVERSITY ACADEMY INC.	305,939	306,163
13309	RISING LEADER ACADEMY, INC.	117,059	119,418
13310	PALM BAY PREPARATORY ACADEMY	99,432	95,816
13311	CENTRAL HIGH SCHOOL	44,098	40,476
13312	PALM BAY ELEMENTARY SCHOOL	132,011	136,090
13700	GULF COAST STATE COLLEGE	2,051,261	2,087,086
14001	BRADFORD CO CLERK OF CIRCUIT COURT	211,392	216,832
14003	BRADFORD CO BD OF CO COMMISSIONERS	1,576,604	1,711,036
14004	BRADFORD CO PROPERTY APPRAISER	109,338	111,229
14005	BRADFORD CO TAX COLLECTOR	84,010	93,456
14006	BRADFORD CO SHERIFF'S DEPT	1,261,639	1,406,266
14007	BRADFORD CO SCHOOL BOARD	1,874,495	1,760,845
14301	BROOKER COMMUNITY SCHOOL	11,001	34,348
15001	BREVARD CO CLERK OF CIRCUIT CT	1,489,761	1,548,674
15003	BREVARD CO BD OF CO COMMISSIONERS	20,085,819	20,644,519
15004	BREVARD CO PROPERTY APPRAISER	773,785	797,761
15005	BREVARD CO TAX COLLECTOR	1,152,745	1,115,788
15006	BREVARD CO SHERIFF'S OFFICE	17,827,278	18,727,847
15007	BREVARD CO SCHOOL BOARD	44,420,331	46,048,795
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	239,784	254,186
15033	CANAVERAL PORT AUTH	58,806	29,645
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	100,414	103,073
15100	CITY OF MELBOURNE	4,261,542	4,509,747
15101	CITY OF INDIAN HARBOUR BEACH	270,066	302,187
15102	TITUSVILLE-COCOA AIRPORT AUTH	132,520	130,136
15103	TOWN OF MALABAR	177,789	170,188
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	2,183	(199)
15105	SEBASTIAN INLET TAX DISTRICT	74,834	79,176
15110	TOWN OF MELBOURNE BEACH	52,091	56,740
15111	CITY OF WEST MELBOURNE	543,302	610,556
15112	CITY OF PALM BAY	33,279	27,415
15113	CITY OF COCOA	2,068,356	2,114,634
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	99,292	105,385
15115	INDIAN RIVER LAGOON COUNCIL	71,427	77,288
15116	CITY OF COCOA HOUSING AUTHORITY	11,566	70,511
15700	EASTERN FLORIDA STATE COLLEGE	4,228,301	4,299,616
16003	BROWARD CO BD OF CO COMMISSIONERS	50,744,317	54,059,923
16004	BROWARD CO PROPERTY APPRAISER	2,460,954	2,664,736
16006	BROWARD CO SHERIFF'S DEPT	135,568,644	145,360,881
16007	BROWARD CO SCHOOL BOARD	156,124,127	156,596,901
16011	BROWARD CO SUPERVISOR OF ELECTIONS	805,958	909,293
16018	HILLSBORO INLET DISTRICT	63,464	57,662
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	95,664	132,146
16054	OLD PLANTATION WATER CONTROL DIST	76,217	80,059
16080	BROWARD CO CLERK OF CIRCUIT COURT	2,667,083	2,739,541
16100	TOWN OF HILLSBORO BEACH	601,573	598,807
16101	TOWN OF LAUDERDALE BY THE SEA	394,770	440,318
16102	CITY OF MARGATE	8,475,336	8,964,316
16103	BROWARD CO HOUSING AUTH	793,602	787,728
16104	CITY OF LAUDERDALE LAKES	50,447	47,586
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	139,763	132,240
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	1,049,394	1,051,541
16110	SOUTH BROWARD DRAINAGE DISTRICT	174,183	176,527
16112	NORTH BROWARD HOSPITAL DIST	42,909	34,283
16113	MEMORIAL HEALTHCARE DIST	3,811	-
16114	CITY OF DEERFIELD BEACH	92,261	96,937
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	942,210	981,982

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Florida Retirement System
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June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
16116	CITY OF COCONUT CREEK	8,472,177	9,179,981
16117	CITY OF HOLLYWOOD	126,416	180,192
16118	CITY OF WESTON	32,020	36,031
16119	CITY OF MIRAMAR	97,426	96,596
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	29,489	34,084
16121	CITY OF NORTH LAUDERDALE	1,400,603	1,546,406
16122	CITY OF POMPANO BEACH	51,847	22,938
16123	CITY OF WEST PARK	177,652	168,133
16124	CITY OF DANIA BEACH	1,423,846	1,580,911
16125	CITY OF WILTON MANORS	1,680,288	1,841,843
16126	TOWN OF PEMBROKE PARK	626,726	751,779
16127	CITY OF OAKLAND PARK	2,763,078	3,067,469
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	694,825	755,842
16129	CITY OF COOPER CITY	576,203	815,736
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	690,359	698,934
16131	CITY OF LIGHTHOUSE POINT	1,864,949	2,009,028
16132	CITY OF HALLANDALE BEACH	1,921,594	2,092,549
16133	CITY OF FORT LAUDERDALE	4,946,333	5,813,370
16300	CENTRAL CHARTER SCHOOL	567,768	626,106
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	95,332	68,482
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	376,341	418,460
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	909,814	1,000,242
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	535,726	644,982
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	835,186	905,740
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	120,323	84,151
16700	BROWARD COLLEGE	8,986,730	8,982,302
17001	CALHOUN CO CLERK OF CIRCUIT COURT	123,991	132,073
17003	CALHOUN CO BD OF CO COMMISSIONERS	268,111	294,668
17004	CALHOUN CO PROPERTY APPRAISER	85,815	93,342
17005	CALHOUN CO TAX COLLECTOR	43,514	75,704
17006	CALHOUN CO SHERIFF'S DEPT	458,149	533,010
17007	CALHOUN CO SCHOOL BOARD	1,426,476	1,467,589
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	77,251	80,513
17039	APALACHEE REGIONAL PLANNING COUNCIL	144,223	131,816
17100	CITY OF BLOUNTSTOWN	414,950	416,319
17101	TOWN OF ALTHA	25,858	29,940
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	574,145	577,846
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	13,429,572	14,731,908
18004	CHARLOTTE CO PROPERTY APPRAISER	439,678	427,128
18005	CHARLOTTE CO TAX COLLECTOR	803,159	794,447
18006	CHARLOTTE CO SHERIFF'S DEPT	11,815,229	13,802,900
18007	CHARLOTTE CO SCHOOL BOARD	10,996,347	11,757,322
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	368,123	419,650
19001	CITRUS CO CLERK OF CIRCUIT COURT	735,429	770,083
19003	CITRUS CO BD OF CO COMMISSIONERS	6,847,766	7,512,275
19004	CITRUS CO PROPERTY APPRAISER	409,259	418,224
19005	CITRUS CO TAX COLLECTOR	282,257	314,011
19006	CITRUS CO SHERIFF'S DEPT	5,308,467	5,738,494
19007	CITRUS CO SCHOOL BOARD	10,666,088	10,884,293
19009	CITRUS CO MOSQUITO CONTROL DIST	137,479	149,632
19016	CITRUS COUNTY HOSPITAL BOARD	14,094	14,117
19100	CITY OF INVERNESS	496,788	612,199
19101	HOMOSASSA SPECIAL WATER DIST	93,176	101,326
19102	CITY OF CRYSTAL RIVER	361,727	406,424
20001	CLAY CO CLERK OF COURT & COMPTROLLER	924,621	962,266
20003	CLAY CO BD OF CO COMMISSIONERS	9,086,938	10,462,288
20004	CLAY CO PROPERTY APPRAISER	400,243	417,641
20005	CLAY CO TAX COLLECTOR	492,545	553,767
20006	CLAY CO SHERIFF'S DEPT	9,687,162	11,537,757
20007	CLAY CO SCHOOL BOARD	22,880,661	23,188,784

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Florida Retirement System
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June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
20011	CLAY COUNTY SUPV OF ELECTIONS	157,717	166,536
20100	CITY OF GREEN COVE SPRINGS	573,318	642,190
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	722,102	675,198
20177	CITY OF KEYSTONE HEIGHTS	-	46,780
21001	COLLIER CO CLERK OF CIRCUIT COURT	1,511,935	1,570,958
21003	COLLIER CO BD OF CO COMMISSIONERS	18,956,430	19,738,382
21004	COLLIER CO PROPERTY APPRAISER	760,961	790,129
21005	COLLIER CO TAX COLLECTOR	1,254,786	1,316,774
21006	COLLIER CO SHERIFF'S OFFICE	24,472,341	25,680,636
21007	COLLIER CO SCHOOL BOARD	35,085,796	37,363,660
21009	COLLIER MOSQUITO CONTROL DIST	408,340	438,195
21011	COLLIER CO SUPERVISOR OF ELECTIONS	271,911	283,224
21100	NORTH COLLIER FIRE CONTROL & RESCUE	810,583	845,285
21105	IMMOKALEE FIRE CONTROL DISTRICT	803,372	1,054,275
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	6,231	7,020
21107	GREATER NAPLES FIRE RESCUE DISTRICT	5,060,704	6,172,246
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	145,305	140,107
21305	MARCO ISLAND ACADEMY	193,026	196,920
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	216,957	231,216
22003	COLUMBIA CO BD OF CO COMMISSIONERS	2,524,509	2,766,602
22004	COLUMBIA CO PROPERTY APPRAISER	251,191	247,619
22005	COLUMBIA CO TAX COLLECTOR	273,407	277,874
22006	COLUMBIA CO SHERIFF'S OFFICE	2,541,164	2,636,131
22007	COLUMBIA CO SCHOOL BOARD	5,481,199	5,463,634
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	102,287	99,558
22016	LAKE SHORE HOSPITAL AUTHORITY	15,736	14,695
22101	CITY OF LAKE CITY	786,169	906,034
22700	FLORIDA GATEWAY COLLEGE	1,177,568	1,224,748
23001	MIAMI-DADE CO CLERK OF THE CIRCUIT COURT	-	3,532,223
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	451,738,646	413,111,668
23004	MIAMI-DADE CO PROPERTY APPRAISER	-	1,537,532
23005	MIAMI-DADE CO TAX COLLECTOR	-	1,089,330
23006	MIAMI-DADE CO SHERIFF'S OFFICE	-	57,590,511
23007	MIAMI-DADE CO SCHOOL BOARD	226,773,872	231,586,360
23011	MIAMI-DADE CO SUPERVISOR OF ELECTION	-	622,472
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	8,073,013	7,590,204
23100	BAL HARBOUR VILLAGE	328,910	402,663
23101	VILLAGE OF EL PORTAL	256,524	258,986
23102	CITY OF OPA LOCKA	1,825,104	1,730,166
23104	VILLAGE OF BISCAYNE PARK	311,787	313,862
23105	CITY OF WEST MIAMI	902,112	979,353
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	158,712	184,030
23108	CITY OF SUNNY ISLES BEACH	3,645,575	3,915,758
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	712,481	-
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	104,165	104,283
23117	CITY OF NORTH MIAMI	2,389,548	2,751,556
23118	CITY OF NORTH MIAMI BEACH	11,047	11,644
23119	TOWN OF MIAMI LAKES	280,628	277,573
23120	CITY OF MIAMI GARDENS	9,964,662	9,858,039
23121	THE CHILDREN'S TRUST	801,223	823,224
23122	CITY OF NORTH BAY VILLAGE	1,260,248	1,519,856
23123	TOWN OF CUTLER BAY	544,915	596,169
23124	CITY OF DORAL	4,545,616	5,045,901
23125	CITY OF FLORIDA CITY	1,308,789	1,372,633
23126	VILLAGE OF PINECREST	1,628,485	1,652,913
23127	CITY OF CORAL GABLES	148,212	168,723
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	142,991	146,943
23134	CITY OF SWEETWATER	14,767	132,586
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	267,609	305,583
23410	GREATER MIAMI EXPRESSWAY	-	372,373

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23700	MIAMI DADE COLLEGE	19,563,720	20,572,406
24001	DESOTO CO CLERK OF CIRCUIT COURT	139,002	143,011
24003	DESOTO CO BD OF CO COMMISSIONERS	1,775,957	1,951,812
24004	DESOTO CO PROPERTY APPRAISER	136,626	141,220
24005	DESOTO CO TAX COLLECTOR	72,394	100,685
24006	DESOTO CO SHERIFF'S DEPT	2,005,466	2,137,256
24007	DESOTO CO SCHOOL BOARD	2,847,780	2,879,169
24011	DESOTO CO SUPERVISOR OF ELECTIONS	81,181	68,026
24062	JOSHUA WATER CONTROL DIST	9,936	10,337
25001	DIXIE CO CLERK OF CIRCUIT COURT	129,661	122,995
25003	DIXIE CO BD OF CO COMMISSIONERS	1,126,537	1,147,426
25004	DIXIE CO PROPERTY APPRAISER	143,076	150,986
25005	DIXIE CO TAX COLLECTOR	109,028	129,495
25006	DIXIE CO SHERIFF'S DEPT	1,089,866	1,132,418
25007	DIXIE CO SCHOOL BOARD	1,506,117	1,349,862
25011	DIXIE CO SUPERVISOR OF ELECTIONS	28,058	44,423
25100	TOWN OF CROSS CITY	178,182	164,956
25103	SUWANNEE WATER AND SEWER DISTRICT	21,813	22,462
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	20,393	21,457
25363	KINDER CUB SCHOOL, INC.	60,846	57,674
26003	CITY OF JACKSONVILLE	925,069	934,214
26007	DUVAL CO SCHOOL BOARD	60,364,347	58,878,909
26039	NORTHEAST FL REGIONAL COUNCIL	145,309	161,551
26102	JACKSONVILLE PORT AUTHORITY	1,753,779	1,780,150
26103	JACKSONVILLE AVIATION AUTHORITY	2,955,127	3,136,761
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	53,177	43,319
26301	RIVER CITY SCIENCE ACADEMY	400,798	396,748
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	232,932	236,579
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	51,542	49,942
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	345,938	323,596
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	357,648	357,427
26366	LONE STAR MYCROSCHOOL	64,820	71,259
26368	BISCAYNE MYCROSCHOOL	48,625	44,384
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	298,885	303,878
26370	RIVER CITY SCIENCE ACADEMY SOUTHEAST	156,897	278,344
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	6,456,077	6,834,289
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	2,232,185	2,273,271
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	18,803,144	19,951,864
27004	ESCAMBIA CO PROPERTY APPRAISER	616,851	688,288
27005	ESCAMBIA CO TAX COLLECTOR	505,546	545,278
27006	ESCAMBIA CO SHERIFF'S DEPT	9,700,935	10,434,435
27007	ESCAMBIA CO SCHOOL BOARD	22,505,370	22,423,079
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	864,674	898,620
27039	WEST FL REGIONAL PLANNING COUNCIL	179,955	173,178
27041	SANTA ROSA ISLAND AUTH	85,808	111,699
27059	EMERALD COAST UTILITIES AUTHORITY	4,043,250	4,208,973
27060	ESCAMBIA CO HOUSING FINANCE AUTH	49,146	55,604
27100	CITY OF PENSACOLA	4,179,268	4,672,991
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	62,797	66,934
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	80,272	83,327
27700	PENSACOLA STATE COLLEGE	2,992,457	3,251,684
28001	FLAGLER CO CLERK OF CIRCUIT COURT	580,368	659,340
28003	FLAGLER CO BD OF CO COMMISSIONERS	4,736,680	5,283,716
28004	FLAGLER CO PROPERTY APPRAISER	342,766	363,758
28005	FLAGLER CO TAX COLLECTOR	458,637	520,769
28006	FLAGLER CO SHERIFF'S DEPT	6,530,088	6,890,696
28007	FLAGLER CO SCHOOL BOARD	8,781,429	8,790,184
28009	EAST FLAGLER MOSQUITO CONTROL DIST	70,508	80,765
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	143,611	161,044
28088	FLAGLER CO HOUSING AUTH	46,008	45,075

