

Schedules of Employer Allocations and Pension  
Amounts by Employer for the Florida Retirement  
System Pension Plan and Retiree Health  
Insurance Subsidy Program Cost-Sharing  
Multiple Employer Defined Benefit Pension Plans  
For Fiscal Year Ended June 30, 2015



Schedules of Employer Allocations and Pension Amounts by Employer  
for the Florida Retirement System Pension Plan and  
the Retiree Health Insurance Subsidy Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plans  
As of and for the Fiscal Year Ended June 30, 2015

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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 Schedules

We have audited the accompanying schedules of employer allocations of the Florida Retirement System Pension Plan defined benefit plan and the Retiree Health Insurance Subsidy Program defined benefit plan, collectively referred to as the System Pension Plans, as of and for the fiscal year ended June 30, 2015, and the related notes. We have also audited the total for all entities of the columns titled net pension liability at June 30, 2015; 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, 2015, and the related notes.

### *Management's Responsibility for the Schedules*

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

### *Auditor's Responsibility*

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

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

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

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

### ***Opinions***

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability at June 30, 2015; 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, 2015, in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Financial Statements*

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System Pension Plans as of and for the fiscal year ended June 30, 2015, and our report thereon, dated February 25, 2016, expressed an unmodified opinion on those financial statements.

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. The schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2015, as listed in the table of contents, are presented for the purpose of providing additional analysis and are not a required part of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

The schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2015, as listed in the table of contents, are the responsibility of management and were derived from and related directly to the underlying accounting and other management records. Such information has been subjected to the auditing procedures applied in the audit of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other management records used to prepare the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2015, as listed in the table of contents, are fairly stated, in all material respects, in relation to the schedules of employer allocations and specified column totals included in the schedules of pension amounts by the employer as a whole.

***Restriction on Use***

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2016, on our consideration of the System Pension Plans' internal control over financial reporting and on our tests of its 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 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 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  
April 8, 2016  
Audit Report No. 2016-184

**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, 2013, June 30, 2014, and June 30, 2015

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2013		Employer Contribution for Pension Plan Funding June 30, 2014		Employer Contribution for Pension Plan Funding June 30, 2015	
			Proportion at June 30, 2013		Proportion at June 30, 2014		Proportion at June 30, 2015
1000	STATE OF FLORIDA	\$ 225,508,671	16.757742464%	\$ 389,943,784	17.802202632%	\$ 437,921,408	17.961696240%
2135	JAC- FLORIDA CLERKS OF COURTS OPERATIONS CORP	18,321	0.001361485%	3,004	0.000137152%	0	0.000000000%
4910	UNIVERSITY OF FLORIDA	16,596,599	1.233307480%	33,264,016	1.518610551%	38,680,557	1.586513913%
4915	FLORIDA POLYTECHNIC UNIVERSITY	10,942	0.000813120%	211,332	0.009648015%	487,576	0.019998331%
4920	FLORIDA STATE UNIVERSITY	7,398,585	0.549795200%	15,267,633	0.697017111%	17,604,243	0.722052088%
4930	FLORIDA A & M UNIVERSITY	2,596,325	0.192935113%	4,801,917	0.219223139%	5,320,538	0.218226097%
4940	UNIVERSITY OF CENTRAL FLORIDA	4,849,548	0.360374086%	10,608,311	0.484303900%	13,120,834	0.538161499%
4950	UNIVERSITY OF SOUTH FLORIDA	7,509,699	0.558052129%	15,737,677	0.718476151%	18,634,771	0.764319997%
4955	NEW COLLEGE	267,310	0.019864042%	556,188	0.025391772%	656,496	0.026926709%
4960	FLORIDA ATLANTIC UNIVERSITY	2,759,068	0.205028713%	5,886,579	0.268741487%	6,993,485	0.286843379%
4970	UNIVERSITY OF WEST FLORIDA	1,367,512	0.101621006%	2,714,884	0.123943291%	3,330,183	0.136590124%
4980	FLORIDA INTERNATIONAL UNIVERSITY	5,120,606	0.380516592%	11,516,793	0.525779099%	13,836,828	0.567528557%
4990	UNIVERSITY OF NORTH FLORIDA	1,738,169	0.129164862%	3,589,271	0.163861902%	4,355,422	0.178641093%
4995	FLORIDA GULF COAST UNIVERSITY	1,223,639	0.090929688%	2,640,713	0.120557144%	3,290,334	0.134955671%
11001	ALACHUA CO CLERK OF CIRCUIT COURT	203,122	0.015094175%	428,320	0.019554181%	464,748	0.019062010%
11003	ALACHUA CO BD OF CO COMMISSIONERS	2,339,252	0.173831810%	3,595,526	0.164147466%	4,063,819	0.166680782%
11004	ALACHUA CO PROPERTY APPRAISER	91,133	0.006772155%	219,778	0.010033583%	269,317	0.011046271%
11005	ALACHUA CO TAX COLLECTOR	108,222	0.008042049%	251,901	0.011500093%	292,494	0.011996878%
11006	ALACHUA CO SHERIFF'S OFFICE	3,085,327	0.229273308%	4,517,394	0.206233759%	5,137,873	0.210733945%
11007	ALACHUA CO SCHOOL BOARD	4,846,283	0.360131413%	8,251,727	0.376718195%	8,850,381	0.363005442%
11100	CITY OF ALACHUA	223,453	0.016604958%	395,265	0.018045134%	447,095	0.018337949%
11101	CITY OF HIGH SPRINGS	127,618	0.009483432%	202,979	0.009266662%	218,602	0.008966125%
11102	CITY OF NEWBERRY	140,007	0.010404007%	208,489	0.009518200%	227,748	0.009341285%
11103	CITY OF GAINESVILLE	5,740	0.000426560%	51,909	0.002369802%	75,231	0.003085654%
11104	ALACHUA COUNTY LIBRARY DISTRICT	107,994	0.008025089%	201,485	0.009198467%	238,794	0.009794324%
11300	CARING & SHARING LEARNING SCHOOL	23,955	0.001780107%	40,005	0.001826376%	42,759	0.001753796%
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	8,523	0.000633331%	11,541	0.000526878%	11,568	0.000474486%
11302	SIATECH GAINESVILLE	16,504	0.001226456%	23,858	0.001089198%	25,359	0.001040099%
11304	SWEETWATER BRANCH ACADEMY	9,867	0.000733256%	840	0.000038355%	0	0.000000000%
11305	MICANOPY MIDDLE SCHOOL INC	8,107	0.000602404%	9,894	0.000451677%	9,615	0.000394374%
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	13,171	0.000978740%	1,420	0.000064815%	0	0.000000000%
11307	ALACHUA MYCROSCHOOL OF INTEGRATED ACADEMICS & TECH	16,987	0.001262344%	35,606	0.001625519%	46,388	0.001902655%
11700	SANTA FE COLLEGE	1,212,802	0.090124341%	2,209,833	0.100886047%	2,368,322	0.097138630%
12001	BAKER CO CLERK OF CIRCUIT COURT	26,195	0.001946540%	54,051	0.002467585%	63,630	0.002609848%
12003	BAKER CO BD OF CO COMMISSIONERS	156,980	0.011665292%	254,691	0.011627485%	295,430	0.012117277%
12004	BAKER CO PROPERTY APPRAISER	16,735	0.001243592%	49,327	0.002251917%	62,159	0.002549500%
12005	BAKER CO TAX COLLECTOR	21,039	0.001563442%	53,992	0.002464930%	69,221	0.002839168%
12006	BAKER CO SHERIFF'S DEPT	544,479	0.040460737%	729,111	0.033286312%	837,398	0.034346566%
12007	BAKER CO SCHOOL BOARD	893,899	0.066426382%	1,505,976	0.068752689%	1,616,402	0.066298006%
12011	BAKER CO SUPERVISOR OF ELECTIONS	11,103	0.000825102%	33,950	0.001549906%	45,440	0.001863745%

The accompanying notes are an integral part of this schedule.



**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, 2013, June 30, 2014, and June 30, 2015

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2013		Employer Contribution for Pension Plan Funding June 30, 2014		Employer Contribution for Pension Plan Funding June 30, 2015	
		Funding	Proportion at June 30, 2013	Funding	Proportion at June 30, 2014	Funding	Proportion at June 30, 2015
12100	CITY OF MACCLENNY	62,043	0.004610460%	101,774	0.004646322%	153,749	0.006306136%
12102	NEW RIVER SOLID WASTE ASSOCIATION	26,383	0.001960554%	52,330	0.002389035%	61,442	0.002520082%
12103	MACCLENNY HOUSING AUTHORITY	3,388	0.000251738%	1,242	0.000056703%	0	0.000000000%
12104	TOWN OF GLEN ST MARY	4,054	0.000301223%	8,024	0.000366301%	10,755	0.000441138%
13001	BAY CO CLERK OF CIRCUIT COURT	150,356	0.011173060%	298,932	0.013647232%	356,003	0.014601762%
13003	BAY CO BD OF CO COMMISSIONERS	970,423	0.072112983%	1,884,776	0.086046164%	2,311,533	0.094809367%
13004	BAY CO PROPERTY APPRAISER	73,616	0.005470483%	180,135	0.008223751%	206,029	0.008450443%
13005	BAY CO TAX COLLECTOR	59,226	0.004401128%	102,029	0.004657959%	114,542	0.004698013%
13006	BAY CO SHERIFF'S DEPT	1,901,125	0.141274203%	2,669,840	0.121886882%	2,855,512	0.117121093%
13007	BAY CO SCHOOL BOARD	4,174,586	0.310217062%	6,963,411	0.317902372%	7,651,381	0.313827488%
13009	BEACH MOSQUITO CONTROL DIST	17,652	0.001311750%	33,776	0.001541971%	39,705	0.001628536%
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	23,642	0.001756832%	56,851	0.002595411%	70,354	0.002885633%
13100	CITY OF PANAMA CITY	116,076	0.008625726%	214,750	0.009804043%	171,667	0.007041064%
13101	PANAMA CITY PORT AUTH	14,052	0.001044205%	22,292	0.001017714%	20,567	0.000843587%
13102	CITY OF SPRINGFIELD	135,480	0.010067625%	238,406	0.010884012%	245,625	0.010074514%
13103	CITY OF PARKER	79,888	0.005936572%	113,683	0.005190005%	125,432	0.005144687%
13105	CITY OF MEXICO BEACH	54,926	0.004081631%	88,131	0.004023474%	115,570	0.004740202%
13107	CITY OF CALLAWAY	147,620	0.010969785%	204,239	0.009324195%	229,916	0.009430204%
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	9,308	0.000691694%	12,531	0.000572061%	13,035	0.000534640%
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	101,777	0.007563169%	166,132	0.007584457%	198,900	0.008158055%
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	37,361	0.002776321%	54,541	0.002489997%	58,203	0.002387245%
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	65,895	0.004896743%	109,918	0.005018094%	159,480	0.006541180%
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	24,850	0.001846617%	39,402	0.001798814%	63,772	0.002615657%
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	25,247	0.001876103%	55,447	0.002531352%	70,354	0.002885635%
13308	UNIVERSITY ACADEMY INC.	11,909	0.000884937%	29,401	0.001342256%	58,692	0.002407284%
13309	RISING LEADER ACADEMY, INC.	0	0.000000000%	6,482	0.000295923%	17,934	0.000735559%
13700	GULF COAST STATE COLLEGE	533,795	0.039666739%	953,337	0.043522957%	1,046,147	0.042908563%
14001	BRADFORD CO CLERK OF CIRCUIT COURT	35,125	0.002610186%	60,742	0.002773054%	67,760	0.002779238%
14003	BRADFORD CO BD OF CO COMMISSIONERS	240,459	0.017868732%	409,178	0.018680301%	487,571	0.019998101%
14004	BRADFORD CO PROPERTY APPRAISER	8,550	0.000635359%	34,852	0.001591101%	52,007	0.002133116%
14005	BRADFORD CO TAX COLLECTOR	17,443	0.001296228%	53,931	0.002462133%	68,753	0.002819979%
14006	BRADFORD CO SHERIFF'S DEPT	215,285	0.015997998%	324,191	0.014800363%	389,221	0.015964205%
14007	BRADFORD CO SCHOOL BOARD	631,548	0.046930855%	1,084,852	0.049527012%	1,118,582	0.045879542%
15001	BREVARD CO CLERK OF CIRCUIT CT	388,828	0.028894164%	796,375	0.036357112%	872,344	0.035779878%
15003	BREVARD CO BD OF CO COMMISSIONERS	5,543,946	0.411975353%	8,390,022	0.383031802%	8,886,769	0.364497926%
15004	BREVARD CO PROPERTY APPRAISER	200,818	0.014922987%	397,614	0.018152367%	452,829	0.018573160%
15005	BREVARD CO TAX COLLECTOR	191,792	0.014252215%	404,163	0.018451344%	486,924	0.019971573%
15006	BREVARD CO SHERIFF'S OFFICE	5,525,072	0.410572854%	7,557,052	0.345004023%	8,450,144	0.346589409%
15007	BREVARD CO SCHOOL BOARD	11,968,223	0.889368881%	19,133,147	0.873490442%	21,306,498	0.873903029%
15033	CANAVERAL PORT AUTH	21,714	0.001613579%	38,351	0.001750831%	39,360	0.001614396%

The accompanying notes are an integral part of this schedule.

**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, 2013, June 30, 2014, and June 30, 2015

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2013		Employer Contribution for Pension Plan Funding June 30, 2014		Employer Contribution for Pension Plan Funding June 30, 2015	
		Funding	Proportion at June 30, 2013	Funding	Proportion at June 30, 2014	Funding	Proportion at June 30, 2015
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	36,709	0.002727912%	56,361	0.002573058%	61,808	0.002535098%
15100	CITY OF MELBOURNE	1,044,663	0.077629770%	1,751,995	0.079984257%	1,942,511	0.079673656%
15101	CITY OF INDIAN HARBOUR BEACH	57,988	0.004309111%	89,976	0.004107691%	109,212	0.004479430%
15102	TITUSVILLE-COCOA AIRPORT AUTH	27,083	0.002012579%	59,968	0.002737737%	79,768	0.003271751%
15103	TOWN OF MALABAR	17,125	0.001272559%	42,828	0.001955229%	62,176	0.002550210%
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	485	0.000036039%	470	0.000021473%	391	0.000016028%
15105	SEBASTIAN INLET TAX DISTRICT	11,737	0.000872199%	32,657	0.001490900%	39,346	0.001613803%
15110	TOWN OF MELBOURNE BEACH	7,407	0.000550387%	11,962	0.000546111%	13,913	0.000570663%
15111	CITY OF WEST MELBOURNE	92,346	0.006862331%	155,754	0.007110686%	185,198	0.007596057%
15112	CITY OF PALM BAY	1,530	0.000113673%	6,729	0.000307215%	8,561	0.000351156%
15113	CITY OF COCOA	394,033	0.029280900%	675,610	0.030843800%	752,159	0.030850419%
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	15,358	0.001141233%	31,996	0.001460719%	33,697	0.001382116%
15700	EASTERN FLORIDA STATE COLLEGE	1,352,555	0.100509538%	2,459,382	0.112278807%	2,647,551	0.108591433%
16003	BROWARD CO BD OF CO COMMISSIONERS	10,237,190	0.760734334%	17,637,234	0.805197134%	19,480,158	0.798994254%
16004	BROWARD CO PROPERTY APPRAISER	377,069	0.028020316%	779,508	0.035587085%	898,543	0.036854475%
16006	BROWARD CO SHERIFF'S DEPT	32,056,173	2.382121644%	46,433,192	2.119826301%	51,776,428	2.123651533%
16007	BROWARD CO SCHOOL BOARD	42,238,504	3.138779394%	68,485,650	3.126592763%	74,348,778	3.049474482%
16011	BROWARD CO SUPERVISOR OF ELECTIONS	122,281	0.009086777%	218,256	0.009964092%	261,950	0.010744104%
16018	HILLSBORO INLET DISTRICT	12,279	0.000912452%	20,407	0.000931638%	25,827	0.001059333%
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	26,683	0.001982864%	54,566	0.002491117%	65,548	0.002688511%
16054	OLD PLANTATION WATER CONTROL DIST	12,999	0.000965960%	33,953	0.001550062%	40,636	0.001666736%
16080	BROWARD CO CLERK OF CIRCUIT COURT	991,194	0.073656460%	1,696,145	0.077434546%	1,873,444	0.076840799%
16100	TOWN OF HILLSBORO BEACH	161,087	0.011970516%	228,220	0.010418971%	248,093	0.010175714%
16101	TOWN OF LAUDERDALE BY THE SEA	50,742	0.003770690%	145,522	0.006643557%	174,630	0.007162571%
16102	CITY OF MARGATE	2,778,448	0.206468859%	3,866,427	0.176514976%	4,186,317	0.171705136%
16103	BROWARD CO HOUSING AUTH	173,231	0.012872922%	354,276	0.016173829%	405,443	0.016629556%
16104	CITY OF LAUDERDALE LAKES	25,354	0.001884074%	37,217	0.001699056%	43,132	0.001769090%
16107	SOUTH FL REG PLANNING COUNCIL	37,536	0.002789366%	71,455	0.003262145%	76,851	0.003152112%
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	203,581	0.015128272%	426,699	0.019480219%	569,450	0.023356429%
16110	S BROWARD DRAINAGE DIST	36,811	0.002735467%	70,008	0.003196070%	81,542	0.003344519%
16112	NORTH BROWARD HOSPITAL DIST	67,888	0.005044835%	122,944	0.005612813%	126,782	0.005200066%
16113	MEMORIAL HEALTHCARE DIST	1,583	0.000117614%	2,504	0.000114335%	2,638	0.000108214%
16114	CITY OF DEERFIELD BEACH	9,942	0.000738762%	39,730	0.001813795%	56,524	0.002318386%
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	107,236	0.007968794%	231,833	0.010583942%	277,449	0.011379789%
16116	CITY OF COCONUT CREEK	1,418,363	0.105399771%	2,088,072	0.095327282%	2,360,918	0.096834936%
16117	CITY OF HOLLYWOOD	9,771	0.000726099%	48,841	0.002229762%	69,350	0.002844445%
16118	CITY OF WESTON	3,714	0.000276023%	15,478	0.000706637%	21,394	0.000877500%
16119	CITY OF MIRAMAR	16,019	0.001190391%	46,009	0.002100442%	59,468	0.002439111%
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	6,538	0.000485875%	21,755	0.000993195%	12,620	0.000517631%
16121	CITY OF NORTH LAUDERDALE	350,562	0.026050531%	455,483	0.020794278%	503,594	0.020655326%

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			Proportion at June 30, 2013		Proportion at June 30, 2014		Proportion at June 30, 2015
16122	CITY OF POMPANO BEACH	227	0.000016835%	7,363	0.000336156%	26,388	0.001082313%
16123	CITY OF WEST PARK	16,730	0.001243233%	48,440	0.002211426%	59,324	0.002433237%
16124	CITY OF DANIA BEACH	104,832	0.007790166%	283,505	0.012942933%	352,058	0.014439926%
16125	CITY OF WILTON MANORS	367,040	0.027275057%	568,975	0.025975554%	675,215	0.027694466%
16126	TOWN OF PEMBROKE PARK	73,105	0.005432493%	174,384	0.007961177%	224,947	0.009226400%
16127	CITY OF OAKLAND PARK	91,657	0.006811124%	213,625	0.009752654%	264,866	0.010863684%
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	39,053	0.002902034%	98,566	0.004499847%	119,479	0.004900529%
16129	CITY OF COOPER CITY	32,162	0.002389982%	85,155	0.003887584%	117,792	0.004831350%
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	0	0.000000000%	0	0.000000000%	0	0.000000000%
16300	CENTRAL CHARTER SCHOOL	106,944	0.007947116%	197,625	0.009022212%	231,806	0.009507696%
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	52,382	0.003892562%	81,977	0.003742518%	91,948	0.003771338%
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	78,593	0.005840337%	114,019	0.005205347%	125,974	0.005166942%
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	244,199	0.018146648%	335,563	0.015319553%	345,729	0.014180334%
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	153,140	0.011379976%	219,365	0.010014704%	238,300	0.009774085%
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	164,412	0.012217579%	258,666	0.011808963%	302,116	0.012391542%
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	11,627	0.000863994%	20,664	0.000943401%	36,475	0.001496062%
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	10,315	0.000766524%	6,942	0.000316924%	25,184	0.001032933%
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	15,561	0.001156356%	33,219	0.001516550%	58,087	0.002382502%
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	17,295	0.001285235%	32,841	0.001499314%	7,792	0.000319608%
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	13,202	0.000981065%	20,918	0.000954956%	5,577	0.000228746%
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	1,190	0.000088418%	2,150	0.000098136%	2,446	0.000100321%
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	12,605	0.000936714%	23,543	0.001074804%	8,162	0.000334754%
16700	BROWARD COLLEGE	2,445,991	0.181763688%	4,430,730	0.202277239%	5,162,242	0.211733462%
17001	CALHOUN CO CLERK OF CIRCUIT COURT	20,697	0.001538016%	58,502	0.002670806%	73,092	0.002997911%
17003	CALHOUN CO BD OF CO COMMISSIONERS	57,754	0.004291784%	117,664	0.005371763%	150,550	0.006174922%
17004	CALHOUN CO PROPERTY APPRAISER	12,919	0.000960009%	20,574	0.000939259%	22,346	0.000916541%
17005	CALHOUN CO TAX COLLECTOR	13,660	0.001015075%	37,299	0.001702822%	48,696	0.001997288%
17006	CALHOUN CO SHERIFF'S DEPT	106,158	0.007888711%	146,338	0.006680819%	160,440	0.006580594%
17007	CALHOUN CO SCHOOL BOARD	464,365	0.034507331%	788,005	0.035975000%	866,402	0.035536181%
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	9,085	0.000675128%	27,345	0.001248373%	34,374	0.001409877%
17039	APALACHEE REGIONAL PLANNING COUNCIL	20,080	0.001492194%	46,637	0.002129136%	48,784	0.002000906%
17100	CITY OF BLOUNTSTOWN	101,109	0.007513506%	143,706	0.006560662%	153,744	0.006305913%
17101	TOWN OF ALTHA	6,892	0.000512140%	9,502	0.000433781%	10,678	0.000437979%
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	168,906	0.012551529%	349,583	0.015959624%	410,342	0.016830524%
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	2,806,309	0.208539248%	4,385,832	0.200227506%	4,931,532	0.202270736%
18004	CHARLOTTE CO PROPERTY APPRAISER	101,834	0.007567343%	211,487	0.009655053%	244,907	0.010045050%
18005	CHARLOTTE CO TAX COLLECTOR	86,398	0.006420345%	208,717	0.009528589%	267,577	0.010974874%
18006	CHARLOTTE CO SHERIFF'S DEPT	2,482,955	0.184510482%	3,600,796	0.164388050%	4,138,421	0.169740624%
18007	CHARLOTTE CO SCHOOL BOARD	2,597,471	0.193020325%	4,496,497	0.205279740%	5,023,809	0.206055534%
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	30,981	0.002302224%	94,413	0.004310252%	129,591	0.005315291%

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18102	CITY OF PUNTA GORDA	0	0.000000000%	0	0.000000000%	21,783	0.000893427%
19001	CITRUS CO CLERK OF CIRCUIT COURT	121,568	0.009033789%	271,719	0.012404848%	339,879	0.013940404%
19003	CITRUS CO BD OF CO COMMISSIONERS	644,477	0.047891665%	1,130,132	0.051594226%	1,275,138	0.052300813%
19004	CITRUS CO PROPERTY APPRAISER	87,301	0.006487394%	161,372	0.007367171%	147,424	0.006046701%
19005	CITRUS CO TAX COLLECTOR	73,626	0.005471191%	132,288	0.006039392%	168,765	0.006922029%
19006	CITRUS CO SHERIFF'S DEPT	1,811,811	0.134637262%	2,551,693	0.116493109%	2,793,086	0.114560652%
19007	CITRUS CO SCHOOL BOARD	3,111,333	0.231205797%	4,917,198	0.224486089%	5,197,853	0.213194090%
19009	CITRUS CO MOSQUITO CONTROL DIST	33,508	0.002490040%	68,441	0.003124570%	62,610	0.002567991%
19016	CITRUS COUNTY HOSPITAL BOARD	2,139	0.000158950%	1,745	0.000079679%	4,992	0.000204750%
19100	CITY OF INVERNESS	52,921	0.003932627%	118,307	0.005401096%	136,772	0.005609830%
19101	HOMOSASSA SPECIAL WATER DIST	18,623	0.001383894%	35,064	0.001600775%	42,254	0.001733077%
19102	CITY OF CRYSTAL RIVER	29,502	0.002192327%	68,612	0.003132361%	98,694	0.004048011%
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	0	0.000000000%	0	0.000000000%	0	0.000000000%
20001	CLAY CO CLERK OF CIRCUIT COURT	118,858	0.008832462%	273,577	0.012489687%	331,871	0.013611951%
20003	CLAY CO BD OF CO COMMISSIONERS	1,510,364	0.112236462%	2,257,828	0.103077183%	2,581,736	0.105891946%
20004	CLAY CO PROPERTY APPRAISER	58,991	0.004383644%	116,011	0.005296262%	139,407	0.005717892%
20005	CLAY CO TAX COLLECTOR	84,137	0.006252259%	144,645	0.006603529%	159,488	0.006541523%
20006	CLAY CO SHERIFF'S DEPT	1,955,850	0.145340898%	2,999,831	0.136952044%	3,356,534	0.137670915%
20007	CLAY CO SCHOOL BOARD	6,381,338	0.474202722%	10,229,631	0.467015927%	11,169,189	0.458113222%
20011	CLAY COUNTY SUPV OF ELECTIONS	19,509	0.001449710%	58,864	0.002687312%	78,301	0.003211594%
20100	CITY OF GREEN COVE SPRINGS	90,535	0.006727709%	165,915	0.007574563%	194,420	0.007974291%
20105	CLAY CO UTILITY AUTH	2,842	0.000211174%	3,846	0.000175598%	3,572	0.000146494%
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	118,719	0.008822133%	269,636	0.012309739%	310,905	0.012752021%
21001	COLLIER CO CLERK OF CIRCUIT COURT	315,644	0.023455797%	553,921	0.025288288%	597,372	0.024501696%
21003	COLLIER CO BD OF CO COMMISSIONERS	3,765,425	0.279811948%	6,076,688	0.277420600%	7,259,008	0.297734008%
21004	COLLIER CO PROPERTY APPRAISER	85,280	0.006337197%	228,648	0.010438519%	279,559	0.011466325%
21005	COLLIER CO TAX COLLECTOR	201,331	0.014961043%	413,228	0.018865180%	485,936	0.019931063%
21006	COLLIER CO SHERIFF'S OFFICE	5,099,272	0.378931252%	8,062,415	0.368075461%	9,236,672	0.378849470%
21007	COLLIER CO SCHOOL BOARD	8,190,135	0.608615952%	13,857,809	0.632654076%	15,350,307	0.629605084%
21009	COLLIER MOSQUITO CONTROL DIST	55,627	0.004133725%	117,237	0.005352249%	145,768	0.005978794%
21011	COLLIER CO SUPERVISOR OF ELECTIONS	40,265	0.002992162%	78,133	0.003567029%	88,360	0.003624146%
21100	NORTH COLLIER FIRE CONTROL & RESCUE	442,244	0.032863506%	572,581	0.026140195%	739,667	0.030338043%
21101	CITY OF MARCO ISLAND	84,482	0.006277953%	122,875	0.005609629%	116,054	0.004760033%
21102	EAST NAPLES FIRE CONTROL & RESCUE DIST	155,326	0.011542376%	223,148	0.010187429%	115,477	0.004736392%
21103	GOLDEN GATE FIRE CONTROL & RESCUE D	356,856	0.026518249%	518,639	0.023677545%	314,501	0.012899496%
21104	BIG CORKSCREW ISLAND FIRE & RESCUE	249,596	0.018547691%	338,469	0.015452205%	191,917	0.007871637%
21105	IMMOKALEE FIRE CONTROL DISTRICT	78,438	0.005828795%	131,464	0.006001746%	150,749	0.006183106%
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	3,877	0.000288075%	6,582	0.000300469%	6,526	0.000267676%
21107	GREATER NAPLES FIRE RESCUE DISTRICT	0	0.000000000%	0	0.000000000%	445,849	0.018286835%
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	55,383	0.004115535%	89,807	0.004099976%	97,837	0.004012862%

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21305	MARCO ISLAND ACADEMY	12,589	0.000935526%	32,106	0.001465732%	45,149	0.001851810%
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	59,643	0.004432152%	139,935	0.006388468%	142,779	0.005856181%
22003	COLUMBIA CO BD OF CO COMMISSIONERS	453,099	0.033670165%	805,278	0.036763576%	989,931	0.040602806%
22004	COLUMBIA CO PROPERTY APPRAISER	33,675	0.002502413%	76,805	0.003506376%	85,615	0.003511586%
22005	COLUMBIA CO TAX COLLECTOR	41,598	0.003091163%	106,112	0.004844368%	133,029	0.005456302%
22006	COLUMBIA CO SHERIFF'S OFFICE	620,277	0.046093346%	844,696	0.038563135%	986,941	0.040480161%
22007	COLUMBIA CO SCHOOL BOARD	1,760,118	0.130795864%	2,805,437	0.128077326%	2,997,000	0.122924352%
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	14,599	0.001084873%	38,934	0.001777446%	50,011	0.002051251%
22016	LAKE SHORE HOSPITAL AUTHORITY	2,603	0.000193398%	13,684	0.000624707%	14,970	0.000614017%
22101	CITY OF LAKE CITY	110,888	0.008240181%	215,364	0.009832049%	278,133	0.011407846%
22311	SHINING STAR ACADEMY OF THE ARTS	26,881	0.001997542%	46,849	0.002138820%	7,385	0.000302902%
22700	FLORIDA GATEWAY COLLEGE	294,197	0.021862005%	611,742	0.027927995%	688,992	0.028259560%
23003	MIAMI-DADE COUNTY	110,136,734	8.184354993%	164,089,311	7.491211918%	180,320,181	7.395976200%
23007	MIAMI-DADE CO SCHOOL BOARD	62,662,931	4.656536095%	101,494,643	4.633560720%	107,295,126	4.400795274%
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	6,451,709	0.479432050%	10,252,812	0.468074236%	10,046,078	0.412047902%
23101	VILLAGE OF EL PORTAL	32,814	0.002438444%	60,460	0.002760188%	72,192	0.002961010%
23102	CITY OF OPA LOCKA	407,221	0.030260941%	712,538	0.032529689%	870,194	0.035691683%
23104	VILLAGE OF BISCAYNE PARK	80,966	0.006016664%	129,240	0.005900231%	141,320	0.005796350%
23105	CITY OF WEST MIAMI	220,861	0.016412407%	333,658	0.015232593%	364,240	0.014939576%
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	55,050	0.004090800%	81,994	0.003743303%	87,886	0.003604724%
23108	CITY OF SUNNY ISLES BEACH	739,278	0.054936417%	1,120,052	0.051133999%	1,313,982	0.053894033%
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	121,553	0.009032717%	272,815	0.012454876%	324,705	0.013318032%
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	20,149	0.001497287%	51,852	0.002367192%	61,231	0.002511448%
23117	CITY OF NORTH MIAMI	19,192	0.001426196%	31,524	0.001439156%	41,835	0.001715902%
23118	CITY OF NORTH MIAMI BEACH	1,279	0.000095016%	5,398	0.000246415%	7,627	0.000312830%
23119	TOWN OF MIAMI LAKES	106,534	0.007916612%	150,485	0.006870141%	151,893	0.006230023%
23120	CITY OF MIAMI GARDENS	2,486,275	0.184757234%	3,712,433	0.169484656%	3,998,024	0.163982165%
23121	THE CHILDREN'S TRUST	130,116	0.009669034%	267,528	0.012213546%	322,525	0.013228624%
23122	CITY OF NORTH BAY VILLAGE	277,493	0.020620763%	421,512	0.019243398%	497,642	0.020411165%
23123	TOWN OF CUTLER BAY	46,601	0.003462926%	172,030	0.007853717%	219,175	0.008989656%
23124	CITY OF DORAL	605,799	0.045017414%	920,178	0.042009124%	1,196,731	0.049084897%
23125	CITY OF FLORIDA CITY	299,670	0.022268770%	426,557	0.019473726%	496,436	0.020361707%
23126	VILLAGE OF PINECREST	463,109	0.034413996%	620,591	0.028331981%	681,116	0.027936535%
23127	CITY OF CORAL GABLES	4,861	0.000361249%	25,419	0.001160441%	39,731	0.001629603%
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	29,555	0.002196275%	75,790	0.003460081%	65,635	0.002692063%
23300	SIATECH MIAMI-DADE	41,051	0.003050569%	10,789	0.000492560%	0	0.000000000%
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	53,056	0.003942661%	89,814	0.004100296%	99,077	0.004063715%
23700	MIAMI DADE COLLEGE	5,390,387	0.400564282%	9,470,943	0.432379370%	10,661,767	0.437300896%
24001	DESOTO CO CLERK OF CIRCUIT COURT	25,263	0.001877306%	41,254	0.001883380%	41,578	0.001705354%
24003	DESOTO CO BD OF CO COMMISSIONERS	397,288	0.029522783%	634,614	0.028972199%	726,413	0.029794403%

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24004	DESOTO CO PROPERTY APPRAISER	19,141	0.001422417%	36,670	0.001674115%	40,244	0.001650633%
24005	DESOTO CO TAX COLLECTOR	21,469	0.001595376%	48,538	0.002215922%	63,193	0.002591912%
24006	DESOTO CO SHERIFF'S DEPT	467,741	0.034758249%	650,995	0.029720043%	757,423	0.031066297%
24007	DESOTO CO SCHOOL BOARD	865,722	0.064332539%	1,493,187	0.068168861%	1,715,072	0.070345059%
24011	DESOTO CO SUPERVISOR OF ELECTIONS	9,747	0.000724294%	29,734	0.001357437%	39,916	0.001637200%
24062	JOSHUA WATER CONTROL DIST	8,974	0.000666866%	22,516	0.001027939%	27,314	0.001120291%
25001	DIXIE CO CLERK OF CIRCUIT COURT	23,789	0.001767788%	62,601	0.002857932%	80,693	0.003309686%
25003	DIXIE CO BD OF CO COMMISSIONERS	187,926	0.013964931%	370,444	0.016911989%	423,938	0.017388153%
25004	DIXIE CO PROPERTY APPRAISER	21,767	0.001617527%	62,934	0.002873163%	79,074	0.003243290%
25005	DIXIE CO TAX COLLECTOR	14,594	0.001084475%	43,988	0.002008202%	54,204	0.002223221%
25006	DIXIE CO SHERIFF'S DEPT	223,105	0.016579125%	315,255	0.014392400%	359,864	0.014760099%
25007	DIXIE CO SCHOOL BOARD	350,086	0.026015183%	640,538	0.029242630%	731,687	0.030010715%
25011	DIXIE CO SUPERVISOR OF ELECTIONS	8,011	0.000595316%	26,636	0.001216002%	37,430	0.001535236%
25100	TOWN OF CROSS CITY	33,544	0.002492714%	61,277	0.002797499%	65,277	0.002677384%
25103	SUWANNEE WATER AND SEWER DISTRICT	5,426	0.000403187%	8,429	0.000384796%	12,602	0.000516875%
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	4,927	0.000366135%	7,100	0.000324132%	7,568	0.000310392%
25363	KINDER CUB SCHOOL, INC.	6,698	0.000497748%	13,751	0.000627790%	15,519	0.000636522%
26003	CITY OF JACKSONVILLE	248,725	0.018482967%	624,282	0.028500486%	769,411	0.031557989%
26007	DUVAL CO SCHOOL BOARD	18,986,093	1.410872846%	31,358,225	1.431604998%	32,666,955	1.339861226%
26039	NORTHEAST FL REGIONAL COUNCIL	30,857	0.002293027%	69,000	0.003150059%	47,773	0.001959446%
26102	JACKSONVILLE PORT AUTHORITY	369,540	0.027460820%	729,459	0.033302190%	858,151	0.035197746%
26103	JACKSONVILLE AVIATION AUTHORITY	658,472	0.048931629%	1,129,780	0.051578124%	1,313,714	0.053883015%
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	6,328	0.000470272%	11,045	0.000504226%	12,856	0.000527301%
26300	SIATECH JACKSONVILLE	14,566	0.001082405%	20,940	0.000955983%	19,916	0.000816869%
26301	RIVER CITY SCIENCE ACADEMY	48,852	0.003630207%	93,970	0.004290020%	124,242	0.005095899%
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	28,366	0.002107903%	53,392	0.002437519%	66,052	0.002709192%
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	10,143	0.000753714%	28,382	0.001295709%	35,880	0.001471640%
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	0	0.000000000%	27,531	0.001256877%	38,299	0.001570877%
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	2,208,957	0.164149500%	3,865,156	0.176456970%	4,067,278	0.166822668%
26902	JACKSONVILLE TRANSPORTATION AUTH	333,105	0.024753326%	645,653	0.029476147%	788,693	0.032348892%
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	2,363,676	0.175646780%	5,454,835	0.249030977%	7,083,540	0.290537032%
27004	ESCAMBIA CO PROPERTY APPRAISER	128,337	0.009536859%	266,826	0.012181464%	328,805	0.013486217%
27005	ESCAMBIA CO TAX COLLECTOR	139,937	0.010398874%	282,865	0.012913720%	322,053	0.013209261%
27006	ESCAMBIA CO SHERIFF'S DEPT	3,957,202	0.294063099%	4,027,491	0.183868082%	3,742,663	0.153508328%
27007	ESCAMBIA CO SCHOOL BOARD	6,875,401	0.510916965%	11,467,261	0.523517774%	12,745,799	0.522779113%
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	280,930	0.020876140%	441,182	0.020141396%	495,623	0.020328362%
27039	WEST FL REGIONAL PLANNING COUNCIL	32,089	0.002384545%	57,980	0.002646981%	60,847	0.002495692%
27041	SANTA ROSA ISLAND AUTH	53,218	0.003954701%	99,314	0.004533986%	114,991	0.004716451%
27059	EMERALD COAST UTILITIES AUTHORITY	923,741	0.068643984%	1,755,241	0.080132467%	1,969,020	0.080760945%
27060	ESCAMBIA CO HOUSING FINANCE AUTH	10,193	0.000757483%	18,892	0.000862490%	20,016	0.000820960%

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		Funding	Proportion at June 30, 2013	Funding	Proportion at June 30, 2014	Funding	Proportion at June 30, 2015
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	4,726	0.000351219%	13,207	0.000602937%	12,840	0.000526658%
27100	CITY OF PENSACOLA	315,333	0.023432631%	739,499	0.033760529%	961,063	0.039418763%
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	11,136	0.000827539%	18,748	0.000855930%	22,853	0.000937315%
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	14,240	0.001058166%	23,866	0.001089577%	28,476	0.001167974%
27700	PENSACOLA STATE COLLEGE	970,066	0.072086431%	1,668,631	0.076178452%	1,744,621	0.071557043%
28001	FLAGLER CO CLERK OF CIRCUIT COURT	78,326	0.005820452%	194,404	0.008875166%	257,260	0.010551725%
28003	FLAGLER CO BD OF CO COMMISSIONERS	873,784	0.064931628%	1,314,718	0.060021163%	1,509,130	0.061898178%
28004	FLAGLER CO PROPERTY APPRAISER	54,586	0.004056301%	119,291	0.005446000%	155,793	0.006389983%
28005	FLAGLER CO TAX COLLECTOR	52,646	0.003912148%	124,752	0.005695332%	153,185	0.006283020%
28006	FLAGLER CO SHERIFF'S DEPT	1,241,195	0.092234286%	1,603,173	0.073190054%	1,774,961	0.072801457%
28007	FLAGLER CO SCHOOL BOARD	2,255,056	0.167575155%	3,697,484	0.168802183%	3,973,200	0.162963957%
28009	EAST FLAGLER MOSQUITO CONTROL DIST	15,284	0.001135734%	23,810	0.001086982%	29,209	0.001198044%
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	14,913	0.001108223%	39,475	0.001802180%	53,329	0.002187344%
28088	FLAGLER CO HOUSING AUTH	14,938	0.001110034%	24,935	0.001138342%	28,017	0.001149138%
28100	CITY OF PALM COAST	149,784	0.011130554%	200,573	0.009156791%	214,880	0.008813455%
28101	CITY OF BUNNELL	111,831	0.008310222%	177,621	0.008108986%	174,995	0.007177553%
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	26,454	0.001965840%	65,894	0.003008279%	72,312	0.002965935%
29003	FRANKLIN CO BD OF CO COMM	81,176	0.006032282%	175,694	0.008021013%	217,574	0.008923968%
29004	FRANKLIN CO PROPERTY APPRAISER	19,194	0.001426349%	53,793	0.002455839%	65,111	0.002670596%
29005	FRANKLIN CO TAX COLLECTOR	15,759	0.001171070%	42,250	0.001928836%	58,601	0.002403555%
29006	FRANKLIN CO SHERIFF'S DEPT	280,328	0.020831389%	394,294	0.018000787%	423,461	0.017368608%
29007	FRANKLIN CO SCHOOL BOARD	195,651	0.014538978%	376,099	0.017170163%	373,332	0.015312509%
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	7,174	0.000533128%	29,528	0.001348048%	25,004	0.001025562%
29100	CITY OF APALACHICOLA	70,269	0.005221773%	102,442	0.004676803%	113,506	0.004655537%
29101	CITY OF CARRABELLE	46,591	0.003462224%	73,400	0.003350965%	78,017	0.003199934%
29102	EASTPOINT WATER AND SEWER DIST	9,305	0.000691466%	17,737	0.000809755%	21,708	0.000890368%
29104	APALACHICOLA HOUSING AUTHORITY	818	0.000060815%	4,663	0.000212897%	5,447	0.000223417%
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	67,652	0.005027275%	168,756	0.007704260%	203,131	0.008331565%
30003	GADSDEN CO BD OF CO COMMISSIONERS	326,331	0.024249906%	601,368	0.027454403%	707,525	0.029019704%
30005	GADSDEN CO TAX COLLECTOR	23,233	0.001726477%	59,278	0.002706245%	75,290	0.003088088%
30006	GADSDEN CO SHERIFF'S DEPT	347,451	0.025819375%	473,622	0.021622372%	493,328	0.020234242%
30007	GADSDEN CO SCHOOL BOARD	1,159,660	0.086175321%	1,790,234	0.081729998%	1,870,143	0.076705428%
30100	TOWN OF HAVANA	80,392	0.005973989%	137,771	0.006289704%	148,922	0.006108149%
30101	CITY OF CHATTAHOOCHEE	79,346	0.005896269%	115,956	0.005293762%	125,797	0.005159671%
30102	NORTHWEST FL WATER MANAGEMENT DIST	194,540	0.014456417%	402,184	0.018361014%	458,072	0.018788173%
30103	TOWN OF GREENSBORO	2,474	0.000183829%	9,727	0.000444071%	12,205	0.000500606%
30104	CITY OF GRETNA	42,825	0.003182357%	68,205	0.003113759%	75,675	0.003103870%
30105	CITY OF MIDWAY	11,666	0.000866904%	24,741	0.001129507%	51,442	0.002109951%
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	23,139	0.001719509%	60,647	0.002768738%	78,172	0.003206283%
31003	GILCHRIST CO BD OF CO COMMISSIONERS	165,597	0.012305691%	251,982	0.011503798%	287,761	0.011802751%

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31004	GILCHRIST CO PROPERTY APPRAISER	18,136	0.001347668%	49,049	0.002239258%	63,542	0.002606211%
31005	GILCHRIST CO TAX COLLECTOR	13,318	0.000989701%	30,924	0.001411778%	30,431	0.001248156%
31006	GILCHRIST CO SHERIFF'S DEPT	178,828	0.013288844%	244,193	0.011148201%	265,560	0.010892157%
31007	GILCHRIST CO SCHOOL BOARD	473,484	0.035184999%	861,644	0.039336858%	998,734	0.040963852%
31011	GILCHRIST CO SUPERVISOR OF ELECTION	7,212	0.000535922%	28,455	0.001299076%	39,378	0.001615131%
31100	CITY OF TRENTON	30,734	0.002283893%	40,370	0.001843036%	54,630	0.002240705%
32001	GLADES CO CLERK OF THE CIRCUIT COUR	21,096	0.001567628%	47,799	0.002182195%	64,820	0.002658634%
32003	GLADES CO BD OF CO COMMISSIONERS	142,155	0.010563692%	234,013	0.010683460%	281,916	0.011563021%
32004	GLADES CO PROPERTY APPRAISER	14,399	0.001070035%	46,623	0.002128506%	61,570	0.002525356%
32005	GLADES COUNTY TAX COLLECTOR	10,732	0.000797496%	24,088	0.001099697%	25,878	0.001061392%
32006	GLADES CO SHERIFF'S DEPT	589,802	0.043828660%	641,580	0.029290211%	594,462	0.024382342%
32007	GLADES CO SCHOOL BOARD	243,672	0.018107470%	415,130	0.018952034%	483,762	0.019841881%
32100	CITY OF MOORE HAVEN	28,630	0.002127555%	41,774	0.001907122%	47,094	0.001931602%
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	1,085	0.000080610%	1,520	0.000069392%	1,259	0.000051634%
32300	PEMAYETV EMAHAKV, INC	117,238	0.008712072%	177,691	0.008112175%	209,614	0.008597477%
33001	GULF CO CLERK OF CIRCUIT COURT	30,697	0.002281103%	71,441	0.003261535%	89,673	0.003678001%
33003	GULF CO BD OF CO COMMISSIONERS	219,350	0.016300084%	384,277	0.017543478%	443,629	0.018195780%
33004	GULF CO PROPERTY APPRAISER	11,500	0.000854538%	42,215	0.001927230%	54,798	0.002247603%
33005	GULF CO TAX COLLECTOR	15,763	0.001171372%	42,733	0.001950911%	55,860	0.002291125%
33006	GULF COUNTY SHERIFF'S DEPT	148,987	0.011071354%	203,625	0.009296139%	230,362	0.009448496%
33007	GULF CO SCHOOL BOARD	378,064	0.028094264%	651,205	0.029729613%	701,746	0.028782672%
33011	GULF CO SUPERVISOR OF ELECTIONS	6,365	0.000472977%	25,320	0.001155926%	35,678	0.001463367%
33100	CITY OF PORT ST JOE	107,107	0.007959184%	174,562	0.007969317%	189,642	0.007778300%
33103	PORT ST JOE PORT AUTHORITY	1,333	0.000099042%	0	0.000000011%	0	0.000000000%
34001	HAMILTON CO CLERK OF CIRCUIT COURT	25,038	0.001860582%	55,407	0.002529490%	80,718	0.003310697%
34003	HAMILTON CO BD OF CO COMMISSIONERS	136,508	0.010144010%	221,361	0.010105830%	252,162	0.010342609%
34004	HAMILTON CO PROPERTY APPRAISER	17,022	0.001264899%	26,676	0.001217847%	27,395	0.001123634%
34005	HAMILTON CO TAX COLLECTOR	13,153	0.000977438%	41,256	0.001883465%	54,556	0.002237661%
34006	HAMILTON CO SHERIFF'S DEPT	188,007	0.013970984%	286,345	0.013072579%	307,062	0.012594393%
34007	HAMILTON CO SCHOOL BOARD	366,576	0.027240606%	580,813	0.026515981%	642,824	0.026365933%
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	4,522	0.000336017%	10,361	0.000473030%	10,684	0.000438224%
34100	CITY OF JASPER	55,304	0.004109666%	105,136	0.004799796%	122,808	0.005037068%
35001	HARDEE CO CLERK OF CIRCUIT COURT	37,705	0.002801924%	70,544	0.003220566%	89,499	0.003670889%
35003	HARDEE CO BD OF CO COMMISSIONERS	409,960	0.030464457%	626,683	0.028610098%	722,440	0.029631458%
35004	HARDEE CO PROPERTY APPRAISER	18,408	0.001367917%	49,586	0.002263740%	58,091	0.002382647%
35005	HARDEE CO TAX COLLECTOR	15,475	0.001149975%	44,900	0.002049825%	59,717	0.002449353%
35006	HARDEE CO SHERIFF'S DEPT	370,868	0.027559517%	539,471	0.024628611%	603,594	0.024756871%
35007	HARDEE CO SCHOOL BOARD	911,320	0.067720944%	1,516,946	0.069253542%	1,697,120	0.069608738%
35011	HARDEE CO SUPERVISOR OF ELECTIONS	9,024	0.000670601%	26,769	0.001222085%	29,667	0.001216801%
36003	HENDRY CO BD OF CO COMMISSIONERS	324,075	0.024082308%	530,655	0.024226141%	622,471	0.025531161%

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			Proportion at June 30, 2013		Proportion at June 30, 2014		Proportion at June 30, 2015
36004	HENDRY CO PROPERTY APPRAISER	29,095	0.002162048%	71,694	0.003273045%	87,882	0.003604563%
36005	HENDRY CO TAX COLLECTOR	28,414	0.002111450%	50,634	0.002311607%	57,943	0.002376590%
36006	HENDRY CO SHERIFF'S DEPT	552,590	0.041063415%	721,635	0.032944989%	822,420	0.033732208%
36007	HENDRY CO SCHOOL BOARD	1,124,464	0.083559847%	1,995,048	0.091080451%	2,235,486	0.091690263%
36011	HENDRY CO SUPERVISOR OF ELECTIONS	9,243	0.000686847%	31,592	0.001442291%	43,457	0.001782420%
36016	HENDRY REGIONAL MEDICAL CENTER	16,367	0.001216233%	27,389	0.001250409%	28,304	0.001160913%
36100	CITY OF LABELLE	37,589	0.002793289%	67,628	0.003087447%	77,739	0.003188532%
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	4,248	0.000315706%	5,428	0.000247783%	6,136	0.000251662%
36102	BARRON WATER CONTROL DISTRICT	7,176	0.000533262%	21,961	0.001002570%	20,099	0.000824377%
36103	CITY OF CLEWISTON	90,705	0.006740388%	127,607	0.005825680%	142,155	0.005830618%
36104	CENTRAL CO WATER CONTROL DIST	14,775	0.001097975%	20,639	0.000942237%	23,306	0.000955909%
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	139,270	0.010349295%	275,762	0.012589415%	305,644	0.012536229%
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	2,336,846	0.173653057%	3,526,393	0.160991297%	4,126,888	0.169267610%
37004	HERNANDO COUNTY PROPERTY APPRAISER	70,853	0.005265154%	172,141	0.007858817%	195,770	0.008029668%
37005	HERNANDO CO TAX COLLECTOR	58,394	0.004339331%	150,776	0.006883435%	186,502	0.007649544%
37006	HERNANDO CO SHERIFF'S DEPT	2,121,881	0.157678828%	2,931,073	0.133813025%	3,326,822	0.136452260%
37007	HERNANDO CO SCHOOL BOARD	3,792,786	0.281845212%	6,075,082	0.277347267%	6,715,495	0.275441374%
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	9,339	0.000693960%	34,799	0.001588700%	54,877	0.002250827%
37056	SW FL WATER MANAGEMENT DIST	1,159,572	0.086168751%	1,867,159	0.085241884%	2,077,765	0.085221195%
37100	CITY OF BROOKSVILLE	97,125	0.007217444%	182,467	0.008330218%	196,217	0.008047984%
37101	HERNANDO CO HOUSING AUTH	6,482	0.000481687%	14,112	0.000644239%	14,949	0.000613159%
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	108,655	0.008074220%	274,664	0.012539314%	334,912	0.013736684%
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	731,651	0.054369576%	1,151,442	0.052567067%	1,284,085	0.052667774%
38004	HIGHLANDS CO PROPERTY APPRAISER	49,855	0.003704785%	157,345	0.007183320%	161,823	0.006637300%
38005	HIGHLANDS CO TAX COLLECTOR	39,158	0.002909853%	132,735	0.006059785%	184,369	0.007562052%
38006	HIGHLANDS CO SHERIFF'S DEPT	1,525,909	0.113391604%	2,075,552	0.094755694%	2,208,826	0.090596766%
38007	HIGHLANDS CO SCHOOL BOARD	2,049,666	0.152312412%	3,425,785	0.156398242%	3,712,765	0.152282002%
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	12,795	0.000950841%	42,247	0.001928716%	56,438	0.002314863%
38100	CITY OF AVON PARK	10,136	0.000753213%	13,494	0.000616053%	25,812	0.001058703%
38101	TOWN OF LAKE PLACID	66,929	0.004973529%	124,080	0.005664645%	146,234	0.005997886%
38102	CITY OF SEBRING	99,540	0.007396875%	179,007	0.008172264%	195,985	0.008038492%
38103	SEBRING AIRPORT AUTH	13,608	0.001011237%	31,598	0.001442565%	43,115	0.001768396%
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	2,640	0.000196202%	2,361	0.000107788%	1,494	0.000061265%
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	0	0.000000000%	2,515	0.000114802%	5,999	0.000246059%
38700	SOUTH FLORIDA STATE COLLEGE	434,885	0.032316671%	806,833	0.036834566%	934,082	0.038312104%
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	1,083,496	0.080515516%	1,875,169	0.085607581%	2,039,868	0.083666822%
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	13,302,002	0.988483180%	21,265,373	0.970833469%	23,711,540	0.972547742%
39004	HILLSBOROUGH CO PROPERTY APPRAISER	276,720	0.020563278%	588,924	0.026886299%	710,744	0.029151733%
39005	HILLSBOROUGH CO TAX COLLECTOR	475,645	0.035345558%	838,004	0.038257590%	969,520	0.039765630%
39006	HILLSBOROUGH CO SHERIFF'S DEPT	19,139,087	1.422241973%	25,895,605	1.182218625%	27,349,471	1.121760401%

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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, 2013, June 30, 2014, and June 30, 2015

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2013		Employer Contribution for Pension Plan Funding June 30, 2014		Employer Contribution for Pension Plan Funding June 30, 2015	
		Funding	Proportion at June 30, 2013	Funding	Proportion at June 30, 2014	Funding	Proportion at June 30, 2015
39007	HILLSBOROUGH CO SCHOOL BOARD	35,376,657	2.628869700%	58,610,162	2.675744615%	67,371,349	2.763289665%
39037	HILLSBOROUGH CO AVIATION AUTH	1,466,512	0.108977764%	2,395,324	0.109354355%	2,763,204	0.113335017%
39038	TAMPA PORT AUTH	294,122	0.021856490%	731,194	0.033381377%	818,431	0.033568586%
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	39,629	0.002944881%	147,663	0.006741295%	179,449	0.007360228%
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	1,100,464	0.081776440%	1,860,090	0.084919178%	2,136,653	0.087636522%
39100	CITY OF TEMPLE TERRACE	58,323	0.004334025%	90,703	0.004140887%	98,389	0.004035504%
39102	TAMPA SPORTS AUTH	97,589	0.007251947%	233,237	0.010648032%	253,648	0.010403588%
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	16,969	0.001261012%	21,585	0.000985420%	26,215	0.001075225%
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	88,149	0.006550439%	118,798	0.005423503%	133,788	0.005487403%
39109	TAMPA BAY ESTUARY PROGRAM	13,470	0.001000995%	29,827	0.001361709%	31,683	0.001299507%
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	59,301	0.004406696%	101,710	0.004643414%	93,944	0.003853171%
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	119,482	0.008878799%	281,006	0.012828843%	294,615	0.012083859%
39700	HILLSBOROUGH COMMUNITY COLLEGE	1,575,650	0.117087899%	2,894,904	0.132161771%	3,346,788	0.137271167%
40001	HOLMES CO CLERK OF CIRCUIT COURT	18,169	0.001350131%	61,996	0.002830322%	82,370	0.003378463%
40003	HOLMES CO BD OF CO COMMISSIONERS	155,376	0.011546149%	256,660	0.011717355%	300,003	0.012304882%
40004	HOLMES CO PROPERTY APPRAISER	13,527	0.001005223%	42,850	0.001956239%	58,295	0.002391017%
40005	HOLMES CO TAX COLLECTOR	14,823	0.001101485%	43,056	0.001965627%	59,102	0.002424097%
40006	HOLMES CO SHERIFF'S DEPT	137,715	0.010233740%	181,140	0.008269637%	219,051	0.008984547%
40007	HOLMES CO SCHOOL BOARD	622,358	0.046247981%	1,131,687	0.051665204%	1,234,087	0.050617059%
40103	HOLMES COUNTY HOUSING AUTHORITY	2,830	0.000210289%	3,824	0.000174586%	3,910	0.000160354%
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	113,361	0.008423959%	247,055	0.011278849%	294,132	0.012064076%
41003	INDIAN RIVER CO BD OF CO COMMISSION	2,285,892	0.169866619%	3,431,321	0.156650954%	3,803,122	0.155988081%
41004	INDIAN RIVER CO PROPERTY APPRAISER	63,632	0.004728578%	139,584	0.006372471%	167,986	0.006890078%
41005	INDIAN RIVER CO TAX COLLECTOR	63,890	0.004747712%	144,234	0.006584745%	181,077	0.007427036%
41006	INDIAN RIVER CO SHERIFF'S DEPT	1,932,245	0.143586776%	2,597,046	0.118563594%	2,965,783	0.121643939%
41007	INDIAN RIVER CO SCHOOL BOARD	2,834,048	0.210600558%	4,779,090	0.218181024%	5,213,663	0.213842564%
41009	INDIAN RIVER MOSQUITO CONTROL DIST	49,584	0.003684635%	91,213	0.004164168%	107,621	0.004414161%
41011	INDIAN RIVER CO SUPERVISOR ELECTION	20,563	0.001528046%	52,217	0.002383886%	65,891	0.002702559%
41018	FELLSMERE WATER CONTROL DIST	6,882	0.000511427%	17,019	0.000776953%	20,227	0.000829633%
41050	INDIAN RIVER FARMS WATER CONTROL DI	13,665	0.001015466%	32,819	0.001498281%	44,914	0.001842199%
41065	ST JOHNS WATER CONTROL DIST	17,289	0.001284780%	41,121	0.001877314%	34,515	0.001415649%
42001	JACKSON CO CLERK OF CIRCUIT COURT	43,684	0.003246177%	94,499	0.004314192%	106,450	0.004366115%
42003	JACKSON CO BD OF CO COMMISSIONERS	474,958	0.035294570%	771,279	0.035211410%	873,069	0.035809606%
42004	JACKSON CO PROPERTY APPRAISER	23,987	0.001782503%	52,976	0.002418522%	59,547	0.002442382%
42005	JACKSON CO TAX COLLECTOR	26,064	0.001936839%	59,750	0.002727776%	72,192	0.002961025%
42006	JACKSON CO SHERIFF'S DEPT	252,934	0.018795749%	354,782	0.016196935%	383,233	0.015718617%
42007	JACKSON CO SCHOOL BOARD	1,336,011	0.099280091%	2,114,161	0.096518314%	2,274,805	0.093302935%
42016	JACKSON HOSPITAL	151,952	0.011291712%	240,309	0.010970873%	248,091	0.010175658%
42088	NW FL REGIONAL HOUSING AUTH	29,461	0.002189235%	45,251	0.002065865%	50,303	0.002063221%
42100	TOWN OF SNEADS	36,384	0.002703750%	56,789	0.002592605%	66,199	0.002715198%

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		Funding	Proportion at June 30, 2013	Funding	Proportion at June 30, 2014	Funding	Proportion at June 30, 2015
42101	CITY OF GRACEVILLE	60,177	0.004471774%	90,794	0.004145061%	99,693	0.004088997%
42102	TOWN OF GRAND RIDGE	9,156	0.000680412%	19,706	0.000899662%	23,384	0.000959102%
42103	TOWN OF ALFORD	2,537	0.000188506%	3,416	0.000155966%	3,821	0.000156734%
42104	CITY OF MARIANNA	77,071	0.005727237%	142,812	0.006519812%	166,870	0.006844298%
42105	MARIANNA HEALTH & REHABILITATION CENTER	209,148	0.015541983%	321,109	0.014659662%	377,516	0.015484113%
42700	CHIPOLA COLLEGE	281,720	0.020934889%	530,287	0.024209341%	574,081	0.023546386%
43001	JEFFERSON CO CLERK OF CIRCUIT CT	143,555	0.010667677%	249,368	0.011384481%	298,750	0.012253464%
43004	JEFFERSON CO PROPERTY APPRAISER	11,179	0.000830757%	38,547	0.001759804%	50,468	0.002069968%
43005	JEFFERSON CO TAX COLLECTOR	12,405	0.000921806%	36,130	0.001649466%	42,553	0.001745331%
43006	JEFFERSON CO SHERIFF'S DEPT	151,792	0.011279758%	251,069	0.011462129%	291,098	0.011939599%
43007	JEFFERSON CO SCHOOL BOARD	228,870	0.017007561%	413,035	0.018856390%	406,289	0.016664258%
43011	JEFFERSON CO SUPERVISOR OF ELECTION	8,234	0.000611893%	26,190	0.001195672%	36,171	0.001483583%
43100	CITY OF MONTICELLO	31,182	0.002317187%	51,962	0.002372254%	52,263	0.002143612%
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	81,923	0.006087756%	135,018	0.006164025%	145,658	0.005974280%
44004	LAFAYETTE CO PROPERTY APPRAISER	10,988	0.000816551%	33,394	0.001524522%	43,910	0.001801011%
44005	LAFAYETTE CO TAX COLLECTOR	8,688	0.000645629%	32,608	0.001488678%	44,537	0.001826730%
44006	LAFAYETTE CO SHERIFF'S DEPT	56,642	0.004209118%	85,442	0.003900695%	96,177	0.003944775%
44007	LAFAYETTE CO SCHOOL BOARD	231,636	0.017213105%	401,195	0.018315858%	448,162	0.018381704%
44011	LAFAYETTE CO SUPERVISER OF ELECTION	6,051	0.000449667%	26,571	0.001213055%	34,670	0.001422024%
44100	TOWN OF MAYO	9,444	0.000701818%	28,530	0.001302494%	38,703	0.001587433%
45001	LAKE CO CLERK OF COURTS	276,489	0.020546148%	492,429	0.022480992%	572,302	0.023473416%
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	2,092,419	0.155489442%	3,121,533	0.142508137%	3,477,955	0.142651106%
45004	LAKE CO PROPERTY APPRAISER	53,922	0.004006956%	155,254	0.007087833%	194,095	0.007960959%
45005	LAKE CO TAX COLLECTOR	98,197	0.007297124%	211,758	0.009667452%	257,340	0.010554992%
45006	LAKE CO SHERIFF'S DEPT	3,430,813	0.254946681%	4,482,950	0.204661268%	4,821,563	0.197760274%
45007	LAKE CO SCHOOL BOARD	6,497,118	0.482806418%	10,733,079	0.489999972%	11,980,772	0.491400936%
45011	LAKE CO SUPERVISOR OF ELECTIONS	19,983	0.001484970%	63,073	0.002879470%	83,027	0.003405435%
45023	LAKE COUNTY WATER AUTHORITY	25,553	0.001898871%	51,265	0.002340419%	59,535	0.002441872%
45100	CITY OF EUSTIS	48,198	0.003581667%	83,207	0.003798678%	64,140	0.002630738%
45101	CITY OF UMATILLA	36,686	0.002726145%	61,710	0.002817274%	69,977	0.002870161%
45103	TOWN OF ASTATULA	31,616	0.002349422%	38,449	0.001755311%	40,832	0.001674748%
45104	CITY OF MINNEOLA	104,072	0.007733682%	160,868	0.007344168%	180,991	0.007423495%
45105	CITY OF TAVARES	172,909	0.012849017%	338,149	0.015437605%	402,382	0.016504030%
45106	TOWN OF MONTVERDE	4,141	0.000307722%	7,603	0.000347083%	9,500	0.000389643%
45113	CITY OF FRUITLAND PARK	0	0.000000000%	0	0.000000000%	51,540	0.002113934%
45700	LAKE SUMTER STATE COLLEGE	309,703	0.023014300%	621,831	0.028388597%	702,580	0.028816871%
46001	LEE CO CLERK OF CIRCUIT COURT	493,528	0.036674463%	846,177	0.038630742%	998,331	0.040947338%
46003	LEE CO BD OF CO COMMISSIONERS	6,301,770	0.468289915%	9,799,289	0.447369414%	11,004,546	0.451360225%
46004	LEE CO PROPERTY APPRAISER	195,972	0.014562859%	368,313	0.016814692%	405,801	0.016644270%
46005	LEE CO TAX COLLECTOR	324,081	0.024082771%	581,092	0.026528728%	669,792	0.027472036%

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			Proportion at June 30, 2013		Proportion at June 30, 2014		Proportion at June 30, 2015
46006	LEE CO SHERIFF'S DEPT	6,577,995	0.488816463%	9,382,160	0.428326129%	10,375,649	0.425565518%
46007	LEE CO SCHOOL BOARD	13,457,808	1.000061253%	21,948,238	1.002008482%	24,631,424	1.010277504%
46009	LEE CO MOSQUITO CONTROL DIST	165,675	0.012311460%	319,117	0.014568724%	380,583	0.015609925%
46011	LEE CO SUPERVISOR OF ELECTIONS	52,643	0.003911977%	134,115	0.006122765%	154,921	0.006354219%
46046	LEE CO HYACINTH CONTROL DIST	33,898	0.002519013%	61,890	0.002825501%	54,733	0.002244918%
46099	FT MYERS BEACH MOSQUITO CONTROL	4,623	0.000343543%	10,172	0.000464388%	14,377	0.000589689%
46100	SANIBEL FIRE CONTROL DIST	242,842	0.018045806%	341,656	0.015597704%	381,644	0.015653423%
46101	SW FL REGIONAL PLANNING COUNCIL	29,879	0.002220353%	73,047	0.003334837%	59,930	0.002458059%
46102	NORTH FORT MYERS FIRE CONTROL DIST	349,822	0.025995549%	476,381	0.021748354%	532,783	0.021852525%
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	678,574	0.050425378%	902,242	0.041190286%	970,927	0.039823335%
46104	TICE FIRE & RESCUE DIST	267,558	0.019882452%	312,653	0.014273614%	323,749	0.013278830%
46105	FT MYERS BEACH LIBRARY DIST	14,617	0.001086182%	32,310	0.001475043%	37,077	0.001520745%
46106	FT MYERS BEACH FIRE CONTROL DIST	400,631	0.029771219%	570,752	0.026056672%	603,423	0.024749872%
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	819,115	0.060869128%	1,159,746	0.052946175%	1,317,920	0.054055522%
46108	EAST CO WATER CONTROL DIST	48,029	0.003569105%	83,481	0.003811159%	103,315	0.004237539%
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	742,340	0.055163889%	1,032,142	0.047120650%	1,032,697	0.042356886%
46110	CAPTIVA FIRE CONTROL DIST	69,790	0.005186187%	102,515	0.004680159%	120,838	0.004956261%
46111	FT MYERS SHORES FIRE DEPT	151,046	0.011224349%	202,427	0.009241454%	222,120	0.009110414%
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	193,001	0.014342037%	241,946	0.011045629%	251,644	0.010321389%
46113	ALVA FIRE AND RESCUE SERVICE DIST	38,770	0.002881059%	49,616	0.002265112%	50,630	0.002076649%
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	21,743	0.001615755%	32,827	0.001498653%	69,146	0.002836086%
46116	CITY OF BONITA SPRINGS	88,344	0.006564918%	197,645	0.009023155%	237,575	0.009744340%
46117	MATLACHA-PINE FIRE DISTRICT	215,946	0.016047163%	286,146	0.013063507%	273,917	0.011234914%
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	424	0.000031503%	6,115	0.000279161%	9,579	0.000392910%
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	110,553	0.008215262%	135,563	0.006188889%	121,396	0.004979163%
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	10,402	0.000772951%	27,557	0.001258050%	32,855	0.001347587%
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	311,351	0.023136744%	513,365	0.023436771%	567,935	0.023294317%
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	9,632	0.000715778%	14,793	0.000675338%	20,496	0.000840663%
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	881,778	0.065525694%	1,530,644	0.069878863%	1,830,437	0.075076834%
47001	LEON CO CLERK OF THE CIRCUIT COURT	230,770	0.017148694%	404,869	0.018483604%	455,314	0.018675080%
47003	LEON CO BD OF CO COMMISSIONERS	1,501,318	0.111564225%	2,691,930	0.122895384%	3,174,594	0.130208526%
47004	LEON CO PROPERTY APPRAISER	83,729	0.006221965%	244,214	0.011149144%	308,414	0.012649844%
47005	LEON CO TAX COLLECTOR	148,697	0.011049832%	295,855	0.013506721%	317,978	0.013042103%
47006	LEON CO SHERIFF'S DEPT	3,249,808	0.241495992%	4,551,082	0.207771705%	5,035,332	0.206528145%
47007	LEON CO SCHOOL BOARD	6,252,613	0.464637005%	10,162,045	0.463930418%	10,965,480	0.449757910%
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	0	0.000000000%	0	0.000000000%	0	0.000000000%
47090	FLORIDA BOARD OF BAR EXAMINERS	76,468	0.005682416%	116,731	0.005329139%	135,236	0.00546832%
47102	TALLAHASSEE HOUSING AUTH	86,804	0.006450511%	123,293	0.005628722%	126,245	0.005178047%
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	442	0.000032853%	3,888	0.000177502%	5,684	0.000233126%
47104	FL CLERKS OF COURT OPERATIONS CORP	0	0.000000000%	37,051	0.001691518%	45,528	0.001867358%

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47105	TALLAHASSEE-LEON CO CIVIC CENTER	58,299	0.004332275%	10,781	0.000492182%	0	0.000000000%
47106	FLORIDA COMMISSION ON COMMUNITY SERVICE	28,809	0.002140785%	39,365	0.001797144%	46,601	0.001911361%
47107	CITY OF TALLAHASSEE CDA	10,836	0.000805198%	56,453	0.002577250%	44,902	0.001841698%
47300	C.K.STEELE-LEROY COLLINS CHART MID	7,730	0.000574455%	12,807	0.000584692%	594	0.000024356%
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	38,723	0.002877515%	51,258	0.002340112%	73,112	0.002998757%
47302	STARS MIDDLE SCHOOL	15,084	0.001120938%	20,089	0.000917106%	23,174	0.000950488%
47603	THOMAS SPILIOTIS	473	0.000035118%	663	0.000030277%	728	0.000029876%
47610	FAUSTINO RODRIGUEZ	402	0.000029841%	564	0.000025735%	619	0.000025397%
47626	WILLIAM PERRET	1,418	0.000105353%	1,990	0.000090831%	2,185	0.000089628%
47641	DEBORAH L MALMBERG	591	0.000043897%	0	0.000000000%	0	0.000000000%
47700	TALLAHASSEE COMMUNITY COLLEGE	1,447,238	0.107545498%	2,377,306	0.108531737%	2,465,505	0.101124645%
48001	LEVY CO CLERK OF CIRCUIT COURT	43,618	0.003241255%	100,572	0.004591433%	129,166	0.005297830%
48003	LEVY CO BD OF CO COMMISSIONERS	412,221	0.030632480%	674,861	0.030809596%	787,106	0.032283770%
48004	LEVY CO PROPERTY APPRAISER	25,462	0.001892131%	68,198	0.003113440%	87,475	0.003587876%
48005	LEVY CO TAX COLLECTOR	27,068	0.002011476%	70,860	0.003234992%	91,376	0.003747862%
48006	LEVY CO SHERIFF'S DEPT	523,935	0.038934073%	715,286	0.032655118%	823,773	0.033787725%
48007	LEVY CO SCHOOL BOARD	1,029,961	0.076537304%	1,660,070	0.075787613%	1,805,754	0.074064432%
48011	LEVY CO SUPERVISOR OF ELECTIONS	9,644	0.000716668%	31,640	0.001444473%	43,199	0.001771830%
48088	LEVY CO HOUSING AUTH	8,458	0.000628539%	12,875	0.000587781%	14,349	0.000588520%
48100	CITY OF CHIEFLAND	101,957	0.007576483%	139,012	0.006346372%	150,068	0.006155151%
48101	TOWN OF YANKEETOWN	3,556	0.000264228%	5,361	0.000244748%	6,998	0.000287034%
48102	CITY OF FANNING SPRINGS	10,443	0.000776063%	19,783	0.000903152%	25,420	0.001042617%
48103	TOWN OF INGLIS	25,597	0.001902126%	16,903	0.000771694%	11,409	0.000467932%
48104	CITY OF CEDAR KEY	23,574	0.001751828%	30,929	0.001412032%	33,267	0.001364478%
48300	WHISPERING WINDS CHARTER SCHOOL	14,901	0.001107316%	17,188	0.000784685%	21,118	0.000866155%
49001	LIBERTY CO CLERK OF CIRCUIT COURT	19,971	0.001484065%	57,104	0.002606964%	69,356	0.002844683%
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	71,879	0.005341355%	153,196	0.006993903%	170,482	0.006992462%
49004	LIBERTY CO PROPERTY APPRAISER	12,028	0.000893830%	42,138	0.001923740%	55,975	0.002295868%
49005	LIBERTY CO TAX COLLECTOR	12,109	0.000899810%	41,701	0.001903768%	56,463	0.002315856%
49006	LIBERTY CO SHERIFF'S DEPT	97,305	0.007230833%	125,254	0.005718231%	115,805	0.004749841%
49007	LIBERTY CO SCHOOL BOARD	299,739	0.022273831%	504,388	0.023026969%	554,480	0.022742440%
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	9,612	0.000714255%	28,753	0.001312680%	39,101	0.001603778%
49100	CITY OF BRISTOL	11,111	0.000825639%	32,955	0.001504490%	41,208	0.001690189%
50001	MADISON CO CLERK OF CIRCUIT COURT	26,445	0.001965160%	41,523	0.001895668%	44,485	0.001824585%
50003	MADISON CO BD OF CO COMMISSIONERS	161,011	0.011964833%	238,764	0.010900374%	260,591	0.010688337%
50004	MADISON CO PROPERTY APPRAISER	20,383	0.001514693%	56,516	0.002580160%	72,162	0.002959777%
50005	MADISON CO TAX COLLECTOR	17,076	0.001268912%	45,482	0.002076415%	59,508	0.002440753%
50006	MADISON CO SHERIFF'S OFFICE	269,326	0.020013846%	400,065	0.018264281%	435,629	0.017867682%
50007	MADISON CO SCHOOL BOARD	528,752	0.039291991%	898,633	0.041025508%	923,393	0.037873707%
50011	MADISON CO SUPERVISOR OF ELECTIONS	8,534	0.000634181%	27,771	0.001267831%	37,604	0.001542357%

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Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2013		Employer Contribution for Pension Plan Funding June 30, 2014		Employer Contribution for Pension Plan Funding June 30, 2015	
		Funding	Proportion at June 30, 2013	Funding	Proportion at June 30, 2014	Funding	Proportion at June 30, 2015
50100	TOWN OF GREENVILLE	6,966	0.000517683%	8,645	0.000394676%	9,852	0.000404071%
50103	AUCILLA AREA SOLID WASTE ADMIN	9,774	0.000726348%	14,576	0.000665446%	16,426	0.000673716%
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	0	0.000000000%	3,759	0.000171596%	13,965	0.000572798%
50700	NORTH FL COMMUNITY COLLEGE	157,336	0.011691790%	304,954	0.013922147%	336,489	0.013801347%
51001	MANATEE CO CLERK OF CIRCUIT COURT	380,682	0.028288795%	746,095	0.034061653%	862,386	0.035371464%
51003	MANATEE CO BD OF CO COMMISSIONERS	3,149,519	0.234043429%	5,122,607	0.233863699%	5,865,495	0.240577973%
51004	MANATEE CO PROPERTY APPRAISER	89,322	0.006637558%	182,654	0.008338740%	229,580	0.009416405%
51005	MANATEE CO TAX COLLECTOR	168,818	0.012545045%	369,506	0.016869137%	435,681	0.017869800%
51006	MANATEE CO SHERIFF'S DEPT	5,447,203	0.404786287%	7,873,199	0.359437168%	9,199,822	0.377338056%
51007	MANATEE CO SCHOOL BOARD	7,694,385	0.571776330%	12,181,918	0.556144201%	13,541,853	0.555429906%
51009	MANATEE CO MOSQUITO CONTROL DIST	49,525	0.003680248%	89,899	0.004104183%	109,197	0.004478819%
51101	CITY OF HOLMES BEACH	29,569	0.002197315%	48,494	0.002213893%	54,393	0.002230980%
51102	CITY OF BRADENTON	451,477	0.033549640%	802,161	0.036621250%	921,072	0.037778521%
51103	CEDAR HAMMOCK FIRE CONTROL DIST	479,604	0.035639781%	677,271	0.030919626%	764,276	0.031347394%
51105	MANATEE CO HOUSING AUTH	29,720	0.002208535%	54,108	0.002470200%	57,696	0.002366439%
51107	EAST MANATEE FIRE RESCUE DISTRICT	520,742	0.038696769%	722,906	0.033003027%	805,626	0.033043383%
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	5,140	0.000381960%	7,202	0.000328798%	8,375	0.000343510%
51109	PEACE RIVER/MANASOTA REG WATER SUPP	87,298	0.006487152%	174,999	0.007989257%	204,534	0.008389114%
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	89,089	0.006620268%	116,010	0.005296224%	117,816	0.004832336%
51111	PARRISH FIRE DISTRICT	75,185	0.005587065%	100,312	0.004579555%	112,638	0.004619953%
51112	CITY OF ANNA MARIA	6,280	0.000466640%	16,585	0.000757165%	26,057	0.001068746%
51113	TOWN OF LONGBOAT KEY	0	0.000000000%	228,454	0.010429691%	361,104	0.014810957%
51119	MYAKKA CITY FIRE DEPARTMENT	49,761	0.003697789%	77,174	0.003523235%	91,668	0.003759843%
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	2,433	0.000180805%	5,887	0.000268748%	6,306	0.000258639%
51300	PALMETTO CHARTER SCHOOL, INC.	38,347	0.002849566%	63,342	0.002891751%	68,895	0.002825790%
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	0	0.000000000%	0	0.000000000%	177,306	0.007272350%
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	660,942	0.049115172%	1,133,095	0.051729462%	1,222,025	0.050122319%
52001	MARION CO CLERK OF CIRCUIT COURT	265,565	0.019734394%	472,748	0.021582503%	526,664	0.021601530%
52003	MARION CO BD OF CO COMMISSIONERS	4,183,008	0.310842877%	5,810,518	0.265269032%	6,549,048	0.268614440%
52004	MARION CO PROPERTY APPRAISER	90,269	0.006707979%	201,184	0.009184692%	225,907	0.009265767%
52005	MARION CO TAX COLLECTOR	160,044	0.011893041%	307,668	0.014046066%	367,784	0.015084966%
52006	MARION CO SHERIFF'S DEPT	3,418,483	0.254030407%	4,676,688	0.213506010%	4,946,202	0.202872441%
52007	MARION CO SCHOOL BOARD	7,217,688	0.536352569%	11,489,250	0.524521642%	12,726,515	0.521988161%
52011	MARION CO SUPERVISOR OF ELECTIONS	29,486	0.002191159%	87,970	0.004016103%	109,456	0.004489427%
52100	CITY OF DUNNELLON	15,970	0.001186749%	21,711	0.000991156%	23,569	0.000966695%
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	5,685	0.000422468%	9,707	0.000443160%	9,585	0.000393148%
52300	MARION CHARTER SCHOOL	23,917	0.001777283%	38,657	0.001764832%	40,507	0.001661418%
52301	FRANCIS MARION MILITARY ACADEMY	9,608	0.000713961%	12,838	0.000586080%	11,034	0.000452569%
52700	COLLEGE OF CENTRAL FLORIDA	657,106	0.048830117%	1,137,579	0.051934163%	1,341,346	0.055016381%
53001	MARTIN CO CLERK OF CIRCUIT COURT	150,843	0.011209279%	291,300	0.013298810%	332,653	0.013644016%

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53003	MARTIN CO BD OF CO COMMISSIONERS	3,697,339	0.274752417%	5,442,959	0.248488772%	5,923,799	0.242969329%
53004	MARTIN CO PROPERTY APPRAISER	66,728	0.004958634%	131,086	0.005984480%	148,738	0.006100613%
53005	MARTIN CO TAX COLLECTOR	116,912	0.008687849%	235,263	0.010740499%	272,390	0.011172284%
53006	MARTIN CO SHERIFF'S OFFICE	3,271,487	0.243106997%	4,427,787	0.202142902%	4,870,806	0.199779981%
53007	MARTIN CO SCHOOL BOARD	3,310,064	0.245973665%	5,394,342	0.246269244%	5,815,067	0.238509596%
53100	CITY OF STUART	935,138	0.069490919%	1,433,469	0.065442502%	1,516,921	0.062217714%
54001	MONROE CO CLERK OF CIRCUIT COURT	150,032	0.011148984%	297,762	0.013593816%	312,585	0.012820909%
54003	MONROE CO BD OF CO COMMISSIONERS	1,468,367	0.109115620%	2,297,567	0.104891393%	2,515,082	0.103158114%
54004	MONROE CO PROPERTY APPRAISER	78,658	0.005845161%	128,043	0.005845597%	155,355	0.006372020%
54005	MONROE CO TAX COLLECTOR	80,533	0.005984509%	161,890	0.007390790%	192,961	0.007914462%
54006	MONROE CO SHERIFF'S DEPT	2,544,019	0.189048202%	3,723,217	0.169976988%	4,037,656	0.165607679%
54007	MONROE CO SCHOOL BOARD	1,520,382	0.112980889%	2,610,878	0.119195080%	3,038,827	0.124639896%
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	144,543	0.010741112%	243,039	0.011095530%	266,706	0.010939155%
54011	MONROE CO SUPERVISOR OF ELECTIONS	25,628	0.001904442%	49,408	0.002255653%	71,097	0.002916117%
54100	CITY OF KEY COLONY BEACH	52,048	0.003867709%	68,237	0.003115254%	70,849	0.002905931%
54101	MONROE CO LAND AUTH	6,829	0.000507503%	9,974	0.000455355%	11,062	0.000453728%
54102	CITY OF MARATHON	2,079	0.000154460%	20,585	0.000939789%	30,274	0.001241696%
54103	ISLAMORADA, VILLAGE OF ISLANDS	195,669	0.014540349%	256,034	0.011688803%	323,211	0.013256768%
54700	FLORIDA KEYS COMMUNITY COLLEGE	139,769	0.010386345%	276,173	0.012608178%	328,439	0.013471189%
54999	FL KEYS AQUEDUCT AUTH	601,763	0.044717501%	1,129,253	0.051554064%	1,321,027	0.054182984%
55001	NASSAU CO CLERK OF CIRCUIT COURT	97,262	0.007227638%	204,518	0.009336905%	251,741	0.010325357%
55003	NASSAU CO BD OF CO COMMISSIONERS	1,275,969	0.094818379%	1,878,837	0.085775024%	2,156,949	0.088468995%
55004	NASSAU CO PROPERTY APPRAISER	47,271	0.003512784%	112,113	0.005118312%	146,723	0.006017943%
55005	NASSAU CO TAX COLLECTOR	58,030	0.004312272%	130,848	0.005973639%	166,055	0.006810862%
55006	NASSAU CO SHERIFF'S DEPT	804,509	0.059783742%	1,157,165	0.052828364%	1,315,531	0.053957548%
55007	NASSAU CO SCHOOL BOARD	1,907,903	0.141777871%	3,144,216	0.143543691%	3,385,753	0.138869376%
55009	AMELIA ISLAND MOSQUITO CONTROL	8,786	0.000652920%	19,063	0.000870276%	27,581	0.001131260%
55100	TOWN OF HILLIARD	21,502	0.001597816%	45,806	0.002091187%	52,017	0.002133527%
55101	TOWN OF CALLAHAN	10,836	0.000805236%	22,693	0.001035996%	25,124	0.001030497%
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	144,290	0.010722340%	305,559	0.013949751%	382,121	0.015672984%
56003	OKALOOSA CO BD OF CO COMMISSIONERS	1,822,895	0.135460866%	2,902,132	0.132491786%	3,197,438	0.131145452%
56004	OKALOOSA CO PROPERTY APPRAISER	65,197	0.004844834%	153,421	0.007004152%	157,303	0.006451909%
56005	OKALOOSA CO TAX COLLECTOR	118,791	0.008827440%	248,224	0.011332232%	295,700	0.012128362%
56006	OKALOOSA CO SHERIFF'S DEPT	1,595,353	0.118552023%	2,250,378	0.102737097%	2,543,015	0.104303792%
56007	OKALOOSA CO SCHOOL BOARD	5,009,948	0.372293538%	8,455,028	0.385999535%	9,352,316	0.383592688%
56100	OKALOOSA CO GAS DIST	74,472	0.005534077%	96,881	0.004422939%	100,240	0.004111411%
56101	CITY OF VALPARAISO	12,818	0.000952510%	12,290	0.000561073%	7,153	0.000293381%
56103	CITY OF NICEVILLE	314,766	0.023390508%	445,379	0.020333011%	513,225	0.021050316%
56104	NICEVILLE HOUSING AUTHORITY	5,092	0.000378384%	15,021	0.000685775%	18,600	0.000762885%
56114	MID-BAY BRIDGE AUTHORITY	11,384	0.000845921%	35,421	0.001617103%	25,821	0.001059051%

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56300	LIZA JACKSON PREPARATORY SCHOOL	90,139	0.006698336%	159,010	0.007259346%	190,874	0.007828833%
56700	NORTHWEST FLORIDA STATE COLLEGE	541,058	0.040206490%	850,880	0.038845457%	941,274	0.038607095%
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	43,480	0.003231032%	82,926	0.003785857%	75,377	0.003091660%
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	349,204	0.025949655%	549,684	0.025094861%	601,440	0.024668561%
57004	OKEECHOBEE CO PROPERTY APPRAISER	17,215	0.001279292%	24,867	0.001135265%	27,123	0.001112458%
57005	OKEECHOBEE CO TAX COLLECTOR	22,217	0.001650953%	51,318	0.002342817%	53,775	0.002205639%
57006	OKEECHOBEE CO SHERIFF'S DEPT	700,796	0.052076729%	897,717	0.040983699%	981,817	0.040269999%
57007	OKEECHOBEE CO SCHOOL BOARD	1,149,803	0.085442836%	1,884,337	0.086026097%	1,967,488	0.080698077%
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	0	0.000000000%	0	0.000000000%	2,958	0.000121326%
58001	ORANGE CO COMPTRROLLER	366,159	0.027209614%	725,928	0.033140995%	820,173	0.033640039%
58003	ORANGE CO BD OF CO COMMISSIONERS	19,133,179	1.421802918%	29,680,681	1.355019686%	32,956,793	1.351749198%
58004	ORANGE CO PROPERTY APPRAISER	190,679	0.014169510%	394,530	0.018011564%	485,342	0.019906710%
58005	ORANGE CO TAX COLLECTOR	322,760	0.023984585%	628,605	0.028697843%	735,961	0.030186012%
58006	ORANGE CO SHERIFF'S OFFICE	9,421,677	0.700132893%	13,604,826	0.621104562%	15,174,953	0.622412805%
58007	ORANGE CO SCHOOL BOARD	28,876,461	2.145834509%	49,757,965	2.271613020%	57,441,353	2.356002968%
58010	ORANGE CO CLERK OF CIRCUIT COURT	664,071	0.049347660%	1,121,001	0.051177343%	1,310,461	0.053749585%
58011	ORANGE CO SUPERVISOR OF ELECTIONS	85,881	0.006381902%	174,860	0.007982922%	230,596	0.009458072%
58075	REEDY CREEK IMPROVEMENT DIST	1,952,732	0.145109219%	2,816,979	0.128604242%	3,058,697	0.125454903%
58087	ORANGE CO HOUSING FINANCE AUTH	14,640	0.001087917%	44,185	0.002017176%	57,513	0.002358959%
58106	LAKE APOPKA NATURAL GAS DIST	99,022	0.007358432%	178,614	0.008154309%	219,757	0.009013505%
58108	CITY OF EDGEWOOD	80,093	0.005951790%	111,908	0.005108970%	127,322	0.005222203%
58109	CITY OF MAITLAND	52,040	0.003867113%	82,541	0.003768260%	75,728	0.003106041%
58117	CENTRAL FLORIDA REGIONAL TRANS AUTH - LYNX	12,883	0.000957343%	19,639	0.000896605%	19,683	0.000807309%
58118	GREATER ORLANDO AVIATION AUTHORITY	528,686	0.039287121%	747,400	0.034121231%	858,341	0.035205549%
58300	RIO GRANDE CHARTER SCHOOL OF EXCELLENCE	5,266	0.000391356%	0	0.000000000%	0	0.000000000%
58301	FLORIDA VIRTUAL HIGH SCHOOL	2,922,157	0.217148011%	4,453,215	0.203303739%	4,902,731	0.201089408%
58304	NAP FORD COMMUNITY SCHOOL	22,914	0.001702775%	38,537	0.001759357%	42,728	0.001752512%
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	46,597	0.003462682%	72,155	0.003294100%	85,114	0.003491007%
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	11,929	0.000886436%	37,368	0.001705983%	71,637	0.002938258%
58700	VALENCIA COLLEGE	2,260,449	0.167975911%	4,112,351	0.187742199%	4,785,824	0.196294399%
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	122,415	0.009096796%	344,175	0.015712711%	424,406	0.017407363%
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	210,119	0.015614094%	416,654	0.019021624%	490,619	0.020123146%
59003	OSCEOLA CO BD OF CO COMMISSIONERS	4,806,728	0.357192088%	7,049,863	0.321849164%	7,910,501	0.324455531%
59004	OSCEOLA CO PROPERTY APPRAISER	115,457	0.008579738%	269,420	0.012299914%	326,857	0.013406304%
59005	OSCEOLA CO TAX COLLECTOR	167,887	0.012475844%	338,831	0.015468734%	419,653	0.017212412%
59006	OSCEOLA CO SHERIFF'S DEPT	2,897,315	0.215301960%	4,041,768	0.184519844%	4,469,536	0.183321571%
59007	OSCEOLA CO SCHOOL BOARD	8,472,792	0.629620438%	13,760,984	0.628233677%	15,318,346	0.628294193%
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	33,909	0.002519772%	86,792	0.003962318%	105,687	0.004334822%
59300	NEW DIMENSIONS HIGH SCHOOL INC	41,184	0.003060413%	53,688	0.002451019%	62,953	0.002582061%
60001	CLERK & COMPTRROLLER, PALM BEACH COUNTY	1,022,325	0.075969843%	1,885,292	0.086069734%	2,114,929	0.086745507%

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60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	22,775,799	1.692489116%	33,892,245	1.547291275%	36,556,919	1.499411223%
60004	PALM BEACH CO PROPERTY APPRAISER	488,354	0.036290022%	877,051	0.040040233%	969,940	0.039782872%
60005	PALM BEACH CO TAX COLLECTOR	441,442	0.032803926%	825,157	0.037671098%	944,838	0.038753295%
60006	PALM BEACH CO SHERIFF'S DEPT	21,559,795	1.602126812%	31,613,395	1.443254338%	35,922,457	1.473388271%
60007	PALM BEACH CO SCHOOL BOARD	33,823,227	2.513432945%	55,536,111	2.535404206%	59,324,233	2.433230778%
60011	PALM BEACH SUPERVISOR OF ELECTIONS	65,112	0.004838532%	132,501	0.006049098%	165,899	0.006804470%
60018	LAKE WORTH DRAINAGE DIST	202,237	0.015028394%	388,109	0.017718447%	412,967	0.016938156%
60019	PORT OF PALM BEACH DIST	95,518	0.007098004%	172,785	0.007888215%	201,200	0.008252378%
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	3,565,802	0.264977786%	5,761,531	0.263032634%	6,094,687	0.249978467%
60025	SOUTH FLORIDA CONSERVANCY DIST	21,228	0.001577499%	42,710	0.001949864%	46,083	0.001890144%
60044	FLORIDA INLAND NAVIGATION DIST	23,199	0.001723915%	44,329	0.002023772%	50,333	0.002064463%
60046	LOXAHATCHEE GROVES WATER CONTROL DI	9,510	0.000706663%	27,929	0.001275055%	33,012	0.001354030%
60048	S INDIAN RIVER WATER CONTROL DIST	2,076	0.000154257%	3,037	0.000138652%	3,367	0.000138103%
60049	SHAWANO DRAINAGE DIST	1,626	0.000120844%	2,351	0.000107311%	2,634	0.000108032%
60103	TOWN OF JUNO BEACH	121,647	0.009039707%	193,021	0.008812053%	228,382	0.009367271%
60105	TOWN OF OCEAN RIDGE	110,255	0.008193132%	156,275	0.007134472%	171,110	0.007018222%
60108	TOWN OF JUPITER	488,712	0.036316587%	868,086	0.039630951%	973,367	0.039923440%
60109	CITY OF PAHOKEE	5,066	0.000376445%	7,035	0.000321157%	8,522	0.000349549%
60111	CITY OF GREENACRES	217,924	0.016194136%	278,883	0.012731933%	305,842	0.012544334%
60113	VILLAGE OF TEQUESTA	53,458	0.003972483%	63,729	0.002909415%	54,339	0.002228771%
60117	PALM BEACH CO SOLID WASTE AUTH	790,597	0.058749956%	1,380,798	0.063037912%	1,527,131	0.062636489%
60119	PALM BCH SOIL & WATER CONSERVATION	2,181	0.000162099%	4,326	0.000197517%	4,508	0.000184879%
60120	INDIAN TRAIL IMPROVEMENT DIST	84,853	0.006305499%	141,663	0.006467387%	165,388	0.006783533%
60121	CITY OF BOYNTON BEACH	5,314	0.000394871%	29,806	0.001360727%	35,744	0.001466055%
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	11,268	0.000837311%	16,577	0.000756805%	18,312	0.000751062%
60123	TOWN OF HAVERHILL	4,058	0.000301547%	15,052	0.000687190%	18,500	0.000758784%
60124	CITY OF ATLANTIS	122,731	0.009120268%	191,814	0.008756945%	231,804	0.009507609%
60125	TOWN OF SOUTH PALM BEACH	71,945	0.005346286%	99,703	0.004551749%	104,614	0.004290832%
60126	CITY OF BOCA RATON	1,541	0.000114489%	8,758	0.000399841%	14,502	0.000594821%
60127	TOWN OF HIGHLAND BEACH	190,142	0.014129579%	313,546	0.014314377%	360,382	0.014781336%
60128	CITY OF PALM BEACH GARDENS	452,288	0.033609914%	802,991	0.036659148%	971,803	0.039859281%
60129	TOWN OF PALM BEACH SHORES	99,256	0.007375770%	134,894	0.006158346%	149,895	0.006148058%
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	142,928	0.010621124%	274,258	0.012520767%	311,163	0.012762612%
60131	VILLAGE OF WELLINGTON	564,114	0.041919814%	974,195	0.044475153%	1,071,078	0.043931105%
60132	VILLAGE OF ROYAL PALM BEACH	199,470	0.014822781%	409,926	0.018714460%	484,045	0.019853481%
60133	VILLAGE OF PALM SPRINGS	233,669	0.017364120%	363,102	0.016576782%	456,197	0.018711284%
60150	PALM BEACH CO HEALTH CARE DIST	14,482	0.001076163%	20,565	0.000938854%	27,031	0.001108708%
60151	CITY OF SOUTH BAY	583	0.000043295%	2,952	0.000134783%	7,538	0.000309167%
60152	CITY OF RIVIERA BEACH	0	0.000000000%	0	0.000000000%	13,705	0.000562117%
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAAPT	89,262	0.006633124%	150,498	0.006870718%	162,405	0.006661181%

