

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

FOR FISCAL YEAR ENDED JUNE 30, 2025



SEVEN-MILE BRIDGE (FLORIDA KEYS)



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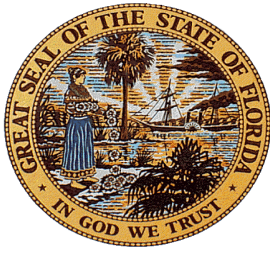


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Cost-Sharing Multiple Employer Defined Benefit Pension Plans
As of and for the Fiscal Year Ended June 30, 2025

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Sherrill F. Norman, CPA
Auditor General

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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

Report on the Audit of the Schedules

Opinions

We have audited the schedules of employer allocations of the Florida Retirement System Pension Plan defined benefit plan and the Retiree Health Insurance Subsidy Program defined benefit plan, collectively referred to as the System Pension Plans, as of and for the fiscal year ended June 30, 2025, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/(income) (specified column totals) included in the accompanying schedules of pension amounts by employer of the System Pension Plans as of and for the fiscal year ended June 30, 2025, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/(income) for the total of all participating entities for the System Pension Plans as of and for the fiscal year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the ***Auditor's Responsibilities for the Audit of the Schedules*** section of our report. We are required to be independent of the Department of Management Services and the System Pension Plans and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design,

implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer and the related disclosures.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System Pension Plans' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit of the accompanying schedules of employer allocations of the System Pension Plans and the specified column totals included in the schedules of pension amounts by employer, as of and for the fiscal year ended June 30, 2025, was conducted for the purpose of forming opinions on the accompanying schedules as a whole. The schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2025, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the accompanying schedules of employer allocations of the System

Pension Plans and the specified column totals included in the schedules of pension amounts by employer, as of and for the fiscal year ended June 30, 2025.

The schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2025, have been subjected to the auditing procedures applied in the audit of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other management records used to prepare the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2025, are stated fairly, in all material respects, in relation to the accompanying schedules of employer allocations of the System Pension Plans and the specified column totals included in the schedules of pension amounts by employer, as of and for the fiscal year ended June 30, 2025, as a whole.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System Pension Plans as of and for the fiscal year ended June 30, 2025, and our report thereon, dated December 12, 2025, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the System Pension Plans management, those charged with governance of the System Pension Plans, 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 these specified parties.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2026, on our consideration of the System Pension Plans' internal control over financial reporting and on our tests of the Plans' compliance with certain provisions of laws, regulations, contracts, and other matters included under the heading **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the System Pension Plans' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System Pension Plans' internal control over financial reporting and compliance.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 9, 2026
Audit Report No. 2026-074

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Years Ended June 30, 2024 and June 30, 2025

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

Employer / Agency Number Employer / Agency Name		Employer Contribution for Pension Plan Funding for Fiscal Year Ended June 30, 2024	Proportion at June 30, 2024	Employer Contribution for Pension Plan Funding for Fiscal Year Ended June 30, 2025	Proportion at June 30, 2025
1000	STATE OF FLORIDA	\$950,996,870	16.794251405%	\$999,839,484	16.745794901%
4910	UNIVERSITY OF FLORIDA	91,652,297	1.618545514%	96,499,845	1.616226048%
4915	FLORIDA POLYTECHNIC UNIVERSITY	1,789,263	0.031597726%	2,248,624	0.037661049%
4920	FLORIDA STATE UNIVERSITY	43,233,171	0.763481734%	46,647,577	0.781276164%
4930	FLORIDA A&M UNIVERSITY	10,478,761	0.185051032%	11,110,739	0.186088029%
4940	UNIVERSITY OF CENTRAL FLORIDA	33,437,302	0.590490335%	35,033,801	0.586763035%
4950	UNIVERSITY OF SOUTH FLORIDA	45,912,184	0.810792120%	48,047,147	0.804716833%
4955	NEW COLLEGE	2,362,744	0.041725186%	2,425,889	0.040629968%
4960	FLORIDA ATLANTIC UNIVERSITY	18,646,438	0.329289169%	20,266,325	0.339430198%
4970	UNIVERSITY OF WEST FLORIDA	6,915,814	0.122130711%	7,837,246	0.131261988%
4980	FLORIDA INTERNATIONAL UNIVERSITY	32,977,607	0.582372290%	34,778,850	0.582492988%
4990	UNIVERSITY OF NORTH FLORIDA	10,514,613	0.185684159%	11,055,710	0.185166382%
4995	FLORIDA GULF COAST UNIVERSITY	8,827,518	0.155890689%	9,694,048	0.162360604%
11001	ALACHUA CO CLERK OF CIRCUIT COURT	958,721	0.016930648%	1,029,335	0.017239797%
11003	ALACHUA CO BD OF CO COMMISSIONERS	11,075,330	0.195586216%	12,266,341	0.205442608%
11004	ALACHUA CO PROPERTY APPRAISER	625,832	0.011051962%	701,118	0.011742668%
11005	ALACHUA CO TAX COLLECTOR	696,814	0.012305472%	765,351	0.012818461%
11006	ALACHUA CO SHERIFF'S OFFICE	10,943,747	0.193262501%	12,820,187	0.214718695%
11007	ALACHUA CO SCHOOL BOARD	16,941,120	0.299173880%	16,724,630	0.280112190%
11100	CITY OF ALACHUA	1,384,440	0.024448699%	1,496,139	0.025058063%
11101	CITY OF HIGH SPRINGS	806,024	0.014234091%	858,890	0.014385105%
11102	CITY OF NEWBERRY	767,798	0.013559025%	809,526	0.013558338%
11103	CITY OF GAINESVILLE	145,255	0.002565149%	139,996	0.002344720%
11104	ALACHUA COUNTY LIBRARY DISTRICT	622,487	0.010992891%	704,434	0.011798206%
11116	CITY OF ARCHER	60,508	0.001068547%	50,002	0.000837464%
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	115,713	0.002043448%	127,146	0.002129511%
11300	CARING & SHARING LEARNING SCHOOL	154,963	0.002736592%	182,577	0.003057892%
11302	SIATECH GAINESVILLE	42,653	0.000753242%	40,293	0.000674842%
11305	MICANOPY MIDDLE SCHOOL INC	43,757	0.000772725%	34,838	0.000583481%
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	65,427	0.001155419%	66,130	0.001107578%
11308	BOULWARE SPRINGS CHARTER SCHOOL	66,010	0.001165711%	64,530	0.001080775%
11700	SANTA FE COLLEGE	4,761,923	0.084093783%	4,559,953	0.076372291%
12001	BAKER CO CLERK OF CIRCUIT COURT	156,530	0.002764268%	159,044	0.002663744%
12003	BAKER CO BD OF CO COMMISSIONERS	926,202	0.016356383%	1,010,364	0.016922072%
12004	BAKER CO PROPERTY APPRAISER	73,363	0.001295557%	79,163	0.001325858%
12005	BAKER CO TAX COLLECTOR	136,619	0.002412635%	154,470	0.002587136%
12006	BAKER CO SHERIFF'S DEPT	1,885,061	0.033289481%	1,971,741	0.033023665%
12007	BAKER CO SCHOOL BOARD	3,172,382	0.056023090%	3,255,303	0.054521381%
12011	BAKER CO SUPERVISOR OF ELECTIONS	94,771	0.001673617%	99,468	0.001665943%
12100	CITY OF MACCLENNY	514,313	0.009082568%	560,005	0.009379235%
12102	NEW RIVER SOLID WASTE ASSOCIATION	122,187	0.002157777%	135,780	0.002274104%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Years Ended June 30, 2024 and June 30, 2025

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

Employer / Agency		Employer Contribution for Pension Plan Funding for Fiscal Year Ended June 30, 2024	Proportion at June 30, 2024	Employer Contribution for Pension Plan Funding for Fiscal Year Ended June 30, 2025	Proportion at June 30, 2025
Number	Employer / Agency Name				
12104	TOWN OF GLEN ST MARY	15,678	0.000276873%	19,089	0.000319720%
13001	BAY CO CLERK OF CIRCUIT COURT	733,802	0.012958674%	731,352	0.012249030%
13003	BAY CO BD OF CO COMMISSIONERS	6,410,801	0.113212356%	6,934,356	0.116139943%
13004	BAY CO PROPERTY APPRAISER	359,394	0.006346760%	365,216	0.006116822%
13005	BAY CO TAX COLLECTOR	392,987	0.006940007%	398,503	0.006674323%
13006	BAY CO SHERIFF'S DEPT	6,733,823	0.118916813%	7,293,824	0.122160498%
13007	BAY CO SCHOOL BOARD	14,848,650	0.262221648%	15,179,480	0.254233263%
13009	BEACH MOSQUITO CONTROL DIST	76,282	0.001347109%	75,866	0.001270640%
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	106,296	0.001877146%	168,963	0.002829867%
13100	CITY OF PANAMA CITY	124,151	0.002192453%	122,781	0.002056403%
13101	PANAMA CITY PORT AUTH	8,776	0.000154985%	9,864	0.000165206%
13102	CITY OF SPRINGFIELD	884,948	0.015627853%	947,712	0.015872741%
13103	CITY OF PARKER	251,204	0.004436177%	264,068	0.004422747%
13105	CITY OF MEXICO BEACH	276,134	0.004876420%	311,627	0.005219280%
13107	CITY OF CALLAWAY	620,296	0.010954189%	689,672	0.011550954%
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	33,967	0.000599842%	34,997	0.000586151%
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	522,683	0.009230391%	618,084	0.010351969%
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	165,078	0.002915224%	120,161	0.002012523%
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	351,291	0.006203667%	347,102	0.005813425%
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	117,712	0.002078759%	135,394	0.002267639%
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	266,954	0.004714305%	276,743	0.004635025%
13308	UNIVERSITY ACADEMY INC.	305,939	0.005402773%	306,163	0.005127773%
13309	RISING LEADER ACADEMY, INC.	117,059	0.002067213%	119,418	0.002000064%
13310	PALM BAY PREPARATORY ACADEMY	99,432	0.001755939%	95,816	0.001604767%
13311	CENTRAL HIGH SCHOOL	44,098	0.000778761%	40,476	0.000677908%
13312	PALM BAY ELEMENTARY SCHOOL	132,011	0.002331270%	136,090	0.002279298%
13700	GULF COAST STATE COLLEGE	2,051,261	0.036224508%	2,087,086	0.034955520%
14001	BRADFORD CO CLERK OF CIRCUIT COURT	211,392	0.003733097%	216,832	0.003631606%
14003	BRADFORD CO BD OF CO COMMISSIONERS	1,576,604	0.027842241%	1,711,036	0.028657252%
14004	BRADFORD CO PROPERTY APPRAISER	109,338	0.001930868%	111,229	0.001862919%
14005	BRADFORD CO TAX COLLECTOR	84,010	0.001483580%	93,456	0.001565240%
14006	BRADFORD CO SHERIFF'S DEPT	1,261,639	0.022280082%	1,406,266	0.023552824%
14007	BRADFORD CO SCHOOL BOARD	1,874,495	0.033102885%	1,760,845	0.029491487%
14301	BROOKER COMMUNITY SCHOOL	11,001	0.000194277%	34,348	0.000575273%
15001	BREVARD CO CLERK OF CIRCUIT CT	1,489,761	0.026308627%	1,548,674	0.025937939%
15003	BREVARD CO BD OF CO COMMISSIONERS	20,085,819	0.354708106%	20,644,519	0.345764373%
15004	BREVARD CO PROPERTY APPRAISER	773,785	0.013664747%	797,761	0.013361282%
15005	BREVARD CO TAX COLLECTOR	1,152,745	0.020357051%	1,115,788	0.018687752%
15006	BREVARD CO SHERIFF'S OFFICE	17,827,278	0.314823103%	18,727,847	0.313663033%
15007	BREVARD CO SCHOOL BOARD	44,420,331	0.784446535%	46,048,795	0.771247480%
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	239,784	0.004234500%	254,186	0.004257223%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Years Ended June 30, 2024 and June 30, 2025

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

Employer / Agency		Employer Contribution for	Proportion at	Employer Contribution for	Proportion at
		Pension Plan Funding for Fiscal		Pension Plan Funding for Fiscal	
Number	Employer / Agency Name	Year Ended June 30, 2024	June 30, 2024	Year Ended June 30, 2025	June 30, 2025
15033	CANAVERAL PORT AUTH	58,806	0.001038484%	29,645	0.000496511%
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	100,414	0.001773275%	103,073	0.001726319%
15100	CITY OF MELBOURNE	4,261,542	0.075257255%	4,509,747	0.075531426%
15101	CITY OF INDIAN HARBOUR BEACH	270,066	0.004769262%	302,187	0.005061178%
15102	TITUSVILLE-COCOA AIRPORT AUTH	132,520	0.002340248%	130,136	0.002179572%
15103	TOWN OF MALABAR	177,789	0.003139690%	170,188	0.002850397%
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	2,183	0.000038548%	(199)	(0.000003338%)
15105	SEBASTIAN INLET TAX DISTRICT	74,834	0.001321533%	79,176	0.001326078%
15110	TOWN OF MELBOURNE BEACH	52,091	0.000919906%	56,740	0.000950309%
15111	CITY OF WEST MELBOURNE	543,302	0.009594506%	610,556	0.010225885%
15112	CITY OF PALM BAY	33,279	0.000587694%	27,415	0.000459163%
15113	CITY OF COCOA	2,068,356	0.036526391%	2,114,634	0.035416906%
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	99,292	0.001753457%	105,385	0.001765043%
15115	INDIAN RIVER LAGOON COUNCIL	71,427	0.001261375%	77,288	0.001294463%
15116	CITY OF COCOA HOUSING AUTHORITY	11,566	0.000204244%	70,511	0.001180945%
15700	EASTERN FLORIDA STATE COLLEGE	4,228,301	0.074670228%	4,299,616	0.072012040%
16003	BROWARD CO BD OF CO COMMISSIONERS	50,744,317	0.896125793%	54,059,923	0.905421717%
16004	BROWARD CO PROPERTY APPRAISER	2,460,954	0.043459540%	2,664,736	0.044630286%
16006	BROWARD CO SHERIFF'S DEPT	135,568,644	2.394091884%	145,360,881	2.434574287%
16007	BROWARD CO SCHOOL BOARD	156,124,127	2.757094073%	156,596,901	2.622760573%
16011	BROWARD CO SUPERVISOR OF ELECTIONS	805,958	0.014232916%	909,293	0.015229272%
16018	HILLSBORO INLET DISTRICT	63,464	0.001120755%	57,662	0.000965744%
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	95,664	0.001689389%	132,146	0.002213243%
16054	OLD PLANTATION WATER CONTROL DIST	76,217	0.001345961%	80,059	0.001340866%
16080	BROWARD CO CLERK OF CIRCUIT COURT	2,667,083	0.047099698%	2,739,541	0.045883165%
16100	TOWN OF HILLSBORO BEACH	601,573	0.010623550%	598,807	0.010029113%
16101	TOWN OF LAUDERDALE BY THE SEA	394,770	0.006971495%	440,318	0.007374658%
16102	CITY OF MARGATE	8,475,336	0.149671282%	8,964,316	0.150138697%
16103	BROWARD CO HOUSING AUTH	793,602	0.014014720%	787,728	0.013193244%
16104	CITY OF LAUDERDALE LAKES	50,447	0.000890873%	47,586	0.000796992%
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	139,763	0.002468171%	132,240	0.002214814%
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	1,049,394	0.018531900%	1,051,541	0.017611724%
16110	SOUTH BROWARD DRAINAGE DISTRICT	174,183	0.003076013%	176,527	0.002956566%
16112	NORTH BROWARD HOSPITAL DIST	42,909	0.000757758%	34,283	0.000574185%
16113	MEMORIAL HEALTHCARE DIST	3,811	0.000067308%	-	-
16114	CITY OF DEERFIELD BEACH	92,261	0.001629295%	96,937	0.001623548%
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	942,210	0.016639070%	981,982	0.016446713%
16116	CITY OF COCONUT CREEK	8,472,177	0.149615506%	9,179,981	0.153750759%
16117	CITY OF HOLLYWOOD	126,416	0.002232468%	180,192	0.003017951%
16118	CITY OF WESTON	32,020	0.000565468%	36,031	0.000603466%
16119	CITY OF MIRAMAR	97,426	0.001720500%	96,596	0.001617829%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Years Ended June 30, 2024 and June 30, 2025

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

Employer / Agency Number Employer / Agency Name		Employer Contribution for Pension Plan Funding for Fiscal Year Ended June 30, 2024	Proportion at June 30, 2024	Employer Contribution for Pension Plan Funding for Fiscal Year Ended June 30, 2025	Proportion at June 30, 2025
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	29,489	0.000520761%	34,084	0.000570852%
16121	CITY OF NORTH LAUDERDALE	1,400,603	0.024734122%	1,546,406	0.025899948%
16122	CITY OF POMPANO BEACH	51,847	0.000915605%	22,938	0.000384181%
16123	CITY OF WEST PARK	177,652	0.003137263%	168,133	0.002815971%
16124	CITY OF DANIA BEACH	1,423,846	0.025144586%	1,580,911	0.026477868%
16125	CITY OF WILTON MANORS	1,680,288	0.029673260%	1,841,843	0.030848085%
16126	TOWN OF PEMBROKE PARK	626,726	0.011067744%	751,779	0.012591152%
16127	CITY OF OAKLAND PARK	2,763,078	0.048794925%	3,067,469	0.051375455%
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	694,825	0.012270348%	755,842	0.012659200%
16129	CITY OF COOPER CITY	576,203	0.010175539%	815,736	0.013662340%
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	690,359	0.012191489%	698,934	0.011706083%
16131	CITY OF LIGHTHOUSE POINT	1,864,949	0.032934301%	2,009,028	0.033648172%
16132	CITY OF HALLANDALE BEACH	1,921,594	0.033934636%	2,092,549	0.035047026%
16133	CITY OF FORT LAUDERDALE	4,946,333	0.087350394%	5,813,370	0.097365128%
16300	CENTRAL CHARTER SCHOOL	567,768	0.010026576%	626,106	0.010486318%
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	95,332	0.001683524%	68,482	0.001146976%
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	376,341	0.006646049%	418,460	0.007008571%
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	909,814	0.016066983%	1,000,242	0.016752530%
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	535,726	0.009460730%	644,982	0.010802468%
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	835,186	0.014749080%	905,740	0.015169763%
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	120,323	0.002124852%	84,151	0.001409406%
16700	BROWARD COLLEGE	8,986,730	0.158702306%	8,982,302	0.150439943%
17001	CALHOUN CO CLERK OF CIRCUIT COURT	123,991	0.002189637%	132,073	0.002212024%
17003	CALHOUN CO BD OF CO COMMISSIONERS	268,111	0.004734737%	294,668	0.004935245%
17004	CALHOUN CO PROPERTY APPRAISER	85,815	0.001515469%	93,342	0.001563338%
17005	CALHOUN CO TAX COLLECTOR	43,514	0.000768435%	75,704	0.001267922%
17006	CALHOUN CO SHERIFF'S DEPT	458,149	0.008090744%	533,010	0.008927114%
17007	CALHOUN CO SCHOOL BOARD	1,426,476	0.025191039%	1,467,589	0.024579895%
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	77,251	0.001364221%	80,513	0.001348475%
17039	APALACHEE REGIONAL PLANNING COUNCIL	144,223	0.002546917%	131,816	0.002207724%
17100	CITY OF BLOUNTSTOWN	414,950	0.007327867%	416,319	0.006972716%
17101	TOWN OF ALTHA	25,858	0.000456650%	29,940	0.000501446%
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	574,145	0.010139191%	577,846	0.009678046%
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	13,429,572	0.237161250%	14,731,908	0.246737113%
18004	CHARLOTTE CO PROPERTY APPRAISER	439,678	0.007764557%	427,128	0.007153742%
18005	CHARLOTTE CO TAX COLLECTOR	803,159	0.014183481%	794,447	0.013305783%
18006	CHARLOTTE CO SHERIFF'S DEPT	11,815,229	0.208652548%	13,802,900	0.231177638%
18007	CHARLOTTE CO SCHOOL BOARD	10,996,347	0.194191402%	11,757,322	0.196917317%
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	368,123	0.006500915%	419,650	0.007028496%
19001	CITRUS CO CLERK OF CIRCUIT COURT	735,429	0.012987411%	770,083	0.012897722%
19003	CITRUS CO BD OF CO COMMISSIONERS	6,847,766	0.120928997%	7,512,275	0.125819204%

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Number	Employer / Agency Name				
19004	CITRUS CO PROPERTY APPRAISER	409,259	0.007227355%	418,224	0.007004622%
19005	CITRUS CO TAX COLLECTOR	282,257	0.004984561%	314,011	0.005259205%
19006	CITRUS CO SHERIFF'S DEPT	5,308,467	0.093745555%	5,738,494	0.096111071%
19007	CITRUS CO SCHOOL BOARD	10,666,088	0.188359143%	10,884,293	0.182295401%
19009	CITRUS CO MOSQUITO CONTROL DIST	137,479	0.002427835%	149,632	0.002506108%
19016	CITRUS COUNTY HOSPITAL BOARD	14,094	0.000248895%	14,117	0.000236431%
19100	CITY OF INVERNESS	496,788	0.008773100%	612,199	0.010253398%
19101	HOMOSASSA SPECIAL WATER DIST	93,176	0.001645450%	101,326	0.001697060%
19102	CITY OF CRYSTAL RIVER	361,727	0.006387959%	406,424	0.006806992%
20001	CLAY CO CLERK OF COURT & COMPTROLLER	924,621	0.016328469%	962,266	0.016116500%
20003	CLAY CO BD OF CO COMMISSIONERS	9,086,938	0.160471946%	10,462,288	0.175227462%
20004	CLAY CO PROPERTY APPRAISER	400,243	0.007068139%	417,641	0.006994860%
20005	CLAY CO TAX COLLECTOR	492,545	0.008698165%	553,767	0.009274755%
20006	CLAY CO SHERIFF'S DEPT	9,687,162	0.171071687%	11,537,757	0.193239934%
20007	CLAY CO SCHOOL BOARD	22,880,661	0.404063973%	23,188,784	0.388376966%
20011	CLAY COUNTY SUPV OF ELECTIONS	157,717	0.002785217%	166,536	0.002789224%
20100	CITY OF GREEN COVE SPRINGS	573,318	0.010124587%	642,190	0.010755706%
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	722,102	0.012752044%	675,198	0.011308535%
20177	CITY OF KEYSTONE HEIGHTS	-	-	46,780	0.000783502%
21001	COLLIER CO CLERK OF CIRCUIT COURT	1,511,935	0.026700214%	1,570,958	0.026311156%
21003	COLLIER CO BD OF CO COMMISSIONERS	18,956,430	0.334763506%	19,738,382	0.330587958%
21004	COLLIER CO PROPERTY APPRAISER	760,961	0.013438294%	790,129	0.013233465%
21005	COLLIER CO TAX COLLECTOR	1,254,786	0.022159047%	1,316,774	0.022053964%
21006	COLLIER CO SHERIFF'S OFFICE	24,472,341	0.432172444%	25,680,636	0.430111711%
21007	COLLIER CO SCHOOL BOARD	35,085,796	0.619602119%	37,363,660	0.625784637%
21009	COLLIER MOSQUITO CONTROL DIST	408,340	0.007211132%	438,195	0.007339099%
21011	COLLIER CO SUPERVISOR OF ELECTIONS	271,911	0.004801855%	283,224	0.004743574%
21100	NORTH COLLIER FIRE CONTROL & RESCUE	810,583	0.014314588%	845,285	0.014157249%
21105	IMMOKALEE FIRE CONTROL DISTRICT	803,372	0.014187252%	1,054,275	0.017657503%
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	6,231	0.000110037%	7,020	0.000117571%
21107	GREATER NAPLES FIRE RESCUE DISTRICT	5,060,704	0.089370145%	6,172,246	0.103375759%
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	145,305	0.002566026%	140,107	0.002346583%
21305	MARCO ISLAND ACADEMY	193,026	0.003408774%	196,920	0.003298115%
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	216,957	0.003831372%	231,216	0.003872517%
22003	COLUMBIA CO BD OF CO COMMISSIONERS	2,524,509	0.044581891%	2,766,602	0.046336386%
22004	COLUMBIA CO PROPERTY APPRAISER	251,191	0.004435943%	247,619	0.004147241%
22005	COLUMBIA CO TAX COLLECTOR	273,407	0.004828272%	277,874	0.004653971%
22006	COLUMBIA CO SHERIFF'S OFFICE	2,541,164	0.044876006%	2,636,131	0.044151203%
22007	COLUMBIA CO SCHOOL BOARD	5,481,199	0.096795937%	5,463,634	0.091507584%
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	102,287	0.001806359%	99,558	0.001667441%
22016	LAKE SHORE HOSPITAL AUTHORITY	15,736	0.000277887%	14,695	0.000246121%

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22101	CITY OF LAKE CITY	786,169	0.013883450%	906,034	0.015174700%
22700	FLORIDA GATEWAY COLLEGE	1,177,568	0.020795411%	1,224,748	0.020512664%
23001	MIAMI-DADE CLERK OF THE COURT	-	-	3,532,223	0.059159381%
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	451,738,646	7.977536648%	413,111,668	6.918993862%
23004	MIAMI-DADE COUNTY PROPERTY APPRAISER	-	-	1,537,532	0.025751335%
23005	MIAMI-DADE COUNTY TAX COLLECTOR	-	-	1,089,330	0.018244618%
23006	MIAMI-DADE SHERIFF'S OFFICE	-	-	57,590,511	0.964553716%
23007	MIAMI-DADE CO SCHOOL BOARD	226,773,872	4.004742320%	231,586,360	3.878720276%
23011	MIAMI-DADE SUPERVISOR OF ELECTION	-	-	622,472	0.010425458%
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	8,073,013	0.142566409%	7,590,204	0.127124404%
23100	BAL HARBOUR VILLAGE	328,910	0.005808427%	402,663	0.006743989%
23101	VILLAGE OF EL PORTAL	256,524	0.004530125%	258,986	0.004337617%
23102	CITY OF OPA LOCKA	1,825,104	0.032230655%	1,730,166	0.028977664%
23104	VILLAGE OF BISCAYNE PARK	311,787	0.005506034%	313,862	0.005256707%
23105	CITY OF WEST MIAMI	902,112	0.015930969%	979,353	0.016402674%
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	158,712	0.002802803%	184,030	0.003082219%
23108	CITY OF SUNNY ISLES BEACH	3,645,575	0.064379502%	3,915,758	0.065583012%
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	712,481	0.012582148%	-	-
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	104,165	0.001839508%	104,283	0.001746588%
23117	CITY OF NORTH MIAMI	2,389,548	0.042198525%	2,751,556	0.046084396%
23118	CITY OF NORTH MIAMI BEACH	11,047	0.000195089%	11,644	0.000195018%
23119	TOWN OF MIAMI LAKES	280,628	0.004955793%	277,573	0.004648931%
23120	CITY OF MIAMI GARDENS	9,964,662	0.175972235%	9,858,039	0.165107208%
23121	THE CHILDREN'S TRUST	801,223	0.014149295%	823,224	0.013787757%
23122	CITY OF NORTH BAY VILLAGE	1,260,248	0.022255514%	1,519,856	0.025455276%
23123	TOWN OF CUTLER BAY	544,915	0.009622992%	596,169	0.009984930%
23124	CITY OF DORAL	4,545,616	0.080273889%	5,045,901	0.084511181%
23125	CITY OF FLORIDA CITY	1,308,789	0.023112729%	1,372,633	0.022989513%
23126	VILLAGE OF PINECREST	1,628,485	0.028758438%	1,652,913	0.027683794%
23127	CITY OF CORAL GABLES	148,212	0.002617373%	168,723	0.002825859%
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	142,991	0.002525159%	146,943	0.002461066%
23134	CITY OF SWEETWATER	14,767	0.000260780%	132,586	0.002220608%
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	267,609	0.004725876%	305,583	0.005118055%
23410	GREATER MIAMI EXPRESSWAY AGENCY	-	-	372,373	0.006236690%
23700	MIAMI DADE COLLEGE	19,563,720	0.345488033%	20,572,406	0.344556597%
24001	DESOTO CO CLERK OF CIRCUIT COURT	139,002	0.002454729%	143,011	0.002395213%
24003	DESOTO CO BD OF CO COMMISSIONERS	1,775,957	0.031362738%	1,951,812	0.032689892%
24004	DESOTO CO PROPERTY APPRAISER	136,626	0.002412759%	141,220	0.002365215%
24005	DESOTO CO TAX COLLECTOR	72,394	0.001278447%	100,685	0.001686321%
24006	DESOTO CO SHERIFF'S DEPT	2,005,466	0.035415785%	2,137,256	0.035795798%
24007	DESOTO CO SCHOOL BOARD	2,847,780	0.050290731%	2,879,169	0.048221710%

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Number	Employer / Agency Name				
24011	DESOTO CO SUPERVISOR OF ELECTIONS	81,181	0.001433634%	68,026	0.001139335%
24062	JOSHUA WATER CONTROL DIST	9,936	0.000175472%	10,337	0.000173123%
25001	DIXIE CO CLERK OF CIRCUIT COURT	129,661	0.002289763%	122,995	0.002059972%
25003	DIXIE CO BD OF CO COMMISSIONERS	1,126,537	0.019894231%	1,147,426	0.019217652%
25004	DIXIE CO PROPERTY APPRAISER	143,076	0.002526674%	150,986	0.002528787%
25005	DIXIE CO TAX COLLECTOR	109,028	0.001925402%	129,495	0.002168837%
25006	DIXIE CO SHERIFF'S DEPT	1,089,866	0.019246624%	1,132,418	0.018966279%
25007	DIXIE CO SCHOOL BOARD	1,506,117	0.026597471%	1,349,862	0.022608143%
25011	DIXIE CO SUPERVISOR OF ELECTIONS	28,058	0.000495499%	44,423	0.000744011%
25100	TOWN OF CROSS CITY	178,182	0.003146636%	164,956	0.002762763%
25103	SUWANNEE WATER AND SEWER DISTRICT	21,813	0.000385217%	22,462	0.000376209%
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	20,393	0.000360132%	21,457	0.000359367%
25363	KINDER CUB SCHOOL, INC.	60,846	0.001074520%	57,674	0.000965956%
26003	CITY OF JACKSONVILLE	925,069	0.016336376%	934,214	0.015646674%
26007	DUVAL CO SCHOOL BOARD	60,364,347	1.066011934%	58,878,909	0.986132426%
26039	NORTHEAST FL REGIONAL COUNCIL	145,309	0.002566105%	161,551	0.002705735%
26102	JACKSONVILLE PORT AUTHORITY	1,753,779	0.030971091%	1,780,150	0.029814818%
26103	JACKSONVILLE AVIATION AUTHORITY	2,955,127	0.052186446%	3,136,761	0.052535990%
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	53,177	0.000939085%	43,319	0.000725536%
26301	RIVER CITY SCIENCE ACADEMY	400,798	0.007077952%	396,748	0.006644924%
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	232,932	0.004113487%	236,579	0.003962333%
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	51,542	0.000910213%	49,942	0.000836444%
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	345,938	0.006109128%	323,596	0.005419734%
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	357,648	0.006315940%	357,427	0.005986359%
26366	LONE STAR MYCROSCHOOL	64,820	0.001144693%	71,259	0.001193480%
26368	BISCAYNE MYCROSCHOOL	48,625	0.000858696%	44,384	0.000743369%
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	298,885	0.005278197%	303,878	0.005089493%
26370	RIVER CITY SCIENCE ACADEMY SOUTHEAST	156,897	0.002770745%	278,344	0.004661844%
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	6,456,077	0.114011925%	6,834,289	0.114463971%
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	2,232,185	0.039419555%	2,273,271	0.038073844%
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	18,803,144	0.332056540%	19,951,864	0.334163468%
27004	ESCAMBIA CO PROPERTY APPRAISER	616,851	0.010893361%	688,288	0.011527785%
27005	ESCAMBIA CO TAX COLLECTOR	505,546	0.008927763%	545,278	0.009132580%
27006	ESCAMBIA CO SHERIFF'S DEPT	9,700,935	0.171314910%	10,434,435	0.174760953%
27007	ESCAMBIA CO SCHOOL BOARD	22,505,370	0.397436481%	22,423,079	0.375552560%
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	864,674	0.015269827%	898,620	0.015050522%
27039	WEST FL REGIONAL PLANNING COUNCIL	179,955	0.003177934%	173,178	0.002900475%
27041	SANTA ROSA ISLAND AUTH	85,808	0.001515336%	111,699	0.001870790%
27059	EMERALD COAST UTILITIES AUTHORITY	4,043,250	0.071402285%	4,208,973	0.070493913%
27060	ESCAMBIA CO HOUSING FINANCE AUTH	49,146	0.000867902%	55,604	0.000931289%
27100	CITY OF PENSACOLA	4,179,268	0.073804322%	4,672,991	0.078265512%

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		Pension Plan Funding for Fiscal		Pension Plan Funding for Fiscal	
Number	Employer / Agency Name	Year Ended June 30, 2024	June 30, 2024	Year Ended June 30, 2025	June 30, 2025
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	62,797	0.001108971%	66,934	0.001121040%
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	80,272	0.001417582%	83,327	0.001395601%
27700	PENSACOLA STATE COLLEGE	2,992,457	0.052845675%	3,251,684	0.054460777%
28001	FLAGLER CO CLERK OF CIRCUIT COURT	580,368	0.010249075%	659,340	0.011042943%
28003	FLAGLER CO BD OF CO COMMISSIONERS	4,736,680	0.083648011%	5,283,716	0.088494229%
28004	FLAGLER CO PROPERTY APPRAISER	342,766	0.006053125%	363,758	0.006092393%
28005	FLAGLER CO TAX COLLECTOR	458,637	0.008099357%	520,769	0.008722093%
28006	FLAGLER CO SHERIFF'S DEPT	6,530,088	0.115318932%	6,890,696	0.115408707%
28007	FLAGLER CO SCHOOL BOARD	8,781,429	0.155076771%	8,790,184	0.147222257%
28009	EAST FLAGLER MOSQUITO CONTROL DIST	70,508	0.001245136%	80,765	0.001352690%
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	143,611	0.002536119%	161,044	0.002697237%
28088	FLAGLER CO HOUSING AUTH	46,008	0.000812491%	45,075	0.000754937%
28100	CITY OF PALM COAST	187,618	0.003313256%	165,306	0.002768627%
28101	CITY OF BUNNELL	652,118	0.011516160%	689,765	0.011552519%
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	182,373	0.003220646%	194,769	0.003262087%
29003	FRANKLIN CO BD OF CO COMM	421,555	0.007444506%	468,566	0.007847762%
29004	FRANKLIN CO PROPERTY APPRAISER	80,620	0.001423722%	121,131	0.002028764%
29005	FRANKLIN CO TAX COLLECTOR	90,070	0.001590607%	99,890	0.001673001%
29006	FRANKLIN CO SHERIFF'S DEPT	967,292	0.017082022%	1,063,105	0.017805396%
29007	FRANKLIN CO SCHOOL BOARD	745,621	0.013167397%	754,274	0.012632953%
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	69,885	0.001234136%	75,088	0.001257602%
29100	CITY OF APALACHICOLA	331,232	0.005849427%	315,782	0.005288867%
29101	CITY OF CARRABELLE	143,376	0.002531974%	151,848	0.002543217%
29102	EASTPOINT WATER AND SEWER DIST	40,943	0.000723039%	44,119	0.000738927%
29104	APALACHICOLA HOUSING AUTHORITY	14,060	0.000248294%	14,575	0.000244106%
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	315,807	0.005577034%	325,801	0.005456674%
30003	GADSDEN CO BD OF CO COMMISSIONERS	1,656,492	0.029253035%	1,822,990	0.030532315%
30005	GADSDEN CO TAX COLLECTOR	58,027	0.001024735%	34,639	0.000580144%
30006	GADSDEN CO SHERIFF'S DEPT	1,031,844	0.018221976%	979,393	0.016403343%
30007	GADSDEN CO SCHOOL BOARD	2,839,102	0.050137485%	2,866,541	0.048010206%
30100	TOWN OF HAVANA	280,201	0.004948254%	285,958	0.004789367%
30101	CITY OF CHATTAHOOCHEE	312,796	0.005523854%	319,862	0.005357208%
30102	NORTHWEST FL WATER MANAGEMENT DIST	820,696	0.014493178%	864,562	0.014480106%
30103	TOWN OF GREENSBORO	19,606	0.000346227%	15,125	0.000253319%
30104	CITY OF GRETN	144,425	0.002550499%	131,084	0.002195465%
30105	CITY OF MIDWAY	153,908	0.002717954%	167,489	0.002805182%
30302	CROSSROAD ACADEMY CHARTER SCHOOL OF BUSINESS	45,228	0.000798702%	125,187	0.002096700%
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	139,134	0.002457055%	152,610	0.002555980%
31003	GILCHRIST CO BD OF CO COMMISSIONERS	778,904	0.013755147%	888,804	0.014886121%
31004	GILCHRIST CO PROPERTY APPRAISER	117,816	0.002080590%	123,799	0.002073446%
31005	GILCHRIST CO TAX COLLECTOR	112,721	0.001990612%	133,202	0.002230933%

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Number	Employer / Agency Name				
31006	GILCHRIST CO SHERIFF'S DEPT	856,584	0.015126962%	1,055,029	0.017670138%
31007	GILCHRIST CO SCHOOL BOARD	1,897,594	0.033510796%	1,935,573	0.032417910%
31011	GILCHRIST CO SUPERVISOR OF ELECTION	79,964	0.001412133%	75,605	0.001266264%
31100	CITY OF TRENTON	136,884	0.002417318%	157,404	0.002636285%
32001	GLADES CO CLERK OF THE CIRCUIT COUR	149,258	0.002635845%	154,896	0.002594270%
32003	GLADES CO BD OF CO COMMISSIONERS	661,014	0.011673268%	723,761	0.012121902%
32004	GLADES CO PROPERTY APPRAISER	72,424	0.001278978%	78,829	0.001320267%
32005	GLADES COUNTY TAX COLLECTOR	47,574	0.000840142%	47,235	0.000791121%
32006	GLADES CO SHERIFF'S DEPT	781,781	0.013805968%	972,227	0.016283327%
32007	GLADES CO SCHOOL BOARD	1,011,330	0.017859718%	1,084,048	0.018156165%
32100	CITY OF MOORE HAVEN	120,337	0.002125101%	114,584	0.001919115%
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	2,680	0.000047335%	2,999	0.000050233%
32300	PEMAYETV EMAHAKV, INC	774,462	0.013676714%	790,558	0.013240640%
33001	GULF CO CLERK OF CIRCUIT COURT	121,560	0.002146706%	129,828	0.002174419%
33003	GULF CO BD OF CO COMMISSIONERS	1,317,284	0.023262751%	1,484,914	0.024870052%
33004	GULF CO PROPERTY APPRAISER	105,091	0.001855870%	108,002	0.001808867%
33005	GULF CO TAX COLLECTOR	54,468	0.000961892%	93,040	0.001558272%
33006	GULF COUNTY SHERIFF'S DEPT	593,765	0.010485673%	632,230	0.010588891%
33007	GULF CO SCHOOL BOARD	1,535,087	0.027109069%	1,565,261	0.026215741%
33011	GULF CO SUPERVISOR OF ELECTIONS	75,615	0.001335329%	70,061	0.001173409%
33100	CITY OF PORT ST JOE	507,048	0.008954276%	588,237	0.009852083%
34001	HAMILTON CO CLERK OF CIRCUIT COURT	143,029	0.002525845%	149,011	0.002495702%
34003	HAMILTON CO BD OF CO COMMISSIONERS	759,898	0.013419525%	810,640	0.013576992%
34004	HAMILTON CO PROPERTY APPRAISER	72,118	0.001273583%	74,382	0.001245783%
34005	HAMILTON CO TAX COLLECTOR	42,957	0.000758607%	83,220	0.001393807%
34006	HAMILTON CO SHERIFF'S DEPT	687,553	0.012141939%	716,251	0.011996125%
34007	HAMILTON CO SCHOOL BOARD	1,220,831	0.021559415%	1,389,123	0.023265703%
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	78,805	0.001391660%	89,277	0.001495258%
34100	CITY OF JASPER	210,600	0.003719123%	222,638	0.003728854%
34103	TOWN OF JENNINGS	41,678	0.000736026%	58,251	0.000975612%
35001	HARDEE CO CLERK OF CIRCUIT COURT	151,548	0.002676280%	163,107	0.002731796%
35003	HARDEE CO BD OF CO COMMISSIONERS	1,492,281	0.026353121%	1,666,150	0.027905492%
35004	HARDEE CO PROPERTY APPRAISER	120,204	0.002122758%	131,747	0.002206569%
35005	HARDEE CO TAX COLLECTOR	111,956	0.001977105%	125,666	0.002104719%
35006	HARDEE CO SHERIFF'S DEPT	1,442,625	0.025476222%	1,547,475	0.025917866%
35007	HARDEE CO SCHOOL BOARD	3,035,357	0.053603274%	2,766,257	0.046330605%
35011	HARDEE CO SUPERVISOR OF ELECTIONS	76,263	0.001346782%	24,356	0.000407932%
36001	HENDRY CO CLERK OF CIRCUIT COURT	231,203	0.004082953%	239,226	0.004006678%
36003	HENDRY CO BD OF CO COMMISSIONERS	1,635,127	0.028875727%	1,800,640	0.030157986%
36004	HENDRY CO PROPERTY APPRAISER	139,041	0.002455408%	133,704	0.002239340%
36005	HENDRY CO TAX COLLECTOR	103,864	0.001834194%	151,987	0.002545555%

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Number	Employer / Agency Name				
36006	HENDRY CO SHERIFF'S DEPT	2,342,923	0.041375158%	2,786,345	0.046667049%
36007	HENDRY CO SCHOOL BOARD	4,585,775	0.080983088%	4,560,882	0.076387861%
36011	HENDRY CO SUPERVISOR OF ELECTIONS	75,698	0.001336797%	93,096	0.001559225%
36016	HENDRY REGIONAL MEDICAL CENTER	9,819	0.000173408%	9,899	0.000165786%
36100	CITY OF LABELLE	162,824	0.002875413%	171,211	0.002867531%
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	20,450	0.000361135%	25,476	0.000426678%
36102	BARRON WATER CONTROL DISTRICT	46,604	0.000823018%	50,184	0.000840507%
36103	CITY OF CLEWISTON	236,229	0.004171723%	276,216	0.004626195%
36104	CENTRAL CO WATER CONTROL DIST	45,025	0.000795133%	46,690	0.000781982%
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	3,499	0.000061795%	1,432	0.000023979%
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	707,945	0.012502042%	749,487	0.012552769%
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	9,640,300	0.170244108%	10,196,385	0.170773979%
37004	HERNANDO COUNTY PROPERTY APPRAISER	398,618	0.007039445%	400,521	0.006708113%
37005	HERNANDO CO TAX COLLECTOR	452,978	0.007999417%	467,341	0.007827256%
37006	HERNANDO CO SHERIFF'S DEPT	9,415,216	0.166269210%	10,802,722	0.180929212%
37007	HERNANDO CO SCHOOL BOARD	14,154,080	0.249955793%	14,684,390	0.245941260%
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	144,925	0.002559329%	138,450	0.002318825%
37056	SW FL WATER MANAGEMENT DIST	4,197,508	0.074126435%	4,260,051	0.071349389%
37100	CITY OF BROOKSVILLE	515,852	0.009109759%	562,398	0.009419315%
37101	HERNANDO CO HOUSING AUTH	49,717	0.000877988%	50,124	0.000839502%
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	567,583	0.010023311%	598,248	0.010019745%
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	3,400,543	0.060052331%	3,625,467	0.060721080%
38004	HIGHLANDS CO PROPERTY APPRAISER	354,360	0.006257872%	359,918	0.006028074%
38005	HIGHLANDS CO TAX COLLECTOR	274,024	0.004839159%	307,958	0.005157835%
38006	HIGHLANDS CO SHERIFF'S DEPT	5,213,996	0.092077240%	5,484,683	0.091860116%
38007	HIGHLANDS CO SCHOOL BOARD	7,759,598	0.137031613%	7,952,439	0.133191298%
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	130,267	0.002300472%	138,633	0.002321896%
38100	CITY OF AVON PARK	244,115	0.004310986%	302,544	0.005067158%
38101	TOWN OF LAKE PLACID	381,277	0.006733208%	405,672	0.006794396%
38102	CITY OF SEBRING	1,393,793	0.024613863%	1,520,371	0.025463903%
38103	SEBRING AIRPORT AUTH	133,655	0.002360299%	143,167	0.002397828%
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	20,576	0.000363362%	26,255	0.000439739%
38700	SOUTH FLORIDA STATE COLLEGE	1,943,627	0.034323727%	1,903,375	0.031878647%
39001	HILLSBOROUGH CO CLERK OF COURT	3,916,131	0.069157421%	4,018,624	0.067305849%
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	63,862,082	1.127780640%	69,904,761	1.170798718%
39004	HILLSBOROUGH CO PROPERTY APPRAISER	1,106,397	0.019538568%	1,131,200	0.018945880%
39005	HILLSBOROUGH CO TAX COLLECTOR	2,518,823	0.044481487%	2,517,642	0.042166684%
39006	HILLSBOROUGH CO SHERIFF'S DEPT	64,667,458	1.142003277%	68,200,669	1.142257764%
39007	HILLSBOROUGH CO SCHOOL BOARD	116,803,478	2.062706034%	119,489,473	2.001267443%
39037	HILLSBOROUGH CO AVIATION AUTH	7,468,461	0.131890242%	7,942,001	0.133016473%
39038	TAMPA PORT AUTH	2,224,842	0.039289885%	2,329,661	0.039018289%

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Number	Employer / Agency Name				
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	555,796	0.009815153%	620,188	0.010387210%
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	5,140,125	0.090772697%	5,148,871	0.086235777%
39100	CITY OF TEMPLE TERRACE	47,056	0.000830997%	40,046	0.000670715%
39102	TAMPA SPORTS AUTH	652,492	0.011522773%	659,635	0.011047888%
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	420,531	0.007426430%	418,560	0.007010249%
39109	TAMPA BAY ESTUARY PROGRAM	72,496	0.001280253%	70,370	0.001178592%
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	623,877	0.011017443%	640,855	0.010733357%
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	30,482	0.000538303%	-	-
39700	HILLSBOROUGH COLLEGE	6,808,103	0.120228561%	7,241,667	0.121286942%
40001	HOLMES CO CLERK OF CIRCUIT COURT	163,394	0.002885486%	164,172	0.002749634%
40003	HOLMES CO BD OF CO COMMISSIONERS	614,722	0.010855764%	590,874	0.009896242%
40004	HOLMES CO PROPERTY APPRAISER	108,925	0.001923570%	107,042	0.001792796%
40005	HOLMES CO TAX COLLECTOR	99,349	0.001754464%	104,701	0.001753576%
40006	HOLMES CO SHERIFF'S DEPT	700,790	0.012375698%	796,994	0.013348433%
40007	HOLMES CO SCHOOL BOARD	2,223,924	0.039273679%	2,212,913	0.037062935%
40103	HOLMES COUNTY HOUSING AUTHORITY	7,502	0.000132476%	8,774	0.000146947%
40109	CITY OF BONIFAY	-	-	145,960	0.002444611%
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	511,393	0.009031006%	527,166	0.008829232%
41003	INDIAN RIVER CO BD OF CO COMMISSION	11,704,754	0.206701610%	13,740,522	0.230132896%
41004	INDIAN RIVER CO PROPERTY APPRAISER	382,882	0.006761548%	445,962	0.007469181%
41005	INDIAN RIVER CO TAX COLLECTOR	444,878	0.007856373%	507,408	0.008498322%
41006	INDIAN RIVER CO SHERIFF'S DEPT	8,704,364	0.153715827%	9,002,876	0.150784513%
41007	INDIAN RIVER CO SCHOOL BOARD	10,330,924	0.182440287%	10,351,117	0.173365515%
41009	INDIAN RIVER MOSQUITO CONTROL DIST	259,759	0.004587247%	262,046	0.004388871%
41011	INDIAN RIVER CO SUPERVISOR ELECTION	95,795	0.001691697%	95,171	0.001593975%
41018	FELLSMERE WATER CONTROL DIST	6,596	0.000116491%	32,261	0.000540329%
41050	INDIAN RIVER FARMS WATER CONTROL DI	106,618	0.001882837%	107,350	0.001797954%
41065	ST JOHNS WATER CONTROL DIST	70,636	0.001247407%	80,418	0.001346872%
42001	JACKSON CO CLERK OF CIRCUIT COURT	242,170	0.004276635%	259,326	0.004343309%
42003	JACKSON CO BD OF CO COMMISSIONERS	2,125,920	0.037542964%	2,238,649	0.037493967%
42004	JACKSON CO PROPERTY APPRAISER	164,857	0.002911316%	169,507	0.002838979%
42005	JACKSON CO TAX COLLECTOR	138,875	0.002452476%	155,250	0.002600209%
42006	JACKSON CO SHERIFF'S DEPT	1,183,203	0.020894933%	1,182,896	0.019811719%
42007	JACKSON CO SCHOOL BOARD	4,417,232	0.078006675%	4,418,147	0.073997253%
42016	JACKSON HOSPITAL	246,949	0.004361032%	265,182	0.004441396%
42088	NW FL REGIONAL HOUSING AUTH	110,612	0.001953360%	111,255	0.001863360%
42100	TOWN OF SNEADS	156,438	0.002762641%	143,815	0.002408685%
42101	CITY OF GRACEVILLE	201,031	0.003550131%	207,949	0.003482831%
42102	TOWN OF GRAND RIDGE	33,240	0.000587004%	36,451	0.000610501%
42103	TOWN OF ALFORD	14,143	0.000249766%	11,778	0.000197269%
42104	CITY OF MARIANNA	312,731	0.005522707%	332,164	0.005563245%

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		Pension Plan Funding for Fiscal Year Ended June 30, 2024		Pension Plan Funding for Fiscal Year Ended June 30, 2025	
Number	Employer / Agency Name		June 30, 2024		June 30, 2025
42105	MARIANNA HEALTH & REHABILITATION CENTER	706,357	0.012474002%	445,928	0.007468625%
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	18,892	0.000333630%	16,029	0.000268456%
42700	CHIPOLA COLLEGE	1,099,580	0.019418172%	1,087,422	0.018212673%
43001	JEFFERSON CO CLERK OF CIRCUIT CT	731,517	0.012918312%	807,100	0.013517702%
43004	JEFFERSON CO PROPERTY APPRAISER	100,269	0.001770710%	100,250	0.001679030%
43005	JEFFERSON CO TAX COLLECTOR	26,490	0.000467810%	60,231	0.001008783%
43006	JEFFERSON CO SHERIFF'S DEPT	775,923	0.013702506%	832,732	0.013947005%
43007	JEFFERSON CO SCHOOL BOARD	624,988	0.011037049%	736,372	0.012333106%
43011	JEFFERSON CO SUPERVISOR OF ELECTION	76,702	0.001354534%	85,465	0.001431406%
43100	CITY OF MONTICELLO	103,877	0.001834425%	97,600	0.001634659%
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	385,618	0.006809865%	421,661	0.007062178%
44004	LAFAYETTE CO PROPERTY APPRAISER	75,103	0.001326283%	78,366	0.001312506%
44005	LAFAYETTE CO TAX COLLECTOR	79,735	0.001408092%	98,773	0.001654293%
44006	LAFAYETTE CO SHERIFF'S DEPT	308,541	0.005448712%	339,344	0.005683489%
44007	LAFAYETTE CO SCHOOL BOARD	919,032	0.016229758%	900,890	0.015088538%
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	70,956	0.001253054%	73,817	0.001236317%
44100	TOWN OF MAYO	69,789	0.001232447%	74,732	0.001251644%
45001	LAKE CO CLERK OF COURTS	1,309,072	0.023117724%	1,378,070	0.023080575%
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	11,824,955	0.208824309%	12,851,485	0.215242887%
45004	LAKE CO PROPERTY APPRAISER	376,218	0.006643862%	409,530	0.006859014%
45005	LAKE CO TAX COLLECTOR	800,943	0.014144364%	859,975	0.014403282%
45006	LAKE CO SHERIFF'S DEPT	12,222,839	0.215850793%	13,054,631	0.218645276%
45007	LAKE CO SCHOOL BOARD	24,233,075	0.427947095%	24,939,369	0.417696604%
45011	LAKE CO SUPERVISOR OF ELECTIONS	201,726	0.003562406%	169,055	0.002831413%
45023	LAKE COUNTY WATER DISTRICT	32,194	0.000568531%	4,621	0.000077389%
45100	CITY OF EUSTIS	44,815	0.000791419%	52,810	0.000884482%
45101	CITY OF UMATILLA	172,522	0.003046671%	165,733	0.002775780%
45103	TOWN OF ASTATULA	161,225	0.002847171%	188,333	0.003154294%
45104	CITY OF MINNEOLA	641,354	0.011326068%	773,625	0.012957048%
45105	CITY OF TAVARES	1,328,886	0.023467629%	1,567,928	0.026260409%
45106	TOWN OF MONTVERDE	29,640	0.000523435%	42,227	0.000707242%
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	6,824	0.000120515%	1,773	0.000029693%
45113	CITY OF FRUITLAND PARK	548,424	0.009684968%	634,571	0.010628101%
45114	CITY OF GROVELAND	1,443,012	0.025483064%	1,637,148	0.027419744%
45338	MASCOTTE CHARTER SCHOOL, INC	503,578	0.008893001%	489,438	0.008197338%
45339	SPRING CREEK CHARTER SCHOOL	387,131	0.006836592%	382,693	0.006409528%
45340	MINNEOLA CHARTER SCHOOLS, INC.	784,228	0.013849177%	791,605	0.013258185%
45341	ROUND LAKE CHARTER, INC	561,414	0.009914355%	561,173	0.009398793%
45700	LAKE SUMTER STATE COLLEGE	1,618,142	0.028575779%	1,686,273	0.028242508%
46001	LEE CO CLERK OF CIRCUIT COURT	2,604,455	0.045993706%	2,730,949	0.045739251%
46003	LEE CO BD OF CO COMMISSIONERS	30,672,817	0.541670555%	32,745,599	0.548439112%

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Employer / Agency		Employer Contribution for		Employer Contribution for	
		Pension Plan Funding for Fiscal	Proportion at	Pension Plan Funding for Fiscal	Proportion at
Number	Employer / Agency Name	Year Ended June 30, 2024	June 30, 2024	Year Ended June 30, 2025	June 30, 2025
46004	LEE CO PROPERTY APPRAISER	875,064	0.015453304%	851,220	0.014256645%
46005	LEE CO TAX COLLECTOR	1,632,358	0.028826838%	1,718,227	0.028777689%
46006	LEE CO SHERIFF'S DEPT	32,282,669	0.570099937%	35,102,961	0.587921356%
46007	LEE CO SCHOOL BOARD	53,177,696	0.939098349%	54,731,165	0.916663997%
46009	LEE CO MOSQUITO CONTROL DIST	908,496	0.016043709%	875,171	0.014657789%
46011	LEE CO SUPERVISOR OF ELECTIONS	311,164	0.005495035%	318,885	0.005340844%
46046	LEE CO HYACINTH CONTROL DIST	139,930	0.002471108%	146,989	0.002461845%
46099	FT MYERS BEACH MOSQUITO CONTROL	18,845	0.000332796%	18,588	0.000311317%
46100	SANIBEL FIRE CONTROL DIST	711,440	0.012563758%	798,110	0.013367128%
46101	SW FL REGIONAL PLANNING COUNCIL	59,629	0.001053023%	69,293	0.001160558%
46102	NORTH FORT MYERS FIRE CONTROL DIST	1,565,919	0.027653542%	1,685,227	0.028224991%
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	2,895,790	0.051138577%	3,178,348	0.053232501%
46104	TICE FIRE & RESCUE DIST	657,677	0.011614332%	738,674	0.012371667%
46105	FT MYERS BEACH LIBRARY DIST	77,226	0.001363786%	81,541	0.001365692%
46106	FT MYERS BEACH FIRE CONTROL DIST	1,339,902	0.023662166%	1,498,936	0.025104905%
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	3,249,615	0.057386994%	3,375,304	0.056531223%
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	221,023	0.003903184%	238,852	0.004000415%
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	3,861,594	0.068194313%	4,576,387	0.076647539%
46110	CAPTIVA FIRE CONTROL DIST	401,808	0.007095774%	456,185	0.007640408%
46111	FT MYERS SHORES FIRE DEPT	819,252	0.014467689%	922,173	0.015445001%
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	261,061	0.004610243%	219,533	0.003676844%
46113	ALVA FIRE AND RESCUE SERVICE DIST	191,254	0.003377477%	203,540	0.003408991%
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	215,558	0.003806682%	252,134	0.004222862%
46116	CITY OF BONITA SPRINGS	433,859	0.007661780%	475,678	0.007966892%
46117	MATLACHA-PINE FIRE DISTRICT	856,477	0.015125060%	1,009,785	0.016912367%
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	12,204	0.000215525%	10,692	0.000179069%
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	332,474	0.005871368%	354,660	0.005940011%
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	46,110	0.000814288%	52,653	0.000881860%
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	1,219,386	0.021533909%	1,243,133	0.020820591%
46302	THE ISLAND SCHOOL, INC.	83,554	0.001475541%	99,348	0.001663925%
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	4,186,813	0.073937564%	4,409,138	0.073846371%
47001	LEON CO CLERK OF THE CIRCUIT COURT	693,240	0.012242363%	675,034	0.011305796%
47003	LEON CO BD OF CO COMMISSIONERS	7,219,538	0.127494358%	7,457,720	0.124905498%
47004	LEON CO PROPERTY APPRAISER	595,606	0.010518188%	613,980	0.010283231%
47005	LEON CO TAX COLLECTOR	511,712	0.009036647%	536,920	0.008992604%
47006	LEON CO SHERIFF'S DEPT	12,389,918	0.218801355%	13,748,843	0.230272261%
47007	LEON CO SCHOOL BOARD	20,624,143	0.364214707%	20,766,151	0.347801539%
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	353,780	0.006247617%	367,854	0.006161005%
47090	FLORIDA BOARD OF BAR EXAMINERS	307,524	0.005430752%	309,986	0.005191798%
47102	TALLAHASSEE HOUSING AUTH	185,008	0.003267178%	188,458	0.003156393%
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	16,714	0.000295156%	14,412	0.000241372%

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47104	FL CLERKS OF COURT OPERATIONS CORP	78,931	0.001393886%	135,815	0.002274691%
47106	VOLUNTEER FLORIDA	171,747	0.003032984%	184,170	0.003084560%
47107	CITY OF TALLAHASSEE CDA	70,112	0.001238145%	77,260	0.001293980%
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	71,820	0.001268319%	69,289	0.001160479%
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	375,806	0.006636588%	403,558	0.006758989%
47302	STARS EDUCATION SERVICES, INC	189,038	0.003338336%	166,005	0.002780338%
47700	TALLAHASSEE STATE COLLEGE	4,582,727	0.080929251%	4,998,760	0.083721642%
48001	LEVY CO CLERK OF CIRCUIT COURT	245,393	0.004333556%	246,131	0.004122320%
48003	LEVY CO BD OF CO COMMISSIONERS	2,126,071	0.037545627%	2,310,663	0.038700108%
48004	LEVY CO PROPERTY APPRAISER	130,437	0.002303475%	128,600	0.002153852%
48005	LEVY CO TAX COLLECTOR	218,380	0.003856513%	242,849	0.004067356%
48006	LEVY CO SHERIFF'S DEPT	2,474,186	0.043693207%	2,576,193	0.043147324%
48007	LEVY CO SCHOOL BOARD	3,485,008	0.061543942%	3,518,550	0.058930376%
48011	LEVY CO SUPERVISOR OF ELECTIONS	88,148	0.001556666%	58,948	0.000987296%
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	46,541	0.000821888%	57,205	0.000958096%
48100	CITY OF CHIEFLAND	416,256	0.007350923%	465,466	0.007795845%
48101	TOWN OF YANKEETOWN	15,931	0.000281327%	15,213	0.000254789%
48102	CITY OF FANNING SPRINGS	75,980	0.001341776%	85,401	0.001430340%
48103	TOWN OF INGLIS	21,715	0.000383479%	23,179	0.000388219%
48104	CITY OF CEDAR KEY	54,870	0.000968986%	79,309	0.001328308%
48182	CITY OF WILLISTON	148,164	0.002616528%	164,602	0.002756826%
48300	WHISPERING WINDS CHARTER SCHOOL	83,632	0.001476918%	82,617	0.001383709%
48301	NATURE COAST MIDDLE SCHOOL	42,137	0.000744131%	42,179	0.000706429%
49001	LIBERTY CO CLERK OF CIRCUIT COURT	137,054	0.002420319%	136,414	0.002284721%
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	364,821	0.006442609%	382,986	0.006414434%
49004	LIBERTY CO PROPERTY APPRAISER	91,260	0.001611611%	85,170	0.001426472%
49005	LIBERTY CO TAX COLLECTOR	93,174	0.001645413%	121,379	0.002032918%
49006	LIBERTY CO SHERIFF'S DEPT	470,854	0.008315108%	534,807	0.008957209%
49007	LIBERTY CO SCHOOL BOARD	1,007,053	0.017784190%	1,014,071	0.016984144%
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	80,477	0.001421191%	81,624	0.001367073%
49100	CITY OF BRISTOL	47,951	0.000846801%	51,290	0.000859024%
50001	MADISON CO CLERK OF CIRCUIT COURT	94,840	0.001674833%	104,137	0.001744134%
50003	MADISON CO BD OF CO COMMISSIONERS	988,815	0.017462112%	1,207,270	0.020219941%
50004	MADISON CO PROPERTY APPRAISER	83,199	0.001469258%	112,508	0.001884339%
50005	MADISON CO TAX COLLECTOR	61,344	0.001083316%	94,094	0.001575935%
50006	MADISON CO SHERIFF'S OFFICE	924,402	0.016324600%	1,007,622	0.016876142%
50007	MADISON CO SCHOOL BOARD	1,222,399	0.021587105%	1,238,579	0.020744317%
50011	MADISON CO SUPERVISOR OF ELECTIONS	69,787	0.001232411%	72,553	0.001215146%
50100	TOWN OF GREENVILLE	48,533	0.000857077%	31,553	0.000528462%
50103	AUCILLA AREA SOLID WASTE ADMIN	41,107	0.000725938%	46,717	0.000782446%
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	59,214	0.001045697%	64,094	0.001073481%

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50301	MADISON CREATIVE ARTS ACADEMY, INC.	171,018	0.003020111%	167,627	0.002807506%
50700	NORTH FLORIDA COLLEGE	697,973	0.012325949%	727,837	0.012190168%
51001	MANATEE CO CLERK OF CIRCUIT COURT	1,531,660	0.027048538%	1,735,550	0.029067825%
51003	MANATEE CO BD OF CO COMMISSIONERS	18,505,018	0.326791741%	19,801,191	0.331639917%
51004	MANATEE CO PROPERTY APPRAISER	597,700	0.010555165%	627,071	0.010502485%
51005	MANATEE CO TAX COLLECTOR	1,032,407	0.018231926%	1,124,041	0.018825978%
51006	MANATEE CO SHERIFF'S DEPT	24,510,175	0.432840587%	28,583,596	0.478731875%
51007	MANATEE CO SCHOOL BOARD	30,275,339	0.534651245%	31,208,073	0.522687886%
51009	MANATEE CO MOSQUITO CONTROL DIST	234,520	0.004141543%	255,623	0.004281302%
51101	CITY OF HOLMES BEACH	215,817	0.003811247%	228,400	0.003825352%
51102	CITY OF BRADENTON	2,303,470	0.040678426%	2,460,970	0.041217507%
51103	CEDAR HAMMOCK FIRE CONTROL DIST	2,002,985	0.035371966%	2,164,914	0.036259021%
51105	MANATEE CO HOUSING AUTH	125,171	0.002210475%	123,893	0.002075026%
51107	EAST MANATEE FIRE RESCUE DISTRICT	3,541,239	0.062536960%	3,976,590	0.066601848%
51109	PEACE RIVER/MANASOTA REG WATER SUPP	562,208	0.009928383%	565,256	0.009467188%
51111	PARRISH FIRE DISTRICT	556,921	0.009835015%	687,216	0.011509819%
51112	CITY OF ANNA MARIA	72,352	0.001277715%	94,812	0.001587959%
51113	TOWN OF LONGBOAT KEY	971,319	0.017153125%	1,016,713	0.017028394%
51300	PALMETTO CHARTER SCHOOL, INC.	219,823	0.003881995%	222,725	0.003730304%
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	481,549	0.008503971%	502,071	0.008408927%
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	291,330	0.005144779%	280,621	0.004699977%
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	2,603,215	0.045971814%	2,718,314	0.045527638%
52001	MARION CO CLERK OF CIRCUIT COURT	1,221,346	0.021568516%	1,151,540	0.019286550%
52003	MARION CO BD OF CO COMMISSIONERS	19,847,403	0.350497765%	21,052,157	0.352591706%
52004	MARION CO PROPERTY APPRAISER	630,537	0.011135049%	652,687	0.010931522%
52005	MARION CO TAX COLLECTOR	687,323	0.012137867%	707,490	0.011849392%
52006	MARION CO SHERIFF'S DEPT	15,829,009	0.279534424%	18,400,957	0.308188120%
52007	MARION CO SCHOOL BOARD	28,926,237	0.510826606%	29,726,754	0.497878043%
52011	MARION CO SUPERVISOR OF ELECTIONS	238,729	0.004215865%	269,644	0.004516123%
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	16,905	0.000298540%	20,497	0.000343292%
52103	MARION COUNTY HOSPITAL DISTRICT	165,172	0.002916882%	174,178	0.002917216%
52300	MARION CHARTER SCHOOL	112,878	0.001993375%	111,291	0.001863950%
52700	COLLEGE OF CENTRAL FLORIDA	2,587,257	0.045689995%	2,738,450	0.045864879%
53001	MARTIN CO CLERK OF CIRCUIT COURT	526,235	0.009293122%	574,500	0.009622012%
53003	MARTIN CO BD OF CO COMMISSIONERS	15,423,463	0.272372633%	17,111,708	0.286595148%
53004	MARTIN CO PROPERTY APPRAISER	382,266	0.006750684%	411,687	0.006895125%
53005	MARTIN CO TAX COLLECTOR	499,829	0.008826787%	521,768	0.008738827%
53006	MARTIN CO SHERIFF'S OFFICE	13,737,692	0.242602534%	15,214,692	0.254823020%
53007	MARTIN CO SCHOOL BOARD	12,541,191	0.221472777%	12,612,495	0.211240157%
53100	CITY OF STUART	4,097,085	0.072353003%	4,712,836	0.078932858%
53101	VILLAGE OF INDIANTOWN	209,030	0.003691390%	228,562	0.003828064%

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54001	MONROE CO CLERK OF CIRCUIT COURT	660,597	0.011665894%	732,543	0.012268988%
54003	MONROE CO BD OF CO COMMISSIONERS	7,819,062	0.138081728%	8,342,941	0.139731614%
54004	MONROE CO PROPERTY APPRAISER	377,812	0.006672019%	397,536	0.006658133%
54005	MONROE CO TAX COLLECTOR	542,159	0.009574323%	602,018	0.010082894%
54006	MONROE CO SHERIFF'S DEPT	9,340,599	0.164951500%	9,898,395	0.165783107%
54007	MONROE CO SCHOOL BOARD	8,008,858	0.141433452%	8,038,571	0.134633867%
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	592,470	0.010462803%	624,475	0.010459012%
54011	MONROE CO SUPERVISOR OF ELECTIONS	134,376	0.002373038%	167,132	0.002799206%
54100	CITY OF KEY COLONY BEACH	203,452	0.003592879%	255,018	0.004271164%
54101	MONROE CO LAND AUTH	121,190	0.002140173%	130,774	0.002190261%
54103	ISLAMORADA, VILLAGE OF ISLANDS	1,525,318	0.026936552%	1,685,540	0.028230234%
54700	THE COLLEGE OF THE FLORIDA KEYS	715,203	0.012630222%	744,131	0.012463061%
54999	FL KEYS AQUEDUCT AUTH	3,064,288	0.054114193%	3,136,381	0.052529617%
55001	NASSAU CO CLERK OF CIRCUIT COURT	579,743	0.010238037%	644,656	0.010797011%
55003	NASSAU CO BD OF CO COMMISSIONERS	6,080,227	0.107374551%	6,700,697	0.112226513%
55004	NASSAU CO PROPERTY APPRAISER	338,184	0.005972208%	358,254	0.006000207%
55005	NASSAU CO TAX COLLECTOR	408,325	0.007210875%	423,819	0.007098329%
55006	NASSAU CO SHERIFF'S DEPT	5,408,618	0.095514181%	5,862,973	0.098195906%
55007	NASSAU CO SCHOOL BOARD	8,126,519	0.143511306%	8,797,038	0.147337051%
55009	AMELIA ISLAND MOSQUITO CONTROL	48,649	0.000859124%	72,783	0.001218998%
55011	NASSAU CO SUPERVISOR OF ELECTIONS	211,500	0.003735003%	224,201	0.003755023%
55100	TOWN OF HILLIARD	121,982	0.002154151%	133,622	0.002237963%
55101	TOWN OF CALLAHAN	53,490	0.000944608%	55,884	0.000935978%
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	721,105	0.012734448%	723,934	0.012124800%
56003	OKALOOSA CO BD OF CO COMMISSIONERS	7,377,504	0.130283974%	7,958,903	0.133299546%
56004	OKALOOSA CO PROPERTY APPRAISER	402,438	0.007106900%	421,677	0.007062443%
56005	OKALOOSA CO TAX COLLECTOR	567,119	0.010015112%	594,814	0.009962232%
56006	OKALOOSA CO SHERIFF'S DEPT	7,271,072	0.128404438%	7,898,501	0.132287906%
56007	OKALOOSA CO SCHOOL BOARD	17,491,049	0.308885421%	17,037,829	0.285357790%
56100	OKALOOSA CO GAS DIST	97,064	0.001714111%	81,570	0.001366179%
56101	CITY OF VALPARAISO	9,357	0.000165238%	11,478	0.000192241%
56103	CITY OF NICEVILLE	1,809,690	0.031958456%	1,934,304	0.032396655%
56104	NICEVILLE HOUSING AUTHORITY	19,803	0.000349719%	25,612	0.000428966%
56114	MID-BAY BRIDGE AUTHORITY	38,339	0.000677051%	40,462	0.000677675%
56300	LIZA JACKSON PREPARATORY SCHOOL	431,789	0.007625235%	408,073	0.006834611%
56700	NORTHWEST FLORIDA STATE COLLEGE	1,506,189	0.026598731%	1,669,218	0.027956870%
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	260,635	0.004602714%	272,087	0.004557039%
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	1,881,738	0.033230791%	2,246,236	0.037621050%
57004	OKEECHOBEE CO PROPERTY APPRAISER	158,553	0.002799994%	165,967	0.002779704%
57005	OKEECHOBEE CO TAX COLLECTOR	115,598	0.002041422%	118,623	0.001986751%
57006	OKEECHOBEE CO SHERIFF'S DEPT	2,896,135	0.051144668%	3,394,789	0.056857571%