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
28100	CITY OF PALM COAST	187,618	165,306
28101	CITY OF BUNNELL	652,118	689,765
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	182,373	194,769
29003	FRANKLIN CO BD OF CO COMM	421,555	468,566
29004	FRANKLIN CO PROPERTY APPRAISER	80,620	121,131
29005	FRANKLIN CO TAX COLLECTOR	90,070	99,890
29006	FRANKLIN CO SHERIFF'S DEPT	967,292	1,063,105
29007	FRANKLIN CO SCHOOL BOARD	745,621	754,274
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	69,885	75,088
29100	CITY OF APALACHICOLA	331,232	315,782
29101	CITY OF CARRABELLE	143,376	151,848
29102	EASTPOINT WATER AND SEWER DIST	40,943	44,119
29104	APALACHICOLA HOUSING AUTHORITY	14,060	14,575
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	315,807	325,801
30003	GADSDEN CO BD OF CO COMMISSIONERS	1,656,492	1,822,990
30005	GADSDEN CO TAX COLLECTOR	58,027	34,639
30006	GADSDEN CO SHERIFF'S DEPT	1,031,844	979,393
30007	GADSDEN CO SCHOOL BOARD	2,839,102	2,866,541
30100	TOWN OF HAVANA	280,201	285,958
30101	CITY OF CHATTAHOOCHEE	312,796	319,862
30102	NORTHWEST FL WATER MANAGEMENT DIST	820,696	864,562
30103	TOWN OF GREENSBORO	19,606	15,125
30104	CITY OF GRETNA	144,425	131,084
30105	CITY OF MIDWAY	153,908	167,489
30302	CROSSROAD ACADEMY CHARTER SCHOOL OF BUSINESS	45,228	125,187
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	139,134	152,610
31003	GILCHRIST CO BD OF CO COMMISSIONERS	778,904	888,804
31004	GILCHRIST CO PROPERTY APPRAISER	117,816	123,799
31005	GILCHRIST CO TAX COLLECTOR	112,721	133,202
31006	GILCHRIST CO SHERIFF'S DEPT	856,584	1,055,029
31007	GILCHRIST CO SCHOOL BOARD	1,897,594	1,935,573
31011	GILCHRIST CO SUPERVISOR OF ELECTION	79,964	75,605
31100	CITY OF TRENTON	136,884	157,404
32001	GLADES CO CLERK OF THE CIRCUIT COUR	149,258	154,896
32003	GLADES CO BD OF CO COMMISSIONERS	661,014	723,761
32004	GLADES CO PROPERTY APPRAISER	72,424	78,829
32005	GLADES COUNTY TAX COLLECTOR	47,574	47,235
32006	GLADES CO SHERIFF'S DEPT	781,781	972,227
32007	GLADES CO SCHOOL BOARD	1,011,330	1,084,048
32100	CITY OF MOORE HAVEN	120,337	114,584
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	2,680	2,999
32300	PEMAYETV EMAHAKV, INC	774,462	790,558
33001	GULF CO CLERK OF CIRCUIT COURT	121,560	129,828
33003	GULF CO BD OF CO COMMISSIONERS	1,317,284	1,484,914
33004	GULF CO PROPERTY APPRAISER	105,091	108,002
33005	GULF CO TAX COLLECTOR	54,468	93,040
33006	GULF COUNTY SHERIFF'S DEPT	593,765	632,230
33007	GULF CO SCHOOL BOARD	1,535,087	1,565,261
33011	GULF CO SUPERVISOR OF ELECTIONS	75,615	70,061
33100	CITY OF PORT ST JOE	507,048	588,237
34001	HAMILTON CO CLERK OF CIRCUIT COURT	143,029	149,011
34003	HAMILTON CO BD OF CO COMMISSIONERS	759,898	810,640
34004	HAMILTON CO PROPERTY APPRAISER	72,118	74,382
34005	HAMILTON CO TAX COLLECTOR	42,957	83,220
34006	HAMILTON CO SHERIFF'S DEPT	687,553	716,251
34007	HAMILTON CO SCHOOL BOARD	1,220,831	1,389,123
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	78,805	89,277
34100	CITY OF JASPER	210,600	222,638
34103	TOWN OF JENNINGS	41,678	58,251
35001	HARDEE CO CLERK OF CIRCUIT COURT	151,548	163,107

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
35003	HARDEE CO BD OF CO COMMISSIONERS	1,492,281	1,666,150
35004	HARDEE CO PROPERTY APPRAISER	120,204	131,747
35005	HARDEE CO TAX COLLECTOR	111,956	125,666
35006	HARDEE CO SHERIFF'S DEPT	1,442,625	1,547,475
35007	HARDEE CO SCHOOL BOARD	3,035,357	2,766,257
35011	HARDEE CO SUPERVISOR OF ELECTIONS	76,263	24,356
36001	HENDRY CO CLERK OF CIRCUIT COURT	231,203	239,226
36003	HENDRY CO BD OF CO COMMISSIONERS	1,635,127	1,800,640
36004	HENDRY CO PROPERTY APPRAISER	139,041	133,704
36005	HENDRY CO TAX COLLECTOR	103,864	151,987
36006	HENDRY CO SHERIFF'S DEPT	2,342,923	2,786,345
36007	HENDRY CO SCHOOL BOARD	4,585,775	4,560,882
36011	HENDRY CO SUPERVISOR OF ELECTIONS	75,698	93,096
36016	HENDRY REGIONAL MEDICAL CENTER	9,819	9,899
36100	CITY OF LABELLE	162,824	171,211
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	20,450	25,476
36102	BARRON WATER CONTROL DISTRICT	46,604	50,184
36103	CITY OF CLEWISTON	236,229	276,216
36104	CENTRAL CO WATER CONTROL DIST	45,025	46,690
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	3,499	1,432
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	707,945	749,487
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	9,640,300	10,196,385
37004	HERNANDO COUNTY PROPERTY APPRAISER	398,618	400,521
37005	HERNANDO CO TAX COLLECTOR	452,978	467,341
37006	HERNANDO CO SHERIFF'S DEPT	9,415,216	10,802,722
37007	HERNANDO CO SCHOOL BOARD	14,154,080	14,684,390
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	144,925	138,450
37056	SW FL WATER MANAGEMENT DIST	4,197,508	4,260,051
37100	CITY OF BROOKSVILLE	515,852	562,398
37101	HERNANDO CO HOUSING AUTH	49,717	50,124
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	567,583	598,248
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	3,400,543	3,625,467
38004	HIGHLANDS CO PROPERTY APPRAISER	354,360	359,918
38005	HIGHLANDS CO TAX COLLECTOR	274,024	307,958
38006	HIGHLANDS CO SHERIFF'S DEPT	5,213,996	5,484,683
38007	HIGHLANDS CO SCHOOL BOARD	7,759,598	7,952,439
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	130,267	138,633
38100	CITY OF AVON PARK	244,115	302,544
38101	TOWN OF LAKE PLACID	381,277	405,672
38102	CITY OF SEBRING	1,393,793	1,520,371
38103	SEBRING AIRPORT AUTH	133,655	143,167
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	20,576	26,255
38700	SOUTH FLORIDA STATE COLLEGE	1,943,627	1,903,375
39001	HILLSBOROUGH CO CLERK OF COURT	3,916,131	4,018,624
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	63,862,082	69,904,761
39004	HILLSBOROUGH CO PROPERTY APPRAISER	1,106,397	1,131,200
39005	HILLSBOROUGH CO TAX COLLECTOR	2,518,823	2,517,642
39006	HILLSBOROUGH CO SHERIFF'S DEPT	64,667,458	68,200,669
39007	HILLSBOROUGH CO SCHOOL BOARD	116,803,478	119,489,473
39037	HILLSBOROUGH CO AVIATION AUTH	7,468,461	7,942,001
39038	TAMPA PORT AUTH	2,224,842	2,329,661
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	555,796	620,188
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	5,140,125	5,148,871
39100	CITY OF TEMPLE TERRACE	47,056	40,046
39102	TAMPA SPORTS AUTH	652,492	659,635
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	420,531	418,560
39109	TAMPA BAY ESTUARY PROGRAM	72,496	70,370
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	623,877	640,855
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	30,482	-
39700	HILLSBOROUGH COMMUNITY COLLEGE	6,808,103	7,241,667

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
40001	HOLMES CO CLERK OF CIRCUIT COURT	163,394	164,172
40003	HOLMES CO BD OF CO COMMISSIONERS	614,722	590,874
40004	HOLMES CO PROPERTY APPRAISER	108,925	107,042
40005	HOLMES CO TAX COLLECTOR	99,349	104,701
40006	HOLMES CO SHERIFF'S DEPT	700,790	796,994
40007	HOLMES CO SCHOOL BOARD	2,223,924	2,212,913
40103	HOLMES COUNTY HOUSING AUTHORITY	7,502	8,774
40109	CITY OF BONIFAY	-	145,960
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	511,393	527,166
41003	INDIAN RIVER CO BD OF CO COMMISSION	11,704,754	13,740,522
41004	INDIAN RIVER CO PROPERTY APPRAISER	382,882	445,962
41005	INDIAN RIVER CO TAX COLLECTOR	444,878	507,408
41006	INDIAN RIVER CO SHERIFF'S DEPT	8,704,364	9,002,876
41007	INDIAN RIVER CO SCHOOL BOARD	10,330,924	10,351,117
41009	INDIAN RIVER MOSQUITO CONTROL DIST	259,759	262,046
41011	INDIAN RIVER CO SUPERVISOR ELECTION	95,795	95,171
41018	FELLSMERE WATER CONTROL DIST	6,596	32,261
41050	INDIAN RIVER FARMS WATER CONTROL DI	106,618	107,350
41065	ST JOHNS WATER CONTROL DIST	70,636	80,418
42001	JACKSON CO CLERK OF CIRCUIT COURT	242,170	259,326
42003	JACKSON CO BD OF CO COMMISSIONERS	2,125,920	2,238,649
42004	JACKSON CO PROPERTY APPRAISER	164,857	169,507
42005	JACKSON CO TAX COLLECTOR	138,875	155,250
42006	JACKSON CO SHERIFF'S DEPT	1,183,203	1,182,896
42007	JACKSON CO SCHOOL BOARD	4,417,232	4,418,147
42016	JACKSON HOSPITAL	246,949	265,182
42088	NW FL REGIONAL HOUSING AUTH	110,612	111,255
42100	TOWN OF SNEADS	156,438	143,815
42101	CITY OF GRACEVILLE	201,031	207,949
42102	TOWN OF GRAND RIDGE	33,240	36,451
42103	TOWN OF ALFORD	14,143	11,778
42104	CITY OF MARIANNA	312,731	332,164
42105	MARIANNA HEALTH & REHABILITATION CENTER	706,357	445,928
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	18,892	16,029
42700	CHIPOLA COLLEGE	1,099,580	1,087,422
43001	JEFFERSON CO CLERK OF CIRCUIT CT	731,517	807,100
43004	JEFFERSON CO PROPERTY APPRAISER	100,269	100,250
43005	JEFFERSON CO TAX COLLECTOR	26,490	60,231
43006	JEFFERSON CO SHERIFF'S DEPT	775,923	832,732
43007	JEFFERSON CO SCHOOL BOARD	624,988	736,372
43011	JEFFERSON CO SUPERVISOR OF ELECTION	76,702	85,465
43100	CITY OF MONTICELLO	103,877	97,600
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	385,618	421,661
44004	LAFAYETTE CO PROPERTY APPRAISER	75,103	78,366
44005	LAFAYETTE CO TAX COLLECTOR	79,735	98,773
44006	LAFAYETTE CO SHERIFF'S DEPT	308,541	339,344
44007	LAFAYETTE CO SCHOOL BOARD	919,032	900,890
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	70,956	73,817
44100	TOWN OF MAYO	69,789	74,732
45001	LAKE CO CLERK OF COURTS	1,309,072	1,378,070
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	11,824,955	12,851,485
45004	LAKE CO PROPERTY APPRAISER	376,218	409,530
45005	LAKE CO TAX COLLECTOR	800,943	859,975
45006	LAKE CO SHERIFF'S DEPT	12,222,839	13,054,631
45007	LAKE CO SCHOOL BOARD	24,233,075	24,939,369
45011	LAKE CO SUPERVISOR OF ELECTIONS	201,726	169,055
45023	LAKE COUNTY WATER DISTRICT	32,194	4,621
45100	CITY OF EUSTIS	44,815	52,810
45101	CITY OF UMATILLA	172,522	165,733
45103	TOWN OF ASTATULA	161,225	188,333

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
45104	CITY OF MINNEOLA	641,354	773,625
45105	CITY OF TAVARES	1,328,886	1,567,928
45106	TOWN OF MONTVERDE	29,640	42,227
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	6,824	1,773
45113	CITY OF FRUITLAND PARK	548,424	634,571
45114	CITY OF GROVELAND	1,443,012	1,637,148
45338	MASCOTTE CHARTER SCHOOL, INC	503,578	489,438
45339	SPRING CREEK CHARTER SCHOOL	387,131	382,693
45340	MINNEOLA CHARTER SCHOOLS, INC.	784,228	791,605
45341	ROUND LAKE CHARTER, INC	561,414	561,173
45700	LAKE SUMTER STATE COLLEGE	1,618,142	1,686,273
46001	LEE CO CLERK OF CIRCUIT COURT	2,604,455	2,730,949
46003	LEE CO BD OF CO COMMISSIONERS	30,672,817	32,745,599
46004	LEE CO PROPERTY APPRAISER	875,064	851,220
46005	LEE CO TAX COLLECTOR	1,632,358	1,718,227
46006	LEE CO SHERIFF'S DEPT	32,282,669	35,102,961
46007	LEE CO SCHOOL BOARD	53,177,696	54,731,165
46009	LEE CO MOSQUITO CONTROL DIST	908,496	875,171
46011	LEE CO SUPERVISOR OF ELECTIONS	311,164	318,885
46046	LEE CO HYACINTH CONTROL DIST	139,930	146,989
46099	FT MYERS BEACH MOSQUITO CONTROL	18,845	18,588
46100	SANIBEL FIRE CONTROL DIST	711,440	798,110
46101	SW FL REGIONAL PLANNING COUNCIL	59,629	69,293
46102	NORTH FORT MYERS FIRE CONTROL DIST	1,565,919	1,685,227
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	2,895,790	3,178,348
46104	TICE FIRE & RESCUE DIST	657,677	738,674
46105	FT MYERS BEACH LIBRARY DIST	77,226	81,541
46106	FT MYERS BEACH FIRE CONTROL DIST	1,339,902	1,498,936
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	3,249,615	3,375,304
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	221,023	238,852
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	3,861,594	4,576,387
46110	CAPTIVA FIRE CONTROL DIST	401,808	456,185
46111	FT MYERS SHORES FIRE DEPT	819,252	922,173
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	261,061	219,533
46113	ALVA FIRE AND RESCUE SERVICE DIST	191,254	203,540
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	215,558	252,134
46116	CITY OF BONITA SPRINGS	433,859	475,678
46117	MATLACHA-PINE FIRE DISTRICT	856,477	1,009,785
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	12,204	10,692
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	332,474	354,660
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	46,110	52,653
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	1,219,386	1,243,133
46302	THE ISLAND SCHOOL, INC.	83,554	99,348
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	4,186,813	4,409,138
47001	LEON CO CLERK OF THE CIRCUIT COURT	693,240	675,034
47003	LEON CO BD OF CO COMMISSIONERS	7,219,538	7,457,720
47004	LEON CO PROPERTY APPRAISER	595,606	613,980
47005	LEON CO TAX COLLECTOR	511,712	536,920
47006	LEON CO SHERIFF'S DEPT	12,389,918	13,748,843
47007	LEON CO SCHOOL BOARD	20,624,143	20,766,151
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	353,780	367,854
47090	FLORIDA BOARD OF BAR EXAMINERS	307,524	309,986
47102	TALLAHASSEE HOUSING AUTH	185,008	188,458
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	16,714	14,412
47104	FL CLERKS OF COURT OPERATIONS CORP	78,931	135,815
47106	VOLUNTEER FLORIDA	171,747	184,170
47107	CITY OF TALLAHASSEE CDA	70,112	77,260
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	71,820	69,289
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	375,806	403,558
47302	STARS EDUCATION SERVICES, INC	189,038	166,005

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
47700	TALLAHASSEE STATE COLLEGE	4,582,727	4,998,760
48001	LEVY CO CLERK OF CIRCUIT COURT	245,393	246,131
48003	LEVY CO BD OF CO COMMISSIONERS	2,126,071	2,310,663
48004	LEVY CO PROPERTY APPRAISER	130,437	128,600
48005	LEVY CO TAX COLLECTOR	218,380	242,849
48006	LEVY CO SHERIFF'S DEPT	2,474,186	2,576,193
48007	LEVY CO SCHOOL BOARD	3,485,008	3,518,550
48011	LEVY CO SUPERVISOR OF ELECTIONS	88,148	58,948
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	46,541	57,205
48100	CITY OF CHIEFLAND	416,256	465,466
48101	TOWN OF YANKEETOWN	15,931	15,213
48102	CITY OF FANNING SPRINGS	75,980	85,401
48103	TOWN OF INGLIS	21,715	23,179
48104	CITY OF CEDAR KEY	54,870	79,309
48182	CITY OF WILLISTON	148,164	164,602
48300	WHISPERING WINDS CHARTER SCHOOL	83,632	82,617
48301	NATURE COAST MIDDLE SCHOOL	42,137	42,179
49001	LIBERTY CO CLERK OF CIRCUIT COURT	137,054	136,414
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	364,821	382,986
49004	LIBERTY CO PROPERTY APPRAISER	91,260	85,170
49005	LIBERTY CO TAX COLLECTOR	93,174	121,379
49006	LIBERTY CO SHERIFF'S DEPT	470,854	534,807
49007	LIBERTY CO SCHOOL BOARD	1,007,053	1,014,071
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	80,477	81,624
49100	CITY OF BRISTOL	47,951	51,290
50001	MADISON CO CLERK OF CIRCUIT COURT	94,840	104,137
50003	MADISON CO BD OF CO COMMISSIONERS	988,815	1,207,270
50004	MADISON CO PROPERTY APPRAISER	83,199	112,508
50005	MADISON CO TAX COLLECTOR	61,344	94,094
50006	MADISON CO SHERIFF'S OFFICE	924,402	1,007,622
50007	MADISON CO SCHOOL BOARD	1,222,399	1,238,579
50011	MADISON CO SUPERVISOR OF ELECTIONS	69,787	72,553
50100	TOWN OF GREENVILLE	48,533	31,553
50103	AUCILLA AREA SOLID WASTE ADMIN	41,107	46,717
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	59,214	64,094
50301	MADISON CREATIVE ARTS ACADEMY, INC.	171,018	167,627
50700	NORTH FLORIDA COLLEGE	697,973	727,837
51001	MANATEE CO CLERK OF CIRCUIT COURT	1,531,660	1,735,550
51003	MANATEE CO BD OF CO COMMISSIONERS	18,505,018	19,801,191
51004	MANATEE CO PROPERTY APPRAISER	597,700	627,071
51005	MANATEE CO TAX COLLECTOR	1,032,407	1,124,041
51006	MANATEE CO SHERIFF'S DEPT	24,510,175	28,583,596
51007	MANATEE CO SCHOOL BOARD	30,275,339	31,208,073
51009	MANATEE CO MOSQUITO CONTROL DIST	234,520	255,623
51101	CITY OF HOLMES BEACH	215,817	228,400
51102	CITY OF BRADENTON	2,303,470	2,460,970
51103	CEDAR HAMMOCK FIRE CONTROL DIST	2,002,985	2,164,914
51105	MANATEE CO HOUSING AUTH	125,171	123,893
51107	EAST MANATEE FIRE RESCUE DISTRICT	3,541,239	3,976,590
51109	PEACE RIVER/MANASOTA REG WATER SUPP	562,208	565,256
51111	PARRISH FIRE DISTRICT	556,921	687,216
51112	CITY OF ANNA MARIA	72,352	94,812
51113	TOWN OF LONGBOAT KEY	971,319	1,016,713
51300	PALMETTO CHARTER SCHOOL, INC.	219,823	222,725
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	481,549	502,071
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	291,330	280,621
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	2,603,215	2,718,314
52001	MARION CO CLERK OF CIRCUIT COURT	1,221,346	1,151,540
52003	MARION CO BD OF CO COMMISSIONERS	19,847,403	21,052,157
52004	MARION CO PROPERTY APPRAISER	630,537	652,687