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60303	WESTERN ACADEMY CHARTER SCHOOL	35,822	0.002661930%	67,381	0.003076166%	73,781	0.003026199%
60304	SOUTH TECH CHARTER ACADEMY, INC	120,452	0.008950920%	232,883	0.010631847%	245,985	0.010089259%
60305	INLET GROVE COMMUNITY HIGH SCHOOL	78,719	0.005849665%	130,313	0.005949205%	134,991	0.005536783%
60306	GULF STREAM GOODWILL ACADEMIES INC	10,878	0.000808374%	14,445	0.000659470%	15,062	0.000617778%
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	11,715	0.000870539%	19,171	0.000875215%	13,258	0.000543785%
60309	RIVIERA BEACH MARITIME ACADEMY	19,197	0.001426547%	32,682	0.001492052%	36,367	0.001491607%
60310	CHARTER SCHOOLS OF BOYNTON BEACH	91,605	0.006807229%	113,219	0.005168796%	5,462	0.000224019%
60700	PALM BEACH STATE COLLEGE	1,693,781	0.125866346%	3,083,993	0.140794298%	3,490,816	0.143178626%
61001	PASCO CO CLERK OF CIRCUIT COURT	405,587	0.030139553%	804,096	0.036709583%	906,720	0.037189861%
61003	PASCO CO BD OF CO COMMISSIONERS	5,076,851	0.377265111%	7,380,480	0.336942909%	8,422,710	0.345464191%
61004	PASCO CO PROPERTY APPRAISER	97,127	0.007217578%	198,863	0.009078748%	232,867	0.009551222%
61005	PASCO CO TAX COLLECTOR	149,810	0.011132502%	302,318	0.013801807%	406,066	0.016655131%
61006	PASCO CO SHERIFF'S OFFICE	5,910,113	0.439185591%	7,940,537	0.362511370%	8,714,506	0.357432408%
61007	PASCO CO SCHOOL BOARD	10,867,693	0.807587536%	19,338,513	0.882866036%	21,229,772	0.870756043%
61009	PASCO CO MOSQUITO CONTROL DIST	53,393	0.003967701%	92,248	0.004211434%	111,649	0.004579389%
61011	PASCO CO SUPERVISOR OF ELECTIONS	49,628	0.003687887%	101,205	0.004620328%	134,288	0.005507913%
61100	CITY OF PORT RICHEY	161,800	0.012023526%	235,063	0.010731390%	280,910	0.011521747%
61101	CITY OF DADE CITY	17,111	0.001271518%	32,255	0.001472538%	28,525	0.001169981%
61102	CITY OF NEW PORT RICHEY	160,944	0.011959908%	304,950	0.013921977%	397,695	0.016311776%
61103	CITY OF ZEPHYRHILLS	434,937	0.032320565%	678,412	0.030971723%	750,267	0.030772788%
61106	PASCO CO HOUSING AUTH	4,566	0.000339270%	5,254	0.000239849%	4,546	0.000186456%
61108	CITY OF SAN ANTONIO	5,032	0.000373911%	9,722	0.000443863%	10,217	0.000419043%
61304	LEARNING LODGE ACADEMY, INC.	0	0.000000000%	0	0.000000000%	0	0.000000000%
61700	PASCO HERNANDO STATE COLLEGE	654,960	0.048670666%	1,265,053	0.057753781%	1,504,156	0.061694177%
62001	PINELLAS CO CLERK OF CIRCUIT COURT	0	0.000000000%	0	0.000000000%	621,644	0.025497226%
62003	PINELLAS CO BD OF CO COMMISSIONERS	4,824,759	0.358531968%	8,368,615	0.382054507%	8,596,687	0.352599986%
62004	PINELLAS CO PROPERTY APPRAISER	263,231	0.019560945%	538,294	0.024574893%	547,240	0.022445492%
62005	PINELLAS CO TAX COLLECTOR	385,678	0.028660037%	683,609	0.031208958%	804,290	0.032988594%
62006	PINELLAS CO SHERIFF'S DEPT	12,797,896	0.951022644%	17,896,788	0.817046611%	20,181,300	0.827752122%
62007	PINELLAS CO SCHOOL BOARD	19,151,289	1.423148715%	31,964,507	1.459283755%	34,311,339	1.407306963%
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	41,111	0.003055010%	92,987	0.004245179%	109,202	0.004479014%
62012	PINELLAS CO JUVENILE WELFARE BOARD	102,611	0.007625093%	197,065	0.008996659%	212,219	0.008704339%
62088	PINELLAS CO HOUSING AUTH	83,573	0.006210375%	150,562	0.006873643%	176,755	0.007249744%
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	0	0.000000000%	3,154	0.000143982%	12,756	0.000523179%
62100	CITY OF INDIAN ROCKS BEACH	15,118	0.001123406%	35,748	0.001632018%	26,079	0.001069645%
62101	CITY OF DUNEDIN	181,662	0.013499430%	336,193	0.015348292%	308,931	0.012671046%
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	32,997	0.002452041%	72,177	0.003295092%	75,775	0.003107986%
62103	CITY OF SOUTH PASADENA	15,633	0.001161706%	33,844	0.001545066%	44,598	0.001829231%
62104	CITY OF SEMINOLE	88,285	0.006560536%	172,101	0.007856972%	207,024	0.008491243%
62105	CITY OF SAFETY HARBOR	193,984	0.014415122%	288,881	0.013188380%	274,634	0.011264343%

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62106	CITY OF OLDSMAR	69,920	0.005195831%	111,669	0.005098045%	121,371	0.004978129%
62107	PINELLAS SUNCOAST TRANSIT AUTH	919,185	0.068305456%	1,433,068	0.065424235%	1,632,430	0.066955424%
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	268,114	0.019923796%	364,486	0.016639959%	396,437	0.016260165%
62110	CITY OF BELLEAIR BEACH	1,809	0.000134397%	2,596	0.000118503%	2,908	0.000119271%
62111	CITY OF MADEIRA BEACH	86,379	0.006418868%	113,040	0.005160665%	125,763	0.005158269%
62112	TOWN OF REDINGTON SHORES	5,506	0.000409164%	13,204	0.000602784%	16,935	0.000694606%
62113	TAMPA BAY WATER	252,534	0.018766050%	469,210	0.021420948%	589,411	0.024175170%
62114	TOWN OF NORTH REDINGTON BEACH	6,972	0.000518092%	10,211	0.000466159%	11,487	0.000471142%
62115	PINELLAS PARK WATER MANAGEMENT DIST	9,881	0.000734255%	13,054	0.000595939%	15,072	0.000618191%
62117	TOWN OF REDINGTON BEACH	2,774	0.000206151%	7,412	0.000338361%	567	0.000023269%
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	248,382	0.018457506%	339,013	0.015477031%	330,815	0.013568643%
62122	PINELLAS CO PLANNING COUNCIL	14,131	0.001050120%	33,350	0.001522517%	61,810	0.002535182%
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	545,608	0.040544584%	665,112	0.030364545%	777,545	0.031891630%
62124	CITY OF TREASURE ISLAND	275,049	0.020439146%	369,162	0.016853463%	387,964	0.015912654%
62125	TOWN OF INDIAN SHORES	247	0.000018337%	7,761	0.000354305%	11,673	0.000478757%
62126	TOWN OF KENNETH CITY	81,412	0.006049820%	103,198	0.004711329%	100,352	0.004116019%
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	7,915	0.000588195%	20,791	0.000949189%	29,084	0.001192887%
62700	ST PETERSBURG COLLEGE	2,128,196	0.158148060%	3,885,448	0.177383333%	4,426,326	0.181549298%
63001	POLK CO CLERK OF CIRCUIT COURT	425,606	0.031627139%	750,113	0.034245112%	874,473	0.035867227%
63003	POLK CO BD OF CO COMMISSIONERS	4,884,897	0.363000850%	7,153,611	0.326585619%	7,937,054	0.325544589%
63004	POLK CO PROPERTY APPRAISER	162,923	0.012106947%	316,202	0.014435640%	391,478	0.016056781%
63005	POLK CO TAX COLLECTOR	211,946	0.015749860%	424,332	0.019372131%	537,211	0.022034138%
63006	POLK CO SHERIFF'S DEPT	7,183,722	0.533828547%	9,894,762	0.451728102%	11,154,590	0.457514418%
63007	POLK CO SCHOOL BOARD	15,043,772	1.117915580%	24,190,823	1.104389771%	26,766,244	1.097838884%
63105	VILLAGE OF HIGHLAND PARK	101	0.000007538%	334	0.000015266%	403	0.000016523%
63128	TOWN OF POLK CITY	11,937	0.000887037%	24,499	0.001118460%	33,042	0.001355257%
63300	MCKEEL ACADEMY OF TECHNOLOGY	149,044	0.011075605%	271,931	0.012414515%	488,464	0.020034750%
63301	DISCOVERY ACADEMY OF LAKE ALFRED	110,712	0.008227094%	173,742	0.007931869%	187,311	0.007682711%
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	128,979	0.009584548%	215,513	0.009838850%	248,088	0.010175513%
63303	BERKLEY CHARTER SCHOOL	104,893	0.007794716%	163,948	0.007484748%	184,773	0.007578601%
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	52,968	0.003936095%	85,356	0.003896797%	99,097	0.004064532%
63306	LAKE WALES CHARTER SCHOOLS	34,261	0.002545954%	57,093	0.002606470%	68,827	0.002822985%
63307	LAKE WALES SENIOR HIGH SCHOOL	143,773	0.010683888%	231,995	0.010591308%	249,757	0.010243962%
63308	POLK AVENUE ELEMENTARY SCHOOL	64,107	0.004763838%	98,503	0.004496983%	117,548	0.004821319%
63309	HILLCREST ELEMENTARY SCHOOL	85,135	0.006326475%	150,526	0.006872024%	165,856	0.006802730%
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	65,747	0.004885703%	115,524	0.005274041%	124,338	0.005099810%
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	54,337	0.004037793%	100,071	0.004568563%	109,562	0.004493767%
63312	OUR CHILDREN'S ACADEMY	48,711	0.003619727%	80,850	0.003691062%	123,644	0.005071359%
63313	MCKEEL ELEMENTARY ACADEMY, INC	45,875	0.003408996%	81,714	0.003730519%	53,411	0.002190715%
63314	SOUTH MCKEEL ELEMENTARY ACADEMY, INC	122,159	0.009077733%	196,299	0.008961681%	109,978	0.004510833%

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63315	EDWARD W BOK ACADEMY INC	49,815	0.003701781%	80,377	0.003669450%	100,579	0.004125338%
63316	COMPASS CHARTER MIDDLE SCHOOL	25,366	0.001885005%	32,419	0.001480039%	37,097	0.001521567%
63317	OUR CHILDREN'S MIDDLE ACADEMY	15,224	0.001131301%	30,252	0.001381092%	2,731	0.000112000%
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	0	0.000000000%	11,219	0.000512181%	44,075	0.001807776%
63700	POLK STATE COLLEGE	654,929	0.048668319%	1,293,065	0.059032633%	1,485,429	0.060926073%
64001	PUTNAM CO CLERK OF CIRCUIT COURT	103,691	0.007705345%	220,615	0.010071803%	257,690	0.010569351%
64003	PUTNAM CO BD OF CO COMMISSIONERS	617,858	0.045913582%	1,091,272	0.049820102%	1,151,879	0.047245253%
64004	PUTNAM CO PROPERTY APPRAISER	37,055	0.002753615%	96,270	0.004395034%	127,454	0.005227625%
64005	PUTNAM CO TAX COLLECTOR	52,359	0.003890843%	123,004	0.005615516%	144,441	0.005924365%
64006	PUTNAM CO SHERIFF'S DEPT	915,703	0.068046701%	1,243,766	0.056781950%	1,330,707	0.054580027%
64007	PUTNAM CO SCHOOL BOARD	2,201,353	0.163584420%	3,667,056	0.167413025%	3,985,928	0.163486026%
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	13,136	0.000976118%	39,035	0.001782072%	49,891	0.002046307%
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	1,270,845	0.094437581%	2,194,839	0.100201553%	2,398,663	0.098383092%
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	2,995	0.000222584%	23,159	0.001057277%	30,357	0.001245113%
64310	PUTNAM EDGE HIGH SCHOOL	0	0.000000000%	0	0.000000000%	16,696	0.000684803%
64700	ST JOHNS RIVER STATE COLLEGE	480,024	0.035671013%	997,959	0.045560091%	1,104,314	0.045294300%
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	170,719	0.012686309%	372,106	0.016987828%	392,363	0.016093099%
65003	ST JOHNS CO BD OF CO COMMISSIONERS	3,063,920	0.227682534%	4,852,656	0.221539535%	5,532,085	0.226902890%
65004	ST JOHNS CO PROPERTY APPRAISER	109,311	0.008122973%	249,437	0.011387604%	289,325	0.011866886%
65005	ST JOHNS CO TAX COLLECTOR	103,870	0.007718705%	202,857	0.009261067%	229,087	0.009396178%
65006	ST JOHNS CO SHERIFF'S DEPT	2,674,183	0.198720842%	3,821,950	0.174484460%	4,421,721	0.181360408%
65007	ST JOHNS CO SCHOOL BOARD	5,246,292	0.389856422%	8,893,781	0.406030045%	10,297,105	0.422344002%
65009	ANASTASIA MOSQUITO CONTROL DIST	31,715	0.002356735%	68,411	0.003123171%	72,347	0.002967385%
65100	CITY OF ST AUGUSTINE BEACH	132,132	0.009818819%	239,889	0.010951725%	278,000	0.011402375%
65101	TOWN OF HASTINGS	14,187	0.001054261%	25,437	0.001161263%	30,650	0.001257147%
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	19,144	0.001422572%	44,021	0.002009704%	56,459	0.002315729%
65300	ABLE SCHOOL INC	12,470	0.000926654%	16,645	0.000759882%	18,823	0.000772040%
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	205,833	0.015295604%	372,394	0.017001008%	418,578	0.017168321%
66003	ST LUCIE CO BD OF CO COMMISSIONERS	905,789	0.067309943%	1,591,626	0.072662924%	1,837,499	0.075366504%
66004	ST LUCIE CO PROPERTY APPRAISER	101,245	0.007523591%	215,734	0.009848953%	259,257	0.010633620%
66005	ST LUCIE CO TAX COLLECTOR	124,270	0.009234585%	237,744	0.010853803%	318,424	0.013060410%
66006	ST LUCIE CO SHERIFF'S DEPT	2,340,788	0.173945955%	3,763,959	0.171836971%	4,292,000	0.176039790%
66007	ST LUCIE CO SCHOOL BOARD	6,272,628	0.466124380%	10,384,580	0.474089874%	11,498,415	0.471616682%
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	39,883	0.002963743%	98,481	0.004495978%	101,570	0.004165954%
66100	NORTH ST LUCIE RIVER WATER CONTROL	3,712	0.000275815%	5,375	0.000245366%	5,963	0.000244574%
66101	CHILDRENS SERVICES COUNCIL OF ST LU	17,937	0.001332918%	35,820	0.001635311%	38,798	0.001591316%
66102	CITY OF PORT ST LUCIE	3,809	0.000283033%	43,030	0.001964449%	61,650	0.002528630%
66700	INDIAN RIVER STATE COLLEGE	1,572,213	0.116832507%	2,719,903	0.124172421%	3,014,092	0.123625370%
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	115,085	0.008552086%	227,465	0.010384498%	279,357	0.011458048%
67003	SANTA ROSA CO BD OF CO COMMISSIONER	562,362	0.041789598%	1,037,734	0.047375913%	1,204,392	0.049399086%

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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, 2013, June 30, 2014, and June 30, 2015

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2013		Employer Contribution for Pension Plan Funding June 30, 2014		Employer Contribution for Pension Plan Funding June 30, 2015	
		Funding	Proportion at June 30, 2013	Funding	Proportion at June 30, 2014	Funding	Proportion at June 30, 2015
67004	SANTA ROSA CO PROPERTY APPRAISER	62,336	0.004632254%	127,611	0.005825856%	142,794	0.005856803%
67005	SANTA ROSA CO TAX COLLECTOR	77,219	0.005738229%	137,774	0.006289836%	155,005	0.006357649%
67006	SANTA ROSA CO SHERIFF'S DEPT	1,601,112	0.118980007%	2,194,693	0.100194885%	2,533,937	0.103931450%
67007	SANTA ROSA CO SCHOOL BOARD	4,015,615	0.298403787%	6,601,207	0.301366557%	7,137,278	0.292741153%
67100	CITY OF GULF BREEZE	47,318	0.003516264%	66,511	0.003036459%	63,159	0.002590508%
67101	TOWN OF JAY	7,679	0.000570661%	25,656	0.001171288%	34,733	0.001424591%
67102	AVALON FIRE RESCUE DISTRICT	6,136	0.000456003%	8,062	0.000368070%	8,711	0.000357276%
68001	SARASOTA CO CLERK OF CIRCUIT COURT	318,788	0.023689441%	652,032	0.029767364%	775,794	0.031819795%
68003	SARASOTA CO BD OF CO COMMISSIONERS	6,239,211	0.463641125%	9,373,195	0.427916830%	10,431,861	0.427871124%
68004	SARASOTA CO PROPERTY APPRAISER	100,598	0.007475502%	198,034	0.009040911%	244,037	0.010009366%
68005	SARASOTA CO TAX COLLECTOR	142,132	0.010561925%	255,543	0.011666348%	343,616	0.014093687%
68006	SARASOTA CO SHERIFF'S DEPT	4,972,731	0.369527880%	6,900,898	0.315048455%	7,905,083	0.324233271%
68007	SARASOTA CO SCHOOL BOARD	8,351,269	0.620589978%	13,811,303	0.630530916%	15,005,878	0.615478062%
68026	WEST COAST INLAND NAVIGATION DIST	6,204	0.000461028%	13,716	0.000626186%	14,534	0.000596127%
68100	CITY OF VENICE	316,038	0.023485051%	542,744	0.024778020%	1,117,141	0.045820431%
68105	CITY OF NORTH PORT	623,362	0.046322553%	1,008,461	0.046039515%	1,145,574	0.046986625%
68107	ENGLEWOOD WATER DISTRICT	176,711	0.013131513%	289,429	0.013213390%	310,066	0.012717584%
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	3,740	0.000277923%	9,414	0.000429783%	6,764	0.000277417%
68109	SARASOTA BAY ESTUARY PROGRAM	11,016	0.000818612%	27,546	0.001257554%	34,181	0.001401980%
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	24,467	0.001818188%	64,252	0.002933328%	79,026	0.003241309%
68300	SARASOTA MILITARY ACADEMY	135,811	0.010092201%	233,351	0.010653235%	290,398	0.011910924%
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	40,952	0.003043175%	65,731	0.003000817%	67,429	0.002765655%
68303	SARASOTA MILITARY ACADEMY PREP	0	0.000000000%	0	0.000000000%	52,916	0.002170394%
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	267,638	0.019888387%	493,860	0.022546295%	544,545	0.022334930%
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	4,207,620	0.312671819%	6,346,867	0.289755135%	6,808,594	0.279259903%
69004	SEMINOLE CO PROPERTY APPRAISER	133,858	0.009947093%	277,504	0.012668940%	323,047	0.013250025%
69005	SEMINOLE CO TAX COLLECTOR	99,022	0.007358392%	209,718	0.009574289%	263,801	0.010819989%
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	4,948,929	0.367759126%	7,021,180	0.320539694%	7,762,457	0.318383392%
69007	SEMINOLE CO SCHOOL BOARD	10,410,820	0.773636948%	17,969,721	0.820376246%	19,488,662	0.799343019%
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	33,975	0.002524731%	92,660	0.004230227%	121,786	0.004995140%
69019	SEMINOLE CO PORT AUTH	8,038	0.000597282%	22,969	0.001048592%	23,936	0.000981735%
69100	CITY OF ALTAMONTE SPRINGS	355,349	0.026406308%	586,711	0.026785254%	616,284	0.025277383%
69101	CITY OF CASSELBERRY	171,873	0.012772043%	261,597	0.011942776%	266,393	0.010926341%
69103	SANFORD AIRPORT AUTH	255,692	0.019000676%	382,015	0.017440248%	408,865	0.016769923%
69104	CITY OF LONGWOOD	177,655	0.013201696%	227,238	0.010374158%	201,110	0.008248683%
69105	CITY OF SANFORD	438,077	0.032553880%	825,927	0.037706272%	892,144	0.036591998%
69107	S SEMINOLE & N ORANGE CO WASTEWATER	4,606	0.000342272%	0	0.000000000%	0	0.000000000%
69110	FRED R WILSON MEMORIAL LAW LIBRARY	1,745	0.000129668%	2,859	0.000130507%	3,202	0.000131340%
69307	SEMINOLE SCIENCE CHARTER SCHOOL	0	0.000000000%	0	0.000000000%	0	0.000000000%
69700	SEMINOLE STATE COLLEGE OF FLORIDA	1,230,367	0.091429649%	2,216,775	0.101202976%	2,297,740	0.094243640%

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**Florida Retirement System**  
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Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2013		Employer Contribution for Pension Plan Funding June 30, 2014		Employer Contribution for Pension Plan Funding June 30, 2015	
			Proportion at June 30, 2013		Proportion at June 30, 2014		Proportion at June 30, 2015
70001	SUMTER CO CLERK OF CIRCUIT COURT	76,401	0.005677418%	162,883	0.007436144%	177,901	0.007296740%
70003	SUMTER CO BD OF CO COMMISSIONERS	464,152	0.034491548%	766,923	0.035012553%	970,372	0.039800587%
70004	SUMTER CO PROPERTY APPRAISER	40,124	0.002981654%	102,596	0.004683846%	118,266	0.004850781%
70005	SUMTER CO TAX COLLECTOR	35,379	0.002629014%	102,293	0.004670026%	126,133	0.005173439%
70006	SUMTER CO SHERIFF'S DEPT	1,105,883	0.082179102%	1,663,866	0.075960915%	1,885,078	0.077317991%
70007	SUMTER CO SCHOOL BOARD	1,084,044	0.080556214%	1,851,064	0.084507080%	2,025,109	0.083061458%
70011	SUMTER CO SUPERVISOR OF ELECTIONS	31,109	0.002311750%	42,032	0.001918894%	56,962	0.002336333%
70100	CITY OF BUSHNELL	19,184	0.001425589%	40,179	0.001834294%	18,877	0.000774249%
70101	CITY OF WILDWOOD	212,480	0.015789565%	350,768	0.016013709%	408,252	0.016744779%
70102	CITY OF WEBSTER	9,397	0.000698313%	15,991	0.000730061%	19,357	0.000793930%
70103	CITY OF COLEMAN	10,179	0.000756417%	11,550	0.000527316%	7,442	0.000305231%
70104	CITY OF CENTER HILL	8,575	0.000637222%	10,732	0.000489973%	14,704	0.000603113%
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	473,711	0.035201889%	782,422	0.035720124%	921,508	0.037796393%
71004	SUWANNEE CO PROPERTY APPRAISER	13,788	0.001024631%	48,559	0.002216855%	64,255	0.002635469%
71005	SUWANNEE CO TAX COLLECTOR	22,461	0.001669090%	57,805	0.002638969%	70,958	0.002910395%
71006	SUWANNEE CO SHERIFF'S DEPT	278,556	0.020699726%	436,143	0.019911365%	500,170	0.020514874%
71007	SUWANNEE CO SCHOOL BOARD	1,112,125	0.082642943%	1,836,597	0.083846631%	2,014,661	0.082632925%
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	6,660	0.000494889%	17,830	0.000813983%	20,638	0.000846464%
71100	LIVE OAK HOUSING AUTH	7,323	0.000544183%	8,976	0.000409769%	9,201	0.000377374%
71101	CITY OF LIVE OAK	156,021	0.011594075%	258,996	0.011823994%	307,403	0.012608384%
71102	SUWANNEE RIVER WATER MGMT DISTRICT	136,335	0.010131176%	273,036	0.012464973%	311,657	0.012782855%
71103	SUWANNEE VALLEY TRANSIT AUTH	39,922	0.002966604%	82,432	0.003763290%	46,604	0.001911498%
72001	TAYLOR CO CLERK OF CIRCUIT COURT	26,514	0.001970289%	77,264	0.003527356%	99,194	0.004068538%
72003	TAYLOR CO BD OF CO COMMISSIONERS	120,569	0.008959551%	225,592	0.010298990%	260,631	0.010689969%
72004	TAYLOR CO PROPERTY APPRAISER	17,798	0.001322570%	52,709	0.002406356%	70,644	0.002897532%
72005	TAYLOR CO TAX COLLECTOR	17,870	0.001327905%	64,683	0.002952998%	84,509	0.003466214%
72006	TAYLOR CO SHERIFF'S DEPT	309,754	0.023018067%	385,698	0.017608380%	415,264	0.017032376%
72007	TAYLOR CO SCHOOL BOARD	603,074	0.044814914%	973,088	0.044424615%	1,086,537	0.044565189%
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	8,754	0.000650483%	27,942	0.001275662%	38,301	0.001570949%
72100	CITY OF PERRY	65,284	0.004851325%	117,670	0.005372006%	130,180	0.005339440%
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	721	0.000053572%	2,337	0.000106705%	2,837	0.000116351%
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	2,716	0.000201797%	5,169	0.000235983%	6,144	0.000252002%
72104	BIG BEND WATER AUTHORITY	5,382	0.000399938%	8,575	0.000391483%	8,646	0.000354628%
73001	UNION CO CLERK OF COURTS	18,689	0.001388772%	43,952	0.002006564%	56,576	0.002320508%
73003	UNION CO BD OF CO COMMISSIONERS	140,977	0.010476108%	201,303	0.009190144%	224,212	0.009196236%
73004	UNION CO PROPERTY APPRAISER	5,686	0.000422497%	28,869	0.001317961%	40,390	0.001656617%
73005	UNION CO TAX COLLECTOR	10,669	0.000792853%	34,298	0.001565835%	45,795	0.001878304%
73006	UNION CO SHERIFF'S DEPT	66,196	0.004919093%	112,278	0.005125844%	127,135	0.005214528%
73007	UNION CO SCHOOL BOARD	401,584	0.029842058%	673,802	0.030761258%	725,227	0.029745756%
73011	UNION CO SUPERVISOR OF ELECTIONS	3,149	0.000233984%	20,604	0.000940649%	37,081	0.001520903%

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		Funding	Proportion at June 30, 2013	Funding	Proportion at June 30, 2014	Funding	Proportion at June 30, 2015
73088	UNION CO HOUSING AUTH	5,135	0.000381617%	8,937	0.000408012%	9,288	0.000380964%
73101	CITY OF LAKE BUTLER	17,759	0.001319710%	23,298	0.001063614%	28,258	0.001159024%
73103	NEW RIVER LIBRARY COOPERATIVE	4,671	0.000347095%	8,820	0.000402674%	12,246	0.000502287%
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	327,464	0.024334104%	633,286	0.028911588%	696,326	0.028560378%
74003	VOLUSIA CO BD OF CO COMMISSIONERS	9,567,485	0.710968033%	13,868,211	0.633128969%	15,301,984	0.627623085%
74007	VOLUSIA CO SCHOOL BOARD	10,334,790	0.767987059%	16,513,928	0.753914552%	18,444,543	0.756517647%
74090	VOLUSIA CO LAW LIBRARY	8,417	0.000625466%	15,445	0.000705102%	16,327	0.000669655%
74100	CITY OF LAKE HELEN	27,168	0.002018877%	43,834	0.002001152%	40,531	0.001662429%
74101	CITY OF NEW SMYRNA BEACH	42,445	0.003154135%	104,194	0.004756798%	122,433	0.005021702%
74102	CITY OF DAYTONA BEACH	811,482	0.060301941%	1,469,161	0.067071996%	1,630,626	0.066881428%
74103	TOWN OF PIERSON	6,470	0.000480779%	10,735	0.000490084%	10,474	0.000429596%
74104	CITY OF SOUTH DAYTONA	404,606	0.030066583%	632,812	0.028889917%	705,619	0.028941522%
74105	CITY OF HOLLY HILL	77,475	0.005757208%	129,977	0.005933893%	158,028	0.006481624%
74106	CITY OF DAYTONA BEACH SHORES	271,921	0.020206717%	398,378	0.018187242%	433,772	0.017791505%
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	104,096	0.007735441%	139,165	0.006353351%	141,597	0.005807696%
74109	TOWN OF PONCE INLET	145,373	0.010802815%	232,171	0.010599369%	271,129	0.01120579%
74123	CITY OF OAK HILL	4,086	0.000303656%	10,385	0.000474100%	12,231	0.000501648%
74124	CITY OF ORANGE CITY	356,425	0.026486250%	582,173	0.026578069%	678,390	0.027824709%
74125	CITY OF DELTONA	235,420	0.017494289%	445,063	0.020318581%	528,853	0.021691335%
74126	VOLUSIA CO METROPOLITAN PLANNING ORG	5,889	0.000437583%	8,496	0.000387873%	9,365	0.000384098%
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	3,035	0.000225502%	4,359	0.000199003%	4,756	0.000195055%
74700	DAYTONA STATE COLLEGE	1,522,648	0.113149274%	2,685,608	0.122606733%	2,770,376	0.113629190%
75001	WAKULLA CO CLERK OF CIRCUIT COURT	36,841	0.002737662%	96,719	0.004415556%	113,559	0.004657724%
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	206,244	0.015326136%	379,396	0.017320682%	464,774	0.019063062%
75004	WAKULLA CO PROPERTY APPRAISER	21,309	0.001583466%	57,426	0.002621670%	62,049	0.002544990%
75005	WAKULLA CO TAX COLLECTOR	20,713	0.001539208%	57,212	0.002611926%	70,916	0.002908681%
75006	WAKULLA CO SHERIFF'S DEPT	478,998	0.035594747%	691,461	0.031567440%	761,168	0.031219905%
75007	WAKULLA CO SCHOOL BOARD	807,484	0.060004810%	1,423,468	0.064985936%	1,562,459	0.064085514%
75101	CITY OF SOPCHOPPY	14,721	0.001093905%	28,746	0.001312369%	32,193	0.001320435%
75102	WILDERNESS COAST LIBRARIES	3,630	0.000269743%	12,172	0.000555682%	15,493	0.000635441%
76001	WALTON CO CLERK OF CIRCUIT COURT	110,087	0.008180663%	250,089	0.011417388%	308,566	0.012656101%
76003	WALTON CO BD OF CO COMMISSIONERS	1,130,085	0.083977587%	1,669,955	0.076238883%	1,702,510	0.069829816%
76004	WALTON CO PROPERTY APPRAISER	48,002	0.003567036%	99,491	0.004542083%	137,624	0.005644764%
76005	WALTON CO TAX COLLECTOR	54,290	0.004034365%	137,448	0.006274959%	172,597	0.007079193%
76006	WALTON CO SHERIFF'S DEPT	1,019,666	0.075772279%	1,494,083	0.068209752%	1,956,910	0.080264217%
76007	WALTON CO SCHOOL BOARD	1,521,902	0.113093868%	2,475,671	0.113022439%	2,665,865	0.109342583%
76009	SO WALTON CO MOSQUITO CONTROL DIST	23,034	0.001711678%	43,045	0.001965134%	53,632	0.002199773%
76011	WALTON CO SUPERVISOR OF ELECTIONS	5,545	0.000412018%	34,872	0.001592036%	47,429	0.001945333%
76100	CITY OF DEFUNIAK SPRINGS	244,503	0.018169250%	374,492	0.017096782%	420,780	0.017258611%
76101	DEFUNIAK SPRINGS HOUSING AUTH	4,849	0.000360364%	13,558	0.000618966%	16,839	0.000690663%

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

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76102	CITY OF FREEPORT	63,239	0.004699355%	88,155	0.004024554%	73,629	0.003019949%
76300	WALTON ACADEMY	24,058	0.001787734%	29,505	0.001347008%	32,928	0.001350565%
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	22,349	0.001660765%	57,350	0.002618220%	75,946	0.003115001%
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	20,632	0.001533172%	54,038	0.002467015%	83,410	0.003421111%
77003	WASHINGTON CO BD OF CO COMM	171,354	0.012733490%	313,615	0.014317542%	263,844	0.010821792%
77004	WASHINGTON CO PROPERTY APPRAISER	14,405	0.001070469%	37,471	0.001710692%	50,326	0.002064179%
77005	WASHINGTON CO TAX COLLECTOR	12,313	0.000915001%	43,257	0.001974820%	57,927	0.002375911%
77006	WASHINGTON CO SHERIFF'S DEPT	237,751	0.017667451%	310,260	0.014164364%	416,208	0.017071097%
77007	WASHINGTON CO SCHOOL BOARD	860,721	0.063960944%	1,436,509	0.065581298%	1,572,244	0.064486855%
77100	CITY OF CHIPLEY	106,986	0.007950220%	187,626	0.008565724%	209,715	0.008601648%
77101	CITY OF VERNON	6,498	0.000482894%	8,018	0.000366061%	5,949	0.000244002%
77102	TOWN OF WAUSAU	2,031	0.000150899%	7,635	0.000348555%	3,678	0.000150869%
<b>Totals</b>		<b>\$ 1,345,698,393</b>	<b>100%</b>	<b>\$ 2,190,424,344</b>	<b>100%</b>	<b>\$ 2,438,084,925</b>	<b>100%</b>

**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, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
		June 30, 2013	June 30, 2014	June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
1000	STATE OF FLORIDA	\$ 2,884,753,313	\$ 1,086,196,155	\$ 2,319,993,969	\$ 244,922,665	\$ 153,985,779	\$ 817,166,135	\$ 418,960,935	\$ 1,635,035,515	\$ (55,023,193)	\$ 0	\$ (1,371,141,872)	\$ (275,309,114)	\$ (1,701,474,179)	\$ 165,866,230	\$ 32,488,906	\$ 198,355,136
2135	JAC- FLORIDA CLERKS OF COURTS OPERATIONS CORP	234,372	8,368	0	0	0	0	0	0	0	0	(161,854)	(161,854)	0	(36,851)	(36,851)	
4910	UNIVERSITY OF FLORIDA	212,307,108	92,657,576	204,919,550	21,633,437	13,601,198	72,178,341	42,433,688	149,846,664	(4,860,068)	0	(121,109,701)	(125,969,769)	14,650,570	9,477,256	24,127,826	
4915	FLORIDA POLYTECHNIC UNIVERSITY	139,974	588,671	2,583,053	272,694	171,446	909,823	2,396,471	3,750,434	(61,262)	0	(1,526,612)	(1,587,875)	184,673	497,713	682,387	
4920	FLORIDA STATE UNIVERSITY	94,644,224	42,528,294	93,262,711	9,845,781	6,190,159	32,849,710	20,583,583	69,469,233	(2,211,908)	0	(55,119,285)	(57,331,192)	6,667,748	4,642,708	11,310,456	
4930	FLORIDA A & M UNIVERSITY	33,212,720	13,375,835	28,186,827	2,975,694	1,870,854	9,928,181	3,088,724	17,863,454	(668,506)	0	(16,658,724)	(130,855)	2,015,196	693,618	2,708,814	
4940	UNIVERSITY OF CENTRAL FLORIDA	62,036,419	29,549,660	69,510,775	7,338,280	4,613,663	24,483,620	21,629,649	58,065,212	(1,648,584)	0	(41,081,630)	(42,730,214)	4,969,621	4,719,995	9,689,616	
4950	UNIVERSITY OF SOUTH FLORIDA	96,065,609	43,837,611	98,722,179	10,422,139	6,552,522	34,772,686	24,865,800	76,613,146	(2,341,389)	0	(58,345,890)	(60,687,279)	7,058,068	5,518,738	12,576,806	
4955	NEW COLLEGE	3,419,486	1,549,271	3,477,946	367,168	230,843	1,225,029	850,934	2,673,973	(82,486)	0	(2,055,504)	(2,137,990)	248,653	189,052	437,705	
4960	FLORIDA ATLANTIC UNIVERSITY	35,294,567	16,397,183	37,049,669	3,911,348	2,459,111	13,049,920	9,861,717	29,282,095	(878,705)	0	(21,896,761)	(22,775,466)	2,648,838	2,189,177	4,838,015	
4970	UNIVERSITY OF WEST FLORIDA	17,493,498	7,562,363	17,642,446	1,862,520	1,170,988	6,214,158	4,282,581	13,530,248	(418,425)	0	(10,426,879)	(10,845,304)	1,261,333	923,118	2,184,452	
4980	FLORIDA INTERNATIONAL UNIVERSITY	65,503,841	32,080,257	73,303,925	7,738,724	4,865,427	25,819,673	22,547,029	60,970,853	(1,738,546)	0	(43,323,423)	(45,061,969)	5,240,809	5,003,068	10,243,877	
4990	UNIVERSITY OF NORTH FLORIDA	22,235,021	9,997,986	23,073,893	2,435,920	1,531,492	8,127,264	6,016,417	18,111,093	(547,242)	0	(13,636,924)	(14,184,166)	1,649,651	1,314,056	2,963,707	
4995	FLORIDA GULF COAST UNIVERSITY	15,653,406	7,355,759	17,431,335	1,840,233	1,156,976	6,139,799	5,370,804	14,507,812	(413,418)	0	(10,302,110)	(10,715,528)	1,246,240	1,166,106	2,412,346	
11001	ALACHUA CO CLERK OF CIRCUIT COURT	2,598,379	1,193,093	2,462,114	259,926	163,419	867,225	524,030	1,814,600	(1,455,137)	0	(1,455,137)	(64,594)	176,027	109,680	285,707	
11003	ALACHUA CO BD OF CO COMMISSIONERS	29,924,191	10,015,409	21,529,059	2,272,831	1,428,956	7,583,131	332,481	11,617,399	(510,604)	0	(12,723,910)	(1,137,866)	1,539,204	(201,888)	1,337,316	
11004	ALACHUA CO PROPERTY APPRAISER	1,165,789	612,196	1,026,831	146,255	94,700	502,549	516,112	1,026,986	(843,239)	0	(33,839)	(87,078)	102,006	114,194	216,200	
11005	ALACHUA CO TAX COLLECTOR	1,384,395	701,675	1,549,558	163,587	102,849	545,797	471,504	1,283,738	(36,751)	0	(915,806)	(952,556)	110,784	106,791	217,576	
11006	ALACHUA CO SHERIFF'S OFFICE	39,468,141	12,583,292	27,219,115	2,873,533	1,806,624	9,587,326	590,620	14,858,103	(645,555)	0	(16,086,796)	(2,707,042)	1,946,010	(518,107)	1,427,903	
11007	ALACHUA CO SCHOOL BOARD	61,984,645	22,985,350	46,887,021	4,949,881	3,112,049	16,514,908	1,948,872	26,525,709	(1,112,017)	0	(27,710,744)	(1,799,709)	3,352,152	113,658	3,465,811	
11100	CITY OF ALACHUA	2,856,452	1,101,019	2,368,592	250,053	157,211	834,284	207,644	1,449,193	(56,176)	0	(1,399,864)	(1,456,404)	169,341	46,603	215,944	
11101	CITY OF HIGH SPRINGS	1,632,521	565,403	1,226,261	1,158,095	76,867	407,913	607,041	1,449,193	(684,447)	0	(776,826)	(776,826)	82,797	(13,365)	69,432	
11102	CITY OF NEWBERRY	1,790,993	580,750	1,206,552	127,376	80,083	424,981	0	632,440	(28,616)	0	(713,086)	(127,297)	86,262	(28,585)	57,676	
11103	CITY OF GAINESVILLE	73,430	144,593	398,554	42,075	26,453	140,382	322,273	531,184	(9,452)	0	(235,550)	(245,002)	28,494	70,825	99,319	
11104	ALACHUA COUNTY LIBRARY DISTRICT	1,381,475	561,242	1,265,068	133,554	83,967	445,592	216,069	879,182	(30,004)	0	(747,669)	(777,673)	90,445	46,817	137,262	
11300	CARING & SHARING LEARNING SCHOOL	306,436	111,436	226,526	23,914	15,035	79,789	5,436	124,175	(5,373)	0	(133,879)	(9,526)	16,195	(533)	15,662	
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	109,024	32,147	61,286	6,470	4,068	21,587	0	32,125	(1,454)	0	(36,221)	(19,384)	4,382	(4,206)	175	
11302	SIATECH GAINESVILLE	211,128	66,457	134,343	14,183	8,917	47,319	0	70,419	(3,186)	0	(79,398)	(22,571)	(105,155)	9,605	(4,966)	4,638
11304	SWEETWATER BRANCH ACADEMY	126,226	2,340	0	0	0	0	0	0	0	0	0	(86,682)	(86,682)	0	(19,938)	(19,938)
11305	MICANOPY MIDDLE SCHOOL INC	103,701	27,559	50,939	5,378	3,381	17,942	0	26,701	(1,208)	0	(30,105)	(25,230)	3,642	(5,538)	(1,896)	
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	168,485	3,955	0	0	0	0	0	0	0	0	0	(115,889)	0	(26,578)	(26,578)	
11307	ALACHUA MYCOSCHOOL OF INTEGRATED ACADEMICS & TECH	217,306	99,181	245,753	25,944	16,311	86,561	79,044	207,861	(5,829)	0	(145,243)	0	(151,071)	17,570	34,356	
11700	SANTA FE COLLEGE	15,514,410	6,155,532	12,546,757	1,324,566	832,770	4,419,315	1,264,452	7,841,103	(297,571)	0	(7,415,271)	(491,824)	(8,204,666)	897,021	201,262	1,098,282
12001	BAKER CO CLERK OF CIRCUIT COURT	335,086	150,559	337,097	35,587	22,374	118,735	79,891	256,588	(7,995)	0	(199,228)	0	(207,223)	24,100	17,760	41,861
12003	BAKER CO BD OF CO COMMISSIONERS	2,008,116	709,448	1,565,109	165,229	103,882	551,275	64,282	884,667	(37,120)	0	(924,996)	(4,442)	(966,558)	111,896	11,096	122,992
12004	BAKER CO PROPERTY APPRAISER	214,078	137,400	329,302	34,765	21,857	157,529	330,140	0	(7,810)	0	(194,621)	0	(202,431)	23,543	58,464	
12005	BAKER CO TAX COLLECTOR	269,138	150,397	366,717	38,714	24,340	129,168	155,037	347,259	(8,697)	0	(216,734)	0	(225,431)	26,218	33,900	60,118
12006	BAKER CO SHERIFF'S DEPT	6,965,094	2,030,955	4,436,320	468,344	294,453	1,562,595	139,152	2,464,544	(105,216)	0	(2,621,914)	(842,962)	(3,570,092)	317,171	(169,783)	147,389
12007	BAKER CO SCHOOL BOARD	11,434,937	4,194,925	8,563,277	904,028	568,373	3,016,223	273,330	4,761,956	(203,095)	0	(5,060,990)	(322,161)	(5,586,246)	612,225	2,760	615,005
12011	BAKER CO SUPERVISOR OF ELECTIONS	142,037	94,567	240,728	25,414	15,978	84,791	126,350	252,533	(5,709)	0	(142,273)	0	(147,982)	17,211	27,576	44,787
12100	CITY OF MACLENNY	793,665	283,494	614,522	85,989	54,063	286,897	222,053	649,003	(19,318)	0	(481,391)	0	(500,709)	58,234	42,062	100,315
12102	NEW RIVER SOLID WASTE ASSOCIATION	337,499	145,766	325,502	34,363	21,605	114,651	67,544	238,163	(7,720)	0	(192,375)	0	(200,095)	23,272	14,953	38,225
12103	MACLENNY HOUSING AUTHORITY	43,335	3,460	0	0	0	0	0	0	0	0	0	(30,358)	0	(6,733)	(6,733)	
12104	TOWN OF GLEN ST MARY	51,854	22,350	56,979	6,015	3,782	20,070	17,468	47,335	(1,351)	0	(33,675)	0	(35,027)	4,074	3,631	7,705
13001	BAY CO CLERK OF CIRCUIT COURT	1,923,381	832,682	1,886,013	199,107	125,181	664,306	415,980	1,404,574	(44,730)	0	(1,114,655)	0	(1,159,385)	134,839	91,243	226,082
13003	BAY CO BD OF CO COMMISSIONERS	12,413,854	5,250,081	12,245,901	1,292,805	812,802	4,313,346	2,787,199	9,206,151	(290,435)	0	(7,237,462)	0	(7,527,897)	875,512	597,720	1,473,232
13004	BAY CO PROPERTY APPRAISER	941,714	501,770	1,091,488	115,229	72,446	384,452	353,248	925,375	(25,887)	0	(645,081)	0	(670,968)	78,035	80,845	158,880
13005	BAY CO TAX COLLECTOR	757,630	284,204	606,811	64,061	40,276	213,736	35,433	353,507	(14,392)	0	(358,632)	0	(373,024)	43,384	8,010	51,393
13006	BAY CO SHERIFF'S DEPT	24,319,578	7,436,892	15,127,760	1,597,044	1,004,080	5,328,416	0	7,929,540	(358,784)	0	(8,940,672)	(2,903,401)	(12,202,857)	1,081,548	(647,764)	433,784
13007	BAY CO SCHOOL BOARD	53,402,163	19,396,720	40,535,029	4,279,299	2,690,446	14,277,560	902,989	22,150,294	(23,956,647)	0	(23,956,647)	(534,802)	(25,452,816)	2,898,022	(709,091)	3,007,113
13009	BEACH MOSQUITO CONTROL DIST	225,810	94,083	210,347	22,206	13,961	74,090	38,411	148,669	(4,989)	0	(124,318)	0	(129,306)	15,039	8,434	23,473
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	302,429	158,358	372,718	39,248	24,739	131,282	136,619	331,987	(8,840)	0	(220,281)	0				

**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
As of and for the Fiscal Year Ended June 30, 2015

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions							
		Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
14001	BRADFORD CO CLERK OF CIRCUIT COURT	449,329	169,197	358,976	37,897	23,826	126,441	19,948	208,113	(8,514)	0	(212,159)	0	(220,673)	25,665	4,603	30,268
14003	BRADFORD CO BD OF CO COMMISSIONERS	3,076,004	1,139,773	2,583,023	272,691	171,444	909,812	268,308	1,622,255	(61,261)	0	(1,526,595)	0	(1,587,856)	184,671	54,808	239,480
14004	BRADFORD CO PROPERTY APPRAISER	109,374	97,081	275,521	109,374	97,081	275,521	109,374	275,521	(162,836)	0	(162,836)	0	(169,370)	19,698	39,537	59,235
14005	BRADFORD CO TAX COLLECTOR	223,139	150,226	364,238	223,139	150,226	364,238	223,139	364,238	(8,639)	0	(215,269)	0	(223,907)	26,041	40,719	66,760
14006	BRADFORD CO SHERIFF'S DEPT	2,753,968	903,040	2,061,991	2,753,968	903,040	2,061,991	2,753,968	2,061,991	(1,218,659)	0	(1,218,659)	(140,717)	(1,408,280)	147,421	(3,905)	143,516
14007	BRADFORD CO SCHOOL BOARD	8,078,889	3,021,876	5,925,958	8,078,889	3,021,876	5,925,958	8,078,889	5,925,958	(140,546)	0	(3,502,306)	(478,707)	(4,121,559)	423,672	(19,383)	404,289
15001	BREVARD CO CLERK OF CIRCUIT CT	4,973,972	2,218,318	4,621,451	4,973,972	2,218,318	4,621,451	4,973,972	4,621,451	(109,607)	0	(2,731,328)	(75,758)	(2,916,693)	330,472	189,627	500,095
15003	BREVARD CO BD OF CO COMMISSIONERS	70,919,294	23,370,573	47,079,796	4,970,232	3,124,844	16,582,808	0	24,677,894	(1,116,589)	0	(27,824,675)	(5,833,186)	(34,774,451)	3,365,935	(1,249,822)	2,116,113
15004	BREVARD CO PROPERTY APPRAISER	2,568,910	1,107,561	2,398,973	2,568,910	1,107,561	2,398,973	2,568,910	2,398,973	(56,896)	0	(1,417,819)	0	(1,474,716)	171,513	98,661	270,174
15005	BREVARD CO TAX COLLECTOR	2,453,441	1,125,803	2,579,597	2,453,441	1,125,803	2,579,597	2,453,441	2,579,597	(61,180)	0	(1,524,570)	0	(1,585,750)	184,426	152,385	336,811
15006	BREVARD CO SHERIFF'S OFFICE	70,677,861	21,050,319	44,766,671	70,677,861	21,050,319	44,766,671	70,677,861	44,766,671	(1,061,729)	0	(26,457,593)	(7,704,040)	(35,223,362)	3,200,560	(1,762,378)	1,448,181
15007	BREVARD CO SCHOOL BOARD	153,099,968	53,295,762	112,876,297	153,099,968	53,295,762	112,876,297	153,099,968	112,876,297	(2,877,082)	0	(66,711,129)	(1,865,644)	(71,253,856)	8,070,006	(423,654)	7,646,352
15033	CANAVERAL PORT AUTH	277,769	106,826	208,521	277,769	106,826	208,521	277,769	208,521	(4,945)	0	(123,238)	(17,906)	(146,000)	14,908	372	15,280
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	469,595	156,994	327,442	469,595	156,994	327,442	469,595	327,442	(171,636)	0	(193,522)	(23,177)	(224,464)	23,410	(5,171)	18,239
15100	CITY OF MELBOURNE	13,363,538	4,880,216	10,290,921	13,363,538	4,880,216	10,290,921	13,363,538	10,290,921	(244,069)	0	(6,082,047)	(40,764)	(6,366,881)	735,742	56,644	792,386
15101	CITY OF INDIAN HARBOUR BEACH	741,790	250,630	578,578	741,790	250,630	578,578	741,790	578,578	(13,722)	0	(341,946)	(23,666)	(379,334)	41,365	3,702	45,067
15102	TITUSVILLE-COcoa AIRPORT AUTH	346,455	167,042	422,590	346,455	167,042	422,590	346,455	422,590	(10,023)	0	(249,756)	0	(259,778)	30,213	33,038	63,251
15103	TOWN OF MALABAR	219,064	119,298	329,394	219,064	119,298	329,394	219,064	329,394	(7,812)	0	(194,675)	0	(202,488)	23,550	33,387	56,937
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	6,204	1,310	2,070	6,204	1,310	2,070	6,204	2,070	(49)	0	(1,224)	(2,426)	(3,699)	148	(533)	(385)
15105	SEBASTIAN INLET TAX DISTRICT	150,144	90,967	208,444	150,144	90,967	208,444	150,144	208,444	(4,944)	0	(123,193)	0	(128,137)	14,903	19,949	34,852
15110	TOWN OF MELBOURNE BEACH	94,746	33,321	73,709	94,746	33,321	73,709	94,746	73,709	(1,748)	0	(43,563)	(502)	(45,813)	5,270	491	5,761
15111	CITY OF WEST MELBOURNE	1,181,313	433,856	981,133	1,181,313	433,856	981,133	1,181,313	981,133	(23,269)	0	(579,860)	0	(603,130)	70,145	18,805	88,951
15112	CITY OF PALM BAY	19,568	18,745	45,357	19,568	18,745	45,357	19,568	45,357	(1,076)	0	(26,806)	0	(27,882)	3,243	6,377	9,619
15113	CITY OF COCOA	5,040,546	1,881,925	3,984,745	5,040,546	1,881,925	3,984,745	5,040,546	3,984,745	(94,506)	0	(2,355,028)	0	(2,449,534)	284,886	42,869	327,756
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	196,457	89,125	178,519	196,457	89,125	178,519	196,457	178,519	(4,234)	0	(105,507)	(10,316)	(120,057)	12,763	6,783	19,546
15700	EASTERN FLORIDA STATE COLLEGE	17,302,165	6,850,658	14,026,040	17,302,165	6,850,658	14,026,040	17,302,165	14,026,040	(332,655)	0	(8,289,543)	(483,944)	(9,106,142)	1,002,781	230,280	1,233,061
16003	BROWARD CO BD OF CO COMMISSIONERS	130,956,237	49,128,866	103,200,824	130,956,237	49,128,866	103,200,824	130,956,237	103,200,824	(2,447,609)	0	(60,992,818)	(814,087)	(64,254,515)	7,378,266	1,061,323	8,439,589
16004	BROWARD CO PROPERTY APPRAISER	4,823,543	2,171,336	4,760,250	4,823,543	2,171,336	4,760,250	4,823,543	4,760,250	(112,899)	0	(2,813,360)	0	(2,926,526)	340,330	238,143	578,473
16006	BROWARD CO SHERIFF'S DEPT	410,069,156	129,340,578	274,298,078	410,069,156	129,340,578	274,298,078	410,069,156	274,298,078	(6,505,515)	0	(162,113,171)	(30,818,511)	(199,437,198)	19,610,736	(7,072,372)	12,538,364
16007	BROWARD CO SCHOOL BOARD	540,323,631	190,768,137	393,880,529	540,323,631	190,768,137	393,880,529	540,323,631	393,880,529	(9,341,647)	0	(232,787,711)	(11,553,146)	(253,682,503)	28,160,193	(2,242,668)	25,917,525
16011	BROWARD CO SUPERVISOR OF ELECTIONS	1,564,239	607,956	1,465,505	1,564,239	607,956	1,465,505	1,564,239	1,465,505	(32,913)	0	(820,173)	0	(853,086)	99,216	43,288	142,503
16018	HILLSBORO INLET DISTRICT	157,074	56,844	136,827	157,074	56,844	136,827	157,074	136,827	(3,245)	0	(80,866)	0	(84,111)	9,782	3,886	13,669
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	341,339	151,995	347,257	341,339	151,995	347,257	341,339	347,257	(8,236)	0	(205,233)	0	(213,469)	24,827	18,776	43,603
16054	OLD PLANTATION WATER CONTROL DIST	166,285	94,577	215,281	166,285	94,577	215,281	166,285	215,281	(5,106)	0	(127,234)	0	(132,339)	15,391	18,849	34,241
16080	BROWARD CO CLERK OF CIRCUIT COURT	12,679,555	4,724,646	9,925,020	12,679,555	4,724,646	9,925,020	12,679,555	9,925,020	(235,391)	0	(5,865,796)	(77,925)	(6,179,112)	709,582	88,632	798,113
16100	TOWN OF HILLSBORO BEACH	2,060,659	635,710	1,314,330	2,060,659	635,710	1,314,330	2,060,659	1,314,330	(31,172)	0	(776,783)	(214,225)	(1,022,181)	93,967	(48,419)	45,548
16101	TOWN OF LAUDERDALE BY THE SEA	649,104	405,355	925,142	649,104	405,355	925,142	649,104	925,142	(21,942)	0	(546,769)	0	(568,711)	66,142	91,352	157,494
16102	CITY OF MARGATE	35,542,480	10,770,009	22,178,021	35,542,480	10,770,009	22,178,021	35,542,480	22,178,021	(525,995)	0	(13,107,454)	(4,150,705)	(17,784,154)	1,585,601	(937,581)	648,020
16103	BROWARD CO HOUSING AUTH	2,216,003	986,841	2,147,930	2,216,003	986,841	2,147,930	2,216,003	2,147,930	(50,942)	0	(1,269,450)	0	(1,320,393)	153,565	101,481	255,045
16104	CITY OF LAUDERDALE LAKES	324,333	103,667	228,502	324,333	103,667	228,502	324,333	228,502	(5,419)	0	(135,047)	(21,739)	(162,205)	16,337	(3,321)	13,015
16107	SOUTH FL REG PLANNING COUNCIL	480,174	199,039	407,138	480,174	199,039	407,138	480,174	407,138	(9,656)	0	(240,623)	(14,441)	(264,720)	29,108	10,194	39,302
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	2,604,249	1,188,580	3,016,796	2,604,249	1,188,580	3,016,796	2,604,249	3,016,796	(71,549)	0	(1,782,960)	0	(1,854,509)	215,684	214,901	430,585
16110	S BROWARD DRAINAGE DIST	470,896	195,007	431,990	470,896	195,007	431,990	470,896	431,990	(10,245)	0	(255,311)	0	(265,556)	30,885	16,262	47,147
16112	NORTH BROWARD HOSPITAL DIST	868,441	342,464	671,658	868,441	342,464	671,658	868,441	671,658	(15,930)	0	(396,957)	(54,170)	(467,507)	48,020	5,299	53,319
16113	MEMORIAL HEALTHCARE DIST	20,247	6,976	13,977	20,247	6,976	13,977	20,247	13,977	(331)	0	(8,261)	(1,189)	(9,781)	999	(241)	758
16114	CITY OF DEERFIELD BEACH	127,174	110,668	299,451	127,174	110,668	299,451	127,174	299,451	(7,102)	0	(176,979)	0	(184,081)	21,409	41,870	63,279
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	1,371,784	645,776	1,469,852	1,371,784	645,776	1,469,852	1,371,784	1,469,852	(34,860)	0	(868,699)	0	(903,559)	105,086	91,165	196,251
16116	CITY OF COCONUT CREEK	18,143,992	5,816,366	12,507,531	18,143,992	5,816,366	12,507,531	18,143,992	12,507,531	(296,641)	0	(7,392,088)	(1,183,472)	(8,872,200)	894,217	(237,892)	656,324
16117	CITY OF HOLLYWOOD	124,994	136,048	367,398	124,994	136,048	367,398	124,994	367,398	(8,714)	0	(217,136)	0	(225,850)	26,267	56,308	82,575
16118	CITY OF WESTON	47,516	43,115	113,341	47,516	43,115	113,341	47,516	113,341	(2,688)	0	(66,986)	0	(69,674)	8,103	15,997	24,101
16119	CITY OF MIRAMAR	204,919	128,518	315,044	204,919	128,518	315,044	204,919	315,044	(7,472)	0	(186,194)	0	(193,666)	22,524	33,253	55,777
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	83,641	60,599	66,859	83,641	60,599	66,859	83,641	66,859	(1,586)	0	(39,514)	(62,415)	(103,515)	4,780	2,086	6,866
16121	CITY OF NORTH LAUDERDALE	4,484,456	1,268,757	2,667,912	4,484,456	1,268,757	2,667,912	4,484,456	2,667,912	(63,275)	0	(1,576,765)	(635,822)	(2,275,863)	190,740	(147,065)	43,675
16122	CITY OF POMPANO BEACH	2,898	20,510	139,795	2,898	20,510	139,795	2,898	139,795	(3,316)	0	(62,620)	0	(65,936)	9,995	27,202	37,197
16123	CITY OF WEST PARK	214,016	134,930	314,285	214,016	134,930	314,285	214,016	314,285	(7,454)	0	(185,746)					



**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, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
					Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	2,103,189	720,520	1,600,534	168,969	106,233	563,752	76,460	915,414	(37,960)	0	(945,933)	(48,011)	(1,031,903)	114,429	3,261	117,690
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	148,732	57,561	193,236	20,400	12,826	68,063	81,863	183,152	(4,583)	0	(114,205)	0	(118,788)	13,815	15,855	29,671
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	131,953	19,337	133,417	14,085	8,855	46,993	93,972	163,905	(3,164)	0	(78,851)	(52,826)	(134,841)	9,539	5,445	14,984
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	199,060	92,532	307,732	32,487	20,425	108,392	155,972	317,276	(7,298)	0	(181,873)	0	(189,172)	22,001	31,286	53,287
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	221,246	91,480	41,282	4,358	2,740	14,541	25,153	46,792	(979)	0	(24,398)	(154,829)	(180,206)	2,951	(23,363)	(20,412)
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	168,885	58,266	29,546	3,119	1,961	10,407	0	15,487	(701)	0	(17,462)	(98,378)	(116,540)	2,112	(18,696)	(16,584)
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	15,221	5,988	12,958	1,368	860	4,564	1,429	8,221	(307)	0	(7,658)	0	(7,966)	926	320	1,246
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	161,250	65,579	43,238	4,565	2,870	15,230	16,225	38,889	(1,025)	0	(25,554)	(97,127)	(123,706)	3,091	(14,553)	(11,461)
16700	BROWARD COLLEGE	31,289,620	12,341,886	27,348,216	2,887,162	1,815,193	9,632,799	3,651,317	17,986,471	(648,616)	0	(16,163,096)	0	(16,811,712)	1,955,240	794,687	2,749,927
17001	CALHOUN CO CLERK OF CIRCUIT COURT	264,761	162,958	387,220	40,879	25,701	136,390	176,028	378,998	(9,184)	0	(228,852)	0	(238,035)	27,684	39,053	66,737
17003	CALHOUN CO BD OF CO COMMISSIONERS	738,807	327,757	797,574	84,200	52,938	280,928	232,302	650,368	(18,916)	0	(471,375)	0	(490,291)	57,022	49,398	106,420
17004	CALHOUN CO PROPERTY APPRAISER	165,260	57,309	118,384	12,498	7,858	41,698	0	62,053	(2,808)	0	(69,966)	(5,420)	(78,193)	8,464	(1,130)	7,334
17005	CALHOUN CO TAX COLLECTOR	174,740	103,897	257,976	27,235	17,123	90,866	119,454	254,678	(6,118)	0	(152,467)	0	(158,585)	18,444	26,084	44,528
17006	CALHOUN CO SHERIFF'S DEPT	1,357,998	407,628	849,972	89,732	56,415	299,384	0	445,531	(20,159)	0	(502,343)	(155,076)	(677,577)	60,768	(35,487)	25,281
17007	CALHOUN CO SCHOOL BOARD	5,940,247	2,195,004	4,589,974	484,565	304,652	1,616,716	172,444	2,578,378	(108,860)	0	(2,712,725)	(57,592)	(2,879,177)	328,157	29,237	357,394
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	116,220	76,169	182,105	19,225	12,087	64,142	88,550	184,004	(4,319)	0	(107,626)	0	(111,945)	13,019	19,663	32,682
17039	APALACHEE REGIONAL PLANNING COUNCIL	256,873	129,909	258,444	17,154	91,031	74,838	0	210,307	(152,743)	0	(16,829)	(16,829)	(175,702)	18,477	14,229	32,706
17100	CITY OF BLOUNTSTOWN	1,293,409	400,297	814,493	85,986	54,061	286,887	0	426,934	(19,317)	0	(481,374)	(145,389)	(646,081)	58,232	(32,344)	25,887
17101	TOWN OF ALTA	88,162	26,467	56,571	5,972	3,755	19,926	551	30,204	(1,342)	0	(33,434)	(9,207)	(43,982)	4,044	(2,037)	2,007
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	2,160,677	973,772	2,173,888	229,498	144,288	765,704	514,736	1,654,226	(51,558)	0	(1,284,792)	0	(1,336,350)	155,420	114,691	270,111
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	35,896,886	12,216,822	26,125,977	2,758,130	1,734,069	9,202,293	268,161	13,962,652	(619,629)	0	(15,440,740)	(978,592)	(17,036,960)	1,867,857	(176,518)	1,691,339
18004	CHARLOTTE CO PROPERTY APPRAISER	1,302,676	589,100	1,297,453	136,973	86,116	456,999	296,481	976,569	(30,772)	0	(766,809)	0	(797,581)	92,760	66,703	159,464
18005	CHARLOTTE CO TAX COLLECTOR	1,105,227	581,384	1,417,552	149,652	94,088	499,301	555,020	1,298,060	(837,789)	0	(837,789)	0	(871,409)	101,347	120,746	222,092
18006	CHARLOTTE CO SHERIFF'S DEPT	31,762,466	10,030,089	21,924,278	1,455,188	7,722,338	7,024,990	12,194,571	702,490	(519,977)	0	(12,957,489)	(2,364,294)	(15,841,760)	1,567,460	(417,291)	1,150,169
18007	CHARLOTTE CO SCHOOL BOARD	33,227,389	12,525,083	26,614,836	2,809,739	1,766,516	9,374,482	1,542,243	15,492,980	(631,223)	0	(15,729,660)	0	(16,360,883)	1,902,808	354,194	2,257,001
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	396,315	262,989	686,541	72,478	45,568	367,839	241,819	727,704	(16,283)	0	(405,753)	0	(422,036)	49,084	79,756	128,840
18102	CITY OF PUNTA GORDA	0	0	115,398	12,183	7,659	40,646	117,256	177,745	(2,737)	0	(68,202)	0	(70,938)	8,250	22,124	30,374
19001	CITRUS CO CLERK OF CIRCUIT COURT	1,555,117	756,878	1,800,590	190,089	119,511	634,218	597,616	1,541,434	(42,705)	0	(1,064,169)	0	(1,106,873)	128,732	130,137	258,869
19003	CITRUS CO BD OF CO COMMISSIONERS	8,244,287	3,148,007	6,755,351	713,165	448,375	2,379,422	4,068,731	12,194,571	(160,216)	0	(3,992,487)	0	(4,152,703)	482,969	118,668	601,637
19004	CITRUS CO PROPERTY APPRAISER	1,116,769	449,506	781,013	82,452	51,838	275,094	103,370	512,754	(18,523)	0	(461,587)	(173,303)	(653,413)	55,838	(8,659)	47,179
19005	CITRUS CO TAX COLLECTOR	941,835	368,492	894,073	98,343	59,343	314,917	182,601	651,249	(21,205)	0	(628,407)	0	(649,612)	63,921	37,382	101,304
19006	CITRUS CO SHERIFF'S DEPT	23,177,065	7,107,793	14,797,045	1,562,130	982,129	5,211,929	0	7,756,198	(350,941)	0	(8,745,216)	(2,385,478)	(11,481,634)	1,057,904	(543,634)	514,270
19007	CITRUS CO SCHOOL BOARD	39,800,808	13,696,953	27,536,876	2,907,079	1,827,715	9,699,250	0	14,434,044	(653,091)	0	(16,274,596)	(2,271,536)	(19,199,223)	1,968,728	(483,236)	1,505,493
19009	CITRUS CO MOSQUITO CONTROL DIST	428,647	190,645	331,690	35,017	22,015	116,831	74,554	248,417	(7,867)	0	(196,033)	(73,047)	(276,947)	23,714	3,556	27,270
19016	CITRUS COUNTY HOSPITAL BOARD	27,362	4,862	26,446	2,792	1,755	9,315	16,415	30,277	(627)	0	(15,630)	(9,314)	(25,571)	1,891	931	2,822
19100	CITY OF INVERNESS	676,980	329,546	528,585	76,495	48,093	255,219	199,933	579,740	(17,185)	0	(428,238)	0	(445,423)	51,804	45,294	97,088
19101	HOMOSASSA SPECIAL WATER DIST	238,230	97,671	223,850	23,632	14,858	78,846	42,846	160,182	(5,309)	0	(132,298)	0	(137,607)	16,004	9,202	25,206
19102	CITY OF CRYSTAL RIVER	377,397	191,120	522,855	55,198	34,704	184,164	230,623	504,688	(12,401)	0	(309,013)	0	(321,414)	37,381	48,360	85,741
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20001	CLAY CO CLERK OF CIRCUIT COURT	1,520,460	762,055	1,758,168	185,610	116,695	619,275	576,997	1,498,578	(41,698)	0	(1,039,095)	0	(1,080,794)	125,699	127,722	253,421
20003	CLAY CO BD OF CO COMMISSIONERS	19,320,890	6,289,224	13,677,365	1,443,925	907,813	4,817,547	369,419	7,538,703	(324,385)	0	(8,083,473)	(1,078,174)	(9,484,032)	977,853	(180,571)	797,282
20004	CLAY CO PROPERTY APPRAISER	754,620	323,150	738,542	77,968	49,020	260,135	162,565	549,687	(17,516)	0	(436,487)	0	(454,003)	52,802	35,378	88,179
20005	CLAY CO TAX COLLECTOR	1,076,292	402,912	844,925	89,199	56,081	41,273	297,606	484,158	(20,039)	0	(499,360)	(8,138)	(527,537)	60,407	8,063	68,470
20006	CLAY CO SHERIFF'S DEPT	25,019,637	8,356,089	17,782,045	1,877,257	1,180,254	6,263,329	94,347	9,415,187	(421,736)	0	(10,509,384)	(985,652)	(11,916,772)	1,271,314	(211,420)	1,059,894
20007	CLAY CO SCHOOL BOARD	81,631,394	28,494,839	59,171,467	6,246,755	3,927,409	20,841,830	0	31,015,993	(1,403,367)	0	(34,970,986)	(2,012,838)	(38,387,190)	4,230,420	(416,833)	3,813,587
20011	CLAY COUNTY SUPV OF ELECTIONS	249,560	163,966	414,820	43,793	27,533	146,111	214,221	431,658	(9,838)	0	(245,163)	0	(255,002)	29,657	46,800	76,457
20100	CITY OF GREEN COVE SPRINGS	1,158,138	462,160	1,029,987	108,736	68,364	362,790	151,963	691,853	(24,428)	0	(608,733)	0	(633,162)	73,638	33,038	106,676
20105	CLAY CO UTILITY AUTH	36,352	10,714	18,922	1,998	1,256	6,665	0	9,918	(449)	0	(11,183)	(8,000)	(19,631)	1,353	(1,693)	(340)
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	1,518,682	751,075	1,647,095	173,884	109,323	580,152	467,824	1,331,184	(39,064)	0	(973,451)	0	(1,012,515)	117,758	106,249	224,007
21001	COLLIER CO CLERK OF CIRCUIT COURT	4,037,787	1,542,957	334,101	210,053	1,114,703	1,874,167	215,309	1,874,167	(75,058)	0	(1,870,386)	(103,235)	(2,046,678)	226,259	30,594	256,853
21003	COLLIER CO BD OF CO COMMISSIONERS	48,168,090	16,926,736	38,456,340	4,059,851	2,552,476	13,545,388	2,666,002	22,823,718	(912,067)	0	(22,728,119)	(280,972)	(23,921,159)	2,749,407	437,677	3,187,084
21004	COLLIER CO PROPERTY APPRAISER	1,090,914	366,903	1,481,030	156,353	98,301	521,660	6									

**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, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
					Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	762,971	389,790	756,404	79,854	50,205	266,427	229,858	626,344	(17,940)	0	(447,043)	(69,859)	(534,842)	54,079	40,274	94,353
22003	COLUMBIA CO BD OF CO COMMISSIONERS	5,796,134	2,243,119	5,244,397	553,653	348,088	1,847,222	867,336	3,616,299	(124,381)	0	(3,099,496)	0	(3,223,877)	374,944	179,597	554,541
22004	COLUMBIA CO PROPERTY APPRAISER	430,777	213,940	453,568	47,883	30,105	159,759	356,392	118,645	(10,757)	0	(268,064)	0	(278,821)	32,428	27,562	59,989
22005	COLUMBIA CO TAX COLLECTOR	532,127	295,578	704,755	74,401	46,777	248,234	286,306	655,718	(16,715)	0	(416,518)	0	(433,232)	50,386	63,059	113,445
22006	COLUMBIA CO SHERIFF'S OFFICE	7,934,716	2,352,918	5,228,556	551,981	347,037	1,841,642	251,597	2,992,257	(124,005)	0	(3,090,134)	(894,766)	(4,098,905)	373,812	(158,288)	215,523
22007	COLUMBIA CO SCHOOL BOARD	22,515,790	7,814,600	15,877,329	1,676,176	1,053,832	5,592,435	0	8,322,442	(376,562)	0	(9,383,675)	(995,710)	(10,755,947)	1,135,138	(201,885)	933,252
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	186,755	108,450	264,947	27,971	17,585	93,322	117,309	256,187	(6,284)	0	(156,586)	0	(162,870)	18,942	25,704	44,647
22016	LAKE SHORE HOSPITAL AUTHORITY	33,292	38,116	79,308	8,373	5,264	27,935	50,677	92,248	(1,881)	0	(46,872)	(1,403)	(50,156)	5,670	11,521	17,191
22101	CITY OF LAKE CITY	1,418,502	599,900	1,473,476	155,555	97,800	518,999	393,850	1,166,205	(34,946)	0	(870,841)	0	(905,787)	105,345	82,518	187,863
22311	SHINING STAR ACADEMY OF THE ARTS	343,866	130,499	39,124	4,130	2,597	13,781	16,600	37,107	(928)	0	(23,123)	(240,952)	(265,003)	2,797	(41,602)	(38,805)
22700	FLORIDA GATEWAY COLLEGE	3,763,424	1,704,018	3,650,101	385,343	242,269	1,285,667	756,242	2,669,521	(86,569)	0	(2,157,250)	0	(2,243,819)	260,961	173,961	434,922
23003	MIAMI-DADE COUNTY	1,408,891,754	457,074,091	955,289,520	100,850,286	63,405,769	336,479,429	0	500,735,483	(22,656,559)	0	(564,586,580)	(93,940,230)	(681,183,369)	68,297,708	(21,298,120)	46,999,589
23007	MIAMI-DADE CO SCHOOL BOARD	801,597,110	282,715,344	568,421,732	60,008,503	37,728,056	200,213,878	0	297,950,438	(13,481,233)	0	(335,943,476)	(33,248,450)	(382,673,159)	40,638,886	(6,391,744)	34,247,142
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	82,531,594	28,559,412	53,221,513	5,618,616	3,532,490	18,746,091	0	27,897,197	(1,262,252)	0	(31,454,498)	(8,687,583)	(41,404,333)	3,805,032	(1,697,723)	2,107,310
23101	VILLAGE OF EL PORTAL	419,765	168,412	40,376	25,385	20,380	134,711	64,160	264,632	(9,071)	0	(226,035)	0	(235,105)	27,343	13,764	41,108
23102	CITY OF OPA LOCKA	5,209,255	1,984,789	4,610,060	486,686	305,985	1,623,791	681,559	3,098,020	(109,337)	0	(2,724,596)	0	(2,833,932)	329,593	140,293	469,885
23104	VILLAGE OF BISCAYNE PARK	1,035,736	360,001	748,676	79,038	49,692	263,705	0	392,435	(442,476)	0	(442,476)	(27,314)	(487,546)	53,526	(5,754)	47,772
23105	CITY OF WEST MIAMI	2,825,306	929,412	1,929,647	203,714	128,077	679,675	0	1,011,466	(45,765)	0	(1,140,442)	(177,079)	(1,363,287)	137,959	(39,944)	98,465
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	704,209	228,397	465,598	49,153	30,903	163,997	0	244,053	(11,043)	0	(275,174)	(59,017)	(345,233)	33,288	(12,927)	20,361
23108	CITY OF SUNNY ISLES BEACH	9,457,002	3,119,926	6,961,137	734,890	462,034	2,451,905	362,236	4,011,066	(165,097)	0	(4,114,108)	(446,767)	(4,725,972)	497,681	(35,553)	462,129
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	1,554,933	759,931	1,720,202	181,602	114,176	605,903	515,372	1,417,053	(40,798)	0	(1,016,659)	0	(1,057,456)	122,985	114,883	237,868
23116	DADE COUNTY INDUSTRIAL DEVEL AUTH	257,750	34,246	121,143	34,246	21,531	114,258	121,143	291,177	(191,716)	0	(191,716)	0	(199,410)	23,192	27,342	50,534
23117	CITY OF NORTH MIAMI	245,512	87,810	221,632	23,398	14,710	78,065	37,844	154,017	(5,256)	0	(130,987)	0	(136,243)	15,845	7,207	23,053
23118	CITY OF NORTH MIAMI BEACH	16,356	15,035	4,406	4,266	2,682	14,232	26,505	47,685	(958)	0	(23,880)	0	(24,839)	2,889	5,782	8,670
23119	TOWN OF MIAMI LAKES	1,362,801	419,180	804,691	84,952	53,410	283,434	0	421,796	(19,085)	0	(475,581)	(206,967)	(701,633)	57,531	(44,446)	13,085
23120	CITY OF MIAMI GARDENS	31,804,943	10,341,056	21,180,496	2,236,033	1,405,821	7,460,357	0	11,102,211	(502,337)	0	(12,517,905)	(2,516,625)	(15,538,867)	1,514,284	(553,574)	960,710
23121	THE CHILDRENS TRUST	1,664,471	745,206	1,708,654	180,383	113,409	601,835	432,191	1,327,819	(40,524)	0	(1,009,833)	0	(1,050,357)	122,159	94,864	216,823
23122	CITY OF NORTH BAY VILLAGE	3,549,751	1,174,130	2,636,376	278,323	174,985	928,605	153,262	1,535,175	(62,527)	0	(1,558,127)	(161,834)	(1,782,488)	188,486	(8,719)	179,767
23123	TOWN OF CUTLER BAY	596,124	479,192	1,161,135	122,581	77,068	408,984	664,982	1,273,616	(27,539)	0	(686,243)	0	(713,782)	83,014	148,105	231,120
23124	CITY OF DORAL	7,749,501	2,563,174	6,339,973	669,313	420,805	2,233,114	928,649	4,251,882	(150,365)	0	(3,746,993)	(353,460)	(4,250,819)	453,272	93,017	546,288
23125	CITY OF FLORIDA CITY	3,833,446	1,188,184	2,629,987	277,649	174,561	1,495,106	116,542	1,495,106	(62,375)	0	(1,554,351)	(328,405)	(1,945,132)	188,029	(54,384)	133,645
23126	VILLAGE OF PINECREST	5,924,180	1,728,668	3,608,378	380,938	239,500	1,270,971	0	1,891,409	(65,580)	0	(2,132,591)	(766,509)	(2,984,880)	257,978	(175,981)	81,994
23127	CITY OF CORAL GABLES	62,187	70,804	220,221	210,485	13,971	74,139	155,476	265,806	(4,992)	0	(124,399)	0	(129,391)	15,048	33,455	48,508
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	378,077	211,116	347,716	36,709	23,079	122,475	148,491	330,754	(8,247)	0	(205,504)	(100,797)	(314,548)	24,860	15,515	40,374
23300	SIATECH MIAMI-DADE	525,139	30,053	0	0	0	0	0	0	0	0	0	(365,200)	(365,200)	0	(82,094)	(82,094)
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	678,707	250,178	524,883	55,412	34,838	184,878	18,521	293,650	(12,449)	0	(310,212)	(4,801)	(327,461)	37,526	3,401	40,928
23700	MIAMI DADE COLLEGE	68,954,941	26,381,500	56,483,276	5,962,961	3,748,984	19,894,974	4,384,046	33,990,966	(1,339,611)	0	(33,382,235)	0	(34,721,847)	4,038,229	991,204	5,029,433
24001	DESOTO CO CLERK OF CIRCUIT COURT	323,168	114,914	220,269	23,254	14,920	77,585	714	116,172	(5,224)	0	(130,182)	(23,365)	(158,770)	15,748	(4,242)	11,506
24003	DESOTO CO BD OF CO COMMISSIONERS	5,082,185	1,767,730	3,848,347	406,271	255,428	1,355,494	107,909	2,125,102	(91,271)	0	(2,274,415)	(64,691)	(2,430,377)	275,135	5,316	280,450
24004	DESOTO CO PROPERTY APPRAISER	244,861	102,146	212,508	21,203	14,151	75,095	29,573	141,327	(5,056)	0	(126,004)	(3,082)	(134,143)	15,243	6,296	21,539
24005	DESOTO CO TAX COLLECTOR	274,635	135,204	334,780	35,343	22,220	117,919	122,257	297,740	(7,940)	0	(197,859)	0	(205,799)	23,935	26,267	50,202
24006	DESOTO CO SHERIFFS DEPT	5,983,442	1,813,360	4,012,629	423,615	266,332	1,413,359	176,687	2,279,992	(95,167)	0	(2,371,508)	(591,966)	(3,058,641)	286,880	(104,329)	182,550
24007	DESOTO CO SCHOOL BOARD	11,074,493	4,159,303	9,086,008	959,213	603,069	3,200,344	736,362	5,498,988	(215,492)	0	(5,369,930)	0	(5,585,423)	649,597	(5,585,423)	808,312
24011	DESOTO CO SUPERVISOR OF ELECTIONS	124,683	82,824	211,466	22,325	14,036	74,484	111,108	221,953	(5,015)	0	(124,979)	0	(129,994)	15,119	24,228	39,347
24062	JOSHUA WATER CONTROL DIST	114,797	62,719	144,701	15,276	9,604	54,545	50,968	130,393	(3,432)	0	(85,520)	0	(88,952)	10,345	12,153	22,498
25001	DIXIE CO CLERK OF CIRCUIT COURT	304,315	174,376	427,490	45,130	28,374	150,574	187,377	411,455	(10,139)	0	(252,652)	0	(262,790)	30,563	40,974	71,538
25003	DIXIE CO BD OF CO COMMISSIONERS	2,403,986	1,031,880	2,245,913	237,102	149,069	791,073	408,759	1,586,003	(53,266)	0	(1,327,359)	0	(1,380,626)	160,570	92,318	252,888
25004	DIXIE CO PROPERTY APPRAISER	278,448	175,305	418,914	44,225	27,805	147,553	196,108	415,691	(9,935)	0	(247,583)	0	(257,518)	29,950	43,475	73,425
25005	DIXIE CO TAX COLLECTOR	186,686	122,530	287,159	30,315	19,060	101,145	136,754	287,274	(6,811)	0	(169,714)	0	(176,525)	20,530	30,565	51,095
25006	DIXIE CO SHERIFFS DEPT	2,854,005	878,148	2,012,666	126,538	671,510	1,047,573	48,258	1,126,742	(45,216)	0	(1,126,742)	(256,930)	(1,428,887)	136,301	(50,646)	85,655
25007	DIXIE CO SCHOOL BOARD	4,478,371	1,784,230	3,876,286	409,221	257,282	1,365,335	480,017	2,511,855	(91,934)	0	(2,290,928)	0	(2,382,861)	277,132	107,208	384,341
25011	DIXIE CO SUPERVISOR OF ELECTIONS	102,480	74,194	198,296	20,934	13,162	69,845	218,766	417,777	(117,195)	0	(117,195)	0	(121,898)	14,177	24,865	39,042
25100	TOWN OF CROSS CITY	429,107	170,689	345,820	36,508	22,953	121,807	35,811	217,080	(8,202)	0	(204,383)	(15,764)	(228,349)	24,724	5,354	30,078
25103	SUWANNEE WATER AND SEWER DISTRICT	69,406	23,478	66,761	7,048	4,431	23,515	17,334	52,329	(1,583)	0	(39,457)	(2,161)	(43,201)	4,773	2,768	7,541
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	63,028	19,777	40,091	4,232	2,661	14,121	11,015	21,015	(951)	0	(31,384)	(6,738)	(31,384)	2,866	(1,488)	1,378
25363	KINDER CUB SCHOOL, INC.	86,685	38,304	82,215	8,680	5,457	28,959	16,425	59,520	(1,950)	0	(48,590)	0	(50,540)	5,878	3,770	9,648
26003	CITY OF JACKSONVILLE	3,181,741	1,7														

**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, 2015

						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, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion		Employer Total Pension Expense/(Income)
																Employer Share of Collective Pension Expense/(Income)	Changes in Employer Proportion	
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	28,257,435	10,766,470	21,547,385	2,274,766	1,430,172	7,589,586	1,446,072	12,740,596	(511,038)	0	(12,734,741)	(1,264,439)	(14,510,219)	1,540,514	97,722	1,638,236	
26902	JACKSONVILLE TRANSPORTATION AUTH	4,261,149	1,798,478	4,178,293	441,104	277,327	931,939	3,122,081	0	(99,096)	0	(2,469,417)	0	(2,568,514)	298,724	200,186	498,910	
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	30,236,628	15,194,552	37,526,754	3,961,714	2,490,777	13,217,962	14,069,709	33,740,162	(890,020)	0	(22,178,723)	0	(23,068,744)	2,682,947	3,032,999	5,715,947	
27004	ESCAMBIA CO PROPERTY APPRAISER	1,641,718	743,248	1,741,926	183,896	115,617	613,555	481,969	1,395,037	(41,313)	0	(1,029,497)	0	(1,070,810)	124,538	104,572	229,110	
27005	ESCAMBIA CO TAX COLLECTOR	1,790,109	787,927	1,706,153	180,119	113,243	600,954	334,271	1,228,588	(40,465)	0	(1,008,355)	0	(1,048,820)	121,980	76,035	198,016	
27006	ESCAMBIA CO SHERIFF'S DEPT	50,621,347	11,218,657	19,827,659	2,093,214	1,316,028	6,983,851	0	10,393,093	(470,252)	0	(11,718,364)	(16,931,934)	(29,120,550)	1,417,564	(3,762,823)	(2,345,259)	
27007	ESCAMBIA CO SCHOOL BOARD	87,951,549	31,942,283	67,523,934	7,128,528	4,481,790	23,783,800	1,480,538	36,874,656	(1,601,462)	0	(39,907,385)	(96,944)	(41,605,792)	4,827,573	326,020	5,153,593	
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	3,593,713	1,228,921	2,625,681	277,194	174,275	924,837	24,538	1,400,845	(62,273)	0	(1,551,806)	(86,329)	(1,700,408)	187,721	(15,447)	172,274	
27039	WEST FL REGIONAL PLANNING COUNCIL	410,486	161,505	322,352	34,031	21,396	113,541	30,835	199,803	(7,645)	0	(190,514)	(19,856)	(218,015)	23,046	3,425	26,471	
27041	SANTA ROSA ISLAND AUTH	680,780	276,640	609,193	64,313	40,434	214,575	92,011	411,332	(14,448)	0	(360,040)	0	(374,488)	43,554	20,347	63,901	
27059	EMERALD COAST UTILITIES AUTHORITY	11,816,685	4,889,259	10,431,359	1,101,243	692,364	3,674,214	1,432,328	6,900,149	(247,400)	0	(6,165,048)	0	(6,412,448)	745,782	329,480	1,075,262	
27060	ESCAMBIA CO HOUSING FINANCE AUTH	130,396	52,625	106,038	11,194	7,038	37,350	67,920	12,338	(2,515)	0	(62,670)	(5,451)	(70,635)	7,581	1,841	9,422	
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	60,460	36,788	68,025	7,181	4,515	23,960	29,576	65,232	(1,813)	0	(40,203)	(10,011)	(51,828)	4,863	4,989	9,853	
27100	CITY OF PENSACOLA	4,033,799	2,059,889	5,091,462	537,508	337,937	1,793,354	1,956,087	4,624,886	(120,754)	0	(3,009,110)	0	(3,129,864)	364,010	422,319	786,330	
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	142,456	52,224	121,067	12,781	8,036	42,643	14,017	77,477	(2,871)	0	(71,552)	0	(74,423)	8,656	2,791	11,447	
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	182,158	66,480	150,860	15,926	10,013	53,137	13,980	93,056	(3,578)	0	(89,160)	0	(92,738)	10,786	2,800	13,585	
27700	PENSACOLA STATE COLLEGE	12,409,283	4,648,006	9,242,552	975,740	613,459	3,255,483	480,794	5,325,476	(219,205)	0	(5,462,449)	(606,530)	(6,288,184)	660,789	(2,627)	658,162	
28001	FLAGLER CO CLERK OF CIRCUIT COURT	1,001,959	541,516	1,362,897	143,882	90,460	480,050	578,952	1,293,344	(32,324)	0	(805,487)	0	(837,811)	97,439	124,985	222,424	
28002	FLAGLER CO BD OF CO COMMISSIONERS	11,177,623	3,662,174	7,994,890	844,033	530,654	2,816,053	246,346	4,437,086	(189,617)	0	(4,725,121)	(576,957)	(5,491,695)	571,595	(87,696)	483,899	
28004	FLAGLER CO PROPERTY APPRAISER	698,270	332,286	825,352	87,133	54,781	290,712	287,175	719,801	(19,575)	0	(487,792)	0	(507,367)	59,008	61,349	120,357	
28005	FLAGLER CO TAX COLLECTOR	673,455	347,499	811,536	85,674	53,864	285,846	286,646	712,030	(19,247)	0	(479,627)	0	(498,874)	58,020	63,278	121,298	
28006	FLAGLER CO SHERIFF'S DEPT	15,877,626	4,465,670	9,403,285	992,708	624,128	3,312,097	0	4,928,933	(223,017)	0	(5,557,444)	(2,288,612)	(8,069,073)	672,281	(529,997)	142,283	
28007	FLAGLER CO SCHOOL BOARD	28,847,142	10,299,416	21,048,981	2,222,149	1,397,091	7,414,034	144,170	11,177,445	(499,218)	0	(12,440,178)	(766,229)	(13,705,625)	1,504,881	(111,044)	1,393,838	
28009	EAST FLAGLER MOSQUITO CONTROL DIST	195,510	66,322	163,336	10,271	54,505	154,743	14,576	95,688	(3,670)	0	(91,455)	(5,728)	(100,853)	11,063	1,418	12,481	
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	190,774	109,960	282,525	29,826	18,752	99,513	132,087	280,179	(6,701)	0	(166,975)	0	(173,676)	20,199	28,500	48,699	
28088	FLAGLER CO HOUSING AUTH	191,086	69,456	148,427	15,669	8,852	52,280	4,743	82,544	(3,520)	0	(87,722)	0	(91,242)	10,612	1,041	11,652	
28100	CITY OF PALM COAST	1,916,064	558,699	1,138,376	120,179	75,558	400,968	0	596,704	(26,999)	0	(672,793)	(276,969)	(976,760)	81,387	(62,434)	18,953	
28101	CITY OF BUNNELL	1,430,559	494,767	927,077	97,872	61,533	326,542	0	485,947	(21,987)	0	(547,913)	(145,889)	(715,799)	66,281	(28,564)	37,717	
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	338,408	183,549	404,443	40,443	25,427	134,935	122,482	323,287	(9,086)	0	(226,411)	(5,557)	(230,059)	27,389	27,436	54,824	
29003	FRANKLIN CO BD OF CO COMM	1,038,424	489,400	1,152,650	121,686	76,505	405,995	352,174	956,360	(27,337)	0	(681,229)	0	(708,566)	82,408	76,701	159,109	
29004	FRANKLIN CO PROPERTY APPRAISER	245,538	149,842	344,943	36,416	22,895	121,499	149,146	329,955	(6,181)	0	(203,865)	0	(212,046)	24,661	33,448	58,110	
29005	FRANKLIN CO TAX COLLECTOR	201,593	117,887	310,451	32,774	20,606	109,350	151,338	314,068	(7,363)	0	(183,480)	0	(190,843)	22,195	32,461	54,657	
29006	FRANKLIN CO SHERIFF'S DEPT	3,586,009	1,098,313	2,243,389	236,835	148,901	790,184	0	1,175,820	(53,206)	0	(1,325,867)	(415,552)	(1,794,626)	160,389	(92,999)	67,390	
29007	FRANKLIN CO SCHOOL BOARD	2,502,805	1,047,632	1,977,816	208,799	131,274	696,642	309,152	1,345,867	(46,908)	0	(1,168,911)	(243,805)	(1,459,624)	141,402	25,895	167,297	
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	91,775	82,251	132,465	13,984	8,792	46,658	95,749	165,184	(3,142)	0	(78,288)	(42,324)	(123,754)	9,470	14,282	23,752	
29100	CITY OF APALACHICOLA	898,899	285,354	601,325	63,482	39,912	211,803	315,197	0	(355,390)	0	(66,822)	(436,474)	(436,474)	42,991	(15,418)	27,574	
29101	CITY OF CARRABELLE	596,003	204,458	413,314	43,634	27,433	145,581	0	216,648	(9,803)	0	(244,273)	(32,894)	(286,970)	29,550	(6,780)	22,770	
29102	EASTPOINT WATER AND SEWER DIST	119,032	49,407	115,003	12,141	7,633	40,507	24,478	84,760	(67,968)	0	(67,968)	0	(70,696)	8,222	5,228	13,450	
29104	APALACHICOLA HOUSING AUTHORITY	10,469	12,990	28,857	3,046	1,915	10,164	19,250	34,376	(684)	0	(17,055)	0	(17,739)	2,063	4,416	6,479	
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	865,418	470,073	1,076,133	113,608	71,427	379,044	396,863	960,942	(25,523)	0	(636,007)	0	(661,529)	76,937	88,681	165,619	
30003	GADSDEN CO BD OF CO COMMISSIONERS	4,174,488	1,675,122	3,748,284	395,708	248,786	1,320,249	581,949	2,546,693	(88,898)	0	(2,215,277)	0	(2,304,175)	267,981	126,323	394,304	
30005	GADSDEN CO TAX COLLECTOR	297,204	165,121	398,868	42,109	26,474	140,492	165,233	374,308	(9,460)	0	(235,735)	0	(245,195)	28,517	36,227	64,744	
30006	GADSDEN CO SHERIFF'S DEPT	4,444,664	1,319,283	2,613,524	275,911	173,468	920,555	0	1,369,935	(61,985)	0	(1,544,621)	(675,312)	(2,281,918)	186,852	(149,055)	37,797	
30007	GADSDEN CO SCHOOL BOARD	14,834,608	4,986,732	9,907,535	1,045,942	657,596	3,489,708	5,193,247	10,332,477	(234,977)	0	(5,855,462)	(1,181,747)	(7,272,186)	708,332	(245,899)	462,442	
30100	TOWN OF HAVANA	1,028,389	383,764	833,290	83,290	52,365	277,890	37,095	450,640	(466,278)	0	(18,711)	0	(508,817)	56,405	4,131	60,536	
30101	CITY OF CHATTAHOOCHEE	1,015,010	322,997	666,441	70,356	44,234	234,739	0	349,329	(15,806)	0	(393,874)	(88,390)	(498,070)	47,647	(19,784)	27,863	
30102	NORTHWEST FL WATER MANAGEMENT DIST	2,488,593	1,120,292	2,426,745	256,192	161,071	854,767	514,834	1,786,864	(57,555)	0	(1,434,233)	0	(1,491,788)	173,498	117,269	290,767	
30103	TOWN OF GREENSBORO	31,645	27,095	64,680	6,826	4,292	22,775	37,997	71,890	(38,215)	0	(38,215)	0	(39,748)	4,623	8,511	13,134	
30104	CITY OF GRETN	547,825	189,985	400,906	42,324	26,610	141,210	0	210,144	(9,508)	0	(236,940)	(9,358)	(255,806)	28,663	(2,119)	26,543	
30105	CITY OF MIDWAY	149,233	68,917	272,529	28,771	18,089	95,992	159,532	302,383	0	0	(161,067)	0	(167,531)	19,484	31,454	50,938	
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	296,004	168,934	414,134	43,720	27,487	145,870	180,705	397,782	(9,822)	0	(244,758)	0	(254,580)	29,608	39,505	69,113	
31003	GILCHRIST CO BD OF CO COMMISSIONERS	2,118,357	701,901	1,524,484	160,940	101,185	536,965	39,236	838,326	(36,156)	0	(900,987)	(94,219)	(1,031,361)	108,992	(14,508)	94,483	
31004	GILCHRIST CO PROPERTY APPRAISER	231,994	136,628	336,627	35,538	22,343	118,569	152,918	329,368	(7,984)	0	(198,950)	0	(206,934)	24,067	33,449	57,516	
31005	GILCHRIST CO TAX COLLECTOR	170,372	86,139	161,216	17,020	10,700	56,785	49,592	134,097	(3,824)	0	(95,281)	(21,474)	(120,578)	11,526	7,481	19,007	
31006	GILCHRIST CO SHERIFF'S DEPT	2,287,601	680,204	1,406,868	148,524	93,379	495,538	0	737,440	(33,367)	0	(831,475)	(285,120)	(1,149,961)	100,583	(64,832)	35,751	
31007	GILCHRIST CO SCHOOL BOARD	6,056,904	2,400,127	5,291,031	558,576	351,183	1,863,648	701,357	3,474,764	(125,487)	0	(3,127,057)						