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57007	OKEECHOBEE CO SCHOOL BOARD	3,565,160	0.062959395%	3,651,961	0.061164808%
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	16,907	0.000298580%	20,274	0.000339566%
57109	COQUINA WATER CONTOL DISTRICT	27,715	0.000489437%	35,636	0.000596851%
58001	ORANGE CO COMPTROLLER	1,958,733	0.034590496%	2,066,740	0.034614767%
58003	ORANGE CO BD OF CO COMMISSIONERS	86,457,712	1.526811075%	90,406,269	1.514167892%
58004	ORANGE CO PROPERTY APPRAISER	1,204,558	0.021272050%	1,337,710	0.022404621%
58005	ORANGE CO TAX COLLECTOR	1,694,437	0.029923127%	1,786,170	0.029915634%
58006	ORANGE CO SHERIFF'S OFFICE	43,049,697	0.760241660%	49,397,743	0.827337279%
58007	ORANGE CO SCHOOL BOARD	126,262,996	2.229757592%	126,052,467	2.111187631%
58010	ORANGE CO CLERK OF CIRCUIT COURT	2,346,528	0.041438814%	2,549,518	0.042700559%
58011	ORANGE CO SUPERVISOR OF ELECTIONS	415,827	0.007343349%	688,049	0.011523773%
58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	8,331,289	0.147127474%	8,915,166	0.149315506%
58087	ORANGE CO HOUSING FINANCE AUTH	62,656	0.001106476%	73,966	0.001238816%
58106	LAKE APOPKA NATURAL GAS DIST	542,463	0.009579688%	569,176	0.009532831%
58108	CITY OF EDGEWOOD	317,812	0.005612440%	316,418	0.005299526%
58109	CITY OF MAITLAND	48,066	0.000848835%	50,194	0.000840669%
58118	GREATER ORLANDO AVIATION AUTHORITY	2,581,964	0.045596529%	3,119,100	0.052240198%
58301	FLORIDA VIRTUAL SCHOOL	21,294,133	0.376046484%	23,389,712	0.391742205%
58304	NAP FORD COMMUNITY SCHOOL	135,356	0.002390342%	115,174	0.001928988%
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	470,636	0.008311263%	445,248	0.007457221%
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	204,592	0.003613024%	210,439	0.003524538%
58307	ORLANDO SCIENCE CHARTER SCHOOL K-8	-	-	70,519	0.001181092%
58700	VALENCIA COLLEGE	10,713,422	0.189195048%	11,240,873	0.188267567%
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	1,264,572	0.022331865%	1,418,232	0.023753229%
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	1,002,415	0.017702270%	809,621	0.013559923%
59003	OSCEOLA CO BD OF CO COMMISSIONERS	20,797,295	0.367272495%	21,420,802	0.358765945%
59004	OSCEOLA CO PROPERTY APPRAISER	508,714	0.008983708%	622,315	0.010422834%
59005	OSCEOLA CO TAX COLLECTOR	892,313	0.015757916%	971,208	0.016266254%
59006	OSCEOLA CO SHERIFF'S DEPT	13,278,677	0.234496509%	15,117,346	0.253192613%
59007	OSCEOLA CO SCHOOL BOARD	32,903,616	0.581065642%	33,947,203	0.568564159%
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	197,193	0.003482354%	216,831	0.003631592%
59300	NEW DIMENSIONS HIGH SCHOOL INC	134,632	0.002377559%	173,454	0.002905093%
60001	CLK OF THE CIRCUIT CT & COMPTROLLER PALM BEACH CO	3,706,709	0.065459103%	3,963,600	0.066384293%
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	87,987,787	1.553831628%	94,566,542	1.583846153%
60004	PALM BEACH CO PROPERTY APPRAISER	1,990,059	0.035143706%	2,066,839	0.034616410%
60005	PALM BEACH CO TAX COLLECTOR	2,237,310	0.039510055%	2,445,153	0.040952612%
60006	PALM BEACH CO SHERIFF'S DEPT	98,790,978	1.744611962%	113,655,239	1.903552876%
60007	PALM BEACH CO SCHOOL BOARD	137,292,037	2.424526362%	142,061,656	2.379317265%
60011	PALM BEACH SUPERVISOR OF ELECTIONS	384,387	0.006788126%	425,432	0.007125347%
60018	LAKE WORTH DRAINAGE DIST	778,711	0.013751755%	829,331	0.013890029%
60019	PORT OF PALM BEACH DIST	529,375	0.009348570%	549,820	0.009208644%

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Employer / Agency		Employer Contribution for	Proportion at	Employer Contribution for	Proportion at
		Pension Plan Funding for Fiscal	June 30, 2024	Pension Plan Funding for Fiscal	June 30, 2025
Number	Employer / Agency Name	Year Ended June 30, 2024	June 30, 2024	Year Ended June 30, 2025	June 30, 2025
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	11,869,256	0.209606649%	12,857,682	0.215346679%
60025	SOUTH FLORIDA CONSERVANCY DIST	60,711	0.001072126%	63,298	0.001060143%
60044	FLORIDA INLAND NAVIGATION DIST	99,760	0.001761717%	113,266	0.001897030%
60048	S INDIAN RIVER WATER CONTROL DIST	1,381	0.000024396%	1,389	0.000023258%
60049	SHAWANO DRAINAGE DIST	5,810	0.000102606%	5,840	0.000097818%
60103	TOWN OF JUNO BEACH	448,884	0.007927126%	490,237	0.008210732%
60105	TOWN OF OCEAN RIDGE	532,128	0.009397188%	597,364	0.010004936%
60108	TOWN OF JUPITER	2,479,567	0.043788236%	2,650,788	0.044396682%
60109	CITY OF PAHOKEE	12,622	0.000222894%	12,068	0.000202116%
60111	CITY OF GREENACRES	55,241	0.000975528%	38,748	0.000648967%
60117	PALM BEACH CO SOLID WASTE AUTH	4,075,784	0.071976824%	4,266,322	0.071454430%
60119	PALM BCH SOIL & WATER CONSERVATION	8,483	0.000149802%	8,823	0.000147764%
60120	INDIAN TRAIL IMPROVEMENT DIST	434,953	0.007681100%	456,895	0.007652302%
60121	CITY OF BOYNTON BEACH	44,608	0.000787759%	46,470	0.000778302%
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	38,195	0.000674508%	43,465	0.000727966%
60123	TOWN OF HAVERHILL	72,446	0.001279361%	81,299	0.001361631%
60124	CITY OF ATLANTIS	444,728	0.007853727%	516,133	0.008644447%
60125	TOWN OF SOUTH PALM BEACH	24,117	0.000425905%	37,798	0.000633063%
60126	CITY OF BOCA RATON	57,324	0.001012315%	61,166	0.001024436%
60127	TOWN OF HIGHLAND BEACH	1,182,351	0.020879885%	1,867,962	0.031285538%
60128	CITY OF PALM BEACH GARDENS	3,459,271	0.061089441%	3,681,762	0.061663932%
60129	TOWN OF PALM BEACH SHORES	127,539	0.002252293%	149,842	0.002509627%
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	583,090	0.010297145%	525,751	0.008805528%
60131	VILLAGE OF WELLINGTON	2,715,009	0.047946048%	2,769,411	0.046383431%
60132	VILLAGE OF ROYAL PALM BEACH	1,106,997	0.019549158%	1,130,175	0.018928710%
60133	VILLAGE OF PALM SPRINGS	1,734,210	0.030625511%	1,949,299	0.032647799%
60140	TOWN OF LOXAHATCHEE GROVES	149,023	0.002631695%	169,151	0.002833021%
60150	PALM BEACH CO HEALTH CARE DIST	7,753	0.000136915%	-	-
60151	CITY OF SOUTH BAY	6,406	0.000113128%	6,413	0.000107400%
60152	CITY OF RIVIERA BEACH	2,907,131	0.051338850%	3,628,584	0.060773283%
60153	TOWN OF MANGONIA PARK	87,159	0.001539201%	95,342	0.001596837%
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	120,761	0.002132600%	125,939	0.002109284%
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	320,235	0.005655231%	242,578	0.004062813%
60303	WESTERN ACADEMY CHARTER SCHOOL	292,322	0.005162296%	315,507	0.005284258%
60304	SOUTH TECH CHARTER ACADEMY, INC	678,756	0.011986572%	668,452	0.011195562%
60305	INLET GROVE COMMUNITY HIGH SCHOOL	402,404	0.007106299%	407,327	0.006822108%
60306	GULF STREAM GOODWILL ACADEMIES INC	19,871	0.000350917%	20,374	0.000341232%
60700	PALM BEACH STATE COLLEGE	7,067,607	0.124811306%	7,434,411	0.124515104%
61001	PASCO CO CLERK OF CIRCUIT COURT	1,709,815	0.030194702%	1,907,539	0.031948378%
61003	PASCO CO BD OF CO COMMISSIONERS	39,114,422	0.690746157%	45,323,164	0.759094262%
61004	PASCO CO PROPERTY APPRAISER	569,599	0.010058902%	613,809	0.010280371%

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Employer / Agency		Employer Contribution for	Proportion at	Employer Contribution for	Proportion at
		Pension Plan Funding for Fiscal		Pension Plan Funding for Fiscal	
Number	Employer / Agency Name	Year Ended June 30, 2024	June 30, 2024	Year Ended June 30, 2025	June 30, 2025
61005	PASCO CO TAX COLLECTOR	1,144,170	0.020205611%	1,241,951	0.020800802%
61006	PASCO CO SHERIFF'S OFFICE	20,357,704	0.359509482%	22,909,529	0.383699859%
61007	PASCO CO SCHOOL BOARD	47,050,537	0.830894998%	48,169,563	0.806767128%
61009	PASCO CO MOSQUITO CONTROL DIST	271,965	0.004802804%	304,623	0.005101978%
61011	PASCO CO SUPERVISOR OF ELECTIONS	348,362	0.006151949%	387,892	0.006496611%
61100	CITY OF PORT RICHEY	745,653	0.013167952%	691,950	0.011589113%
61101	CITY OF DADE CITY	29,030	0.000512662%	29,963	0.000501842%
61102	CITY OF NEW PORT RICHEY	851,721	0.015041079%	881,515	0.014764041%
61103	CITY OF ZEPHYRHILLS	1,596,826	0.028199359%	1,834,845	0.030730874%
61108	CITY OF SAN ANTONIO	11,443	0.000202079%	14,189	0.000237645%
61304	LEARNING LODGE ACADEMY, INC.	137,459	0.002427481%	137,829	0.002308420%
61700	PASCO HERNANDO STATE COLLEGE	3,079,846	0.054388942%	3,019,479	0.050571690%
62001	PINELLAS CO CLERK OF CIRCUIT COURT	3,217,796	0.056825082%	3,183,697	0.053322101%
62003	PINELLAS CO BD OF CO COMMISSIONERS	16,408,502	0.289768055%	17,790,644	0.297966296%
62004	PINELLAS CO PROPERTY APPRAISER	1,243,036	0.021951558%	1,317,184	0.022060837%
62005	PINELLAS CO TAX COLLECTOR	1,912,701	0.033777593%	1,977,146	0.033114195%
62006	PINELLAS CO SHERIFF'S DEPT	48,122,389	0.849823512%	50,492,067	0.845665540%
62007	PINELLAS CO SCHOOL BOARD	62,509,739	1.103898759%	61,517,037	1.030317073%
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	475,736	0.008401323%	509,440	0.008532342%
62012	PINELLAS CO JUVENILE WELFARE BOARD	560,503	0.009898270%	627,419	0.010508315%
62088	PINELLAS CO HOUSING AUTH	445,392	0.007865464%	548,502	0.009186571%
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	56,242	0.000993217%	60,171	0.001007779%
62100	CITY OF INDIAN ROCKS BEACH	14,050	0.000248114%	15,376	0.000257523%
62101	CITY OF DUNEDIN	184,635	0.003260592%	182,405	0.003055014%
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	137,345	0.002425456%	124,107	0.002078599%
62103	CITY OF SOUTH PASADENA	265,756	0.004693160%	286,813	0.004803679%
62104	CITY OF SEMINOLE	525,107	0.009273203%	579,819	0.009711088%
62105	CITY OF SAFETY HARBOR	105,875	0.001869722%	88,990	0.001490452%
62106	CITY OF OLDSMAR	246,023	0.004344683%	282,580	0.004732782%
62107	PINELLAS SUNCOAST TRANSIT AUTH	4,360,688	0.077008127%	4,598,206	0.077012985%
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	1,164,989	0.020573267%	1,277,467	0.021395629%
62111	CITY OF MADEIRA BEACH	540,074	0.009537514%	853,921	0.014301881%
62112	TOWN OF REDINGTON SHORES	60,062	0.001060672%	56,380	0.000944279%
62113	TAMPA BAY WATER	1,709,970	0.030197436%	1,710,013	0.028640121%
62114	TOWN OF NORTH REDINGTON BEACH	26,485	0.000467723%	29,513	0.000494301%
62115	PINELLAS PARK WATER MANAGEMENT DIST	39,994	0.000706278%	37,629	0.000630224%
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	65,994	0.001165427%	66,032	0.001105941%
62122	PINELLAS CO PLANNING COUNCIL	199,615	0.003525132%	205,282	0.003438169%
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	1,780,265	0.031438823%	2,006,981	0.033613887%
62124	CITY OF TREASURE ISLAND	882,809	0.015590081%	979,614	0.016407056%
62126	TOWN OF KENNETH CITY	278,875	0.004924826%	311,815	0.005222428%

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		Pension Plan Funding for Fiscal Year Ended June 30, 2024		Pension Plan Funding for Fiscal Year Ended June 30, 2025	
Number	Employer / Agency Name		June 30, 2024		June 30, 2025
62138	CITY OF ST. PETE BEACH	98,732	0.001743570%	248,824	0.004167431%
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	24,555	0.000433637%	45,160	0.000756367%
62700	ST PETERSBURG COLLEGE	7,386,693	0.130446247%	7,803,080	0.130689761%
63001	POLK CO CLERK OF CIRCUIT COURT	1,509,508	0.026657351%	1,591,086	0.026648277%
63003	POLK CO BD OF CO COMMISSIONERS	25,279,352	0.446423957%	26,372,704	0.441702789%
63004	POLK CO PROPERTY APPRAISER	896,229	0.015827068%	933,683	0.015637767%
63005	POLK CO TAX COLLECTOR	1,424,365	0.025153759%	1,474,798	0.024700634%
63006	POLK CO SHERIFF'S DEPT	27,974,134	0.494012805%	30,310,662	0.507657614%
63007	POLK CO SCHOOL BOARD	52,302,201	0.923637445%	53,942,673	0.903457952%
63105	VILLAGE OF HIGHLAND PARK	3,131	0.000055300%	4,199	0.000070321%
63128	CITY OF POLK CITY	146,868	0.002593637%	165,245	0.002767607%
63129	LAKELAND AREA MASS TRANSIT DISTRICT	771,264	0.013620228%	853,300	0.014291487%
63300	MCKEEL ACADEMY OF TECHNOLOGY	1,716,551	0.030313656%	1,680,601	0.028147512%
63301	DISCOVERY ACADEMY OF LAKE ALFRED	614,793	0.010857020%	700,281	0.011728646%
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	782,676	0.013821769%	851,010	0.014253130%
63303	BERKLEY CHARTER SCHOOL	391,908	0.006920948%	395,904	0.006630799%
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	253,343	0.004473939%	265,225	0.004442113%
63306	LAKE WALES CHARTER SCHOOLS	256,259	0.004525437%	232,900	0.003900718%
63307	LAKE WALES SENIOR HIGH SCHOOL	568,425	0.010038166%	581,033	0.009731426%
63308	POLK AVENUE ELEMENTARY SCHOOL	269,911	0.004766528%	268,769	0.004501471%
63309	HILLCREST ELEMENTARY SCHOOL	320,919	0.005667308%	298,044	0.004991788%
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	254,221	0.004489447%	241,803	0.004049829%
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	232,273	0.004101854%	249,241	0.004174416%
63312	VICTORY RIDGE ACADEMY	503,640	0.008894087%	558,557	0.009354981%
63315	EDWARD W BOK ACADEMY INC	257,846	0.004553458%	240,124	0.004021718%
63316	COMPASS CHARTER MIDDLE SCHOOL	80,787	0.001426677%	81,069	0.001357781%
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	110,537	0.001952046%	150,166	0.002515060%
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	205,386	0.003627044%	230,290	0.003857013%
63320	EDWARD W. BOK ACADEMY NORTH	200,334	0.003537822%	207,347	0.003472749%
63700	POLK STATE COLLEGE	3,281,842	0.057956114%	3,210,859	0.053777010%
64001	PUTNAM CO CLERK OF CIRCUIT COURT	477,336	0.008429576%	481,644	0.008066800%
64003	PUTNAM CO BD OF CO COMMISSIONERS	3,208,804	0.056666294%	3,552,169	0.059493444%
64004	PUTNAM CO PROPERTY APPRAISER	241,813	0.004270321%	298,265	0.004995493%
64005	PUTNAM CO TAX COLLECTOR	250,987	0.004432343%	297,415	0.004981246%
64006	PUTNAM CO SHERIFF'S DEPT	3,832,705	0.067684139%	3,952,665	0.066201142%
64007	PUTNAM CO SCHOOL BOARD	7,547,433	0.133284860%	7,869,128	0.131795951%
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	95,295	0.001682877%	98,876	0.001656029%
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	4,006,669	0.070756278%	4,139,067	0.069323099%
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	74,152	0.001309492%	71,783	0.001202260%
64700	ST JOHNS RIVER STATE COLLEGE	2,336,628	0.041263974%	2,549,274	0.042696470%
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	974,514	0.017209553%	979,672	0.016408028%

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65003	ST JOHNS CO BD OF CO COMMISSIONERS	18,486,349	0.326462051%	21,080,856	0.353072359%
65004	ST JOHNS CO PROPERTY APPRAISER	620,117	0.010951035%	609,312	0.010205051%
65005	ST JOHNS CO TAX COLLECTOR	619,422	0.010938769%	684,726	0.011468123%
65006	ST JOHNS CO SHERIFF'S DEPT	13,624,627	0.240605845%	15,146,376	0.253678829%
65007	ST JOHNS CO SCHOOL BOARD	26,159,993	0.461975758%	26,379,193	0.441811472%
65009	ANASTASIA MOSQUITO CONTROL DIST	209,473	0.003699223%	248,621	0.004164025%
65100	CITY OF ST AUGUSTINE BEACH	820,158	0.014483686%	886,850	0.014853399%
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	47,335	0.000835926%	56,500	0.000946290%
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	737,354	0.013021399%	870,215	0.014574776%
66003	ST LUCIE CO BD OF CO COMMISSIONERS	5,419,276	0.095702403%	6,174,718	0.103417158%
66004	ST LUCIE CO PROPERTY APPRAISER	474,779	0.008384430%	474,875	0.007953433%
66005	ST LUCIE CO TAX COLLECTOR	907,559	0.016027163%	967,511	0.016204336%
66006	ST LUCIE CO SHERIFF'S DEPT	12,527,458	0.221230257%	14,339,656	0.240167487%
66007	ST LUCIE CO SCHOOL BOARD	28,625,702	0.505519264%	29,087,533	0.487172067%
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	223,040	0.003938803%	230,725	0.003864287%
66100	NORTH ST LUCIE RIVER WATER CONTROL	15,577	0.000275092%	16,396	0.000274610%
66101	CHILDRENS SERVICES COUNCIL OF ST LUCIE COUNTY	113,212	0.001999285%	152,139	0.002548094%
66102	CITY OF PORT ST LUCIE	182,456	0.003222110%	194,059	0.003250187%
66700	INDIAN RIVER STATE COLLEGE	4,890,389	0.086362446%	4,863,635	0.081458506%
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	611,298	0.010795295%	677,447	0.011346212%
67003	SANTA ROSA CO BD OF CO COMMISSIONER	2,936,572	0.051858762%	3,128,771	0.052402174%
67004	SANTA ROSA CO PROPERTY APPRAISER	354,528	0.006260837%	370,181	0.006199970%
67005	SANTA ROSA CO TAX COLLECTOR	372,937	0.006585925%	402,024	0.006733294%
67006	SANTA ROSA CO SHERIFF'S DEPT	7,915,127	0.139778197%	8,630,214	0.144542992%
67007	SANTA ROSA CO SCHOOL BOARD	15,271,956	0.269697077%	15,439,901	0.258594917%
67101	TOWN OF JAY	43,473	0.000767724%	43,129	0.000722346%
67102	AVALON FIRE RESCUE DISTRICT	142,179	0.002510825%	162,175	0.002716187%
68001	SARASOTA CO CLERK OF CIRCUIT COURT	1,401,484	0.024749691%	1,355,907	0.022709384%
68003	SARASOTA CO BD OF CO COMMISSIONERS	25,794,737	0.455525468%	28,951,293	0.484890239%
68004	SARASOTA CO PROPERTY APPRAISER	647,847	0.011440737%	678,135	0.011357734%
68005	SARASOTA CO TAX COLLECTOR	775,734	0.013699171%	789,281	0.013219256%
68006	SARASOTA CO SHERIFF'S DEPT	21,129,232	0.373134379%	22,729,083	0.380677672%
68007	SARASOTA CO SCHOOL BOARD	36,554,636	0.645541289%	37,206,622	0.623154480%
68026	WEST COAST INLAND NAVIGATION DIST	41,167	0.000726997%	29,798	0.000499066%
68100	CITY OF VENICE	4,275,916	0.075511093%	4,749,019	0.079538861%
68104	CITY OF SARASOTA	1,696,376	0.029957372%	2,063,170	0.034554972%
68105	CITY OF NORTH PORT	8,156,030	0.144032464%	9,716,646	0.162739085%
68107	ENGLEWOOD WATER DISTRICT	535,194	0.009451335%	556,762	0.009324913%
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	16,690	0.000294734%	26,017	0.000435742%
68109	SARASOTA BAY ESTUARY PROGRAM	61,929	0.001093649%	65,951	0.001104577%
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	145,306	0.002566050%	171,302	0.002869041%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Years Ended June 30, 2024 and June 30, 2025

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Employer / Agency		Employer Contribution for	Proportion at	Employer Contribution for	Proportion at
		Pension Plan Funding for Fiscal Year Ended June 30, 2024		Pension Plan Funding for Fiscal Year Ended June 30, 2025	
Number	Employer / Agency Name		June 30, 2024		June 30, 2025
68111	FLORIDA PACE FUNDING AGENCY	32,252	0.000569553%	22,819	0.000382191%
68300	SARASOTA MILITARY ACADEMY	331,239	0.005849552%	323,580	0.005419467%
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	161,073	0.002844495%	174,120	0.002916245%
68303	SARASOTA MILITARY ACADEMY PREP	218,571	0.003859880%	210,687	0.003528686%
68304	SARASOTA SUNCOAST ACADEMY	296,466	0.005235486%	329,486	0.005518387%
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	1,373,785	0.024260527%	1,458,240	0.024423314%
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	18,490,115	0.326528553%	20,539,065	0.343998190%
69004	SEMINOLE CO PROPERTY APPRAISER	603,663	0.010660473%	607,566	0.010175816%
69005	SEMINOLE CO TAX COLLECTOR	600,390	0.010602665%	751,763	0.012590897%
69006	SEMINOLE COUNTY SHERIFF'S DEPT	18,818,596	0.332329417%	20,409,122	0.341821845%
69007	SEMINOLE CO SCHOOL BOARD	35,446,303	0.625968534%	34,666,275	0.580607522%
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	238,758	0.004216370%	240,617	0.004029963%
69019	SEMINOLE CO PORT AUTH	56,348	0.000995080%	59,208	0.000991637%
69100	CITY OF ALTAMONTE SPRINGS	325,418	0.005746766%	254,926	0.004269631%
69101	CITY OF CASSELBERRY	159,867	0.002823186%	121,521	0.002035295%
69103	SANFORD AIRPORT AUTH	1,448,385	0.025577935%	1,685,245	0.028225291%
69104	CITY OF LONGWOOD	96,584	0.001705644%	71,311	0.001194358%
69105	CITY OF SANFORD	4,433,116	0.078287190%	5,043,490	0.084470801%
69307	SEMINOLE SCIENCE CHARTER SCHOOL	133,545	0.002358359%	132,376	0.002217091%
69700	SEMINOLE STATE COLLEGE OF FLORIDA	4,349,823	0.076816261%	4,615,053	0.077295134%
70001	SUMTER CO CLERK OF CIRCUIT COURT	384,095	0.006782983%	411,454	0.006891237%
70003	SUMTER CO BD OF CO COMMISSIONERS	3,607,481	0.063706770%	4,095,679	0.068596410%
70004	SUMTER CO PROPERTY APPRAISER	249,205	0.004400869%	306,224	0.005128784%
70005	SUMTER CO TAX COLLECTOR	207,727	0.003668386%	269,168	0.004508148%
70006	SUMTER CO SHERIFF'S DEPT	5,951,483	0.105100976%	6,507,758	0.108995081%
70007	SUMTER CO SCHOOL BOARD	4,634,660	0.081846375%	4,796,378	0.080332053%
70011	SUMTER CO SUPERVISOR OF ELECTIONS	189,639	0.003348957%	204,662	0.003427779%
70100	CITY OF BUSHNELL	26,190	0.000462502%	40,570	0.000679489%
70101	CITY OF WILDWOOD	1,578,322	0.027872586%	1,870,079	0.031320994%
70102	CITY OF WEBSTER	39,266	0.000693416%	44,683	0.000748368%
70103	CITY OF COLEMAN	13,964	0.000246599%	9,807	0.000164251%
70104	CITY OF CENTER HILL	10,632	0.000187763%	11,304	0.000189331%
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	2,066,530	0.036494154%	346,392	0.005801544%
71003	SUWANNEE CO BOARD OF COUNTY COMMISSIONERS	410,711	0.007253009%	2,258,866	0.037832572%
71004	SUWANNEE CO PROPERTY APPRAISER	145,033	0.002561228%	155,900	0.002611095%
71005	SUWANNEE CO TAX COLLECTOR	99,664	0.001760030%	95,163	0.001593829%
71006	SUWANNEE CO SHERIFF'S DEPT	1,370,715	0.024206325%	1,506,915	0.025238545%
71007	SUWANNEE CO SCHOOL BOARD	3,965,975	0.070037646%	3,979,265	0.066646646%
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	102,314	0.001806823%	106,377	0.001781661%
71100	LIVE OAK HOUSING AUTH	22,074	0.000389819%	21,871	0.000366304%
71101	CITY OF LIVE OAK	717,443	0.012669768%	826,361	0.013840290%

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Years Ended June 30, 2024 and June 30, 2025

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

Employer / Agency		Employer Contribution for Pension Plan Funding for Fiscal Year Ended June 30, 2024	Proportion at June 30, 2024	Employer Contribution for Pension Plan Funding for Fiscal Year Ended June 30, 2025	Proportion at June 30, 2025
Number	Employer / Agency Name				
71102	SUWANNEE RIVER WATER MGMT DISTRICT	566,464	0.010003549%	557,785	0.009342056%
71103	SUWANNEE VALLEY TRANSIT AUTH	84,138	0.001485839%	74,597	0.001249387%
72001	TAYLOR CO CLERK OF CIRCUIT COURT	198,204	0.003500206%	204,972	0.003432967%
72003	TAYLOR CO BD OF CO COMMISSIONERS	625,970	0.011054397%	657,207	0.011007227%
72004	TAYLOR CO PROPERTY APPRAISER	124,895	0.002205594%	133,059	0.002228544%
72005	TAYLOR CO TAX COLLECTOR	151,309	0.002672059%	147,672	0.002473280%
72006	TAYLOR CO SHERIFF'S DEPT	956,836	0.016897374%	1,064,517	0.017829052%
72007	TAYLOR CO SCHOOL BOARD	2,006,938	0.035441777%	1,897,865	0.031786355%
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	76,955	0.001358992%	43,984	0.000736666%
72100	CITY OF PERRY	221,101	0.003904559%	220,453	0.003692246%
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	7,180	0.000126795%	-	-
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	17,992	0.000317724%	20,251	0.000339176%
72104	BIG BEND WATER AUTHORITY	34,004	0.000600502%	36,173	0.000605843%
73001	UNION CO CLERK OF COURTS	116,239	0.002052731%	118,223	0.001980063%
73003	UNION CO BD OF CO COMMISSIONERS	518,698	0.009160019%	514,628	0.008619244%
73004	UNION CO PROPERTY APPRAISER	68,401	0.001207939%	71,051	0.001189988%
73005	UNION CO TAX COLLECTOR	48,918	0.000863869%	51,888	0.000869047%
73006	UNION CO SHERIFF'S DEPT	395,296	0.006980776%	407,802	0.006830059%
73007	UNION CO SCHOOL BOARD	1,640,742	0.028974897%	1,631,905	0.027331928%
73011	UNION CO SUPERVISOR OF ELECTIONS	76,543	0.001351726%	75,381	0.001262519%
73088	UNION CO HOUSING AUTH	20,675	0.000365120%	21,500	0.000360099%
73101	CITY OF LAKE BUTLER	83,420	0.001473169%	75,871	0.001270719%
73103	NEW RIVER LIBRARY COOPERATIVE	23,423	0.000413638%	22,954	0.000384443%
73116	PAL PUBLIC LIBRARY COOPERATIVE	6,781	0.000119756%	7,012	0.000117443%
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	1,345,815	0.023766596%	1,478,994	0.024770899%
74003	VOLUSIA CO BD OF CO COMMISSIONERS	22,860,665	0.403710856%	24,802,937	0.415411569%
74004	VOLUSIA CO PROPERTY APPRAISER	1,073,510	0.018957790%	1,106,160	0.018526500%
74005	VOLUSIA CO TAX COLLECTOR	647,243	0.011430078%	804,557	0.013475110%
74006	VOLUSIA CO SHERIFF'S OFC	12,527,136	0.221224569%	14,050,378	0.235322528%
74007	VOLUSIA CO SCHOOL BOARD	37,428,130	0.660966867%	36,226,489	0.606738746%
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	216,707	0.003826971%	234,530	0.003928015%
74032	WEST VOLUSIA HOSPITAL AUTHORITY	2,153	0.000038017%	2,259	0.000037831%
74090	VOLUSIA CO LAW LIBRARY	27,638	0.000488083%	28,782	0.000482063%
74100	CITY OF LAKE HELEN	37,097	0.000655111%	39,171	0.000656063%
74101	CITY OF NEW SMYRNA BEACH	122,251	0.002158912%	71,464	0.001196910%
74102	CITY OF DAYTONA BEACH	4,206,937	0.074292947%	4,458,336	0.074670360%
74103	TOWN OF PIERSON	28,267	0.000499189%	31,967	0.000535399%
74104	CITY OF SOUTH DAYTONA	1,505,675	0.026589655%	1,525,101	0.025543131%
74105	CITY OF HOLLY HILL	464,710	0.008206610%	503,070	0.008425659%
74106	CITY OF DAYTONA BEACH SHORES	1,162,260	0.020525085%	1,286,708	0.021550399%
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	115,981	0.002048174%	90,781	0.001520436%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Years Ended June 30, 2024 and June 30, 2025

Employer / Agency Number Employer / Agency Name		Employer Contribution for Pension Plan Funding for Fiscal Year Ended June 30, 2024	Proportion at June 30, 2024	Employer Contribution for Pension Plan Funding for Fiscal Year Ended June 30, 2025	Proportion at June 30, 2025
74109	TOWN OF PONCE INLET	876,347	0.015475963%	1,001,559	0.016774597%
74123	CITY OF OAK HILL	44,187	0.000780318%	41,107	0.000688473%
74124	CITY OF ORANGE CITY	2,008,004	0.035460610%	2,232,122	0.037384659%
74125	CITY OF DELTONA	1,357,233	0.023968234%	1,538,922	0.025774605%
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	45,246	0.000799033%	48,374	0.000810191%
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	20,772	0.000366825%	28,599	0.000478986%
74700	DAYTONA STATE COLLEGE	4,448,962	0.078567021%	4,617,608	0.077337926%
75001	WAKULLA CO CLERK OF CIRCUIT COURT	212,883	0.003759435%	218,097	0.003652802%
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	1,509,869	0.026663720%	1,749,661	0.029304166%
75004	WAKULLA CO PROPERTY APPRAISER	156,545	0.002764521%	162,325	0.002718698%
75005	WAKULLA CO TAX COLLECTOR	131,849	0.002328408%	148,451	0.002486331%
75006	WAKULLA CO SHERIFF'S DEPT	1,747,032	0.030851941%	1,929,762	0.032320591%
75007	WAKULLA CO SCHOOL BOARD	2,911,015	0.051407440%	2,940,917	0.049255900%
75011	WAKULLA COUNTY SUPERVISOR OF ELECTIONS	70,841	0.001251032%	104,207	0.001745315%
75101	CITY OF SOPCHOPPY	105,452	0.001862242%	113,129	0.001894739%
75102	WILDERNESS COAST LIBRARIES	11,384	0.000201044%	12,027	0.000201441%
76001	WALTON CO CLERK OF CIRCUIT COURT	747,321	0.013197414%	758,556	0.012704661%
76003	WALTON CO BD OF CO COMMISSIONERS	3,124,016	0.055168969%	3,359,187	0.056261290%
76004	WALTON CO PROPERTY APPRAISER	378,550	0.006685048%	411,267	0.006888093%
76005	WALTON CO TAX COLLECTOR	340,977	0.006021531%	380,788	0.006377614%
76006	WALTON CO SHERIFF'S DEPT	8,667,985	0.153073393%	9,611,085	0.160971100%
76007	WALTON CO SCHOOL BOARD	8,643,076	0.152633503%	9,713,917	0.162693377%
76009	SO WALTON CO MOSQUITO CONTROL DIST	130,534	0.002305174%	150,718	0.002524302%
76011	WALTON CO SUPERVISOR OF ELECTIONS	93,641	0.001653659%	101,373	0.001697844%
76100	CITY OF DEFUNIAK SPRINGS	1,118,657	0.019755070%	1,202,783	0.020144784%
76101	DEFUNIAK SPRINGS HOUSING AUTH	29,643	0.000523482%	32,639	0.000546661%
76102	CITY OF FREEPORT	296,525	0.005236519%	318,272	0.005330568%
76300	WALTON ACADEMY	82,250	0.001452512%	51,804	0.000867637%
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	217,289	0.003837239%	240,999	0.004036370%
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	194,720	0.003438676%	206,019	0.003450507%
77003	WASHINGTON CO BD OF CO COMM	483,997	0.008547199%	596,145	0.009984527%
77004	WASHINGTON CO PROPERTY APPRAISER	38,409	0.000678284%	67,664	0.001133261%
77005	WASHINGTON CO TAX COLLECTOR	112,206	0.001981525%	126,129	0.002112471%
77006	WASHINGTON CO SHERIFF'S DEPT	1,403,023	0.024776868%	1,524,146	0.025527138%
77007	WASHINGTON CO SCHOOL BOARD	2,818,640	0.049776139%	2,858,765	0.047879985%
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	65,076	0.001149219%	80,123	0.001341945%
77100	CITY OF CHIPLEY	450,893	0.007962603%	459,908	0.007702764%
77101	CITY OF VERNON	30,567	0.000539802%	25,095	0.000420310%
77102	TOWN OF WAUSAU	9,062	0.000160026%	7,636	0.000127890%
TOTALS		\$5,662,633,286	100%	\$5,970,689,898	100%

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
1000	STATE OF FLORIDA	\$ 5,197,079,431	\$ 555,102,799	\$ 603,515,933	\$ -	\$ 386,606,664	\$ 1,545,225,396	\$ -	\$ -	\$ (867,704,863)	\$ (291,312,249)	\$ (1,159,017,112)	\$ 539,713,999	\$ (32,795,882)	\$ 506,918,117
4910	UNIVERSITY OF FLORIDA	501,597,876	53,575,934	58,248,544	-	9,058,786	120,883,264	-	-	(83,746,828)	(24,418,961)	(108,165,788)	52,090,679	(1,212,819)	50,877,860
4915	FLORIDA POLYTECHNIC UNIVERSITY	11,688,156	1,248,418	1,357,299	-	2,482,675	5,088,391	-	-	(1,951,456)	(191,932)	(2,143,388)	1,213,809	509,995	1,723,803
4920	FLORIDA STATE UNIVERSITY	242,470,083	25,898,358	28,157,076	-	9,550,841	63,606,275	-	-	(40,482,828)	(758,837)	(41,241,664)	25,180,392	1,791,469	26,971,861
4930	FLORIDA A&M UNIVERSITY	57,752,664	6,168,593	6,706,585	-	338,939	13,214,117	-	-	(9,642,390)	(1,777,516)	(11,419,906)	5,997,584	(861,688)	5,135,896
4940	UNIVERSITY OF CENTRAL FLORIDA	182,102,678	19,450,483	21,146,852	-	2,634,913	43,232,248	-	-	(30,403,880)	(9,629,032)	(40,032,912)	18,911,269	(3,623,871)	15,287,397
4950	UNIVERSITY OF SOUTH FLORIDA	249,744,925	26,675,387	29,001,874	-	3,724,416	59,401,677	-	-	(41,697,436)	(7,282,148)	(48,979,584)	25,935,881	(1,924,435)	24,011,445
4955	NEW COLLEGE	12,609,564	1,346,834	1,464,298	-	1,683,802	4,494,934	-	-	(2,105,294)	(714,704)	(2,819,998)	1,309,497	340,990	1,650,487
4960	FLORIDA ATLANTIC UNIVERSITY	105,342,608	11,251,700	12,233,013	-	4,069,033	27,553,746	-	-	(17,588,012)	(618,467)	(18,206,478)	10,939,775	358,762	11,298,537
4970	UNIVERSITY OF WEST FLORIDA	40,737,330	4,351,176	4,730,662	-	2,332,124	11,413,962	-	-	(6,801,508)	(1,490,985)	(8,292,494)	4,230,551	(764,195)	3,466,356
4980	FLORIDA INTERNATIONAL UNIVERSITY	180,777,463	19,308,936	20,992,960	-	2,295,896	42,597,792	-	-	(30,182,622)	(11,495,060)	(41,677,682)	18,773,646	(2,815,066)	15,958,579
4990	UNIVERSITY OF NORTH FLORIDA	57,466,630	6,138,041	6,673,369	-	798,062	13,609,472	-	-	(9,594,634)	(335,734)	(9,930,368)	5,967,880	301,515	6,269,395
4995	FLORIDA GULF COAST UNIVERSITY	50,388,826	5,382,057	5,851,452	-	2,277,372	13,510,881	-	-	(8,412,923)	(1,331,782)	(9,744,705)	5,232,853	529,122	5,761,975
11001	ALACHUA CO CLERK OF CIRCUIT COURT	5,350,394	571,478	621,320	-	221,427	1,414,225	-	-	(893,302)	(301,030)	(1,194,332)	555,636	(2,472)	553,164
11003	ALACHUA CO BD OF CO COMMISSIONERS	63,759,383	6,810,173	7,404,121	-	5,779,688	19,993,983	-	-	(10,645,273)	(263,444)	(10,908,717)	6,621,379	1,670,871	8,292,250
11004	ALACHUA CO PROPERTY APPRAISER	3,644,352	389,255	423,204	-	253,033	1,065,493	-	-	(608,461)	(104,473)	(712,935)	378,464	32,432	410,896
11005	ALACHUA CO TAX COLLECTOR	3,978,226	424,916	461,975	-	210,339	1,097,231	-	-	(664,205)	(159,462)	(823,667)	413,137	45,274	458,411
11006	ALACHUA CO SHERIFF'S OFFICE	66,638,229	7,117,664	7,738,430	-	7,601,979	22,458,072	-	-	(11,125,925)	(2,874,828)	(14,000,753)	6,920,345	(228,985)	6,691,361
11007	ALACHUA CO SCHOOL BOARD	86,933,186	9,285,379	10,095,201	-	812,137	20,192,717	-	-	(14,514,373)	(11,782,710)	(26,297,083)	9,027,966	(2,898,522)	6,129,445
11100	CITY OF ALACHUA	7,776,803	830,644	903,089	-	622,207	2,355,941	-	-	(1,298,416)	(159,790)	(1,458,205)	807,617	227,897	1,035,514
11101	CITY OF HIGH SPRINGS	4,464,436	476,849	518,437	-	548,373	1,543,659	-	-	(745,383)	(174,807)	(920,189)	463,629	181,393	645,022
11102	CITY OF NEWBERRY	4,207,848	449,442	488,640	-	210,830	1,148,913	-	-	(702,543)	(2,012)	(704,555)	436,983	69,400	506,383
11103	CITY OF GAINESVILLE	77,725	77,725	84,503	-	115,632	277,859	-	-	(121,495)	(105,967)	(227,461)	75,570	(22,860)	52,709
11104	ALACHUA COUNTY LIBRARY DISTRICT	3,661,589	391,096	425,206	-	243,823	1,060,125	-	-	(611,339)	(267,872)	(879,211)	380,254	42,748	423,002
11116	CITY OF ARCHER	259,908	27,761	30,182	-	7,907	65,851	-	-	(43,394)	(96,658)	(140,053)	26,991	(17,638)	9,354
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	660,897	70,591	76,747	-	183,605	330,943	-	-	(110,343)	(110,343)	(110,343)	68,634	114,622	183,256
11300	CARING & SHARING LEARNING SCHOOL	949,021	101,365	110,206	-	110,171	321,743	-	-	(158,449)	(35,446)	(193,895)	98,555	58,214	156,769
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	-	-	-	-	-	-	-	-	-	(50,569)	(50,569)	-	(34,600)	(34,600)
11302	SIATECH GAINESVILLE	209,438	22,370	24,321	-	6,714	53,405	-	-	(34,968)	(34,093)	(69,061)	21,750	(9,501)	12,249
11305	MICANOPY MIDDLE SCHOOL INC	181,084	19,342	21,029	-	21,036	61,406	-	-	(30,234)	(65,514)	(95,748)	18,805	(594)	18,212
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	343,738	36,715	39,917	-	12,592	89,224	-	-	(57,391)	(56,893)	(114,283)	35,697	(938)	34,759
11308	BOULWARE SPRINGS CHARTER SCHOOL	335,420	35,826	38,951	-	145,041	219,818	-	-	(56,002)	(21,427)	(77,429)	34,833	56,795	91,628
11700	SANTA FE COLLEGE	23,702,241	2,531,649	2,752,446	-	308,710	5,592,805	-	-	(3,957,328)	(3,098,672)	(7,056,000)	2,461,465	(815,113)	1,646,352
12001	BAKER CO CLERK OF CIRCUIT COURT	826,696	88,300	96,001	-	11,550	195,851	-	-	(138,025)	(74,563)	(212,588)	85,852	(8,017)	77,835
12003	BAKER CO BD OF CO COMMISSIONERS	5,251,787	560,946	609,869	-	718,946	1,889,761	-	-	(876,839)	(4,234)	(881,073)	545,395	306,651	852,046
12004	BAKER CO PROPERTY APPRAISER	411,482	43,951	47,784	-	7,644	99,378	-	-	(68,701)	(63,233)	(131,934)	42,732	(55,143)	(12,411)
12005	BAKER CO TAX COLLECTOR	802,921	85,760	93,240	-	44,022	223,022	-	-	(134,056)	(61,203)	(195,259)	83,383	(6,842)	76,540
12006	BAKER CO SHERIFF'S DEPT	10,248,938	1,094,694	1,190,168	-	264,266	2,549,128	-	-	(1,711,164)	(224,384)	(1,935,547)	1,064,347	(107,927)	956,420
12007	BAKER CO SCHOOL BOARD	16,920,782	1,807,318	1,964,942	-	153,780	3,926,040	-	-	(2,825,095)	(1,142,652)	(3,967,748)	1,757,214	(133,448)	1,623,767
12011	BAKER CO SUPERVISOR OF ELECTIONS	517,027	55,224	60,040	-	65,770	181,034	-	-	(86,323)	(29,144)	(115,467)	53,693	34,815	88,508
12100	CITY OF MACCLENNY	2,910,858	310,910	338,026	-	272,622	921,558	-	-	(485,997)	-	(485,997)	302,291	98,412	400,703
12102	NEW RIVER SOLID WASTE ASSOCIATION	705,771	75,384	81,958	-	46,812	204,154	-	-	(117,836)	(85,929)	(203,764)	73,294	(7,124)	66,170
12104	TOWN OF GLEN ST MARY	99,225	10,598	11,523	-	10,809	32,930	-	-	(16,567)	(12,272)	(28,838)	10,305	2,917	13,222
13001	BAY CO CLERK OF CIRCUIT COURT	3,801,502	406,040	441,453	-	17,045	864,539	-	-	(634,699)	(327,309)	(962,008)	394,784	(63,794)	330,990
13003	BAY CO BD OF CO COMMISSIONERS	36,044,184	3,849,898	4,185,666	-	2,009,685	10,045,250	-	-	(6,017,940)	(170,340)	(6,188,280)	3,743,170	553,110	4,296,280
13004	BAY CO PROPERTY APPRAISER	1,898,364	202,765	220,449	-	-	423,215	-	-	(316,951)	(144,738)	(461,689)	197,144	(104,428)	92,716
13005	BAY CO TAX COLLECTOR	2,071,385	221,246	240,542	-	-	461,787	-	-	(345,839)	(179,214)	(525,052)	215,112	(130,413)	84,700
13006	BAY CO SHERIFF'S DEPT	37,912,671	4,049,472	4,402,646	-	2,086,606	10,538,725	-	-	(6,329,903)	(465,366)	(6,795,269)	3,937,211	(5,457)	3,931,754
13007	BAY CO SCHOOL BOARD	78,901,627	8,427,524	9,162,529	-	1,739,533	19,329,586	-	-	(13,173,423)	(5,497,974)	(18,671,397)	8,193,893	(342,020)	7,851,873
13009	BEACH MOSQUITO CONTROL DIST	394,345	42,120	45,794	-	88	88,002	-	-	(65,840)	(46,069)	(111,909)	40,953	(19,553)	21,400
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	878,253	93,807	101,988	-	261,248	457,043	-	-	(146,633)	(115,720)	(262,354)	91,206	1,438	92,644
13100	CITY OF PANAMA CITY	638,207	68,167	74,112	-	15,385	157,665	-	-	(106,555)	(219,172)	(325,728)	66,277	(104,667)	(38,389)
13101	PANAMA CITY PORT AUTH	51,272	5,476	5,954	-	7,801	19,232	-	-	(8,560)	(28,791)	(37,351)	5,325	(19,138)	(13,814)
13102	CITY OF SPRINGFIELD	4,926,126	526,162	572,051	-	356,119	1,454,333	-	-	(822,466)	(31,099)	(853,566)	511,576	113,488	625,064
13103	CITY OF PARKER	1,372,605	146,609	159,395	-	93,656	399,659	-	-	(229,170)	(145,344)	(374,514)	142,544	(36,382)	106,162
13105	CITY OF MEXICO BEACH	1,619,810	173,013	188,102	-	129,906	491,021	-	-	(270,444)	(29,426)	(299,870)	168,216	(36,020)	132,196
13107	CITY OF CALLAWAY	3,584,854	382,900	416,295	-	384,936	1,184,131	-	-	(598,527)	(13,319)	(611,847)	372,285	112,208	484,493
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	181,913	19,430	21,125	-	8,868	49,423	-	-	(30,372)	(28,242)	(58,615)	18,892	(1,317)	17,574
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	3,212,747	343,155	373,083	-	406,513	1,122,752	-	-	(536,401)	(113,974)	(650,375)	333,642	149,526	483,168
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	624,589	66,713	72,531	-	88,828	228,071	-	-	(104,281)	(267,330)	(371,612)	64,863	(32,220)	32,643
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	1,804,204	192,708	209,515	-	44,485	446,708	-	-	(301,230)	(265,120)	(566,350)	187,366	(15,530)	171,836
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	703,765	75,169	81,725	-	83,700	240,595	-	-	(117,501)	(242,568)	(360,068)	73,086	(37,609)	35,477
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	1,438,486	153,645	167,046	-	97,631	418,322	-	-	(240,170)	(131,207)	(371,377)	149,386	50,194	199,580
13308	UNIVERSITY ACADEMY INC.	1,591,411	169,979	184,804	-	39,944	394,728	-	-	(265,702)	(148,410)	(414,112)	165,267	28,549	193,817
13309	RIISING LEADER ACADEMY, INC.	620,723	66,300	72,082	-	41,351	179,732	-	-	(103,636)	(45,825)	(149,461)	64,462	40,373	104,835
13310	PALM BAY PREPARATORY ACADEMY	498,042	53,196	57,836	-	9,818	120,850	-	-	(83,153)	(139,844)	(222,997)	51,721	(43,648)	8,073

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
13311	CENTRAL HIGH SCHOOL	210,390	22,472	24,432	-	3,906	50,809	-	-	(35,127)	(59,600)	(94,727)	21,849	(8,451)	13,398
13312	PALM BAY ELEMENTARY SCHOOL	707,383	75,556	82,146	-	18,085	175,787	-	-	(118,105)	(119,554)	(237,659)	73,461	(29,869)	43,592
13700	GULF COAST STATE COLLEGE	10,848,492	1,158,733	1,259,792	-	187,199	2,605,723	-	-	(1,811,265)	(755,092)	(2,566,357)	1,126,610	(43,484)	1,083,126
14001	BRADFORD CO CLERK OF CIRCUIT COURT	1,127,074	120,383	130,883	-	28,731	279,997	-	-	(188,176)	(57,462)	(245,638)	117,046	14,451	131,497
14003	BRADFORD CO BD OF CO COMMISSIONERS	8,893,816	949,953	1,032,803	-	871,594	2,854,351	-	-	(1,484,912)	(59,001)	(1,543,913)	923,618	438,700	1,362,318
14004	BRADFORD CO PROPERTY APPRAISER	578,159	61,754	67,139	-	23,558	152,451	-	-	(96,530)	(56,013)	(152,543)	60,042	(10,881)	49,160
14005	BRADFORD CO TAX COLLECTOR	485,774	51,886	56,411	-	42,862	151,158	-	-	(81,105)	(6,903)	(88,008)	50,447	(23,396)	27,051
14006	BRADFORD CO SHERIFF'S DEPT	7,309,650	780,748	848,840	-	952,493	2,582,081	-	-	(1,220,420)	(219,030)	(1,439,450)	759,103	185,039	944,143
14007	BRADFORD CO SCHOOL BOARD	9,152,722	977,607	1,062,869	-	-	2,040,476	-	-	(1,528,139)	(1,565,124)	(3,093,263)	950,505	(634,118)	316,387
14301	BROOKER COMMUNITY SCHOOL	178,537	19,070	20,733	-	134,635	174,438	-	-	(29,809)	-	(29,809)	18,541	37,650	56,191
15001	BREVARD CO CLERK OF CIRCUIT CT	8,049,873	859,811	934,799	-	119,351	1,913,962	-	-	(1,344,008)	(722,939)	(2,066,946)	835,975	(169,112)	666,864
15003	BREVARD CO BD OF CO COMMISSIONERS	107,308,427	11,461,670	12,461,296	-	2,326,916	26,249,882	-	-	(17,916,225)	(4,216,193)	(22,132,418)	11,143,924	(1,091,548)	10,052,376
15004	BREVARD CO PROPERTY APPRAISER	4,146,691	442,910	442,910	-	60,220	984,669	-	-	(692,332)	(477,624)	(1,169,956)	430,632	(102,479)	328,153
15005	BREVARD CO TAX COLLECTOR	5,799,768	619,476	673,504	-	149,949	1,442,929	-	-	(968,330)	(644,996)	(1,613,326)	602,303	(81,265)	521,038
15006	BREVARD CO SHERIFF'S OFFICE	97,345,734	10,397,549	11,304,369	-	-	21,701,918	-	-	(16,252,853)	(3,494,867)	(19,747,720)	10,109,304	(2,486,188)	7,623,116
15007	BREVARD CO SCHOOL BOARD	239,357,668	25,565,919	27,795,643	-	5,880,559	59,242,122	-	-	(39,963,178)	(10,642,686)	(50,605,864)	24,857,169	(1,276,100)	23,581,070
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	1,321,235	141,122	153,430	-	23,533	318,084	-	-	(220,593)	(139,033)	(359,627)	137,210	83	137,292
15033	CANAVERAL PORT AUTH	164,093	16,459	17,894	-	24,286	58,639	-	-	(25,727)	(234,212)	(259,939)	16,002	(45,542)	(29,540)
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	535,765	57,225	62,216	-	-	119,442	-	-	(89,451)	(121,221)	(210,672)	55,639	(48,748)	6,891
15100	CITY OF MELBOURNE	23,441,277	2,503,775	2,722,141	-	69,166	5,295,083	-	-	(3,913,758)	(1,481,221)	(5,394,978)	2,434,364	(174,432)	2,259,932
15101	CITY OF INDIAN HARBOUR BEACH	1,570,743	167,772	182,404	-	113,486	463,662	-	-	(262,251)	(55,466)	(317,717)	163,121	28,171	191,292
15102	TITUSVILLE-COCOA AIRPORT AUTH	676,433	72,250	78,551	-	20,364	171,166	-	-	(112,937)	(83,323)	(196,260)	70,247	(42,090)	28,157
15103	TOWN OF MALABAR	884,625	94,487	102,728	-	30,794	228,009	-	-	(147,697)	(105,989)	(253,686)	91,868	(9,513)	82,354
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	(1,036)	(111)	(120)	-	1,451	1,220	-	-	173	(11,707)	(11,534)	(108)	(3,596)	(3,703)
15105	SEBASTIAN INLET TAX DISTRICT	411,550	43,958	47,792	-	22,060	113,809	-	-	(68,712)	(1,138)	(69,851)	42,739	7,722	50,461
15110	TOWN OF MELBOURNE BEACH	294,930	31,502	34,249	-	33,661	99,412	-	-	(49,241)	(5,284)	(54,526)	30,628	16,481	47,109
15111	CITY OF WEST MELBOURNE	3,173,617	338,976	368,539	-	267,303	974,818	-	-	(529,867)	(132,920)	(662,787)	329,578	96,027	425,606
15112	CITY OF PALM BAY	142,502	15,221	16,548	-	33,192	64,961	-	-	(23,792)	(81,641)	(105,433)	14,799	(23,036)	(8,238)
15113	CITY OF COCOA	10,991,683	1,174,028	1,276,420	-	326,332	2,776,780	-	-	(1,835,172)	(1,168,872)	(3,004,045)	1,141,481	(39,489)	1,101,992
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	547,783	58,509	63,612	-	11,672	133,793	-	-	(91,458)	(23,301)	(114,759)	56,887	8,424	65,311
15115	INDIAN RIVER LAGOON COUNCIL	401,738	42,910	46,652	-	54,429	143,991	-	-	(67,074)	(30,957)	(98,031)	41,720	20,644	62,364
15116	CITY OF COCOA HOUSING AUTHORITY	366,508	39,147	42,561	-	286,892	368,600	-	-	(61,192)	-	(61,192)	38,062	78,865	116,927
15700	EASTERN FLORIDA STATE COLLEGE	22,349,031	2,387,112	2,595,303	-	-	4,982,415	-	-	(3,731,396)	(2,925,888)	(6,657,284)	2,320,935	(1,294,630)	1,026,305
16003	BROWARD CO BD OF CO COMMISSIONERS	280,998,819	30,013,632	32,631,263	-	5,847,753	68,492,648	-	-	(46,915,589)	(1,188,928)	(48,104,517)	29,181,581	4,727,590	33,909,171
16004	BROWARD CO PROPERTY APPRAISER	13,851,068	1,479,440	1,608,469	-	678,782	3,766,691	-	-	(2,312,576)	(258,834)	(2,571,409)	1,438,426	270,046	1,708,472
16006	BROWARD CO SHERIFF'S DEPT	755,573,326	80,703,186	87,741,692	-	20,982,096	189,426,974	-	-	(126,150,592)	(10,851,627)	(137,002,219)	78,465,897	(2,241,690)	76,224,208
16007	BROWARD CO SCHOOL BOARD	813,977,187	86,941,333	94,523,897	-	8,793,536	190,258,766	-	-	(135,901,706)	(75,464,050)	(211,365,757)	84,531,108	(13,566,401)	70,964,707
16011	BROWARD CO SUPERVISOR OF ELECTIONS	4,726,425	504,832	548,861	-	396,322	1,450,014	-	-	(789,124)	(235,177)	(1,024,301)	490,837	236,233	727,070
16018	HILLSBORO INLET DISTRICT	299,720	32,013	34,805	-	31,410	98,229	-	-	(50,041)	(39,105)	(89,146)	31,126	(2,866)	28,260
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	686,883	73,366	79,765	-	136,447	289,578	-	-	(114,682)	(158,416)	(273,098)	71,332	(25,696)	45,636
16054	OLD PLANTATION WATER CONTROL DIST	416,140	44,448	48,325	-	13,653	106,426	-	-	(69,479)	(20,235)	(89,713)	43,216	11,716	54,932
16080	BROWARD CO CLERK OF CIRCUIT COURT	14,239,900	1,520,971	1,653,622	-	117,129	3,291,723	-	-	(2,377,495)	(2,369,814)	(4,747,309)	1,478,806	(768,608)	710,198
16100	TOWN OF HILLSBORO BEACH	3,112,548	332,453	361,448	-	84,707	778,608	-	-	(519,671)	(188,954)	(708,626)	323,237	(99,710)	223,527
16101	TOWN OF LAUDERDALE BY THE SEA	2,288,735	244,461	265,782	-	117,228	627,470	-	-	(382,127)	(39,861)	(421,988)	237,684	(26,237)	211,447
16102	CITY OF MARGATE	46,595,742	4,976,916	5,410,976	-	124,101	10,511,993	-	-	(7,779,629)	(3,429,217)	(11,208,846)	4,838,944	(2,291,526)	2,547,417
16103	BROWARD CO HOUSING AUTH	4,094,541	437,340	475,483	-	267,141	1,179,964	-	-	(683,625)	(451,362)	(1,134,987)	425,216	6,731	431,947
16104	CITY OF LAUDERDALE LAKES	247,347	26,419	28,723	-	1,363	56,506	-	-	(41,297)	(138,471)	(179,768)	25,687	(53,328)	(27,641)
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	687,370	73,418	79,822	-	99,197	252,437	-	-	(114,763)	(118,294)	(233,057)	71,383	(2,579)	68,804
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	5,465,822	583,807	634,724	-	80,318	1,298,850	-	-	(912,574)	(295,687)	(1,208,261)	567,623	(237,455)	330,168
16110	SOUTH BROWARD DRAINAGE DISTRICT	917,574	98,007	106,554	-	9,459	214,020	-	-	(153,198)	(248,479)	(19,008)	95,290	(19,008)	76,282
16112	NORTH BROWARD HOSPITAL DIST	178,199	19,034	20,694	-	-	39,727	-	-	(29,752)	(84,991)	(114,743)	18,506	(61,669)	(43,163)
16113	MEMORIAL HEALTHCARE DIST	-	-	-	-	3,503	3,503	-	-	-	(34,115)	(34,115)	-	(7,151)	(7,151)
16114	CITY OF DEERFIELD BEACH	503,870	53,819	58,512	-	-	112,331	-	-	(84,126)	(80,972)	(165,098)	52,327	(39,668)	12,658
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	5,104,259	545,189	592,737	-	148,243	1,286,168	-	-	(852,208)	(298,479)	(1,150,687)	530,075	85,312	615,386
16116	CITY OF COCONUT CREEK	47,716,750	5,096,651	5,541,154	-	5,311,949	15,949,755	-	-	(7,966,793)	(394,733)	(8,361,526)	4,955,360	2,140,574	7,095,934
16117	CITY OF HOLLYWOOD	936,625	100,041	108,766	-	212,322	421,130	-	-	(156,379)	(35,681)	(192,060)	97,268	19,652	116,920
16118	CITY OF WESTON	187,286	20,004	21,749	-	15,367	57,120	-	-	(31,269)	(16,888)	(48,157)	19,450	(9,598)	9,852
16119	CITY OF MIRAMAR	502,095	53,629	58,306	-	-	111,935	-	-	(83,830)	(87,975)	(171,805)	52,142	(51,284)	859
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	177,165	18,923	20,573	-	19,046	58,542	-	-	(29,579)	(11,653)	(41,232)	18,398	4,323	22,721
16121	CITY OF NORTH LAUDERDALE	8,038,083	858,552	933,430	-	788,000	2,579,982	-	-	(1,342,039)	(102,535)	(1,444,574)	834,751	169,371	1,004,121
16122	CITY OF POMPAN0 BEACH	119,231	12,735	13,846	-	53,023	79,604	-	-	(19,907)	(154,601)	(174,508)	12,382	(26,943)	(14,561)
16123	CITY OF WEST PARK	873,940	93,346	101,487	-	20,155	214,988	-	-	(145,913)	(81,054)	(226,967)	90,758	(8,805)	81,954
16124	CITY OF DANIA BEACH	8,217,441	877,709	954,258	-	760,920	2,592,888	-	-	(1,371,985)	(305,997)	(1,677,982)	853,377	455,095	1,308,472
16125	CITY OF WILTON MANORS	9,573,744	1,022,577	1,111,760	-	365,000	2,499,337	-	-	(1,598,433)	(197,082)	(1,795,515)	994,228	(92,271)	901,957
16126	TOWN OF PEMBROKE PARK	3,907,681	417,381	453,783	-	1,148,346	2,019,511	-	-	(652,427)	(438,768)	(1,091,194)	405,811	340,561	746,372
16127	CITY OF OAKLAND PARK	15,944,440	1,703,034	1,851,564	-	1,251,432	4,806,030	-	-	(2,662,085)	-	(2,662,085)	1,655,822	983,834	2,639,655

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	3,928,799	419,637	456,236	-	540,322	1,416,195	-	-	(655,953)	(478,446)	(1,134,399)	408,004	267,677	675,681
16129	CITY OF COOPER CITY	4,240,125	452,890	492,389	-	1,275,784	2,221,062	-	-	(707,932)	(253,387)	(961,319)	440,335	356,347	796,681
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	3,632,998	388,042	421,885	-	347,231	1,157,159	-	-	(606,566)	(122,455)	(729,021)	377,285	79,370	456,655
16131	CITY OF LIGHTHOUSE POINT	10,442,754	1,115,396	1,212,675	-	946,357	3,274,428	-	-	(1,743,523)	(123,574)	(1,867,097)	1,084,475	911,760	1,996,235
16132	CITY OF HALLANDALE BEACH	10,876,890	1,161,766	1,263,090	-	1,670,073	4,094,929	-	-	(1,816,007)	(40,070)	(1,856,077)	1,129,559	1,774,267	2,903,826
16133	CITY OF FORT LAUDERDALE	30,217,395	3,227,536	3,509,025	-	8,998,488	15,735,049	-	-	(5,045,099)	-	(5,045,099)	3,138,061	5,293,860	8,431,921
16300	CENTRAL CHARTER SCHOOL	3,254,443	347,609	377,925	-	200,055	925,589	-	-	(543,362)	(209,418)	(752,780)	337,972	36,118	374,090
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	355,966	38,021	41,337	-	21,293	100,650	-	-	(59,432)	(150,175)	(209,607)	36,967	(81,300)	(44,333)
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	2,175,119	232,326	252,588	-	251,696	736,610	-	-	(363,158)	(4,660)	(367,818)	225,885	104,368	330,253
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	5,199,170	555,326	603,759	-	506,264	1,665,349	-	-	(868,054)	(43,591)	(911,645)	539,931	194,701	734,632
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	3,352,560	358,089	389,319	-	460,911	1,208,319	-	-	(559,744)	(96,494)	(656,238)	348,162	139,636	487,798
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	4,707,956	502,859	546,716	-	550,737	1,600,313	-	-	(786,041)	(110,822)	(896,863)	488,919	213,802	702,721
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	437,411	46,720	50,795	-	53,376	150,891	-	-	(73,030)	(252,697)	(325,727)	45,425	(65,380)	(19,956)
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	-	-	-	-	-	-	-	-	-	-	-	-	(1,157)	(1,157)
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	-	-	-	-	-	-	-	-	-	-	-	-	(3,264)	(3,264)
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	-	-	-	-	-	-	-	-	-	-	-	-	(144)	(144)
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	-	-	-	-	-	-	-	-	-	-	-	-	(173)	(173)
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	-	-	-	-	-	-	-	-	-	-	-	-	(232)	(232)
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	-	-	-	-	-	-	-	-	-	-	-	-	(137)	(137)
16700	BROWARD COLLEGE	46,689,234	4,986,902	5,421,833	-	291,736	10,700,471	-	-	(7,795,239)	(7,145,204)	(14,940,443)	4,848,653	(2,288,389)	2,560,264
17001	CALHOUN CO CLERK OF CIRCUIT COURT	686,505	73,326	79,721	-	12,764	165,811	-	-	(114,619)	(50,407)	(165,026)	71,293	(26,541)	44,752
17003	CALHOUN CO BD OF CO COMMISSIONERS	1,531,660	163,597	177,865	-	57,397	398,860	-	-	(255,726)	(72,033)	(327,759)	159,062	(33,044)	126,018
17004	CALHOUN CO PROPERTY APPRAISER	485,184	51,823	56,342	-	22,816	130,981	-	-	(81,006)	(36,358)	(117,364)	50,386	(11,506)	38,880
17005	CALHOUN CO TAX COLLECTOR	393,501	42,030	45,696	-	131,870	219,596	-	-	(65,699)	(47,979)	(113,678)	40,865	(26,396)	14,469
17006	CALHOUN CO SHERIFF'S DEPT	2,770,541	295,923	321,732	-	492,984	1,110,639	-	-	(462,570)	(32,949)	(495,518)	287,719	111,637	399,356
17007	CALHOUN CO SCHOOL BOARD	7,628,403	814,794	885,856	-	92,897	1,793,546	-	-	(1,273,639)	(709,603)	(1,983,242)	792,206	(230,690)	561,516
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	418,501	44,700	48,599	-	7,681	100,981	-	-	(69,873)	(33,522)	(103,395)	43,461	(13,592)	29,870
17039	APALACHEE REGIONAL PLANNING COUNCIL	685,170	73,183	79,566	-	63,798	216,547	-	-	(114,396)	(167,077)	(281,473)	71,155	28,235	99,389
17100	CITY OF BLOUNTSTOWN	2,163,992	231,137	251,296	-	16,690	499,123	-	-	(361,300)	(116,295)	(477,596)	224,729	(25,986)	198,744
17101	TOWN OF ALTHA	155,625	16,622	18,072	-	19,868	54,562	-	-	(25,983)	(6,133)	(32,116)	16,162	3,119	19,281
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	3,003,594	320,815	348,795	-	-	669,611	-	-	(501,480)	(441,083)	(942,564)	311,922	(174,404)	137,518
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	76,575,187	8,179,036	8,892,368	-	5,495,932	22,567,337	-	-	(12,785,000)	(4,477,127)	(17,262,128)	7,952,293	696,214	8,648,507
18004	CHARLOTTE CO PROPERTY APPRAISER	2,220,173	237,138	257,820	-	-	494,958	-	-	(370,680)	(312,390)	(683,070)	230,564	(106,886)	123,677
18005	CHARLOTTE CO TAX COLLECTOR	4,129,467	441,071	479,538	-	157,881	1,078,490	-	-	(689,456)	(248,826)	(938,282)	428,843	70,678	499,521
18006	CHARLOTTE CO SHERIFF'S DEPT	71,746,284	7,663,258	8,331,607	-	9,946,621	25,941,487	-	-	(11,978,766)	(1,137,255)	(13,116,021)	7,450,814	2,459,915	9,910,729
18007	CHARLOTTE CO SCHOOL BOARD	61,113,548	6,527,570	7,096,871	-	2,185,344	15,809,785	-	-	(10,203,524)	(2,490,191)	(12,693,715)	6,346,610	1,368,996	7,715,606
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	2,181,303	232,986	253,306	-	225,690	711,982	-	-	(364,191)	(75,399)	(439,590)	226,527	44,588	271,115
19001	CITRUS CO CLERK OF CIRCUIT COURT	4,002,825	427,544	464,832	-	152,216	1,044,591	-	-	(668,312)	(109,043)	(777,355)	415,691	53,419	469,110
19003	CITRUS CO BD OF CO COMMISSIONERS	39,048,155	4,170,754	4,534,505	-	4,660,311	13,365,570	-	-	(6,519,484)	-	(6,519,484)	4,055,131	2,476,379	6,531,510
19004	CITRUS CO PROPERTY APPRAISER	2,173,894	232,195	252,446	-	132,455	617,095	-	-	(362,953)	(179,355)	(542,308)	225,758	54,854	280,612
19005	CITRUS CO TAX COLLECTOR	1,632,201	174,336	189,541	-	123,895	487,773	-	-	(272,512)	(93,631)	(366,143)	169,503	14,550	184,053
19006	CITRUS CO SHERIFF'S DEPT	29,828,197	3,185,965	3,463,829	-	2,330,006	8,979,800	-	-	(4,980,119)	(483,603)	(5,463,721)	3,097,643	60,151	3,157,793
19007	CITRUS CO SCHOOL BOARD	56,575,617	6,042,872	6,569,899	-	1,187,181	13,799,952	-	-	(9,445,870)	(4,943,954)	(14,389,824)	5,875,348	(414,355)	5,460,994
19009	CITRUS CO MOSQUITO CONTROL DIST	777,774	83,074	90,320	-	30,490	203,884	-	-	(129,857)	(23,473)	(153,330)	80,771	5,913	86,685
19016	CITRUS COUNTY HOSPITAL BOARD	73,377	7,837	8,521	-	6,748	23,107	-	-	(12,251)	(18,858)	(31,109)	7,620	(2,205)	5,415
19100	CITY OF INVERNESS	3,182,156	339,888	369,531	-	538,317	1,247,736	-	-	(531,293)	(3,170)	(534,463)	330,465	169,325	499,791
19101	HOMOSASSA SPECIAL WATER DIST	526,685	56,255	61,162	-	23,577	140,994	-	-	(87,935)	(31,036)	(118,971)	54,696	7,587	62,283
19102	CITY OF CRYSTAL RIVER	2,112,559	225,644	245,323	-	147,920	618,887	-	-	(352,713)	(54,483)	(407,196)	219,388	77,454	296,843
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	-	-	-	-	-	-	-	-	-	-	-	-	(5,437)	(5,437)
20001	CLAY CO CLERK OF COURT & COMPTROLLER	5,001,777	534,242	580,836	-	218,286	1,333,364	-	-	(835,097)	(95,612)	(930,709)	519,432	167,224	686,656
20003	CLAY CO BD OF CO COMMISSIONERS	54,382,073	5,808,578	6,315,171	-	9,231,723	21,355,472	-	-	(9,079,636)	(207,263)	(9,286,899)	5,647,550	3,228,196	8,875,746
20004	CLAY CO PROPERTY APPRAISER	2,170,864	231,871	252,094	-	104,368	588,333	-	-	(362,448)	(74,027)	(436,475)	225,443	64,927	290,370
20005	CLAY CO TAX COLLECTOR	2,878,432	307,447	334,261	-	323,609	965,317	-	-	(480,583)	(92,988)	(573,571)	298,924	140,017	438,940
20006	CLAY CO SHERIFF'S DEPT	59,972,267	6,405,670	6,964,338	-	11,921,980	25,291,988	-	-	(10,012,975)	(916,836)	(10,929,811)	6,228,089	2,425,468	8,653,557
20007	CLAY CO SCHOOL BOARD	120,533,301	12,874,226	13,997,048	-	1,723,459	28,594,732	-	-	(20,124,251)	(10,070,866)	(30,195,117)	12,517,321	(637,000)	11,880,321
20011	CLAY COUNTY SUPV OF ELECTIONS	865,639	92,459	100,523	-	3,322	196,305	-	-	(144,527)	(21,741)	(166,268)	89,896	(29,289)	60,607
20100	CITY OF GREEN COVE SPRINGS	3,338,047	356,539	387,634	-	381,426	1,125,598	-	-	(557,321)	(136,171)	(693,492)	346,654	172,441	519,095
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	3,509,619	374,864	407,558	-	35,192	817,614	-	-	(585,966)	(599,931)	(1,185,897)	364,472	(114,381)	250,091
20177	CITY OF KEYSTONE HEIGHTS	243,161	25,972	28,237	-	197,657	251,866	-	-	(40,598)	-	(40,598)	25,252	53,421	78,673
21001	COLLIER CO CLERK OF CIRCUIT COURT	8,165,702	872,183	948,250	-	303,716	2,124,149	-	-	(1,363,346)	(509,182)	(1,872,529)	848,004	98,022	946,026
21003	COLLIER CO BD OF CO COMMISSIONERS	102,598,407	10,958,590	11,914,340	-	4,089,539	26,962,469	-	-	(17,129,840)	(3,084,584)	(20,214,424)	10,654,791	1,242,966	11,897,758
21004	COLLIER CO PROPERTY APPRAISER	4,107,023	438,673	476,932	-	70,723	986,329	-	-	(685,709)	(128,385)	(814,094)	426,512	5,124	431,637
21005	COLLIER CO TAX COLLECTOR	6,844,477	731,062	794,822	-	300,294	1,826,178	-	-	(1,142,754)	(85,686)	(1,228,441)	710,795	145,540	856,335
21006	COLLIER CO SHERIFF'S OFFICE	133,485,734	14,257,682	15,501,161	-	5,789,806	35,548,649	-	-	(22,286,791)	(2,076,057)	(24,362,848)	13,862,424	(195,313)	13,667,111
21007	COLLIER CO SCHOOL BOARD	194,213,084	20,744,002	22,553,184	-	5,038,791	48,335,978	-	-	(32,425,834)	(5,439,958)	(37,865,792)	20,168,928	2,508,136	22,677,064
21009	COLLIER MOSQUITO CONTROL DIST	2,277,699	243,282	264,500	-	134,962	642,744	-	-	(380,285)	(64,727)	(445,012)	236,538	66,663	303,201