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
52005	MARION CO TAX COLLECTOR	687,323	707,490
52006	MARION CO SHERIFF'S DEPT	15,829,009	18,400,957
52007	MARION CO SCHOOL BOARD	28,926,237	29,726,754
52011	MARION CO SUPERVISOR OF ELECTIONS	238,729	269,644
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	16,905	20,497
52103	MARION COUNTY HOSPITAL DISTRICT	165,172	174,178
52300	MARION CHARTER SCHOOL	112,878	111,291
52700	COLLEGE OF CENTRAL FLORIDA	2,587,257	2,738,450
53001	MARTIN CO CLERK OF CIRCUIT COURT	526,235	574,500
53003	MARTIN CO BD OF CO COMMISSIONERS	15,423,463	17,111,708
53004	MARTIN CO PROPERTY APPRAISER	382,266	411,687
53005	MARTIN CO TAX COLLECTOR	499,829	521,768
53006	MARTIN CO SHERIFF'S OFFICE	13,737,692	15,214,692
53007	MARTIN CO SCHOOL BOARD	12,541,191	12,612,495
53100	CITY OF STUART	4,097,085	4,712,836
53101	VILLAGE OF INDIANTOWN	209,030	228,562
54001	MONROE CO CLERK OF CIRCUIT COURT	660,597	732,543
54003	MONROE CO BD OF CO COMMISSIONERS	7,819,062	8,342,941
54004	MONROE CO PROPERTY APPRAISER	377,812	397,536
54005	MONROE CO TAX COLLECTOR	542,159	602,018
54006	MONROE CO SHERIFF'S DEPT	9,340,599	9,898,395
54007	MONROE CO SCHOOL BOARD	8,008,858	8,038,571
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	592,470	624,475
54011	MONROE CO SUPERVISOR OF ELECTIONS	134,376	167,132
54100	CITY OF KEY COLONY BEACH	203,452	255,018
54101	MONROE CO LAND AUTH	121,190	130,774
54102	CITY OF MARATHON	-	-
54103	ISLAMORADA, VILLAGE OF ISLANDS	1,525,318	1,685,540
54700	THE COLLEGE OF THE FLORIDA KEYS	715,203	744,131
54999	FL KEYS AQUEDUCT AUTH	3,064,288	3,136,381
55001	NASSAU CO CLERK OF CIRCUIT COURT	579,743	644,656
55003	NASSAU CO BD OF CO COMMISSIONERS	6,080,227	6,700,697
55004	NASSAU CO PROPERTY APPRAISER	338,184	358,254
55005	NASSAU CO TAX COLLECTOR	408,325	423,819
55006	NASSAU CO SHERIFF'S DEPT	5,408,618	5,862,973
55007	NASSAU CO SCHOOL BOARD	8,126,519	8,797,038
55009	AMELIA ISLAND MOSQUITO CONTROL	48,649	72,783
55011	NASSAU CO SUPERVISOR OF ELECTIONS	211,500	224,201
55100	TOWN OF HILLIARD	121,982	133,622
55101	TOWN OF CALLAHAN	53,490	55,884
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	721,105	723,934
56003	OKALOOSA CO BD OF CO COMMISSIONERS	7,377,504	7,958,903
56004	OKALOOSA CO PROPERTY APPRAISER	402,438	421,677
56005	OKALOOSA CO TAX COLLECTOR	567,119	594,814
56006	OKALOOSA CO SHERIFF'S DEPT	7,271,072	7,898,501
56007	OKALOOSA CO SCHOOL BOARD	17,491,049	17,037,829
56100	OKALOOSA CO GAS DIST	97,064	81,570
56101	CITY OF VALPARAISO	9,357	11,478
56103	CITY OF NICEVILLE	1,809,690	1,934,304
56104	NICEVILLE HOUSING AUTHORITY	19,803	25,612
56114	MID-BAY BRIDGE AUTHORITY	38,339	40,462
56300	LIZA JACKSON PREPARATORY SCHOOL	431,789	408,073
56700	NORTHWEST FLORIDA STATE COLLEGE	1,506,189	1,669,218
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	260,635	272,087
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	1,881,738	2,246,236
57004	OKEECHOBEE CO PROPERTY APPRAISER	158,553	165,967
57005	OKEECHOBEE CO TAX COLLECTOR	115,598	118,623
57006	OKEECHOBEE CO SHERIFF'S DEPT	2,896,135	3,394,789
57007	OKEECHOBEE CO SCHOOL BOARD	3,565,160	3,651,961
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	16,907	20,274

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
57109	COQUINA WATER CONTROL DISTRICT	27,715	35,636
58001	ORANGE CO COMPTROLLER	1,958,733	2,066,740
58003	ORANGE CO BOARD OF COUNTY COMMISSIONERS	86,457,712	90,406,269
58004	ORANGE CO PROPERTY APPRAISER	1,204,558	1,337,710
58005	ORANGE CO TAX COLLECTOR	1,694,437	1,786,170
58006	ORANGE CO SHERIFF'S OFFICE	43,049,697	49,397,743
58007	ORANGE CO SCHOOL BOARD	126,262,996	126,052,467
58010	ORANGE CO CLERK OF CIRCUIT COURT	2,346,528	2,549,518
58011	ORANGE CO SUPERVISOR OF ELECTIONS	415,827	688,049
58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	8,331,289	8,915,166
58087	ORANGE CO HOUSING FINANCE AUTH	62,656	73,966
58106	LAKE APOPKA NATURAL GAS DIST	542,463	569,176
58108	CITY OF EDGEWOOD	317,812	316,418
58109	CITY OF MAITLAND	48,066	50,194
58118	GREATER ORLANDO AVIATION AUTHORITY	2,581,964	3,119,100
58301	FLORIDA VIRTUAL HIGH SCHOOL	21,294,133	23,389,712
58304	NAP FORD COMMUNITY SCHOOL	135,356	115,174
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	470,636	445,248
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	204,592	210,439
58307	ORLANDO SCIENCE CHARTER SCHOOL K-8	-	70,519
58700	VALENCIA COLLEGE	10,713,422	11,240,873
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	1,264,572	1,418,232
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	1,002,415	809,621
59003	OSCEOLA CO BOARD OF COUNTY COMMISSIONERS	20,797,295	21,420,802
59004	OSCEOLA CO PROPERTY APPRAISER	508,714	622,315
59005	OSCEOLA CO TAX COLLECTOR	892,313	971,208
59006	OSCEOLA CO SHERIFF'S DEPT	13,278,677	15,117,346
59007	OSCEOLA CO SCHOOL BOARD	32,903,616	33,947,203
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	197,193	216,831
59300	NEW DIMENSIONS HIGH SCHOOL INC	134,632	173,454
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	3,706,709	3,963,600
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	87,987,787	94,566,542
60004	PALM BEACH CO PROPERTY APPRAISER	1,990,059	2,066,839
60005	PALM BEACH CO TAX COLLECTOR	2,237,310	2,445,153
60006	PALM BEACH CO SHERIFF'S DEPT	98,790,978	113,655,239
60007	PALM BEACH CO SCHOOL BOARD	137,292,037	142,061,656
60011	PALM BEACH SUPERVISOR OF ELECTIONS	384,387	425,432
60018	LAKE WORTH DRAINAGE DIST	778,711	829,331
60019	PORT OF PALM BEACH DIST	529,375	549,820
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	11,869,256	12,857,682
60025	SOUTH FLORIDA CONSERVANCY DIST	60,711	63,298
60044	FLORIDA INLAND NAVIGATION DIST	99,760	113,266
60048	S INDIAN RIVER WATER CONTROL DIST	1,381	1,389
60049	SHAWANO DRAINAGE DIST	5,810	5,840
60103	TOWN OF JUNO BEACH	448,884	490,237
60105	TOWN OF OCEAN RIDGE	532,128	597,364
60108	TOWN OF JUPITER	2,479,567	2,650,788
60109	CITY OF PAHOKEE	12,622	12,068
60111	CITY OF GREENACRES	55,241	38,748
60117	PALM BEACH CO SOLID WASTE AUTH	4,075,784	4,266,322
60119	PALM BCH SOIL & WATER CONSERVATION	8,483	8,823
60120	INDIAN TRAIL IMPROVEMENT DIST	434,953	456,895
60121	CITY OF BOYNTON BEACH	44,608	46,470
60122	WESTGATE BELVEDERE COMM REDEVELOPMENT AUTH	38,195	43,465
60123	TOWN OF HAVERHILL	72,446	81,299
60124	CITY OF ATLANTIS	444,728	516,133
60125	TOWN OF SOUTH PALM BEACH	24,117	37,798
60126	CITY OF BOCA RATON	57,324	61,166
60127	TOWN OF HIGHLAND BEACH	1,182,351	1,867,962
60128	CITY OF PALM BEACH GARDENS	3,459,271	3,681,762

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
60129	TOWN OF PALM BEACH SHORES	127,539	149,842
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	583,090	525,751
60131	VILLAGE OF WELLINGTON	2,715,009	2,769,411
60132	VILLAGE OF ROYAL PALM BEACH	1,106,997	1,130,175
60133	VILLAGE OF PALM SPRINGS	1,734,210	1,949,299
60140	TOWN OF LOXAHATCHEE GROVES	149,023	169,151
60150	PALM BEACH CO HEALTH CARE DIST	7,753	-
60151	CITY OF SOUTH BAY	6,406	6,413
60152	CITY OF RIVIERA BEACH	2,907,131	3,628,584
60153	TOWN OF MANGONIA PARK	87,159	95,342
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	120,761	125,939
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	320,235	242,578
60303	WESTERN ACADEMY CHARTER SCHOOL	292,322	315,507
60304	SOUTH TECH CHARTER ACADEMY, INC	678,756	668,452
60305	INLET GROVE COMMUNITY HIGH SCHOOL	402,404	407,327
60306	GULF STREAM GOODWILL ACADEMIES INC	19,871	20,374
60700	PALM BEACH STATE COLLEGE	7,067,607	7,434,411
61001	PASCO CO CLERK OF CIRCUIT COURT	1,709,815	1,907,539
61003	PASCO CO BD OF CO COMMISSIONERS	39,114,422	45,323,164
61004	PASCO CO PROPERTY APPRAISER	569,599	613,809
61005	PASCO CO TAX COLLECTOR	1,144,170	1,241,951
61006	PASCO CO SHERIFF'S OFFICE	20,357,704	22,909,529
61007	PASCO CO SCHOOL BOARD	47,050,537	48,169,563
61009	PASCO CO MOSQUITO CONTROL DIST	271,965	304,623
61011	PASCO CO SUPERVISOR OF ELECTIONS	348,362	387,892
61100	CITY OF PORT RICHEY	745,653	691,950
61101	CITY OF DADE CITY	29,030	29,963
61102	CITY OF NEW PORT RICHEY	851,721	881,515
61103	CITY OF ZEPHYRHILLS	1,596,826	1,834,845
61108	CITY OF SAN ANTONIO	11,443	14,189
61304	LEARNING LODGE ACADEMY, INC.	137,459	137,829
61700	PASCO HERNANDO STATE COLLEGE	3,079,846	3,019,479
62001	PINELLAS CO CLERK OF CIRCUIT COURT	3,217,796	3,183,697
62003	PINELLAS CO BD OF CO COMMISSIONERS	16,408,502	17,790,644
62004	PINELLAS CO PROPERTY APPRAISER	1,243,036	1,317,184
62005	PINELLAS CO TAX COLLECTOR	1,912,701	1,977,146
62006	PINELLAS CO SHERIFF'S DEPT	48,122,389	50,492,067
62007	PINELLAS CO SCHOOL BOARD	62,509,739	61,517,037
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	475,736	509,440
62012	PINELLAS CO JUVENILE WELFARE BOARD	560,503	627,419
62088	PINELLAS CO HOUSING AUTH	445,392	548,502
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	56,242	60,171
62100	CITY OF INDIAN ROCKS BEACH	14,050	15,376
62101	CITY OF DUNEDIN	184,635	182,405
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	137,345	124,107
62103	CITY OF SOUTH PASADENA	265,756	286,813
62104	CITY OF SEMINOLE	525,107	579,819
62105	CITY OF SAFETY HARBOR	105,875	88,990
62106	CITY OF OLDSMAR	246,023	282,580
62107	PINELLAS SUNCOAST TRANSIT AUTH	4,360,688	4,598,206
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	1,164,989	1,277,467
62111	CITY OF MADEIRA BEACH	540,074	853,921
62112	TOWN OF REDINGTON SHORES	60,062	56,380
62113	TAMPA BAY WATER	1,709,970	1,710,013
62114	TOWN OF NORTH REDINGTON BEACH	26,485	29,513
62115	PINELLAS PARK WATER MANAGEMENT DIST	39,994	37,629
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	65,994	66,032
62122	PINELLAS CO PLANNING COUNCIL	199,615	205,282
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	1,780,265	2,006,981
62124	CITY OF TREASURE ISLAND	882,809	979,614

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
62125	TOWN OF INDIAN SHORES	-	-
62126	TOWN OF KENNETH CITY	278,875	311,815
62138	CITY OF ST. PETE BEACH	98,732	248,824
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	24,555	45,160
62700	ST PETERSBURG COLLEGE	7,386,693	7,803,080
63001	POLK CO CLERK OF CIRCUIT COURT	1,509,508	1,591,086
63003	POLK CO BD OF CO COMMISSIONERS	25,279,352	26,372,704
63004	POLK CO PROPERTY APPRAISER	896,229	933,683
63005	POLK CO TAX COLLECTOR	1,424,365	1,474,798
63006	POLK CO SHERIFF'S DEPT	27,974,134	30,310,662
63007	POLK CO SCHOOL BOARD	52,302,201	53,942,673
63105	VILLAGE OF HIGHLAND PARK	3,131	4,199
63128	CITY OF POLK CITY	146,868	165,245
63129	LAKELAND AREA MASS TRANSIT DISTRICT	771,264	853,300
63300	MCKEEL ACADEMY OF TECHNOLOGY	1,716,551	1,680,601
63301	DISCOVERY ACADEMY OF LAKE ALFRED	614,793	700,281
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	782,676	851,010
63303	BERKLEY CHARTER SCHOOL	391,908	395,904
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	253,343	265,225
63306	LAKE WALES CHARTER SCHOOLS	256,259	232,900
63307	LAKE WALES SENIOR HIGH SCHOOL	568,425	581,033
63308	POLK AVENUE ELEMENTARY SCHOOL	269,911	268,769
63309	HILLCREST ELEMENTARY SCHOOL	320,919	298,044
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	254,221	241,803
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	232,273	249,241
63312	VICTORY RIDGE ACADEMY	503,640	558,557
63315	EDWARD W BOK ACADEMY INC	257,846	240,124
63316	COMPASS CHARTER MIDDLE SCHOOL	80,787	81,069
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	110,537	150,166
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	205,386	230,290
63320	EDWARD W. BOK ACADEMY NORTH	200,334	207,347
63700	POLK STATE COLLEGE	3,281,842	3,210,859
64001	PUTNAM CO CLERK OF CIRCUIT COURT	477,336	481,644
64003	PUTNAM CO BD OF CO COMMISSIONERS	3,208,804	3,552,169
64004	PUTNAM CO PROPERTY APPRAISER	241,813	298,265
64005	PUTNAM CO TAX COLLECTOR	250,987	297,415
64006	PUTNAM CO SHERIFF'S DEPT	3,832,705	3,952,665
64007	PUTNAM CO SCHOOL BOARD	7,547,433	7,869,128
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	95,295	98,876
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	4,006,669	4,139,067
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	74,152	71,783
64700	ST JOHNS RIVER STATE COLLEGE	2,336,628	2,549,274
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	974,514	979,672
65003	ST JOHNS CO BD OF CO COMMISSIONERS	18,486,349	21,080,856
65004	ST JOHNS CO PROPERTY APPRAISER	620,117	609,312
65005	ST JOHNS CO TAX COLLECTOR	619,422	684,726
65006	ST JOHNS CO SHERIFF'S DEPT	13,624,627	15,146,376
65007	ST JOHNS CO SCHOOL BOARD	26,159,993	26,379,193
65009	ANASTASIA MOSQUITO CONTROL DIST	209,473	248,621
65100	CITY OF ST AUGUSTINE BEACH	820,158	886,850
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	47,335	56,500
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	737,354	870,215
66003	ST LUCIE CO BD OF CO COMMISSIONERS	5,419,276	6,174,718
66004	ST LUCIE CO PROPERTY APPRAISER	474,779	474,875
66005	ST LUCIE CO TAX COLLECTOR	907,559	967,511
66006	ST LUCIE CO SHERIFF'S DEPT	12,527,458	14,339,656
66007	ST LUCIE CO SCHOOL BOARD	28,625,702	29,087,533
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	223,040	230,725
66100	NORTH ST LUCIE RIVER WATER CONTROL	15,577	16,396
66101	CHILDRENS SERVICES COUNCIL OF ST LUCIE COUNTY	113,212	152,139