**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, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
					Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
33001	GULF CO CLERK OF CIRCUIT COURT	392,679	199,002	475,063	50,153	31,532	167,330	169,855	418,869	(11,267)	0	(280,768)	0	(292,035)	33,964	37,103	71,067
33003	GULF CO BD OF CO COMMISSIONERS	2,805,970	1,070,410	2,350,229	248,115	155,993	827,816	231,704	1,463,627	(55,740)	0	(1,389,011)	0	(1,444,751)	168,028	50,128	218,156
33004	GULF CO PROPERTY APPRAISER	147,104	117,589	290,308	30,648	19,269	168,083	102,255	320,254	(6,885)	0	(171,575)	0	(178,460)	20,755	37,244	58,000
33005	GULF CO TAX COLLECTOR	201,645	119,034	295,930	31,241	19,642	104,235	136,243	291,361	(7,019)	0	(174,898)	0	(181,916)	21,157	29,725	50,882
33006	GULF COUNTY SHERIFF'S DEPT	1,905,873	567,201	1,220,400	128,838	81,002	429,859	19,996	659,695	(28,944)	0	(721,270)	(208,580)	(958,794)	87,252	(44,734)	42,518
33007	GULF CO SCHOOL BOARD	4,836,273	1,813,944	3,717,668	392,476	246,754	1,309,466	192,146	2,140,842	(88,172)	0	(2,197,183)	(124,280)	(2,409,634)	265,792	21,236	287,028
33011	GULF CO SUPERVISOR OF ELECTIONS	81,420	70,528	189,013	19,954	12,545	66,576	120,593	219,668	(4,463)	0	(111,709)	0	(116,192)	13,513	26,274	39,788
33100	CITY OF PORT ST JOE	1,370,130	486,246	1,004,672	106,064	66,683	353,873	1,191	527,811	(23,828)	0	(593,772)	(25,070)	(642,670)	71,828	(4,453)	67,375
33103	PORT ST JOE PORT AUTHORITY	17,050	1	0	0	0	0	0	0	0	0	0	(11,637)	(11,637)	0	(2,706)	(2,706)
34001	HAMILTON CO CLERK OF CIRCUIT COURT	320,289	154,336	427,621	45,144	28,383	150,620	181,122	405,269	(10,142)	0	(252,729)	0	(262,871)	30,572	37,623	68,195
34003	HAMILTON CO BD OF CO COMMISSIONERS	1,746,236	616,604	1,335,887	141,030	88,667	470,536	31,076	731,309	(31,683)	0	(789,524)	(4,486)	(825,693)	95,508	4,820	100,328
34004	HAMILTON CO PROPERTY APPRAISER	217,745	74,307	145,132	15,322	9,633	51,120	0	76,074	(3,442)	0	(85,775)	(17,893)	(107,110)	10,376	(3,619)	6,757
34005	HAMILTON CO TAX COLLECTOR	168,261	114,919	289,024	30,512	19,183	101,802	152,940	304,438	(6,855)	0	(170,816)	0	(177,671)	20,664	33,528	54,191
34006	HAMILTON CO SHERIFF'S DEPT	2,405,028	797,620	1,626,735	171,735	107,972	572,981	0	852,688	(38,511)	0	(961,418)	(168,317)	(1,168,317)	116,302	(36,390)	79,912
34007	HAMILTON CO SCHOOL BOARD	4,689,321	1,617,865	3,405,514	359,521	226,035	1,199,516	0	1,785,073	(80,768)	0	(2,012,696)	(104,833)	(2,198,297)	243,475	(23,516)	219,959
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	57,844	28,862	56,602	5,976	3,757	19,937	16,098	45,768	(1,342)	0	(33,453)	(4,568)	(39,363)	4,047	2,882	6,929
34100	CITY OF JASPER	707,456	292,858	650,605	68,685	43,183	229,161	112,228	453,256	(15,430)	0	(384,515)	0	(399,945)	4,515	24,733	71,248
35001	HARDEE CO CLERK OF CIRCUIT COURT	482,336	196,502	474,145	50,056	31,471	167,007	108,290	356,824	(11,245)	0	(280,225)	0	(291,470)	33,899	22,591	56,489
35003	HARDEE CO BD OF CO COMMISSIONERS	5,244,289	1,745,637	3,827,300	404,050	254,031	1,348,081	134,047	2,140,208	(90,772)	0	(2,261,976)	(217,879)	(2,570,627)	273,630	(25,378)	248,252
35004	HARDEE CO PROPERTY APPRAISER	235,479	138,121	307,751	32,489	20,426	108,398	120,861	282,175	(7,299)	0	(181,884)	0	(189,183)	22,002	27,422	49,425
35005	HARDEE CO TAX COLLECTOR	197,962	125,609	316,367	33,399	20,998	111,433	158,164	323,994	(7,503)	0	(186,976)	0	(194,480)	22,618	34,481	57,100
35006	HARDEE CO SHERIFF'S DEPT	4,744,220	1,502,707	3,197,682	337,581	212,241	1,126,312	16,833	1,692,967	(75,839)	0	(1,889,865)	(344,368)	(2,310,073)	228,616	(76,910)	151,706
35007	HARDEE CO SCHOOL BOARD	11,657,789	4,225,485	8,990,902	949,173	596,756	3,166,845	226,690	4,939,465	(213,237)	0	(5,313,722)	0	(5,526,959)	642,798	50,673	693,471
35011	HARDEE CO SUPERVISOR OF ELECTIONS	115,440	74,565	165,992	16,592	10,432	64,797	55,358	147,179	(3,728)	0	(92,887)	(693)	(97,308)	14,938	26,175	41,113
36003	HENDRY CO BD OF CO COMMISSIONERS	4,145,637	1,478,151	3,297,692	348,139	218,879	1,161,538	188,175	1,916,731	(78,211)	0	(1,948,972)	0	(2,027,183)	235,766	36,246	272,012
36004	HENDRY CO PROPERTY APPRAISER	372,185	199,704	465,578	49,159	30,902	163,989	174,047	418,089	(11,042)	0	(275,161)	0	(286,204)	33,286	38,567	71,853
36005	HENDRY CO TAX COLLECTOR	363,475	141,042	306,968	32,407	20,375	108,123	32,046	192,950	(7,280)	0	(181,422)	0	(188,702)	21,946	7,078	29,025
36006	HENDRY CO SHERIFF'S DEPT	7,068,841	2,010,129	4,356,967	459,967	289,187	1,534,644	103,317	2,387,115	(103,334)	0	(2,575,015)	(953,878)	(3,632,227)	311,498	(202,338)	109,160
36007	HENDRY CO SCHOOL BOARD	14,384,369	5,557,247	11,843,027	1,250,273	786,061	4,171,442	963,671	7,171,447	(2,880,881)	0	(6,999,359)	0	(7,280,240)	846,708	220,598	1,067,306
36011	HENDRY CO SUPERVISOR OF ELECTIONS	118,237	88,001	230,223	24,305	15,281	81,091	133,401	254,078	(5,460)	0	(136,065)	0	(141,525)	16,460	29,065	45,524
36016	HENDRY REGIONAL MEDICAL CENTER	209,368	76,293	149,948	209,368	9,953	15,830	4,016	82,614	(3,556)	0	(88,621)	(11,746)	(103,923)	10,720	(1,282)	9,438
36100	CITY OF LABELLE	480,849	188,380	411,842	43,478	27,335	145,062	47,829	263,705	(9,768)	0	(243,403)	0	(253,171)	29,444	10,541	39,985
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	54,347	15,118	32,506	3,432	2,157	11,449	509	17,548	(771)	0	(19,211)	(7,981)	(27,963)	2,324	(1,760)	564
36102	BARRON WATER CONTROL DISTRICT	91,798	61,172	106,479	11,241	7,067	37,505	55,142	110,955	(2,525)	0	(62,930)	(23,387)	(88,843)	7,613	8,411	16,024
36103	CITY OF CLEWISTON	1,160,321	355,452	753,103	79,505	49,986	265,264	648	395,403	(17,861)	0	(445,092)	(107,474)	(570,427)	53,842	(24,872)	28,971
36104	CENTRAL CO WATER CONTROL DIST	189,010	57,490	123,468	13,035	8,195	43,489	1,794	66,513	(72,971)	0	(82,998)	(18,298)	(94,198)	8,827	(3,917)	4,910
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	1,781,574	768,139	1,619,222	170,942	107,473	570,335	263,204	1,111,954	(38,403)	0	(956,978)	(6,980)	(1,002,361)	115,765	59,893	175,658
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	29,893,420	9,822,837	21,863,182	2,308,105	1,451,133	10,866,212	12,546,268	10,866,212	(518,828)	0	(12,921,380)	(1,487,699)	(14,927,608)	1,563,092	(141,031)	1,422,061
37004	HERNANDO COUNTY PROPERTY APPRAISER	906,367	479,503	1,037,139	109,491	68,838	365,309	327,167	870,806	(24,598)	0	(612,961)	0	(637,559)	74,150	75,101	149,251
37005	HERNANDO CO TAX COLLECTOR	746,992	419,991	988,041	104,308	65,800	348,015	399,467	917,371	(23,433)	0	(583,943)	0	(607,377)	70,639	88,488	159,127
37006	HERNANDO CO SHERIFF'S DEPT	27,143,544	8,164,562	17,624,639	1,860,640	1,169,806	6,207,886	346,382	9,584,715	(418,003)	0	(10,416,355)	(2,804,123)	(13,638,481)	1,260,060	(586,767)	673,294
37007	HERNANDO CO SCHOOL BOARD	48,518,105	16,922,262	35,576,948	3,755,872	2,361,361	12,531,186	0	18,648,420	(843,777)	0	(21,026,366)	(778,624)	(22,648,767)	2,543,547	(170,100)	2,373,448
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	119,461	96,934	290,725	30,692	19,296	102,401	192,028	344,417	(6,895)	0	(171,821)	0	(178,716)	20,785	40,845	61,630
37056	SW FL WATER MANAGEMENT DIST	14,833,477	5,201,066	11,007,460	1,162,062	730,602	3,877,132	0	5,769,796	(261,063)	0	(6,505,530)	(111,618)	(6,878,211)	786,970	(25,839)	761,132
37100	CITY OF BROOKSVILLE	1,242,443	508,266	1,039,505	109,741	68,995	109,741	130,746	675,625	(24,654)	0	(614,359)	(37,041)	(676,054)	74,319	23,417	97,736
37101	HERNANDO CO HOUSING AUTH	82,920	39,308	79,198	8,361	5,257	27,896	19,099	60,612	(1,878)	0	(46,807)	(4,079)	(52,764)	5,662	3,672	9,334
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	1,389,933	765,083	1,174,277	187,311	117,765	624,950	681,775	1,611,801	(42,080)	0	(1,048,617)	0	(1,090,698)	126,851	151,657	278,508
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	9,359,424	3,207,364	6,802,749	718,169	451,521	2,396,117	13,217	3,579,024	(161,341)	0	(4,020,499)	(211,787)	(4,393,627)	486,357	(46,759)	439,599
38004	HIGHLANDS CO PROPERTY APPRAISER	637,758	438,288	857,296	90,505	56,902	301,963	408,712	858,082	(20,332)	0	(506,672)	(71,662)	(598,666)	61,292	81,528	142,820
38005	HIGHLANDS CO TAX COLLECTOR	500,915	369,730	976,740	103,115	64,830	107,925	567,266	1,079,245	(23,165)	0	(577,264)	0	(600,430)	69,831	123,271	193,102
38006	HIGHLANDS CO SHERIFF'S DEPT	19,519,742	5,781,491	11,701,787	1,235,362	776,687	4,121,694	0	6,133,743	(277,531)	0	(6,915,885)	(2,735,467)	(9,928,882)	836,611	(612,205)	224,406
38007	HIGHLANDS CO SCHOOL BOARD	26,219,745	9,542,593	19,669,263	2,076,492	1,305,515	6,928,059	480,066	10,790,132	(466,495)	0	(11,624,750)	(540,230)	(12,631,475)	1,406,239	(12,631,475)	1,415,952
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	163,682	117,680	298,996	31,565	19,845	105,315	165,575	322,300	(7,091)	0	(176,710)	0	(183,801)	21,376	36,282	57,659
38100	CITY OF AVON PARK	129,661	37,588	136,746	14,436	9,076	48,166	58,095	129,773	(3,243)	0	(80,818)	(18,116)	(100,177)	9,777	7,213	16,990
38101	TOWN OF LAKE PLACID	856,166	345,627	774,707	81,786	54,420	124,939	124,939	457,861	(18,374)	0	(457,861)	0	(476,234)	55,387	27,136	82,524
38102	CITY OF SEBRING	1,273,331	498,628	1,038,279	109,612	68,914	365,711	91,105	635,341	(24,625)	0	(613,634)	(17,557)	(655,816)	74,231	17,875	92,106
38103	SEBRING AIRPORT AUTH	174,079	88,018	228,412	24,114	15,160	80,453	93,442	134,994	(5,417)	0	(134,994)	0	(140,411)</			

**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, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
					Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
39038	TAMPA PORT AUTH	3,762,475	2,036,755	4,335,833	457,736	287,784	1,527,201	1,378,692	3,651,412	(102,833)	0	(2,562,525)	0	(2,865,358)	309,987	319,548	629,535
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	506,945	411,318	950,672	100,363	63,099	334,853	527,292	1,025,608	(22,547)	0	(561,858)	0	(594,405)	67,968	119,062	187,029
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	14,077,365	5,181,319	11,319,432	1,194,997	751,309	3,987,018	725,891	6,659,214	(268,462)	0	(6,689,909)	0	(6,958,371)	809,274	153,163	962,438
39100	CITY OF TEMPLE TERRACE	746,079	252,655	521,239	55,027	34,596	183,595	0	273,219	(12,362)	0	(308,058)	(36,524)	(356,944)	37,266	(7,887)	29,379
39102	TAMPA SPORTS AUTH	1,248,383	649,687	1,343,763	141,862	89,190	473,311	399,025	1,103,387	(794,179)	0	(31,870)	(32,082)	(858,130)	96,071	86,743	182,815
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	217,076	60,125	138,880	14,662	9,218	48,917	11,786	84,583	(3,294)	0	(82,079)	(32,381)	(117,754)	9,929	(5,307)	4,623
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	1,127,622	330,913	708,772	74,825	47,044	249,649	8,387	379,904	(16,810)	0	(418,892)	(132,410)	(568,112)	50,673	(29,211)	21,462
39109	TAMPA BAY ESTUARY PROGRAM	172,316	83,084	167,849	17,720	11,141	59,121	42,382	130,364	(9,981)	0	(99,200)	(8,164)	(111,345)	12,000	8,316	20,316
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	758,588	283,317	497,689	52,541	33,033	175,300	27,813	288,688	(11,804)	0	(294,139)	(103,714)	(409,657)	35,582	(13,101)	22,481
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	1,528,437	782,748	1,560,792	164,773	103,595	549,754	464,112	1,282,235	(37,017)	0	(922,445)	(97,774)	(1,057,237)	111,588	89,485	201,073
39700	HILLSBOROUGH COMMUNITY COLLEGE	20,156,039	8,063,812	17,730,412	1,871,807	1,176,827	6,245,142	2,441,686	11,735,462	(420,511)	0	(10,478,868)	0	(10,899,379)	1,267,623	538,410	1,806,033
40001	HOLMES CO CLERK OF CIRCUIT COURT	232,418	172,691	436,374	46,068	28,964	153,703	245,856	474,590	(10,349)	0	(257,902)	0	(268,251)	31,198	54,019	85,217
40003	HOLMES CO BD OF CO COMMISSIONERS	1,987,606	714,931	1,589,341	167,787	105,490	559,810	97,225	930,312	(37,694)	0	(939,318)	0	(977,122)	113,629	19,227	132,856
40004	HOLMES CO PROPERTY APPRAISER	173,044	119,359	308,832	32,603	20,498	108,779	168,802	330,683	(7,325)	0	(182,523)	0	(189,848)	22,080	36,752	58,832
40005	HOLMES CO TAX COLLECTOR	189,615	119,932	313,105	33,055	20,782	110,284	161,704	325,825	(7,426)	0	(185,048)	0	(192,474)	22,385	34,965	57,351
40006	HOLMES CO SHERIFF'S DEPT	1,761,682	504,570	1,160,475	122,512	77,025	408,751	93,827	702,115	(27,523)	0	(685,853)	(230,773)	(944,149)	82,967	(35,965)	47,002
40007	HOLMES CO SCHOOL BOARD	7,961,336	3,152,337	6,537,672	690,206	433,940	2,302,820	636,499	4,063,465	(155,058)	0	(3,863,954)	(137,562)	(4,156,575)	467,420	122,068	589,488
40103	HOLMES COUNTY HOUSING AUTHORITY	36,200	10,652	20,712	2,187	1,375	7,295	0	10,857	(491)	0	(12,241)	(6,063)	(18,795)	1,481	(1,328)	153
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	1,450,138	688,176	1,558,237	164,504	103,425	548,854	438,493	1,255,276	(36,957)	0	(920,935)	0	(957,892)	111,405	97,453	208,858
41003	INDIAN RIVER CO BD OF CO COMMISSION	29,241,605	9,558,012	20,147,953	2,127,027	1,337,287	7,096,667	0	10,560,981	(477,848)	0	(11,907,661)	(1,639,778)	(14,025,287)	1,440,463	(377,526)	1,062,936
41004	INDIAN RIVER CO PROPERTY APPRAISER	813,999	388,814	889,946	93,952	59,609	313,464	261,083	727,567	(21,107)	0	(525,968)	0	(547,075)	63,626	57,736	121,362
41005	INDIAN RIVER CO TAX COLLECTOR	817,293	401,766	910,274	101,274	63,672	337,892	326,388	829,227	(22,752)	0	(566,958)	0	(589,709)	68,585	71,054	139,638
41006	INDIAN RIVER CO SHERIFF'S DEPT	24,717,675	7,234,123	15,711,946	1,658,716	1,042,855	5,534,183	404,275	8,640,029	(372,640)	0	(9,285,933)	(2,940,110)	(12,598,682)	1,123,314	(607,468)	515,846
41007	INDIAN RIVER CO SCHOOL BOARD	36,253,729	13,312,251	27,620,635	2,915,921	1,833,274	9,728,753	890,670	15,368,618	(655,077)	0	(16,324,098)	(569,395)	(17,548,570)	1,974,717	99,700	2,074,416
41009	INDIAN RIVER MOSQUITO CONTROL DIST	634,290	254,075	570,148	60,191	37,843	200,822	89,153	388,008	(13,522)	0	(336,964)	0	(350,486)	40,762	19,294	60,056
41011	INDIAN RIVER CO SUPERVISOR ELECTION	263,045	145,452	349,072	36,852	23,169	122,953	142,381	325,355	(8,279)	0	(206,305)	0	(214,584)	24,957	31,277	56,233
41018	FELLSMERE WATER CONTROL DIST	88,039	47,406	107,158	11,313	7,112	37,744	38,112	94,281	(2,541)	0	(63,332)	0	(65,873)	7,661	8,560	16,221
41050	INDIAN RIVER FARMS WATER CONTROL DI	174,807	91,417	237,945	25,120	15,793	83,811	101,866	226,589	(5,643)	0	(140,628)	0	(146,271)	17,012	21,709	38,721
41065	ST JOHNS WATER CONTROL DIST	221,168	114,544	182,850	19,304	12,136	64,405	69,620	165,465	(4,337)	0	(108,066)	(60,590)	(172,994)	13,073	4,759	17,831
42001	JACKSON CO CLERK OF CIRCUIT COURT	558,812	263,229	563,942	59,536	37,431	198,636	132,301	427,904	(13,375)	0	(333,296)	0	(346,671)	40,319	30,469	70,787
42003	JACKSON CO BD OF CO COMMISSIONERS	6,075,766	2,148,414	4,625,291	488,294	306,996	1,629,156	78,509	2,502,955	(109,698)	0	(2,733,598)	(9,771)	(2,853,066)	330,682	12,541	343,222
42004	JACKSON CO PROPERTY APPRAISER	306,848	147,565	315,466	33,304	20,939	111,116	77,861	243,219	(7,482)	0	(186,444)	0	(193,926)	22,554	17,970	40,524
42005	JACKSON CO TAX COLLECTOR	333,416	166,434	382,456	40,376	25,385	134,712	123,544	324,016	(226,036)	0	(226,036)	0	(235,106)	27,343	27,388	54,731
42006	JACKSON CO SHERIFF'S DEPT	3,235,585	988,251	2,030,270	214,336	134,756	715,117	0	1,064,210	(48,152)	0	(1,199,912)	(368,125)	(1,616,189)	145,153	(82,856)	62,297
42007	JACKSON CO SCHOOL BOARD	17,090,522	5,889,037	12,051,325	1,272,263	799,887	4,244,811	0	6,316,961	(285,821)	0	(7,122,465)	(746,494)	(8,154,780)	861,600	(155,086)	706,514
42016	JACKSON HOSPITAL	1,943,806	669,385	1,314,323	138,754	87,236	462,941	0	688,930	(31,172)	0	(776,779)	0	(889,915)	93,967	(28,459)	65,508
42088	NW FL REGIONAL HOUSING AUTH	376,865	126,048	266,493	28,134	17,688	93,866	0	139,688	(6,320)	0	(157,500)	(14,842)	(178,663)	19,053	(3,436)	15,616
42100	TOWN OF SNEADS	465,436	158,187	350,704	37,024	23,277	123,528	16,090	199,919	(8,318)	0	(207,270)	(13,059)	(228,647)	25,073	(1)	25,072
42101	CITY OF GRACEVILLE	769,791	252,910	528,149	55,757	35,055	186,029	0	276,841	(12,526)	0	(312,142)	(45,745)	(370,413)	37,760	(10,316)	27,444
42102	TOWN OF GRAND RIDGE	117,129	54,893	123,881	13,078	8,222	43,634	33,562	98,497	(2,938)	0	(73,215)	0	(76,153)	8,857	7,463	16,320
42103	TOWN OF ALFORD	32,450	9,516	20,244	2,137	1,344	7,131	101	10,712	(480)	0	(11,965)	(3,823)	(16,268)	1,447	(870)	577
42104	CITY OF MARIANNA	985,912	397,804	884,033	93,328	58,676	311,381	135,711	599,096	(20,967)	0	(522,473)	0	(543,440)	63,203	29,692	92,895
42105	MARIANNA HEALTH & REHABILITATION CENTER	2,675,467	894,455	1,999,981	211,139	132,745	704,449	108,204	1,156,537	(47,433)	0	(1,182,011)	(103,669)	(1,333,113)	142,987	(3,693)	139,294
42700	CHIPOLA COLLEGE	3,603,826	1,477,126	3,041,332	321,075	201,863	1,071,241	384,733	1,978,912	(72,131)	0	(1,797,460)	(87,009)	(1,956,600)	217,438	73,056	290,494
43001	JEFFERSON CO CLERK OF CIRCUIT CT	1,836,382	694,621	1,582,699	167,086	105,049	557,471	198,270	1,027,875	(37,537)	0	(935,393)	0	(972,929)	113,154	41,005	154,259
43004	JEFFERSON CO PROPERTY APPRAISER	143,010	107,374	267,364	28,226	17,746	94,173	149,866	290,010	(6,341)	0	(158,015)	0	(164,356)	19,115	33,066	52,181
43005	JEFFERSON CO TAX COLLECTOR	158,684	100,642	225,433	14,963	23,799	79,404	98,078	216,244	(5,347)	0	(133,233)	0	(138,580)	16,117	22,257	38,374
43006	JEFFERSON CO SHERIFF'S DEPT	1,941,748	699,358	1,542,159	162,806	102,358	543,191	84,093	892,448	(36,575)	0	(911,433)	0	(948,008)	110,256	16,807	127,062
43007	JEFFERSON CO SCHOOL BOARD	2,927,758	1,150,517	2,152,412	227,231	142,863	758,139	217,229	1,345,462	(51,049)	0	(1,272,099)	(287,703)	(1,610,851)	153,885	(3,765)	150,120
43011	JEFFERSON CO SUPERVISOR OF ELECTION	105,334	72,954	191,625	20,230	12,719	67,496	106,378	206,822	(4,545)	0	(113,252)	0	(117,797)	13,700	23,081	36,781
43100	CITY OF MONTICELLO	398,891	144,742	276,876	29,230	18,377	97,523	6,470	151,601	(6,567)	0	(163,637)	(30,008)	(200,211)	19,795	(4,157)	15,638
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	1,047,974	376,096	771,658	81,464	51,218	271,799	8,961	413,443	(18,301)	0	(456,059)	(24,903)	(498,263)	55,169	(2,615)	52,555
44004	LAFAYETTE CO PROPERTY APPRAISER	140,565	93,018	232,625	24,558	15,440	81,937	119,471	241,406	(5,517)	0	(137,484)	0	(143,001)	16,631	26,192	42,823
44005	LAFAYETTE CO TAX COLLECTOR	111,141	80,831	235,947	24,909	15,661	83,107	143,422	267,098	(5,596)	0	(139,447)	0	(145,043)	16,889	31,407	48,276
44006	LAFAYETTE CO SHERIFF'S DEPT	724,577	238,000	509,521	33,819	23,800	179,467	5,785	272,861	(12,084)	0	(301,132)	(36,238)	(349,455)	36,428	(7,336)	29,092
44007	LAFAYETTE CO SCHOOL BOARD	2,963,141	1,117,537	2,374,244	250,650	157,587	836,274	138,210	1,382,721	(56,310)	0	(1,403,204)	0	(1,459,514)	169,745	31,763	201,508
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	77,408	74,014	183,673	19,390	12,191	64,695	117,120	213,397	(4,356)	0	(108,553)	0	(112,909)	13,132	26,034	



**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, 2015

		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, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	
																Employer Total Pension Expense/(Income)	Employer Total Pension Expense/(Income)
45101	CITY OF UMATILLA	469,291	171,895	370,720	39,137	24,806	130,578	17,648	211,969	(8,792)	0	(219,099)	0	(227,892)	26,504	3,800	30,304
45103	TOWN OF ASTATULA	404,440	107,100	216,316	22,837	14,358	76,193	0	113,387	(5,130)	0	(127,845)	(80,379)	(213,354)	15,465	(18,229)	(2,763)
45104	CITY OF MINNEOLA	1,331,311	448,102	958,844	101,226	63,642	337,731	10,411	513,010	(566,687)	0	(566,687)	(45,766)	(635,194)	68,552	(8,679)	59,873
45105	CITY OF TAVARES	2,211,888	941,921	2,131,717	225,046	141,489	750,850	444,109	1,561,494	(50,558)	0	(1,259,868)	0	(1,310,426)	152,405	97,140	249,545
45106	TOWN OF MONTVERDE	52,973	21,177	50,328	5,313	3,340	17,727	10,210	36,591	(29,744)	0	(29,744)	0	(30,938)	3,598	2,129	5,728
45113	CITY OF FRUITLAND PARK	0	0	273,043	28,255	18,123	96,173	277,440	420,561	(6,476)	0	(161,371)	0	(167,847)	19,521	52,347	71,868
45700	LAKE SUMTER STATE COLLEGE	3,961,785	1,732,122	3,722,085	392,942	247,047	1,311,022	687,684	2,638,675	(88,277)	0	(2,199,793)	0	(2,288,070)	266,108	157,455	423,563
46001	LEE CO CLERK OF CIRCUIT COURT	6,313,307	2,357,043	5,288,898	558,351	351,042	1,862,896	533,892	3,306,181	(1,255,437)	0	(3,125,797)	0	(3,251,233)	378,126	110,820	488,946
46003	LEE CO BD OF CO COMMISSIONERS	80,613,537	27,296,113	58,299,227	6,154,672	3,869,515	20,534,602	523,768	31,082,558	(1,382,680)	0	(34,455,482)	(2,458,064)	(38,296,226)	4,168,060	(472,819)	3,695,241
46004	LEE CO PROPERTY APPRAISER	2,506,916	1,025,943	2,149,831	226,958	142,691	757,230	264,580	1,391,460	(50,987)	0	(1,270,574)	(22,367)	(1,343,928)	153,701	57,310	211,011
46005	LEE CO TAX COLLECTOR	4,145,717	1,618,643	3,548,382	374,604	235,518	1,249,838	411,192	2,271,152	(84,157)	0	(2,097,133)	0	(2,181,289)	253,689	90,194	343,883
46006	LEE CO SHERIFF'S DEPT	84,147,069	28,134,193	54,967,494	5,802,940	3,648,377	19,361,074	0	28,812,391	(1,303,662)	0	(32,486,392)	(7,469,652)	(41,259,705)	3,929,860	(1,721,230)	2,208,629
46007	LEE CO SCHOOL BOARD	172,155,051	61,137,253	130,490,889	13,775,974	8,661,118	45,962,506	1,314,046	69,713,643	(3,094,847)	0	(77,121,546)	0	(80,216,393)	9,329,348	257,972	9,587,321
46009	LEE CO MOSQUITO CONTROL DIST	2,119,350	888,906	2,016,231	212,854	133,824	710,172	401,869	1,458,720	(47,819)	0	(1,191,615)	0	(1,239,434)	144,149	87,462	231,611
46011	LEE CO SUPERVISOR OF ELECTIONS	673,425	373,579	820,733	86,645	54,475	289,085	290,134	720,339	(19,465)	0	(485,062)	0	(504,527)	58,678	66,140	124,818
46046	LEE CO HYACINTH CONTROL DIST	433,634	172,397	289,961	30,611	19,246	102,132	36,011	188,000	(6,877)	0	(171,370)	(76,198)	(254,445)	20,731	(6,002)	14,728
46099	FT MYERS BEACH MOSQUITO CONTROL	59,139	28,334	76,166	8,041	5,055	26,828	30,644	70,568	(1,806)	0	(45,015)	0	(46,821)	5,445	6,405	11,850
46100	SANIBEL FIRE CONTROL DIST	3,106,486	951,689	2,021,850	213,447	134,197	712,151	7,313	1,067,109	(47,952)	0	(1,194,935)	(287,641)	(1,530,528)	144,551	(65,513)	79,037
46101	SW FL REGIONAL PLANNING COUNCIL	382,222	203,474	335,518	317,491	21,073	111,829	130,947	197,367	(187,641)	0	(115,071)	0	(310,242)	22,699	8,741	31,440
46102	NORTH FORT MYERS FIRE CONTROL DIST	4,474,991	1,328,969	2,822,547	297,977	187,342	994,179	13,672	1,493,170	(66,942)	0	(1,668,156)	(499,026)	(2,234,124)	201,796	(113,473)	88,323
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	8,680,452	2,513,213	5,143,718	543,024	341,406	1,811,760	0	2,696,190	(121,993)	0	(3,039,994)	(1,264,485)	(4,426,472)	367,746	(286,194)	81,552
46104	TICE FIRE & RESCUE DIST	3,422,655	870,900	1,81,068	113,840	604,119	0	899,027	0	(40,678)	0	(1,013,666)	(789,572)	(1,843,916)	122,623	(177,893)	(55,270)
46105	FT MYERS BEACH LIBRARY DIST	186,980	89,999	196,425	20,737	13,037	69,186	51,687	154,648	(4,659)	0	(116,089)	0	(120,748)	14,043	11,757	25,800
46106	FT MYERS BEACH FIRE CONTROL DIST	5,124,952	1,589,840	3,196,778	212,181	1,125,994	3,197,465	0	1,675,660	(75,818)	0	(1,889,331)	(607,951)	(2,573,100)	228,551	(133,858)	94,693
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	10,478,286	3,230,495	6,981,966	463,418	2,459,252	145,595	3,805,357	3,805,357	(165,592)	0	(4,126,436)	(930,911)	(5,222,939)	499,173	(189,020)	310,152
46108	EAST CO WATER CONTROL DIST	614,402	232,537	547,335	57,782	36,328	371,297	84,400	371,297	(12,981)	0	(323,481)	0	(336,462)	39,131	17,172	56,304
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	9,496,160	2,875,053	5,470,960	577,571	363,126	1,927,024	0	2,867,721	(129,755)	0	(3,233,397)	(1,570,257)	(4,933,409)	391,142	(337,742)	53,400
46110	CAPTIVA FIRE CONTROL DIST	892,774	285,559	640,168	67,583	42,990	225,485	36,237	371,794	(15,183)	0	(378,346)	(59,456)	(452,895)	45,768	(6,990)	38,778
46111	FT MYERS SHORES FIRE DEPT	1,932,210	563,865	1,176,732	124,228	78,104	414,478	0	616,809	(695,462)	0	(250,179)	(970,549)	(1,465,849)	84,130	(57,427)	26,703
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	2,468,903	673,946	1,333,146	140,741	88,485	469,571	0	698,797	(31,618)	0	(787,904)	(482,365)	(1,301,887)	95,312	(108,007)	(12,695)
46113	ALVA FIRE AND RESCUE SERVICE DIST	495,958	138,205	268,227	28,317	17,803	94,477	0	140,597	(158,525)	0	(158,525)	(261,992)	(420,517)	19,177	(21,497)	(2,321)
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	278,143	91,440	366,319	38,672	24,314	129,028	175,529	367,543	(8,888)	0	(216,498)	(13,759)	(238,945)	26,190	29,919	56,109
46116	CITY OF BONITA SPRINGS	1,130,115	550,545	1,258,612	132,874	83,538	443,318	383,483	1,043,211	(743,854)	0	(743,854)	0	(773,704)	89,984	85,029	175,012
46117	MATLACHA-PINE FIRE DISTRICT	2,762,431	797,066	1,451,140	153,197	96,317	511,132	0	760,646	(34,417)	0	(857,640)	(590,557)	(1,482,613)	103,748	(126,808)	(23,060)
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	5,423	17,033	60,750	5,358	3,368	17,875	44,027	70,629	(1,204)	0	(29,994)	0	(31,197)	3,628	9,984	13,212
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	1,414,212	377,613	543,126	67,895	42,686	226,527	0	337,108	(15,253)	0	(380,094)	(396,858)	(792,206)	45,980	(85,326)	(39,346)
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	133,059	76,760	174,059	18,375	11,553	61,308	68,748	159,985	(4,128)	0	(102,871)	0	(106,999)	12,444	15,472	27,917
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	3,982,863	1,429,988	3,008,773	317,637	1,059,773	35,252	317,637	1,675,660	(1,778,218)	0	(1,778,218)	(18,696)	(1,866,273)	215,110	4,671	219,781
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	123,217	41,206	108,583	11,463	7,207	38,246	21,698	78,614	(2,575)	0	(64,174)	(4,752)	(71,501)	7,763	2,989	10,752
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	11,279,888	4,263,638	9,697,180	1,023,735	643,634	3,415,615	1,193,677	6,276,662	(229,988)	0	(5,731,140)	0	(5,961,127)	693,293	247,665	940,958
47001	LEON CO CLERK OF THE CIRCUIT COURT	2,952,053	1,127,772	2,412,137	254,650	160,102	849,621	181,976	1,446,349	(57,209)	0	(1,425,599)	0	(1,482,808)	172,454	41,217	213,671
47003	LEON CO BD OF CO COMMISSIONERS	19,205,169	7,498,426	16,818,177	1,775,502	1,116,279	5,923,828	2,291,162	11,106,770	(398,876)	0	(9,939,727)	0	(10,338,603)	1,202,403	490,713	1,693,116
47004	LEON CO PROPERTY APPRAISER	1,071,077	680,262	1,633,897	172,491	108,447	775,878	0	1,632,320	(38,751)	0	(965,651)	0	(1,004,402)	116,814	171,795	288,609
47005	LEON CO TAX COLLECTOR	1,902,168	824,109	1,684,563	177,840	111,810	593,350	288,673	1,171,673	(39,953)	0	(995,595)	(60,978)	(1,096,526)	120,437	55,628	176,065
47006	LEON CO SHERIFF'S DEPT	41,572,208	12,677,129	26,675,880	2,816,183	1,770,568	9,395,984	0	13,982,734	(632,671)	0	(15,765,737)	(4,125,660)	(20,524,068)	1,907,172	(952,294)	954,878
47007	LEON CO SCHOOL BOARD	79,984,708	28,306,578	58,092,266	6,132,823	3,855,778	20,461,705	0	30,450,307	(1,377,772)	0	(34,333,166)	(1,943,070)	(37,654,006)	4,153,263	(370,260)	3,783,003
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47090	FLORIDA BOARD OF BAR EXAMINERS	978,197	325,156	716,448	75,636	47,553	252,353	28,571	404,112	(16,992)	0	(423,428)	(41,508)	(481,929)	51,222	(4,262)	46,959
47102	TALLAHASSEE HOUSING AUTH	1,110,420	343,435	668,814	70,607	44,391	235,575	0	350,573	(15,862)	0	(395,277)	(155,705)	(566,843)	47,816	(33,615)	14,201
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	5,656	10,830	30,111	3,179	1,999	10,606	24,296	40,079	(17,796)	0	(17,796)	0	(18,510)	2,153	5,330	7,483
47104	FL CLERKS OF COURT OPERATIONS CORP	0	103,207	241,194	25,463	16,009	84,955	221,824	348,251	(5,720)	0	(142,548)	0	(148,269)	17,244	50,574	67,818
47105	TALLAHASSEE-LEON CO CIVIC CENTER	745,777	30,030	0	0	0	0	0	0	0	0	0	(515,789)	(515,789)	0	(117,117)	(117,117)
47106	FLORIDA COMMISSION ON COMMUNITY SERVICE	368,524	109,652	246,878	26,063	16,386	86,957	14,990	144,397	(5,855)	0	(145,908)	(40,376)	(192,139)	17,650	(6,561)	11,089
47107	CITY OF TALLAHASSEE CDA	138,610	157,250	237,880	25,113	15,789	83,788	208,208	332,898	(5,642)	0	(140,590)	(96,536)	(242,768)	17,007	30,206	47,213
47300	C.K.STEELE-LEROY COLLINS CHART MID	98,889	35,675	3,146	332	209	1,108	1,203	2,852	(75)	0	(1,859)	(73,540)	(75,474)	225	(13,596)	(13,371)
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	495,348	142,781	387,330	40,891	25,708	136,428	86,443	289,470	(9,186)	0	(228,916)	(63,142)	(301,245)	27,692	1,626	29,318
47302	STARS MIDDLE SCHOOL	192,963	55,95														



**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, 2015

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions							
		Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
48007	LEVY CO SCHOOL BOARD	13,175,476	4,624,159	9,566,415	1,009,930	634,955	3,369,556	0	5,014,441	(228,886)	0	(5,653,856)	(314,242)	(6,194,984)	683,944	(63,156)	620,788
48011	LEVY CO SUPERVISOR OF ELECTIONS	123,371	88,134	228,856	24,160	15,190	80,609	128,477	248,437	(5,428)	0	(135,256)	0	(140,684)	16,362	27,993	44,355
48088	LEVY CO HOUSING AUTH	108,200	35,863	76,015	8,025	5,045	26,775	97	39,942	(1,803)	0	(44,926)	(4,789)	(51,518)	5,435	(1,095)	4,339
48100	CITY OF CHIEFLAND	1,304,250	387,222	795,020	83,931	52,768	280,028	0	416,727	(18,855)	0	(469,866)	(169,629)	(658,350)	56,839	(38,347)	18,492
48101	TOWN OF YANKEETOWN	45,485	14,933	37,074	3,914	2,461	13,059	5,550	24,983	(879)	0	(21,911)	(2,289)	(25,079)	2,651	515	3,165
48102	CITY OF FANNING SPRINGS	133,595	55,106	134,668	14,217	8,938	47,434	33,236	103,825	(3,194)	0	(79,590)	0	(82,784)	9,628	6,926	16,554
48103	TOWN OF INGLIS	327,440	47,085	60,440	6,381	4,012	21,289	0	31,681	(1,433)	0	(35,721)	(172,687)	(209,841)	4,321	(38,411)	(34,089)
48104	CITY OF CEDAR KEY	301,568	86,155	176,241	18,606	11,698	62,077	0	92,380	(4,180)	0	(104,160)	(46,166)	(154,506)	12,600	(10,462)	2,138
48300	WHISPERING WINDS CHARTER SCHOOL	190,618	47,877	111,876	11,811	7,426	39,406	10,692	69,334	(2,653)	0	(66,120)	(37,908)	(106,681)	7,998	(6,798)	1,200
49001	LIBERTY CO CLERK OF CIRCUIT COURT	255,474	159,063	367,429	38,790	24,387	129,419	163,135	355,730	(217,155)	0	(217,155)	0	(225,869)	26,269	36,569	62,838
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	919,485	426,731	903,170	95,348	59,946	318,122	194,167	667,583	(21,420)	0	(533,783)	(189)	(555,393)	64,571	45,119	109,691
49004	LIBERTY CO PROPERTY APPRAISER	153,868	117,376	296,542	31,306	19,682	104,450	169,849	325,288	(7,033)	0	(175,260)	0	(182,293)	21,201	37,357	58,558
49005	LIBERTY CO TAX COLLECTOR	154,897	116,158	299,124	31,579	19,854	105,360	172,044	328,837	(7,094)	0	(176,785)	0	(183,880)	21,386	37,637	59,023
49006	LIBERTY CO SHERIFFS DEPT	1,244,748	348,896	613,506	40,720	21,694	216,094	0	321,582	(14,550)	0	(362,589)	(304,819)	(681,956)	43,862	(65,311)	(21,449)
49007	LIBERTY CO SCHOOL BOARD	3,834,318	1,404,984	2,937,491	310,112	194,971	1,034,666	88,490	1,628,239	(69,668)	0	(1,736,089)	(37,343)	(1,843,100)	210,014	13,533	223,547
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	122,955	80,093	207,149	21,869	13,749	72,964	108,517	217,099	(4,913)	0	(122,428)	0	(127,341)	14,810	23,560	38,370
49100	CITY OF BRISTOL	142,129	91,796	218,311	23,047	14,490	76,895	104,134	218,566	(5,178)	0	(129,024)	0	(134,202)	15,608	23,148	38,756
50001	MADISON CO CLERK OF CIRCUIT COURT	338,291	115,664	235,670	24,880	15,642	83,009	0	123,531	(5,889)	0	(139,283)	(17,494)	(162,367)	16,849	(3,659)	13,190
50003	MADISON CO BD OF CO COMMISSIONERS	2,059,680	665,083	1,380,542	91,631	91,631	486,265	0	723,641	(32,742)	0	(815,915)	(152,898)	(1,001,555)	98,701	(34,336)	64,364
50004	MADISON CO PROPERTY APPRAISER	260,746	157,428	382,295	40,359	25,374	134,655	175,010	375,398	(9,067)	0	(225,940)	0	(235,007)	27,332	38,514	65,846
50005	MADISON CO TAX COLLECTOR	218,436	126,692	315,256	33,282	20,925	111,042	142,695	307,943	(7,477)	0	(186,320)	0	(193,797)	22,539	31,087	53,626
50006	MADISON CO SHERIFFS OFFICE	3,445,274	1,114,390	2,307,851	243,641	153,180	812,889	0	1,209,709	(54,735)	0	(1,363,965)	(257,617)	(1,676,317)	164,998	(57,627)	107,371
50007	MADISON CO SCHOOL BOARD	6,763,900	2,503,159	4,891,897	516,439	324,692	1,723,062	203,680	2,767,873	(116,021)	0	(2,891,165)	(413,653)	(3,420,839)	349,743	(30,680)	319,062
50011	MADISON CO SUPERVISOR OF ELECTIONS	109,171	77,356	199,216	21,031	13,223	70,169	110,481	214,904	(4,725)	0	(117,739)	0	(122,464)	14,243	24,112	38,355
50100	TOWN OF GREENVILLE	89,116	24,081	52,191	5,510	3,464	18,383	1,233	28,590	(1,238)	0	(30,846)	(14,453)	(46,536)	3,731	(3,128)	603
50103	AUCILLA AREA SOLID WASTE ADMIN	125,037	40,602	87,019	9,187	5,776	30,651	1,085	46,698	(2,064)	0	(51,429)	(7,156)	(60,649)	6,221	(1,459)	4,762
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	0	10,470	73,985	7,811	4,911	26,059	72,817	111,598	(1,755)	0	(43,726)	0	(45,480)	5,289	14,624	19,913
50700	NORTH FL COMMUNITY COLLEGE	2,012,678	849,456	1,782,629	188,193	118,319	627,891	262,057	1,196,460	(42,279)	0	(1,053,553)	(15,854)	(1,111,686)	127,448	57,952	185,400
51001	MANATEE CO CLERK OF CIRCUIT COURT	4,869,761	2,078,262	4,568,699	482,319	303,240	1,609,222	850,189	3,244,970	(108,356)	0	(2,700,151)	0	(2,808,507)	326,636	190,175	516,811
51003	MANATEE CO BD OF CO COMMISSIONERS	40,289,291	14,269,125	31,073,872	3,280,481	2,062,477	10,945,078	881,205	17,169,241	(736,978)	0	(18,364,999)	(21,117)	(19,123,094)	2,221,603	161,354	2,382,957
51004	MANATEE CO PROPERTY APPRAISER	1,142,619	508,786	1,284,001	128,401	80,727	428,399	341,318	978,844	(718,820)	0	(718,820)	0	(747,666)	86,955	173,700	160,125
51005	MANATEE CO TAX COLLECTOR	2,159,561	1,029,265	2,308,124	243,670	153,198	812,985	639,392	1,849,244	(54,742)	0	(1,364,127)	0	(1,418,868)	165,018	142,933	307,951
51006	MANATEE CO SHERIFFS DEPT	69,681,736	21,930,953	48,738,271	5,145,318	3,234,922	17,166,969	2,349,375	27,896,584	(1,155,923)	0	(28,804,852)	(5,328,315)	(35,289,091)	3,484,506	(795,865)	2,688,641
51007	MANATEE CO SCHOOL BOARD	98,428,154	33,932,975	71,741,222	7,573,749	4,761,705	25,269,245	0	37,604,699	(1,701,483)	0	(42,399,849)	(1,930,451)	(46,031,783)	5,129,085	(444,829)	4,684,256
51009	PEACE RIVER/MANASOTA REG WATER SUPP	633,535	290,416	578,500	61,072	38,397	203,764	98,979	402,212	(13,720)	0	(341,900)	0	(355,260)	41,359	20,861	62,220
51101	CITY OF HOLMES BEACH	378,256	135,080	288,161	30,421	19,126	101,498	4,190	155,236	(6,834)	0	(170,306)	0	(177,141)	20,602	876	21,478
51102	CITY OF BRADENTON	5,775,386	2,234,435	4,879,603	515,142	323,876	1,718,731	512,785	3,070,533	(115,729)	0	(2,883,899)	0	(2,999,628)	348,864	112,588	461,451
51103	CEDAR HAMMOCK FIRE CONTROL DIST	6,135,193	1,886,552	4,048,936	427,448	268,741	1,426,148	56,142	2,178,479	(96,028)	0	(2,392,966)	(554,597)	(3,043,591)	289,476	(118,383)	171,092
51105	MANATEE CO HOUSING AUTH	380,187	150,719	305,657	32,268	20,288	107,661	30,744	190,961	(7,249)	0	(180,647)	(13,618)	(201,514)	21,853	4,590	26,433
51107	EAST MANATEE FIRE RESCUE DISTRICT	6,661,436	2,013,670	4,267,996	450,574	283,281	1,503,306	5,296	2,242,458	(101,224)	0	(2,522,433)	(668,989)	(3,292,645)	305,137	(154,579)	150,558
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	65,752	20,061	44,369	4,684	2,945	15,628	1,931	25,188	(1,052)	0	(26,223)	(6,246)	(33,521)	3,172	(1,088)	2,084
51109	PEACE RIVER/MANASOTA REG WATER SUPP	1,116,728	487,462	1,083,567	114,393	71,920	381,662	228,969	796,944	(25,699)	0	(640,400)	0	(666,099)	77,469	50,946	128,415
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	1,139,643	323,148	624,161	65,893	41,428	219,847	0	327,167	(14,803)	0	(368,886)	(216,451)	(600,141)	44,624	(47,666)	(3,042)
51111	PARRISH FIRE DISTRICT	961,782	279,420	596,729	62,997	39,607	210,184	5,302	318,090	(14,153)	0	(352,673)	(118,378)	(485,204)	42,663	(26,529)	16,133
51112	CITY OF ANNA MARIA	80,329	46,198	138,043	14,573	9,162	48,623	75,028	147,386	(8,585)	0	(81,585)	0	(84,859)	9,869	15,654	25,523
51113	TOWN OF LONGBOAT KEY	0	636,365	1,913,034	201,960	126,974	673,823	1,800,454	2,803,211	(45,371)	0	(1,130,624)	0	(1,175,995)	136,771	393,479	530,250
51119	MYAKKA CITY FIRE DEPARTMENT	636,554	214,969	485,634	51,269	32,233	171,054	31,053	285,609	(11,518)	0	(287,015)	(20,509)	(319,492)	34,720	1,089	35,810
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	31,125	16,398	33,407	65,893	2,217	11,787	10,333	27,844	(792)	0	(19,744)	(1,327)	(21,863)	2,388	2,153	4,541
51300	PALMETTO CHARTER SCHOOL, INC.	490,537	176,439	364,989	39,632	24,226	128,559	4,957	196,273	(8,656)	0	(215,712)	(6,657)	(233,026)	26,095	(481)	25,614
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	0	0	939,322	99,156	62,346	330,855	954,449	1,446,814	(22,278)	0	(555,149)	0	(577,427)	67,156	180,085	247,241
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	8,454,907	3,156,258	6,473,970	683,460	429,699	2,280,311	307,167	3,700,637	(153,543)	0	(3,826,187)	(210,927)	(4,190,657)	462,852	31,637	494,488
52001	MARION CO CLERK OF CIRCUIT COURT	3,397,168	1,316,850	2,945,555	2,790,127	1,851,900	982,760	0	219,642	(66,173)	0	(1,648,996)	0	(1,715,169)	199,478	50,970	250,448
52003	MARION CO BD OF CO COMMISSIONERS	53,509,894	16,185,312	34,695,158	3,662,781	2,302,834	12,220,595	439,063	18,625,274	(822,863)	0	(20,505,219)	(5,354,720)	(26,682,802)	2,480,504	(1,162,442)	1,318,063
52004	MARION CO PROPERTY APPRAISER	1,154,742	560,401	1,196,798	126,346	79,436	421,545	301,643	928,971	(28,384)	0	(707,321)	0	(735,505)	85,564	69,683	155,247
52005	MARION CO TAX COLLECTOR	2,047,322	205,696	1,948,426	205,696	129,324	886,290	389,320	1,410,629	(46,211)	0	(1,151,541)	0	(1,197,752)	139,301	84,557	223,858
52006	MARION CO SHERIFFS DEPT	43,729,939	13,027,006	26,203,697	2,766,334	1,739,227	9,229,668	0	13,735,229	(621,472)	0	(15,486,672)	(6,157,019)	(22,265,163)	1,873,414	(1,370,628)	502,786
52007	MARION CO SCHOOL BOARD	92,330,149	32,003,534	67,421,772	7,117,743	4,475,009	23,747,815	0	35,340,567	(1,599,039)	0	(39,847,006)	(1,722,583)</				

**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, 2015

						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, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion		Employer Total Pension Expense/(Income)
																Employer Share of Collective Pension Expense/(Income)	Changes in Employer Proportion	
53006	MARTIN CO SHERIFF'S OFFICE	41,849,534	12,333,690	25,804,264	2,724,166	1,712,716	9,088,976	0	13,525,858	(611,999)	0	(15,250,803)	(5,123,213)	(20,985,815)	1,844,857	(1,177,837)	667,019	
53007	MARTIN CO SCHOOL BOARD	42,343,015	15,026,045	30,806,713	3,252,277	2,044,745	10,850,978	34,729	16,182,728	(730,641)	0	(18,207,105)	(1,018,403)	(19,956,150)	2,202,503	(184,075)	2,018,428	
53100	CITY OF STUART	11,962,480	3,992,955	8,036,252	848,390	533,393	2,830,591	0	4,212,374	(190,595)	0	(4,749,513)	(898,903)	(5,839,012)	574,546	(190,476)	384,070	
54001	MONROE CO CLERK OF CIRCUIT COURT	1,919,236	829,423	1,655,992	174,824	109,914	583,286	287,257	1,155,281	(39,275)	0	(978,710)	(101,439)	(1,119,424)	118,394	47,664	166,058	
54003	MONROE CO BD OF CO COMMISSIONERS	18,783,655	6,399,917	13,324,254	1,406,647	884,375	4,693,171	0	6,984,193	(316,011)	0	(7,874,780)	(723,809)	(8,914,600)	952,608	(158,346)	794,261	
54004	MONROE CO PROPERTY APPRAISER	1,006,212	356,667	823,032	86,888	54,627	289,895	69,141	500,551	(19,520)	0	(486,421)	0	(505,941)	58,842	13,048	71,890	
54005	MONROE CO TAX COLLECTOR	1,030,200	450,947	1,022,259	107,920	67,851	360,068	233,960	769,799	(24,245)	0	(604,166)	0	(628,411)	73,086	51,394	124,479	
54006	MONROE CO SHERIFF'S DEPT	32,543,610	10,371,096	21,390,453	2,258,198	1,419,756	7,534,310	0	11,212,264	(507,316)	0	(12,641,992)	(2,814,224)	(15,963,533)	1,529,294	(629,309)	899,986	
54007	MONROE CO SCHOOL BOARD	19,449,039	7,272,653	16,098,914	1,699,569	1,088,539	5,670,484	1,444,736	9,883,327	(381,817)	0	(9,514,635)	0	(9,896,452)	1,150,980	304,629	1,455,609	
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	1,849,024	676,990	1,412,939	149,164	93,781	497,676	41,642	782,264	(835,062)	0	(4,136,166)	(20,523)	(889,096)	101,017	5,812	106,829	
54011	MONROE CO SUPERVISOR OF ELECTIONS	327,839	137,628	376,656	39,764	25,000	132,669	127,947	325,379	(8,933)	0	(222,608)	0	(231,541)	26,929	25,952	52,880	
54100	CITY OF KEY COLONY BEACH	665,805	190,076	375,340	24,913	39,625	132,205	0	196,743	(8,902)	0	(221,830)	(115,882)	(346,614)	26,835	(25,744)	1,091	
54101	MONROE CO LAND AUTH	87,364	27,783	58,605	6,187	3,890	20,642	0	30,719	(1,390)	0	(34,636)	(6,341)	(42,367)	4,190	(1,465)	2,725	
54102	CITY OF MARATHON	26,589	57,341	160,382	16,932	10,645	56,491	131,896	215,963	(3,804)	0	(94,787)	0	(98,591)	11,466	28,935	40,401	
54103	ISLAMORADA, VILLAGE OF ISLANDS	2,503,041	713,189	1,712,289	180,767	113,650	603,116	205,785	1,103,318	(40,610)	0	(1,011,982)	(335,044)	(1,387,636)	122,419	(39,090)	83,329	
54700	FLORIDA KEYS COMMUNITY COLLEGE	1,787,952	769,284	1,739,985	183,691	115,489	612,871	374,320	1,286,370	(41,267)	0	(1,028,350)	0	(1,069,617)	124,399	82,081	206,480	
54999	FL KEYS AQUEDUCT AUTH	7,697,872	3,145,556	6,998,459	738,830	464,511	1,148,294	4,816,686	5,963,670	(165,982)	0	(4,136,166)	0	(4,302,148)	500,350	251,906	752,255	
55001	NASSAU CO CLERK OF CIRCUIT COURT	1,244,198	569,688	1,333,658	140,795	88,519	469,751	377,557	1,076,623	(31,630)	0	(788,207)	0	(819,337)	95,349	82,112	177,461	
55003	NASSAU CO BD OF CO COMMISSIONERS	16,322,463	5,233,538	11,426,957	1,206,348	758,445	4,024,891	353,566	6,343,251	(271,013)	0	(6,753,457)	(1,062,553)	(8,087,023)	816,962	(180,395)	636,567	
55004	NASSAU CO PROPERTY APPRAISER	604,706	312,292	777,298	82,060	51,582	273,786	306,713	714,150	(18,435)	0	(459,382)	0	(477,827)	55,572	66,148	121,720	
55005	NASSAU CO TAX COLLECTOR	742,334	364,480	879,714	92,872	58,390	309,860	305,083	766,204	(20,864)	0	(519,921)	0	(540,785)	62,895	66,128	129,023	
55006	NASSAU CO SHERIFF'S DEPT	10,291,443	3,223,307	6,969,341	6,969,341	735,576	2,454,795	482,579	3,801,327	(4,118,957)	0	(4,118,957)	(817,225)	(5,101,474)	498,268	(162,091)	336,177	
55007	NASSAU CO SCHOOL BOARD	24,406,282	8,758,276	17,936,842	1,893,599	1,190,528	6,317,853	207,476	9,609,456	(425,407)	0	(10,600,871)	(613,473)	(11,639,751)	1,282,381	(67,500)	1,214,882	
55009	AMELIA ISLAND MOSQUITO CONTROL	112,397	53,100	146,117	9,698	15,426	51,467	59,791	136,381	(3,465)	0	(86,357)	0	(89,822)	10,447	12,402	22,848	
55100	TOWN OF HILLIARD	275,055	127,953	275,574	29,992	18,291	97,065	63,526	207,974	(6,536)	0	(162,867)	0	(169,403)	19,702	14,530	34,232	
55101	TOWN OF CALLAHAN	138,617	63,211	133,103	14,052	8,834	46,882	27,113	96,882	(3,157)	0	(78,665)	(722)	(82,544)	9,516	6,169	15,685	
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	1,845,792	851,140	2,024,376	213,714	134,365	713,041	605,369	1,666,489	(48,012)	0	(1,196,428)	0	(1,244,440)	144,731	130,860	275,591	
56003	OKALOOSA CO BD OF CO COMMISSIONERS	23,318,844	8,083,947	16,939,194	1,788,277	1,124,311	5,966,453	0	8,879,042	(401,746)	0	(10,011,249)	(525,551)	(10,936,546)	1,211,055	(114,488)	1,096,587	
56004	OKALOOSA CO PROPERTY APPRAISER	834,012	427,356	833,351	87,977	55,312	293,529	253,710	690,529	(492,519)	0	(492,519)	(72,478)	(564,762)	59,580	45,327	104,907	
56005	OKALOOSA CO TAX COLLECTOR	1,519,595	691,433	1,566,541	165,380	103,977	551,779	398,789	1,219,924	(37,154)	0	(925,843)	0	(962,996)	111,999	88,157	200,155	
56006	OKALOOSA CO SHERIFF'S DEPT	20,408,080	6,268,474	14,222,234	1,422,269	894,197	4,745,294	205,618	7,267,379	(7,962,238)	0	(319,520)	(1,858,182)	(10,139,940)	963,187	(393,339)	569,848	
56007	OKALOOSA CO SCHOOL BOARD	64,088,287	23,551,648	49,546,140	5,230,605	3,288,543	17,451,523	1,610,392	27,581,064	(1,175,084)	0	(29,282,312)	(315,883)	(30,773,279)	3,542,264	314,909	3,857,173	
56100	OKALOOSA CO GAS DIST	952,661	269,864	531,044	56,063	35,247	187,048	0	278,358	(12,595)	0	(313,853)	(171,440)	(497,897)	37,967	(38,076)	(109)	
56101	CITY OF VALPARAISO	163,969	34,234	37,894	4,001	2,515	13,347	0	19,863	(899)	0	(22,396)	(81,125)	(104,419)	2,709	(17,325)	(14,615)	
56103	CITY OF NICEVILLE	4,026,548	1,240,613	2,718,931	287,039	180,465	957,683	94,142	1,519,327	(64,485)	0	(1,606,918)	(359,242)	(2,030,645)	194,388	(65,782)	128,606	
56104	NICEVILLE HOUSING AUTHORITY	65,137	41,842	98,537	10,403	6,540	34,707	46,237	97,887	0	0	(58,236)	0	(60,573)	7,045	10,309	17,354	
56114	MID-BAY BRIDGE AUTHORITY	145,621	98,667	136,791	14,441	9,079	48,181	90,610	162,312	(3,244)	0	(80,845)	(73,241)	(157,330)	9,780	7,253	17,033	
56300	LIZA JACKSON PREPARATORY SCHOOL	1,153,082	442,927	1,011,199	106,753	67,117	356,172	140,658	670,699	(23,983)	0	(597,630)	0	(621,612)	72,295	29,432	101,726	
56700	NORTHWEST FLORIDA STATE COLLEGE	6,921,326	2,370,144	4,986,624	526,440	330,979	1,756,427	0	2,613,846	(118,268)	0	(2,947,150)	(191,199)	(3,256,616)	356,515	(43,092)	313,423	
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	556,205	230,993	399,329	42,157	26,505	140,655	65,189	274,506	(9,471)	0	(236,008)	(91,109)	(336,598)	28,550	(2,030)	26,520	
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	4,467,091	1,531,156	3,186,275	336,376	211,484	1,122,294	0	1,670,155	(75,569)	0	(1,883,124)	(156,384)	(2,115,076)	227,800	(33,913)	193,887	
57004	OKEECHOBEE CO PROPERTY APPRAISER	220,223	69,268	143,689	15,169	9,537	50,611	0	75,318	(3,408)	0	(84,922)	(19,916)	(106,245)	10,273	(4,500)	5,773	
57005	OKEECHOBEE CO TAX COLLECTOR	284,202	142,946	284,888	30,076	18,909	100,345	81,291	230,621	(168,372)	0	(18,004)	(193,132)	(201,136)	20,368	15,508	35,876	
57006	OKEECHOBEE CO SHERIFF'S DEPT	8,964,723	2,500,608	5,201,410	549,115	345,235	1,832,081	0	2,726,431	(123,362)	0	(3,074,091)	(1,397,049)	(4,594,504)	371,871	(320,785)	51,086	
57007	OKEECHOBEE CO SCHOOL BOARD	14,708,515	5,248,857	10,423,239	1,100,385	691,825	3,671,353	68,531	5,432,095	(247,207)	0	(6,160,249)	(699,268)	(7,106,724)	745,202	(116,000)	629,202	
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	0	0	15,671	1,654	1,040	5,520	15,923	24,138	(372)	0	(9,262)	0	(9,633)	1,120	3,004	4,125	
58001	ORANGE CO CMP/TROLLER	4,683,986	2,022,088	4,345,062	458,710	288,396	1,530,451	762,407	3,039,964	(103,052)	0	(2,567,979)	0	(2,671,031)	310,647	174,430	485,077	
58003	ORANGE CO BD OF CO COMMISSIONERS	244,755,562	82,676,127	174,596,538	18,432,224	11,588,558	61,497,737	0	91,518,519	(4,140,898)	0	(103,188,468)	(8,275,957)	(115,605,323)	12,482,649	(1,905,807)	10,576,842	
58004	ORANGE CO PROPERTY APPRAISER	2,439,203	1,098,970	2,571,219	271,445	170,660	905,654	700,149	2,047,909	(60,981)	0	(1,519,618)	0	(1,580,600)	183,827	151,912	335,739	
58005	ORANGE CO TAX COLLECTOR	4,128,814	1,750,990	3,898,928	411,611	258,785	1,373,311	749,099	2,792,806	(92,471)	0	(2,304,309)	0	(2,396,780)	278,751	165,639	444,390	
58006	ORANGE CO SHERIFF'S OFFICE	120,524,032	37,896,512	80,392,961	8,487,116	5,335,950	28,316,628	171,698	42,311,393	(1,906,676)	0	(47,513,122)	(9,285,470)	(58,705,268)	5,747,635	(2,127,016)	3,620,619	
58007	ORANGE CO SCHOOL BOARD	369,393,623	138,601,800	304,309,382	32,126,060	20,198,034	107,186,193	25,854,034	185,364,321	(7,217,292)	0	(179,850,181)	0	(187,067,473)	21,756,371	5,526,580	27,282,951	
58010	ORANGE CO CLERK OF CIRCUIT COURT	8,494,929	3,122,571	6,942,480	732,920	460,796	2,445,334	552,569	4,191,619	(164,654)	0	(4,103,082)	0	(4,267,736)	496,347	113,691	610,039	
58011	ORANGE CO SUPERVISOR OF ELECTIONS	1,098,609	487,076	1,221,637	128,969	81,084	430,294	381,716	1,022,064	(28,974)	0	(722,001)	0	(750,974)	87,340	80,276	167,616	
58075	REEDY CREEK IMPROVEMENT DIST	24,979,755																

**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, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
					Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
59903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	1,565,963	958,706	2,248,394	237,364	149,233	791,947	999,752	2,178,296	(53,325)	0	(1,328,826)	0	(1,382,151)	160,747	222,741	383,489
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	2,687,881	1,160,599	2,599,174	274,396	172,516	915,501	544,937	1,907,350	(61,644)	0	(1,536,140)	0	(1,597,785)	185,826	120,386	306,212
59003	OSCEOLA CO BD OF CO COMMISSIONERS	61,488,656	19,637,532	41,907,783	4,424,221	2,781,560	14,761,082	342,069	22,308,932	(993,925)	0	(24,767,959)	(4,152,633)	(29,914,517)	2,996,166	(901,187)	2,094,978
59004	OSCEOLA CO PROPERTY APPRAISER	1,476,955	750,476	1,731,604	182,806	114,932	609,919	582,310	1,489,968	(41,068)	0	(1,023,397)	0	(1,064,465)	123,800	129,049	252,849
59005	OSCEOLA CO TAX COLLECTOR	2,147,648	943,820	2,223,214	234,706	147,562	783,078	580,497	1,745,843	(52,728)	0	(1,313,944)	0	(1,366,672)	158,947	124,958	283,905
59006	OSCEOLA CO SHERIFF'S DEPT	37,063,050	11,258,424	23,678,440	2,499,742	1,571,617	8,340,202	0	12,411,562	(561,580)	0	(13,994,217)	(3,774,024)	(18,329,822)	1,692,872	(870,779)	822,093
59007	OSCEOLA CO SCHOOL BOARD	108,385,700	38,331,493	81,152,622	8,567,314	5,386,372	28,584,201	7,942	42,545,829	(1,924,693)	0	(47,962,089)	(162,938)	(50,049,720)	5,801,946	(36,394)	5,765,552
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	433,765	241,760	559,900	59,109	37,162	197,212	218,381	511,865	(13,279)	0	(330,907)	0	(344,186)	40,030	48,641	88,671
59300	NEW DIMENSIONS HIGH SCHOOL INC	526,833	149,548	333,508	35,209	22,136	117,471	17,198	192,014	(7,910)	0	(197,107)	(71,601)	(276,618)	23,844	(13,406)	10,437
60001	CLERK & COMP TROLLER, PALM BEACH COUNTY	13,077,791	5,251,519	11,204,346	1,182,847	743,670	3,946,481	1,275,382	7,148,380	(265,733)	0	(6,621,891)	0	(6,887,624)	801,046	292,709	1,093,755
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	291,352,704	94,407,522	193,669,069	20,445,719	12,854,466	68,215,610	0	101,515,795	(4,593,241)	0	(114,460,543)	(23,344,032)	(142,397,815)	13,846,225	(6,153,112)	8,693,113
60004	PALM BEACH CO PROPERTY APPRAISER	6,247,128	2,443,043	5,138,491	542,473	341,059	1,809,919	440,633	3,134,083	(121,869)	0	(3,036,905)	(33,777)	(3,192,551)	367,373	96,100	463,472
60005	PALM BEACH CO TAX COLLECTOR	5,647,016	2,298,491	5,005,508	528,433	332,232	1,763,079	713,902	3,337,646	(118,715)	0	(2,958,310)	0	(3,077,025)	357,865	159,792	517,657
60006	PALM BEACH CO SHERIFF'S DEPT	275,797,330	88,059,739	190,307,856	20,090,874	12,631,371	67,031,698	3,954,882	103,708,825	(4,513,523)	0	(112,474,030)	(18,666,794)	(135,654,346)	13,605,918	(3,594,911)	10,011,007
60007	PALM BEACH CO SCHOOL BOARD	432,673,675	154,696,942	314,284,389	33,179,125	20,860,109	110,699,667	2,581,523	167,320,424	(7,453,869)	0	(185,745,520)	(13,409,597)	(206,608,985)	22,469,527	(1,929,758)	20,539,769
60011	PALM BEACH SUPERVISOR OF ELECTIONS	832,927	369,084	878,889	92,785	58,335	309,569	241,374	702,062	(20,845)	0	(519,433)	0	(540,277)	62,835	51,783	114,619
60018	LAKE WORTH DRAINAGE DIST	2,587,056	1,081,086	2,187,790	230,966	145,211	770,600	316,069	1,462,846	(1,293,008)	0	(1,293,008)	(102,408)	(1,447,304)	156,414	54,182	210,597
60019	PORT OF PALM BEACH DIST	1,221,882	481,297	1,065,905	112,528	70,748	375,441	140,640	699,357	(25,280)	0	(629,962)	0	(655,242)	76,206	30,610	106,816
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	45,614,470	16,048,859	32,288,072	3,408,664	2,143,068	11,372,753	0	16,924,485	(765,775)	0	(19,082,604)	(1,941,821)	(21,790,200)	2,308,411	(376,410)	1,932,002
60025	SOUTH FLORIDA CONSERVANCY DIST	271,558	118,970	244,137	25,774	16,204	85,992	43,751	171,721	(5,790)	0	(144,288)	(7,838)	(157,916)	17,454	8,696	26,150
60044	FLORIDA INLAND NAVIGATION DIST	296,763	123,480	266,653	28,151	17,699	93,923	40,572	180,344	(6,324)	0	(157,595)	0	(163,919)	19,064	9,201	28,265
60046	LOXAHATCHEE GROVES WATER CONTROL DI	121,648	77,797	118,808	18,463	11,608	61,601	77,148	168,821	(4,148)	0	(103,363)	0	(107,510)	12,504	17,487	29,990
60048	S INDIAN RIVER WATER CONTROL DIST	26,555	8,460	17,838	1,883	1,184	6,283	0	9,350	(423)	0	(10,542)	(1,906)	(12,871)	1,275	(440)	835
60049	SHAWANO DRAINAGE DIST	20,803	6,548	13,954	2,803	1,473	926	4,915	95	(331)	0	(8,247)	(1,590)	(10,168)	998	(352)	646
60103	TOWN OF JUNO BEACH	1,556,136	537,665	1,209,509	127,731	80,306	426,163	72,869	707,068	(28,695)	0	(715,069)	(26,748)	(770,513)	86,502	7,528	94,030
60105	TOWN OF OCEAN RIDGE	1,410,403	435,308	906,497	95,699	60,167	319,294	0	475,160	(21,499)	0	(535,750)	(139,645)	(696,894)	64,809	(31,806)	33,003
60108	TOWN OF JUPITER	6,251,701	2,418,071	5,156,648	544,389	342,264	1,816,314	427,810	3,130,778	(122,300)	0	(3,047,635)	0	(3,169,935)	368,671	97,806	466,477
60109	CITY OF PANOKEE	64,803	19,595	45,149	4,766	2,997	15,903	3,726	27,392	(1,071)	0	(26,684)	(6,496)	(34,520)	3,228	(808)	2,420
60111	CITY OF GREENACRES	2,787,732	776,835	1,620,269	171,052	107,543	570,704	0	849,299	(38,428)	0	(957,597)	(431,414)	(1,427,439)	115,840	(99,249)	16,591
60113	VILLAGE OF TEQUESTA	683,841	177,517	287,876	30,391	19,107	101,398	0	150,896	(6,828)	0	(170,138)	(214,236)	(391,201)	20,581	(45,903)	(25,321)
60117	PALM BEACH CO SOLID WASTE AUTH	10,113,482	3,846,240	8,090,343	854,101	536,983	2,849,643	503,815	4,744,542	(191,878)	0	(4,781,481)	(52,684)	(5,026,044)	578,413	(107,226)	685,639
60119	PALM BCH SOIL & WATER CONSERVATION	27,905	12,051	23,880	2,521	1,585	8,411	4,161	16,678	(566)	0	(14,113)	(1,659)	(16,338)	1,707	655	2,362
60120	INDIAN TRAIL IMPROVEMENT DIST	1,085,457	394,606	876,184	92,499	58,155	308,616	60,513	519,784	(20,780)	0	(517,835)	0	(538,615)	62,642	12,252	74,894
60121	CITY OF BOYNTON BEACH	67,975	83,024	189,361	19,991	12,569	66,698	127,307	228,565	(4,491)	0	(111,914)	0	(116,405)	13,538	29,000	42,538
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	144,138	46,176	97,010	10,241	6,439	34,170	0	50,850	(2,301)	0	(57,334)	(10,213)	(69,847)	6,936	(2,342)	4,594
60123	TOWN OF HAVERHILL	51,910	41,929	98,007	10,347	6,505	34,521	54,708	106,080	(5,923)	0	(57,923)	0	(60,248)	7,007	12,310	19,317
60124	CITY OF ATLANTIS	1,570,004	534,302	1,228,035	129,644	81,509	432,548	98,520	742,221	(29,125)	0	(725,782)	(42,689)	(797,596)	87,797	8,661	96,458
60125	TOWN OF SOUTH PALM BEACH	920,334	277,724	554,218	58,509	36,785	195,211	0	290,505	(13,144)	0	(327,549)	(127,598)	(468,292)	39,623	(8,671)	11,452
60126	CITY OF BOCA RATON	19,709	24,396	76,829	8,111	5,099	27,061	59,117	99,389	(1,822)	0	(45,407)	0	(47,229)	5,493	12,625	18,118
60127	TOWN OF HIGHLAND BEACH	2,432,329	873,387	1,909,208	201,556	126,721	672,476	82,998	1,083,750	(45,281)	0	(1,128,363)	0	(1,173,643)	138,497	(16,615)	153,110
60128	CITY OF PALM BEACH GARDENS	5,785,762	2,236,747	5,148,361	543,514	341,714	1,813,395	778,268	3,476,891	(122,103)	0	(3,042,738)	0	(3,164,841)	368,078	162,564	530,642
60129	TOWN OF PALM BEACH SHORES	1,269,698	375,750	794,104	83,834	52,707	279,705	0	416,247	(18,834)	0	(469,324)	(144,392)	(632,550)	56,774	(33,520)	23,254
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	1,828,368	763,951	1,648,463	174,029	109,414	580,634	254,940	1,119,017	(39,097)	0	(974,259)	0	(1,013,356)	117,856	57,896	175,751
60131	VILLAGE OF WELLINGTON	7,216,266	2,713,638	5,674,291	599,037	376,622	1,998,643	300,241	3,274,542	(134,577)	0	(3,353,568)	(71,403)	(3,559,548)	405,679	56,351	462,030
60132	VILLAGE OF ROYAL PALM BEACH	2,551,680	1,141,857	2,564,343	270,719	170,204	903,233	606,744	1,950,899	(60,818)	0	(1,515,555)	0	(1,578,373)	183,336	134,544	317,880
60133	VILLAGE OF PALM SPRINGS	2,989,138	1,011,427	2,416,813	255,144	160,412	851,269	280,139	1,546,964	(57,319)	0	(1,428,363)	(92,509)	(1,578,191)	172,788	31,343	204,131
60150	PALM BEACH CO HEALTH CARE DIST	185,255	57,284	143,204	15,118	9,505	50,441	22,292	97,356	(3,396)	0	(84,635)	(16,133)	(104,165)	10,238	454	10,692
60151	CITY OF SOUTH BAY	7,453	8,224	39,933	4,216	2,650	14,066	33,636	54,568	(947)	0	(23,601)	0	(24,548)	2,855	6,818	9,673
60152	CITY OF RIVIERA BEACH	0	0	72,605	7,665	4,819	25,573	73,774	111,832	(1,722)	0	(42,910)	0	(44,632)	5,191	13,920	19,110
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	1,141,856	419,215	860,381	90,831	57,106	303,050	27,916	478,903	(20,406)	0	(508,495)	(27,500)	(556,400)	61,512	1,303	62,816
60303	WESTERN ACADEMY CHARTER SCHOOL	458,237	187,891	390,874	41,265	25,944	137,677	48,671	253,556	(9,270)	0	(231,011)	(6,558)	(246,839)	27,945	10,081	38,027
60304	SOUTH TECH CHARTER ACADEMY, INC	1,540,852	648,699	1,303,163	137,575	86,495	459,010	197,501	880,582	(30,907)	0	(770,184)	(71,211)	(872,302)	93,169	32,494	125,663
60305	INLET GROVE COMMUNITY HIGH SCHOOL	1,006,988	362,989	715,150	75,499	47,467	251,896	11,696	386,557	(16,961)	0	(422,661)	(54,128)	(493,750)	51,129	(7,493)	43,636
60306	GULF STREAM GOODWILL ACADEMIES INC	139,157	40,237	79,794	8,424	5,296	28,106	0	41,826	(1,892)	0	(47,159)	(22,967)	(72,019)	5,705	(5,101)	604
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	149,859	53,401	70,237	7,415	4,662	24,739	549	37,366	(1,666)	0	(41,511)	(43,498)	(86,675)	5,022	(8,079)	(3,058)
60309	RIVIERA BEACH MARITIME ACADEMY	245,572	91,037	192,661	20,339	12,788	67,861	7,697	108,684	(4,569)	0	(113,865)	(58)	(118,493)	13,774	1,779	15,553
60310	CHART																

**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, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
					Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
61101	CITY OF DADE CITY	218,885	89,846	151,119	15,954	10,030	53,228	23,619	102,831	(3,584)	0	(89,313)	(39,709)	(132,605)	10,804	(1,999)	8,805
61102	CITY OF NEW PORT RICHEY	2,058,832	849,445	2,106,885	222,425	139,841	742,103	544,180	1,648,549	(49,969)	0	(1,245,192)	0	(1,295,161)	150,630	112,791	263,421
61103	CITY OF ZEPHYRHILLS	5,563,808	1,889,731	3,974,718	419,613	263,815	1,400,006	0	2,083,434	(94,268)	0	(2,349,102)	(184,592)	(2,627,962)	284,170	(41,783)	242,387
61106	PASCO CO HOUSING AUTH	58,404	14,634	24,083	2,542	1,598	8,483	0	12,624	(671)	0	(14,233)	(18,689)	(33,494)	1,722	(4,039)	(2,317)
61108	CITY OF SAN ANTONIO	64,367	27,082	54,125	5,714	3,592	19,064	8,219	36,590	(31,988)	0	(31,988)	(3,257)	(36,530)	3,870	1,297	5,166
61304	LEARNING LODGE ACADEMY, INC.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61700	PASCO HERNANDO STATE COLLEGE	8,378,388	3,523,830	7,988,630	841,251	528,905	2,806,772	1,584,376	5,761,305	(188,992)	0	(4,709,548)	0	(4,898,540)	569,711	345,768	915,479
62001	PINELLAS CO CLERK OF CIRCUIT COURT	0	0	3,293,309	347,676	218,588	1,159,995	3,346,345	5,072,603	(78,107)	0	(1,946,382)	0	(2,024,489)	235,453	631,386	866,838
62003	PINELLAS CO BD OF CO COMMISSIONERS	61,719,309	23,310,943	45,543,017	4,807,994	3,022,843	16,041,512	2,763,791	26,636,140	(1,080,142)	0	(26,916,422)	(3,865,714)	(31,862,278)	3,256,064	(86,638)	3,169,426
62004	PINELLAS CO PROPERTY APPRAISER	3,367,309	1,499,430	3,066,063	192,425	2,899,136	1,021,156	589,116	2,108,761	(68,759)	0	(1,713,421)	(279,470)	(2,061,650)	207,272	84,274	291,545
62005	PINELLAS CO TAX COLLECTOR	4,933,668	1,904,205	4,260,919	449,827	282,812	1,500,814	533,052	2,786,504	(101,056)	0	(2,518,250)	0	(2,619,306)	304,631	113,717	418,348
62006	PINELLAS CO SHERIFF'S DEPT	163,713,324	49,851,859	106,915,288	11,287,089	7,096,326	37,658,526	1,405,029	57,446,969	(2,535,705)	0	(63,188,108)	(15,741,575)	(81,465,388)	7,643,828	(3,395,732)	4,248,097
62007	PINELLAS CO SCHOOL BOARD	244,987,234	89,037,769	181,772,569	19,189,801	12,064,855	64,025,334	4,245,703	99,525,692	(4,311,092)	0	(107,429,581)	(6,821,615)	(118,562,288)	12,995,694	(299,724)	12,695,969
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	525,903	259,018	578,525	61,075	38,399	203,772	170,529	473,775	(13,721)	0	(341,914)	0	(355,635)	41,361	38,311	79,672
62012	PINELLAS CO JUVENILE WELFARE BOARD	1,312,618	548,929	1,124,282	118,691	74,622	396,003	161,153	750,469	(26,665)	0	(664,463)	(38,365)	(729,493)	80,380	30,239	110,618
62088	PINELLAS CO HOUSING AUTH	1,069,082	419,393	936,402	98,856	62,152	329,827	127,292	618,127	(22,209)	0	(553,424)	0	(575,632)	66,947	27,437	94,384
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	0	8,785	67,576	7,134	4,485	23,802	66,684	102,106	(1,603)	0	(39,938)	0	(41,541)	4,831	13,324	18,156
62100	CITY OF INDIAN ROCKS BEACH	193,388	99,577	138,159	14,586	9,170	48,663	59,760	132,179	(3,277)	0	(81,654)	(73,808)	(158,738)	9,878	(28)	9,849
62101	CITY OF DUNEDIN	2,323,853	936,472	1,636,636	172,780	108,629	217,233	576,468	1,075,110	(38,816)	0	(967,270)	(351,371)	(1,357,457)	117,010	(15,777)	101,233
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	422,105	201,049	401,438	42,380	26,645	141,398	99,055	309,477	(9,521)	0	(237,254)	(24,556)	(271,332)	28,701	18,403	47,103
62103	CITY OF SOUTH PASADENA	199,981	94,272	236,270	24,943	15,682	83,221	82,338	206,184	(5,604)	0	(139,638)	0	(145,242)	16,892	17,512	34,404
62104	CITY OF SEMINOLE	1,129,360	479,391	1,096,758	115,785	72,795	386,309	235,569	810,458	(26,012)	0	(648,196)	0	(674,208)	78,412	51,131	129,543
62105	CITY OF SAFETY HARBOR	2,481,484	804,685	1,454,941	153,599	96,569	512,470	0	762,638	(34,507)	0	(859,886)	(396,654)	(1,291,474)	104,020	(81,165)	22,855
62106	CITY OF OLDSMAR	894,434	311,056	642,992	67,881	42,678	226,480	0	337,038	(15,250)	0	(380,015)	(27,228)	(422,493)	45,970	(4,249)	40,329
62107	PINELLAS SUNCOAST TRANSIT AUTH	11,758,409	3,991,840	8,648,191	912,993	574,009	3,046,132	200,959	4,734,093	(205,109)	0	(5,111,176)	(338,530)	(5,654,815)	618,296	(40,811)	577,485
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	3,429,772	1,015,282	2,100,218	221,721	139,399	739,755	0	1,100,874	(49,811)	0	(1,241,252)	(435,681)	(1,726,744)	150,154	(99,134)	51,019
62110	CITY OF BELLAIR BEACH	23,136	7,230	15,405	1,626	1,023	5,426	101	8,176	(365)	0	(9,105)	(1,867)	(11,338)	1,101	(415)	686
62111	CITY OF MADEIRA BEACH	1,104,973	314,876	666,260	70,337	44,222	234,675	0	349,234	(15,802)	0	(393,767)	(148,148)	(557,716)	47,634	(34,439)	13,195
62112	TOWN OF REDINGTON SHORES	70,435	36,779	89,718	7,035	5,955	31,601	34,800	81,828	(2,128)	0	(53,024)	0	(55,152)	6,414	7,564	13,979
62113	TAMPA BAY WATER	3,230,472	1,306,993	3,122,547	329,649	207,254	1,099,848	673,412	2,310,162	(74,057)	0	(1,845,460)	0	(1,919,517)	223,244	140,746	363,991
62114	TOWN OF NORTH REDINGTON BEACH	89,187	68,443	60,854	6,424	4,039	21,435	654	32,552	(35,966)	0	(35,966)	(6,102)	(43,511)	3,055	(1,296)	3,055
62115	PINELLAS PARK WATER MANAGEMENT DIST	126,398	36,361	79,848	8,430	5,300	28,125	2,920	44,774	(1,894)	0	(47,191)	(16,251)	(63,336)	5,709	(3,228)	2,480
62117	TOWN OF REDINGTON BEACH	35,488	20,645	3,006	317	199	1,059	15,534	17,109	(71)	0	(1,776)	0	(43,201)	2,105	(4,190)	(3,975)
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	3,177,358	944,327	1,752,572	185,020	116,324	617,304	0	918,648	(41,566)	0	(1,035,789)	(600,656)	(1,678,011)	125,299	(128,697)	(3,399)
62122	PINELLAS CO PLANNING COUNCIL	180,772	92,896	327,453	34,569	21,734	115,338	188,410	360,052	(7,766)	0	(193,528)	0	(201,294)	23,411	37,985	61,396
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	6,979,527	1,852,684	4,119,232	434,669	273,407	1,450,908	200,420	2,359,604	(97,696)	0	(2,434,511)	(1,196,108)	(3,728,315)	294,501	(240,350)	54,152
62124	CITY OF TREASURE ISLAND	3,518,487	1,028,309	2,055,333	216,982	136,419	723,945	0	1,077,347	(48,746)	0	(1,214,724)	(544,777)	(1,808,247)	146,944	(121,274)	25,670
62125	TOWN OF INDIAN SHORES	3,157	21,618	6,528	6,288	4,104	21,781	55,808	88,222	(1,467)	0	(36,547)	0	(38,013)	4,421	12,262	16,683
62126	TOWN OF KENNETH CITY	1,041,443	287,460	531,639	56,125	35,287	187,258	0	278,670	(12,609)	0	(314,205)	(235,397)	(562,210)	38,009	(51,315)	(13,306)
62309	PINELLAS MYCRO SCHOOL OF INTEGRATED ACADEMICS & TEC	101,255	57,915	154,077	16,266	10,227	54,270	74,399	155,162	0	0	(91,061)	0	(94,716)	11,016	15,899	26,914
62700	ST PETERSBURG COLLEGE	27,224,320	10,822,992	23,449,527	2,475,576	1,556,424	8,259,573	2,806,813	15,098,385	(556,151)	0	(13,858,927)	0	(14,415,079)	1,676,506	628,756	2,305,262
63001	POLK CO CLERK OF CIRCUIT COURT	5,444,438	2,089,455	4,632,733	489,079	307,490	1,631,777	520,492	2,948,838	(109,874)	0	(2,737,996)	0	(2,847,871)	331,214	111,703	442,917
63003	POLK CO BD OF CO COMMISSIONERS	62,488,602	19,926,525	42,048,450	4,439,071	2,790,897	14,810,629	0	22,040,597	(997,261)	0	(24,851,095)	(4,415,253)	(30,263,609)	3,006,222	(1,020,808)	1,985,415
63004	POLK CO PROPERTY APPRAISER	2,084,144	880,786	2,073,949	218,948	137,655	730,502	486,375	1,573,480	(49,188)	0	(1,225,728)	0	(1,274,914)	148,275	103,775	252,050
63005	POLK CO TAX COLLECTOR	2,711,252	1,181,985	2,846,004	300,454	188,899	1,002,442	774,971	2,266,766	(67,499)	0	(1,882,020)	0	(1,749,518)	203,473	164,896	368,369
63006	POLK CO SHERIFFS DEPT	91,895,652	27,562,057	59,094,123	6,238,590	3,922,275	20,814,587	759,416	31,734,868	(1,401,533)	0	(34,925,275)	(9,646,429)	(45,973,237)	4,224,890	(2,100,070)	2,124,821
63007	POLK CO SCHOOL BOARD	192,443,026	67,384,017	141,800,616	14,969,946	9,411,782	49,946,105	0	74,327,833	(3,363,079)	0	(83,805,719)	(2,448,982)	(89,617,780)	10,137,929	(531,805)	9,606,123
63105	VILLAGE OF HIGHLAND PARK	1,298	931	2,134	225	142	752	1,073	2,192	(51)	0	(1,261)	0	(1,312)	153	242	395
63128	TOWN OF POLK CITY	152,699	68,243	175,050	18,480	11,619	61,657	58,269	150,025	(4,152)	0	(103,456)	0	(107,608)	12,515	12,187	24,702
63300	MCKEEL ACADEMY OF TECHNOLOGY	1,906,605	757,468	2,587,757	273,190	171,758	1,157,422	1,157,422	2,513,850	(61,374)	0	(1,529,393)	0	(1,590,766)	185,010	225,284	410,294
63301	DISCOVERY ACADEMY OF LAKE ALFRED	1,416,249	483,961	992,325	104,760	65,864	349,524	0	520,149	(23,535)	0	(686,475)	(67,388)	(677,396)	70,946	(14,237)	56,709
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	1,649,927	600,315	1,314,304	87,235	46,234	462,934	74,064	762,985	(31,171)	0	(776,768)	0	(807,939)	93,965	15,285	109,251
63303	BERKLEY CHARTER SCHOOL	1,341,818	456,680	978,878	103,341	64,971	344,788	12,318	525,417	(23,216)	0	(578,528)	(36,420)	(638,163)	69,984	(6,146)	63,838
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	677,577	237,762	524,989	55,423	34,845	184,916	22,014	297,198	(12,451)	0	(310,274)	(4,617)	(327,343)	37,534	3,080	40,613
63306	LAKE WALES CHARTER SCHOOLS	438,272	159,033	364,626	24,201	38,494	128,431	35,526	226,653	(8,648)	0	(215,498)	0	(224,146)	26,069	7,015	33,084
63307	LAKE WALES SENIOR HIGH SCHOOL	1,839,173	646,226	1,323,145	139,685	87,822	466,048	0	693,555	(31,381)	0	(781,993)	(56,465)	(869,839)	94,597	(11,131)	83,466
63308	POLK AVENUE ELEMENTARY SCHOOL	820,068	274,382	622,738	41,333	65,743	219,346	42,567	368,988	(14,769)	0	(368,045)	(31,35				