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Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
21011	COLLIER CO SUPERVISOR OF ELECTIONS	1,472,174	157,244	170,958	-	188,575	516,776	-	-	(245,794)	(14,703)	(260,497)	152,885	73,868	226,753
21100	NORTH COLLIER FIRE CONTROL & RESCUE	4,393,721	469,296	510,225	-	-	979,521	-	-	(733,576)	(796,467)	(1,530,043)	456,286	(679,239)	(222,953)
21101	CITY OF MARCO ISLAND	-	-	-	-	8,437	8,437	-	-	-	(250,147)	(250,147)	-	(122,347)	(122,347)
21105	IMMOKALEE FIRE CONTROL DISTRICT	5,480,029	585,325	636,374	-	1,488,125	2,709,823	-	-	(914,946)	(54,601)	(969,548)	569,098	372,113	941,211
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	36,488	3,897	4,237	-	2,526	10,661	-	-	(6,092)	(975)	(7,067)	3,789	(1,878)	1,912
21107	GREATER NAPLES FIRE RESCUE DISTRICT	32,082,803	3,426,781	3,725,647	-	5,769,306	12,921,734	-	-	(5,356,548)	(204,450)	(5,560,997)	3,331,782	1,786,209	5,117,992
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	728,265	77,786	84,570	-	8,612	170,969	-	-	(121,591)	(222,184)	(343,775)	75,630	(79,945)	(4,315)
21305	MARCO ISLAND ACADEMY	1,023,574	109,329	118,864	-	117,569	345,761	-	-	(170,896)	(58,377)	(229,273)	106,298	43,663	149,960
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	1,201,841	128,369	139,565	-	70,599	338,533	-	-	(200,659)	(98,726)	(299,386)	124,811	(13,736)	111,075
22003	COLUMBIA CO BD OF CO COMMISSIONERS	14,380,558	1,535,995	1,669,956	-	1,337,381	4,543,333	-	-	(2,400,979)	(123,599)	(2,524,578)	1,493,413	287,833	1,781,246
22004	COLUMBIA CO PROPERTY APPRAISER	1,287,102	137,476	149,466	-	37,133	324,075	-	-	(214,895)	(119,483)	(334,377)	133,665	(33,755)	99,909
22005	COLUMBIA CO TAX COLLECTOR	1,444,366	154,274	167,728	-	72,280	394,282	-	-	(241,152)	(84,683)	(325,834)	149,997	36,812	186,809
22006	COLUMBIA CO SHERIFF'S OFFICE	13,702,384	1,463,559	1,591,203	-	1,239,856	4,294,618	-	-	(2,287,751)	(469,972)	(2,757,723)	1,422,985	16,621	1,439,607
22007	COLUMBIA CO SCHOOL BOARD	28,399,499	3,033,365	3,297,920	-	353,134	6,684,419	-	-	(4,741,583)	(3,850,197)	(8,591,780)	2,949,273	(1,080,045)	1,869,228
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	517,492	55,274	60,094	-	3,582	118,950	-	-	(86,401)	(76,821)	(163,222)	53,741	(30,182)	23,559
22016	LAKE SHORE HOSPITAL AUTHORITY	76,384	8,159	8,870	-	11,892	28,921	-	-	(12,753)	(14,664)	(27,417)	7,932	(8,120)	(187)
22101	CITY OF LAKE CITY	4,709,488	503,023	546,894	-	403,986	1,453,903	-	-	(786,297)	(39,844)	(826,141)	489,078	171,991	661,069
22700	FLORIDA GATEWAY COLLEGE	6,366,132	679,970	739,273	-	49,301	1,468,544	-	-	(1,062,890)	(516,251)	(1,579,141)	661,120	(179,785)	481,334
23001	MIAMI-DADE CLERK OF THE COURT	18,360,191	1,961,062	2,132,095	-	14,924,368	19,017,525	-	-	(3,065,419)	-	(3,065,419)	1,906,696	4,033,613	5,940,309
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	2,147,318,828	229,356,258	249,359,499	-	24,816,271	503,532,029	-	-	(358,516,550)	(293,148,324)	(651,664,875)	222,997,945	(70,013,350)	152,984,595
23004	MIAMI-DADE COUNTY PROPERTY APPRAISER	7,991,961	853,626	928,074	-	6,496,390	8,278,090	-	-	(1,334,338)	-	-	829,961	1,755,781	2,585,742
23005	MIAMI-DADE COUNTY TAX COLLECTOR	5,662,241	604,787	657,533	-	4,602,641	5,864,961	-	-	(945,368)	-	(945,368)	588,021	1,243,957	1,831,978
23006	MIAMI-DADE SHERIFF'S OFFICE	299,350,512	31,973,786	34,762,371	-	243,331,730	310,067,887	-	-	(49,979,589)	-	(49,979,589)	31,087,395	65,765,332	96,852,727
23007	MIAMI-DADE CO SCHOOL BOARD	1,203,765,930	128,574,875	139,788,496	-	8,709,942	277,073,313	-	-	(200,980,871)	(73,257,204)	(274,238,075)	125,010,466	(7,146,204)	117,864,263
23011	MIAMI-DADE SUPERVISOR OF ELECTION	3,235,554	345,591	375,732	-	2,630,071	3,351,394	-	-	(540,208)	-	(540,208)	336,011	710,830	1,046,841
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	39,453,226	4,214,020	4,581,544	-	-	8,795,564	-	-	(6,587,114)	(12,684,457)	(19,271,571)	4,097,197	(7,094,430)	(2,997,232)
23100	BAL HARBOUR VILLAGE	2,093,006	223,555	243,052	-	612,475	1,079,082	-	-	(349,448)	(18,270)	(367,719)	217,358	243,266	460,623
23101	VILLAGE OF EL PORTAL	1,346,185	143,787	156,327	-	119,517	419,631	-	-	(224,759)	(53,410)	(278,170)	139,801	57,240	197,040
23102	CITY OF OPA LOCKA	8,993,256	960,574	1,044,351	-	1,768,647	3,773,572	-	-	(1,501,515)	(961,475)	(2,462,990)	933,945	265,791	1,199,736
23104	VILLAGE OF BISCAYNE PARK	1,631,426	174,253	189,451	-	62,944	426,648	-	-	(272,383)	(66,819)	(339,202)	169,423	(11,379)	158,044
23105	CITY OF WEST MIAMI	5,090,591	543,729	591,150	-	477,475	1,612,354	-	-	(849,926)	(44,180)	(894,105)	528,655	28,494	557,149
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	956,571	102,172	111,083	-	80,163	293,418	-	-	(159,709)	(78,296)	(238,005)	99,339	(5,297)	94,042
23108	CITY OF SUNNY ISLES BEACH	20,353,774	2,173,997	2,363,602	-	1,218,229	5,755,828	-	-	(3,398,268)	(165,745)	(3,564,013)	2,113,729	329,045	2,442,774
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	-	-	-	-	80,946	80,946	-	-	-	(3,387,117)	(3,387,117)	-	(888,671)	(888,671)
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	542,056	57,897	62,947	-	3,154	123,998	-	-	(90,502)	(74,753)	(165,255)	56,292	(28,168)	28,124
23117	CITY OF NORTH MIAMI	14,302,353	1,527,642	1,660,875	-	2,864,653	6,053,170	-	-	(2,387,922)	-	(2,387,922)	1,485,292	1,481,014	2,966,306
23118	CITY OF NORTH MIAMI BEACH	60,524	6,465	7,028	-	-	13,493	-	-	(10,105)	(10,357)	(20,462)	6,285	(5,075)	1,210
23119	TOWN OF MIAMI LAKES	1,442,802	154,106	167,547	-	32,116	353,769	-	-	(240,890)	(306,369)	(547,259)	149,834	(121,292)	28,542
23120	CITY OF MIAMI GARDENS	51,241,239	5,473,104	5,950,439	-	3,085,740	14,509,283	-	-	(8,555,242)	(3,595,149)	(12,150,391)	5,321,376	(230,032)	5,091,344
23121	THE CHILDREN'S TRUST	4,279,048	457,047	496,909	-	69,647	1,023,603	-	-	(714,430)	(325,913)	(1,040,344)	444,377	(54,429)	389,948
23122	CITY OF NORTH BAY VILLAGE	7,900,078	843,812	917,404	-	1,130,678	2,891,894	-	-	(1,318,998)	(155,422)	(1,474,420)	820,419	190,163	1,010,582
23123	TOWN OF CUTLER BAY	3,098,836	330,988	359,855	-	130,386	821,230	-	-	(517,382)	(27,930)	(545,312)	321,813	36,356	358,168
23124	CITY OF DORAL	26,228,156	2,801,443	3,045,770	-	3,012,102	8,859,316	-	-	(4,379,055)	(348,164)	(4,727,219)	2,723,780	814,841	3,538,621
23125	CITY OF FLORIDA CITY	7,134,825	762,074	828,539	-	247,986	1,838,599	-	-	(1,191,231)	(131,497)	(1,322,728)	740,948	(9,176)	73

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
25100	TOWN OF CROSS CITY	857,427	91,582	99,570	-	16,743	207,895	-	-	(143,156)	(115,442)	(258,598)	89,043	(27,494)	61,549
25103	SUWANNEE WATER AND SEWER DISTRICT	116,757	12,471	13,559	-	27,283	53,312	-	-	(19,494)	(12,858)	(32,351)	12,125	1,241	13,367
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	111,530	11,913	12,952	-	3,317	28,181	-	-	(18,621)	(193)	(18,814)	11,582	2,400	13,983
25363	KINDER CUB SCHOOL, INC.	299,786	32,020	34,813	-	33,623	100,457	-	-	(50,052)	(105,606)	(155,658)	31,133	3,337	34,470
26003	CITY OF JACKSONVILLE	4,855,966	518,668	563,904	-	636,620	1,719,192	-	-	(810,753)	(645,220)	(1,455,972)	504,290	(390,176)	114,113
26007	DUVAL CO SCHOOL BOARD	306,047,493	32,689,094	35,540,065	-	4,651,423	72,880,582	-	-	(51,097,718)	(34,750,160)	(85,847,878)	31,782,873	(7,498,843)	24,284,030
26039	NORTHEAST FL REGIONAL COUNCIL	839,728	89,692	97,514	-	125,359	312,565	-	-	(140,201)	-	(140,201)	87,205	62,159	149,365
26102	JACKSONVILLE PORT AUTHORITY	9,253,068	988,325	1,074,522	-	151,889	2,214,736	-	-	(1,544,893)	(798,145)	(2,343,038)	960,926	(245,718)	715,208
26103	JACKSONVILLE AVIATION AUTHORITY	16,304,614	1,741,504	1,893,389	-	415,962	4,050,855	-	-	(2,722,220)	(726,868)	(3,449,088)	1,693,226	(524,814)	1,168,412
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	225,171	24,051	26,148	-	25,349	75,548	-	-	(37,595)	(63,744)	(101,338)	23,384	4,793	28,177
26300	SIATECH JACKSONVILLE	-	-	-	-	-	-	-	-	-	(9,145)	(9,145)	-	(17,340)	(17,340)
26301	RIVER CITY SCIENCE ACADEMY	2,062,261	220,271	239,482	-	126,076	585,829	-	-	(344,315)	(109,242)	(453,557)	214,165	73,830	287,995
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	1,229,715	131,347	142,802	-	92,839	366,988	-	-	(205,313)	(154,724)	(360,038)	127,705	39,650	167,355
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	259,592	27,727	30,145	-	12,380	70,253	-	-	(43,341)	(35,391)	(78,733)	26,958	2,786	29,745
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	1,682,022	179,658	195,326	-	156,631	531,615	-	-	(280,831)	(180,280)	(461,111)	174,677	68,055	242,732
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	1,857,874	198,441	215,747	-	116,150	530,338	-	-	(310,191)	(225,226)	(535,416)	192,939	68,261	261,200
26366	LONE STAR MYCROSCHOOL	370,398	39,562	43,013	-	28,792	111,368	-	-	(61,842)	(2,136)	(63,978)	38,466	22,651	61,117
26368	BISCAYNE MYCROSCHOOL	230,706	24,642	26,791	-	23,483	74,915	-	-	(38,519)	(52,052)	(90,571)	23,959	3,131	27,089
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	1,579,531	168,711	183,425	-	523,183	875,318	-	-	(263,719)	(47,605)	(311,324)	164,033	260,644	424,678
26370	RIVER CITY SCIENCE ACADEMY SOUTHEAST	1,446,809	154,534	168,012	-	1,026,440	1,348,986	-	-	(241,559)	-	(241,559)	150,250	295,413	445,664
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	35,524,044	3,794,342	4,125,264	-	564,763	8,484,369	-	-	(5,931,098)	(3,965,753)	(9,896,851)	3,689,153	(1,076,234)	2,612,920
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	11,816,268	1,262,102	1,372,176	-	425,157	3,059,434	-	-	(1,972,845)	(1,248,626)	(3,221,471)	1,227,113	101,620	1,328,733
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	103,708,071	11,077,114	12,043,201	-	6,150,879	29,271,194	-	-	(17,315,109)	(1,117,402)	(18,432,512)	10,770,029	398,778	11,168,807
27004	ESCAMBIA CO PROPERTY APPRAISER	3,577,663	382,132	415,460	-	230,947	1,028,539	-	-	(597,327)	(22,628)	(619,955)	371,538	66,166	437,704
27005	ESCAMBIA CO TAX COLLECTOR	2,834,308	302,734	329,137	-	51,670	683,541	-	-	(473,216)	(537,016)	(1,010,232)	294,341	(184,443)	109,899
27006	ESCAMBIA CO SHERIFF'S DEPT	54,237,291	5,793,114	6,298,359	-	1,971,357	14,062,829	-	-	(9,055,463)	(773,146)	(9,828,609)	5,632,515	46,311	5,678,825
27007	ESCAMBIA CO SCHOOL BOARD	116,553,230	12,449,112	13,534,858	-	1,378,086	27,362,056	-	-	(19,459,738)	(16,883,703)	(36,343,441)	12,103,992	(4,327,401)	7,776,591
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	4,670,949	498,907	542,419	-	35,023	1,076,349	-	-	(779,862)	(447,514)	(1,227,376)	485,076	(155,229)	329,847
27039	WEST FL REGIONAL PLANNING COUNCIL	900,166	96,147	104,533	-	19,865	220,545	-	-	(150,292)	(131,403)	(281,695)	93,482	(22,464)	71,018
27041	SANTA ROSA ISLAND AUTH	580,602	62,014	67,423	-	102,621	232,059	-	-	(96,937)	(62,279)	(159,216)	60,295	7,615	67,910
27059	EMERALD COAST UTILITIES AUTHORITY	21,877,878	2,336,788	2,540,590	-	166,091	5,043,469	-	-	(3,652,733)	(1,119,547)	(4,772,279)	2,272,006	(342,545)	1,929,462
27060	ESCAMBIA CO HOUSING FINANCE AUTH	289,027	30,871	33,564	-	20,047	84,481	-	-	(48,256)	(51,368)	(99,624)	30,015	(4,701)	25,314
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	-	-	-	-	-	-	-	-	-	-	-	-	(2,465)	(2,465)
27100	CITY OF PENSACOLA	24,289,804	2,594,407	2,820,677	-	2,250,396	7,665,480	-	-	(4,055,428)	(544,828)	(4,600,256)	2,522,484	1,282,935	3,805,419
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	347,916	37,161	40,402	-	43,104	120,667	-	-	(58,088)	(30,709)	(88,797)	36,131	8,240	44,371
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	433,126	46,262	50,297	-	9,426	105,986	-	-	(72,315)	(7,848)	(80,163)	44,980	6,646	51,626
27700	PENSACOLA STATE COLLEGE	16,901,973	1,805,309	1,962,758	-	407,448	4,175,515	-	-	(2,821,955)	(987,712)	(3,809,667)	1,755,261	(354,818)	1,400,443
28001	FLAGLER CO CLERK OF CIRCUIT COURT	3,427,192	366,060	397,986	-	354,734	1,118,781	-	-	(572,204)	(132,435)	(704,640)	355,912	86,079	441,991
28003	FLAGLER CO BD OF CO COMMISSIONERS	27,464,300	2,933,476	3,189,319	-	3,427,574	9,550,369	-	-	(4,585,442)	(1,366,969)	(5,952,411)	2,852,153	887,723	3,739,877
28004	FLAGLER CO PROPERTY APPRAISER	1,890,782	201,955	219,569	-	62,450	483,974	-	-	(315,685)	(30,552)	(346,237)	196,357	23,174	219,531
28005	FLAGLER CO TAX COLLECTOR	2,706,913	289,127	314,343	-	374,444	977,913	-	-	(451,946)	(8,091)	(460,038)	281,112	120,048	401,159
28006	FLAGLER CO SHERIFF'S DEPT	35,817,244	3,825,659	4,159,312	-	3,841,778	11,826,749	-	-	(5,980,050)	(437,707)	(6,417,758)	3,719,602	1,092,402	4,812,004
28007	FLAGLER CO SCHOOL BOARD	45,690,621	4,880,239	5,305,868	-	847,869	11,033,976	-	-	(7,628,510)	(3,163,425)	(10,791,935)	4,744,947	(125,018)	4,619,930
28009	EAST FLAGLER MOSQUITO CONTROL DIST	419,809	44,840	48,751	-	41,528	135,119	-	-	(70,091)	(13,699)	(83,790)	43,597	18,890	62,487
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	837,091	89,410	97,208	-	71,684	258,302	-	-	(139,761)	(18,803)	(158,564)	86,931	21,723	108,655
28088	FLAGLER CO HOUSING AUTH	234,296	25,025	27,208	-	29,786	82,019	-	-	(39,118)	(14,519)	(53,637)	24,331	(6,932)	17,399
28100	CITY OF PALM COAST	859,247	91,777	99,781	-	-	191,558	-	-	(143,460)	(327,236)	(470,696)	89,232	(280,461)	(191,229)
28101	CITY OF BUNNELL	3,585,340	382,952	416,351	-	503,929	1,303,232	-	-	(598,609)	(12,431)	(611,040)	372,336	218,570	590,905
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	1,012,393	108,134	117,565	-	82,316	308,016	-	-	(169,029)	(39,621)	(208,650)	105,136	46,791	151,928
29003	FRANKLIN CO BD OF CO COMM	2,435,563	260,144	282,832	-	145,619	688,595	-	-	(406,642)	(25,048)	(431,689)	252,932	20,075	273,007
29004	FRANKLIN CO PROPERTY APPRAISER	629,630	67,251	73,116	-	162,303	302,670	-	-	(105,123)	(24,261)	(129,384)	65,387	(5,548)	59,839
29005	FRANKLIN CO TAX COLLECTOR	519,218	55,458	60,295	-	20,786	136,539	-	-	(86,689)	(39,663)	(126,352)	53,921	(18,429)	35,491
29006	FRANKLIN CO SHERIFF'S DEPT	5,525,928	590,227	641,704	-	593,253	1,825,184	-	-	(922,609)	(94,817)	(1,017,427)	573,865	54,167	628,032
29007	FRANKLIN CO SCHOOL BOARD	3,920,654	418,767	455,290	-	79,330	953,387	-	-	(654,593)	(818,469)	(1,473,062)	407,158	(174,198)	232,960
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	390,298	41,688	45,324	-	5,920	92,932	-	-	(65,164)	(36,092)	(101,256)	40,532	(14,175)	26,357
29100	CITY OF APALACHICOLA	1,641,407	175,320	190,610	-	102,402	468,331	-	-	(274,049)	(142,692)	(416,742)	170,459	8,523	178,982
29101	CITY OF CARRABELLE	789,291	84,305	91,657	-	6,422	182,384	-	-	(131,780)	(17,150)	(148,930)	81,967	(21,698)	60,270
29102	EASTPOINT WATER AND SEWER DIST	229,327	24,495	26,631	-	6,748	57,874	-	-	(38,288)	(28,399)	(66,688)	23,815	(3,664)	20,152
29104	APALACHICOLA HOUSING AUTHORITY	75,759	8,092	8,798	-	6,342	23,231	-	-	(12,649)	(5,354)	(18,003)	7,868	1,507	9,374
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	1,693,486	180,882	196,658	-	49,302	426,842	-	-	(282,745)	(77,886)	(360,631)	175,868	(29,243)	146,625
30003	GADSDEN CO BD OF CO COMMISSIONERS	9,475,744	1,012,109	1,100,380	-	463,311	2,575,800	-	-	(1,582,071)	-	(1,582,071)	984,051	109,735	1,093,786
30005	GADSDEN CO TAX COLLECTOR	180,049	19,231	20,908	-	2,703	42,843	-	-	(30,061)	(151,894)	(181,955)	18,698	(78,822)	(60,124)
30006	GADSDEN CO SHERIFF'S DEPT	5,090,799	543,751	591,174	-	142,190	1,277,115	-	-	(849,960)	(754,120)	(1,604,080)	528,677	(310,078)	218,599
30007	GADSDEN CO SCHOOL BOARD	14,900,031	1,591,480	1,730,281	-	28,298	3,350,059	-	-	(2,487,710)	(1,916,154)	(4,403,864)	1,547,360	(877,936)	669,424
30100	TOWN OF HAVANA	1,486,386	158,762	172,608	-	22,609	353,979	-	-	(248,167)	(147,949)	(396,117)	154,360	(64,900)	89,461
30101	CITY OF CHATTAHOOCHEE	1,662,617	177,585	193,073	-	44,777	415,435	-	-	(277,591)	(53,256)	(330,846)	172,662	(8,511)	164,151

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
30102	NORTHWEST FL WATER MANAGEMENT DIST	4,493,920	479,998	521,861	-	144,599	1,146,458	-	-	(750,305)	(99,370)	(849,676)	466,691	33,911	500,603
30103	TOWN OF GREENSBORO	78,618	8,397	9,130	-	29,566	47,093	-	-	(13,126)	(63,173)	(76,299)	8,164	(9,405)	(1,241)
30104	CITY OF GRETN	681,365	72,777	79,124	-	28,943	180,844	-	-	(113,761)	(131,393)	(245,154)	70,759	(45,870)	24,890
30105	CITY OF MIDWAY	870,592	92,988	101,098	-	259,332	453,419	-	-	(145,354)	(46,945)	(192,299)	90,411	58,309	148,719
30302	CROSSROAD ACADEMY CHARTER SCHOOL OF BUSINESS	650,714	69,503	75,565	-	485,812	630,880	-	-	(108,643)	-	(108,643)	67,576	136,489	204,065
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	793,252	84,728	92,117	-	56,196	233,041	-	-	(132,441)	(48,181)	(180,623)	82,379	(13,691)	68,688
31003	GILCHRIST CO BD OF CO COMMISSIONERS	4,619,927	493,457	536,494	-	468,975	1,498,925	-	-	(771,343)	(24,777)	(796,120)	479,777	131,139	610,916
31004	GILCHRIST CO PROPERTY APPRAISER	643,497	68,732	74,727	-	6,877	150,336	-	-	(107,438)	(23,170)	(130,608)	66,827	(14,792)	52,035
31005	GILCHRIST CO TAX COLLECTOR	692,373	73,953	80,402	-	70,174	224,530	-	-	(115,599)	(34,685)	(150,283)	71,903	42,809	114,711
31006	GILCHRIST CO SHERIFF'S DEPT	5,483,950	585,744	636,829	-	1,075,525	2,298,097	-	-	(915,601)	(143,997)	(1,059,598)	569,505	196,348	765,853
31007	GILCHRIST CO SCHOOL BOARD	10,060,941	1,074,614	1,168,337	-	92,546	2,335,497	-	-	(1,679,776)	(1,068,001)	(2,747,776)	1,044,823	(319,593)	725,230
31011	GILCHRIST CO SUPERVISOR OF ELECTION	392,987	41,975	45,636	-	5,724	93,335	-	-	(65,613)	(72,949)	(138,562)	40,811	(28,860)	11,951
31100	CITY OF TRENTON	818,174	87,390	95,011	-	91,356	273,757	-	-	(136,602)	(10,050)	(146,653)	84,967	22,916	107,883
32001	GLADES CO CLERK OF THE CIRCUIT COUR	805,135	85,997	93,497	-	36,819	216,313	-	-	(134,425)	(42,751)	(177,176)	83,613	5,513	89,126
32003	GLADES CO BD OF CO COMMISSIONERS	3,762,048	401,826	436,872	-	268,139	1,106,837	-	-	(628,112)	(25,380)	(653,492)	390,687	64,280	454,967
32004	GLADES CO PROPERTY APPRAISER	409,747	43,765	47,582	-	46,017	137,364	-	-	(68,411)	(14,978)	(83,390)	42,552	(23,283)	19,269
32005	GLADES COUNTY TAX COLLECTOR	245,526	26,225	28,512	-	5,060	59,796	-	-	(40,993)	(21,933)	(62,926)	25,498	(7,066)	18,432
32006	GLADES CO SHERIFF'S DEPT	5,053,552	539,773	586,849	-	624,973	1,751,594	-	-	(843,742)	(1,510,107)	(2,353,849)	524,809	(913,780)	(388,971)
32007	GLADES CO SCHOOL BOARD	5,634,790	601,855	654,345	-	302,158	1,558,358	-	-	(940,785)	(743,332)	(1,684,117)	585,170	(79,998)	505,172
32100	CITY OF MOORE HAVEN	595,600	63,616	69,165	-	32,284	165,065	-	-	(99,441)	(81,252)	(180,694)	61,853	(16,387)	45,465
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	15,590	1,665	1,810	-	3,846	7,322	-	-	(2,603)	(1,203)	(3,806)	1,619	(219)	1,400
32300	PEMAYETV EMAHAKV, INC	4,109,250	438,911	477,191	-	351,962	1,268,064	-	-	(686,081)	(110,010)	(796,091)	426,743	112,797	539,541
33001	GULF CO CLERK OF CIRCUIT COURT	674,834	72,079	78,366	-	49,696	200,141	-	-	(112,670)	(27,000)	(139,670)	70,081	(12,392)	57,689
33003	GULF CO BD OF CO COMMISSIONERS	7,718,453	824,412	896,313	-	678,102	2,398,827	-	-	(1,288,674)	(66,109)	(1,354,783)	801,557	158,793	960,350
33004	GULF CO PROPERTY APPRAISER	561,384	59,962	65,191	-	17,469	142,622	-	-	(93,729)	(40,009)	(133,737)	58,299	(13,199)	45,101
33005	GULF CO TAX COLLECTOR	483,612	51,655	56,160	-	166,928	274,742	-	-	(80,744)	(3,952)	(84,696)	50,223	43,753	93,976
33006	GULF COUNTY SHERIFF'S DEPT	3,286,276	351,009	381,622	-	248,880	981,511	-	-	(548,677)	(107,422)	(656,099)	341,278	477	341,755
33007	GULF CO SCHOOL BOARD	8,136,089	869,020	944,811	-	106,361	1,920,192	-	-	(1,358,402)	(616,819)	(1,975,221)	844,929	(96,317)	748,612
33011	GULF CO SUPERVISOR OF ELECTIONS	364,169	38,897	42,289	-	8,354	89,541	-	-	(60,802)	(86,375)	(147,177)	37,819	(29,083)	8,736
33100	CITY OF PORT ST JOE	3,057,607	326,585	355,068	-	350,716	1,032,368	-	-	(510,498)	(42,538)	(553,036)	317,531	138,459	455,990
34001	HAMILTON CO CLERK OF CIRCUIT COURT	774,544	82,730	89,945	-	-	172,674	-	-	(129,318)	(64,425)	(193,743)	80,436	(30,887)	49,549
34003	HAMILTON CO BD OF CO COMMISSIONERS	4,213,637	450,061	489,313	-	496,319	1,435,692	-	-	(703,509)	(3,278)	(706,788)	437,584	183,243	620,827
34004	HAMILTON CO PROPERTY APPRAISER	386,630	41,296	44,898	-	42,031	128,225	-	-	(64,552)	(20,229)	(84,781)	40,151	6,678	46,829
34005	HAMILTON CO TAX COLLECTOR	432,570	46,203	50,233	-	162,478	258,913	-	-	(72,222)	(30,294)	(102,516)	44,922	33,178	78,100
34006	HAMILTON CO SHERIFF'S DEPT	3,723,013	397,657	432,339	-	383,215	1,213,211	-	-	(621,595)	(202,446)	(824,040)	386,633	(42,098)	344,534
34007	HAMILTON CO SCHOOL BOARD	7,220,542	771,230	838,492	-	584,157	2,193,879	-	-	(1,205,542)	(382,199)	(1,587,741)	749,849	137,857	887,707
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	464,055	49,566	53,889	-	33,335	136,790	-	-	(77,479)	(17,873)	(95,352)	48,192	(3,042)	45,150
34100	CITY OF JASPER	1,157,255	123,607	134,387	-	32,425	290,419	-	-	(193,215)	(71,369)	(264,585)	120,180	(91,000)	29,180
34103	TOWN OF JENNINGS	302,782	32,340	35,161	-	114,603	182,104	-	-	(50,553)	(15,966)	(66,519)	31,444	53,800	85,244
35001	HARDEE CO CLERK OF CIRCUIT COURT	847,816	90,556	98,454	-	16,431	205,440	-	-	(141,551)	(100,675)	(242,226)	88,045	(40,673)	47,372
35003	HARDEE CO BD OF CO COMMISSIONERS	8,660,506	925,033	1,005,710	-	702,269	2,633,012	-	-	(1,445,959)	(493,071)	(1,939,030)	899,389	(12,454)	886,936
35004	HARDEE CO PROPERTY APPRAISER	684,812	73,145	79,524	-	52,882	205,552	-	-	(114,336)	(7,454)	(121,791)	71,117	6,680	77,797
35005	HARDEE CO TAX COLLECTOR	653,202	69,769	75,854	-	32,905	178,528	-	-	(109,059)	(54,931)	(163,990)	67,835	(22,747)	45,088
35006	HARDEE CO SHERIFF'S DEPT	8,043,644	859,146	934,076	-	442,707	2,235,929	-	-	(1,342,968)	(330,346)	(1,673,314)	835,328	(103,993)	731,335
35007	HARDEE CO SCHOOL BOARD	14,378,764	1,535,803	1,669,748	-	227,418	3,432,969	-	-	(2,400,680)	(2,817,474)	(5,218,153)	1,493,227	(756,273)	736,954
35011	HARDEE CO SUPERVISOR OF ELECTIONS	126,602	13,522	14,702	-	2,113	30,338	-	-	(21,138)	(250,217)	(271,355)	13,148	(79,039)	(65,891)
36001	HENDRY CO CLERK OF CIRCUIT COURT	1,243,478	132,817	144,400	-	34,996	312,212	-	-	(207,611)	(37,94				

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	719,650	76,866	83,570	-	39,245	199,681	-	-	(120,153)	(111,432)	(231,585)	74,735	(11,605)	63,130	
37056	SW FL WATER MANAGEMENT DIST	22,143,377	2,365,146	2,571,421	-	249,605	5,186,172	-	-	(3,697,060)	(2,034,546)	(5,731,606)	2,299,578	(368,576)	1,931,002	
37100	CITY OF BROOKSVILLE	2,923,297	312,239	339,471	-	458,543	1,110,253	-	-	(488,074)	-	(488,074)	303,583	143,813	447,396	
37101	HERNANDO CO HOUSING AUTH	260,540	27,828	30,256	-	48,225	106,309	-	-	(43,500)	(12,080)	(55,580)	27,057	24,494	51,551	
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	3,109,641	332,142	361,110	-	6,937	700,190	-	-	(519,186)	(304,311)	(823,497)	322,935	(88,410)	234,525	
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	18,844,867	2,012,830	2,188,379	-	342,301	4,543,509	-	-	(3,146,341)	(581,973)	(3,728,314)	1,957,030	(67,592)	1,889,437	
38004	HIGHLANDS CO PROPERTY APPRAISER	1,870,821	199,823	217,251	-	14,320	431,394	-	-	(312,352)	(131,277)	(443,630)	194,284	(27,783)	166,501	
38005	HIGHLANDS CO TAX COLLECTOR	1,600,741	170,976	185,888	-	80,394	437,257	-	-	(267,260)	(195,470)	(462,729)	166,236	(92,090)	74,146	
38006	HIGHLANDS CO SHERIFF'S DEPT	28,508,908	3,045,051	3,310,625	-	592,305	6,947,981	-	-	(4,759,850)	(856,315)	(5,616,165)	2,960,635	(572,881)	2,387,755	
38007	HIGHLANDS CO SCHOOL BOARD	41,336,094	4,415,130	4,800,194	-	548,344	9,763,668	-	-	(6,901,478)	(3,178,720)	(10,080,198)	4,292,732	(458,394)	3,834,338	
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	720,604	76,968	83,681	-	33,453	194,101	-	-	(120,312)	(23,374)	(143,686)	74,834	(8,561)	66,273	
38100	CITY OF AVON PARK	1,572,599	167,970	182,620	-	324,036	674,626	-	-	(262,561)	(15,729)	(278,290)	163,314	119,593	282,906	
38101	TOWN OF LAKE PLACID	2,108,650	225,226	244,869	-	140,261	610,356	-	-	(352,060)	(82,938)	(434,999)	218,982	13,902	232,885	
38102	CITY OF SEBRING	7,902,756	844,098	917,715	-	959,191	2,721,004	-	-	(1,319,445)	(58,372)	(1,377,817)	820,697	316,666	1,137,363	
38103	SEBRING AIRPORT AUTH	744,169	79,485	86,417	-	101,336	267,239	-	-	(124,247)	(23,469)	(147,715)	77,282	39,479	116,760	
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	136,474	14,577	15,848	-	24,132	54,557	-	-	(22,786)	(5,113)	(27,898)	14,173	2,662	16,835	
38700	SOUTH FLORIDA STATE COLLEGE	9,893,580	1,056,738	1,148,902	-	396,923	2,602,563	-	-	(1,651,833)	(616,830)	(2,268,663)	1,027,443	34,395	1,061,838	
39001	HILLSBOROUGH CO CLERK OF COURT	20,888,459	2,231,107	2,425,693	-	155,510	4,812,310	-	-	(3,487,539)	(2,253,529)	(5,741,068)	2,169,256	(512,202)	1,657,054	
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	363,358,919	38,810,558	42,195,410	-	24,147,178	105,153,146	-	-	(60,666,439)	(3,825,497)	(64,491,936)	37,734,635	7,858,825	45,593,460	
39004	HILLSBOROUGH CO PROPERTY APPRAISER	5,879,879	628,033	682,807	-	-	1,310,840	-	-	(981,705)	(707,308)	(1,689,013)	610,622	(295,847)	314,776	
39005	HILLSBOROUGH CO TAX COLLECTOR	13,086,486	1,397,774	1,519,681	-	762,274	3,679,729	-	-	(2,184,921)	(583,964)	(2,768,885)	1,359,025	240,649	1,599,673	
39006	HILLSBOROUGH CO SHERIFF'S DEPT	354,501,197	37,864,460	41,166,798	-	15,330,400	94,361,658	-	-	(59,187,553)	(7,355,606)	(66,543,158)	36,814,765	(3,851,168)	32,963,597	
39007	HILLSBOROUGH CO SCHOOL BOARD	621,095,978	66,339,589	72,125,378	-	6,597,504	145,062,472	-	-	(103,698,242)	(66,572,089)	(170,270,331)	64,500,495	(16,636,154)	47,864,340	
39037	HILLSBOROUGH CO AVIATION AUTH	41,281,837	4,409,335	4,793,894	-	974,029	10,177,258	-	-	(6,892,419)	(978,827)	(7,871,246)	4,287,097	188,955	4,476,052	
39038	TAMPA PORT AUTH	12,109,377	1,293,409	1,406,213	-	524,434	3,224,056	-	-	(2,021,783)	(418,677)	(2,440,460)	1,257,553	168,461	1,426,013	
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	3,223,684	344,323	374,354	-	285,278	1,003,955	-	-	(538,227)	(160,430)	(698,657)	334,778	31,701	366,479	
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	26,763,387	2,858,611	3,107,924	-	648,944	6,615,480	-	-	(4,468,417)	(3,067,921)	(7,536,339)	2,779,364	(173,019)	2,606,345	
39100	CITY OF TEMPLE TERRACE	208,157	22,233	24,172	-	46,406	105,480	-	-	(34,754)	(159,117)	(193,871)	21,617	(96,209)	(74,592)	
39102	TAMPA SPORTS AUTH	3,428,726	366,224	398,164	-	159,733	924,122	-	-	(572,460)	(287,479)	(859,940)	356,071	6,658	362,729	
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	-	-	-	-	-	-	-	-	-	-	-	-	(1,628)	(1,628)	
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	2,175,640	232,381	252,648	-	154,230	639,259	-	-	(363,245)	(104,991)	(468,237)	225,939	61,546	287,486	
39109	TAMPA BAY ESTUARY PROGRAM	365,778	39,069	42,476	-	32,087	113,633	-	-	(61,070)	(62,199)	(123,269)	37,986	5,296	43,282	
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	-	-	-	-	-	-	-	-	-	(22,678)	(22,678)	-	(80,841)	(80,841)	
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	3,331,112	355,798	386,829	-	25,849	768,476	-	-	(556,163)	(243,586)	(799,748)	345,934	(79,833)	266,101	
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	-	-	-	-	13,524	13,524	-	-	-	(266,900)	(266,900)	-	(35,248)	(35,248)	
39700	HILLSBOROUGH COLLEGE	37,641,562	4,020,515	4,371,163	-	688,987	9,080,665	-	-	(6,284,639)	(1,774,370)	(8,059,009)	3,909,057	(183,106)	3,725,951	
40001	HOLMES CO CLERK OF CIRCUIT COURT	853,352	91,147	99,096	-	43,974	234,218	-	-	(142,476)	(143,633)	(286,109)	88,620	(33,786)	54,834	
40003	HOLMES CO BD OF CO COMMISSIONERS	3,071,312	328,048	356,659	-	42,916	727,624	-	-	(512,786)	(277,594)	(790,380)	318,954	(113,077)	205,877	
40004	HOLMES CO PROPERTY APPRAISER	556,397	59,429	64,612	-	10,011	134,052	-	-	(92,896)	(62,086)	(154,982)	57,781	(25,818)	31,964	
40005	HOLMES CO TAX COLLECTOR	544,225	58,129	63,199	-	10,876	132,204	-	-	(90,864)	(39,260)	(130,124)	56,517	(22,705)	33,812	
40006	HOLMES CO SHERIFF'S DEPT	4,142,704	442,484	481,076	-	680,524	1,604,084	-	-	(691,666)	(51,555)	(743,221)	430,218	166,391	596,609	
40007	HOLMES CO SCHOOL BOARD	11,502,530	1,228,591	1,335,743	-	142,696	2,707,030	-	-	(1,920,464)	(1,555,750)	(3,476,213)	1,194,532	(410,360)	784,172	
40103	HOLMES COUNTY HOUSING AUTHORITY	45,605	4,871	5,296	-	10,245	20,412	-	-	(7,614)	(2,817)	(10,432)	4,736	1,588	6,325	
40109	CITY OF BONIFAY	758,688	81,036	88,103	-	616,712	785,851									

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
42103	TOWN OF ALFORD	61,223	6,539	7,110	-	5,794	19,443	-	-	(10,222)	(17,557)	(27,779)	6,358	768	7,126
42104	CITY OF MARIANNA	1,726,560	184,415	200,499	-	20,536	405,450	-	-	(288,267)	(164,505)	(452,772)	179,302	(57,617)	121,685
42105	MARIANNA HEALTH & REHABILITATION CENTER	2,317,897	247,576	269,168	-	184,080	700,824	-	-	(386,996)	(1,681,158)	(2,068,154)	240,712	(473,599)	(232,887)
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	83,316	8,899	9,675	-	22,269	40,843	-	-	(13,910)	(28,049)	(41,960)	8,652	13,271	21,923
42700	CHIPOLA COLLEGE	5,652,327	603,728	656,382	-	32,910	1,293,020	-	-	(943,713)	(358,023)	(1,301,736)	586,991	(86,682)	500,309
43001	JEFFERSON CO CLERK OF CIRCUIT CT	4,195,237	448,095	487,176	-	334,431	1,269,702	-	-	(700,437)	(125,535)	(825,972)	435,673	15,028	450,701
43004	JEFFERSON CO PROPERTY APPRAISER	521,089	55,658	60,512	-	2,595	118,765	-	-	(87,001)	(52,168)	(139,169)	54,115	(15,773)	38,342
43005	JEFFERSON CO TAX COLLECTOR	313,077	33,440	36,356	-	139,990	209,786	-	-	(52,271)	(26,147)	(78,418)	32,513	21,557	54,070
43006	JEFFERSON CO SHERIFF'S DEPT	4,328,471	462,326	502,648	-	508,491	1,473,465	-	-	(722,682)	(126,199)	(848,881)	449,509	63,112	512,621
43007	JEFFERSON CO SCHOOL BOARD	3,827,596	408,828	444,483	-	1,316,385	2,169,696	-	-	(639,056)	(51,976)	(691,032)	397,494	436,124	833,618
43011	JEFFERSON CO SUPERVISOR OF ELECTION	444,239	47,449	51,588	-	112,660	211,697	-	-	(74,170)	(48,096)	(122,267)	46,134	(7,124)	39,010
43100	CITY OF MONTICELLO	507,318	54,187	58,913	-	7,266	120,366	-	-	(84,702)	(133,004)	(217,706)	52,685	(29,775)	22,909
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	2,191,756	234,103	254,520	-	100,078	588,701	-	-	(365,936)	(19,466)	(385,402)	227,613	9,007	236,620
44004	LAFAYETTE CO PROPERTY APPRAISER	407,338	43,508	47,303	-	6,613	97,424	-	-	(68,009)	(32,877)	(100,886)	42,302	(17,988)	24,314
44005	LAFAYETTE CO TAX COLLECTOR	513,412	54,838	59,620	-	72,543	187,001	-	-	(85,719)	(31,552)	(117,272)	53,318	2,789	56,106
44006	LAFAYETTE CO SHERIFF'S DEPT	1,763,878	188,401	204,832	-	157,455	550,688	-	-	(294,497)	(18,318)	(312,815)	183,178	33,959	217,137
44007	LAFAYETTE CO SCHOOL BOARD	4,682,748	500,167	543,789	-	94,565	1,138,520	-	-	(781,832)	(556,866)	(1,338,698)	486,301	(91,448)	394,852
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	383,693	40,982	44,557	-	6,161	91,700	-	-	(64,061)	(32,749)	(96,810)	39,846	(17,823)	22,023
44100	TOWN OF MAYO	388,449	41,490	45,109	-	4,843	91,442	-	-	(64,856)	(15,106)	(79,961)	40,340	(13,885)	26,456
45001	LAKE CO CLERK OF COURTS	7,163,087	765,093	831,820	-	239,741	1,836,655	-	-	(1,195,950)	(144,031)	(1,339,980)	743,883	168,061	911,943
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	66,800,912	7,135,041	7,757,321	-	4,986,820	19,879,182	-	-	(11,153,087)	(1,566,672)	(12,719,759)	6,937,240	2,166,805	9,104,045
45004	LAKE CO PROPERTY APPRAISER	2,128,704	227,368	247,198	-	54,577	529,143	-	-	(355,409)	(205,238)	(560,647)	221,065	(63,524)	157,541
45005	LAKE CO TAX COLLECTOR	4,470,077	477,451	519,092	-	273,006	1,269,549	-	-	(746,325)	(93,097)	(839,421)	464,215	129,083	593,298
45006	LAKE CO SHERIFF'S DEPT	67,856,849	7,247,826	7,879,943	-	5,739,281	20,867,050	-	-	(11,329,386)	(1,385,036)	(12,714,422)	7,046,898	703,306	7,750,205
45007	LAKE CO SCHOOL BOARD	129,632,690	13,846,136	15,053,723	-	2,128,804	31,028,663	-	-	(21,643,486)	(12,841,896)	(34,485,382)	13,462,287	(1,866,759)	11,595,528
45011	LAKE CO SUPERVISOR OF ELECTIONS	878,733	93,858	102,044	-	30,217	226,119	-	-	(146,713)	(307,472)	(454,185)	91,256	(48,029)	43,227
45023	LAKE COUNTY WATER DISTRICT	24,018	2,565	2,789	-	6,585	11,940	-	-	(4,010)	(451,128)	(455,139)	2,494	(131,302)	(128,807)
45100	CITY OF EUSTIS	274,500	29,319	31,877	-	23,477	84,673	-	-	(45,831)	(78,408)	(124,238)	28,507	(47,137)	(18,631)
45101	CITY OF UMATILLA	861,467	92,014	100,039	-	33,143	225,196	-	-	(143,831)	(120,819)	(264,650)	89,463	578	90,041
45103	TOWN OF ASTATULA	978,939	104,561	113,680	-	172,225	390,466	-	-	(163,444)	(8,451)	(171,895)	101,662	50,645	152,307
45104	CITY OF MINNEOLA	4,021,237	429,510	466,970	-	804,358	1,700,838	-	-	(671,386)	(6,539)	(677,925)	417,603	255,008	672,612
45105	CITY OF TAVARES	8,149,952	870,501	946,421	-	1,442,088	3,259,010	-	-	(1,360,717)	(66,633)	(1,427,350)	846,368	538,105	1,384,473
45106	TOWN OF MONTVERDE	219,494	23,444	25,489	-	90,212	139,145	-	-	(36,647)	(48,861)	(85,508)	22,794	22,941	45,735
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	9,215	984	1,070	-	13,232	15,286	-	-	(1,539)	(45,666)	(47,204)	957	(205)	752
45113	CITY OF FRUITLAND PARK	3,298,445	352,309	383,035	-	460,289	1,195,633	-	-	(550,709)	(124,451)	(675,160)	342,542	142,462	485,003
45114	CITY OF GROVELAND	8,509,753	908,931	988,203	-	3,825,923	5,723,057	-	-	(1,420,789)	-	(1,420,789)	883,733	1,514,647	2,398,381
45338	MASCOTTE CHARTER SCHOOL, INC	2,544,055	271,732	295,431	-	999,208	1,566,370	-	-	(424,756)	(175,498)	(600,253)	264,199	426,286	690,484
45339	SPRING CREEK CHARTER SCHOOL	1,989,206	212,468	230,998	-	760,661	1,204,127	-	-	(332,118)	(107,737)	(439,855)	206,578	335,612	542,189
45340	MINNEOLA CHARTER SCHOOLS, INC.	4,114,695	439,493	477,823	-	1,848,266	2,765,581	-	-	(686,990)	(149,092)	(836,082)	427,309	714,090	1,141,399
45341	ROUND LAKE CHARTER, INC	2,916,928	311,559	338,731	-	1,965,752	2,616,042	-	-	(487,011)	(130,063)	(617,073)	302,921	560,530	863,452
45700	LAKE SUMTER STATE COLLEGE	8,765,099	936,205	1,017,856	-	415,630	2,369,691	-	-	(1,463,422)	(261,784)	(1,725,205)	910,251	122,670	1,032,921
46001	LEE CO CLERK OF CIRCUIT COURT	14,195,237	1,516,201	1,648,436	-	1,105,696	4,270,333	-	-	(2,370,038)	(719,017)	(3,089,055)	1,474,168	460,840	1,935,008
46003	LEE CO BD OF CO COMMISSIONERS	170,208,798	18,180,092	19,765,663	-	9,312,043	47,257,798	-	-	(28,418,077)	(4,318,819)	(32,736,896)	17,676,095	2,809,771	20,485,867
46004	LEE CO PROPERTY APPRAISER	4,424,569	472,591	513,807	-	112,998	1,099,396	-	-	(738,726)	(613,773)	(1,352,500)	459,489	(60,486)	399,004
46005	LEE CO TAX COLLECTOR	8,931,194	953,946	1,037,144	-	364,220	2,355,309	-</							

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
46116	CITY OF BONITA SPRINGS	2,472,535	264,093	287,126	-	207,780	758,998	-	-	(412,815)	(180,324)	(593,139)	256,772	4,485	261,257
46117	MATLACHA-PINE FIRE DISTRICT	5,248,775	560,624	609,519	-	868,197	2,038,341	-	-	(876,336)	(48,182)	(924,518)	545,083	252,338	797,421
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	55,574	5,936	6,454	-	-	12,390	-	-	(9,279)	(29,940)	(39,218)	5,771	(11,783)	(6,011)
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	1,843,490	196,904	214,077	-	104,387	515,369	-	-	(307,789)	(34,550)	(342,339)	191,445	24,280	215,726
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	273,686	29,233	31,762	-	18,220	79,235	-	-	(45,695)	(75,577)	(121,271)	28,422	(16,837)	11,585
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	6,461,698	690,177	750,371	-	135,545	1,576,093	-	-	(1,078,846)	(760,204)	(1,839,050)	671,044	(61,230)	609,814
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	-	-	-	-	-	-	-	-	-	-	-	-	(41)	(41)
46302	THE ISLAND SCHOOL, INC.	516,401	55,157	59,968	-	201,958	317,083	-	-	(86,218)	(2,983)	(89,202)	53,628	89,586	143,214
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	22,918,318	2,447,918	2,661,412	-	313,625	5,422,955	-	-	(3,826,445)	(454,303)	(4,280,747)	2,380,055	46,385	2,426,441
47001	LEON CO CLERK OF THE CIRCUIT COURT	3,508,769	374,773	407,459	-	77,720	859,953	-	-	(585,824)	(770,642)	(1,356,467)	364,384	(204,161)	160,223
47003	LEON CO BD OF CO COMMISSIONERS	38,764,585	4,140,466	4,501,575	-	447,975	9,090,016	-	-	(6,472,139)	(653,102)	(7,125,241)	4,025,682	(117,994)	3,907,688
47004	LEON CO PROPERTY APPRAISER	3,191,414	340,877	370,606	-	16,053	727,536	-	-	(532,839)	(197,606)	(730,444)	331,427	(68,051)	263,376
47005	LEON CO TAX COLLECTOR	2,790,866	298,094	324,092	-	45,184	667,370	-	-	(465,963)	(155,032)	(620,995)	289,830	(13,300)	276,530
47006	LEON CO SHERIFF'S DEPT	71,465,299	7,633,246	8,298,978	-	7,112,432	23,044,656	-	-	(11,931,853)	(1,566,915)	(13,498,768)	7,421,634	204,656	7,626,290
47007	LEON CO SCHOOL BOARD	107,940,664	11,529,199	12,534,715	-	753,220	24,817,135	-	-	(18,021,783)	(9,410,158)	(27,431,941)	11,209,582	(2,882,898)	8,326,684
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	1,912,076	204,230	222,042	-	-	426,272	-	-	(319,240)	(204,089)	(523,329)	198,568	(93,842)	104,726
47090	FLORIDA BOARD OF BAR EXAMINERS	1,611,281	172,102	187,112	-	27,747	386,960	-	-	(269,020)	(117,682)	(386,702)	167,331	(12,113)	155,218
47102	TALLAHASSEE HOUSING AUTH	979,591	104,631	113,756	-	30,800	249,186	-	-	(163,553)	(174,238)	(337,790)	101,730	(80,412)	21,318
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	74,910	8,001	8,699	-	5,569	22,269	-	-	(12,507)	(47,811)	(60,318)	7,779	(6,480)	1,299
47104	FL CLERKS OF COURT OPERATIONS CORP	705,953	75,403	81,980	-	279,272	436,654	-	-	(117,866)	(212,195)	(330,061)	73,313	24,218	97,531
47106	VOLUNTEER FLORIDA	957,297	102,249	111,167	-	17,318	230,735	-	-	(159,830)	(120,104)	(279,934)	99,415	(41,787)	57,628
47107	CITY OF TALLAHASSEE CDA	401,588	42,894	46,635	-	28,314	117,843	-	-	(67,049)	(38,210)	(105,260)	41,705	(1,340)	40,365
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	360,156	38,468	41,824	-	150,828	231,120	-	-	(60,132)	(27,205)	(87,337)	37,402	60,293	97,695
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	2,097,661	224,052	243,593	-	117,802	585,447	-	-	(350,226)	(167,229)	(517,455)	217,841	42,182	260,023
47302	STARS EDUCATION SERVICES, INC	862,881	92,165	100,203	-	77,909	270,277	-	-	(144,067)	(314,973)	(459,040)	89,610	(7,406)	82,204
47700	TALLAHASSEE STATE COLLEGE	25,983,122	2,775,271	3,017,315	-	811,076	6,603,662	-	-	(4,338,144)	(403,833)	(4,741,977)	2,698,334	(24,572)	2,673,762
48001	LEVY CO CLERK OF CIRCUIT COURT	1,279,367	136,650	148,568	-	33,269	318,487	-	-	(213,603)	(86,457)	(300,060)	132,862	1,639	134,501
48003	LEVY CO BD OF CO COMMISSIONERS	12,010,629	1,282,862	1,394,746	-	1,339,707	4,017,315	-	-	(2,005,296)	(175,376)	(2,180,672)	1,247,298	303,494	1,550,791
48004	LEVY CO PROPERTY APPRAISER	668,451	71,398	77,624	-	103,217	252,239	-	-	(111,605)	(173,601)	(285,205)	69,418	(63,933)	5,486
48005	LEVY CO TAX COLLECTOR	1,262,309	134,828	146,587	-	158,468	439,882	-	-	(210,755)	(232,017)	(442,772)	131,090	60,594	191,684
48006	LEVY CO SHERIFF'S DEPT	13,390,829	1,430,281	1,555,023	-	1,526,434	4,511,738	-	-	(2,235,734)	(416,268)	(2,652,002)	1,390,631	219,203	1,609,834
48007	LEVY CO SCHOOL BOARD	18,289,120	1,953,471	2,123,842	-	227,395	4,304,708	-	-	(3,053,553)	(1,244,179)	(4,297,732)	1,899,316	(216,321)	1,682,994
48011	LEVY CO SUPERVISOR OF ELECTIONS	306,409	32,728	35,582	-	20,179	88,488	-	-	(51,158)	(191,225)	(242,383)	31,820	(54,824)	(23,003)
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	297,346	31,760	34,530	-	63,750	130,040	-	-	(49,645)	-	(49,645)	30,879	26,093	56,972
48100	CITY OF CHIEFLAND	2,419,451	258,423	280,961	-	306,687	846,071	-	-	(403,952)	(30,643)	(434,595)	251,259	61,470	312,728
48101	TOWN OF YANKEETOWN	79,074	8,446	9,183	-	-	17,628	-	-	(13,202)	(21,355)	(34,557)	8,212	(9,469)	(1,257)
48102	CITY OF FANNING SPRINGS	443,908	47,414	51,549	-	57,525	156,488	-	-	(74,115)	(11,492)	(85,607)	46,100	18,188	64,288
48103	TOWN OF INGLIS	120,484	12,869	13,991	-	1,196	28,056	-	-	(20,116)	(28,956)	(49,072)	12,512	(10,021)	2,492
48104	CITY OF CEDAR KEY	412,242	44,032	47,872	-	135,324	227,228	-	-	(68,828)	(4,130)	(72,958)	42,811	36,623	79,434
48182	CITY OF WILLISTON	855,584	91,385	99,356	-	105,073	295,814	-	-	(142,848)	(25,548)	(168,397)	88,852	26,610	115,462
48300	WHISPERING WINDS CHARTER SCHOOL	429,436	45,868	49,869	-	6,010	101,746	-	-	(71,699)	(32,900)	(104,599)	44,597	5,970	50,567
48301	NATURE COAST MIDDLE SCHOOL	219,241	23,417	25,460	-	9,743	58,620	-	-	(36,605)	(23,758)	(60,362)	22,768	13,982	36,750
49001	LIBERTY CO CLERK OF CIRCUIT COURT	709,066	75,736	82,341	-	11,954	170,031	-	-	(118,386)	(70,741)	(189,127)	73,636	(19,777)	53,859
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	1,990,728	212,631	231,175	-	85,245	529,051	-	-	(332,372)	(84,851)	(417,223)	206,736	(3,997)	202,739
49004	LIBERTY CO PROPERTY APPRAISER	442,707	47,286	51,410	-	1,868	100,564	-	-	(73,914)	(90,547)	(164,462)	45,975	(37,563)	8,412
49005	LIBERTY CO TAX COLLECTOR	630,919	67,389	73,266	-	104,957	245,612	-	-	(105,338)	(34,773)	(140,112)	65,521	6,752	72,273
49006	LIBERTY CO SHERIFF'S DEPT	2,779,882	296,921	322,816	-	569,778	1,189,515	-	-	(464,129)	(54,833)	(518,962)	288,689	157,170	445,860
49007	LIBERTY CO SCHOOL BOARD	5,271,051	563,004	612,106	-	71,791	1,246,901	-	-	(880,055)	(693,039)	(1,573,095)	547,396	(170,903)	376,493
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	424,273	45,317	49,269	-	27,265	121,851	-	-	(70,837)	(68,427)	(139,264)	44,061	(17,422)	26,639
49100	CITY OF BRISTOL	266,599	28,476	30,959	-	13,452	72,887	-	-	(44,511)	(33,078)	(77,590)	27,686	(13,624)	14,062
50001	MADISON CO CLERK OF CIRCUIT COURT	541,294	57,816	62,858	-	17,483	138,157	-	-	(90,375)	(43,349)	(133,724)	56,213	(20,185)	36,028
50003	MADISON CO BD OF CO COMMISSIONERS	6,275,285	670,267	728,724	-	1,451,150	2,850,140	-	-	(1,047,722)	-	(1,047,722)	651,685	550,516	1,202,201
50004	MADISON CO PROPERTY APPRAISER	584,807	62,464	67,911	-	121,280	251,655	-	-	(97,639)	(16,640)	(114,279)	60,732	(23,125)	37,607
50005	MADISON CO TAX COLLECTOR	489,094	52,240	56,796	-	128,256	237,293	-	-	(81,659)	(12,936)	(94,595)	50,792	7,770	58,562
50006	MADISON CO SHERIFF'S OFFICE	5,237,533	559,424	608,214	-	307,468	1,475,105	-	-	(874,459)	(293,786)	(1,168,245)	543,915	(111,007)	432,908
50007	MADISON CO SCHOOL BOARD	6,438,026	687,649	747,622	-	51,132	1,486,403	-	-	(1,074,893)	(945,703)	(2,020,596)	668,586	(390,950)	277,635
50011	MADISON CO SUPERVISOR OF ELECTIONS	377,122	40,281	43,794	-	9,090	93,165	-	-	(62,964)	(51,957)	(114,921)	39,164	(22,741)	16,423
50100	TOWN OF GREENVILLE	164,009	17,518	19,046	-	21,029	57,592	-	-	(27,383)	(94,194)	(121,577)	17,032	(6,057)	10,975
50103	AUCILLA AREA SOLID WASTE ADMIN	242,833	25,937	28,199	-	24,938	79,074	-	-	(40,543)	(13,800)	(54,343)	25,218	7,580	32,798
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	333,156	35,585	38,688	-	23,686	97,959	-	-	(55,624)	(44,446)	(100,070)	34,598	(4,540)	30,058
50301	MADISON CREATIVE ARTS ACADEMY, INC.	871,313	93,065	101,182	-	39,345	233,592	-	-	(145,475)	(72,381)	(217,856)	90,485	23,986	114,471
50700	NORTH FLORIDA COLLEGE	3,783,235	404,089	439,332	-	72,462	915,883	-	-	(631,649)	(70,342)	(701,991)	392,887	(12,459)	380,428
51001	MANATEE CO CLERK OF CIRCUIT COURT	9,021,238	963,563	1,047,600	-	597,948	2,609,111	-	-	(1,506,187)	(621,866)	(2,128,053)	936,851	(19,572)	917,279
51003	MANATEE CO BD OF CO COMMISSIONERS	102,924,884	10,993,461	11,952,253	-	6,113,110	29,058,824	-	-	(17,184,348)	-	(17,184,348)	10,688,696	3,589,803	14,278,499
51004	MANATEE CO PROPERTY APPRAISER	3,259,460	348,145	378,508	-	33,474	760,127	-	-	(544,200)	(331,363)	(875,563)	338,493	(34,327)	304,166
51005	MANATEE CO TAX COLLECTOR	5,842,667	624,058	678,485	-	325,427	1,627,971	-	-	(975,492)	(111,796)	(1,087,288)	606,758	67,667	674,425

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
51006	MANATEE CO SHERIFF'S DEPT	148,575,066	15,869,381	17,253,425	-	22,112,413	55,235,219	-	-	(24,806,107)	(2,363,622)	(27,169,729)	15,429,443	3,754,331	19,183,775
51007	MANATEE CO SCHOOL BOARD	162,216,872	17,326,470	18,837,593	-	1,558,002	37,722,065	-	-	(27,083,744)	(13,103,542)	(40,187,286)	16,846,138	(1,641,106)	15,205,031
51009	MANATEE CO MOSQUITO CONTROL DIST	1,328,708	141,920	154,297	-	86,855	383,072	-	-	(221,841)	(26,535)	(248,376)	137,986	30,816	168,801
51101	CITY OF HOLMES BEACH	1,187,203	126,806	137,865	-	54,648	319,319	-	-	(198,216)	(88,458)	(286,673)	123,290	26,351	149,642
51102	CITY OF BRADENTON	12,791,907	1,366,310	1,485,473	-	486,893	3,338,676	-	-	(2,135,738)	(66,924)	(2,202,662)	1,328,433	259,348	1,587,781
51103	CEDAR HAMMOCK FIRE CONTROL DIST	11,253,035	1,201,943	1,306,770	-	1,010,876	3,519,589	-	-	(1,878,808)	(201,992)	(2,080,800)	1,168,622	64,219	1,232,841
51105	MANATEE CO HOUSING AUTH	643,987	68,785	74,784	-	53,585	197,153	-	-	(107,520)	(86,791)	(194,312)	66,878	(19,527)	47,351
51107	EAST MANATEE FIRE RESCUE DISTRICT	20,669,971	2,207,771	2,400,321	-	2,840,952	7,449,043	-	-	(3,451,060)	-	(3,451,060)	2,146,566	1,322,531	3,469,096
51109	PEACE RIVER/MANASOTA REG WATER SUPP	2,938,154	313,826	341,196	-	158,083	813,105	-	-	(490,555)	(154,959)	(645,513)	305,126	88,999	394,125
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	-	-	-	-	-	-	-	-	-	(158,593)	(158,593)	-	(159,914)	(159,914)
51111	PARRISH FIRE DISTRICT	3,572,087	381,537	414,812	-	928,747	1,725,096	-	-	(596,396)	(11,827)	(608,223)	370,959	306,126	677,086
51112	CITY OF ANNA MARIA	492,825	52,639	57,230	-	93,430	203,299	-	-	(82,282)	(83,768)	(166,050)	51,180	11,573	62,753
51113	TOWN OF LONGBOAT KEY	5,284,785	564,471	613,701	-	552,179	1,730,351	-	-	(882,348)	(247,489)	(1,129,837)	548,822	(21,689)	527,133
51119	MYAKKA CITY FIRE DEPARTMENT	-	-	-	-	-	-	-	-	-	(330,801)	(330,801)	-	(202,528)	(202,528)
51300	PALMETTO CHARTER SCHOOL, INC.	1,157,705	123,655	134,440	-	114,243	372,338	-	-	(193,291)	(38,267)	(231,558)	120,227	54,782	175,009
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	2,609,721	278,746	303,056	-	69,015	650,818	-	-	(435,719)	(239,295)	(675,014)	271,018	(18,806)	252,212
51302	LINCOLN MEMORIAL ACADEMY	-	-	-	-	-	-	-	-	-	-	-	-	(104,934)	(104,934)
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	1,458,644	155,799	169,386	-	40,356	365,541	-	-	(243,535)	(179,095)	(422,631)	151,479	141,430	292,909
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	14,129,562	1,509,186	1,640,809	-	210,515	3,360,510	-	-	(2,359,073)	(1,097,250)	(3,456,323)	1,467,348	(128,922)	1,338,426
52001	MARION CO CLERK OF CIRCUIT COURT	5,985,606	639,326	695,084	-	226,713	1,561,123	-	-	(999,357)	(905,209)	(1,904,566)	621,602	(10,426)	611,177
52003	MARION CO BD OF CO COMMISSIONERS	109,427,299	11,687,988	12,707,352	-	8,601,045	32,996,385	-	-	(18,269,992)	(857,798)	(19,127,790)	11,363,968	2,402,593	13,766,561
52004	MARION CO PROPERTY APPRAISER	3,392,612	362,367	393,970	-	190,072	946,409	-	-	(566,431)	(67,029)	(633,460)	352,321	87,279	439,600
52005	MARION CO TAX COLLECTOR	3,677,474	392,793	427,050	-	42,082	861,926	-	-	(613,991)	(72,775)	(686,766)	381,904	(14,409)	367,495
52006	MARION CO SHERIFF'S DEPT	95,646,588	10,216,063	11,107,054	-	14,918,759	36,241,875	-	-	(15,969,163)	(695,024)	(16,664,187)	9,932,848	4,729,340	14,662,188
52007	MARION CO SCHOOL BOARD	154,517,104	16,504,054	17,943,450	-	3,060,235	37,507,738	-	-	(25,798,190)	(8,203,727)	(34,001,917)	16,046,521	46,410	16,092,931
52011	MARION CO SUPERVISOR OF ELECTIONS	1,401,585	149,704	162,760	-	121,122	433,586	-	-	(234,009)	(88,688)	(322,697)	145,554	6,040	151,594
52100	CITY OF DUNNELLON	-	-	-	-	-	-	-	-	-	(37,387)	(37,387)	-	(38,222)	(38,222)
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	106,541	11,380	12,372	-	20,924	44,676	-	-	(17,788)	(30,144)	(47,932)	11,064	751	11,815
52103	MARION COUNTY HOSPITAL DISTRICT	905,362	96,702	105,136	-	187,448	389,287	-	-	(151,159)	-	(151,159)	94,021	156,104	250,125
52300	MARION CHARTER SCHOOL	578,479	61,788	67,176	-	28,888	157,852	-	-	(96,583)	(50,906)	(147,489)	60,075	(2,540)	57,535
52700	COLLEGE OF CENTRAL FLORIDA	14,234,225	1,520,365	1,652,963	-	121,532	3,294,860	-	-	(2,376,548)	(299,852)	(2,676,399)	1,478,217	(90,824)	1,387,393
53001	MARTIN CO CLERK OF CIRCUIT COURT	2,986,204	318,958	346,776	-	96,800	762,534	-	-	(498,577)	(113,264)	(611,841)	310,116	(39,792)	270,324
53003	MARTIN CO BD OF CO COMMISSIONERS	88,945,181	9,500,282	10,328,846	-	7,375,476	27,204,604	-	-	(14,850,296)	(390,341)	(15,240,636)	9,236,911	2,047,873	11,284,784
53004	MARTIN CO PROPERTY APPRAISER	2,139,911	228,565	248,499	-	215,435	692,499	-	-	(357,280)	-	(357,280)	222,229	150,118	372,347
53005	MARTIN CO TAX COLLECTOR	2,712,107	289,682	314,946	-	-	604,628	-	-	(452,814)	(215,691)	(668,505)	281,651	(98,263)	183,388
53006	MARTIN CO SHERIFF'S OFFICE	79,084,659	8,447,074	9,183,783	-	7,892,346	25,523,204	-	-	(13,203,982)	(1,009,429)	(14,213,411)	8,212,901	1,622,137	9,835,038
53007	MARTIN CO SCHOOL BOARD	65,558,660	7,002,355	7,613,064	-	323,422	14,938,841	-	-	(10,945,680)	(5,431,159)	(16,376,839)	6,808,233	(779,795)	6,028,438
53100	CITY OF STUART	24,496,916	2,616,529	2,844,728	-	3,305,360	8,766,617	-	-	(4,090,007)	(129,654)	(4,219,662)	2,543,992	819,660	3,363,652
53101	VILLAGE OF INDIANTOWN	1,188,045	126,896	137,963	-	234,686	499,545	-	-	(198,356)	(99,750)	(298,106)	123,378	184,278	307,656
54001	MONROE CO CLERK OF CIRCUIT COURT	3,807,697	406,702	442,172	-	168,233	1,017,108	-	-	(635,733)	(184,182)	(819,916)	395,427	10,647	406,074
54003	MONROE CO BD OF CO COMMISSIONERS	43,365,890	4,631,934	5,035,906	-	3,081,081	12,748,921	-	-	(7,240,373)	(630,542)	(7,870,915)	4,503,525	847,284	5,350,809
54004	MONROE CO PROPERTY APPRAISER	2,066,360	220,709	239,958	-	51,654	512,321	-	-	(345,000)	(147,694)	(492,694)	214,590	(48,913)	165,678
54005	MONROE CO TAX COLLECTOR	3,129,239	334,236	363,386	-	341,458	1,039,079	-	-	(522,458)	(47,193)	(569,651)	324,970	208,280	533,250
54006	MONROE CO SHERIFF'S DEPT	51,451,005	5,495,509	5,974,798	-	2,096,668	13,566,975	-	-	(8,590,265)	(1,530,888)	(10,121,153)	5,343,160	(1,054,059)	4,289,101
54007	MONROE CO SCHOOL BOARD	41,783,797	4,462,949	4,852,184	-	1,303,094	10,618,228	-	-	(6,976,227)	(3,258,599)	(10,234,826)	4,339,226	245,916	4,585,142
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	3,245,968	346,704	376,941	-	74,914	798,559	-	-	(541,947)	(44,934)	(586,881)	337,092	32,928	370,020
54011	MONROE CO SUPERVISOR OF ELECTIONS	868,737	92,790	100,883	-	148,252	341,925	-	-	(145,044)	(189,079)	(334,123)	90,218	(19,450)	70,768
54100	CITY OF KEY COLONY BEACH	1,325,561	141,584	153,932	-	251,633	547,149	-	-	(221,316)	(59,959)	(281,275)	137,659	35,982	173,641
54101	MONROE CO LAND AUTH	679,750	72,604	78,937	-	156,861	308,402	-	-	(113,491)	-	(113,491)	70,592	77,477	148,069
54102	CITY OF MARATHON	-	-	-	-	-	-	-	-	-	(17,829)	(17,829)	-	(11,385)	(11,385)
54103	ISLAMORADA, VILLAGE OF ISLANDS	8,761,290	935,798	1,017,413	-	454,160	2,407,371	-	-	(1,462,786)	(29,372)	(1,492,158)	909,855	202,509	1,112,365
54700	THE COLLEGE OF THE FLORIDA KEYS	3,867,927	413,135	449,167	-	19,279	881,582	-	-	(645,790)	(185,329)	(831,119)	401,682	(74,702)	326,981
54999	FL KEYS AQUEDUCT AUTH	16,302,636	1,741,293	1,893,160	-	557,704	4,192,157	-	-	(2,721,890)	(459,786)	(3,181,676)	1,693,020	105,038	1,798,059
55001	NASSAU CO CLERK OF CIRCUIT COURT	3,350,867	357,908	389,123	-	287,888	1,034,919	-	-	(559,461)	(131,512)	(690,973)	347,986	63,295	411,280
55003	NASSAU CO BD OF CO COMMISSIONERS	34,829,645	3,720,173	4,044,627	-	2,403,162	10,167,961	-	-	(5,815,161)	(60,851)	(5,876,012)	3,617,041	911,583	4,528,623
55004	NASSAU CO PROPERTY APPRAISER	1,862,172	198,900	216,247	-	63,274	478,421	-	-	(310,908)	(22,473)	(333,381)	193,386	11,784	205,169
55005	NASSAU CO TAX COLLECTOR	2,202,976	235,301	255,823	-	82,143	573,267	-	-	(367,809)	(79,025)	(446,834)	228,778	22,792	251,570
55006	NASSAU CO SHERIFF'S DEPT	30,475,228	3,255,075	3,538,966	-	3,030,349	9,824,390	-	-	(5,088,147)	(98,353)	(5,186,500)	3,164,837	1,313,497	4,478,333
55007	NASSAU CO SCHOOL BOARD	45,726,247	4,884,045	5,310,005	-	3,126,451	13,320,500	-	-	(7,634,458)	(471,508)	(8,105,967)	4,748,647	846,864	5,595,511
55009	AMELIA ISLAND MOSQUITO CONTROL	378,318	40,408	43,932	-	99,959	184,300	-	-	(63,164)	(17,893)	(81,057)	39,288	12,109	51,397
55011	NASSAU CO SUPERVISOR OF ELECTIONS	1,165,376	124,474	135,330	-	397,286	657,091	-	-	(194,571)	(115,469)	(310,040)	121,024	187,070	308,094
55100	TOWN OF HILLIARD	694,555	74,186	80,656	-	112,120	266,962	-	-	(115,963)	(168,507)	(284,470)	72,129	760	72,889
55101	TOWN OF CALLAHAN	290,482	31,027	33,732	-	13,615	78,374	-	-	(48,499)	(18,460)	(66,959)	30,166	(4,230)	25,936
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	3,762,947	401,922	436,976	-	55,895	894,793	-	-	(628,262)	(367,871)	(996,133)	390,780	(161,611)	229,169
56003	OKALOOSA CO BD OF CO COMMISSIONERS	41,369,689	4,418,718	4,804,096	-	1,301,501	10,524,315	-	-	(6,907,087)	(530,288)	(7,437,375)	4,296,221	106,051	4,402,272
56004	OKALOOSA CO PROPERTY APPRAISER	2,191,839	234,111	254,529	-	58,232	546,873	-	-	(365,950)	(64,797)	(430,746)	227,621	(11,129)	216,492