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
66102	CITY OF PORT ST LUCIE	182,456	194,059
66700	INDIAN RIVER STATE COLLEGE	4,890,389	4,863,635
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	611,298	677,447
67003	SANTA ROSA CO BD OF CO COMMISSIONER	2,936,572	3,128,771
67004	SANTA ROSA CO PROPERTY APPRAISER	354,528	370,181
67005	SANTA ROSA CO TAX COLLECTOR	372,937	402,024
67006	SANTA ROSA CO SHERIFF'S DEPT	7,915,127	8,630,214
67007	SANTA ROSA CO SCHOOL BOARD	15,271,956	15,439,901
67101	TOWN OF JAY	43,473	43,129
67102	AVALON FIRE RESCUE DISTRICT	142,179	162,175
68001	SARASOTA CO CLERK OF CIRCUIT COURT	1,401,484	1,355,907
68003	SARASOTA CO BD OF CO COMMISSIONERS	25,794,737	28,951,293
68004	SARASOTA CO PROPERTY APPRAISER	647,847	678,135
68005	SARASOTA CO TAX COLLECTOR	775,734	789,281
68006	SARASOTA CO SHERIFF'S DEPT	21,129,232	22,729,083
68007	SARASOTA CO SCHOOL BOARD	36,554,636	37,206,622
68026	WEST COAST INLAND NAVIGATION DIST	41,167	29,798
68100	CITY OF VENICE	4,275,916	4,749,019
68104	CITY OF SARASOTA	1,696,376	2,063,170
68105	CITY OF NORTH PORT	8,156,030	9,716,646
68107	ENGLEWOOD WATER DISTRICT	535,194	556,762
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	16,690	26,017
68109	SARASOTA BAY ESTUARY PROGRAM	61,929	65,951
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	145,306	171,302
68111	FLORIDA PACE FUNDING AGENCY	32,252	22,819
68300	SARASOTA MILITARY ACADEMY	331,239	323,580
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	161,073	174,120
68303	SARASOTA MILITARY ACADEMY PREP	218,571	210,687
68304	SARASOTA SUNCOAST ACADEMY	296,466	329,486
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	1,373,785	1,458,240
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	18,490,115	20,539,065
69004	SEMINOLE CO PROPERTY APPRAISER	603,663	607,566
69005	SEMINOLE CO TAX COLLECTOR	600,390	751,763
69006	SEMINOLE COUNTY SHERIFF'S DEPT	18,818,596	20,409,122
69007	SEMINOLE CO SCHOOL BOARD	35,446,303	34,666,275
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	238,758	240,617
69019	SEMINOLE CO PORT AUTH	56,348	59,208
69100	CITY OF ALTAMONTE SPRINGS	325,418	254,926
69101	CITY OF CASSELBERRY	159,867	121,521
69103	SANFORD AIRPORT AUTH	1,448,385	1,685,245
69104	CITY OF LONGWOOD	96,584	71,311
69105	CITY OF SANFORD	4,433,116	5,043,490
69307	SEMINOLE SCIENCE CHARTER SCHOOL	133,545	132,376
69700	SEMINOLE STATE COLLEGE OF FLORIDA	4,349,823	4,615,053
70001	SUMTER CO CLERK OF CIRCUIT COURT	384,095	411,454
70003	SUMTER CO BD OF CO COMMISSIONERS	3,607,481	4,095,679
70004	SUMTER CO PROPERTY APPRAISER	249,205	306,224
70005	SUMTER CO TAX COLLECTOR	207,727	269,168
70006	SUMTER CO SHERIFF'S DEPT	5,951,483	6,507,758
70007	SUMTER CO SCHOOL BOARD	4,634,660	4,796,378
70011	SUMTER CO SUPERVISOR OF ELECTIONS	189,639	204,662
70100	CITY OF BUSHNELL	26,190	40,570
70101	CITY OF WILDWOOD	1,578,322	1,870,079
70102	CITY OF WEBSTER	39,266	44,683
70103	CITY OF COLEMAN	13,964	9,807
70104	CITY OF CENTER HILL	10,632	11,304
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	2,066,530	346,392
71003	SUWANNEE CO BOARD OF COUNTY COMMISSIONERS	410,711	2,258,866
71004	SUWANNEE CO PROPERTY APPRAISER	145,033	155,900
71005	SUWANNEE CO TAX COLLECTOR	99,664	95,163

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
71006	SUWANNEE CO SHERIFF'S DEPT	1,370,715	1,506,915
71007	SUWANNEE CO SCHOOL BOARD	3,965,975	3,979,265
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	102,314	106,377
71100	LIVE OAK HOUSING AUTH	22,074	21,871
71101	CITY OF LIVE OAK	717,443	826,361
71102	SUWANNEE RIVER WATER MGMT DISTRICT	566,464	557,785
71103	SUWANNEE VALLEY TRANSIT AUTH	84,138	74,597
72001	TAYLOR CO CLERK OF CIRCUIT COURT	198,204	204,972
72003	TAYLOR CO BD OF CO COMMISSIONERS	625,970	657,207
72004	TAYLOR CO PROPERTY APPRAISER	124,895	133,059
72005	TAYLOR CO TAX COLLECTOR	151,309	147,672
72006	TAYLOR CO SHERIFF'S DEPT	956,836	1,064,517
72007	TAYLOR CO SCHOOL BOARD	2,006,938	1,897,865
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	76,955	43,984
72100	CITY OF PERRY	221,101	220,453
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	7,180	-
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	17,992	20,251
72104	BIG BEND WATER AUTHORITY	34,004	36,173
73001	UNION CO CLERK OF COURTS	116,239	118,223
73003	UNION CO BD OF CO COMMISSIONERS	518,698	514,628
73004	UNION CO PROPERTY APPRAISER	68,401	71,051
73005	UNION CO TAX COLLECTOR	48,918	51,888
73006	UNION CO SHERIFF'S DEPT	395,296	407,802
73007	UNION CO SCHOOL BOARD	1,640,742	1,631,905
73011	UNION CO SUPERVISOR OF ELECTIONS	76,543	75,381
73088	UNION CO HOUSING AUTH	20,675	21,500
73101	CITY OF LAKE BUTLER	83,420	75,871
73103	NEW RIVER LIBRARY COOPERATIVE	23,423	22,954
73116	PAL PUBLIC LIBRARY COOPERATIVE	6,781	7,012
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	1,345,815	1,478,994
74003	VOLUSIA CO BD OF CO COMMISSIONERS	22,860,665	24,802,937
74004	VOLUSIA CO PROPERTY APPRAISER	1,073,510	1,106,160
74005	VOLUSIA CO TAX COLLECTOR	647,243	804,557
74006	VOLUSIA CO SHERIFF'S OFC	12,527,136	14,050,378
74007	VOLUSIA CO SCHOOL BOARD	37,428,130	36,226,489
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	216,707	234,530
74032	WEST VOLUSIA HOSPITAL AUTHORITY	2,153	2,259
74090	VOLUSIA CO LAW LIBRARY	27,638	28,782
74100	CITY OF LAKE HELEN	37,097	39,171
74101	CITY OF NEW SMYRNA BEACH	122,251	71,464
74102	CITY OF DAYTONA BEACH	4,206,937	4,458,336
74103	TOWN OF PIERSON	28,267	31,967
74104	CITY OF SOUTH DAYTONA	1,505,675	1,525,101
74105	CITY OF HOLLY HILL	464,710	503,070
74106	CITY OF DAYTONA BEACH SHORES	1,162,260	1,286,708
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	115,981	90,781
74109	TOWN OF PONCE INLET	876,347	1,001,559
74123	CITY OF OAK HILL	44,187	41,107
74124	CITY OF ORANGE CITY	2,008,004	2,232,122
74125	CITY OF DELTONA	1,357,233	1,538,922
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	45,246	48,374
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	20,772	28,599
74700	DAYTONA STATE COLLEGE	4,448,962	4,617,608
75001	WAKULLA CO CLERK OF CIRCUIT COURT	212,883	218,097
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	1,509,869	1,749,661
75004	WAKULLA CO PROPERTY APPRAISER	156,545	162,325
75005	WAKULLA CO TAX COLLECTOR	131,849	148,451
75006	WAKULLA CO SHERIFF'S DEPT	1,747,032	1,929,762
75007	WAKULLA CO SCHOOL BOARD	2,911,015	2,940,917
75011	WAKULLA COUNTY SUPERVISOR OF ELECTIONS	70,841	104,207

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
75101	CITY OF SOPCHOPPY	105,452	113,129
75102	WILDERNESS COAST LIBRARIES	11,384	12,027
76001	WALTON CO CLERK OF CIRCUIT COURT	747,321	758,556
76003	WALTON CO BD OF CO COMMISSIONERS	3,124,016	3,359,187
76004	WALTON CO PROPERTY APPRAISER	378,550	411,267
76005	WALTON CO TAX COLLECTOR	340,977	380,788
76006	WALTON CO SHERIFF'S DEPT	8,667,985	9,611,085
76007	WALTON CO SCHOOL BOARD	8,643,076	9,713,917
76009	SO WALTON CO MOSQUITO CONTROL DIST	130,534	150,718
76011	WALTON CO SUPERVISOR OF ELECTIONS	93,641	101,373
76100	CITY OF DEFUNIAK SPRINGS	1,118,657	1,202,783
76101	DEFUNIAK SPRINGS HOUSING AUTH	29,643	32,639
76102	CITY OF FREEPORT	296,525	318,272
76300	WALTON ACADEMY	82,250	51,804
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	217,289	240,999
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	194,720	206,019
77003	WASHINGTON CO BD OF CO COMM	483,997	596,145
77004	WASHINGTON CO PROPERTY APPRAISER	38,409	67,664
77005	WASHINGTON CO TAX COLLECTOR	112,206	126,129
77006	WASHINGTON CO SHERIFF'S DEPT	1,403,023	1,524,146
77007	WASHINGTON CO SCHOOL BOARD	2,818,640	2,858,765
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	65,076	80,123
77100	CITY OF CHIPLEY	450,893	459,908
77101	CITY OF VERNON	30,567	25,095
77102	TOWN OF WAUSAU	9,062	7,636
TOTALS		\$ 5,662,633,286	\$ 5,970,689,898

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Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
1000	STATE OF FLORIDA	\$ 120,384,828	\$ 127,484,186
4910	UNIVERSITY OF FLORIDA	14,042,679	15,686,640
4915	FLORIDA POLYTECHNIC UNIVERSITY	284,122	378,953
4920	FLORIDA STATE UNIVERSITY	6,281,167	7,272,437
4930	FLORIDA A&M UNIVERSITY	1,722,470	1,858,393
4940	UNIVERSITY OF CENTRAL FLORIDA	4,766,996	5,454,756
4950	UNIVERSITY OF SOUTH FLORIDA	6,968,365	7,698,184
4955	NEW COLLEGE	320,664	411,860
4960	FLORIDA ATLANTIC UNIVERSITY	2,477,730	2,884,378
4970	UNIVERSITY OF WEST FLORIDA	1,078,051	1,303,368
4980	FLORIDA INTERNATIONAL UNIVERSITY	4,665,254	5,121,925
4990	UNIVERSITY OF NORTH FLORIDA	1,667,130	1,856,078
4995	FLORIDA GULF COAST UNIVERSITY	1,410,867	1,675,472
11001	ALACHUA CO CLERK OF CIRCUIT COURT	138,625	148,380
11003	ALACHUA CO BD OF CO COMMISSIONERS	1,347,981	1,504,858
11004	ALACHUA CO PROPERTY APPRAISER	80,739	88,593
11005	ALACHUA CO TAX COLLECTOR	102,289	111,729
11006	ALACHUA CO SHERIFF'S OFFICE	1,054,343	1,233,767
11007	ALACHUA CO SCHOOL BOARD	3,558,261	3,552,520
11100	CITY OF ALACHUA	178,299	193,427
11101	CITY OF HIGH SPRINGS	89,406	88,067
11102	CITY OF NEWBERRY	103,976	115,350
11103	CITY OF GAINESVILLE	6,110	5,332
11104	ALACHUA COUNTY LIBRARY DISTRICT	145,584	164,798
11116	CITY OF ARCHER	11,786	9,030
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	19,550	24,850
11300	CARING & SHARING LEARNING SCHOOL	35,124	41,865
11302	SIATECH GAINESVILLE	9,868	9,727
11305	MICANOPY MIDDLE SCHOOL INC	10,368	8,962
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	18,010	17,302
11308	BOULWARE SPRINGS CHARTER SCHOOL	18,159	18,701
11700	SANTA FE COLLEGE	913,948	884,596
12001	BAKER CO CLERK OF CIRCUIT COURT	16,088	15,992
12003	BAKER CO BD OF CO COMMISSIONERS	94,243	102,549
12004	BAKER CO PROPERTY APPRAISER	9,217	10,297
12005	BAKER CO TAX COLLECTOR	11,302	12,466
12006	BAKER CO SHERIFF'S DEPT	175,550	185,770
12007	BAKER CO SCHOOL BOARD	619,189	634,754
12011	BAKER CO SUPERVISOR OF ELECTIONS	5,265	5,605
12100	CITY OF MACCLENNY	51,368	55,100
12102	NEW RIVER SOLID WASTE ASSOCIATION	25,729	28,992
12104	TOWN OF GLEN ST MARY	2,125	2,601
13001	BAY CO CLERK OF CIRCUIT COURT	99,229	102,125
13003	BAY CO BD OF CO COMMISSIONERS	819,240	906,269
13004	BAY CO PROPERTY APPRAISER	49,448	50,830
13005	BAY CO TAX COLLECTOR	67,670	72,850
13006	BAY CO SHERIFF'S DEPT	628,182	683,495
13007	BAY CO SCHOOL BOARD	3,126,521	3,194,613
13009	BEACH MOSQUITO CONTROL DIST	15,000	14,753
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	14,932	15,094
13100	CITY OF PANAMA CITY	15,695	15,260
13101	PANAMA CITY PORT AUTH	1,525	1,705
13102	CITY OF SPRINGFIELD	93,083	99,227
13103	CITY OF PARKER	30,175	31,994
13105	CITY OF MEXICO BEACH	39,269	46,198
13107	CITY OF CALLAWAY	84,760	92,396
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	7,183	7,313
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	125,089	121,650
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	42,875	33,245

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Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	75,869	75,193
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	30,753	34,178
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	66,185	66,131
13308	UNIVERSITY ACADEMY INC.	65,172	66,902
13309	RISING LEADER ACADEMY, INC.	30,463	32,168
13310	PALM BAY PREPARATORY ACADEMY	24,926	25,523
13311	CENTRAL HIGH SCHOOL	12,083	12,237
13312	PALM BAY ELEMENTARY SCHOOL	36,286	37,062
13700	GULF COAST STATE COLLEGE	422,430	456,149
14001	BRADFORD CO CLERK OF CIRCUIT COURT	20,652	21,315
14003	BRADFORD CO BD OF CO COMMISSIONERS	143,765	155,059
14004	BRADFORD CO PROPERTY APPRAISER	8,527	8,411
14005	BRADFORD CO TAX COLLECTOR	11,520	12,493
14006	BRADFORD CO SHERIFF'S DEPT	116,708	132,018
14007	BRADFORD CO SCHOOL BOARD	400,052	377,785
14301	BROOKER COMMUNITY SCHOOL	2,982	8,679
15001	BREVARD CO CLERK OF CIRCUIT CT	244,769	264,191
15003	BREVARD CO BD OF CO COMMISSIONERS	2,525,403	2,681,118
15004	BREVARD CO PROPERTY APPRAISER	118,933	123,869
15005	BREVARD CO TAX COLLECTOR	196,578	200,770
15006	BREVARD CO SHERIFF'S OFFICE	1,556,581	1,662,877
15007	BREVARD CO SCHOOL BOARD	8,884,647	9,321,443
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	37,920	42,249
15033	CANAVERAL PORT AUTH	6,913	4,053
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	20,576	21,129
15100	CITY OF MELBOURNE	714,802	761,333
15101	CITY OF INDIAN HARBOUR BEACH	49,266	57,938
15102	TITUSVILLE-COCOA AIRPORT AUTH	19,997	19,206
15103	TOWN OF MALABAR	17,671	17,474
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	379	(110)
15105	SEBASTIAN INLET TAX DISTRICT	7,542	7,637
15110	TOWN OF MELBOURNE BEACH	13,075	14,322
15111	CITY OF WEST MELBOURNE	100,536	113,278
15112	CITY OF PALM BAY	1,263	1,400
15113	CITY OF COCOA	405,856	417,087
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	14,488	15,123
15115	INDIAN RIVER LAGOON COUNCIL	12,574	13,666
15116	CITY OF COCOA HOUSING AUTHORITY	1,856	10,290
15700	EASTERN FLORIDA STATE COLLEGE	868,139	904,194
16003	BROWARD CO BD OF CO COMMISSIONERS	9,809,264	10,546,231
16004	BROWARD CO PROPERTY APPRAISER	375,193	409,992
16006	BROWARD CO SHERIFF'S DEPT	11,958,258	12,759,043
16007	BROWARD CO SCHOOL BOARD	30,932,151	31,113,097
16011	BROWARD CO SUPERVISOR OF ELECTIONS	120,194	142,648
16018	HILLSBORO INLET DISTRICT	11,028	9,968
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	15,876	18,314
16054	OLD PLANTATION WATER CONTROL DIST	9,118	9,654
16080	BROWARD CO CLERK OF CIRCUIT COURT	509,321	526,664
16100	TOWN OF HILLSBORO BEACH	57,430	56,966
16101	TOWN OF LAUDERDALE BY THE SEA	51,914	57,796
16102	CITY OF MARGATE	854,600	906,854
16103	BROWARD CO HOUSING AUTH	135,226	139,755
16104	CITY OF LAUDERDALE LAKES	10,115	8,962
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	32,280	33,780
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	163,600	171,368
16110	SOUTH BROWARD DRAINAGE DISTRICT	25,788	26,416
16112	NORTH BROWARD HOSPITAL DIST	6,036	5,178
16113	MEMORIAL HEALTHCARE DIST	662	-
16114	CITY OF DEERFIELD BEACH	3,584	3,758
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	166,916	186,239