**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, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
					Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
63700	POLK STATE COLLEGE	8,377,984	3,601,859	7,869,419	830,778	522,320	2,771,828	1,466,261	5,591,186	(186,639)	0	(4,850,913)	0	(4,837,552)	562,618	330,087	892,705
64001	PUTNAM CO CLERK OF CIRCUIT COURT	1,326,433	614,528	1,365,173	144,122	90,611	480,852	343,348	1,058,933	(32,378)	0	(806,832)	0	(839,210)	97,602	76,983	174,585
64003	PUTNAM CO BD OF CO COMMISSIONERS	7,903,771	3,039,759	6,102,358	644,228	405,034	2,149,420	458,998	3,657,680	(144,729)	0	(3,606,561)	(337,932)	(4,089,222)	436,284	42,983	479,267
64004	PUTNAM CO PROPERTY APPRAISER	474,020	268,162	675,218	71,283	44,816	237,830	302,131	656,061	(16,014)	0	(399,061)	0	(415,075)	48,274	65,468	113,743
64005	PUTNAM CO TAX COLLECTOR	669,787	342,629	765,211	80,784	50,790	269,529	243,176	644,277	(18,148)	0	(452,248)	0	(470,397)	54,708	54,774	109,482
64006	PUTNAM CO SHERIFF'S DEPT	11,713,866	3,464,534	7,049,742	744,244	467,915	2,483,115	0	3,695,274	(167,198)	0	(4,166,475)	(1,612,545)	(5,946,219)	504,016	(362,330)	141,686
64007	PUTNAM CO SCHOOL BOARD	28,160,159	10,214,656	21,116,413	2,229,268	1,401,567	7,437,786	449,844	11,518,464	(500,817)	0	(12,480,032)	(515,393)	(13,496,242)	1,509,702	7,371	1,517,073
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	168,033	108,733	264,308	27,903	17,543	93,097	129,375	267,918	(6,269)	0	(156,209)	0	(162,478)	18,897	28,566	47,462
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	16,256,911	6,113,768	12,707,496	1,341,535	843,439	4,475,932	677,240	7,338,147	(301,383)	0	(7,510,269)	(238,661)	(8,050,314)	908,513	112,467	1,020,980
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	38,317	64,509	160,823	10,674	16,978	56,646	122,725	207,024	(95,048)	0	(95,048)	0	(98,862)	11,498	27,459	38,957
64310	PUTNAM EDGE HIGH SCHOOL	0	0	88,451	9,338	5,871	31,155	89,876	136,240	(2,098)	0	(52,276)	0	(54,374)	6,324	16,958	23,281
64700	ST JOHNS RIVER STATE COLLEGE	6,140,569	2,779,836	5,850,366	617,625	388,308	2,060,661	1,161,922	4,228,517	(138,753)	0	(3,457,631)	(34,883)	(3,631,267)	418,288	263,633	681,900
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	2,183,878	1,036,507	2,078,640	219,443	137,966	732,154	505,409	1,594,972	(49,299)	0	(1,228,499)	(117,427)	(1,395,225)	148,611	95,381	243,992
65003	ST JOHNS CO BD OF CO COMMISSIONERS	39,194,298	13,517,170	29,307,551	3,094,010	1,945,240	10,322,931	703,905	16,066,087	(695,086)	0	(17,321,084)	(721,775)	(18,737,945)	2,095,321	(35,042)	2,060,279
65004	ST JOHNS CO PROPERTY APPRAISER	1,398,325	694,811	1,532,768	161,815	101,735	538,883	446,482	1,249,915	(36,353)	0	(905,882)	0	(942,235)	109,584	101,073	210,657
65005	ST JOHNS CO TAX COLLECTOR	1,328,733	565,061	1,213,642	128,125	80,554	427,478	198,953	835,110	(28,784)	0	(717,276)	0	(746,060)	86,768	45,490	132,258
65006	ST JOHNS CO SHERIFF'S DEPT	34,208,701	10,646,118	23,425,129	2,473,000	1,554,804	8,250,979	902,423	13,181,207	(555,573)	0	(13,844,508)	(2,847,665)	(17,247,746)	1,674,762	(491,979)	1,182,783
65007	ST JOHNS CO SCHOOL BOARD	67,111,642	24,773,804	54,551,392	5,759,012	3,620,759	19,214,511	4,041,428	32,635,710	(1,293,793)	0	(32,240,471)	0	(33,534,264)	3,900,111	845,918	4,746,029
65009	ANASTASIA MOSQUITO CONTROL DIST	405,699	190,559	383,278	40,463	25,439	135,001	90,053	290,956	(9,090)	0	(226,521)	(20,446)	(256,057)	27,402	17,085	44,487
65100	CITY OF ST AUGUSTINE BEACH	1,690,256	668,216	1,472,770	155,481	97,753	518,750	192,256	964,240	(34,930)	0	(870,423)	0	(905,353)	105,295	42,116	147,410
65101	TOWN OF HASTINGS	181,485	70,854	162,377	17,142	10,778	57,194	25,156	110,270	(3,851)	0	(95,967)	0	(99,818)	11,609	5,298	16,907
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	244,888	122,622	299,107	19,853	299,107	105,354	109,149	265,933	(7,094)	0	(176,776)	0	(183,870)	21,384	23,621	45,006
65300	ABLE SCHOOL INC	159,518	46,364	99,719	10,527	6,819	35,124	1,596	53,866	(2,365)	0	(58,935)	(19,595)	(80,895)	7,129	(4,256)	2,873
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	2,633,054	1,037,312	2,217,519	234,104	147,184	781,072	222,336	1,384,696	(52,993)	0	(1,310,578)	0	(1,363,171)	158,540	50,743	209,282
66003	ST LUCIE CO BD OF CO COMMISSIONERS	11,587,037	4,433,507	10,027,685	646,118	9,734,595	3,428,794	983,778	6,086,375	(230,875)	0	(5,753,252)	0	(5,984,127)	695,968	213,216	909,184
66004	ST LUCIE CO PROPERTY APPRAISER	1,295,145	600,931	1,373,475	144,998	91,162	483,776	376,202	1,096,138	(32,575)	0	(811,739)	0	(844,313)	98,196	82,970	181,166
66005	ST LUCIE CO TAX COLLECTOR	1,589,683	662,242	1,686,927	178,090	111,967	594,182	479,854	1,364,093	(40,009)	0	(996,992)	0	(1,037,001)	120,606	98,866	219,492
66006	ST LUCIE CO SHERIFF'S DEPT	29,943,841	10,484,582	22,737,900	2,400,449	1,509,191	8,008,918	551,939	12,470,150	(539,274)	0	(13,438,348)	(247,796)	(14,225,418)	1,625,629	46,447	1,672,076
66007	ST LUCIE CO SCHOOL BOARD	80,240,751	28,926,454	60,915,620	6,430,886	4,043,174	21,456,169	935,909	32,866,138	(1,444,733)	0	(36,001,799)	(324,590)	(37,771,123)	4,355,117	156,410	4,511,526
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	510,192	274,321	538,089	56,806	35,715	189,530	180,031	462,081	(12,762)	0	(318,016)	(43,313)	(374,092)	38,470	33,695	72,166
66100	NORTH ST LUCIE RIVER WATER CONTROL	47,480	14,971	31,590	3,335	2,097	11,127	16,559	0	(749)	0	(18,670)	(3,682)	(23,101)	2,258	(852)	1,407
66101	CHILDRENS SERVICES COUNCIL OF ST LU	229,454	99,778	205,540	21,699	13,642	72,397	35,530	143,268	(4,875)	0	(121,476)	(5,774)	(132,125)	14,695	7,173	21,868
66102	CITY OF PORT ST LUCIE	48,723	119,860	326,606	34,480	21,678	115,040	442,802	271,604	(7,746)	0	(193,028)	0	(200,774)	23,550	59,915	83,265
66700	INDIAN RIVER STATE COLLEGE	20,112,074	7,576,344	15,967,875	1,685,735	1,059,841	5,624,328	862,406	9,232,310	(378,709)	0	(9,437,189)	(71,797)	(9,887,695)	1,141,611	187,013	1,328,624
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	1,472,195	633,607	1,479,961	156,240	98,230	521,283	356,197	1,131,950	(35,100)	0	(874,673)	0	(909,773)	105,809	76,654	182,463
67003	SANTA ROSA CO BD OF CO COMMISSIONER	7,193,850	2,890,627	673,598	6,380,554	423,499	2,247,408	921,895	4,266,399	(151,327)	0	(3,770,978)	0	(3,922,305)	456,173	202,743	658,916
67004	SANTA ROSA CO PROPERTY APPRAISER	797,417	355,463	756,485	79,862	50,210	266,455	144,304	540,832	(17,942)	0	(447,091)	0	(465,032)	54,084	33,381	87,465
67005	SANTA ROSA CO TAX COLLECTOR	987,805	383,772	821,176	54,504	289,241	73,711	504,148	0	(19,478)	0	(485,324)	0	(504,800)	58,709	16,752	75,461
67006	SANTA ROSA CO SHERIFF'S DEPT	20,481,755	6,113,361	13,424,141	1,417,192	891,005	4,728,354	490,400	7,526,951	(318,380)	0	(7,933,814)	(2,207,166)	(10,459,361)	959,749	(420,766)	538,983
67007	SANTA ROSA CO SCHOOL BOARD	51,368,573	18,387,792	37,811,446	3,991,769	2,509,672	13,318,239	348,112	20,167,792	(896,772)	0	(22,348,979)	(1,132,028)	(24,375,780)	2,703,301	(132,634)	2,570,667
67100	CITY OF GULF BREEZE	605,306	185,269	334,599	35,324	22,208	117,855	0	175,387	(7,936)	0	(197,752)	(114,903)	(320,590)	23,922	(24,153)	(232)
67101	TOWN OF JAY	98,236	71,466	184,005	19,425	12,213	64,812	103,815	200,265	(4,364)	0	(108,749)	0	(113,113)	13,155	22,884	35,840
67102	AVALON FIRE RESCUE DISTRICT	78,498	22,458	46,147	4,872	3,063	16,254	0	24,189	(1,094)	0	(27,273)	(11,748)	(40,116)	3,299	(2,670)	629
68001	SARASOTA CO CLERK OF CIRCUIT COURT	4,078,007	1,816,247	4,109,953	433,889	272,791	1,447,639	983,497	3,137,817	(97,476)	0	(2,429,027)	0	(2,526,503)	293,838	216,801	510,739
68003	SARASOTA CO BD OF CO COMMISSIONERS	79,813,273	26,109,219	55,265,294	5,834,379	3,868,143	19,465,967	0	28,968,489	(1,310,725)	0	(32,862,395)	(4,203,441)	(38,176,580)	3,951,151	(977,281)	2,973,870
68004	SARASOTA CO PROPERTY APPRAISER	1,286,867	551,629	1,292,844	136,486	85,810	455,375	311,032	988,704	(30,862)	0	(764,085)	0	(794,747)	92,431	66,756	159,187
68005	SARASOTA CO TAX COLLECTOR	1,818,177	711,819	1,820,389	192,179	120,825	641,191	448,337	1,402,533	(43,174)	0	(1,075,870)	0	(1,119,044)	130,147	90,286	220,433
68006	SARASOTA CO SHERIFF'S DEPT	63,612,195	19,222,589	41,879,076	4,421,190	2,779,655	14,750,970	1,205,447	23,157,263	(993,244)	0	(24,750,993)	(6,401,085)	(32,145,322)	2,994,113	(1,261,182)	1,732,932
68007	SARASOTA CO SCHOOL BOARD	106,831,156	38,471,658	79,497,246	8,392,555	5,276,499	28,001,132	1,168,015	42,838,201	(1,885,433)	0	(46,983,744)	(1,975,589)	(50,844,766)	5,683,596	(101,121)	5,582,475
68026	WEST COAST INLAND NAVIGATION DIST	79,363	38,207	76,998	8,129	5,111	27,121	19,405	59,765	(1,826)	0	(45,507)	(3,945)	(51,278)	5,505	3,769	9,273
68100	CITY OF VENICE																

**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, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
		June 30, 2013	June 30, 2014	June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
69100	CITY OF ALTAMONTE SPRINGS	4,545,701	1,634,294	3,264,913	344,678	216,703	1,149,993	44,525	1,755,899	(77,434)	0	(1,929,599)	(197,898)	(2,204,932)	233,423	(26,985)	206,438
69101	CITY OF CASSELBERRY	2,198,637	728,685	1,411,284	148,990	93,672	497,093	0	739,755	(33,471)	0	(834,084)	(230,836)	(1,098,391)	100,899	(47,829)	53,069
69103	SANFORD AIRPORT AUTH	3,270,862	1,064,112	2,166,060	228,672	143,769	762,947	0	1,135,387	(51,372)	0	(1,280,166)	(271,319)	(1,602,857)	154,861	(59,237)	95,624
69104	CITY OF LONGWOOD	2,272,599	632,976	1,065,428	112,478	70,716	375,273	0	558,467	(25,269)	0	(629,680)	(611,178)	(1,266,126)	76,172	(129,894)	(53,722)
69105	CITY OF SANFORD	5,603,972	2,300,637	4,726,347	498,962	313,704	1,664,750	605,383	3,082,799	(12,095)	0	(2,793,323)	(146,241)	(3,051,659)	337,907	(113,194)	451,101
69107	S SEMINOLE & N ORANGE CO WASTEWATER	58,920	0	0	0	0	0	0	0	0	0	0	(40,215)	(40,215)	0	(9,352)	(9,352)
69110	FRED R WILSON MEMORIAL LAW LIBRARY	22,322	7,963	16,964	1,791	1,126	5,975	208	9,100	(402)	0	(10,026)	(10,428)	(10,428)	1,213	44	1,256
69307	SEMINOLE SCIENCE CHARTER SCHOOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69700	SEMINOLE STATE COLLEGE OF FLORIDA	15,739,112	6,174,870	12,172,830	1,285,090	807,952	4,287,608	1,148,322	7,528,971	(288,702)	0	(7,194,276)	(913,368)	(8,396,346)	870,287	94,718	965,005
70001	SUMTER CO CLERK OF CIRCUIT COURT	977,336	453,714	942,472	99,497	62,555	206,642	700,659	206,642	(557,011)	0	(557,011)	(18,296)	(597,660)	67,381	(44,604)	111,986
70003	SUMTER CO BD OF CO COMMISSIONERS	5,937,531	2,136,281	5,140,780	542,714	341,211	1,810,725	689,614	3,384,264	(121,924)	0	(3,038,257)	0	(3,160,181)	367,536	132,802	500,338
70004	SUMTER CO PROPERTY APPRAISER	513,275	285,783	66,144	41,586	220,686	221,909	550,325	0	(14,860)	0	(370,294)	0	(385,154)	44,794	50,645	95,440
70005	SUMTER CO TAX COLLECTOR	452,570	284,940	668,219	70,544	44,352	235,365	305,879	656,141	(15,848)	0	(394,925)	0	(410,773)	47,774	68,236	116,009
70006	SUMTER CO SHERIFFS DEPT	14,146,681	4,634,733	9,986,655	1,054,295	662,848	3,517,577	178,107	5,412,827	(236,853)	0	(5,902,223)	(730,609)	(6,869,685)	713,988	(136,304)	577,685
70007	SUMTER CO SCHOOL BOARD	13,867,310	5,156,175	10,728,501	1,132,612	712,087	3,778,875	464,209	6,087,783	(254,447)	0	(6,340,662)	(189,729)	(6,784,838)	767,026	72,158	839,184
70011	SUMTER CO SUPERVISOR OF ELECTIONS	397,955	117,081	301,769	31,858	20,029	106,291	54,786	212,965	(7,157)	0	(178,349)	(46,159)	(231,664)	21,575	(398)	21,177
70100	CITY OF BUSHNELL	245,407	111,919	100,005	6,638	6,000	35,224	48,021	100,441	(59,104)	0	(59,104)	(139,124)	(209,600)	7,150	(15,082)	(7,932)
70101	CITY OF WILDWOOD	2,718,087	977,072	2,162,813	228,329	143,553	761,803	122,284	1,255,969	(51,295)	0	(1,278,246)	0	(1,329,541)	154,629	24,228	178,857
70102	CITY OF WEBSTER	120,211	44,544	102,547	8,006	6,806	36,120	12,113	65,865	(2,432)	0	(60,606)	0	(63,038)	7,332	2,449	9,781
70103	CITY OF COLEMAN	130,213	32,174	39,425	4,162	2,617	13,886	0	20,665	(935)	0	(23,300)	(56,065)	(80,301)	2,819	(11,760)	(8,941)
70104	CITY OF CENTER HILL	109,694	29,896	77,900	8,224	5,170	27,439	14,849	55,682	(1,848)	0	(46,404)	(17,301)	(65,189)	5,569	(1,222)	4,348
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	6,059,812	2,179,453	4,881,911	515,385	324,029	1,719,544	333,387	2,892,345	(115,784)	0	(2,885,263)	0	(3,001,047)	349,029	65,575	414,604
71004	SUWANNEE CO PROPERTY APPRAISER	176,385	135,261	340,406	35,937	22,594	119,900	195,021	373,452	(8,073)	0	(201,184)	0	(209,257)	24,337	42,943	67,280
71005	SUWANNEE CO TAX COLLECTOR	287,325	161,016	39,686	24,951	39,686	149,579	346,624	0	(222,171)	0	(222,171)	0	(231,086)	26,876	33,223	60,099
71006	SUWANNEE CO SHERIFFS DEPT	3,563,344	1,214,886	2,649,771	279,737	175,874	933,323	79,207	1,468,141	(62,845)	0	(1,566,044)	(92,629)	(1,721,517)	189,443	(6,597)	182,846
71007	SUWANNEE CO SCHOOL BOARD	14,226,529	5,115,878	10,673,151	1,126,769	708,413	3,759,379	141,428	5,735,988	(253,135)	0	(6,307,949)	(159,291)	(6,720,375)	763,069	2,835	765,904
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	85,192	49,665	109,332	11,542	7,257	38,510	41,755	99,064	(2,593)	0	(64,616)	0	(67,210)	7,817	9,523	17,340
71100	LIVE OAK HOUSING AUTH	93,678	25,002	48,743	5,146	3,235	17,169	0	25,550	(1,156)	0	(28,808)	(20,045)	(50,008)	3,485	(4,475)	(990)
71101	CITY OF LIVE OAK	1,995,856	721,438	1,628,542	108,092	171,962	573,618	129,961	983,596	(38,624)	0	(962,486)	0	(1,001,110)	116,431	25,706	142,138
71102	SUWANNEE RIVER WATER MGMT DISTRICT	1,744,026	760,547	1,651,077	174,305	109,588	581,555	315,931	1,181,378	(39,159)	0	(975,805)	0	(1,014,963)	118,043	71,642	189,684
71103	SUWANNEE VALLEY TRANSIT AUTH	510,685	229,616	266,066	16,387	6,963	86,963	93,607	223,023	(145,918)	0	(145,918)	(243,036)	(394,809)	17,652	(20,887)	(6,435)
72001	TAYLOR CO CLERK OF CIRCUIT COURT	339,174	215,221	525,506	55,478	34,880	185,098	253,975	529,430	(12,463)	0	(310,580)	0	(323,043)	37,571	55,947	93,518
72003	TAYLOR CO BD OF CO COMMISSIONERS	1,542,338	628,390	1,380,753	145,767	91,645	486,339	208,691	932,443	(816,040)	0	(816,040)	0	(848,787)	98,716	46,281	144,997
72004	TAYLOR CO PROPERTY APPRAISER	227,673	146,823	374,255	39,510	24,841	131,823	191,804	387,977	(8,876)	0	(221,189)	0	(230,065)	26,757	41,777	68,534
72005	TAYLOR CO TAX COLLECTOR	228,591	180,176	447,708	47,265	29,716	157,695	258,297	492,973	(10,618)	0	(264,600)	0	(275,219)	32,009	57,114	89,122
72006	TAYLOR CO SHERIFFS DEPT	3,962,434	1,074,370	2,199,960	232,251	146,019	774,887	0	1,153,156	(52,176)	0	(1,300,200)	(711,210)	(2,063,587)	157,284	(162,081)	(4,796)
72007	TAYLOR CO SCHOOL BOARD	7,714,641	2,710,555	5,756,192	607,683	382,058	2,027,490	18,449	3,035,681	(136,519)	0	(3,401,973)	(45,858)	(3,584,350)	411,535	(7,184)	404,351
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	111,977	77,834	202,909	13,468	13,468	71,470	112,210	218,569	0	0	(119,922)	0	(124,734)	14,507	24,395	38,902
72100	CITY OF PERRY	635,129	327,771	689,660	72,808	45,775	242,917	61,178	422,678	(16,357)	0	(407,597)	(4,274)	(428,228)	49,307	13,421	62,728
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	9,222	6,511	15,028	1,587	997	5,293	7,509	15,386	(356)	0	(8,882)	0	(9,238)	1,074	1,691	2,765
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	34,738	14,398	32,549	3,436	2,160	11,465	6,119	23,180	(772)	0	(19,237)	0	(20,009)	2,327	1,331	3,658
72104	BIG BEND WATER AUTHORITY	68,847	23,886	45,805	4,836	3,040	16,134	0	24,010	(1,086)	0	(27,071)	(5,830)	(33,988)	3,275	(1,144)	2,131
73001	UNION CO CLERK OF COURTS	239,069	122,430	299,725	31,642	19,894	105,571	113,791	270,898	(7,109)	0	(177,141)	0	(184,249)	21,429	24,655	46,084
73003	UNION CO BD OF CO COMMISSIONERS	1,803,404	560,734	1,187,817	125,398	78,839	418,382	800	623,419	(28,171)	0	(702,013)	(151,095)	(881,279)	84,922	(34,988)	49,935
73004	UNION CO PROPERTY APPRAISER	72,731	80,415	213,974	14,202	51,579	75,368	149,659	261,819	0	0	(126,461)	0	(131,536)	15,298	32,854	48,152
73005	UNION CO TAX COLLECTOR	136,485	95,539	242,608	25,612	16,103	85,453	131,831	259,000	(5,754)	0	(143,384)	0	(148,138)	17,345	28,859	46,204
73006	UNION CO SHERIFFS DEPT	846,795	312,752	673,526	71,104	44,704	237,235	35,932	388,975	(15,974)	0	(398,061)	0	(414,035)	48,153	7,845	55,999
73007	UNION CO SCHOOL BOARD	5,137,146	1,876,889	3,842,063	405,608	255,011	1,353,281	108,002	2,121,902	(91,122)	0	(2,270,702)	(133,278)	(2,495,102)	274,685	(30)	274,655
73011	UNION CO SUPERVISOR OF ELECTIONS	40,279	57,393	196,445	20,739	13,039	69,193	159,184	262,155	(4,659)	0	(116,101)	0	(120,760)	14,045	33,678	47,723
73088	UNION CO HOUSING AUTH	65,693	24,895	49,207	5,195	3,266	17,332	3,101	28,894	(29,082)	0	(29,082)	(3,550)	(33,798)	3,518	51	3,569
73101	CITY OF LAKE BUTLER	227,181	64,896	149,703	15,804	9,936	52,730	12,522	90,992	(3,551)	0	(88,476)	(30,090)	(122,117)	10,703	(4,635)	6,068
73103	NEW RIVER LIBRARY COOPERATIVE	59,751	24,569	64,877	6,849	4,306	22,852	19,604	53,611	0	0	(38,343)	0	(38,882)	4,638	3,985	8,624
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	4,188,982	1,764,032	3,688,956	389,445	244,848	1,299,352	537,934	2,471,479	(87,491)	0	(2,180,213)	(46,094)	(2,313,798)	263,739	116,381	380,120
74003	VOLUSIA CO BD OF CO COMMISSIONERS	122,369,241	38,630,178	81,065,939	8,558,163	5,380,618	28,553,669	0	42,492,450	(1,922,637)	0	(47,910,859)	(9,868,348)	(59,701,844)	5,795,749	(2,263,257)	3,532,491
74007	VOLUSIA CO SCHOOL BOARD	132,204,754	45,999,875	97,714,400	10,315,747	6,485,632	34,417,718	341,639	51,560,737	(2,317,488)	0	(57,750,282)	(1,653,456)	(61,721,226)	6,986,018	(320,064)	6,665,953
74090	VOLUSIA CO LAW LIBRARY	107,670	43,022	86,495	9,131	5,741	30,466	9,357	54,695	(2,051)	0	(51,119)	(4,652)	(57,233)	6,184	1,298	7,482
74100	CITY OF LAKE HELEN	347,539	122,100	226,669	14,252	75,632	0	112,553	0	(126,905)	0	(126,905)	(46,538)	(178,535)	15,352	(8,872)	6,479
74101	CITY OF NEW SMYRNA BEACH	542,967	290,235	648,620	68,475	43,051	228,462	223,073	563,061	(15,383)	0	(383,342)	0	(398,725)	46,373	50,352	96,724
74102	CITY OF DAYTONA BEACH																



**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, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
		June 30, 2013	June 30, 2014	June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
74125	CITY OF DELTONA	3,011,546	1,239,732	2,801,727	295,779	185,960	986,846	512,006	1,980,592	(66,448)	0	(1,855,851)	0	(1,722,300)	200,307	111,166	311,473
74126	VOLUSIA CO METROPOLITAN PLANNING ORG	75,328	23,666	49,811	5,237	3,293	17,475	0	26,005	(1,177)	0	(29,321)	(6,336)	(36,834)	3,547	(1,452)	2,095
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	38,819	12,142	25,194	2,660	1,672	8,874	0	13,206	(598)	0	(14,890)	(3,632)	(19,119)	1,801	(822)	979
74700	DAYTONA STATE COLLEGE	19,478,026	7,480,814	14,676,734	1,549,429	974,144	5,169,552	1,111,209	8,804,333	(348,087)	0	(6,674,111)	(1,178,244)	(10,200,442)	1,049,302	36,110	1,085,412
75001	WAKULLA CO CLERK OF CIRCUIT COURT	471,274	269,414	601,608	63,512	39,931	211,903	228,928	544,273	(14,268)	0	(355,557)	0	(369,825)	43,011	51,844	94,856
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	2,638,310	1,056,816	2,462,250	259,941	163,428	867,273	463,026	1,753,667	(58,397)	0	(1,455,217)	0	(1,513,614)	176,037	97,646	273,683
75004	WAKULLA CO PROPERTY APPRAISER	272,585	159,960	328,720	34,703	21,818	115,784	121,984	294,290	(7,796)	0	(194,277)	(10,064)	(212,137)	23,502	26,470	49,971
75005	WAKULLA CO TAX COLLECTOR	264,966	159,366	375,695	39,662	24,936	132,330	164,987	361,915	(8,910)	0	(222,040)	0	(230,950)	26,860	36,660	63,520
75006	WAKULLA CO SHERIFF'S DEPT	6,127,440	1,926,078	4,032,469	425,709	267,649	1,420,347	0	2,113,705	(95,638)	0	(2,383,234)	(518,802)	(2,997,674)	288,298	(118,650)	169,648
75007	WAKULLA CO SCHOOL BOARD	10,329,499	3,965,098	8,277,504	873,859	549,406	2,915,566	585,260	4,924,091	(196,317)	0	(4,892,095)	(118,175)	(5,206,587)	591,794	113,810	705,604
75101	CITY OF SOPCHOPPY	188,310	80,074	170,552	18,005	11,320	60,073	26,727	116,126	(4,045)	0	(100,798)	0	(104,843)	12,193	6,169	18,363
75102	WILDERNESS COAST LIBRARIES	46,435	33,905	82,076	8,665	5,448	28,909	44,064	87,086	(1,947)	0	(48,508)	0	(50,454)	5,868	9,788	15,656
76001	WALTON CO CLERK OF CIRCUIT COURT	1,408,256	696,629	1,634,705	172,576	108,501	575,788	542,873	1,399,739	(38,770)	0	(966,129)	0	(1,004,899)	116,872	119,116	235,988
76003	WALTON CO BD OF CO COMMISSIONERS	14,456,280	4,651,693	9,019,457	952,188	598,652	3,176,903	0	4,727,742	(213,914)	0	(5,330,598)	(1,750,411)	(7,294,923)	644,839	(370,164)	274,676
76004	WALTON CO PROPERTY APPRAISER	614,046	277,134	729,097	76,971	48,393	256,808	259,283	641,455	(17,292)	0	(430,904)	0	(448,196)	52,126	53,948	106,075
76005	WALTON CO TAX COLLECTOR	694,494	382,865	914,373	96,531	60,690	322,067	368,810	848,098	(21,686)	0	(540,404)	0	(562,090)	65,372	81,138	146,511
76006	WALTON CO SHERIFF'S DEPT	13,043,782	4,161,798	10,367,200	1,094,469	688,106	3,651,615	1,582,070	7,016,260	(245,878)	0	(6,127,129)	(888,563)	(7,261,570)	741,195	91,861	833,057
76007	WALTON CO SCHOOL BOARD	19,468,488	6,896,031	14,123,061	1,490,977	937,395	4,974,533	0	7,402,905	(334,958)	0	(8,346,884)	(491,350)	(9,173,190)	1,009,718	(93,076)	916,642
76009	SO WALTON CO MOSQUITO CONTROL DIST	294,656	119,902	284,130	29,996	18,859	100,079	60,575	209,508	(6,739)	0	(167,924)	0	(174,663)	20,314	12,736	33,050
76011	WALTON CO SUPERVISOR OF ELECTIONS	70,927	97,138	251,266	26,526	16,677	88,503	185,015	316,721	(5,959)	0	(148,501)	0	(154,460)	17,964	40,992	58,956
76100	CITY OF DEFUNIAK SPRINGS	3,127,737	1,043,155	2,229,181	235,336	147,958	785,179	21,239	1,189,712	(52,869)	0	(1,317,470)	(128,010)	(1,496,350)	159,374	(25,297)	134,076
76101	DEFUNIAK SPRINGS HOUSING AUTH	62,035	37,766	89,208	9,418	5,921	31,422	39,794	86,555	(2,116)	0	(52,723)	0	(54,839)	6,378	8,842	15,219
76102	CITY OF FREEPORT	808,968	245,557	390,067	41,180	25,890	137,392	0	204,462	(9,251)	0	(230,534)	(211,134)	(450,919)	27,888	(43,316)	(15,428)
76300	WALTON ACADEMY	307,749	82,187	174,444	18,416	11,578	61,444	467	91,905	(4,137)	0	(103,098)	(51,783)	(159,019)	12,472	(11,955)	517
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	285,892	159,750	402,344	42,476	26,705	141,717	177,696	388,593	(9,542)	0	(237,790)	0	(247,332)	28,765	38,464	67,229
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	263,927	150,524	441,882	46,650	29,329	155,643	234,941	466,563	(10,480)	0	(261,157)	0	(271,637)	31,592	49,143	80,735
77003	WASHINGTON CO BD OF CO COMM	2,192,000	873,581	1,397,780	147,564	92,775	492,337	186,119	918,795	(33,151)	0	(826,103)	(458,794)	(1,318,048)	99,933	(43,282)	56,652
77004	WASHINGTON CO PROPERTY APPRAISER	184,275	104,377	266,616	28,147	17,696	93,910	121,616	261,369	(6,323)	0	(157,573)	0	(163,897)	19,062	26,247	45,309
77005	WASHINGTON CO TAX COLLECTOR	157,512	120,493	306,881	32,398	20,369	108,092	177,165	338,023	(7,278)	0	(181,370)	0	(188,648)	21,940	38,891	60,831
77006	WASHINGTON CO SHERIFF'S DEPT	3,041,355	864,234	2,204,961	232,779	146,351	776,648	381,490	1,537,268	(52,295)	0	(1,303,156)	(411,597)	(1,767,048)	157,642	(23,741)	133,901
77007	WASHINGTON CO SCHOOL BOARD	11,010,525	4,001,424	8,329,342	879,332	552,846	2,933,825	190,384	4,556,387	(197,547)	0	(4,922,733)	(143,638)	(5,263,918)	595,500	17,174	612,674
77100	CITY OF CHIPLEY	1,368,587	522,635	1,111,018	117,291	73,742	391,331	77,034	659,398	(26,350)	0	(656,624)	0	(682,974)	79,431	17,708	97,139
77101	CITY OF VERNON	83,128	22,335	31,516	3,327	2,092	11,101	0	16,520	(747)	0	(18,626)	(29,747)	(48,121)	2,253	(6,215)	(3,962)
77102	TOWN OF WAUSAU	25,976	21,267	19,487	2,057	1,293	6,864	23,224	33,438	(462)	0	(11,517)	(25,945)	(37,924)	1,393	506	1,899
<b>Totals</b>		<b>\$ 17,214,450,686</b>	<b>\$ 6,101,470,575</b>	<b>\$ 12,916,341,186</b>	<b>\$ 1,363,583,159</b>	<b>\$ 857,300,876</b>	<b>\$ 4,549,493,124</b>	<b>\$ 918,043,103</b>	<b>\$ 7,688,420,262</b>	<b>\$ (306,336,286)</b>	<b>\$ 0</b>	<b>\$ (7,633,699,256)</b>	<b>\$ (918,043,103)</b>	<b>\$ (8,858,078,645)</b>	<b>\$ 923,444,134</b>	<b>\$ 0</b>	<b>\$ 923,444,134</b>

**Retiree Health Insurance Subsidy (HIS) Program**  
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**Schedule of Employer Allocations**

As of and for the Fiscal Years Ended June 30, 2013, June 30, 2014, and June 30, 2015

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2013	Proportion at June 30, 2013	Employer Contribution for HIS Funding June 30, 2014	Proportion at June 30, 2014	Employer Contribution for HIS Funding June 30, 2015	Proportion at June 30, 2015
1000	STATE OF FLORIDA	\$ 50,838,268	15.519593965%	\$ 52,365,322	15.286183318%	\$ 57,891,424	15.144426318%
2135	JAC- FLORIDA CLERKS OF COURTS OPERATIONS CORP	5,562	0.001697915%	627	0.000182959%	0	0.000000000%
4910	UNIVERSITY OF FLORIDA	4,517,396	1.379043013%	4,834,988	1.411401743%	5,578,364	1.459302939%
4915	FLORIDA POLYTECHNIC UNIVERSITY	3,089	0.000943115%	32,698	0.009545059%	70,668	0.018486835%
4920	FLORIDA STATE UNIVERSITY	2,044,821	0.624230268%	2,195,911	0.641017835%	2,498,290	0.653553877%
4930	FLORIDA A & M UNIVERSITY	723,858	0.220974771%	768,256	0.224264902%	858,565	0.224601105%
4940	UNIVERSITY OF CENTRAL FLORIDA	1,360,606	0.415357381%	1,475,630	0.430757459%	1,795,341	0.469662225%
4950	UNIVERSITY OF SOUTH FLORIDA	2,170,667	0.662647783%	2,291,312	0.668866670%	2,701,889	0.706815530%
4955	NEW COLLEGE	68,091	0.020786550%	78,222	0.022834094%	94,060	0.024606111%
4960	FLORIDA ATLANTIC UNIVERSITY	750,701	0.229169248%	761,008	0.222149140%	857,452	0.224309818%
4970	UNIVERSITY OF WEST FLORIDA	371,889	0.113527947%	406,345	0.118618004%	492,502	0.128838678%
4980	FLORIDA INTERNATIONAL UNIVERSITY	1,368,768	0.417849098%	1,539,022	0.449262551%	1,806,322	0.472534740%
4990	UNIVERSITY OF NORTH FLORIDA	496,377	0.151530964%	527,316	0.153930987%	648,180	0.169564152%
4995	FLORIDA GULF COAST UNIVERSITY	360,091	0.109926339%	398,501	0.116328119%	482,908	0.126328980%
11001	ALACHUA CO CLERK OF CIRCUIT COURT	65,039	0.019854660%	70,007	0.020436151%	76,912	0.020120117%
11003	ALACHUA CO BD OF CO COMMISSIONERS	432,014	0.131882430%	446,480	0.130333945%	505,384	0.132208634%
11004	ALACHUA CO PROPERTY APPRAISER	29,149	0.008898526%	30,191	0.008813042%	33,957	0.008883166%
11005	ALACHUA CO TAX COLLECTOR	33,088	0.010101007%	38,436	0.011220008%	42,253	0.011053276%
11006	ALACHUA CO SHERIFF'S OFFICE	423,763	0.129363708%	449,325	0.131164383%	513,678	0.134378540%
11007	ALACHUA CO SCHOOL BOARD	1,543,022	0.471044120%	1,653,434	0.482660875%	1,807,768	0.472913056%
11100	CITY OF ALACHUA	55,079	0.016814320%	58,246	0.017002958%	65,265	0.017073473%
11101	CITY OF HIGH SPRINGS	17,858	0.005451701%	19,623	0.005728286%	21,248	0.005558412%
11102	CITY OF NEWBERRY	27,475	0.008387336%	27,201	0.007940330%	30,350	0.007939591%
11103	CITY OF GAINESVILLE	2,591	0.000790850%	2,742	0.000800330%	2,906	0.000760253%
11104	ALACHUA COUNTY LIBRARY DISTRICT	39,885	0.012175787%	47,066	0.013739301%	54,782	0.014331015%
11300	CARING & SHARING LEARNING SCHOOL	7,926	0.002419507%	8,020	0.002341009%	9,275	0.002426353%
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	2,511	0.000766584%	2,526	0.000737425%	2,576	0.000673872%
11302	SIATECH GAINESVILLE	6,260	0.001910910%	4,975	0.001452277%	5,115	0.001338110%
11304	SWEETWATER BRANCH ACADEMY	3,042	0.000928708%	175	0.000051161%	0	0.000000000%
11305	MICANOPY MIDDLE SCHOOL INC	2,321	0.000708596%	2,064	0.000602522%	2,142	0.000560406%
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	4,343	0.001325727%	314	0.000091637%	0	0.000000000%
11307	ALACHUA MYCROSCHOOL OF INTEGRATED ACADEMICS & TECH	4,864	0.001484805%	7,428	0.002168400%	9,720	0.002542726%
11700	SANTA FE COLLEGE	363,397	0.110935455%	382,792	0.111742332%	418,766	0.109549292%
12001	BAKER CO CLERK OF CIRCUIT COURT	6,326	0.001931076%	5,506	0.001607363%	5,704	0.001492114%
12003	BAKER CO BD OF CO COMMISSIONERS	34,063	0.010398688%	30,337	0.008855809%	34,133	0.008929333%
12004	BAKER CO PROPERTY APPRAISER	3,831	0.001169420%	3,937	0.001149184%	4,458	0.001166095%
12005	BAKER CO TAX COLLECTOR	4,473	0.001365368%	4,518	0.001318863%	5,092	0.001332033%
12006	BAKER CO SHERIFF'S DEPT	67,796	0.020696264%	67,100	0.019587549%	77,147	0.020181669%
12007	BAKER CO SCHOOL BOARD	269,865	0.082382720%	284,064	0.082922229%	309,544	0.080976849%

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12011	BAKER CO SUPERVISOR OF ELECTIONS	1,891	0.000577378%	1,799	0.000525217%	2,250	0.000588708%
12100	CITY OF MACCLENNY	18,875	0.005761911%	16,399	0.004787158%	20,099	0.005257998%
12102	NEW RIVER SOLID WASTE ASSOCIATION	10,479	0.003198824%	10,968	0.003201840%	12,208	0.003193632%
12103	MACCLENNY HOUSING AUTHORITY	970	0.000296096%	259	0.000075641%	0	0.000000000%
12104	TOWN OF GLEN ST MARY	810	0.000247144%	773	0.000225564%	884	0.000231161%
13001	BAY CO CLERK OF CIRCUIT COURT	43,496	0.013278102%	45,775	0.013362357%	51,885	0.013573117%
13003	BAY CO BD OF CO COMMISSIONERS	238,592	0.072836011%	271,138	0.079149016%	322,016	0.084239544%
13004	BAY CO PROPERTY APPRAISER	19,305	0.005893327%	20,373	0.005947073%	22,560	0.005901750%
13005	BAY CO TAX COLLECTOR	19,295	0.005890186%	20,063	0.005856609%	22,775	0.005957952%
13006	BAY CO SHERIFF'S DEPT	231,513	0.070674909%	245,257	0.071594104%	265,398	0.069428340%
13007	BAY CO SCHOOL BOARD	1,300,277	0.396940621%	1,378,723	0.402468985%	1,544,440	0.404026266%
13009	BEACH MOSQUITO CONTROL DIST	5,503	0.001679934%	5,285	0.001542862%	5,860	0.001532872%
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	5,680	0.001733910%	6,057	0.001768195%	6,696	0.001751724%
13100	CITY OF PANAMA CITY	31,919	0.009743990%	31,796	0.009281744%	27,345	0.007153432%
13101	PANAMA CITY PORT AUTH	3,982	0.001215506%	4,025	0.001174924%	3,713	0.000971372%
13102	CITY OF SPRINGFIELD	23,467	0.007164012%	26,907	0.007854606%	28,610	0.007484495%
13103	CITY OF PARKER	11,885	0.003628051%	12,825	0.003743844%	13,737	0.003593475%
13105	CITY OF MEXICO BEACH	13,210	0.004032625%	13,834	0.004038301%	16,594	0.004341030%
13107	CITY OF CALLAWAY	30,769	0.009392964%	28,391	0.008287707%	30,993	0.008107753%
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	3,755	0.001146162%	3,443	0.001005127%	3,592	0.000939685%
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	35,484	0.010832347%	39,798	0.011617637%	46,347	0.012124347%
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	12,917	0.003943359%	12,876	0.003758704%	14,109	0.003690875%
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	23,306	0.007114725%	26,667	0.007784408%	38,807	0.010151874%
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	7,459	0.002277020%	9,080	0.002650631%	14,008	0.003664524%
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	9,452	0.002885557%	13,436	0.003922294%	16,669	0.004360703%
13308	UNIVERSITY ACADEMY INC.	4,245	0.001296005%	6,988	0.002039799%	14,176	0.003708381%
13309	RISING LEADER ACADEMY, INC.	0	0.000000000%	1,796	0.000524368%	4,987	0.001304581%
13700	GULF COAST STATE COLLEGE	188,427	0.057521773%	198,768	0.058023289%	216,844	0.056726536%
14001	BRADFORD CO CLERK OF CIRCUIT COURT	10,940	0.003339749%	10,845	0.003165906%	11,970	0.003131471%
14003	BRADFORD CO BD OF CO COMMISSIONERS	38,821	0.011851133%	42,656	0.012451924%	48,807	0.012767939%
14004	BRADFORD CO PROPERTY APPRAISER	3,870	0.001181443%	4,051	0.001182609%	4,502	0.001177637%
14005	BRADFORD CO TAX COLLECTOR	5,221	0.001593785%	5,111	0.001492093%	5,564	0.001455448%
14006	BRADFORD CO SHERIFF'S DEPT	35,044	0.010697894%	36,982	0.010795442%	43,104	0.011275934%
14007	BRADFORD CO SCHOOL BOARD	197,139	0.060181348%	207,950	0.060703629%	216,171	0.056550537%
15001	BREVARD CO CLERK OF CIRCUIT CT	119,386	0.036445426%	150,231	0.043854522%	158,159	0.041374570%
15003	BREVARD CO BD OF CO COMMISSIONERS	1,066,658	0.325622650%	1,108,802	0.323675143%	1,186,313	0.310340110%
15004	BREVARD CO PROPERTY APPRAISER	60,405	0.018440031%	58,943	0.017206221%	64,908	0.016979935%
15005	BREVARD CO TAX COLLECTOR	60,073	0.018338655%	64,590	0.018854839%	73,352	0.019188921%
15006	BREVARD CO SHERIFF'S OFFICE	630,785	0.192562014%	650,831	0.189986743%	755,108	0.197536572%

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15007	BREVARD CO SCHOOL BOARD	3,857,683	1.177649683%	3,860,244	1.126860263%	4,312,398	1.128125564%
15033	CANAVERAL PORT AUTH	6,138	0.001873864%	6,456	0.001884682%	6,912	0.001808180%
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	10,299	0.003144111%	9,771	0.002852324%	11,540	0.003018867%
15100	CITY OF MELBOURNE	288,050	0.087934175%	304,729	0.088954715%	336,100	0.087923955%
15101	CITY OF INDIAN HARBOUR BEACH	17,439	0.005323805%	17,032	0.004971806%	20,884	0.005463236%
15102	TITUSVILLE-COCOA AIRPORT AUTH	7,496	0.002288243%	8,260	0.002411299%	9,752	0.002551241%
15103	TOWN OF MALABAR	4,736	0.001445846%	5,454	0.001592082%	6,940	0.001815594%
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	139	0.000042389%	98	0.000028648%	81	0.000021216%
15105	SEBASTIAN INLET TAX DISTRICT	2,846	0.000868887%	3,022	0.000882248%	3,399	0.000889306%
15110	TOWN OF MELBOURNE BEACH	2,858	0.000872537%	2,950	0.000861064%	3,969	0.001038277%
15111	CITY OF WEST MELBOURNE	26,742	0.008163775%	28,471	0.008310950%	32,970	0.008624909%
15112	CITY OF PALM BAY	271	0.000082614%	277	0.000080777%	302	0.000079108%
15113	CITY OF COCOA	117,903	0.035992562%	129,789	0.037887347%	146,519	0.038329347%
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	4,796	0.001464124%	5,347	0.001561006%	6,396	0.001673069%
15700	EASTERN FLORIDA STATE COLLEGE	475,002	0.145005705%	491,922	0.143599139%	532,045	0.139183202%
16003	BROWARD CO BD OF CO COMMISSIONERS	3,310,284	1.010543062%	3,423,793	0.999453857%	3,804,674	0.995304624%
16004	BROWARD CO PROPERTY APPRAISER	133,488	0.040750454%	139,527	0.040729927%	155,201	0.040600748%
16006	BROWARD CO SHERIFF'S DEPT	4,188,540	1.278651642%	4,425,268	1.291798680%	5,001,273	1.308335531%
16007	BROWARD CO SCHOOL BOARD	13,275,416	4.052637445%	13,941,187	4.069631022%	15,458,386	4.043921690%
16011	BROWARD CO SUPERVISOR OF ELECTIONS	38,890	0.011872028%	36,970	0.010792208%	42,745	0.011182093%
16018	HILLSBORO INLET DISTRICT	4,040	0.001233220%	4,266	0.001245183%	4,641	0.001214203%
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	7,955	0.002428342%	8,486	0.002477172%	9,508	0.002487298%
16054	OLD PLANTATION WATER CONTROL DIST	3,591	0.001096231%	3,689	0.001076856%	3,839	0.001004169%
16080	BROWARD CO CLERK OF CIRCUIT COURT	337,978	0.103175754%	340,713	0.099459071%	375,263	0.098169071%
16100	TOWN OF HILLSBORO BEACH	20,550	0.006273482%	20,819	0.006077272%	23,499	0.006147330%
16101	TOWN OF LAUDERDALE BY THE SEA	19,262	0.005880076%	20,519	0.005989789%	22,893	0.005988766%
16102	CITY OF MARGATE	399,812	0.122052058%	389,493	0.113698628%	425,184	0.111228388%
16103	BROWARD CO HOUSING AUTH	56,419	0.017223163%	55,847	0.016302399%	60,959	0.015946875%
16104	CITY OF LAUDERDALE LAKES	7,186	0.002193823%	7,166	0.002091962%	8,351	0.002184697%
16107	SOUTH FL REG PLANNING COUNCIL	12,137	0.003705071%	11,054	0.003226962%	12,653	0.003310081%
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	70,490	0.021518900%	75,251	0.021966958%	94,705	0.024774982%
16110	S BROWARD DRAINAGE DIST	11,145	0.003402323%	11,897	0.003473020%	13,369	0.003497353%
16112	NORTH BROWARD HOSPITAL DIST	19,592	0.005980990%	19,240	0.005616359%	20,421	0.005342142%
16113	MEMORIAL HEALTHCARE DIST	453	0.000138341%	522	0.000152522%	548	0.000143268%
16114	CITY OF DEERFIELD BEACH	1,640	0.000500621%	1,677	0.000489558%	1,920	0.000502187%
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	38,759	0.011832107%	41,501	0.012114771%	50,512	0.013213923%
16116	CITY OF COCONUT CREEK	203,983	0.062270569%	214,428	0.062594577%	250,917	0.065640098%
16117	CITY OF HOLLYWOOD	2,091	0.000638253%	2,138	0.000623967%	2,336	0.000611052%
16118	CITY OF WESTON	619	0.000189017%	611	0.000178382%	668	0.000174697%

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16119	CITY OF MIRAMAR	2,038	0.000622291%	1,727	0.000504019%	1,810	0.000473523%
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	1,872	0.000571520%	3,860	0.001126727%	2,620	0.000685310%
16121	CITY OF NORTH LAUDERDALE	30,269	0.009240463%	31,827	0.009290828%	35,690	0.009336494%
16122	CITY OF POMPANO BEACH	349	0.000106592%	364	0.000106393%	888	0.000232429%
16123	CITY OF WEST PARK	7,785	0.002376656%	8,988	0.002623697%	10,662	0.002789096%
16124	CITY OF DANIA BEACH	44,997	0.013736523%	51,116	0.014921450%	61,162	0.015999951%
16125	CITY OF WILTON MANORS	62,881	0.019195974%	62,118	0.018133219%	72,947	0.019083075%
16126	TOWN OF PEMBROKE PARK	20,198	0.006165913%	21,038	0.006141383%	24,642	0.006446399%
16127	CITY OF OAKLAND PARK	31,082	0.009488401%	40,174	0.011727468%	48,864	0.012782764%
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	12,287	0.003750986%	13,591	0.003967425%	15,701	0.004107306%
16129	CITY OF COOPER CITY	14,299	0.004364979%	18,931	0.005526173%	25,687	0.006719761%
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	0	0.000000000%	0	0.000000000%	0	0.000000000%
16300	CENTRAL CHARTER SCHOOL	32,587	0.009947867%	44,950	0.013121406%	52,245	0.013667431%
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	16,355	0.004992759%	18,221	0.005319098%	20,005	0.005233433%
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	27,407	0.008366564%	27,182	0.007934707%	29,456	0.007705802%
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	84,829	0.025895949%	78,824	0.023009714%	80,824	0.021143721%
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	50,118	0.015299734%	50,505	0.014743185%	53,515	0.013999520%
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	56,938	0.017381780%	59,924	0.017492768%	69,196	0.018101749%
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	4,434	0.001353724%	5,476	0.001598480%	8,740	0.002286370%
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	4,364	0.001332158%	1,654	0.000482829%	5,336	0.001395992%
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	4,921	0.001502243%	7,394	0.002158496%	13,849	0.003622947%
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	5,502	0.001679646%	7,689	0.002244560%	1,700	0.000444799%
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	3,895	0.001189029%	4,454	0.001300259%	1,165	0.000304649%
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	655	0.000199976%	747	0.000218179%	822	0.000214978%
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	3,855	0.001176823%	5,132	0.001498022%	1,815	0.000474755%
16700	BROWARD COLLEGE	792,935	0.242062413%	850,748	0.248345447%	1,026,581	0.268554023%
17001	CALHOUN CO CLERK OF CIRCUIT COURT	5,639	0.001721291%	5,804	0.001694195%	6,233	0.001630517%
17003	CALHOUN CO BD OF CO COMMISSIONERS	19,348	0.005906380%	17,491	0.005105845%	19,779	0.005174275%
17004	CALHOUN CO PROPERTY APPRAISER	2,620	0.000799791%	2,865	0.000836432%	3,335	0.000872514%
17005	CALHOUN CO TAX COLLECTOR	2,591	0.000790869%	2,721	0.000794311%	2,877	0.000752742%
17006	CALHOUN CO SHERIFF'S DEPT	13,060	0.003986973%	13,395	0.003910270%	14,368	0.003758585%
17007	CALHOUN CO SCHOOL BOARD	136,061	0.041535737%	141,583	0.041330116%	152,724	0.039952656%
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	1,516	0.000462710%	1,546	0.000451315%	1,678	0.000439086%
17039	APALACHEE REGIONAL PLANNING COUNCIL	7,666	0.002340357%	6,140	0.001792457%	6,114	0.001599507%
17100	CITY OF BLOUNTSTOWN	18,040	0.005507072%	18,371	0.005362830%	20,297	0.005309604%
17101	TOWN OF ALTHA	1,109	0.000338643%	1,182	0.000345085%	1,298	0.000339683%
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	54,669	0.016689149%	54,230	0.015830556%	61,633	0.016123107%
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	614,108	0.187471064%	630,543	0.184064363%	705,825	0.184644172%
18004	CHARLOTTE CO PROPERTY APPRAISER	33,565	0.010246460%	32,499	0.009486844%	35,451	0.009274031%

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**Retiree Health Insurance Subsidy (HIS) Program  
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18005	CHARLOTTE CO TAX COLLECTOR	30,171	0.009210487%	31,888	0.009308529%	37,368	0.009775438%
18006	CHARLOTTE CO SHERIFF'S DEPT	332,594	0.101532379%	342,166	0.099883197%	393,452	0.102927160%
18007	CHARLOTTE CO SCHOOL BOARD	935,628	0.285622663%	998,874	0.291585519%	1,106,784	0.289535232%
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	13,507	0.004123413%	16,017	0.004675691%	21,078	0.005513890%
18102	CITY OF PUNTA GORDA	0	0.000000000%	0	0.000000000%	2,034	0.000532090%
19001	CITRUS CO CLERK OF CIRCUIT COURT	38,546	0.011767142%	41,208	0.012029310%	47,007	0.012297076%
19003	CITRUS CO BD OF CO COMMISSIONERS	211,469	0.064555962%	211,104	0.061624313%	238,445	0.062377348%
19004	CITRUS CO PROPERTY APPRAISER	24,812	0.007574424%	24,704	0.007211493%	25,328	0.006625878%
19005	CITRUS CO TAX COLLECTOR	22,593	0.006896989%	23,169	0.006763230%	27,110	0.007091891%
19006	CITRUS CO SHERIFF'S DEPT	214,669	0.065532840%	219,918	0.064197340%	244,359	0.063924310%
19007	CITRUS CO SCHOOL BOARD	960,988	0.293364428%	965,783	0.281925709%	1,037,669	0.271454731%
19009	CITRUS CO MOSQUITO CONTROL DIST	10,800	0.003297046%	10,966	0.003201027%	11,159	0.002919119%
19016	CITRUS COUNTY HOSPITAL BOARD	1,086	0.000331452%	364	0.000106289%	865	0.000226219%
19100	CITY OF INVERNESS	14,909	0.004551431%	14,870	0.004340684%	17,605	0.004605352%
19101	HOMOSASSA SPECIAL WATER DIST	5,063	0.001545662%	5,300	0.001547117%	6,191	0.001619668%
19102	CITY OF CRYSTAL RIVER	8,862	0.002705230%	8,767	0.002559239%	11,575	0.003027934%
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	0	0.000000000%	0	0.000000000%	0	0.000000000%
20001	CLAY CO CLERK OF CIRCUIT COURT	35,041	0.010696967%	35,896	0.010478589%	41,558	0.010871552%
20003	CLAY CO BD OF CO COMMISSIONERS	253,480	0.077380735%	259,145	0.075648016%	293,198	0.076700788%
20004	CLAY CO PROPERTY APPRAISER	17,290	0.005278113%	17,748	0.005181026%	20,363	0.005326875%
20005	CLAY CO TAX COLLECTOR	25,909	0.007909325%	26,530	0.007744382%	30,052	0.007861511%
20006	CLAY CO SHERIFF'S DEPT	277,348	0.084667080%	292,843	0.085484973%	328,223	0.085863176%
20007	CLAY CO SCHOOL BOARD	2,077,946	0.634342458%	2,142,039	0.625291587%	2,351,792	0.615229877%
20011	CLAY COUNTY SUPV OF ELECTIONS	6,473	0.001975971%	6,027	0.001759411%	7,181	0.001878587%
20100	CITY OF GREEN COVE SPRINGS	26,918	0.008217378%	26,095	0.007617400%	29,252	0.007652351%
20105	CLAY CO UTILITY AUTH	1,377	0.000420436%	939	0.000274167%	741	0.000193953%
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	50,911	0.015541691%	52,926	0.015449744%	53,905	0.014101453%
21001	COLLIER CO CLERK OF CIRCUIT COURT	97,541	0.029776671%	106,355	0.031046614%	114,669	0.029997561%
21003	COLLIER CO BD OF CO COMMISSIONERS	974,630	0.297528974%	1,021,845	0.298291243%	1,193,566	0.312237595%
21004	COLLIER CO PROPERTY APPRAISER	30,749	0.009386864%	35,101	0.010246580%	42,592	0.011142019%
21005	COLLIER CO TAX COLLECTOR	62,144	0.018971049%	64,265	0.018759965%	74,695	0.019540235%
21006	COLLIER CO SHERIFF'S OFFICE	842,675	0.257246710%	887,182	0.258981007%	1,016,981	0.266042768%
21007	COLLIER CO SCHOOL BOARD	2,827,736	0.863233755%	2,996,859	0.874825796%	3,331,272	0.871462424%
21009	COLLIER MOSQUITO CONTROL DIST	18,560	0.005665887%	19,271	0.005625335%	20,338	0.005320494%
21011	COLLIER CO SUPERVISOR OF ELECTIONS	13,146	0.004013134%	13,909	0.004060346%	15,378	0.004023016%
21100	NORTH COLLIER FIRE CONTROL & RESCUE	49,540	0.015123345%	48,961	0.014292448%	67,281	0.017600695%
21101	CITY OF MARCO ISLAND	10,809	0.003299738%	9,931	0.002898891%	10,439	0.002730819%
21102	EAST NAPLES FIRE CONTROL & RESCUE DIST	18,390	0.005613943%	17,111	0.004994886%	9,486	0.002481574%
21103	GOLDEN GATE FIRE CONTROL & RESCUE D	46,775	0.014279239%	49,302	0.014391921%	29,822	0.007801482%



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21104	BIG CORKSCREW ISLAND FIRE & RESCUE	21,762	0.006643456%	23,475	0.006852592%	13,525	0.003538089%
21105	IMMOKALEE FIRE CONTROL DISTRICT	11,870	0.003623722%	13,824	0.004035317%	16,026	0.004192423%
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	1,861	0.000568155%	1,996	0.000582757%	1,759	0.000460283%
21107	GREATER NAPLES FIRE RESCUE DISTRICT	0	0.000000000%	0	0.000000000%	40,397	0.010567994%
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	20,974	0.006402790%	22,894	0.006682994%	24,515	0.006413228%
21305	MARCO ISLAND ACADEMY	5,752	0.001755788%	8,715	0.002544141%	11,358	0.002971361%
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	15,686	0.004788413%	16,110	0.004702690%	17,395	0.004550625%
22003	COLUMBIA CO BD OF CO COMMISSIONERS	100,052	0.030543199%	107,438	0.031362712%	124,542	0.032580218%
22004	COLUMBIA CO PROPERTY APPRAISER	9,256	0.002825699%	9,654	0.002818212%	10,701	0.002799468%
22005	COLUMBIA CO TAX COLLECTOR	10,483	0.003200244%	11,213	0.003273269%	12,515	0.003273978%
22006	COLUMBIA CO SHERIFF'S OFFICE	74,852	0.022850454%	74,531	0.021756781%	87,979	0.023015420%
22007	COLUMBIA CO SCHOOL BOARD	541,417	0.165280456%	539,617	0.157521978%	596,235	0.155975293%
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	3,120	0.000952450%	3,569	0.001041830%	3,735	0.000977039%
22016	LAKE SHORE HOSPITAL AUTHORITY	2,019	0.000616436%	2,157	0.000629540%	2,114	0.000553034%
22101	CITY OF LAKE CITY	37,404	0.011418544%	45,176	0.013187655%	57,779	0.015115116%
22311	SHINING STAR ACADEMY OF THE ARTS	9,465	0.002889533%	10,532	0.003074362%	1,720	0.000449838%
22700	FLORIDA GATEWAY COLLEGE	104,121	0.031785278%	110,428	0.032235466%	121,041	0.031664488%
23003	MIAMI-DADE COUNTY	20,312,740	6.200948530%	20,981,155	6.124698084%	23,515,955	6.151785866%
23007	MIAMI-DADE CO SCHOOL BOARD	19,265,890	5.881372403%	19,970,694	5.829730100%	21,315,546	5.576157828%
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	2,056,315	0.627739227%	1,941,649	0.566794873%	1,948,323	0.509682361%
23101	VILLAGE OF EL PORTAL	5,908	0.001803521%	5,982	0.001746313%	7,387	0.001932480%
23102	CITY OF OPA LOCKA	87,548	0.026726198%	98,633	0.028792316%	118,108	0.030896999%
23104	VILLAGE OF BISCAYNE PARK	13,554	0.004137725%	14,433	0.004213250%	15,765	0.004124158%
23105	CITY OF WEST MIAMI	32,787	0.010008985%	35,042	0.010229261%	39,586	0.010355828%
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	20,600	0.006288516%	20,532	0.005993517%	21,231	0.005553965%
23108	CITY OF SUNNY ISLES BEACH	116,401	0.035534264%	130,971	0.038232292%	154,342	0.040376046%
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	49,333	0.015059943%	48,328	0.014107649%	54,606	0.014284997%
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	4,989	0.001522927%	5,101	0.001489086%	5,574	0.001458276%
23117	CITY OF NORTH MIAMI	2,443	0.000745685%	1,183	0.000345321%	1,257	0.000328793%
23118	CITY OF NORTH MIAMI BEACH	243	0.000074303%	249	0.000072688%	278	0.000072633%
23119	TOWN OF MIAMI LAKES	34,263	0.010459486%	32,657	0.009533181%	36,121	0.009449186%
23120	CITY OF MIAMI GARDENS	369,537	0.112810085%	388,489	0.113405416%	415,338	0.108652693%
23121	THE CHILDREN'S TRUST	64,064	0.019557188%	64,148	0.018725739%	70,173	0.018357421%
23122	CITY OF NORTH BAY VILLAGE	37,314	0.011391028%	39,483	0.011525625%	47,877	0.012524760%
23123	TOWN OF CUTLER BAY	21,338	0.006513937%	25,029	0.007306252%	28,567	0.007473142%
23124	CITY OF DORAL	67,305	0.020546482%	75,170	0.021943101%	98,991	0.025896141%
23125	CITY OF FLORIDA CITY	51,264	0.015649687%	52,774	0.015405493%	58,914	0.015411836%
23126	VILLAGE OF PINECREST	38,919	0.011881059%	41,535	0.012124598%	46,498	0.012163872%
23127	CITY OF CORAL GABLES	950	0.000290120%	1,089	0.000317792%	1,285	0.000336230%

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23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	8,525	0.002602520%	9,768	0.002851499%	9,097	0.002379861%
23300	SIATECH MIAMI-DADE	13,048	0.003983267%	1,926	0.000562257%	0	0.000000000%
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	20,261	0.006185187%	22,232	0.006489714%	23,911	0.006255125%
23700	MIAMI DADE COLLEGE	1,791,902	0.547020762%	1,924,998	0.561934377%	2,211,506	0.578531220%
24001	DESOTO CO CLERK OF CIRCUIT COURT	5,657	0.001726848%	6,113	0.001784446%	6,984	0.001826950%
24003	DESOTO CO BD OF CO COMMISSIONERS	81,091	0.024754851%	83,314	0.024320628%	91,324	0.023890393%
24004	DESOTO CO PROPERTY APPRAISER	5,304	0.001619255%	5,926	0.001729801%	6,821	0.001784432%
24005	DESOTO CO TAX COLLECTOR	4,736	0.001445712%	5,000	0.001459687%	5,649	0.001477651%
24006	DESOTO CO SHERIFF'S DEPT	52,287	0.015961810%	53,797	0.015704079%	62,015	0.016223044%
24007	DESOTO CO SCHOOL BOARD	275,670	0.084154714%	295,738	0.086330210%	334,609	0.087533775%
24011	DESOTO CO SUPERVISOR OF ELECTIONS	1,618	0.000493898%	1,715	0.000500625%	1,863	0.000487401%
24062	JOSHUA WATER CONTROL DIST	2,262	0.000690380%	2,392	0.000698371%	2,695	0.000705136%
25001	DIXIE CO CLERK OF CIRCUIT COURT	5,506	0.001680809%	5,542	0.001617698%	5,967	0.001561028%
25003	DIXIE CO BD OF CO COMMISSIONERS	34,647	0.010576773%	40,256	0.011751168%	44,698	0.011693043%
25004	DIXIE CO PROPERTY APPRAISER	4,883	0.001490511%	5,255	0.001534055%	5,796	0.001516169%
25005	DIXIE CO TAX COLLECTOR	3,281	0.001001628%	3,469	0.001012725%	3,740	0.000978475%
25006	DIXIE CO SHERIFF'S DEPT	27,344	0.008347359%	28,787	0.008403445%	32,317	0.008454065%
25007	DIXIE CO SCHOOL BOARD	100,793	0.030769327%	106,206	0.031003163%	119,032	0.031138935%
25011	DIXIE CO SUPERVISOR OF ELECTIONS	1,381	0.000421716%	1,513	0.000441756%	1,933	0.000505682%
25100	TOWN OF CROSS CITY	6,509	0.001986946%	6,551	0.001912191%	6,922	0.001810712%
25103	SUWANNEE WATER AND SEWER DISTRICT	1,589	0.000484967%	1,758	0.000513303%	2,781	0.000727399%
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	1,411	0.000430676%	1,481	0.000432366%	1,571	0.000410933%
25363	KINDER CUB SCHOOL, INC.	1,924	0.000587267%	2,890	0.000843548%	3,256	0.000851808%
26003	CITY OF JACKSONVILLE	31,083	0.009488792%	32,427	0.009465940%	35,209	0.009210677%
26007	DUVAL CO SCHOOL BOARD	6,111,312	1.865623783%	6,475,207	1.890205288%	6,849,314	1.791784134%
26039	NORTHEAST FL REGIONAL COUNCIL	11,052	0.003373954%	10,517	0.003070042%	9,137	0.002390364%
26102	JACKSONVILLE PORT AUTHORITY	119,725	0.036548886%	127,226	0.037138984%	142,661	0.037320286%
26103	JACKSONVILLE AVIATION AUTHORITY	164,063	0.050084279%	174,303	0.050881399%	201,560	0.052728150%
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	1,783	0.000544391%	1,845	0.000538512%	2,207	0.000577363%
26300	SIATECH JACKSONVILLE	5,426	0.001656316%	5,425	0.001583556%	4,621	0.001208788%
26301	RIVER CITY SCIENCE ACADEMY	25,092	0.007659898%	28,700	0.008377840%	34,130	0.008928305%
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	11,409	0.003482807%	14,424	0.004210456%	17,033	0.004455902%
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	3,778	0.001153415%	6,665	0.001945478%	8,326	0.002178167%
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	0	0.000000000%	6,187	0.001806102%	8,730	0.002283647%
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	766,575	0.234015258%	783,075	0.228590620%	840,576	0.219895113%
26902	JACKSONVILLE TRANSPORTATION AUTH	115,448	0.035243289%	129,795	0.037888901%	154,086	0.040309048%
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	449,646	0.137265181%	633,553	0.184943203%	807,342	0.211201003%
27004	ESCAMBIA CO PROPERTY APPRAISER	36,074	0.011012541%	36,154	0.010553933%	40,980	0.010720407%
27005	ESCAMBIA CO TAX COLLECTOR	45,431	0.013868895%	44,906	0.013108796%	50,275	0.013151950%

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27006	ESCAMBIA CO SHERIFF'S DEPT	515,876	0.157483362%	377,612	0.110230409%	361,775	0.094640509%
27007	ESCAMBIA CO SCHOOL BOARD	2,152,802	0.657194019%	2,279,194	0.665329064%	2,584,196	0.676027064%
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	84,744	0.025870277%	78,441	0.022898096%	86,763	0.022697335%
27039	WEST FL REGIONAL PLANNING COUNCIL	13,342	0.004073011%	13,260	0.003870756%	13,637	0.003567431%
27041	SANTA ROSA ISLAND AUTH	18,213	0.005560067%	18,727	0.005466575%	20,995	0.005492321%
27059	EMERALD COAST UTILITIES AUTHORITY	270,087	0.082450523%	295,816	0.086353010%	343,324	0.089813731%
27060	ESCAMBIA CO HOUSING FINANCE AUTH	3,915	0.001195051%	4,624	0.001349721%	4,764	0.001246330%
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	1,354	0.000413210%	1,371	0.000400353%	1,468	0.000384082%
27100	CITY OF PENSACOLA	103,814	0.031691754%	128,225	0.037430675%	154,936	0.040531215%
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	4,559	0.001391774%	5,184	0.001513305%	6,103	0.001596626%
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	4,774	0.001457419%	5,821	0.001699159%	6,461	0.001690167%
27700	PENSACOLA STATE COLLEGE	301,748	0.092115890%	305,138	0.089074080%	320,590	0.083866520%
28001	FLAGLER CO CLERK OF CIRCUIT COURT	22,313	0.006811503%	24,679	0.007204232%	28,694	0.007506428%
28003	FLAGLER CO BD OF CO COMMISSIONERS	148,079	0.045204519%	154,201	0.045013403%	175,252	0.045846050%
28004	FLAGLER CO PROPERTY APPRAISER	15,330	0.004679852%	15,244	0.004449951%	16,626	0.004349336%
28005	FLAGLER CO TAX COLLECTOR	13,964	0.004262995%	15,040	0.004390443%	16,997	0.004446374%
28006	FLAGLER CO SHERIFF'S DEPT	139,252	0.042509929%	138,327	0.040379488%	153,604	0.040182836%
28007	FLAGLER CO SCHOOL BOARD	728,816	0.222488454%	764,086	0.223047535%	831,939	0.217635719%
28009	EAST FLAGLER MOSQUITO CONTROL DIST	5,897	0.001800162%	5,635	0.001645061%	6,630	0.001734493%
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	2,917	0.000890480%	3,033	0.000885518%	3,680	0.000962747%
28088	FLAGLER CO HOUSING AUTH	4,277	0.001305706%	4,732	0.001381418%	4,826	0.001262474%
28100	CITY OF PALM COAST	13,884	0.004238382%	14,825	0.004327487%	16,511	0.004319202%
28101	CITY OF BUNNELL	24,132	0.007366894%	27,639	0.008068319%	26,633	0.006967227%
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	7,646	0.002334146%	8,307	0.002424916%	9,182	0.002402081%
29003	FRANKLIN CO BD OF CO COMM	22,188	0.006773490%	21,860	0.006381189%	25,062	0.006556206%
29004	FRANKLIN CO PROPERTY APPRAISER	4,658	0.001421883%	4,432	0.001293825%	4,627	0.001210405%
29005	FRANKLIN CO TAX COLLECTOR	3,588	0.001095189%	3,782	0.001104081%	4,030	0.001054321%
29006	FRANKLIN CO SHERIFF'S DEPT	31,848	0.009722378%	33,170	0.009682842%	36,348	0.009508734%
29007	FRANKLIN CO SCHOOL BOARD	59,609	0.018197119%	63,694	0.018593058%	65,474	0.017128061%
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	1,698	0.000518292%	1,726	0.000503859%	2,015	0.000527149%
29100	CITY OF APALACHICOLA	14,297	0.004364554%	15,019	0.004384379%	16,840	0.004405389%
29101	CITY OF CARRABELLE	8,809	0.002689243%	9,548	0.002787310%	10,196	0.002667368%
29102	EASTPOINT WATER AND SEWER DIST	2,819	0.000860557%	3,053	0.000891302%	3,601	0.000942047%
29104	APALACHICOLA HOUSING AUTHORITY	250	0.000076232%	973	0.000283998%	1,131	0.000295800%
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	16,335	0.004986603%	17,264	0.005039610%	19,104	0.004997676%
30003	GADSDEN CO BD OF CO COMMISSIONERS	69,872	0.021330110%	74,154	0.021646538%	85,044	0.022247426%
30005	GADSDEN CO TAX COLLECTOR	5,769	0.001761265%	5,638	0.001645922%	6,242	0.001632845%
30006	GADSDEN CO SHERIFF'S DEPT	43,280	0.013212175%	44,018	0.012849371%	48,627	0.012720796%
30007	GADSDEN CO SCHOOL BOARD	358,819	0.109538012%	348,668	0.101781025%	367,013	0.096010715%

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30100	TOWN OF HAVANA	12,805	0.003908986%	13,516	0.003945497%	14,703	0.003846425%
30101	CITY OF CHATTAHOOCHEE	16,744	0.005111393%	16,521	0.004822834%	17,795	0.004655236%
30102	NORTHWEST FL WATER MANAGEMENT DIST	59,272	0.018094190%	61,105	0.017837497%	67,860	0.017752284%
30103	TOWN OF GREENSBORO	664	0.000202693%	1,034	0.000301724%	1,191	0.000311595%
30104	CITY OF GRETNA	6,727	0.002053580%	7,245	0.002114795%	8,117	0.002123299%
30105	CITY OF MIDWAY	4,230	0.001291292%	5,998	0.001750775%	6,271	0.001640369%
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	6,813	0.002079955%	6,893	0.002012259%	8,227	0.002152297%
31003	GILCHRIST CO BD OF CO COMMISSIONERS	31,898	0.009737633%	32,709	0.009548296%	35,380	0.009255473%
31004	GILCHRIST CO PROPERTY APPRAISER	3,687	0.001125635%	3,845	0.001122368%	4,278	0.001119117%
31005	GILCHRIST CO TAX COLLECTOR	3,508	0.001070882%	3,669	0.001071106%	4,050	0.001059540%
31006	GILCHRIST CO SHERIFF'S DEPT	21,231	0.006481202%	23,465	0.006849824%	26,209	0.006856311%
31007	GILCHRIST CO SCHOOL BOARD	147,286	0.044962497%	153,414	0.044783769%	176,969	0.046295226%
31011	GILCHRIST CO SUPERVISOR OF ELECTION	1,492	0.000455574%	1,534	0.000447815%	1,773	0.000463760%
31100	CITY OF TRENTON	5,975	0.001824115%	5,301	0.001547543%	6,700	0.001752671%
32001	GLADES CO CLERK OF THE CIRCUIT COUR	5,836	0.001781540%	5,727	0.001671925%	6,528	0.001707807%
32003	GLADES CO BD OF CO COMMISSIONERS	24,098	0.007356474%	23,889	0.006973440%	27,548	0.007206608%
32004	GLADES CO PROPERTY APPRAISER	3,736	0.001140567%	3,814	0.001113328%	4,305	0.001126261%
32005	GLADES COUNTY TAX COLLECTOR	2,870	0.000876038%	2,878	0.000840095%	3,137	0.000820586%
32006	GLADES CO SHERIFF'S DEPT	71,350	0.021781280%	59,649	0.017412314%	59,211	0.015489589%
32007	GLADES CO SCHOOL BOARD	74,600	0.022773496%	76,875	0.022440877%	88,035	0.023030059%
32100	CITY OF MOORE HAVEN	8,942	0.002729769%	9,136	0.002666834%	10,092	0.002639949%
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	322	0.000098228%	333	0.000097227%	278	0.000072662%
32300	PEMAYETV EMAHAKV, INC	35,733	0.010908358%	37,909	0.011066277%	44,828	0.011727143%
33001	GULF CO CLERK OF CIRCUIT COURT	7,209	0.002200809%	7,628	0.002226811%	8,820	0.002307275%
33003	GULF CO BD OF CO COMMISSIONERS	41,703	0.012730923%	43,733	0.012766227%	50,581	0.013231914%
33004	GULF CO PROPERTY APPRAISER	3,109	0.000949020%	3,288	0.000959712%	3,661	0.000957693%
33005	GULF CO TAX COLLECTOR	3,215	0.000981408%	3,571	0.001042360%	4,002	0.001046954%
33006	GULF COUNTY SHERIFF'S DEPT	16,697	0.005097149%	17,301	0.005050285%	19,829	0.005187224%
33007	GULF CO SCHOOL BOARD	115,272	0.035189503%	115,898	0.033832342%	125,868	0.032927110%
33011	GULF CO SUPERVISOR OF ELECTIONS	1,320	0.000403010%	1,261	0.000368208%	1,706	0.000446406%
33100	CITY OF PORT ST JOE	24,035	0.007337191%	25,472	0.007435733%	27,880	0.007293375%
33103	PORT ST JOE PORT AUTHORITY	382	0.000116491%	0	0.000000011%	0	0.000000000%
34001	HAMILTON CO CLERK OF CIRCUIT COURT	6,369	0.001944278%	6,606	0.001928504%	7,023	0.001837189%
34003	HAMILTON CO BD OF CO COMMISSIONERS	26,836	0.008192256%	27,507	0.008029639%	30,982	0.008104873%
34004	HAMILTON CO PROPERTY APPRAISER	3,503	0.001069443%	3,677	0.001073414%	4,049	0.001059137%
34005	HAMILTON CO TAX COLLECTOR	2,562	0.000782247%	2,704	0.000789383%	2,984	0.000780564%
34006	HAMILTON CO SHERIFF'S DEPT	27,804	0.008487713%	30,382	0.008868795%	34,531	0.009033273%
34007	HAMILTON CO SCHOOL BOARD	114,007	0.034803415%	106,221	0.031007513%	123,068	0.032194770%
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	1,234	0.000376716%	1,241	0.000362233%	1,417	0.000370677%

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34100	CITY OF JASPER	13,132	0.004008882%	14,307	0.004176297%	15,887	0.004155958%
35001	HARDEE CO CLERK OF CIRCUIT COURT	10,081	0.003077347%	9,534	0.002783091%	10,989	0.002874616%
35003	HARDEE CO BD OF CO COMMISSIONERS	75,306	0.022988869%	79,830	0.023303646%	90,385	0.023644875%
35004	HARDEE CO PROPERTY APPRAISER	3,853	0.001176078%	4,404	0.001285602%	4,386	0.001147461%
35005	HARDEE CO TAX COLLECTOR	3,962	0.001209341%	4,314	0.001259192%	4,860	0.001271308%
35006	HARDEE CO SHERIFF'S DEPT	47,157	0.014395687%	49,395	0.014419240%	56,025	0.014656292%
35007	HARDEE CO SCHOOL BOARD	285,803	0.087248289%	297,013	0.086702459%	333,088	0.087136111%
35011	HARDEE CO SUPERVISOR OF ELECTIONS	1,485	0.000453193%	1,475	0.000430518%	1,628	0.000425920%
36003	HENDRY CO BD OF CO COMMISSIONERS	72,822	0.022230550%	71,886	0.020984407%	81,059	0.021205118%
36004	HENDRY CO PROPERTY APPRAISER	7,918	0.002417070%	7,887	0.002302214%	9,302	0.002433371%
36005	HENDRY CO TAX COLLECTOR	8,486	0.002590628%	9,182	0.002680362%	9,619	0.002516254%
36006	HENDRY CO SHERIFF'S DEPT	67,278	0.020538354%	68,525	0.020003302%	78,425	0.020516086%
36007	HENDRY CO SCHOOL BOARD	366,136	0.111771811%	393,752	0.114941864%	436,734	0.114249769%
36011	HENDRY CO SUPERVISOR OF ELECTIONS	2,051	0.000626155%	2,148	0.000626951%	2,574	0.000673245%
36016	HENDRY REGIONAL MEDICAL CENTER	5,271	0.001609114%	5,666	0.001654062%	6,093	0.001593940%
36100	CITY OF LABELLE	15,409	0.004703926%	15,698	0.004582470%	16,889	0.004418111%
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	1,216	0.000371363%	1,132	0.000330534%	1,274	0.000333172%
36102	BARRON WATER CONTROL DISTRICT	3,012	0.000919420%	3,227	0.000941927%	3,592	0.000939732%
36103	CITY OF CLEWISTON	9,888	0.003018506%	9,900	0.002889907%	10,979	0.002872070%
36104	CENTRAL CO WATER CONTROL DIST	4,530	0.001382840%	4,584	0.001338129%	5,198	0.001359789%
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	43,650	0.013325217%	45,590	0.013308321%	48,356	0.012649965%
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	369,892	0.112918413%	390,132	0.113885228%	460,520	0.120472338%
37004	HERNANDO COUNTY PROPERTY APPRAISER	20,054	0.006122066%	20,175	0.005889346%	22,472	0.005878682%
37005	HERNANDO CO TAX COLLECTOR	16,198	0.004944884%	16,234	0.004738885%	18,362	0.004803595%
37006	HERNANDO CO SHERIFF'S DEPT	257,265	0.078536259%	260,158	0.075943718%	298,829	0.078173748%
37007	HERNANDO CO SCHOOL BOARD	1,217,239	0.371591305%	1,285,163	0.375157423%	1,427,780	0.373508028%
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	3,711	0.001132830%	2,814	0.000821562%	4,206	0.001100396%
37056	SW FL WATER MANAGEMENT DIST	376,598	0.114965639%	376,956	0.110038842%	417,387	0.109188576%
37100	CITY OF BROOKSVILLE	28,993	0.008850837%	28,722	0.008384457%	31,180	0.008156699%
37101	HERNANDO CO HOUSING AUTH	2,410	0.000735569%	2,559	0.000746885%	2,856	0.000747196%
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	37,571	0.011469427%	40,061	0.011694294%	45,361	0.011866560%
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	148,886	0.045450863%	152,712	0.044578916%	166,462	0.043546668%
38004	HIGHLANDS CO PROPERTY APPRAISER	15,348	0.004685270%	15,963	0.004659693%	18,193	0.004759251%
38005	HIGHLANDS CO TAX COLLECTOR	14,117	0.004309478%	16,803	0.004904924%	19,686	0.005149787%
38006	HIGHLANDS CO SHERIFF'S DEPT	177,155	0.054080655%	181,067	0.052856127%	194,872	0.050978629%
38007	HIGHLANDS CO SCHOOL BOARD	656,341	0.200363755%	705,260	0.205875517%	772,498	0.202085952%
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	2,846	0.000868704%	2,997	0.000874930%	3,566	0.000932820%
38100	CITY OF AVON PARK	2,805	0.000856191%	1,806	0.000527251%	4,505	0.001178455%
38101	TOWN OF LAKE PLACID	12,986	0.003964313%	14,267	0.004164840%	16,134	0.004220684%

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38102	CITY OF SEBRING	34,436	0.010512270%	35,400	0.010333895%	39,010	0.010205143%
38103	SEBRING AIRPORT AUTH	3,852	0.001175765%	3,900	0.001138596%	4,417	0.001155592%
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	1,319	0.000402607%	940	0.000274501%	662	0.000173203%
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	0	0.000000000%	525	0.000153128%	1,775	0.000464380%
38700	SOUTH FLORIDA STATE COLLEGE	141,661	0.043245473%	147,470	0.043048678%	162,363	0.042474145%
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	336,623	0.102762054%	361,860	0.105632174%	393,031	0.102817013%
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	2,715,797	0.829061838%	2,890,346	0.843733101%	3,283,282	0.858908192%
39004	HILLSBOROUGH CO PROPERTY APPRAISER	77,553	0.023674883%	79,199	0.023119329%	91,261	0.023873901%
39005	HILLSBOROUGH CO TAX COLLECTOR	144,546	0.044125989%	152,769	0.044595531%	173,075	0.045276386%
39006	HILLSBOROUGH CO SHERIFF'S DEPT	2,265,589	0.691625150%	2,286,193	0.667372422%	2,502,011	0.654527389%
39007	HILLSBOROUGH CO SCHOOL BOARD	11,259,354	3.437186477%	12,269,731	3.581709108%	14,293,769	3.739257446%
39037	HILLSBOROUGH CO AVIATION AUTH	362,282	0.110595218%	402,143	0.117391378%	464,621	0.121545164%
39038	TAMPA PORT AUTH	95,556	0.029170620%	114,771	0.033503258%	127,126	0.033256133%
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	16,351	0.004991401%	17,992	0.005252037%	20,245	0.005296215%
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	354,919	0.108347420%	383,212	0.111865048%	442,393	0.115730222%
39100	CITY OF TEMPLE TERRACE	15,415	0.004705858%	15,748	0.004597189%	17,531	0.004586189%
39102	TAMPA SPORTS AUTH	32,243	0.009843096%	35,818	0.010455694%	39,062	0.010218718%
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	5,064	0.001545801%	5,341	0.001559042%	5,654	0.001479186%
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	30,289	0.009246373%	23,241	0.006784316%	26,406	0.006907870%
39109	TAMPA BAY ESTUARY PROGRAM	5,103	0.001557818%	5,039	0.001470875%	5,363	0.001403032%
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	19,346	0.005905958%	19,364	0.005652560%	16,566	0.004333658%
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	36,552	0.011158368%	38,646	0.011281269%	40,753	0.010660886%
39700	HILLSBOROUGH COMMUNITY COLLEGE	540,265	0.164928903%	561,309	0.163854048%	655,264	0.171417391%
40001	HOLMES CO CLERK OF CIRCUIT COURT	5,535	0.001689675%	6,068	0.001771410%	7,260	0.001899107%
40003	HOLMES CO BD OF CO COMMISSIONERS	27,511	0.008398317%	28,334	0.008271072%	31,746	0.008304828%
40004	HOLMES CO PROPERTY APPRAISER	2,974	0.000908014%	3,187	0.000930234%	3,480	0.000910268%
40005	HOLMES CO TAX COLLECTOR	2,769	0.000845445%	2,870	0.000837767%	3,508	0.000917566%
40006	HOLMES CO SHERIFF'S DEPT	16,328	0.004984405%	15,989	0.004667532%	18,994	0.004968804%
40007	HOLMES CO SCHOOL BOARD	182,020	0.055565903%	199,074	0.058112640%	213,650	0.055891073%
40103	HOLMES COUNTY HOUSING AUTHORITY	810	0.000247349%	798	0.000232912%	812	0.000212291%
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	39,035	0.011916492%	40,395	0.011791759%	44,239	0.011573013%
41003	INDIAN RIVER CO BD OF CO COMMISSION	408,054	0.124568078%	414,538	0.121009485%	466,576	0.122056651%
41004	INDIAN RIVER CO PROPERTY APPRAISER	21,058	0.006428352%	22,403	0.006539748%	25,284	0.006614195%
41005	INDIAN RIVER CO TAX COLLECTOR	17,008	0.005192050%	18,514	0.005404489%	21,302	0.005572714%
41006	INDIAN RIVER CO SHERIFF'S DEPT	253,901	0.077509249%	247,885	0.072361261%	289,774	0.075805125%
41007	INDIAN RIVER CO SCHOOL BOARD	921,668	0.281361277%	1,006,379	0.293776221%	1,097,325	0.287060779%
41009	INDIAN RIVER MOSQUITO CONTROL DIST	15,674	0.004784859%	15,865	0.004631113%	18,197	0.004760381%
41011	INDIAN RIVER CO SUPERVISOR ELECTION	4,986	0.001522062%	5,197	0.001517106%	5,934	0.001552455%
41018	FELLSMERE WATER CONTROL DIST	1,768	0.000539807%	1,980	0.000577992%	2,180	0.000570182%



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41050	INDIAN RIVER FARMS WATER CONTROL DI	4,365	0.001332614%	4,747	0.001385670%	5,707	0.001493030%
41065	ST JOHNS WATER CONTROL DIST	5,248	0.001602124%	6,159	0.001797940%	5,050	0.001321043%
42001	JACKSON CO CLERK OF CIRCUIT COURT	13,181	0.004023864%	13,789	0.004025301%	15,465	0.004045560%
42003	JACKSON CO BD OF CO COMMISSIONERS	82,050	0.025047864%	85,185	0.024866606%	93,975	0.024583817%
42004	JACKSON CO PROPERTY APPRAISER	6,435	0.001964320%	6,599	0.001926414%	7,498	0.001961376%
42005	JACKSON CO TAX COLLECTOR	8,170	0.002494111%	8,493	0.002479093%	9,700	0.002537397%
42006	JACKSON CO SHERIFF'S DEPT	31,492	0.009613687%	33,264	0.009710149%	37,234	0.009740528%
42007	JACKSON CO SCHOOL BOARD	406,539	0.124105706%	411,233	0.120044774%	446,858	0.116898278%
42016	JACKSON HOSPITAL	45,887	0.014008117%	42,722	0.012471030%	43,267	0.011318711%
42088	NW FL REGIONAL HOUSING AUTH	8,752	0.002671663%	9,779	0.002854539%	10,873	0.002844267%
42100	TOWN OF SNEADS	8,403	0.002565245%	8,553	0.002496623%	9,889	0.002587002%
42101	CITY OF GRACEVILLE	12,476	0.003808543%	12,599	0.003677694%	14,158	0.003703649%
42102	TOWN OF GRAND RIDGE	2,707	0.000826411%	2,891	0.000844008%	3,225	0.000843667%
42103	TOWN OF ALFORD	898	0.000274124%	837	0.000244428%	838	0.000219172%
42104	CITY OF MARIANNA	22,761	0.006948251%	22,884	0.006680153%	24,881	0.006508812%
42105	MARIANNA HEALTH & REHABILITATION CENTER	64,041	0.019549931%	66,200	0.019324853%	76,053	0.019895397%
42700	CHIPOLA COLLEGE	89,593	0.027350474%	93,879	0.027404478%	106,679	0.027907297%
43001	JEFFERSON CO CLERK OF CIRCUIT CT	33,802	0.010318942%	32,511	0.009490316%	35,425	0.009267253%
43004	JEFFERSON CO PROPERTY APPRAISER	3,006	0.000917717%	3,386	0.000988439%	3,798	0.000993512%
43005	JEFFERSON CO TAX COLLECTOR	2,464	0.000752300%	2,698	0.000787523%	3,336	0.000872637%
43006	JEFFERSON CO SHERIFF'S DEPT	22,283	0.006802445%	23,914	0.006980918%	28,080	0.007345682%
43007	JEFFERSON CO SCHOOL BOARD	72,627	0.022171123%	74,576	0.021769779%	73,008	0.019099022%
43011	JEFFERSON CO SUPERVISOR OF ELECTION	1,272	0.000388286%	1,307	0.000381631%	1,557	0.000407356%
43100	CITY OF MONTICELLO	9,188	0.002804922%	9,745	0.002844560%	10,584	0.002768871%
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	16,970	0.005180498%	16,618	0.004850999%	18,028	0.004716108%
44004	LAFAYETTE CO PROPERTY APPRAISER	1,830	0.000558774%	1,921	0.000560852%	2,020	0.000528378%
44005	LAFAYETTE CO TAX COLLECTOR	1,818	0.000554885%	1,951	0.000569664%	2,300	0.000601647%
44006	LAFAYETTE CO SHERIFF'S DEPT	10,127	0.003091392%	10,934	0.003191651%	12,057	0.003154227%
44007	LAFAYETTE CO SCHOOL BOARD	68,772	0.020994245%	71,203	0.020785185%	79,512	0.020800302%
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	1,168	0.000356571%	1,222	0.000356680%	1,271	0.000332513%
44100	TOWN OF MAYO	2,076	0.000633756%	2,111	0.000616175%	2,360	0.000617325%
45001	LAKE CO CLERK OF COURTS	90,867	0.027739269%	95,603	0.027908012%	105,150	0.027507373%
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	376,806	0.115029058%	380,500	0.111073508%	420,219	0.109929458%
45004	LAKE CO PROPERTY APPRAISER	16,365	0.004995879%	18,998	0.005545800%	22,171	0.005800047%
45005	LAKE CO TAX COLLECTOR	27,999	0.008547335%	31,262	0.009125808%	38,538	0.010081493%
45006	LAKE CO SHERIFF'S DEPT	383,401	0.117042159%	376,403	0.109877426%	418,522	0.109485671%
45007	LAKE CO SCHOOL BOARD	2,115,206	0.645717158%	2,210,529	0.645284941%	2,495,945	0.652940591%
45011	LAKE CO SUPERVISOR OF ELECTIONS	8,453	0.002580459%	7,795	0.002275591%	9,449	0.002471952%
45023	LAKE COUNTY WATER AUTHORITY	7,815	0.002385699%	8,170	0.002384907%	9,068	0.002372120%

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

As of and for the Fiscal Years Ended June 30, 2013, June 30, 2014, and June 30, 2015