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The accompanying notes are an integral part of this schedule.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
56005	OKALOOSA CO TAX COLLECTOR	3,091,792	330,236	359,037	-	25,300	714,573	-	-	(516,206)	(195,826)	(712,031)	321,081	(57,905)	263,176	
56006	OKALOOSA CO SHERIFF'S DEPT	41,055,725	4,385,184	4,767,636	-	2,444,155	11,596,975	-	-	(6,854,668)	(632,252)	(7,486,920)	4,263,616	232,105	4,495,721	
56007	OKALOOSA CO SCHOOL BOARD	88,561,165	9,459,265	10,284,252	-	1,201,771	20,945,287	-	-	(14,786,180)	(13,895,270)	(28,681,450)	9,197,031	(3,179,724)	6,017,307	
56100	OKALOOSA CO GAS DIST	423,996	45,287	49,237	-	7,095	101,619	-	-	(70,790)	(176,616)	(247,407)	44,032	(101,401)	(57,369)	
56101	CITY OF VALPARAISO	59,662	6,373	6,928	-	8,331	21,632	-	-	(9,961)	(15,104)	(25,066)	6,196	(9,116)	(2,920)	
56103	CITY OF NICEVILLE	10,054,344	1,073,910	1,167,571	-	1,052,651	3,294,131	-	-	(1,678,674)	(15,862)	(1,694,537)	1,044,138	371,539	1,415,677	
56104	NICEVILLE HOUSING AUTHORITY	133,130	14,220	15,460	-	25,870	55,549	-	-	(22,227)	(8,717)	(30,945)	13,825	3,478	17,303	
56114	MID-BAY BRIDGE AUTHORITY	210,317	22,464	24,423	-	158	47,045	-	-	(35,115)	(16,872)	(51,986)	21,841	(7,830)	14,011	
56300	LIZA JACKSON PREPARATORY SCHOOL	2,121,130	226,559	246,318	-	121,133	594,011	-	-	(354,144)	(372,119)	(726,263)	220,278	(8,745)	211,533	
56700	NORTHWEST FLORIDA STATE COLLEGE	8,676,451	926,736	1,007,561	-	342,623	2,276,921	-	-	(1,448,621)	(571,415)	(2,020,037)	901,045	(157,879)	743,166	
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	1,414,283	151,060	164,235	-	84,260	399,555	-	-	(236,129)	(45,842)	(281,971)	146,873	48,590	195,463	
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	11,675,742	1,247,092	1,355,857	-	1,551,014	4,153,963	-	-	(1,949,383)	(66,693)	(2,016,076)	1,212,520	408,029	1,620,549	
57004	OKEECHOBEE CO PROPERTY APPRAISER	862,685	92,144	100,180	-	37,738	230,062	-	-	(144,034)	(31,331)	(175,364)	89,589	5,795	95,384	
57005	OKEECHOBEE CO TAX COLLECTOR	616,591	65,858	71,602	-	39,076	176,536	-	-	(102,946)	(68,918)	(171,864)	64,033	8,771	72,803	
57006	OKEECHOBEE CO SHERIFF'S DEPT	17,645,822	1,884,760	2,049,138	-	3,066,002	6,999,900	-	-	(2,946,148)	(263,248)	(3,209,396)	1,832,509	631,232	2,463,741	
57007	OKEECHOBEE CO SCHOOL BOARD	18,982,579	2,027,539	2,204,371	-	247,942	4,479,852	-	-	(3,169,333)	(1,959,700)	(5,129,034)	1,971,331	(460,856)	1,510,475	
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	105,385	11,256	12,238	-	18,668	42,162	-	-	(17,595)	(1,792)	(19,387)	10,944	6,703	17,647	
57109	COQUINA WATER CONTOL DISTRICT	185,233	19,785	21,510	-	44,288	85,583	-	-	(30,927)	(17,860)	(48,787)	19,236	29,125	48,361	
58001	ORANGE CO COMPTROLLER	10,742,738	1,147,438	1,247,511	-	56,650	2,451,599	-	-	(1,793,609)	(140,549)	(1,934,157)	1,115,628	24,645	1,140,272	
58003	ORANGE CO BD OF CO COMMISSIONERS	469,923,993	50,192,830	54,570,383	-	7,115,661	111,878,875	-	-	(78,458,553)	(9,307,873)	(87,766,426)	48,801,363	526,465	49,327,827	
58004	ORANGE CO PROPERTY APPRAISER	6,953,303	742,686	807,459	-	343,159	1,893,305	-	-	(1,160,924)	(375,974)	(1,536,898)	722,097	96,558	818,655	
58005	ORANGE CO TAX COLLECTOR	9,284,356	991,667	1,078,155	-	64,626	2,134,448	-	-	(1,550,117)	(400,671)	(1,950,788)	964,176	(26,537)	937,638	
58006	ORANGE CO SHERIFF'S OFFICE	256,765,211	27,425,228	29,817,111	-	26,478,725	83,721,064	-	-	(42,869,543)	(4,205,380)	(47,074,924)	26,664,934	4,398,468	31,063,402	
58007	ORANGE CO SCHOOL BOARD	655,209,853	69,983,310	76,086,885	-	7,642,217	153,712,413	-	-	(109,393,898)	(53,857,405)	(163,251,303)	68,043,203	(9,183,925)	58,859,278	
58010	ORANGE CO CLERK OF CIRCUIT COURT	13,252,174	1,415,472	1,538,922	-	643,935	3,598,328	-	-	(2,212,584)	(1,570,137)	(3,782,722)	1,376,231	(268,369)	1,107,862	
58011	ORANGE CO SUPERVISOR OF ELECTIONS	3,576,418	381,999	415,315	-	1,293,683	2,090,997	-	-	(597,119)	(197,129)	(794,248)	371,409	300,582	671,991	
58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	46,340,263	4,949,628	5,381,308	-	5,035,323	15,366,260	-	-	(7,736,975)	(1,359,272)	(9,096,246)	4,812,412	86,315	4,898,727	
58087	ORANGE CO HOUSING FINANCE AUTH	384,468	41,065	44,647	-	53,858	139,570	-	-	(64,191)	(125,371)	(199,562)	39,927	(7,402)	32,524	
58106	LAKE APOPKA NATURAL GAS DIST	2,958,527	316,002	343,562	-	86,322	745,886	-	-	(493,956)	(34,182)	(528,138)	307,241	38,597	345,839	
58108	CITY OF EDGEWOOD	1,644,715	175,673	190,994	-	248,317	614,984	-	-	(274,602)	(223,461)	(498,062)	170,803	(29,651)	141,151	
58109	CITY OF MAITLAND	260,903	27,867	30,298	-	8,987	67,152	-	-	(43,560)	(88,526)	(132,086)	27,095	(41,523)	(14,429)	
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	-	-	-	-	-	-	-	-	-	(22,580)	(22,580)	-	(28,943)	(28,943)	
58118	GREATER ORLANDO AVIATION AUTHORITY	16,212,814	1,731,699	1,882,729	-	2,823,803	6,438,232	-	-	(2,706,893)	(417,543)	(3,124,436)	1,683,692	351,222	2,034,914	
58301	FLORIDA VIRTUAL SCHOOL	121,577,708	12,985,779	14,118,330	-	11,220,429	38,324,539	-	-	(20,298,625)	(3,650,469)	(23,949,095)	12,625,782	8,139,426	20,765,208	
58304	NAP FORD COMMUNITY SCHOOL	598,664	63,944	69,520	-	4,060	137,524	-	-	(99,953)	(300,903)	(400,856)	62,171	(99,682)	(37,511)	
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	2,314,358	247,198	268,757	-	142,812	658,767	-	-	(386,405)	(314,030)	(700,435)	240,345	71,756	312,101	
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	1,093,845	116,834	127,024	-	37,658	281,516	-	-	(182,628)	(206,345)	(388,973)	113,595	(25,282)	88,313	
58307	ORLANDO SCIENCE CHARTER SCHOOL K-8	366,554	39,152	42,566	-	297,959	379,677	-	-	(61,200)	-	(61,200)	38,066	80,529	118,596	
58700	VALENCIA COLLEGE	58,429,087	6,240,842	6,785,135	-	1,961,373	14,987,350	-	-	(9,755,326)	(6,475,641)	(16,230,967)	6,067,830	(933,314)	5,134,516	
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	7,371,846	787,391	856,063	-	559,773	2,203,226	-	-	(1,230,804)	(299,101)	(1,529,905)	765,562	122,700	888,262	
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	4,208,340	449,495	488,698	-	63,230	1,001,423	-	-	(702,625)	(1,490,511)	(2,193,136)	437,034	(359,884)	77,150	
59003	OSCEOLA CO BD OF CO COMMISSIONERS	111,343,482	11,892,656	12,929,871	-	5,937,988	30,760,515	-	-	(18,589,918)	(5,228,815)	(23,818,733)	11,562,963	(1,152,770)	10,410,193	
59004	OSCEOLA CO PROPERTY APPRAISER	3,234,740	345,504	375,637	-											

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
60109	CITY OF PAHOKEE	62,727	6,700	7,284	-	10,457	24,442	-	-	(10,473)	(7,007)	(17,480)	6,514	1,001	7,515
60111	CITY OF GREENACRES	201,408	21,512	23,389	-	-	44,901	-	-	(33,627)	(306,390)	(340,017)	20,916	(203,212)	(182,296)
60113	VILLAGE OF TEQUESTA	-	-	-	-	-	-	-	-	-	(151,124)	(151,124)	-	(85,305)	(85,305)
60117	PALM BEACH CO SOLID WASTE AUTH	22,175,976	2,368,628	2,575,207	-	465,800	5,409,634	-	-	(3,702,503)	(543,908)	(4,246,411)	2,302,964	362,077	2,665,041
60119	PALM BCH SOIL & WATER CONSERVATION	45,859	4,898	5,325	-	6,533	16,757	-	-	(7,657)	(28,896)	(36,553)	4,762	(3,701)	1,061
60120	INDIAN TRAIL IMPROVEMENT DIST	2,374,902	253,665	275,788	-	44,226	573,679	-	-	(396,514)	(229,297)	(625,811)	246,632	11,603	258,235
60121	CITY OF BOYNTON BEACH	241,547	25,800	28,050	-	-	53,850	-	-	(40,329)	(63,889)	(104,217)	25,085	(32,987)	(7,903)
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	225,925	24,131	26,236	-	25,009	75,376	-	-	(37,720)	-	(37,720)	23,462	3,068	26,530
60123	TOWN OF HAVERHILL	422,584	45,136	49,073	-	81,454	175,663	-	-	(70,555)	-	(70,555)	43,885	30,270	74,155
60124	CITY OF ATLANTIS	2,682,815	286,553	311,545	-	369,844	967,942	-	-	(447,923)	(155,769)	(603,692)	278,609	(81,545)	197,064
60125	TOWN OF SOUTH PALM BEACH	196,472	20,985	22,815	-	52,261	96,061	-	-	(32,803)	(53,895)	(86,698)	20,403	(169,653)	(149,250)
60126	CITY OF BOCA RATON	317,935	33,959	36,921	-	3,058	73,937	-	-	(53,082)	(113,835)	(166,918)	33,017	(59,366)	(26,348)
60127	TOWN OF HIGHLAND BEACH	9,709,508	1,037,078	1,127,526	-	4,014,156	6,178,760	-	-	(1,621,100)	(47,038)	(1,668,138)	1,008,327	1,093,623	2,101,950
60128	CITY OF PALM BEACH GARDENS	19,137,482	2,044,085	2,222,359	-	1,079,308	5,345,751	-	-	(3,195,196)	-	(3,195,196)	1,987,418	650,121	2,637,539
60129	TOWN OF PALM BEACH SHORES	778,866	83,191	90,447	-	67,158	240,796	-	-	(130,040)	(167,787)	(297,826)	80,885	(235,684)	(154,799)
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	2,732,807	291,893	317,350	-	26,277	635,520	-	-	(456,270)	(807,402)	(1,263,672)	283,801	(208,274)	75,526
60131	VILLAGE OF WELLINGTON	14,395,159	1,537,555	1,671,652	-	160,125	3,369,332	-	-	(2,403,417)	(1,334,088)	(3,737,505)	1,494,930	(245,986)	1,248,944
60132	VILLAGE OF ROYAL PALM BEACH	5,874,550	627,464	682,188	-	2,034	1,311,686	-	-	(980,815)	(341,535)	(1,322,350)	610,069	(78,780)	531,289
60133	VILLAGE OF PALM SPRINGS	10,132,287	1,082,235	1,176,622	-	1,561,797	3,820,654	-	-	(1,691,688)	(22,612)	(1,714,299)	1,052,233	486,248	1,538,481
60140	TOWN OF LOXAHATCHEE GROVES	879,232	93,911	102,102	-	135,897	331,910	-	-	(146,797)	-	(146,797)	91,308	111,139	202,447
60150	PALM BEACH CO HEALTH CARE DIST	-	-	-	-	2,943	2,943	-	-	-	(75,089)	(75,089)	-	(24,636)	(24,636)
60151	CITY OF SOUTH BAY	33,332	3,560	3,871	-	1,508	8,939	-	-	(5,565)	(26,815)	(32,380)	3,461	(10,392)	(6,930)
60152	CITY OF RIVIERA BEACH	18,861,068	2,014,561	2,190,260	-	4,407,632	8,612,452	-	-	(3,149,046)	-	(3,149,046)	1,958,712	1,886,055	3,844,767
60153	TOWN OF MANGONIA PARK	495,580	52,933	57,550	-	28,081	138,564	-	-	(82,742)	(8,479)	(91,221)	51,466	9,865	61,331
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	654,619	69,920	76,018	-	66,260	212,199	-	-	(109,295)	(133,259)	(242,554)	67,982	86,244	154,226
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	1,260,899	134,677	146,423	-	117,877	398,978	-	-	(210,520)	(585,278)	(795,798)	130,944	(109,297)	21,646
60303	WESTERN ACADEMY CHARTER SCHOOL	1,639,976	175,167	190,444	-	144,010	509,621	-	-	(273,811)	(44,242)	(318,052)	170,311	77,423	247,733
60304	SOUTH TECH CHARTER ACADEMY, INC	3,474,557	371,119	403,486	-	116,898	891,504	-	-	(580,112)	(527,671)	(1,107,784)	360,831	(98,040)	262,791
60305	INLET GROVE COMMUNITY HIGH SCHOOL	2,117,250	226,145	245,868	-	240,673	712,685	-	-	(353,496)	(233,820)	(587,316)	219,875	42,944	262,819
60306	GULF STREAM GOODWILL ACADEMIES INC	105,902	11,311	12,298	-	8,478	32,087	-	-	(17,681)	(6,768)	(24,449)	10,998	2,325	13,323
60309	RIVIERA BEACH MARITIME ACADEMY	-	-	-	-	-	-	-	-	-	-	-	-	(1,135)	(1,135)
60700	PALM BEACH STATE COLLEGE	38,643,426	4,127,525	4,487,506	-	283,591	8,898,622	-	-	(6,451,910)	(3,368,650)	(9,820,560)	4,013,100	(1,344,531)	2,668,569
61001	PASCO CO CLERK OF CIRCUIT COURT	9,915,221	1,059,050	1,151,415	-	776,018	2,986,483	-	-	(1,655,446)	(470,403)	(2,125,849)	1,029,691	1,137,329	1,137,329
61003	PASCO CO BD OF CO COMMISSIONERS	235,585,901	25,163,054	27,357,643	-	48,816,186	101,336,884	-	-	(39,333,444)	-	(39,333,444)	24,465,473	19,001,827	43,467,300
61004	PASCO CO PROPERTY APPRAISER	3,190,527	340,782	370,503	-	64,103	775,388	-	-	(532,691)	(90,256)	(622,947)	331,335	(53,847)	277,488
61005	PASCO CO TAX COLLECTOR	6,455,556	689,521	749,658	-	262,832	1,702,011	-	-	(1,077,820)	(107,457)	(1,185,277)	670,406	123,629	794,036
61006	PASCO CO SHERIFF'S OFFICE	119,081,755	12,719,185	13,828,485	-	6,102,601	32,650,271	-	-	(19,881,901)	(9,169,051)	(29,050,952)	12,366,578	(3,763,986)	8,602,592
61007	PASCO CO SCHOOL BOARD	250,381,237	26,743,352	29,075,766	-	8,743,172	64,562,290	-	-	(41,803,675)	(13,599,708)	(55,403,382)	26,001,961	545,124	26,547,086
61009	PASCO CO MOSQUITO CONTROL DIST	1,583,406	169,124	183,875	-	178,905	531,904	-	-	(264,366)	-	(264,366)	164,436	84,458	248,894
61011	PASCO CO SUPERVISOR OF ELECTIONS	2,016,232	215,355	234,137	-	184,987	634,479	-	-	(336,630)	(128,227)	(464,857)	209,385	32,754	242,139
61100	CITY OF PORT RICHEY	3,596,696	384,165	417,670	-	346,245	1,148,079	-	-	(600,505)	(455,565)	(1,056,070)	373,515	(34,909)	338,606
61101	CITY OF DADE CITY	155,747	16,635	18,086	-	17,660	52,382	-	-	(26,004)	(37,011)	(63,014)	16,174	(1,254)	14,920
61102	CITY OF NEW PORT RICHEY	4,582,039	489,410	532,094	-	138,438	1,159,942	-	-	(765,018)	(185,420)	(950,438)	475,842	(377)	475,465
61103	CITY OF ZEPHYRHILLS	9,537,367	1,018,691	1,107,536	-	846,077	2,972,305	-	-	(1,592,360)	(505,309)	(2,097,668)	990,451	(326,017)	664,433
61108	CITY OF SAN ANTONIO	73,754	7,878	8,565	-	10,565	27,007	-	-	(12,314)	(22,757)	(35,071)	7,659	(3,237)	4,422
61304	LEARNING LODGE ACADEMY, INC.	716,421	76,521	83,195	-	43,585	203,302	-	-	(119,614)	(96,428)	(216,041)	74,400	7,900	82,300
61305	PASCO MYCROSCHOOL OF INTEGRATED ACADEMICS AND TECH	-	-	-	-	-	-	-	-	-	-	-	-	(9,720)	(9,720)
61700	PASCO HERNANDO STATE COLLEGE	15,694,990	1,676,390	1,822,596	-	622,088	4,121,074	-	-	(2,620,437)	(2,114,034)	(4,734,471)	1,629,917	(321,184)	1,308,733
62001	PINELLAS CO CLERK OF CIRCUIT COURT	16,548,584	1,767,563	1,921,720	-	128,555	3,817,838	-	-	(2,762,953)	(1,237,053)	(4,000,006)	1,718,562	(235,976)	1,482,586
62003	PINELLAS CO BD OF CO COMMISSIONERS	92,474,231	9,877,221	10,738,661	-	3,046,992	23,662,874	-	-	(15,439,506)	(4,646,495)	(20,086,001)	9,603,401	266,870	9,870,270
62004	PINELLAS CO PROPERTY APPRAISER	6,846,610	731,290	795,069	-	96,834	1,623,193	-	-	(1,143,111)	(214,435)	(1,357,545)	711,017	(43,974)	667,043
62005	PINELLAS CO TAX COLLECTOR	10,277,034	1,097,695	1,193,431	-	622,636	2,913,762	-	-	(1,715,855)	(230,429)	(1,946,284)	1,067,265	110,379	1,177,643
62006	PINELLAS CO SHERIFF'S DEPT	262,453,410	28,032,787	30,477,659	-	8,615,948	67,126,395	-	-	(43,819,246)	(6,948,327)	(50,767,572)	27,255,650	(3,773,251)	23,482,399
62007	PINELLAS CO SCHOOL BOARD	319,760,256	34,153,762	37,132,473	-	3,663,369	74,949,603	-	-	(53,387,202)	(44,869,117)	(98,256,319)	33,206,936	(10,809,270)	22,397,667
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	2,648,024	282,837	307,504	-	164,929	755,270	-	-	(442,114)	(58,377)	(500,491)	274,996	161,515	436,511
62012	PINELLAS CO JUVENILE WELFARE BOARD	3,261,269	348,338	378,718	-	282,688	1,009,744	-	-	(544,502)	-	(544,502)	338,681	127,229	465,910
62088	PINELLAS CO HOUSING AUTH	2,851,064	304,524	331,083	-	621,883	1,257,489	-	-	(476,014)	(187,774)	(663,788)	296,082	116,740	412,821
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	312,766	33,407	36,320	-	17,059	86,786	-	-	(52,219)	(2,627)	(54,846)	32,481	12,678	45,158
62100	CITY OF INDIAN ROCKS BEACH	79,923	8,537	9,281	-	2,855	20,673	-	-	(13,344)	(115,110)	(128,454)	8,300	(42,576)	(34,276)
62101	CITY OF DUNEDIN	948,128	101,270	110,102	-	-	211,372	-	-	(158,299)	(503,898)	(662,198)	98,463	(260,239)	(161,776)
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	645,096	68,903	74,912	-	9,006	152,822	-	-	(107,705)	(222,756)	(330,461)	66,993	(63,490)	3,503
62103	CITY OF SOUTH PASADENA	1,490,828	159,236	173,124	-	158,045	490,405	-	-	(248,909)	(70,423)	(319,332)	154,822	53,999	208,821
62104	CITY OF SEMINOLE	3,013,849	321,911	349,986	-	123,985	795,881	-	-	(503,192)	(128,978)	(632,170)	312,987	(19,620)	293,367
62105	CITY OF SAFETY HARBOR	462,564	49,407	53,716	-	22,542	125,664	-	-	(77,230)	(366,435)	(443,665)	48,037	(153,135)	(105,098)
62106	CITY OF OLDSMAR	1,468,825	156,886	170,569	-	195,589	523,044	-	-	(245,235)	(36,407)	(281,642)	152,537	24,042	176,579
62107	PINELLAS SUNCOAST TRANSIT AUTH	23,901,081	2,552,887	2,775,536	-	716,494	6,044,917	-	-	(3,990,527)	(924,784)	(4,915,310)	2,482,115	413,916	2,896,030

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	6,640,162	709,239	771,095	-	576,305	2,056,639	-	-	(1,108,642)	(197,959)	(1,306,601)	689,577	7,890	697,467	
62111	CITY OF MADEIRA BEACH	4,438,608	474,090	515,438	-	1,909,902	2,899,430	-	-	(741,070)	(12,689)	(753,759)	460,947	529,331	990,278	
62112	TOWN OF REDINGTON SHORES	293,058	31,302	34,032	-	80,979	146,313	-	-	(48,929)	(49,891)	(98,820)	30,434	11,263	41,697	
62113	TAMPA BAY WATER	8,888,499	949,385	1,032,186	-	121,604	2,103,175	-	-	(1,484,025)	(506,826)	(1,990,851)	923,066	55,601	978,667	
62114	TOWN OF NORTH REDINGTON BEACH	153,407	16,385	17,815	-	15,950	50,150	-	-	(25,613)	(12,422)	(38,035)	15,931	3,058	18,989	
62115	PINELLAS PARK WATER MANAGEMENT DIST	195,591	20,891	22,713	-	2,259	45,864	-	-	(32,656)	(24,886)	(57,541)	20,312	(5,080)	15,232	
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	343,230	36,661	39,858	-	-	76,519	-	-	(57,306)	(202,941)	(260,247)	35,644	(207,518)	(171,874)	
62122	PINELLAS CO PLANNING COUNCIL	1,067,040	113,971	123,911	-	4,795	242,677	-	-	(178,153)	(116,910)	(295,063)	110,812	(49,408)	61,403	
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	10,432,114	1,114,260	1,211,439	-	592,887	2,918,586	-	-	(1,741,747)	(364,965)	(2,106,711)	1,083,370	(234,036)	849,334	
62124	CITY OF TREASURE ISLAND	5,091,951	543,874	591,308	-	319,493	1,454,675	-	-	(850,153)	(155,772)	(1,005,924)	528,797	(67,109)	461,688	
62125	TOWN OF INDIAN SHORES	-	-	-	-	-	-	-	-	-	-	(4,805)	-	(15,455)	(15,455)	
62126	TOWN OF KENNETH CITY	1,620,787	173,117	188,216	-	212,177	573,510	-	-	(270,607)	(13,234)	(283,841)	168,318	49,765	218,083	
62138	CITY OF ST. PETE BEACH	1,293,368	138,145	150,194	-	957,180	1,245,519	-	-	(215,941)	-	(215,941)	134,316	270,023	404,338	
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	234,739	25,073	27,259	-	94,476	146,808	-	-	(39,192)	(71,724)	(110,916)	24,378	2,427	26,805	
62700	ST PETERSBURG COLLEGE	40,559,739	4,332,207	4,710,039	-	263,468	9,305,714	-	-	(6,771,858)	(2,137,757)	(8,909,615)	4,212,108	(987,025)	3,225,083	
63001	POLK CO CLERK OF CIRCUIT COURT	8,270,328	883,358	960,400	-	186,826	2,030,584	-	-	(1,380,815)	(269,063)	(1,649,878)	858,869	(22,667)	836,202	
63003	POLK CO BD OF CO COMMISSIONERS	137,083,040	14,641,912	15,918,902	-	9,039,791	39,600,605	-	-	(22,887,397)	(2,494,671)	(25,382,068)	14,236,003	2,001,903	16,237,906	
63004	POLK CO PROPERTY APPRAISER	4,853,202	518,373	563,583	-	50,341	1,132,296	-	-	(810,291)	(608,334)	(1,418,625)	504,002	(101,513)	402,490	
63005	POLK CO TAX COLLECTOR	7,665,874	818,796	890,207	-	114,100	1,823,103	-	-	(1,279,895)	(386,543)	(1,666,439)	796,097	2,286	798,383	
63006	POLK CO SHERIFF'S DEPT	157,552,207	16,828,234	18,295,904	-	10,625,248	45,749,387	-	-	(26,304,931)	(2,208,702)	(28,513,633)	16,361,715	65,385	16,427,100	
63007	POLK CO SCHOOL BOARD	280,389,361	29,948,536	32,560,489	-	5,598,828	68,107,853	-	-	(46,813,834)	(27,934,498)	(74,748,332)	29,118,290	(4,947,343)	24,170,947	
63105	VILLAGE OF HIGHLAND PARK	21,824	2,331	2,534	-	9,749	14,615	-	-	(3,644)	(240)	(3,883)	2,266	3,363	5,630	
63128	CITY OF POLK CITY	858,930	91,743	99,744	-	75,519	267,006	-	-	(143,407)	(5,969)	(149,376)	89,199	48,719	137,919	
63129	LAKELAND AREA MASS TRANSIT DISTRICT	4,435,382	473,745	515,063	-	251,299	1,240,107	-	-	(740,532)	(163,174)	(903,706)	460,612	92,640	553,252	
63300	MCKEEL ACADEMY OF TECHNOLOGY	8,735,617	933,056	1,014,432	-	359,103	2,306,591	-	-	(1,458,499)	(828,865)	(2,287,365)	907,189	140,671	1,047,860	
63301	DISCOVERY ACADEMY OF LAKE ALFRED	3,640,001	388,790	422,699	-	379,211	1,190,700	-	-	(607,735)	(407,164)	(1,014,899)	378,012	80,295	458,307	
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	4,423,478	472,474	513,681	-	264,215	1,250,370	-	-	(738,544)	(281,193)	(1,019,737)	459,376	86,987	546,362	
63303	BERKLEY CHARTER SCHOOL	2,057,877	219,803	238,973	-	30,449	489,225	-	-	(343,583)	(210,218)	(553,801)	213,709	(38,554)	175,156	
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	1,378,615	147,251	160,093	-	35,103	342,447	-	-	(230,174)	(13,307)	(243,481)	143,169	26,629	169,797	
63306	LAKE WALES CHARTER SCHOOLS	1,210,593	129,304	140,581	-	129,359	399,244	-	-	(202,121)	(164,917)	(367,038)	125,719	36,578	162,297	
63307	LAKE WALES SENIOR HIGH SCHOOL	3,020,161	322,585	350,719	-	96,592	769,896	-	-	(504,246)	(321,053)	(825,300)	313,642	(38,362)	275,280	
63308	POLK AVENUE ELEMENTARY SCHOOL	1,397,037	149,218	162,232	-	31,668	343,119	-	-	(233,249)	(126,922)	(360,172)	145,082	(9,508)	135,573	
63309	HILLCREST ELEMENTARY SCHOOL	1,549,208	165,472	179,903	-	19,721	365,096	-	-	(258,656)	(238,619)	(497,275)	160,884	(50,782)	110,102	
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	1,256,870	134,247	145,955	-	21,951	302,153	-	-	(209,847)	(183,467)	(393,314)	130,525	(19,717)	110,808	
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	1,295,535	138,377	150,445	-	156,012	444,835	-	-	(216,303)	(37,923)	(254,226)	134,541	62,773	197,313	
63312	VICTORY RIDGE ACADEMY	2,903,330	310,106	337,152	-	393,342	1,040,600	-	-	(484,740)	-	(484,740)	301,509	200,493	502,003	
63315	EDWARD W BOK ACADEMY INC	1,248,145	133,315	144,942	-	89,271	367,528	-	-	(208,390)	(238,099)	(446,489)	129,619	(15,609)	114,011	
63316	COMPASS CHARTER MIDDLE SCHOOL	421,389	45,009	48,934	-	14,959	108,902	-	-	(70,355)	(26,154)	(96,509)	43,761	9,253	53,014	
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	780,552	83,371	90,642	-	156,557	330,571	-	-	(130,321)	(86,627)	(216,948)	81,060	(31,164)	49,896	
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	1,197,029	127,855	139,006	-	61,308	328,169	-	-	(199,856)	(45,972)	(245,828)	124,311	115,132	239,443	
63320	EDWARD W. BOK ACADEMY NORTH	1,077,772	115,117	125,157	-	79,232	319,506	-	-	(179,945)	(77,739)	(257,684)	111,926	132,440	244,366	
63700	POLK STATE COLLEGE	16,689,766	1,782,643	1,938,115	-	1,502,157	5,222,915	-	-	(2,786,525)	(1,771,978)	(4,558,503)	1,733,223	(128,795)	1,604,428	
64001	PUTNAM CO CLERK OF CIRCUIT COURT	2,503,542	267,405	290,726	-	49,848	607,979	-	-	(417,992)	(249,604)	(667,596)	259,992	(18,923)	241,068	
64003	PUTNAM CO BD OF CO COMMISSIONERS	18,463,868	1,972,136	2,144,135	-	1,674,125	5,790,395	-	-	(3,082,729)	-	(3,082,729)	1,917,463	697,956	2,615,419	

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
66005	ST LUCIE CO TAX COLLECTOR	5,029,037	537,154	584,002	-	114,501	1,235,657	-	-	(839,648)	(29,680)	(869,329)	522,263	162,267	684,529
66006	ST LUCIE CO SHERIFF'S DEPT	74,536,295	7,961,261	8,655,600	-	7,386,052	24,002,913	-	-	(12,444,587)	(2,666,288)	(15,110,875)	7,740,555	144,527	7,885,082
66007	ST LUCIE CO SCHOOL BOARD	151,194,490	16,149,163	17,557,608	-	2,757,076	36,463,847	-	-	(25,243,446)	(7,521,761)	(32,765,207)	15,701,469	1,844,585	17,546,054
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	1,199,286	128,096	139,268	-	12,276	279,641	-	-	(200,233)	(34,835)	(235,068)	124,545	(10,877)	113,668
66100	NORTH ST LUCIE RIVER WATER CONTROL	85,225	9,103	9,897	-	2,736	21,736	-	-	(14,229)	(284)	(14,513)	8,851	2,002	10,853
66101	CHILDRENS SERVICES COUNCIL OF ST LUCIE COUNTY	790,804	84,466	91,833	-	146,118	322,417	-	-	(132,033)	(26,477)	(158,510)	82,125	46,847	128,972
66102	CITY OF PORT ST LUCIE	1,008,700	107,740	117,136	-	88,740	313,616	-	-	(168,413)	(43,732)	(212,144)	104,753	48,256	153,009
66700	INDIAN RIVER STATE COLLEGE	25,280,754	2,700,251	2,935,752	-	314,144	5,950,147	-	-	(4,220,877)	(5,191,486)	(9,412,363)	2,625,393	(1,675,582)	949,811
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	3,521,312	376,113	408,916	-	351,549	1,136,578	-	-	(587,919)	(398,257)	(986,175)	365,686	83,814	449,500
67003	SANTA ROSA CO BD OF CO COMMISSIONER	16,263,084	1,737,069	1,888,566	-	675,565	4,301,200	-	-	(2,715,286)	-	(2,715,286)	1,688,913	356,649	2,045,562
67004	SANTA ROSA CO PROPERTY APPRAISER	1,924,169	205,521	223,446	-	100,890	529,858	-	-	(321,259)	(233,273)	(554,532)	199,824	30,721	230,545
67005	SANTA ROSA CO TAX COLLECTOR	2,089,687	223,201	242,667	-	77,551	543,419	-	-	(348,894)	(80,929)	(429,823)	217,013	34,550	251,563
67006	SANTA ROSA CO SHERIFF'S DEPT	44,859,107	4,791,425	5,209,308	-	3,869,385	13,870,117	-	-	(7,489,681)	(629,219)	(8,118,900)	4,658,595	959,534	5,618,129
67007	SANTA ROSA CO SCHOOL BOARD	80,255,272	8,572,108	9,319,722	-	1,058,852	18,950,682	-	-	(13,399,428)	(8,762,547)	(22,161,974)	8,334,468	(1,175,870)	7,158,598
67100	CITY OF GULF BREEZE	-	-	-	-	8,519	8,519	-	-	-	-	(165,873)	-	(98,483)	(98,483)
67101	TOWN OF JAY	224,181	23,945	26,033	-	21,019	70,997	-	-	(37,429)	(30,592)	(68,022)	23,281	(1,624)	21,657
67102	AVALON FIRE RESCUE DISTRICT	842,972	90,038	97,891	-	338,228	526,157	-	-	(140,743)	(219,378)	(360,121)	87,542	73,548	161,090
68001	SARASOTA CO CLERK OF CIRCUIT COURT	7,047,887	752,789	818,443	-	79,243	1,650,474	-	-	(1,176,716)	(1,177,406)	(2,354,122)	731,919	(308,805)	423,114
68003	SARASOTA CO BD OF CO COMMISSIONERS	150,486,322	16,073,524	17,475,371	-	7,942,853	41,491,748	-	-	(25,125,210)	(904,454)	(26,029,664)	15,627,926	1,745,415	17,373,341
68004	SARASOTA CO PROPERTY APPRAISER	3,524,888	376,495	409,331	-	101,586	887,412	-	-	(588,516)	(77,017)	(665,533)	366,058	97,038	463,096
68005	SARASOTA CO TAX COLLECTOR	4,102,613	438,202	476,420	-	108,568	1,023,190	-	-	(684,973)	(454,318)	(1,139,291)	426,054	11,272	437,326
68006	SARASOTA CO SHERIFF'S DEPT	118,143,815	12,619,003	13,719,566	-	14,450,738	40,789,307	-	-	(19,725,302)	(2,190,592)	(21,915,895)	12,269,174	1,985,991	14,255,165
68007	SARASOTA CO SCHOOL BOARD	193,396,811	20,656,816	22,458,394	-	6,684,130	49,799,340	-	-	(32,289,549)	(8,155,332)	(40,444,881)	20,084,158	3,016,081	23,100,239
68026	WEST COAST INLAND NAVIGATION DIST	154,886	16,543	17,986	-	3,836	38,366	-	-	(25,860)	(93,366)	(119,226)	16,085	(23,283)	(7,198)
68100	CITY OF VENICE	24,684,990	2,636,617	2,866,569	-	2,688,483	8,191,668	-	-	(4,121,408)	-	(4,121,408)	2,563,523	1,229,765	3,793,288
68104	CITY OF SARASOTA	10,724,181	1,145,455	1,245,356	-	4,572,082	6,962,893	-	-	(1,790,510)	-	(1,790,510)	1,113,701	1,901,157	3,014,857
68105	CITY OF NORTH PORT	50,506,289	5,394,603	5,865,092	-	9,792,568	21,052,263	-	-	(8,432,535)	-	(8,432,535)	5,245,052	4,127,623	9,372,675
68107	ENGLEWOOD WATER DISTRICT	2,893,999	309,110	336,068	-	441,209	1,086,387	-	-	(483,182)	(401,892)	(885,074)	300,540	(114,109)	186,431
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	135,233	14,444	15,704	-	38,291	68,439	-	-	(22,579)	(7,564)	(30,142)	14,044	10,789	24,833
68109	SARASOTA BAY ESTUARY PROGRAM	342,807	36,615	39,809	-	15,839	92,263	-	-	(57,235)	(17,261)	(74,496)	35,600	10,806	46,407
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	890,411	95,105	103,400	-	152,016	350,521	-	-	(148,663)	(33,342)	(182,005)	92,469	20,137	112,605
68111	FLORIDA PACE FUNDING AGENCY	118,613	12,669	13,774	-	74,909	101,352	-	-	(19,804)	(78,302)	(98,106)	12,318	15,618	27,936
68300	SARASOTA MILITARY ACADEMY	1,681,939	179,649	195,317	-	6,496	381,462	-	-	(280,817)	(453,693)	(734,510)	174,668	(194,135)	(19,466)
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	905,060	96,670	105,101	-	105,270	307,041	-	-	(151,109)	(17,696)	(168,805)	93,990	29,157	123,147
68303	SARASOTA MILITARY ACADEMY PREP	1,095,132	116,972	127,173	-	26,232	270,377	-	-	(182,843)	(380,859)	(563,702)	113,729	(104,956)	8,773
68304	SARASOTA SUNCOAST ACADEMY	1,712,639	182,928	198,882	-	167,784	549,594	-	-	(285,942)	(201,989)	(487,932)	177,857	109,880	287,736
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	7,579,808	809,603	880,213	-	165,854	1,855,670	-	-	(1,265,525)	(192,755)	(1,458,281)	787,159	92,408	879,567
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	106,760,290	11,403,123	12,397,643	-	7,655,896	31,456,662	-	-	(17,824,708)	(76,526)	(17,901,234)	11,087,001	2,902,626	13,989,627
69004	SEMINOLE CO PROPERTY APPRAISER	3,158,078	337,316	366,735	-	46,645	750,696	-	-	(527,273)	(291,773)	(819,046)	327,965	(43,019)	284,946
69005	SEMINOLE CO TAX COLLECTOR	3,907,601	417,373	453,774	-	514,157	1,385,304	-	-	(652,414)	(90,725)	(743,139)	405,802	(18,334)	387,468
69006	SEMINOLE COUNTY SHERIFF'S DEPT	106,084,858	11,330,980	12,319,208	-	4,036,920	27,687,108	-	-	(17,711,938)	(1,678,116)	(19,390,054)	11,016,857	(636,217)	10,380,640
69007	SEMINOLE CO SCHOOL BOARD	180,192,307	19,246,435	20,925,008	-	2,076,511	42,247,955	-	-	(30,084,924)	(26,911,609)	(56,996,533)	18,712,877	(6,697,358)	12,015,520
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	1,250,704	133,588	145,239	-	48,554	327,382	-	-	(208,818)	(264,612)	(473,430)	129,885	(62,746)	67,139
69019	SEMINOLE CO PORT AUTH	307,756	32,872	35,738	-	8,243	76,853	-	-	(51,383)	(8,793)	(60,176)	31,960	172	32,132
69100	CITY OF ALTAMONTE SPRINGS	1,325,085	141,533	153,877	-	-	295,410	-	-	(221,236)	(895,169)	(1,116,406)	137,609	(516,619)	(379,010)
69101	CITY OF CASSELBERRY	631,656	67,468	73,352	-	-	140,819	-	-	(105,461)	(442,216)	(547,677)	65,597	(121,620)	(56,023)
69103	SANFORD AIRPORT AUTH	8,759,756	935,634	1,017,235	-	1,624,999	3,577,868	-	-	(1,462,530)	-	(1,462,530)	909,696	573,111	1,482,807
69104	CITY OF LONGWOOD	370,671	39,592	43,044	-	-	82,636	-	-	(61,887)	(388,844)	(450,731)	38,494	(224,682)	(186,188)
69105	CITY OF SANFORD	26,215,624	2,800,105	3,044,315	-	3,662,370	9,506,790	-	-	(4,376,963)	(22,346)	(4,399,309)	2,722,479	1,493,075	4,215,554
69110	FRED R WILSON MEMORIAL LAW LIBRARY	-	-	-	-	287	287	-	-	-	(16,941)	(16,941)	-	(9,838)	(9,838)
69307	SEMINOLE SCIENCE CHARTER SCHOOL	688,077	73,494	79,904	-	35,512	188,910	-	-	(114,881)	(192,287)	(307,168)	71,456	(30,313)	41,144
69700	SEMINOLE STATE COLLEGE OF FLORIDA	23,988,646	2,562,240	2,785,705	-	120,807	5,468,752	-	-	(4,005,147)	(1,897,899)	(5,903,046)	2,491,208	(919,101)	1,572,108
70001	SUMTER CO CLERK OF CIRCUIT COURT	2,138,704	228,436	248,359	-	72,156	548,951	-	-	(357,078)	(44,924)	(402,003)	222,103	17,407	239,510
70003	SUMTER CO BD OF CO COMMISSIONERS	21,288,986	2,273,888	2,472,204	-	3,331,499	8,077,591	-	-	(3,554,411)	(930,224)	(4,484,635)	2,210,850	836,427	3,047,277
70004	SUMTER CO PROPERTY APPRAISER	1,591,725	170,013	184,841	-	225,758	580,612	-	-	(265,755)	(82,974)	(348,728)	165,300	40,826	206,126
70005	SUMTER CO TAX COLLECTOR	1,399,110	149,440	162,473	-	232,482	544,394	-	-	(233,595)	(40,985)	(274,581)	145,297	54,140	199,437
70006	SUMTER CO SHERIFF'S DEPT	33,826,766	3,613,055	3,928,166	-	4,135,131	11,676,352	-	-	(5,647,720)	(535,943)	(6,183,664)	3,512,892	654,673	4,167,565
70007	SUMTER CO SCHOOL BOARD	24,931,158	2,662,910	2,895,155	-	551,371	6,109,436	-	-	(4,162,508)	(382,024)	(4,544,532)	2,589,088	358,927	2,948,015
70011	SUMTER CO SUPERVISOR OF ELECTIONS	1,063,816	113,627	123,537	-	83,417	320,581	-	-	(177,615)	(87,755)	(265,370)	110,477	(1,906)	108,571
70100	CITY OF BUSHNELL	210,880	22,524	24,489	-	146,442	193,455	-	-	(35,209)	(1,810)	(37,018)	21,900	30,112	52,012
70101	CITY OF WILDWOOD	9,720,512	1,038,253	1,128,804	-	2,038,410	4,205,467	-	-	(1,622,938)	-	(1,622,938)	1,009,470	646,351	1,655,821
70102	CITY OF WEBSTER	232,257	24,807	26,971	-	65,095	116,874	-	-	(38,778)	(12,509)	(51,286)	24,120	14,831	38,951
70103	CITY OF COLEMAN	50,976	5,445	5,920	-	1,477	12,841	-	-	(8,511)	(32,210)	(40,721)	5,294	(10,073)	(4,779)
70104	CITY OF CENTER HILL	58,759	6,276	6,823	-	395	13,495	-	-	(9,810)	(50,702)	(60,513)	6,102	(25,428)	(19,326)
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	1,800,517	192,314	209,087	-	180,359	581,760	-	-	(300,614)	(9,524,666)	(9,825,281)	186,983	(2,601,711)	(2,414,728)
71003	SUWANNEE CO BOARD OF COUNTY COMMISSIONERS	11,741,388	1,254,104	1,363,480	-	9,152,504	11,770,088	-	-	(1,960,343)	-	(1,960,343)	1,219,337	2,520,761	3,740,098

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

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

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
71004	SUWANNEE CO PROPERTY APPRAISER	810,357	86,555	94,103	-	41,215	221,874	-	-	(135,297)	(34,239)	(169,536)	84,155	(6,385)	77,770
71005	SUWANNEE CO TAX COLLECTOR	494,647	52,833	57,441	-	42,163	152,438	-	-	(82,586)	(84,512)	(167,099)	51,369	(9,308)	42,061
71006	SUWANNEE CO SHERIFF'S DEPT	7,832,815	836,627	909,593	-	915,240	2,661,461	-	-	(1,307,768)	(78,495)	(1,386,263)	813,434	180,709	994,143
71007	SUWANNEE CO SCHOOL BOARD	20,683,874	2,209,256	2,401,935	-	191,196	4,802,386	-	-	(3,453,382)	(2,095,584)	(5,548,965)	2,148,010	(468,885)	1,679,125
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	552,941	59,060	64,211	-	74,163	197,433	-	-	(92,319)	(34,459)	(126,778)	57,423	51,548	108,970
71100	LIVE OAK HOUSING AUTH	113,683	12,143	13,202	-	19,091	44,435	-	-	(18,980)	(19,932)	(38,912)	11,806	4,237	16,043
71101	CITY OF LIVE OAK	4,295,352	458,789	498,802	-	635,148	1,592,739	-	-	(717,152)	(143,182)	(860,335)	446,070	58,075	504,146
71102	SUWANNEE RIVER WATER MGMT DISTRICT	2,899,319	309,678	336,686	-	87,182	733,546	-	-	(484,071)	(397,983)	(882,054)	301,093	(72,125)	228,968
71103	SUWANNEE VALLEY TRANSIT AUTH	387,749	41,416	45,028	-	32,602	119,045	-	-	(64,739)	(120,725)	(185,464)	40,268	(22,027)	18,240
72001	TAYLOR CO CLERK OF CIRCUIT COURT	1,065,426	113,799	123,724	-	23,010	260,533	-	-	(177,884)	(31,573)	(209,456)	110,644	(8,203)	102,440
72003	TAYLOR CO BD OF CO COMMISSIONERS	3,416,107	364,876	396,699	-	27,692	789,267	-	-	(570,354)	(44,972)	(615,326)	354,761	(5,013)	349,748
72004	TAYLOR CO PROPERTY APPRAISER	691,632	73,874	80,316	-	10,321	164,511	-	-	(115,475)	(41,620)	(157,095)	71,826	(23,805)	48,020
72005	TAYLOR CO TAX COLLECTOR	767,586	81,986	89,137	-	-	171,123	-	-	(128,156)	(86,799)	(214,956)	79,713	(35,235)	44,479
72006	TAYLOR CO SHERIFF'S DEPT	5,533,270	591,011	642,566	-	529,179	1,762,746	-	-	(923,835)	(155,265)	(1,079,100)	574,627	(1,297)	573,331
72007	TAYLOR CO SCHOOL BOARD	9,864,937	1,053,679	1,145,575	-	122,275	2,321,530	-	-	(1,647,051)	(1,596,069)	(3,243,120)	1,024,469	(385,412)	639,057
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	228,625	24,420	26,549	-	4,211	55,180	-	-	(38,171)	(190,177)	(228,348)	23,743	(60,709)	(36,966)
72100	CITY OF PERRY	1,145,893	122,393	133,068	-	14,263	269,724	-	-	(191,318)	(168,547)	(359,865)	119,000	(46,906)	72,094
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	-	-	-	-	18,406	18,406	-	-	-	(32,004)	(32,004)	-	(4,186)	(4,186)
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	105,264	11,243	12,224	-	15,892	39,360	-	-	(17,575)	(10,871)	(28,446)	10,932	7,188	18,119
72104	BIG BEND WATER AUTHORITY	188,024	20,083	21,834	-	14,766	56,684	-	-	(31,393)	(6,186)	(37,578)	19,526	3,381	22,908
73001	UNION CO CLERK OF COURTS	614,515	65,637	71,361	-	33,102	170,100	-	-	(102,600)	(35,335)	(137,935)	63,817	(1,185)	62,632
73003	UNION CO BD OF CO COMMISSIONERS	2,674,994	285,717	310,636	-	86,096	682,449	-	-	(446,617)	(158,146)	(604,763)	277,797	(20,889)	256,907
73004	UNION CO PROPERTY APPRAISER	369,314	39,447	42,887	-	82,334	42,887	-	-	(61,661)	(35,082)	(96,753)	38,353	(18,562)	19,792
73005	UNION CO TAX COLLECTOR	269,710	28,808	31,320	-	23,958	84,087	-	-	(45,031)	(18,549)	(63,580)	28,009	(38,893)	(10,883)
73006	UNION CO SHERIFF'S DEPT	2,119,718	226,408	246,154	-	186,611	659,173	-	-	(353,908)	(87,144)	(441,052)	220,132	7,837	227,969
73007	UNION CO SCHOOL BOARD	8,482,500	906,020	985,039	-	280,591	2,171,650	-	-	(1,416,239)	(597,840)	(2,014,079)	880,903	62,531	943,434
73011	UNION CO SUPERVISOR OF ELECTIONS	391,824	41,851	45,501	-	-	87,352	-	-	(65,419)	(62,834)	(128,253)	40,691	(23,839)	16,852
73088	UNION CO HOUSING AUTH	111,757	11,937	12,978	-	10,807	35,722	-	-	(18,659)	(1,826)	(20,485)	11,606	4,037	15,643
73101	CITY OF LAKE BUTLER	394,369	42,123	45,797	-	26,343	114,263	-	-	(65,844)	(61,597)	(127,441)	40,955	(5,253)	35,702
73103	NEW RIVER LIBRARY COOPERATIVE	119,312	12,744	13,855	-	6,105	32,704	-	-	(19,920)	(9,663)	(29,583)	12,391	(1,820)	10,570
73116	PAL PUBLIC LIBRARY COOPERATIVE	36,449	3,893	4,233	-	681	8,807	-	-	(6,085)	(881)	(6,967)	3,785	495	4,280
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	7,687,681	821,125	892,739	-	287,017	2,000,882	-	-	(1,283,536)	(349,533)	(1,633,069)	798,362	(73,714)	724,647
74003	VOLUSIA CO BD OF CO COMMISSIONERS	128,923,526	13,770,390	14,971,371	-	3,792,283	32,534,044	-	-	(21,525,084)	(15,971,732)	(37,496,816)	13,388,641	(13,233,306)	155,335
74004	VOLUSIA CO PROPERTY APPRAISER	5,749,723	614,131	667,692	-	1,186,137	2,467,960	-	-	(959,974)	(108,803)	(1,068,778)	597,106	961,802	1,558,908
74005	VOLUSIA CO TAX COLLECTOR	4,182,018	446,684	485,641	-	1,311,998	2,244,322	-	-	(698,230)	(93,001)	(791,231)	434,300	728,280	1,162,581
74006	VOLUSIA CO SHERIFF'S OFC	73,032,655	7,800,656	8,480,989	-	19,446,594	35,728,239	-	-	(12,193,539)	-	(12,193,539)	7,584,403	12,599,425	20,183,828
74007	VOLUSIA CO SCHOOL BOARD	188,302,166	20,112,654	21,866,773	-	2,967,035	44,946,462	-	-	(31,438,947)	(22,961,362)	(54,400,309)	19,555,082	(4,257,254)	15,297,828
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	1,219,065	130,209	141,565	-	287,269	559,043	-	-	(203,535)	(99,342)	(302,877)	126,599	202,416	329,015
74032	WEST VOLUSIA HOSPITAL AUTHORITY	11,741	1,254	1,363	-	6,518	9,136	-	-	(1,960)	(2,994)	(4,955)	1,219	1,928	3,147
74090	VOLUSIA CO LAW LIBRARY	149,609	15,980	17,373	-	10,059	43,412	-	-	(24,979)	(39,586)	(64,565)	15,537	(2,799)	12,738
74100	CITY OF LAKE HELEN	203,610	21,748	23,644	-	10,192	55,584	-	-	(33,995)	(77,947)	(111,941)	21,145	(44,354)	(23,209)
74101	CITY OF NEW SMYRNA BEACH	371,463	39,676	43,136	-	116,034	198,846	-	-	(62,019)	(360,601)	(422,620)	38,576	(114,858)	(76,282)
74102	CITY OF DAYTONA BEACH	23,174,044	2,475,232	2,691,109	-	778,131	5,944,471	-	-	(3,869,141)	(935,987)	(4,805,128)	2,406,612	458,568	2,865,181
74103	TOWN OF PIERSON	166,162	17,748	19,296	-	31,215	68,259	-	-	(27,742)	(240)	(27,982)	17,256	10,614	27,870
74104	CITY OF SOUTH DAYTONA	7,927,344	846,724	920,571	-	310,478	2,077,773	-	-	(1,323,550)	(372,113)	(1,695,663)	823,251	(107,953)	715,298
74105	CITY OF HOLLY HILL	2,614,914	279,300	303,659	-	102,675	685,635	-	-	(436,586)	(165,177)	(601,764)	271,557	38,138	309,695
74106	CITY OF DAYTONA BEACH SHORES	6,688,195	714,370	776,673	-	378,738	1,869,780	-	-	(1,116,662)	(101,767)	(1,218,428)	694,566	184,257	878,822
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	471,869	50,401	54,796	-	-	105,197	-	-	(78,783)	(380,248)	(459,031)	49,003	(215,550)	(166,547)
74109	TOWN OF PONCE INLET	5,206,018	556,058	604,554	-	393,494	1,554,105	-	-	(869,197)	(2,764)	(871,961)	540,642	151,588	692,230
74123	CITY OF OAK HILL	213,669	22,822	24,812	-	23,330	70,964	-	-	(35,674)	(23,170)	(58,844)	22,189	8,738	30,928
74124	CITY OF ORANGE CITY	11,602,378	1,239,256	1,347,338	-	988,988	3,575,582	-	-	(1,937,134)	(118,324)	(2,055,458)	1,204,901	164,824	1,369,725
74125	CITY OF DELTONA	7,999,182	854,397	928,913	-	671,997	2,455,307	-	-	(1,335,544)	(732,245)	(2,067,790)	830,711	128,087	958,798
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	251,444	26,857	29,199	-	56,870	112,926	-	-	(41,981)	(1,326)	(43,307)	26,112	19,172	45,285
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	148,654	15,878	17,263	-	29,864	63,004	-	-	(24,819)	(8,717)	(33,536)	15,438	5,633	21,070
74700	DAYTONA STATE COLLEGE	24,001,927	2,563,658	2,787,247	-	109,595	5,460,501	-	-	(4,007,364)	(1,532,143)	(5,539,507)	2,492,588	(572,297)	1,920,291
75001	WAKULLA CO CLERK OF CIRCUIT COURT	1,133,652	121,086	131,646	-	58,807	311,539	-	-	(189,275)	(108,607)	(297,881)	117,729	(16,101)	101,628
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	9,094,586	971,398	1,056,118	-	1,085,815	3,113,331	-	-	(1,518,433)	(80,923)	(1,599,356)	944,468	325,527	1,269,995
75004	WAKULLA CO PROPERTY APPRAISER	843,751	90,122	97,981	-	72,265	260,368	-	-	(140,873)	(80,023)	(220,896)	87,623	(31,919)	55,704
75005	WAKULLA CO TAX COLLECTOR	771,636	82,419	89,607	-	95,325	267,351	-	-	(128,832)	(11,272)	(140,105)	80,134	20,476	100,610
75006	WAKULLA CO SHERIFF'S DEPT	10,030,738	1,071,388	1,164,829	-	942,806	3,179,023	-	-	(1,674,733)	(226,890)	(1,901,623)	1,041,687	38,459	1,080,146
75007	WAKULLA CO SCHOOL BOARD	15,286,633	1,632,773	1,775,175	-	256,595	3,664,543	-	-	(2,552,258)	(1,613,192)	(4,165,450)	1,587,509	(247,280)	1,340,229
75011	WAKULLA COUNTY SUPERVISOR OF ELECTIONS	541,661	57,855	62,901	-	372,741	493,497	-	-	(90,436)	-	(90,436)	56,251	108,867	165,118
75101	CITY OF SOPCHOPPY	588,035	62,808	68,286	-	75,232	206,327	-	-	(98,178)	(19,630)	(117,808)	61,067	27,705	88,772
75102	WILDERNESS COAST LIBRARIES	62,517	6,678	7,260	-	1,458	15,395	-	-	(10,438)	(28,567)	(39,005)	6,492	(20,766)	(14,273)
76001	WALTON CO CLERK OF CIRCUIT COURT	3,942,908	421,144	457,874	-	137,713	1,016,731	-	-	(658,308)	(386,883)	(1,045,191)	409,469	(28,571)	380,898
76003	WALTON CO BD OF CO COMMISSIONERS	17,460,765	1,864,994	2,027,648	-	1,456,860	5,349,502	-	-	(2,915,251)	-	(2,915,251)	1,813,291	611,162	2,424,453

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2025*

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
76004	WALTON CO PROPERTY APPRAISER	2,137,729	228,332	248,246	-	260,032	736,610	-	-	(356,915)	-	(356,915)	222,002	145,751	367,753
76005	WALTON CO TAX COLLECTOR	1,979,301	211,410	229,848	-	92,260	533,518	-	-	(330,464)	(161,110)	(491,574)	205,549	(38,328)	167,222
76006	WALTON CO SHERIFF'S DEPT	49,957,592	5,335,997	5,801,374	-	4,921,127	16,058,498	-	-	(8,340,924)	(685,152)	(9,026,077)	5,188,070	1,212,750	6,400,820
76007	WALTON CO SCHOOL BOARD	50,492,103	5,393,088	5,863,445	-	6,031,767	17,288,300	-	-	(8,430,166)	-	(8,430,166)	5,243,579	2,889,229	8,132,808
76009	SO WALTON CO MOSQUITO CONTROL DIST	783,420	83,678	90,975	-	139,621	314,274	-	-	(130,800)	-	(130,800)	81,358	36,526	117,884
76011	WALTON CO SUPERVISOR OF ELECTIONS	526,928	56,281	61,190	-	12,614	130,086	-	-	(87,976)	(86,614)	(174,590)	54,721	(27,264)	27,458
76100	CITY OF DEFUNIAK SPRINGS	6,251,960	667,775	726,015	-	622,347	2,016,137	-	-	(1,043,828)	(48,415)	(1,092,242)	649,263	149,432	798,694
76101	DEFUNIAK SPRINGS HOUSING AUTH	169,657	18,121	19,702	-	5,848	43,670	-	-	(28,326)	(4,231)	(32,557)	17,619	2,347	19,966
76102	CITY OF FREEPORT	1,654,349	176,702	192,113	-	129,763	498,578	-	-	(276,210)	(8,426)	(284,637)	171,803	89,084	260,887
76300	WALTON ACADEMY	269,272	28,761	31,269	-	6,996	67,026	-	-	(44,958)	(242,127)	(287,084)	27,964	(66,703)	(38,739)
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	1,252,693	133,801	145,470	-	179,166	458,437	-	-	(209,150)	(43,755)	(252,905)	130,091	70,491	200,582
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	1,070,869	114,380	124,356	-	16,312	255,048	-	-	(178,792)	(73,194)	(251,986)	111,209	(17,663)	93,547
77003	WASHINGTON CO BD OF CO COMM	3,098,711	330,975	359,841	-	444,276	1,135,092	-	-	(517,361)	(112,006)	(629,367)	321,800	101,705	423,505
77004	WASHINGTON CO PROPERTY APPRAISER	351,709	37,566	40,843	-	123,980	202,389	-	-	(58,721)	(42,792)	(101,513)	36,525	16,652	53,177
77005	WASHINGTON CO TAX COLLECTOR	655,608	70,026	76,133	-	36,600	182,759	-	-	(109,460)	(44,402)	(153,863)	68,085	(7,096)	60,989
77006	WASHINGTON CO SHERIFF'S DEPT	7,922,381	846,194	919,994	-	891,379	2,657,567	-	-	(1,322,721)	(109,789)	(1,432,511)	822,735	140,153	962,888
77007	WASHINGTON CO SCHOOL BOARD	14,859,616	1,587,163	1,725,587	-	150,909	3,463,660	-	-	(2,480,963)	(1,435,714)	(3,916,677)	1,543,163	(333,871)	1,209,293
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	416,474	44,484	48,363	-	56,152	148,999	-	-	(69,535)	(75,103)	(144,637)	43,251	(16,120)	27,130
77100	CITY OF CHIPLEY	2,390,563	255,337	277,606	-	69,007	601,950	-	-	(399,129)	(70,698)	(469,827)	248,259	(29,413)	218,846
77101	CITY OF VERNON	130,444	13,933	15,148	-	49,520	78,601	-	-	(21,779)	(31,331)	(53,109)	13,547	10,610	24,156
77102	TOWN OF WAUSAU	39,691	4,239	4,609	-	-	8,849	-	-	(6,627)	(18,445)	(25,072)	4,122	(8,067)	(3,945)
TOTALS		\$ 31,035,131,278	\$ 3,314,878,763	\$ 3,603,984,978	\$ -	\$ 1,781,422,148	\$ 8,700,285,889	\$ -	\$ -	\$ (5,181,628,391)	\$ (1,781,422,148)	\$ (6,963,050,539)	\$ 3,222,982,262	\$ (0)	\$ 3,222,982,262

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
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Employer / Agency		Employer Contribution for HIS Funding for Fiscal Year Ended June 30, 2024	Proportion at June 30, 2024	Employer Contribution for HIS Funding for Fiscal Year Ended June 30, 2025	Proportion at June 30, 2025
Number	Employer / Agency Name				
1000	STATE OF FLORIDA	\$120,384,828	14.219304322%	\$127,484,186	14.263765474%
4910	UNIVERSITY OF FLORIDA	14,042,679	1.658656939%	15,686,640	1.755123962%
4915	FLORIDA POLYTECHNIC UNIVERSITY	284,122	0.033559220%	378,953	0.042399736%
4920	FLORIDA STATE UNIVERSITY	6,281,167	0.741902696%	7,272,437	0.813687876%
4930	FLORIDA A&M UNIVERSITY	1,722,470	0.203450301%	1,858,393	0.207929159%
4940	UNIVERSITY OF CENTRAL FLORIDA	4,766,996	0.563055766%	5,454,756	0.610313866%
4950	UNIVERSITY OF SOUTH FLORIDA	6,968,365	0.823071345%	7,698,184	0.861323253%
4955	NEW COLLEGE	320,664	0.037875410%	411,860	0.046081598%
4960	FLORIDA ATLANTIC UNIVERSITY	2,477,730	0.292658065%	2,884,378	0.322723058%
4970	UNIVERSITY OF WEST FLORIDA	1,078,051	0.127334446%	1,303,368	0.145829314%
4980	FLORIDA INTERNATIONAL UNIVERSITY	4,665,254	0.551038434%	5,121,925	0.573074523%
4990	UNIVERSITY OF NORTH FLORIDA	1,667,130	0.196913810%	1,856,078	0.207670128%
4995	FLORIDA GULF COAST UNIVERSITY	1,410,867	0.166645111%	1,675,472	0.187462777%
11001	ALACHUA CO CLERK OF CIRCUIT COURT	138,625	0.016373771%	148,380	0.016601702%
11003	ALACHUA CO BD OF CO COMMISSIONERS	1,347,981	0.159217300%	1,504,858	0.168373316%
11004	ALACHUA CO PROPERTY APPRAISER	80,739	0.009536488%	88,593	0.009912400%
11005	ALACHUA CO TAX COLLECTOR	102,289	0.012081919%	111,729	0.012500992%
11006	ALACHUA CO SHERIFF'S OFFICE	1,054,343	0.124534160%	1,233,767	0.138041948%
11007	ALACHUA CO SCHOOL BOARD	3,558,261	0.420285500%	3,552,520	0.397479248%
11100	CITY OF ALACHUA	178,299	0.021059854%	193,427	0.021641825%
11101	CITY OF HIGH SPRINGS	89,406	0.010560235%	88,067	0.009853500%
11102	CITY OF NEWBERRY	103,976	0.012281155%	115,350	0.012906129%
11103	CITY OF GAINESVILLE	6,110	0.000721646%	5,332	0.000596530%
11104	ALACHUA COUNTY LIBRARY DISTRICT	145,584	0.017195685%	164,798	0.018438719%
11116	CITY OF ARCHER	11,786	0.001392055%	9,030	0.001010391%
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	19,550	0.002309212%	24,850	0.002780333%
11300	CARING & SHARING LEARNING SCHOOL	35,124	0.004148672%	41,865	0.004684123%
11302	SIATECH GAINESVILLE	9,868	0.001165556%	9,727	0.001088281%
11305	MICANOPY MIDDLE SCHOOL INC	10,368	0.001224638%	8,962	0.001002703%
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	18,010	0.002127299%	17,302	0.001935814%
11308	BOULWARE SPRINGS CHARTER SCHOOL	18,159	0.002144904%	18,701	0.002092346%
11700	SANTA FE COLLEGE	913,948	0.107951351%	884,596	0.098974433%
12001	BAKER CO CLERK OF CIRCUIT COURT	16,088	0.001900257%	15,992	0.001789331%
12003	BAKER CO BD OF CO COMMISSIONERS	94,243	0.011131525%	102,549	0.011473850%
12004	BAKER CO PROPERTY APPRAISER	9,217	0.001088693%	10,297	0.001152105%
12005	BAKER CO TAX COLLECTOR	11,302	0.001334969%	12,466	0.001394785%
12006	BAKER CO SHERIFF'S DEPT	175,550	0.020735129%	185,770	0.020785150%
12007	BAKER CO SCHOOL BOARD	619,189	0.073135728%	634,754	0.071020489%
12011	BAKER CO SUPERVISOR OF ELECTIONS	5,265	0.000621876%	5,605	0.000627109%
12100	CITY OF MACCLENLY	51,368	0.006067390%	55,100	0.006164937%
12102	NEW RIVER SOLID WASTE ASSOCIATION	25,729	0.003039017%	28,992	0.003243832%

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Employer / Agency		Employer Contribution for HIS Funding for Fiscal Year Ended June 30, 2024	Proportion at June 30, 2024	Employer Contribution for HIS Funding for Fiscal Year Ended June 30, 2025	Proportion at June 30, 2025
Number	Employer / Agency Name				
12104	TOWN OF GLEN ST MARY	2,125	0.000250963%	2,601	0.000291039%
13001	BAY CO CLERK OF CIRCUIT COURT	99,229	0.011720476%	102,125	0.011426369%
13003	BAY CO BD OF CO COMMISSIONERS	819,240	0.096764889%	906,269	0.101399346%
13004	BAY CO PROPERTY APPRAISER	49,448	0.005840595%	50,830	0.005687141%
13005	BAY CO TAX COLLECTOR	67,670	0.007992873%	72,850	0.008150899%
13006	BAY CO SHERIFF'S DEPT	628,182	0.074197963%	683,495	0.076473914%
13007	BAY CO SCHOOL BOARD	3,126,521	0.369290388%	3,194,613	0.357434200%
13009	BEACH MOSQUITO CONTROL DIST	15,000	0.001771770%	14,753	0.001650704%
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	14,932	0.001763749%	15,094	0.001688870%
13100	CITY OF PANAMA CITY	15,695	0.001853876%	15,260	0.001707437%
13101	PANAMA CITY PORT AUTH	1,525	0.000180131%	1,705	0.000190787%
13102	CITY OF SPRINGFIELD	93,083	0.010994544%	99,227	0.011102118%
13103	CITY OF PARKER	30,175	0.003564076%	31,994	0.003579692%
13105	CITY OF MEXICO BEACH	39,269	0.004638297%	46,198	0.005168879%
13107	CITY OF CALLAWAY	84,760	0.010011477%	92,396	0.010337890%
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	7,183	0.000848473%	7,313	0.000818270%
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	125,089	0.014774923%	121,650	0.013610976%
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	42,875	0.005064221%	33,245	0.003719680%
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	75,869	0.008961264%	75,193	0.008413110%
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	30,753	0.003632345%	34,178	0.003824095%
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	66,185	0.007817419%	66,131	0.007399152%
13308	UNIVERSITY ACADEMY INC.	65,172	0.007697775%	66,902	0.007485476%
13309	RISING LEADER ACADEMY, INC.	30,463	0.003598151%	32,168	0.003599124%
13310	PALM BAY PREPARATORY ACADEMY	24,926	0.002944122%	25,523	0.002855626%
13311	CENTRAL HIGH SCHOOL	12,083	0.001427205%	12,237	0.001369121%
13312	PALM BAY ELEMENTARY SCHOOL	36,286	0.004285931%	37,062	0.004146766%
13700	GULF COAST STATE COLLEGE	422,430	0.049895459%	456,149	0.051036973%
14001	BRADFORD CO CLERK OF CIRCUIT COURT	20,652	0.002439359%	21,315	0.002384858%
14003	BRADFORD CO BD OF CO COMMISSIONERS	143,765	0.016980813%	155,059	0.017348983%
14004	BRADFORD CO PROPERTY APPRAISER	8,527	0.001007150%	8,411	0.000941109%
14005	BRADFORD CO TAX COLLECTOR	11,520	0.001360718%	12,493	0.001397804%
14006	BRADFORD CO SHERIFF'S DEPT	116,708	0.013785071%	132,018	0.014771046%
14007	BRADFORD CO SCHOOL BOARD	400,052	0.047252341%	377,785	0.042269026%
14301	BROOKER COMMUNITY SCHOOL	2,982	0.000352239%	8,679	0.000971018%
15001	BREVARD CO CLERK OF CIRCUIT CT	244,769	0.028911024%	264,191	0.029559368%
15003	BREVARD CO BD OF CO COMMISSIONERS	2,525,403	0.298288989%	2,681,118	0.299981003%
15004	BREVARD CO PROPERTY APPRAISER	118,933	0.014047820%	123,869	0.013859327%
15005	BREVARD CO TAX COLLECTOR	196,578	0.023218859%	200,770	0.022463486%
15006	BREVARD CO SHERIFF'S OFFICE	1,556,581	0.183856178%	1,662,877	0.186053532%
15007	BREVARD CO SCHOOL BOARD	8,884,647	1.049413745%	9,321,443	1.042944109%
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	37,920	0.004478932%	42,249	0.004727114%

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Number	Employer / Agency Name				
15033	CANAVERAL PORT AUTH	6,913	0.000816557%	4,053	0.000453526%
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	20,576	0.002430295%	21,129	0.002364087%
15100	CITY OF MELBOURNE	714,802	0.084429103%	761,333	0.085182912%
15101	CITY OF INDIAN HARBOUR BEACH	49,266	0.005819017%	57,938	0.006482462%
15102	TITUSVILLE-COCOA AIRPORT AUTH	19,997	0.002361913%	19,206	0.002148943%
15103	TOWN OF MALABAR	17,671	0.002087212%	17,474	0.001955079%
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	379	0.000044801%	(110)	(0.000012304%)
15105	SEBASTIAN INLET TAX DISTRICT	7,542	0.000890798%	7,637	0.000854481%
15110	TOWN OF MELBOURNE BEACH	13,075	0.001544340%	14,322	0.001602450%
15111	CITY OF WEST MELBOURNE	100,536	0.011874894%	113,278	0.012674260%
15112	CITY OF PALM BAY	1,263	0.000149205%	1,400	0.000156601%
15113	CITY OF COCOA	405,856	0.047937817%	417,087	0.046666449%
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	14,488	0.001711261%	15,123	0.001692045%
15115	INDIAN RIVER LAGOON COUNCIL	12,574	0.001485213%	13,666	0.001529086%
15116	CITY OF COCOA HOUSING AUTHORITY	1,856	0.000219243%	10,290	0.001151321%
15700	EASTERN FLORIDA STATE COLLEGE	868,139	0.102540587%	904,194	0.101167158%
16003	BROWARD CO BD OF CO COMMISSIONERS	9,809,264	1.158625317%	10,546,231	1.179981396%
16004	BROWARD CO PROPERTY APPRAISER	375,193	0.044316050%	409,992	0.045872539%
16006	BROWARD CO SHERIFF'S DEPT	11,958,258	1.412454665%	12,759,043	1.427565246%
16007	BROWARD CO SCHOOL BOARD	30,932,151	3.653563917%	31,113,097	3.481136980%
16011	BROWARD CO SUPERVISOR OF ELECTIONS	120,194	0.014196797%	142,648	0.015960368%
16018	HILLSBORO INLET DISTRICT	11,028	0.001302601%	9,968	0.001115273%
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	15,876	0.001875211%	18,314	0.002049099%
16054	OLD PLANTATION WATER CONTROL DIST	9,118	0.001076982%	9,654	0.001080149%
16080	BROWARD CO CLERK OF CIRCUIT COURT	509,321	0.060158651%	526,664	0.058926568%
16100	TOWN OF HILLSBORO BEACH	57,430	0.006783424%	56,966	0.006373766%
16101	TOWN OF LAUDERDALE BY THE SEA	51,914	0.006131848%	57,796	0.006466550%
16102	CITY OF MARGATE	854,600	0.100941398%	906,854	0.101464746%
16103	BROWARD CO HOUSING AUTH	135,226	0.015972305%	139,755	0.015636721%
16104	CITY OF LAUDERDALE LAKES	10,115	0.001194730%	8,962	0.001002767%
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	32,280	0.003812779%	33,780	0.003779489%
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	163,600	0.019323693%	171,368	0.019173794%
16110	SOUTH BROWARD DRAINAGE DISTRICT	25,788	0.003045929%	26,416	0.002955611%
16112	NORTH BROWARD HOSPITAL DIST	6,036	0.000712962%	5,178	0.000579355%
16113	MEMORIAL HEALTHCARE DIST	662	0.000078230%	-	-
16114	CITY OF DEERFIELD BEACH	3,584	0.000423303%	3,758	0.000420421%
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	166,916	0.019715332%	186,239	0.020837657%
16116	CITY OF COCONUT CREEK	827,640	0.097757087%	884,731	0.098989519%
16117	CITY OF HOLLYWOOD	4,830	0.000570549%	6,851	0.000766483%
16118	CITY OF WESTON	1,270	0.000150043%	1,377	0.000154048%
16119	CITY OF MIRAMAR	3,753	0.000443315%	3,691	0.000412926%