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**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Employer Contributions Subsequent to the
 June 30, 2024, and 2023 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
16116	CITY OF COCONUT CREEK	827,640	884,731
16117	CITY OF HOLLYWOOD	4,830	6,851
16118	CITY OF WESTON	1,270	1,377
16119	CITY OF MIRAMAR	3,753	3,691
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	5,124	5,892
16121	CITY OF NORTH LAUDERDALE	94,487	104,248
16122	CITY OF POMPANO BEACH	2,074	918
16123	CITY OF WEST PARK	42,683	41,480
16124	CITY OF DANIA BEACH	238,466	269,727
16125	CITY OF WILTON MANORS	182,103	200,594
16126	TOWN OF PEMBROKE PARK	70,852	83,938
16127	CITY OF OAKLAND PARK	318,688	346,421
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	99,467	110,097
16129	CITY OF COOPER CITY	110,555	144,944
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	93,064	97,484
16131	CITY OF LIGHTHOUSE POINT	123,702	134,775
16132	CITY OF HALLANDALE BEACH	365,078	409,576
16133	CITY OF FORT LAUDERDALE	1,230,005	1,431,469
16300	CENTRAL CHARTER SCHOOL	133,827	151,585
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	20,699	13,278
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	82,188	92,925
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	204,885	230,444
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	118,742	139,622
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	179,257	199,328
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	27,457	21,381
16700	BROWARD COLLEGE	1,843,100	1,881,764
17001	CALHOUN CO CLERK OF CIRCUIT COURT	12,795	12,665
17003	CALHOUN CO BD OF CO COMMISSIONERS	41,288	43,659
17004	CALHOUN CO PROPERTY APPRAISER	6,297	6,479
17005	CALHOUN CO TAX COLLECTOR	5,977	7,110
17006	CALHOUN CO SHERIFF'S DEPT	39,764	44,999
17007	CALHOUN CO SCHOOL BOARD	260,542	266,657
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	3,398	3,557
17039	APALACHEE REGIONAL PLANNING COUNCIL	35,780	35,812
17100	CITY OF BLOUNTSTOWN	53,196	54,833
17101	TOWN OF ALTHA	2,206	3,188
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	79,834	80,041
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	1,900,838	2,105,648
18004	CHARLOTTE CO PROPERTY APPRAISER	64,982	66,523
18005	CHARLOTTE CO TAX COLLECTOR	107,590	115,561
18006	CHARLOTTE CO SHERIFF'S DEPT	1,052,356	1,228,272
18007	CHARLOTTE CO SCHOOL BOARD	2,571,779	2,759,739
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	96,574	113,753
19001	CITRUS CO CLERK OF CIRCUIT COURT	115,363	115,833
19003	CITRUS CO BD OF CO COMMISSIONERS	898,802	1,015,463
19004	CITRUS CO PROPERTY APPRAISER	51,697	51,695
19005	CITRUS CO TAX COLLECTOR	54,098	60,119
19006	CITRUS CO SHERIFF'S DEPT	462,322	501,497
19007	CITRUS CO SCHOOL BOARD	2,176,783	2,232,312
19009	CITRUS CO MOSQUITO CONTROL DIST	28,434	31,759
19016	CITRUS COUNTY HOSPITAL BOARD	3,092	3,257
19100	CITY OF INVERNESS	55,837	65,398
19101	HOMOSASSA SPECIAL WATER DIST	13,538	15,256
19102	CITY OF CRYSTAL RIVER	45,021	52,233
20001	CLAY CO CLERK OF COURT & COMPTROLLER	117,980	124,610
20003	CLAY CO BD OF CO COMMISSIONERS	950,086	1,086,013
20004	CLAY CO PROPERTY APPRAISER	43,615	45,412
20005	CLAY CO TAX COLLECTOR	76,530	79,395
20006	CLAY CO SHERIFF'S DEPT	875,495	1,031,462
20007	CLAY CO SCHOOL BOARD	4,744,875	4,942,489

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20011	CLAY COUNTY SUPV OF ELECTIONS	16,414	17,588
20100	CITY OF GREEN COVE SPRINGS	113,316	125,230
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	129,375	123,744
20177	CITY OF KEYSTONE HEIGHTS	-	6,085
21001	COLLIER CO CLERK OF CIRCUIT COURT	294,455	304,063
21003	COLLIER CO BD OF CO COMMISSIONERS	3,183,192	3,306,308
21004	COLLIER CO PROPERTY APPRAISER	99,598	101,431
21005	COLLIER CO TAX COLLECTOR	195,657	204,116
21006	COLLIER CO SHERIFF'S OFFICE	2,408,564	2,548,467
21007	COLLIER CO SCHOOL BOARD	7,527,760	8,053,415
21009	COLLIER MOSQUITO CONTROL DIST	89,372	106,250
21011	COLLIER CO SUPERVISOR OF ELECTIONS	35,923	37,374
21100	NORTH COLLIER FIRE CONTROL & RESCUE	99,391	102,676
21105	IMMOKALEE FIRE CONTROL DISTRICT	64,513	83,843
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	1,083	1,213
21107	GREATER NAPLES FIRE RESCUE DISTRICT	399,551	475,666
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	37,391	37,028
21305	MARCO ISLAND ACADEMY	50,540	52,806
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	33,011	34,199
22003	COLUMBIA CO BD OF CO COMMISSIONERS	330,703	370,286
22004	COLUMBIA CO PROPERTY APPRAISER	25,647	26,654
22005	COLUMBIA CO TAX COLLECTOR	25,764	26,464
22006	COLUMBIA CO SHERIFF'S OFFICE	219,065	228,258
22007	COLUMBIA CO SCHOOL BOARD	1,114,171	1,101,597
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	12,160	11,584
22016	LAKE SHORE HOSPITAL AUTHORITY	4,685	3,872
22101	CITY OF LAKE CITY	147,650	165,354
22700	FLORIDA GATEWAY COLLEGE	227,797	239,409
23001	MIAMI-DADE CO CLERK OF THE CIRCUIT COURT	-	673,736
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	55,123,463	52,861,519
23004	MIAMI-DADE CO PROPERTY APPRAISER	-	289,867
23005	MIAMI-DADE CO TAX COLLECTOR	-	190,895
23006	MIAMI-DADE CO SHERIFF'S OFFICE	-	4,650,452
23007	MIAMI-DADE CO SCHOOL BOARD	41,413,930	41,800,354
23011	MIAMI-DADE CO SUPERVISOR OF ELECTION	-	101,471
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	1,214,592	1,099,191
23100	BAL HARBOUR VILLAGE	23,339	28,515
23101	VILLAGE OF EL PORTAL	21,063	21,129
23102	CITY OF OPA LOCKA	253,059	233,008
23104	VILLAGE OF BISCAYNE PARK	33,285	32,211
23105	CITY OF WEST MIAMI	104,201	117,781
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	43,195	44,734
23108	CITY OF SUNNY ISLES BEACH	431,294	463,673
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	86,689	-
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	9,011	9,011
23117	CITY OF NORTH MIAMI	304,026	370,426
23118	CITY OF NORTH MIAMI BEACH	405	435
23119	TOWN OF MIAMI LAKES	83,290	83,821
23120	CITY OF MIAMI GARDENS	1,036,631	1,062,231
23121	THE CHILDREN'S TRUST	149,881	163,223
23122	CITY OF NORTH BAY VILLAGE	129,293	154,224
23123	TOWN OF CUTLER BAY	80,835	90,435
23124	CITY OF DORAL	328,826	360,982
23125	CITY OF FLORIDA CITY	139,301	147,531
23126	VILLAGE OF PINECREST	111,401	113,568
23127	CITY OF CORAL GABLES	5,776	6,542
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	16,996	17,332
23134	CITY OF SWEETWATER	2,939	32,670
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	68,473	76,620
23410	GREATER MIAMI EXPRESSWAY	-	92,774

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Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
23700	MIAMI DADE COLLEGE	4,131,491	4,351,930
24001	DESOTO CO CLERK OF CIRCUIT COURT	14,026	14,967
24003	DESOTO CO BD OF CO COMMISSIONERS	200,101	214,878
24004	DESOTO CO PROPERTY APPRAISER	13,300	13,662
24005	DESOTO CO TAX COLLECTOR	11,745	12,474
24006	DESOTO CO SHERIFF'S DEPT	163,997	176,341
24007	DESOTO CO SCHOOL BOARD	552,537	563,159
24011	DESOTO CO SUPERVISOR OF ELECTIONS	4,049	3,814
24062	JOSHUA WATER CONTROL DIST	1,727	1,787
25001	DIXIE CO CLERK OF CIRCUIT COURT	14,576	14,202
25003	DIXIE CO BD OF CO COMMISSIONERS	123,465	122,238
25004	DIXIE CO PROPERTY APPRAISER	11,070	11,239
25005	DIXIE CO TAX COLLECTOR	8,884	9,922
25006	DIXIE CO SHERIFF'S DEPT	90,348	93,483
25007	DIXIE CO SCHOOL BOARD	257,114	227,032
25011	DIXIE CO SUPERVISOR OF ELECTIONS	3,819	3,786
25100	TOWN OF CROSS CITY	15,182	14,787
25103	SUWANNEE WATER AND SEWER DISTRICT	5,648	5,647
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	3,544	3,709
25363	KINDER CUB SCHOOL, INC.	13,245	12,564
26003	CITY OF JACKSONVILLE	46,964	44,945
26007	DUVAL CO SCHOOL BOARD	12,650,450	12,243,647
26039	NORTHEAST FL REGIONAL COUNCIL	23,960	24,841
26102	JACKSONVILLE PORT AUTHORITY	312,813	334,183
26103	JACKSONVILLE AVIATION AUTHORITY	474,988	528,702
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	8,442	8,456
26301	RIVER CITY SCIENCE ACADEMY	125,065	128,689
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	66,514	65,460
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	12,399	12,867
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	99,846	100,025
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	105,124	108,958
26366	LONE STAR MYCROSCHOOL	15,915	16,350
26368	BISCAYNE MYCROSCHOOL	13,211	14,492
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	88,969	94,402
26370	RIVER CITY SCIENCE ACADEMY SOUTHEAST	45,537	75,867
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	1,408,967	1,502,581
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	496,185	517,140
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	2,076,598	2,180,333
27004	ESCAMBIA CO PROPERTY APPRAISER	84,087	86,461
27005	ESCAMBIA CO TAX COLLECTOR	96,688	103,990
27006	ESCAMBIA CO SHERIFF'S DEPT	889,379	951,354
27007	ESCAMBIA CO SCHOOL BOARD	4,820,842	4,820,084
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	147,862	158,609
27039	WEST FL REGIONAL PLANNING COUNCIL	44,929	42,340
27041	SANTA ROSA ISLAND AUTH	17,754	19,438
27059	EMERALD COAST UTILITIES AUTHORITY	725,963	757,584
27060	ESCAMBIA CO HOUSING FINANCE AUTH	9,739	10,121
27100	CITY OF PENSACOLA	633,358	712,135
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	13,877	13,665
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	17,077	17,709
27700	PENSACOLA STATE COLLEGE	587,899	653,208
28001	FLAGLER CO CLERK OF CIRCUIT COURT	70,555	79,079
28003	FLAGLER CO BD OF CO COMMISSIONERS	517,812	581,390
28004	FLAGLER CO PROPERTY APPRAISER	36,053	37,926
28005	FLAGLER CO TAX COLLECTOR	52,002	56,615
28006	FLAGLER CO SHERIFF'S DEPT	510,163	555,720
28007	FLAGLER CO SCHOOL BOARD	1,821,959	1,845,455
28009	EAST FLAGLER MOSQUITO CONTROL DIST	19,897	21,059
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	17,097	19,865
28088	FLAGLER CO HOUSING AUTH	11,251	10,140

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**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Employer Contributions Subsequent to the
 June 30, 2024, and 2023 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
28100	CITY OF PALM COAST	13,539	12,433
28101	CITY OF BUNNELL	80,808	84,913
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	16,685	17,867
29003	FRANKLIN CO BD OF CO COMM	59,371	68,475
29004	FRANKLIN CO PROPERTY APPRAISER	9,784	10,636
29005	FRANKLIN CO TAX COLLECTOR	8,701	9,092
29006	FRANKLIN CO SHERIFF'S DEPT	89,366	100,283
29007	FRANKLIN CO SCHOOL BOARD	139,396	139,657
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	3,964	4,561
29100	CITY OF APALACHICOLA	42,110	39,562
29101	CITY OF CARRABELLE	20,639	21,547
29102	EASTPOINT WATER AND SEWER DIST	8,787	8,601
29104	APALACHICOLA HOUSING AUTHORITY	2,766	2,897
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	35,250	36,003
30003	GADSDEN CO BD OF CO COMMISSIONERS	195,285	227,390
30005	GADSDEN CO TAX COLLECTOR	11,605	6,685
30006	GADSDEN CO SHERIFF'S DEPT	93,716	92,480
30007	GADSDEN CO SCHOOL BOARD	579,138	603,949
30100	TOWN OF HAVANA	27,085	28,319
30101	CITY OF CHATTAHOOCHEE	37,785	37,623
30102	NORTHWEST FL WATER MANAGEMENT DIST	132,535	137,578
30103	TOWN OF GREENSBORO	3,332	2,316
30104	CITY OF GRETNA	16,258	15,422
30105	CITY OF MIDWAY	14,858	15,671
30302	CROSSROAD ACADEMY CHARTER SCHOOL OF BUSINESS	9,475	35,876
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	17,568	19,816
31003	GILCHRIST CO BD OF CO COMMISSIONERS	88,364	98,856
31004	GILCHRIST CO PROPERTY APPRAISER	8,272	8,789
31005	GILCHRIST CO TAX COLLECTOR	8,262	9,196
31006	GILCHRIST CO SHERIFF'S DEPT	72,626	92,991
31007	GILCHRIST CO SCHOOL BOARD	357,107	363,286
31011	GILCHRIST CO SUPERVISOR OF ELECTION	4,086	4,544
31100	CITY OF TRENTON	17,662	20,300
32001	GLADES CO CLERK OF THE CIRCUIT COUR	14,982	15,758
32003	GLADES CO BD OF CO COMMISSIONERS	66,345	72,125
32004	GLADES CO PROPERTY APPRAISER	8,557	9,479
32005	GLADES COUNTY TAX COLLECTOR	6,380	6,675
32006	GLADES CO SHERIFF'S DEPT	73,817	88,068
32007	GLADES CO SCHOOL BOARD	222,257	241,328
32100	CITY OF MOORE HAVEN	25,504	25,890
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	551	656
32300	PEMAYETV EMAHAKV, INC	145,161	147,140
33001	GULF CO CLERK OF CIRCUIT COURT	20,075	22,277
33003	GULF CO BD OF CO COMMISSIONERS	151,262	168,661
33004	GULF CO PROPERTY APPRAISER	9,983	10,674
33005	GULF CO TAX COLLECTOR	10,071	11,224
33006	GULF COUNTY SHERIFF'S DEPT	49,897	54,404
33007	GULF CO SCHOOL BOARD	297,148	295,604
33011	GULF CO SUPERVISOR OF ELECTIONS	4,728	4,679
33100	CITY OF PORT ST JOE	67,517	79,620
34001	HAMILTON CO CLERK OF CIRCUIT COURT	13,210	13,744
34003	HAMILTON CO BD OF CO COMMISSIONERS	86,250	91,498
34004	HAMILTON CO PROPERTY APPRAISER	10,043	8,506
34005	HAMILTON CO TAX COLLECTOR	6,623	7,252
34006	HAMILTON CO SHERIFF'S DEPT	73,288	78,530
34007	HAMILTON CO SCHOOL BOARD	232,081	262,741
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	3,866	4,179
34100	CITY OF JASPER	24,698	28,450
34103	TOWN OF JENNINGS	6,269	7,353
35001	HARDEE CO CLERK OF CIRCUIT COURT	18,061	19,279