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45100	CITY OF EUSTIS	12,866	0.003927673%	11,232	0.003278805%	10,243	0.002679658%
45101	CITY OF UMATILLA	10,847	0.003311246%	11,028	0.003219249%	11,987	0.003135805%
45103	TOWN OF ASTATULA	3,488	0.001064937%	3,362	0.000981547%	3,587	0.000938246%
45104	CITY OF MINNEOLA	18,824	0.005746566%	19,805	0.005781368%	22,350	0.005846795%
45105	CITY OF TAVARES	52,327	0.015974022%	52,807	0.015415086%	60,386	0.015796996%
45106	TOWN OF MONTVERDE	2,386	0.000728461%	2,505	0.000731375%	2,893	0.000756714%
45113	CITY OF FRUITLAND PARK	0	0.000000000%	0	0.000000000%	4,571	0.001195718%
45700	LAKE SUMTER STATE COLLEGE	111,542	0.034050966%	122,570	0.035779918%	141,098	0.036911297%
46001	LEE CO CLERK OF CIRCUIT COURT	162,607	0.049639816%	171,750	0.050136182%	191,981	0.050222389%
46003	LEE CO BD OF CO COMMISSIONERS	1,519,814	0.463959332%	1,558,597	0.454976738%	1,744,006	0.456232936%
46004	LEE CO PROPERTY APPRAISER	67,421	0.020581903%	68,282	0.019932449%	72,167	0.018878870%
46005	LEE CO TAX COLLECTOR	99,230	0.030292246%	104,119	0.030393752%	114,561	0.029969222%
46006	LEE CO SHERIFF'S DEPT	800,220	0.244286152%	851,236	0.248487774%	951,624	0.248945388%
46007	LEE CO SCHOOL BOARD	4,542,874	1.386820766%	4,746,541	1.385582848%	5,355,153	1.400910797%
46009	LEE CO MOSQUITO CONTROL DIST	55,314	0.016885934%	59,233	0.017290953%	67,965	0.017779645%
46011	LEE CO SUPERVISOR OF ELECTIONS	18,083	0.005520162%	21,080	0.006153665%	23,055	0.006031087%
46046	LEE CO HYACINTH CONTROL DIST	9,765	0.002981041%	10,446	0.003049315%	9,581	0.002506266%
46099	FT MYERS BEACH MOSQUITO CONTROL	1,324	0.000404093%	1,382	0.000403379%	1,557	0.000407241%
46100	SANIBEL FIRE CONTROL DIST	24,369	0.007439283%	25,771	0.007522868%	29,151	0.007625838%
46101	SW FL REGIONAL PLANNING COUNCIL	10,628	0.003244563%	11,374	0.003320369%	9,305	0.002434154%
46102	NORTH FORT MYERS FIRE CONTROL DIST	38,995	0.011904286%	39,312	0.011475692%	44,323	0.011594878%
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	72,014	0.021984060%	71,660	0.020918630%	78,534	0.020544475%
46104	TICE FIRE & RESCUE DIST	23,606	0.007206246%	21,662	0.006323322%	22,817	0.005968829%
46105	FT MYERS BEACH LIBRARY DIST	4,144	0.001264910%	4,631	0.001351839%	4,950	0.001294912%
46106	FT MYERS BEACH FIRE CONTROL DIST	44,236	0.013504227%	47,155	0.013765248%	52,686	0.013782727%
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	90,391	0.027593950%	92,486	0.026998081%	106,176	0.027775691%
46108	EAST CO WATER CONTROL DIST	16,288	0.004972298%	16,685	0.004870627%	19,721	0.005158911%
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	85,835	0.026203143%	86,516	0.025255238%	89,843	0.023502871%
46110	CAPTIVA FIRE CONTROL DIST	7,403	0.002259917%	7,809	0.002279482%	9,253	0.002420540%
46111	FT MYERS SHORES FIRE DEPT	13,388	0.004086876%	15,158	0.004424885%	17,549	0.004590919%
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	20,460	0.006245960%	19,174	0.005597192%	20,617	0.005393546%
46113	ALVA FIRE AND RESCUE SERVICE DIST	4,727	0.001443166%	4,952	0.001445669%	5,527	0.001445926%
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	6,103	0.001863199%	6,496	0.001896339%	8,266	0.002162437%
46116	CITY OF BONITA SPRINGS	32,406	0.009892615%	35,799	0.010450253%	39,584	0.010355211%
46117	MATLACHA-PINE FIRE DISTRICT	20,302	0.006197681%	20,452	0.005970092%	20,478	0.005357147%
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	331	0.000101016%	346	0.000100971%	378	0.000098885%
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	9,757	0.002978588%	9,671	0.002823188%	8,748	0.002288534%
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	3,100	0.000946257%	3,418	0.000997680%	3,843	0.001005242%
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	115,443	0.035241760%	127,279	0.037154649%	138,276	0.036173026%

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46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	3,251	0.000992309%	3,492	0.001019355%	4,573	0.001196375%
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	326,384	0.099636556%	347,450	0.101425459%	409,093	0.107019063%
47001	LEON CO CLERK OF THE CIRCUIT COURT	69,027	0.021072201%	70,308	0.020523771%	79,147	0.020704859%
47003	LEON CO BD OF CO COMMISSIONERS	396,538	0.121052536%	407,876	0.119064680%	462,354	0.120952064%
47004	LEON CO PROPERTY APPRAISER	28,371	0.008660939%	29,863	0.008717487%	34,020	0.008899566%
47005	LEON CO TAX COLLECTOR	43,340	0.013230493%	44,555	0.013006305%	48,983	0.012814020%
47006	LEON CO SHERIFF'S DEPT	377,627	0.115279716%	375,661	0.109660868%	423,367	0.110753115%
47007	LEON CO SCHOOL BOARD	1,975,006	0.602917578%	1,970,737	0.575286134%	2,194,514	0.574085981%
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	0	0.000000000%	0	0.000000000%	0	0.000000000%
47090	FLORIDA BOARD OF BAR EXAMINERS	24,212	0.007391169%	26,134	0.007628849%	29,999	0.007847866%
47102	TALLAHASSEE HOUSING AUTH	27,454	0.008380963%	27,007	0.007883582%	27,322	0.007147564%
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	940	0.000286941%	1,917	0.000559663%	2,098	0.000548762%
47104	FL CLERKS OF COURT OPERATIONS CORP	0	0.000000000%	5,233	0.001527621%	6,246	0.001633944%
47105	TALLAHASSEE-LEON CO CIVIC CENTER	17,221	0.005256985%	1,754	0.000512055%	0	0.000000000%
47106	FLORIDA COMMISSION ON COMMUNITY SERVICE	11,207	0.003421237%	10,105	0.002949901%	12,421	0.003249466%
47107	CITY OF TALLAHASSEE CDA	3,414	0.001042097%	12,369	0.003610790%	10,056	0.002630702%
47300	C.K.STEELE-LEROY COLLINS CHART MID	2,508	0.000765576%	2,687	0.000784331%	123	0.000032247%
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	13,724	0.004189436%	12,493	0.003646993%	17,564	0.004594817%
47302	STARS MIDDLE SCHOOL	6,435	0.001964547%	6,100	0.001780744%	6,723	0.001758848%
47603	THOMAS SPILOTIS	135	0.000041307%	138	0.000040388%	151	0.000039554%
47610	FAUSTINO RODRIGUEZ	115	0.000035130%	118	0.000034330%	129	0.000033621%
47626	WILLIAM PERRET	406	0.000123921%	415	0.000121165%	454	0.000118662%
47641	DEBORAH L MALMBERG	169	0.000051634%	0	0.000000000%	0	0.000000000%
47700	TALLAHASSEE COMMUNITY COLLEGE	471,972	0.144080709%	441,787	0.128963797%	457,343	0.119641288%
48001	LEVY CO CLERK OF CIRCUIT COURT	11,643	0.003554254%	12,217	0.003566376%	14,534	0.003802031%
48003	LEVY CO BD OF CO COMMISSIONERS	76,736	0.023425422%	85,297	0.024899436%	99,533	0.026037835%
48004	LEVY CO PROPERTY APPRAISER	5,459	0.001666556%	5,770	0.001684317%	6,511	0.001703268%
48005	LEVY CO TAX COLLECTOR	5,931	0.001810566%	6,365	0.001858015%	7,194	0.001881889%
48006	LEVY CO SHERIFF'S DEPT	61,471	0.018765395%	62,795	0.018330741%	71,454	0.018692516%
48007	LEVY CO SCHOOL BOARD	322,990	0.098600354%	334,899	0.097761819%	367,024	0.096013794%
48011	LEVY CO SUPERVISOR OF ELECTIONS	2,142	0.000653796%	2,195	0.000640815%	2,594	0.000678631%
48088	LEVY CO HOUSING AUTH	2,422	0.000739322%	2,686	0.000784107%	3,202	0.000837517%
48100	CITY OF CHIEFLAND	15,622	0.004769124%	14,355	0.004190484%	15,301	0.004002653%
48101	TOWN OF YANKEETOWN	1,297	0.000395878%	1,325	0.000386764%	1,687	0.000441372%
48102	CITY OF FANNING SPRINGS	2,105	0.000642492%	2,416	0.000705333%	2,784	0.000728194%
48103	TOWN OF INGLIS	5,251	0.001602843%	3,232	0.000943422%	2,548	0.000666480%
48104	CITY OF CEDAR KEY	2,394	0.000730722%	2,469	0.000720680%	2,699	0.000706112%
48300	WHISPERING WINDS CHARTER SCHOOL	5,103	0.001557843%	4,057	0.001184207%	5,063	0.001324562%
49001	LIBERTY CO CLERK OF CIRCUIT COURT	4,728	0.001443278%	4,864	0.001419747%	5,260	0.001376019%

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49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	15,077	0.004602746%	16,710	0.004877945%	17,668	0.004621958%
49004	LIBERTY CO PROPERTY APPRAISER	1,926	0.000588011%	2,028	0.000591909%	2,247	0.000587832%
49005	LIBERTY CO TAX COLLECTOR	1,936	0.000591007%	1,997	0.000582990%	2,249	0.000588350%
49006	LIBERTY CO SHERIFF'S DEPT	10,627	0.003244277%	10,743	0.003136170%	9,339	0.002443066%
49007	LIBERTY CO SCHOOL BOARD	87,632	0.026751792%	94,176	0.027491341%	101,344	0.026511740%
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	1,552	0.000473775%	1,368	0.000399346%	1,389	0.000363238%
49100	CITY OF BRISTOL	2,315	0.000706843%	2,403	0.000701462%	2,607	0.000682016%
50001	MADISON CO CLERK OF CIRCUIT COURT	6,886	0.002102184%	7,139	0.002083946%	7,990	0.002090076%
50003	MADISON CO BD OF CO COMMISSIONERS	34,053	0.010395466%	34,271	0.010004160%	37,146	0.009717499%
50004	MADISON CO PROPERTY APPRAISER	4,835	0.001476023%	4,876	0.001423483%	5,230	0.001368124%
50005	MADISON CO TAX COLLECTOR	3,530	0.001077605%	3,567	0.001041370%	3,966	0.001037437%
50006	MADISON CO SHERIFF'S OFFICE	34,212	0.010444051%	35,742	0.010433578%	38,515	0.010075447%
50007	MADISON CO SCHOOL BOARD	155,956	0.047609147%	162,929	0.047561405%	170,778	0.044675692%
50011	MADISON CO SUPERVISOR OF ELECTIONS	1,366	0.000417139%	1,585	0.000462784%	1,755	0.000459138%
50100	TOWN OF GREENVILLE	1,995	0.000608913%	1,944	0.000567449%	2,199	0.000575197%
50103	AUCILLA AREA SOLID WASTE ADMIN	2,987	0.000911769%	3,183	0.000929219%	3,561	0.000931463%
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	0	0.000000000%	1,021	0.000297960%	2,899	0.000758359%
50700	NORTH FL COMMUNITY COLLEGE	50,524	0.015423779%	54,276	0.015844016%	60,343	0.015785682%
51001	MANATEE CO CLERK OF CIRCUIT COURT	120,596	0.036814755%	125,025	0.036496593%	139,470	0.036485361%
51003	MANATEE CO BD OF CO COMMISSIONERS	812,413	0.248008580%	852,333	0.248808236%	980,875	0.256597527%
51004	MANATEE CO PROPERTY APPRAISER	27,329	0.008342959%	29,644	0.008653480%	35,081	0.009177098%
51005	MANATEE CO TAX COLLECTOR	49,796	0.015201478%	53,371	0.015579626%	61,296	0.016035018%
51006	MANATEE CO SHERIFF'S DEPT	645,561	0.197072997%	684,518	0.199820610%	809,959	0.211885727%
51007	MANATEE CO SCHOOL BOARD	2,456,553	0.749921535%	2,404,476	0.701900768%	2,732,933	0.714936607%
51009	MANATEE CO MOSQUITO CONTROL DIST	15,010	0.004582294%	15,707	0.004585162%	18,260	0.004776870%
51101	CITY OF HOLMES BEACH	10,001	0.003053189%	11,449	0.003342238%	12,617	0.003300574%
51102	CITY OF BRADENTON	138,693	0.042339466%	142,045	0.041464856%	160,621	0.042018479%
51103	CEDAR HAMMOCK FIRE CONTROL DIST	46,733	0.014266339%	47,789	0.013950412%	55,324	0.014472656%
51105	MANATEE CO HOUSING AUTH	8,640	0.002637588%	9,040	0.002639045%	10,350	0.002707581%
51107	EAST MANATEE FIRE RESCUE DISTRICT	52,842	0.016131376%	55,706	0.016261394%	63,848	0.016702651%
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	1,876	0.000572791%	1,503	0.000438612%	1,739	0.000454800%
51109	PEACE RIVER/MANASOTA REG WATER SUPP	26,590	0.008117097%	27,571	0.008048456%	30,689	0.008028182%
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	10,946	0.003341656%	9,659	0.002819525%	10,763	0.002815695%
51111	PARRISH FIRE DISTRICT	6,840	0.002087959%	7,226	0.002109486%	8,243	0.002156313%
51112	CITY OF ANNA MARIA	4,025	0.001228714%	4,552	0.001328868%	5,564	0.001455577%
51113	TOWN OF LONGBOAT KEY	0	0.000000000%	15,754	0.004598732%	25,281	0.006613455%
51119	MYAKKA CITY FIRE DEPARTMENT	4,915	0.001500376%	5,838	0.001704101%	6,943	0.001816308%
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	2,602	0.000794407%	2,224	0.000649142%	1,442	0.000377126%
51300	PALMETTO CHARTER SCHOOL, INC.	13,798	0.004212025%	15,705	0.004584430%	17,121	0.004478760%

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As of and for the Fiscal Years Ended June 30, 2013, June 30, 2014, and June 30, 2015

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51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	0	0.00000000%	0	0.00000000%	39,184	0.010250638%
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	238,912	0.072933436%	243,247	0.071007249%	265,542	0.069465990%
52001	MARION CO CLERK OF CIRCUIT COURT	79,690	0.024327354%	82,941	0.024211633%	89,862	0.023508032%
52003	MARION CO BD OF CO COMMISSIONERS	642,881	0.196254637%	658,499	0.192225357%	739,357	0.193416048%
52004	MARION CO PROPERTY APPRAISER	27,509	0.008397815%	27,631	0.008065823%	30,098	0.007873571%
52005	MARION CO TAX COLLECTOR	45,036	0.013748354%	46,447	0.013558543%	52,576	0.013753919%
52006	MARION CO SHERIFF'S DEPT	391,314	0.119458038%	401,460	0.117191971%	438,759	0.114779686%
52007	MARION CO SCHOOL BOARD	2,280,396	0.696145303%	2,342,903	0.683926637%	2,638,332	0.690189062%
52011	MARION CO SUPERVISOR OF ELECTIONS	8,954	0.002733307%	7,997	0.002334298%	8,767	0.002293530%
52100	CITY OF DUNNELLON	3,002	0.000916334%	3,100	0.000904896%	3,385	0.000885410%
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	1,754	0.000535407%	2,025	0.000591143%	2,011	0.000526168%
52300	MARION CHARTER SCHOOL	7,972	0.002433580%	9,005	0.002628726%	9,792	0.002561490%
52301	FRANCIS MARION MILITARY ACADEMY	5,367	0.001638435%	4,450	0.001299129%	2,698	0.000705877%
52700	COLLEGE OF CENTRAL FLORIDA	228,616	0.069790609%	223,989	0.065385575%	264,145	0.069100414%
53001	MARTIN CO CLERK OF CIRCUIT COURT	42,972	0.013118232%	44,409	0.012963695%	48,392	0.012659385%
53003	MARTIN CO BD OF CO COMMISSIONERS	549,033	0.167605463%	578,320	0.168819893%	643,218	0.168266227%
53004	MARTIN CO PROPERTY APPRAISER	20,456	0.006244766%	21,475	0.006268983%	23,928	0.006259475%
53005	MARTIN CO TAX COLLECTOR	33,032	0.010083954%	33,523	0.009785883%	36,347	0.009508512%
53006	MARTIN CO SHERIFF'S OFFICE	376,212	0.114847601%	378,069	0.110363848%	429,411	0.112334132%
53007	MARTIN CO SCHOOL BOARD	1,092,444	0.333494683%	1,110,937	0.324298459%	1,199,840	0.313878780%
53100	CITY OF STUART	153,653	0.046906214%	161,569	0.047164239%	172,936	0.045240241%
54001	MONROE CO CLERK OF CIRCUIT COURT	47,813	0.014596054%	47,063	0.013738255%	50,139	0.013116312%
54003	MONROE CO BD OF CO COMMISSIONERS	301,876	0.092154998%	321,079	0.093727524%	358,953	0.093902398%
54004	MONROE CO PROPERTY APPRAISER	24,611	0.007513025%	23,887	0.006973076%	26,451	0.006919566%
54005	MONROE CO TAX COLLECTOR	27,101	0.008273165%	27,260	0.007957593%	31,421	0.008219792%
54006	MONROE CO SHERIFF'S DEPT	350,989	0.107147618%	366,195	0.106897505%	399,919	0.104619109%
54007	MONROE CO SCHOOL BOARD	500,546	0.152803671%	544,358	0.158905880%	640,830	0.167641538%
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	46,498	0.014194538%	45,623	0.013318112%	49,640	0.012985855%
54011	MONROE CO SUPERVISOR OF ELECTIONS	8,111	0.002475997%	6,669	0.001946676%	7,049	0.001844056%
54100	CITY OF KEY COLONY BEACH	7,779	0.002374715%	7,823	0.002283577%	8,563	0.002240067%
54101	MONROE CO LAND AUTH	1,955	0.000596943%	2,081	0.000607433%	2,296	0.000600700%
54102	CITY OF MARATHON	949	0.000289667%	1,019	0.000297528%	1,135	0.000296985%
54103	ISLAMORADA, VILLAGE OF ISLANDS	17,574	0.005364839%	18,900	0.005517242%	24,034	0.006287427%
54700	FLORIDA KEYS COMMUNITY COLLEGE	57,239	0.017473573%	54,216	0.015826542%	60,569	0.015844871%
54999	FL KEYS AQUEDUCT AUTH	194,199	0.059283990%	214,225	0.062535225%	244,025	0.063837077%
55001	NASSAU CO CLERK OF CIRCUIT COURT	29,859	0.009115307%	29,900	0.008728229%	34,005	0.008895684%
55003	NASSAU CO BD OF CO COMMISSIONERS	184,834	0.056425000%	189,644	0.055359776%	211,716	0.055385088%
55004	NASSAU CO PROPERTY APPRAISER	11,738	0.003583169%	11,762	0.003433630%	13,524	0.003537770%
55005	NASSAU CO TAX COLLECTOR	15,142	0.004622342%	15,113	0.004411736%	17,335	0.004534926%

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55006	NASSAU CO SHERIFF'S DEPT	98,865	0.030181046%	107,887	0.031493814%	122,267	0.031985134%
55007	NASSAU CO SCHOOL BOARD	601,975	0.183767199%	634,983	0.185360671%	695,935	0.182057079%
55009	AMELIA ISLAND MOSQUITO CONTROL	2,307	0.000704316%	2,422	0.000707117%	3,771	0.000986584%
55100	TOWN OF HILLIARD	6,388	0.001950037%	7,332	0.002140285%	7,668	0.002005955%
55101	TOWN OF CALLAHAN	3,545	0.001082096%	3,990	0.001164796%	4,310	0.001127477%
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	45,613	0.013924548%	49,847	0.014550914%	56,773	0.014851823%
56003	OKALOOSA CO BD OF CO COMMISSIONERS	351,970	0.107447085%	367,346	0.107233537%	406,624	0.106373161%
56004	OKALOOSA CO PROPERTY APPRAISER	19,821	0.006050895%	21,293	0.006215852%	22,964	0.006007389%
56005	OKALOOSA CO TAX COLLECTOR	34,413	0.010505416%	36,465	0.010644793%	41,694	0.010907274%
56006	OKALOOSA CO SHERIFF'S DEPT	185,274	0.056559276%	193,956	0.056618547%	222,145	0.058113315%
56007	OKALOOSA CO SCHOOL BOARD	1,561,886	0.476803072%	1,680,425	0.490539910%	1,902,845	0.497785311%
56100	OKALOOSA CO GAS DIST	21,573	0.006585701%	19,696	0.005749680%	20,220	0.005289646%
56101	CITY OF VALPARAISO	3,533	0.001078576%	1,902	0.000555127%	1,485	0.000388411%
56103	CITY OF NICEVILLE	60,632	0.018509319%	61,991	0.018096095%	70,551	0.018456270%
56104	NICEVILLE HOUSING AUTHORITY	1,944	0.000593531%	2,080	0.000607290%	2,292	0.000599651%
56114	MID-BAY BRIDGE AUTHORITY	2,761	0.000842816%	3,628	0.001058933%	2,571	0.000672703%
56300	LIZA JACKSON PREPARATORY SCHOOL	35,980	0.010983852%	38,685	0.011292724%	44,738	0.011703526%
56700	NORTHWEST FLORIDA STATE COLLEGE	171,393	0.052321728%	167,896	0.049011107%	186,910	0.048895787%
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	14,342	0.004378109%	14,923	0.004356216%	16,373	0.004283206%
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	66,627	0.020339615%	64,788	0.018912516%	69,855	0.018274112%
57004	OKEECHOBEE CO PROPERTY APPRAISER	5,421	0.001654812%	5,543	0.001618026%	6,004	0.001570561%
57005	OKEECHOBEE CO TAX COLLECTOR	4,888	0.001492155%	4,810	0.001404077%	5,147	0.001346374%
57006	OKEECHOBEE CO SHERIFF'S DEPT	87,960	0.026851890%	82,706	0.024143135%	93,487	0.024456143%
57007	OKEECHOBEE CO SCHOOL BOARD	359,063	0.109612504%	365,055	0.106564750%	394,651	0.103240971%
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	0	0.000000000%	0	0.000000000%	821	0.000214853%
58001	ORANGE CO COMPROLLER	116,763	0.035644674%	125,826	0.036730352%	142,469	0.037269896%
58003	ORANGE CO BD OF CO COMMISSIONERS	3,555,667	1.085452175%	3,774,036	1.101694937%	4,244,088	1.110255672%
58004	ORANGE CO PROPERTY APPRAISER	66,819	0.020398136%	67,339	0.019657303%	79,753	0.020863554%
58005	ORANGE CO TAX COLLECTOR	99,862	0.030485195%	110,500	0.032256586%	128,612	0.033644866%
58006	ORANGE CO SHERIFF'S OFFICE	1,299,639	0.396745755%	1,343,088	0.392066537%	1,519,441	0.397486451%
58007	ORANGE CO SCHOOL BOARD	9,502,464	2.900853887%	10,279,238	3.000656114%	11,892,397	3.111057217%
58010	ORANGE CO CLERK OF CIRCUIT COURT	217,205	0.066306925%	217,025	0.063352622%	249,093	0.065162873%
58011	ORANGE CO SUPERVISOR OF ELECTIONS	25,476	0.007777027%	23,335	0.006811853%	28,527	0.007462584%
58075	REEDY CREEK IMPROVEMENT DIST	261,899	0.079950765%	276,243	0.080639196%	311,067	0.081375390%
58087	ORANGE CO HOUSING FINANCE AUTH	7,442	0.002271729%	8,085	0.002360065%	9,786	0.002560091%
58106	LAKE APOPKA NATURAL GAS DIST	33,197	0.010134261%	35,413	0.010337580%	40,300	0.010542409%
58108	CITY OF EDGEWOOD	10,485	0.003200648%	11,179	0.003263377%	12,426	0.003250538%
58109	CITY OF MAITLAND	14,789	0.004514829%	14,074	0.004108257%	14,109	0.003690945%
58117	CENTRAL FLORIDA REGIONAL TRANS AUTH - LYNX	3,689	0.001126063%	3,703	0.001080959%	3,655	0.000956278%

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58118	GREATER ORLANDO AVIATION AUTHORITY	53,462	0.016320424%	56,004	0.016348268%	64,636	0.016908717%
58300	RIO GRANDE CHARTER SCHOOL OF EXCELLENCE	1,891	0.000577120%	0	0.000000000%	0	0.000000000%
58301	FLORIDA VIRTUAL HIGH SCHOOL	1,101,214	0.336171842%	1,075,028	0.313815997%	1,174,264	0.307188119%
58304	NAP FORD COMMUNITY SCHOOL	7,935	0.002422332%	8,799	0.002568522%	9,860	0.002579433%
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	16,868	0.005149403%	17,772	0.005187959%	21,569	0.005642527%
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	6,707	0.002047372%	10,704	0.003124727%	18,856	0.004932703%
58700	VALENCIA COLLEGE	792,333	0.241878469%	876,833	0.255960092%	1,020,798	0.267041405%
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	50,545	0.015430047%	51,969	0.015170601%	60,088	0.015719162%
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	68,327	0.020858456%	73,229	0.021376645%	82,090	0.021474849%
59003	OSCEOLA CO BD OF CO COMMISSIONERS	757,671	0.231297022%	788,636	0.230214012%	868,167	0.227112881%
59004	OSCEOLA CO PROPERTY APPRAISER	32,845	0.010026627%	36,389	0.010622447%	40,320	0.010547798%
59005	OSCEOLA CO TAX COLLECTOR	49,071	0.014980107%	51,493	0.015031463%	58,629	0.015337413%
59006	OSCEOLA CO SHERIFF'S DEPT	340,379	0.103908802%	352,289	0.102838116%	396,485	0.103720707%
59007	OSCEOLA CO SCHOOL BOARD	2,868,739	0.875751109%	3,038,105	0.886866059%	3,370,031	0.881601906%
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	9,308	0.002841627%	9,315	0.002719266%	10,786	0.002821634%
59300	NEW DIMENSIONS HIGH SCHOOL INC	15,100	0.004609677%	13,479	0.003934749%	14,892	0.003895880%
60001	CLERK & COMPROLLER, PALM BEACH COUNTY	352,468	0.107599257%	377,217	0.110115148%	406,801	0.106419415%
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	3,956,762	1.207895921%	4,088,272	1.193424951%	4,462,321	1.167345548%
60004	PALM BEACH CO PROPERTY APPRAISER	154,117	0.047047768%	159,047	0.046428149%	178,392	0.046667486%
60005	PALM BEACH CO TAX COLLECTOR	141,561	0.043214992%	150,296	0.043873463%	169,879	0.044440413%
60006	PALM BEACH CO SHERIFF'S DEPT	2,964,579	0.905008418%	3,139,445	0.916448669%	3,618,784	0.946675770%
60007	PALM BEACH CO SCHOOL BOARD	10,636,055	3.246909458%	11,321,291	3.304845966%	12,227,195	3.198640583%
60011	PALM BEACH SUPERVISOR OF ELECTIONS	21,296	0.006501046%	21,395	0.006245386%	24,874	0.006506996%
60018	LAKE WORTH DRAINAGE DIST	60,331	0.018417526%	63,155	0.018435882%	68,194	0.017839586%
60019	PORT OF PALM BEACH DIST	30,426	0.009288257%	31,927	0.009320020%	34,864	0.009120310%
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	1,195,874	0.365069100%	1,189,007	0.347087955%	1,253,092	0.327809504%
60025	SOUTH FLORIDA CONSERVANCY DIST	7,041	0.002149483%	6,943	0.002026886%	7,858	0.002055662%
60044	FLORIDA INLAND NAVIGATION DIST	6,791	0.002073142%	6,531	0.001906456%	6,843	0.001790166%
60046	LOXAHATCHEE GROVES WATER CONTROL DI	4,742	0.001447688%	4,798	0.001400714%	5,377	0.001406639%
60048	S INDIAN RIVER WATER CONTROL DIST	594	0.000181447%	634	0.000184959%	699	0.000182846%
60049	SHAWANO DRAINAGE DIST	466	0.000142137%	490	0.000143140%	547	0.000143020%
60103	TOWN OF JUNO BEACH	17,582	0.005367264%	17,523	0.005115156%	20,310	0.005313036%
60105	TOWN OF OCEAN RIDGE	15,363	0.004689946%	15,829	0.004620836%	18,067	0.004726211%
60108	TOWN OF JUPITER	154,362	0.047122642%	153,890	0.044922742%	168,491	0.044077343%
60109	CITY OF PAHOKEE	1,824	0.000556678%	1,467	0.000428372%	1,769	0.000462795%
60111	CITY OF GREENACRES	26,759	0.008168778%	25,386	0.007410398%	27,936	0.007308038%
60113	VILLAGE OF TEQUESTA	8,081	0.002466781%	7,329	0.002139452%	6,411	0.001677035%
60117	PALM BEACH CO SOLID WASTE AUTH	241,304	0.073663904%	255,470	0.074575432%	282,704	0.073955615%
60119	PALM BCH SOIL & WATER CONSERVATION	1,639	0.000500200%	1,638	0.000478274%	1,716	0.000448781%

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60120	INDIAN TRAIL IMPROVEMENT DIST	32,692	0.009980153%	35,479	0.010356692%	38,315	0.010023323%
60121	CITY OF BOYNTON BEACH	1,674	0.000511106%	2,002	0.000584541%	1,982	0.000518581%
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	3,226	0.000984838%	3,508	0.001024079%	3,312	0.000866528%
60123	TOWN OF HAVERHILL	2,511	0.000766615%	2,483	0.000724792%	2,949	0.000771447%
60124	CITY OF ATLANTIS	16,951	0.005174668%	17,749	0.005181281%	21,867	0.005720424%
60125	TOWN OF SOUTH PALM BEACH	8,405	0.002565707%	8,038	0.002346341%	8,554	0.002237741%
60126	CITY OF BOCA RATON	345	0.000105352%	374	0.000109049%	476	0.000124595%
60127	TOWN OF HIGHLAND BEACH	30,988	0.009459703%	32,138	0.009381402%	35,628	0.009320335%
60128	CITY OF PALM BEACH GARDENS	136,830	0.041770589%	148,151	0.043247356%	174,890	0.045751278%
60129	TOWN OF PALM BEACH SHORES	15,729	0.004801798%	15,404	0.004496737%	17,511	0.004580766%
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	76,518	0.023359051%	68,347	0.019951333%	69,232	0.018111096%
60131	VILLAGE OF WELLINGTON	177,974	0.054330916%	195,684	0.057122940%	216,201	0.056558233%
60132	VILLAGE OF ROYAL PALM BEACH	56,302	0.017187556%	60,735	0.017729512%	68,839	0.018008213%
60133	VILLAGE OF PALM SPRINGS	42,149	0.012866858%	49,525	0.014456936%	60,923	0.015937384%
60150	PALM BEACH CO HEALTH CARE DIST	4,146	0.001265797%	4,243	0.001238504%	5,050	0.001321083%
60151	CITY OF SOUTH BAY	218	0.000066429%	204	0.000059562%	312	0.000081630%
60152	CITY OF RIVIERA BEACH	0	0.000000000%	0	0.000000000%	415	0.000108648%
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	41,585	0.012694941%	44,788	0.013074334%	45,213	0.011827624%
60303	WESTERN ACADEMY CHARTER SCHOOL	15,618	0.004767719%	18,901	0.005517540%	21,315	0.005575913%
60304	SOUTH TECH CHARTER ACADEMY, INC	53,047	0.016193731%	61,074	0.017828284%	64,547	0.016885563%
60305	INLET GROVE COMMUNITY HIGH SCHOOL	29,311	0.008947853%	30,267	0.008835314%	31,979	0.008365692%
60306	GULF STREAM GOODWILL ACADEMIES INC	3,115	0.000950868%	3,014	0.000879746%	3,126	0.000817886%
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	4,585	0.001399723%	4,517	0.001318706%	3,547	0.000927949%
60309	RIVIERA BEACH MARITIME ACADEMY	7,288	0.002224756%	8,329	0.002431247%	9,722	0.002543275%
60310	CHARTER SCHOOLS OF BOYNTON BEACH	30,812	0.009405985%	26,093	0.007616990%	1,262	0.000330195%
60700	PALM BEACH STATE COLLEGE	597,429	0.182379553%	633,527	0.184935417%	713,650	0.186691279%
61001	PASCO CO CLERK OF CIRCUIT COURT	130,445	0.039821349%	139,784	0.040804837%	152,875	0.039992150%
61003	PASCO CO BD OF CO COMMISSIONERS	917,477	0.280081621%	968,825	0.282813844%	1,133,569	0.296542349%
61004	PASCO CO PROPERTY APPRAISER	28,261	0.008627227%	29,617	0.008645660%	34,255	0.008961079%
61005	PASCO CO TAX COLLECTOR	52,149	0.015919873%	62,829	0.018340605%	82,126	0.021484317%
61006	PASCO CO SHERIFF'S OFFICE	679,153	0.207327799%	670,525	0.195735879%	742,289	0.194183157%
61007	PASCO CO SCHOOL BOARD	3,517,739	1.073873693%	3,978,153	1.161279588%	4,333,408	1.133621712%
61009	PASCO CO MOSQUITO CONTROL DIST	15,317	0.004675907%	15,857	0.004629023%	18,940	0.004954792%
61011	PASCO CO SUPERVISOR OF ELECTIONS	12,922	0.003944838%	12,174	0.003553806%	15,762	0.004123428%
61100	CITY OF PORT RICHEY	26,781	0.008175445%	28,986	0.008461553%	31,362	0.008204376%
61101	CITY OF DADE CITY	4,766	0.001454916%	4,733	0.001381726%	4,419	0.001155987%
61102	CITY OF NEW PORT RICHEY	50,602	0.015447388%	55,389	0.016168893%	68,470	0.017911774%
61103	CITY OF ZEPHYRHILLS	68,178	0.020813071%	72,766	0.021241369%	82,041	0.021462044%
61106	PASCO CO HOUSING AUTH	1,307	0.000399066%	1,096	0.000319946%	944	0.000246854%

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61108	CITY OF SAN ANTONIO	1,525	0.000465675%	1,695	0.000494758%	1,787	0.000467553%
61304	LEARNING LODGE ACADEMY, INC.	0	0.000000000%	0	0.000000000%	0	0.000000000%
61700	PASCO HERNANDO STATE COLLEGE	218,265	0.066630531%	252,744	0.073779618%	303,702	0.079448582%
62001	PINELLAS CO CLERK OF CIRCUIT COURT	0	0.000000000%	0	0.000000000%	112,733	0.029490933%
62003	PINELLAS CO BD OF CO COMMISSIONERS	1,477,596	0.451071489%	1,556,706	0.454424513%	1,645,659	0.430505164%
62004	PINELLAS CO PROPERTY APPRAISER	73,735	0.022509230%	77,979	0.022763145%	86,937	0.022742693%
62005	PINELLAS CO TAX COLLECTOR	119,418	0.036455049%	123,924	0.036175126%	138,645	0.036269632%
62006	PINELLAS CO SHERIFF'S DEPT	1,630,587	0.497775425%	1,678,772	0.490057599%	1,942,337	0.508116353%
62007	PINELLAS CO SCHOOL BOARD	6,041,093	1.844187882%	6,368,304	1.858998708%	7,011,689	1.834261429%
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	17,126	0.005228039%	17,842	0.005208268%	21,979	0.005749757%
62012	PINELLAS CO JUVENILE WELFARE BOARD	41,576	0.012692066%	42,789	0.012490629%	47,385	0.012395836%
62088	PINELLAS CO HOUSING AUTH	38,618	0.011789061%	38,185	0.011146773%	43,472	0.011372316%
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	0	0.000000000%	764	0.000222966%	2,730	0.000714107%
62100	CITY OF INDIAN ROCKS BEACH	3,994	0.001219271%	4,231	0.001234979%	3,390	0.000886847%
62101	CITY OF DUNEDIN	50,015	0.015268369%	48,676	0.014209206%	47,039	0.012305445%
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	11,052	0.003374010%	10,569	0.003085264%	11,417	0.002986575%
62103	CITY OF SOUTH PASADENA	3,833	0.001170199%	3,272	0.000955169%	5,485	0.001434881%
62104	CITY OF SEMINOLE	27,750	0.008471246%	29,149	0.008509010%	33,248	0.008697689%
62105	CITY OF SAFETY HARBOR	33,118	0.010109948%	31,428	0.009174145%	30,905	0.008084719%
62106	CITY OF OLDSMAR	14,722	0.004494324%	12,600	0.003678199%	13,986	0.003658693%
62107	PINELLAS SUNCOAST TRANSIT AUTH	288,653	0.088118357%	304,307	0.088831612%	345,760	0.090450945%
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	25,994	0.007935204%	27,429	0.008006901%	30,442	0.007963551%
62110	CITY OF BELLEAIR BEACH	518	0.000158089%	541	0.000158070%	604	0.000157907%
62111	CITY OF MADEIRA BEACH	10,945	0.003341343%	10,516	0.003069745%	11,646	0.003046655%
62112	TOWN OF REDINGTON SHORES	1,640	0.000500767%	1,727	0.000504187%	1,951	0.000510275%
62113	TAMPA BAY WATER	90,559	0.027645153%	98,651	0.028797499%	116,375	0.030443637%
62114	TOWN OF NORTH REDINGTON BEACH	1,996	0.000609418%	2,130	0.000621838%	2,384	0.000623781%
62115	PINELLAS PARK WATER MANAGEMENT DIST	3,812	0.001163640%	3,506	0.001023470%	3,676	0.000961719%
62117	TOWN OF REDINGTON BEACH	741	0.000226240%	760	0.000221800%	65	0.000016970%
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	28,577	0.008723690%	28,230	0.008240879%	29,952	0.007835524%
62122	PINELLAS CO PLANNING COUNCIL	4,653	0.001420454%	4,999	0.001459292%	10,224	0.002674486%
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	48,044	0.014666626%	46,812	0.013665045%	55,526	0.014525562%
62124	CITY OF TREASURE ISLAND	24,258	0.007405373%	25,742	0.007514499%	28,052	0.007338389%
62125	TOWN OF INDIAN SHORES	381	0.000116330%	390	0.000113794%	432	0.000113100%
62126	TOWN OF KENNETH CITY	6,844	0.002089299%	6,907	0.002016189%	7,146	0.001869515%
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	3,494	0.001066723%	6,007	0.001753560%	7,930	0.002074364%
62700	ST PETERSBURG COLLEGE	743,346	0.226924036%	786,949	0.229721475%	890,595	0.232980193%
63001	POLK CO CLERK OF CIRCUIT COURT	131,638	0.040185493%	135,370	0.039516318%	156,623	0.040972736%
63003	POLK CO BD OF CO COMMISSIONERS	895,059	0.273238055%	911,609	0.266111754%	1,043,354	0.272941922%

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63004	POLK CO PROPERTY APPRAISER	48,486	0.014801541%	51,674	0.015084479%	60,475	0.015820202%
63005	POLK CO TAX COLLECTOR	67,553	0.020622178%	78,554	0.022930886%	98,899	0.025872014%
63006	POLK CO SHERIFF'S DEPT	874,835	0.267064253%	902,885	0.263564935%	1,031,908	0.269947687%
63007	POLK CO SCHOOL BOARD	4,833,522	1.475547971%	4,998,140	1.459028367%	5,609,292	1.467393757%
63105	VILLAGE OF HIGHLAND PARK	159	0.000048452%	165	0.000048163%	183	0.000047936%
63128	TOWN OF POLK CITY	3,453	0.001054229%	3,741	0.001092189%	5,145	0.001345924%
63300	MCKEEL ACADEMY OF TECHNOLOGY	51,236	0.015640973%	54,296	0.015849640%	100,280	0.026233221%
63301	DISCOVERY ACADEMY OF LAKE ALFRED	42,962	0.013115110%	43,664	0.012746041%	46,823	0.012249020%
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	42,517	0.012979420%	47,003	0.013720882%	53,144	0.013902555%
63303	BERKLEY CHARTER SCHOOL	33,752	0.010303691%	36,193	0.010565144%	40,918	0.010704154%
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	17,652	0.005388795%	19,252	0.005619978%	22,956	0.006005210%
63306	LAKE WALES CHARTER SCHOOLS	13,394	0.004088724%	14,754	0.004306976%	17,705	0.004631674%
63307	LAKE WALES SENIOR HIGH SCHOOL	48,709	0.014869546%	53,451	0.015603195%	57,703	0.015095108%
63308	POLK AVENUE ELEMENTARY SCHOOL	21,856	0.006672101%	22,664	0.006616082%	26,247	0.006866132%
63309	HILLCREST ELEMENTARY SCHOOL	27,271	0.008325136%	30,698	0.008961102%	34,444	0.009010660%
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	20,922	0.006387033%	23,110	0.006746211%	25,431	0.006652642%
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	20,601	0.006289040%	22,999	0.006713838%	24,126	0.006311371%
63312	OUR CHILDREN'S ACADEMY	16,029	0.004893318%	19,361	0.005651612%	28,775	0.007527591%
63313	MCKEEL ELEMENTARY ACADEMY, INC	13,931	0.004252851%	17,452	0.005094421%	11,647	0.003046741%
63314	SOUTH MCKEEL ELEMENTARY ACADEMY, INC	41,808	0.012762905%	43,712	0.012760186%	25,480	0.006665576%
63315	EDWARD W BOK ACADEMY INC	18,731	0.005718141%	20,031	0.005847333%	23,714	0.006203595%
63316	COMPASS CHARTER MIDDLE SCHOOL	7,460	0.002277382%	7,241	0.002113788%	8,228	0.002152331%
63317	OUR CHILDREN'S MIDDLE ACADEMY	4,970	0.001517134%	6,689	0.001952728%	595	0.000155686%
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	0	0.000000000%	2,479	0.000723670%	9,920	0.002595145%
63700	POLK STATE COLLEGE	243,625	0.074372422%	273,235	0.079761094%	310,660	0.081268911%
64001	PUTNAM CO CLERK OF CIRCUIT COURT	28,230	0.008617908%	29,724	0.008676925%	32,764	0.008571098%
64003	PUTNAM CO BD OF CO COMMISSIONERS	113,262	0.034575808%	126,736	0.036996178%	135,171	0.035360712%
64004	PUTNAM CO PROPERTY APPRAISER	9,828	0.003000110%	9,878	0.002883667%	11,317	0.002960439%
64005	PUTNAM CO TAX COLLECTOR	13,572	0.004143102%	14,195	0.004143583%	15,479	0.004049343%
64006	PUTNAM CO SHERIFF'S DEPT	108,037	0.032980888%	107,853	0.031483936%	116,929	0.030588619%
64007	PUTNAM CO SCHOOL BOARD	677,887	0.206941296%	728,853	0.212762540%	801,061	0.209557909%
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	3,100	0.000946427%	3,153	0.000920421%	3,741	0.000978689%
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	417,616	0.127487277%	428,042	0.124951437%	470,036	0.122961734%
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	971	0.000296533%	6,331	0.001848033%	7,382	0.001931185%
64310	PUTNAM EDGE HIGH SCHOOL	0	0.000000000%	0	0.000000000%	3,777	0.000988193%
64700	ST JOHNS RIVER STATE COLLEGE	189,682	0.057905038%	206,834	0.060377669%	227,931	0.059626812%
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	50,311	0.015358519%	53,407	0.015590141%	59,776	0.015637537%
65003	ST JOHNS CO BD OF CO COMMISSIONERS	579,830	0.177006942%	622,275	0.181650929%	705,567	0.184576726%
65004	ST JOHNS CO PROPERTY APPRAISER	30,387	0.009276448%	32,785	0.009570507%	36,675	0.009594306%

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65005	ST JOHNS CO TAX COLLECTOR	31,510	0.009619042%	33,537	0.009789970%	38,826	0.010156896%
65006	ST JOHNS CO SHERIFF'S DEPT	340,055	0.103810012%	358,912	0.104771488%	416,356	0.108918851%
65007	ST JOHNS CO SCHOOL BOARD	1,713,611	0.523120679%	1,888,299	0.551221367%	2,207,102	0.577379055%
65009	ANASTASIA MOSQUITO CONTROL DIST	11,177	0.003412058%	11,572	0.003378116%	12,511	0.003272779%
65100	CITY OF ST AUGUSTINE BEACH	22,458	0.006855859%	24,497	0.007151006%	28,137	0.007360546%
65101	TOWN OF HASTINGS	4,369	0.001333641%	4,454	0.001300153%	4,945	0.001293560%
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	6,169	0.001883158%	6,919	0.002019624%	8,602	0.002250256%
65300	ABLE SCHOOL INC	4,293	0.001310460%	4,103	0.001197636%	4,320	0.001130015%
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	66,456	0.020287203%	71,394	0.020841017%	77,839	0.020362744%
66003	ST LUCIE CO BD OF CO COMMISSIONERS	295,016	0.090060784%	312,336	0.091175373%	358,441	0.093768309%
66004	ST LUCIE CO PROPERTY APPRAISER	30,944	0.009446474%	33,058	0.009650226%	38,781	0.010145250%
66005	ST LUCIE CO TAX COLLECTOR	36,724	0.011210929%	40,025	0.011683955%	49,211	0.012873516%
66006	ST LUCIE CO SHERIFF'S DEPT	392,053	0.119683620%	411,872	0.120231318%	464,607	0.121541308%
66007	ST LUCIE CO SCHOOL BOARD	2,062,063	0.629493939%	2,175,854	0.635162690%	2,431,797	0.636159430%
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	9,850	0.003006901%	11,291	0.003295892%	12,075	0.003158907%
66100	NORTH ST LUCIE RIVER WATER CONTROL	1,063	0.000324440%	1,121	0.000327320%	1,238	0.000323807%
66101	CHILDRENS SERVICES COUNCIL OF ST LU	6,269	0.001913893%	6,433	0.001877914%	6,941	0.001815832%
66102	CITY OF PORT ST LUCIE	1,920	0.000586191%	2,040	0.000595518%	2,210	0.000578260%
66700	INDIAN RIVER STATE COLLEGE	524,841	0.160220204%	560,568	0.163637740%	633,457	0.165712629%
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	36,829	0.011243023%	40,392	0.011790903%	45,327	0.011857588%
67003	SANTA ROSA CO BD OF CO COMMISSIONER	164,078	0.050088633%	169,407	0.049452331%	193,672	0.050664745%
67004	SANTA ROSA CO PROPERTY APPRAISER	15,790	0.004820386%	17,277	0.005043276%	20,404	0.005337789%
67005	SANTA ROSA CO TAX COLLECTOR	21,014	0.006414878%	21,782	0.006358426%	23,300	0.006095242%
67006	SANTA ROSA CO SHERIFF'S DEPT	176,458	0.053867982%	183,560	0.053583856%	214,789	0.056188804%
67007	SANTA ROSA CO SCHOOL BOARD	1,256,884	0.383693682%	1,311,861	0.382950949%	1,444,329	0.377837200%
67100	CITY OF GULF BREEZE	8,909	0.002719631%	7,634	0.002228351%	7,627	0.001995196%
67101	TOWN OF JAY	2,718	0.000829645%	2,768	0.000807886%	3,100	0.000810865%
67102	AVALON FIRE RESCUE DISTRICT	516	0.000157494%	540	0.000157515%	593	0.000155030%
68001	SARASOTA CO CLERK OF CIRCUIT COURT	107,247	0.032739682%	113,150	0.033029953%	128,902	0.033720801%
68003	SARASOTA CO BD OF CO COMMISSIONERS	1,190,497	0.363427496%	1,245,132	0.363471678%	1,407,952	0.368320843%
68004	SARASOTA CO PROPERTY APPRAISER	32,772	0.010004553%	35,151	0.010261109%	40,489	0.010591922%
68005	SARASOTA CO TAX COLLECTOR	45,428	0.013868027%	48,684	0.014211621%	56,653	0.014820334%
68006	SARASOTA CO SHERIFF'S DEPT	595,725	0.181859382%	617,802	0.180345206%	713,302	0.186600180%
68007	SARASOTA CO SCHOOL BOARD	2,614,015	0.797990362%	2,739,325	0.799648048%	3,025,392	0.791444173%
68026	WEST COAST INLAND NAVIGATION DIST	2,114	0.000645419%	2,283	0.000666414%	2,783	0.000728147%
68100	CITY OF VENICE	97,583	0.029789512%	103,150	0.030111000%	154,824	0.040502075%
68105	CITY OF NORTH PORT	189,899	0.057971341%	191,869	0.056009210%	211,824	0.055413179%
68107	ENGLEWOOD WATER DISTRICT	52,527	0.016035124%	54,214	0.015825875%	58,386	0.015273732%
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	1,032	0.000315013%	1,541	0.000449750%	1,482	0.000387702%

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68109	SARASOTA BAY ESTUARY PROGRAM	3,464	0.001057594%	3,602	0.001051478%	4,069	0.001064424%
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	6,096	0.001860851%	6,385	0.001863961%	7,269	0.001901553%
68300	SARASOTA MILITARY ACADEMY	47,776	0.014584800%	54,270	0.015842148%	65,915	0.017243333%
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	14,533	0.004436435%	16,055	0.004686543%	16,863	0.004411320%
68303	SARASOTA MILITARY ACADEMY PREP	0	0.000000000%	0	0.000000000%	11,614	0.003038312%
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	88,363	0.026974862%	88,267	0.025766415%	94,577	0.024741342%
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	746,762	0.227966776%	771,033	0.225075368%	838,492	0.219350040%
69004	SEMINOLE CO PROPERTY APPRAISER	36,411	0.011115374%	37,953	0.011079066%	41,010	0.010728182%
69005	SEMINOLE CO TAX COLLECTOR	31,814	0.009711977%	34,468	0.010061604%	39,488	0.010330207%
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	651,338	0.198836396%	677,559	0.197789133%	766,615	0.200546799%
69007	SEMINOLE CO SCHOOL BOARD	3,407,592	1.040248602%	3,594,519	1.049291288%	3,968,034	1.038039651%
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	9,989	0.003049374%	9,258	0.002702584%	11,091	0.002901377%
69019	SEMINOLE CO PORT AUTH	1,929	0.000588833%	1,944	0.000567362%	1,923	0.000502930%
69100	CITY OF ALTAMONTE SPRINGS	72,468	0.022122668%	70,816	0.020672207%	76,252	0.019947479%
69101	CITY OF CASSELBERRY	25,903	0.007907498%	26,855	0.007839452%	28,889	0.007557469%
69103	SANFORD AIRPORT AUTH	43,613	0.013313877%	46,452	0.013559918%	50,806	0.013290973%
69104	CITY OF LONGWOOD	22,372	0.006829434%	20,695	0.006041276%	18,367	0.004804809%
69105	CITY OF SANFORD	138,874	0.042394570%	145,392	0.042441941%	159,622	0.041757096%
69107	S SEMINOLE & N ORANGE CO WASTEWATER	1,230	0.000375634%	0	0.000000000%	0	0.000000000%
69110	FRED R WILSON MEMORIAL LAW LIBRARY	784	0.000239416%	802	0.000234093%	876	0.000229261%
69307	SEMINOLE SCIENCE CHARTER SCHOOL	0	0.000000000%	0	0.000000000%	0	0.000000000%
69700	SEMINOLE STATE COLLEGE OF FLORIDA	419,113	0.127944123%	433,590	0.126571174%	450,316	0.117802815%
70001	SUMTER CO CLERK OF CIRCUIT COURT	24,562	0.007498059%	26,197	0.007647136%	30,375	0.007946016%
70003	SUMTER CO BD OF CO COMMISSIONERS	97,603	0.029795774%	94,678	0.027637817%	105,110	0.027496838%
70004	SUMTER CO PROPERTY APPRAISER	11,220	0.003425042%	12,012	0.003506585%	12,112	0.003168398%
70005	SUMTER CO TAX COLLECTOR	11,951	0.003648413%	13,719	0.004004638%	15,386	0.004024884%
70006	SUMTER CO SHERIFF'S DEPT	140,358	0.042847490%	151,123	0.044114957%	174,629	0.045683147%
70007	SUMTER CO SCHOOL BOARD	352,438	0.107590128%	370,479	0.108148239%	407,250	0.106536805%
70011	SUMTER CO SUPERVISOR OF ELECTIONS	7,565	0.002309293%	7,587	0.002214678%	9,109	0.002382995%
70100	CITY OF BUSHNELL	4,273	0.001304499%	3,439	0.001003778%	2,752	0.000720037%
70101	CITY OF WILDWOOD	40,726	0.012432622%	42,595	0.012434072%	50,067	0.013097673%
70102	CITY OF WEBSTER	2,118	0.000646508%	2,215	0.000646528%	2,593	0.000678223%
70103	CITY OF COLEMAN	1,833	0.000559441%	1,721	0.000502305%	1,575	0.000412125%
70104	CITY OF CENTER HILL	2,365	0.000721875%	2,295	0.000669844%	3,024	0.000791064%
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	98,096	0.029946119%	100,959	0.029471321%	113,425	0.029672015%
71004	SUWANNEE CO PROPERTY APPRAISER	4,878	0.001489144%	5,021	0.001465583%	5,798	0.001516679%
71005	SUWANNEE CO TAX COLLECTOR	6,631	0.002024321%	6,875	0.002006812%	7,802	0.002041041%
71006	SUWANNEE CO SHERIFF'S DEPT	45,426	0.013867406%	48,172	0.014062038%	54,067	0.014143916%
71007	SUWANNEE CO SCHOOL BOARD	351,672	0.107356231%	367,088	0.107158266%	408,051	0.106746468%

The accompanying notes are an integral part of this schedule.



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

As of and for the Fiscal Years Ended June 30, 2013, June 30, 2014, and June 30, 2015

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2013	Proportion at June 30, 2013	Employer Contribution for HIS Funding June 30, 2014	Proportion at June 30, 2014	Employer Contribution for HIS Funding June 30, 2015	Proportion at June 30, 2015
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	1,707	0.000521235%	1,739	0.000507590%	2,075	0.000542879%
71100	LIVE OAK HOUSING AUTH	2,098	0.000640572%	1,872	0.000546606%	1,910	0.000499618%
71101	CITY OF LIVE OAK	26,983	0.008237291%	26,967	0.007871939%	30,466	0.007969916%
71102	SUWANNEE RIVER WATER MGMT DISTRICT	40,960	0.012504128%	41,504	0.012115489%	46,202	0.012086449%
71103	SUWANNEE VALLEY TRANSIT AUTH	12,599	0.003846185%	16,387	0.004783683%	11,064	0.002894296%
72001	TAYLOR CO CLERK OF CIRCUIT COURT	8,510	0.002597856%	9,023	0.002633949%	10,533	0.002755362%
72003	TAYLOR CO BD OF CO COMMISSIONERS	30,003	0.009159021%	31,503	0.009196148%	36,251	0.009483401%
72004	TAYLOR CO PROPERTY APPRAISER	3,785	0.001155397%	3,951	0.001153268%	4,588	0.001200346%
72005	TAYLOR CO TAX COLLECTOR	5,543	0.001691995%	5,737	0.001674581%	6,500	0.001700416%
72006	TAYLOR CO SHERIFF'S DEPT	33,238	0.010146802%	32,953	0.009619306%	36,852	0.009640507%
72007	TAYLOR CO SCHOOL BOARD	181,630	0.055446742%	189,651	0.055361961%	217,117	0.056797862%
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	1,876	0.000572589%	1,852	0.000540506%	2,189	0.000572704%
72100	CITY OF PERRY	19,487	0.005948986%	20,554	0.005999943%	22,610	0.005914848%
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	1,127	0.000344114%	1,153	0.000336435%	1,290	0.000337548%
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	1,218	0.000371704%	1,285	0.000375048%	1,392	0.000364239%
72104	BIG BEND WATER AUTHORITY	1,541	0.000470438%	1,789	0.000522228%	1,795	0.000469510%
73001	UNION CO CLERK OF COURTS	5,826	0.001778650%	5,939	0.001733610%	6,352	0.001661637%
73003	UNION CO BD OF CO COMMISSIONERS	23,351	0.007128541%	22,618	0.006602507%	25,292	0.006616434%
73004	UNION CO PROPERTY APPRAISER	2,503	0.000764155%	2,573	0.000751053%	2,808	0.000734449%
73005	UNION CO TAX COLLECTOR	2,256	0.000688658%	2,080	0.000607239%	2,240	0.000585909%
73006	UNION CO SHERIFF'S DEPT	9,963	0.003041532%	10,750	0.003137990%	11,830	0.003094755%
73007	UNION CO SCHOOL BOARD	125,027	0.038167588%	133,548	0.038984504%	144,025	0.037677009%
73011	UNION CO SUPERVISOR OF ELECTIONS	1,598	0.000487730%	1,597	0.000466169%	1,869	0.000488984%
73088	UNION CO HOUSING AUTH	1,616	0.000493349%	1,385	0.000404209%	1,503	0.000393089%
73101	CITY OF LAKE BUTLER	6,020	0.001837714%	5,637	0.001645575%	6,278	0.001642268%
73103	NEW RIVER LIBRARY COOPERATIVE	1,332	0.000406567%	1,341	0.000391554%	1,532	0.000400764%
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	107,135	0.032705622%	115,378	0.033680366%	127,282	0.033296958%
74003	VOLUSIA CO BD OF CO COMMISSIONERS	1,553,262	0.474170154%	1,570,473	0.458443515%	1,753,997	0.458846422%
74007	VOLUSIA CO SCHOOL BOARD	3,244,470	0.990451987%	3,359,341	0.980639617%	3,810,101	0.996724500%
74090	VOLUSIA CO LAW LIBRARY	2,748	0.000838952%	2,999	0.000875374%	3,240	0.000847541%
74100	CITY OF LAKE HELEN	7,264	0.002217546%	7,454	0.002175855%	6,335	0.001657310%
74101	CITY OF NEW SMYRNA BEACH	11,026	0.003365835%	11,123	0.003246958%	12,508	0.003272000%
74102	CITY OF DAYTONA BEACH	247,865	0.075666840%	256,641	0.074917148%	285,299	0.074634342%
74103	TOWN OF PIERSON	1,829	0.000558250%	1,889	0.000551557%	1,861	0.000486914%
74104	CITY OF SOUTH DAYTONA	61,271	0.018704526%	59,557	0.017385602%	64,097	0.016767803%
74105	CITY OF HOLLY HILL	27,039	0.008254375%	28,480	0.008313805%	32,317	0.008454191%
74106	CITY OF DAYTONA BEACH SHORES	28,718	0.008766985%	29,869	0.008719245%	33,209	0.008687620%
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	30,627	0.009349771%	27,479	0.008021623%	27,054	0.007077387%
74109	TOWN OF PONCE INLET	23,549	0.007188883%	25,101	0.007327383%	28,686	0.007504364%

The accompanying notes are an integral part of this schedule.

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

As of and for the Fiscal Years Ended June 30, 2013, June 30, 2014, and June 30, 2015

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2013	Proportion at June 30, 2013	Employer Contribution for HIS Funding June 30, 2014	Proportion at June 30, 2014	Employer Contribution for HIS Funding June 30, 2015	Proportion at June 30, 2015
74123	CITY OF OAK HILL	1,294	0.000395071%	1,464	0.000427253%	1,695	0.000443442%
74124	CITY OF ORANGE CITY	49,347	0.015064197%	55,591	0.016227781%	64,547	0.016885531%
74125	CITY OF DELTONA	74,289	0.022678589%	80,480	0.023493255%	92,524	0.024204452%
74126	VOLUSIA CO METROPOLITAN PLANNING ORG	1,686	0.000514725%	1,772	0.000517389%	1,944	0.000508502%
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	869	0.000265246%	909	0.000265439%	987	0.000258231%
74700	DAYTONA STATE COLLEGE	510,001	0.155689929%	521,262	0.152163695%	542,087	0.141810273%
75001	WAKULLA CO CLERK OF CIRCUIT COURT	10,227	0.003121922%	11,170	0.003260544%	12,732	0.003330674%
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	32,744	0.009995963%	34,342	0.010025013%	40,733	0.010655706%
75004	WAKULLA CO PROPERTY APPRAISER	5,993	0.001829483%	6,135	0.001790802%	6,472	0.001693120%
75005	WAKULLA CO TAX COLLECTOR	4,678	0.001428219%	4,860	0.001418836%	5,190	0.001357798%
75006	WAKULLA CO SHERIFF'S DEPT	61,900	0.018896439%	63,169	0.018440016%	67,974	0.017782091%
75007	WAKULLA CO SCHOOL BOARD	252,110	0.076962461%	267,751	0.078160280%	304,282	0.079600313%
75101	CITY OF SOPCHOPPY	4,017	0.001226400%	4,157	0.001213343%	4,535	0.001186463%
75102	WILDERNESS COAST LIBRARIES	1,633	0.000498662%	1,968	0.000574480%	2,065	0.000540284%
76001	WALTON CO CLERK OF CIRCUIT COURT	31,317	0.009560304%	33,428	0.009758074%	38,072	0.009959665%
76003	WALTON CO BD OF CO COMMISSIONERS	215,201	0.065695221%	223,851	0.065345186%	231,429	0.060541823%
76004	WALTON CO PROPERTY APPRAISER	12,687	0.003873044%	13,157	0.003840659%	15,178	0.003970591%
76005	WALTON CO TAX COLLECTOR	15,050	0.004594394%	15,769	0.004603228%	18,204	0.004762257%
76006	WALTON CO SHERIFF'S DEPT	115,724	0.035327639%	131,209	0.038301769%	182,357	0.047704740%
76007	WALTON CO SCHOOL BOARD	484,354	0.147860458%	513,703	0.149957201%	556,441	0.145565285%
76009	SO WALTON CO MOSQUITO CONTROL DIST	6,335	0.001933991%	6,786	0.001981065%	7,935	0.002075709%
76011	WALTON CO SUPERVISOR OF ELECTIONS	3,090	0.000943156%	3,151	0.000919820%	3,678	0.000962237%
76100	CITY OF DEFUNIAK SPRINGS	39,905	0.012181809%	42,364	0.012366676%	46,719	0.012221599%
76101	DEFUNIAK SPRINGS HOUSING AUTH	1,183	0.000361030%	1,259	0.000367391%	1,429	0.000373785%
76102	CITY OF FREEPORT	11,973	0.003654929%	12,582	0.003672819%	12,345	0.003229403%
76300	WALTON ACADEMY	8,150	0.002488110%	7,694	0.002245976%	8,569	0.002241697%
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	8,586	0.002620988%	13,662	0.003988222%	17,974	0.004702094%
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	7,586	0.002315874%	8,046	0.002348770%	8,721	0.002281507%
77003	WASHINGTON CO BD OF CO COMM	33,715	0.010292443%	37,217	0.010864225%	32,721	0.008559951%
77004	WASHINGTON CO PROPERTY APPRAISER	3,632	0.001108883%	3,354	0.000979113%	3,786	0.000990297%
77005	WASHINGTON CO TAX COLLECTOR	3,617	0.001104281%	4,001	0.001167833%	4,784	0.001251617%
77006	WASHINGTON CO SHERIFF'S DEPT	28,438	0.008681472%	28,445	0.008303503%	39,032	0.010210768%
77007	WASHINGTON CO SCHOOL BOARD	258,193	0.078819482%	275,207	0.080336727%	303,554	0.079409826%
77100	CITY OF CHIPLEY	18,821	0.005745685%	20,446	0.005968566%	22,419	0.005864817%
77101	CITY OF VERNON	1,867	0.000569829%	1,391	0.000405926%	1,253	0.000327885%
77102	TOWN OF WAUSAU	789	0.000240793%	800	0.000233434%	501	0.000130952%
<b>Totals</b>		<b>\$ 327,574,729</b>	<b>100%</b>	<b>\$ 342,566,360</b>	<b>100%</b>	<b>\$ 382,262,242</b>	<b>100%</b>

The accompanying notes are an integral part of this schedule.

**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
As of and for the Fiscal Year Ended June 30, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		June 30, 2013	June 30, 2014	June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
1000	STATE OF FLORIDA	\$ 1,351,184,708	\$ 1,429,295,440	\$ 1,544,493,259	\$ 0	\$ 121,511,307	\$ 836,077	\$ 96,350,219	\$ 218,697,603	\$ 0	\$ 0	\$ 0	\$ (122,028,915)	\$ (122,028,915)	\$ 115,064,573	\$ (4,596,955)	\$ 110,467,618
2135	JAC- FLORIDA CLERKS OF COURTS OPERATIONS CORP	147,826	17,107	0	0	0	0	0	-	0	0	0	(109,459)	(109,459)	0	(20,609)	(20,609)
4910	UNIVERSITY OF FLORIDA	120,063,826	131,969,507	148,825,945	0	11,708,717	80,564	5,752,403	17,541,684	0	0	0	0	0	11,087,516	990,917	12,078,433
4915	FLORIDA POLYTECHNIC UNIVERSITY	82,111	892,486	1,885,366	0	148,329	1,021	1,234,873	1,384,222	0	0	0	0	0	140,460	215,950	356,409
4920	FLORIDA STATE UNIVERSITY	54,347,452	59,936,732	66,652,215	0	5,243,790	36,081	2,028,535	7,308,405	0	0	0	0	0	4,965,582	359,925	5,325,507
4930	FLORIDA A & M UNIVERSITY	19,238,759	20,969,316	22,905,780	0	1,802,087	12,400	232,973	2,047,460	0	0	0	0	0	1,706,478	43,993	1,750,471
4940	UNIVERSITY OF CENTRAL FLORIDA	36,162,321	40,276,874	47,898,159	0	3,768,335	25,929	3,987,827	7,782,091	0	0	0	0	0	3,568,407	673,233	4,241,641
4950	UNIVERSITY OF SOUTH FLORIDA	57,692,202	62,540,666	72,084,066	0	5,671,135	39,021	3,336,334	9,046,490	0	0	0	0	0	5,370,255	550,247	5,920,502
4955	NEW COLLEGE	1,809,742	2,135,044	2,509,436	0	197,427	1,358	266,278	465,063	0	0	0	0	0	186,953	46,941	233,894
4960	FLORIDA ATLANTIC UNIVERSITY	19,952,196	20,771,487	22,876,073	0	1,799,570	12,383	167,695	1,979,828	0	0	0	(441,417)	(441,417)	1,704,265	(57,840)	1,646,425
4970	UNIVERSITY OF WEST FLORIDA	9,884,100	11,091,073	13,139,519	0	1,033,737	7,113	1,113,307	2,154,157	0	0	0	0	0	978,893	189,493	1,168,386
4980	FLORIDA INTERNATIONAL UNIVERSITY	36,379,258	42,007,145	48,191,110	0	3,791,383	26,087	3,781,452	7,598,922	0	0	0	0	0	3,590,232	671,178	4,261,411
4990	UNIVERSITY OF NORTH FLORIDA	13,192,763	14,392,923	17,292,876	0	1,360,498	9,361	1,364,236	2,734,095	0	0	0	0	0	1,288,317	224,719	1,513,036
4995	FLORIDA GULF COAST UNIVERSITY	9,570,533	10,876,963	12,883,569	0	1,013,601	6,974	1,178,727	2,199,301	0	0	0	0	0	959,824	202,803	1,162,627
11001	ALACHUA CO CLERK OF CIRCUIT COURT	1,728,609	1,910,830	2,051,935	0	161,434	1,111	36,564	199,108	0	0	0	(24,528)	(24,528)	152,869	3,075	155,944
11003	ALACHUA CO BD OF CO COMMISSIONERS	11,482,100	12,186,542	13,483,201	0	1,060,776	7,299	145,499	1,213,574	0	0	0	(97,367)	(97,367)	1,004,497	4,743	1,009,240
11004	ALACHUA CO PROPERTY APPRAISER	774,734	824,041	905,943	0	71,274	490	5,443	77,207	0	0	0	(5,375)	(5,375)	67,493	(156)	67,337
11005	ALACHUA CO TAX COLLECTOR	879,426	1,049,098	1,127,260	0	88,686	610	70,362	159,658	0	0	0	(12,940)	(12,940)	83,981	11,444	95,425
11006	ALACHUA CO SHERIFF'S OFFICE	11,262,812	12,264,190	13,704,497	0	1,078,186	7,419	362,683	1,448,287	0	0	0	0	0	1,020,984	62,009	1,082,993
11007	ALACHUA CO SCHOOL BOARD	41,010,584	45,129,970	48,229,693	0	3,794,418	26,108	4,550,975	730,449	0	0	0	(756,550)	(756,550)	3,593,107	18,447	3,611,553
11100	CITY OF ALACHUA	1,463,908	1,589,818	1,741,226	0	136,989	943	17,334	155,266	0	0	0	0	0	129,721	3,164	132,885
11101	CITY OF HIGH SPRINGS	474,642	535,609	566,871	0	44,598	307	17,391	62,296	0	0	0	(13,184)	(13,184)	42,232	1,218	43,450
11102	CITY OF NEWBERRY	730,228	742,440	809,713	0	63,703	438	0	64,142	0	0	0	(28,165)	(28,165)	60,324	(5,414)	54,909
11103	CITY OF GAINESVILLE	68,854	74,833	77,534	0	6,100	42	596	6,738	0	0	0	(3,110)	(3,110)	5,776	(387)	5,389
11104	ALACHUA COUNTY LIBRARY DISTRICT	1,060,062	1,284,658	1,461,538	0	114,985	791	144,236	260,012	0	0	0	0	0	108,884	26,313	135,198
11300	CARING & SHARING LEARNING SCHOOL	210,650	218,890	247,450	0	19,468	134	6,624	26,225	0	0	0	(4,936)	(4,936)	18,435	119	18,554
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	66,741	68,951	68,724	0	5,407	37	5,444	0	0	0	0	(6,766)	(6,766)	5,120	(3,972)	1,148
11302	SIATECH GAINESVILLE	166,370	135,791	136,466	0	10,736	74	0	10,810	0	0	0	(37,699)	(37,699)	10,167	(6,975)	3,192
11304	SWEETWATER BRANCH ACADEMY	80,856	4,784	0	0	0	0	0	-	0	0	0	(59,150)	(59,150)	0	(11,252)	(11,252)
11305	MICANOPY MIDDLE SCHOOL INC	61,693	56,337	57,153	0	4,496	31	0	4,527	0	0	0	(9,939)	(9,939)	4,258	(1,810)	2,448
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	115,422	8,568	0	0	0	0	0	-	0	0	0	(84,710)	(84,710)	0	(16,070)	(16,070)
11307	ALACHUA MYCROSCHOOL OF INTEGRATED ACADEMICS & TECH	129,272	202,751	259,318	0	20,402	140	72,036	92,578	0	0	0	0	0	19,319	12,952	32,271
11700	SANTA FE COLLEGE	9,658,390	10,448,181	11,172,305	0	878,969	6,048	50,736	935,752	0	0	0	(170,207)	(170,207)	832,335	(17,696)	814,640
12001	BAKER CO CLERK OF CIRCUIT COURT	168,126	150,292	152,172	0	11,972	82	12,054	0	0	0	0	(29,299)	(29,299)	11,337	(5,357)	5,980
12003	BAKER CO BD OF CO COMMISSIONERS	905,343	828,040	910,652	0	71,645	493	5,706	77,844	0	0	0	(97,015)	(97,015)	67,843	(17,736)	50,107
12004	BAKER CO PROPERTY APPRAISER	101,813	107,452	118,923	0	9,356	64	1,312	10,733	0	0	0	(1,272)	(1,272)	8,860	(33)	8,827
12005	BAKER CO TAX COLLECTOR	118,873	123,317	135,846	0	10,688	74	1,022	11,783	0	0	0	(2,924)	(2,924)	10,121	(397)	9,723
12006	BAKER CO SHERIFF'S DEPT	1,801,882	1,831,484	2,058,213	0	161,928	1,114	46,111	209,153	0	0	0	(69,715)	(69,715)	153,337	(5,969)	147,367
12007	BAKER CO SCHOOL BOARD	7,172,499	7,753,431	8,258,365	0	649,718	4,470	33,924	688,112	0	0	0	(150,985)	(150,985)	615,247	(17,829)	597,419
12011	BAKER CO SUPERVISOR OF ELECTIONS	50,268	49,109	60,039	0	4,724	33	4,928	9,684	0	0	0	(3,280)	(3,280)	4,473	164	4,637
12100	CITY OF MACLENNY	501,650	447,611	536,233	0	42,188	290	36,543	79,021	0	0	0	(61,291)	(61,291)	39,949	(5,893)	34,057
12102	NEW RIVER SOLID WASTE ASSOCIATION	278,500	299,380	325,700	0	25,624	176	190	25,990	0	0	0	(637)	(637)	24,265	(66)	24,198
12103	MACLENNY HOUSING AUTHORITY	25,779	7,073	0	0	0	0	0	-	0	0	0	(19,733)	(19,733)	0	(3,613)	(3,613)
12104	TOWN OF GLEN ST MARY	21,517	21,091	23,575	0	1,855	13	434	2,302	0	0	0	(1,357)	(1,357)	1,756	(191)	1,565
13001	BAY CO CLERK OF CIRCUIT COURT	1,156,033	1,249,413	1,384,244	0	108,904	749	21,655	131,309	0	0	0	0	0	103,126	3,657	106,783
13003	BAY CO BD OF CO COMMISSIONERS	6,341,332	7,400,626	8,591,108	0	675,896	4,651	792,042	1,472,589	0	0	0	0	0	640,037	140,061	780,098
13004	BAY CO PROPERTY APPRAISER	513,092	556,066	601,886	0	47,353	326	3,379	51,058	0	0	0	(3,518)	(3,518)	44,840	83	44,923
13005	BAY CO TAX COLLECTOR	512,818	547,607	607,617	0	47,804	329	7,865	55,998	0	0	0	(2,111)	(2,111)	45,267	863	46,130
13006	BAY CO SHERIFF'S DEPT	6,153,180	6,894,223	7,080,599	0	557,058	3,833	57,798	618,689	0	0	0	(168,090)	(168,090)	527,504	(15,996)	511,508
13007	BAY CO SCHOOL BOARD	34,558,900	37,631,832	41,204,324	0	3,241,705	22,305	468,482	3,732,492	0	0	0	0	0	3,069,717	86,344	3,156,061
13009	BEACH MOSQUITO CONTROL DIST	146,260	144,261	156,329	0	12,299	85	0	12,384	0	0	0	(9,394)	(9,394)	11,646	(1,783)	9,864
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	150,960	165,331	178,648	0	14,055	97	2,156	16,308	0	0	0	(1,278)	(1,278)	13,309	208	13,518
13100	CITY OF PANAMA CITY	848,342	867,866	729,538	0	57,396	395	0	57,790	0	0	0	(194,249)	(194,249)	54,350	(32,232)	22,119
13101	PANAMA CITY PORT AUTH	105,826	109,858	99,065	0	7,794	54	7,847	0	0	0	0	(18,350)	(18,350)	7,380	(3,039)	4,342
13102	CITY OF SPRINGFIELD	623,721	734,425	763,301	0	60,052	413	43,424	103,889	0	0	0	(28,725)	(28,725)	56,866	3,718	60,583
13103	CITY OF PARKER	315,870	350,059	366,478	0	28,832	198	7,281	36,312	0	0	0	(11,670)	(11,670)	27,303	(482)	26,820
13105	CITY OF MEXICO BEACH	351,093	377,591	442,717	0	34,830	240	23,852	58,922	0	0	0	0	0	32,982	3,858	36,841
13107	CITY OF CALLAWAY	817,781	774,921	826,863	0	65,053	448	0	65,500	0	0	0	(83,464)	(83,464)	61,801	(15,618)	45,984

**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
As of and for the Fiscal Year Ended June 30, 2015

				Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and		Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	
								Proportionate Share of Contributions	Proportionate Share of Contributions					Proportionate Share of Contributions	Total Deferred Inflows of Resources		Employer Total Pension Expense/(Income)	
14001	BRADFORD CO CLERK OF CIRCUIT COURT	290,769	296,020	319,361	0	25,125	173	0	25,298	0	0	0	(13,604)	(13,604)	23,792	(2,533)	21,259	
14003	BRADFORD CO BD OF CO COMMISSIONERS	1,031,797	1,164,285	1,302,129	0	102,444	705	62,304	165,452	0	0	0	0	0	97,008	11,221	108,229	
14004	BRADFORD CO PROPERTY APPRAISER	102,860	110,577	120,100	0	9,449	65	73	9,587	0	0	0	(386)	(386)	8,947	(48)	8,899	
14005	BRADFORD CO TAX COLLECTOR	138,760	139,514	148,433	0	11,678	80	0	11,758	0	0	0	(9,238)	(9,238)	11,058	(1,688)	9,370	
14006	BRADFORD CO SHERIFF'S DEPT	931,392	1,009,400	1,149,968	0	90,472	623	43,426	134,521	0	0	0	0	0	85,672	7,194	92,867	
14007	BRADFORD CO SCHOOL BOARD	5,239,578	5,675,937	5,767,265	0	453,733	3,122	32,840	489,696	0	0	0	(322,331)	(322,331)	429,661	(45,673)	383,987	
15001	BREVARD CO CLERK OF CIRCUIT CT	3,173,054	4,100,505	4,219,555	0	331,969	2,284	465,876	800,129	0	0	0	(192,475)	(192,475)	314,356	58,547	372,904	
15003	BREVARD CO BD OF CO COMMISSIONERS	28,349,733	30,264,416	31,649,809	0	2,490,014	17,133	0	2,507,147	0	0	0	(1,157,419)	(1,157,419)	2,357,907	(190,479)	2,167,428	
15004	BREVARD CO PROPERTY APPRAISER	1,605,447	1,608,824	1,731,686	0	136,239	937	0	137,176	0	0	0	(95,143)	(95,143)	129,010	(17,752)	111,258	
15005	BREVARD CO TAX COLLECTOR	1,596,621	1,762,973	1,956,968	0	153,962	1,059	58,386	213,408	0	0	0	0	0	145,794	10,424	156,218	
15006	BREVARD CO SHERIFF'S OFFICE	16,765,055	17,764,224	20,145,623	0	1,584,935	10,905	585,959	2,181,799	0	0	0	(161,930)	(161,930)	1,500,847	63,369	1,564,216	
15007	BREVARD CO SCHOOL BOARD	102,529,889	105,364,184	115,051,062	0	9,051,516	62,280	98,203	9,211,999	0	0	0	(3,193,585)	(3,193,585)	8,571,291	(598,312)	7,972,979	
15033	CANAVERAL PORT AUTH	163,144	176,222	184,406	0	14,508	100	680	15,288	0	0	0	(5,938)	(5,938)	13,738	(827)	12,911	
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	273,736	266,699	307,877	0	24,222	167	12,926	37,314	0	0	0	(18,347)	(18,347)	22,937	(1,444)	21,493	
15100	CITY OF MELBOURNE	7,655,826	8,317,483	8,966,860	0	705,458	4,854	64,170	774,482	0	0	0	(80,000)	(80,000)	668,030	(563)	667,467	
15101	CITY OF INDIAN HARBOUR BEACH	463,507	464,876	557,164	0	43,834	302	38,141	62,277	0	0	0	(22,133)	(22,133)	41,509	1,895	43,404	
15102	TITUSVILLE-COCCA AIRPORT AUTH	199,222	225,462	260,186	0	20,470	141	18,599	39,210	0	0	0	0	0	19,384	3,240	22,624	
15103	TOWN OF MALABAR	125,880	148,864	185,162	0	14,567	100	26,542	41,210	0	0	0	0	0	13,795	4,566	18,361	
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	3,691	2,679	2,164	0	170	1	0	171	0	0	0	(1,441)	(1,441)	161	(259)	(98)	
15105	SEBASTIAN INLET TAX DISTRICT	75,648	82,492	90,695	0	7,135	49	1,388	8,572	0	0	0	0	0	6,757	250	7,007	
15110	TOWN OF MELBOURNE BEACH	75,966	80,512	105,888	0	8,331	57	13,754	22,142	0	0	0	(721)	(721)	7,889	2,080	9,969	
15111	CITY OF WEST MELBOURNE	710,764	777,094	879,605	0	69,202	476	33,621	103,299	0	0	0	0	0	65,530	5,710	71,240	
15112	CITY OF PALM BAY	7,193	7,553	8,068	0	635	4	0	639	0	0	0	(245)	(245)	601	(43)	558	
15113	CITY OF COCCA	3,133,626	3,542,559	3,908,990	0	307,536	2,116	153,447	463,098	0	0	0	0	0	291,219	28,445	319,664	
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	127,471	145,958	170,627	0	13,424	92	14,789	28,306	0	0	0	0	0	12,712	2,574	15,286	
15700	EASTERN FLORIDA STATE COLLEGE	12,624,653	13,426,870	14,194,497	0	1,116,736	7,684	0	1,124,420	0	0	0	(431,174)	(431,174)	1,057,488	(72,288)	985,201	
16003	BROWARD CO BD OF CO COMMISSIONERS	87,981,600	93,451,374	101,505,415	0	7,985,827	54,948	0	8,040,775	0	0	0	(1,019,309)	(1,019,309)	7,562,142	(186,032)	7,376,110	
16004	BROWARD CO PROPERTY APPRAISER	3,547,863	3,808,348	4,140,638	0	325,760	2,241	0	328,002	0	0	0	(11,317)	(11,317)	308,477	(1,865)	306,612	
16006	BROWARD CO SHERIFF'S DEPT	111,323,437	120,786,329	133,429,644	0	10,497,430	72,229	2,110,134	12,679,794	0	0	0	0	0	9,940,493	365,985	10,306,479	
16007	BROWARD CO SCHOOL BOARD	352,835,374	380,520,431	412,416,401	0	32,446,406	223,253	1,068,538	33,738,197	0	0	0	(1,995,359)	(1,995,359)	30,724,975	(116,344)	30,608,631	
16011	BROWARD CO SUPERVISOR OF ELECTIONS	1,033,616	1,009,098	1,140,398	0	89,720	617	30,260	120,597	0	0	0	(67,898)	(67,898)	84,959	(8,177)	76,783	
16018	HILLSBORO INLET DISTRICT	107,368	116,428	123,830	0	9,742	67	752	10,561	0	0	0	(2,404)	(2,404)	9,225	(243)	8,982	
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	211,419	231,622	253,665	0	19,957	137	3,896	23,950	0	0	0	0	0	18,998	717	19,615	
16054	OLD PLANTATION WATER CONTROL DIST	95,441	100,689	102,409	0	8,057	55	0	8,112	0	0	0	(6,860)	(6,860)	7,629	(1,144)	6,485	
16080	BROWARD CO CLERK OF CIRCUIT COURT	8,982,806	9,299,666	10,011,701	0	787,660	5,420	0	793,079	0	0	0	(333,821)	(333,821)	745,871	(61,091)	684,780	
16100	TOWN OF HILLSBORO BEACH	546,189	568,240	626,931	0	49,323	339	5,437	55,100	0	0	0	(12,337)	(12,337)	46,706	(1,496)	45,211	
16101	TOWN OF LAUDERDALE BY THE SEA	511,938	560,060	610,760	0	48,051	331	6,899	55,280	0	0	0	(79)	(79)	45,502	1,314	46,816	
16102	CITY OF MARGATE	10,626,236	10,631,099	11,343,546	0	892,441	6,141	0	898,582	0	0	0	(716,976)	(716,976)	845,093	(131,933)	713,160	
16103	BROWARD CO HOUSING AUTH	1,499,503	1,524,314	1,626,330	0	127,950	880	0	128,830	0	0	0	(85,490)	(85,490)	121,161	(15,584)	105,577	
16104	CITY OF LAUDERDALE LAKES	191,001	195,604	222,805	0	17,529	121	7,197	24,847	0	0	0	(6,405)	(6,405)	16,599	(71)	16,528	
16107	SOUTH FL REG PLANNING COUNCIL	322,575	301,729	337,576	0	26,558	183	6,451	33,192	0	0	0	(30,063)	(30,063)	25,149	(4,741)	20,409	
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	1,873,503	2,053,964	2,526,658	0	198,782	1,368	246,110	446,260	0	0	0	0	0	188,236	40,569	228,805	
16110	S BROWARD DRAINAGE DIST	296,217	324,736	356,675	0	28,061	193	6,334	34,588	0	0	0	0	0	26,572	1,159	27,732	
16112	NORTH BROWARD HOSPITAL DIST	520,724	525,143	544,814	0	42,863	295	0	43,158	0	0	0	(44,210)	(44,210)	40,589	(7,842)	32,747	
16113	MEMORIAL HEALTHCARE DIST	12,044	14,261	14,611	0	1,150	8	892	2,049	0	0	0	(718)	(718)	1,089	56	1,144	
16114	CITY OF DEERFIELD BEACH	43,586	45,775	51,215	0	4,029	28	980	5,037	0	0	0	(696)	(696)	3,816	24	3,840	
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	1,030,141	1,132,761	1,347,612	0	106,022	730	103,081	209,833	0	0	0	0	0	100,397	17,177	117,574	
16116	CITY OF COCONUT CREEK	5,421,472	5,852,746	6,694,257	0	526,663	3,624	256,743	787,030	0	0	0	0	0	498,721	42,042	540,764	
16117	CITY OF HOLLYWOOD	55,568	58,342	62,318	0	4,903	34	0	4,937	0	0	0	(1,901)	(1,901)	4,643	(334)	4,309	
16118	CITY OF WESTON	16,456	16,679	17,816	0	1,402	10	1,411	1,411	0	0	0	(955)	(955)	1,327	(175)	1,153	
16119	CITY OF MIRAMAR	54,179	47,127	48,292	0	3,799	26	0	3,825	0	0	0	(9,804)	(9,804)	3,598	(1,812)	1,786	
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	49,758	105,352	69,891	0	5,499	38	34,911	40,447	0	0	0	(34,259)	(34,259)	5,207	1,188	6,395	
16121	CITY OF NORTH LAUDERDALE	804,504	868,715	952,175	0	74,911	515	6,711	82,138	0	0	0	0	0	70,937	1,181	72,118	
16122	CITY OF POMPAHO BEACH	9,280	9,948	23,704	0	1,865	13	9,782	11,660	0	0	0	(13)	(13)	1,766	1,575	3,341	
16123	CITY OF WEST PARK	206,919	245,322	284,444	0	22,378	154	28,371	50,903	0	0	0	0	0	21,191	5,058	26,249	
16124	CITY OF DANIA BEACH	1,195,945	1,395,192	1,631,743	0	128,376	883	158,212	287,471	0	0	0	0	0	121,565	27,829	149,394	
16125	CITY OF WILTON MANORS	1,671,262	1,695,500	1,946,173	0	153,113	1,054	73,720	227,887	0	0	0	(66,825)	(66,825)	144,990	(961)	144,029	
16126	TOWN OF PEMBROKE PARK	536,824	574,234	657,431	0	51,723	356	23,673	75,752	0	0	0	(1,542)	(1,542)	48,979	3,522	52,500	
16127	CITY OF OAKLAND PARK	826,090	1,096,547	1,303,641	0	102,563	706	222,694	325,962	0	0	0	0	0	97,121	40,285	137,406	
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	326,573	370,964	418,881	0	32,955	227	24,466	57,648	0	0	0	0	0	31,207	4,368	35,575	
16129	CITY OF COOPER CITY	380,029	516,711	685,310	0	53,916	371	165,652	219,939	0	0	0	0	0	51,056	28,983	80,038	
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	0	0	0	0	0	0	0	-	0	0	0	0	0	0	0	0	0
16300	CENTRAL CHARTER SCHOOL	866,093	1,226,884	1,393,863	0	109,661	755	241,927	352,342	0	0	0	0	0	103,843	45,210	149,053	
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	434,685	497,349	533,728	0	41,990	289	20,520	62,799	0	0	0	(6,649)	(6,649)	39,763	2,874	42,636	
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	728,419	741,914	785,871	0	61,828	425	0	62,253	0	0	0	(44,921)	(44,921)	58,547	(8,088)	50,460	
16310	CITY OF																	

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	1,513,312	1,635,617	1,846,094	0	145,239	999	54,243	200,482	0	0	0	0	0	137,534	8,965	146,499
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	117,859	149,462	233,174	0	18,345	126	68,779	87,250	0	0	0	0	0	17,371	11,571	28,942
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	115,982	45,146	142,369	0	11,201	77	70,873	82,150	0	0	0	(53,405)	(53,405)	10,606	1,161	11,767
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	130,790	201,825	369,484	0	29,069	200	154,924	184,193	0	0	0	0	0	27,526	26,268	53,794
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	146,235	209,872	45,363	0	3,569	25	35,521	39,115	0	0	0	(139,683)	(139,683)	3,380	(15,699)	(12,319)
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	103,521	121,577	31,069	0	2,444	17	6,994	9,455	0	0	0	(77,272)	(77,272)	2,315	(11,118)	(8,803)
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	17,411	20,400	21,924	0	1,725	12	1,145	2,881	0	0	0	(248)	(248)	1,633	180	1,813
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	102,458	140,069	48,418	0	3,809	26	20,197	24,032	0	0	0	(79,418)	(79,418)	3,607	(8,925)	(5,318)
16700	BROWARD COLLEGE	21,074,716	23,220,905	27,388,286	0	2,154,743	14,826	1,963,504	4,133,073	0	0	0	0	0	2,040,424	328,948	2,369,372
17001	CALHOUN CO CLERK OF CIRCUIT COURT	149,861	158,411	166,287	0	13,082	90	0	13,172	0	0	0	(6,646)	(6,646)	12,388	(1,125)	11,264
17003	CALHOUN CO BD OF CO COMMISSIONERS	514,228	477,409	527,695	0	41,516	286	5,311	47,113	0	0	0	(50,337)	(50,337)	39,313	(8,824)	30,490
17004	CALHOUN CO PROPERTY APPRAISER	69,632	78,208	88,983	0	7,001	48	5,104	12,153	0	0	0	0	0	6,629	895	7,524
17005	CALHOUN CO TAX COLLECTOR	68,856	74,270	76,768	0	6,040	42	216	6,298	0	0	0	(3,226)	(3,226)	5,719	(479)	5,240
17006	CALHOUN CO SHERIFF'S DEPT	347,118	365,620	383,317	0	30,157	207	0	30,365	0	0	0	(16,596)	(16,596)	28,557	(2,826)	25,731
17007	CALHOUN CO SCHOOL BOARD	3,616,232	3,864,467	4,074,542	0	320,560	2,206	0	322,766	0	0	0	(119,837)	(119,837)	303,553	(19,730)	283,823
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	40,285	42,199	44,780	0	3,523	24	0	3,547	0	0	0	(1,666)	(1,666)	3,336	(291)	3,045
17039	APALACHEE REGIONAL PLANNING COUNCIL	203,759	167,599	163,125	0	12,834	88	0	12,922	0	0	0	(49,427)	(49,427)	12,153	(9,041)	3,112
17100	CITY OF BLOUNTSTOWN	479,463	501,438	541,496	0	42,602	293	0	42,895	0	0	0	(13,201)	(13,201)	40,341	(2,410)	37,931
17101	TOWN OF ALTHA	29,483	32,266	34,642	0	2,725	19	405	3,149	0	0	0	(419)	(419)	2,581	10	2,591
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	1,453,010	1,480,196	1,644,303	0	129,364	890	22,706	152,959	0	0	0	(53,987)	(53,987)	122,500	(6,720)	115,780
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	16,321,821	17,210,467	18,830,801	0	1,481,493	10,194	45,000	1,536,686	0	0	0	(214,210)	(214,210)	1,402,893	(33,936)	1,368,956
18004	CHARLOTTE CO PROPERTY APPRAISER	892,089	887,043	945,805	0	74,410	512	0	74,922	0	0	0	(64,281)	(64,281)	70,462	(11,849)	58,613
18005	CHARLOTTE CO TAX COLLECTOR	801,894	870,370	996,941	0	78,433	540	42,403	121,376	0	0	0	0	0	74,272	7,030	81,302
18006	CHARLOTTE CO SHERIFF'S DEPT	8,839,729	9,339,323	10,496,951	0	825,836	5,682	236,249	1,067,767	0	0	0	(103,699)	(103,699)	782,022	18,163	800,184
18007	CHARLOTTE CO SCHOOL BOARD	24,867,208	27,263,957	29,528,039	0	2,323,086	15,984	374,938	2,714,008	0	0	0	(159,127)	(159,127)	2,199,836	46,438	2,246,273
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	358,997	437,189	562,330	0	44,241	304	99,781	144,326	0	0	0	0	0	41,894	17,171	59,064
18102	CITY OF PUNTA GORDA	0	0	54,265	0	4,269	29	41,297	45,595	0	0	0	0	0	4,043	6,661	10,703
19001	CITRUS CO CLERK OF CIRCUIT COURT	1,024,484	1,124,770	1,254,108	0	98,666	679	37,267	136,611	0	0	0	0	0	93,431	6,522	99,953
19003	CITRUS CO BD OF CO COMMISSIONERS	5,620,445	5,762,024	6,361,508	0	500,485	3,444	58,445	562,373	0	0	0	(184,339)	(184,339)	473,932	(26,023)	447,908
19004	CITRUS CO PROPERTY APPRAISER	659,453	674,292	675,735	0	53,163	366	0	53,529	0	0	0	(68,272)	(68,272)	50,342	(17,179)	33,623
19005	CITRUS CO TAX COLLECTOR	600,474	632,379	723,261	0	56,902	392	25,508	82,801	0	0	0	(8,411)	(8,411)	53,883	2,497	56,380
19006	CITRUS CO SHERIFF'S DEPT	5,705,495	6,002,608	6,519,274	0	512,897	3,529	0	516,426	0	0	0	(105,165)	(105,165)	485,685	(19,567)	466,118
19007	CITRUS CO SCHOOL BOARD	25,541,231	26,360,742	27,684,113	0	2,178,017	14,986	0	2,193,003	0	0	0	(1,531,931)	(1,531,931)	2,062,463	(269,395)	1,793,068
19009	CITRUS CO MOSQUITO CONTROL DIST	287,051	299,304	297,704	0	23,422	161	0	23,583	0	0	0	(27,917)	(27,917)	22,179	(4,690)	17,489
19016	CITRUS COUNTY HOSPITAL BOARD	28,857	9,938	23,071	0	1,815	12	9,308	11,136	0	0	0	(14,158)	(14,158)	1,719	(1,221)	497
19100	CITY OF INVERNESS	396,262	405,865	469,673	0	36,951	254	20,541	57,747	0	0	0	0	0	34,991	765	35,755
19101	HOMOSASSA SPECIAL WATER DIST	134,570	144,659	165,181	0	12,995	89	5,722	18,807	0	0	0	0	0	12,306	926	13,232
19102	CITY OF CRYSTAL RIVER	235,526	239,295	308,802	0	24,295	167	36,377	60,838	0	0	0	(9,180)	(9,180)	23,006	4,102	27,108
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	0	0	0	0	0	0	0	-	0	0	0	0	0	0	0	0
20001	CLAY CO CLERK OF CIRCUIT COURT	931,312	979,774	1,108,727	0	87,228	600	30,499	118,327	0	0	0	(13,731)	(13,731)	82,600	2,279	84,879
20003	CLAY CO BD OF CO COMMISSIONERS	6,737,010	7,073,274	7,822,274	0	615,409	4,234	81,708	701,351	0	0	0	(108,952)	(108,952)	582,759	(7,774)	574,985
20004	CLAY CO PROPERTY APPRAISER	459,529	484,439	543,257	0	42,740	294	11,320	54,354	0	0	0	(6,105)	(6,105)	40,473	652	41,124
20005	CLAY CO TAX COLLECTOR	688,611	724,119	801,751	0	63,077	434	9,091	72,602	0	0	0	(10,371)	(10,371)	59,730	(528)	59,202
20006	CLAY CO SHERIFF'S DEPT	7,371,383	7,993,054	8,756,693	0	688,923	4,740	80,781	774,445	0	0	0	0	0	652,373	14,624	666,997
20007	CLAY CO SCHOOL BOARD	55,227,851	58,466,289	62,743,770	0	4,936,297	33,965	0	4,970,262	0	0	0	(1,350,021)	(1,350,021)	4,674,404	(235,398)	4,439,006
20011	CLAY COUNTY SUPV OF ELECTIONS	172,034	164,509	191,586	0	15,073	104	9,250	24,426	0	0	0	(13,617)	(13,617)	14,273	(1,127)	13,146
20100	CITY OF GREEN COVE SPRINGS	715,431	712,245	780,419	0	61,399	422	2,713	64,534	0	0	0	(37,726)	(37,726)	58,141	(6,817)	51,324
20105	CLAY CO UTILITY AUTH	36,604	25,635	19,780	0	1,556	11	0	1,567	0	0	0	(15,423)	(15,423)	1,474	(2,773)	(1,299)
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	1,353,109	1,444,589	1,438,126	0	113,143	778	0	113,922	0	0	0	(110,425)	(110,425)	107,140	(17,990)	89,150
21001	COLLIER CO CLERK OF CIRCUIT COURT	2,592,451	2,902,934	3,059,279	0	240,685	1,656	79,853	322,194	0	0	0	(81,419)	(81,419)	227,916	2,224	230,140
21003	COLLIER CO BD OF CO COMMISSIONERS	25,903,809	27,890,959	31,843,323	0	2,505,238	17,238	1,130,339	3,652,815	0	0	0	0	0	2,372,324	183,799	2,556,123
21004	COLLIER CO PROPERTY APPRAISER	817,250	958,080	1,136,311	0	89,398	615	0	213,568	0	0	0	0	0	84,655	21,605	106,260
21005	COLLIER CO TAX COLLECTOR	1,651,679	1,754,103	1,992,797	0	156,781	1,079	60,558	218,418	0	0	0	(13,273)	(13,273)	148,463	7,215	155,678
21006	COLLIER CO SHERIFF'S OFFICE	22,396,708	24,215,356	27,132,177	0	2,134,594	14,687	657,130	2,806,412	0	0	0	0	0	2,021,344	109,371	2,130,715
21007	COLLIER CO SCHOOL BOARD	75,155,848	81,798,347	88,875,459	0	6,992,179	48,111	728,895	7,769,185	0	0	0	(261,039)	(261,039)	6,621,212	98,069	6,719,281
21009	COLLIER MOSQUITO CONTROL DIST	493,290	525,983	542,807	0	42,689	294	0	42,983	0	0	0	(26,209)	(26,209)	40,424	(4,306)	36,118
21011	COLLIER CO SUPERVISOR OF ELECTIONS	349,396	379,652	410,284	0	32,279	222	2,969	35,469	0	0	0	(2,897)	(2,897)	30,566	104	30,670
21100	NORTH COLLIER FIRE CONTROL & RESCUE	1,316,686	1,336,379	1,794,994	0	141,219	972	256,790	398,951	0	0	0	(52,246)	(52,246)	133,727	31,366	165,093
21101	CITY OF MARCO ISLAND	287,286	271,053	278,501	0	21,911	151	0	22,061	0	0	0	(38,249)	(38,249)	20,748	(6,951)	13,797
21102	EAST NAPLES FIRE CONTROL & RESCUE DIST	488,768	467,034	253,082	0	19,911	137	0	20,408	0	0	0	(233,989)	(233,989)	18,855	(38,948)	(20,093)
21103	GOLDEN GATE FIRE CONTROL & RESCUE D	1,243,196	1,345,680	795,628	0	62,595	431	7,085	70,111	0	0	0	(511,499)	(511,499)	59,274	(81,137)	(21,863)
21104	BIG CORKSCREW ISLAND FIRE & RESCUE	578,400	640,734	360,829	0	28,388	195	13,150	41,733	0	0	0	(257,246)	(257,246)	26,882	(38,962)	(12,081)
21105	IMMOKALEE FIRE CONTROL DISTRICT	315,493	377,312	427,561	0	33,638	231	38,074	71,943	0	0	0	0	0	31,853	6,944	38,797
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	49,465	54,489	46,942	0	3,693	25	918	4,637	0	0	0	(9,505)	(9,505)	3,497	(1,357)	2,141
21107	GREATER NAPLES FIRE RESCUE DISTRICT	0	0	1,077,769	0	84,792	583	820,206									