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Number	Employer / Agency Name				
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	5,124	0.000605255%	5,892	0.000659240%
16121	CITY OF NORTH LAUDERDALE	94,487	0.011160425%	104,248	0.011663984%
16122	CITY OF POMPANO BEACH	2,074	0.000244987%	918	0.000102670%
16123	CITY OF WEST PARK	42,683	0.005041574%	41,480	0.004641093%
16124	CITY OF DANIA BEACH	238,466	0.028166552%	269,727	0.030178793%
16125	CITY OF WILTON MANORS	182,103	0.021509202%	200,594	0.022443786%
16126	TOWN OF PEMBROKE PARK	70,852	0.008368660%	83,938	0.009391516%
16127	CITY OF OAKLAND PARK	318,688	0.037641935%	346,421	0.038759837%
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	99,467	0.011748617%	110,097	0.012318333%
16129	CITY OF COOPER CITY	110,555	0.013058225%	144,944	0.016217297%
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	93,064	0.010992261%	97,484	0.010907202%
16131	CITY OF LIGHTHOUSE POINT	123,702	0.014611127%	134,775	0.015079510%
16132	CITY OF HALLANDALE BEACH	365,078	0.043121323%	409,576	0.045826024%
16133	CITY OF FORT LAUDERDALE	1,230,005	0.145282562%	1,431,469	0.160162131%
16300	CENTRAL CHARTER SCHOOL	133,827	0.015806993%	151,585	0.016960289%
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	20,699	0.002444841%	13,278	0.001485600%
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	82,188	0.009707696%	92,925	0.010397105%
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	204,885	0.024200060%	230,444	0.025783532%
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	118,742	0.014025226%	139,622	0.015621864%
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	179,257	0.021173065%	199,328	0.022302142%
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	27,457	0.003243143%	21,381	0.002392273%
16700	BROWARD COLLEGE	1,843,100	0.217698524%	1,881,764	0.210544022%
17001	CALHOUN CO CLERK OF CIRCUIT COURT	12,795	0.001511318%	12,665	0.001416990%
17003	CALHOUN CO BD OF CO COMMISSIONERS	41,288	0.004876774%	43,659	0.004884904%
17004	CALHOUN CO PROPERTY APPRAISER	6,297	0.000743827%	6,479	0.000724870%
17005	CALHOUN CO TAX COLLECTOR	5,977	0.000705961%	7,110	0.000795519%
17006	CALHOUN CO SHERIFF'S DEPT	39,764	0.004696691%	44,999	0.005034815%
17007	CALHOUN CO SCHOOL BOARD	260,542	0.030773979%	266,657	0.029835347%
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	3,398	0.000401393%	3,557	0.000398001%
17039	APALACHEE REGIONAL PLANNING COUNCIL	35,780	0.004226178%	35,812	0.004006917%
17100	CITY OF BLOUNTSTOWN	53,196	0.006283317%	54,833	0.006135120%
17101	TOWN OF ALTHA	2,206	0.000260524%	3,188	0.000356696%
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	79,834	0.009429622%	80,041	0.008955498%
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	1,900,838	0.224518323%	2,105,648	0.235593740%
18004	CHARLOTTE CO PROPERTY APPRAISER	64,982	0.007675427%	66,523	0.007443034%
18005	CHARLOTTE CO TAX COLLECTOR	107,590	0.012707992%	115,561	0.012929777%
18006	CHARLOTTE CO SHERIFF'S DEPT	1,052,356	0.124299459%	1,228,272	0.137427146%
18007	CHARLOTTE CO SCHOOL BOARD	2,571,779	0.303766755%	2,759,739	0.308777683%
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	96,574	0.011406846%	113,753	0.012727454%
19001	CITRUS CO CLERK OF CIRCUIT COURT	115,363	0.013626197%	115,833	0.012960121%
19003	CITRUS CO BD OF CO COMMISSIONERS	898,802	0.106162345%	1,015,463	0.113616696%

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As of and for the Fiscal Years Ended June 30, 2024 and June 30, 2025

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Employer / Agency		Employer Contribution for HIS Funding for Fiscal Year Ended June 30, 2024	Proportion at June 30, 2024	Employer Contribution for HIS Funding for Fiscal Year Ended June 30, 2025	Proportion at June 30, 2025
Number	Employer / Agency Name				
19004	CITRUS CO PROPERTY APPRAISER	51,697	0.006106265%	51,695	0.005783934%
19005	CITRUS CO TAX COLLECTOR	54,098	0.006389798%	60,119	0.006726558%
19006	CITRUS CO SHERIFF'S DEPT	462,322	0.054607412%	501,497	0.056110715%
19007	CITRUS CO SCHOOL BOARD	2,176,783	0.257111591%	2,232,312	0.249765668%
19009	CITRUS CO MOSQUITO CONTROL DIST	28,434	0.003358442%	31,759	0.003553429%
19016	CITRUS COUNTY HOSPITAL BOARD	3,092	0.000365247%	3,257	0.000364445%
19100	CITY OF INVERNESS	55,837	0.006595161%	65,398	0.007317173%
19101	HOMOSASSA SPECIAL WATER DIST	13,538	0.001599100%	15,256	0.001706963%
19102	CITY OF CRYSTAL RIVER	45,021	0.005317678%	52,233	0.005844188%
20001	CLAY CO CLERK OF COURT & COMPTROLLER	117,980	0.013935299%	124,610	0.013942176%
20003	CLAY CO BD OF CO COMMISSIONERS	950,086	0.112219771%	1,086,013	0.121510243%
20004	CLAY CO PROPERTY APPRAISER	43,615	0.005151654%	45,412	0.005081000%
20005	CLAY CO TAX COLLECTOR	76,530	0.009039343%	79,395	0.008883272%
20006	CLAY CO SHERIFF'S DEPT	875,495	0.103409507%	1,031,462	0.115406768%
20007	CLAY CO SCHOOL BOARD	4,744,875	0.560442877%	4,942,489	0.552998044%
20011	CLAY COUNTY SUPV OF ELECTIONS	16,414	0.001938700%	17,588	0.001967907%
20100	CITY OF GREEN COVE SPRINGS	113,316	0.013384326%	125,230	0.014011551%
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	129,375	0.015281215%	123,744	0.013845262%
20177	CITY OF KEYSTONE HEIGHTS	-	-	6,085	0.000680842%
21001	COLLIER CO CLERK OF CIRCUIT COURT	294,455	0.034779642%	304,063	0.034020517%
21003	COLLIER CO BD OF CO COMMISSIONERS	3,183,192	0.375984099%	3,306,308	0.369931370%
21004	COLLIER CO PROPERTY APPRAISER	99,598	0.011764062%	101,431	0.011348797%
21005	COLLIER CO TAX COLLECTOR	195,657	0.023110123%	204,116	0.022837836%
21006	COLLIER CO SHERIFF'S OFFICE	2,408,564	0.284488541%	2,548,467	0.285139184%
21007	COLLIER CO SCHOOL BOARD	7,527,760	0.889144559%	8,053,415	0.901068756%
21009	COLLIER MOSQUITO CONTROL DIST	89,372	0.010556186%	106,250	0.011888000%
21011	COLLIER CO SUPERVISOR OF ELECTIONS	35,923	0.004243053%	37,374	0.004181637%
21100	NORTH COLLIER FIRE CONTROL & RESCUE	99,391	0.011739614%	102,676	0.011488048%
21105	IMMOKALEE FIRE CONTROL DISTRICT	64,513	0.007619993%	83,843	0.009380940%
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	1,083	0.000127884%	1,213	0.000135772%
21107	GREATER NAPLES FIRE RESCUE DISTRICT	399,551	0.047193160%	475,666	0.053220630%
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	37,391	0.004416448%	37,028	0.004142939%
21305	MARCO ISLAND ACADEMY	50,540	0.005969577%	52,806	0.005908290%
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	33,011	0.003899109%	34,199	0.003826377%
22003	COLUMBIA CO BD OF CO COMMISSIONERS	330,703	0.039061182%	370,286	0.041430036%
22004	COLUMBIA CO PROPERTY APPRAISER	25,647	0.003029359%	26,654	0.002982265%
22005	COLUMBIA CO TAX COLLECTOR	25,764	0.003043157%	26,464	0.002961010%
22006	COLUMBIA CO SHERIFF'S OFFICE	219,065	0.025874937%	228,258	0.025538991%
22007	COLUMBIA CO SCHOOL BOARD	1,114,171	0.131600776%	1,101,597	0.123253928%
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	12,160	0.001436323%	11,584	0.001296094%
22016	LAKE SHORE HOSPITAL AUTHORITY	4,685	0.000553365%	3,872	0.000433270%

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Employer / Agency		Employer Contribution for HIS Funding for Fiscal Year Ended June 30, 2024	Proportion at June 30, 2024	Employer Contribution for HIS Funding for Fiscal Year Ended June 30, 2025	Proportion at June 30, 2025
Number	Employer / Agency Name				
22101	CITY OF LAKE CITY	147,650	0.017439757%	165,354	0.018500934%
22700	FLORIDA GATEWAY COLLEGE	227,797	0.026906324%	239,409	0.026786645%
23001	MIAMI-DADE CLERK OF THE COURT	-	-	673,736	0.075381943%
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	55,123,463	6.510930957%	52,861,519	5.914492817%
23004	MIAMI-DADE COUNTY PROPERTY APPRAISER	-	-	289,867	0.032432241%
23005	MIAMI-DADE COUNTY TAX COLLECTOR	-	-	190,895	0.021358540%
23006	MIAMI-DADE SHERIFF'S OFFICE	-	-	4,650,452	0.520323020%
23007	MIAMI-DADE CO SCHOOL BOARD	41,413,930	4.891623712%	41,800,354	4.676897310%
23011	MIAMI-DADE SUPERVISOR OF ELECTION	-	-	101,471	0.011353260%
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	1,214,592	0.143462015%	1,099,191	0.122984647%
23100	BAL HARBOUR VILLAGE	23,339	0.002756743%	28,515	0.003190398%
23101	VILLAGE OF EL PORTAL	21,063	0.002487824%	21,129	0.002363996%
23102	CITY OF OPA LOCKA	253,059	0.029890228%	233,008	0.026070465%
23104	VILLAGE OF BISCAYNE PARK	33,285	0.003931430%	32,211	0.003603971%
23105	CITY OF WEST MIAMI	104,201	0.012307738%	117,781	0.013178087%
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	43,195	0.005101979%	44,734	0.005005177%
23108	CITY OF SUNNY ISLES BEACH	431,294	0.050942444%	463,673	0.051878759%
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	86,689	0.010239287%	-	-
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	9,011	0.001064309%	9,011	0.001008168%
23117	CITY OF NORTH MIAMI	304,026	0.035910194%	370,426	0.041445690%
23118	CITY OF NORTH MIAMI BEACH	405	0.000047793%	435	0.000048693%
23119	TOWN OF MIAMI LAKES	83,290	0.009837867%	83,821	0.009378474%
23120	CITY OF MIAMI GARDENS	1,036,631	0.122442046%	1,062,231	0.118849328%
23121	THE CHILDREN'S TRUST	149,881	0.017703219%	163,223	0.018262468%
23122	CITY OF NORTH BAY VILLAGE	129,293	0.015271473%	154,224	0.017255553%
23123	TOWN OF CUTLER BAY	80,835	0.009547820%	90,435	0.010118468%
23124	CITY OF DORAL	328,826	0.038839449%	360,982	0.040388975%
23125	CITY OF FLORIDA CITY	139,301	0.016453652%	147,531	0.016506694%
23126	VILLAGE OF PINECREST	111,401	0.013158136%	113,568	0.012706686%
23127	CITY OF CORAL GABLES	5,776	0.000682259%	6,542	0.000731914%
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	16,996	0.002007469%	17,332	0.001939207%
23134	CITY OF SWEETWATER	2,939	0.000347099%	32,670	0.003655340%
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	68,473	0.008087672%	76,620	0.008572803%
23410	GREATER MIAMI EXPRESSWAY AGENCY	-	-	92,774	0.010380169%
23700	MIAMI DADE COLLEGE	4,131,491	0.487992836%	4,351,930	0.486922380%
24001	DESOTO CO CLERK OF CIRCUIT COURT	14,026	0.001656670%	14,967	0.001674637%
24003	DESOTO CO BD OF CO COMMISSIONERS	200,101	0.023634999%	214,878	0.024041916%
24004	DESOTO CO PROPERTY APPRAISER	13,300	0.001570884%	13,662	0.001528562%
24005	DESOTO CO TAX COLLECTOR	11,745	0.001387243%	12,474	0.001395640%
24006	DESOTO CO SHERIFF'S DEPT	163,997	0.019370531%	176,341	0.019730213%
24007	DESOTO CO SCHOOL BOARD	552,537	0.065263173%	563,159	0.063009916%

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Employer / Agency		Employer Contribution for HIS	Proportion at	Employer Contribution for HIS	Proportion at
		Funding for Fiscal Year Ended	June 30, 2024	Funding for Fiscal Year Ended	June 30, 2025
Number	Employer / Agency Name	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025
24011	DESOTO CO SUPERVISOR OF ELECTIONS	4,049	0.000478268%	3,814	0.000426683%
24062	JOSHUA WATER CONTROL DIST	1,727	0.000203942%	1,787	0.000199928%
25001	DIXIE CO CLERK OF CIRCUIT COURT	14,576	0.001721661%	14,202	0.001589009%
25003	DIXIE CO BD OF CO COMMISSIONERS	123,465	0.014583135%	122,238	0.013676743%
25004	DIXIE CO PROPERTY APPRAISER	11,070	0.001307576%	11,239	0.001257459%
25005	DIXIE CO TAX COLLECTOR	8,884	0.001049306%	9,922	0.001110093%
25006	DIXIE CO SHERIFF'S DEPT	90,348	0.010671538%	93,483	0.010459440%
25007	DIXIE CO SCHOOL BOARD	257,114	0.030369116%	227,032	0.025401816%
25011	DIXIE CO SUPERVISOR OF ELECTIONS	3,819	0.000451082%	3,786	0.000423574%
25100	TOWN OF CROSS CITY	15,182	0.001793282%	14,787	0.001654441%
25103	SUWANNEE WATER AND SEWER DISTRICT	5,648	0.000667113%	5,647	0.000631776%
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	3,544	0.000418560%	3,709	0.000415005%
25363	KINDER CUB SCHOOL, INC.	13,245	0.001564440%	12,564	0.001405689%
26003	CITY OF JACKSONVILLE	46,964	0.005547194%	44,945	0.005028795%
26007	DUVAL CO SCHOOL BOARD	12,650,450	1.494213188%	12,243,647	1.369899370%
26039	NORTHEAST FL REGIONAL COUNCIL	23,960	0.002830050%	24,841	0.002779425%
26102	JACKSONVILLE PORT AUTHORITY	312,813	0.036948055%	334,183	0.037390626%
26103	JACKSONVILLE AVIATION AUTHORITY	474,988	0.056103409%	528,702	0.059154643%
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	8,442	0.000997080%	8,456	0.000946147%
26301	RIVER CITY SCIENCE ACADEMY	125,065	0.014772113%	128,689	0.014398516%
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	66,514	0.007856275%	65,460	0.007324135%
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	12,399	0.001464549%	12,867	0.001439669%
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	99,846	0.011793329%	100,025	0.011191457%
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	105,124	0.012416757%	108,958	0.012190958%
26366	LONE STAR MYCROSCHOOL	15,915	0.001879778%	16,350	0.001829344%
26368	BISCAYNE MYCROSCHOOL	13,211	0.001560428%	14,492	0.001621473%
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	88,969	0.010508582%	94,402	0.010562320%
26370	RIVER CITY SCIENCE ACADEMY SOUTHEAST	45,537	0.005378659%	75,867	0.008488482%
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	1,408,967	0.166420677%	1,502,581	0.168118575%
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	496,185	0.058607146%	517,140	0.057861061%
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	2,076,598	0.245278251%	2,180,333	0.243949919%
27004	ESCAMBIA CO PROPERTY APPRAISER	84,087	0.009931958%	86,461	0.009673845%
27005	ESCAMBIA CO TAX COLLECTOR	96,688	0.011420373%	103,990	0.011635113%
27006	ESCAMBIA CO SHERIFF'S DEPT	889,379	0.105049373%	951,354	0.106443716%
27007	ESCAMBIA CO SCHOOL BOARD	4,820,842	0.569415792%	4,820,084	0.539302552%
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	147,862	0.017464778%	158,609	0.017746170%
27039	WEST FL REGIONAL PLANNING COUNCIL	44,929	0.005306772%	42,340	0.004737251%
27041	SANTA ROSA ISLAND AUTH	17,754	0.002096989%	19,438	0.002174845%
27059	EMERALD COAST UTILITIES AUTHORITY	725,963	0.085747467%	757,584	0.084763444%
27060	ESCAMBIA CO HOUSING FINANCE AUTH	9,739	0.001150365%	10,121	0.001132392%
27100	CITY OF PENSACOLA	633,358	0.074809327%	712,135	0.079678333%

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Number	Employer / Agency Name				
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	13,877	0.001639111%	13,665	0.001528963%
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	17,077	0.002017008%	17,709	0.001981419%
27700	PENSACOLA STATE COLLEGE	587,899	0.069439973%	653,208	0.073085179%
28001	FLAGLER CO CLERK OF CIRCUIT COURT	70,555	0.008333620%	79,079	0.008847822%
28003	FLAGLER CO BD OF CO COMMISSIONERS	517,812	0.061161586%	581,390	0.065049675%
28004	FLAGLER CO PROPERTY APPRAISER	36,053	0.004258420%	37,926	0.004243359%
28005	FLAGLER CO TAX COLLECTOR	52,002	0.006142233%	56,615	0.006334467%
28006	FLAGLER CO SHERIFF'S DEPT	510,163	0.060258145%	555,720	0.062177582%
28007	FLAGLER CO SCHOOL BOARD	1,821,959	0.215201428%	1,845,455	0.206481546%
28009	EAST FLAGLER MOSQUITO CONTROL DIST	19,897	0.002350112%	21,059	0.002356183%
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	17,097	0.002019442%	19,865	0.002222654%
28088	FLAGLER CO HOUSING AUTH	11,251	0.001328915%	10,140	0.001134548%
28100	CITY OF PALM COAST	13,539	0.001599121%	12,433	0.001391086%
28101	CITY OF BUNNELL	80,808	0.009544696%	84,913	0.009500577%
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	16,685	0.001970752%	17,867	0.001999085%
29003	FRANKLIN CO BD OF CO COMM	59,371	0.007012672%	68,475	0.007661487%
29004	FRANKLIN CO PROPERTY APPRAISER	9,784	0.001155646%	10,636	0.001190049%
29005	FRANKLIN CO TAX COLLECTOR	8,701	0.001027767%	9,092	0.001017301%
29006	FRANKLIN CO SHERIFF'S DEPT	89,366	0.010555547%	100,283	0.011220374%
29007	FRANKLIN CO SCHOOL BOARD	139,396	0.016464867%	139,657	0.015625684%
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	3,964	0.000468153%	4,561	0.000510269%
29100	CITY OF APALACHICOLA	42,110	0.004973854%	39,562	0.004426479%
29101	CITY OF CARRABELLE	20,639	0.002437785%	21,547	0.002410852%
29102	EASTPOINT WATER AND SEWER DIST	8,787	0.001037855%	8,601	0.000962293%
29104	APALACHICOLA HOUSING AUTHORITY	2,766	0.000326722%	2,897	0.000324153%
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	35,250	0.004163588%	36,003	0.004028305%
30003	GADSDEN CO BD OF CO COMMISSIONERS	195,285	0.023066178%	227,390	0.025441855%
30005	GADSDEN CO TAX COLLECTOR	11,605	0.001370781%	6,685	0.000747974%
30006	GADSDEN CO SHERIFF'S DEPT	93,716	0.011069294%	92,480	0.010347216%
30007	GADSDEN CO SCHOOL BOARD	579,138	0.068405137%	603,949	0.067573728%
30100	TOWN OF HAVANA	27,085	0.003199212%	28,319	0.003168529%
30101	CITY OF CHATTAHOOCHEE	37,785	0.004463008%	37,623	0.004209552%
30102	NORTHWEST FL WATER MANAGEMENT DIST	132,535	0.015654409%	137,578	0.015393100%
30103	TOWN OF GREENSBORO	3,332	0.000393594%	2,316	0.000259128%
30104	CITY OF GRETN	16,258	0.001920297%	15,422	0.001725475%
30105	CITY OF MIDWAY	14,858	0.001754977%	15,671	0.001753371%
30302	CROSSROAD ACADEMY CHARTER SCHOOL OF BUSINESS	9,475	0.001119096%	35,876	0.004014075%
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	17,568	0.002075068%	19,816	0.002217196%
31003	GILCHRIST CO BD OF CO COMMISSIONERS	88,364	0.010437135%	98,856	0.011060670%
31004	GILCHRIST CO PROPERTY APPRAISER	8,272	0.000977059%	8,789	0.000983327%
31005	GILCHRIST CO TAX COLLECTOR	8,262	0.000975885%	9,196	0.001028883%

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Number	Employer / Agency Name				
31006	GILCHRIST CO SHERIFF'S DEPT	72,626	0.008578232%	92,991	0.010404455%
31007	GILCHRIST CO SCHOOL BOARD	357,107	0.042179878%	363,286	0.040646770%
31011	GILCHRIST CO SUPERVISOR OF ELECTION	4,086	0.000482566%	4,544	0.000508371%
31100	CITY OF TRENTON	17,662	0.002086177%	20,300	0.002271263%
32001	GLADES CO CLERK OF THE CIRCUIT COUR	14,982	0.001769554%	15,758	0.001763084%
32003	GLADES CO BD OF CO COMMISSIONERS	66,345	0.007836406%	72,125	0.008069795%
32004	GLADES CO PROPERTY APPRAISER	8,557	0.001010752%	9,479	0.001060528%
32005	GLADES COUNTY TAX COLLECTOR	6,380	0.000753556%	6,675	0.000746889%
32006	GLADES CO SHERIFF'S DEPT	73,817	0.008718870%	88,068	0.009853654%
32007	GLADES CO SCHOOL BOARD	222,257	0.026251934%	241,328	0.027001407%
32100	CITY OF MOORE HAVEN	25,504	0.003012441%	25,890	0.002896790%
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	551	0.000065068%	656	0.000073386%
32300	PEMAYETV EMAHAKV, INC	145,161	0.017145739%	147,140	0.016462949%
33001	GULF CO CLERK OF CIRCUIT COURT	20,075	0.002371128%	22,277	0.002492461%
33003	GULF CO BD OF CO COMMISSIONERS	151,262	0.017866432%	168,661	0.018870858%
33004	GULF CO PROPERTY APPRAISER	9,983	0.001179156%	10,674	0.001194306%
33005	GULF CO TAX COLLECTOR	10,071	0.001189551%	11,224	0.001255828%
33006	GULF COUNTY SHERIFF'S DEPT	49,897	0.005893552%	54,404	0.006087076%
33007	GULF CO SCHOOL BOARD	297,148	0.035097792%	295,604	0.033074070%
33011	GULF CO SUPERVISOR OF ELECTIONS	4,728	0.000558483%	4,679	0.000523498%
33100	CITY OF PORT ST JOE	67,517	0.007974807%	79,620	0.008908400%
34001	HAMILTON CO CLERK OF CIRCUIT COURT	13,210	0.001560304%	13,744	0.001537751%
34003	HAMILTON CO BD OF CO COMMISSIONERS	86,250	0.010187513%	91,498	0.010237393%
34004	HAMILTON CO PROPERTY APPRAISER	10,043	0.001186200%	8,506	0.000951734%
34005	HAMILTON CO TAX COLLECTOR	6,623	0.000782302%	7,252	0.000811357%
34006	HAMILTON CO SHERIFF'S DEPT	73,288	0.008656470%	78,530	0.008786506%
34007	HAMILTON CO SCHOOL BOARD	232,081	0.027412288%	262,741	0.029397185%
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	3,866	0.000456647%	4,179	0.000467589%
34100	CITY OF JASPER	24,698	0.002917200%	28,450	0.003183214%
34103	TOWN OF JENNINGS	6,269	0.000740435%	7,353	0.000822719%
35001	HARDEE CO CLERK OF CIRCUIT COURT	18,061	0.002133294%	19,279	0.002157087%
35003	HARDEE CO BD OF CO COMMISSIONERS	177,298	0.020941643%	204,764	0.022910302%
35004	HARDEE CO PROPERTY APPRAISER	9,550	0.001127977%	10,579	0.001183625%
35005	HARDEE CO TAX COLLECTOR	9,167	0.001082808%	10,196	0.001140778%
35006	HARDEE CO SHERIFF'S DEPT	131,547	0.015537691%	138,657	0.015513837%
35007	HARDEE CO SCHOOL BOARD	589,558	0.069635881%	545,331	0.061015254%
35011	HARDEE CO SUPERVISOR OF ELECTIONS	3,647	0.000430790%	2,163	0.000242034%
36001	HENDRY CO CLERK OF CIRCUIT COURT	32,562	0.003846132%	34,352	0.003843551%
36003	HENDRY CO BD OF CO COMMISSIONERS	204,908	0.024202826%	228,975	0.025619186%
36004	HENDRY CO PROPERTY APPRAISER	17,673	0.002087509%	16,231	0.001816040%
36005	HENDRY CO TAX COLLECTOR	20,192	0.002385012%	22,239	0.002488224%

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Number	Employer / Agency Name				
36006	HENDRY CO SHERIFF'S DEPT	198,531	0.023449528%	230,809	0.025824412%
36007	HENDRY CO SCHOOL BOARD	965,156	0.113999815%	975,857	0.109185313%
36011	HENDRY CO SUPERVISOR OF ELECTIONS	5,518	0.000651797%	7,032	0.000786800%
36016	HENDRY REGIONAL MEDICAL CENTER	1,703	0.000201204%	1,711	0.000191451%
36100	CITY OF LABELLE	33,456	0.003951646%	37,644	0.004211880%
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	3,764	0.000444593%	4,587	0.000513258%
36102	BARRON WATER CONTROL DISTRICT	7,429	0.000877510%	7,955	0.000890056%
36103	CITY OF CLEWISTON	18,164	0.002145451%	22,086	0.002471161%
36104	CENTRAL CO WATER CONTROL DIST	15,348	0.001812792%	18,314	0.002049130%
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	1,240	0.000146417%	876	0.000097981%
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	118,605	0.014009062%	128,947	0.014427473%
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	1,052,168	0.124277256%	1,118,028	0.125092248%
37004	HERNANDO COUNTY PROPERTY APPRAISER	48,510	0.005729737%	53,028	0.005933105%
37005	HERNANDO CO TAX COLLECTOR	52,188	0.006164211%	54,333	0.006079182%
37006	HERNANDO CO SHERIFF'S DEPT	818,353	0.096660106%	938,489	0.105004319%
37007	HERNANDO CO SCHOOL BOARD	3,001,345	0.354505170%	3,187,358	0.356622500%
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	13,738	0.001622645%	13,353	0.001494038%
37056	SW FL WATER MANAGEMENT DIST	792,556	0.093613029%	814,426	0.091123265%
37100	CITY OF BROOKSVILLE	84,889	0.010026725%	96,006	0.010741761%
37101	HERNANDO CO HOUSING AUTH	6,276	0.000741240%	6,126	0.000685391%
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	87,713	0.010360297%	90,404	0.010114955%
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	407,293	0.048107587%	455,397	0.050952772%
38004	HIGHLANDS CO PROPERTY APPRAISER	36,932	0.004362190%	37,932	0.004244081%
38005	HIGHLANDS CO TAX COLLECTOR	39,539	0.004670116%	44,588	0.004988804%
38006	HIGHLANDS CO SHERIFF'S DEPT	459,927	0.054324516%	492,638	0.055119594%
38007	HIGHLANDS CO SCHOOL BOARD	1,586,005	0.187331687%	1,634,827	0.182915170%
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	10,029	0.001184598%	10,432	0.001167210%
38100	CITY OF AVON PARK	62,438	0.007374940%	77,389	0.008658830%
38101	TOWN OF LAKE PLACID	43,745	0.005166973%	49,012	0.005483733%
38102	CITY OF SEBRING	155,101	0.018319765%	169,773	0.018995359%
38103	SEBRING AIRPORT AUTH	19,588	0.002313656%	21,340	0.002387707%
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	5,142	0.000607352%	6,163	0.000689547%
38700	SOUTH FLORIDA STATE COLLEGE	342,756	0.040484720%	338,028	0.037820819%
39001	HILLSBOROUGH CO CLERK OF COURT	738,199	0.087192638%	765,730	0.085674840%
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	8,238,418	0.973084240%	8,944,175	1.000732918%
39004	HILLSBOROUGH CO PROPERTY APPRAISER	153,834	0.018170149%	154,729	0.017312081%
39005	HILLSBOROUGH CO TAX COLLECTOR	460,569	0.054400261%	474,910	0.053136040%
39006	HILLSBOROUGH CO SHERIFF'S DEPT	5,642,509	0.666467345%	5,958,501	0.666676059%
39007	HILLSBOROUGH CO SCHOOL BOARD	24,073,364	2.843435515%	24,893,105	2.785203547%
39037	HILLSBOROUGH CO AVIATION AUTH	1,203,459	0.142147114%	1,290,358	0.144373689%
39038	TAMPA PORT AUTH	324,322	0.038307434%	357,777	0.040030463%

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Number	Employer / Agency Name				
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	65,966	0.007791646%	73,530	0.008227072%
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	1,064,480	0.125731524%	1,094,352	0.122443257%
39100	CITY OF TEMPLE TERRACE	7,694	0.000908820%	6,923	0.000774562%
39102	TAMPA SPORTS AUTH	123,004	0.014528712%	130,343	0.014583620%
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	77,046	0.009100312%	83,776	0.009373370%
39109	TAMPA BAY ESTUARY PROGRAM	12,802	0.001512102%	13,477	0.001507923%
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	92,470	0.010922169%	96,135	0.010756169%
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	7,252	0.000856532%	-	-
39700	HILLSBOROUGH COLLEGE	1,325,593	0.156573029%	1,423,009	0.159215511%
40001	HOLMES CO CLERK OF CIRCUIT COURT	15,243	0.001800473%	16,032	0.001793815%
40003	HOLMES CO BD OF CO COMMISSIONERS	65,178	0.007698528%	63,465	0.007100913%
40004	HOLMES CO PROPERTY APPRAISER	7,869	0.000929463%	8,188	0.000916121%
40005	HOLMES CO TAX COLLECTOR	6,998	0.000826547%	7,283	0.000814881%
40006	HOLMES CO SHERIFF'S DEPT	64,860	0.007660911%	72,298	0.008089195%
40007	HOLMES CO SCHOOL BOARD	377,696	0.044611725%	373,158	0.041751373%
40103	HOLMES COUNTY HOUSING AUTHORITY	1,304	0.000153965%	1,517	0.000169697%
40109	CITY OF BONIFAY	-	-	19,630	0.002196284%
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	79,825	0.009428516%	84,702	0.009477002%
41003	INDIAN RIVER CO BD OF CO COMMISSION	1,309,126	0.154628024%	1,494,295	0.167191502%
41004	INDIAN RIVER CO PROPERTY APPRAISER	51,350	0.006065220%	54,579	0.006106694%
41005	INDIAN RIVER CO TAX COLLECTOR	67,166	0.007933311%	78,570	0.008790916%
41006	INDIAN RIVER CO SHERIFF'S DEPT	751,063	0.088712074%	785,752	0.087915026%
41007	INDIAN RIVER CO SCHOOL BOARD	2,220,986	0.262332731%	2,249,699	0.251711011%
41009	INDIAN RIVER MOSQUITO CONTROL DIST	42,414	0.005009759%	47,379	0.005301054%
41011	INDIAN RIVER CO SUPERVISOR ELECTION	14,100	0.001665416%	15,774	0.001764871%
41018	FELLSMERE WATER CONTROL DIST	1,146	0.000135395%	2,729	0.000305365%
41050	INDIAN RIVER FARMS WATER CONTROL DI	13,213	0.001560627%	13,804	0.001544535%
41065	ST JOHNS WATER CONTROL DIST	9,487	0.001120611%	11,153	0.001247840%
42001	JACKSON CO CLERK OF CIRCUIT COURT	25,433	0.003004004%	27,745	0.003104282%
42003	JACKSON CO BD OF CO COMMISSIONERS	218,374	0.025793326%	239,632	0.026811639%
42004	JACKSON CO PROPERTY APPRAISER	15,589	0.001841264%	15,533	0.001737887%
42005	JACKSON CO TAX COLLECTOR	18,961	0.002239563%	19,374	0.002167647%
42006	JACKSON CO SHERIFF'S DEPT	102,437	0.012099361%	105,104	0.011759674%
42007	JACKSON CO SCHOOL BOARD	841,899	0.099441286%	851,044	0.095220346%
42016	JACKSON HOSPITAL	30,644	0.003619565%	32,277	0.003611324%
42088	NW FL REGIONAL HOUSING AUTH	24,297	0.002869853%	27,337	0.003058651%
42100	TOWN OF SNEADS	19,157	0.002262713%	18,497	0.002069516%
42101	CITY OF GRACEVILLE	25,823	0.003050052%	24,652	0.002758192%
42102	TOWN OF GRAND RIDGE	4,528	0.000534851%	4,798	0.000536779%
42103	TOWN OF ALFORD	2,458	0.000290292%	2,083	0.000233077%
42104	CITY OF MARIANNA	51,697	0.006106182%	56,143	0.006281683%

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Number	Employer / Agency Name				
42105	MARIANNA HEALTH & REHABILITATION CENTER	159,129	0.018795610%	107,670	0.012046847%
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	3,283	0.000387766%	2,771	0.000310032%
42700	CHIPOLA COLLEGE	181,138	0.021395245%	184,455	0.020638004%
43001	JEFFERSON CO CLERK OF CIRCUIT CT	86,113	0.010171299%	94,196	0.010539294%
43004	JEFFERSON CO PROPERTY APPRAISER	10,005	0.001181756%	10,290	0.001151343%
43005	JEFFERSON CO TAX COLLECTOR	6,090	0.000719299%	6,812	0.000762123%
43006	JEFFERSON CO SHERIFF'S DEPT	70,735	0.008354924%	74,853	0.008375018%
43007	JEFFERSON CO SCHOOL BOARD	120,621	0.014247182%	138,723	0.015521250%
43011	JEFFERSON CO SUPERVISOR OF ELECTION	4,337	0.000512208%	5,340	0.000597441%
43100	CITY OF MONTICELLO	19,893	0.002349697%	20,396	0.002282003%
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	40,757	0.004814088%	43,877	0.004909221%
44004	LAFAYETTE CO PROPERTY APPRAISER	3,862	0.000456200%	4,084	0.000456893%
44005	LAFAYETTE CO TAX COLLECTOR	4,667	0.000551290%	5,484	0.000613639%
44006	LAFAYETTE CO SHERIFF'S DEPT	30,085	0.003553544%	32,840	0.003674354%
44007	LAFAYETTE CO SCHOOL BOARD	166,331	0.019646298%	164,089	0.018359347%
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	3,142	0.000371094%	3,433	0.000384144%
44100	TOWN OF MAYO	4,722	0.000557702%	4,923	0.000550808%
45001	LAKE CO CLERK OF COURTS	209,634	0.024761065%	224,222	0.025087457%
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	1,252,688	0.147961806%	1,377,465	0.154119754%
45004	LAKE CO PROPERTY APPRAISER	42,772	0.005052077%	45,949	0.005141033%
45005	LAKE CO TAX COLLECTOR	126,318	0.014920091%	135,072	0.015112740%
45006	LAKE CO SHERIFF'S DEPT	1,067,603	0.126100409%	1,149,710	0.128637058%
45007	LAKE CO SCHOOL BOARD	5,131,620	0.606123499%	5,381,143	0.602077468%
45011	LAKE CO SUPERVISOR OF ELECTIONS	28,990	0.003424113%	32,758	0.003665218%
45023	LAKE COUNTY WATER DISTRICT	6,356	0.000750778%	1,215	0.000135935%
45100	CITY OF EUSTIS	6,206	0.000733003%	6,513	0.000728730%
45101	CITY OF UMATILLA	36,038	0.004256676%	37,086	0.004149395%
45103	TOWN OF ASTATULA	14,251	0.001683236%	15,540	0.001738734%
45104	CITY OF MINNEOLA	76,786	0.009069559%	93,315	0.010440709%
45105	CITY OF TAVARES	182,712	0.021581079%	208,190	0.023293643%
45106	TOWN OF MONTVERDE	8,338	0.000984899%	10,495	0.001174266%
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	3,229	0.000381392%	1,010	0.000112994%
45113	CITY OF FRUITLAND PARK	69,297	0.008184992%	80,091	0.008961119%
45114	CITY OF GROVELAND	109,446	0.012927222%	122,666	0.013724624%
45338	MASCOTTE CHARTER SCHOOL, INC	102,476	0.012103972%	100,728	0.011270161%
45339	SPRING CREEK CHARTER SCHOOL	87,903	0.010382716%	82,615	0.009243537%
45340	MINNEOLA CHARTER SCHOOLS, INC.	176,721	0.020873448%	179,042	0.020032417%
45341	ROUND LAKE CHARTER, INC	123,963	0.014641985%	122,990	0.013760933%
45700	LAKE SUMTER STATE COLLEGE	340,923	0.040268275%	359,808	0.040257625%
46001	LEE CO CLERK OF CIRCUIT COURT	440,084	0.051980673%	461,389	0.051623188%
46003	LEE CO BD OF CO COMMISSIONERS	4,641,807	0.548268924%	5,047,397	0.564735809%

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Number	Employer / Agency Name				
46004	LEE CO PROPERTY APPRAISER	139,282	0.016451322%	143,712	0.016079448%
46005	LEE CO TAX COLLECTOR	275,416	0.032530930%	303,356	0.033941411%
46006	LEE CO SHERIFF'S DEPT	2,761,597	0.326187133%	3,000,969	0.335768020%
46007	LEE CO SCHOOL BOARD	11,823,643	1.396554511%	12,338,744	1.380539475%
46009	LEE CO MOSQUITO CONTROL DIST	151,711	0.017919432%	158,271	0.017708449%
46011	LEE CO SUPERVISOR OF ELECTIONS	65,345	0.007718250%	68,677	0.007684055%
46046	LEE CO HYACINTH CONTROL DIST	15,468	0.001827057%	16,490	0.001844973%
46099	FT MYERS BEACH MOSQUITO CONTROL	1,900	0.000224478%	1,767	0.000197757%
46100	SANIBEL FIRE CONTROL DIST	52,879	0.006245852%	59,034	0.006605165%
46101	SW FL REGIONAL PLANNING COUNCIL	5,163	0.000609776%	6,264	0.000700880%
46102	NORTH FORT MYERS FIRE CONTROL DIST	119,298	0.014090943%	129,182	0.014453751%
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	206,500	0.024390792%	225,651	0.025247274%
46104	TICE FIRE & RESCUE DIST	47,553	0.005616780%	53,482	0.005983902%
46105	FT MYERS BEACH LIBRARY DIST	8,815	0.001041130%	9,437	0.001055825%
46106	FT MYERS BEACH FIRE CONTROL DIST	103,581	0.012234525%	116,048	0.012984214%
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	234,444	0.027691436%	240,216	0.026876893%
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	47,935	0.005661841%	52,932	0.005922361%
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	301,346	0.035593626%	352,798	0.039473376%
46110	CAPTIVA FIRE CONTROL DIST	27,863	0.003291061%	31,629	0.003538861%
46111	FT MYERS SHORES FIRE DEPT	55,347	0.006537336%	62,375	0.006978880%
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	32,737	0.003866765%	31,007	0.003469258%
46113	ALVA FIRE AND RESCUE SERVICE DIST	13,822	0.001632609%	14,632	0.001637166%
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	27,304	0.003225053%	31,172	0.003487719%
46116	CITY OF BONITA SPRINGS	81,968	0.009681689%	90,702	0.010148329%
46117	MATLACHA-PINE FIRE DISTRICT	60,903	0.007193618%	71,032	0.007947493%
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	600	0.000070886%	600	0.000067147%
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	22,957	0.002711532%	24,412	0.002731394%
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	6,660	0.000786603%	8,063	0.000902190%
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	284,960	0.033658126%	296,876	0.033216478%
46302	THE ISLAND SCHOOL, INC.	20,845	0.002462106%	23,106	0.002585255%
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	858,768	0.101433707%	933,164	0.104408508%
47001	LEON CO CLERK OF THE CIRCUIT COURT	125,067	0.014772351%	126,355	0.014137385%
47003	LEON CO BD OF CO COMMISSIONERS	958,691	0.113236167%	997,416	0.111597454%
47004	LEON CO PROPERTY APPRAISER	59,642	0.007044671%	62,740	0.007019769%
47005	LEON CO TAX COLLECTOR	86,976	0.010273206%	94,056	0.010523632%
47006	LEON CO SHERIFF'S DEPT	1,019,249	0.120389063%	1,137,249	0.127242835%
47007	LEON CO SCHOOL BOARD	4,147,754	0.489913714%	4,179,559	0.467636409%
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	43,164	0.005098309%	49,870	0.005579759%
47090	FLORIDA BOARD OF BAR EXAMINERS	59,485	0.007026040%	59,134	0.006616261%
47102	TALLAHASSEE HOUSING AUTH	35,964	0.004247922%	34,616	0.003873094%
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	7,994	0.000944240%	6,251	0.000699457%

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		Funding for Fiscal Year Ended	June 30, 2024	Funding for Fiscal Year Ended	June 30, 2025
Number	Employer / Agency Name	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025
47104	FL CLERKS OF COURT OPERATIONS CORP	11,609	0.001371246%	12,919	0.001445439%
47106	VOLUNTEER FLORIDA	29,542	0.003489351%	30,526	0.003415420%
47107	CITY OF TALLAHASSEE CDA	11,907	0.001406432%	10,712	0.001198557%
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	7,792	0.000920384%	7,813	0.000874141%
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	96,720	0.011424107%	105,499	0.011803956%
47302	STARS EDUCATION SERVICES, INC	63,647	0.007517738%	53,092	0.005940260%
47700	TALLAHASSEE STATE COLLEGE	889,747	0.105092798%	997,016	0.111552647%
48001	LEVY CO CLERK OF CIRCUIT COURT	33,512	0.003958301%	33,474	0.003745300%
48003	LEVY CO BD OF CO COMMISSIONERS	260,224	0.030736510%	285,296	0.031920747%
48004	LEVY CO PROPERTY APPRAISER	12,863	0.001519378%	13,040	0.001458990%
48005	LEVY CO TAX COLLECTOR	18,958	0.002239268%	20,794	0.002326560%
48006	LEVY CO SHERIFF'S DEPT	209,948	0.024798065%	217,939	0.024384484%
48007	LEVY CO SCHOOL BOARD	682,448	0.080607617%	707,803	0.079193582%
48011	LEVY CO SUPERVISOR OF ELECTIONS	6,656	0.000786224%	7,387	0.000826499%
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	8,684	0.001025713%	9,645	0.001079177%
48100	CITY OF CHIEFLAND	42,686	0.005041841%	47,556	0.005320875%
48101	TOWN OF YANKEETOWN	2,105	0.000248635%	2,152	0.000240800%
48102	CITY OF FANNING SPRINGS	7,868	0.000929313%	8,511	0.000952218%
48103	TOWN OF INGLIS	7,278	0.000859656%	8,039	0.000899487%
48104	CITY OF CEDAR KEY	4,653	0.000549535%	6,483	0.000725310%
48182	CITY OF WILLISTON	9,882	0.001167226%	10,922	0.001221972%
48300	WHISPERING WINDS CHARTER SCHOOL	16,377	0.001934389%	14,834	0.001659722%
48301	NATURE COAST MIDDLE SCHOOL	9,741	0.001150553%	9,386	0.001050214%
49001	LIBERTY CO CLERK OF CIRCUIT COURT	11,023	0.001301957%	11,329	0.001267549%
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	39,606	0.004678133%	43,507	0.004867855%
49004	LIBERTY CO PROPERTY APPRAISER	4,738	0.000559577%	4,338	0.000485308%
49005	LIBERTY CO TAX COLLECTOR	5,568	0.000657639%	6,975	0.000780462%
49006	LIBERTY CO SHERIFF'S DEPT	47,350	0.005592813%	51,339	0.005744160%
49007	LIBERTY CO SCHOOL BOARD	172,886	0.020420528%	174,964	0.019576115%
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	3,789	0.000447509%	3,841	0.000429742%
49100	CITY OF BRISTOL	5,519	0.000651922%	5,939	0.000664502%
50001	MADISON CO CLERK OF CIRCUIT COURT	12,735	0.001504182%	13,601	0.001521815%
50003	MADISON CO BD OF CO COMMISSIONERS	98,098	0.011586832%	118,498	0.013258333%
50004	MADISON CO PROPERTY APPRAISER	11,114	0.001312743%	11,889	0.001330214%
50005	MADISON CO TAX COLLECTOR	7,764	0.000917083%	8,687	0.000971964%
50006	MADISON CO SHERIFF'S OFFICE	86,623	0.010231503%	96,633	0.010811932%
50007	MADISON CO SCHOOL BOARD	233,552	0.027586099%	239,502	0.026797028%
50011	MADISON CO SUPERVISOR OF ELECTIONS	3,688	0.000435630%	3,886	0.000434736%
50100	TOWN OF GREENVILLE	6,760	0.000798469%	6,262	0.000700613%
50103	AUCILLA AREA SOLID WASTE ADMIN	8,006	0.000945680%	9,106	0.001018847%
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	16,562	0.001956238%	16,673	0.001865435%

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Number	Employer / Agency Name				
50301	MADISON CREATIVE ARTS ACADEMY, INC.	35,587	0.004203334%	36,688	0.004104868%
50700	NORTH FLORIDA COLLEGE	124,781	0.014738527%	135,106	0.015116523%
51001	MANATEE CO CLERK OF CIRCUIT COURT	246,528	0.029118727%	292,059	0.032677458%
51003	MANATEE CO BD OF CO COMMISSIONERS	3,032,552	0.358191170%	3,256,704	0.364381423%
51004	MANATEE CO PROPERTY APPRAISER	82,434	0.009736721%	86,010	0.009623347%
51005	MANATEE CO TAX COLLECTOR	167,781	0.019817564%	184,064	0.020594273%
51006	MANATEE CO SHERIFF'S DEPT	2,025,647	0.239260174%	2,344,220	0.262286704%
51007	MANATEE CO SCHOOL BOARD	6,313,185	0.745684493%	6,545,100	0.732308668%
51009	MANATEE CO MOSQUITO CONTROL DIST	38,286	0.004522190%	38,451	0.004302172%
51101	CITY OF HOLMES BEACH	52,082	0.006151667%	55,257	0.006182501%
51102	CITY OF BRADENTON	413,188	0.048803907%	463,391	0.051847245%
51103	CEDAR HAMMOCK FIRE CONTROL DIST	135,269	0.015977403%	145,948	0.016329635%
51105	MANATEE CO HOUSING AUTH	18,754	0.002215090%	20,065	0.002245050%
51107	EAST MANATEE FIRE RESCUE DISTRICT	253,543	0.029947305%	284,980	0.031885453%
51109	PEACE RIVER/MANASOTA REG WATER SUPP	86,530	0.010220512%	94,425	0.010564841%
51111	PARRISH FIRE DISTRICT	39,289	0.004640602%	47,873	0.005356322%
51112	CITY OF ANNA MARIA	20,870	0.002465014%	22,085	0.002471064%
51113	TOWN OF LONGBOAT KEY	68,296	0.008066762%	71,127	0.007958125%
51300	PALMETTO CHARTER SCHOOL, INC.	50,937	0.006016426%	54,236	0.006068228%
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	118,448	0.013990479%	120,490	0.013481195%
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	66,544	0.007859913%	63,782	0.007136398%
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	581,089	0.068635550%	615,783	0.068897816%
52001	MARION CO CLERK OF CIRCUIT COURT	191,088	0.022570460%	187,086	0.020932378%
52003	MARION CO BD OF CO COMMISSIONERS	2,171,841	0.256527951%	2,327,329	0.260396863%
52004	MARION CO PROPERTY APPRAISER	65,019	0.007679732%	67,689	0.007573436%
52005	MARION CO TAX COLLECTOR	115,478	0.013639715%	120,019	0.013428467%
52006	MARION CO SHERIFF'S DEPT	1,359,800	0.160613299%	1,601,178	0.179150240%
52007	MARION CO SCHOOL BOARD	6,107,549	0.721395751%	6,349,388	0.710411050%
52011	MARION CO SUPERVISOR OF ELECTIONS	21,802	0.002575134%	24,415	0.002731688%
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	4,441	0.000524609%	5,114	0.000572177%
52103	MARION COUNTY HOSPITAL DISTRICT	19,854	0.002345111%	20,681	0.002313885%
52300	MARION CHARTER SCHOOL	25,308	0.002989299%	25,190	0.002818455%
52700	COLLEGE OF CENTRAL FLORIDA	521,208	0.061562653%	563,915	0.063094499%
53001	MARTIN CO CLERK OF CIRCUIT COURT	87,771	0.010367149%	98,822	0.011056799%
53003	MARTIN CO BD OF CO COMMISSIONERS	1,660,634	0.196146463%	1,844,203	0.206341521%
53004	MARTIN CO PROPERTY APPRAISER	50,053	0.005912033%	54,953	0.006148553%
53005	MARTIN CO TAX COLLECTOR	73,105	0.008634797%	76,115	0.008516240%
53006	MARTIN CO SHERIFF'S OFFICE	1,117,615	0.132007510%	1,222,109	0.136737539%
53007	MARTIN CO SCHOOL BOARD	2,650,256	0.313036143%	2,709,385	0.303143743%
53100	CITY OF STUART	431,175	0.050928357%	481,165	0.053835888%
53101	VILLAGE OF INDIANTOWN	31,764	0.003751871%	35,636	0.003987156%

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Employer / Agency		Employer Contribution for HIS Funding for Fiscal Year Ended June 30, 2024	Proportion at June 30, 2024	Employer Contribution for HIS Funding for Fiscal Year Ended June 30, 2025	Proportion at June 30, 2025
Number	Employer / Agency Name				
54001	MONROE CO CLERK OF CIRCUIT COURT	116,646	0.013777750%	131,766	0.014742834%
54003	MONROE CO BD OF CO COMMISSIONERS	1,072,426	0.126670029%	1,146,151	0.128238857%
54004	MONROE CO PROPERTY APPRAISER	51,883	0.006128175%	54,567	0.006105351%
54005	MONROE CO TAX COLLECTOR	75,116	0.008872353%	77,965	0.008723224%
54006	MONROE CO SHERIFF'S DEPT	871,304	0.102914411%	925,612	0.103563484%
54007	MONROE CO SCHOOL BOARD	1,668,156	0.197034974%	1,713,147	0.191678118%
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	109,249	0.012903999%	114,676	0.012830694%
54011	MONROE CO SUPERVISOR OF ELECTIONS	18,714	0.002210400%	22,933	0.002565918%
54100	CITY OF KEY COLONY BEACH	24,637	0.002909991%	29,786	0.003332676%
54101	MONROE CO LAND AUTH	11,973	0.001414248%	13,678	0.001530358%
54103	ISLAMORADA, VILLAGE OF ISLANDS	176,212	0.020813340%	193,734	0.021676210%
54700	THE COLLEGE OF THE FLORIDA KEYS	145,093	0.017137664%	147,460	0.016498747%
54999	FL KEYS AQUEDUCT AUTH	543,399	0.064183780%	575,977	0.064444127%
55001	NASSAU CO CLERK OF CIRCUIT COURT	72,190	0.008526701%	79,876	0.008937074%
55003	NASSAU CO BD OF CO COMMISSIONERS	640,762	0.075683929%	717,710	0.080302108%
55004	NASSAU CO PROPERTY APPRAISER	33,864	0.003999916%	37,211	0.004163442%
55005	NASSAU CO TAX COLLECTOR	46,517	0.005494329%	48,205	0.005393507%
55006	NASSAU CO SHERIFF'S DEPT	458,303	0.054132691%	498,355	0.055759201%
55007	NASSAU CO SCHOOL BOARD	1,775,781	0.209747135%	1,937,122	0.216737917%
55009	AMELIA ISLAND MOSQUITO CONTROL	8,579	0.001013350%	9,703	0.001085658%
55011	NASSAU CO SUPERVISOR OF ELECTIONS	17,776	0.002099652%	18,458	0.002065217%
55100	TOWN OF HILLIARD	19,965	0.002358174%	21,988	0.002460138%
55101	TOWN OF CALLAHAN	9,463	0.001117709%	9,417	0.001053646%
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	107,804	0.012733349%	109,043	0.012200437%
56003	OKALOOSA CO BD OF CO COMMISSIONERS	1,045,790	0.123523878%	1,161,023	0.129902865%
56004	OKALOOSA CO PROPERTY APPRAISER	40,844	0.004824322%	41,399	0.004631967%
56005	OKALOOSA CO TAX COLLECTOR	84,024	0.009924502%	89,126	0.009971964%
56006	OKALOOSA CO SHERIFF'S DEPT	635,081	0.075012885%	693,274	0.077568023%
56007	OKALOOSA CO SCHOOL BOARD	3,637,299	0.429621131%	3,577,145	0.400234385%
56100	OKALOOSA CO GAS DIST	14,059	0.001660612%	11,762	0.001315984%
56101	CITY OF VALPARAISO	1,125	0.000132907%	1,204	0.000134689%
56103	CITY OF NICEVILLE	220,898	0.026091407%	244,540	0.027360719%
56104	NICEVILLE HOUSING AUTHORITY	5,078	0.000599790%	6,848	0.000766156%
56114	MID-BAY BRIDGE AUTHORITY	3,991	0.000471387%	4,206	0.000470594%
56300	LIZA JACKSON PREPARATORY SCHOOL	107,096	0.012649658%	104,182	0.011656531%
56700	NORTHWEST FLORIDA STATE COLLEGE	355,600	0.042001796%	407,161	0.045555801%
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	51,111	0.006036970%	54,642	0.006113673%
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	218,445	0.025801698%	254,092	0.028429484%
57004	OKEECHOBEE CO PROPERTY APPRAISER	15,477	0.001828105%	16,182	0.001810504%
57005	OKEECHOBEE CO TAX COLLECTOR	17,111	0.002021120%	19,091	0.002136039%
57006	OKEECHOBEE CO SHERIFF'S DEPT	250,355	0.029570729%	293,724	0.032863799%

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Employer / Agency		Employer Contribution for HIS	Proportion at	Employer Contribution for HIS	Proportion at
Number	Employer / Agency Name	Funding for Fiscal Year Ended June 30, 2024	June 30, 2024	Funding for Fiscal Year Ended June 30, 2025	June 30, 2025
57007	OKEECHOBEE CO SCHOOL BOARD	723,323	0.085435544%	767,969	0.085925372%
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	3,457	0.000408369%	3,858	0.000431669%
57109	COQUINA WATER CONTOL DISTRICT	8,028	0.000948229%	7,934	0.000887656%
58001	ORANGE CO COMPTROLLER	309,124	0.036512297%	333,308	0.037292629%
58003	ORANGE CO BD OF CO COMMISSIONERS	10,414,385	1.230099466%	11,170,986	1.249883083%
58004	ORANGE CO PROPERTY APPRAISER	212,701	0.025123212%	227,964	0.025506120%
58005	ORANGE CO TAX COLLECTOR	310,228	0.036642677%	328,431	0.036746963%
58006	ORANGE CO SHERIFF'S OFFICE	3,784,828	0.447046570%	4,352,249	0.486958114%
58007	ORANGE CO SCHOOL BOARD	26,264,550	3.102248345%	26,369,667	2.950411040%
58010	ORANGE CO CLERK OF CIRCUIT COURT	419,514	0.049551056%	462,572	0.051755586%
58011	ORANGE CO SUPERVISOR OF ELECTIONS	71,447	0.008438981%	98,465	0.011016929%
58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	805,030	0.095086409%	873,383	0.097719793%
58087	ORANGE CO HOUSING FINANCE AUTH	19,771	0.002335319%	19,434	0.002174361%
58106	LAKE APOPKA NATURAL GAS DIST	90,701	0.010713222%	99,942	0.011182214%
58108	CITY OF EDGEWOOD	27,969	0.003303549%	26,501	0.002965099%
58109	CITY OF MAITLAND	6,596	0.000779111%	6,873	0.000768981%
58118	GREATER ORLANDO AVIATION AUTHORITY	181,667	0.021457727%	218,853	0.024486691%
58301	FLORIDA VIRTUAL SCHOOL	4,524,764	0.534444410%	4,959,120	0.554858775%
58304	NAP FORD COMMUNITY SCHOOL	35,230	0.004161184%	29,224	0.003269766%
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	130,843	0.015454544%	130,320	0.014581011%
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	63,118	0.007455156%	63,847	0.007143621%
58307	ORLANDO SCIENCE CHARTER SCHOOL K-8	-	-	16,546	0.001851318%
58700	VALENCIA COLLEGE	2,469,930	0.291736853%	2,612,954	0.292354360%
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	210,361	0.024846903%	237,633	0.026587925%
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	179,636	0.021217757%	156,751	0.017538378%
59003	OSCEOLA CO BD OF CO COMMISSIONERS	2,176,297	0.257054204%	2,288,484	0.256050627%
59004	OSCEOLA CO PROPERTY APPRAISER	84,902	0.010028189%	92,898	0.010394039%
59005	OSCEOLA CO TAX COLLECTOR	150,297	0.017752430%	161,516	0.018071492%
59006	OSCEOLA CO SHERIFF'S DEPT	1,128,915	0.133342287%	1,281,472	0.143379457%
59007	OSCEOLA CO SCHOOL BOARD	7,445,654	0.879446487%	7,830,629	0.876142018%
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	28,031	0.003310861%	31,998	0.003580187%
59300	NEW DIMENSIONS HIGH SCHOOL INC	35,515	0.004194899%	45,924	0.005138225%
60001	CLK OF THE CIRCUIT CT & COMPTROLLER PALM BEACH CO	680,775	0.080409965%	719,932	0.080550681%
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	10,012,508	1.182631626%	10,782,303	1.206394692%
60004	PALM BEACH CO PROPERTY APPRAISER	329,551	0.038925110%	349,052	0.039054235%
60005	PALM BEACH CO TAX COLLECTOR	392,606	0.046372833%	433,273	0.048477416%
60006	PALM BEACH CO SHERIFF'S DEPT	9,104,341	1.075362993%	10,382,480	1.161659868%
60007	PALM BEACH CO SCHOOL BOARD	27,668,159	3.268036130%	28,620,362	3.202233555%
60011	PALM BEACH SUPERVISOR OF ELECTIONS	98,973	0.011690229%	113,669	0.012718079%
60018	LAKE WORTH DRAINAGE DIST	110,865	0.013094818%	117,977	0.013199984%
60019	PORT OF PALM BEACH DIST	91,544	0.010812790%	96,174	0.010760589%

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Number	Employer / Agency Name				
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	2,355,587	0.278231185%	2,566,137	0.287116162%
60025	SOUTH FLORIDA CONSERVANCY DIST	15,135	0.001787651%	15,659	0.001752021%
60044	FLORIDA INLAND NAVIGATION DIST	15,415	0.001820739%	14,651	0.001639208%
60048	S INDIAN RIVER WATER CONTROL DIST	240	0.000028355%	240	0.000026859%
60049	SHAWANO DRAINAGE DIST	1,010	0.000119259%	1,010	0.000112968%
60103	TOWN OF JUNO BEACH	33,067	0.003905765%	35,015	0.003917658%
60105	TOWN OF OCEAN RIDGE	50,286	0.005939570%	54,365	0.006082737%
60108	TOWN OF JUPITER	394,735	0.046624341%	436,081	0.048791587%
60109	CITY OF PAHOKEE	4,084	0.000482368%	2,086	0.000233415%
60111	CITY OF GREENACRES	7,285	0.000860521%	4,748	0.000531273%
60117	PALM BEACH CO SOLID WASTE AUTH	673,879	0.079595545%	712,175	0.079682810%
60119	PALM BCH SOIL & WATER CONSERVATION	5,285	0.000624281%	5,396	0.000603772%
60120	INDIAN TRAIL IMPROVEMENT DIST	103,066	0.012173729%	106,445	0.011909724%
60121	CITY OF BOYNTON BEACH	2,495	0.000294731%	2,580	0.000288621%
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	7,638	0.000902139%	8,613	0.000963693%
60123	TOWN OF HAVERHILL	7,336	0.000866438%	8,417	0.000941708%
60124	CITY OF ATLANTIS	43,064	0.005086474%	49,402	0.005527474%
60125	TOWN OF SOUTH PALM BEACH	1,740	0.000205547%	3,650	0.000408437%
60126	CITY OF BOCA RATON	2,513	0.000296792%	2,557	0.000286061%
60127	TOWN OF HIGHLAND BEACH	106,806	0.012615414%	154,329	0.017267375%
60128	CITY OF PALM BEACH GARDENS	579,724	0.068474307%	626,934	0.070145449%
60129	TOWN OF PALM BEACH SHORES	16,715	0.001974355%	19,176	0.002145524%
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	117,955	0.013932260%	105,237	0.011774630%
60131	VILLAGE OF WELLINGTON	467,202	0.055183816%	484,501	0.054209103%
60132	VILLAGE OF ROYAL PALM BEACH	160,064	0.018905978%	167,300	0.018718637%
60133	VILLAGE OF PALM SPRINGS	228,982	0.027046285%	258,349	0.028905822%
60140	TOWN OF LOXAHATCHEE GROVES	27,310	0.003225705%	30,593	0.003422961%
60150	PALM BEACH CO HEALTH CARE DIST	811	0.000095745%	-	-
60151	CITY OF SOUTH BAY	456	0.000053874%	456	0.000051032%
60152	CITY OF RIVIERA BEACH	372,469	0.043994318%	465,503	0.052083523%
60153	TOWN OF MANGONIA PARK	13,723	0.001620875%	16,694	0.001867792%
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	23,499	0.002775643%	22,607	0.002529468%
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	89,820	0.010609102%	69,346	0.007758918%
60303	WESTERN ACADEMY CHARTER SCHOOL	76,623	0.009050325%	80,286	0.008982963%
60304	SOUTH TECH CHARTER ACADEMY, INC	176,198	0.020811659%	181,393	0.020295466%
60305	INLET GROVE COMMUNITY HIGH SCHOOL	100,307	0.011847851%	99,329	0.011113614%
60306	GULF STREAM GOODWILL ACADEMIES INC	4,235	0.000500224%	4,292	0.000480245%
60700	PALM BEACH STATE COLLEGE	1,455,921	0.171966734%	1,553,779	0.173846935%
61001	PASCO CO CLERK OF CIRCUIT COURT	309,515	0.036558483%	352,834	0.039477356%
61003	PASCO CO BD OF CO COMMISSIONERS	4,601,005	0.543449672%	5,277,670	0.590500265%
61004	PASCO CO PROPERTY APPRAISER	79,469	0.009386502%	85,511	0.009567531%

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Employer / Agency		Employer Contribution for HIS	Proportion at	Employer Contribution for HIS	Proportion at
		Funding for Fiscal Year Ended	June 30, 2024	Funding for Fiscal Year Ended	June 30, 2025
Number	Employer / Agency Name	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025
61005	PASCO CO TAX COLLECTOR	236,331	0.027914306%	252,632	0.028266137%
61006	PASCO CO SHERIFF'S OFFICE	1,653,863	0.195346765%	1,836,253	0.205451970%
61007	PASCO CO SCHOOL BOARD	9,998,756	1.181007228%	10,314,091	1.154008082%
61009	PASCO CO MOSQUITO CONTROL DIST	52,163	0.006161209%	62,335	0.006974448%
61011	PASCO CO SUPERVISOR OF ELECTIONS	40,776	0.004816235%	48,201	0.005393023%
61100	CITY OF PORT RICHEY	77,104	0.009107222%	79,499	0.008894914%
61101	CITY OF DADE CITY	4,740	0.000559923%	4,455	0.000498400%
61102	CITY OF NEW PORT RICHEY	164,074	0.019379620%	175,310	0.019614874%
61103	CITY OF ZEPHYRHILLS	178,220	0.021050517%	202,621	0.022670552%
61108	CITY OF SAN ANTONIO	5,155	0.000608910%	6,058	0.000677783%
61304	LEARNING LODGE ACADEMY, INC.	29,971	0.003540086%	30,216	0.003380793%
61700	PASCO HERNANDO STATE COLLEGE	586,881	0.069319664%	596,188	0.066705368%
62001	PINELLAS CO CLERK OF CIRCUIT COURT	565,890	0.066840360%	573,186	0.064131832%
62003	PINELLAS CO BD OF CO COMMISSIONERS	3,257,226	0.384728592%	3,602,642	0.403087181%
62004	PINELLAS CO PROPERTY APPRAISER	170,103	0.020091730%	181,135	0.020266588%
62005	PINELLAS CO TAX COLLECTOR	315,397	0.037253224%	326,939	0.036580079%
62006	PINELLAS CO SHERIFF'S DEPT	4,208,350	0.497071067%	4,429,627	0.495615628%
62007	PINELLAS CO SCHOOL BOARD	13,100,591	1.547381836%	13,084,444	1.463973289%
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	75,407	0.008906750%	85,076	0.009518819%
62012	PINELLAS CO JUVENILE WELFARE BOARD	131,993	0.015590409%	144,894	0.016211634%
62088	PINELLAS CO HOUSING AUTH	103,003	0.012166266%	115,085	0.012876500%
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	9,773	0.001154366%	10,402	0.001163815%
62100	CITY OF INDIAN ROCKS BEACH	2,441	0.000288372%	2,658	0.000297400%
62101	CITY OF DUNEDIN	26,499	0.003129931%	25,256	0.002825782%
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	20,707	0.002445838%	22,063	0.002468541%
62103	CITY OF SOUTH PASADENA	29,781	0.003517542%	34,171	0.003823317%
62104	CITY OF SEMINOLE	69,871	0.008252812%	78,629	0.008797509%
62105	CITY OF SAFETY HARBOR	11,279	0.001332274%	9,521	0.001065258%
62106	CITY OF OLDSMAR	19,431	0.002295045%	21,144	0.002365770%
62107	PINELLAS SUNCOAST TRANSIT AUTH	911,684	0.107683941%	951,871	0.106501526%
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	83,622	0.009877053%	92,415	0.010340037%
62111	CITY OF MADEIRA BEACH	52,113	0.006155369%	93,116	0.010418411%
62112	TOWN OF REDINGTON SHORES	10,695	0.001263204%	11,984	0.001340831%
62113	TAMPA BAY WATER	283,939	0.033537525%	303,557	0.033963999%
62114	TOWN OF NORTH REDINGTON BEACH	5,256	0.000620757%	5,802	0.000649124%
62115	PINELLAS PARK WATER MANAGEMENT DIST	7,053	0.000833011%	6,750	0.000755244%
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	8,008	0.000945817%	8,425	0.000942697%
62122	PINELLAS CO PLANNING COUNCIL	30,723	0.003628877%	32,848	0.003675293%
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	129,549	0.015301784%	147,934	0.016551778%
62124	CITY OF TREASURE ISLAND	61,223	0.007231422%	68,276	0.007639156%
62126	TOWN OF KENNETH CITY	19,094	0.002255266%	21,007	0.002350436%

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Number	Employer / Agency Name				
62138	CITY OF ST. PETE BEACH	6,997	0.000826430%	17,318	0.001937672%
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	10,829	0.001279126%	9,994	0.001118221%
62700	ST PETERSBURG COLLEGE	1,477,899	0.174562617%	1,595,774	0.178545610%
63001	POLK CO CLERK OF CIRCUIT COURT	285,753	0.033751804%	302,541	0.033850271%
63003	POLK CO BD OF CO COMMISSIONERS	2,845,701	0.336121107%	3,043,094	0.340481318%
63004	POLK CO PROPERTY APPRAISER	145,637	0.017201979%	150,759	0.016867856%
63005	POLK CO TAX COLLECTOR	281,142	0.033207252%	303,564	0.033964680%
63006	POLK CO SHERIFF'S DEPT	2,527,328	0.298516449%	2,735,153	0.306026811%
63007	POLK CO SCHOOL BOARD	11,360,308	1.341827536%	11,825,569	1.323122098%
63105	VILLAGE OF HIGHLAND PARK	580	0.000068533%	740	0.000082815%
63128	CITY OF POLK CITY	23,135	0.002732620%	26,157	0.002926667%
63129	LAKELAND AREA MASS TRANSIT DISTRICT	217,716	0.025715650%	241,277	0.026995699%
63300	MCKEEL ACADEMY OF TECHNOLOGY	357,196	0.042190318%	347,434	0.038873190%
63301	DISCOVERY ACADEMY OF LAKE ALFRED	163,138	0.019269076%	178,792	0.020004430%
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	172,089	0.020326383%	183,817	0.020566682%
63303	BERKLEY CHARTER SCHOOL	80,228	0.009476145%	79,787	0.008927043%
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	52,297	0.006177094%	55,084	0.006163176%
63306	LAKE WALES CHARTER SCHOOLS	54,605	0.006449698%	50,854	0.005689852%
63307	LAKE WALES SENIOR HIGH SCHOOL	134,323	0.015865581%	141,046	0.015781147%
63308	POLK AVENUE ELEMENTARY SCHOOL	56,807	0.006709782%	55,902	0.006254690%
63309	HILLCREST ELEMENTARY SCHOOL	73,544	0.008686704%	68,786	0.007696279%
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	55,033	0.006500233%	55,498	0.006209434%
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	53,584	0.006329091%	53,754	0.006014353%
63312	VICTORY RIDGE ACADEMY	139,602	0.016489179%	156,871	0.017551756%
63315	EDWARD W BOK ACADEMY INC	56,130	0.006629786%	57,735	0.006459750%
63316	COMPASS CHARTER MIDDLE SCHOOL	17,656	0.002085408%	18,376	0.002056020%
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	31,109	0.003674495%	40,461	0.004527039%
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	55,043	0.006501411%	65,298	0.007305969%
63320	EDWARD W. BOK ACADEMY NORTH	53,404	0.006307786%	57,219	0.006402035%
63700	POLK STATE COLLEGE	686,058	0.081033985%	679,242	0.075998077%
64001	PUTNAM CO CLERK OF CIRCUIT COURT	56,768	0.006705209%	60,350	0.006752375%
64003	PUTNAM CO BD OF CO COMMISSIONERS	346,737	0.040954938%	377,888	0.042280559%
64004	PUTNAM CO PROPERTY APPRAISER	28,140	0.003323813%	30,560	0.003419303%
64005	PUTNAM CO TAX COLLECTOR	32,833	0.003878027%	37,329	0.004176649%
64006	PUTNAM CO SHERIFF'S DEPT	318,226	0.037587408%	333,686	0.037334955%
64007	PUTNAM CO SCHOOL BOARD	1,452,506	0.171563300%	1,496,780	0.167469581%
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	7,971	0.000941500%	8,232	0.000921052%
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	751,765	0.088795068%	777,524	0.086994442%
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	21,097	0.002491829%	20,360	0.002278012%
64700	ST JOHNS RIVER STATE COLLEGE	450,823	0.053249111%	491,158	0.054953976%
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	145,778	0.017218619%	154,699	0.017308752%