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Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
35003	HARDEE CO BD OF CO COMMISSIONERS	177,298	204,764
35004	HARDEE CO PROPERTY APPRAISER	9,550	10,579
35005	HARDEE CO TAX COLLECTOR	9,167	10,196
35006	HARDEE CO SHERIFF'S DEPT	131,547	138,657
35007	HARDEE CO SCHOOL BOARD	589,558	545,331
35011	HARDEE CO SUPERVISOR OF ELECTIONS	3,647	2,163
36001	HENDRY CO CLERK OF CIRCUIT COURT	32,562	34,352
36003	HENDRY CO BD OF CO COMMISSIONERS	204,908	228,975
36004	HENDRY CO PROPERTY APPRAISER	17,673	16,231
36005	HENDRY CO TAX COLLECTOR	20,192	22,239
36006	HENDRY CO SHERIFF'S DEPT	198,531	230,809
36007	HENDRY CO SCHOOL BOARD	965,156	975,857
36011	HENDRY CO SUPERVISOR OF ELECTIONS	5,518	7,032
36016	HENDRY REGIONAL MEDICAL CENTER	1,703	1,711
36100	CITY OF LABELLE	33,456	37,644
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	3,764	4,587
36102	BARRON WATER CONTROL DISTRICT	7,429	7,955
36103	CITY OF CLEWISTON	18,164	22,086
36104	CENTRAL CO WATER CONTROL DIST	15,348	18,314
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	1,240	876
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	118,605	128,947
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	1,052,168	1,118,028
37004	HERNANDO COUNTY PROPERTY APPRAISER	48,510	53,028
37005	HERNANDO CO TAX COLLECTOR	52,188	54,333
37006	HERNANDO CO SHERIFF'S DEPT	818,353	938,489
37007	HERNANDO CO SCHOOL BOARD	3,001,345	3,187,358
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	13,738	13,353
37056	SW FL WATER MANAGEMENT DIST	792,556	814,426
37100	CITY OF BROOKSVILLE	84,889	96,006
37101	HERNANDO CO HOUSING AUTH	6,276	6,126
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	87,713	90,404
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	407,293	455,397
38004	HIGHLANDS CO PROPERTY APPRAISER	36,932	37,932
38005	HIGHLANDS CO TAX COLLECTOR	39,539	44,588
38006	HIGHLANDS CO SHERIFF'S DEPT	459,927	492,638
38007	HIGHLANDS CO SCHOOL BOARD	1,586,005	1,634,827
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	10,029	10,432
38100	CITY OF AVON PARK	62,438	77,389
38101	TOWN OF LAKE PLACID	43,745	49,012
38102	CITY OF SEBRING	155,101	169,773
38103	SEBRING AIRPORT AUTH	19,588	21,340
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	5,142	6,163
38700	SOUTH FLORIDA STATE COLLEGE	342,756	338,028
39001	HILLSBOROUGH CO CLERK OF COURT	738,199	765,730
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	8,238,418	8,944,175
39004	HILLSBOROUGH CO PROPERTY APPRAISER	153,834	154,729
39005	HILLSBOROUGH CO TAX COLLECTOR	460,569	474,910
39006	HILLSBOROUGH CO SHERIFF'S DEPT	5,642,509	5,958,501
39007	HILLSBOROUGH CO SCHOOL BOARD	24,073,364	24,893,105
39037	HILLSBOROUGH CO AVIATION AUTH	1,203,459	1,290,358
39038	TAMPA PORT AUTH	324,322	357,777
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	65,966	73,530
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	1,064,480	1,094,352
39100	CITY OF TEMPLE TERRACE	7,694	6,923
39102	TAMPA SPORTS AUTH	123,004	130,343
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	77,046	83,776
39109	TAMPA BAY ESTUARY PROGRAM	12,802	13,477
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	92,470	96,135
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	7,252	-
39700	HILLSBOROUGH COMMUNITY COLLEGE	1,325,593	1,423,009

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Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
40001	HOLMES CO CLERK OF CIRCUIT COURT	15,243	16,032
40003	HOLMES CO BD OF CO COMMISSIONERS	65,178	63,465
40004	HOLMES CO PROPERTY APPRAISER	7,869	8,188
40005	HOLMES CO TAX COLLECTOR	6,998	7,283
40006	HOLMES CO SHERIFF'S DEPT	64,860	72,298
40007	HOLMES CO SCHOOL BOARD	377,696	373,158
40103	HOLMES COUNTY HOUSING AUTHORITY	1,304	1,517
40109	CITY OF BONIFAY	-	19,630
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	79,825	84,702
41003	INDIAN RIVER CO BD OF CO COMMISSION	1,309,126	1,494,295
41004	INDIAN RIVER CO PROPERTY APPRAISER	51,350	54,579
41005	INDIAN RIVER CO TAX COLLECTOR	67,166	78,570
41006	INDIAN RIVER CO SHERIFF'S DEPT	751,063	785,752
41007	INDIAN RIVER CO SCHOOL BOARD	2,220,986	2,249,699
41009	INDIAN RIVER MOSQUITO CONTROL DIST	42,414	47,379
41011	INDIAN RIVER CO SUPERVISOR ELECTION	14,100	15,774
41018	FELLSMERE WATER CONTROL DIST	1,146	2,729
41050	INDIAN RIVER FARMS WATER CONTROL DI	13,213	13,804
41065	ST JOHNS WATER CONTROL DIST	9,487	11,153
42001	JACKSON CO CLERK OF CIRCUIT COURT	25,433	27,745
42003	JACKSON CO BD OF CO COMMISSIONERS	218,374	239,632
42004	JACKSON CO PROPERTY APPRAISER	15,589	15,533
42005	JACKSON CO TAX COLLECTOR	18,961	19,374
42006	JACKSON CO SHERIFF'S DEPT	102,437	105,104
42007	JACKSON CO SCHOOL BOARD	841,899	851,044
42016	JACKSON HOSPITAL	30,644	32,277
42088	NW FL REGIONAL HOUSING AUTH	24,297	27,337
42100	TOWN OF SNEADS	19,157	18,497
42101	CITY OF GRACEVILLE	25,823	24,652
42102	TOWN OF GRAND RIDGE	4,528	4,798
42103	TOWN OF ALFORD	2,458	2,083
42104	CITY OF MARIANNA	51,697	56,143
42105	MARIANNA HEALTH & REHABILITATION CENTER	159,129	107,670
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	3,283	2,771
42700	CHIPOLA COLLEGE	181,138	184,455
43001	JEFFERSON CO CLERK OF CIRCUIT CT	86,113	94,196
43004	JEFFERSON CO PROPERTY APPRAISER	10,005	10,290
43005	JEFFERSON CO TAX COLLECTOR	6,090	6,812
43006	JEFFERSON CO SHERIFF'S DEPT	70,735	74,853
43007	JEFFERSON CO SCHOOL BOARD	120,621	138,723
43011	JEFFERSON CO SUPERVISOR OF ELECTION	4,337	5,340
43100	CITY OF MONTICELLO	19,893	20,396
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	40,757	43,877
44004	LAFAYETTE CO PROPERTY APPRAISER	3,862	4,084
44005	LAFAYETTE CO TAX COLLECTOR	4,667	5,484
44006	LAFAYETTE CO SHERIFF'S DEPT	30,085	32,840
44007	LAFAYETTE CO SCHOOL BOARD	166,331	164,089
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	3,142	3,433
44100	TOWN OF MAYO	4,722	4,923
45001	LAKE CO CLERK OF COURTS	209,634	224,222
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	1,252,688	1,377,465
45004	LAKE CO PROPERTY APPRAISER	42,772	45,949
45005	LAKE CO TAX COLLECTOR	126,318	135,072
45006	LAKE CO SHERIFF'S DEPT	1,067,603	1,149,710
45007	LAKE CO SCHOOL BOARD	5,131,620	5,381,143
45011	LAKE CO SUPERVISOR OF ELECTIONS	28,990	32,758
45023	LAKE COUNTY WATER DISTRICT	6,356	1,215
45100	CITY OF EUSTIS	6,206	6,513
45101	CITY OF UMATILLA	36,038	37,086
45103	TOWN OF ASTATULA	14,251	15,540

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**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
45104	CITY OF MINNEOLA	76,786	93,315
45105	CITY OF TAVARES	182,712	208,190
45106	TOWN OF MONTVERDE	8,338	10,495
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	3,229	1,010
45113	CITY OF FRUITLAND PARK	69,297	80,091
45114	CITY OF GROVELAND	109,446	122,666
45338	MASCOTTE CHARTER SCHOOL, INC	102,476	100,728
45339	SPRING CREEK CHARTER SCHOOL	87,903	82,615
45340	MINNEOLA CHARTER SCHOOLS, INC.	176,721	179,042
45341	ROUND LAKE CHARTER, INC	123,963	122,990
45700	LAKE SUMTER STATE COLLEGE	340,923	359,808
46001	LEE CO CLERK OF CIRCUIT COURT	440,084	461,389
46003	LEE CO BD OF CO COMMISSIONERS	4,641,807	5,047,397
46004	LEE CO PROPERTY APPRAISER	139,282	143,712
46005	LEE CO TAX COLLECTOR	275,416	303,356
46006	LEE CO SHERIFF'S DEPT	2,761,597	3,000,969
46007	LEE CO SCHOOL BOARD	11,823,643	12,338,744
46009	LEE CO MOSQUITO CONTROL DIST	151,711	158,271
46011	LEE CO SUPERVISOR OF ELECTIONS	65,345	68,677
46046	LEE CO HYACINTH CONTROL DIST	15,468	16,490
46099	FT MYERS BEACH MOSQUITO CONTROL	1,900	1,767
46100	SANIBEL FIRE CONTROL DIST	52,879	59,034
46101	SW FL REGIONAL PLANNING COUNCIL	5,163	6,264
46102	NORTH FORT MYERS FIRE CONTROL DIST	119,298	129,182
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	206,500	225,651
46104	TICE FIRE & RESCUE DIST	47,553	53,482
46105	FT MYERS BEACH LIBRARY DIST	8,815	9,437
46106	FT MYERS BEACH FIRE CONTROL DIST	103,581	116,048
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	234,444	240,216
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	47,935	52,932
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	301,346	352,798
46110	CAPTIVA FIRE CONTROL DIST	27,863	31,629
46111	FT MYERS SHORES FIRE DEPT	55,347	62,375
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	32,737	31,007
46113	ALVA FIRE AND RESCUE SERVICE DIST	13,822	14,632
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	27,304	31,172
46116	CITY OF BONITA SPRINGS	81,968	90,702
46117	MATLACHA-PINE FIRE DISTRICT	60,903	71,032
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	600	600
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	22,957	24,412
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	6,660	8,063
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	284,960	296,876
46302	THE ISLAND SCHOOL, INC.	20,845	23,106
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	858,768	933,164
47001	LEON CO CLERK OF THE CIRCUIT COURT	125,067	126,355
47003	LEON CO BD OF CO COMMISSIONERS	958,691	997,416
47004	LEON CO PROPERTY APPRAISER	59,642	62,740
47005	LEON CO TAX COLLECTOR	86,976	94,056
47006	LEON CO SHERIFF'S DEPT	1,019,249	1,137,249
47007	LEON CO SCHOOL BOARD	4,147,754	4,179,559
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	43,164	49,870
47090	FLORIDA BOARD OF BAR EXAMINERS	59,485	59,134
47102	TALLAHASSEE HOUSING AUTH	35,964	34,616
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	7,994	6,251
47104	FL CLERKS OF COURT OPERATIONS CORP	11,609	12,919
47106	VOLUNTEER FLORIDA	29,542	30,526
47107	CITY OF TALLAHASSEE CDA	11,907	10,712
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	7,792	7,813
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	96,720	105,499
47302	STARS EDUCATION SERVICES, INC	63,647	53,092

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**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
47700	TALLAHASSEE STATE COLLEGE	889,747	997,016
48001	LEVY CO CLERK OF CIRCUIT COURT	33,512	33,474
48003	LEVY CO BD OF CO COMMISSIONERS	260,224	285,296
48004	LEVY CO PROPERTY APPRAISER	12,863	13,040
48005	LEVY CO TAX COLLECTOR	18,958	20,794
48006	LEVY CO SHERIFF'S DEPT	209,948	217,939
48007	LEVY CO SCHOOL BOARD	682,448	707,803
48011	LEVY CO SUPERVISOR OF ELECTIONS	6,656	7,387
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	8,684	9,645
48100	CITY OF CHIEFLAND	42,686	47,556
48101	TOWN OF YANKEETOWN	2,105	2,152
48102	CITY OF FANNING SPRINGS	7,868	8,511
48103	TOWN OF INGLIS	7,278	8,039
48104	CITY OF CEDAR KEY	4,653	6,483
48182	CITY OF WILLISTON	9,882	10,922
48300	WHISPERING WINDS CHARTER SCHOOL	16,377	14,834
48301	NATURE COAST MIDDLE SCHOOL	9,741	9,386
49001	LIBERTY CO CLERK OF CIRCUIT COURT	11,023	11,329
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	39,606	43,507
49004	LIBERTY CO PROPERTY APPRAISER	4,738	4,338
49005	LIBERTY CO TAX COLLECTOR	5,568	6,975
49006	LIBERTY CO SHERIFF'S DEPT	47,350	51,339
49007	LIBERTY CO SCHOOL BOARD	172,886	174,964
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	3,789	3,841
49100	CITY OF BRISTOL	5,519	5,939
50001	MADISON CO CLERK OF CIRCUIT COURT	12,735	13,601
50003	MADISON CO BD OF CO COMMISSIONERS	98,098	118,498
50004	MADISON CO PROPERTY APPRAISER	11,114	11,889
50005	MADISON CO TAX COLLECTOR	7,764	8,687
50006	MADISON CO SHERIFF'S OFFICE	86,623	96,633
50007	MADISON CO SCHOOL BOARD	233,552	239,502
50011	MADISON CO SUPERVISOR OF ELECTIONS	3,688	3,886
50100	TOWN OF GREENVILLE	6,760	6,262
50103	AUCILLA AREA SOLID WASTE ADMIN	8,006	9,106
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	16,562	16,673
50301	MADISON CREATIVE ARTS ACADEMY, INC.	35,587	36,688
50700	NORTH FLORIDA COLLEGE	124,781	135,106
51001	MANATEE CO CLERK OF CIRCUIT COURT	246,528	292,059
51003	MANATEE CO BD OF CO COMMISSIONERS	3,032,552	3,256,704
51004	MANATEE CO PROPERTY APPRAISER	82,434	86,010
51005	MANATEE CO TAX COLLECTOR	167,781	184,064
51006	MANATEE CO SHERIFF'S DEPT	2,025,647	2,344,220
51007	MANATEE CO SCHOOL BOARD	6,313,185	6,545,100
51009	MANATEE CO MOSQUITO CONTROL DIST	38,286	38,451
51101	CITY OF HOLMES BEACH	52,082	55,257
51102	CITY OF BRADENTON	413,188	463,391
51103	CEDAR HAMMOCK FIRE CONTROL DIST	135,269	145,948
51105	MANATEE CO HOUSING AUTH	18,754	20,065
51107	EAST MANATEE FIRE RESCUE DISTRICT	253,543	284,980
51109	PEACE RIVER/MANASOTA REG WATER SUPP	86,530	94,425
51111	PARRISH FIRE DISTRICT	39,289	47,873
51112	CITY OF ANNA MARIA	20,870	22,085
51113	TOWN OF LONGBOAT KEY	68,296	71,127
51300	PALMETTO CHARTER SCHOOL, INC.	50,937	54,236
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	118,448	120,490
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	66,544	63,782
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	581,089	615,783
52001	MARION CO CLERK OF CIRCUIT COURT	191,088	187,086
52003	MARION CO BD OF CO COMMISSIONERS	2,171,841	2,327,329
52004	MARION CO PROPERTY APPRAISER	65,019	67,689