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	416,894	439,713	464,092	0	36,512	251	0	36,763	0	0	0	(17,192)	(17,192)	34,575	(2,940)	31,635
22003	COLUMBIA CO BD OF CO COMMISSIONERS	2,659,187	2,932,490	3,322,670	0	261,407	1,799	146,024	409,230	0	0	0	0	0	247,539	25,151	272,689
22004	COLUMBIA CO PROPERTY APPRAISER	246,014	263,510	285,502	0	22,462	155	0	22,616	0	0	0	(1,926)	(1,926)	21,270	(325)	20,945
22005	COLUMBIA CO TAX COLLECTOR	278,623	306,059	333,894	0	26,269	181	4,647	31,096	0	0	0	0	0	24,875	892	25,767
22006	COLUMBIA CO SHERIFF'S OFFICE	1,989,432	2,034,312	2,347,211	0	184,664	1,271	97,686	283,621	0	0	0	(68,769)	(68,769)	174,867	2,531	177,398
22007	COLUMBIA CO SCHOOL BOARD	14,389,837	14,728,689	15,907,026	0	1,251,468	8,611	0	1,260,079	0	0	0	(607,887)	(607,887)	1,185,072	(113,178)	1,071,894
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	82,923	97,414	99,643	0	7,839	54	5,620	13,513	0	0	0	(5,029)	(5,029)	7,423	270	7,693
22016	LAKE SHORE HOSPITAL AUTHORITY	53,669	58,864	56,401	0	4,437	31	824	5,292	0	0	0	(5,938)	(5,938)	4,202	(799)	3,403
22101	CITY OF LAKE CITY	994,134	1,233,078	1,541,504	0	121,276	834	260,834	382,945	0	0	0	0	0	114,842	45,520	160,362
22311	SHINING STAR ACADEMY OF THE ARTS	251,572	287,460	45,876	0	3,609	25	11,622	15,256	0	0	0	(203,695)	(203,695)	3,418	(30,619)	(27,201)
22700	FLORIDA GATEWAY COLLEGE	2,767,326	3,014,095	3,229,280	0	254,060	1,748	28,307	284,115	0	0	0	(44,315)	(44,315)	240,581	(1,704)	238,877
23003	MIAMI-DADE COUNTY	539,874,100	572,674,216	627,385,389	0	49,358,855	339,621	2,102,344	51,800,820	0	0	0	(4,794,547)	(4,794,547)	46,740,141	(582,941)	46,157,200
23007	MIAMI-DADE CO SCHOOL BOARD	512,050,797	545,093,989	568,680,384	0	44,740,303	307,843	0	45,048,146	0	0	0	(22,927,531)	(22,927,531)	42,366,624	(3,798,709)	38,567,916
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	54,652,953	52,996,704	51,979,583	0	4,089,436	28,138	0	4,117,575	0	0	0	(8,264,748)	(8,264,748)	3,872,473	(1,451,886)	2,420,587
23101	VILLAGE OF EL PORTAL	157,020	163,285	197,083	0	15,505	107	14,449	30,061	0	0	0	(3,597)	(3,597)	14,683	1,639	16,321
23102	CITY OF OPA LOCKA	2,326,867	2,692,152	3,151,008	0	247,902	1,706	293,264	542,872	0	0	0	0	0	234,750	51,330	286,080
23104	VILLAGE OF BISCAYNE PARK	360,243	393,949	420,599	0	33,090	228	4,749	38,067	0	0	0	(6,915)	(6,915)	31,335	(202)	31,133
23105	CITY OF WEST MIAMI	871,414	956,461	1,056,132	0	83,090	572	23,674	107,336	0	0	0	0	0	78,682	4,248	82,930
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	547,498	560,408	566,417	0	44,562	307	0	44,869	0	0	0	(52,664)	(52,664)	42,198	(9,070)	33,128
23108	CITY OF SUNNY ISLES BEACH	3,093,725	3,574,813	4,117,722	0	323,957	2,229	336,031	662,217	0	0	0	0	0	306,770	59,461	366,230
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	1,311,166	1,319,100	1,456,845	0	114,616	789	13,764	129,169	0	0	0	(59,879)	(59,879)	108,535	(9,295)	99,240
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	132,591	139,233	148,721	0	11,700	81	0	11,781	0	0	0	(4,519)	(4,519)	11,080	(795)	10,285
23117	CITY OF NORTH MIAMI	64,922	32,288	33,532	0	2,638	18	0	2,656	0	0	0	(26,457)	(26,457)	2,498	(5,048)	(2,550)
23118	CITY OF NORTH MIAMI BEACH	6,469	6,796	7,407	0	583	4	0	587	0	0	0	(106)	(106)	552	(20)	532
23119	TOWN OF MIAMI LAKES	910,636	891,376	963,668	0	75,816	522	0	76,337	0	0	0	(64,764)	(64,764)	71,793	(12,252)	59,541
23120	CITY OF MIAMI GARDENS	9,821,601	10,603,683	11,080,866	0	871,775	5,998	37,434	915,207	0	0	0	(368,870)	(368,870)	825,523	(52,296)	773,227
23121	THE CHILDREN'S TRUST	1,702,710	1,750,902	1,872,168	0	147,291	1,013	0	148,304	0	0	0	(80,867)	(80,867)	139,476	(14,665)	124,812
23122	CITY OF NORTH BAY VILLAGE	991,739	1,077,674	1,277,329	0	100,492	691	86,009	187,192	0	0	0	0	0	95,161	14,135	109,296
23123	TOWN OF CUTLER BAY	567,124	683,152	762,143	0	59,961	413	62,773	123,146	0	0	0	0	0	56,790	11,670	68,460
23124	CITY OF DORAL	1,788,841	2,051,733	2,640,999	0	207,778	1,430	394,622	603,830	0	0	0	0	0	196,754	66,373	263,127
23125	CITY OF FLORIDA CITY	1,362,511	1,440,451	1,571,765	0	123,657	851	492	125,000	0	0	0	(15,355)	(15,355)	117,096	(2,873)	114,223
23126	VILLAGE OF PINECREST	1,034,402	1,133,680	1,240,524	0	97,597	672	18,362	116,630	0	0	0	0	0	92,419	3,437	95,855
23127	CITY OF CORAL GABLES	25,259	29,714	34,290	0	2,698	19	3,171	5,887	0	0	0	0	0	2,555	565	3,120
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	226,584	266,622	242,708	0	19,095	131	15,656	34,882	0	0	0	(36,605)	(36,605)	18,082	(2,893)	15,188
23300	SIATECH MIAMI-DADE	346,796	52,572	0	0	0	0	0	-	0	0	0	(258,748)	(258,748)	0	(48,406)	(48,406)
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	538,502	606,804	637,924	0	50,188	345	19,148	69,682	0	0	0	(18,207)	(18,207)	47,525	746	48,271
23700	MIAMI DADE COLLEGE	47,625,350	52,542,235	59,001,084	0	4,641,845	31,939	2,225,871	6,899,655	0	0	0	0	0	4,395,574	388,098	4,783,672
24001	DESOTO CO CLERK OF CIRCUIT COURT	150,345	166,850	186,320	0	14,659	101	6,921	21,680	0	0	0	0	0	13,881	1,229	15,109
24003	DESOTO CO BD OF CO COMMISSIONERS	2,155,235	2,274,038	2,436,444	0	191,685	1,319	0	193,003	0	0	0	(60,695)	(60,695)	181,515	(10,636)	170,878
24004	DESOTO CO PROPERTY APPRAISER	140,977	161,741	181,984	0	14,317	99	11,191	25,607	0	0	0	0	0	13,558	2,021	15,578
24005	DESOTO CO TAX COLLECTOR	125,868	136,484	150,697	0	11,856	82	2,273	14,210	0	0	0	0	0	11,227	394	11,621
24006	DESOTO CO SHERIFF'S DEPT	1,389,685	1,468,370	1,654,495	0	130,166	896	40,278	171,339	0	0	0	(16,206)	(16,206)	123,260	3,380	126,640
24007	DESOTO CO SCHOOL BOARD	7,326,774	8,072,085	8,927,068	0	702,327	4,832	230,204	937,364	0	0	0	0	0	665,066	41,373	706,438
24011	DESOTO CO SUPERVISOR OF ELECTIONS	43,000	46,810	49,707	0	3,911	27	423	4,361	0	0	0	(1,026)	(1,026)	3,703	(84)	3,619
24062	JOSHUA WATER CONTROL DIST	60,107	65,299	71,913	0	5,658	39	1,028	6,724	0	0	0	0	0	5,357	181	5,539
25001	DIXIE CO CLERK OF CIRCUIT COURT	146,337	151,259	159,200	0	12,525	86	0	12,611	0	0	0	(8,367)	(8,367)	11,860	(1,473)	10,388
25003	DIXIE CO BD OF CO COMMISSIONERS	920,847	1,098,763	1,192,506	0	93,819	646	73,845	168,309	0	0	0	(4,511)	(4,511)	88,842	13,473	102,315
25004	DIXIE CO PROPERTY APPRAISER	129,769	143,438	154,625	0	12,165	84	2,738	14,987	0	0	0	(1,388)	(1,388)	11,520	303	11,822
25005	DIXIE CO TAX COLLECTOR	87,205	94,692	99,789	0	7,851	54	698	8,603	0	0	0	(2,658)	(2,658)	7,434	(295)	7,140
25006	DIXIE CO SHERIFF'S DEPT	726,747	785,743	862,182	0	67,831	467	7,455	75,753	0	0	0	0	0	64,232	1,312	65,544
25007	DIXIE CO SCHOOL BOARD	2,678,874	2,898,871	3,175,682	0	249,843	1,719	25,241	276,803	0	0	0	0	0	236,588	4,527	241,115
25011	DIXIE CO SUPERVISOR OF ELECTIONS	36,716	41,305	51,572	0	4,057	28	6,221	10,307	0	0	0	0	0	4,885	1,043	4,885
25100	TOWN OF CROSS CITY	172,990	178,795	184,664	0	14,528	100	0	14,628	0	0	0	(12,577)	(12,577)	13,757	(2,174)	11,583
25103	SUWANNEE WATER AND SEWER DISTRICT	42,223	47,995	74,183	0	5,836	40	18,398	24,275	0	0	0	0	0	5,527	3,023	8,549
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	37,496	40,427	41,909	0	3,297	23	106	3,426	0	0	0	(1,664)	(1,664)	3,122	(248)	2,874
25363	KINDER CUB SCHOOL, INC.	51,129	78,874	86,871	0	6,834	47	16,756	23,637	0	0	0	0	0	6,472	3,202	9,674
26003	CITY OF JACKSONVILLE	826,124	865,088	939,344	0	73,902	508	0	74,410	0	0	0	(21,248)	(21,248)	69,981	(3,472)	66,509
26007	DUVAL CO SCHOOL BOARD	162,427,080	176,738,807	182,733,796	0	14,376,380	98,919	1,545,659	16,020,958	0	0	0	(7,638,688)	(7,638,688)	13,613,647	(934,804)	12,678,843
26039	NORTHEAST FL REGIONAL COUNCIL	293,747	287,056	243,780	0	19,179	132	0	19,311	0	0	0	(71,861)	(71,861)	18,162	(12,183)	5,978
26102	JACKSONVILLE PORT AUTHORITY	3,182,061	3,472,586	3,806,082	0	299,439	2,060	51,176	352,676	0	0	0	0	0	283,553	9,405	292,958
26103	JACKSONVILLE AVIATION AUTHORITY	4,360,495	4,757,535	5,377,442	0	423,064	2,911	193,453	619,428	0	0	0	0	0	400,619	32,757	433,376
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	47,396	50,352	58,882	0	4,632	32	3,015	7,680	0	0	0	(370)	(370)	4,387	415	4,802
26300	SIATECH JACKSONVILLE	144,204	148,066	123,277	0	9,699	67	0	9,765	0	0	0	(33,662)	(33,662)	9,184	(5,571)	3,613
26301	RIVER CITY SCIENCE ACADEMY	666,895	783,348	910,547	0	71,636	493	87,866	159,995	0	0	0	0	0	67,836	15,572	83,408
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	303,224	393,688	454,432	0	35,752	246	64,803	100,801	0	0	0	0	0	33,855	11,871	45,726
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	100,420	181,907	222,139	0	17,477	120	67,864	85,460	0	0						



**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	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)
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	20,374,105	21,373,781	22,425,843	0	1,764,328	12,140	0	1,776,468	0	0	0	(1,015,973)	(1,015,973)	1,670,723	(174,447)	1,496,276
26902	JACKSONVILLE TRANSPORTATION AUTH	3,068,392	3,542,705	4,110,889	0	323,420	2,225	354,186	679,831	0	0	0	0	0	306,261	62,287	368,547
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	11,950,739	17,292,641	21,539,180	0	1,694,571	11,660	5,035,871	6,742,102	0	0	0	0	0	1,604,666	905,226	2,509,892
27004	ESCAMBIA CO PROPERTY APPRAISER	958,786	986,818	1,093,313	0	86,015	592	12,920	99,527	0	0	0	(28,837)	(28,837)	81,452	(3,462)	77,990
27005	ESCAMBIA CO TAX COLLECTOR	1,207,470	1,225,704	1,341,292	0	105,525	726	3,349	109,600	0	0	0	(47,794)	(47,794)	99,926	(8,651)	91,275
27006	ESCAMBIA CO SHERIFF'S DEPT	13,710,997	10,306,812	9,651,843	0	759,348	5,225	0	764,573	0	0	0	(4,181,183)	(4,181,183)	719,061	(766,544)	(47,482)
27007	ESCAMBIA CO SCHOOL BOARD	57,217,380	62,209,891	66,944,126	0	5,424,103	37,321	1,341,819	6,803,244	0	0	0	0	0	5,136,330	232,289	5,368,618
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	2,252,348	2,141,028	2,314,771	0	182,112	1,253	0	183,365	0	0	0	(202,469)	(202,469)	172,450	(38,453)	133,997
27039	WEST FL REGIONAL PLANNING COUNCIL	354,609	361,925	363,822	0	28,623	197	0	28,820	0	0	0	(36,259)	(36,259)	27,105	(6,243)	20,862
27041	SANTA ROSA ISLAND AUTH	484,077	511,138	560,130	0	44,068	303	1,998	46,369	0	0	0	(5,879)	(5,879)	41,730	(808)	40,921
27059	EMERALD COAST UTILITIES AUTHORITY	7,178,402	8,074,217	9,159,588	0	720,620	4,958	513,979	1,239,557	0	0	0	0	0	682,388	90,511	772,899
27060	ESCAMBIA CO HOUSING FINANCE AUTH	104,045	126,202	127,106	0	10,000	69	9,725	19,794	0	0	0	(8,024)	(8,024)	9,469	576	10,045
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	35,975	37,434	39,170	0	3,082	21	3,103	3,103	0	0	0	(2,071)	(2,071)	2,918	(359)	2,559
27100	CITY OF PENSACOLA	2,759,184	3,499,859	4,133,546	0	325,202	2,238	601,497	928,937	0	0	0	0	0	307,949	108,209	416,157
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	121,172	141,498	162,831	0	12,811	88	14,108	27,007	0	0	0	0	0	12,131	2,513	14,643
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	126,887	158,876	172,370	0	13,561	93	15,200	28,855	0	0	0	(698)	(698)	12,842	2,811	15,652
27700	PENSACOLA STATE COLLEGE	8,019,899	8,328,644	8,553,066	0	672,903	4,630	0	677,533	0	0	0	(595,436)	(595,436)	637,202	(101,971)	535,232
28001	FLAGLER CO CLERK OF CIRCUIT COURT	593,031	673,613	765,538	0	60,228	414	48,148	108,791	0	0	0	0	0	57,032	8,532	65,564
28003	FLAGLER CO BD OF CO COMMISSIONERS	3,935,648	4,208,863	4,675,576	0	367,846	2,531	64,624	435,000	0	0	0	(12,017)	(12,017)	348,330	8,112	356,442
28004	FLAGLER CO PROPERTY APPRAISER	407,443	416,081	443,564	0	34,897	240	0	35,137	0	0	0	(22,265)	(22,265)	33,045	(4,039)	29,006
28005	FLAGLER CO TAX COLLECTOR	371,150	410,517	453,460	0	35,675	245	12,355	48,276	0	0	0	0	0	33,783	2,241	36,024
28006	FLAGLER CO SHERIFF'S DEPT	3,701,484	3,775,581	4,098,017	0	322,407	2,218	0	324,625	0	0	0	(149,222)	(149,222)	305,302	(28,223)	277,079
28007	FLAGLER CO SCHOOL BOARD	19,370,545	20,855,489	22,195,420	0	1,746,200	12,015	35,154	1,793,370	0	0	0	(420,023)	(420,023)	1,653,556	(60,985)	1,592,571
28009	EAST FLAGLER MOSQUITO CONTROL DIST	156,728	153,817	176,891	0	13,917	96	6,941	20,953	0	0	0	(9,753)	(9,753)	13,178	(756)	12,422
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	77,528	82,798	98,185	0	7,725	53	5,994	13,772	0	0	0	(312)	(312)	7,315	907	8,222
28088	FLAGLER CO HOUSING AUTH	113,679	129,166	128,752	0	10,129	70	4,761	14,960	0	0	0	(9,232)	(9,232)	9,592	(573)	9,019
28100	CITY OF PALM COAST	369,007	404,631	440,491	0	34,655	238	5,603	40,496	0	0	0	(643)	(643)	32,817	974	33,790
28101	CITY OF BUNNELL	641,385	754,408	710,548	0	55,902	385	44,105	100,391	0	0	0	(85,458)	(85,458)	52,936	(5,302)	47,634
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	203,218	226,736	244,975	0	19,273	133	5,708	25,113	0	0	0	(1,772)	(1,772)	18,251	812	19,062
29003	FRANKLIN CO BD OF CO COMM	589,721	596,657	668,630	0	52,604	362	13,583	66,549	0	0	0	(24,667)	(24,667)	49,813	(2,553)	47,260
29004	FRANKLIN CO PROPERTY APPRAISER	123,794	120,976	123,442	0	9,712	67	0	9,779	0	0	0	(14,527)	(14,527)	9,196	(2,593)	6,604
29005	FRANKLIN CO TAX COLLECTOR	95,351	103,234	107,524	0	8,459	58	559	9,077	0	0	0	(3,862)	(3,862)	8,011	(515)	7,495
29006	FRANKLIN CO SHERIFF'S DEPT	846,461	905,369	969,741	0	76,293	525	0	76,818	0	0	0	(15,999)	(15,999)	72,246	(2,688)	69,588
29007	FRANKLIN CO SCHOOL BOARD	1,584,298	1,738,496	1,746,793	0	137,427	946	24,896	163,269	0	0	0	(113,702)	(113,702)	130,136	(13,551)	116,585
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	45,124	47,112	53,761	0	4,230	29	1,808	6,066	0	0	0	(908)	(908)	4,005	117	4,122
29100	CITY OF APALACHICOLA	379,992	409,950	449,280	0	35,347	243	2,877	38,467	0	0	0	0	0	33,471	503	33,974
29101	CITY OF CARRABELLE	234,134	260,620	272,030	0	21,402	147	6,166	27,715	0	0	0	(9,309)	(9,309)	20,266	(316)	19,951
29102	EASTPOINT WATER AND SEWER DIST	74,923	83,339	96,074	0	7,559	52	5,872	13,482	0	0	0	0	0	7,158	1,007	8,165
29104	APALACHICOLA HOUSING AUTHORITY	6,637	26,554	30,167	0	2,373	16	13,980	16,370	0	0	0	0	0	2,247	2,860	4,907
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	434,149	471,216	509,684	0	40,099	276	3,333	43,708	0	0	0	(3,255)	(3,255)	37,971	116	38,087
30003	GADSDEN CO BD OF CO COMMISSIONERS	1,857,066	2,024,004	2,268,888	0	178,502	1,228	66,533	246,263	0	0	0	0	0	169,032	11,348	180,380
30005	GADSDEN CO TAX COLLECTOR	153,341	153,898	166,525	0	13,101	90	0	13,191	0	0	0	(8,268)	(8,268)	12,406	(1,558)	10,848
30006	GADSDEN CO SHERIFF'S DEPT	1,150,294	1,201,448	1,297,321	0	102,065	702	0	102,768	0	0	0	(32,792)	(32,792)	96,650	(5,997)	90,654
30007	GADSDEN CO SCHOOL BOARD	9,536,724	9,516,774	9,791,583	0	770,342	5,300	0	775,642	0	0	0	(935,598)	(935,598)	729,472	(166,032)	563,440
30100	TOWN OF HAVANA	340,329	368,914	392,275	0	30,862	212	2,296	33,370	0	0	0	(7,689)	(7,689)	29,224	(799)	28,426
30101	CITY OF CHATTAHOOCHEE	445,014	450,947	474,761	0	37,351	257	0	37,608	0	0	0	(31,152)	(31,152)	35,370	(5,587)	29,782
30102	NORTHWEST FL WATER MANAGEMENT DIST	1,575,337	1,667,850	1,810,454	0	142,435	980	0	143,416	0	0	0	(22,754)	(22,754)	134,879	(4,171)	130,708
30103	TOWN OF GREENSBORO	17,647	28,212	31,778	0	2,500	17	6,993	9,510	0	0	0	0	0	2,367	1,321	3,689
30104	CITY OF GRETNA	178,791	197,739	216,543	0	17,036	117	4,509	21,663	0	0	0	0	0	16,132	847	16,979
30105	CITY OF MIDWAY	112,424	163,702	167,292	0	13,161	91	28,892	42,144	0	0	0	(8,569)	(8,569)	12,463	4,174	16,637
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	181,087	188,151	219,500	0	17,269	119	10,869	28,256	0	0	0	(4,257)	(4,257)	16,353	934	17,287
31003	GILCHRIST CO BD OF CO COMMISSIONERS	847,789	892,789	943,913	0	74,261	511	0	74,772	0	0	0	(34,632)	(34,632)	70,321	(5,955)	64,366
31004	GILCHRIST CO PROPERTY APPRAISER	98,001	104,944	114,132	0	8,979	62	0	9,041	0	0	0	(458)	(458)	8,503	(80)	8,423
31005	GILCHRIST CO TAX COLLECTOR	93,234	100,151	108,056	0	8,501	58	14	8,574	0	0	0	(898)	(898)	8,050	(142)	7,908
31006	GILCHRIST CO SHERIFF'S DEPT	564,274	640,475	699,236	0	55,012	379	23,682	79,072	0	0	0	0	0	52,093	4,539	56,632
31007	GILCHRIST CO SCHOOL BOARD	3,914,577	4,187,392	4,721,385	0	371,450	2,556	117,308	491,313	0	0	0	(11,238)	(11,238)	351,743	16,759	368,502
31011	GILCHRIST CO SUPERVISOR OF ELECTION	39,664	41,872	47,296	0	3,721	26	1,238	4,984	0	0	0	(488)	(488)	3,524	106	3,629
31100	CITY OF TRENTON	158,813	144,699	178,745	0	14,063	97	15,920	30,080	0	0	0	(17,391)	(17,391)	13,316	(777)	12,540
32001	GLADES CO CLERK OF THE CIRCUIT COUR	155,106	156,329	174,169	0	13,703	94	2,785	16,582	0	0	0	(6,892)	(6,892)	12,976	(876)	12,099
32003	GLADES CO BD OF CO COMMISSIONERS	640,478	652,034	734,961	0	57,822	398	18,097	76,317	0	0	0	(24,085)	(24,085)	54,754	(1,713)	53,042
32004	GLADES CO PROPERTY APPRAISER	99,301	104,099	114,861	0	9,037	62	1,004	10,102	0	0	0	(1,713)	(1,713)	8,557	(167)	8,390
32005	GLADES COUNTY TAX COLLECTOR	76,271	78,551	83,687	0	6,584	45	0	6,629	0	0	0	(3,774)	(3,774)	6,235	(679)	5,556
32006	GLADES CO SHERIFF'S DEPT	1,896,347	1,628,094	1,579,694	0	124,281	855	0	125,136	0	0	0	(423,943)	(423,943)	117,687	(76,899)	40,788
32007	GLADES CO SCHOOL BOARD	1,982,732	2,098,277	2,348,704	0	184,782	1,271	45,728	231,781	0	0	0	(20,915)	(20,915)	174,978	3,353	178,332
32100	CITY OF MOORE HAVEN	237,662	249,356	269,233	0	21,182	146	0	21,327	0	0	0	(6,044)	(6,044)	20,058	(1,098)	18,960
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	8,552	9,091	7,410	0	583	4	0	587	0	0	0	(				

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

				Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
33001	GULF CO CLERK OF CIRCUIT COURT	191,609	208,212	235,306	0	18,512	127	7,880	26,520	0	0	0	0	0	17,530	1,322	18,852
33003	GULF CO BD OF CO COMMISSIONERS	1,108,394	1,193,673	1,349,447	0	106,166	730	38,363	145,260	0	0	0	0	0	100,534	6,256	106,790
33004	GULF CO PROPERTY APPRAISER	82,625	89,735	97,670	0	7,684	53	672	8,409	0	0	0	(157)	(157)	7,276	104	7,380
33005	GULF CO TAX COLLECTOR	85,444	97,463	106,773	0	8,400	58	4,189	12,647	0	0	0	0	0	7,955	795	8,749
33006	GULF COUNTY SHERIFF'S DEPT	443,774	472,214	529,015	0	41,620	286	10,628	52,534	0	0	0	(2,947)	(2,947)	39,412	1,148	40,559
33007	GULF CO SCHOOL BOARD	3,063,709	3,163,406	3,358,047	0	284,191	1,818	0	286,008	0	0	0	(155,594)	(155,594)	250,174	(27,743)	222,431
33011	GULF CO SUPERVISOR OF ELECTIONS	35,087	34,428	45,526	0	3,582	25	6,069	9,676	0	0	0	(2,188)	(2,188)	3,392	558	3,950
33100	CITY OF PORT ST JOE	638,799	695,259	743,810	0	58,518	403	6,196	65,117	0	0	0	(11,049)	(11,049)	55,414	(590)	54,823
33103	PORT ST JOE PORT AUTHORITY	10,142	1	0	0	0	0	0	-	0	0	0	(7,325)	(7,325)	0	(1,409)	(1,409)
34001	HAMILTON CO CLERK OF CIRCUIT COURT	169,275	180,320	187,364	0	14,741	101	0	14,842	0	0	0	(8,079)	(8,079)	13,959	(1,334)	12,625
34003	HAMILTON CO BD OF CO COMMISSIONERS	713,244	750,791	826,570	0	65,029	447	5,839	71,316	0	0	0	(10,225)	(10,225)	61,579	(1,025)	60,555
34004	HAMILTON CO PROPERTY APPRAISER	93,109	100,367	108,015	0	8,498	58	250	8,806	0	0	0	(1,108)	(1,108)	8,047	(131)	7,916
34005	HAMILTON CO TAX COLLECTOR	68,105	73,809	79,605	0	6,283	43	449	6,755	0	0	0	(684)	(684)	5,931	(24)	5,906
34006	HAMILTON CO SHERIFF'S DEPT	738,967	829,254	921,252	0	72,478	499	36,727	109,705	0	0	0	0	0	68,633	6,667	75,300
34007	HAMILTON CO SCHOOL BOARD	3,030,095	2,899,278	3,283,360	0	258,315	1,777	92,146	352,238	0	0	0	(238,682)	(238,682)	244,610	(31,038)	213,572
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	32,798	33,870	37,803	0	2,974	20	655	3,650	0	0	0	(911)	(911)	2,816	(69)	2,747
34100	CITY OF JASPER	349,026	390,494	423,842	0	33,345	229	10,527	44,102	0	0	0	(1,579)	(1,579)	31,576	1,770	33,346
35001	HARDEE CO CLERK OF CIRCUIT COURT	267,923	260,226	293,166	0	23,064	159	7,103	30,327	0	0	0	(18,502)	(18,502)	21,841	(2,412)	19,428
35003	HARDEE CO BD OF CO COMMISSIONERS	2,001,483	2,178,948	2,411,405	0	189,715	1,305	46,276	237,296	0	0	0	0	0	179,649	8,078	187,727
35004	HARDEE CO PROPERTY APPRAISER	102,393	120,207	117,023	0	9,207	63	6,887	16,157	0	0	0	(10,721)	(10,721)	8,718	(405)	8,313
35005	HARDEE CO TAX COLLECTOR	105,289	117,738	129,653	0	10,200	70	4,075	14,345	0	0	0	0	0	9,659	754	10,414
35006	HARDEE CO SHERIFF'S DEPT	1,253,334	1,348,234	1,494,711	0	117,595	809	19,879	138,283	0	0	0	0	0	111,356	3,252	114,608
35007	HARDEE CO SCHOOL BOARD	7,586,111	8,106,891	8,886,513	0	699,137	4,811	33,657	737,604	0	0	0	(34,321)	(34,321)	662,044	(1,172)	660,872
35011	HARDEE CO SUPERVISOR OF ELECTIONS	39,456	40,254	43,437	0	3,417	24	0	3,441	0	0	0	(1,783)	(1,783)	3,236	(332)	2,904
36003	HENDRY CO BD OF CO COMMISSIONERS	1,935,462	1,962,093	2,162,588	0	170,139	1,171	17,130	188,440	0	0	0	(78,356)	(78,356)	161,113	(12,306)	148,807
36004	HENDRY CO PROPERTY APPRAISER	210,438	215,263	248,166	0	19,524	134	10,179	29,838	0	0	0	(7,222)	(7,222)	18,488	253	18,741
36005	HENDRY CO TAX COLLECTOR	225,548	250,620	256,618	0	20,189	139	5,642	25,970	0	0	0	(12,737)	(12,737)	19,118	(969)	18,149
36006	HENDRY CO SHERIFF'S DEPT	1,788,134	1,870,358	2,092,318	0	164,611	1,133	39,798	205,542	0	0	0	(33,643)	(33,643)	155,877	(51)	155,827
36007	HENDRY CO SCHOOL BOARD	9,731,206	10,747,345	11,651,679	0	916,683	6,307	199,330	1,122,320	0	0	0	(53,715)	(53,715)	868,049	29,669	897,718
36011	HENDRY CO SUPERVISOR OF ELECTIONS	54,515	58,621	68,660	0	5,402	37	3,643	9,082	0	0	0	0	0	5,115	589	5,704
36016	HENDRY REGIONAL MEDICAL CENTER	140,095	154,659	162,557	0	12,789	88	2,826	15,703	0	0	0	(4,666)	(4,666)	12,110	(209)	11,901
36100	CITY OF LABELLE	409,539	428,472	450,578	0	35,449	244	0	35,693	0	0	0	(20,393)	(20,393)	33,568	(3,526)	30,042
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	32,332	30,906	33,978	0	2,673	18	205	2,896	0	0	0	(2,567)	(2,567)	2,531	(461)	2,071
36102	BARRON WATER CONTROL DISTRICT	80,048	88,073	95,838	0	7,540	52	1,415	9,007	0	0	0	(170)	(170)	7,140	245	7,385
36103	CITY OF CLEWISTON	262,801	270,213	292,906	0	23,044	159	0	23,203	0	0	0	(9,471)	(9,471)	21,821	(1,778)	20,043
36104	CENTRAL CO WATER CONTROL DIST	120,394	125,118	138,677	0	10,910	75	1,681	12,666	0	0	0	(2,811)	(2,811)	10,331	(270)	10,062
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	1,160,135	1,244,360	1,290,097	0	101,497	698	0	102,195	0	0	0	(52,159)	(52,159)	96,112	(8,446)	87,666
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	9,831,033	10,648,547	12,286,283	0	966,610	6,651	572,033	1,545,294	0	0	0	0	0	915,327	94,149	1,009,476
37004	HERNANDO COUNTY PROPERTY APPRAISER	533,006	550,668	599,533	0	47,168	325	0	47,492	0	0	0	(15,461)	(15,461)	44,665	(2,948)	41,718
37005	HERNANDO CO TAX COLLECTOR	430,517	443,097	489,891	0	38,542	265	5,022	43,829	0	0	0	(12,953)	(12,953)	36,497	(1,681)	34,816
37006	HERNANDO CO SHERIFF'S DEPT	6,837,614	7,100,923	7,972,493	0	627,227	4,316	173,078	804,620	0	0	0	(163,016)	(163,016)	593,950	(3,434)	590,516
37007	HERNANDO CO SCHOOL BOARD	32,351,909	35,078,134	38,091,943	0	2,996,842	20,620	224,234	3,241,696	0	0	0	(128,013)	(128,013)	2,837,845	22,475	2,860,320
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	98,628	76,818	112,223	0	8,829	61	21,641	30,531	0	0	0	(19,572)	(19,572)	8,361	(273)	8,087
37056	SW FL WATER MANAGEMENT DIST	10,009,271	10,288,900	11,135,517	0	876,075	6,028	0	882,103	0	0	0	(375,783)	(375,783)	829,595	(70,219)	759,376
37100	CITY OF BROOKSVILLE	770,582	783,967	831,855	0	65,445	450	0	65,896	0	0	0	(47,002)	(47,002)	61,973	(8,491)	53,482
37101	HERNANDO CO HOUSING AUTH	64,041	69,836	76,202	0	5,995	41	736	6,772	0	0	0	0	0	5,677	141	5,818
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	998,564	1,093,445	1,210,203	0	95,211	655	27,509	123,376	0	0	0	0	0	90,160	4,876	95,036
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	3,957,095	4,168,237	4,441,075	0	349,397	2,404	0	351,801	0	0	0	(134,942)	(134,942)	330,860	(23,465)	307,394
38004	HIGHLANDS CO PROPERTY APPRAISER	407,914	435,693	485,369	0	38,186	263	7,727	46,176	0	0	0	(1,608)	(1,608)	36,160	937	37,097
38005	HIGHLANDS CO TAX COLLECTOR	375,197	458,622	525,197	0	41,319	284	56,445	98,049	0	0	0	0	0	39,127	10,265	49,393
38006	HIGHLANDS CO SHERIFF'S DEPT	4,708,432	4,942,177	5,199,018	0	409,027	2,814	0	411,841	0	0	0	(222,714)	(222,714)	387,326	(38,310)	349,016
38007	HIGHLANDS CO SCHOOL BOARD	17,444,299	19,249,863	20,609,588	0	1,621,437	11,157	346,574	1,979,167	0	0	0	(294,117)	(294,117)	1,535,412	19,211	1,554,623
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	75,632	81,808	95,133	0	7,484	51	4,884	12,420	0	0	0	0	0	7,087	800	7,887
38100	CITY OF AVON PARK	74,543	49,299	120,184	0	9,455	65	50,541	60,062	0	0	0	(20,683)	(20,683)	8,954	4,174	13,128
38101	TOWN OF LAKE PLACID	345,146	389,423	430,443	0	33,865	233	16,943	51,041	0	0	0	0	0	32,068	3,124	35,192
38102	CITY OF SEBRING	915,231	966,244	1,040,764	0	81,881	563	0	82,444	0	0	0	(21,209)	(21,209)	77,537	(3,769)	73,768
38103	SEBRING AIRPORT AUTH	102,366	106,462	117,852	0	9,272	64	1,319	10,655	0	0	0	(2,337)	(2,337)	8,780	(237)	8,543
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	35,052	25,667	17,664	0	1,390	10	0	1,399	0	0	0	(15,917)	(15,917)	1,316	(2,817)	(1,501)
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	0	14,318	47,359	0	3,726	26	33,786	37,537	0	0	0	0	0	5,748	9,276	15,024
38700	SOUTH FLORIDA STATE COLLEGE	3,765,087	4,025,156	4,331,695	0	340,791	2,345	0	343,136	0	0	0	(56,965)	(56,965)	322,711	(9,572)	313,139
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	8,946,788	9,876,866	10,485,718	0	824,952	5,676	180,470	1,011,099	0	0	0	(218,491)	(218,491)	781,185	(535)	780,650
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	72,180,734	78,891,104	87,595,125	0	6,891,450	47,418	2,100,287	9,039,154	0	0	0	0	0	6,525,827	367,370	6,893,197
39004	HILLSBOROUGH CO PROPERTY APPRAISER	2,061,210	2,161,714	2,434,762	0	191,552	1,318	58,564	251,434	0	0	0	(34,933)	(34,933)	181,390	2,728	184,118
39005	HILLSBOROUGH CO TAX COLLECTOR	3,841,748	4,169,791	4,617,479	0	363,275	2,500	82,367	448,142	0	0	0	0	0	344,002	14,201	358,202
39006	HILLSBOROUGH CO SHERIFF'S DEPT	60,215,063	62,400,950	66,751,498	0	5,251,601	36,134	0	5,287,735	0	0	0	(2,521,918)	(2,521,918)	4,972,979	(454,062)	4,518,917
39007	HILLSBOROUGH CO SCHOOL BOARD	299,252,275	334,898,541	381,345,440	0	30,001,933	206,433	21,315,113	51,523,478	0							

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense							
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and			Total Deferred Inflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and		Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
								Proportionate Share of Contributions	Proportionate Share of Contributions	Total Deferred Outflows of Resources					Proportionate Share of Contributions	Total Deferred Inflows of Resources			
39038	TAMPA PORT AUTH	2,539,686	3,132,636	3,391,602	0	266,831	1,836	272,432	0	541,098	0	0	0	(19,180)	(19,180)	252,674	49,297	301,971	
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	434,567	491,078	540,131	0	42,494	292	19,817	0	62,604	0	0	0	0	0	40,240	3,705	43,944	
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	9,433,068	10,459,655	11,802,662	0	928,561	6,389	521,170	0	1,456,120	0	0	0	0	0	879,297	90,920	970,217	
39100	CITY OF TEMPLE TERRACE	409,707	429,848	467,719	0	36,797	253	0	0	37,050	0	0	0	(7,687)	(7,687)	34,845	(1,452)	33,393	
39102	TAMPA SPORTS AUTH	856,971	977,633	1,042,148	0	81,990	564	38,520	0	121,074	0	0	0	(18,392)	(18,392)	77,640	4,441	82,081	
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	134,582	145,774	150,854	0	11,868	82	833	0	12,783	0	0	0	(6,198)	(6,198)	11,239	(840)	10,399	
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	805,018	634,350	704,494	0	55,425	381	9,589	0	65,396	0	0	0	(154,812)	(154,812)	52,485	(28,225)	24,260	
39109	TAMPA BAY ESTUARY PROGRAM	135,629	137,530	143,087	0	11,257	77	0	0	11,335	0	0	0	(10,732)	(10,732)	10,660	(1,901)	8,759	
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	514,191	528,528	441,965	0	34,771	239	0	0	35,010	0	0	0	(118,296)	(118,296)	32,926	(19,574)	13,352	
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	971,483	1,054,826	1,087,243	0	85,538	589	7,728	0	93,854	0	0	0	(48,149)	(48,149)	80,999	(6,280)	74,720	
39700	HILLSBOROUGH COMMUNITY COLLEGE	14,359,230	15,320,753	17,481,877	0	1,375,367	9,463	587,008	0	1,971,839	0	0	0	(67,586)	(67,586)	1,302,398	81,681	1,384,079	
40001	HOLMES CO CLERK OF CIRCUIT COURT	147,108	165,631	193,679	0	15,237	105	15,050	0	30,393	0	0	0	0	0	14,429	2,587	17,016	
40003	HOLMES CO BD OF CO COMMISSIONERS	731,184	773,365	846,962	0	66,634	458	2,620	0	69,712	0	0	0	(8,001)	(8,001)	63,099	(1,116)	61,982	
40004	HOLMES CO PROPERTY APPRAISER	79,055	86,979	92,833	0	7,304	50	1,397	0	8,751	0	0	0	(1,550)	(1,550)	6,916	19	6,935	
40005	HOLMES CO TAX COLLECTOR	73,607	78,333	93,577	0	7,362	51	6,193	0	13,606	0	0	0	(483)	(483)	6,972	906	7,878	
40006	HOLMES CO SHERIFF'S DEPT	433,958	436,426	506,740	0	39,867	274	23,382	0	63,524	0	0	0	(19,925)	(19,925)	37,752	(60)	37,692	
40007	HOLMES CO SCHOOL BOARD	4,837,742	5,433,674	5,700,010	0	448,442	3,086	160,136	0	611,664	0	0	0	(172,421)	(172,421)	424,650	2,986	427,636	
40103	HOLMES COUNTY HOUSING AUTHORITY	21,535	21,778	21,650	0	1,703	12	0	0	1,715	0	0	0	(2,508)	(2,508)	1,613	(433)	1,180	
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	1,037,487	1,102,558	1,180,265	0	92,856	639	0	0	93,495	0	0	0	(24,820)	(24,820)	87,930	(4,247)	83,683	
41003	INDIAN RIVER CO BD OF CO COMMISSION	10,845,289	11,314,682	12,447,858	0	979,322	6,738	81,273	0	1,067,333	0	0	0	(223,761)	(223,761)	927,364	(29,922)	897,442	
41004	INDIAN RIVER CO PROPERTY APPRAISER	559,673	611,482	674,544	0	53,069	365	12,782	0	66,217	0	0	0	0	0	50,253	2,279	52,532	
41005	INDIAN RIVER CO TAX COLLECTOR	452,036	505,333	568,329	0	44,713	308	26,414	0	71,435	0	0	0	0	0	42,340	4,675	47,015	
41006	INDIAN RIVER CO SHERIFF'S DEPT	6,748,199	6,765,955	7,730,930	0	608,222	4,185	267,286	0	879,683	0	0	0	(323,700)	(323,700)	575,953	(19,139)	556,814	
41007	INDIAN RIVER CO SCHOOL BOARD	24,496,199	27,468,794	29,275,684	0	2,303,232	15,846	780,639	0	3,099,718	0	0	0	(521,201)	(521,201)	2,181,035	66,058	2,247,093	
41009	INDIAN RIVER MOSQUITO CONTROL DIST	416,585	433,020	485,484	0	38,195	263	10,033	0	48,491	0	0	0	(9,667)	(9,667)	36,169	(241)	35,928	
41011	INDIAN RIVER CO SUPERVISOR ELECTION	132,516	141,853	158,326	0	12,456	86	2,744	0	15,285	0	0	0	(312)	(312)	11,795	383	12,178	
41018	FELLSMERE WATER CONTROL DIST	46,997	54,044	58,150	0	4,575	31	2,401	0	7,007	0	0	0	(606)	(606)	4,332	364	4,696	
41050	INDIAN RIVER FARMS WATER CONTROL DI	116,022	129,564	152,266	0	11,979	82	11,669	0	23,730	0	0	0	0	0	11,344	1,986	13,329	
41065	ST JOHNS WATER CONTROL DIST	139,486	168,112	134,726	0	10,599	73	12,313	0	22,985	0	0	0	(37,013)	(37,013)	10,037	(3,602)	6,435	
42001	JACKSON CO CLERK OF CIRCUIT COURT	350,330	376,375	412,584	0	32,460	223	1,663	0	34,346	0	0	0	0	0	30,737	271	31,008	
42003	JACKSON CO BD OF CO COMMISSIONERS	2,180,746	2,325,088	2,507,163	0	197,248	1,357	0	0	198,605	0	0	0	(33,345)	(33,345)	186,783	(5,732)	181,052	
42004	JACKSON CO PROPERTY APPRAISER	171,020	180,124	200,030	0	15,737	108	2,713	0	18,559	0	0	0	(2,384)	(2,384)	14,902	(21)	14,881	
42005	JACKSON CO TAX COLLECTOR	217,145	231,801	258,775	0	20,359	140	4,525	0	25,024	0	0	0	(944)	(944)	19,279	548	19,827	
42006	JACKSON CO SHERIFF'S DEPT	836,998	907,923	993,381	0	78,153	538	8,423	0	87,114	0	0	0	0	0	74,007	1,547	75,553	
42007	JACKSON CO SCHOOL BOARD	10,805,033	11,224,479	11,921,786	0	937,933	6,454	0	0	944,387	0	0	0	(499,554)	(499,554)	888,172	(88,493)	799,678	
42016	JACKSON HOSPITAL	1,219,591	1,166,072	1,154,331	0	90,816	625	0	0	91,441	0	0	0	(186,084)	(186,084)	85,997	(33,011)	52,986	
42088	NW FL REGIONAL HOUSING AUTH	232,603	266,906	290,071	0	22,821	157	11,499	0	34,477	0	0	0	(797)	(797)	21,610	2,083	23,693	
42100	TOWN OF SNEADS	223,338	233,440	263,833	0	20,757	143	7,015	0	27,914	0	0	0	(4,315)	(4,315)	19,656	302	19,957	
42101	CITY OF GRACEVILLE	331,584	343,873	377,714	0	29,716	204	2,014	0	31,935	0	0	0	(8,228)	(8,228)	28,140	(1,257)	26,882	
42102	TOWN OF GRAND RIDGE	71,950	78,917	86,041	0	6,769	47	1,107	0	7,922	0	0	0	(26)	(26)	6,410	209	6,619	
42103	TOWN OF ALFORD	23,866	22,855	22,352	0	1,759	12	0	0	1,771	0	0	0	(3,827)	(3,827)	1,665	(675)	990	
42104	CITY OF MARIANNA	604,937	624,611	663,796	0	52,223	359	0	0	52,583	0	0	0	(30,156)	(30,156)	49,453	(5,387)	44,066	
42105	MARIANNA HEALTH & REHABILITATION CENTER	1,702,079	1,806,921	2,029,018	0	159,631	1,098	44,281	0	205,010	0	0	0	(14,153)	(14,153)	151,162	4,420	155,582	
42700	CHIPOLA COLLEGE	2,381,218	2,562,386	2,846,105	0	223,914	1,541	42,421	0	267,876	0	0	0	0	0	212,035	6,947	218,982	
43001	JEFFERSON CO CLERK OF CIRCUIT CT	898,400	887,368	945,114	0	74,356	512	0	0	74,867	0	0	0	(69,416)	(69,416)	70,411	(12,812)	57,599	
43004	JEFFERSON CO PROPERTY APPRAISER	79,899	92,421	101,323	0	7,971	55	4,841	0	12,867	0	0	0	0	0	7,549	919	8,467	
43005	JEFFERSON CO TAX COLLECTOR	65,498	73,635	88,995	0	7,002	48	8,821	0	15,870	0	0	0	0	0	6,630	1,491	8,122	
43006	JEFFERSON CO SHERIFF'S DEPT	592,242	652,733	749,144	0	58,938	406	39,532	0	98,876	0	0	0	0	0	55,811	6,724	62,535	
43007	JEFFERSON CO SCHOOL BOARD	1,930,288	2,035,527	1,947,800	0	153,241	1,054	0	0	154,295	0	0	0	(232,520)	(232,520)	145,111	(38,286)	106,825	
43011	JEFFERSON CO SUPERVISOR OF ELECTION	33,805	35,683	41,544	0	3,268	22	1,997	0	5,288	0	0	0	(418)	(418)	3,095	242	3,337	
43100	CITY OF MONTICELLO	244,205	265,973	282,381	0	22,216	153	2,492	0	24,861	0	0	0	(5,874)	(5,874)	21,037	(468)	20,569	
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	451,031	453,580	480,969	0	37,840	260	0	0	38,100	0	0	0	(31,188)	(31,188)	35,832	(5,673)	30,159	
44004	LAFAYETTE CO PROPERTY APPRAISER	48,649	52,441	53,886	0	4,239	29	131	0	4,399	0	0	0	(2,520)	(2,520)	4,015	(381)	3,633	
44005	LAFAYETTE CO TAX COLLECTOR	48,310	53,265	61,359	0	4,827	33	3,412	0	8,272	0	0	0	0	0	4,571	579	5,150	
44006	LAFAYETTE CO SHERIFF'S DEPT	269,146	298,427	321,682	0	25,308	174	6,304	0	31,786	0	0	0	(2,905)	(2,905)	23,965	744	24,709	
44007	LAFAYETTE CO SCHOOL BOARD	1,827,825	1,943,466	2,121,304	0	166,891	1,148	1,173	0	169,213	0	0	0	(13,145)	(13,145)	158,037	(2,339)	155,698	
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	31,044	33,350	33,911	0	2,668	18	7	0	2,693	0	0	0	(1,876)	(1,876)	2,526	(301)	2,225	
44100	TOWN OF MAYO	55,177	57,814	62,957	0	4,953	34	89	0	5,076	0	0	0	(1,105)	(1,105)	4,690	(198)	4,492	
45001	LAKE CO CLERK OF COURTS	2,415,068	2,609,467	2,805,319	0	220,705	1,519	10,610	0	232,834	0	0	0	(31,095)	(31,095)	208,996	(2,975)	206,021	
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	10,014,792	10,385,644	11,211,075	0	882,019	6,069	0	0	888,088	0	0	0	(337,513)	(337,513)	835,224	(62,152)	773,072	
45004	LAKE CO PROPERTY APPRAISER	434,957	518,546	591,514	0	46,537	320	54,311	0	101,168	0	0	0	0	0	44,068	9,832	53,900	
45005	LAKE CO TAX COLLECTOR	744,158	853,285	1,028,154	0	80,889	557	110,547	0	191,992	0	0	0	0	0	76,597	18,958	95,556	
45006	LAKE CO SHERIFF'S DEPT	10,190,059	10,273,807	11,165,816	0	878,458	6,044	0	0	884,503	0	0	0	(480,916)	(480,916)	831,852	(91,541)	740,311	
45007	LAKE CO SCHOOL BOARD	56,218,169	60,335,717	66,589,669															

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and			Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and		Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
							HIS Program Investments	Proportionate Share of Contributions	Total Deferred Outflows of Resources				HIS Program Investments	Proportionate Share of Contributions			
45101	CITY OF UMATILLA	288,288	301,008	319,803	0	25,160	173	0	0	25,333	0	0	(12,261)	(12,261)	23,825	(2,157)	21,668
45103	TOWN OF ASTATULA	92,717	91,777	95,686	0	7,528	52	0	0	7,580	0	0	(8,604)	(8,604)	7,129	(1,550)	5,578
45104	CITY OF MINNEOLA	500,314	540,572	596,281	0	46,912	323	7,266	0	54,501	0	0	0	0	44,423	1,240	45,663
45105	CITY OF TAVARES	1,390,749	1,441,348	1,611,045	0	126,747	872	29,641	0	157,260	0	0	(35,145)	(35,145)	120,023	(1,978)	118,045
45106	TOWN OF MONTVERDE	63,422	68,385	77,173	0	6,071	42	2,150	0	8,263	0	0	0	0	5,749	352	6,102
45113	CITY OF FRUITLAND PARK	0	0	121,944	0	9,594	66	92,802	0	102,462	0	0	0	0	9,085	14,968	24,053
45700	LAKE SUMTER STATE COLLEGE	2,964,584	3,345,510	3,764,372	0	296,158	2,038	196,524	0	494,719	0	0	0	0	280,445	35,069	315,515
46001	LEE CO CLERK OF CIRCUIT COURT	4,321,799	4,687,855	5,121,894	0	402,959	2,773	37,902	0	443,634	0	0	0	0	381,580	7,081	388,662
46003	LEE CO BD OF CO COMMISSIONERS	40,393,760	42,541,435	46,528,583	0	3,660,585	25,187	97,496	0	3,783,269	0	0	(564,816)	(564,816)	3,466,374	(92,893)	3,373,481
46004	LEE CO PROPERTY APPRAISER	1,791,925	1,863,733	1,925,348	0	151,475	1,042	0	0	152,517	0	0	(122,608)	(122,608)	143,438	(21,042)	122,396
46005	LEE CO TAX COLLECTOR	2,637,338	2,841,890	3,056,389	0	240,458	1,655	6,383	0	248,495	0	0	(32,949)	(32,949)	227,701	(4,087)	223,614
46006	LEE CO SHERIFF'S DEPT	21,268,321	23,234,213	25,388,514	0	1,997,413	13,744	299,710	0	2,310,867	0	0	0	0	1,891,441	56,535	1,947,976
46007	LEE CO SCHOOL BOARD	120,740,982	129,555,377	142,870,865	0	11,240,208	77,340	1,189,637	0	12,507,185	0	0	(77,839)	(77,839)	10,643,863	176,908	10,820,771
46009	LEE CO MOSQUITO CONTROL DIST	1,470,143	1,616,746	1,813,244	0	142,655	982	63,396	0	207,032	0	0	0	0	135,086	11,015	146,102
46011	LEE CO SUPERVISOR OF ELECTIONS	480,603	575,383	615,078	0	48,390	333	39,834	0	88,557	0	0	(9,514)	(9,514)	45,823	6,126	51,949
46046	LEE CO HYACINTH CONTROL DIST	259,539	285,118	255,600	0	20,109	138	4,293	0	24,540	0	0	(42,147)	(42,147)	19,042	(5,972)	13,070
46099	FT MYERS BEACH MOSQUITO CONTROL	35,182	37,717	41,532	0	3,268	22	300	0	3,590	0	0	(45)	(45)	3,094	40	3,134
46100	SANIBEL FIRE CONTROL DIST	647,687	703,407	777,716	0	61,186	421	13,247	0	74,854	0	0	0	0	57,940	2,300	60,239
46101	SW FL REGIONAL PLANNING COUNCIL	282,482	310,463	248,245	0	19,530	134	4,767	0	24,431	0	0	(68,781)	(68,781)	18,494	(10,177)	8,317
46102	NORTH FORT MYERS FIRE CONTROL DIST	1,036,425	1,073,005	1,182,495	0	93,032	640	9,250	0	102,922	0	0	(26,950)	(26,950)	88,096	(3,691)	84,405
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	1,914,001	1,955,943	2,095,213	0	164,839	1,134	0	0	165,973	0	0	(96,032)	(96,032)	156,093	(17,567)	138,526
46104	TICE FIRE & RESCUE DIST	627,398	591,246	608,727	0	47,891	330	0	0	48,220	0	0	(83,030)	(83,030)	45,350	(15,114)	30,236
46105	FT MYERS BEACH LIBRARY DIST	110,127	126,400	132,061	0	10,390	71	5,466	0	15,927	0	0	(4,418)	(4,418)	9,839	339	10,177
46106	FT MYERS BEACH FIRE CONTROL DIST	1,175,721	1,287,084	1,405,621	0	110,586	761	17,769	0	129,116	0	0	0	0	104,719	3,375	108,094
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	2,402,416	2,524,386	2,832,684	0	222,858	1,533	60,352	0	284,744	0	0	(37,468)	(37,468)	211,035	2,529	213,564
46108	EAST CO WATER CONTROL DIST	432,904	456,416	526,128	0	41,393	285	22,374	0	64,052	0	0	(6,393)	(6,393)	39,196	2,379	41,576
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	2,281,328	2,361,426	2,396,923	0	188,575	1,298	0	0	189,873	0	0	(195,608)	(195,608)	178,570	(33,398)	145,172
46110	CAPTIVA FIRE CONTROL DIST	196,755	213,137	246,857	0	19,421	134	12,178	0	31,733	0	0	0	0	18,391	2,002	20,393
46111	FT MYERS SHORES FIRE DEPT	355,816	413,738	468,202	0	36,835	253	34,140	0	71,229	0	0	0	0	34,881	6,166	41,047
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	543,793	523,351	550,057	0	43,275	298	0	0	43,573	0	0	(56,599)	(56,599)	40,979	(10,394)	30,585
46113	ALVA FIRE AND RESCUE SERVICE DIST	125,647	135,174	147,462	0	11,601	80	177	0	11,859	0	0	0	0	10,986	33	11,019
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	162,216	177,312	220,535	0	17,350	119	22,736	0	40,206	0	0	0	0	16,430	3,732	20,162
46116	CITY OF BONITA SPRINGS	861,282	977,124	1,056,069	0	83,085	572	35,064	0	118,720	0	0	(7,376)	(7,376)	78,677	5,553	84,230
46117	MATLACHA-PINE FIRE DISTRICT	539,590	558,218	546,345	0	42,983	296	0	0	43,279	0	0	(61,883)	(61,883)	40,703	(10,425)	30,278
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	8,795	9,441	10,085	0	793	5	0	0	799	0	0	(165)	(165)	751	(27)	725
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	259,325	263,975	233,394	0	18,362	126	0	0	18,488	0	0	(51,267)	(51,267)	17,388	(8,572)	8,816
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	82,384	93,286	102,519	0	8,066	55	3,820	0	11,941	0	0	0	0	7,638	716	8,354
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	3,068,259	3,474,050	3,689,080	0	290,234	1,997	120,280	0	412,512	0	0	(76,186)	(76,186)	274,836	10,843	285,679
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	86,394	95,312	122,011	0	9,599	66	15,440	0	25,105	0	0	0	0	9,090	2,543	11,633
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	8,674,672	9,483,528	10,914,261	0	858,667	5,908	546,617	0	1,411,192	0	0	0	0	813,111	91,653	904,764
47001	LEON CO CLERK OF THE CIRCUIT COURT	1,834,612	1,919,023	2,111,570	0	166,125	1,143	14,055	0	181,323	0	0	(34,485)	(34,485)	157,312	(4,365)	152,947
47003	LEON CO BD OF CO COMMISSIONERS	10,539,215	11,132,838	12,335,208	0	970,459	6,677	146,484	0	1,123,620	0	0	(124,994)	(124,994)	918,972	(411)	918,561
47004	LEON CO PROPERTY APPRAISER	754,049	815,106	907,616	0	71,406	491	17,687	0	89,584	0	0	0	0	67,617	2,963	70,580
47005	LEON CO TAX COLLECTOR	1,151,888	1,216,121	1,306,828	0	102,813	707	0	0	103,521	0	0	(29,020)	(29,020)	97,359	(5,118)	92,241
47006	LEON CO SHERIFF'S DEPT	10,036,615	10,253,559	11,295,076	0	888,628	6,114	84,772	0	979,514	0	0	(353,307)	(353,307)	841,482	(54,271)	787,211
47007	LEON CO SCHOOL BOARD	52,491,902	53,790,657	58,547,740	0	4,606,179	31,694	0	0	4,637,872	0	0	(1,830,583)	(1,830,583)	4,361,800	(349,146)	4,012,654
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47090	FLORIDA BOARD OF BAR EXAMINERS	643,498	713,316	800,359	0	62,967	433	31,943	0	95,344	0	0	0	0	59,627	5,616	65,242
47102	TALLAHASSEE HOUSING AUTH	729,673	737,134	728,939	0	57,348	395	0	0	57,743	0	0	(88,399)	(88,399)	54,306	(15,228)	39,078
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	24,982	52,330	55,965	0	4,403	30	17,148	0	21,582	0	0	(846)	(846)	4,169	3,161	7,331
47104	FL CLERKS OF COURT OPERATIONS CORP	0	142,836	166,637	0	13,110	90	104,307	0	117,507	0	0	0	0	12,414	19,803	32,218
47105	TALLAHASSEE-LEON CO CIVIC CENTER	457,690	47,878	0	0	0	0	0	0	0	0	0	(338,098)	(338,098)	0	(63,786)	(63,786)
47106	FLORIDA COMMISSION ON COMMUNITY SERVICE	297,864	275,823	331,394	0	26,072	179	23,250	0	49,501	0	0	(29,637)	(29,637)	24,689	(1,949)	22,739
47107	CITY OF TALLAHASSEE CDA	90,728	337,618	268,290	0	21,107	145	161,517	0	182,769	0	0	(76,067)	(76,067)	19,988	18,792	38,780
47300	C.K.STEELE-LEROY COLLINS CHART MID	66,653	73,337	3,289	0	259	2	1,179	0	1,440	0	0	(58,371)	(58,371)	245	(9,188)	(8,943)
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	364,746	341,003	468,599	0	36,867	254	73,563	0	110,683	0	0	(34,108)	(34,108)	34,911	5,306	40,216
47302	STARS MIDDLE SCHOOL	171,040	166,504	179,375	0	14,112	97	0	0	14,209	0	0	(13,257)	(13,257)	13,363	(2,497)	10,867
47803	THOMAS SPILIOIIS	3,596	3,776	4,034	0	317	2	0	0	320	0	0	(123)	(123)	301	(22)	279
47810	FAUSTINO RODRIGUEZ	3,058	3,210	3,429	0	270	2	0	0	272	0	0	(105)	(105)	255	(19)	237
47826	WILLIAM PERRET	10,789	11,329	12,102	0	952	7	0	0	959	0	0	(368)	(368)	902	(65)	837
47841	DEBORAH L MALMBERG	4,495	0	0	0	0	0	0	0	0	0	0	(3,247)	(3,247)	0	(624)	(624)
47700	TALLAHASSEE COMMUNITY COLLEGE	12,544,120	12,058,430	12,201,529	0	959,942	6,605	0	0	966,547	0	0	(1,674,076)	(1,674,076)	909,013	(299,495)	609,517
48001	LEVY CO CLERK OF CIRCUIT COURT	309,445	333,465	387,747	0	30,506	210	19,052	0	49,767	0	0	0	0	28,887	3,097	31,984
48003	LEVY CO BD OF CO COMMISSIONERS	2,039,491	2,328,158	2,655,450	0	208,915	1,437	181,038	0	391,390	0	0	0	0	197,831	32,075	229,905
48004	LEVY CO PROPERTY APPRAISER	145,098	157,488	173,707	0	13,666	94	2,588	0	16,348	0	0	0	0	12,941	452	13,393
48005	LEVY CO TAX COLLECTOR	157,634	173,729	191,923	0	15,099	104	4,836	0	20,040	0	0	0	0	14,298	873	15,171
48006	LEVY CO SHERIFF'S DEPT	1,633,77															

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense						
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and			Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and			Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
							Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Proportionate Share of Contributions	Total Deferred Outflows of Resources				Net Difference Between Projected and Actual Investment Earnings on HIS Program Investments	Proportionate Share of Contributions	Total Deferred Inflows of Resources			
48007	LEVY CO SCHOOL BOARD	8,584,457	9,140,969	9,791,897	0	770,367	5,301	0	775,667	0	0	(188,394)	(188,394)	729,495	(32,022)	697,474		
48011	LEVY CO SUPERVISOR OF ELECTIONS	56,922	59,918	69,210	0	5,445	37	2,935	8,417	0	0	(816)	(816)	5,156	316	5,473		
48088	LEVY CO HOUSING AUTH	64,368	73,316	85,414	0	6,720	46	6,961	13,727	0	0	0	0	6,363	1,210	7,573		
48100	CITY OF CHIEFLAND	415,215	391,820	408,208	0	32,115	221	0	32,336	0	0	(50,962)	(50,962)	30,411	(9,348)	21,063		
48101	TOWN OF YANKEETOWN	34,466	36,163	45,013	0	3,541	24	4,238	7,804	0	0	(573)	(573)	3,353	573	3,927		
48102	CITY OF FANNING SPRINGS	55,937	65,950	74,264	0	5,843	40	5,726	11,609	0	0	0	0	5,533	1,046	6,579		
48103	TOWN OF INGLIS	139,549	88,212	67,970	0	5,347	37	0	5,384	0	0	(62,958)	(62,958)	5,064	(11,441)	(6,377)		
48104	CITY OF CEDAR KEY	63,619	67,385	72,012	0	5,665	39	0	5,704	0	0	(1,762)	(1,762)	5,365	(304)	5,061		
48300	WHISPERING WINDS CHARTER SCHOOL	135,631	110,726	135,084	0	10,628	73	10,893	21,594	0	0	(23,494)	(23,494)	10,064	(2,761)	7,303		
49001	LIBERTY CO CLERK OF CIRCUIT COURT	125,656	132,750	140,332	0	11,040	76	0	11,116	0	0	(4,873)	(4,873)	10,455	(832)	9,623		
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	400,730	456,100	471,367	0	37,084	255	17,304	54,644	0	0	(19,868)	(19,868)	35,117	123	35,240		
49004	LIBERTY CO PROPERTY APPRAISER	51,194	55,345	59,590	0	4,716	32	245	4,994	0	0	(316)	(316)	4,466	(4)	4,462		
49005	LIBERTY CO TAX COLLECTOR	51,455	54,511	60,002	0	4,721	32	416	5,169	0	0	(504)	(504)	4,470	(30)	4,440		
49006	LIBERTY CO SHERIFF'S DEPT	282,457	293,240	249,154	0	19,602	135	0	19,737	0	0	(60,591)	(60,591)	18,562	(9,984)	8,578		
49007	LIBERTY CO SCHOOL BOARD	2,329,095	2,570,508	2,703,780	0	212,717	1,464	46,502	260,683	0	0	(76,029)	(76,029)	201,431	(3,320)	198,111		
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	41,248	37,340	37,045	0	2,914	20	2,934	0	0	0	(7,482)	(7,482)	2,760	(1,352)	1,408		
49100	CITY OF BRISTOL	61,540	65,588	69,555	0	5,472	38	0	5,510	0	0	(1,848)	(1,848)	5,182	(308)	4,873		
50001	MADISON CO CLERK OF CIRCUIT COURT	183,023	194,854	213,155	0	16,770	115	476	17,361	0	0	(1,147)	(1,147)	15,880	(144)	15,736		
50003	MADISON CO BD OF CO COMMISSIONERS	905,062	935,413	991,032	0	77,968	536	0	78,505	0	0	(46,853)	(46,853)	73,832	(8,320)	65,512		
50004	MADISON CO PROPERTY APPRAISER	128,507	133,099	139,527	0	10,977	76	0	11,053	0	0	(7,600)	(7,600)	10,395	(1,328)	9,066		
50005	MADISON CO TAX COLLECTOR	93,820	97,371	105,802	0	8,324	57	0	8,381	0	0	(2,584)	(2,584)	7,882	(487)	7,395		
50006	MADISON CO SHERIFF'S OFFICE	909,292	975,565	1,027,537	0	80,840	556	0	81,397	0	0	(28,454)	(28,454)	76,551	(4,610)	71,942		
50007	MADISON CO SCHOOL BOARD	4,145,002	4,447,107	4,556,218	0	358,455	2,466	0	360,922	0	0	(226,969)	(226,969)	339,438	(36,701)	302,737		
50011	MADISON CO SUPERVISOR OF ELECTIONS	36,317	43,271	46,825	0	3,684	25	2,870	6,579	0	0	(283)	(283)	3,488	506	3,995		
50100	TOWN OF GREENVILLE	53,014	53,058	58,661	0	4,615	32	601	5,248	0	0	(2,607)	(2,607)	4,370	(404)	3,966		
50103	AUCILLA AREA SOLID WASTE ADMIN	79,382	86,884	94,995	0	7,474	51	1,271	8,796	0	0	0	0	7,077	239	7,316		
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	0	27,860	77,341	0	6,085	42	54,468	60,595	0	0	0	0	5,762	9,366	15,128		
50700	NORTH FL COMMUNITY COLLEGE	1,342,843	1,481,454	1,609,891	0	126,656	871	26,424	153,952	0	0	(4,527)	(4,527)	119,937	4,351	124,288		
51001	MANATEE CO CLERK OF CIRCUIT COURT	3,205,208	3,412,520	3,720,933	0	292,740	2,014	0	294,755	0	0	(20,877)	(20,877)	277,209	(3,988)	273,221		
51003	MANATEE CO BD OF CO COMMISSIONERS	21,592,408	23,264,177	26,168,911	0	2,058,810	14,166	654,826	2,727,802	0	0	0	0	1,949,581	107,177	2,056,758		
51004	MANATEE CO PROPERTY APPRAISER	726,364	809,121	935,920	0	73,632	507	60,164	134,304	0	0	0	0	89,726	10,310	80,035		
51005	MANATEE CO TAX COLLECTOR	1,323,489	1,456,733	1,635,320	0	128,657	885	59,122	188,664	0	0	0	0	121,831	10,273	132,104		
51006	MANATEE CO SHERIFF'S DEPT	17,157,796	18,683,715	21,609,011	0	1,700,065	11,698	1,109,168	2,820,931	0	0	0	0	1,609,869	184,257	1,794,126		
51007	MANATEE CO SCHOOL BOARD	65,290,530	65,629,435	72,912,288	0	5,736,294	39,469	1,011,741	6,787,504	0	0	(3,019,495)	(3,019,495)	5,431,957	(417,488)	5,014,469		
51009	MANATEE CO MOSQUITO CONTROL DIST	398,949	428,724	487,166	0	38,327	264	15,059	53,650	0	0	0	0	36,294	2,435	38,728		
51101	CITY OF HOLMES BEACH	265,820	312,507	336,607	0	26,482	182	18,175	44,839	0	0	(3,234)	(3,234)	25,077	2,805	28,051		
51102	CITY OF BRADENTON	3,686,207	3,877,065	4,285,224	0	337,135	2,320	42,968	382,423	0	0	(54,995)	(54,995)	319,249	(3,646)	315,603		
51103	CEDAR HAMMOCK FIRE CONTROL DIST	1,242,072	1,304,398	1,475,983	0	116,121	799	40,533	157,453	0	0	(18,865)	(18,865)	109,961	2,717	112,678		
51105	MANATEE CO HOUSING AUTH	229,637	246,757	276,131	0	21,724	149	5,411	27,285	0	0	0	0	20,572	876	21,447		
51107	EAST MANATEE FIRE RESCUE DISTRICT	1,404,448	1,520,480	1,703,408	0	134,014	922	42,422	177,358	0	0	0	0	126,904	7,996	134,000		
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	49,869	41,011	46,382	0	3,649	25	1,296	4,931	0	0	(8,437)	(8,437)	3,455	(1,420)	2,036		
51109	PEACE RIVER/MANASOTA REG WATER SUPP	706,700	752,550	818,748	0	64,414	443	0	64,857	0	0	(5,890)	(5,890)	60,997	(1,084)	59,913		
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	290,935	263,632	287,157	0	22,592	155	0	22,747	0	0	(33,128)	(33,128)	21,393	(6,362)	15,032		
51111	PARRISH FIRE DISTRICT	181,784	197,242	219,910	0	17,301	119	4,988	22,408	0	0	0	0	16,383	846	17,230		
51112	CITY OF ANNA MARIA	106,976	124,252	148,446	0	11,679	80	16,132	27,891	0	0	0	0	11,059	2,797	13,856		
51113	TOWN OF LONGBOAT KEY	0	429,993	674,468	0	53,063	365	445,531	498,959	0	0	0	0	50,248	80,829	131,077		
51119	MYAKKA CITY FIRE DEPARTMENT	130,627	159,338	185,235	0	14,573	100	21,519	36,192	0	0	0	0	13,800	3,868	17,668		
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	69,164	60,696	38,461	0	3,026	21	0	3,047	0	0	(30,246)	(30,246)	2,885	(5,162)	(2,296)		
51300	PALMETTO CHARTER SCHOOL, INC.	366,712	428,655	456,763	0	35,935	247	23,416	59,599	0	0	(8,201)	(8,201)	34,029	3,180	37,209		
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	0	0	1,045,404	0	82,246	566	795,575	878,387	0	0	0	0	77,882	128,319	206,201		
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	6,349,815	6,639,351	7,084,438	0	557,360	3,835	0	561,195	0	0	(240,737)	(240,737)	527,790	(42,585)	485,205		
52001	MARION CO CLERK OF CIRCUIT COURT	2,118,016	2,263,847	2,397,449	0	188,617	1,298	0	189,915	0	0	(61,884)	(61,884)	178,610	(10,207)	168,403		
52003	MARION CO BD OF CO COMMISSIONERS	17,086,547	17,973,540	19,725,394	0	1,551,874	10,678	92,412	1,654,964	0	0	(253,357)	(253,357)	1,469,540	(33,817)	1,435,722		
52004	MARION CO PROPERTY APPRAISER	731,140	754,174	802,980	0	63,174	435	0	63,608	0	0	(35,796)	(35,796)	59,822	(6,421)	53,401		
52005	MARION CO TAX COLLECTOR	1,196,975	1,267,575	1,402,683	0	110,365	759	15,164	126,277	0	0	(11,935)	(11,935)	104,500	151	104,650		
52006	MARION CO SHERIFF'S DEPT	10,400,393	10,957,735	11,705,722	0	920,935	6,337	0	927,271	0	0	(329,711)	(329,711)	872,075	(57,599)	814,476		
52007	MARION CO SCHOOL BOARD	60,608,602	63,948,809	70,388,427	0	5,537,732	38,103	486,041	6,061,876	0	0	(768,297)	(768,297)	5,243,930	(69,356)	5,174,574		
52011	MARION CO SUPERVISOR OF ELECTIONS	237,970	218,263	233,904	0	18,402	127	0	18,529	0	0	(28,253)	(28,253)	17,426	(5,335)	12,091		
52100	CITY OF DUNNELLON	79,779	84,610	90,298	0	7,104	49	0	7,153	0	0	(2,232)	(2,232)	6,727	(382)	6,345		
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	46,614	55,273	53,661	0	4,222	29	3,505	7,755	0	0	(5,043)	(5,043)	3,998	(139)	3,858		
52300	MARION CHARTER SCHOOL	211,875	245,792	261,232	0	20,552	141	12,271	32,964	0	0	(5,218)	(5,218)	19,462	1,518	20,980		
52301	FRANCIS MARION MILITARY ACADEMY	142,647	121,472	71,988	0	5,664	39	0	5,703	0	0	(67,379)	(67,379)	5,363	(11,529)	(6,166)		
52700	COLLEGE OF CENTRAL FLORIDA	6,076,190	6,113,711	7,047,155	0	554,427	3,815	288,317	846,559	0	0	(276,984)	(276,984)	525,012	(6,763)	518,249		
53001	MARTIN CO CLERK OF CIRCUIT COURT	1,142,115	1,212,137	1,291,058	0	101,573	699	0	102,271	0	0	(33,335)	(33,335)	96,184	(5,678)	90,506		
53003	MARTIN CO BD OF CO COMMISSIONERS	14,592,259	15,785,072	17,160,508	0	1,350,084	9,289	76,362	1,435,736	0	0	(42,971)	(42,971)	1,278,456	7,754	1,286,210		
53004	MARTIN CO PROPERTY APPRAISER	543,689	586,165	638,368	0	50,223	346	1,523	52,091	0	0	(738)	(738)	47,558	174	47,732		
53005	MARTIN CO TAX COLLECTOR	877,941	915,004	969,719	0	78,292	525	0	78,816	0	0	(40,270)	(40,270)	72,244	(7,076)	65,167		

The accompanying notes are an integral part of this schedule.