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Number	Employer / Agency Name				
65003	ST JOHNS CO BD OF CO COMMISSIONERS	2,126,816	0.251209715%	2,434,447	0.272381904%
65004	ST JOHNS CO PROPERTY APPRAISER	72,808	0.008599800%	73,099	0.008178838%
65005	ST JOHNS CO TAX COLLECTOR	92,872	0.010969580%	101,012	0.011301897%
65006	ST JOHNS CO SHERIFF'S DEPT	1,232,146	0.145535403%	1,368,650	0.153133514%
65007	ST JOHNS CO SCHOOL BOARD	6,069,244	0.716871354%	6,183,527	0.691853539%
65009	ANASTASIA MOSQUITO CONTROL DIST	43,478	0.005135457%	53,823	0.006022071%
65100	CITY OF ST AUGUSTINE BEACH	82,454	0.009739033%	86,921	0.009725322%
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	12,041	0.001422258%	12,466	0.001394782%
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	149,850	0.017699574%	174,899	0.019568853%
66003	ST LUCIE CO BD OF CO COMMISSIONERS	1,043,489	0.123252102%	1,205,652	0.134896296%
66004	ST LUCIE CO PROPERTY APPRAISER	72,476	0.008560495%	74,458	0.008330844%
66005	ST LUCIE CO TAX COLLECTOR	137,284	0.016215303%	148,820	0.016650949%
66006	ST LUCIE CO SHERIFF'S DEPT	1,121,145	0.132424567%	1,271,959	0.142315125%
66007	ST LUCIE CO SCHOOL BOARD	5,980,405	0.706378078%	6,126,354	0.685456613%
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	32,312	0.003816543%	34,840	0.003898170%
66100	NORTH ST LUCIE RIVER WATER CONTROL	2,707	0.000319726%	2,834	0.000317137%
66101	CHILDRENS SERVICES COUNCIL OF ST LUCIE COUNTY	19,741	0.002331679%	20,837	0.002331330%
66102	CITY OF PORT ST LUCIE	7,043	0.000831891%	7,494	0.000838513%
66700	INDIAN RIVER STATE COLLEGE	1,010,100	0.119308397%	1,047,941	0.117250511%
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	107,433	0.012689547%	112,772	0.012617706%
67003	SANTA ROSA CO BD OF CO COMMISSIONER	521,618	0.061611126%	563,567	0.063055606%
67004	SANTA ROSA CO PROPERTY APPRAISER	43,138	0.005095250%	45,068	0.005042488%
67005	SANTA ROSA CO TAX COLLECTOR	61,418	0.007254418%	64,277	0.007191774%
67006	SANTA ROSA CO SHERIFF'S DEPT	651,913	0.077000979%	716,472	0.080163583%
67007	SANTA ROSA CO SCHOOL BOARD	3,162,628	0.373555170%	3,200,477	0.358090349%
67101	TOWN OF JAY	6,806	0.000803866%	6,638	0.000742667%
67102	AVALON FIRE RESCUE DISTRICT	10,602	0.001252211%	11,845	0.001325251%
68001	SARASOTA CO CLERK OF CIRCUIT COURT	251,081	0.029656576%	258,457	0.028917865%
68003	SARASOTA CO BD OF CO COMMISSIONERS	3,337,074	0.394159875%	3,710,206	0.415122116%
68004	SARASOTA CO PROPERTY APPRAISER	99,195	0.011716482%	101,131	0.011315190%
68005	SARASOTA CO TAX COLLECTOR	125,878	0.014868102%	139,752	0.015636370%
68006	SARASOTA CO SHERIFF'S DEPT	1,874,640	0.221423922%	2,025,323	0.226606431%
68007	SARASOTA CO SCHOOL BOARD	7,451,030	0.880081468%	7,614,239	0.851930948%
68026	WEST COAST INLAND NAVIGATION DIST	6,601	0.000779651%	5,794	0.000648326%
68100	CITY OF VENICE	503,633	0.059486820%	551,809	0.061740004%
68104	CITY OF SARASOTA	360,193	0.042544345%	459,160	0.051373809%
68105	CITY OF NORTH PORT	1,020,852	0.120578311%	1,199,321	0.134187882%
68107	ENGLEWOOD WATER DISTRICT	121,826	0.014389538%	129,719	0.014513812%
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	4,125	0.000487258%	7,023	0.000785825%
68109	SARASOTA BAY ESTUARY PROGRAM	7,975	0.000941995%	8,607	0.000963006%
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	14,564	0.001720277%	16,796	0.001879282%

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Number	Employer / Agency Name				
68111	FLORIDA PACE FUNDING AGENCY	10,347	0.001222106%	9,026	0.001009871%
68300	SARASOTA MILITARY ACADEMY	76,223	0.009003165%	73,582	0.008232870%
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	36,789	0.004345293%	38,873	0.004349320%
68303	SARASOTA MILITARY ACADEMY PREP	53,696	0.006342285%	48,620	0.005439878%
68304	SARASOTA SUNCOAST ACADEMY	83,936	0.009914088%	93,750	0.010489367%
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	218,306	0.025785259%	239,323	0.026777006%
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	2,143,842	0.253220768%	2,343,025	0.262152925%
69004	SEMINOLE CO PROPERTY APPRAISER	85,504	0.010099343%	85,938	0.009615329%
69005	SEMINOLE CO TAX COLLECTOR	111,633	0.013185582%	126,038	0.014101986%
69006	SEMINOLE COUNTY SHERIFF'S DEPT	1,838,872	0.217199135%	2,006,861	0.224540790%
69007	SEMINOLE CO SCHOOL BOARD	7,507,512	0.886752885%	7,488,876	0.837904462%
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	26,980	0.003186732%	27,607	0.003088811%
69019	SEMINOLE CO PORT AUTH	4,364	0.000515429%	4,582	0.000512655%
69100	CITY OF ALTAMONTE SPRINGS	38,251	0.004518023%	31,074	0.003476710%
69101	CITY OF CASSELBERRY	17,138	0.002024281%	12,145	0.001358846%
69103	SANFORD AIRPORT AUTH	193,254	0.022826319%	293,096	0.032793547%
69104	CITY OF LONGWOOD	8,876	0.001048419%	6,128	0.000685690%
69105	CITY OF SANFORD	570,735	0.067412569%	640,442	0.071656883%
69307	SEMINOLE SCIENCE CHARTER SCHOOL	47,460	0.005605777%	49,585	0.005547934%
69700	SEMINOLE STATE COLLEGE OF FLORIDA	881,217	0.104085336%	920,895	0.103035738%
70001	SUMTER CO CLERK OF CIRCUIT COURT	62,955	0.007435941%	64,553	0.007222586%
70003	SUMTER CO BD OF CO COMMISSIONERS	337,699	0.039887401%	376,079	0.042078166%
70004	SUMTER CO PROPERTY APPRAISER	31,817	0.003758071%	34,858	0.003900150%
70005	SUMTER CO TAX COLLECTOR	36,850	0.004352496%	40,461	0.004527030%
70006	SUMTER CO SHERIFF'S DEPT	510,025	0.060241787%	556,217	0.062233191%
70007	SUMTER CO SCHOOL BOARD	971,151	0.114707896%	1,000,327	0.111923158%
70011	SUMTER CO SUPERVISOR OF ELECTIONS	15,799	0.001866057%	18,530	0.002073226%
70100	CITY OF BUSHNELL	5,512	0.000650995%	10,194	0.001140562%
70101	CITY OF WILDWOOD	200,275	0.023655592%	243,180	0.027208569%
70102	CITY OF WEBSTER	9,216	0.001088571%	10,678	0.001194741%
70103	CITY OF COLEMAN	3,414	0.000403299%	2,829	0.000316557%
70104	CITY OF CENTER HILL	4,530	0.000535069%	4,585	0.000512977%
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	255,177	0.030140329%	39,753	0.004447803%
71003	SUWANNEE CO BOARD OF COUNTY COMMISSIONERS	50,995	0.006023284%	283,971	0.031772575%
71004	SUWANNEE CO PROPERTY APPRAISER	15,076	0.001780695%	16,409	0.001835939%
71005	SUWANNEE CO TAX COLLECTOR	14,548	0.001718306%	13,535	0.001514408%
71006	SUWANNEE CO SHERIFF'S DEPT	134,266	0.015858845%	146,456	0.016386499%
71007	SUWANNEE CO SCHOOL BOARD	773,861	0.091404967%	779,870	0.087257006%
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	6,578	0.000776937%	6,978	0.000780725%
71100	LIVE OAK HOUSING AUTH	3,570	0.000421675%	4,043	0.000452372%
71101	CITY OF LIVE OAK	73,684	0.008703205%	84,870	0.009495852%

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Number	Employer / Agency Name				
71102	SUWANNEE RIVER WATER MGMT DISTRICT	92,620	0.010939797%	91,919	0.010284499%
71103	SUWANNEE VALLEY TRANSIT AUTH	17,806	0.002103113%	17,389	0.001945630%
72001	TAYLOR CO CLERK OF CIRCUIT COURT	19,925	0.002353423%	20,363	0.002278372%
72003	TAYLOR CO BD OF CO COMMISSIONERS	76,921	0.009085530%	79,544	0.008899892%
72004	TAYLOR CO PROPERTY APPRAISER	9,711	0.001146984%	10,223	0.001143786%
72005	TAYLOR CO TAX COLLECTOR	13,113	0.001548802%	13,593	0.001520913%
72006	TAYLOR CO SHERIFF'S DEPT	93,692	0.011066460%	105,456	0.011799152%
72007	TAYLOR CO SCHOOL BOARD	374,426	0.044225469%	361,520	0.040449247%
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	4,749	0.000560948%	4,822	0.000539561%
72100	CITY OF PERRY	47,434	0.005602694%	47,487	0.005313193%
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	1,248	0.000147368%	-	-
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	4,249	0.000501917%	4,629	0.000517974%
72104	BIG BEND WATER AUTHORITY	7,346	0.000867688%	7,732	0.000865060%
73001	UNION CO CLERK OF COURTS	12,195	0.001440429%	12,520	0.001400782%
73003	UNION CO BD OF CO COMMISSIONERS	66,630	0.007869989%	66,283	0.007416131%
73004	UNION CO PROPERTY APPRAISER	5,244	0.000619389%	5,437	0.000608337%
73005	UNION CO TAX COLLECTOR	5,310	0.000627228%	5,406	0.000604815%
73006	UNION CO SHERIFF'S DEPT	35,247	0.004163204%	35,303	0.003949906%
73007	UNION CO SCHOOL BOARD	331,415	0.039145173%	319,280	0.035723160%
73011	UNION CO SUPERVISOR OF ELECTIONS	4,515	0.000533233%	4,355	0.000487235%
73088	UNION CO HOUSING AUTH	3,481	0.000411102%	3,738	0.000418225%
73101	CITY OF LAKE BUTLER	13,389	0.001581447%	13,311	0.001489269%
73103	NEW RIVER LIBRARY COOPERATIVE	1,713	0.000202390%	1,639	0.000183353%
73116	PAL PUBLIC LIBRARY COOPERATIVE	1,178	0.000139188%	1,212	0.000135627%
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	236,315	0.027912496%	261,475	0.029255501%
74003	VOLUSIA CO BD OF CO COMMISSIONERS	2,650,753	0.313094802%	2,872,249	0.321366001%
74004	VOLUSIA CO PROPERTY APPRAISER	152,383	0.017998728%	160,962	0.018009526%
74005	VOLUSIA CO TAX COLLECTOR	102,756	0.012137050%	132,582	0.014834153%
74006	VOLUSIA CO SHERIFF'S OFC	1,148,937	0.135707185%	1,270,159	0.142113680%
74007	VOLUSIA CO SCHOOL BOARD	7,993,302	0.944132174%	7,788,462	0.871424125%
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	29,451	0.003478644%	33,671	0.003767382%
74032	WEST VOLUSIA HOSPITAL AUTHORITY	1,341	0.000158445%	1,382	0.000154586%
74090	VOLUSIA CO LAW LIBRARY	6,769	0.000799578%	7,102	0.000794644%
74100	CITY OF LAKE HELEN	9,828	0.001160813%	9,966	0.001115111%
74101	CITY OF NEW SMYRNA BEACH	9,749	0.001151450%	5,113	0.000572067%
74102	CITY OF DAYTONA BEACH	757,122	0.089427763%	798,923	0.089388734%
74103	TOWN OF PIERSON	4,910	0.000579918%	5,526	0.000618298%
74104	CITY OF SOUTH DAYTONA	131,101	0.015485102%	135,781	0.015192051%
74105	CITY OF HOLLY HILL	79,386	0.009376764%	84,444	0.009448121%
74106	CITY OF DAYTONA BEACH SHORES	107,716	0.012722963%	118,183	0.013223051%
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	16,317	0.001927270%	11,347	0.001269582%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

HIS (Health Insurance Subsidy)
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Years Ended June 30, 2024 and June 30, 2025

Employer / Agency		Employer Contribution for HIS	Proportion at	Employer Contribution for HIS	Proportion at
		Funding for Fiscal Year Ended	June 30, 2024	Funding for Fiscal Year Ended	June 30, 2025
Number	Employer / Agency Name	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025
74109	TOWN OF PONCE INLET	84,517	0.009982737%	97,058	0.010859504%
74123	CITY OF OAK HILL	6,913	0.000816578%	6,296	0.000704483%
74124	CITY OF ORANGE CITY	189,523	0.022385586%	205,865	0.023033546%
74125	CITY OF DELTONA	279,774	0.033045610%	321,612	0.035984104%
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	6,765	0.000799023%	7,159	0.000801018%
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	4,571	0.000539869%	5,196	0.000581328%
74700	DAYTONA STATE COLLEGE	898,717	0.106152390%	942,094	0.105407670%
75001	WAKULLA CO CLERK OF CIRCUIT COURT	23,045	0.002721977%	25,123	0.002810977%
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	164,449	0.019423919%	192,902	0.021583122%
75004	WAKULLA CO PROPERTY APPRAISER	13,318	0.001573021%	14,712	0.001646028%
75005	WAKULLA CO TAX COLLECTOR	12,571	0.001484773%	12,958	0.001449823%
75006	WAKULLA CO SHERIFF'S DEPT	153,727	0.018157513%	170,496	0.019076254%
75007	WAKULLA CO SCHOOL BOARD	597,993	0.070632219%	598,996	0.067019582%
75011	WAKULLA COUNTY SUPERVISOR OF ELECTIONS	3,946	0.000466069%	5,853	0.000654864%
75101	CITY OF SOPCHOPPY	11,785	0.001391976%	12,821	0.001434532%
75102	WILDERNESS COAST LIBRARIES	2,369	0.000279768%	2,526	0.000282628%
76001	WALTON CO CLERK OF CIRCUIT COURT	88,888	0.010499095%	93,167	0.010424151%
76003	WALTON CO BD OF CO COMMISSIONERS	595,956	0.070391626%	643,624	0.072012879%
76004	WALTON CO PROPERTY APPRAISER	41,343	0.004883245%	45,267	0.005064767%
76005	WALTON CO TAX COLLECTOR	44,912	0.005304814%	48,985	0.005480741%
76006	WALTON CO SHERIFF'S DEPT	753,432	0.088991991%	841,750	0.094180465%
76007	WALTON CO SCHOOL BOARD	1,893,841	0.223691877%	2,154,289	0.241036010%
76009	SO WALTON CO MOSQUITO CONTROL DIST	22,308	0.002634977%	24,768	0.002771189%
76011	WALTON CO SUPERVISOR OF ELECTIONS	9,223	0.001089424%	10,419	0.001165762%
76100	CITY OF DEFUNIAK SPRINGS	123,281	0.014561411%	134,462	0.015044529%
76101	DEFUNIAK SPRINGS HOUSING AUTH	2,285	0.000269838%	2,657	0.000297255%
76102	CITY OF FREEPORT	48,926	0.005778857%	56,926	0.006369246%
76300	WALTON ACADEMY	20,980	0.002478045%	13,534	0.001514240%
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	55,466	0.006551336%	64,233	0.007186847%
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	19,610	0.002316280%	20,833	0.002330892%
77003	WASHINGTON CO BD OF CO COMM	75,748	0.008946970%	87,758	0.009818927%
77004	WASHINGTON CO PROPERTY APPRAISER	8,816	0.001041342%	8,283	0.000926747%
77005	WASHINGTON CO TAX COLLECTOR	11,356	0.001341342%	12,933	0.001446978%
77006	WASHINGTON CO SHERIFF'S DEPT	116,447	0.013754173%	126,230	0.014123479%
77007	WASHINGTON CO SCHOOL BOARD	512,759	0.060564780%	529,268	0.059218005%
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	4,051	0.000478450%	4,555	0.000509698%
77100	CITY OF CHIPLEY	49,910	0.005895109%	51,086	0.005715836%
77101	CITY OF VERNON	5,196	0.000613692%	4,948	0.000553603%
77102	TOWN OF WAUSAU	1,509	0.000178210%	1,640	0.000183458%
TOTALS		\$846,629,519	100%	\$893,762,494	100%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

		Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience		Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion		Employer Total Pension Expense/(Income)	
1000	STATE OF FLORIDA	\$ 1,828,250,170	\$ 10,913,429	\$ 16,182,054	\$ -	\$ 163,175,270	\$ 190,270,753	\$ (2,900,150)	\$ (442,206,815)	\$ (1,521,665)	\$ (111,458,105)	\$ (558,086,735)	\$ 35,895,456	\$ 230,674	\$ 36,126,129				
2135	JAC- FLORIDA CLERKS OF COURTS OPERATIONS CORP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4910	UNIVERSITY OF FLORIDA	224,962,033	1,342,873	1,991,165	-	21,913,944	25,247,981	(356,857)	(54,412,545)	(187,237)	-	(54,956,639)	4,416,854	5,948,560	10,365,415				
4915	FLORIDA POLYTECHNIC UNIVERSITY	5,434,562	32,441	48,102	-	1,729,982	1,810,525	(8,621)	(1,314,481)	(4,523)	(73,895)	(1,401,521)	106,701	328,259	434,960				
4920	FLORIDA STATE UNIVERSITY	104,293,989	622,565	923,118	-	21,985,941	23,531,625	(165,441)	(25,226,040)	(86,805)	(1,315,643)	(26,793,929)	2,047,685	4,379,951	6,427,636				
4930	FLORIDA A&M UNIVERSITY	26,651,204	159,090	235,893	-	635,931	1,030,914	(42,277)	(6,446,242)	(22,182)	(552,048)	(7,062,749)	523,264	(82,360)	440,904				
4940	UNIVERSITY OF CENTRAL FLORIDA	78,226,639	466,961	692,393	-	13,099,317	14,258,671	(124,091)	(18,921,017)	(65,109)	(1,817,672)	(20,927,888)	1,535,884	2,319,716	3,855,600				
4950	UNIVERSITY OF SOUTH FLORIDA	110,399,627	659,012	977,160	-	14,678,836	16,315,007	(175,127)	(26,702,838)	(91,886)	(1,640,967)	(28,610,818)	2,167,562	2,912,092	5,079,654				
4955	NEW COLLEGE	5,906,483	35,258	52,279	-	2,109,615	2,197,152	(9,369)	(1,428,627)	(4,916)	(15,953)	(1,458,865)	115,967	477,778	593,745				
4960	FLORIDA ATLANTIC UNIVERSITY	41,364,848	246,920	366,125	-	9,614,130	10,227,175	(65,617)	(10,005,095)	(34,428)	(401,347)	(10,506,488)	812,148	2,081,655	2,893,803				
4970	UNIVERSITY OF WEST FLORIDA	18,691,591	111,576	165,441	-	3,688,243	3,965,261	(29,650)	(4,521,016)	(15,557)	(845,039)	(5,411,263)	366,987	360,012	732,999				
4980	FLORIDA INTERNATIONAL UNIVERSITY	73,453,507	438,468	650,146	-	4,752,184	5,840,798	(116,519)	(17,766,519)	(61,136)	-	(17,944,174)	1,442,170	1,518,642	2,960,812				
4990	UNIVERSITY OF NORTH FLORIDA	26,618,003	158,892	235,599	-	3,715,085	4,109,576	(42,224)	(6,438,212)	(22,154)	(253,244)	(6,755,835)	522,612	859,748	1,382,360				
4995	FLORIDA GULF COAST UNIVERSITY	24,027,937	143,431	212,674	-	5,239,331	5,595,435	(38,115)	(5,811,741)	(19,999)	(250,017)	(6,119,873)	471,759	1,235,490	1,707,249				
11001	ALACHUA CO CLERK OF CIRCUIT COURT	2,127,914	12,702	18,834	-	78,758	110,295	(3,376)	(514,688)	(1,771)	(172,706)	(692,540)	41,779	(24,177)	17,602				
11003	ALACHUA CO BD OF CO COMMISSIONERS	21,581,156	128,825	191,017	-	2,345,029	2,664,871	(34,234)	(5,219,928)	(17,962)	-	(5,272,124)	423,720	671,440	1,095,160				
11004	ALACHUA CO PROPERTY APPRAISER	1,270,516	7,584	11,245	-	126,836	145,666	(2,015)	(307,305)	(1,057)	(42,488)	(352,866)	24,945	17,889	42,834				
11005	ALACHUA CO TAX COLLECTOR	1,602,308	9,565	14,182	-	91,425	115,172	(2,542)	(387,557)	(1,334)	(54,414)	(445,846)	31,459	15,884	47,343				
11006	ALACHUA CO SHERIFF'S OFFICE	17,693,450	105,618	156,607	-	2,329,163	2,591,388	(28,067)	(4,279,592)	(14,726)	(730,833)	(5,053,218)	347,389	311,113	658,502				
11007	ALACHUA CO SCHOOL BOARD	50,946,681	304,118	450,935	-	139,069	894,122	(80,817)	(12,322,695)	(42,403)	(6,912,515)	(19,358,430)	1,000,276	(1,694,098)	(693,822)				
11100	CITY OF ALACHUA	2,773,929	16,558	24,552	-	315,542	356,653	(4,400)	(670,942)	(2,309)	(59,130)	(736,781)	54,463	78,970	133,433				
11101	CITY OF HIGH SPRINGS	1,262,967	7,539	11,179	-	180,216	198,933	(2,003)	(305,479)	(1,051)	(95,926)	(404,460)	24,797	51,312	76,109				
11102	CITY OF NEWBERRY	1,654,236	9,875	14,642	-	287,872	312,388	(2,624)	(400,117)	(1,377)	(1,309)	(405,427)	32,479	82,241	114,720				
11103	CITY OF GAINESVILLE	76,460	456	677	-	6,932	8,065	(121)	(18,494)	(64)	(21,589)	(40,268)	1,501	(3,160)	(1,659)				
11104	ALACHUA COUNTY LIBRARY DISTRICT	2,363,373	14,108	20,918	-	187,514	222,540	(3,749)	(571,639)	(1,967)	(61,591)	(638,947)	46,402	45,995	92,397				
11116	CITY OF ARCHER	129,506	773	1,146	-	10,211	12,131	(205)	(31,324)	(108)	(51,803)	(83,441)	2,543	(3,811)	(1,268)				
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	356,368	2,127	3,154	-	160,545	165,827	(565)	(86,196)	(297)	-	(87,058)	6,997	55,128	62,125				
11300	CARING & SHARING LEARNING SCHOOL	600,385	3,584	5,314	-	106,530	115,428	(952)	(145,218)	(500)	(12,336)	(159,006)	11,788	37,646	49,433				
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	-	-	-	-	46,307	46,307	-	-	-	(82,344)	(82,344)	-	(15,771)	(15,771)				
11302	SIATECH GAINESVILLE	139,490	833	1,235	-	7,537	9,604	(221)	(33,739)	(116)	(14,157)	(48,234)	2,739	(3,591)	(852)				
11304	SWEETWATER BRANCH ACADEMY	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
11305	MICANOPY MIDDLE SCHOOL INC	128,521	767	1,138	-	22,854	24,758	(204)	(31,086)	(107)	(41,970)	(73,366)	2,523	1,736	4,259				
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	248,122	1,481	2,196	-	12,717	16,394	(394)	(60,014)	(207)	(42,073)	(102,688)	4,872	2,752	7,624				
11308	BOULWARE SPRINGS CHARTER SCHOOL	268,185	1,601	2,374	-	131,484	135,459	(425)	(64,867)	(223)	(7,134)	(72,649)	5,265	37,743	43,009				
11700	SANTA FE COLLEGE	12,685,993	75,727	112,285	-	379,052	567,064	(20,124)	(3,068,416)	(10,559)	(1,602,258)	(4,701,356)	249,074	(303,297)	(54,223)				
12001	BAKER CO CLERK OF CIRCUIT COURT	229,346	1,369	2,030	-	12,868	16,267	(364)	(55,473)	(191)	(24,628)	(80,656)	4,503	919	5,422				
12003	BAKER CO BD OF CO COMMISSIONERS	1,470,654	8,779	13,017	-	223,183	244,979	(2,333)	(355,714)	(1,224)	(948)	(360,219)	28,874	68,730	97,604				
12004	BAKER CO PROPERTY APPRAISER	147,670	881	1,307	-	9,973	12,161	(234)	(35,718)	(123)	(7,648)	(43,723)	2,899	691	3,591				
12005	BAKER CO TAX COLLECTOR	178,776	1,067	1,582	-	12,356	15,005	(284)	(43,241)	(149)	(4,344)	(48,018)	3,510	1,188	4,698				
12006	BAKER CO SHERIFF'S DEPT	2,664,125	15,903	23,580	-	62,283	101,767	(4,226)	(644,383)	(2,217)	(67,034)	(717,861)	52,307	13,130	65,437				
12007	BAKER CO SCHOOL BOARD	9,103,011	54,339	80,572	-	16,305	151,216	(14,440)	(2,201,785)	(7,576)	(655,179)	(2,878,981)	178,726	(146,307)	32,420				
12011	BAKER CO SUPERVISOR OF ELECTIONS	80,379	480	711	-	2,661	3,852	(128)	(19,442)	(67)	(2,698)	(22,334)	1,578	741	2,320				
12100	CITY OF MACCLENNY	790,187	4,717	6,994	-	32,162	43,873	(1,253)	(191,126)	(658)	(23,214)	(216,251)	15,514	7,184	22,698				
12102	NEW RIVER SOLID WASTE ASSOCIATION	415,776	2,482	3,680	-	34,020	40,182	(660)	(100,566)	(346)	(13,491)	(115,063)	8,163	3,510	11,673				
12103	MACCLENNY HOUSING AUTHORITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
12104	TOWN OF GLEN ST MARY	37,304	223	330	-	9,531	10,083	(59)	(9,023)	(31)	(1,849)	(10,962)	732	1,887	2,619				
13001</																			

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

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

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

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Totals may not foot due to rounding.

HIS (Health Insurance Subsidy) Cost-Sharing Multiple Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2025*																
		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
36100	CITY OF LABELLE	539,855	3,223	4,778	-	78,630	86,631	(856)	(130,577)	(449)	(73,644)	(205,527)	10,599	(3,248)	7,351	
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	65,787	393	582	-	22,102	23,077	(104)	(15,912)	(55)	(3,596)	(19,667)	1,292	3,807	5,098	
36102	BARRON WATER CONTROL DISTRICT	114,082	681	1,010	-	8,187	9,878	(181)	(27,594)	(95)	(7,189)	(35,058)	2,240	1,577	3,817	
36103	CITY OF CLEWISTON	316,740	1,891	2,803	-	61,963	66,657	(502)	(76,611)	(264)	(20,237)	(97,615)	6,219	5,866	12,085	
36104	CENTRAL CO WATER CONTROL DIST	262,646	1,568	2,325	-	55,077	58,970	(417)	(63,527)	(219)	(10,487)	(74,649)	5,157	14,693	19,849	
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	12,559	75	111	-	4,800	4,986	(20)	(3,038)	(10)	(14,109)	(17,177)	247	(642)	(396)	
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	1,849,233	11,039	16,368	-	148,735	176,141	(2,933)	(447,282)	(1,539)	(408)	(452,163)	36,307	46,205	82,512	
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	16,033,629	95,710	141,916	-	525,028	762,654	(25,434)	(3,878,124)	(13,345)	(369,169)	(4,286,072)	314,801	363	315,164	
37004	HERNANDO COUNTY PROPERTY APPRAISER	760,472	4,540	6,731	-	35,300	46,571	(1,206)	(183,939)	(633)	(35,876)	(221,654)	14,931	771	15,702	
37005	HERNANDO CO TAX COLLECTOR	779,196	4,651	6,897	-	16,222	27,770	(1,236)	(188,467)	(649)	(28,891)	(219,243)	15,299	5,538	20,837	
37006	HERNANDO CO SHERIFF'S DEPT	13,458,870	80,340	119,126	-	1,940,616	2,140,083	(21,350)	(3,255,355)	(11,202)	-	(3,287,907)	264,248	521,879	786,127	
37007	HERNANDO CO SCHOOL BOARD	45,709,890	272,857	404,584	-	1,080,569	1,758,010	(72,510)	(11,056,050)	(38,045)	(459,876)	(11,626,480)	897,458	221,974	1,119,431	
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	191,497	1,143	1,695	-	21,692	24,530	(304)	(46,318)	(159)	(29,645)	(76,427)	3,760	2,160	5,919	
37056	SW FL WATER MANAGEMENT DIST	11,679,674	69,720	103,378	-	10,732	183,830	(18,527)	(2,825,013)	(9,721)	(763,838)	(3,617,100)	229,316	(244,844)	(15,528)	
37100	CITY OF BROOKSVILLE	1,376,819	8,219	12,186	-	231,727	252,132	(2,184)	(333,017)	(1,146)	(4,261)	(340,609)	27,032	60,128	87,160	
37101	HERNANDO CO HOUSING AUTH	87,850	524	778	-	6,576	7,878	(139)	(21,249)	(73)	(8,496)	(29,957)	1,725	623	2,348	
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	1,296,479	7,739	11,475	-	6,097	25,312	(2,057)	(313,585)	(1,079)	(120,675)	(437,396)	25,455	(25,806)	(351)	
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	6,530,843	38,985	57,805	-	499,271	596,061	(10,360)	(1,579,643)	(5,436)	(200,984)	(1,796,423)	128,225	100,968	229,193	
38004	HIGHLANDS CO PROPERTY APPRAISER	543,983	3,247	4,815	-	5,277	13,339	(863)	(131,575)	(453)	(68,086)	(200,977)	10,680	(16,352)	(5,672)	
38005	HIGHLANDS CO TAX COLLECTOR	639,437	3,817	5,660	-	46,063	55,540	(1,014)	(154,663)	(532)	(51,879)	(208,089)	12,555	(2,300)	10,255	
38006	HIGHLANDS CO SHERIFF'S DEPT	7,064,923	42,173	62,532	-	202,566	307,272	(11,207)	(1,708,824)	(5,880)	(325,047)	(2,050,958)	138,711	2,691	141,402	
38007	HIGHLANDS CO SCHOOL BOARD	23,445,050	139,951	207,515	-	529,364	876,830	(37,191)	(5,670,756)	(19,513)	(1,970,749)	(7,698,209)	460,315	(568,561)	(108,246)	
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	149,607	893	1,324	-	9,229	11,447	(237)	(36,186)	(125)	(3,533)	(40,080)	2,937	2,832	5,769	
38100	CITY OF AVON PARK	1,109,841	6,625	9,823	-	365,746	382,195	(1,761)	(268,442)	(924)	-	(271,126)	21,790	104,769	126,559	
38101	TOWN OF LAKE PLACID	702,874	4,196	6,221	-	80,755	91,172	(1,115)	(170,007)	(585)	(21,467)	(193,174)	13,800	18,365	32,165	
38102	CITY OF SEBRING	2,434,720	14,534	21,550	-	269,175	305,259	(3,862)	(588,896)	(2,026)	(10,906)	(605,691)	47,803	74,400	122,202	
38103	SEBRING AIRPORT AUTH	306,043	1,827	2,709	-	58,852	63,388	(485)	(74,024)	(255)	(2,829)	(77,593)	6,009	21,021	27,030	
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	-	-	-	-	-	-	-	-	-	-	-	-	(11)	(11)	
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	88,382	528	782	-	19,742	21,051	(140)	(21,377)	(74)	(9,977)	(31,568)	1,735	(589)	1,146	
38700	SOUTH FLORIDA STATE COLLEGE	4,847,662	28,937	42,907	-	431,375	503,220	(7,690)	(1,172,525)	(4,035)	(422,387)	(1,606,637)	95,178	(14,880)	80,298	
39001	HILLSBOROUGH CO CLERK OF COURT	10,981,325	65,551	97,197	-	74,873	237,621	(17,420)	(2,656,101)	(9,140)	(1,020,037)	(3,702,697)	215,605	(239,761)	(24,156)	
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	128,268,383	765,676	1,135,318	-	9,054,110	10,955,105	(203,472)	(31,024,831)	(106,759)	(2,177,368)	(33,512,430)	2,518,393	2,284,037	4,802,430	
39004	HILLSBOROUGH CO PROPERTY APPRAISER	2,218,966	13,246	19,640	-	1,684	34,570	(3,520)	(536,711)	(1,847)	(298,734)	(840,812)	43,567	(84,393)	(40,827)	
39005	HILLSBOROUGH CO TAX COLLECTOR	6,810,682	40,655	60,282	-	626,039	726,976	(10,804)	(1,647,329)	(5,669)	(233,578)	(1,897,380)	133,719	93,908	227,628	
39006	HILLSBOROUGH CO SHERIFF'S DEPT	85,450,831	510,084	756,335	-	1,754,555	3,020,975	(135,551)	(20,668,364)	(71,121)	(2,548,812)	(23,423,848)	1,677,723	(82,443)	1,595,280	
39007	HILLSBOROUGH CO SCHOOL BOARD	356,991,909	2,131,003	3,159,777	-	1,017,343	6,308,122	(566,296)	(86,347,184)	(297,127)	(38,437,561)	(125,648,168)	7,009,099	(12,550,853)	(5,541,753)	
39037	HILLSBOROUGH CO AVIATION AUTH	18,505,017	110,463	163,790	-	794,928	1,069,181	(29,354)	(4,475,889)	(15,402)	(1,000,963)	(5,521,608)	363,323	91,613	454,937	
39038	TAMPA PORT AUTH	5,130,882	30,628	45,414	-	328,100	404,142	(8,139)	(1,241,029)	(4,270)	(58,387)	(1,311,825)	100,739	69,458	170,197	
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	1,054,500	6,295	9,334	-	117,825	133,453	(1,673)	(255,057)	(878)	(47,090)	(304,697)	20,704	21,883	42,586	
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	15,694,096	93,683	138,910	-	378,763	611,357	(24,896)	(3,795,999)	(13,062)	(1,253,911)	(5,087,868)	308,134	(57,476)	250,659	
39100	CITY OF TEMPLE TERRACE	99,279	593	879	-	-	1,471	(157)	(24,013)	(83)	(87,796)	(112,049)	1,949	(40,327)	(38,378)	
39102	TAMPA SPORTS AUTH	1,869,247	11,158	16,545	-	158,817	186,520	(2,965)	(452,123)	(1,556)						

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*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

HIS (Health Insurance Subsidy)
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2025*

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		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions						
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience		Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions and Porportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions and Porportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective/(Income) Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
46102	NORTH FORT MYERS FIRE CONTROL DIST	1,852,602	11,059	16,398	-	138,754	166,211	(2,939)	(448,097)	(1,542)	(3,568)	(456,145)	36,374	54,589	90,963				
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	3,236,055	19,317	28,643	-	174,015	221,975	(5,133)	(782,719)	(2,693)	(130,173)	(920,718)	63,536	25,880	89,416				
46104	TICE FIRE & RESCUE DIST	766,983	4,578	6,789	-	65,516	76,883	(1,217)	(185,514)	(638)	(43,667)	(231,036)	15,059	7,614	22,673				
46105	FT MYERS BEACH LIBRARY DIST	135,330	808	1,198	-	6,676	8,681	(215)	(32,733)	(113)	(33,833)	(66,893)	2,657	(5,391)	(2,733)				
46106	FT MYERS BEACH FIRE CONTROL DIST	1,664,244	9,934	14,730	-	120,826	145,491	(2,640)	(402,538)	(1,385)	(369,240)	(775,803)	32,675	(35,057)	(2,381)				
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	3,444,931	20,564	30,491	-	52,623	103,678	(5,465)	(833,240)	(2,867)	(261,113)	(1,102,685)	67,637	(25,182)	42,455				
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	759,095	4,531	6,719	-	101,021	112,271	(1,204)	(183,606)	(632)	(26,808)	(212,249)	14,904	17,047	31,950				
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	5,059,478	30,202	44,782	-	1,004,890	1,079,873	(8,026)	(1,223,758)	(4,211)	(308,103)	(1,544,098)	99,337	271,116	370,453				
46110	CAPTIVA FIRE CONTROL DIST	453,592	2,708	4,015	-	55,468	62,191	(720)	(109,712)	(378)	(4,122)	(114,931)	8,906	15,480	24,386				
46111	FT MYERS SHORES FIRE DEPT	894,514	5,340	7,917	-	189,343	202,600	(1,419)	(216,360)	(745)	(1,382)	(219,906)	17,563	48,474	66,037				
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	444,670	2,654	3,936	-	3,920	10,510	(705)	(107,554)	(370)	(112,402)	(221,032)	8,731	(37,269)	(28,538)				
46113	ALVA FIRE AND RESCUE SERVICE DIST	209,843	1,253	1,857	-	22,620	25,730	(333)	(50,756)	(175)	(5,960)	(57,223)	4,120	5,553	9,673				
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	447,036	2,669	3,957	-	66,075	72,701	(709)	(108,127)	(372)	(25,325)	(134,533)	8,777	10,731	19,508				
46116	CITY OF BONITA SPRINGS	1,300,756	7,765	11,513	-	140,240	159,518	(2,063)	(314,620)	(1,083)	(43,363)	(361,129)	25,539	7,424	32,962				
46117	MATLACHA-PINE FIRE DISTRICT	1,018,666	6,081	9,016	-	166,568	181,665	(1,616)	(246,389)	(848)	(6,822)	(255,675)	20,000	53,484	73,484				
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	8,607	51	76	-	2	129	(14)	(2,082)	(7)	(1,641)	(3,743)	169	(452)	(283)				
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	350,095	2,090	3,099	-	20,534	25,722	(555)	(84,679)	(291)	(11,943)	(97,469)	6,874	3,618	10,491				
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	115,638	690	1,024	-	16,121	17,835	(183)	(27,970)	(96)	(12,266)	(40,516)	2,270	32	2,303				
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	4,257,504	25,414	37,684	-	52,705	115,803	(6,754)	(1,029,781)	(3,544)	(325,398)	(1,365,476)	83,591	(54,389)	29,201				
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	-	-	-	-	-	-	-	-	-	(13)	(13)	-	-	(3,614)				
46302	THE ISLAND SCHOOL, INC.	331,364	1,978	2,933	-	150,899	155,810	(526)	(80,148)	(276)	-	(80,950)	6,506	47,839	54,345				
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	13,382,502	79,885	118,450	-	792,082	990,417	(21,229)	(3,236,884)	(11,138)	(367,586)	(3,636,837)	262,749	17,289	280,038				
47001	LEON CO CLERK OF THE CIRCUIT COURT	1,812,051	10,817	16,039	-	1,181	28,037	(2,874)	(438,289)	(1,508)	(217,674)	(660,345)	35,577	(71,124)	(35,546)				
47003	LEON CO BD OF CO COMMISSIONERS	14,303,941	85,385	126,606	-	116,001	327,992	(22,690)	(3,459,756)	(11,905)	(475,149)	(3,969,501)	280,840	(168,718)	112,123				
47004	LEON CO PROPERTY APPRAISER	899,755	5,371	7,964	-	5,501	18,836	(1,427)	(217,628)	(749)	(103,724)	(323,528)	17,666	(32,080)	(14,414)				
47005	LEON CO TAX COLLECTOR	1,348,861	8,052	11,939	-	38,128	58,118	(2,140)	(326,255)	(1,123)	(98,169)	(427,686)	26,483	(15,529)	10,954				
47006	LEON CO SHERIFF'S DEPT	16,309,279	97,355	144,355	-	1,717,779	1,959,489	(25,871)	(3,944,796)	(13,574)	(261,182)	(4,245,424)	320,213	334,713	654,926				
47007	LEON CO SCHOOL BOARD	59,939,035	357,796	530,527	-	114,804	1,003,127	(95,081)	(14,497,715)	(49,888)	(6,718,571)	(21,361,254)	1,176,830	(1,677,887)	(501,058)				
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	715,183	4,269	6,330	-	123,993	134,593	(1,134)	(172,984)	(595)	(12,956)	(187,670)	14,042	29,922	43,964				
47090	FLORIDA BOARD OF BAR EXAMINERS	848,036	5,062	7,506	-	-	12,568	(1,345)	(205,118)	(706)	(86,595)	(293,764)	16,650	(28,056)	(11,406)				
47102	TALLAHASSEE HOUSING AUTH	496,432	2,963	4,394	-	33,524	40,881	(787)	(120,074)	(413)	(136,782)	(258,057)	9,747	(45,991)	(36,244)				
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	89,653	535	794	-	7,122	8,450	(142)	(21,685)	(75)	(37,193)	(59,094)	1,760	(3,734)	(1,974)				
47104	FL CLERKS OF COURT OPERATIONS CORP	185,268	1,106	1,640	-	20,432	23,178	(294)	(44,812)	(154)	(43,041)	(88,300)	3,638	(7,072)	(3,435)				
47105	TALLAHASSEE-LEON CO CIVIC CENTER	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
47106	VOLUNTEER FLORIDA	437,770	2,613	3,875	-	5,609	12,097	(694)	(105,885)	(364)	(69,701)	(176,646)	8,595	(14,573)	(5,978)				
47107	CITY OF TALLAHASSEE CDA	153,624	917	1,360	-	178	2,455	(244)	(37,158)	(128)	(60,416)	(97,945)	3,016	(15,599)	(12,583)				
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	112,043	669	992	-	60,185	61,845	(178)	(27,100)	(93)	(6,277)	(33,648)	2,200	16,577	18,777				
47300	C.K.STEELE-LEROY COLLINS CHART MID	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	1,512,966	9,031	13,391	-	129,627	152,050	(2,400)	(365,948)	(1,259)	(37,755)	(407,362)	29,705	45,656	75,361				
47302	STARS EDUCATION SERVICES, INC	761,389	4,545	6,739	-	126,793	138,077	(1,208)	(184,161)	(634)	(233,404)	(419,406)	14,949	11,949	26,898				
47603	THOMAS SPILOTIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
47610	FAUSTINO RODRIGUEZ	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
47626	WILLIAM PERRET	-	-	-	-	-	-	-	-	-	-	-	-	(141)	(141)				
47641	DEBORAH L MALMBERG	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
47700	TALLAHASSEE STATE COLLEGE	14,298,198	85,351	126,555	-	1,309,747	1,521,653	(22,681)	(3,458,367)	(11,900)	(231,907)	(3,724,856)	280,728	109,660	390,388				
48001	LEVY CO CLERK OF CIRCUIT COURT	480,052	2,866	4,249	-	29,049	36,164	(762)	(116,112)	(400)	(28,911)	(146,184)	9,425	6,082	15,507				
48003	LEVY CO BD OF CO COMMISSIONERS	4,091,424	24,423	36,214	-	567,450	628,087	(6,490)	(989,610)	(3,405)	(82,996)	(1,082,502)	80,330	127,810	208,140				
48004	LEVY CO PROPERTY APPRAISER	187,005	1,116	1,655	-	11,770	14,542	(297)	(45,232)	(156)	(28,887)	(74,571)	3,672	(6,051)	(2,379)				
48005	LEVY CO TAX COLLECTOR	298,205	1,780	2,639	-	23,756	28,175	(473)	(72,128)	(248)	-	(72,849)	5,855	8,518	14,373				
48006	LEVY CO SHERIFF'S DEPT	3,125,468	18,657	27,664	-	334,135	380,456	(4,958)	(755,970)	(2,601)	(77,360)	(840,890)	61,365	78,427	139,792				
48007	LEVY CO SCHOOL BOARD	10,150,593	60,592	89,844	-	9,208	159,644	(16,102)	(2,455,168)	(8,448)	(375,672)	(2,855,390)	199,294	(149,880)	49,414				
48011	LEVY CO SUPERVISOR OF ELECTIONS	105,936	632	938	-	15,826	17,396	(168)	(25,623)	(88)	(3,631)	(29,510)	2,080	3,677	5,757				
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	138,323	826	1,224	-	17,655	19,705	(219)	(33,457)	(115)	-	(33,791)	2,716	6,257	8,973				
48100	CITY OF CHIEFLAND	682,000	4,071	6,036	-	88,372	98,479	(1,082)	(164,958)	(568)	(1,834)	(168,442)	13,390	24,452	37,842				
48101	TOWN OF YANKEETOWN	30,864	184	273	-	384	841	(49)	(7,465)	(26)	(2,987)	(10,527)	606	(1,102)	(496)				
48102	CITY OF FANNING SPRINGS	122,050	729	1,080	-	22,719	24,528	(194)	(29,521)	(102)	(17,553)	(47,369)	2,396	2,128	4,524				
48103	TOWN OF INGLIS	115,291	688	1,020	-	11,400	13,109	(183)	(27,886)	(96)	(7,934)	(36,099)	2,264	1,855	4,119				
48104	CITY OF CEDAR KEY	92,966	555	823	-	31,154	32,531	(147)	(22,486)	(77)	(3,974)	(26,685)	1,825	4,720	6,545				
48182	CITY OF WILLISTON	156,626	935	1,386	-	20,979	23,301	(248)	(37,884)	(130)	(2,845)	(41,108)	3,075	8,403	11,478				
48300	WHISPERING WINDS CHARTER SCHOOL	212,734	1,270	1,883	-	17,463	20,616	(337)	(51,455)	(177)	(43,103)	(95,072)	4,177	(966)	3,211				
48301	NATURE COAST MIDDLE SCHOOL	134,611	804	1,191	-	14,686	16,681	(214)	(32,559)	(112)	(24,260)	(57,145)	2,643	13,406	16,049				
49001	LIBERTY CO CLERK OF CIRCUIT COURT	162,467	970	1,438	-	4,062	6,470	(258)	(39,297)	(135)	(6,027)	(45,717)	3,190	(966)	2,224				
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	623,935	3,724	5,523	-	58,941	68,188	(990)	(150,914)	(519)	(13,466)	(165,889)	12,250	13,207	25,458				
49004	LIBERTY CO PROPERTY APPRAISER	62,204	371	551	-	1,608	2,530	(99)	(15,046)	(52)	(12,814)	(28,010)	1,221	(1,882)	(661)				
49005	LIBERTY CO TAX COLLECTOR	100,035	597	885	-	22,089	23,572	(159)	(24,196)	(83)	(2,758)	(27,196)	1,964	4,993	6,957				
49006	LIBERTY CO SHERIFF'S DEPT	736,254	4,395	6,517	-	190,097	201,009	(1,168)	(178,081)	(613)	(4,780)	(184,642)	14,455	55,735	70,191				

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

HIS (Health Insurance Subsidy)																
Cost-Sharing Multiple Employer Defined Benefit Pension Plan																
Schedule of Pension Amounts by Employer																
As of and for the Fiscal Year Ended June 30, 2025*																
Go to Total HIS Employer Pension Amounts																
		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Porportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Porportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
54006	MONROE CO SHERIFF'S DEPT	13,274,192	79,238	117,491	-	296,960	493,689	(21,057)	(3,210,686)	(11,048)	(296,543)	(3,539,334)	260,623	(110,676)	149,947	
54007	MONROE CO SCHOOL BOARD	24,568,236	146,656	217,456	-	595,869	959,981	(38,973)	(5,942,426)	(20,448)	(1,014,378)	(7,016,225)	482,367	35,390	517,757	
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	1,644,567	9,817	14,556	-	14,656	39,029	(2,609)	(397,779)	(1,369)	(31,421)	(433,178)	32,289	(3,844)	28,445	
54011	MONROE CO SUPERVISOR OF ELECTIONS	328,885	1,963	2,911	-	85,257	90,131	(522)	(79,549)	(274)	(8,912)	(89,257)	6,457	19,007	25,464	
54100	CITY OF KEY COLONY BEACH	427,164	2,550	3,781	-	76,651	82,981	(678)	(103,320)	(356)	(18,958)	(123,312)	8,387	12,360	20,747	
54101	MONROE CO LAND AUTH	196,153	1,171	1,736	-	62,347	65,254	(311)	(47,444)	(163)	(108)	(48,027)	3,851	15,624	19,475	
54102	CITY OF MARATHON	-	-	-	-	-	-	-	-	-	(2,530)	(2,530)	-	(1,229)	(1,229)	
54103	ISLAMORADA, VILLAGE OF ISLANDS	2,778,336	16,585	24,591	-	206,326	247,503	(4,407)	(672,008)	(2,312)	(40,109)	(718,837)	54,549	68,754	123,303	
54700	THE COLLEGE OF THE FLORIDA KEYS	2,114,718	12,623	18,718	-	90,921	122,262	(3,355)	(511,496)	(1,760)	(128,763)	(645,374)	41,520	(18,569)	22,951	
54999	FL KEYS AQUEDUCT AUTH	8,260,090	49,307	73,111	-	331,643	454,061	(13,103)	(1,997,904)	(6,875)	(82,800)	(2,100,681)	162,177	7,222	169,399	
55001	NASSAU CO CLERK OF CIRCUIT COURT	1,145,504	6,838	10,139	-	103,809	120,786	(1,817)	(277,068)	(953)	(48,795)	(328,633)	22,491	14,058	36,548	
55003	NASSAU CO BD OF CO COMMISSIONERS	10,292,678	61,440	91,102	-	1,279,237	1,431,779	(16,327)	(2,489,535)	(8,567)	-	(2,514,429)	202,084	430,991	633,075	
55004	NASSAU CO PROPERTY APPRAISER	533,647	3,186	4,723	-	60,838	68,746	(847)	(129,075)	(444)	(21,912)	(152,279)	10,478	13,295	23,772	
55005	NASSAU CO TAX COLLECTOR	691,310	4,127	6,119	-	37,612	47,857	(1,097)	(167,210)	(575)	(14,107)	(182,989)	13,573	11,392	24,965	
55006	NASSAU CO SHERIFF'S DEPT	7,146,904	42,662	63,258	-	775,495	881,415	(11,337)	(1,728,653)	(5,948)	-	(1,745,938)	140,321	353,780	494,101	
55007	NASSAU CO SCHOOL BOARD	27,780,261	165,830	245,886	-	3,161,813	3,573,528	(44,068)	(6,719,333)	(23,122)	(189,433)	(6,975,955)	545,431	627,816	1,173,248	
55009	AMELIA ISLAND MOSQUITO CONTROL	139,154	831	1,232	-	13,861	15,923	(221)	(33,658)	(116)	(8,330)	(42,325)	2,732	2,959	5,691	
55011	NASSAU CO SUPERVISOR OF ELECTIONS	264,708	1,580	2,343	-	106,710	110,633	(420)	(64,026)	(220)	(17,786)	(82,452)	5,197	35,538	40,736	
55100	TOWN OF HILLIARD	315,327	1,882	2,791	-	103,800	108,473	(500)	(76,269)	(262)	(154,389)	(231,421)	6,191	(2,403)	3,788	
55101	TOWN OF CALLAHAN	135,051	806	1,195	-	3,019	5,021	(214)	(32,665)	(112)	(22,185)	(55,177)	2,652	(3,348)	(696)	
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	1,563,784	9,335	13,841	-	56,020	79,196	(2,481)	(378,239)	(1,302)	(223,663)	(605,685)	30,703	(52,364)	(21,661)	
56003	OKALOOSA CO BD OF CO COMMISSIONERS	16,650,227	99,391	147,373	-	1,900,713	2,147,477	(26,412)	(4,027,263)	(13,858)	(51,280)	(4,118,813)	326,907	493,488	820,394	
56004	OKALOOSA CO PROPERTY APPRAISER	593,700	3,544	5,255	-	12,943	21,742	(942)	(143,601)	(494)	(68,421)	(213,458)	11,657	(16,967)	(5,311)	
56005	OKALOOSA CO TAX COLLECTOR	1,278,151	7,630	11,313	-	17,964	36,907	(2,028)	(309,152)	(1,064)	(29,922)	(342,166)	25,095	(8,536)	16,559	
56006	OKALOOSA CO SHERIFF'S DEPT	9,942,238	59,349	88,000	-	796,699	944,047	(15,771)	(2,404,772)	(8,275)	(281,506)	(2,710,324)	195,204	234,251	429,455	
56007	OKALOOSA CO SCHOOL BOARD	51,299,819	306,226	454,061	-	176,907	937,193	(81,377)	(12,408,110)	(42,697)	(7,659,887)	(20,192,071)	1,007,209	(1,863,822)	(856,613)	
56100	OKALOOSA CO GAS DIST	168,675	1,007	1,493	-	-	2,500	(268)	(40,798)	(140)	(121,058)	(162,265)	3,312	(53,546)	(50,234)	
56101	CITY OF VALPARAISO	17,264	103	153	-	292	548	(27)	(4,176)	(14)	(14,533)	(18,751)	339	(4,787)	(4,448)	
56103	CITY OF NICEVILLE	3,506,945	20,934	31,040	-	429,379	481,353	(5,563)	(848,240)	(2,919)	-	(856,722)	68,855	137,696	206,551	
56104	NICEVILLE HOUSING AUTHORITY	98,202	586	869	-	26,015	27,471	(156)	(23,752)	(82)	(6,424)	(30,414)	1,928	3,349	5,277	
56114	MID-BAY BRIDGE AUTHORITY	60,318	360	534	-	1,204	2,098	(96)	(14,589)	(50)	(3,062)	(17,798)	1,184	(1,034)	151	
56300	LIZA JACKSON PREPARATORY SCHOOL	1,494,069	8,919	13,224	-	74,459	96,602	(2,370)	(361,377)	(1,244)	(144,433)	(509,424)	29,334	(78)	29,256	
56700	NORTHWEST FLORIDA STATE COLLEGE	5,839,089	34,855	51,682	-	601,157	687,695	(9,263)	(1,412,326)	(4,860)	(43,858)	(1,470,307)	114,643	102,835	217,478	
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	783,617	4,678	6,936	-	78,194	89,808	(1,243)	(189,537)	(652)	(9,191)	(200,623)	15,385	21,140	36,525	
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	3,643,933	21,752	32,253	-	589,026	643,031	(5,780)	(881,374)	(3,033)	(17,092)	(907,279)	71,544	164,279	235,823	
57004	OKEECHOBEE CO PROPERTY APPRAISER	232,060	1,385	2,054	-	12,841	16,280	(368)	(56,129)	(193)	(9,418)	(66,109)	4,556	2,921	7,477	
57005	OKEECHOBEE CO TAX COLLECTOR	273,786	1,634	2,423	-	26,089	30,146	(434)	(66,222)	(228)	(6,037)	(72,921)	5,375	4,875	10,251	
57006	OKEECHOBEE CO SHERIFF'S DEPT	4,212,299	25,145	37,284	-	777,180	839,608	(6,682)	(1,018,847)	(3,506)	(12,737)	(1,041,772)	82,703	176,142	258,845	
57007	OKEECHOBEE CO SCHOOL BOARD	11,013,437	65,743	97,481	-	123,676	286,900	(17,471)	(2,663,868)	(9,167)	(848,040)	(3,538,544)	216,235	(270,203)	(53,968)	
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	55,329	330	490	-	10,064	10,884	(88)	(13,383)	(46)	(11,861)	(25,377)	1,086	1,081	2,168	
57109	COQUINA WATER CONTOL DISTRICT	113,775	679	1,007	-	32,644	34,330	(180)	(27,519)	(95)	(13,481)	(41,276)	2,234	13,526	15,759	
58001	ORANGE CO COMPTROLLER	4,779,962	28,533	42,308	-	141,777	212,618	(7,582)	(1,156,150)	(3,978)	(26,263)	(1,193,974)	93,849</			

HIS (Health Insurance Subsidy)
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2025*

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		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions						
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience		Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions and Porportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions and Porportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
59004	OSCEOLA CO PROPERTY APPRAISER	1,332,250	7,953	11,792	-	100,923	120,668	(2,113)	(322,237)	(1,109)	(36,495)	(361,954)	26,157	6,585	32,742				
59005	OSCEOLA CO TAX COLLECTOR	2,316,303	13,827	20,502	-	180,795	215,124	(3,674)	(560,254)	(1,928)	(39,957)	(605,814)	45,478	44,521	89,999				
59006	OSCEOLA CO SHERIFF'S DEPT	18,377,582	109,702	162,662	-	2,373,041	2,645,405	(29,152)	(4,445,066)	(15,296)	(6,924)	(4,496,438)	360,821	705,215	1,066,036				
59007	OSCEOLA CO SCHOOL BOARD	112,299,014	670,350	993,972	-	1,687,606	3,351,928	(178,140)	(27,162,251)	(93,467)	(1,282,650)	(28,716,508)	2,204,854	327,785	2,532,639				
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	458,888	2,739	4,062	-	77,417	84,218	(728)	(110,993)	(382)	(4,863)	(116,966)	9,010	19,925	28,935				
59300	NEW DIMENSIONS HIGH SCHOOL INC	658,589	3,931	5,829	-	201,041	210,802	(1,045)	(159,296)	(548)	(54,393)	(215,282)	12,931	30,749	43,680				
60001	CLK OF THE CIRCUIT CT & COMPTROLLER PALM BEACH CO	10,324,539	61,631	91,384	-	80,978	233,993	(16,378)	(2,497,241)	(8,593)	(736,440)	(3,258,652)	202,710	(278,212)	(75,502)				
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	154,628,966	923,031	1,368,639	-	5,212,494	7,504,164	(245,288)	(37,400,780)	(128,699)	(4,415,172)	(42,189,938)	3,035,951	435,257	3,471,208				
60004	PALM BEACH CO PROPERTY APPRAISER	5,005,755	29,881	44,307	-	21,856	96,044	(7,941)	(1,210,764)	(4,166)	(239,977)	(1,462,848)	98,282	(89,597)	8,684				
60005	PALM BEACH CO TAX COLLECTOR	6,213,566	37,091	54,997	-	546,104	638,192	(9,857)	(1,502,902)	(5,172)	(124,269)	(1,642,199)	121,996	76,875	198,871				
60006	PALM BEACH CO SHERIFF'S DEPT	148,895,105	888,804	1,317,888	-	14,908,909	17,115,601	(236,192)	(36,013,906)	(123,926)	(1,406,651)	(37,780,676)	2,923,373	3,451,491	6,374,865				
60007	PALM BEACH CO SCHOOL BOARD	410,444,497	2,450,079	3,632,892	-	4,739,056	10,822,027	(651,087)	(99,275,994)	(341,616)	(19,963,444)	(120,232,141)	8,058,576	(2,338,488)	5,720,088				
60011	PALM BEACH SUPERVISOR OF ELECTIONS	1,630,133	9,731	14,428	-	381,581	405,740	(2,586)	(394,287)	(1,357)	-	(398,230)	32,006	115,056	147,062				
60018	LAKE WORTH DRAINAGE DIST	1,691,901	10,100	14,975	-	14,274	39,349	(2,684)	(409,227)	(1,408)	(101,003)	(514,323)	33,218	(52,487)	(19,269)				
60019	PORT OF PALM BEACH DIST	1,379,232	8,233	12,208	-	60,580	81,021	(2,188)	(333,601)	(1,148)	(26,319)	(363,256)	27,080	12,936	40,016				
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	36,800,954	219,677	325,730	-	1,812,903	2,358,310	(58,377)	(8,901,207)	(30,630)	(636,001)	(9,626,214)	722,542	116,439	838,980				
60025	SOUTH FLORIDA CONSERVANCY DIST	224,564	1,340	1,988	-	1,300	4,628	(356)	(54,316)	(187)	(31,760)	(86,619)	4,409	(7,097)	(2,688)				
60044	FLORIDA INLAND NAVIGATION DIST	210,105	1,254	1,860	-	41,045	44,159	(333)	(50,819)	(175)	(25,182)	(76,509)	4,125	2,839	6,965				
60046	LOXAHATCHEE GROVES WATER CONTROL DI	-	-	-	-	-	-	-	-	-	-	(3,999)	-	(16,238)	(16,238)				
60048	S INDIAN RIVER WATER CONTROL DIST	3,443	21	30	-	240	291	(5)	(833)	(3)	(487)	(1,328)	68	(230)	(163)				
60049	SHAWANO DRAINAGE DIST	14,480	86	128	-	40	254	(23)	(3,502)	(12)	(2,604)	(6,141)	284	(653)	(369)				
60103	TOWN OF JUNO BEACH	502,144	2,997	4,445	-	5,231	12,673	(797)	(121,456)	(418)	(137,678)	(260,348)	9,859	(34,579)	(24,721)				
60105	TOWN OF OCEAN RIDGE	779,651	4,654	6,901	-	51,828	63,383	(1,237)	(188,578)	(649)	(76,566)	(267,029)	15,308	10,465	25,772				
60108	TOWN OF JUPITER	6,253,834	37,331	55,353	-	320,229	412,914	(9,920)	(1,512,642)	(5,205)	(166,973)	(1,694,741)	122,786	(22,565)	100,222				
60109	CITY OF PAHOKEE	29,918	179	265	-	23,753	24,197	(47)	(7,236)	(25)	(37,421)	(44,730)	587	(2,645)	(2,057)				
60111	CITY OF GREENACRES	68,096	406	603	-	315	1,325	(108)	(16,471)	(57)	(111,430)	(128,065)	1,337	(43,050)	(41,713)				
60113	VILLAGE OF TEQUESTA	-	-	-	-	-	-	-	-	-	(53,643)	(53,643)	-	(21,140)	(21,140)				
60117	PALM BEACH CO SOLID WASTE AUTH	10,213,300	60,967	90,399	-	160,499	311,864	(16,201)	(2,470,335)	(8,501)	(212,203)	(2,707,240)	200,526	21,478	222,003				
60119	PALM BCH SOIL & WATER CONSERVATION	77,388	462	685	-	5,965	7,112	(123)	(18,718)	(64)	(8,457)	(27,362)	1,519	2,046	3,565				
60120	INDIAN TRAIL IMPROVEMENT DIST	1,526,592	9,112	13,511	-	118,796	141,420	(2,422)	(369,227)	(1,271)	(86,333)	(459,252)	29,971	28,097	58,068				
60121	CITY OF BOYNTON BEACH	36,994	221	327	-	1,843	2,392	(59)	(8,948)	(31)	(1,947)	(10,984)	726	(1,815)	(1,089)				
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	123,521	737	1,093	-	13,722	15,553	(196)	(29,877)	(103)	(1,424)	(31,599)	2,425	2,621	5,046				
60123	TOWN OF HAVERHILL	120,703	721	1,068	-	22,675	24,464	(191)	(29,195)	(100)	(1,114)	(30,601)	2,370	4,325	6,695				
60124	CITY OF ATLANTIS	708,481	4,229	6,271	-	116,784	127,284	(1,124)	(171,363)	(590)	(63,811)	(236,888)	13,910	6,545	20,455				
60125	TOWN OF SOUTH PALM BEACH	52,351	313	463	-	27,538	28,314	(83)	(12,662)	(44)	(53,103)	(65,892)	1,028	(29,122)	(28,094)				
60126	CITY OF BOCA RATON	36,666	219	325	-	543	543	(58)	(8,869)	(31)	(9,681)	(18,638)	720	(2,875)	(2,155)				
60127	TOWN OF HIGHLAND BEACH	2,213,236	13,212	19,590	-	1,003,352	1,036,153	(3,511)	(535,325)	(1,842)	(4,021)	(544,699)	43,454	228,596	272,050				
60128	CITY OF PALM BEACH GARDENS	8,990,854	53,669	79,579	-	943,385	1,076,633	(14,262)	(2,174,657)	(7,483)	-	(2,196,402)	176,524	297,321	473,845				
60129	TOWN OF PALM BEACH SHORES	275,001	1,642	2,434	-	23,892	27,967	(436)	(66,516)	(229)	(83,499)	(150,680)	5,399	(41,356)	(35,957)				
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	1,509,207	9,009	13,358	-	10,041	32,408	(2,394)	(365,038)	(1,256)	(670,735)	(1,039,423)	29,631	(167,633)	(138,002)				
60131	VILLAGE OF WELLINGTON	6,948,222	41,476	61,500	-	57,748	160,724	(11,022)	(1,680,597)	(5,783)	(465,988)	(2,163,390)	136,420	(126,402)	10,017				
60132	VILLAGE OF ROYAL PALM BEACH	2,399,251	14,322	21,236	-	30,579	66,136	(3,806)	(580,317)	(1,997)	(82,682)	(668,802)	47,106	(20,640)	26,467				
60133	VILLAGE OF PALM SPRINGS	3,704,988	22,116	32,793	-	679,931	734,840	(5,877)	(896,141)	(3,084)	-	(905,102)	72,743	202,790	275,533				
60140	TOWN OF LOXAHATCHEE GROVES	438,736	2,619	3,883	-	175,125	181,627	(696)	(106,119)	(365)	(2,949)	(110,129)	8,614	64,832	73,446				
60150	PALM BEACH CO HEALTH CARE DIST	-	-	-	-	883	883	-	-	-	(34,368)	(34,368)	-	(11,868)	(11,868)				
60151	CITY OF SOUTH BAY	6,541	39	58	-	401	498	(10)	(1,582)	(5)	(3,656)	(5,254)	128	(970)	(842)				
60152	CITY OF RIVIERA BEACH	6,675,776	39,850	59,088	-	1,880,486	1,979,424	(10,590)	(1,614,699)	(5,556)	-	(1,630,845)	131,071	613,578	744,649				
60153	TOWN OF MANGONIA PARK	239,403	1,429	2,119	-	47,308	50,857	(380)	(57,906)	(199)	(11,349)	(69,834)	4,700	7,761	12,462				
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	324,213	1,935	2,870	-	77,097	81,902	(514)	(78,419)	(270)	(78,545)	(157,748)	6,366	34,586	40,951				
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	994,495	5,936	8,802	-	135,470	150,209	(1,578)	(240,543)	(828)	(561,524)	(804,472)	19,526	(97,511)	(77,985)				
60303	WESTERN ACADEMY CHARTER SCHOOL	1,151,386	6,873	10,191	-	151,489	168,553	(1,826)	(278,491)	(958)	(11,978)	(293,253)	22,606	49,529	72,135				
60304	SOUTH TECH CHARTER ACADEMY, INC	2,601,360	15,528	23,025	-	86,552	125,106	(4,127)	(629,202)	(2,165)	(208,172)	(843,666)	51,075	(16,400)	34,675				
60305	INLET GROVE COMMUNITY HIGH SCHOOL	1,424,481	8,503	12,608	-	259,087	280,198	(2,260)	(344,545)	(1,186)	(226,021)	(574,012)	27,968	39,317	67,285				
60306	GULF STREAM GOODWILL ACADEMIES INC	61,555	367	545	-	6,719	7,632	(98)	(14,889)	(51)	(7,232)	(22,270)	1,209	(174)	1,034				
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
60309	RIVIERA BEACH MARITIME ACADEMY	-	-	-	-	-	-	-	-	-	(483)	(483)	-	(8,490)	(8,490)				
60310	CHARTER SCHOOLS OF BOYNTON BEACH	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
60700	PALM BEACH STATE COLLEGE	22,282,734	133,013	197,227	-	258,292	588,532	(35,347)	(5,389,622)	(18,546)	(1,892,533)	(7,336,047)	437,494	(636,139)	(198,645)				
61001	PASCO CO CLERK OF CIRCUIT COURT	5,059,988	30,205	44,787	-	651,681	726,673	(8,027)	(1,223,881)	(4,211)	(182,559)	(1,418,678)	99,347	92,756	192,103				
61003	PASCO CO BD OF CO COMMISSIONERS	75,687,042	451,801	669,915	-	16,682,418	17,804,134	(120,062)	(18,306,754)	(62,995)	-	(18,489,811)	1,486,022	5,113,683	6,599,705				
61004	PASCO CO PROPERTY APPRAISER	7,320	7,320	10,854	-	51,949	70,123	(1,945)	(296,614)	(1,021)	(62,946)	(362,525)	24,077	(5,352)	18,725				
61005	PASCO CO TAX COLLECTOR	3,622,996	21,627	32,068	-	212,401	266,095	(5,747)	(876,310)	(3,015)	-	(885,072)	71,133	82,448	153,581				
61006	PASCO CO SHERIFF'S OFFICE	26,333,692	157,194	233,083	-	1,756,345	2,146,622	(41,773)	(6,369,444)	(21,918)	(4,103,142)	(10,536,278)	517,030	(452,013)	65,017				
61007	PASCO CO SCHOOL BOARD	147,914,341	882,950	1,309,207	-	10,154,537	12,346,693	(234,636)	(35,776,685)	(123,110)	(6,516,628)	(42,651,059)	2,904,117	814,560	3,718,677				
61009	PASCO CO MOSQUITO CONTROL DIST	893,946	5,336	7,912	-	183,970	197,219	(1,418)	(216,223)	(744)	(756)	(219,141)	17,552	42,317	59,869				
61011	PASCO CO SUPERVISOR OF ELECTIONS	691,248	4,126	6,118	-	143,264	153,508	(1,097)	(167,195)	(575)	(36,473)	(205,340)	13,572	33,658	47,230				

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD).
The accompanying notes are an integral part of this schedule.

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The accompanying notes are an integral part of this schedule.