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Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
52005	MARION CO TAX COLLECTOR	115,478	120,019
52006	MARION CO SHERIFF'S DEPT	1,359,800	1,601,178
52007	MARION CO SCHOOL BOARD	6,107,549	6,349,388
52011	MARION CO SUPERVISOR OF ELECTIONS	21,802	24,415
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	4,441	5,114
52103	MARION COUNTY HOSPITAL DISTRICT	19,854	20,681
52300	MARION CHARTER SCHOOL	25,308	25,190
52700	COLLEGE OF CENTRAL FLORIDA	521,208	563,915
53001	MARTIN CO CLERK OF CIRCUIT COURT	87,771	98,822
53003	MARTIN CO BD OF CO COMMISSIONERS	1,660,634	1,844,203
53004	MARTIN CO PROPERTY APPRAISER	50,053	54,953
53005	MARTIN CO TAX COLLECTOR	73,105	76,115
53006	MARTIN CO SHERIFF'S OFFICE	1,117,615	1,222,109
53007	MARTIN CO SCHOOL BOARD	2,650,256	2,709,385
53100	CITY OF STUART	431,175	481,165
53101	VILLAGE OF INDIANTOWN	31,764	35,636
54001	MONROE CO CLERK OF CIRCUIT COURT	116,646	131,766
54003	MONROE CO BD OF CO COMMISSIONERS	1,072,426	1,146,151
54004	MONROE CO PROPERTY APPRAISER	51,883	54,567
54005	MONROE CO TAX COLLECTOR	75,116	77,965
54006	MONROE CO SHERIFF'S DEPT	871,304	925,612
54007	MONROE CO SCHOOL BOARD	1,668,156	1,713,147
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	109,249	114,676
54011	MONROE CO SUPERVISOR OF ELECTIONS	18,714	22,933
54100	CITY OF KEY COLONY BEACH	24,637	29,786
54101	MONROE CO LAND AUTH	11,973	13,678
54102	CITY OF MARATHON	-	-
54103	ISLAMORADA, VILLAGE OF ISLANDS	176,212	193,734
54700	THE COLLEGE OF THE FLORIDA KEYS	145,093	147,460
54999	FL KEYS AQUEDUCT AUTH	543,399	575,977
55001	NASSAU CO CLERK OF CIRCUIT COURT	72,190	79,876
55003	NASSAU CO BD OF CO COMMISSIONERS	640,762	717,710
55004	NASSAU CO PROPERTY APPRAISER	33,864	37,211
55005	NASSAU CO TAX COLLECTOR	46,517	48,205
55006	NASSAU CO SHERIFF'S DEPT	458,303	498,355
55007	NASSAU CO SCHOOL BOARD	1,775,781	1,937,122
55009	AMELIA ISLAND MOSQUITO CONTROL	8,579	9,703
55011	NASSAU CO SUPERVISOR OF ELECTIONS	17,776	18,458
55100	TOWN OF HILLIARD	19,965	21,988
55101	TOWN OF CALLAHAN	9,463	9,417
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	107,804	109,043
56003	OKALOOSA CO BD OF CO COMMISSIONERS	1,045,790	1,161,023
56004	OKALOOSA CO PROPERTY APPRAISER	40,844	41,399
56005	OKALOOSA CO TAX COLLECTOR	84,024	89,126
56006	OKALOOSA CO SHERIFF'S DEPT	635,081	693,274
56007	OKALOOSA CO SCHOOL BOARD	3,637,299	3,577,145
56100	OKALOOSA CO GAS DIST	14,059	11,762
56101	CITY OF VALPARAISO	1,125	1,204
56103	CITY OF NICEVILLE	220,898	244,540
56104	NICEVILLE HOUSING AUTHORITY	5,078	6,848
56114	MID-BAY BRIDGE AUTHORITY	3,991	4,206
56300	LIZA JACKSON PREPARATORY SCHOOL	107,096	104,182
56700	NORTHWEST FLORIDA STATE COLLEGE	355,600	407,161
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	51,111	54,642
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	218,445	254,092
57004	OKEECHOBEE CO PROPERTY APPRAISER	15,477	16,182
57005	OKEECHOBEE CO TAX COLLECTOR	17,111	19,091
57006	OKEECHOBEE CO SHERIFF'S DEPT	250,355	293,724
57007	OKEECHOBEE CO SCHOOL BOARD	723,323	767,969
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	3,457	3,858

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Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
57109	COQUINA WATER CONTROL DISTRICT	8,028	7,934
58001	ORANGE CO COMPTROLLER	309,124	333,308
58003	ORANGE CO BD OF CO COMMISSIONERS	10,414,385	11,170,986
58004	ORANGE CO PROPERTY APPRAISER	212,701	227,964
58005	ORANGE CO TAX COLLECTOR	310,228	328,431
58006	ORANGE CO SHERIFF'S OFFICE	3,784,828	4,352,249
58007	ORANGE CO SCHOOL BOARD	26,264,550	26,369,667
58010	ORANGE CO CLERK OF CIRCUIT COURT	419,514	462,572
58011	ORANGE CO SUPERVISOR OF ELECTIONS	71,447	98,465
58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	805,030	873,383
58087	ORANGE CO HOUSING FINANCE AUTH	19,771	19,434
58106	LAKE APOPKA NATURAL GAS DIST	90,701	99,942
58108	CITY OF EDGEWOOD	27,969	26,501
58109	CITY OF MAITLAND	6,596	6,873
58118	GREATER ORLANDO AVIATION AUTHORITY	181,667	218,853
58301	FLORIDA VIRTUAL HIGH SCHOOL	4,524,764	4,959,120
58304	NAP FORD COMMUNITY SCHOOL	35,230	29,224
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	130,843	130,320
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	63,118	63,847
58307	ORLANDO SCIENCE CHARTER SCHOOL K-8	-	16,546
58700	VALENCIA COLLEGE	2,469,930	2,612,954
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	210,361	237,633
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	179,636	156,751
59003	OSCEOLA CO BD OF CO COMMISSIONERS	2,176,297	2,288,484
59004	OSCEOLA CO PROPERTY APPRAISER	84,902	92,898
59005	OSCEOLA CO TAX COLLECTOR	150,297	161,516
59006	OSCEOLA CO SHERIFF'S DEPT	1,128,915	1,281,472
59007	OSCEOLA CO SCHOOL BOARD	7,445,654	7,830,629
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	28,031	31,998
59300	NEW DIMENSIONS HIGH SCHOOL INC	35,515	45,924
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	680,775	719,932
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	10,012,508	10,782,303
60004	PALM BEACH CO PROPERTY APPRAISER	329,551	349,052
60005	PALM BEACH CO TAX COLLECTOR	392,606	433,273
60006	PALM BEACH CO SHERIFF'S DEPT	9,104,341	10,382,480
60007	PALM BEACH CO SCHOOL BOARD	27,668,159	28,620,362
60011	PALM BEACH SUPERVISOR OF ELECTIONS	98,973	113,669
60018	LAKE WORTH DRAINAGE DIST	110,865	117,977
60019	PORT OF PALM BEACH DIST	91,544	96,174
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	2,355,587	2,566,137
60025	SOUTH FLORIDA CONSERVANCY DIST	15,135	15,659
60044	FLORIDA INLAND NAVIGATION DIST	15,415	14,651
60048	S INDIAN RIVER WATER CONTROL DIST	240	240
60049	SHAWANO DRAINAGE DIST	1,010	1,010
60103	TOWN OF JUNO BEACH	33,067	35,015
60105	TOWN OF OCEAN RIDGE	50,286	54,365
60108	TOWN OF JUPITER	394,735	436,081
60109	CITY OF PAHOKEE	4,084	2,086
60111	CITY OF GREENACRES	7,285	4,748
60117	PALM BEACH CO SOLID WASTE AUTH	673,879	712,175
60119	PALM BCH SOIL & WATER CONSERVATION	5,285	5,396
60120	INDIAN TRAIL IMPROVEMENT DIST	103,066	106,445
60121	CITY OF BOYNTON BEACH	2,495	2,580
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	7,638	8,613
60123	TOWN OF HAVERHILL	7,336	8,417
60124	CITY OF ATLANTIS	43,064	49,402
60125	TOWN OF SOUTH PALM BEACH	1,740	3,650
60126	CITY OF BOCA RATON	2,513	2,557
60127	TOWN OF HIGHLAND BEACH	106,806	154,329
60128	CITY OF PALM BEACH GARDENS	579,724	626,934

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Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
60129	TOWN OF PALM BEACH SHORES	16,715	19,176
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	117,955	105,237
60131	VILLAGE OF WELLINGTON	467,202	484,501
60132	VILLAGE OF ROYAL PALM BEACH	160,064	167,300
60133	VILLAGE OF PALM SPRINGS	228,982	258,349
60140	TOWN OF LOXAHATCHEE GROVES	27,310	30,593
60150	PALM BEACH CO HEALTH CARE DIST	811	-
60151	CITY OF SOUTH BAY	456	456
60152	CITY OF RIVIERA BEACH	372,469	465,503
60153	TOWN OF MANGONIA PARK	13,723	16,694
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	23,499	22,607
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	89,820	69,346
60303	WESTERN ACADEMY CHARTER SCHOOL	76,623	80,286
60304	SOUTH TECH CHARTER ACADEMY, INC	176,198	181,393
60305	INLET GROVE COMMUNITY HIGH SCHOOL	100,307	99,329
60306	GULF STREAM GOODWILL ACADEMIES INC	4,235	4,292
60700	PALM BEACH STATE COLLEGE	1,455,921	1,553,779
61001	PASCO CO CLERK OF CIRCUIT COURT	309,515	352,834
61003	PASCO CO BD OF CO COMMISSIONERS	4,601,005	5,277,670
61004	PASCO CO PROPERTY APPRAISER	79,469	85,511
61005	PASCO CO TAX COLLECTOR	236,331	252,632
61006	PASCO CO SHERIFF'S OFFICE	1,653,863	1,836,253
61007	PASCO CO SCHOOL BOARD	9,998,756	10,314,091
61009	PASCO CO MOSQUITO CONTROL DIST	52,163	62,335
61011	PASCO CO SUPERVISOR OF ELECTIONS	40,776	48,201
61100	CITY OF PORT RICHEY	77,104	79,499
61101	CITY OF DADE CITY	4,740	4,455
61102	CITY OF NEW PORT RICHEY	164,074	175,310
61103	CITY OF ZEPHYRHILLS	178,220	202,621
61108	CITY OF SAN ANTONIO	5,155	6,058
61304	LEARNING LODGE ACADEMY, INC.	29,971	30,216
61700	PASCO HERNANDO STATE COLLEGE	586,881	596,188
62001	PINELLAS CO CLERK OF CIRCUIT COURT	565,890	573,186
62003	PINELLAS CO BD OF CO COMMISSIONERS	3,257,226	3,602,642
62004	PINELLAS CO PROPERTY APPRAISER	170,103	181,135
62005	PINELLAS CO TAX COLLECTOR	315,397	326,939
62006	PINELLAS CO SHERIFF'S DEPT	4,208,350	4,429,627
62007	PINELLAS CO SCHOOL BOARD	13,100,591	13,084,444
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	75,407	85,076
62012	PINELLAS CO JUVENILE WELFARE BOARD	131,993	144,894
62088	PINELLAS CO HOUSING AUTH	103,003	115,085
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	9,773	10,402
62100	CITY OF INDIAN ROCKS BEACH	2,441	2,658
62101	CITY OF DUNEDIN	26,499	25,256
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	20,707	22,063
62103	CITY OF SOUTH PASADENA	29,781	34,171
62104	CITY OF SEMINOLE	69,871	78,629
62105	CITY OF SAFETY HARBOR	11,279	9,521
62106	CITY OF OLDSMAR	19,431	21,144
62107	PINELLAS SUNCOAST TRANSIT AUTH	911,684	951,871
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	83,622	92,415
62111	CITY OF MADEIRA BEACH	52,113	93,116
62112	TOWN OF REDINGTON SHORES	10,695	11,984
62113	TAMPA BAY WATER	283,939	303,557
62114	TOWN OF NORTH REDINGTON BEACH	5,256	5,802
62115	PINELLAS PARK WATER MANAGEMENT DIST	7,053	6,750
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	8,008	8,425
62122	PINELLAS CO PLANNING COUNCIL	30,723	32,848
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	129,549	147,934
62124	CITY OF TREASURE ISLAND	61,223	68,276

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Cost-Sharing Multiple Employer Defined Benefit Pension Plan
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June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
62125	TOWN OF INDIAN SHORES	-	-
62126	TOWN OF KENNETH CITY	19,094	21,007
62138	CITY OF ST. PETE BEACH	6,997	17,318
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	10,829	9,994
62700	ST PETERSBURG COLLEGE	1,477,899	1,595,774
63001	POLK CO CLERK OF CIRCUIT COURT	285,753	302,541
63003	POLK CO BD OF CO COMMISSIONERS	2,845,701	3,043,094
63004	POLK CO PROPERTY APPRAISER	145,637	150,759
63005	POLK CO TAX COLLECTOR	281,142	303,564
63006	POLK CO SHERIFF'S DEPT	2,527,328	2,735,153
63007	POLK CO SCHOOL BOARD	11,360,308	11,825,569
63105	VILLAGE OF HIGHLAND PARK	580	740
63128	CITY OF POLK CITY	23,135	26,157
63129	LAKELAND AREA MASS TRANSIT DISTRICT	217,716	241,277
63300	MCKEEL ACADEMY OF TECHNOLOGY	357,196	347,434
63301	DISCOVERY ACADEMY OF LAKE ALFRED	163,138	178,792
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	172,089	183,817
63303	BERKLEY CHARTER SCHOOL	80,228	79,787
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	52,297	55,084
63306	LAKE WALES CHARTER SCHOOLS	54,605	50,854
63307	LAKE WALES SENIOR HIGH SCHOOL	134,323	141,046
63308	POLK AVENUE ELEMENTARY SCHOOL	56,807	55,902
63309	HILLCREST ELEMENTARY SCHOOL	73,544	68,786
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	55,033	55,498
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	53,584	53,754
63312	VICTORY RIDGE ACADEMY	139,602	156,871
63315	EDWARD W BOK ACADEMY INC	56,130	57,735
63316	COMPASS CHARTER MIDDLE SCHOOL	17,656	18,376
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	31,109	40,461
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	55,043	65,298
63320	EDWARD W. BOK ACADEMY NORTH	53,404	57,219
63700	POLK STATE COLLEGE	686,058	679,242
64001	PUTNAM CO CLERK OF CIRCUIT COURT	56,768	60,350
64003	PUTNAM CO BD OF CO COMMISSIONERS	346,737	377,888
64004	PUTNAM CO PROPERTY APPRAISER	28,140	30,560
64005	PUTNAM CO TAX COLLECTOR	32,833	37,329
64006	PUTNAM CO SHERIFF'S DEPT	318,226	333,686
64007	PUTNAM CO SCHOOL BOARD	1,452,506	1,496,780
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	7,971	8,232
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	751,765	777,524
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	21,097	20,360
64700	ST JOHNS RIVER STATE COLLEGE	450,823	491,158
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	145,778	154,699
65003	ST JOHNS CO BD OF CO COMMISSIONERS	2,126,816	2,434,447
65004	ST JOHNS CO PROPERTY APPRAISER	72,808	73,099
65005	ST JOHNS CO TAX COLLECTOR	92,872	101,012
65006	ST JOHNS CO SHERIFF'S DEPT	1,232,146	1,368,650
65007	ST JOHNS CO SCHOOL BOARD	6,069,244	6,183,527
65009	ANASTASIA MOSQUITO CONTROL DIST	43,478	53,823
65100	CITY OF ST AUGUSTINE BEACH	82,454	86,921
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	12,041	12,466
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	149,850	174,899
66003	ST LUCIE CO BD OF CO COMMISSIONERS	1,043,489	1,205,652
66004	ST LUCIE CO PROPERTY APPRAISER	72,476	74,458
66005	ST LUCIE CO TAX COLLECTOR	137,284	148,820
66006	ST LUCIE CO SHERIFF'S DEPT	1,121,145	1,271,959
66007	ST LUCIE CO SCHOOL BOARD	5,980,405	6,126,354
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	32,312	34,840
66100	NORTH ST LUCIE RIVER WATER CONTROL	2,707	2,834
66101	CHILDRENS SERVICES COUNCIL OF ST LUCIE COUNTY	19,741	20,837

Totals may not foot due to rounding

Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
66102	CITY OF PORT ST LUCIE	7,043	7,494
66700	INDIAN RIVER STATE COLLEGE	1,010,100	1,047,941
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	107,433	112,772
67003	SANTA ROSA CO BD OF CO COMMISSIONER	521,618	563,567
67004	SANTA ROSA CO PROPERTY APPRAISER	43,138	45,068
67005	SANTA ROSA CO TAX COLLECTOR	61,418	64,277
67006	SANTA ROSA CO SHERIFF'S DEPT	651,913	716,472
67007	SANTA ROSA CO SCHOOL BOARD	3,162,628	3,200,477
67101	TOWN OF JAY	6,806	6,638
67102	AVALON FIRE RESCUE DISTRICT	10,602	11,845
68001	SARASOTA CO CLERK OF CIRCUIT COURT	251,081	258,457
68003	SARASOTA CO BD OF CO COMMISSIONERS	3,337,074	3,710,206
68004	SARASOTA CO PROPERTY APPRAISER	99,195	101,131
68005	SARASOTA CO TAX COLLECTOR	125,878	139,752
68006	SARASOTA CO SHERIFF'S DEPT	1,874,640	2,025,323
68007	SARASOTA CO SCHOOL BOARD	7,451,030	7,614,239
68026	WEST COAST INLAND NAVIGATION DIST	6,601	5,794
68100	CITY OF VENICE	503,633	551,809
68104	CITY OF SARASOTA	360,193	459,160
68105	CITY OF NORTH PORT	1,020,852	1,199,321
68107	ENGLEWOOD WATER DISTRICT	121,826	129,719
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	4,125	7,023
68109	SARASOTA BAY ESTUARY PROGRAM	7,975	8,607
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	14,564	16,796
68111	FLORIDA PACE FUNDING AGENCY	10,347	9,026
68300	SARASOTA MILITARY ACADEMY	76,223	73,582
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	36,789	38,873
68303	SARASOTA MILITARY ACADEMY PREP	53,696	48,620
68304	SARASOTA SUNCOAST ACADEMY	83,936	93,750
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	218,306	239,323
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	2,143,842	2,343,025
69004	SEMINOLE CO PROPERTY APPRAISER	85,504	85,938
69005	SEMINOLE CO TAX COLLECTOR	111,633	126,038
69006	SEMINOLE COUNTY SHERIFF'S DEPT	1,838,872	2,006,861
69007	SEMINOLE CO SCHOOL BOARD	7,507,512	7,488,876
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	26,980	27,607
69019	SEMINOLE CO PORT AUTH	4,364	4,582
69100	CITY OF ALTAMONTE SPRINGS	38,251	31,074
69101	CITY OF CASSELBERRY	17,138	12,145
69103	SANFORD AIRPORT AUTH	193,254	293,096
69104	CITY OF LONGWOOD	8,876	6,128
69105	CITY OF SANFORD	570,735	640,442
69307	SEMINOLE SCIENCE CHARTER SCHOOL	47,460	49,585
69700	SEMINOLE STATE COLLEGE OF FLORIDA	881,217	920,895
70001	SUMTER CO CLERK OF CIRCUIT COURT	62,955	64,553
70003	SUMTER CO BD OF CO COMMISSIONERS	337,699	376,079
70004	SUMTER CO PROPERTY APPRAISER	31,817	34,858
70005	SUMTER CO TAX COLLECTOR	36,850	40,461
70006	SUMTER CO SHERIFF'S DEPT	510,025	556,217
70007	SUMTER CO SCHOOL BOARD	971,151	1,000,327
70011	SUMTER CO SUPERVISOR OF ELECTIONS	15,799	18,530
70100	CITY OF BUSHNELL	5,512	10,194
70101	CITY OF WILDWOOD	200,275	243,180
70102	CITY OF WEBSTER	9,216	10,678
70103	CITY OF COLEMAN	3,414	2,829
70104	CITY OF CENTER HILL	4,530	4,585
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	255,177	39,753
71003	SUWANNEE CO BOARD OF COUNTY COMMISSIONERS	50,995	283,971
71004	SUWANNEE CO PROPERTY APPRAISER	15,076	16,409
71005	SUWANNEE CO TAX COLLECTOR	14,548	13,535