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
53006	MARTIN CO SHERIFF'S OFFICE	9,998,994	10,319,289	11,456,314	0	901,313	6,202	152,918	1,060,433	0	0	0	(281,934)	(281,934)	853,494	(29,554)	823,940
53007	MARTIN CO SCHOOL BOARD	29,035,997	30,322,697	32,010,698	0	2,518,406	17,328	0	2,535,735	0	0	0	(1,386,944)	(1,386,944)	2,384,793	(241,636)	2,143,157
53100	CITY OF STUART	4,083,803	4,409,971	4,613,793	0	362,985	2,498	16,224	381,707	0	0	0	(149,326)	(149,326)	343,727	(20,965)	322,762
54001	MONROE CO CLERK OF CIRCUIT COURT	1,270,778	1,284,560	1,337,658	0	105,239	724	0	105,963	0	0	0	(102,208)	(102,208)	99,655	(18,158)	81,497
54003	MONROE CO BD OF CO COMMISSIONERS	8,023,304	8,763,752	9,576,567	0	753,426	5,184	112,451	871,061	0	0	0	0	0	713,453	21,204	734,657
54004	MONROE CO PROPERTY APPRAISER	654,108	652,000	705,687	0	55,519	382	0	55,901	0	0	0	(38,104)	(38,104)	52,574	(7,199)	45,375
54005	MONROE CO TAX COLLECTOR	720,288	744,054	838,289	0	65,951	454	20,350	86,755	0	0	0	(19,843)	(19,843)	62,452	(534)	61,919
54006	MONROE CO SHERIFF'S DEPT	9,328,609	9,995,178	10,669,503	0	839,411	5,776	0	845,187	0	0	0	(192,558)	(192,558)	794,877	(31,546)	763,331
54007	MONROE CO SCHOOL BOARD	13,303,569	14,858,088	17,096,800	0	1,345,072	9,255	1,061,695	2,416,021	0	0	0	0	0	1,273,710	183,142	1,456,852
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	1,235,821	1,245,276	1,324,353	0	104,192	717	0	104,909	0	0	0	(80,896)	(80,896)	98,664	(14,757)	83,907
54011	MONROE CO SUPERVISOR OF ELECTIONS	215,568	182,019	188,065	0	14,796	102	0	14,898	0	0	0	(41,248)	(41,248)	14,011	(7,685)	6,326
54100	CITY OF KEY COLONY BEACH	206,750	213,520	228,452	0	17,973	124	0	18,097	0	0	0	(9,108)	(9,108)	17,020	(1,647)	15,373
54101	MONROE CO LAND AUTH	51,972	56,796	61,262	0	4,820	33	660	5,513	0	0	0	(523)	(523)	4,564	43	4,607
54102	CITY OF MARATHON	25,219	27,820	30,288	0	2,383	16	494	2,894	0	0	0	(42)	(42)	2,256	88	2,345
54103	ISLAMORADA, VILLAGE OF ISLANDS	467,080	515,876	641,219	0	50,447	347	69,359	120,153	0	0	0	0	0	47,771	11,484	59,255
54700	FLORIDA KEYS COMMUNITY COLLEGE	1,521,304	1,479,820	1,615,928	0	127,131	875	1,423	129,429	0	0	0	(103,564)	(103,564)	120,386	(19,687)	100,700
54999	FL KEYS AQUEDUCT AUTH	5,161,451	5,847,196	6,510,378	0	512,197	3,524	305,474	821,195	0	0	0	0	0	485,022	55,611	540,633
55001	NASSAU CO CLERK OF CIRCUIT COURT	793,607	816,111	907,220	0	71,375	491	12,997	84,862	0	0	0	(24,339)	(24,339)	67,588	(2,584)	65,003
55003	NASSAU CO BD OF CO COMMISSIONERS	4,912,538	5,176,274	5,648,408	0	444,382	3,058	1,965	449,404	0	0	0	(66,980)	(66,980)	420,806	(12,564)	408,242
55004	NASSAU CO PROPERTY APPRAISER	311,962	321,053	360,797	0	28,385	195	8,083	36,663	0	0	0	(9,403)	(9,403)	26,879	(505)	26,375
55005	NASSAU CO TAX COLLECTOR	402,436	412,508	462,491	0	36,366	250	9,561	46,197	0	0	0	(13,243)	(13,243)	34,456	(1,005)	33,451
55006	NASSAU CO SHERIFF'S DEPT	2,627,657	2,944,748	3,261,981	0	256,633	1,766	120,678	379,076	0	0	0	0	0	243,017	22,025	265,042
55007	NASSAU CO SCHOOL BOARD	15,999,351	17,331,675	18,566,958	0	1,460,735	10,051	100,196	1,570,982	0	0	0	(256,399)	(256,399)	1,383,236	(22,086)	1,361,150
55009	AMELIA ISLAND MOSQUITO CONTROL	61,320	66,117	100,616	0	7,916	54	21,866	29,837	0	0	0	0	0	7,496	3,532	11,028
55100	TOWN OF HILLIARD	169,776	200,122	204,576	0	16,095	111	11,963	28,168	0	0	0	(10,426)	(10,426)	15,241	619	15,860
55101	TOWN OF CALLAHAN	94,211	108,911	114,985	0	9,046	62	5,200	14,309	0	0	0	(2,896)	(2,896)	8,566	533	9,099
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	1,212,315	1,360,546	1,514,652	0	119,164	820	62,739	182,723	0	0	0	0	0	112,841	11,341	124,182
56003	OKALOOSA CO BD OF CO COMMISSIONERS	9,354,681	10,026,597	10,848,389	0	853,485	5,873	0	859,358	0	0	0	(80,203)	(80,203)	808,204	(13,353)	794,851
56004	OKALOOSA CO PROPERTY APPRAISER	526,810	581,197	612,659	0	48,200	332	10,372	58,904	0	0	0	(16,179)	(16,179)	45,643	(615)	45,028
56005	OKALOOSA CO TAX COLLECTOR	914,635	995,314	1,112,370	0	87,515	602	29,136	117,252	0	0	0	0	0	82,871	4,971	87,843
56006	OKALOOSA CO SHERIFF'S DEPT	4,924,229	5,293,972	5,926,644	0	466,272	3,208	119,739	589,220	0	0	0	0	0	441,534	19,428	460,963
56007	OKALOOSA CO SCHOOL BOARD	41,511,976	45,866,679	50,766,271	0	3,993,981	27,481	1,426,090	5,447,552	0	0	0	0	0	3,782,081	256,806	4,038,887
56100	OKALOOSA CO GAS DIST	573,372	537,609	539,461	0	42,441	292	0	42,734	0	0	0	(88,272)	(88,272)	40,190	(15,868)	24,322
56101	CITY OF VALPARAISO	93,904	91,906	39,612	0	3,116	21	0	3,138	0	0	0	(45,853)	(45,853)	2,951	(8,417)	(5,465)
56103	CITY OF NICEVILLE	1,611,480	1,692,029	1,882,249	0	148,084	1,019	27,954	177,057	0	0	0	(25,983)	(25,983)	140,227	(488)	139,739
56104	NICEVILLE HOUSING AUTHORITY	51,675	56,783	61,155	0	4,811	33	865	5,710	0	0	0	(593)	(593)	4,556	71	4,627
56114	MID-BAY BRIDGE AUTHORITY	73,378	99,013	68,605	0	5,397	37	13,589	19,024	0	0	0	(29,976)	(29,976)	5,111	(2,222)	2,889
56300	LIZA JACKSON PREPARATORY SCHOOL	956,289	1,055,897	1,193,576	0	93,903	646	51,305	145,854	0	0	0	0	0	88,921	8,877	97,799
56700	NORTHWEST FLORIDA STATE COLLEGE	4,555,294	4,852,658	4,986,601	0	392,315	2,699	0	395,015	0	0	0	(217,119)	(217,119)	371,501	(41,476)	330,025
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	381,172	407,317	436,820	0	34,366	236	0	34,603	0	0	0	(7,043)	(7,043)	32,543	(1,179)	31,364
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	1,770,831	1,768,366	1,863,672	0	146,622	1,009	0	147,631	0	0	0	(139,282)	(139,282)	138,843	(25,248)	113,595
57004	OKEECHOBEE CO PROPERTY APPRAISER	144,073	151,289	160,172	0	12,601	87	0	12,688	0	0	0	(5,997)	(5,997)	11,933	(1,039)	10,894
57005	OKEECHOBEE CO TAX COLLECTOR	129,912	131,285	137,309	0	10,803	74	0	10,877	0	0	0	(10,017)	(10,017)	10,230	(1,787)	8,442
57006	OKEECHOBEE CO SHERIFF'S DEPT	2,337,810	2,257,442	2,494,142	0	196,224	1,350	24,293	221,867	0	0	0	(170,324)	(170,324)	185,813	(28,836)	156,977
57007	OKEECHOBEE CO SCHOOL BOARD	9,543,210	9,964,064	10,528,955	0	828,354	5,700	0	834,054	0	0	0	(449,606)	(449,606)	784,406	(78,461)	705,945
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	0	0	21,912	0	1,724	12	16,675	18,411	0	0	0	0	0	1,632	2,690	4,322
58001	ORANGE CO COMPTROLLER	3,103,338	3,434,378	3,800,943	0	299,035	2,058	110,142	411,234	0	0	0	0	0	283,170	19,882	303,052
58003	ORANGE CO BD OF CO COMMISSIONERS	94,502,883	103,011,165	113,228,614	0	8,908,137	61,294	1,685,746	10,655,176	0	0	0	0	0	8,435,519	303,573	8,739,092
58004	ORANGE CO PROPERTY APPRAISER	1,775,926	1,838,006	2,127,754	0	167,399	1,152	93,620	262,170	0	0	0	(46,583)	(46,583)	158,517	6,142	164,659
58005	ORANGE CO TAX COLLECTOR	2,654,137	3,016,069	3,431,247	0	269,950	1,857	219,131	490,938	0	0	0	0	0	255,628	38,798	294,426
58006	ORANGE CO SHERIFF'S OFFICE	34,541,934	36,659,178	40,537,365	0	3,189,233	21,944	420,652	3,631,828	0	0	0	(294,224)	(294,224)	3,020,029	11,265	3,031,295
58007	ORANGE CO SCHOOL BOARD	252,557,472	280,568,669	317,278,898	0	24,961,568	171,752	14,843,938	39,977,258	0	0	0	0	0	23,637,242	2,588,832	26,226,074
58010	ORANGE CO CLERK OF CIRCUIT COURT	5,772,890	5,923,625	6,845,588	0	522,834	3,597	140,498	666,929	0	0	0	(185,763)	(185,763)	495,096	(13,063)	482,033
58011	ORANGE CO SUPERVISOR OF ELECTIONS	677,092	636,925	761,066	0	59,876	412	50,505	110,793	0	0	0	(60,689)	(60,689)	56,699	(3,525)	53,174
58075	REEDY CREEK IMPROVEMENT DIST	6,960,765	7,539,962	8,299,010	0	652,915	4,492	100,426	757,833	0	0	0	0	0	618,275	17,540	635,816
58087	ORANGE CO HOUSING FINANCE AUTH	197,784	220,672	261,089	0	20,541	141	21,079	41,761	0	0	0	0	0	19,451	3,572	23,023
58106	LAKE APOPKA NATURAL GAS DIST	882,321	966,589	1,075,160	0	84,587	582	28,682	113,851	0	0	0	0	0	80,099	5,023	85,122
58108	CITY OF EDGEWOOD	278,658	305,134	331,504	0	26,081	179	3,944	30,204	0	0	0	(996)	(996)	24,697	598	25,295
58109	CITY OF MAITLAND	393,075	384,132	376,418	0	29,614	204	0	29,818	0	0	0	(57,953)	(57,953)	28,043	(10,140)	17,903
58117	CENTRAL FLORIDA REGIONAL TRANS AUTH - LYNX	98,039	101,072	97,525	0	7,673	53	0	7,725	0	0	0	(12,513)	(12,513)	7,266	(2,106)	5,159
58118	GREATER ORLANDO AVIATION AUTHORITY	1,420,908	1,528,603	1,724,423	0	135,667	933	45,248	181,849	0	0	0	0	0	128,469	7,352	135,822
58300	RIO GRANDE CHARTER SCHOOL OF EXCELLENCE	50,246	0	0	0	0	0	0	-	0	0	0	(36,289)	(36,289)	0	(6,979)	(6,979)
58301	FLORIDA VIRTUAL HIGH SCHOOL	29,268,179	29,342,561	31,328,356	0	2,464,724	16,959	0	2,481,683	0	0	0	(1,920,116)	(1,920,116)	2,333,959	(353,298)	1,980,661
58304	NAP FORD COMMUNITY SCHOOL	210,896	240,163	263,062	0	20,696	142	10,039	30,878	0	0	0	0	0	19,598	1,904	21,502
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	448,323	485,087														



**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	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)	Employer Total Pension Expense/(Income)
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	1,343,388	1,418,488	1,603,107	0	126,123	868	42,575	169,566	0	0	0	(16,314)	(16,314)	119,431	3,730	123,161
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	1,816,003	1,998,769	2,190,097	0	172,303	1,186	40,205	213,694	0	0	0	0	0	163,162	7,495	170,657
59003	OSCEOLA CO BD OF CO COMMISSIONERS	20,137,447	21,525,572	23,161,941	0	1,822,240	12,538	0	1,834,778	0	0	0	(308,784)	(308,784)	1,725,562	(51,916)	1,673,646
59004	OSCEOLA CO PROPERTY APPRAISER	872,950	993,225	1,075,710	0	84,630	582	37,465	122,677	0	0	0	(5,794)	(5,794)	80,140	6,270	86,410
59005	OSCEOLA CO TAX COLLECTOR	1,304,215	1,405,478	1,564,175	0	123,060	847	26,975	150,881	0	0	0	0	0	116,531	4,451	120,982
59006	OSCEOLA CO SHERIFF'S DEPT	9,046,627	9,615,615	10,577,881	0	832,203	5,726	68,500	906,429	0	0	0	(67,324)	(67,324)	788,051	(1,898)	786,152
59007	OSCEOLA CO SCHOOL BOARD	76,245,649	82,924,141	89,909,527	0	7,073,533	48,671	698,896	7,821,100	0	0	0	(408,563)	(408,563)	6,698,250	68,506	6,766,755
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	247,401	254,258	287,762	0	22,639	156	7,945	30,740	0	0	0	(7,694)	(7,694)	21,438	(198)	21,240
59300	NEW DIMENSIONS HIGH SCHOOL INC	401,333	367,909	397,319	0	31,259	215	0	31,474	0	0	0	(45,455)	(45,455)	29,600	(8,648)	20,952
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	9,367,930	10,296,035	10,853,106	0	853,856	5,875	158,197	1,017,928	0	0	0	(286,834)	(286,834)	808,555	(15,841)	792,714
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	105,163,221	111,588,145	119,050,883	0	9,366,197	64,446	0	9,430,643	0	0	0	(2,934,001)	(2,934,001)	8,869,277	(501,449)	8,367,828
60004	PALM BEACH CO PROPERTY APPRAISER	4,096,127	4,341,145	4,759,350	0	374,437	2,576	18,576	395,588	0	0	0	(38,961)	(38,961)	354,571	(4,496)	350,075
60005	PALM BEACH CO TAX COLLECTOR	3,762,433	4,102,276	4,532,223	0	356,568	2,453	85,406	444,427	0	0	0	0	0	337,650	15,059	352,710
60006	PALM BEACH CO SHERIFF'S DEPT	78,792,882	85,890,187	96,546,037	0	7,595,653	52,263	3,065,344	10,713,261	0	0	0	0	0	7,192,669	516,723	7,709,392
60007	PALM BEACH CO SCHOOL BOARD	282,688,159	309,011,162	326,211,024	0	25,664,293	176,587	3,642,986	29,483,867	0	0	0	(8,242,840)	(8,242,840)	24,302,684	(628,916)	23,673,768
60011	PALM BEACH SUPERVISOR OF ELECTIONS	566,002	583,959	663,611	0	52,209	359	20,304	72,872	0	0	0	(16,076)	(16,076)	49,439	183	49,622
60018	LAKE WORTH DRAINAGE DIST	1,603,488	1,723,800	1,819,357	0	143,136	985	1,154	145,275	0	0	0	(46,280)	(46,280)	135,542	(7,243)	128,299
60019	PORT OF PALM BEACH DIST	808,665	871,445	930,128	0	73,177	504	1,997	75,678	0	0	0	(15,500)	(15,500)	69,294	(2,116)	67,179
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	31,784,065	32,453,571	33,431,413	0	2,630,180	18,097	0	2,648,277	0	0	0	(2,626,880)	(2,626,880)	2,490,636	(458,760)	2,031,877
60025	SOUTH FLORIDA CONSERVANCY DIST	187,141	189,519	209,645	0	16,494	113	2,233	18,840	0	0	0	(7,709)	(7,709)	15,619	(1,122)	14,496
60044	FLORIDA INLAND NAVIGATION DIST	180,494	178,258	182,569	0	14,363	99	0	14,462	0	0	0	(19,507)	(19,507)	13,601	(3,471)	10,130
60046	LOXAHATCHEE GROVES WATER CONTROL DI	126,040	130,970	143,455	0	11,286	78	460	11,824	0	0	0	(2,954)	(2,954)	10,687	(494)	10,194
60048	S INDIAN RIVER WATER CONTROL DIST	15,797	17,294	18,647	0	1,467	10	221	1,688	0	0	0	(164)	(164)	1,389	16	1,405
60049	SHAWANO DRAINAGE DIST	12,375	13,384	14,586	0	1,148	8	63	1,218	0	0	0	(9)	(9)	1,087	11	1,097
60103	TOWN OF JUNO BEACH	467,291	478,280	541,846	0	42,629	293	15,358	58,280	0	0	0	(15,852)	(15,852)	40,367	(571)	39,796
60105	TOWN OF OCEAN RIDGE	408,321	432,059	481,999	0	37,921	261	8,178	46,360	0	0	0	(4,346)	(4,346)	35,909	483	36,392
60108	TOWN OF JUPITER	4,102,646	4,200,386	4,495,196	0	353,655	2,433	0	356,088	0	0	0	(203,941)	(203,941)	334,892	(37,184)	297,707
60109	CITY OF PAHOKEE	48,466	40,054	47,198	0	3,713	26	2,672	6,410	0	0	0	(8,068)	(8,068)	3,516	(1,121)	2,396
60111	CITY OF GREENACRES	711,199	692,890	745,305	0	58,636	403	0	59,039	0	0	0	(55,630)	(55,630)	55,525	(10,452)	45,073
60113	VILLAGE OF TEQUESTA	214,766	200,044	171,031	0	13,456	93	0	13,548	0	0	0	(56,471)	(56,471)	12,742	(9,747)	2,995
60117	PALM BEACH CO SOLID WASTE AUTH	6,413,411	6,972,985	7,542,309	0	593,383	4,083	57,316	654,782	0	0	0	(48,105)	(48,105)	561,901	3,263	565,165
60119	PALM BCH SOIL & WATER CONSERVATION	43,549	44,720	45,769	0	3,601	25	0	3,626	0	0	0	(3,668)	(3,668)	3,410	(634)	2,775
60120	INDIAN TRAIL IMPROVEMENT DIST	868,904	968,376	1,022,221	0	80,422	553	23,676	104,652	0	0	0	(25,873)	(25,873)	76,155	380	76,535
60121	CITY OF BOYNTON BEACH	44,499	54,656	52,887	0	4,161	29	4,617	8,807	0	0	0	(5,119)	(5,119)	3,940	62	4,002
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	85,743	95,754	88,372	0	6,953	48	2,467	9,468	0	0	0	(12,228)	(12,228)	6,584	(1,498)	5,086
60123	TOWN OF HAVERHILL	66,744	67,770	78,675	0	6,190	43	3,621	9,853	0	0	0	(2,630)	(2,630)	5,861	78	5,940
60124	CITY OF ATLANTIS	450,523	484,462	583,393	0	45,898	316	42,260	88,474	0	0	0	0	0	43,463	6,829	50,292
60125	TOWN OF SOUTH PALM BEACH	223,379	219,389	228,214	0	17,955	124	0	18,078	0	0	0	(22,222)	(22,222)	17,002	(4,012)	12,990
60126	CITY OF BOCA RATON	9,172	10,196	12,707	0	1,000	7	1,439	2,446	0	0	0	0	0	947	239	1,186
60127	TOWN OF HIGHLAND BEACH	823,592	877,184	950,528	0	74,782	515	0	75,296	0	0	0	(9,663)	(9,663)	70,814	(1,711)	69,103
60128	CITY OF PALM BEACH GARDENS	3,636,679	4,043,733	4,665,911	0	367,085	2,526	287,193	656,804	0	0	0	0	0	347,610	49,202	396,811
60129	TOWN OF PALM BEACH SHORES	418,060	420,456	467,166	0	36,754	253	6,522	43,528	0	0	0	(19,182)	(19,182)	34,804	(2,637)	32,167
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	2,033,713	1,865,498	1,847,047	0	145,314	1,000	0	146,314	0	0	0	(357,099)	(357,099)	137,605	(64,243)	73,362
60131	VILLAGE OF WELLINGTON	4,730,221	5,341,134	5,768,050	0	453,795	3,122	175,559	632,477	0	0	0	(43,828)	(43,828)	429,719	26,692	456,411
60132	VILLAGE OF ROYAL PALM BEACH	1,496,403	1,657,753	1,836,554	0	144,489	994	55,708	201,191	0	0	0	0	0	136,823	10,042	146,865
60133	VILLAGE OF PALM SPRINGS	1,120,229	1,351,759	1,625,362	0	127,874	880	214,883	343,637	0	0	0	0	0	121,089	37,760	158,849
60150	PALM BEACH CO HEALTH CARE DIST	110,204	115,803	134,730	0	10,600	73	6,409	17,082	0	0	0	(1,716)	(1,716)	10,037	704	10,741
60151	CITY OF SOUTH BAY	5,784	5,569	8,325	0	655	5	1,713	2,372	0	0	0	(432)	(432)	620	193	813
60152	CITY OF RIVIERA BEACH	0	0	11,080	0	872	6	8,432	9,310	0	0	0	0	0	825	1,360	2,186
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	1,105,262	1,222,482	1,206,232	0	94,899	653	23,896	119,408	0	0	0	(96,760)	(96,760)	89,864	(11,019)	78,845
60303	WESTERN ACADEMY CHARTER SCHOOL	415,093	515,903	568,655	0	44,738	308	51,678	96,725	0	0	0	0	0	42,365	9,798	52,162
60304	SOUTH TECH CHARTER ACADEMY, INC	1,409,877	1,666,988	1,722,062	0	135,481	932	102,779	239,192	0	0	0	(73,167)	(73,167)	128,293	7,964	136,258
60305	INLET GROVE COMMUNITY HIGH SCHOOL	779,028	826,123	853,169	0	67,122	462	0	67,584	0	0	0	(43,525)	(43,525)	63,561	(7,240)	56,321
60306	GULF STREAM GOODWILL ACADEMIES INC	82,786	82,258	83,412	0	6,562	45	0	6,607	0	0	0	(9,273)	(9,273)	6,214	(1,634)	4,580
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	121,864	123,302	94,636	0	7,445	51	0	7,497	0	0	0	(35,422)	(35,422)	7,050	(5,871)	1,179
60309	RIVIERA BEACH MARITIME ACADEMY	193,694	227,327	259,374	0	20,406	140	21,679	42,225	0	0	0	0	0	19,323	3,899	23,223
60310	CHARTER SCHOOLS OF BOYNTON BEACH	818,915	712,207	33,675	0	2,649	18	0	2,668	0	0	0	(678,035)	(678,035)	2,509	(112,850)	(110,341)
60700	PALM BEACH STATE COLLEGE	15,878,538	17,291,913	19,039,574	0	1,497,918	10,307	296,986	1,805,211	0	0	0	0	0	1,418,446	52,886	1,471,332
61001	PASCO CO CLERK OF CIRCUIT COURT	3,466,972	3,815,352	4,078,570	0	320,877	2,208	0	384,926	0	0	0	(63,074)	(63,074)	303,853	1,719	305,572
61003	PASCO CO BD OF CO COMMISSIONERS	24,384,788	26,443,785	30,242,655	0	2,379,308	16,371	1,237,300	3,632,978	0	0	0	0	0	2,253,074	204,893	2,457,968
61004	PASCO CO PROPERTY APPRAISER	751,114	808,390	913,889	0	71,899	495	25,639	98,033	0	0	0	0	0	68,085	4,171	72,256
61005	PASCO CO TAX COLLECTOR	1,386,034	1,714,891	2,191,062	0	172,379	1,186	396,204	569,769	0	0	0	0	0	163,234	68,625	231,859
61006	PASCO CO SHERIFF'S OFFICE	18,050,611	18,301,782	19,803,627	0	1,558,029	10,720	0	1,568,749	0	0	0	(849,398)	(849,398)	1,475,368	(159,608)	1,315,760
61007	PASCO CO SCHOOL BOARD	93,494,824	108,582,475	115,611,582	0	9,095,614	62,584	5,495,990	14,854,188	0	0	0	(2,146,590)	(2,146,590)	8,613,050	710,897	

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
61101	CITY OF DADE CITY	126,670	129,195	117,892	0	9,275	64	0	9,339	0	0	0	(22,122)	(22,122)	8,783	(3,711)	5,072
61102	CITY OF NEW PORT RICHEY	1,344,898	1,511,831	1,826,719	0	143,715	989	180,636	325,340	0	0	0	0	0	136,090	30,542	166,632
61103	CITY OF ZEPHYRHILLS	1,812,051	1,986,120	2,188,791	0	172,201	1,185	44,058	217,444	0	0	0	0	0	163,065	7,941	171,006
61106	PASCO CO HOUSING AUTH	34,744	29,916	25,175	0	1,981	14	0	1,994	0	0	0	(10,648)	(10,648)	1,876	(1,872)	4
61108	CITY OF SAN ANTONIO	40,543	46,261	47,683	0	3,751	26	1,829	5,606	0	0	0	(2,111)	(2,111)	3,552	11	3,564
61304	LEARNING LODGE ACADEMY, INC.	0	0	0	0	0	0	0	-	0	0	0	0	0	0	0	0
61700	PASCO HERNANDO STATE COLLEGE	5,801,064	6,898,574	8,102,506	0	637,456	4,386	889,508	1,531,350	0	0	0	0	0	603,636	157,412	761,048
62001	PINELLAS CO CLERK OF CIRCUIT COURT	0	0	3,007,611	0	236,621	1,628	2,288,898	2,527,107	0	0	0	0	0	224,067	369,171	593,237
62003	PINELLAS CO BD OF CO COMMISSIONERS	39,271,704	42,489,801	43,904,755	0	3,454,158	23,767	210,835	3,688,760	0	0	0	(1,856,435)	(1,856,435)	3,270,899	(258,880)	3,012,019
62004	PINELLAS CO PROPERTY APPRAISER	1,959,724	2,128,410	2,319,397	0	182,476	1,256	15,966	199,697	0	0	0	(1,587)	(1,587)	172,795	2,814	175,609
62005	PINELLAS CO TAX COLLECTOR	3,173,891	3,382,463	3,698,932	0	291,009	2,002	7,335	300,347	0	0	0	(17,601)	(17,601)	275,570	(2,202)	273,368
62006	PINELLAS CO SHERIFF'S DEPT	43,337,896	45,821,581	51,819,875	0	4,076,872	28,052	1,401,581	5,506,504	0	0	0	(485,289)	(485,289)	3,860,575	132,737	3,993,311
62007	PINELLAS CO SCHOOL BOARD	160,560,803	173,820,915	187,065,812	0	14,717,197	101,264	931,289	15,749,750	0	0	0	(1,919,916)	(1,919,916)	13,936,382	(130,570)	13,805,812
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	455,170	486,986	586,385	0	46,133	317	42,026	88,477	0	0	0	(1,243)	(1,243)	43,686	6,539	50,225
62012	PINELLAS CO JUVENILE WELFARE BOARD	1,105,011	1,167,904	1,264,180	0	99,458	684	0	100,142	0	0	0	(20,023)	(20,023)	94,181	(3,622)	90,559
62088	PINELLAS CO HOUSING AUTH	1,026,393	1,042,250	1,159,797	0	91,246	628	17,505	109,379	0	0	0	(40,386)	(40,386)	86,405	(4,943)	81,462
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	0	20,848	72,828	0	5,730	39	52,138	57,907	0	0	0	0	0	5,426	8,844	14,270
62100	CITY OF INDIAN ROCKS BEACH	106,154	115,474	90,444	0	7,116	49	988	8,152	0	0	0	(27,019)	(27,019)	6,738	(4,168)	2,570
62101	CITY OF DUNEDIN	1,329,312	1,328,595	1,254,962	0	98,733	679	0	99,412	0	0	0	(214,354)	(214,354)	93,495	(36,639)	56,856
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	293,752	288,480	304,584	0	23,963	165	0	24,128	0	0	0	(25,815)	(25,815)	22,691	(4,727)	17,965
62103	CITY OF SOUTH PASADENA	101,881	89,311	146,335	0	11,513	79	37,232	48,824	0	0	0	(13,521)	(13,521)	10,902	3,405	14,307
62104	CITY OF SEMINOLE	737,533	795,613	887,027	0	69,786	480	17,018	87,284	0	0	0	0	0	66,083	2,819	68,902
62105	CITY OF SAFETY HARBOR	880,204	857,805	824,514	0	64,868	446	0	65,314	0	0	0	(143,395)	(143,395)	61,426	(24,953)	36,473
62106	CITY OF OLDSMAR	391,290	343,921	373,129	0	29,356	202	29,558	29,558	0	0	0	(52,831)	(52,831)	27,798	(10,113)	17,685
62107	PINELLAS SUNCOAST TRANSIT AUTH	7,671,862	8,305,972	9,224,574	0	725,733	4,994	170,529	901,255	0	0	0	0	0	687,230	28,896	716,125
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	690,864	748,665	812,157	0	63,896	440	4,508	68,843	0	0	0	(3,364)	(3,364)	60,506	324	60,830
62110	CITY OF BELLEAIR BEACH	13,764	14,780	16,104	0	1,267	9	0	1,276	0	0	0	(14)	(14)	1,200	(2)	1,197
62111	CITY OF MADEIRA BEACH	290,908	287,029	310,711	0	24,445	168	0	24,613	0	0	0	(18,870)	(18,870)	23,148	(3,573)	19,575
62112	TOWN OF REDINGTON SHORES	43,598	47,143	52,040	0	4,094	28	688	4,810	0	0	0	0	0	3,877	118	3,995
62113	TAMPA BAY WATER	2,406,874	2,692,636	3,104,772	0	244,265	1,681	200,219	446,164	0	0	0	0	0	231,305	34,541	265,846
62114	TOWN OF NORTH REDINGTON BEACH	53,058	58,143	63,616	0	5,005	34	932	5,971	0	0	0	0	0	4,739	175	4,914
62115	PINELLAS PARK WATER MANAGEMENT DIST	101,310	95,697	98,080	0	7,716	53	0	7,769	0	0	0	(13,606)	(13,606)	7,307	(2,468)	4,839
62117	TOWN OF REDINGTON BEACH	19,697	20,739	1,731	0	136	1	0	137	0	0	0	(16,176)	(16,176)	129	(2,618)	(2,489)
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	759,512	770,542	799,100	0	62,868	433	0	63,301	0	0	0	(61,819)	(61,819)	59,533	(10,912)	48,620
62122	PINELLAS CO PLANNING COUNCIL	123,669	136,447	272,755	0	21,459	148	96,756	118,362	0	0	0	0	0	20,320	15,682	36,002
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	1,276,923	1,277,715	1,481,379	0	116,546	802	66,787	184,134	0	0	0	(62,978)	(62,978)	110,363	(1,339)	109,023
62124	CITY OF TREASURE ISLAND	644,735	702,624	748,400	0	58,880	405	6,862	66,146	0	0	0	(13,668)	(13,668)	55,756	(885)	54,871
62125	TOWN OF INDIAN SHORES	10,128	10,640	11,534	0	907	6	0	914	0	0	0	(213)	(213)	859	(39)	820
62126	TOWN OF KENNETH CITY	181,901	188,519	190,661	0	15,000	103	0	15,103	0	0	0	(15,981)	(15,981)	14,204	(2,720)	11,484
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	92,872	163,962	211,552	0	16,644	115	68,086	84,844	0	0	0	0	0	15,761	12,321	28,082
62700	ST PETERSBURG COLLEGE	19,756,721	21,479,518	23,760,315	0	1,869,317	12,862	428,816	2,310,995	0	0	0	0	0	1,770,141	74,620	1,844,761
63001	POLK CO CLERK OF CIRCUIT COURT	3,498,676	3,694,872	4,178,575	0	328,745	2,262	113,036	444,043	0	0	0	(42,077)	(42,077)	311,303	10,140	321,443
63003	POLK CO BD OF CO COMMISSIONERS	23,788,965	24,882,098	27,835,783	0	2,189,950	15,068	530,105	2,735,123	0	0	0	(448,094)	(448,094)	2,073,763	(671)	2,073,091
63004	POLK CO PROPERTY APPRAISER	1,288,669	1,410,436	1,613,412	0	126,933	873	74,892	202,699	0	0	0	0	0	120,199	12,631	132,830
63005	POLK CO TAX COLLECTOR	1,795,432	2,144,094	2,638,538	0	207,584	1,428	373,437	582,449	0	0	0	0	0	196,571	64,734	261,305
63006	POLK CO SHERIFF'S DEPT	23,251,455	24,643,965	27,530,418	0	2,165,925	14,903	495,380	2,676,208	0	0	0	(220,033)	(220,033)	2,051,013	37,586	2,088,599
63007	POLK CO SCHOOL BOARD	128,465,852	136,422,713	149,651,081	0	11,773,634	81,010	649,257	12,503,901	0	0	0	(1,038,735)	(1,038,735)	11,148,989	(95,038)	11,053,951
63105	VILLAGE OF HIGHLAND PARK	4,218	4,503	4,889	0	385	3	0	387	0	0	0	(36)	(36)	364	(6)	358
63128	TOWN OF POLK CITY	91,784	102,122	137,263	0	10,799	74	22,080	32,953	0	0	0	0	0	10,226	3,635	13,861
63300	MCKEEL ACADEMY OF TECHNOLOGY	1,361,752	1,481,980	2,675,376	0	210,482	1,448	819,014	1,030,944	0	0	0	0	0	199,315	132,506	331,821
63301	DISCOVERY ACADEMY OF LAKE ALFRED	1,141,843	1,191,786	1,249,207	0	98,280	676	0	98,956	0	0	0	(61,782)	(61,782)	93,066	(10,685)	82,381
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	1,130,029	1,282,936	1,417,842	0	111,547	768	60,722	173,037	0	0	0	0	0	105,629	11,240	116,869
63303	BERKLEY CHARTER SCHOOL	897,072	987,867	1,091,655	0	85,885	591	27,229	113,705	0	0	0	0	0	81,328	4,902	86,230
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	469,165	525,482	612,437	0	48,183	332	44,435	92,950	0	0	0	0	0	45,626	7,618	53,244
63306	LAKE WALES CHARTER SCHOOLS	355,977	402,713	472,358	0	37,162	256	38,924	76,342	0	0	0	0	0	35,191	6,704	41,894
63307	LAKE WALES SENIOR HIGH SCHOOL	1,294,589	1,458,937	1,539,464	0	121,116	833	46,131	168,080	0	0	0	(39,434)	(39,434)	114,690	-2,511	117,201
63308	POLK AVENUE ELEMENTARY SCHOOL	580,894	618,620	700,237	0	55,090	379	19,407	74,876	0	0	0	(3,522)	(3,522)	52,168	2,453	54,620
63309	HILLCREST ELEMENTARY SCHOOL	724,813	837,885	918,946	0	72,297	497	43,835	116,630	0	0	0	0	0	88,461	8,311	76,772
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	556,075	630,787	678,465	0	53,377	367	22,585	76,329	0	0	0	(7,262)	(7,262)	50,546	3,172	53,717
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	547,544	627,760	643,661	0	50,639	348	26,711	77,699	0	0	0	(31,236)	(31,236)	47,953	99	48,051
63312	OUR CHILDREN'S ACADEMY	426,028	528,440	767,696	0	60,398	416	193,280	254,093	0	0	0	0	0	57,193	32,653	89,846
63313	MCKEEL ELEMENTARY ACADEMY, INC	370,267	476,341	310,720	0	24,446	168	52,917	77,531	0	0	0	(158,925)	(158,925)	23,149	(15,457)	7,692
63314	SOUTH MCKEEL ELEMENTARY ACADEMY, INC	1,111,179	1,193,108	679,784	0	53,481	368	0	53,849	0	0	0	(473,187)	(473,187)	50,644	(76,326)	(25,682)
63315	EDWARD W BOK ACADEMY INC	497,839	546,740	632,869	0	49,775	342	35,774	85,891	0	0	0	0	0	47,134	6,022	53,156
63316	COMPASS CHARTER MIDDLE SCHOOL	198,276	197,644	219,504	0	17,269	119	2,991	20,379	0	0	0	(10,287)	(10,287)	16,353	(1,496)	14,857
63317	OUR CHILDREN'S MIDDLE ACADEMY	132,087	182,585	15,878	0	1,249	9	27,390	28,64								

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
63700	POLK STATE COLLEGE	6,475,097	7,457,857	8,288,151	0	652,061	4,487	455,859	1,112,407	0	0	0	0	0	617,466	84,035	701,502
64001	PUTNAM CO CLERK OF CIRCUIT COURT	750,302	811,314	874,117	0	68,770	473	3,711	72,954	0	0	0	(8,213)	(8,213)	65,122	(611)	64,511
64003	PUTNAM CO BD OF CO COMMISSIONERS	3,010,279	3,459,233	3,806,236	0	283,717	1,952	152,190	437,859	0	0	0	(126,932)	(126,932)	268,664	8,794	277,459
64004	PUTNAM CO PROPERTY APPRAISER	261,199	269,630	301,918	0	23,753	163	5,958	29,875	0	0	0	(7,322)	(7,322)	22,493	(447)	22,046
64005	PUTNAM CO TAX COLLECTOR	360,712	387,435	412,969	0	32,490	224	30	32,744	0	0	0	(7,314)	(7,314)	30,766	(1,174)	29,592
64006	PUTNAM CO SHERIFF'S DEPT	2,871,420	2,943,825	3,119,558	0	245,428	1,689	0	247,116	0	0	0	(163,614)	(163,614)	232,407	(29,309)	203,098
64007	PUTNAM CO SCHOOL BOARD	18,016,961	19,893,817	21,371,610	0	1,681,388	11,569	366,034	2,058,991	0	0	0	(248,719)	(248,719)	1,592,183	30,275	1,622,458
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	82,399	86,062	99,811	0	7,853	54	4,522	12,429	0	0	0	(1,635)	(1,635)	7,436	415	7,851
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	11,099,444	11,683,264	12,540,163	0	986,583	6,788	0	993,372	0	0	0	(313,876)	(313,876)	934,241	(55,571)	878,670
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	25,817	172,796	196,950	0	15,495	107	104,010	119,612	0	0	0	0	0	14,673	19,802	34,475
64310	PUTNAM EDGE HIGH SCHOOL	0	0	100,780	0	7,929	55	76,696	84,679	0	0	0	0	0	7,508	12,370	19,878
64700	ST JOHNS RIVER STATE COLLEGE	5,041,395	5,645,459	6,080,997	0	478,416	3,292	155,476	637,184	0	0	0	(58,276)	(58,276)	453,034	20,500	473,534
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	1,337,161	1,457,716	1,594,783	0	125,468	863	18,243	144,574	0	0	0	0	0	118,811	3,394	122,205
65003	ST JOHNS CO BD OF CO COMMISSIONERS	15,410,782	16,984,805	18,823,923	0	1,480,951	10,190	519,087	2,010,228	0	0	0	0	0	1,402,380	92,781	1,495,161
65004	ST JOHNS CO PROPERTY APPRAISER	807,637	894,866	978,468	0	76,980	530	20,337	97,847	0	0	0	0	0	72,886	3,854	76,749
65005	ST JOHNS CO TAX COLLECTOR	837,464	915,386	1,035,844	0	81,494	561	39,226	121,280	0	0	0	0	0	77,170	6,660	83,830
65006	ST JOHNS CO SHERIFF'S DEPT	9,038,026	9,796,390	11,108,009	0	873,910	6,013	382,343	1,262,266	0	0	0	0	0	827,545	63,543	891,089
65007	ST JOHNS CO SCHOOL BOARD	45,544,533	51,540,543	58,883,581	0	4,632,601	31,875	3,797,099	8,461,575	0	0	0	0	0	4,386,820	667,241	5,054,061
65009	ANASTASIA MOSQUITO CONTROL DIST	297,064	315,862	333,772	0	26,259	181	0	26,440	0	0	0	(10,310)	(10,310)	24,866	(1,729)	23,137
65100	CITY OF ST AUGUSTINE BEACH	596,893	668,637	750,660	0	59,057	406	34,821	94,285	0	0	0	0	0	55,924	6,192	62,116
65101	TOWN OF HASTINGS	116,111	121,567	131,923	0	10,379	71	0	10,450	0	0	0	(2,617)	(2,617)	9,828	(487)	9,341
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	163,954	188,840	229,491	0	18,055	124	28,481	44,660	0	0	0	0	0	17,097	4,537	21,634
65300	ABLE SCHOOL INC	114,093	111,982	115,244	0	9,067	62	0	9,129	0	0	0	(12,342)	(12,342)	8,586	(2,211)	6,375
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	1,766,268	1,948,686	2,076,680	0	163,380	1,124	34,823	199,328	0	0	0	(37,120)	(37,120)	154,712	710	155,422
66003	ST LUCIE CO BD OF CO COMMISSIONERS	7,840,975	8,525,120	9,562,893	0	752,350	5,177	271,328	1,028,855	0	0	0	0	0	712,434	45,936	758,371
66004	ST LUCIE CO PROPERTY APPRAISER	822,440	902,320	1,034,656	0	81,400	560	51,232	133,192	0	0	0	0	0	77,082	8,661	85,742
66005	ST LUCIE CO TAX COLLECTOR	976,059	1,092,478	1,312,896	0	103,291	711	122,068	226,069	0	0	0	0	0	97,811	20,611	118,422
66006	ST LUCIE CO SHERIFF'S DEPT	10,420,033	11,241,922	12,395,302	0	975,187	6,710	136,110	1,118,007	0	0	0	0	0	923,449	23,021	946,470
66007	ST LUCIE CO SCHOOL BOARD	54,805,724	59,389,261	64,878,255	0	5,104,225	35,120	433,804	5,573,150	0	0	0	0	0	4,833,423	81,024	4,914,447
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	261,790	308,174	322,159	0	25,345	174	18,171	43,691	0	0	0	(10,632)	(10,632)	24,001	1,780	25,781
66100	NORTH ST LUCIE RIVER WATER CONTROL	28,247	30,605	33,023	0	2,598	18	181	2,797	0	0	0	(273)	(273)	2,460	(9)	2,451
66101	CHILDRENS SERVICES COUNCIL OF ST LU	166,630	175,590	185,186	0	14,569	100	0	14,670	0	0	0	(7,081)	(7,081)	13,796	(1,212)	12,584
66102	CITY OF PORT ST LUCIE	51,036	55,682	58,973	0	4,640	32	587	5,258	0	0	0	(1,339)	(1,339)	4,394	(103)	4,290
66700	INDIAN RIVER STATE COLLEGE	13,949,275	15,300,528	16,900,081	0	1,329,595	9,148	375,928	1,714,672	0	0	0	0	0	1,259,054	67,299	1,326,353
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	978,853	1,102,478	1,209,287	0	95,139	655	39,626	135,420	0	0	0	0	0	90,092	7,460	97,552
67003	SANTA ROSA CO BD OF CO COMMISSIONER	4,360,874	4,623,914	5,167,007	0	406,509	2,797	94,098	503,404	0	0	0	(40,010)	(40,010)	384,941	7,483	392,424
67004	SANTA ROSA CO PROPERTY APPRAISER	419,678	471,559	544,370	0	42,828	295	36,873	79,995	0	0	0	0	0	40,556	6,382	46,937
67005	SANTA ROSA CO TAX COLLECTOR	558,499	594,528	621,619	0	48,905	336	0	49,242	0	0	0	(23,976)	(23,976)	46,311	(3,977)	42,333
67006	SANTA ROSA CO SHERIFF'S DEPT	4,689,916	5,010,221	5,730,374	0	450,831	3,102	202,176	656,109	0	0	0	(17,866)	(17,866)	426,912	29,173	456,086
67007	SANTA ROSA CO SCHOOL BOARD	33,405,580	35,806,848	38,533,451	0	3,031,577	20,859	0	3,052,436	0	0	0	(443,592)	(443,592)	2,870,738	(72,996)	2,797,742
67100	CITY OF GULF BREEZE	236,780	208,356	203,479	0	16,008	110	0	16,119	0	0	0	(48,987)	(48,987)	15,159	(8,859)	6,300
67101	TOWN OF JAY	72,232	75,539	82,695	0	6,506	45	231	6,782	0	0	0	(1,368)	(1,368)	6,161	(228)	5,935
67102	AVALON FIRE RESCUE DISTRICT	13,712	14,728	15,811	0	1,244	9	1,254	1,254	0	0	0	(193)	(193)	1,178	(31)	1,147
68001	SARASOTA CO CLERK OF CIRCUIT COURT	2,850,420	3,088,381	3,438,991	0	270,559	1,862	71,870	344,291	0	0	0	0	0	256,204	12,158	268,363
68003	SARASOTA CO BD OF CO COMMISSIONERS	31,641,142	33,985,489	37,562,932	0	2,955,222	20,334	379,133	3,354,689	0	0	0	0	0	2,798,434	61,237	2,859,671
68004	SARASOTA CO PROPERTY APPRAISER	871,028	959,439	1,080,209	0	84,984	585	41,807	127,376	0	0	0	0	0	80,475	7,243	87,719
68005	SARASOTA CO TAX COLLECTOR	1,207,394	1,328,821	1,511,441	0	118,911	818	68,848	188,578	0	0	0	0	0	112,602	11,775	124,377
68006	SARASOTA CO SHERIFF'S DEPT	15,833,250	16,862,717	19,030,283	0	1,497,187	10,302	485,463	1,992,951	0	0	0	(95,210)	(95,210)	1,417,754	59,991	1,477,745
68007	SARASOTA CO SCHOOL BOARD	69,475,553	74,769,044	80,714,856	0	6,350,152	43,693	104,233	6,498,079	0	0	0	(636,721)	(636,721)	6,013,248	(82,652)	5,930,596
68026	WEST COAST INLAND NAVIGATION DIST	56,192	62,311	74,260	0	5,842	40	6,111	11,994	0	0	0	0	0	5,532	1,027	6,559
68100	CITY OF VENICE	2,593,569	2,815,452	4,130,575	0	324,968	2,236	826,690	1,153,894	0	0	0	0	0	307,727	133,964	441,691
68105	CITY OF NORTH PORT	5,047,167	5,236,998	5,651,273	0	444,608	3,059	0	447,667	0	0	0	(169,636)	(169,636)	421,019	(31,187)	389,832
68107	ENGLEWOOD WATER DISTRICT	1,396,068	1,479,758	1,567,680	0	122,549	843	0	123,392	0	0	0	(56,010)	(56,010)	116,047	(9,442)	106,605
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	27,426	42,053	39,540	0	3,111	21	8,472	11,604	0	0	0	(4,816)	(4,816)	2,946	853	3,798
68109	SARASOTA BAY ESTUARY PROGRAM	92,077	98,316	108,554	0	8,540	59	1,005	9,604	0	0	0	(385)	(385)	8,087	88	8,175
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	162,012	174,285	193,929	0	15,257	105	3,113	18,475	0	0	0	0	0	14,448	508	14,956
68300	SARASOTA MILITARY ACADEMY	1,269,799	1,481,280	1,758,549	0	138,352	952	187,810	327,114	0	0	0	0	0	131,012	32,744	163,756
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	386,250	438,203	449,885	0	35,394	244	15,727	51,364	0	0	0	(21,361)	(21,361)	33,516	(421)	33,095
68303	SARASOTA MILITARY ACADEMY PREP	0	0	309,860	0	24,378	168	235,810	260,356	0	0	0	0	0	23,085	38,034	61,118
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	2,348,516	2,409,223	2,523,228	0	198,512	1,366	0	199,878	0	0	0	(155,544)	(155,544)	187,980	(27,445)	160,536
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	19,847,505	21,045,096	22,370,254	0	1,759,955	12,110	0	1,772,065	0	0	0	(626,164)	(626,164)	1,866,581	(106,633)	1,559,948
69004	SEMINOLE CO PROPERTY APPRAISER	967,739	1,035,290	1,094,106	0	86,078	592	0	86,670	0	0	0	(29,516)	(29,516)	81,511	(4,831)	76,679
69005	SEMINOLE CO TAX COLLECTOR	845,555	940,785	1,053,519	0	82,884	570	42,831	126,286	0	0	0	0	0	78,487	7,590	86,077
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	17,311,323	18,493,787	20,452,619	0	1,609,087	11,072	214,029	1,834,188	0	0	0	(65,851)	(65,851)	1,523,718	21,857	1,545,575
69007	SEMINOLE CO SCHOOL BOARD	90,567,318	98,111,296	105,86													

**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
As of and for the Fiscal Year Ended June 30, 2015

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
					Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
69100	CITY OF ALTAMONTE SPRINGS	1,926,069	1,932,902	2,034,329	0	160,049	1,101	0	161,150	0	0	0	0	(147,451)	(147,451)	151,557	(26,611)	124,946
69101	CITY OF CASSELBERRY	688,452	733,008	770,743	0	60,637	417	0	61,055	0	0	0	0	(26,164)	(26,164)	57,420	(4,353)	53,068
69103	SANFORD AIRPORT AUTH	1,159,148	1,267,885	1,355,470	0	106,640	734	15,471	122,845	0	0	0	0	(20,873)	(20,873)	100,982	(392)	100,591
69104	CITY OF LONGWOOD	594,592	564,874	490,015	0	38,551	265	0	38,817	0	0	0	0	(145,524)	(145,524)	36,506	(25,009)	11,497
69105	CITY OF SANFORD	3,691,005	3,968,425	4,258,567	0	335,038	2,305	2,979	340,322	0	0	0	0	(53,152)	(53,152)	317,263	(8,000)	309,263
69107	S SEMINOLE & N ORANGE CO WASTEWATER	32,704	0	0	0	0	0	0	0	0	0	0	0	(23,619)	(23,619)	0	(4,542)	(4,542)
69110	FRED R WILSON MEMORIAL LAW LIBRARY	20,844	21,888	23,381	0	1,839	13	0	1,852	0	0	0	0	(710)	(710)	1,742	(125)	1,617
69307	SEMINOLE SCIENCE CHARTER SCHOOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69700	SEMINOLE STATE COLLEGE OF FLORIDA	11,139,218	11,834,714	12,014,034	0	945,191	6,504	0	951,694	0	0	0	0	(766,862)	(766,862)	895,044	(126,365)	768,679
70001	SUMTER CO CLERK OF CIRCUIT COURT	652,805	715,026	810,369	0	63,755	439	32,571	96,764	0	0	0	0	0	0	60,372	5,544	65,916
70003	SUMTER CO BD OF CO COMMISSIONERS	2,594,114	2,584,203	2,804,245	0	220,621	1,518	0	222,139	0	0	0	0	(146,632)	(146,632)	208,916	(27,859)	181,057
70004	SUMTER CO PROPERTY APPRAISER	298,195	327,874	323,127	0	25,422	175	5,127	30,724	0	0	0	0	(26,247)	(26,247)	24,073	(3,247)	20,826
70005	SUMTER CO TAX COLLECTOR	317,642	374,443	410,475	0	32,294	222	23,970	56,486	0	0	0	0	0	0	30,580	4,561	35,141
70006	SUMTER CO SHERIFF'S DEPT	3,730,437	4,124,856	4,658,962	0	366,539	2,522	201,408	570,468	0	0	0	0	0	0	347,092	34,957	382,049
70007	SUMTER CO SCHOOL BOARD	9,367,135	10,112,124	10,865,078	0	854,798	5,882	35,093	895,773	0	0	0	0	(125,067)	(125,067)	809,447	(13,423)	796,024
70011	SUMTER CO SUPERVISOR OF ELECTIONS	201,054	207,078	243,028	0	19,120	132	13,063	32,315	0	0	0	0	(5,949)	(5,949)	18,106	963	19,068
70100	CITY OF BUSHNELL	113,574	93,856	73,432	0	5,777	40	0	5,817	0	0	0	0	(40,931)	(40,931)	5,471	(7,188)	(1,718)
70101	CITY OF WILDWOOD	1,082,423	1,162,616	1,335,757	0	105,089	723	51,595	157,407	0	0	0	0	0	0	99,514	8,325	107,838
70102	CITY OF WEBSTER	56,287	60,452	69,168	0	5,442	37	2,461	7,940	0	0	0	0	0	0	5,153	397	5,550
70103	CITY OF COLEMAN	48,707	46,967	42,030	0	3,307	23	0	3,329	0	0	0	0	(10,592)	(10,592)	3,131	(1,820)	1,311
70104	CITY OF CENTER HILL	62,849	62,632	80,676	0	6,347	44	9,408	15,799	0	0	0	0	(3,272)	(3,272)	6,010	888	6,899
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	2,607,203	2,755,640	3,026,079	0	238,073	1,638	15,576	255,288	0	0	0	0	(29,855)	(29,855)	225,443	(3,229)	222,214
71004	SUWANNEE CO PROPERTY APPRAISER	129,650	137,036	154,877	0	12,169	84	3,966	16,218	0	0	0	0	(1,481)	(1,481)	11,523	355	11,878
71005	SUWANNEE CO TAX COLLECTOR	176,244	187,642	208,154	0	16,376	113	2,657	19,146	0	0	0	0	(1,101)	(1,101)	15,507	217	15,724
71006	SUWANNEE CO SHERIFF'S DEPT	1,207,340	1,314,835	1,442,457	0	113,484	781	18,593	132,858	0	0	0	0	0	0	107,463	3,378	110,841
71007	SUWANNEE CO SCHOOL BOARD	9,346,771	10,019,559	10,886,461	0	856,480	5,893	0	862,373	0	0	0	0	(44,408)	(44,408)	811,040	(7,549)	803,491
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	45,380	47,461	55,365	0	4,356	30	2,739	7,125	0	0	0	0	(858)	(858)	4,125	4,401	4,401
71100	LIVE OAK HOUSING AUTH	55,770	51,109	50,953	0	4,009	28	0	4,036	0	0	0	0	(9,555)	(9,555)	3,796	(1,724)	2,072
71101	CITY OF LIVE OAK	717,164	736,046	812,806	0	63,947	440	7,604	71,991	0	0	0	0	(22,973)	(22,973)	60,554	(3,191)	57,363
71102	SUWANNEE RIVER WATER MGMT DISTRICT	1,088,649	1,132,828	1,232,628	0	96,976	667	0	97,643	0	0	0	0	(26,691)	(26,691)	91,831	(5,063)	86,768
71103	SUWANNEE VALLEY TRANSIT AUTH	334,861	447,286	295,173	0	23,222	160	58,949	82,331	0	0	0	0	(146,640)	(146,640)	21,990	(12,315)	9,675
72001	TAYLOR CO CLERK OF CIRCUIT COURT	226,178	246,281	281,004	0	22,108	152	11,693	33,952	0	0	0	0	0	0	20,935	1,956	22,891
72003	TAYLOR CO BD OF CO COMMISSIONERS	797,413	859,862	967,158	0	76,090	524	24,629	101,242	0	0	0	0	0	0	72,053	4,045	76,098
72004	TAYLOR CO PROPERTY APPRAISER	100,593	107,833	122,416	0	9,631	66	3,654	13,351	0	0	0	0	(134)	(134)	9,120	564	9,684
72005	TAYLOR CO TAX COLLECTOR	147,310	156,577	173,416	0	13,643	94	2,005	15,742	0	0	0	0	(1,095)	(1,095)	12,919	113	13,032
72006	TAYLOR CO SHERIFF'S DEPT	883,413	899,429	983,180	0	77,351	532	1,645	79,528	0	0	0	0	(33,168)	(33,168)	73,247	(6,113)	67,134
72007	TAYLOR CO SCHOOL BOARD	4,827,368	5,176,478	5,792,488	0	455,718	3,136	111,444	570,297	0	0	0	0	(5,331)	(5,331)	431,540	16,950	448,489
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	49,851	50,539	58,407	0	4,595	32	2,499	7,126	0	0	0	0	(2,017)	(2,017)	4,351	15	4,366
72100	CITY OF PERRY	517,937	561,009	603,221	0	47,458	327	3,204	50,988	0	0	0	0	(6,604)	(6,604)	44,940	(449)	44,491
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	29,960	31,458	34,425	0	2,708	19	86	2,813	0	0	0	0	(483)	(483)	2,565	(79)	2,486
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	32,362	35,068	37,147	0	2,922	20	210	3,153	0	0	0	0	(839)	(839)	2,767	(95)	2,673
72104	BIG BEND WATER AUTHORITY	40,958	48,830	47,883	0	3,767	26	3,296	7,049	0	0	0	0	(4,092)	(4,092)	3,567	(34)	3,534
73001	UNION CO CLERK OF COURTS	154,855	162,097	169,461	0	13,332	92	0	13,424	0	0	0	0	(8,418)	(8,418)	12,625	(1,446)	11,179
73003	UNION CO BD OF CO COMMISSIONERS	620,633	617,350	674,772	0	53,087	365	1,081	54,533	0	0	0	0	(33,076)	(33,076)	50,270	(6,187)	44,084
73004	UNION CO PROPERTY APPRAISER	66,530	70,225	74,902	0	5,893	41	0	5,933	0	0	0	0	(2,113)	(2,113)	5,580	(366)	5,214
73005	UNION CO TAX COLLECTOR	59,957	56,778	59,574	0	4,701	32	0	4,733	0	0	0	0	(6,775)	(6,775)	4,452	(1,252)	3,200
73006	UNION CO SHERIFF'S DEPT	264,805	293,410	315,616	0	24,831	171	6,065	31,067	0	0	0	0	(3,356)	(3,356)	23,513	625	24,139
73007	UNION CO SCHOOL BOARD	3,322,990	3,645,146	3,842,462	0	302,301	2,080	51,367	355,748	0	0	0	0	(101,478)	(101,478)	286,263	(6,489)	279,774
73011	UNION CO SUPERVISOR OF ELECTIONS	42,463	43,588	49,869	0	3,923	27	1,771	5,721	0	0	0	0	(1,356)	(1,356)	3,715	25	3,740
73088	UNION CO HOUSING AUTH	42,953	37,795	40,089	0	3,154	22	3,176	6,468	0	0	0	0	(6,468)	(6,468)	2,987	(1,217)	1,770
73101	CITY OF LAKE BUTLER	159,997	153,865	167,485	0	13,177	91	0	13,267	0	0	0	0	(12,338)	(12,338)	12,478	(2,365)	10,113
73103	NEW RIVER LIBRARY COOPERATIVE	35,397	36,611	40,872	0	3,216	22	715	3,952	0	0	0	0	(944)	(944)	3,045	(66)	2,979
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	2,847,454	3,149,196	3,395,766	0	267,158	1,838	61,291	330,287	0	0	0	0	(29,757)	(29,757)	252,984	6,987	259,971
74003	VOLUSIA CO BD OF CO COMMISSIONERS	41,282,746	42,865,587	46,795,117	0	3,681,554	25,332	31,271	3,738,156	0	0	0	0	(988,874)	(988,874)	3,486,231	(185,125)	3,301,106
74007	VOLUSIA CO SCHOOL BOARD	86,231,868	91,692,197	101,650,220	0	7,997,219	55,026	1,248,384	9,300,629	0	0	0	0	(616,991)	(616,991)	7,572,930	82,700	7,655,630
74090	VOLUSIA CO LAW LIBRARY	73,042	81,850	86,436	0	6,800	47	2,290	9,137	0	0	0	0	(2,160)	(2,160)	6,439	92	6,531
74100	CITY OF LAKE HELEN	193,067	203,448	169,020	0	13,297	91	0	13,389	0	0	0	0	(42,867)	(42,867)	12,592	(6,995)	5,597
74101	CITY OF NEW SMYRNA BEACH	293,040	303,598	333,693	0	26,253	181	1,944	28,377	0	0	0	0	(7,475)	(7,475)	24,860	(1,124)	23,736
74102	CITY OF DAYTONA BEACH	6,587,793	7,004,936	7,611,529	0	598,829	4,120	0	602,949	0	0	0	0	(69,089)	(69,089)	567,058	(12,606)	554,452
74103	TOWN OF PIERSON	48,603	51,572	49,658	0	3,907	27	0	3,934	0	0	0	0	(5,438)	(5,438)	3,699	(890)	2,809
74104	CITY OF SOUTH DAYTONA	1,628,475	1,625,596	1,710,052	0	134,536	926	0	135,462	0	0	0	0	(130,881)	(130,881)	127,399	(23,682)	103,716
74105	CITY OF HOLLY HILL	718,652	777,361	862,194	0	67,832	467	14,633	82,932	0	0	0	0	0	0	64,233	2,476	66,709
74106	CITY OF DAYTONA BEACH SHORES	763,281	815,271	886,001	0	69,705	480	0	70,185	0	0	0	0	(5,456)	(5,456)	66,007	(973)	65,034
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	814,021	750,041	721,782	0	56,785	391	0	57,176	0	0	0	0	(156,797)	(156,797)	53,773	(27,880)	25,893
74109	TOWN OF PONCE INLET	625,887	665,128	765,327	0	60,211												

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2015**

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2013	Net Pension Liability at June 30, 2014	Net Pension Liability at June 30, 2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
					Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
74125	CITY OF DELTONA	1,974,469	2,196,677	2,468,473	0	194,204	1,336	106,423	301,964	0	0	0	0	0	183,901	18,754	202,655
74126	VOLUSIA CO METROPOLITAN PLANNING ORG	44,814	48,377	51,859	0	4,080	28	168	4,276	0	0	0	(690)	(690)	3,864	(79)	3,784
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	23,093	24,819	26,336	0	2,072	14	12	2,098	0	0	0	(559)	(559)	1,962	(88)	1,874
74700	DAYTONA STATE COLLEGE	13,554,855	14,227,677	14,462,417	0	1,137,815	7,829	0	1,145,644	0	0	0	(1,025,278)	(1,025,278)	1,077,448	(172,245)	905,204
75001	WAKULLA CO CLERK OF CIRCUIT COURT	271,804	304,869	339,676	0	26,724	184	14,159	41,067	0	0	0	0	0	25,306	2,554	27,860
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	870,280	937,363	1,086,714	0	85,496	588	50,776	136,860	0	0	0	0	0	80,960	8,246	89,206
75004	WAKULLA CO PROPERTY APPRAISER	159,281	167,444	172,672	0	13,585	93	0	13,678	0	0	0	(10,014)	(10,014)	12,864	(1,691)	11,173
75005	WAKULLA CO TAX COLLECTOR	124,345	132,665	138,474	0	10,894	75	0	10,969	0	0	0	(5,327)	(5,327)	10,316	(878)	9,439
75006	WAKULLA CO SHERIFF'S DEPT	1,645,184	1,724,187	1,813,494	0	142,675	982	0	143,656	0	0	0	(79,762)	(79,762)	135,105	(13,755)	121,350
75007	WAKULLA CO SCHOOL BOARD	6,700,594	7,308,177	8,117,980	0	638,673	4,394	187,082	830,149	0	0	0	0	0	604,789	32,511	637,299
75101	CITY OF SOPCHOPPY	106,774	113,451	121,001	0	9,520	66	0	9,585	0	0	0	(2,907)	(2,907)	9,015	(494)	8,520
75102	WILDERNESS COAST LIBRARIES	43,415	53,715	55,100	0	4,335	30	4,767	9,132	0	0	0	(2,654)	(2,654)	4,105	489	4,594
76001	WALTON CO CLERK OF CIRCUIT COURT	832,350	912,404	1,015,729	0	79,911	550	28,082	108,543	0	0	0	0	0	75,672	4,915	80,587
76003	WALTON CO BD OF CO COMMISSIONERS	5,719,633	6,109,934	6,174,314	0	485,757	3,342	0	489,100	0	0	0	(394,810)	(394,810)	459,986	(64,362)	395,624
76004	WALTON CO PROPERTY APPRAISER	337,199	359,111	404,938	0	31,858	219	10,084	42,162	0	0	0	(2,036)	(2,036)	30,168	1,235	31,403
76005	WALTON CO TAX COLLECTOR	400,002	430,413	485,675	0	38,210	263	12,898	51,371	0	0	0	0	0	36,183	2,098	38,280
76006	WALTON CO SHERIFF'S DEPT	3,075,735	3,581,309	4,865,133	0	382,759	2,634	916,796	1,302,189	0	0	0	0	0	362,452	153,671	516,123
76007	WALTON CO SCHOOL BOARD	12,873,197	14,021,364	14,845,369	0	1,167,943	8,036	131,841	1,307,820	0	0	0	(340,867)	(340,867)	1,105,978	(29,624)	1,076,354
76009	SO WALTON CO MOSQUITO CONTROL DIST	168,379	185,234	211,690	0	16,654	115	10,305	27,074	0	0	0	0	0	15,771	1,754	17,525
76011	WALTON CO SUPERVISOR OF ELECTIONS	82,114	86,005	98,133	0	7,721	53	3,292	11,066	0	0	0	(1,467)	(1,467)	7,311	249	7,560
76100	CITY OF DEFUNIAK SPRINGS	1,060,587	1,156,314	1,246,411	0	98,060	675	11,624	110,359	0	0	0	(11,260)	(11,260)	92,857	419	93,277
76101	DEFUNIAK SPRINGS HOUSING AUTH	31,432	34,352	38,120	0	2,999	21	896	3,916	0	0	0	0	0	2,840	157	2,997
76102	CITY OF FREEPORT	318,210	343,418	329,348	0	25,911	178	1,125	27,214	0	0	0	(34,415)	(34,415)	24,536	(5,334)	19,202
76300	WALTON ACADEMY	216,623	210,004	228,618	0	17,986	124	0	18,110	0	0	0	(15,557)	(15,557)	17,032	(2,981)	14,051
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	228,191	372,908	479,540	0	37,727	260	141,375	179,362	0	0	0	0	0	35,726	25,469	61,195
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	201,627	219,616	232,678	0	18,306	126	2,068	20,500	0	0	0	(5,220)	(5,220)	17,334	(444)	16,890
77003	WASHINGTON CO BD OF CO COMM	896,093	1,015,832	872,980	0	68,681	473	35,953	105,106	0	0	0	(178,840)	(178,840)	65,037	(21,931)	43,106
77004	WASHINGTON CO PROPERTY APPRAISER	96,543	91,549	100,995	0	7,946	55	868	8,868	0	0	0	(8,160)	(8,160)	7,524	(1,429)	6,095
77005	WASHINGTON CO TAX COLLECTOR	96,142	109,195	127,645	0	10,042	69	10,499	20,610	0	0	0	0	0	9,510	1,817	11,327
77006	WASHINGTON CO SHERIFF'S DEPT	755,836	776,398	1,041,338	0	81,926	564	148,027	230,517	0	0	0	(23,766)	(23,766)	77,580	19,305	96,884
77007	WASHINGTON CO SCHOOL BOARD	6,862,272	7,511,680	8,098,553	0	637,145	4,384	95,403	736,931	0	0	0	(71,939)	(71,939)	603,341	6,744	610,085
77100	CITY OF CHIPLEY	500,237	558,075	598,119	0	47,056	324	14,014	61,395	0	0	0	(8,052)	(8,052)	44,560	1,396	45,956
77101	CITY OF VERNON	49,611	37,955	33,439	0	2,631	18	0	2,649	0	0	0	(16,363)	(16,363)	2,491	(2,959)	(468)
77102	TOWN OF WAUSAU	20,964	21,827	13,355	0	1,051	7	0	1,058	0	0	0	(8,417)	(8,417)	995	(1,372)	(377)
<b>Totals</b>		<b>\$ 8,706,314,814</b>	<b>\$ 9,350,244,011</b>	<b>\$ 10,198,426,975</b>	<b>\$ 0</b>	<b>\$ 802,350,014</b>	<b>\$ 5,520,694</b>	<b>\$ 263,217,556</b>	<b>\$ 1,071,088,264</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (263,217,556)</b>	<b>\$ (263,217,556)</b>	<b>\$ 759,781,658</b>	<b>\$ (0)</b>	<b>\$ 759,781,658</b>

The accompanying notes are an integral part of this schedule.

**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, 2015**

**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, 2015, 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 comprehensive annual financial report (CAFR) 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 CAFR which is available online or by contacting the division (see Note 5).

**B. Cost-Sharing Defined Benefit Plans**

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

- The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer qualified defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. The Florida Legislature establishes and amends the contribution requirements and benefit terms of the FRS Pension Plan. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state community college, or district school board, unless restricted from FRS membership under sections 121.053 and 121.122, Florida Statutes, or allowed to participate in a non-integrated defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.
- The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The Florida Legislature establishes and amends the contribution requirements and benefit terms of the HIS Program. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended June 30, 2015, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which may include Medicare.

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



## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Basis of Accounting

Employers participating in the FRS Pension Plan and HIS Program are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with GASB 68. The Schedules of Employer Allocations and Schedules of Pension Amounts by Employer (pension allocation schedules) and notes to the schedules, along with the system's CAFR, 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 when 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, 2015, are shown below (in thousands):

	<u>FRS</u>	<u>HIS</u>
Total Pension Liability	\$ 161,370,735	\$ 10,249,201
Plan Fiduciary Net Position	<u>(148,454,394)</u>	<u>(50,774)</u>
Net Pension Liability	<u>\$ 12,916,341</u>	<u>\$ 10,198,427</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.00%	0.50%

The total pension liability for the FRS was determined by the plan's actuary and reported in the plan's valuation dated July 1, 2015. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The HIS actuarial valuation was prepared as of July 1, 2014, and update procedures were used to determine liabilities as of July 1, 2015. The fiduciary net position used by the actuary to determine the net pension liability (as

shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

## **B. Basis for Allocation**

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the system's fiscal years ending June 30, 2013, 2014 and 2015, respectively, for employers that were members of the FRS and HIS during those fiscal years. For fiscal year 2015, 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 CAFR 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**

Actuarial assumptions for both cost-sharing defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan has a valuation 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 2014 for the period July 1, 2008, through June 30, 2013. 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 2.60%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 7.65%. 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 3.80% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB tables (refer to the valuation reports for more information – see Note 5).

The following changes in actuarial assumptions occurred in 2015:

- FRS: There were no changes in actuarial assumptions. The inflation rate assumption remained at 2.60%, the real payroll growth assumption remained at 0.65%, and the overall payroll growth rate assumption remained at 3.25%. The long-term expected rate of return remained at 7.65%
- HIS: The municipal rate used to determine total pension liability was decreased from 4.29% to 3.80%.

**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, 2015.

FRS Net Pension Liability			HIS Net Pension Liability		
1% Decrease	Current Discount Rate	1% Increase	1% Decrease	Current Discount Rate	1% Increase
6.65%	7.65%	8.65%	2.80%	3.80%	4.80%
\$ 33,469,161,224	\$ 12,916,341,186	\$(4,186,981,004)	\$ 11,620,632,800	\$10,198,426,975	\$9,012,520,805

**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 – 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 – 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 – 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 – 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, 2015, was 6.3 years for FRS and 7.2 years for HIS. The components of collective pension expense reported in the pension allocation schedules for the fiscal year ended June 30, 2015, are presented below for each plan.

**Florida Retirement System (FRS)**

	<b>Recognized in Expense Fiscal Year Ending 2015</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Service cost	\$ 2,114,046,879	-	-
Interest cost	11,721,563,262	-	-
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses (difference between expected and actual experience)	186,038,844	1,363,583,159	(306,336,286)
Effect of assumptions changes or inputs	199,372,297	857,300,876	-
Member contributions	(698,304,112)	-	-
Projected investment earnings	(11,210,153,877)	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	918,043,103	(918,043,103)
Net difference between projected and actual investment earnings	(1,407,193,138)	-	(3,084,206,132)
Administrative expenses	18,073,979	-	-
<b>Total</b>	<b>\$ 923,444,134</b>	<b>\$ 3,138,927,138</b>	<b>\$ (4,308,585,521)</b>

**Health Insurance Subsidy (HIS)**

	<b>Recognized in Expense Fiscal Year Ending 2015</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Service cost	\$ 217,518,873	-	-
Interest cost	405,440,918	-	-
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses (difference between expected and actual experience)	-	-	-
Effect of assumptions changes or inputs	138,066,828	802,350,014	-
Member contributions	-	-	-
Projected investment earnings	(3,093,329)	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	263,217,556	(263,217,556)
Net difference between projected and actual investment earnings	1,660,696	5,520,694	-
Administrative expenses	187,672	-	-
<b>Total</b>	<b>\$ 759,781,658</b>	<b>\$ 1,071,088,264</b>	<b>\$ (263,217,556)</b>

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:

<b>Fiscal Year Ending</b>	<b>FRS Expense</b>	<b>HIS Expense</b>
<b>2016</b>	\$ (1,021,781,997)	\$ 139,727,524
<b>2017</b>	\$ (1,021,781,997)	\$ 139,727,524
<b>2018</b>	\$ (1,021,781,996)	\$ 139,727,526
<b>2019</b>	\$ 1,522,784,422	\$ 138,605,432
<b>2020</b>	\$ 295,719,231	\$ 138,066,828
<b>Thereafter</b>	\$ 77,183,954	\$ 112,015,874

**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 CAFR for the fiscal year ended June 30, 2015. The system's CAFR and the actuarial valuation reports referenced herein are available online at:

[http://www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications)

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

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

## Supplementary Information



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

Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
1000	STATE OF FLORIDA	\$ 103,864,132	\$ 106,183,029
2135	JAC- FLORIDA CLERKS OF COURTS OPERATIONS CORP	0	0
4910	UNIVERSITY OF FLORIDA	8,460,639	8,310,712
4915	FLORIDA POLYTECHNIC UNIVERSITY	95,560	119,471
4920	FLORIDA STATE UNIVERSITY	3,734,408	3,749,648
4930	FLORIDA A & M UNIVERSITY	1,133,983	1,115,010
4940	UNIVERSITY OF CENTRAL FLORIDA	2,737,201	2,892,823
4950	UNIVERSITY OF SOUTH FLORIDA	3,993,843	4,067,497
4955	NEW COLLEGE	138,306	140,629
4960	FLORIDA ATLANTIC UNIVERSITY	1,456,056	1,413,720
4970	UNIVERSITY OF WEST FLORIDA	691,492	754,332
4980	FLORIDA INTERNATIONAL UNIVERSITY	2,923,124	3,003,741
4990	UNIVERSITY OF NORTH FLORIDA	894,600	952,555
4995	FLORIDA GULF COAST UNIVERSITY	691,377	695,939
11001	ALACHUA CO CLERK OF CIRCUIT COURT	131,112	123,407
11003	ALACHUA CO BD OF CO COMMISSIONERS	1,058,537	1,163,664
11004	ALACHUA CO PROPERTY APPRAISER	64,827	65,249
11005	ALACHUA CO TAX COLLECTOR	66,255	70,614
11006	ALACHUA CO SHERIFF'S OFFICE	1,368,035	1,491,620
11007	ALACHUA CO SCHOOL BOARD	1,522,034	1,392,089
11100	CITY OF ALACHUA	117,946	119,335
11101	CITY OF HIGH SPRINGS	49,660	58,066
11102	CITY OF NEWBERRY	60,065	64,980
11103	CITY OF GAINESVILLE	14,684	19,829
11104	ALACHUA COUNTY LIBRARY DISTRICT	59,770	60,587
11300	CARING & SHARING LEARNING SCHOOL	9,850	9,381
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	1,969	1,287
11302	SIATECH GAINESVILLE	6,428	4,066
11304	SWEETWATER BRANCH ACADEMY	0	0
11305	MICANOPY MIDDLE SCHOOL INC	2,807	1,835
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	0	0
11307	ALACHUA MYCROSCHOOL OF INTEGRATED ACADEMICS & TECH	8,210	7,422
11700	SANTA FE COLLEGE	511,231	463,200
12001	BAKER CO CLERK OF CIRCUIT COURT	16,039	15,803
12003	BAKER CO BD OF CO COMMISSIONERS	75,743	82,821
12004	BAKER CO PROPERTY APPRAISER	16,117	14,772
12005	BAKER CO TAX COLLECTOR	17,275	16,700
12006	BAKER CO SHERIFF'S DEPT	200,593	203,838

The accompanying notes are an integral part of this schedule.

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

Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
12007	BAKER CO SCHOOL BOARD	255,245	224,100
12011	BAKER CO SUPERVISOR OF ELECTIONS	13,859	5,608
12100	CITY OF MACCLENNY	38,332	37,594
12102	NEW RIVER SOLID WASTE ASSOCIATION	13,796	12,907
12103	MACCLENNY HOUSING AUTHORITY	0	0
12104	TOWN OF GLEN ST MARY	2,578	2,268
13001	BAY CO CLERK OF CIRCUIT COURT	79,938	78,767
13003	BAY CO BD OF CO COMMISSIONERS	510,769	533,994
13004	BAY CO PROPERTY APPRAISER	58,812	54,945
13005	BAY CO TAX COLLECTOR	29,345	29,641
13006	BAY CO SHERIFF'S DEPT	677,589	738,581
13007	BAY CO SCHOOL BOARD	1,339,291	1,245,854
13009	BEACH MOSQUITO CONTROL DIST	8,820	10,392
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	16,019	15,579
13100	CITY OF PANAMA CITY	55,370	31,799
13101	PANAMA CITY PORT AUTH	5,081	4,802
13102	CITY OF SPRINGFIELD	54,178	60,861
13103	CITY OF PARKER	31,096	30,707
13105	CITY OF MEXICO BEACH	28,149	31,074
13107	CITY OF CALLAWAY	57,054	66,928
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	2,849	3,058
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	46,146	46,151
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	14,865	14,805
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	37,170	35,737
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	14,684	15,231
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	15,861	18,230
13308	UNIVERSITY ACADEMY INC.	11,786	14,173
13309	RISING LEADER ACADEMY, INC.	4,048	4,064
13700	GULF COAST STATE COLLEGE	241,397	210,022
14001	BRADFORD CO CLERK OF CIRCUIT COURT	17,855	21,233
14003	BRADFORD CO BD OF CO COMMISSIONERS	127,005	138,070
14004	BRADFORD CO PROPERTY APPRAISER	11,882	13,702
14005	BRADFORD CO TAX COLLECTOR	18,576	17,878
14006	BRADFORD CO SHERIFF'S DEPT	103,420	110,101
14007	BRADFORD CO SCHOOL BOARD	195,859	171,035
15001	BREVARD CO CLERK OF CIRCUIT CT	204,173	151,833
15003	BREVARD CO BD OF CO COMMISSIONERS	2,085,275	2,027,315
15004	BREVARD CO PROPERTY APPRAISER	110,511	93,837

The accompanying notes are an integral part of this schedule.

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

Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
15005	BREVARD CO TAX COLLECTOR	113,603	109,543
15006	BREVARD CO SHERIFF'S OFFICE	1,887,287	2,078,704
15007	BREVARD CO SCHOOL BOARD	3,910,656	3,727,224
15033	CANAVERAL PORT AUTH	9,480	6,741
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	13,759	16,690
15100	CITY OF MELBOURNE	436,070	430,433
15101	CITY OF INDIAN HARBOUR BEACH	28,034	30,209
15102	TITUSVILLE-COCOA AIRPORT AUTH	18,411	18,673
15103	TOWN OF MALABAR	13,581	15,060
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	0	273
15105	SEBASTIAN INLET TAX DISTRICT	10,035	9,291
15110	TOWN OF MELBOURNE BEACH	3,476	3,639
15111	CITY OF WEST MELBOURNE	41,417	41,540
15112	CITY OF PALM BAY	2,350	1,918
15113	CITY OF COCOA	194,531	100,199
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	7,765	7,600
15700	EASTERN FLORIDA STATE COLLEGE	683,367	616,871
16003	BROWARD CO BD OF CO COMMISSIONERS	4,420,285	4,135,310
16004	BROWARD CO PROPERTY APPRAISER	207,208	193,912
16006	BROWARD CO SHERIFF'S DEPT	13,790,279	15,028,414
16007	BROWARD CO SCHOOL BOARD	11,927,160	8,425,094
16011	BROWARD CO SUPERVISOR OF ELECTIONS	63,366	61,745
16018	HILLSBORO INLET DISTRICT	6,060	7,190
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	16,831	15,336
16054	OLD PLANTATION WATER CONTROL DIST	10,167	10,297
16080	BROWARD CO CLERK OF CIRCUIT COURT	492,023	448,112
16100	TOWN OF HILLSBORO BEACH	65,429	69,592
16101	TOWN OF LAUDERDALE BY THE SEA	39,139	41,051
16102	CITY OF MARGATE	1,092,685	1,211,458
16103	BROWARD CO HOUSING AUTH	109,484	102,625
16104	CITY OF LAUDERDALE LAKES	11,092	11,013
16107	SOUTH FL REG PLANNING COUNCIL	18,751	20,485
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	123,216	138,501
16110	S BROWARD DRAINAGE DIST	21,221	20,424
16112	NORTH BROWARD HOSPITAL DIST	33,544	33,166
16113	MEMORIAL HEALTHCARE DIST	736	711
16114	CITY OF DEERFIELD BEACH	16,228	13,868
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	65,817	60,060

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16116	CITY OF COCONUT CREEK	592,845	651,464
16117	CITY OF HOLLYWOOD	16,004	15,420
16118	CITY OF WESTON	5,349	5,168
16119	CITY OF MIRAMAR	17,280	11,337
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	3,263	3,358
16121	CITY OF NORTH LAUDERDALE	112,112	147,632
16122	CITY OF POMPANO BEACH	3,602	9,202
16123	CITY OF WEST PARK	15,435	15,070
16124	CITY OF DANIA BEACH	85,134	73,734
16125	CITY OF WILTON MANORS	151,241	167,839
16126	TOWN OF PEMBROKE PARK	52,580	50,689
16127	CITY OF OAKLAND PARK	70,117	62,001
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	24,132	28,205
16129	CITY OF COOPER CITY	29,099	31,258
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	0	23,702
16300	CENTRAL CHARTER SCHOOL	62,027	38,348
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	23,139	20,285
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	15,424	13,304
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	43,665	37,301
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	28,399	25,952
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	37,059	34,212
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	8,416	8,231
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	3,847	6,117
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	12,672	14,349
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	5,702	764
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	3,634	690
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	612	733
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	4,423	908
16700	BROWARD COLLEGE	1,207,610	1,074,521
17001	CALHOUN CO CLERK OF CIRCUIT COURT	19,134	19,133
17003	CALHOUN CO BD OF CO COMMISSIONERS	37,914	37,180
17004	CALHOUN CO PROPERTY APPRAISER	5,550	5,487
17005	CALHOUN CO TAX COLLECTOR	12,305	11,984
17006	CALHOUN CO SHERIFF'S DEPT	42,527	47,876
17007	CALHOUN CO SCHOOL BOARD	123,774	111,142
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	9,309	3,112
17039	APALACHEE REGIONAL PLANNING COUNCIL	11,330	10,980
17100	CITY OF BLOUNTSTOWN	33,782	42,918

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17101	TOWN OF ALTHA	2,359	2,885
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	113,172	92,510
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	1,114,493	1,195,964
18004	CHARLOTTE CO PROPERTY APPRAISER	64,884	65,416
18005	CHARLOTTE CO TAX COLLECTOR	77,287	78,951
18006	CHARLOTTE CO SHERIFF'S DEPT	912,243	1,061,939
18007	CHARLOTTE CO SCHOOL BOARD	751,893	826,939
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	32,451	34,528
18102	CITY OF PUNTA GORDA	0	6,871
19001	CITRUS CO CLERK OF CIRCUIT COURT	74,723	74,679
19003	CITRUS CO BD OF CO COMMISSIONERS	296,816	278,659
19004	CITRUS CO PROPERTY APPRAISER	34,060	35,705
19005	CITRUS CO TAX COLLECTOR	38,642	37,230
19006	CITRUS CO SHERIFF'S DEPT	625,074	700,594
19007	CITRUS CO SCHOOL BOARD	958,155	890,552
19009	CITRUS CO MOSQUITO CONTROL DIST	15,282	11,593
19016	CITRUS COUNTY HOSPITAL BOARD	448	1,730
19100	CITY OF INVERNESS	34,810	36,237
19101	HOMOSASSA SPECIAL WATER DIST	10,462	10,251
19102	CITY OF CRYSTAL RIVER	25,231	25,886
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	0	2,656
20001	CLAY CO CLERK OF CIRCUIT COURT	87,512	82,892
20003	CLAY CO BD OF CO COMMISSIONERS	683,722	746,117
20004	CLAY CO PROPERTY APPRAISER	29,459	31,642
20005	CLAY CO TAX COLLECTOR	38,567	34,357
20006	CLAY CO SHERIFF'S DEPT	927,124	1,051,069
20007	CLAY CO SCHOOL BOARD	1,744,276	1,561,124
20011	CLAY COUNTY SUPV OF ELECTIONS	20,745	20,999
20100	CITY OF GREEN COVE SPRINGS	48,617	53,009
20105	CLAY CO UTILITY AUTH	961	983
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	78,762	80,205
21001	COLLIER CO CLERK OF CIRCUIT COURT	159,552	143,427
21003	COLLIER CO BD OF CO COMMISSIONERS	1,596,303	1,652,144
21004	COLLIER CO PROPERTY APPRAISER	62,158	61,936
21005	COLLIER CO TAX COLLECTOR	120,191	113,639
21006	COLLIER CO SHERIFF'S OFFICE	2,361,042	2,214,514
21007	COLLIER CO SCHOOL BOARD	2,200,559	2,042,021
21009	COLLIER MOSQUITO CONTROL DIST	34,107	33,737

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21011	COLLIER CO SUPERVISOR OF ELECTIONS	25,299	22,125
21100	NORTH COLLIER FIRE CONTROL & RESCUE	169,428	241,790
21101	CITY OF MARCO ISLAND	37,824	34,734
21102	EAST NAPLES FIRE CONTROL & RESCUE DIST	51,563	0
21103	GOLDEN GATE FIRE CONTROL & RESCUE D	141,090	0
21104	BIG CORKSCREW ISLAND FIRE & RESCUE	91,964	0
21105	IMMOKALEE FIRE CONTROL DISTRICT	35,837	44,528
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	1,737	1,303
21107	GREATER NAPLES FIRE RESCUE DISTRICT	0	246,299
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	18,080	16,201
21305	MARCO ISLAND ACADEMY	8,126	9,304
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	35,787	27,908
22003	COLUMBIA CO BD OF CO COMMISSIONERS	224,391	274,577
22004	COLUMBIA CO PROPERTY APPRAISER	21,221	23,287
22005	COLUMBIA CO TAX COLLECTOR	35,804	34,266
22006	COLUMBIA CO SHERIFF'S OFFICE	238,176	254,115
22007	COLUMBIA CO SCHOOL BOARD	472,825	450,308
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	13,919	12,509
22016	LAKE SHORE HOSPITAL AUTHORITY	3,506	4,141
22101	CITY OF LAKE CITY	60,821	61,469
22311	SHINING STAR ACADEMY OF THE ARTS	6,022	0
22700	FLORIDA GATEWAY COLLEGE	166,013	159,750
23003	MIAMI-DADE COUNTY	41,061,270	42,422,115
23007	MIAMI-DADE CO SCHOOL BOARD	13,420,167	11,129,791
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	2,335,458	2,078,560
23101	VILLAGE OF EL PORTAL	16,057	15,480
23102	CITY OF OPA LOCKA	225,149	216,340
23104	VILLAGE OF BISCAYNE PARK	38,483	38,938
23105	CITY OF WEST MIAMI	97,141	103,634
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	20,892	18,695
23108	CITY OF SUNNY ISLES BEACH	291,798	314,396
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	69,880	75,452
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	14,130	13,859
23117	CITY OF NORTH MIAMI	10,758	6,939
23118	CITY OF NORTH MIAMI BEACH	2,015	1,804
23119	TOWN OF MIAMI LAKES	40,001	39,905
23120	CITY OF MIAMI GARDENS	913,979	1,098,794
23121	THE CHILDREN'S TRUST	73,839	70,320

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23122	CITY OF NORTH BAY VILLAGE	135,293	151,123
23123	TOWN OF CUTLER BAY	49,714	49,439
23124	CITY OF DORAL	301,761	378,841
23125	CITY OF FLORIDA CITY	127,981	143,329
23126	VILLAGE OF PINECREST	149,321	164,521
23127	CITY OF CORAL GABLES	9,516	12,751
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	15,392	14,028
23300	SIATECH MIAMI-DADE	0	0
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	19,552	15,637
23700	MIAMI DADE COLLEGE	2,696,986	2,456,175
24001	DESOTO CO CLERK OF CIRCUIT COURT	10,008	9,359
24003	DESOTO CO BD OF CO COMMISSIONERS	179,035	188,669
24004	DESOTO CO PROPERTY APPRAISER	10,110	8,920
24005	DESOTO CO TAX COLLECTOR	15,818	16,356
24006	DESOTO CO SHERIFF'S DEPT	192,566	213,938
24007	DESOTO CO SCHOOL BOARD	270,014	281,903
24011	DESOTO CO SUPERVISOR OF ELECTIONS	9,953	9,629
24062	JOSHUA WATER CONTROL DIST	6,560	8,694
25001	DIXIE CO CLERK OF CIRCUIT COURT	18,935	16,414
25003	DIXIE CO BD OF CO COMMISSIONERS	97,558	90,474
25004	DIXIE CO PROPERTY APPRAISER	18,054	18,131
25005	DIXIE CO TAX COLLECTOR	13,531	11,685
25006	DIXIE CO SHERIFF'S DEPT	84,011	90,775
25007	DIXIE CO SCHOOL BOARD	124,817	117,947
25011	DIXIE CO SUPERVISOR OF ELECTIONS	9,326	9,022
25100	TOWN OF CROSS CITY	16,091	15,567
25103	SUWANNEE WATER AND SEWER DISTRICT	3,012	2,888
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	2,001	1,683
25363	KINDER CUB SCHOOL, INC.	2,388	2,462
26003	CITY OF JACKSONVILLE	212,798	184,940
26007	DUVAL CO SCHOOL BOARD	4,724,540	4,459,763
26039	NORTHEAST FL REGIONAL COUNCIL	17,804	9,256
26102	JACKSONVILLE PORT AUTHORITY	227,777	227,809
26103	JACKSONVILLE AVIATION AUTHORITY	351,192	369,587
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	3,266	3,054
26300	SIATECH JACKSONVILLE	4,820	5,529
26301	RIVER CITY SCIENCE ACADEMY	28,419	29,630
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	16,304	15,351

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26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	6,115	5,265
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	9,276	12,999
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	850,184	773,818
26902	JACKSONVILLE TRANSPORTATION AUTH	197,461	211,107
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	1,865,117	2,045,829
27004	ESCAMBIA CO PROPERTY APPRAISER	83,016	74,198
27005	ESCAMBIA CO TAX COLLECTOR	91,829	80,327
27006	ESCAMBIA CO SHERIFF'S DEPT	952,698	1,122,640
27007	ESCAMBIA CO SCHOOL BOARD	2,306,115	2,236,967
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	131,121	123,000
27039	WEST FL REGIONAL PLANNING COUNCIL	13,846	16,605
27041	SANTA ROSA ISLAND AUTH	30,374	28,940
27059	EMERALD COAST UTILITIES AUTHORITY	502,154	499,847
27060	ESCAMBIA CO HOUSING FINANCE AUTH	4,288	4,387
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	3,210	3,269
27100	CITY OF PENSACOLA	214,010	231,090
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	4,975	4,881
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	4,559	4,440
27700	PENSACOLA STATE COLLEGE	378,980	336,525
28001	FLAGLER CO CLERK OF CIRCUIT COURT	64,406	62,583
28003	FLAGLER CO BD OF CO COMMISSIONERS	365,533	388,054
28004	FLAGLER CO PROPERTY APPRAISER	34,695	37,108
28005	FLAGLER CO TAX COLLECTOR	40,672	31,904
28006	FLAGLER CO SHERIFF'S DEPT	396,696	434,589
28007	FLAGLER CO SCHOOL BOARD	655,110	583,906
28009	EAST FLAGLER MOSQUITO CONTROL DIST	6,621	6,858
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	13,715	11,935
28088	FLAGLER CO HOUSING AUTH	7,198	7,045
28100	CITY OF PALM COAST	49,185	59,237
28101	CITY OF BUNNELL	51,385	41,054
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	19,489	17,830
29003	FRANKLIN CO BD OF CO COMM	54,418	49,839
29004	FRANKLIN CO PROPERTY APPRAISER	17,480	14,620
29005	FRANKLIN CO TAX COLLECTOR	14,752	13,819
29006	FRANKLIN CO SHERIFF'S DEPT	107,202	106,765
29007	FRANKLIN CO SCHOOL BOARD	74,185	71,554
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	10,432	6,109
29100	CITY OF APALACHICOLA	25,859	28,550

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29101	CITY OF CARRABELLE	19,056	19,585
29102	EASTPOINT WATER AND SEWER DIST	5,124	4,572
29104	APALACHICOLA HOUSING AUTHORITY	1,334	1,266
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	46,485	45,153
30003	GADSDEN CO BD OF CO COMMISSIONERS	157,741	168,600
30005	GADSDEN CO TAX COLLECTOR	18,787	18,146
30006	GADSDEN CO SHERIFF'S DEPT	133,644	138,860
30007	GADSDEN CO SCHOOL BOARD	286,744	256,621
30100	TOWN OF HAVANA	36,052	34,729
30101	CITY OF CHATTAHOOCHEE	32,566	32,487
30102	NORTHWEST FL WATER MANAGEMENT DIST	105,657	91,897
30103	TOWN OF GREENSBORO	2,885	3,099
30104	CITY OF GRETNA	20,499	19,789
30105	CITY OF MIDWAY	13,024	7,055
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	20,192	22,278
31003	GILCHRIST CO BD OF CO COMMISSIONERS	77,324	72,107
31004	GILCHRIST CO PROPERTY APPRAISER	15,806	15,149
31005	GILCHRIST CO TAX COLLECTOR	7,994	7,152
31006	GILCHRIST CO SHERIFF'S DEPT	63,781	69,622
31007	GILCHRIST CO SCHOOL BOARD	195,906	191,285
31011	GILCHRIST CO SUPERVISOR OF ELECTION	9,884	9,444
31100	CITY OF TRENTON	12,912	13,476
32001	GLADES CO CLERK OF THE CIRCUIT COUR	17,747	14,771
32003	GLADES CO BD OF CO COMMISSIONERS	62,184	67,003
32004	GLADES CO PROPERTY APPRAISER	15,264	14,841
32005	GLADES COUNTY TAX COLLECTOR	6,275	6,570
32006	GLADES CO SHERIFF'S DEPT	167,369	155,513
32007	GLADES CO SCHOOL BOARD	94,639	91,537
32100	CITY OF MOORE HAVEN	10,750	9,516
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	457	284
32300	PEMAYETV EMAHAKV, INC	51,373	48,859
33001	GULF CO CLERK OF CIRCUIT COURT	24,277	25,329
33003	GULF CO BD OF CO COMMISSIONERS	117,608	118,538
33004	GULF CO PROPERTY APPRAISER	13,597	13,227
33005	GULF CO TAX COLLECTOR	13,988	13,502
33006	GULF COUNTY SHERIFF'S DEPT	53,157	57,816
33007	GULF CO SCHOOL BOARD	124,040	117,520
33011	GULF CO SUPERVISOR OF ELECTIONS	8,880	8,714

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33100	CITY OF PORT ST JOE	44,219	41,777
33103	PORT ST JOE PORT AUTHORITY	0	0
34001	HAMILTON CO CLERK OF CIRCUIT COURT	19,677	18,887
34003	HAMILTON CO BD OF CO COMMISSIONERS	56,794	53,567
34004	HAMILTON CO PROPERTY APPRAISER	6,849	6,740
34005	HAMILTON CO TAX COLLECTOR	13,627	13,179
34006	HAMILTON CO SHERIFF'S DEPT	82,049	81,656
34007	HAMILTON CO SCHOOL BOARD	127,993	124,021
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	2,710	2,655
34100	CITY OF JASPER	29,506	30,227
35001	HARDEE CO CLERK OF CIRCUIT COURT	22,466	22,062
35003	HARDEE CO BD OF CO COMMISSIONERS	163,348	165,344
35004	HARDEE CO PROPERTY APPRAISER	15,376	13,679
35005	HARDEE CO TAX COLLECTOR	14,834	16,429
35006	HARDEE CO SHERIFF'S DEPT	142,630	156,931
35007	HARDEE CO SCHOOL BOARD	315,894	282,790
35011	HARDEE CO SUPERVISOR OF ELECTIONS	7,789	4,513
36003	HENDRY CO BD OF CO COMMISSIONERS	146,684	162,493
36004	HENDRY CO PROPERTY APPRAISER	21,046	23,209
36005	HENDRY CO TAX COLLECTOR	12,713	17,973
36006	HENDRY CO SHERIFF'S DEPT	219,441	247,338
36007	HENDRY CO SCHOOL BOARD	324,396	358,487
36011	HENDRY CO SUPERVISOR OF ELECTIONS	11,679	11,448
36016	HENDRY REGIONAL MEDICAL CENTER	7,006	4,500
36100	CITY OF LABELLE	19,462	17,885
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	1,547	1,348
36102	BARRON WATER CONTROL DISTRICT	6,556	2,704
36103	CITY OF CLEWISTON	31,951	41,162
36104	CENTRAL CO WATER CONTROL DIST	5,259	5,622
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	81,997	79,670
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	891,071	1,004,053
37004	HERNANDO COUNTY PROPERTY APPRAISER	51,999	42,850
37005	HERNANDO CO TAX COLLECTOR	45,794	44,901
37006	HERNANDO CO SHERIFF'S DEPT	889,808	985,616
37007	HERNANDO CO SCHOOL BOARD	908,587	811,305
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	14,085	14,530
37056	SW FL WATER MANAGEMENT DIST	557,913	515,787
37100	CITY OF BROOKSVILLE	46,758	44,118

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37101	HERNANDO CO HOUSING AUTH	3,950	3,579
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	87,958	87,538
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	344,170	323,834
38004	HIGHLANDS CO PROPERTY APPRAISER	34,629	36,836
38005	HIGHLANDS CO TAX COLLECTOR	39,828	38,796
38006	HIGHLANDS CO SHERIFF'S DEPT	554,478	577,069
38007	HIGHLANDS CO SCHOOL BOARD	589,011	534,438
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	15,271	14,623
38100	CITY OF AVON PARK	3,615	11,053
38101	TOWN OF LAKE PLACID	38,601	37,518
38102	CITY OF SEBRING	54,330	49,469
38103	SEBRING AIRPORT AUTH	13,935	10,060
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	447	1,071
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	1,236	1,446
38700	SOUTH FLORIDA STATE COLLEGE	215,344	196,773
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	554,056	516,506
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	6,213,953	6,576,492
39004	HILLSBOROUGH CO PROPERTY APPRAISER	166,373	182,813
39005	HILLSBOROUGH CO TAX COLLECTOR	218,551	222,344
39006	HILLSBOROUGH CO SHERIFF'S DEPT	6,270,921	6,950,904
39007	HILLSBOROUGH CO SCHOOL BOARD	8,961,770	7,226,639
39037	HILLSBOROUGH CO AVIATION AUTH	606,541	638,120
39038	TAMPA PORT AUTH	184,086	176,357
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	49,828	48,902
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	475,344	459,139
39100	CITY OF TEMPLE TERRACE	25,304	26,046
39102	TAMPA SPORTS AUTH	63,848	57,300
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	7,628	6,378
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	36,617	32,844
39109	TAMPA BAY ESTUARY PROGRAM	9,195	6,944
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	27,250	17,146
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	85,428	85,956
39700	HILLSBOROUGH COMMUNITY COLLEGE	786,534	743,246
40001	HOLMES CO CLERK OF CIRCUIT COURT	19,692	19,626
40003	HOLMES CO BD OF CO COMMISSIONERS	67,684	67,088
40004	HOLMES CO PROPERTY APPRAISER	15,008	12,655
40005	HOLMES CO TAX COLLECTOR	15,318	15,041
40006	HOLMES CO SHERIFF'S DEPT	54,373	65,864

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40007	HOLMES CO SCHOOL BOARD	190,869	175,513
40103	HOLMES COUNTY HOUSING AUTHORITY	962	812
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	76,176	73,865
41003	INDIAN RIVER CO BD OF CO COMMISSION	993,319	1,069,045
41004	INDIAN RIVER CO PROPERTY APPRAISER	40,721	41,097
41005	INDIAN RIVER CO TAX COLLECTOR	41,906	37,633
41006	INDIAN RIVER CO SHERIFF'S DEPT	771,375	729,222
41007	INDIAN RIVER CO SCHOOL BOARD	842,869	797,658
41009	INDIAN RIVER MOSQUITO CONTROL DIST	28,521	28,896
41011	INDIAN RIVER CO SUPERVISOR ELECTION	18,058	15,868
41018	FELLSMERE WATER CONTROL DIST	5,004	4,788
41050	INDIAN RIVER FARMS WATER CONTROL DI	9,496	10,483
41065	ST JOHNS WATER CONTROL DIST	10,828	6,417
42001	JACKSON CO CLERK OF CIRCUIT COURT	27,206	22,569
42003	JACKSON CO BD OF CO COMMISSIONERS	197,808	245,584
42004	JACKSON CO PROPERTY APPRAISER	14,695	14,361
42005	JACKSON CO TAX COLLECTOR	18,611	17,697
42006	JACKSON CO SHERIFF'S DEPT	87,635	96,808
42007	JACKSON CO SCHOOL BOARD	396,055	372,048
42016	JACKSON HOSPITAL	67,483	63,280
42088	NW FL REGIONAL HOUSING AUTH	11,392	10,369
42100	TOWN OF SNEADS	17,681	16,340
42101	CITY OF GRACEVILLE	21,372	23,127
42102	TOWN OF GRAND RIDGE	5,732	5,458
42103	TOWN OF ALFORD	1,052	1,072
42104	CITY OF MARIANNA	44,276	42,928
42105	MARIANNA HEALTH & REHABILITATION CENTER	97,589	94,848
42700	CHIPOLA COLLEGE	134,706	131,964
43001	JEFFERSON CO CLERK OF CIRCUIT CT	72,975	77,601
43004	JEFFERSON CO PROPERTY APPRAISER	12,598	13,522
43005	JEFFERSON CO TAX COLLECTOR	12,611	4,803
43006	JEFFERSON CO SHERIFF'S DEPT	69,926	78,073
43007	JEFFERSON CO SCHOOL BOARD	87,089	70,974
43011	JEFFERSON CO SUPERVISOR OF ELECTION	9,107	8,667
43100	CITY OF MONTICELLO	12,565	12,531
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	34,938	38,548
44004	LAFAYETTE CO PROPERTY APPRAISER	10,959	10,576
44005	LAFAYETTE CO TAX COLLECTOR	10,979	11,155

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44006	LAFAYETTE CO SHERIFF'S DEPT	23,452	27,848
44007	LAFAYETTE CO SCHOOL BOARD	87,631	85,110
44011	LAFAYETTE CO SUPERVISER OF ELECTION	8,812	8,102
44100	TOWN OF MAYO	9,654	9,326
45001	LAKE CO CLERK OF COURTS	130,252	122,430
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	912,837	987,219
45004	LAKE CO PROPERTY APPRAISER	47,216	48,302
45005	LAKE CO TAX COLLECTOR	57,683	62,276
45006	LAKE CO SHERIFF'S DEPT	1,088,066	1,220,255
45007	LAKE CO SCHOOL BOARD	1,805,931	1,675,672
45011	LAKE CO SUPERVISOR OF ELECTIONS	22,138	21,386
45023	LAKE COUNTY WATER AUTHORITY	15,822	16,065
45100	CITY OF EUSTIS	15,571	13,561
45101	CITY OF UMATILLA	16,799	15,449
45103	TOWN OF ASTATULA	10,179	9,581
45104	CITY OF MINNEOLA	49,056	52,623
45105	CITY OF TAVARES	106,401	110,243
45106	TOWN OF MONTVERDE	2,473	2,317
45113	CITY OF FRUITLAND PARK	0	28,586
45700	LAKE SUMTER STATE COLLEGE	177,239	159,767
46001	LEE CO CLERK OF CIRCUIT COURT	224,997	219,058
46003	LEE CO BD OF CO COMMISSIONERS	2,779,074	2,860,771
46004	LEE CO PROPERTY APPRAISER	108,364	104,191
46005	LEE CO TAX COLLECTOR	153,074	145,976
46006	LEE CO SHERIFF'S DEPT	2,341,130	2,603,527
46007	LEE CO SCHOOL BOARD	4,097,990	3,498,381
46009	LEE CO MOSQUITO CONTROL DIST	95,855	101,676
46011	LEE CO SUPERVISOR OF ELECTIONS	37,372	39,015
46046	LEE CO HYACINTH CONTROL DIST	19,845	8,119
46099	FT MYERS BEACH MOSQUITO CONTROL	3,496	3,635
46100	SANIBEL FIRE CONTROL DIST	98,405	111,709
46101	SW FL REGIONAL PLANNING COUNCIL	21,011	10,194
46102	NORTH FORT MYERS FIRE CONTROL DIST	138,302	128,078
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	217,006	287,769
46104	TICE FIRE & RESCUE DIST	74,592	88,039
46105	FT MYERS BEACH LIBRARY DIST	8,297	8,157
46106	FT MYERS BEACH FIRE CONTROL DIST	158,353	168,056
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	324,170	417,677

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46108	EAST CO WATER CONTROL DIST	22,980	22,795
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	252,407	236,065
46110	CAPTIVA FIRE CONTROL DIST	27,521	38,871
46111	FT MYERS SHORES FIRE DEPT	61,079	62,349
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	64,820	68,586
46113	ALVA FIRE AND RESCUE SERVICE DIST	11,458	14,359
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	10,734	21,586
46116	CITY OF BONITA SPRINGS	55,712	52,749
46117	MATLACHA-PINE FIRE DISTRICT	75,476	79,562
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	2,181	2,418
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	34,233	27,768
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	8,846	8,540
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	102,692	91,429
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	3,875	3,801
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	449,190	438,618
47001	LEON CO CLERK OF THE CIRCUIT COURT	115,061	107,382
47003	LEON CO BD OF CO COMMISSIONERS	804,566	787,094
47004	LEON CO PROPERTY APPRAISER	82,388	76,770
47005	LEON CO TAX COLLECTOR	79,532	71,120
47006	LEON CO SHERIFF'S DEPT	1,319,187	1,516,467
47007	LEON CO SCHOOL BOARD	2,012,229	1,882,384
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	0	10,356
47090	FLORIDA BOARD OF BAR EXAMINERS	32,729	32,536
47102	TALLAHASSEE HOUSING AUTH	30,297	26,063
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	1,376	961
47104	FL CLERKS OF COURT OPERATIONS CORP	10,920	14,887
47105	TALLAHASSEE-LEON CO CIVIC CENTER	0	0
47106	FLORIDA COMMISSION ON COMMUNITY SERVICE	11,690	9,657
47107	CITY OF TALLAHASSEE CDA	12,094	9,355
47300	C.K.STEELE-LEROY COLLINS CHART MID	594	0
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	16,349	21,853
47302	STARS MIDDLE SCHOOL	5,501	10,107
47603	THOMAS SPILIOTIS	182	167
47610	FAUSTINO RODRIGUEZ	155	142
47626	WILLIAM PERRET	546	500
47641	DEBORAH L MALMBERG	0	0
47700	TALLAHASSEE COMMUNITY COLLEGE	583,033	563,474
48001	LEVY CO CLERK OF CIRCUIT COURT	33,860	23,790

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48003	LEVY CO BD OF CO COMMISSIONERS	206,941	164,640
48004	LEVY CO PROPERTY APPRAISER	21,642	20,879
48005	LEVY CO TAX COLLECTOR	22,392	21,924
48006	LEVY CO SHERIFF'S DEPT	210,667	245,095
48007	LEVY CO SCHOOL BOARD	299,333	272,795
48011	LEVY CO SUPERVISOR OF ELECTIONS	10,847	10,351
48088	LEVY CO HOUSING AUTH	2,922	2,511
48100	CITY OF CHIEFLAND	33,655	41,791
48101	TOWN OF YANKEETOWN	1,674	1,958
48102	CITY OF FANNING SPRINGS	6,022	6,140
48103	TOWN OF INGLIS	2,828	2,600
48104	CITY OF CEDAR KEY	7,575	8,861
48300	WHISPERING WINDS CHARTER SCHOOL	4,187	2,706
49001	LIBERTY CO CLERK OF CIRCUIT COURT	17,257	17,440
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	38,856	37,661
49004	LIBERTY CO PROPERTY APPRAISER	13,882	13,567
49005	LIBERTY CO TAX COLLECTOR	13,775	13,609
49006	LIBERTY CO SHERIFF'S DEPT	32,215	31,811
49007	LIBERTY CO SCHOOL BOARD	87,860	83,955
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	9,703	9,525
49100	CITY OF BRISTOL	10,218	10,124
50001	MADISON CO CLERK OF CIRCUIT COURT	11,089	10,197
50003	MADISON CO BD OF CO COMMISSIONERS	64,280	58,043
50004	MADISON CO PROPERTY APPRAISER	18,052	17,367
50005	MADISON CO TAX COLLECTOR	14,852	14,323
50006	MADISON CO SHERIFF'S OFFICE	110,770	120,569
50007	MADISON CO SCHOOL BOARD	188,449	176,671
50011	MADISON CO SUPERVISOR OF ELECTIONS	9,402	9,066
50100	TOWN OF GREENVILLE	2,448	2,496
50103	AUCILLA AREA SOLID WASTE ADMIN	3,677	3,560
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	3,035	5,474
50700	NORTH FL COMMUNITY COLLEGE	75,987	82,964
51001	MANATEE CO CLERK OF CIRCUIT COURT	229,143	178,090
51003	MANATEE CO BD OF CO COMMISSIONERS	1,310,556	1,324,258
51004	MANATEE CO PROPERTY APPRAISER	59,041	59,709
51005	MANATEE CO TAX COLLECTOR	96,424	95,325
51006	MANATEE CO SHERIFF'S DEPT	2,444,317	2,795,885
51007	MANATEE CO SCHOOL BOARD	1,970,022	2,032,863

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51009	MANATEE CO MOSQUITO CONTROL DIST	24,195	17,731
51101	CITY OF HOLMES BEACH	14,069	15,459
51102	CITY OF BRADENTON	198,536	228,178
51103	CEDAR HAMMOCK FIRE CONTROL DIST	195,668	183,370
51105	MANATEE CO HOUSING AUTH	14,672	12,661
51107	EAST MANATEE FIRE RESCUE DISTRICT	199,826	229,485
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	2,007	1,945
51109	PEACE RIVER/MANASOTA REG WATER SUPP	44,706	41,957
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	33,031	29,212
51111	PARRISH FIRE DISTRICT	25,004	28,939
51112	CITY OF ANNA MARIA	5,469	9,447
51113	TOWN OF LONGBOAT KEY	93,302	101,907
51119	MYAKKA CITY FIRE DEPARTMENT	23,609	27,770
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	1,985	1,178
51300	PALMETTO CHARTER SCHOOL, INC.	9,830	9,186
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	16,611	49,847
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	235,659	230,306
52001	MARION CO CLERK OF CIRCUIT COURT	141,196	138,132
52003	MARION CO BD OF CO COMMISSIONERS	1,728,884	1,797,352
52004	MARION CO PROPERTY APPRAISER	58,599	62,801
52005	MARION CO TAX COLLECTOR	83,135	74,923
52006	MARION CO SHERIFF'S DEPT	1,439,316	1,631,605
52007	MARION CO SCHOOL BOARD	1,837,274	1,830,563
52011	MARION CO SUPERVISOR OF ELECTIONS	29,550	26,957
52100	CITY OF DUNNELLON	5,346	5,389
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	2,547	2,073
52300	MARION CHARTER SCHOOL	5,679	5,877
52301	FRANCIS MARION MILITARY ACADEMY	2,589	0
52700	COLLEGE OF CENTRAL FLORIDA	289,895	280,578
53001	MARTIN CO CLERK OF CIRCUIT COURT	92,395	86,242
53003	MARTIN CO BD OF CO COMMISSIONERS	1,512,511	1,585,071
53004	MARTIN CO PROPERTY APPRAISER	39,466	37,130
53005	MARTIN CO TAX COLLECTOR	65,164	62,440
53006	MARTIN CO SHERIFF'S OFFICE	1,196,952	1,310,645
53007	MARTIN CO SCHOOL BOARD	952,399	902,444
53100	CITY OF STUART	363,491	359,179
54001	MONROE CO CLERK OF CIRCUIT COURT	93,842	75,515
54003	MONROE CO BD OF CO COMMISSIONERS	574,827	618,418

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54004	MONROE CO PROPERTY APPRAISER	34,814	33,687
54005	MONROE CO TAX COLLECTOR	51,024	47,791
54006	MONROE CO SHERIFF'S DEPT	1,132,539	1,243,608
54007	MONROE CO SCHOOL BOARD	554,117	561,449
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	74,287	62,993
54011	MONROE CO SUPERVISOR OF ELECTIONS	18,020	18,557
54100	CITY OF KEY COLONY BEACH	18,485	17,438
54101	MONROE CO LAND AUTH	2,505	2,905
54102	CITY OF MARATHON	7,560	7,253
54103	ISLAMORADA, VILLAGE OF ISLANDS	79,459	79,152
54700	FLORIDA KEYS COMMUNITY COLLEGE	78,338	81,866
54999	FL KEYS AQUEDUCT AUTH	346,790	333,215
55001	NASSAU CO CLERK OF CIRCUIT COURT	62,638	58,702
55003	NASSAU CO BD OF CO COMMISSIONERS	570,388	589,332
55004	NASSAU CO PROPERTY APPRAISER	38,022	36,045
55005	NASSAU CO TAX COLLECTOR	48,450	44,499
55006	NASSAU CO SHERIFF'S DEPT	317,048	354,671
55007	NASSAU CO SCHOOL BOARD	631,098	564,457
55009	AMELIA ISLAND MOSQUITO CONTROL	6,240	6,469
55100	TOWN OF HILLIARD	12,092	12,028
55101	TOWN OF CALLAHAN	6,180	5,723
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	78,671	108,105
56003	OKALOOSA CO BD OF CO COMMISSIONERS	740,140	741,621
56004	OKALOOSA CO PROPERTY APPRAISER	40,101	31,530
56005	OKALOOSA CO TAX COLLECTOR	79,160	76,990
56006	OKALOOSA CO SHERIFF'S DEPT	581,321	629,646
56007	OKALOOSA CO SCHOOL BOARD	1,723,217	1,567,961
56100	OKALOOSA CO GAS DIST	26,658	23,549
56101	CITY OF VALPARAISO	1,710	1,693
56103	CITY OF NICEVILLE	119,991	134,929
56104	NICEVILLE HOUSING AUTHORITY	4,164	4,159
56114	MID-BAY BRIDGE AUTHORITY	10,885	5,144
56300	LIZA JACKSON PREPARATORY SCHOOL	34,837	34,703
56700	NORTHWEST FLORIDA STATE COLLEGE	231,570	203,339
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	17,032	16,351
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	148,494	149,346
57004	OKEECHOBEE CO PROPERTY APPRAISER	6,791	6,231
57005	OKEECHOBEE CO TAX COLLECTOR	15,747	9,456

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57006	OKEECHOBEE CO SHERIFF'S DEPT	240,484	268,518
57007	OKEECHOBEE CO SCHOOL BOARD	357,155	343,255
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	0	994
58001	ORANGE CO COMPTROLLER	181,397	187,038
58003	ORANGE CO BD OF CO COMMISSIONERS	7,496,160	8,081,430
58004	ORANGE CO PROPERTY APPRAISER	110,646	112,966
58005	ORANGE CO TAX COLLECTOR	193,517	186,386
58006	ORANGE CO SHERIFF'S OFFICE	3,424,644	3,841,845
58007	ORANGE CO SCHOOL BOARD	8,945,020	9,180,102
58010	ORANGE CO CLERK OF CIRCUIT COURT	309,686	278,878
58011	ORANGE CO SUPERVISOR OF ELECTIONS	50,580	52,475
58075	REEDY CREEK IMPROVEMENT DIST	750,011	816,127
58087	ORANGE CO HOUSING FINANCE AUTH	14,515	13,962
58106	LAKE APOPKA NATURAL GAS DIST	56,475	57,043
58108	CITY OF EDGEWOOD	28,795	38,071
58109	CITY OF MAITLAND	21,967	18,931
58117	CENTRAL FLORIDA REGIONAL TRANS AUTH - LYNX	5,073	4,415
58118	GREATER ORLANDO AVIATION AUTHORITY	191,518	216,235
58300	RIO GRANDE CHARTER SCHOOL OF EXCELLENCE	0	0
58301	FLORIDA VIRTUAL HIGH SCHOOL	1,318,553	1,219,362
58304	NAP FORD COMMUNITY SCHOOL	8,526	16,324
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	21,255	19,008
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	16,702	17,982
58700	VALENCIA COLLEGE	1,280,022	1,251,680
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	101,128	109,083
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	129,759	124,371
59003	OSCEOLA CO BD OF CO COMMISSIONERS	2,118,260	2,224,513
59004	OSCEOLA CO PROPERTY APPRAISER	78,829	81,593
59005	OSCEOLA CO TAX COLLECTOR	108,173	105,572
59006	OSCEOLA CO SHERIFF'S DEPT	1,212,691	1,275,864
59007	OSCEOLA CO SCHOOL BOARD	2,492,859	2,274,871
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	29,406	27,006
59300	NEW DIMENSIONS HIGH SCHOOL INC	10,923	14,945
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	565,986	520,776
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	9,708,644	10,189,846
60004	PALM BEACH CO PROPERTY APPRAISER	254,483	247,142
60005	PALM BEACH CO TAX COLLECTOR	250,974	231,869
60006	PALM BEACH CO SHERIFF'S DEPT	8,459,757	9,473,868

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60007	PALM BEACH CO SCHOOL BOARD	9,648,005	9,364,143
60011	PALM BEACH SUPERVISOR OF ELECTIONS	43,658	41,665
60018	LAKE WORTH DRAINAGE DIST	110,867	104,949
60019	PORT OF PALM BEACH DIST	54,385	50,328
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	1,656,904	1,460,737
60025	SOUTH FLORIDA CONSERVANCY DIST	11,413	9,875
60044	FLORIDA INLAND NAVIGATION DIST	11,944	12,227
60046	LOXAHATCHEE GROVES WATER CONTROL DI	8,353	8,063
60048	S INDIAN RIVER WATER CONTROL DIST	883	890
60049	SHAWANO DRAINAGE DIST	644	608
60103	TOWN OF JUNO BEACH	59,756	73,673
60105	TOWN OF OCEAN RIDGE	39,714	45,623
60108	TOWN OF JUPITER	243,285	267,289
60109	CITY OF PAHOKEE	2,138	1,527
60111	CITY OF GREENACRES	81,416	82,280
60113	VILLAGE OF TEQUESTA	17,372	13,423
60117	PALM BEACH CO SOLID WASTE AUTH	400,940	403,994
60119	PALM BCH SOIL & WATER CONSERVATION	1,059	894
60120	INDIAN TRAIL IMPROVEMENT DIST	45,565	41,789
60121	CITY OF BOYNTON BEACH	9,347	9,519
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	4,303	3,704
60123	TOWN OF HAVERHILL	4,213	4,914
60124	CITY OF ATLANTIS	55,234	60,492
60125	TOWN OF SOUTH PALM BEACH	23,174	22,311
60126	CITY OF BOCA RATON	3,626	3,497
60127	TOWN OF HIGHLAND BEACH	94,168	88,840
60128	CITY OF PALM BEACH GARDENS	249,690	238,964
60129	TOWN OF PALM BEACH SHORES	32,830	39,750
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	79,029	67,750
60131	VILLAGE OF WELLINGTON	264,153	247,363
60132	VILLAGE OF ROYAL PALM BEACH	125,286	121,781
60133	VILLAGE OF PALM SPRINGS	105,826	124,486
60150	PALM BEACH CO HEALTH CARE DIST	6,722	4,052
60151	CITY OF SOUTH BAY	1,804	1,716
60152	CITY OF RIVIERA BEACH	0	85,318
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	41,170	35,735
60303	WESTERN ACADEMY CHARTER SCHOOL	17,064	18,083
60304	SOUTH TECH CHARTER ACADEMY, INC	57,656	53,022

The accompanying notes are an integral part of this schedule.