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The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

HIS (Health Insurance Subsidy)
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2025*

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2025	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Porportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Porportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
74003	VOLUSIA CO BD OF CO COMMISSIONERS	41,190,908	245,882	364,586	-	1,137,236	1,747,704	(65,341)	(9,963,024)	(34,283)	(6,183,996)	(16,246,645)	808,733	(2,613,316)	(1,804,583)
74004	VOLUSIA CO PROPERTY APPRAISER	2,308,361	13,779	20,432	-	700,034	734,245	(3,662)	(558,333)	(1,921)	-	(563,916)	45,322	324,403	369,725
74005	VOLUSIA CO TAX COLLECTOR	1,901,359	11,350	16,829	-	886,215	914,394	(3,016)	(459,890)	(1,583)	-	(464,489)	37,331	295,372	332,703
74006	VOLUSIA CO SHERIFF'S OFC	18,215,342	108,733	161,226	-	5,803,238	6,073,198	(28,895)	(4,405,824)	(15,161)	(32,525)	(4,482,404)	357,636	2,571,264	2,928,900
74007	VOLUSIA CO SCHOOL BOARD	111,694,300	666,740	988,619	-	1,609,509	3,264,869	(177,180)	(27,015,986)	(92,964)	(13,094,228)	(40,380,359)	2,192,981	(2,626,479)	(433,498)
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	482,882	2,882	4,274	-	166,233	173,389	(766)	(116,797)	(402)	(8,888)	(126,853)	9,481	68,770	78,250
74032	WEST VOLUSIA HOSPITAL AUTHORITY	19,814	118	175	-	9,798	10,092	(31)	(4,792)	(16)	(1,275)	(6,115)	389	2,685	3,074
74090	VOLUSIA CO LAW LIBRARY	101,853	608	902	-	191	1,700	(162)	(24,636)	(85)	(4,206)	(29,088)	2,000	(2,145)	(145)
74100	CITY OF LAKE HELEN	142,929	853	1,265	-	10,433	12,551	(227)	(34,571)	(119)	(29,250)	(64,166)	2,806	(11,337)	(8,531)
74101	CITY OF NEW SMYRNA BEACH	73,324	438	649	-	22,314	23,401	(116)	(17,735)	(61)	(118,165)	(136,078)	1,440	(29,661)	(28,222)
74102	CITY OF DAYTONA BEACH	11,457,351	68,393	101,410	-	374,002	543,805	(18,175)	(2,771,239)	(9,536)	(239,436)	(3,038,386)	224,951	148,886	373,838
74103	TOWN OF PIERSON	79,250	473	701	-	15,118	16,293	(126)	(19,169)	(66)	(1,303)	(20,663)	1,556	2,767	4,323
74104	CITY OF SOUTH DAYTONA	1,947,233	11,624	17,235	-	47,867	76,725	(3,089)	(470,986)	(1,621)	(127,290)	(602,985)	38,232	(16,714)	21,517
74105	CITY OF HOLLY HILL	1,211,008	7,229	10,719	-	72,060	10,719	(1,921)	(292,912)	(1,008)	(54,265)	(350,106)	23,777	5,346	29,122
74106	CITY OF DAYTONA BEACH SHORES	1,694,857	10,117	15,001	-	202,393	227,512	(2,689)	(409,942)	(1,411)	(114,573)	(528,614)	33,276	74,190	107,466
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	162,728	971	1,440	-	-	2,412	(258)	(39,360)	(135)	(271,015)	(310,768)	3,195	(103,046)	(99,851)
74109	TOWN OF PONCE INLET	1,391,911	8,309	12,320	-	159,231	179,860	(2,208)	(336,668)	(1,158)	(27,824)	(367,858)	27,328	60,411	87,940
74123	CITY OF OAK HILL	90,297	539	799	-	21,829	23,167	(143)	(21,840)	(75)	(15,215)	(37,274)	1,773	3,993	5,766
74124	CITY OF ORANGE CITY	2,952,312	17,623	26,131	-	250,394	294,149	(4,683)	(714,089)	(2,457)	-	(721,229)	57,965	72,683	130,648
74125	CITY OF DELTONA	4,612,242	27,532	40,823	-	602,669	671,025	(7,316)	(1,115,583)	(3,839)	(159,965)	(1,286,703)	90,556	150,321	240,876
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	102,670	613	909	-	8,251	9,773	(163)	(24,833)	(85)	(7,129)	(32,211)	2,016	473	2,489
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	74,511	445	660	-	6,252	7,356	(118)	(18,022)	(62)	(3,751)	(21,954)	1,463	710	2,173
74700	DAYTONA STATE COLLEGE	13,510,569	80,649	119,584	-	-	200,233	(21,432)	(3,267,860)	(11,245)	(515,114)	(3,815,651)	265,264	(338,647)	(73,384)
75001	WAKULLA CO CLERK OF CIRCUIT COURT	360,295	2,151	3,189	-	24,879	30,219	(572)	(87,146)	(300)	(16,928)	(104,945)	7,074	2,849	9,923
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	2,766,405	16,514	24,486	-	571,468	612,467	(4,388)	(669,122)	(2,302)	(1,080)	(676,893)	54,315	188,044	242,359
75004	WAKULLA CO PROPERTY APPRAISER	210,979	1,259	1,867	-	16,251	19,378	(335)	(51,030)	(176)	(7,474)	(59,014)	4,142	(118)	4,024
75005	WAKULLA CO TAX COLLECTOR	185,830	1,109	1,645	-	17,481	20,235	(295)	(44,948)	(155)	(9,471)	(54,868)	3,649	292	3,941
75006	WAKULLA CO SHERIFF'S DEPT	2,445,088	14,596	21,642	-	241,087	277,325	(3,879)	(591,404)	(2,035)	(30,065)	(627,383)	48,006	57,098	105,105
75007	WAKULLA CO SCHOOL BOARD	8,590,197	51,278	76,033	-	100,130	227,441	(13,627)	(2,077,748)	(7,150)	(1,052,707)	(3,151,232)	168,658	(218,990)	(50,332)
75011	WAKULLA COUNTY SUPERVISOR OF ELECTIONS	83,937	501	743	-	78,548	79,792	(133)	(20,302)	(70)	-	(20,505)	1,648	17,646	19,294
75101	CITY OF SOPCHOPPY	183,870	1,098	1,627	-	22,809	25,534	(292)	(44,474)	(153)	(15,667)	(60,585)	3,610	3,034	6,644
75102	WILDERNESS COAST LIBRARIES	36,226	216	321	-	997	1,534	(57)	(8,762)	(30)	(6,264)	(15,114)	711	(2,659)	(1,948)
76001	WALTON CO CLERK OF CIRCUIT COURT	1,336,110	7,976	11,826	-	48,080	67,882	(2,119)	(323,171)	(1,112)	(107,097)	(433,499)	26,233	(1,045)	25,188
76003	WALTON CO BD OF CO COMMISSIONERS	9,230,211	55,098	81,698	-	1,397,560	1,534,356	(14,642)	(2,232,551)	(7,682)	(9,517)	(2,264,392)	181,224	335,312	516,535
76004	WALTON CO PROPERTY APPRAISER	649,174	3,875	5,746	-	76,595	86,216	(1,030)	(157,018)	(540)	(10,787)	(169,375)	12,746	20,839	33,585
76005	WALTON CO TAX COLLECTOR	702,491	4,193	6,218	-	31,313	41,724	(1,114)	(169,915)	(585)	(36,455)	(208,068)	13,793	5,121	18,914
76006	WALTON CO SHERIFF'S DEPT	12,071,529	72,059	106,846	-	1,396,165	1,575,070	(19,149)	(2,919,793)	(10,047)	(188,124)	(3,137,114)	237,010	548,394	785,404
76007	WALTON CO SCHOOL BOARD	30,894,656	184,420	273,452	-	6,545,553	7,003,425	(49,008)	(7,472,625)	(25,714)	-	(7,547,347)	606,579	1,890,108	2,496,686
76009	SO WALTON CO MOSQUITO CONTROL DIST	355,196	2,120	3,144	-	61,967	67,231	(563)	(85,913)	(296)	(2,968)	(89,740)	6,974	16,519	23,492
76011	WALTON CO SUPERVISOR OF ELECTIONS	149,421	892	1,323	-	17,430	19,644	(237)	(36,141)	(124)	(6,041)	(42,544)	2,934	5,065	7,998
76100	CITY OF DEFUNIAK SPRINGS	1,928,324	11,511	17,068	-	147,260	175,839	(3,059)	(466,412)	(1,605)	-	(471,076)	37,860	50,185	88,045
76101	DEFUNIAK SPRINGS HOUSING AUTH	38,100	227	337	-	4,345	4,909	(60)	(9,216)	(32)	(1,867)	(11,175)	748	407	1,155
76102	CITY OF FREEPORT	816,375	4,873	7,226	-	224,803	236,902	(1,295)	(197,460)	(679)	-	(199,435)	16,029	68,268	84,297
76300	WALTON ACADEMY	194,087	1,159	1,718	-	3,187	6,063	(308)	(46,945)	(162)	(179,537)	(226,951)	3,811	(40,537)	(36,727)
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	921,170	5,499	8,153	-	199,578	213,231	(1,461)	(222,807)	(767)	(8,383)	(233,418)	18,086	50,909	68,995
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	298,761	1,783	2,644	-	4,364	8,792	(474)	(72,263)	(249)	(22,671)	(95,657)	5,866	(2,524)	3,341
77003	WASHINGTON CO BD OF CO COMM	1,258,536	7,513	11,139	-	159,919	178,571	(1,996)	(304,407)	(1,047)	(32,489)	(339,940)	24,710	34,404	59,114
77004	WASHINGTON CO PROPERTY APPRAISER	118,785	709	1,051	-	3,219	4,979	(188)	(28,731)	(99)	(18,234)	(47,253)	2,332	(961)	1,371
77005	WASHINGTON CO TAX COLLECTOR	185,466	1,107	1,642	-	18,374	21,122	(294)	(44,859)	(154)	(15,353)	(60,661)	3,641	2,216	5,857
77006	WASHINGTON CO SHERIFF'S DEPT	1,810,269	10,806	16,023	-	225,943	252,772	(2,872)	(437,858)	(1,507)	(9,008)	(451,244)	35,542	63,914	99,456
77007	WASHINGTON CO SCHOOL BOARD	7,590,235	45,309	67,182	-	10,605	123,096	(12,040)	(1,835,883)	(6,317)	(863,806)	(2,718,047)	149,025	(232,251)	(83,226)
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	65,330	390	578	-	5,847	6,815	(104)	(15,802)	(54)	(6,580)	(22,540)	1,283	1,894	3,177
77100	CITY OF CHIPLEY	732,624	4,373	6,485	-	10,065	20,923	(1,162)	(177,203)	(610)	(36,965)	(215,940)	14,384	(37)	14,347
77101	CITY OF VERNON	70,958	424	628	-	17,180	18,231	(113)	(17,163)	(59)	(9,347)	(26,682)	1,393	2,716	4,109
77102	TOWN OF WAUSAU	23,515	140	208	-	4,909	5,258	(37)	(5,688)	(20)	(11,385)	(17,130)	462	(377)	84
TOTALS		\$ 12,817,444,130	\$ 76,511,555	\$ 113,448,685	\$ -	\$ 809,581,188	\$ 999,541,428	\$ (20,332,292)	\$ (3,100,210,918)	\$ (10,668,048)	\$ (809,581,188)	\$ (3,940,792,446)	\$ 251,654,837	\$ 0	\$ 251,654,837

*For use in employer financial statements as of Fiscal Year-End 09/30/2025 or 06/30/2026 Reporting Date (RD)
The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plans
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2025

NOTE 1 – PLAN DESCRIPTION

A. Reporting Entity

The Florida Department of Management Services, Division of Retirement (division), is part of the primary government of the state of Florida and is responsible for administering the Florida Retirement System Pension Plan and Other State-Administered Systems (system). For the fiscal year ended June 30, 2025, the division administered two cost-sharing, multiple employer defined benefit plans, one single employer defined benefit plan, two defined contribution plans, a supplemental funding of defined benefit plans for municipal police officers and firefighters, and various general revenue funded pension programs. The division issued a publicly available, audited annual comprehensive financial report (ACFR) on behalf of the system that includes financial statements, notes and required supplementary information for each of the pension plans. Detailed information about the plans is provided in the ACFR, which is available online, or by contacting the division (see Note 5).

B. Cost-Sharing Defined Benefit Plans

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

- The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer qualified defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. The Florida Legislature establishes and amends the contribution requirements and benefit terms of the FRS Pension Plan. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state community college, or district school board, unless restricted from FRS membership under sections 121.053 and 121.122, Florida Statutes, or allowed to participate in a non-integrated defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.
- The Retiree Health Insurance Subsidy (HIS) Program is a non-qualified, cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The Florida Legislature establishes and amends the contribution requirements and benefit terms of the HIS Program. The benefit is a monthly payment to assist eligible retirees and surviving beneficiaries of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended June 30, 2025, retirees and beneficiaries received a monthly HIS payment equal to the number of years of creditable service completed at the time of retirement multiplied by \$7.50. The payments are at least \$45 but not more than \$225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a state-administered retirement system must provide proof of health insurance coverage, which can include Medicare.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

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

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

B. Employer Contributions

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

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

C. Use of Estimates

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

NOTE 3 – NET PENSION LIABILITY OF EMPLOYERS

A. Net Pension Liability

The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of June 30, 2025, are shown below:

	FRS	HIS
Total Pension Liability	\$243,620,457,000	\$13,687,702,516
Plan Fiduciary Net Position	(212,585,325,722)	(870,258,386)
Net Pension Liability	\$ 31,035,131,278	\$12,817,444,130
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.26%	6.36%

The total pension liability for the FRS and HIS was determined by the plan's actuary and reported in the plan's GASB 67 valuation as of June 30, 2025. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

B. Basis for Allocation

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the system's current and several prior measurement dates. Prior measurement dates shown in exhibits align with the oldest deferred (inflow)/outflow base through June 30, 2025, for employers that were members of the FRS and HIS during those fiscal years. For fiscal years ended June 30, 2018, through June 30, 2025, in addition to contributions from employers, the required accrued contributions for the division (paid on behalf of the division's employees who administer the plans) were allocated to each employer on a proportional basis. The division administers the plans, and therefore, cannot allocate a portion of the liability to itself. Although GASB 68 encourages the use of the employers' projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is acceptable. The aggregate employer contribution amounts for each fiscal year agree to the employer contribution amounts reported in the system's ACFR for that fiscal year.

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

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

C. Actuarial Methods and Assumptions

The Florida Retirement System (FRS) Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The division determines the assumptions in the valuations for GASB 67 reporting purposes. The FRS Pension Plan's GASB 67 valuation is performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2024 for the period July 1, 2018, through June 30, 2023. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.50%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 6.70%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 5.20% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both the FRS Pension Plan and the HIS Program were based on the PUB-2010 base table, (refer to the valuation reports for more information – see Note 5).

The following changes in actuarial assumptions occurred in 2025 for the HIS Program:

- All demographic assumptions and methods were reviewed as part of the 2024 Experience Study. Changes were adopted by the 2024 FRS Actuarial Assumption Conference during its meetings in October 2024.
- The assumption changes were updated to reflect recent and anticipated future experience of HIS program participants. Changes were adopted by the 2025 FRS Actuarial Assumption Conference during its October 2025 meeting.
- The discount rate was modified to reflect the change in the value of the municipal bond index between GASB measurement dates.

D. Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the collective net pension liability of the participating employers if the discount rate was 1.00% higher or 1.00% lower than the current discount rate at June 30, 2025.

FRS Net Pension Liability			HIS Net Pension Liability		
1% Decrease	Current Discount Rate	1% Increase	1% Decrease	Current Discount Rate	1% Increase
5.70%	6.70%	7.70%	4.20%	5.20%	6.20%
\$60,905,966,278	\$ 31,035,131,278	\$ 5,991,855,278	\$ 14,453,731,622	\$ 12,817,444,130	\$ 11,445,119,065

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

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

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

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

The average expected remaining service life of all employees provided with pensions through the pension plans at June 30, 2025, was 4.7 years for FRS and 5.8 years for HIS. The components of collective pension expense reported in the pension allocation schedules for the fiscal year ended June 30, 2025, are presented below for each plan.

Florida Retirement System (FRS)

	Recognized in Expense Reporting Period Ended 2025	Deferred Outflows of Resources	Deferred Inflows of Resources
Service cost	\$ 3,365,017,162	\$ -	\$ -
Interest cost	15,680,376,825	-	-
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses (difference between expected and actual experience)	1,418,556,947	3,314,878,763	-
Effect of assumptions changes or inputs	1,698,107,251	3,603,984,978	-
Member contributions	(818,884,940)	-	-
Projected investment earnings	(13,085,829,794)	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	1,781,422,148-	(1,781,422,148)
Net difference between projected and actual investment earnings	(5,064,074,762)	-	(5,181,628,391)
Administrative expenses	29,713,573	-	-
Total	\$ 3,222,982,262	\$ 8,700,285,889	\$ (6,963,050,539)

Health Insurance Subsidy (HIS)

	Recognized in Expense Reporting Period Ended 2025	Deferred Outflows of Resources	Deferred Inflows of Resources
Service cost	\$ 264,650,617	\$ -	\$ -
Interest cost	613,779,657	-	-
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses (difference between expected and actual experience)	59,861,259	76,511,555	(20,332,292)
Effect of assumptions changes or inputs	(655,085,776)	113,448,685	(3,100,210,918)
Member contributions	(82,321)	-	-
Projected investment earnings	(31,230,025)	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	809,581,188	(809,581,188)
Net difference between projected and actual investment earnings	(509,219)	-	(10,668,048)
Administrative expenses	270,645	-	-
Total	\$ 251,654,837	\$ 999,541,428	\$ (3,940,792,446)

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

Reporting Period Ending	FRS Expense	HIS Expense
2026	\$ 5,029,403,281	\$ (648,842,292)
2027	\$ (893,590,746)	\$ (776,824,495)
2028	\$ (1,337,291,750)	\$ (654,032,436)
2029	\$ (1,061,285,435)	\$ (524,138,369)
2030	\$ -	\$ (337,413,426)
Thereafter	\$ -	\$ -
Total	\$ 1,737,235,350	\$ (2,941,251,018)

NOTE 5 – ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

Additional audited financial information supporting the Schedules of Employer Allocations and the Schedules of Pension Amounts by Employer is located in the Florida Retirement System Pension Plan and Other State-Administered Systems ACFR for the fiscal year ended June 30, 2025. The system's ACFR and the actuarial valuation reports referenced herein are available online at: [FRS.MyFlorida.com](https://www.frs.myflorida.com)

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

Department of Management Services
Division of Retirement
Research and Education Section
P. O. Box 9000
Tallahassee, FL 32315-9000
850-778-4408 or toll free at 844-377-1888

Florida Retirement System
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Employer / Agency Number	Employer / Agency Name		June 30, 2024 Measurement Date		June 30, 2025 Measurement Date
1000	STATE OF FLORIDA	\$	238,545,912	\$	260,062,345
4910	UNIVERSITY OF FLORIDA		20,906,219		22,296,134
4915	FLORIDA POLYTECHNIC UNIVERSITY		508,828		547,752
4920	FLORIDA STATE UNIVERSITY		10,098,902		10,722,970
4930	FLORIDA A&M UNIVERSITY		2,375,170		2,560,955
4940	UNIVERSITY OF CENTRAL FLORIDA		7,643,527		8,152,977
4950	UNIVERSITY OF SOUTH FLORIDA		10,729,250		10,842,814
4955	NEW COLLEGE		509,081		562,259
4960	FLORIDA ATLANTIC UNIVERSITY		4,348,804		4,734,401
4970	UNIVERSITY OF WEST FLORIDA		1,689,083		1,877,221
4980	FLORIDA INTERNATIONAL UNIVERSITY		7,350,512		8,024,348
4990	UNIVERSITY OF NORTH FLORIDA		2,333,902		2,591,573
4995	FLORIDA GULF COAST UNIVERSITY		2,046,649		2,314,722
11001	ALACHUA CO CLERK OF CIRCUIT COURT		300,295		287,290
11003	ALACHUA CO BD OF CO COMMISSIONERS		3,240,560		3,653,611
11004	ALACHUA CO PROPERTY APPRAISER		180,599		195,561
11005	ALACHUA CO TAX COLLECTOR		184,663		190,741
11006	ALACHUA CO SHERIFF'S OFFICE		3,190,872		4,054,163
11007	ALACHUA CO SCHOOL BOARD		2,966,570		2,876,675
11100	CITY OF ALACHUA		348,780		342,570
11101	CITY OF HIGH SPRINGS		219,392		237,681
11102	CITY OF NEWBERRY		208,987		221,693
11103	CITY OF GAINESVILLE		31,968		29,032
11104	ALACHUA COUNTY LIBRARY DISTRICT		184,374		205,691
11116	CITY OF ARCHER		14,469		11,025
11117	CHILDREN'S TRUST OF ALACHUA COUNTY		33,353		34,128
11300	CARING & SHARING LEARNING SCHOOL		43,664		52,107
11302	SIATECH GAINESVILLE		9,080		8,893
11305	MICANOPY MIDDLE SCHOOL INC		7,350		8,390
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL		14,049		16,199
11308	BOULWARE SPRINGS CHARTER SCHOOL		17,883		13,601
11700	SANTA FE COLLEGE		1,013,014		1,318,367
12001	BAKER CO CLERK OF CIRCUIT COURT		36,424		37,534
12003	BAKER CO BD OF CO COMMISSIONERS		222,196		252,002
12004	BAKER CO PROPERTY APPRAISER		19,068		23,709
12005	BAKER CO TAX COLLECTOR		37,893		34,904
12006	BAKER CO SHERIFF'S DEPT		415,593		516,181
12007	BAKER CO SCHOOL BOARD		504,850		572,257
12011	BAKER CO SUPERVISOR OF ELECTIONS		23,305		20,643
12100	CITY OF MACCLENNY		134,687		139,970
12102	NEW RIVER SOLID WASTE ASSOCIATION		30,738		31,578
12104	TOWN OF GLEN ST MARY		4,304		4,354
13001	BAY CO CLERK OF CIRCUIT COURT		167,745		168,215
13003	BAY CO BD OF CO COMMISSIONERS		1,536,506		1,927,194
13004	BAY CO PROPERTY APPRAISER		98,316		105,139
13005	BAY CO TAX COLLECTOR		113,379		105,510
13006	BAY CO SHERIFF'S DEPT		1,715,680		2,052,269
13007	BAY CO SCHOOL BOARD		2,706,044		2,865,976
13009	BEACH MOSQUITO CONTROL DIST		17,305		18,397
13011	BAY COUNTY SUPERVISOR OF ELECTIONS		40,039		38,134
13100	CITY OF PANAMA CITY		32,069		29,876
13101	PANAMA CITY PORT AUTH		2,379		2,581
13102	CITY OF SPRINGFIELD		206,655		236,902
13103	CITY OF PARKER		69,703		64,961
13105	CITY OF MEXICO BEACH		65,147		78,250
13107	CITY OF CALLAWAY		173,525		186,552
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL		8,303		8,697
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL		160,898		142,661
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL		33,146		29,048
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL		79,695		84,553
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL		28,741		37,161
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL		66,082		70,005
13308	UNIVERSITY ACADEMY INC.		79,568		80,835
13309	RISING LEADER ACADEMY, INC.		29,125		26,059
13310	PALM BAY PREPARATORY ACADEMY		26,232		30,531
13311	CENTRAL HIGH SCHOOL		10,933		11,371
13312	PALM BAY ELEMENTARY SCHOOL		37,303		36,956
13700	GULF COAST STATE COLLEGE		468,477		485,281
14001	BRADFORD CO CLERK OF CIRCUIT COURT		55,326		57,548
14003	BRADFORD CO BD OF CO COMMISSIONERS		439,086		506,050
14004	BRADFORD CO PROPERTY APPRAISER		27,981		26,630
14005	BRADFORD CO TAX COLLECTOR		26,131		26,710
14006	BRADFORD CO SHERIFF'S DEPT		352,220		425,893
14007	BRADFORD CO SCHOOL BOARD		354,206		354,692

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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Employer / Agency Number	Employer / Agency Name	June 30, 2024 Measurement Date	June 30, 2025 Measurement Date
14301	BROOKER COMMUNITY SCHOOL	7,085	6,189
15001	BREVARD CO CLERK OF CIRCUIT CT	349,849	367,066
15003	BREVARD CO BD OF CO COMMISSIONERS	4,906,543	6,095,642
15004	BREVARD CO PROPERTY APPRAISER	175,957	183,156
15005	BREVARD CO TAX COLLECTOR	250,239	263,265
15006	BREVARD CO SHERIFF'S OFFICE	4,166,190	4,823,005
15007	BREVARD CO SCHOOL BOARD	8,395,246	8,789,419
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	57,397	57,593
15033	CANAVERAL PORT AUTH	10,655	2,970
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	24,087	26,171
15100	CITY OF MELBOURNE	994,774	1,102,013
15101	CITY OF INDIAN HARBOUR BEACH	84,321	90,588
15102	TITUSVILLE-COCOA AIRPORT AUTH	31,190	32,890
15103	TOWN OF MALABAR	44,195	59,437
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	417	459
15105	SEBASTIAN INLET TAX DISTRICT	19,567	21,241
15110	TOWN OF MELBOURNE BEACH	14,127	14,420
15111	CITY OF WEST MELBOURNE	130,620	150,549
15112	CITY OF PALM BAY	5,596	7,106
15113	CITY OF COCOA	475,716	503,951
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	23,649	26,686
15115	INDIAN RIVER LAGOON COUNCIL	16,922	17,264
15116	CITY OF COCOA HOUSING AUTHORITY	20,133	16,582
15700	EASTERN FLORIDA STATE COLLEGE	1,021,399	1,089,102
16003	BROWARD CO BD OF CO COMMISSIONERS	11,892,924	12,825,235
16004	BROWARD CO PROPERTY APPRAISER	587,672	645,330
16006	BROWARD CO SHERIFF'S DEPT	37,552,250	43,272,129
16007	BROWARD CO SCHOOL BOARD	27,829,795	28,468,998
16011	BROWARD CO SUPERVISOR OF ELECTIONS	213,440	189,334
16018	HILLSBORO INLET DISTRICT	13,678	16,358
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	34,747	36,058
16054	OLD PLANTATION WATER CONTROL DIST	20,599	21,441
16080	BROWARD CO CLERK OF CIRCUIT COURT	727,789	821,620
16100	TOWN OF HILLSBORO BEACH	154,006	171,175
16101	TOWN OF LAUDERDALE BY THE SEA	96,336	98,566
16102	CITY OF MARGATE	2,281,662	2,593,745
16103	BROWARD CO HOUSING AUTH	223,906	211,310
16104	CITY OF LAUDERDALE LAKES	12,151	16,499
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	31,453	29,479
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	244,924	236,515
16110	SOUTH BROWARD DRAINAGE DISTRICT	45,718	46,740
16112	NORTH BROWARD HOSPITAL DIST	14,707	4,995
16114	CITY OF DEERFIELD BEACH	24,840	27,281
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	235,523	262,591
16116	CITY OF COCONUT CREEK	2,276,610	2,591,810
16117	CITY OF HOLLYWOOD	36,810	59,457
16118	CITY OF WESTON	8,278	7,999
16119	CITY OF MIRAMAR	24,551	23,253
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	7,517	7,881
16121	CITY OF NORTH LAUDERDALE	314,132	370,071
16122	CITY OF POMPANO BEACH	14,085	-
16123	CITY OF WEST PARK	47,263	47,510
16124	CITY OF DANIA BEACH	346,037	386,215
16125	CITY OF WILTON MANORS	386,491	458,511
16126	TOWN OF PEMBROKE PARK	144,738	239,941
16127	CITY OF OAKLAND PARK	795,193	843,385
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	150,500	144,769
16129	CITY OF COOPER CITY	167,656	219,291
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	178,690	184,945
16131	CITY OF LIGHTHOUSE POINT	526,021	597,967
16132	CITY OF HALLANDALE BEACH	539,459	611,048
16133	CITY OF FORT LAUDERDALE	1,304,761	1,576,583
16300	CENTRAL CHARTER SCHOOL	186,948	156,296
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	17,405	12,959
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	54,254	51,607
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	130,708	134,249
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	74,032	80,909
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	105,008	123,024
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	23,012	18,325
16700	BROWARD COLLEGE	2,212,402	2,293,995
17001	CALHOUN CO CLERK OF CIRCUIT COURT	32,998	38,249
17003	CALHOUN CO BD OF CO COMMISSIONERS	69,967	87,545
17004	CALHOUN CO PROPERTY APPRAISER	22,035	22,813
17005	CALHOUN CO TAX COLLECTOR	12,690	25,466

The accompanying notes are an integral part of this schedule.

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Employer / Agency Number	Employer / Agency Name	June 30, 2024 Measurement Date	June 30, 2025 Measurement Date
17006	CALHOUN CO SHERIFF'S DEPT	138,516	168,130
17007	CALHOUN CO SCHOOL BOARD	201,858	218,683
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	19,543	18,986
17039	APALACHEE REGIONAL PLANNING COUNCIL	41,151	30,203
17100	CITY OF BLOUNTSTOWN	93,450	113,213
17101	TOWN OF ALTHA	7,527	7,931
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	153,008	148,191
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	3,254,014	3,637,856
18004	CHARLOTTE CO PROPERTY APPRAISER	116,186	112,097
18005	CHARLOTTE CO TAX COLLECTOR	235,974	239,534
18006	CHARLOTTE CO SHERIFF'S DEPT	2,890,558	3,373,499
18007	CHARLOTTE CO SCHOOL BOARD	2,023,587	2,123,771
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	117,957	120,370
19001	CITRUS CO CLERK OF CIRCUIT COURT	167,426	184,596
19003	CITRUS CO BD OF CO COMMISSIONERS	1,690,180	1,854,902
19004	CITRUS CO PROPERTY APPRAISER	101,863	98,003
19005	CITRUS CO TAX COLLECTOR	68,511	79,883
19006	CITRUS CO SHERIFF'S DEPT	1,299,037	1,458,928
19007	CITRUS CO SCHOOL BOARD	2,047,970	2,115,714
19009	CITRUS CO MOSQUITO CONTROL DIST	35,228	34,071
19016	CITRUS COUNTY HOSPITAL BOARD	3,875	3,169
19100	CITY OF INVERNESS	153,234	196,294
19101	HOMOSASSA SPECIAL WATER DIST	24,189	22,409
19102	CITY OF CRYSTAL RIVER	96,367	121,937
20001	CLAY CO CLERK OF COURT & COMPTROLLER	255,842	266,216
20003	CLAY CO BD OF CO COMMISSIONERS	2,213,293	3,084,154
20004	CLAY CO PROPERTY APPRAISER	91,545	102,359
20005	CLAY CO TAX COLLECTOR	116,341	128,969
20006	CLAY CO SHERIFF'S DEPT	2,881,780	3,494,051
20007	CLAY CO SCHOOL BOARD	3,731,193	3,761,025
20011	CLAY COUNTY SUPV OF ELECTIONS	44,892	30,106
20100	CITY OF GREEN COVE SPRINGS	168,993	178,605
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	185,734	174,609
20177	CITY OF KEYSTONE HEIGHTS	-	18,158
21001	COLLIER CO CLERK OF CIRCUIT COURT	428,546	435,357
21003	COLLIER CO BD OF CO COMMISSIONERS	4,493,262	4,728,017
21004	COLLIER CO PROPERTY APPRAISER	175,260	187,065
21005	COLLIER CO TAX COLLECTOR	344,246	354,591
21006	COLLIER CO SHERIFF'S OFFICE	6,329,973	7,406,859
21007	COLLIER CO SCHOOL BOARD	5,154,579	5,612,851
21009	COLLIER MOSQUITO CONTROL DIST	99,460	98,277
21011	COLLIER CO SUPERVISOR OF ELECTIONS	75,838	78,923
21100	NORTH COLLIER FIRE CONTROL & RESCUE	193,621	218,560
21105	IMMOKALEE FIRE CONTROL DISTRICT	244,169	290,673
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	1,755	1,870
21107	GREATER NAPLES FIRE RESCUE DISTRICT	1,436,177	1,691,311
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	33,873	41,355
21305	MARCO ISLAND ACADEMY	35,452	40,178
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	51,325	57,100
22003	COLUMBIA CO BD OF CO COMMISSIONERS	644,963	639,772
22004	COLUMBIA CO PROPERTY APPRAISER	63,258	60,313
22005	COLUMBIA CO TAX COLLECTOR	74,767	73,483
22006	COLUMBIA CO SHERIFF'S OFFICE	580,790	651,093
22007	COLUMBIA CO SCHOOL BOARD	1,068,055	1,057,137
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	24,389	26,716
22016	LAKE SHORE HOSPITAL AUTHORITY	3,951	4,030
22101	CITY OF LAKE CITY	190,102	231,705
22700	FLORIDA GATEWAY COLLEGE	288,576	298,489
23001	MIAMI-DADE CLERK OF THE COURT	-	1,950,278
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	110,127,582	83,300,663
23004	MIAMI-DADE COUNTY PROPERTY APPRAISER	-	830,635
23005	MIAMI-DADE COUNTY TAX COLLECTOR	-	794,687
23006	MIAMI-DADE SHERIFF'S OFFICE	-	36,119,173
23007	MIAMI-DADE CO SCHOOL BOARD	33,304,210	35,064,290
23011	MIAMI-DADE SUPERVISOR OF ELECTION	-	318,465
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	1,761,906	1,802,857
23100	BAL HARBOUR VILLAGE	97,978	151,036
23101	VILLAGE OF EL PORTAL	51,050	70,479
23102	CITY OF OPA LOCKA	438,782	375,856
23104	VILLAGE OF BISCAYNE PARK	79,250	62,890
23105	CITY OF WEST MIAMI	211,817	247,190
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	37,762	53,931
23108	CITY OF SUNNY ISLES BEACH	875,826	932,802
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	129,907	-

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23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	24,066	23,513
23117	CITY OF NORTH MIAMI	652,553	862,703
23118	CITY OF NORTH MIAMI BEACH	2,844	2,825
23119	TOWN OF MIAMI LAKES	72,483	80,202
23120	CITY OF MIAMI GARDENS	2,214,166	2,276,874
23121	THE CHILDREN'S TRUST	185,841	184,577
23122	CITY OF NORTH BAY VILLAGE	346,650	474,939
23123	TOWN OF CUTLER BAY	131,217	137,635
23124	CITY OF DORAL	1,186,092	1,606,946
23125	CITY OF FLORIDA CITY	375,382	399,044
23126	VILLAGE OF PINECREST	347,529	387,665
23127	CITY OF CORAL GABLES	45,725	27,419
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	33,603	34,777
23134	CITY OF SWEETWATER	19,814	37,846
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	58,278	67,691
23410	GREATER MIAMI EXPRESSWAY AGENCY	-	99,506
23700	MIAMI DADE COLLEGE	4,361,934	4,357,415
24001	DESOTO CO CLERK OF CIRCUIT COURT	34,557	34,314
24003	DESOTO CO BD OF CO COMMISSIONERS	463,765	534,309
24004	DESOTO CO PROPERTY APPRAISER	34,825	36,679
24005	DESOTO CO TAX COLLECTOR	19,712	27,553
24006	DESOTO CO SHERIFF'S DEPT	501,825	590,884
24007	DESOTO CO SCHOOL BOARD	547,411	560,187
24011	DESOTO CO SUPERVISOR OF ELECTIONS	20,615	17,618
24062	JOSHUA WATER CONTROL DIST	2,630	2,801
25001	DIXIE CO CLERK OF CIRCUIT COURT	28,264	28,093
25003	DIXIE CO BD OF CO COMMISSIONERS	271,989	296,559
25004	DIXIE CO PROPERTY APPRAISER	33,732	23,844
25005	DIXIE CO TAX COLLECTOR	28,782	28,359
25006	DIXIE CO SHERIFF'S DEPT	312,291	314,223
25007	DIXIE CO SCHOOL BOARD	266,334	269,571
25011	DIXIE CO SUPERVISOR OF ELECTIONS	7,114	14,167
25100	TOWN OF CROSS CITY	37,564	40,719
25103	SUWANNEE WATER AND SEWER DISTRICT	6,029	6,698
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	4,789	6,049
25363	KINDER CUB SCHOOL, INC.	10,869	12,196
26003	CITY OF JACKSONVILLE	252,120	228,284
26007	DUVAL CO SCHOOL BOARD	11,525,617	11,786,259
26039	NORTHEAST FL REGIONAL COUNCIL	43,607	46,558
26102	JACKSONVILLE PORT AUTHORITY	469,164	480,504
26103	JACKSONVILLE AVIATION AUTHORITY	828,728	903,269
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	10,439	11,958
26301	RIVER CITY SCIENCE ACADEMY	104,883	120,179
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	61,764	70,402
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	11,706	12,610
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	92,134	92,329
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	92,637	100,039
26366	LONE STAR MYCROSCHOOL	14,349	16,004
26368	BISCAYNE MYCROSCHOOL	9,279	12,200
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	78,166	88,014
26370	RIVER CITY SCIENCE ACADEMY SOUTHEAST	69,025	92,525
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	1,405,215	1,515,680
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	615,291	639,992
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	5,298,368	5,994,243
27004	ESCAMBIA CO PROPERTY APPRAISER	173,400	190,567
27005	ESCAMBIA CO TAX COLLECTOR	141,588	181,063
27006	ESCAMBIA CO SHERIFF'S DEPT	2,655,422	3,046,947
27007	ESCAMBIA CO SCHOOL BOARD	4,388,361	4,555,846
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	238,741	268,040
27039	WEST FL REGIONAL PLANNING COUNCIL	44,603	45,182
27041	SANTA ROSA ISLAND AUTH	34,711	29,790
27059	EMERALD COAST UTILITIES AUTHORITY	1,138,323	1,170,890
27060	ESCAMBIA CO HOUSING FINANCE AUTH	13,463	14,765
27100	CITY OF PENSACOLA	1,024,133	1,182,952
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	14,976	15,945
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	19,676	21,466
27700	PENSACOLA STATE COLLEGE	744,255	821,450
28001	FLAGLER CO CLERK OF CIRCUIT COURT	166,052	172,353
28003	FLAGLER CO BD OF CO COMMISSIONERS	1,223,086	1,397,735
28004	FLAGLER CO PROPERTY APPRAISER	80,073	88,022
28005	FLAGLER CO TAX COLLECTOR	123,672	121,123
28006	FLAGLER CO SHERIFF'S DEPT	1,477,669	1,754,309
28007	FLAGLER CO SCHOOL BOARD	1,696,496	1,744,721
28009	EAST FLAGLER MOSQUITO CONTROL DIST	17,944	18,691

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28011	FLAGLER CO SUPERVISOR OF ELECTIONS	43,508	48,964
28088	FLAGLER CO HOUSING AUTH	10,727	12,306
28100	CITY OF PALM COAST	35,031	42,508
28101	CITY OF BUNNELL	180,411	188,612
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	47,902	52,307
29003	FRANKLIN CO BD OF CO COMM	111,287	117,933
29004	FRANKLIN CO PROPERTY APPRAISER	21,547	35,035
29005	FRANKLIN CO TAX COLLECTOR	26,673	19,981
29006	FRANKLIN CO SHERIFF'S DEPT	243,631	304,327
29007	FRANKLIN CO SCHOOL BOARD	152,201	172,316
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	17,605	17,807
29100	CITY OF APALACHICOLA	88,720	81,352
29101	CITY OF CARRABELLE	34,606	42,160
29102	EASTPOINT WATER AND SEWER DIST	10,865	11,275
29104	APALACHICOLA HOUSING AUTHORITY	3,606	3,905
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	71,482	73,736
30003	GADSDEN CO BD OF CO COMMISSIONERS	388,925	422,449
30005	GADSDEN CO TAX COLLECTOR	17,037	-
30006	GADSDEN CO SHERIFF'S DEPT	272,975	299,793
30007	GADSDEN CO SCHOOL BOARD	612,286	588,352
30100	TOWN OF HAVANA	68,839	68,860
30101	CITY OF CHATTAHOOCHEE	82,497	91,050
30102	NORTHWEST FL WATER MANAGEMENT DIST	200,752	198,935
30103	TOWN OF GREENSBORO	3,986	3,586
30104	CITY OF GRETNA	29,027	33,428
30105	CITY OF MIDWAY	38,127	37,320
30302	CROSSROAD ACADEMY CHARTER SCHOOL OF BUSINESS	39,462	36,968
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	33,875	36,824
31003	GILCHRIST CO BD OF CO COMMISSIONERS	184,954	222,737
31004	GILCHRIST CO PROPERTY APPRAISER	29,830	30,115
31005	GILCHRIST CO TAX COLLECTOR	31,975	31,318
31006	GILCHRIST CO SHERIFF'S DEPT	245,947	315,120
31007	GILCHRIST CO SCHOOL BOARD	377,806	378,186
31011	GILCHRIST CO SUPERVISOR OF ELECTION	20,630	15,235
31100	CITY OF TRENTON	34,703	41,611
32001	GLADES CO CLERK OF THE CIRCUIT COUR	37,685	40,400
32003	GLADES CO BD OF CO COMMISSIONERS	155,990	172,787
32004	GLADES CO PROPERTY APPRAISER	18,578	19,432
32005	GLADES COUNTY TAX COLLECTOR	11,544	11,861
32006	GLADES CO SHERIFF'S DEPT	219,431	467,922
32007	GLADES CO SCHOOL BOARD	260,664	258,975
32100	CITY OF MOORE HAVEN	28,878	37,404
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	856	980
32300	PEMAYETV EMAHAKV, INC	185,829	205,728
33001	GULF CO CLERK OF CIRCUIT COURT	34,971	34,669
33003	GULF CO BD OF CO COMMISSIONERS	377,786	419,052
33004	GULF CO PROPERTY APPRAISER	27,094	26,446
33005	GULF CO TAX COLLECTOR	13,832	31,355
33006	GULF COUNTY SHERIFF'S DEPT	139,682	165,825
33007	GULF CO SCHOOL BOARD	280,382	286,904
33011	GULF CO SUPERVISOR OF ELECTIONS	19,152	14,170
33100	CITY OF PORT ST JOE	125,077	142,172
34001	HAMILTON CO CLERK OF CIRCUIT COURT	38,885	39,687
34003	HAMILTON CO BD OF CO COMMISSIONERS	181,424	211,813
34004	HAMILTON CO PROPERTY APPRAISER	18,303	23,249
34005	HAMILTON CO TAX COLLECTOR	11,526	28,300
34006	HAMILTON CO SHERIFF'S DEPT	180,698	224,759
34007	HAMILTON CO SCHOOL BOARD	332,974	276,354
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	22,703	20,750
34100	CITY OF JASPER	52,600	47,191
34103	TOWN OF JENNINGS	16,063	13,360
35001	HARDEE CO CLERK OF CIRCUIT COURT	44,892	46,596
35003	HARDEE CO BD OF CO COMMISSIONERS	355,250	386,963
35004	HARDEE CO PROPERTY APPRAISER	31,674	32,708
35005	HARDEE CO TAX COLLECTOR	33,246	29,636
35006	HARDEE CO SHERIFF'S DEPT	352,325	388,704
35007	HARDEE CO SCHOOL BOARD	534,168	488,749
35011	HARDEE CO SUPERVISOR OF ELECTIONS	2,338	18,324
36001	HENDRY CO CLERK OF CIRCUIT COURT	53,832	53,929
36003	HENDRY CO BD OF CO COMMISSIONERS	428,976	496,238
36004	HENDRY CO PROPERTY APPRAISER	30,452	30,545
36005	HENDRY CO TAX COLLECTOR	28,649	58,977
36006	HENDRY CO SHERIFF'S DEPT	674,725	816,748
36007	HENDRY CO SCHOOL BOARD	833,236	755,317

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36011	HENDRY CO SUPERVISOR OF ELECTIONS	22,284	20,024
36016	HENDRY REGIONAL MEDICAL CENTER	2,203	2,218
36100	CITY OF LABELLE	39,972	47,148
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	5,964	6,045
36102	BARRON WATER CONTROL DISTRICT	11,424	12,162
36103	CITY OF CLEWISTON	56,381	75,259
36104	CENTRAL CO WATER CONTROL DIST	13,154	11,402
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	358	410
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	198,179	217,589
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	2,626,488	2,884,257
37004	HERNANDO COUNTY PROPERTY APPRAISER	103,579	86,032
37005	HERNANDO CO TAX COLLECTOR	128,623	132,644
37006	HERNANDO CO SHERIFF'S DEPT	2,870,673	3,441,171
37007	HERNANDO CO SCHOOL BOARD	2,991,693	3,199,725
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	39,790	33,516
37056	SW FL WATER MANAGEMENT DIST	1,138,419	1,199,518
37100	CITY OF BROOKSVILLE	122,806	136,410
37101	HERNANDO CO HOUSING AUTH	13,232	14,622
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	136,870	164,259
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	957,279	1,081,722
38004	HIGHLANDS CO PROPERTY APPRAISER	81,675	82,791
38005	HIGHLANDS CO TAX COLLECTOR	71,448	72,914
38006	HIGHLANDS CO SHERIFF'S DEPT	1,214,202	1,363,334
38007	HIGHLANDS CO SCHOOL BOARD	1,345,227	1,258,583
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	36,125	34,952
38100	CITY OF AVON PARK	75,682	74,103
38101	TOWN OF LAKE PLACID	99,887	109,096
38102	CITY OF SEBRING	386,396	443,494
38103	SEBRING AIRPORT AUTH	36,638	32,575
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	5,304	6,793
38700	SOUTH FLORIDA STATE COLLEGE	452,522	437,226
39001	HILLSBOROUGH CO CLERK OF COURT	1,123,198	1,136,736
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	18,206,367	20,861,244
39004	HILLSBOROUGH CO PROPERTY APPRAISER	260,067	257,711
39005	HILLSBOROUGH CO TAX COLLECTOR	582,383	615,191
39006	HILLSBOROUGH CO SHERIFF'S DEPT	14,960,752	17,010,122
39007	HILLSBOROUGH CO SCHOOL BOARD	19,704,958	21,087,642
39037	HILLSBOROUGH CO AVIATION AUTH	1,778,459	1,989,132
39038	TAMPA PORT AUTH	508,640	546,386
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	161,364	183,434
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	1,194,959	1,215,245
39100	CITY OF TEMPLE TERRACE	10,792	13,958
39102	TAMPA SPORTS AUTH	177,308	167,163
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	114,267	121,161
39109	TAMPA BAY ESTUARY PROGRAM	18,478	18,937
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	167,128	186,367
39700	HILLSBOROUGH COLLEGE	1,681,877	1,829,467
40001	HOLMES CO CLERK OF CIRCUIT COURT	37,347	42,389
40003	HOLMES CO BD OF CO COMMISSIONERS	149,042	73,461
40004	HOLMES CO PROPERTY APPRAISER	27,781	27,752
40005	HOLMES CO TAX COLLECTOR	30,908	27,185
40006	HOLMES CO SHERIFF'S DEPT	192,712	316,761
40007	HOLMES CO SCHOOL BOARD	265,652	294,661
40103	HOLMES COUNTY HOUSING AUTHORITY	1,946	1,381
40109	CITY OF BONIFAY	18,809	41,239
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	122,301	127,689
41003	INDIAN RIVER CO BD OF CO COMMISSION	3,310,956	3,995,879
41004	INDIAN RIVER CO PROPERTY APPRAISER	103,167	116,144
41005	INDIAN RIVER CO TAX COLLECTOR	108,352	122,696
41006	INDIAN RIVER CO SHERIFF'S DEPT	2,007,889	2,332,458
41007	INDIAN RIVER CO SCHOOL BOARD	1,991,174	2,019,902
41009	INDIAN RIVER MOSQUITO CONTROL DIST	75,597	75,043
41011	INDIAN RIVER CO SUPERVISOR ELECTION	25,063	25,265
41018	FELLSMERE WATER CONTROL DIST	2,143	10,267
41050	INDIAN RIVER FARMS WATER CONTROL DI	25,456	24,294
41065	ST JOHNS WATER CONTROL DIST	18,661	18,763
42001	JACKSON CO CLERK OF CIRCUIT COURT	61,840	65,946
42003	JACKSON CO BD OF CO COMMISSIONERS	500,045	543,039
42004	JACKSON CO PROPERTY APPRAISER	41,540	42,103
42005	JACKSON CO TAX COLLECTOR	38,719	40,855
42006	JACKSON CO SHERIFF'S DEPT	266,233	305,750
42007	JACKSON CO SCHOOL BOARD	746,708	770,431
42016	JACKSON HOSPITAL	71,240	72,344
42088	NW FL REGIONAL HOUSING AUTH	24,704	27,607

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42100	TOWN OF SNEADS	42,586	24,062
42101	CITY OF GRACEVILLE	47,669	44,647
42102	TOWN OF GRAND RIDGE	8,719	2,763
42103	TOWN OF ALFORD	2,922	3,633
42104	CITY OF MARIANNA	85,344	95,288
42105	MARIANNA HEALTH & REHABILITATION CENTER	179,313	-
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	4,248	5,310
42700	CHIPOLA COLLEGE	260,141	275,045
43001	JEFFERSON CO CLERK OF CIRCUIT CT	198,265	195,868
43004	JEFFERSON CO PROPERTY APPRAISER	25,772	26,360
43005	JEFFERSON CO TAX COLLECTOR	7,521	4,983
43006	JEFFERSON CO SHERIFF'S DEPT	195,424	214,766
43007	JEFFERSON CO SCHOOL BOARD	164,469	152,257
43011	JEFFERSON CO SUPERVISOR OF ELECTION	20,490	21,709
43100	CITY OF MONTICELLO	27,696	28,515
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	95,053	94,773
44004	LAFAYETTE CO PROPERTY APPRAISER	19,071	18,591
44005	LAFAYETTE CO TAX COLLECTOR	24,150	23,819
44006	LAFAYETTE CO SHERIFF'S DEPT	96,490	102,529
44007	LAFAYETTE CO SCHOOL BOARD	173,278	176,992
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	17,999	17,195
44100	TOWN OF MAYO	18,348	17,730
45001	LAKE CO CLERK OF COURTS	310,356	329,869
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	3,186,617	4,094,656
45004	LAKE CO PROPERTY APPRAISER	98,761	101,879
45005	LAKE CO TAX COLLECTOR	190,209	212,971
45006	LAKE CO SHERIFF'S DEPT	2,820,370	3,393,735
45007	LAKE CO SCHOOL BOARD	3,905,292	3,885,501
45011	LAKE CO SUPERVISOR OF ELECTIONS	41,866	61,657
45023	LAKE COUNTY WATER DISTRICT	989	1,073
45100	CITY OF EUSTIS	10,879	12,400
45101	CITY OF UMATILLA	47,195	48,983
45103	TOWN OF ASTATULA	38,023	55,603
45104	CITY OF MINNEOLA	155,876	213,349
45105	CITY OF TAVARES	383,006	466,618
45106	TOWN OF MONTVERDE	9,501	14,433
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	1,038	-
45113	CITY OF FRUITLAND PARK	147,620	192,065
45114	CITY OF GROVELAND	397,788	494,100
45338	MASCOTTE CHARTER SCHOOL, INC	112,101	123,441
45339	SPRING CREEK CHARTER SCHOOL	89,956	93,762
45340	MINNEOLA CHARTER SCHOOLS, INC.	194,710	204,287
45341	ROUND LAKE CHARTER, INC	83,838	86,568
45700	LAKE SUMTER STATE COLLEGE	396,799	450,370
46001	LEE CO CLERK OF CIRCUIT COURT	611,268	730,213
46003	LEE CO BD OF CO COMMISSIONERS	8,224,296	9,089,440
46004	LEE CO PROPERTY APPRAISER	219,634	231,907
46005	LEE CO TAX COLLECTOR	388,283	420,779
46006	LEE CO SHERIFF'S DEPT	7,529,560	8,636,300
46007	LEE CO SCHOOL BOARD	8,583,506	9,090,804
46009	LEE CO MOSQUITO CONTROL DIST	232,155	258,312
46011	LEE CO SUPERVISOR OF ELECTIONS	73,323	72,350
46046	LEE CO HYACINTH CONTROL DIST	37,649	39,875
46099	FT MYERS BEACH MOSQUITO CONTROL	4,774	4,532
46100	SANIBEL FIRE CONTROL DIST	189,472	219,080
46101	SW FL REGIONAL PLANNING COUNCIL	16,196	10,844
46102	NORTH FORT MYERS FIRE CONTROL DIST	417,179	506,065
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	793,223	859,462
46104	TICE FIRE & RESCUE DIST	150,832	186,583
46105	FT MYERS BEACH LIBRARY DIST	20,071	18,187
46106	FT MYERS BEACH FIRE CONTROL DIST	367,818	441,490
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	807,660	941,095
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	54,568	55,381
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	928,438	1,201,378
46110	CAPTIVA FIRE CONTROL DIST	97,093	118,107
46111	FT MYERS SHORES FIRE DEPT	227,524	277,646
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	60,972	56,814
46113	ALVA FIRE AND RESCUE SERVICE DIST	53,087	62,791
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	56,613	65,279
46116	CITY OF BONITA SPRINGS	103,528	114,823
46117	MATLACHA-PINE FIRE DISTRICT	264,301	292,238
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	2,884	2,364
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	91,502	101,188
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	16,992	13,975

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46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	255,677	293,810
46302	THE ISLAND SCHOOL, INC.	19,318	22,959
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	1,020,045	1,073,612
47001	LEON CO CLERK OF THE CIRCUIT COURT	174,113	175,633
47003	LEON CO BD OF CO COMMISSIONERS	1,817,125	2,027,409
47004	LEON CO PROPERTY APPRAISER	147,171	153,054
47005	LEON CO TAX COLLECTOR	134,629	138,968
47006	LEON CO SHERIFF'S DEPT	3,433,139	4,283,414
47007	LEON CO SCHOOL BOARD	3,982,802	4,155,310
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	110,943	81,633
47090	FLORIDA BOARD OF BAR EXAMINERS	69,657	82,901
47102	TALLAHASSEE HOUSING AUTH	51,278	42,408
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	4,346	3,695
47104	FL CLERKS OF COURT OPERATIONS CORP	22,454	45,561
47106	VOLUNTEER FLORIDA	48,980	48,733
47107	CITY OF TALLAHASSEE CDA	19,058	19,355
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	15,603	15,820
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	97,283	98,819
47302	STARS EDUCATION SERVICES, INC	49,840	45,233
47700	TALLAHASSEE STATE COLLEGE	1,238,129	1,309,263
48001	LEVY CO CLERK OF CIRCUIT COURT	68,480	67,414
48003	LEVY CO BD OF CO COMMISSIONERS	599,569	639,773
48004	LEVY CO PROPERTY APPRAISER	31,355	31,548
48005	LEVY CO TAX COLLECTOR	60,048	58,927
48006	LEVY CO SHERIFF'S DEPT	688,959	740,541
48007	LEVY CO SCHOOL BOARD	568,683	600,775
48011	LEVY CO SUPERVISOR OF ELECTIONS	11,883	16,032
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	12,342	14,358
48100	CITY OF CHIEFLAND	105,474	136,020
48101	TOWN OF YANKEETOWN	4,350	7,821
48102	CITY OF FANNING SPRINGS	23,924	19,396
48103	TOWN OF INGLIS	5,647	6,500
48104	CITY OF CEDAR KEY	15,500	15,142
48182	CITY OF WILLISTON	37,908	36,051
48300	WHISPERING WINDS CHARTER SCHOOL	19,957	14,534
48301	NATURE COAST MIDDLE SCHOOL	10,378	10,427
49001	LIBERTY CO CLERK OF CIRCUIT COURT	34,645	29,785
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	84,102	86,659
49004	LIBERTY CO PROPERTY APPRAISER	23,129	17,998
49005	LIBERTY CO TAX COLLECTOR	31,244	29,105
49006	LIBERTY CO SHERIFF'S DEPT	131,463	170,760
49007	LIBERTY CO SCHOOL BOARD	162,045	174,184
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	20,406	18,845
49100	CITY OF BRISTOL	12,488	12,487
50001	MADISON CO CLERK OF CIRCUIT COURT	25,683	27,045
50003	MADISON CO BD OF CO COMMISSIONERS	317,991	361,413
50004	MADISON CO PROPERTY APPRAISER	21,641	30,936
50005	MADISON CO TAX COLLECTOR	16,708	29,540
50006	MADISON CO SHERIFF'S OFFICE	272,768	297,624
50007	MADISON CO SCHOOL BOARD	268,536	241,107
50011	MADISON CO SUPERVISOR OF ELECTIONS	16,385	15,719
50100	TOWN OF GREENVILLE	11,672	5,484
50103	AUCILLA AREA SOLID WASTE ADMIN	9,292	11,802
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	10,306	12,319
50301	MADISON CREATIVE ARTS ACADEMY, INC.	43,934	44,788
50700	NORTH FLORIDA COLLEGE	174,155	193,686
51001	MANATEE CO CLERK OF CIRCUIT COURT	458,903	502,422
51003	MANATEE CO BD OF CO COMMISSIONERS	4,495,029	4,291,603
51004	MANATEE CO PROPERTY APPRAISER	164,369	174,458
51005	MANATEE CO TAX COLLECTOR	240,169	263,386
51006	MANATEE CO SHERIFF'S DEPT	7,139,578	8,679,161
51007	MANATEE CO SCHOOL BOARD	5,193,103	5,613,544
51009	MANATEE CO MOSQUITO CONTROL DIST	57,608	59,827
51101	CITY OF HOLMES BEACH	59,213	71,060
51102	CITY OF BRADENTON	572,651	562,422
51103	CEDAR HAMMOCK FIRE CONTROL DIST	532,309	621,057
51105	MANATEE CO HOUSING AUTH	30,946	35,858
51107	EAST MANATEE FIRE RESCUE DISTRICT	898,197	932,618
51109	PEACE RIVER/MANASOTA REG WATER SUPP	129,249	128,749
51111	PARRISH FIRE DISTRICT	136,630	193,956
51112	CITY OF ANNA MARIA	18,177	27,630
51113	TOWN OF LONGBOAT KEY	242,317	286,190
51121	NORTH RIVER FIRE DISTRICT	-	2,434
51300	PALMETTO CHARTER SCHOOL, INC.	34,266	37,584

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51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	124,743	131,115
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	69,573	69,660
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	516,022	587,190
52001	MARION CO CLERK OF CIRCUIT COURT	300,000	337,707
52003	MARION CO BD OF CO COMMISSIONERS	5,468,375	5,965,950
52004	MARION CO PROPERTY APPRAISER	170,813	178,409
52005	MARION CO TAX COLLECTOR	156,250	166,922
52006	MARION CO SHERIFF'S DEPT	5,062,278	6,228,380
52007	MARION CO SCHOOL BOARD	5,437,829	5,549,867
52011	MARION CO SUPERVISOR OF ELECTIONS	69,347	69,129
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	7,305	2,879
52103	MARION COUNTY HOSPITAL DISTRICT	44,557	48,686
52300	MARION CHARTER SCHOOL	17,944	19,767
52700	COLLEGE OF CENTRAL FLORIDA	613,009	632,329
53001	MARTIN CO CLERK OF CIRCUIT COURT	142,556	173,194
53003	MARTIN CO BD OF CO COMMISSIONERS	4,214,458	4,860,525
53004	MARTIN CO PROPERTY APPRAISER	107,539	112,115
53005	MARTIN CO TAX COLLECTOR	127,273	133,404
53006	MARTIN CO SHERIFF'S OFFICE	3,586,812	4,132,804
53007	MARTIN CO SCHOOL BOARD	3,186,324	3,188,025
53100	CITY OF STUART	988,448	1,177,983
53101	VILLAGE OF INDIANTOWN	50,261	57,686
54001	MONROE CO CLERK OF CIRCUIT COURT	192,001	201,193
54003	MONROE CO BD OF CO COMMISSIONERS	1,891,618	2,175,770
54004	MONROE CO PROPERTY APPRAISER	92,835	87,212
54005	MONROE CO TAX COLLECTOR	156,606	159,269
54006	MONROE CO SHERIFF'S DEPT	2,723,552	3,091,853
54007	MONROE CO SCHOOL BOARD	1,481,632	1,609,751
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	167,719	187,343
54011	MONROE CO SUPERVISOR OF ELECTIONS	40,077	49,833
54100	CITY OF KEY COLONY BEACH	67,529	72,406
54101	MONROE CO LAND AUTH	29,805	30,338
54103	ISLAMORADA, VILLAGE OF ISLANDS	431,053	479,557
54700	THE COLLEGE OF THE FLORIDA KEYS	185,827	197,785
54999	FL KEYS AQUEDUCT AUTH	824,102	870,061
55001	NASSAU CO CLERK OF CIRCUIT COURT	142,898	142,156
55003	NASSAU CO BD OF CO COMMISSIONERS	1,671,244	1,981,777
55004	NASSAU CO PROPERTY APPRAISER	87,157	83,700
55005	NASSAU CO TAX COLLECTOR	110,460	97,926
55006	NASSAU CO SHERIFF'S DEPT	1,297,855	1,468,068
55007	NASSAU CO SCHOOL BOARD	1,459,727	1,469,113
55009	AMELIA ISLAND MOSQUITO CONTROL	19,075	21,112
55011	NASSAU CO SUPERVISOR OF ELECTIONS	53,392	53,117
55100	TOWN OF HILLIARD	34,306	37,483
55101	TOWN OF CALLAHAN	13,474	15,501
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	164,800	154,641
56003	OKALOOSA CO BD OF CO COMMISSIONERS	1,773,202	1,984,993
56004	OKALOOSA CO PROPERTY APPRAISER	96,535	94,790
56005	OKALOOSA CO TAX COLLECTOR	154,657	161,398
56006	OKALOOSA CO SHERIFF'S DEPT	1,767,500	2,056,259
56007	OKALOOSA CO SCHOOL BOARD	3,214,421	3,326,468
56100	OKALOOSA CO GAS DIST	20,776	18,658
56101	CITY OF VALPARAISO	2,774	2,979
56103	CITY OF NICEVILLE	456,758	488,463
56104	NICEVILLE HOUSING AUTHORITY	5,292	5,856
56114	MID-BAY BRIDGE AUTHORITY	9,859	9,804
56300	LIZA JACKSON PREPARATORY SCHOOL	78,537	88,649
56700	NORTHWEST FLORIDA STATE COLLEGE	406,345	439,290
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	63,569	63,093
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	488,800	558,136
57004	OKEECHOBEE CO PROPERTY APPRAISER	40,001	40,350
57005	OKEECHOBEE CO TAX COLLECTOR	27,662	29,043
57006	OKEECHOBEE CO SHERIFF'S DEPT	719,505	979,295
57007	OKEECHOBEE CO SCHOOL BOARD	666,331	700,904
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	6,726	4,132
57109	COQUINA WATER CONTOL DISTRICT	10,169	8,411
58001	ORANGE CO COMPTROLLER	465,543	489,276
58003	ORANGE CO BD OF CO COMMISSIONERS	20,396,833	23,165,019
58004	ORANGE CO PROPERTY APPRAISER	280,836	327,738
58005	ORANGE CO TAX COLLECTOR	456,404	495,462
58006	ORANGE CO SHERIFF'S OFFICE	10,297,623	12,529,744
58007	ORANGE CO SCHOOL BOARD	20,942,340	19,537,761
58010	ORANGE CO CLERK OF CIRCUIT COURT	587,586	697,477
58011	ORANGE CO SUPERVISOR OF ELECTIONS	142,613	169,252

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58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	2,169,559	2,523,357
58087	ORANGE CO HOUSING FINANCE AUTH	17,562	19,751
58106	LAKE APOPKA NATURAL GAS DIST	147,561	167,069
58108	CITY OF EDGEWOOD	72,232	81,631
58109	CITY OF MAITLAND	13,034	14,911
58118	GREATER ORLANDO AVIATION AUTHORITY	642,233	792,028
58301	FLORIDA VIRTUAL SCHOOL	5,912,149	6,507,463
58304	NAP FORD COMMUNITY SCHOOL	25,114	26,934
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	122,476	126,450
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	55,952	60,880
58307	ORLANDO SCIENCE CHARTER SCHOOL K-8	-	69,712
58700	VALENCIA COLLEGE	3,016,884	3,310,046
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	341,953	318,856
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	251,444	204,352
59003	OSCEOLA CO BD OF CO COMMISSIONERS	5,496,849	6,226,914
59004	OSCEOLA CO PROPERTY APPRAISER	159,492	140,503
59005	OSCEOLA CO TAX COLLECTOR	250,576	268,610
59006	OSCEOLA CO SHERIFF'S DEPT	4,036,173	4,991,563
59007	OSCEOLA CO SCHOOL BOARD	6,961,834	6,985,192
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	59,544	56,462
59300	NEW DIMENSIONS HIGH SCHOOL INC	21,653	24,199
60001	CLK OF THE CIRCUIT CT & COMPTROLLER PALM BEACH CO	1,022,225	1,100,504
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	24,782,606	27,825,393
60004	PALM BEACH CO PROPERTY APPRAISER	541,005	582,695
60005	PALM BEACH CO TAX COLLECTOR	620,922	652,183
60006	PALM BEACH CO SHERIFF'S DEPT	26,451,731	30,677,560
60007	PALM BEACH CO SCHOOL BOARD	26,860,228	28,471,881
60011	PALM BEACH SUPERVISOR OF ELECTIONS	115,697	111,313
60018	LAKE WORTH DRAINAGE DIST	215,598	224,544
60019	PORT OF PALM BEACH DIST	141,873	148,683
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	3,460,009	3,653,501
60025	SOUTH FLORIDA CONSERVANCY DIST	14,495	16,216
60044	FLORIDA INLAND NAVIGATION DIST	25,068	28,775
60048	S INDIAN RIVER WATER CONTROL DIST	347	239
60049	SHAWANO DRAINAGE DIST	1,460	1,511
60103	TOWN OF JUNO BEACH	130,663	150,331
60105	TOWN OF OCEAN RIDGE	127,320	177,541
60108	TOWN OF JUPITER	680,782	772,015
60109	CITY OF PAHOKEE	2,337	7,992
60111	CITY OF GREENACRES	9,921	11,661
60117	PALM BEACH CO SOLID WASTE AUTH	1,092,826	1,162,293
60119	PALM BCH SOIL & WATER CONSERVATION	2,050	2,373
60120	INDIAN TRAIL IMPROVEMENT DIST	120,665	119,939
60121	CITY OF BOYNTON BEACH	12,361	11,540
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	9,675	11,015
60123	TOWN OF HAVERHILL	16,985	19,094
60124	CITY OF ATLANTIS	123,443	148,248
60125	TOWN OF SOUTH PALM BEACH	12,051	8,830
60126	CITY OF BOCA RATON	13,828	13,170
60127	TOWN OF HIGHLAND BEACH	482,236	585,275
60128	CITY OF PALM BEACH GARDENS	910,840	1,011,830
60129	TOWN OF PALM BEACH SHORES	30,482	38,475
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	141,637	128,030
60131	VILLAGE OF WELLINGTON	681,506	684,643
60132	VILLAGE OF ROYAL PALM BEACH	289,085	297,060
60133	VILLAGE OF PALM SPRINGS	449,961	569,277
60140	TOWN OF LOXAHATCHEE GROVES	30,500	38,807
60151	CITY OF SOUTH BAY	1,603	1,492
60152	CITY OF RIVIERA BEACH	878,126	1,238,717
60153	TOWN OF MANGONIA PARK	24,783	27,463
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	32,600	36,775
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	65,413	64,694
60303	WESTERN ACADEMY CHARTER SCHOOL	77,444	91,165
60304	SOUTH TECH CHARTER ACADEMY, INC	145,949	166,616
60305	INLET GROVE COMMUNITY HIGH SCHOOL	111,356	122,058
60306	GULF STREAM GOODWILL ACADEMIES INC	5,257	5,583
60700	PALM BEACH STATE COLLEGE	1,691,397	1,833,275
61001	PASCO CO CLERK OF CIRCUIT COURT	573,037	470,701
61003	PASCO CO BD OF CO COMMISSIONERS	11,213,124	13,639,486
61004	PASCO CO PROPERTY APPRAISER	136,611	145,896
61005	PASCO CO TAX COLLECTOR	319,640	372,603
61006	PASCO CO SHERIFF'S OFFICE	4,953,901	5,756,053
61007	PASCO CO SCHOOL BOARD	10,875,074	10,785,619
61009	PASCO CO MOSQUITO CONTROL DIST	76,339	69,405

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61011	PASCO CO SUPERVISOR OF ELECTIONS	105,281	90,622
61100	CITY OF PORT RICHEY	163,298	181,672
61101	CITY OF DADE CITY	6,004	7,609
61102	CITY OF NEW PORT RICHEY	222,765	245,185
61103	CITY OF ZEPHYRHILLS	386,659	460,420
61108	CITY OF SAN ANTONIO	4,456	3,721
61304	LEARNING LODGE ACADEMY, INC.	22,961	21,847
61700	PASCO HERNANDO STATE COLLEGE	700,223	694,449
62001	PINELLAS CO CLERK OF CIRCUIT COURT	854,539	883,423
62003	PINELLAS CO BD OF CO COMMISSIONERS	4,513,446	4,741,819
62004	PINELLAS CO PROPERTY APPRAISER	338,888	359,092
62005	PINELLAS CO TAX COLLECTOR	500,010	577,509
62006	PINELLAS CO SHERIFF'S DEPT	13,036,176	14,343,788
62007	PINELLAS CO SCHOOL BOARD	10,282,620	10,302,082
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	136,058	126,889
62012	PINELLAS CO JUVENILE WELFARE BOARD	139,520	156,829
62088	PINELLAS CO HOUSING AUTH	145,471	156,064
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	14,784	15,975
62100	CITY OF INDIAN ROCKS BEACH	3,850	4,281
62101	CITY OF DUNEDIN	43,250	34,558
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	33,646	31,144
62103	CITY OF SOUTH PASADENA	61,618	70,775
62104	CITY OF SEMINOLE	149,685	150,595
62105	CITY OF SAFETY HARBOR	23,774	10,726
62106	CITY OF OLDSMAR	59,160	69,667
62107	PINELLAS SUNCOAST TRANSIT AUTH	1,181,109	1,327,217
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	276,130	317,865
62111	CITY OF MADEIRA BEACH	165,618	216,400
62112	TOWN OF REDINGTON SHORES	19,290	10,411
62113	TAMPA BAY WATER	397,981	404,177
62114	TOWN OF NORTH REDINGTON BEACH	7,287	9,374
62115	PINELLAS PARK WATER MANAGEMENT DIST	10,759	10,108
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	14,949	13,333
62122	PINELLAS CO PLANNING COUNCIL	51,424	58,999
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	456,079	501,336
62124	CITY OF TREASURE ISLAND	239,758	262,552
62126	TOWN OF KENNETH CITY	77,892	89,410
62138	CITY OF ST. PETE BEACH	42,043	96,046
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	7,889	10,420
62700	ST PETERSBURG COLLEGE	1,745,386	1,851,912
63001	POLK CO CLERK OF CIRCUIT COURT	427,454	465,494
63003	POLK CO BD OF CO COMMISSIONERS	5,821,101	6,732,809
63004	POLK CO PROPERTY APPRAISER	237,912	269,890
63005	POLK CO TAX COLLECTOR	408,044	433,297
63006	POLK CO SHERIFF'S DEPT	6,783,826	8,003,253
63007	POLK CO SCHOOL BOARD	9,508,869	9,966,067
63105	VILLAGE OF HIGHLAND PARK	1,042	1,089
63128	CITY OF POLK CITY	35,315	35,902
63129	LAKELAND AREA MASS TRANSIT DISTRICT	213,827	247,060
63300	MCKEEL ACADEMY OF TECHNOLOGY	422,116	432,491
63301	DISCOVERY ACADEMY OF LAKE ALFRED	194,425	182,330
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	153,429	162,471
63303	BERKLEY CHARTER SCHOOL	100,172	96,991
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	45,165	49,338
63306	LAKE WALES CHARTER SCHOOLS	45,780	57,661
63307	LAKE WALES SENIOR HIGH SCHOOL	100,895	109,192
63308	POLK AVENUE ELEMENTARY SCHOOL	46,881	50,095
63309	HILLCREST ELEMENTARY SCHOOL	49,283	50,954
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	42,471	44,467
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	40,786	39,274
63312	VICTORY RIDGE ACADEMY	101,385	159,544
63315	EDWARD W BOK ACADEMY INC	41,596	41,097
63316	COMPASS CHARTER MIDDLE SCHOOL	16,354	15,111
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	42,259	35,949
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	58,216	61,031
63320	EDWARD W. BOK ACADEMY NORTH	35,495	45,920
63700	POLK STATE COLLEGE	700,320	848,438
64001	PUTNAM CO CLERK OF CIRCUIT COURT	105,053	119,919
64003	PUTNAM CO BD OF CO COMMISSIONERS	903,865	1,021,364
64004	PUTNAM CO PROPERTY APPRAISER	69,414	75,662
64005	PUTNAM CO TAX COLLECTOR	56,628	76,081
64006	PUTNAM CO SHERIFF'S DEPT	973,904	1,122,787
64007	PUTNAM CO SCHOOL BOARD	1,421,688	1,512,304
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	22,491	22,082

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64100	ST JOHNS RIVER WATER MANAGEMENT DIS	1,105,178	1,200,182
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	18,300	20,224
64700	ST JOHNS RIVER STATE COLLEGE	625,863	642,039
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	252,032	287,197
65003	ST JOHNS CO BD OF CO COMMISSIONERS	4,450,594	5,217,004
65004	ST JOHNS CO PROPERTY APPRAISER	142,025	152,426
65005	ST JOHNS CO TAX COLLECTOR	146,884	164,221
65006	ST JOHNS CO SHERIFF'S DEPT	3,870,173	4,543,364
65007	ST JOHNS CO SCHOOL BOARD	4,970,383	5,889,518
65009	ANASTASIA MOSQUITO CONTROL DIST	61,875	64,500
65100	CITY OF ST AUGUSTINE BEACH	199,791	212,020
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	6,516	27,437
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	148,666	212,280
66003	ST LUCIE CO BD OF CO COMMISSIONERS	1,606,946	1,709,893
66004	ST LUCIE CO PROPERTY APPRAISER	124,487	134,812
66005	ST LUCIE CO TAX COLLECTOR	251,207	258,849
66006	ST LUCIE CO SHERIFF'S DEPT	3,217,443	3,871,565
66007	ST LUCIE CO SCHOOL BOARD	5,732,394	5,780,577
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	64,583	59,878
66100	NORTH ST LUCIE RIVER WATER CONTROL	3,963	4,288
66101	CHILDRENS SERVICES COUNCIL OF ST LUCIE COUNTY	31,346	43,556
66102	CITY OF PORT ST LUCIE	50,313	48,835
66700	INDIAN RIVER STATE COLLEGE	959,138	1,133,580
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	145,034	163,796
67003	SANTA ROSA CO BD OF CO COMMISSIONER	695,587	730,649
67004	SANTA ROSA CO PROPERTY APPRAISER	83,100	87,057
67005	SANTA ROSA CO TAX COLLECTOR	104,864	108,801
67006	SANTA ROSA CO SHERIFF'S DEPT	2,168,922	2,566,347
67007	SANTA ROSA CO SCHOOL BOARD	1,989,895	2,110,375
67101	TOWN OF JAY	10,934	10,938
67102	AVALON FIRE RESCUE DISTRICT	45,647	52,887
68001	SARASOTA CO CLERK OF CIRCUIT COURT	319,910	338,511
68003	SARASOTA CO BD OF CO COMMISSIONERS	7,124,935	8,400,489
68004	SARASOTA CO PROPERTY APPRAISER	172,522	180,614
68005	SARASOTA CO TAX COLLECTOR	196,572	213,125
68006	SARASOTA CO SHERIFF'S DEPT	5,025,984	6,220,342
68007	SARASOTA CO SCHOOL BOARD	5,688,579	6,161,847
68026	WEST COAST INLAND NAVIGATION DIST	10,318	10,816
68100	CITY OF VENICE	1,206,215	1,384,448
68104	CITY OF SARASOTA	524,400	605,257
68105	CITY OF NORTH PORT	2,350,140	2,757,331
68107	ENGLEWOOD WATER DISTRICT	119,304	128,703
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	4,851	5,932
68109	SARASOTA BAY ESTUARY PROGRAM	14,710	14,581
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	37,851	40,866
68111	FLORIDA PACE FUNDING AGENCY	8,357	3,247
68300	SARASOTA MILITARY ACADEMY	65,969	60,844
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	39,589	44,797
68303	SARASOTA MILITARY ACADEMY PREP	37,272	35,388
68304	SARASOTA SUNCOAST ACADEMY	82,801	85,893
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	352,625	368,260
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	4,970,539	5,925,549
69004	SEMINOLE CO PROPERTY APPRAISER	144,286	143,405
69005	SEMINOLE CO TAX COLLECTOR	180,632	170,723
69006	SEMINOLE COUNTY SHERIFF'S DEPT	4,430,704	4,919,346
69007	SEMINOLE CO SCHOOL BOARD	5,746,452	5,676,909
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	51,560	67,285
69019	SEMINOLE CO PORT AUTH	14,267	14,547
69100	CITY OF ALTAMONTE SPRINGS	71,475	43,951
69101	CITY OF CASSELBERRY	33,217	23,300
69103	SANFORD AIRPORT AUTH	509,725	449,534
69104	CITY OF LONGWOOD	19,347	14,345
69105	CITY OF SANFORD	1,101,783	1,346,863
69307	SEMINOLE SCIENCE CHARTER SCHOOL	36,585	39,987
69700	SEMINOLE STATE COLLEGE OF FLORIDA	1,120,796	1,163,282
70001	SUMTER CO CLERK OF CIRCUIT COURT	90,966	105,712
70003	SUMTER CO BD OF CO COMMISSIONERS	833,733	1,029,155
70004	SUMTER CO PROPERTY APPRAISER	73,352	85,270
70005	SUMTER CO TAX COLLECTOR	65,668	61,996
70006	SUMTER CO SHERIFF'S DEPT	1,402,784	1,684,651
70007	SUMTER CO SCHOOL BOARD	904,959	959,483
70011	SUMTER CO SUPERVISOR OF ELECTIONS	44,614	44,374
70100	CITY OF BUSHNELL	10,736	13,286
70101	CITY OF WILDWOOD	479,358	560,065