Totals may not foot due to rounding

Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Employer Contributions Subsequent to the
June 30, 2024, and 2023 Measurement Dates

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
71006	SUWANNEE CO SHERIFF'S DEPT	134,266	146,456
71007	SUWANNEE CO SCHOOL BOARD	773,861	779,870
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	6,578	6,978
71100	LIVE OAK HOUSING AUTH	3,570	4,043
71101	CITY OF LIVE OAK	73,684	84,870
71102	SUWANNEE RIVER WATER MGMT DISTRICT	92,620	91,919
71103	SUWANNEE VALLEY TRANSIT AUTH	17,806	17,389
72001	TAYLOR CO CLERK OF CIRCUIT COURT	19,925	20,363
72003	TAYLOR CO BD OF CO COMMISSIONERS	76,921	79,544
72004	TAYLOR CO PROPERTY APPRAISER	9,711	10,223
72005	TAYLOR CO TAX COLLECTOR	13,113	13,593
72006	TAYLOR CO SHERIFF'S DEPT	93,692	105,456
72007	TAYLOR CO SCHOOL BOARD	374,426	361,520
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	4,749	4,822
72100	CITY OF PERRY	47,434	47,487
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	1,248	-
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	4,249	4,629
72104	BIG BEND WATER AUTHORITY	7,346	7,732
73001	UNION CO CLERK OF COURTS	12,195	12,520
73003	UNION CO BD OF CO COMMISSIONERS	66,630	66,283
73004	UNION CO PROPERTY APPRAISER	5,244	5,437
73005	UNION CO TAX COLLECTOR	5,310	5,406
73006	UNION CO SHERIFF'S DEPT	35,247	35,303
73007	UNION CO SCHOOL BOARD	331,415	319,280
73011	UNION CO SUPERVISOR OF ELECTIONS	4,515	4,355
73088	UNION CO HOUSING AUTH	3,481	3,738
73101	CITY OF LAKE BUTLER	13,389	13,311
73103	NEW RIVER LIBRARY COOPERATIVE	1,713	1,639
73116	PAL PUBLIC LIBRARY COOPERATIVE	1,178	1,212
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	236,315	261,475
74003	VOLUSIA CO BD OF CO COMMISSIONERS	2,650,753	2,872,249
74004	VOLUSIA CO PROPERTY APPRAISER	152,383	160,962
74005	VOLUSIA CO TAX COLLECTOR	102,756	132,582
74006	VOLUSIA CO SHERIFF'S OFC	1,148,937	1,270,159
74007	VOLUSIA CO SCHOOL BOARD	7,993,302	7,788,462
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	29,451	33,671
74032	WEST VOLUSIA HOSPITAL AUTHORITY	1,341	1,382
74090	VOLUSIA CO LAW LIBRARY	6,769	7,102
74100	CITY OF LAKE HELEN	9,828	9,966
74101	CITY OF NEW SMYRNA BEACH	9,749	5,113
74102	CITY OF DAYTONA BEACH	757,122	798,923
74103	TOWN OF PIERSON	4,910	5,526
74104	CITY OF SOUTH DAYTONA	131,101	135,781
74105	CITY OF HOLLY HILL	79,386	84,444
74106	CITY OF DAYTONA BEACH SHORES	107,716	118,183
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	16,317	11,347
74109	TOWN OF PONCE INLET	84,517	97,058
74123	CITY OF OAK HILL	6,913	6,296
74124	CITY OF ORANGE CITY	189,523	205,865
74125	CITY OF DELTONA	279,774	321,612
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	6,765	7,159
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	4,571	5,196
74700	DAYTONA STATE COLLEGE	898,717	942,094
75001	WAKULLA CO CLERK OF CIRCUIT COURT	23,045	25,123
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	164,449	192,902
75004	WAKULLA CO PROPERTY APPRAISER	13,318	14,712
75005	WAKULLA CO TAX COLLECTOR	12,571	12,958
75006	WAKULLA CO SHERIFF'S DEPT	153,727	170,496
75007	WAKULLA CO SCHOOL BOARD	597,993	598,996
75011	WAKULLA COUNTY SUPERVISOR OF ELECTIONS	3,946	5,853

Totals may not foot due to rounding

**Retiree Health Insurance Subsidy (HIS) Program
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan
 Deferred Outflows for Employer Contributions Subsequent to the
 June 30, 2024, and 2023 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2023 Measurement Date	June 30, 2024 Measurement Date
75101	CITY OF SOPCHOPPY	11,785	12,821
75102	WILDERNESS COAST LIBRARIES	2,369	2,526
76001	WALTON CO CLERK OF CIRCUIT COURT	88,888	93,167
76003	WALTON CO BD OF CO COMMISSIONERS	595,956	643,624
76004	WALTON CO PROPERTY APPRAISER	41,343	45,267
76005	WALTON CO TAX COLLECTOR	44,912	48,985
76006	WALTON CO SHERIFF'S DEPT	753,432	841,750
76007	WALTON CO SCHOOL BOARD	1,893,841	2,154,289
76009	SO WALTON CO MOSQUITO CONTROL DIST	22,308	24,768
76011	WALTON CO SUPERVISOR OF ELECTIONS	9,223	10,419
76100	CITY OF DEFUNIAK SPRINGS	123,281	134,462
76101	DEFUNIAK SPRINGS HOUSING AUTH	2,285	2,657
76102	CITY OF FREEPORT	48,926	56,926
76300	WALTON ACADEMY	20,980	13,534
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	55,466	64,233
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	19,610	20,833
77003	WASHINGTON CO BD OF CO COMM	75,748	87,758
77004	WASHINGTON CO PROPERTY APPRAISER	8,816	8,283
77005	WASHINGTON CO TAX COLLECTOR	11,356	12,933
77006	WASHINGTON CO SHERIFF'S DEPT	116,447	126,230
77007	WASHINGTON CO SCHOOL BOARD	512,759	529,268
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	4,051	4,555
77100	CITY OF CHIPLEY	49,910	51,086
77101	CITY OF VERNON	5,196	4,948
77102	TOWN OF WAUSAU	1,509	1,640
TOTALS		\$ 846,629,519	\$ 893,762,494

Totals may not foot due to rounding

MATERIAL WEAKNESS

DEFERRED OUTFLOWS FOR CONTRIBUTIONS SUBSEQUENT TO THE MEASUREMENT DATE

Finding Number	2025-001
Opinion Units	Florida Retirement System (FRS) and Retiree Health Insurance Subsidy (HIS) Program Cost-Sharing Multiple Employer Defined Benefit Plans Deferred Outflows for Contributions Subsequent to the June 30, 2024, Measurement Date by Employer
Financial Statements	Deferred Outflows
Account Title	
State Entity	Florida Department of Management Services (FDMS)
Adjustment Amounts	Various (See Condition and Effect)
Statistically Valid Sample	N/A
Finding	<p>The FDMS, Division of Retirement (Division), did not properly compile report details of employer allocations prior to providing the information to the FRS actuary for use in preparing the FRS Pension Plan and HIS Program deferred outflows for contributions subsequent to the June 30, 2024, measurement date. Consequently, the FRS Pension Plan and HIS Program deferred outflows for contributions subsequent to the June 30, 2024, measurement date had to be revised for 733 employers.</p>
Criteria	<p>Governmental Accounting Standards Board (GASB) Codification Section P20.111 defines a cost-sharing multiple-employer defined benefit pension plan as one in which the pension obligations of the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.</p> <p>GASB Codification Section P20.158 specifies that contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period (excluding amounts associated with the employer from nonemployer contributing entities that are not in a special funding situation) should be reported as a deferred outflow of resources related to pensions.</p> <p>GASB Codification Section P20.153 specifies that pension expense, as well as deferred outflows of resources and deferred inflows of resources related to pensions, should be recognized for the employer's proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions. The employer's proportionate shares should be determined using the employer's proportion of the collective net pension liability.</p>
Condition	<p>The Division administers the FRS, a cost-sharing multiple-employer public-employee retirement system with two primary plans and approximately 1,000 participating employers, and the HIS Program, a non-qualified, cost-sharing multiple-employer defined benefit pension plan. The FRS includes the FRS Pension Plan and both the FRS Pension Plan and the HIS Program are funded by required contributions from FRS employers as set by the Legislature.</p> <p>For the fiscal year ended June 30, 2024, the Division provided member census data and financial information to the FRS actuary, who calculated deferred outflows subsequent to the measurement date for employers with a June 30, 2024, fiscal year end. In preparing the calculations, the FRS actuary's report specified that, "The valuation results depend on the integrity of this information. If any of this information is inaccurate or incomplete our results may be different and our calculations may need to be revised."</p> <p>We compared the report compiling FRS Pension Plan and HIS Program deferred outflows for contributions subsequent to the June 30, 2023, measurement date by employer to the report compiling deferred outflows for contributions subsequent to</p>

the June 30, 2024, measurement date by employer submitted by the Division for our examination. While no issues were noted with the underlying contribution data used to compile employer deferred outflows, we found that the reported deferred outflows for 140 FRS Pension Plan and 189 HIS Program employers increased by more than 200 percent. Our further analysis noted that for 44 employers the reported FRS Pension Plan deferred outflows for contributions subsequent to the June 30, 2024, measurement date exceeded the employer's total reported salaries by \$196,191,369. Based on the results of our analyses, Division management determined that inaccurate data had been provided to the FRS actuary. The Division subsequently provided updated data to the actuary and the actuary reperformed the calculations and revised the schedules of deferred outflows.

While, at the system level, the FRS Pension Plan and HIS Program totals remained unchanged, our review of the revised schedules found that the FRS Pension Plan and HIS Program deferred outflows for contributions subsequent to the June 30, 2024, measurement date were revised for 733 employers. For example, the Orange County Board of County Commissioners' FRS Pension Plan and HIS Program deferred outflows subsequent to the measurement date decreased by \$485,796,005 and \$26,330,898, respectively.

Cause According to Division management, due to Excel methods and functions, employer reporting months by plan code were improperly grouped for subtotaling at the employer level.

Effect Overstatements and understatements were noted for 733 employer FRS Pension Plan and HIS Program deferred outflows for contributions subsequent to the June 30, 2024, measurement date, with revisions to the FRS Pension Plan ranging from a decrease of \$485,796,005 to an increase of \$116,990,983, and for the HIS Program ranging from a decrease of \$26,330,898 to an increase of \$19,854,899.

While we extended our procedures to determine the correct FRS Pension Plan and HIS Program deferred outflows for contributions subsequent to the June 30, 2024, measurement date by employer, our procedures cannot substitute for management's responsibility to implement adequate controls over financial reporting.

Recommendation To ensure that FRS Pension Plan and HIS Program deferred outflows for contributions subsequent to the measurement date are accurately reported by employer, we recommend that Division management enhance financial reporting controls, including ensuring the conduct of appropriate review over data aggregation methods and the data provided to the FRS actuary, as well as the performance of current year to prior year balance analyses.

State Entity Response The Florida Department of Management Services (FDMS) believes this error does not qualify for any finding; however, if it is determined that it is a finding, the FDMS believes it to be a Control Deficiency, at most. The FDMS Division of Retirement (Division) understands that an error occurred leading to improperly grouped data on the Excel spreadsheets that were used to prepare an early version of the schedules of deferred outflows for contributions (schedules) after the June 30, 2024, measurement date. The error was a result of obliging the Auditor General staff's request to expand the data set, outside of the Division's standard operational practices.

A control deficiency is a deficiency in internal control over financial reporting where the design or operation does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect a misstatement timely (i.e., a gap in the control's design or operation).

As a finding, FDMS believes this is a control deficiency and not a material weakness because the issue was detected and prevented on time – well before any material reliance on the error caused a problem for the FRS employers. The improper grouping on the early schedules did not affect the actual receipt and proper allocation of Florida Retirement System (FRS) employers' retirement

contributions, and the final version of the schedules posted to the Division's website was correct. Therefore, it is FDMS's position that this issue does not present a reasonable possibility of a material weakness.

What Occurred:

To assist in the Auditor General's review, a unique, on-going collaboration exists between the Division and the Auditor General to ensure that this complex report is correct before being published. Rather than a post-publication audit, the Division, along with Auditor General's staff, performs multiple levels of concurrent review throughout the year to incorporate the annual audit of the allocation schedules of deferred outflows for employer contributions.

As part of standard practice, and at the request of the FRS's independent actuary, the Division creates an Excel spreadsheet of grouped and subtitled annual retirement contributions by employer and plan code, as required by GASB Statement No. 68. To oblige the Auditor General's staff, the Division expanded the data set significantly. This accommodation added volumes of data, and thus more opportunity for error. For context, to meet GASB standards, the spreadsheet requires 926,253 rows of data. The accommodation to satisfy the Auditor General staff's request resulted in a need of over 1,859,700 rows of data, a 100% increase. It was this data set, outside of the Division's standard operational practices, that contributed to the error. The Excel spreadsheets were corrected after the Auditor General staff discovered subtotalling errors, and the allocation of contribution schedules were corrected prior to being published on the Division's website, resulting in no impact on the FRS employers.

FDMS Position:

- A unique, iterative process was intentionally established through collaboration between the Division and the Auditor General staff, due to the complexity of the process, resulting in the Division being audited during the production of the deferred outflows for FRS employers, instead of post-publication.
- The several layers of review, including the Auditor General staff's review during the process, resulted in the publication of correct deferred outflows for contributions subsequent to the June 30, 2024, measurement date. This included the Division's final standard review before publishing the spreadsheet on its public facing website.
- Existing processes and controls prevented inaccurate information from being published. Thus, this is not a material weakness, but rather a control deficiency.

The Division has subsequently implemented additional procedures to ensure the accuracy of the data aggregation methods for future submittals to the FRS actuary. As past practices dictate, the Division will ensure in the future that a comparison of the current year to prior year totals at the employer level is completed, at every step in the process, including prior to sending to the Auditor General, and after receipt from the Auditor General and the Actuary, to ensure that no incidental changes to the data set occurred.

The Division is also engaging the FDMS Office of Inspector General to consider process improvements, including the existing method and approaches to data validation, version control, and data sharing, specifically pertaining to data sharing with the Auditor General.

**Estimated Corrective
Action Date**

August 27, 2025

**Entity Contact and
Telephone Number**

Kathy Gould, Director Division of Retirement
(850) 778-4400

**Follow-up to Management's
Response**

FDMS management indicated in their written response that they believed the "error does not qualify for any finding," but to the extent it is determined to be a finding, it should be a control deficiency, "at most." FDMS management further indicated

that the error was the result of “obliging the Auditor General’s staff’s request to expand the data set” outside the Division of Retirement’s (Division’s) standard practices. FDMS management contended in its response that, as a finding, this was “a control deficiency and not a material weakness because the issue was detected and prevented on time” and that the allocation of contribution schedules were corrected prior to publishing, resulting in no impact on FRS employers.

The FDMS in their response misunderstands both the nature of the audit review process and the definition of a material weakness. At various times, the FDMS response highlights that the audit review process occurred pre- rather than post-publication of the schedules. As our Independent Auditor’s Report on the schedules of deferred outflows opines on whether the schedules are presented in accordance with applicable GASB statements and applicable provisions of State law, in all material respects, it is fundamental that such procedures are performed prior to publication of the schedules, to avoid material misstatements such as those noted during this engagement that could impact FRS employers. Additionally, professional standards define a material weakness as a deficiency, or combination of deficiencies, *in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis*. Put another way, material misstatements detected by auditors that internal controls failed to prevent or detect are indicative of a material weakness. Crucially, prevention or detection and correction controls are exclusively management’s controls and do not include the work of the auditor. As FDMS management acknowledges in their response, the subtotaling errors that led to the errors in the schedules of deferred outflows were detected and prevented by the engagement procedures conducted by Auditor General staff. The auditor’s procedures cannot substitute for FDMS management’s responsibility to implement adequate controls over financial reporting. As the FDMS had not established effective controls over the subtotaling process, resulting in numerous material overstatements and understatements to 733 employer FRS Pension Plan and HIS Program deferred outflows for contributions subsequent to the June 30, 2024, measurement date, the finding is correctly classified as a material weakness.

Lastly, the FDMS contended that the errors noted were the result of obliging an Auditor General data request “outside of the Division’s standard operational practices.” Auditor General staff discussed this concern with Division management during the engagement and requested from the FDMS documentation supporting this contention and that the errors noted in the worksheets provided for audit and the subject of our finding were not on the original worksheets prepared by the FDMS and provided for the actuary’s use in calculating the deferred outflows. However, Division management was unable to provide the requested documentation, and our review of the original worksheets provided to us by Division management noted the same errors as those reported in our finding.

The finding and recommendation stand as presented.