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70102	CITY OF WEBSTER	11,591	11,383
70103	CITY OF COLEMAN	2,971	2,547
70104	CITY OF CENTER HILL	2,650	3,610
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	76,805	80,888
71003	SUWANNEE CO BOARD OF COUNTY COMMISSIONERS	515,763	562,580
71004	SUWANNEE CO PROPERTY APPRAISER	35,459	33,303
71005	SUWANNEE CO TAX COLLECTOR	21,299	26,585
71006	SUWANNEE CO SHERIFF'S DEPT	351,459	374,841
71007	SUWANNEE CO SCHOOL BOARD	815,132	774,735
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	26,447	24,409
71100	LIVE OAK HOUSING AUTH	4,886	4,854
71101	CITY OF LIVE OAK	224,497	229,294
71102	SUWANNEE RIVER WATER MGMT DISTRICT	131,402	137,276
71103	SUWANNEE VALLEY TRANSIT AUTH	22,688	19,506
72001	TAYLOR CO CLERK OF CIRCUIT COURT	54,056	49,598
72003	TAYLOR CO BD OF CO COMMISSIONERS	146,638	147,596
72004	TAYLOR CO PROPERTY APPRAISER	30,727	31,445
72005	TAYLOR CO TAX COLLECTOR	34,918	36,123
72006	TAYLOR CO SHERIFF'S DEPT	273,230	286,383
72007	TAYLOR CO SCHOOL BOARD	291,954	260,601
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	19,793	8,098
72100	CITY OF PERRY	51,335	50,885
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	6,823	5,054
72104	BIG BEND WATER AUTHORITY	8,882	8,492
73001	UNION CO CLERK OF COURTS	31,677	30,704
73003	UNION CO BD OF CO COMMISSIONERS	139,326	136,189
73004	UNION CO PROPERTY APPRAISER	18,693	18,056
73005	UNION CO TAX COLLECTOR	11,930	13,588
73006	UNION CO SHERIFF'S DEPT	97,153	114,045
73007	UNION CO SCHOOL BOARD	321,861	302,279
73011	UNION CO SUPERVISOR OF ELECTIONS	17,457	17,822
73088	UNION CO HOUSING AUTH	5,781	5,586
73101	CITY OF LAKE BUTLER	21,079	23,689
73103	NEW RIVER LIBRARY COOPERATIVE	6,031	4,183
73116	PAL PUBLIC LIBRARY COOPERATIVE	1,721	1,825
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	377,154	447,124
74003	VOLUSIA CO BD OF CO COMMISSIONERS	6,316,862	7,085,287
74004	VOLUSIA CO PROPERTY APPRAISER	283,956	299,806
74005	VOLUSIA CO TAX COLLECTOR	196,829	243,580
74006	VOLUSIA CO SHERIFF'S OFC	3,111,254	4,119,264
74007	VOLUSIA CO SCHOOL BOARD	5,505,282	5,570,097
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	61,370	59,587
74032	WEST VOLUSIA HOSPITAL AUTHORITY	565	634
74090	VOLUSIA CO LAW LIBRARY	6,275	7,140
74100	CITY OF LAKE HELEN	8,284	10,737
74101	CITY OF NEW SMYRNA BEACH	24,758	16,168
74102	CITY OF DAYTONA BEACH	1,074,710	1,160,352
74103	TOWN OF PIERSON	8,316	8,204
74104	CITY OF SOUTH DAYTONA	335,183	382,847
74105	CITY OF HOLLY HILL	130,307	150,081
74106	CITY OF DAYTONA BEACH SHORES	315,674	368,619
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	23,942	23,644
74109	TOWN OF PONCE INLET	243,681	295,128
74123	CITY OF OAK HILL	11,090	5,909
74124	CITY OF ORANGE CITY	459,158	563,803
74125	CITY OF DELTONA	370,492	466,160
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	12,885	13,271
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	5,566	8,657
74700	DAYTONA STATE COLLEGE	1,067,799	1,175,370
75001	WAKULLA CO CLERK OF CIRCUIT COURT	51,331	50,041
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	444,264	493,624
75004	WAKULLA CO PROPERTY APPRAISER	37,576	36,618
75005	WAKULLA CO TAX COLLECTOR	33,995	36,954
75006	WAKULLA CO SHERIFF'S DEPT	421,971	486,135
75007	WAKULLA CO SCHOOL BOARD	538,020	601,116
75011	WAKULLA COUNTY SUPERVISOR OF ELECTIONS	27,460	26,217
75101	CITY OF SOPCHOPPY	27,816	28,911
75102	WILDERNESS COAST LIBRARIES	2,716	3,692
76001	WALTON CO CLERK OF CIRCUIT COURT	159,252	174,307
76003	WALTON CO BD OF CO COMMISSIONERS	875,876	942,456
76004	WALTON CO PROPERTY APPRAISER	90,706	94,662
76005	WALTON CO TAX COLLECTOR	84,542	88,095
76006	WALTON CO SHERIFF'S DEPT	2,117,952	2,431,314
76007	WALTON CO SCHOOL BOARD	1,745,208	1,966,564

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76009	SO WALTON CO MOSQUITO CONTROL DIST	39,959	37,085
76011	WALTON CO SUPERVISOR OF ELECTIONS	24,647	21,322
76100	CITY OF DEFUNIAK SPRINGS	315,949	318,456
76101	DEFUNIAK SPRINGS HOUSING AUTH	7,947	8,058
76102	CITY OF FREEPORT	82,594	98,487
76300	WALTON ACADEMY	12,178	12,589
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	58,264	80,644
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	44,893	47,804
77003	WASHINGTON CO BD OF CO COMM	161,851	174,081
77004	WASHINGTON CO PROPERTY APPRAISER	9,772	23,583
77005	WASHINGTON CO TAX COLLECTOR	31,944	33,367
77006	WASHINGTON CO SHERIFF'S DEPT	341,212	395,091
77007	WASHINGTON CO SCHOOL BOARD	581,188	585,663
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	21,187	17,296
77100	CITY OF CHIPLEY	103,535	121,490
77101	CITY OF VERNON	6,756	4,084
77102	TOWN OF WAUSAU	2,624	1,531
TOTALS		\$ 1,301,905,896	\$ 1,431,241,203

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1000	STATE OF FLORIDA	\$	30,132,078	\$	31,380,132
4910	UNIVERSITY OF FLORIDA		3,292,049		3,557,812
4915	FLORIDA POLYTECHNIC UNIVERSITY		80,682		86,857
4920	FLORIDA STATE UNIVERSITY		1,521,744		1,664,130
4930	FLORIDA A&M UNIVERSITY		387,424		408,524
4940	UNIVERSITY OF CENTRAL FLORIDA		1,138,921		1,261,207
4950	UNIVERSITY OF SOUTH FLORIDA		1,655,826		1,684,912
4955	NEW COLLEGE		75,836		90,702
4960	FLORIDA ATLANTIC UNIVERSITY		596,873		666,859
4970	UNIVERSITY OF WEST FLORIDA		272,807		308,123
4980	FLORIDA INTERNATIONAL UNIVERSITY		1,065,699		1,175,967
4990	UNIVERSITY OF NORTH FLORIDA		376,793		425,583
4995	FLORIDA GULF COAST UNIVERSITY		339,008		387,503
11001	ALACHUA CO CLERK OF CIRCUIT COURT		41,681		42,224
11003	ALACHUA CO BD OF CO COMMISSIONERS		389,431		421,546
11004	ALACHUA CO PROPERTY APPRAISER		22,499		24,988
11005	ALACHUA CO TAX COLLECTOR		26,374		26,139
11006	ALACHUA CO SHERIFF'S OFFICE		310,117		357,229
11007	ALACHUA CO SCHOOL BOARD		602,811		573,152
11100	CITY OF ALACHUA		44,430		43,187
11101	CITY OF HIGH SPRINGS		22,436		22,867
11102	CITY OF NEWBERRY		28,723		30,812
11103	CITY OF GAINESVILLE		1,217		1,245
11104	ALACHUA COUNTY LIBRARY DISTRICT		42,106		45,283
11116	CITY OF ARCHER		2,793		1,934
11117	CHILDREN'S TRUST OF ALACHUA COUNTY		5,433		6,323
11300	CARING & SHARING LEARNING SCHOOL		9,440		11,405
11302	SIATECH GAINESVILLE		2,162		1,893
11305	MICANOPY MIDDLE SCHOOL INC		1,858		1,956
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL		3,765		3,937
11308	BOULWARE SPRINGS CHARTER SCHOOL		4,974		4,297
11700	SANTA FE COLLEGE		193,272		245,203
12001	BAKER CO CLERK OF CIRCUIT COURT		3,640		3,610
12003	BAKER CO BD OF CO COMMISSIONERS		22,496		23,981
12004	BAKER CO PROPERTY APPRAISER		2,494		2,722
12005	BAKER CO TAX COLLECTOR		2,780		3,070
12006	BAKER CO SHERIFF'S DEPT		39,057		45,394
12007	BAKER CO SCHOOL BOARD		100,063		102,415
12011	BAKER CO SUPERVISOR OF ELECTIONS		1,380		1,130
12100	CITY OF MACCLENNY		13,445		13,089
12102	NEW RIVER SOLID WASTE ASSOCIATION		6,402		6,519
12104	TOWN OF GLEN ST MARY		634		564
13001	BAY CO CLERK OF CIRCUIT COURT		22,978		23,579
13003	BAY CO BD OF CO COMMISSIONERS		200,179		230,509
13004	BAY CO PROPERTY APPRAISER		13,782		15,041
13005	BAY CO TAX COLLECTOR		19,479		19,222
13006	BAY CO SHERIFF'S DEPT		160,687		179,480
13007	BAY CO SCHOOL BOARD		545,755		559,336
13009	BEACH MOSQUITO CONTROL DIST		3,482		3,456
13011	BAY COUNTY SUPERVISOR OF ELECTIONS		3,496		3,480
13100	CITY OF PANAMA CITY		3,960		3,554
13101	PANAMA CITY PORT AUTH		411		431
13102	CITY OF SPRINGFIELD		21,206		23,005
13103	CITY OF PARKER		8,051		7,884
13105	CITY OF MEXICO BEACH		9,956		10,675
13107	CITY OF CALLAWAY		23,626		24,417
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL		1,751		1,712
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL		29,395		28,062
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL		8,587		7,647
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL		17,410		17,669
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL		7,278		8,871
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL		15,930		15,475
13308	UNIVERSITY ACADEMY INC.		16,213		16,589
13309	RISING LEADER ACADEMY, INC.		7,753		7,588
13310	PALM BAY PREPARATORY ACADEMY		6,123		6,769
13311	CENTRAL HIGH SCHOOL		3,057		2,740
13312	PALM BAY ELEMENTARY SCHOOL		8,802		8,648
13700	GULF COAST STATE COLLEGE		97,653		100,258
14001	BRADFORD CO CLERK OF CIRCUIT COURT		5,394		5,714
14003	BRADFORD CO BD OF CO COMMISSIONERS		39,721		42,716
14004	BRADFORD CO PROPERTY APPRAISER		2,209		1,944
14005	BRADFORD CO TAX COLLECTOR		3,511		3,375
14006	BRADFORD CO SHERIFF'S DEPT		32,435		36,731
14007	BRADFORD CO SCHOOL BOARD		73,438		74,260

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14301	BROOKER COMMUNITY SCHOOL	1,507	1,593
15001	BREVARD CO CLERK OF CIRCUIT CT	58,010	61,366
15003	BREVARD CO BD OF CO COMMISSIONERS	610,759	700,237
15004	BREVARD CO PROPERTY APPRAISER	27,235	27,721
15005	BREVARD CO TAX COLLECTOR	44,216	46,564
15006	BREVARD CO SHERIFF'S OFFICE	367,850	399,821
15007	BREVARD CO SCHOOL BOARD	1,629,621	1,674,585
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	9,429	9,430
15033	CANAVERAL PORT AUTH	1,309	496
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	5,002	5,112
15100	CITY OF MELBOURNE	167,057	179,365
15101	CITY OF INDIAN HARBOUR BEACH	14,502	16,429
15102	TITUSVILLE-COCOA AIRPORT AUTH	4,731	4,820
15103	TOWN OF MALABAR	4,781	5,567
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	72	77
15105	SEBASTIAN INLET TAX DISTRICT	1,968	1,886
15110	TOWN OF MELBOURNE BEACH	3,485	3,947
15111	CITY OF WEST MELBOURNE	24,265	27,499
15112	CITY OF PALM BAY	297	382
15113	CITY OF COCOA	91,557	96,535
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	3,450	3,919
15115	INDIAN RIVER LAGOON COUNCIL	2,980	3,027
15116	CITY OF COCOA HOUSING AUTHORITY	3,334	2,388
15700	EASTERN FLORIDA STATE COLLEGE	209,091	222,592
16003	BROWARD CO BD OF CO COMMISSIONERS	2,289,294	2,411,927
16004	BROWARD CO PROPERTY APPRAISER	90,348	98,337
16006	BROWARD CO SHERIFF'S DEPT	3,299,583	3,528,637
16007	BROWARD CO SCHOOL BOARD	5,427,962	5,364,537
16011	BROWARD CO SUPERVISOR OF ELECTIONS	34,947	28,196
16018	HILLSBORO INLET DISTRICT	2,365	2,733
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	4,864	5,085
16054	OLD PLANTATION WATER CONTROL DIST	2,442	2,658
16080	BROWARD CO CLERK OF CIRCUIT COURT	137,306	155,270
16100	TOWN OF HILLSBORO BEACH	14,798	15,372
16101	TOWN OF LAUDERDALE BY THE SEA	12,509	13,849
16102	CITY OF MARGATE	230,901	248,688
16103	BROWARD CO HOUSING AUTH	36,954	37,745
16104	CITY OF LAUDERDALE LAKES	2,294	2,517
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	7,907	7,136
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	39,265	38,288
16110	SOUTH BROWARD DRAINAGE DISTRICT	6,720	7,214
16112	NORTH BROWARD HOSPITAL DIST	2,127	835
16114	CITY OF DEERFIELD BEACH	965	1,164
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	43,635	49,894
16116	CITY OF COCONUT CREEK	222,326	236,103
16117	CITY OF HOLLYWOOD	1,410	2,432
16118	CITY OF WESTON	328	345
16119	CITY OF MIRAMAR	946	974
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	1,299	1,317
16121	CITY OF NORTH LAUDERDALE	21,138	23,453
16122	CITY OF POMPANO BEACH	563	-
16123	CITY OF WEST PARK	11,187	11,792
16124	CITY OF DANIA BEACH	57,255	66,548
16125	CITY OF WILTON MANORS	42,108	47,842
16126	TOWN OF PEMBROKE PARK	16,425	24,886
16127	CITY OF OAKLAND PARK	87,623	94,171
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	22,262	21,676
16129	CITY OF COOPER CITY	29,601	38,681
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	25,043	26,223
16131	CITY OF LIGHTHOUSE POINT	35,350	37,114
16132	CITY OF HALLANDALE BEACH	103,008	118,670
16133	CITY OF FORT LAUDERDALE	312,813	366,062
16300	CENTRAL CHARTER SCHOOL	43,527	35,802
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	3,522	2,370
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	11,663	10,943
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	28,877	28,649
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	15,908	16,746
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	22,313	24,552
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	5,542	4,551
16700	BROWARD COLLEGE	455,548	469,160
17001	CALHOUN CO CLERK OF CIRCUIT COURT	3,437	3,430
17003	CALHOUN CO BD OF CO COMMISSIONERS	10,830	12,324
17004	CALHOUN CO PROPERTY APPRAISER	1,448	1,696
17005	CALHOUN CO TAX COLLECTOR	1,728	2,123

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17006	CALHOUN CO SHERIFF'S DEPT	11,644	13,149
17007	CALHOUN CO SCHOOL BOARD	32,687	34,128
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	855	883
17039	APALACHEE REGIONAL PLANNING COUNCIL	10,000	8,124
17100	CITY OF BLOUNTSTOWN	12,425	14,211
17101	TOWN OF ALTHA	804	786
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	20,997	21,644
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	454,405	490,765
18004	CHARLOTTE CO PROPERTY APPRAISER	17,396	17,436
18005	CHARLOTTE CO TAX COLLECTOR	33,207	35,950
18006	CHARLOTTE CO SHERIFF'S DEPT	256,468	278,777
18007	CHARLOTTE CO SCHOOL BOARD	450,747	461,301
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	29,828	31,215
19001	CITRUS CO CLERK OF CIRCUIT COURT	26,183	26,536
19003	CITRUS CO BD OF CO COMMISSIONERS	226,699	236,630
19004	CITRUS CO PROPERTY APPRAISER	12,823	12,666
19005	CITRUS CO TAX COLLECTOR	13,051	14,638
19006	CITRUS CO SHERIFF'S DEPT	112,787	120,510
19007	CITRUS CO SCHOOL BOARD	403,176	408,506
19009	CITRUS CO MOSQUITO CONTROL DIST	7,261	7,353
19016	CITRUS COUNTY HOSPITAL BOARD	867	732
19100	CITY OF INVERNESS	16,346	19,849
19101	HOMOSASSA SPECIAL WATER DIST	3,580	3,555
19102	CITY OF CRYSTAL RIVER	13,132	14,320
20001	CLAY CO CLERK OF COURT & COMPTROLLER	33,879	34,141
20003	CLAY CO BD OF CO COMMISSIONERS	230,904	299,106
20004	CLAY CO PROPERTY APPRAISER	9,805	11,367
20005	CLAY CO TAX COLLECTOR	17,447	18,112
20006	CLAY CO SHERIFF'S DEPT	254,520	296,201
20007	CLAY CO SCHOOL BOARD	757,625	748,891
20011	CLAY COUNTY SUPV OF ELECTIONS	4,887	4,389
20100	CITY OF GREEN COVE SPRINGS	31,070	34,433
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	33,587	31,410
20177	CITY OF KEYSTONE HEIGHTS	-	2,488
21001	COLLIER CO CLERK OF CIRCUIT COURT	79,831	82,608
21003	COLLIER CO BD OF CO COMMISSIONERS	742,064	761,732
21004	COLLIER CO PROPERTY APPRAISER	22,513	23,987
21005	COLLIER CO TAX COLLECTOR	53,457	54,387
21006	COLLIER CO SHERIFF'S OFFICE	629,101	681,507
21007	COLLIER CO SCHOOL BOARD	1,071,743	1,143,301
21009	COLLIER MOSQUITO CONTROL DIST	22,456	26,021
21011	COLLIER CO SUPERVISOR OF ELECTIONS	9,770	10,233
21100	NORTH COLLIER FIRE CONTROL & RESCUE	23,348	24,949
21105	IMMOKALEE FIRE CONTROL DISTRICT	19,230	21,480
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	303	312
21107	GREATER NAPLES FIRE RESCUE DISTRICT	110,041	120,891
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	9,093	9,697
21305	MARCO ISLAND ACADEMY	9,295	9,970
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	7,544	8,542
22003	COLUMBIA CO BD OF CO COMMISSIONERS	84,996	79,693
22004	COLUMBIA CO PROPERTY APPRAISER	6,670	6,734
22005	COLUMBIA CO TAX COLLECTOR	7,284	7,604
22006	COLUMBIA CO SHERIFF'S OFFICE	50,509	52,096
22007	COLUMBIA CO SCHOOL BOARD	210,564	202,260
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	2,905	3,059
22016	LAKE SHORE HOSPITAL AUTHORITY	1,045	990
22101	CITY OF LAKE CITY	33,568	40,749
22700	FLORIDA GATEWAY COLLEGE	53,774	56,203
23001	MIAMI-DADE CLERK OF THE COURT	-	356,280
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	13,419,779	10,779,508
23004	MIAMI-DADE COUNTY PROPERTY APPRAISER	-	150,341
23005	MIAMI-DADE COUNTY TAX COLLECTOR	-	149,086
23006	MIAMI-DADE SHERIFF'S OFFICE	-	2,689,634
23007	MIAMI-DADE CO SCHOOL BOARD	5,885,869	5,870,544
23011	MIAMI-DADE SUPERVISOR OF ELECTION	-	50,862
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	256,868	242,891
23100	BAL HARBOUR VILLAGE	6,899	9,769
23101	VILLAGE OF EL PORTAL	4,240	5,528
23102	CITY OF OPA LOCKA	58,755	53,122
23104	VILLAGE OF BISCAYNE PARK	8,027	6,040
23105	CITY OF WEST MIAMI	25,255	27,922
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	9,924	11,868
23108	CITY OF SUNNY ISLES BEACH	102,939	108,952
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	19,102	-

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23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	2,079	2,079
23117	CITY OF NORTH MIAMI	84,653	111,772
23118	CITY OF NORTH MIAMI BEACH	108	116
23119	TOWN OF MIAMI LAKES	21,714	23,208
23120	CITY OF MIAMI GARDENS	234,391	236,117
23121	THE CHILDREN'S TRUST	35,031	38,308
23122	CITY OF NORTH BAY VILLAGE	35,764	45,752
23123	TOWN OF CUTLER BAY	19,200	21,782
23124	CITY OF DORAL	84,890	106,094
23125	CITY OF FLORIDA CITY	39,175	40,045
23126	VILLAGE OF PINECREST	23,595	24,924
23127	CITY OF CORAL GABLES	1,783	1,101
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	3,903	4,020
23134	CITY OF SWEETWATER	4,192	9,856
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	14,063	14,944
23410	GREATER MIAMI EXPRESSWAY AGENCY	-	23,247
23700	MIAMI DADE COLLEGE	907,988	888,528
24001	DESOTO CO CLERK OF CIRCUIT COURT	3,521	3,778
24003	DESOTO CO BD OF CO COMMISSIONERS	50,756	55,383
24004	DESOTO CO PROPERTY APPRAISER	3,389	3,742
24005	DESOTO CO TAX COLLECTOR	3,161	3,045
24006	DESOTO CO SHERIFF'S DEPT	41,464	44,764
24007	DESOTO CO SCHOOL BOARD	101,544	100,686
24011	DESOTO CO SUPERVISOR OF ELECTIONS	1,030	1,215
24062	JOSHUA WATER CONTROL DIST	455	468
25001	DIXIE CO CLERK OF CIRCUIT COURT	3,242	3,416
25003	DIXIE CO BD OF CO COMMISSIONERS	28,424	28,804
25004	DIXIE CO PROPERTY APPRAISER	2,624	2,267
25005	DIXIE CO TAX COLLECTOR	2,166	2,246
25006	DIXIE CO SHERIFF'S DEPT	25,395	24,590
25007	DIXIE CO SCHOOL BOARD	43,500	42,758
25011	DIXIE CO SUPERVISOR OF ELECTIONS	966	954
25100	TOWN OF CROSS CITY	3,338	3,491
25103	SUWANNEE WATER AND SEWER DISTRICT	1,693	1,488
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	828	1,011
25363	KINDER CUB SCHOOL, INC.	2,286	2,531
26003	CITY OF JACKSONVILLE	12,582	10,948
26007	DUVAL CO SCHOOL BOARD	2,333,722	2,312,370
26039	NORTHEAST FL REGIONAL COUNCIL	6,733	7,005
26102	JACKSONVILLE PORT AUTHORITY	85,911	88,821
26103	JACKSONVILLE AVIATION AUTHORITY	135,325	146,287
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	2,038	2,247
26301	RIVER CITY SCIENCE ACADEMY	32,955	35,026
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	16,922	17,858
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	2,835	2,914
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	25,510	26,740
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	27,457	27,375
26366	LONE STAR MYCROSCHOOL	3,256	3,201
26368	BISCAYNE MYCROSCHOOL	2,888	3,180
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	23,845	24,580
26370	RIVER CITY SCIENCE ACADEMY SOUTHEAST	17,859	23,094
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	304,728	320,649
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	135,233	138,370
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	574,931	610,595
27004	ESCAMBIA CO PROPERTY APPRAISER	23,260	22,936
27005	ESCAMBIA CO TAX COLLECTOR	26,968	33,412
27006	ESCAMBIA CO SHERIFF'S DEPT	242,423	259,665
27007	ESCAMBIA CO SCHOOL BOARD	907,341	909,882
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	41,227	46,839
27039	WEST FL REGIONAL PLANNING COUNCIL	10,688	10,469
27041	SANTA ROSA ISLAND AUTH	5,412	5,204
27059	EMERALD COAST UTILITIES AUTHORITY	201,875	204,477
27060	ESCAMBIA CO HOUSING FINANCE AUTH	2,642	2,467
27100	CITY OF PENSACOLA	152,261	170,618
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	3,106	3,246
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	4,117	4,310
27700	PENSACOLA STATE COLLEGE	144,838	157,219
28001	FLAGLER CO CLERK OF CIRCUIT COURT	19,428	21,189
28003	FLAGLER CO BD OF CO COMMISSIONERS	134,334	145,823
28004	FLAGLER CO PROPERTY APPRAISER	8,062	8,970
28005	FLAGLER CO TAX COLLECTOR	13,168	12,935
28006	FLAGLER CO SHERIFF'S DEPT	117,516	131,439
28007	FLAGLER CO SCHOOL BOARD	347,149	351,129
28009	EAST FLAGLER MOSQUITO CONTROL DIST	4,638	4,763

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28011	FLAGLER CO SUPERVISOR OF ELECTIONS	5,530	5,577
28088	FLAGLER CO HOUSING AUTH	2,423	2,583
28100	CITY OF PALM COAST	2,598	2,995
28101	CITY OF BUNNELL	22,078	22,259
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	4,248	4,700
29003	FRANKLIN CO BD OF CO COMM	15,664	17,564
29004	FRANKLIN CO PROPERTY APPRAISER	2,622	2,680
29005	FRANKLIN CO TAX COLLECTOR	2,327	2,127
29006	FRANKLIN CO SHERIFF'S DEPT	22,973	26,357
29007	FRANKLIN CO SCHOOL BOARD	27,114	30,886
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	995	1,199
29100	CITY OF APALACHICOLA	11,389	9,887
29101	CITY OF CARRABELLE	4,977	5,812
29102	EASTPOINT WATER AND SEWER DIST	2,037	2,097
29104	APALACHICOLA HOUSING AUTHORITY	717	746
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	7,958	8,112
30003	GADSDEN CO BD OF CO COMMISSIONERS	48,619	52,966
30005	GADSDEN CO TAX COLLECTOR	3,282	-
30006	GADSDEN CO SHERIFF'S DEPT	25,439	26,926
30007	GADSDEN CO SCHOOL BOARD	124,413	116,926
30100	TOWN OF HAVANA	6,617	6,523
30101	CITY OF CHATTAHOOCHEE	9,913	10,045
30102	NORTHWEST FL WATER MANAGEMENT DIST	32,107	31,410
30103	TOWN OF GREENSBORO	681	465
30104	CITY OF GRETNA	3,426	3,711
30105	CITY OF MIDWAY	3,630	3,472
30302	CROSSROAD ACADEMY CHARTER SCHOOL OF BUSINESS	8,468	10,020
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	4,340	5,374
31003	GILCHRIST CO BD OF CO COMMISSIONERS	20,671	23,740
31004	GILCHRIST CO PROPERTY APPRAISER	2,086	2,076
31005	GILCHRIST CO TAX COLLECTOR	2,096	2,269
31006	GILCHRIST CO SHERIFF'S DEPT	20,789	25,601
31007	GILCHRIST CO SCHOOL BOARD	67,390	65,286
31011	GILCHRIST CO SUPERVISOR OF ELECTION	1,080	1,123
31100	CITY OF TRENTON	4,469	4,986
32001	GLADES CO CLERK OF THE CIRCUIT COUR	3,809	4,147
32003	GLADES CO BD OF CO COMMISSIONERS	15,383	16,697
32004	GLADES CO PROPERTY APPRAISER	2,261	2,344
32005	GLADES COUNTY TAX COLLECTOR	1,572	1,736
32006	GLADES CO SHERIFF'S DEPT	19,894	37,820
32007	GLADES CO SCHOOL BOARD	57,986	54,617
32100	CITY OF MOORE HAVEN	5,668	6,601
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	188	212
32300	PEMAYETV EMAHAKV, INC	34,367	37,220
33001	GULF CO CLERK OF CIRCUIT COURT	5,647	6,301
33003	GULF CO BD OF CO COMMISSIONERS	42,728	46,453
33004	GULF CO PROPERTY APPRAISER	2,602	2,730
33005	GULF CO TAX COLLECTOR	2,660	2,918
33006	GULF COUNTY SHERIFF'S DEPT	11,994	13,003
33007	GULF CO SCHOOL BOARD	50,128	49,200
33011	GULF CO SUPERVISOR OF ELECTIONS	1,236	1,069
33100	CITY OF PORT ST JOE	16,376	19,688
34001	HAMILTON CO CLERK OF CIRCUIT COURT	3,596	3,923
34003	HAMILTON CO BD OF CO COMMISSIONERS	20,265	22,602
34004	HAMILTON CO PROPERTY APPRAISER	2,546	1,985
34005	HAMILTON CO TAX COLLECTOR	1,789	1,805
34006	HAMILTON CO SHERIFF'S DEPT	19,813	21,843
34007	HAMILTON CO SCHOOL BOARD	61,814	48,539
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	1,094	1,013
34100	CITY OF JASPER	6,707	6,261
34103	TOWN OF JENNINGS	2,004	1,832
35001	HARDEE CO CLERK OF CIRCUIT COURT	5,102	5,736
35003	HARDEE CO BD OF CO COMMISSIONERS	41,802	47,472
35004	HARDEE CO PROPERTY APPRAISER	2,522	2,784
35005	HARDEE CO TAX COLLECTOR	2,600	2,688
35006	HARDEE CO SHERIFF'S DEPT	31,999	31,860
35007	HARDEE CO SCHOOL BOARD	102,375	92,137
35011	HARDEE CO SUPERVISOR OF ELECTIONS	404	1,013
36001	HENDRY CO CLERK OF CIRCUIT COURT	7,609	8,057
36003	HENDRY CO BD OF CO COMMISSIONERS	53,804	60,833
36004	HENDRY CO PROPERTY APPRAISER	3,797	3,771
36005	HENDRY CO TAX COLLECTOR	5,709	6,517
36006	HENDRY CO SHERIFF'S DEPT	56,150	61,864
36007	HENDRY CO SCHOOL BOARD	163,747	161,440

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36011	HENDRY CO SUPERVISOR OF ELECTIONS	1,691	1,524
36016	HENDRY REGIONAL MEDICAL CENTER	381	301
36100	CITY OF LABELLE	8,400	10,312
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	1,131	1,094
36102	BARRON WATER CONTROL DISTRICT	1,729	1,724
36103	CITY OF CLEWISTON	4,383	5,471
36104	CENTRAL CO WATER CONTROL DIST	4,746	4,438
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	219	223
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	34,191	36,298
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	287,086	300,383
37004	HERNANDO COUNTY PROPERTY APPRAISER	12,842	13,040
37005	HERNANDO CO TAX COLLECTOR	14,325	15,961
37006	HERNANDO CO SHERIFF'S DEPT	248,039	278,065
37007	HERNANDO CO SCHOOL BOARD	632,329	662,646
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	3,906	3,258
37056	SW FL WATER MANAGEMENT DIST	215,730	220,269
37100	CITY OF BROOKSVILLE	20,115	23,244
37101	HERNANDO CO HOUSING AUTH	1,649	1,745
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	20,450	25,024
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	115,071	128,392
38004	HIGHLANDS CO PROPERTY APPRAISER	8,333	9,051
38005	HIGHLANDS CO TAX COLLECTOR	10,156	10,881
38006	HIGHLANDS CO SHERIFF'S DEPT	108,438	113,329
38007	HIGHLANDS CO SCHOOL BOARD	262,456	239,486
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	2,716	2,716
38100	CITY OF AVON PARK	21,527	16,971
38101	TOWN OF LAKE PLACID	11,367	12,875
38102	CITY OF SEBRING	42,652	46,344
38103	SEBRING AIRPORT AUTH	4,904	4,792
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	1,375	1,670
38700	SOUTH FLORIDA STATE COLLEGE	78,252	75,683
39001	HILLSBOROUGH CO CLERK OF COURT	206,204	215,229
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	2,322,970	2,496,056
39004	HILLSBOROUGH CO PROPERTY APPRAISER	36,178	33,977
39005	HILLSBOROUGH CO TAX COLLECTOR	107,680	113,576
39006	HILLSBOROUGH CO SHERIFF'S DEPT	1,300,894	1,381,319
39007	HILLSBOROUGH CO SCHOOL BOARD	3,981,095	4,189,246
39037	HILLSBOROUGH CO AVIATION AUTH	282,944	304,984
39038	TAMPA PORT AUTH	76,399	81,385
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	19,050	22,070
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	244,886	249,881
39100	CITY OF TEMPLE TERRACE	1,866	1,907
39102	TAMPA SPORTS AUTH	33,037	32,354
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	21,492	23,938
39109	TAMPA BAY ESTUARY PROGRAM	3,519	3,698
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	25,634	27,538
39700	HILLSBOROUGH COLLEGE	326,003	347,135
40001	HOLMES CO CLERK OF CIRCUIT COURT	3,575	4,117
40003	HOLMES CO BD OF CO COMMISSIONERS	15,604	10,118
40004	HOLMES CO PROPERTY APPRAISER	2,100	2,251
40005	HOLMES CO TAX COLLECTOR	2,081	1,955
40006	HOLMES CO SHERIFF'S DEPT	17,732	24,844
40007	HOLMES CO SCHOOL BOARD	46,782	48,915
40103	HOLMES COUNTY HOUSING AUTHORITY	336	231
40109	CITY OF BONIFAY	2,503	5,075
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	19,364	19,964
41003	INDIAN RIVER CO BD OF CO COMMISSION	368,373	415,343
41004	INDIAN RIVER CO PROPERTY APPRAISER	13,065	14,208
41005	INDIAN RIVER CO TAX COLLECTOR	16,105	19,172
41006	INDIAN RIVER CO SHERIFF'S DEPT	173,859	189,069
41007	INDIAN RIVER CO SCHOOL BOARD	419,700	412,952
41009	INDIAN RIVER MOSQUITO CONTROL DIST	12,793	13,346
41011	INDIAN RIVER CO SUPERVISOR ELECTION	3,985	4,358
41018	FELLSMERE WATER CONTROL DIST	301	847
41050	INDIAN RIVER FARMS WATER CONTROL DI	3,180	3,255
41065	ST JOHNS WATER CONTROL DIST	2,585	2,869
42001	JACKSON CO CLERK OF CIRCUIT COURT	6,512	7,169
42003	JACKSON CO BD OF CO COMMISSIONERS	52,676	56,038
42004	JACKSON CO PROPERTY APPRAISER	3,872	3,913
42005	JACKSON CO TAX COLLECTOR	4,780	4,957
42006	JACKSON CO SHERIFF'S DEPT	23,346	25,114
42007	JACKSON CO SCHOOL BOARD	137,975	137,380
42016	JACKSON HOSPITAL	8,632	8,377
42088	NW FL REGIONAL HOUSING AUTH	6,064	6,411

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42100	TOWN OF SNEADS	5,178	3,980
42101	CITY OF GRACEVILLE	5,747	5,403
42102	TOWN OF GRAND RIDGE	1,073	491
42103	TOWN OF ALFORD	505	693
42104	CITY OF MARIANNA	13,886	15,734
42105	MARIANNA HEALTH & REHABILITATION CENTER	39,862	-
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	734	1,042
42700	CHIPOLA COLLEGE	43,407	44,002
43001	JEFFERSON CO CLERK OF CIRCUIT CT	23,347	21,714
43004	JEFFERSON CO PROPERTY APPRAISER	2,598	2,620
43005	JEFFERSON CO TAX COLLECTOR	1,700	1,037
43006	JEFFERSON CO SHERIFF'S DEPT	17,263	17,506
43007	JEFFERSON CO SCHOOL BOARD	30,691	25,764
43011	JEFFERSON CO SUPERVISOR OF ELECTION	1,280	1,350
43100	CITY OF MONTICELLO	5,347	5,109
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	9,809	9,778
44004	LAFAYETTE CO PROPERTY APPRAISER	984	1,033
44005	LAFAYETTE CO TAX COLLECTOR	1,342	1,441
44006	LAFAYETTE CO SHERIFF'S DEPT	9,010	9,316
44007	LAFAYETTE CO SCHOOL BOARD	30,705	31,089
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	799	854
44100	TOWN OF MAYO	1,204	1,240
45001	LAKE CO CLERK OF COURTS	49,975	53,155
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	343,080	398,049
45004	LAKE CO PROPERTY APPRAISER	11,144	12,909
45005	LAKE CO TAX COLLECTOR	29,041	34,511
45006	LAKE CO SHERIFF'S DEPT	248,007	275,989
45007	LAKE CO SCHOOL BOARD	794,110	799,597
45011	LAKE CO SUPERVISOR OF ELECTIONS	8,002	11,441
45023	LAKE COUNTY WATER DISTRICT	300	300
45100	CITY OF EUSTIS	1,406	1,239
45101	CITY OF UMATILLA	9,435	9,349
45103	TOWN OF ASTATULA	3,367	4,368
45104	CITY OF MINNEOLA	18,813	23,148
45105	CITY OF TAVARES	51,318	58,659
45106	TOWN OF MONTVERDE	2,465	3,250
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	560	-
45113	CITY OF FRUITLAND PARK	19,088	22,514
45114	CITY OF GROVELAND	29,788	33,924
45338	MASCOTTE CHARTER SCHOOL, INC	22,873	24,054
45339	SPRING CREEK CHARTER SCHOOL	19,144	18,534
45340	MINNEOLA CHARTER SCHOOLS, INC.	43,403	44,243
45341	ROUND LAKE CHARTER, INC	17,799	17,317
45700	LAKE SUMTER STATE COLLEGE	84,869	94,979
46001	LEE CO CLERK OF CIRCUIT COURT	102,126	120,453
46003	LEE CO BD OF CO COMMISSIONERS	1,243,952	1,326,315
46004	LEE CO PROPERTY APPRAISER	35,923	39,366
46005	LEE CO TAX COLLECTOR	65,912	73,287
46006	LEE CO SHERIFF'S DEPT	643,113	688,698
46007	LEE CO SCHOOL BOARD	1,851,909	1,911,943
46009	LEE CO MOSQUITO CONTROL DIST	41,709	45,699
46011	LEE CO SUPERVISOR OF ELECTIONS	15,210	15,435
46046	LEE CO HYACINTH CONTROL DIST	4,300	4,493
46099	FT MYERS BEACH MOSQUITO CONTROL	448	440
46100	SANIBEL FIRE CONTROL DIST	14,004	15,041
46101	SW FL REGIONAL PLANNING COUNCIL	1,399	994
46102	NORTH FORT MYERS FIRE CONTROL DIST	31,743	35,879
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	56,071	57,982
46104	TICE FIRE & RESCUE DIST	10,809	12,362
46105	FT MYERS BEACH LIBRARY DIST	2,265	2,264
46106	FT MYERS BEACH FIRE CONTROL DIST	28,269	32,335
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	57,958	62,181
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	11,662	11,936
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	71,490	85,382
46110	CAPTIVA FIRE CONTROL DIST	6,754	7,633
46111	FT MYERS SHORES FIRE DEPT	15,280	17,983
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	8,450	7,817
46113	ALVA FIRE AND RESCUE SERVICE DIST	3,761	4,290
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	7,068	7,890
46116	CITY OF BONITA SPRINGS	19,605	21,636
46117	MATLACHA-PINE FIRE DISTRICT	18,634	18,928
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	150	150
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	6,294	6,463
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	2,524	2,073

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HIS (Health Insurance Subsidy)
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Employer / Agency Number	Employer / Agency Name	June 30, 2024 Measurement Date	June 30, 2025 Measurement Date
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	58,292	65,113
46302	THE ISLAND SCHOOL, INC.	4,432	4,960
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	210,175	218,150
47001	LEON CO CLERK OF THE CIRCUIT COURT	34,223	32,081
47003	LEON CO BD OF CO COMMISSIONERS	247,865	263,893
47004	LEON CO PROPERTY APPRAISER	14,526	16,160
47005	LEON CO TAX COLLECTOR	22,810	24,150
47006	LEON CO SHERIFF'S DEPT	283,780	326,178
47007	LEON CO SCHOOL BOARD	772,973	785,016
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	15,070	11,928
47090	FLORIDA BOARD OF BAR EXAMINERS	13,950	14,808
47102	TALLAHASSEE HOUSING AUTH	9,246	7,824
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	1,984	1,390
47104	FL CLERKS OF COURT OPERATIONS CORP	2,471	3,722
47106	VOLUNTEER FLORIDA	8,142	8,749
47107	CITY OF TALLAHASSEE CDA	2,743	2,785
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	1,798	1,840
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	23,626	24,794
47302	STARS EDUCATION SERVICES, INC	15,624	13,701
47700	TALLAHASSEE STATE COLLEGE	237,039	255,570
48001	LEVY CO CLERK OF CIRCUIT COURT	9,301	8,593
48003	LEVY CO BD OF CO COMMISSIONERS	74,049	72,961
48004	LEVY CO PROPERTY APPRAISER	3,167	3,302
48005	LEVY CO TAX COLLECTOR	5,184	5,192
48006	LEVY CO SHERIFF'S DEPT	57,211	58,047
48007	LEVY CO SCHOOL BOARD	108,166	111,408
48011	LEVY CO SUPERVISOR OF ELECTIONS	1,964	1,889
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	2,088	2,311
48100	CITY OF CHIEFLAND	10,905	12,700
48101	TOWN OF YANKEETOWN	571	955
48102	CITY OF FANNING SPRINGS	2,354	2,055
48103	TOWN OF INGLIS	1,943	2,077
48104	CITY OF CEDAR KEY	1,337	1,329
48182	CITY OF WILLISTON	2,516	2,199
48300	WHISPERING WINDS CHARTER SCHOOL	3,467	2,458
48301	NATURE COAST MIDDLE SCHOOL	2,272	2,185
49001	LIBERTY CO CLERK OF CIRCUIT COURT	2,778	2,806
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	9,271	9,949
49004	LIBERTY CO PROPERTY APPRAISER	1,200	955
49005	LIBERTY CO TAX COLLECTOR	1,910	1,706
49006	LIBERTY CO SHERIFF'S DEPT	13,521	14,601
49007	LIBERTY CO SCHOOL BOARD	25,440	26,475
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	960	951
49100	CITY OF BRISTOL	1,390	1,515
50001	MADISON CO CLERK OF CIRCUIT COURT	3,382	3,735
50003	MADISON CO BD OF CO COMMISSIONERS	30,148	34,365
50004	MADISON CO PROPERTY APPRAISER	2,906	2,694
50005	MADISON CO TAX COLLECTOR	2,089	2,075
50006	MADISON CO SHERIFF'S OFFICE	25,166	26,768
50007	MADISON CO SCHOOL BOARD	48,486	42,954
50011	MADISON CO SUPERVISOR OF ELECTIONS	891	887
50100	TOWN OF GREENVILLE	1,884	1,238
50103	AUCILLA AREA SOLID WASTE ADMIN	1,793	2,208
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	2,661	2,834
50301	MADISON CREATIVE ARTS ACADEMY, INC.	9,332	9,257
50700	NORTH FLORIDA COLLEGE	32,482	34,286
51001	MANATEE CO CLERK OF CIRCUIT COURT	74,538	83,579
51003	MANATEE CO BD OF CO COMMISSIONERS	730,392	642,550
51004	MANATEE CO PROPERTY APPRAISER	22,298	24,678
51005	MANATEE CO TAX COLLECTOR	39,319	42,214
51006	MANATEE CO SHERIFF'S DEPT	582,652	659,632
51007	MANATEE CO SCHOOL BOARD	1,040,930	1,093,170
51009	MANATEE CO MOSQUITO CONTROL DIST	8,596	8,841
51101	CITY OF HOLMES BEACH	14,352	15,243
51102	CITY OF BRADENTON	102,037	101,396
51103	CEDAR HAMMOCK FIRE CONTROL DIST	35,940	39,332
51105	MANATEE CO HOUSING AUTH	4,872	5,408
51107	EAST MANATEE FIRE RESCUE DISTRICT	64,460	61,740
51109	PEACE RIVER/MANASOTA REG WATER SUPP	20,586	21,551
51111	PARRISH FIRE DISTRICT	9,555	12,410
51112	CITY OF ANNA MARIA	4,740	5,414
51113	TOWN OF LONGBOAT KEY	17,102	18,316
51121	NORTH RIVER FIRE DISTRICT	-	407
51300	PALMETTO CHARTER SCHOOL, INC.	7,828	8,429

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51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	29,501	29,576
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	15,828	15,101
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	114,140	125,616
52001	MARION CO CLERK OF CIRCUIT COURT	47,297	54,852
52003	MARION CO BD OF CO COMMISSIONERS	597,895	631,375
52004	MARION CO PROPERTY APPRAISER	17,903	18,552
52005	MARION CO TAX COLLECTOR	26,069	27,592
52006	MARION CO SHERIFF'S DEPT	433,100	504,294
52007	MARION CO SCHOOL BOARD	1,125,373	1,120,108
52011	MARION CO SUPERVISOR OF ELECTIONS	6,054	6,562
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	1,806	481
52103	MARION COUNTY HOSPITAL DISTRICT	5,294	5,930
52300	MARION CHARTER SCHOOL	3,972	4,131
52700	COLLEGE OF CENTRAL FLORIDA	123,234	126,600
53001	MARTIN CO CLERK OF CIRCUIT COURT	23,986	29,613
53003	MARTIN CO BD OF CO COMMISSIONERS	456,575	502,514
53004	MARTIN CO PROPERTY APPRAISER	13,512	16,778
53005	MARTIN CO TAX COLLECTOR	18,602	19,270
53006	MARTIN CO SHERIFF'S OFFICE	287,405	309,095
53007	MARTIN CO SCHOOL BOARD	655,083	643,413
53100	CITY OF STUART	103,508	112,984
53101	VILLAGE OF INDIANTOWN	7,649	9,281
54001	MONROE CO CLERK OF CIRCUIT COURT	33,154	35,390
54003	MONROE CO BD OF CO COMMISSIONERS	256,617	273,974
54004	MONROE CO PROPERTY APPRAISER	12,341	12,042
54005	MONROE CO TAX COLLECTOR	20,026	20,822
54006	MONROE CO SHERIFF'S DEPT	253,028	263,444
54007	MONROE CO SCHOOL BOARD	304,589	318,734
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	30,161	34,447
54011	MONROE CO SUPERVISOR OF ELECTIONS	6,271	5,703
54100	CITY OF KEY COLONY BEACH	7,379	8,102
54101	MONROE CO LAND AUTH	3,124	3,149
54103	ISLAMORADA, VILLAGE OF ISLANDS	49,892	51,562
54700	THE COLLEGE OF THE FLORIDA KEYS	35,742	38,503
54999	FL KEYS AQUEDUCT AUTH	149,262	155,898
55001	NASSAU CO CLERK OF CIRCUIT COURT	17,434	17,985
55003	NASSAU CO BD OF CO COMMISSIONERS	179,204	199,713
55004	NASSAU CO PROPERTY APPRAISER	8,893	9,205
55005	NASSAU CO TAX COLLECTOR	12,695	11,048
55006	NASSAU CO SHERIFF'S DEPT	109,885	116,732
55007	NASSAU CO SCHOOL BOARD	308,928	301,141
55009	AMELIA ISLAND MOSQUITO CONTROL	2,548	2,899
55011	NASSAU CO SUPERVISOR OF ELECTIONS	4,542	4,450
55100	TOWN OF HILLIARD	5,593	6,294
55101	TOWN OF CALLAHAN	2,314	2,538
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	24,802	23,840
56003	OKALOOSA CO BD OF CO COMMISSIONERS	251,961	272,336
56004	OKALOOSA CO PROPERTY APPRAISER	9,388	9,773
56005	OKALOOSA CO TAX COLLECTOR	22,897	23,919
56006	OKALOOSA CO SHERIFF'S DEPT	152,829	166,783
56007	OKALOOSA CO SCHOOL BOARD	647,816	647,099
56100	OKALOOSA CO GAS DIST	2,881	2,607
56101	CITY OF VALPARAISO	290	298
56103	CITY OF NICEVILLE	56,880	59,788
56104	NICEVILLE HOUSING AUTHORITY	1,295	1,501
56114	MID-BAY BRIDGE AUTHORITY	1,025	1,060
56300	LIZA JACKSON PREPARATORY SCHOOL	19,357	20,714
56700	NORTHWEST FLORIDA STATE COLLEGE	95,421	99,826
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	12,478	12,434
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	57,603	61,737
57004	OKEECHOBEE CO PROPERTY APPRAISER	3,941	4,041
57005	OKEECHOBEE CO TAX COLLECTOR	4,386	4,497
57006	OKEECHOBEE CO SHERIFF'S DEPT	62,674	79,576
57007	OKEECHOBEE CO SCHOOL BOARD	133,796	137,807
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	1,163	691
57109	COQUINA WATER CONTOL DISTRICT	2,238	1,830
58001	ORANGE CO COMPTROLLER	73,829	77,848
58003	ORANGE CO BD OF CO COMMISSIONERS	2,471,743	2,666,104
58004	ORANGE CO PROPERTY APPRAISER	49,622	55,452
58005	ORANGE CO TAX COLLECTOR	82,287	88,402
58006	ORANGE CO SHERIFF'S OFFICE	905,495	1,022,467
58007	ORANGE CO SCHOOL BOARD	4,242,001	3,948,834
58010	ORANGE CO CLERK OF CIRCUIT COURT	102,420	122,777
58011	ORANGE CO SUPERVISOR OF ELECTIONS	21,752	23,664

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58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	210,708	231,991
58087	ORANGE CO HOUSING FINANCE AUTH	4,677	4,974
58106	LAKE APOPKA NATURAL GAS DIST	25,452	28,565
58108	CITY OF EDGEWOOD	6,217	6,126
58109	CITY OF MAITLAND	1,786	1,989
58118	GREATER ORLANDO AVIATION AUTHORITY	45,171	50,990
58301	FLORIDA VIRTUAL SCHOOL	1,247,786	1,324,521
58304	NAP FORD COMMUNITY SCHOOL	6,042	6,332
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	34,058	33,929
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	16,120	16,306
58307	ORLANDO SCIENCE CHARTER SCHOOL K-8	-	15,284
58700	VALENCIA COLLEGE	692,600	733,615
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	57,196	53,721
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	45,394	40,423
59003	OSCEOLA CO BD OF CO COMMISSIONERS	588,022	627,068
59004	OSCEOLA CO PROPERTY APPRAISER	23,262	20,910
59005	OSCEOLA CO TAX COLLECTOR	41,003	44,239
59006	OSCEOLA CO SHERIFF'S DEPT	343,148	390,360
59007	OSCEOLA CO SCHOOL BOARD	1,527,627	1,507,372
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	8,771	8,088
59300	NEW DIMENSIONS HIGH SCHOOL INC	5,471	5,647
60001	CLK OF THE CIRCUIT CT & COMPTROLLER PALM BEACH CO	184,138	195,637
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	2,784,854	3,002,762
60004	PALM BEACH CO PROPERTY APPRAISER	90,144	94,332
60005	PALM BEACH CO TAX COLLECTOR	109,107	113,337
60006	PALM BEACH CO SHERIFF'S DEPT	2,417,973	2,615,158
60007	PALM BEACH CO SCHOOL BOARD	5,309,174	5,402,175
60011	PALM BEACH SUPERVISOR OF ELECTIONS	30,258	28,923
60018	LAKE WORTH DRAINAGE DIST	30,998	32,049
60019	PORT OF PALM BEACH DIST	24,465	25,791
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	683,287	702,128
60025	SOUTH FLORIDA CONSERVANCY DIST	3,595	3,678
60044	FLORIDA INLAND NAVIGATION DIST	3,550	3,526
60048	S INDIAN RIVER WATER CONTROL DIST	60	40
60049	SHAWANO DRAINAGE DIST	252	252
60103	TOWN OF JUNO BEACH	9,287	10,193
60105	TOWN OF OCEAN RIDGE	11,801	14,460
60108	TOWN OF JUPITER	110,427	123,782
60109	CITY OF PAHOKEE	404	743
60111	CITY OF GREENACRES	1,216	1,391
60117	PALM BEACH CO SOLID WASTE AUTH	180,745	192,069
60119	PALM BCH SOIL & WATER CONSERVATION	1,254	1,293
60120	INDIAN TRAIL IMPROVEMENT DIST	27,228	26,892
60121	CITY OF BOYNTON BEACH	691	707
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	1,929	2,112
60123	TOWN OF HAVERHILL	1,710	2,048
60124	CITY OF ATLANTIS	12,100	13,257
60125	TOWN OF SOUTH PALM BEACH	1,438	777
60126	CITY OF BOCA RATON	580	600
60127	TOWN OF HIGHLAND BEACH	39,862	45,078
60128	CITY OF PALM BEACH GARDENS	154,018	171,159
60129	TOWN OF PALM BEACH SHORES	4,112	4,673
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	27,273	25,845
60131	VILLAGE OF WELLINGTON	115,485	116,288
60132	VILLAGE OF ROYAL PALM BEACH	41,649	42,936
60133	VILLAGE OF PALM SPRINGS	59,369	71,296
60140	TOWN OF LOXAHATCHEE GROVES	6,030	7,104
60151	CITY OF SOUTH BAY	114	114
60152	CITY OF RIVIERA BEACH	109,174	157,043
60153	TOWN OF MANGONIA PARK	3,983	4,763
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	6,133	7,038
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	17,862	16,711
60303	WESTERN ACADEMY CHARTER SCHOOL	18,858	22,096
60304	SOUTH TECH CHARTER ACADEMY, INC	38,788	40,757
60305	INLET GROVE COMMUNITY HIGH SCHOOL	25,248	27,670
60306	GULF STREAM GOODWILL ACADEMIES INC	1,111	1,143
60700	PALM BEACH STATE COLLEGE	348,332	368,650
61001	PASCO CO CLERK OF CIRCUIT COURT	107,171	84,118
61003	PASCO CO BD OF CO COMMISSIONERS	1,300,175	1,475,057
61004	PASCO CO PROPERTY APPRAISER	18,866	20,224
61005	PASCO CO TAX COLLECTOR	64,977	72,410
61006	PASCO CO SHERIFF'S OFFICE	395,418	429,994
61007	PASCO CO SCHOOL BOARD	2,292,552	2,275,481
61009	PASCO CO MOSQUITO CONTROL DIST	15,166	14,270

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61011	PASCO CO SUPERVISOR OF ELECTIONS	13,708	10,451
61100	CITY OF PORT RICHEY	17,661	19,746
61101	CITY OF DADE CITY	917	1,077
61102	CITY OF NEW PORT RICHEY	44,453	46,980
61103	CITY OF ZEPHYRHILLS	43,253	48,518
61108	CITY OF SAN ANTONIO	1,400	1,551
61304	LEARNING LODGE ACADEMY, INC.	4,977	4,579
61700	PASCO HERNANDO STATE COLLEGE	135,529	134,772
62001	PINELLAS CO CLERK OF CIRCUIT COURT	149,643	154,838
62003	PINELLAS CO BD OF CO COMMISSIONERS	894,941	924,963
62004	PINELLAS CO PROPERTY APPRAISER	46,274	49,199
62005	PINELLAS CO TAX COLLECTOR	83,278	92,370
62006	PINELLAS CO SHERIFF'S DEPT	1,132,078	1,179,254
62007	PINELLAS CO SCHOOL BOARD	2,133,621	2,079,081
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	22,220	21,393
62012	PINELLAS CO JUVENILE WELFARE BOARD	32,476	34,099
62088	PINELLAS CO HOUSING AUTH	29,849	32,174
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	2,556	2,669
62100	CITY OF INDIAN ROCKS BEACH	666	715
62101	CITY OF DUNEDIN	5,919	4,712
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	5,680	6,393
62103	CITY OF SOUTH PASADENA	7,103	8,707
62104	CITY OF SEMINOLE	19,506	20,720
62105	CITY OF SAFETY HARBOR	2,405	1,463
62106	CITY OF OLDSMAR	4,494	4,793
62107	PINELLAS SUNCOAST TRANSIT AUTH	243,213	264,325
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	20,231	20,800
62111	CITY OF MADEIRA BEACH	18,616	21,726
62112	TOWN OF REDINGTON SHORES	3,625	2,691
62113	TAMPA BAY WATER	67,027	71,298
62114	TOWN OF NORTH REDINGTON BEACH	1,437	1,820
62115	PINELLAS PARK WATER MANAGEMENT DIST	1,911	1,689
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	1,669	1,876
62122	PINELLAS CO PLANNING COUNCIL	8,260	8,574
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	33,402	33,834
62124	CITY OF TREASURE ISLAND	16,644	17,149
62126	TOWN OF KENNETH CITY	5,242	5,585
62138	CITY OF ST. PETE BEACH	2,736	6,084
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	1,802	2,035
62700	ST PETERSBURG COLLEGE	347,981	371,814
63001	POLK CO CLERK OF CIRCUIT COURT	80,000	84,943
63003	POLK CO BD OF CO COMMISSIONERS	661,460	728,378
63004	POLK CO PROPERTY APPRAISER	39,652	41,399
63005	POLK CO TAX COLLECTOR	80,048	84,912
63006	POLK CO SHERIFF'S DEPT	607,399	670,360
63007	POLK CO SCHOOL BOARD	1,990,809	2,020,698
63105	VILLAGE OF HIGHLAND PARK	180	186
63128	CITY OF POLK CITY	5,516	5,705
63129	LAKELAND AREA MASS TRANSIT DISTRICT	59,684	65,583
63300	MCKEEL ACADEMY OF TECHNOLOGY	86,865	85,277
63301	DISCOVERY ACADEMY OF LAKE ALFRED	48,616	42,511
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	33,021	33,198
63303	BERKLEY CHARTER SCHOOL	19,629	19,134
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	8,949	9,385
63306	LAKE WALES CHARTER SCHOOLS	10,027	11,410
63307	LAKE WALES SENIOR HIGH SCHOOL	23,887	24,925
63308	POLK AVENUE ELEMENTARY SCHOOL	9,455	10,074
63309	HILLCREST ELEMENTARY SCHOOL	11,551	11,542
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	9,369	9,105
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	8,723	9,166
63312	VICTORY RIDGE ACADEMY	27,103	39,751
63315	EDWARD W BOK ACADEMY INC	9,451	9,931
63316	COMPASS CHARTER MIDDLE SCHOOL	3,462	3,258
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	10,278	8,806
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	14,548	15,790
63320	EDWARD W. BOK ACADEMY NORTH	9,676	10,774
63700	POLK STATE COLLEGE	145,686	175,878
64001	PUTNAM CO CLERK OF CIRCUIT COURT	13,154	14,848
64003	PUTNAM CO BD OF CO COMMISSIONERS	95,713	101,883
64004	PUTNAM CO PROPERTY APPRAISER	7,474	7,018
64005	PUTNAM CO TAX COLLECTOR	8,455	8,741
64006	PUTNAM CO SHERIFF'S DEPT	81,464	88,377
64007	PUTNAM CO SCHOOL BOARD	263,279	271,527
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	1,900	1,961

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2024 Measurement Date	June 30, 2025 Measurement Date
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	206,038	215,194
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	5,129	5,175
64700	ST JOHNS RIVER STATE COLLEGE	118,376	119,818
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	40,186	43,943
65003	ST JOHNS CO BD OF CO COMMISSIONERS	517,302	569,538
65004	ST JOHNS CO PROPERTY APPRAISER	17,077	18,440
65005	ST JOHNS CO TAX COLLECTOR	22,345	22,841
65006	ST JOHNS CO SHERIFF'S DEPT	346,709	378,480
65007	ST JOHNS CO SCHOOL BOARD	1,112,631	1,302,394
65009	ANASTASIA MOSQUITO CONTROL DIST	12,873	14,774
65100	CITY OF ST AUGUSTINE BEACH	19,458	19,867
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	1,646	6,921
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	29,687	42,017
66003	ST LUCIE CO BD OF CO COMMISSIONERS	305,407	325,068
66004	ST LUCIE CO PROPERTY APPRAISER	19,272	21,095
66005	ST LUCIE CO TAX COLLECTOR	38,421	40,334
66006	ST LUCIE CO SHERIFF'S DEPT	286,972	317,181
66007	ST LUCIE CO SCHOOL BOARD	1,163,245	1,139,870
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	9,573	8,742
66100	NORTH ST LUCIE RIVER WATER CONTROL	685	716
66101	CHILDRENS SERVICES COUNCIL OF ST LUCIE COUNTY	5,423	5,338
66102	CITY OF PORT ST LUCIE	1,943	2,049
66700	INDIAN RIVER STATE COLLEGE	197,919	230,056
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	25,320	25,374
67003	SANTA ROSA CO BD OF CO COMMISSIONER	123,387	131,237
67004	SANTA ROSA CO PROPERTY APPRAISER	10,156	10,283
67005	SANTA ROSA CO TAX COLLECTOR	16,626	17,132
67006	SANTA ROSA CO SHERIFF'S DEPT	179,418	197,127
67007	SANTA ROSA CO SCHOOL BOARD	385,958	395,078
67101	TOWN OF JAY	1,490	1,692
67102	AVALON FIRE RESCUE DISTRICT	3,301	3,599
68001	SARASOTA CO CLERK OF CIRCUIT COURT	58,798	60,566
68003	SARASOTA CO BD OF CO COMMISSIONERS	933,130	1,017,390
68004	SARASOTA CO PROPERTY APPRAISER	26,342	27,775
68005	SARASOTA CO TAX COLLECTOR	33,831	36,502
68006	SARASOTA CO SHERIFF'S DEPT	446,954	507,133
68007	SARASOTA CO SCHOOL BOARD	1,135,246	1,189,080
68026	WEST COAST INLAND NAVIGATION DIST	1,650	1,821
68100	CITY OF VENICE	141,020	149,071
68104	CITY OF SARASOTA	111,829	130,078
68105	CITY OF NORTH PORT	295,167	322,057
68107	ENGLEWOOD WATER DISTRICT	28,002	28,530
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	1,320	1,740
68109	SARASOTA BAY ESTUARY PROGRAM	1,876	1,907
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	3,622	4,028
68111	FLORIDA PACE FUNDING AGENCY	2,646	1,770
68300	SARASOTA MILITARY ACADEMY	14,423	12,706
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	8,678	9,484
68303	SARASOTA MILITARY ACADEMY PREP	8,623	7,583
68304	SARASOTA SUNCOAST ACADEMY	22,640	23,075
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	57,931	59,034
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	579,588	633,000
69004	SEMINOLE CO PROPERTY APPRAISER	20,362	20,518
69005	SEMINOLE CO TAX COLLECTOR	28,662	28,139
69006	SEMINOLE COUNTY SHERIFF'S DEPT	436,184	449,487
69007	SEMINOLE CO SCHOOL BOARD	1,174,040	1,141,349
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	6,460	7,762
69019	SEMINOLE CO PORT AUTH	1,104	1,159
69100	CITY OF ALTAMONTE SPRINGS	8,540	5,254
69101	CITY OF CASSELBERRY	3,648	2,247
69103	SANFORD AIRPORT AUTH	73,953	76,461
69104	CITY OF LONGWOOD	1,731	1,095
69105	CITY OF SANFORD	139,669	157,786
69307	SEMINOLE SCIENCE CHARTER SCHOOL	12,314	14,003
69700	SEMINOLE STATE COLLEGE OF FLORIDA	223,757	223,293
70001	SUMTER CO CLERK OF CIRCUIT COURT	14,988	15,745
70003	SUMTER CO BD OF CO COMMISSIONERS	76,803	89,833
70004	SUMTER CO PROPERTY APPRAISER	8,475	9,767
70005	SUMTER CO TAX COLLECTOR	9,528	9,695
70006	SUMTER CO SHERIFF'S DEPT	120,236	132,295
70007	SUMTER CO SCHOOL BOARD	184,321	189,656
70011	SUMTER CO SUPERVISOR OF ELECTIONS	4,051	4,053
70100	CITY OF BUSHNELL	2,280	2,976
70101	CITY OF WILDWOOD	60,534	69,905

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2024 Measurement Date	June 30, 2025 Measurement Date
70102	CITY OF WEBSTER	2,712	2,682
70103	CITY OF COLEMAN	874	697
70104	CITY OF CENTER HILL	1,131	1,215
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	9,206	9,293
71003	SUWANNEE CO BOARD OF COUNTY COMMISSIONERS	64,831	65,381
71004	SUWANNEE CO PROPERTY APPRAISER	3,687	3,715
71005	SUWANNEE CO TAX COLLECTOR	2,903	3,675
71006	SUWANNEE CO SHERIFF'S DEPT	33,605	32,734
71007	SUWANNEE CO SCHOOL BOARD	152,757	149,279
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	1,770	1,596
71100	LIVE OAK HOUSING AUTH	883	920
71101	CITY OF LIVE OAK	22,926	22,605
71102	SUWANNEE RIVER WATER MGMT DISTRICT	21,281	22,545
71103	SUWANNEE VALLEY TRANSIT AUTH	4,766	4,494
72001	TAYLOR CO CLERK OF CIRCUIT COURT	5,427	4,898
72003	TAYLOR CO BD OF CO COMMISSIONERS	17,907	17,321
72004	TAYLOR CO PROPERTY APPRAISER	2,424	2,415
72005	TAYLOR CO TAX COLLECTOR	3,290	3,436
72006	TAYLOR CO SHERIFF'S DEPT	26,910	26,124
72007	TAYLOR CO SCHOOL BOARD	50,754	45,144
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	1,281	1,028
72100	CITY OF PERRY	11,082	10,605
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	1,526	957
72104	BIG BEND WATER AUTHORITY	1,900	1,802
73001	UNION CO CLERK OF COURTS	3,287	3,411
73003	UNION CO BD OF CO COMMISSIONERS	17,423	16,922
73004	UNION CO PROPERTY APPRAISER	1,430	1,476
73005	UNION CO TAX COLLECTOR	1,263	1,381
73006	UNION CO SHERIFF'S DEPT	8,349	8,964
73007	UNION CO SCHOOL BOARD	62,103	53,578
73011	UNION CO SUPERVISOR OF ELECTIONS	1,020	1,108
73088	UNION CO HOUSING AUTH	972	1,068
73101	CITY OF LAKE BUTLER	3,336	4,129
73103	NEW RIVER LIBRARY COOPERATIVE	429	378
73116	PAL PUBLIC LIBRARY COOPERATIVE	297	305
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	66,812	76,231
74003	VOLUSIA CO BD OF CO COMMISSIONERS	731,275	775,569
74004	VOLUSIA CO PROPERTY APPRAISER	40,972	44,081
74005	VOLUSIA CO TAX COLLECTOR	31,575	39,522
74006	VOLUSIA CO SHERIFF'S OFC	282,172	346,229
74007	VOLUSIA CO SCHOOL BOARD	1,168,322	1,143,990
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	8,863	7,779
74032	WEST VOLUSIA HOSPITAL AUTHORITY	345	345
74090	VOLUSIA CO LAW LIBRARY	1,547	1,640
74100	CITY OF LAKE HELEN	2,127	2,503
74101	CITY OF NEW SMYRNA BEACH	2,004	1,165
74102	CITY OF DAYTONA BEACH	192,053	201,494
74103	TOWN OF PIERSON	1,438	1,371
74104	CITY OF SOUTH DAYTONA	30,023	32,443
74105	CITY OF HOLLY HILL	21,884	23,685
74106	CITY OF DAYTONA BEACH SHORES	28,788	32,618
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	3,062	2,805
74109	TOWN OF PONCE INLET	23,683	27,101
74123	CITY OF OAK HILL	1,642	987
74124	CITY OF ORANGE CITY	43,266	48,570
74125	CITY OF DELTONA	76,499	92,417
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	1,935	2,017
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	1,224	1,374
74700	DAYTONA STATE COLLEGE	214,139	226,557
75001	WAKULLA CO CLERK OF CIRCUIT COURT	5,620	5,830
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	48,808	51,556
75004	WAKULLA CO PROPERTY APPRAISER	3,128	3,808
75005	WAKULLA CO TAX COLLECTOR	3,261	3,350
75006	WAKULLA CO SHERIFF'S DEPT	37,322	40,254
75007	WAKULLA CO SCHOOL BOARD	104,595	110,180
75011	WAKULLA COUNTY SUPERVISOR OF ELECTIONS	1,677	1,508
75101	CITY OF SOPCHOPPY	3,173	3,290
75102	WILDERNESS COAST LIBRARIES	560	737
76001	WALTON CO CLERK OF CIRCUIT COURT	20,135	21,044
76003	WALTON CO BD OF CO COMMISSIONERS	165,145	177,702
76004	WALTON CO PROPERTY APPRAISER	9,923	10,540
76005	WALTON CO TAX COLLECTOR	10,910	11,013
76006	WALTON CO SHERIFF'S DEPT	184,794	198,798
76007	WALTON CO SCHOOL BOARD	369,094	407,314

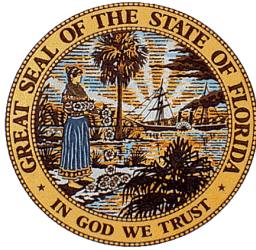
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HIS (Health Insurance Subsidy)
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September

Employer / Agency Number	Employer / Agency Name	June 30, 2024 Measurement Date	June 30, 2025 Measurement Date
76009	SO WALTON CO MOSQUITO CONTROL DIST	6,301	6,185
76011	WALTON CO SUPERVISOR OF ELECTIONS	2,573	2,189
76100	CITY OF DEFUNIAK SPRINGS	35,335	33,340
76101	DEFUNIAK SPRINGS HOUSING AUTH	666	686
76102	CITY OF FREEPORT	13,883	16,382
76300	WALTON ACADEMY	2,628	3,227
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	15,217	19,343
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	4,453	4,958
77003	WASHINGTON CO BD OF CO COMM	23,225	25,717
77004	WASHINGTON CO PROPERTY APPRAISER	2,232	2,008
77005	WASHINGTON CO TAX COLLECTOR	3,462	3,481
77006	WASHINGTON CO SHERIFF'S DEPT	28,236	30,449
77007	WASHINGTON CO SCHOOL BOARD	105,259	103,300
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	1,210	1,023
77100	CITY OF CHIPLEY	11,433	12,687
77101	CITY OF VERNON	1,182	854
77102	TOWN OF WAUSAU	382	423
TOTALS		\$ 185,294,663	\$ 193,749,530

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Sherrill F. Norman, CPA
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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 ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations of the Florida Retirement System Pension Plan defined benefit plan and the Retiree Health Insurance Subsidy Program defined benefit plan, collectively referred to as the System Pension Plans, as of and for the fiscal year ended June 30, 2025, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/(income) (specified column totals) included in the schedules of pension amounts by employer of the System Pension Plans as of and for the fiscal year ended June 30, 2025, and the related notes, and have issued our report thereon dated January 9, 2026, included under the heading **INDEPENDENT AUDITOR'S REPORT**.

Report on Internal Control over Financial Reporting

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

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

corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 9, 2026
Audit Report No. 2026-074