**Florida Retirement System**  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
60305	INLET GROVE COMMUNITY HIGH SCHOOL	33,604	30,807
60306	GULF STREAM GOODWILL ACADEMIES INC	3,867	3,303
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	3,742	1,053
60309	RIVIERA BEACH MARITIME ACADEMY	8,015	8,178
60310	CHARTER SCHOOLS OF BOYNTON BEACH	5,462	0
60700	PALM BEACH STATE COLLEGE	777,459	734,270
61001	PASCO CO CLERK OF CIRCUIT COURT	206,120	190,497
61003	PASCO CO BD OF CO COMMISSIONERS	2,180,389	2,325,163
61004	PASCO CO PROPERTY APPRAISER	52,577	52,455
61005	PASCO CO TAX COLLECTOR	105,608	105,071
61006	PASCO CO SHERIFF'S OFFICE	1,937,233	2,202,558
61007	PASCO CO SCHOOL BOARD	3,392,718	3,247,984
61009	PASCO CO MOSQUITO CONTROL DIST	26,115	26,535
61011	PASCO CO SUPERVISOR OF ELECTIONS	34,662	30,711
61100	CITY OF PORT RICHEY	63,331	79,426
61101	CITY OF DADE CITY	7,070	3,748
61102	CITY OF NEW PORT RICHEY	114,609	100,778
61103	CITY OF ZEPHYRHILLS	163,727	186,854
61106	PASCO CO HOUSING AUTH	1,504	534
61108	CITY OF SAN ANTONIO	2,356	2,543
61304	LEARNING LODGE ACADEMY, INC.	0	1,390
61700	PASCO HERNANDO STATE COLLEGE	333,710	316,624
62001	PINELLAS CO CLERK OF CIRCUIT COURT	0	390,560
62003	PINELLAS CO BD OF CO COMMISSIONERS	2,457,872	1,844,021
62004	PINELLAS CO PROPERTY APPRAISER	145,092	137,826
62005	PINELLAS CO TAX COLLECTOR	209,763	198,365
62006	PINELLAS CO SHERIFF'S DEPT	5,027,542	5,680,039
62007	PINELLAS CO SCHOOL BOARD	4,900,524	4,093,071
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	31,070	26,180
62012	PINELLAS CO JUVENILE WELFARE BOARD	51,324	45,602
62088	PINELLAS CO HOUSING AUTH	47,756	45,732
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	2,851	3,642
62100	CITY OF INDIAN ROCKS BEACH	10,310	4,736
62101	CITY OF DUNEDIN	75,758	58,794
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	20,383	23,628
62103	CITY OF SOUTH PASADENA	7,947	19,402
62104	CITY OF SEMINOLE	52,411	56,457
62105	CITY OF SAFETY HARBOR	65,690	60,362

The accompanying notes are an integral part of this schedule.

**Florida Retirement System**  
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62106	CITY OF OLDSMAR	25,212	32,599
62107	PINELLAS SUNCOAST TRANSIT AUTH	430,299	405,213
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	88,659	115,648
62110	CITY OF BELLEAIR BEACH	772	721
62111	CITY OF MADEIRA BEACH	26,362	36,154
62112	TOWN OF REDINGTON SHORES	4,200	4,014
62113	TAMPA BAY WATER	129,925	130,146
62114	TOWN OF NORTH REDINGTON BEACH	3,053	2,847
62115	PINELLAS PARK WATER MANAGEMENT DIST	3,664	3,511
62117	TOWN OF REDINGTON BEACH	567	0
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	84,442	81,133
62122	PINELLAS CO PLANNING COUNCIL	9,806	26,443
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	169,042	191,380
62124	CITY OF TREASURE ISLAND	94,302	107,461
62125	TOWN OF INDIAN SHORES	2,839	2,861
62126	TOWN OF KENNETH CITY	28,848	21,036
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	5,269	4,611
62700	ST PETERSBURG COLLEGE	1,099,222	1,020,663
63001	POLK CO CLERK OF CIRCUIT COURT	246,250	219,314
63003	POLK CO BD OF CO COMMISSIONERS	1,810,487	1,862,172
63004	POLK CO PROPERTY APPRAISER	107,708	107,061
63005	POLK CO TAX COLLECTOR	136,405	120,981
63006	POLK CO SHERIFF'S DEPT	2,613,618	2,813,415
63007	POLK CO SCHOOL BOARD	4,977,202	4,606,931
63105	VILLAGE OF HIGHLAND PARK	100	83
63128	TOWN OF POLK CITY	7,471	7,045
63300	MCKEEL ACADEMY OF TECHNOLOGY	79,289	149,805
63301	DISCOVERY ACADEMY OF LAKE ALFRED	34,439	32,080
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	46,055	44,509
63303	BERKLEY CHARTER SCHOOL	45,150	42,687
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	17,325	16,828
63306	LAKE WALES CHARTER SCHOOLS	13,203	13,651
63307	LAKE WALES SENIOR HIGH SCHOOL	46,595	43,928
63308	POLK AVENUE ELEMENTARY SCHOOL	20,382	21,274
63309	HILLCREST ELEMENTARY SCHOOL	28,076	25,596
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	21,252	19,015
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	19,771	18,118
63312	OUR CHILDREN'S ACADEMY	30,189	25,296

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63313	MCKEEL ELEMENTARY ACADEMY, INC	24,796	0
63314	SOUTH MCKEEL ELEMENTARY ACADEMY, INC	52,824	0
63315	EDWARD W BOK ACADEMY INC	17,764	17,398
63316	COMPASS CHARTER MIDDLE SCHOOL	6,844	5,484
63317	OUR CHILDREN'S MIDDLE ACADEMY	2,731	0
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	10,888	12,876
63700	POLK STATE COLLEGE	303,713	280,235
64001	PUTNAM CO CLERK OF CIRCUIT COURT	61,054	54,677
64003	PUTNAM CO BD OF CO COMMISSIONERS	281,040	309,941
64004	PUTNAM CO PROPERTY APPRAISER	28,889	26,496
64005	PUTNAM CO TAX COLLECTOR	32,809	39,032
64006	PUTNAM CO SHERIFF'S DEPT	343,853	363,686
64007	PUTNAM CO SCHOOL BOARD	710,765	662,052
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	10,987	11,143
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	639,827	598,625
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	4,736	4,829
64310	PUTNAM EDGE HIGH SCHOOL	3,421	4,308
64700	ST JOHNS RIVER STATE COLLEGE	280,559	260,176
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	108,953	105,375
65003	ST JOHNS CO BD OF CO COMMISSIONERS	1,235,675	1,336,501
65004	ST JOHNS CO PROPERTY APPRAISER	66,622	64,843
65005	ST JOHNS CO TAX COLLECTOR	51,214	50,735
65006	ST JOHNS CO SHERIFF'S DEPT	1,162,065	1,343,661
65007	ST JOHNS CO SCHOOL BOARD	1,585,656	1,825,884
65009	ANASTASIA MOSQUITO CONTROL DIST	18,647	16,219
65100	CITY OF ST AUGUSTINE BEACH	61,691	67,791
65101	TOWN OF HASTINGS	7,852	7,154
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	12,015	14,232
65300	ABLE SCHOOL INC	4,624	3,071
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	113,423	103,167
66003	ST LUCIE CO BD OF CO COMMISSIONERS	465,783	474,516
66004	ST LUCIE CO PROPERTY APPRAISER	68,569	65,378
66005	ST LUCIE CO TAX COLLECTOR	85,567	69,930
66006	ST LUCIE CO SHERIFF'S DEPT	1,027,265	1,190,716
66007	ST LUCIE CO SCHOOL BOARD	2,117,407	2,014,638
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	22,293	22,616
66100	NORTH ST LUCIE RIVER WATER CONTROL	1,487	1,408
66101	CHILDRENS SERVICES COUNCIL OF ST LU	10,149	9,844

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66102	CITY OF PORT ST LUCIE	16,375	16,045
66700	INDIAN RIVER STATE COLLEGE	658,071	604,199
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	64,233	60,108
67003	SANTA ROSA CO BD OF CO COMMISSIONER	274,796	262,107
67004	SANTA ROSA CO PROPERTY APPRAISER	31,699	31,290
67005	SANTA ROSA CO TAX COLLECTOR	41,034	40,297
67006	SANTA ROSA CO SHERIFF'S DEPT	658,753	706,838
67007	SANTA ROSA CO SCHOOL BOARD	892,662	811,295
67100	CITY OF GULF BREEZE	14,795	16,749
67101	TOWN OF JAY	8,363	8,170
67102	AVALON FIRE RESCUE DISTRICT	2,167	17,099
68001	SARASOTA CO CLERK OF CIRCUIT COURT	169,803	174,722
68003	SARASOTA CO BD OF CO COMMISSIONERS	2,766,642	2,866,037
68004	SARASOTA CO PROPERTY APPRAISER	62,343	62,106
68005	SARASOTA CO TAX COLLECTOR	78,615	80,182
68006	SARASOTA CO SHERIFF'S DEPT	1,842,141	2,294,514
68007	SARASOTA CO SCHOOL BOARD	2,363,362	2,135,423
68026	WEST COAST INLAND NAVIGATION DIST	3,512	3,958
68100	CITY OF VENICE	167,931	356,141
68105	CITY OF NORTH PORT	295,226	280,837
68107	ENGLEWOOD WATER DISTRICT	82,061	75,183
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	2,456	1,298
68109	SARASOTA BAY ESTUARY PROGRAM	7,611	8,510
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	17,692	25,242
68300	SARASOTA MILITARY ACADEMY	69,508	48,447
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	17,282	15,204
68303	SARASOTA MILITARY ACADEMY PREP	0	17,349
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	150,018	129,827
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	1,822,828	1,901,976
69004	SEMINOLE CO PROPERTY APPRAISER	78,423	78,218
69005	SEMINOLE CO TAX COLLECTOR	61,787	65,402
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	1,751,831	1,922,138
69007	SEMINOLE CO SCHOOL BOARD	3,539,599	3,098,775
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	28,009	25,892
69019	SEMINOLE CO PORT AUTH	5,941	5,541
69100	CITY OF ALTAMONTE SPRINGS	143,203	128,897
69101	CITY OF CASSELBERRY	60,857	54,649
69103	SANFORD AIRPORT AUTH	110,500	111,742

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69104	CITY OF LONGWOOD	51,095	44,056
69105	CITY OF SANFORD	213,805	190,526
69107	S SEMINOLE & N ORANGE CO WASTEWATER	0	0
69110	FRED R WILSON MEMORIAL LAW LIBRARY	725	666
69307	SEMINOLE SCIENCE CHARTER SCHOOL	0	8,769
69700	SEMINOLE STATE COLLEGE OF FLORIDA	557,196	529,733
70001	SUMTER CO CLERK OF CIRCUIT COURT	42,761	40,962
70003	SUMTER CO BD OF CO COMMISSIONERS	184,620	245,366
70004	SUMTER CO PROPERTY APPRAISER	30,938	28,047
70005	SUMTER CO TAX COLLECTOR	28,785	23,251
70006	SUMTER CO SHERIFF'S DEPT	433,376	484,840
70007	SUMTER CO SCHOOL BOARD	386,052	350,386
70011	SUMTER CO SUPERVISOR OF ELECTIONS	10,827	14,964
70100	CITY OF BUSHNELL	6,772	4,356
70101	CITY OF WILDWOOD	88,042	105,489
70102	CITY OF WEBSTER	4,906	5,549
70103	CITY OF COLEMAN	2,825	1,591
70104	CITY OF CENTER HILL	3,502	4,020
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	209,534	213,601
71004	SUWANNEE CO PROPERTY APPRAISER	15,551	15,575
71005	SUWANNEE CO TAX COLLECTOR	16,075	15,515
71006	SUWANNEE CO SHERIFF'S DEPT	113,198	136,807
71007	SUWANNEE CO SCHOOL BOARD	383,645	359,127
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	5,328	4,972
71100	LIVE OAK HOUSING AUTH	2,629	2,247
71101	CITY OF LIVE OAK	74,329	77,635
71102	SUWANNEE RIVER WATER MGMT DISTRICT	79,879	70,779
71103	SUWANNEE VALLEY TRANSIT AUTH	14,392	10,334
72001	TAYLOR CO CLERK OF CIRCUIT COURT	24,083	25,237
72003	TAYLOR CO BD OF CO COMMISSIONERS	58,649	62,274
72004	TAYLOR CO PROPERTY APPRAISER	17,262	16,991
72005	TAYLOR CO TAX COLLECTOR	20,854	19,138
72006	TAYLOR CO SHERIFF'S DEPT	112,525	139,371
72007	TAYLOR CO SCHOOL BOARD	155,994	137,071
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	9,553	9,250
72100	CITY OF PERRY	30,153	26,492
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	699	581
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	1,318	1,634

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72104	BIG BEND WATER AUTHORITY	2,101	2,267
73001	UNION CO CLERK OF COURTS	15,251	13,954
73003	UNION CO BD OF CO COMMISSIONERS	58,043	56,273
73004	UNION CO PROPERTY APPRAISER	10,881	9,987
73005	UNION CO TAX COLLECTOR	11,417	11,046
73006	UNION CO SHERIFF'S DEPT	32,310	35,667
73007	UNION CO SCHOOL BOARD	133,504	116,759
73011	UNION CO SUPERVISOR OF ELECTIONS	8,468	7,888
73088	UNION CO HOUSING AUTH	2,355	1,802
73101	CITY OF LAKE BUTLER	7,343	6,775
73103	NEW RIVER LIBRARY COOPERATIVE	2,620	4,042
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	189,966	183,856
74003	VOLUSIA CO BD OF CO COMMISSIONERS	4,009,115	4,313,456
74007	VOLUSIA CO SCHOOL BOARD	2,676,098	2,532,190
74090	VOLUSIA CO LAW LIBRARY	3,701	3,360
74100	CITY OF LAKE HELEN	10,024	10,539
74101	CITY OF NEW SMYRNA BEACH	33,792	25,248
74102	CITY OF DAYTONA BEACH	398,216	376,761
74103	TOWN OF PIERSON	2,551	2,768
74104	CITY OF SOUTH DAYTONA	151,667	159,275
74105	CITY OF HOLLY HILL	33,318	38,357
74106	CITY OF DAYTONA BEACH SHORES	112,783	121,771
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	36,258	36,664
74109	TOWN OF PONCE INLET	69,589	81,229
74123	CITY OF OAK HILL	2,835	2,523
74124	CITY OF ORANGE CITY	150,671	165,500
74125	CITY OF DELTONA	135,555	136,738
74126	VOLUSIA CO METROPOLITAN PLANNING ORG	2,564	2,465
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	1,280	1,173
74700	DAYTONA STATE COLLEGE	613,085	556,431
75001	WAKULLA CO CLERK OF CIRCUIT COURT	29,283	23,781
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	124,876	131,061
75004	WAKULLA CO PROPERTY APPRAISER	15,517	16,133
75005	WAKULLA CO TAX COLLECTOR	18,011	16,410
75006	WAKULLA CO SHERIFF'S DEPT	175,763	188,988
75007	WAKULLA CO SCHOOL BOARD	291,480	270,829
75101	CITY OF SOPCHOPPY	7,799	7,616
75102	WILDERNESS COAST LIBRARIES	4,222	4,221

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76001	WALTON CO CLERK OF CIRCUIT COURT	67,358	69,685
76003	WALTON CO BD OF CO COMMISSIONERS	398,771	436,161
76004	WALTON CO PROPERTY APPRAISER	31,117	34,390
76005	WALTON CO TAX COLLECTOR	40,302	38,424
76006	WALTON CO SHERIFF'S DEPT	468,216	538,487
76007	WALTON CO SCHOOL BOARD	512,713	471,874
76009	SO WALTON CO MOSQUITO CONTROL DIST	14,086	14,764
76011	WALTON CO SUPERVISOR OF ELECTIONS	10,921	10,529
76100	CITY OF DEFUNIAK SPRINGS	110,011	117,330
76101	DEFUNIAK SPRINGS HOUSING AUTH	4,215	4,278
76102	CITY OF FREEPORT	25,677	8,480
76300	WALTON ACADEMY	6,116	6,593
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	18,053	17,220
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	21,255	22,747
77003	WASHINGTON CO BD OF CO COMM	92,623	61,860
77004	WASHINGTON CO PROPERTY APPRAISER	12,510	11,935
77005	WASHINGTON CO TAX COLLECTOR	14,156	13,973
77006	WASHINGTON CO SHERIFF'S DEPT	89,990	132,766
77007	WASHINGTON CO SCHOOL BOARD	313,804	288,116
77100	CITY OF CHIPLEY	47,611	49,271
77101	CITY OF VERNON	1,386	1,380
77102	TOWN OF WAUSAU	1,045	659
<b>Totals</b>		<b>\$ 513,118,847</b>	<b>\$ 514,212,875</b>

**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
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1000	STATE OF FLORIDA	\$ 13,714,239	\$ 18,201,984
2135	JAC- FLORIDA CLERKS OF COURTS OPERATIONS CORP	0	0
4910	UNIVERSITY OF FLORIDA	1,236,867	1,663,837
4915	FLORIDA POLYTECHNIC UNIVERSITY	13,537	24,795
4920	FLORIDA STATE UNIVERSITY	540,046	738,436
4930	FLORIDA A & M UNIVERSITY	181,869	250,846
4940	UNIVERSITY OF CENTRAL FLORIDA	377,698	555,003
4950	UNIVERSITY OF SOUTH FLORIDA	583,042	824,895
4955	NEW COLLEGE	20,346	28,400
4960	FLORIDA ATLANTIC UNIVERSITY	185,866	236,998
4970	UNIVERSITY OF WEST FLORIDA	101,741	157,181
4980	FLORIDA INTERNATIONAL UNIVERSITY	386,713	542,400
4990	UNIVERSITY OF NORTH FLORIDA	135,106	195,871
4995	FLORIDA GULF COAST UNIVERSITY	103,093	140,843
11001	ALACHUA CO CLERK OF CIRCUIT COURT	21,261	27,714
11003	ALACHUA CO BD OF CO COMMISSIONERS	132,594	184,795
11004	ALACHUA CO PROPERTY APPRAISER	8,274	11,324
11005	ALACHUA CO TAX COLLECTOR	10,203	13,683
11006	ALACHUA CO SHERIFF'S OFFICE	136,648	182,050
11007	ALACHUA CO SCHOOL BOARD	306,575	397,422
11100	CITY OF ALACHUA	17,326	23,468
11101	CITY OF HIGH SPRINGS	4,936	7,082
11102	CITY OF NEWBERRY	8,118	11,352
11103	CITY OF GAINESVILLE	599	915
11104	ALACHUA COUNTY LIBRARY DISTRICT	14,205	19,543
11300	CARING & SHARING LEARNING SCHOOL	2,101	2,776
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	426	359
11302	SIATECH GAINESVILLE	1,279	1,175
11304	SWEETWATER BRANCH ACADEMY	0	0
11305	MICANOPY MIDDLE SCHOOL INC	619	612
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	0	0
11307	ALACHUA MYCROSCHOOL OF INTEGRATED ACADEMICS & TECH	1,713	2,240
11700	SANTA FE COLLEGE	91,662	118,179
12001	BAKER CO CLERK OF CIRCUIT COURT	1,505	2,128
12003	BAKER CO BD OF CO COMMISSIONERS	8,986	12,756
12004	BAKER CO PROPERTY APPRAISER	1,170	1,450
12005	BAKER CO TAX COLLECTOR	1,280	1,676

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**Retiree Health Insurance Subsidy (HIS) Program  
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
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12006	BAKER CO SHERIFF'S DEPT	18,199	23,045
12007	BAKER CO SCHOOL BOARD	46,587	59,257
12011	BAKER CO SUPERVISOR OF ELECTIONS	731	689
12100	CITY OF MACCLENNY	5,025	6,494
12102	NEW RIVER SOLID WASTE ASSOCIATION	2,735	3,745
12103	MACCLENNY HOUSING AUTHORITY	0	0
12104	TOWN OF GLEN ST MARY	204	283
13001	BAY CO CLERK OF CIRCUIT COURT	11,754	15,902
13003	BAY CO BD OF CO COMMISSIONERS	71,726	97,757
13004	BAY CO PROPERTY APPRAISER	6,239	8,477
13005	BAY CO TAX COLLECTOR	6,073	8,324
13006	BAY CO SHERIFF'S DEPT	62,351	84,754
13007	BAY CO SCHOOL BOARD	267,016	355,604
13009	BEACH MOSQUITO CONTROL DIST	1,274	2,185
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	1,536	2,013
13100	CITY OF PANAMA CITY	7,950	7,387
13101	PANAMA CITY PORT AUTH	919	1,186
13102	CITY OF SPRINGFIELD	6,327	9,032
13103	CITY OF PARKER	3,501	4,374
13105	CITY OF MEXICO BEACH	4,373	5,789
13107	CITY OF CALLAWAY	7,789	11,758
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	787	1,227
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	10,778	15,526
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	3,531	5,037
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	8,965	12,454
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	3,264	4,881
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	3,788	6,232
13308	UNIVERSITY ACADEMY INC.	2,880	4,859
13309	RISING LEADER ACADEMY, INC.	1,117	1,665
13700	GULF COAST STATE COLLEGE	48,202	62,930
14001	BRADFORD CO CLERK OF CIRCUIT COURT	3,145	4,283
14003	BRADFORD CO BD OF CO COMMISSIONERS	12,738	18,061
14004	BRADFORD CO PROPERTY APPRAISER	1,116	1,575
14005	BRADFORD CO TAX COLLECTOR	1,522	1,952
14006	BRADFORD CO SHERIFF'S DEPT	11,268	14,989
14007	BRADFORD CO SCHOOL BOARD	36,413	45,237
15001	BREVARD CO CLERK OF CIRCUIT CT	37,114	36,993

The accompanying notes are an integral part of this schedule.

**Retiree Health Insurance Subsidy (HIS) Program  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
15003	BREVARD CO BD OF CO COMMISSIONERS	279,621	353,546
15004	BREVARD CO PROPERTY APPRAISER	15,805	18,906
15005	BREVARD CO TAX COLLECTOR	17,202	22,922
15006	BREVARD CO SHERIFF'S OFFICE	165,900	228,536
15007	BREVARD CO SCHOOL BOARD	774,022	1,040,626
15033	CANAVERAL PORT AUTH	1,651	1,777
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	2,539	4,334
15100	CITY OF MELBOURNE	76,601	103,709
15101	CITY OF INDIAN HARBOUR BEACH	5,362	7,906
15102	TITUSVILLE-COCOA AIRPORT AUTH	2,280	3,107
15103	TOWN OF MALABAR	1,476	2,287
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	0	81
15105	SEBASTIAN INLET TAX DISTRICT	841	1,126
15110	TOWN OF MELBOURNE BEACH	911	1,513
15111	CITY OF WEST MELBOURNE	7,373	10,338
15112	CITY OF PALM BAY	76	100
15113	CITY OF COCOA	37,071	33,645
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	1,474	2,018
15700	EASTERN FLORIDA STATE COLLEGE	133,396	171,752
16003	BROWARD CO BD OF CO COMMISSIONERS	856,491	1,143,344
16004	BROWARD CO PROPERTY APPRAISER	35,757	47,210
16006	BROWARD CO SHERIFF'S DEPT	1,321,377	1,769,825
16007	BROWARD CO SCHOOL BOARD	2,463,348	2,724,533
16011	BROWARD CO SUPERVISOR OF ELECTIONS	10,542	14,271
16018	HILLSBORO INLET DISTRICT	1,147	1,792
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	2,462	3,107
16054	OLD PLANTATION WATER CONTROL DIST	992	1,262
16080	BROWARD CO CLERK OF CIRCUIT COURT	99,281	126,382
16100	TOWN OF HILLSBORO BEACH	6,182	7,982
16101	TOWN OF LAUDERDALE BY THE SEA	5,143	7,409
16102	CITY OF MARGATE	110,494	152,256
16103	BROWARD CO HOUSING AUTH	16,267	21,274
16104	CITY OF LAUDERDALE LAKES	2,141	3,029
16107	SOUTH FL REG PLANNING COUNCIL	3,058	4,604
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	20,658	31,521
16110	S BROWARD DRAINAGE DIST	3,453	4,683
16112	NORTH BROWARD HOSPITAL DIST	5,447	7,088

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**Retiree Health Insurance Subsidy (HIS) Program  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
16113	MEMORIAL HEALTHCARE DIST	153	212
16114	CITY OF DEERFIELD BEACH	579	650
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	11,835	16,446
16116	CITY OF COCONUT CREEK	62,988	89,707
16117	CITY OF HOLLYWOOD	539	710
16118	CITY OF WESTON	167	220
16119	CITY OF MIRAMAR	519	464
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	677	1,003
16121	CITY OF NORTH LAUDERDALE	7,945	12,505
16122	CITY OF POMPANO BEACH	108	436
16123	CITY OF WEST PARK	2,775	3,774
16124	CITY OF DANIA BEACH	14,292	19,123
16125	CITY OF WILTON MANORS	16,106	23,061
16126	TOWN OF PEMBROKE PARK	5,733	7,936
16127	CITY OF OAKLAND PARK	12,843	17,827
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	3,358	5,038
16129	CITY OF COOPER CITY	6,314	9,392
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	0	7,509
16300	CENTRAL CHARTER SCHOOL	13,897	12,680
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	5,031	6,298
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	3,615	4,490
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	10,031	12,639
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	6,431	8,471
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	8,638	11,385
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	2,020	2,845
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	812	1,882
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	2,963	4,881
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	1,266	228
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	761	206
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	206	270
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	1,039	271
16700	BROWARD COLLEGE	238,730	306,572
17001	CALHOUN CO CLERK OF CIRCUIT COURT	1,597	2,279
17003	CALHOUN CO BD OF CO COMMISSIONERS	5,197	6,788
17004	CALHOUN CO PROPERTY APPRAISER	828	1,101
17005	CALHOUN CO TAX COLLECTOR	747	1,040
17006	CALHOUN CO SHERIFF'S DEPT	3,850	5,223

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**Retiree Health Insurance Subsidy (HIS) Program  
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
17007	CALHOUN CO SCHOOL BOARD	19,941	25,197
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	447	591
17039	APALACHEE REGIONAL PLANNING COUNCIL	1,425	1,772
17100	CITY OF BLOUNTSTOWN	4,441	7,202
17101	TOWN OF ALTHA	275	480
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	17,271	20,337
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	159,182	219,379
18004	CHARLOTTE CO PROPERTY APPRAISER	9,383	13,071
18005	CHARLOTTE CO TAX COLLECTOR	10,946	15,431
18006	CHARLOTTE CO SHERIFF'S DEPT	87,160	122,087
18007	CHARLOTTE CO SCHOOL BOARD	161,875	257,825
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	5,214	8,037
18102	CITY OF PUNTA GORDA	0	855
19001	CITRUS CO CLERK OF CIRCUIT COURT	10,392	14,236
19003	CITRUS CO BD OF CO COMMISSIONERS	54,639	72,711
19004	CITRUS CO PROPERTY APPRAISER	5,873	8,643
19005	CITRUS CO TAX COLLECTOR	6,231	8,298
19006	CITRUS CO SHERIFF'S DEPT	54,703	75,425
19007	CITRUS CO SCHOOL BOARD	187,210	248,636
19009	CITRUS CO MOSQUITO CONTROL DIST	2,617	3,461
19016	CITRUS COUNTY HOSPITAL BOARD	93	263
19100	CITY OF INVERNESS	4,325	6,402
19101	HOMOSASSA SPECIAL WATER DIST	1,512	2,142
19102	CITY OF CRYSTAL RIVER	2,899	4,363
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	0	793
20001	CLAY CO CLERK OF CIRCUIT COURT	10,795	14,559
20003	CLAY CO BD OF CO COMMISSIONERS	78,308	106,482
20004	CLAY CO PROPERTY APPRAISER	4,597	6,141
20005	CLAY CO TAX COLLECTOR	7,188	9,677
20006	CLAY CO SHERIFF'S DEPT	90,569	123,387
20007	CLAY CO SCHOOL BOARD	361,039	456,692
20011	CLAY COUNTY SUPV OF ELECTIONS	1,923	2,602
20100	CITY OF GREEN COVE SPRINGS	7,474	10,941
20105	CLAY CO UTILITY AUTH	199	293
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	14,532	18,103
21001	COLLIER CO CLERK OF CIRCUIT COURT	30,530	39,708
21003	COLLIER CO BD OF CO COMMISSIONERS	264,037	369,508

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**Retiree Health Insurance Subsidy (HIS) Program  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
21004	COLLIER CO PROPERTY APPRAISER	9,400	12,965
21005	COLLIER CO TAX COLLECTOR	17,817	23,978
21006	COLLIER CO SHERIFF'S OFFICE	259,770	291,436
21007	COLLIER CO SCHOOL BOARD	469,438	625,032
21009	COLLIER MOSQUITO CONTROL DIST	4,862	6,102
21011	COLLIER CO SUPERVISOR OF ELECTIONS	4,471	5,253
21100	NORTH COLLIER FIRE CONTROL & RESCUE	15,356	26,707
21101	CITY OF MARCO ISLAND	3,464	3,745
21102	EAST NAPLES FIRE CONTROL & RESCUE DIST	4,236	0
21103	GOLDEN GATE FIRE CONTROL & RESCUE D	13,440	0
21104	BIG CORKSCREW ISLAND FIRE & RESCUE	6,463	0
21105	IMMOKALEE FIRE CONTROL DISTRICT	3,780	5,424
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	511	505
21107	GREATER NAPLES FIRE RESCUE DISTRICT	0	27,165
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	4,477	5,929
21305	MARCO ISLAND ACADEMY	2,035	3,207
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	3,832	5,321
22003	COLUMBIA CO BD OF CO COMMISSIONERS	28,546	44,778
22004	COLUMBIA CO PROPERTY APPRAISER	2,647	3,909
22005	COLUMBIA CO TAX COLLECTOR	3,390	4,325
22006	COLUMBIA CO SHERIFF'S OFFICE	20,994	27,106
22007	COLUMBIA CO SCHOOL BOARD	91,394	124,658
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	1,103	1,223
22016	LAKE SHORE HOSPITAL AUTHORITY	468	792
22101	CITY OF LAKE CITY	12,565	18,453
22311	SHINING STAR ACADEMY OF THE ARTS	1,397	0
22700	FLORIDA GATEWAY COLLEGE	28,013	38,352
23003	MIAMI-DADE COUNTY	5,323,920	7,125,553
23007	MIAMI-DADE CO SCHOOL BOARD	2,622,012	3,035,480
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	451,808	561,738
23101	VILLAGE OF EL PORTAL	1,573	2,092
23102	CITY OF OPA LOCKA	30,459	38,003
23104	VILLAGE OF BISCAYNE PARK	4,305	5,369
23105	CITY OF WEST MIAMI	10,491	14,258
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	5,016	6,473
23108	CITY OF SUNNY ISLES BEACH	34,474	47,426
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	12,082	17,301

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**Retiree Health Insurance Subsidy (HIS) Program  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	1,286	1,700
23117	CITY OF NORTH MIAMI	323	284
23118	CITY OF NORTH MIAMI BEACH	73	90
23119	TOWN OF MIAMI LAKES	9,471	13,156
23120	CITY OF MIAMI GARDENS	95,687	141,224
23121	THE CHILDREN'S TRUST	16,306	21,570
23122	CITY OF NORTH BAY VILLAGE	13,327	17,678
23123	TOWN OF CUTLER BAY	6,576	9,085
23124	CITY OF DORAL	25,202	36,651
23125	CITY OF FLORIDA CITY	15,463	21,091
23126	VILLAGE OF PINECREST	10,159	13,549
23127	CITY OF CORAL GABLES	309	554
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	2,394	2,566
23300	SIATECH MIAMI-DADE	0	0
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	4,729	5,530
23700	MIAMI DADE COLLEGE	553,694	732,974
24001	DESOTO CO CLERK OF CIRCUIT COURT	1,675	2,336
24003	DESOTO CO BD OF CO COMMISSIONERS	22,993	29,662
24004	DESOTO CO PROPERTY APPRAISER	1,719	2,114
24005	DESOTO CO TAX COLLECTOR	1,424	1,993
24006	DESOTO CO SHERIFF'S DEPT	15,745	21,368
24007	DESOTO CO SCHOOL BOARD	49,784	76,489
24011	DESOTO CO SUPERVISOR OF ELECTIONS	463	619
24062	JOSHUA WATER CONTROL DIST	649	1,055
25001	DIXIE CO CLERK OF CIRCUIT COURT	1,398	1,775
25003	DIXIE CO BD OF CO COMMISSIONERS	10,209	12,400
25004	DIXIE CO PROPERTY APPRAISER	1,326	1,813
25005	DIXIE CO TAX COLLECTOR	905	1,127
25006	DIXIE CO SHERIFF'S DEPT	7,545	9,787
25007	DIXIE CO SCHOOL BOARD	18,722	25,415
25011	DIXIE CO SUPERVISOR OF ELECTIONS	479	647
25100	TOWN OF CROSS CITY	1,686	2,104
25103	SUWANNEE WATER AND SEWER DISTRICT	669	924
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	415	503
25363	KINDER CUB SCHOOL, INC.	498	742
26003	CITY OF JACKSONVILLE	9,465	10,884
26007	DUVAL CO SCHOOL BOARD	980,108	1,326,087

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**Retiree Health Insurance Subsidy (HIS) Program  
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26039	NORTHEAST FL REGIONAL COUNCIL	2,892	2,778
26102	JACKSONVILLE PORT AUTHORITY	37,263	51,835
26103	JACKSONVILLE AVIATION AUTHORITY	52,779	73,605
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	559	724
26300	SIATECH JACKSONVILLE	1,201	1,783
26301	RIVER CITY SCIENCE ACADEMY	7,957	11,547
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	4,212	5,596
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	1,359	1,622
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	2,106	4,532
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	173,838	231,167
26902	JACKSONVILLE TRANSPORTATION AUTH	37,440	58,620
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	213,480	288,291
27004	ESCAMBIA CO PROPERTY APPRAISER	10,672	14,030
27005	ESCAMBIA CO TAX COLLECTOR	14,096	17,619
27006	ESCAMBIA CO SHERIFF'S DEPT	92,034	132,810
27007	ESCAMBIA CO SCHOOL BOARD	464,179	639,226
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	22,920	30,486
27039	WEST FL REGIONAL PLANNING COUNCIL	3,192	5,222
27041	SANTA ROSA ISLAND AUTH	5,503	7,506
27059	EMERALD COAST UTILITIES AUTHORITY	86,616	124,456
27060	ESCAMBIA CO HOUSING FINANCE AUTH	976	1,661
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	367	484
27100	CITY OF PENSACOLA	34,653	49,479
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	1,346	1,851
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	1,071	1,521
27700	PENSACOLA STATE COLLEGE	69,656	85,700
28001	FLAGLER CO CLERK OF CIRCUIT COURT	7,207	9,531
28003	FLAGLER CO BD OF CO COMMISSIONERS	42,716	57,642
28004	FLAGLER CO PROPERTY APPRAISER	3,779	5,589
28005	FLAGLER CO TAX COLLECTOR	4,508	4,955
28006	FLAGLER CO SHERIFF'S DEPT	34,260	45,512
28007	FLAGLER CO SCHOOL BOARD	133,613	172,240
28009	EAST FLAGLER MOSQUITO CONTROL DIST	1,448	2,321
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	988	1,087
28088	FLAGLER CO HOUSING AUTH	1,251	1,704
28100	CITY OF PALM COAST	3,767	5,398
28101	CITY OF BUNNELL	7,555	8,783

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29001	FRANKLIN CO CLERK OF CIRCUIT COURT	2,405	3,098
29003	FRANKLIN CO BD OF CO COMM	6,234	8,388
29004	FRANKLIN CO PROPERTY APPRAISER	1,208	1,400
29005	FRANKLIN CO TAX COLLECTOR	1,025	1,232
29006	FRANKLIN CO SHERIFF'S DEPT	9,149	11,159
29007	FRANKLIN CO SCHOOL BOARD	12,889	17,927
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	527	553
29100	CITY OF APALACHICOLA	3,727	5,659
29101	CITY OF CARRABELLE	2,520	3,386
29102	EASTPOINT WATER AND SEWER DIST	849	1,152
29104	APALACHICOLA HOUSING AUTHORITY	277	378
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	4,364	5,764
30003	GADSDEN CO BD OF CO COMMISSIONERS	18,980	26,235
30005	GADSDEN CO TAX COLLECTOR	1,557	2,061
30006	GADSDEN CO SHERIFF'S DEPT	12,857	17,119
30007	GADSDEN CO SCHOOL BOARD	55,055	70,564
30100	TOWN OF HAVANA	3,417	4,547
30101	CITY OF CHATTAHOOCHEE	4,694	6,215
30102	NORTHWEST FL WATER MANAGEMENT DIST	15,635	20,346
30103	TOWN OF GREENSBORO	286	405
30104	CITY OF GRETNA	2,171	2,857
30105	CITY OF MIDWAY	1,625	969
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	2,034	3,144
31003	GILCHRIST CO BD OF CO COMMISSIONERS	9,634	11,873
31004	GILCHRIST CO PROPERTY APPRAISER	1,056	1,363
31005	GILCHRIST CO TAX COLLECTOR	1,055	1,280
31006	GILCHRIST CO SHERIFF'S DEPT	6,028	8,289
31007	GILCHRIST CO SCHOOL BOARD	32,863	45,587
31011	GILCHRIST CO SUPERVISOR OF ELECTION	450	568
31100	CITY OF TRENTON	1,500	2,323
32001	GLADES CO CLERK OF THE CIRCUIT COUR	1,799	2,044
32003	GLADES CO BD OF CO COMMISSIONERS	6,244	8,678
32004	GLADES CO PROPERTY APPRAISER	1,061	1,424
32005	GLADES COUNTY TAX COLLECTOR	749	1,078
32006	GLADES CO SHERIFF'S DEPT	16,460	18,948
32007	GLADES CO SCHOOL BOARD	16,351	23,079
32100	CITY OF MOORE HAVEN	2,277	2,983

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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	99	91
32300	PEMAYETV EMAHAKV, INC	10,950	15,351
33001	GULF CO CLERK OF CIRCUIT COURT	2,413	3,319
33003	GULF CO BD OF CO COMMISSIONERS	13,200	18,709
33004	GULF CO PROPERTY APPRAISER	901	1,212
33005	GULF CO TAX COLLECTOR	1,011	1,339
33006	GULF COUNTY SHERIFF'S DEPT	4,526	6,087
33007	GULF CO SCHOOL BOARD	21,157	27,896
33011	GULF CO SUPERVISOR OF ELECTIONS	444	572
33100	CITY OF PORT ST JOE	6,610	8,393
33103	PORT ST JOE PORT AUTHORITY	0	0
34001	HAMILTON CO CLERK OF CIRCUIT COURT	1,905	2,305
34003	HAMILTON CO BD OF CO COMMISSIONERS	6,843	9,093
34004	HAMILTON CO PROPERTY APPRAISER	1,012	1,336
34005	HAMILTON CO TAX COLLECTOR	746	983
34006	HAMILTON CO SHERIFF'S DEPT	8,940	11,114
34007	HAMILTON CO SCHOOL BOARD	23,224	33,821
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	362	463
34100	CITY OF JASPER	3,815	4,927
35001	HARDEE CO CLERK OF CIRCUIT COURT	2,756	3,928
35003	HARDEE CO BD OF CO COMMISSIONERS	20,515	26,817
35004	HARDEE CO PROPERTY APPRAISER	1,201	1,425
35005	HARDEE CO TAX COLLECTOR	1,259	1,787
35006	HARDEE CO SHERIFF'S DEPT	13,381	17,771
35007	HARDEE CO SCHOOL BOARD	61,777	78,810
35011	HARDEE CO SUPERVISOR OF ELECTIONS	417	417
36003	HENDRY CO BD OF CO COMMISSIONERS	19,417	27,092
36004	HENDRY CO PROPERTY APPRAISER	2,259	3,401
36005	HENDRY CO TAX COLLECTOR	2,520	3,053
36006	HENDRY CO SHERIFF'S DEPT	21,230	28,337
36007	HENDRY CO SCHOOL BOARD	58,599	93,424
36011	HENDRY CO SUPERVISOR OF ELECTIONS	715	933
36016	HENDRY REGIONAL MEDICAL CENTER	1,499	1,510
36100	CITY OF LABELLE	4,253	5,520
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	321	402
36102	BARRON WATER CONTROL DISTRICT	882	961
36103	CITY OF CLEWISTON	2,421	3,727

The accompanying notes are an integral part of this schedule.



**Retiree Health Insurance Subsidy (HIS) Program  
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
36104	CENTRAL CO WATER CONTROL DIST	1,193	1,799
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	12,957	17,589
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	100,468	141,945
37004	HERNANDO COUNTY PROPERTY APPRAISER	5,799	7,092
37005	HERNANDO CO TAX COLLECTOR	4,478	6,252
37006	HERNANDO CO SHERIFF'S DEPT	79,301	110,166
37007	HERNANDO CO SCHOOL BOARD	190,464	245,150
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	1,049	1,586
37056	SW FL WATER MANAGEMENT DIST	111,366	147,953
37100	CITY OF BROOKSVILLE	7,363	9,426
37101	HERNANDO CO HOUSING AUTH	754	917
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	11,950	15,925
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	44,120	57,242
38004	HIGHLANDS CO PROPERTY APPRAISER	3,895	5,592
38005	HIGHLANDS CO TAX COLLECTOR	4,479	5,868
38006	HIGHLANDS CO SHERIFF'S DEPT	48,609	61,785
38007	HIGHLANDS CO SCHOOL BOARD	119,784	156,515
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	986	1,278
38100	CITY OF AVON PARK	519	3,230
38101	TOWN OF LAKE PLACID	4,262	5,482
38102	CITY OF SEBRING	10,593	14,117
38103	SEBRING AIRPORT AUTH	1,352	1,443
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	204	395
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	338	627
38700	SOUTH FLORIDA STATE COLLEGE	37,011	47,576
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	106,790	136,268
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	859,465	1,195,011
39004	HILLSBOROUGH CO PROPERTY APPRAISER	21,520	32,390
39005	HILLSBOROUGH CO TAX COLLECTOR	39,277	55,933
39006	HILLSBOROUGH CO SHERIFF'S DEPT	568,787	774,474
39007	HILLSBOROUGH CO SCHOOL BOARD	1,880,666	2,173,966
39037	HILLSBOROUGH CO AVIATION AUTH	101,989	146,308
39038	TAMPA PORT AUTH	28,204	40,148
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	5,536	7,644
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	98,790	136,807
39100	CITY OF TEMPLE TERRACE	4,532	6,315
39102	TAMPA SPORTS AUTH	9,730	12,106

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**Retiree Health Insurance Subsidy (HIS) Program  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	1,607	1,955
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	6,981	9,460
39109	TAMPA BAY ESTUARY PROGRAM	1,392	1,932
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	4,992	3,603
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	11,434	15,076
39700	HILLSBOROUGH COMMUNITY COLLEGE	153,811	207,202
40001	HOLMES CO CLERK OF CIRCUIT COURT	1,776	2,546
40003	HOLMES CO BD OF CO COMMISSIONERS	6,977	9,582
40004	HOLMES CO PROPERTY APPRAISER	887	1,232
40005	HOLMES CO TAX COLLECTOR	906	1,234
40006	HOLMES CO SHERIFF'S DEPT	4,696	7,037
40007	HOLMES CO SCHOOL BOARD	31,193	40,182
40103	HOLMES COUNTY HOUSING AUTHORITY	200	242
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	11,828	15,961
41003	INDIAN RIVER CO BD OF CO COMMISSION	122,467	167,304
41004	INDIAN RIVER CO PROPERTY APPRAISER	6,193	8,466
41005	INDIAN RIVER CO TAX COLLECTOR	4,924	6,459
41006	INDIAN RIVER CO SHERIFF'S DEPT	74,649	86,590
41007	INDIAN RIVER CO SCHOOL BOARD	173,910	234,864
41009	INDIAN RIVER MOSQUITO CONTROL DIST	4,846	6,939
41011	INDIAN RIVER CO SUPERVISOR ELECTION	1,606	1,978
41018	FELLSMERE WATER CONTROL DIST	545	677
41050	INDIAN RIVER FARMS WATER CONTROL DI	1,298	1,781
41065	ST JOHNS WATER CONTROL DIST	1,632	1,247
42001	JACKSON CO CLERK OF CIRCUIT COURT	3,862	4,733
42003	JACKSON CO BD OF CO COMMISSIONERS	21,605	33,646
42004	JACKSON CO PROPERTY APPRAISER	1,863	2,438
42005	JACKSON CO TAX COLLECTOR	2,496	3,308
42006	JACKSON CO SHERIFF'S DEPT	8,510	11,238
42007	JACKSON CO SCHOOL BOARD	76,481	101,420
42016	JACKSON HOSPITAL	12,079	15,091
42088	NW FL REGIONAL HOUSING AUTH	2,465	3,316
42100	TOWN OF SNEADS	2,584	3,373
42101	CITY OF GRACEVILLE	3,101	4,316
42102	TOWN OF GRAND RIDGE	795	947
42103	TOWN OF ALFORD	263	320
42104	CITY OF MARIANNA	6,688	8,978

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**Retiree Health Insurance Subsidy (HIS) Program  
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
42105	MARIANNA HEALTH & REHABILITATION CENTER	19,823	27,250
42700	CHIPOLA COLLEGE	24,652	33,360
43001	JEFFERSON CO CLERK OF CIRCUIT CT	8,771	11,963
43004	JEFFERSON CO PROPERTY APPRAISER	943	1,578
43005	JEFFERSON CO TAX COLLECTOR	856	1,089
43006	JEFFERSON CO SHERIFF'S DEPT	6,714	9,216
43007	JEFFERSON CO SCHOOL BOARD	15,112	17,759
43011	JEFFERSON CO SUPERVISOR OF ELECTION	406	497
43100	CITY OF MONTICELLO	2,594	3,577
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	4,251	6,394
44004	LAFAYETTE CO PROPERTY APPRAISER	504	666
44005	LAFAYETTE CO TAX COLLECTOR	546	891
44006	LAFAYETTE CO SHERIFF'S DEPT	3,154	4,336
44007	LAFAYETTE CO SCHOOL BOARD	15,014	20,525
44011	LAFAYETTE CO SUPERVISER OF ELECTION	337	378
44100	TOWN OF MAYO	587	779
45001	LAKE CO CLERK OF COURTS	24,042	31,455
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	111,907	152,271
45004	LAKE CO PROPERTY APPRAISER	5,264	7,652
45005	LAKE CO TAX COLLECTOR	8,557	12,423
45006	LAKE CO SHERIFF'S DEPT	93,295	129,558
45007	LAKE CO SCHOOL BOARD	362,451	485,526
45011	LAKE CO SUPERVISOR OF ELECTIONS	2,532	3,351
45023	LAKE COUNTY WATER AUTHORITY	2,394	3,442
45100	CITY OF EUSTIS	2,454	2,975
45101	CITY OF UMATILLA	2,830	4,278
45103	TOWN OF ASTATULA	908	903
45104	CITY OF MINNEOLA	5,911	8,357
45105	CITY OF TAVARES	15,624	22,675
45106	TOWN OF MONTVERDE	868	967
45113	CITY OF FRUITLAND PARK	0	3,382
45700	LAKE SUMTER STATE COLLEGE	34,749	48,078
46001	LEE CO CLERK OF CIRCUIT COURT	44,220	59,166
46003	LEE CO BD OF CO COMMISSIONERS	442,108	611,742
46004	LEE CO PROPERTY APPRAISER	19,668	25,409
46005	LEE CO TAX COLLECTOR	26,243	35,154
46006	LEE CO SHERIFF'S DEPT	214,794	290,027

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**Retiree Health Insurance Subsidy (HIS) Program  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
46007	LEE CO SCHOOL BOARD	884,441	1,079,685
46009	LEE CO MOSQUITO CONTROL DIST	17,313	25,667
46011	LEE CO SUPERVISOR OF ELECTIONS	5,549	8,259
46046	LEE CO HYACINTH CONTROL DIST	3,235	2,208
46099	FT MYERS BEACH MOSQUITO CONTROL	379	552
46100	SANIBEL FIRE CONTROL DIST	7,513	10,190
46101	SW FL REGIONAL PLANNING COUNCIL	3,006	2,089
46102	NORTH FORT MYERS FIRE CONTROL DIST	11,647	12,762
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	17,573	27,807
46104	TICE FIRE & RESCUE DIST	5,251	7,326
46105	FT MYERS BEACH LIBRARY DIST	1,125	1,435
46106	FT MYERS BEACH FIRE CONTROL DIST	13,905	17,351
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	26,353	39,881
46108	EAST CO WATER CONTROL DIST	4,371	6,080
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	21,822	25,016
46110	CAPTIVA FIRE CONTROL DIST	2,108	3,557
46111	FT MYERS SHORES FIRE DEPT	4,683	6,097
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	5,343	7,228
46113	ALVA FIRE AND RESCUE SERVICE DIST	1,252	1,949
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	1,892	3,203
46116	CITY OF BONITA SPRINGS	9,306	12,331
46117	MATLACHA-PINE FIRE DISTRICT	5,642	7,133
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	95	125
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	2,437	2,417
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	1,035	1,363
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	24,606	32,249
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	900	1,163
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	100,555	137,891
47001	LEON CO CLERK OF THE CIRCUIT COURT	19,504	25,370
47003	LEON CO BD OF CO COMMISSIONERS	120,536	156,490
47004	LEON CO PROPERTY APPRAISER	9,265	12,376
47005	LEON CO TAX COLLECTOR	12,175	15,709
47006	LEON CO SHERIFF'S DEPT	110,344	154,802
47007	LEON CO SCHOOL BOARD	398,195	535,398
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	0	1,377
47090	FLORIDA BOARD OF BAR EXAMINERS	7,258	10,461
47102	TALLAHASSEE HOUSING AUTH	6,651	7,631

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**Retiree Health Insurance Subsidy (HIS) Program  
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	501	706
47104	FL CLERKS OF COURT OPERATIONS CORP	1,415	2,369
47105	TALLAHASSEE-LEON CO CIVIC CENTER	0	0
47106	FLORIDA COMMISSION ON COMMUNITY SERVICE	2,973	4,011
47107	CITY OF TALLAHASSEE CDA	2,671	2,977
47300	C.K.STEELE-LEROY COLLINS CHART MID	123	0
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	3,900	7,411
47302	STARS MIDDLE SCHOOL	1,622	3,869
47603	THOMAS SPILIOTIS	38	50
47610	FAUSTINO RODRIGUEZ	32	42
47626	WILLIAM PERRET	113	149
47641	DEBORAH L MALMBERG	0	0
47700	TALLAHASSEE COMMUNITY COLLEGE	107,784	147,789
48001	LEVY CO CLERK OF CIRCUIT COURT	3,756	4,521
48003	LEVY CO BD OF CO COMMISSIONERS	26,046	31,132
48004	LEVY CO PROPERTY APPRAISER	1,605	2,062
48005	LEVY CO TAX COLLECTOR	1,739	2,322
48006	LEVY CO SHERIFF'S DEPT	18,316	25,837
48007	LEVY CO SCHOOL BOARD	59,421	76,975
48011	LEVY CO SUPERVISOR OF ELECTIONS	692	818
48088	LEVY CO HOUSING AUTH	659	750
48100	CITY OF CHIEFLAND	3,495	5,472
48101	TOWN OF YANKEETOWN	409	585
48102	CITY OF FANNING SPRINGS	668	954
48103	TOWN OF INGLIS	636	776
48104	CITY OF CEDAR KEY	617	888
48300	WHISPERING WINDS CHARTER SCHOOL	988	955
49001	LIBERTY CO CLERK OF CIRCUIT COURT	1,318	1,579
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	3,940	5,539
49004	LIBERTY CO PROPERTY APPRAISER	555	732
49005	LIBERTY CO TAX COLLECTOR	548	736
49006	LIBERTY CO SHERIFF'S DEPT	2,606	3,062
49007	LIBERTY CO SCHOOL BOARD	14,857	20,624
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	350	538
49100	CITY OF BRISTOL	631	874
50001	MADISON CO CLERK OF CIRCUIT COURT	1,980	2,535
50003	MADISON CO BD OF CO COMMISSIONERS	9,186	11,600

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Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
50004	MADISON CO PROPERTY APPRAISER	1,331	1,676
50005	MADISON CO TAX COLLECTOR	991	1,307
50006	MADISON CO SHERIFF'S OFFICE	9,768	13,113
50007	MADISON CO SCHOOL BOARD	34,030	46,899
50011	MADISON CO SUPERVISOR OF ELECTIONS	439	583
50100	TOWN OF GREENVILLE	544	806
50103	AUCILLA AREA SOLID WASTE ADMIN	797	1,114
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	630	1,662
50700	NORTH FL COMMUNITY COLLEGE	13,132	20,644
51001	MANATEE CO CLERK OF CIRCUIT COURT	36,955	44,617
51003	MANATEE CO BD OF CO COMMISSIONERS	218,887	303,444
51004	MANATEE CO PROPERTY APPRAISER	9,124	12,527
51005	MANATEE CO TAX COLLECTOR	13,511	18,923
51006	MANATEE CO SHERIFF'S DEPT	213,761	298,488
51007	MANATEE CO SCHOOL BOARD	386,587	574,673
51009	MANATEE CO MOSQUITO CONTROL DIST	4,117	5,342
51101	CITY OF HOLMES BEACH	3,295	5,014
51102	CITY OF BRADENTON	34,660	56,270
51103	CEDAR HAMMOCK FIRE CONTROL DIST	14,128	15,787
51105	MANATEE CO HOUSING AUTH	2,627	3,260
51107	EAST MANATEE FIRE RESCUE DISTRICT	15,824	21,962
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	417	581
51109	PEACE RIVER/MANASOTA REG WATER SUPP	6,801	8,933
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	2,928	3,158
51111	PARRISH FIRE DISTRICT	1,830	2,554
51112	CITY OF ANNA MARIA	1,330	2,491
51113	TOWN OF LONGBOAT KEY	6,526	8,939
51119	MYAKKA CITY FIRE DEPARTMENT	1,789	2,637
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	545	352
51300	PALMETTO CHARTER SCHOOL, INC.	2,449	3,338
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	3,703	15,837
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	51,305	76,778
52001	MARION CO CLERK OF CIRCUIT COURT	24,212	32,753
52003	MARION CO BD OF CO COMMISSIONERS	195,171	258,049
52004	MARION CO PROPERTY APPRAISER	7,915	10,724
52005	MARION CO TAX COLLECTOR	11,632	15,468
52006	MARION CO SHERIFF'S DEPT	126,737	175,804

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**Retiree Health Insurance Subsidy (HIS) Program  
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52007	MARION CO SCHOOL BOARD	376,848	543,127
52011	MARION CO SUPERVISOR OF ELECTIONS	2,301	2,667
52100	CITY OF DUNNELLON	766	1,022
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	529	626
52300	MARION CHARTER SCHOOL	1,344	1,978
52301	FRANCIS MARION MILITARY ACADEMY	710	0
52700	COLLEGE OF CENTRAL FLORIDA	57,068	76,361
53001	MARTIN CO CLERK OF CIRCUIT COURT	13,542	17,551
53003	MARTIN CO BD OF CO COMMISSIONERS	165,617	223,721
53004	MARTIN CO PROPERTY APPRAISER	6,218	8,619
53005	MARTIN CO TAX COLLECTOR	8,619	11,572
53006	MARTIN CO SHERIFF'S OFFICE	104,851	140,224
53007	MARTIN CO SCHOOL BOARD	189,432	250,929
53100	CITY OF STUART	41,210	52,171
54001	MONROE CO CLERK OF CIRCUIT COURT	14,163	16,975
54003	MONROE CO BD OF CO COMMISSIONERS	81,750	111,415
54004	MONROE CO PROPERTY APPRAISER	6,000	8,073
54005	MONROE CO TAX COLLECTOR	8,152	11,550
54006	MONROE CO SHERIFF'S DEPT	111,714	148,249
54007	MONROE CO SCHOOL BOARD	115,097	167,269
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	13,554	17,708
54011	MONROE CO SUPERVISOR OF ELECTIONS	2,019	2,380
54100	CITY OF KEY COLONY BEACH	2,304	3,139
54101	MONROE CO LAND AUTH	520	867
54102	CITY OF MARATHON	284	374
54103	ISLAMORADA, VILLAGE OF ISLANDS	6,041	6,979
54700	FLORIDA KEYS COMMUNITY COLLEGE	14,298	21,620
54999	FL KEYS AQUEDUCT AUTH	64,197	86,431
55001	NASSAU CO CLERK OF CIRCUIT COURT	8,621	10,922
55003	NASSAU CO BD OF CO COMMISSIONERS	56,160	74,235
55004	NASSAU CO PROPERTY APPRAISER	3,524	4,510
55005	NASSAU CO TAX COLLECTOR	5,192	6,310
55006	NASSAU CO SHERIFF'S DEPT	29,955	40,214
55007	NASSAU CO SCHOOL BOARD	128,407	163,809
55009	AMELIA ISLAND MOSQUITO CONTROL	770	1,150
55100	TOWN OF HILLIARD	1,768	2,325
55101	TOWN OF CALLAHAN	1,049	1,385

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**Retiree Health Insurance Subsidy (HIS) Program  
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56001	OKALOOSA CO CLERK OF CIRCUIT COURT	12,485	20,669
56003	OKALOOSA CO BD OF CO COMMISSIONERS	94,399	125,158
56004	OKALOOSA CO PROPERTY APPRAISER	5,510	6,706
56005	OKALOOSA CO TAX COLLECTOR	11,092	14,909
56006	OKALOOSA CO SHERIFF'S DEPT	50,628	66,815
56007	OKALOOSA CO SCHOOL BOARD	345,870	452,882
56100	OKALOOSA CO GAS DIST	5,429	6,855
56101	CITY OF VALPARAISO	355	506
56103	CITY OF NICEVILLE	16,727	24,068
56104	NICEVILLE HOUSING AUTHORITY	530	706
56114	MID-BAY BRIDGE AUTHORITY	1,077	685
56300	LIZA JACKSON PREPARATORY SCHOOL	8,146	11,108
56700	NORTHWEST FLORIDA STATE COLLEGE	44,788	57,960
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	3,713	5,105
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	17,084	22,580
57004	OKEECHOBEE CO PROPERTY APPRAISER	1,501	1,996
57005	OKEECHOBEE CO TAX COLLECTOR	1,212	2,194
57006	OKEECHOBEE CO SHERIFF'S DEPT	22,971	30,712
57007	OKEECHOBEE CO SCHOOL BOARD	70,156	96,491
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	0	409
58001	ORANGE CO COMPTROLLER	31,892	44,006
58003	ORANGE CO BD OF CO COMMISSIONERS	958,526	1,317,417
58004	ORANGE CO PROPERTY APPRAISER	17,949	25,102
58005	ORANGE CO TAX COLLECTOR	34,018	44,988
58006	ORANGE CO SHERIFF'S OFFICE	340,935	463,215
58007	ORANGE CO SCHOOL BOARD	1,800,255	2,599,430
58010	ORANGE CO CLERK OF CIRCUIT COURT	57,658	76,935
58011	ORANGE CO SUPERVISOR OF ELECTIONS	6,113	9,032
58075	REEDY CREEK IMPROVEMENT DIST	75,909	104,526
58087	ORANGE CO HOUSING FINANCE AUTH	2,360	3,412
58106	LAKE APOPKA NATURAL GAS DIST	10,488	14,630
58108	CITY OF EDGEWOOD	2,799	4,551
58109	CITY OF MAITLAND	4,019	5,005
58117	CENTRAL FLORIDA REGIONAL TRANS AUTH - LYNX	946	1,138
58118	GREATER ORLANDO AVIATION AUTHORITY	14,599	19,622
58300	RIO GRANDE CHARTER SCHOOL OF EXCELLENCE	0	0
58301	FLORIDA VIRTUAL HIGH SCHOOL	314,081	421,477

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**Retiree Health Insurance Subsidy (HIS) Program  
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58304	NAP FORD COMMUNITY SCHOOL	1,959	5,630
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	5,274	7,414
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	4,319	6,575
58700	VALENCIA COLLEGE	270,931	382,265
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	14,198	20,535
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	21,338	29,844
59003	OSCEOLA CO BD OF CO COMMISSIONERS	233,540	309,531
59004	OSCEOLA CO PROPERTY APPRAISER	9,656	13,447
59005	OSCEOLA CO TAX COLLECTOR	15,375	20,530
59006	OSCEOLA CO SHERIFF'S DEPT	107,830	138,352
59007	OSCEOLA CO SCHOOL BOARD	542,777	704,386
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	3,097	3,588
59300	NEW DIMENSIONS HIGH SCHOOL INC	2,523	5,185
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	110,011	141,268
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	1,189,240	1,584,791
60004	PALM BEACH CO PROPERTY APPRAISER	46,654	64,065
60005	PALM BEACH CO TAX COLLECTOR	44,383	62,761
60006	PALM BEACH CO SHERIFF'S DEPT	849,958	1,151,749
60007	PALM BEACH CO SCHOOL BOARD	1,962,152	2,691,627
60011	PALM BEACH SUPERVISOR OF ELECTIONS	6,487	8,554
60018	LAKE WORTH DRAINAGE DIST	18,103	23,674
60019	PORT OF PALM BEACH DIST	9,502	12,485
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	340,385	426,890
60025	SOUTH FLORIDA CONSERVANCY DIST	1,913	2,381
60044	FLORIDA INLAND NAVIGATION DIST	1,640	2,286
60046	LOXAHATCHEE GROVES WATER CONTROL DI	1,364	1,855
60048	S INDIAN RIVER WATER CONTROL DIST	183	266
60049	SHAWANO DRAINAGE DIST	134	181
60103	TOWN OF JUNO BEACH	5,407	7,838
60105	TOWN OF OCEAN RIDGE	4,139	5,889
60108	TOWN OF JUPITER	41,844	64,854
60109	CITY OF PAHOKEE	444	456
60111	CITY OF GREENACRES	7,470	9,493
60113	VILLAGE OF TEQUESTA	2,072	2,054
60117	PALM BEACH CO SOLID WASTE AUTH	74,435	102,731
60119	PALM BCH SOIL & WATER CONSERVATION	397	527
60120	INDIAN TRAIL IMPROVEMENT DIST	10,599	13,974

The accompanying notes are an integral part of this schedule.

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

Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
60121	CITY OF BOYNTON BEACH	502	726
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	893	852
60123	TOWN OF HAVERHILL	684	1,080
60124	CITY OF ATLANTIS	5,226	7,000
60125	TOWN OF SOUTH PALM BEACH	1,925	2,257
60126	CITY OF BOCA RATON	119	157
60127	TOWN OF HIGHLAND BEACH	9,254	11,567
60128	CITY OF PALM BEACH GARDENS	44,919	61,479
60129	TOWN OF PALM BEACH SHORES	4,028	5,576
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	17,273	21,609
60131	VILLAGE OF WELLINGTON	52,823	69,651
60132	VILLAGE OF ROYAL PALM BEACH	17,724	24,260
60133	VILLAGE OF PALM SPRINGS	14,175	20,971
60150	PALM BEACH CO HEALTH CARE DIST	1,269	1,106
60151	CITY OF SOUTH BAY	73	95
60152	CITY OF RIVIERA BEACH	0	17,478
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	11,486	14,951
60303	WESTERN ACADEMY CHARTER SCHOOL	4,900	7,340
60304	SOUTH TECH CHARTER ACADEMY, INC	15,174	20,390
60305	INLET GROVE COMMUNITY HIGH SCHOOL	7,939	10,655
60306	GULF STREAM GOODWILL ACADEMIES INC	803	986
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	996	454
60309	RIVIERA BEACH MARITIME ACADEMY	2,130	3,290
60310	CHARTER SCHOOLS OF BOYNTON BEACH	1,262	0
60700	PALM BEACH STATE COLLEGE	159,122	214,744
61001	PASCO CO CLERK OF CIRCUIT COURT	34,833	45,836
61003	PASCO CO BD OF CO COMMISSIONERS	294,155	415,155
61004	PASCO CO PROPERTY APPRAISER	7,607	10,603
61005	PASCO CO TAX COLLECTOR	21,312	30,306
61006	PASCO CO SHERIFF'S OFFICE	163,993	227,561
61007	PASCO CO SCHOOL BOARD	661,605	902,581
61009	PASCO CO MOSQUITO CONTROL DIST	4,405	6,462
61011	PASCO CO SUPERVISOR OF ELECTIONS	3,991	4,755
61100	CITY OF PORT RICHEY	7,249	10,661
61101	CITY OF DADE CITY	1,067	963
61102	CITY OF NEW PORT RICHEY	18,863	24,727
61103	CITY OF ZEPHYRHILLS	17,949	25,523

The accompanying notes are an integral part of this schedule.

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

Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
61106	PASCO CO HOUSING AUTH	312	159
61108	CITY OF SAN ANTONIO	427	571
61304	LEARNING LODGE ACADEMY, INC.	0	466
61700	PASCO HERNANDO STATE COLLEGE	67,597	89,970
62001	PINELLAS CO CLERK OF CIRCUIT COURT	0	98,760
62003	PINELLAS CO BD OF CO COMMISSIONERS	465,959	510,226
62004	PINELLAS CO PROPERTY APPRAISER	22,651	31,524
62005	PINELLAS CO TAX COLLECTOR	35,668	48,953
62006	PINELLAS CO SHERIFF'S DEPT	483,464	670,314
62007	PINELLAS CO SCHOOL BOARD	985,543	1,170,167
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	5,822	7,564
62012	PINELLAS CO JUVENILE WELFARE BOARD	11,144	14,832
62088	PINELLAS CO HOUSING AUTH	11,644	16,024
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	674	1,088
62100	CITY OF INDIAN ROCKS BEACH	1,241	984
62101	CITY OF DUNEDIN	11,334	12,489
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	3,098	4,504
62103	CITY OF SOUTH PASADENA	793	3,883
62104	CITY OF SEMINOLE	8,393	12,126
62105	CITY OF SAFETY HARBOR	7,437	9,220
62106	CITY OF OLDSMAR	3,054	4,441
62107	PINELLAS SUNCOAST TRANSIT AUTH	91,665	122,657
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	6,810	10,603
62110	CITY OF BELLEAIR BEACH	160	215
62111	CITY OF MADEIRA BEACH	2,503	3,782
62112	TOWN OF REDINGTON SHORES	481	652
62113	TAMPA BAY WATER	25,499	36,340
62114	TOWN OF NORTH REDINGTON BEACH	634	850
62115	PINELLAS PARK WATER MANAGEMENT DIST	898	1,226
62117	TOWN OF REDINGTON BEACH	65	0
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	7,664	9,164
62122	PINELLAS CO PLANNING COUNCIL	1,384	6,017
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	12,099	16,305
62124	CITY OF TREASURE ISLAND	6,747	9,412
62125	TOWN OF INDIAN SHORES	107	147
62126	TOWN OF KENNETH CITY	1,963	1,845
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	1,376	1,466

The accompanying notes are an integral part of this schedule.

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

Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
62700	ST PETERSBURG COLLEGE	218,476	295,197
63001	POLK CO CLERK OF CIRCUIT COURT	44,542	54,639
63003	POLK CO BD OF CO COMMISSIONERS	236,333	317,648
63004	POLK CO PROPERTY APPRAISER	16,508	22,979
63005	POLK CO TAX COLLECTOR	25,278	33,538
63006	POLK CO SHERIFF'S DEPT	240,224	319,265
63007	POLK CO SCHOOL BOARD	1,036,589	1,378,329
63105	VILLAGE OF HIGHLAND PARK	45	61
63128	TOWN OF POLK CITY	1,162	1,472
63300	MCKEEL ACADEMY OF TECHNOLOGY	15,245	47,128
63301	DISCOVERY ACADEMY OF LAKE ALFRED	8,439	11,400
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	9,671	13,605
63303	BERKLEY CHARTER SCHOOL	9,985	13,526
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	3,967	5,602
63306	LAKE WALES CHARTER SCHOOLS	3,508	5,199
63307	LAKE WALES SENIOR HIGH SCHOOL	10,481	14,469
63308	POLK AVENUE ELEMENTARY SCHOOL	4,480	6,577
63309	HILLCREST ELEMENTARY SCHOOL	5,872	7,826
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	4,383	5,783
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	4,320	5,875
63312	OUR CHILDREN'S ACADEMY	7,087	8,401
63313	MCKEEL ELEMENTARY ACADEMY, INC	5,361	0
63314	SOUTH MCKEEL ELEMENTARY ACADEMY, INC	12,196	0
63315	EDWARD W BOK ACADEMY INC	4,187	5,930
63316	COMPASS CHARTER MIDDLE SCHOOL	1,469	1,781
63317	OUR CHILDREN'S MIDDLE ACADEMY	595	0
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	2,437	4,062
63700	POLK STATE COLLEGE	62,586	84,470
64001	PUTNAM CO CLERK OF CIRCUIT COURT	7,869	9,611
64003	PUTNAM CO BD OF CO COMMISSIONERS	32,085	47,609
64004	PUTNAM CO PROPERTY APPRAISER	2,591	3,091
64005	PUTNAM CO TAX COLLECTOR	3,556	5,564
64006	PUTNAM CO SHERIFF'S DEPT	30,322	39,518
64007	PUTNAM CO SCHOOL BOARD	139,540	184,728
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	753	1,186
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	125,400	165,977
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	1,183	1,674

The accompanying notes are an integral part of this schedule.



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

Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
64310	PUTNAM EDGE HIGH SCHOOL	743	1,386
64700	ST JOHNS RIVER STATE COLLEGE	56,584	74,272
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	16,407	21,818
65003	ST JOHNS CO BD OF CO COMMISSIONERS	157,410	220,417
65004	ST JOHNS CO PROPERTY APPRAISER	8,371	11,244
65005	ST JOHNS CO TAX COLLECTOR	8,691	11,976
65006	ST JOHNS CO SHERIFF'S DEPT	109,188	153,783
65007	ST JOHNS CO SCHOOL BOARD	333,537	546,977
65009	ANASTASIA MOSQUITO CONTROL DIST	3,232	4,266
65100	CITY OF ST AUGUSTINE BEACH	6,228	8,843
65101	TOWN OF HASTINGS	1,276	1,585
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	1,750	3,051
65300	ABLE SCHOOL INC	1,090	941
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	21,069	27,052
66003	ST LUCIE CO BD OF CO COMMISSIONERS	91,063	132,099
66004	ST LUCIE CO PROPERTY APPRAISER	10,121	13,542
66005	ST LUCIE CO TAX COLLECTOR	13,303	14,203
66006	ST LUCIE CO SHERIFF'S DEPT	111,998	150,119
66007	ST LUCIE CO SCHOOL BOARD	441,916	610,556
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	2,647	3,634
66100	NORTH ST LUCIE RIVER WATER CONTROL	309	420
66101	CHILDRENS SERVICES COUNCIL OF ST LU	1,749	2,474
66102	CITY OF PORT ST LUCIE	587	789
66700	INDIAN RIVER STATE COLLEGE	137,052	179,452
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	10,714	13,407
67003	SANTA ROSA CO BD OF CO COMMISSIONER	43,665	59,678
67004	SANTA ROSA CO PROPERTY APPRAISER	4,490	6,226
67005	SANTA ROSA CO TAX COLLECTOR	6,072	8,643
67006	SANTA ROSA CO SHERIFF'S DEPT	55,888	73,080
67007	SANTA ROSA CO SCHOOL BOARD	175,361	233,362
67100	CITY OF GULF BREEZE	1,795	2,354
67101	TOWN OF JAY	718	996
67102	AVALON FIRE RESCUE DISTRICT	147	1,264
68001	SARASOTA CO CLERK OF CIRCUIT COURT	28,246	40,919
68003	SARASOTA CO BD OF CO COMMISSIONERS	370,683	505,017
68004	SARASOTA CO PROPERTY APPRAISER	10,718	15,612
68005	SARASOTA CO TAX COLLECTOR	14,394	18,647

The accompanying notes are an integral part of this schedule.

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

Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
68006	SARASOTA CO SHERIFF'S DEPT	166,160	251,876
68007	SARASOTA CO SCHOOL BOARD	471,133	604,287
68026	WEST COAST INLAND NAVIGATION DIST	641	1,229
68100	CITY OF VENICE	31,439	59,856
68105	CITY OF NORTH PORT	55,041	73,413
68107	ENGLEWOOD WATER DISTRICT	15,483	20,153
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	439	459
68109	SARASOTA BAY ESTUARY PROGRAM	923	1,344
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	1,597	2,863
68300	SARASOTA MILITARY ACADEMY	15,788	16,081
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	4,311	5,541
68303	SARASOTA MILITARY ACADEMY PREP	0	5,304
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	25,982	31,819
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	223,328	296,926
69004	SEMINOLE CO PROPERTY APPRAISER	10,073	13,439
69005	SEMINOLE CO TAX COLLECTOR	9,626	12,833
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	172,208	233,181
69007	SEMINOLE CO SCHOOL BOARD	694,750	864,205
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	2,679	2,837
69019	SEMINOLE CO PORT AUTH	476	604
69100	CITY OF ALTAMONTE SPRINGS	17,777	21,392
69101	CITY OF CASSELBERRY	6,629	7,548
69103	SANFORD AIRPORT AUTH	13,698	17,508
69104	CITY OF LONGWOOD	4,646	5,098
69105	CITY OF SANFORD	37,820	48,673
69107	S SEMINOLE & N ORANGE CO WASTEWATER	0	0
69110	FRED R WILSON MEMORIAL LAW LIBRARY	198	270
69307	SEMINOLE SCIENCE CHARTER SCHOOL	0	3,149
69700	SEMINOLE STATE COLLEGE OF FLORIDA	108,831	146,165
70001	SUMTER CO CLERK OF CIRCUIT COURT	7,155	9,630
70003	SUMTER CO BD OF CO COMMISSIONERS	21,310	32,958
70004	SUMTER CO PROPERTY APPRAISER	3,121	3,968
70005	SUMTER CO TAX COLLECTOR	3,339	4,156
70006	SUMTER CO SHERIFF'S DEPT	39,987	54,211
70007	SUMTER CO SCHOOL BOARD	76,419	99,323
70011	SUMTER CO SUPERVISOR OF ELECTIONS	2,010	2,676
70100	CITY OF BUSHNELL	779	974

The accompanying notes are an integral part of this schedule.

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

Employer / Agency Number	Employer / Agency Name	June 30, 2014 Measurement Date	June 30, 2015 Measurement Date
70101	CITY OF WILDWOOD	10,752	16,236
70102	CITY OF WEBSTER	693	826
70103	CITY OF COLEMAN	470	555
70104	CITY OF CENTER HILL	705	1,028
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	25,828	34,964
71004	SUWANNEE CO PROPERTY APPRAISER	1,349	1,930
71005	SUWANNEE CO TAX COLLECTOR	1,715	2,338
71006	SUWANNEE CO SHERIFF'S DEPT	12,591	17,385
71007	SUWANNEE CO SCHOOL BOARD	77,964	103,838
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	530	666
71100	LIVE OAK HOUSING AUTH	546	763
71101	CITY OF LIVE OAK	7,411	9,361
71102	SUWANNEE RIVER WATER MGMT DISTRICT	12,117	15,799
71103	SUWANNEE VALLEY TRANSIT AUTH	3,414	3,505
72001	TAYLOR CO CLERK OF CIRCUIT COURT	2,542	3,635
72003	TAYLOR CO BD OF CO COMMISSIONERS	7,960	11,572
72004	TAYLOR CO PROPERTY APPRAISER	1,093	1,513
72005	TAYLOR CO TAX COLLECTOR	1,587	2,070
72006	TAYLOR CO SHERIFF'S DEPT	10,007	14,884
72007	TAYLOR CO SCHOOL BOARD	29,286	38,224
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	544	735
72100	CITY OF PERRY	5,202	6,661
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	318	427
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	300	531
72104	BIG BEND WATER AUTHORITY	436	677
73001	UNION CO CLERK OF COURTS	1,715	2,145
73003	UNION CO BD OF CO COMMISSIONERS	6,546	8,774
73004	UNION CO PROPERTY APPRAISER	760	888
73005	UNION CO TAX COLLECTOR	557	746
73006	UNION CO SHERIFF'S DEPT	3,044	3,887
73007	UNION CO SCHOOL BOARD	25,330	32,028
73011	UNION CO SUPERVISOR OF ELECTIONS	439	528
73088	UNION CO HOUSING AUTH	374	497
73101	CITY OF LAKE BUTLER	1,673	2,148
73103	NEW RIVER LIBRARY COOPERATIVE	423	559
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	34,056	46,584
74003	VOLUSIA CO BD OF CO COMMISSIONERS	459,518	622,912

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

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74007	VOLUSIA CO SCHOOL BOARD	545,966	733,232
74090	VOLUSIA CO LAW LIBRARY	730	956
74100	CITY OF LAKE HELEN	1,473	2,030
74101	CITY OF NEW SMYRNA BEACH	3,447	3,398
74102	CITY OF DAYTONA BEACH	69,218	93,766
74103	TOWN OF PIERSON	453	694
74104	CITY OF SOUTH DAYTONA	13,948	18,429
74105	CITY OF HOLLY HILL	7,309	10,444
74106	CITY OF DAYTONA BEACH SHORES	8,629	11,208
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	7,213	9,601
74109	TOWN OF PONCE INLET	7,418	10,459
74123	CITY OF OAK HILL	374	493
74124	CITY OF ORANGE CITY	14,289	19,497
74125	CITY OF DELTONA	23,809	33,697
74126	VOLUSIA CO METROPOLITAN PLANNING ORG	532	736
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	266	350
74700	DAYTONA STATE COLLEGE	120,542	154,146
75001	WAKULLA CO CLERK OF CIRCUIT COURT	3,365	3,242
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	11,812	14,273
75004	WAKULLA CO PROPERTY APPRAISER	1,613	2,219
75005	WAKULLA CO TAX COLLECTOR	1,314	1,631
75006	WAKULLA CO SHERIFF'S DEPT	15,920	20,729
75007	WAKULLA CO SCHOOL BOARD	55,100	72,597
75101	CITY OF SOPCHOPPY	1,111	1,439
75102	WILDERNESS COAST LIBRARIES	557	772
76001	WALTON CO CLERK OF CIRCUIT COURT	8,321	11,579
76003	WALTON CO BD OF CO COMMISSIONERS	56,369	79,939
76004	WALTON CO PROPERTY APPRAISER	3,407	5,301
76005	WALTON CO TAX COLLECTOR	4,275	5,548
76006	WALTON CO SHERIFF'S DEPT	42,984	61,437
76007	WALTON CO SCHOOL BOARD	105,971	139,292
76009	SO WALTON CO MOSQUITO CONTROL DIST	2,125	2,909
76011	WALTON CO SUPERVISOR OF ELECTIONS	874	1,081
76100	CITY OF DEFUNIAK SPRINGS	12,179	16,925
76101	DEFUNIAK SPRINGS HOUSING AUTH	358	489
76102	CITY OF FREEPORT	3,685	2,915
76300	WALTON ACADEMY	1,662	2,269

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**Retiree Health Insurance Subsidy (HIS) Program  
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 July through September**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2014 Measurement Date</b>	<b>June 30, 2015 Measurement Date</b>
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	4,252	6,021
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	2,398	2,882
77003	WASHINGTON CO BD OF CO COMM	10,414	11,409
77004	WASHINGTON CO PROPERTY APPRAISER	929	1,212
77005	WASHINGTON CO TAX COLLECTOR	1,123	1,619
77006	WASHINGTON CO SHERIFF'S DEPT	8,672	15,050
77007	WASHINGTON CO SCHOOL BOARD	59,292	77,618
77100	CITY OF CHIPLEY	5,055	6,717
77101	CITY OF VERNON	294	412
77102	TOWN OF WAUSAU	117	82
<b>Totals</b>		<b>\$ 76,419,539</b>	<b>\$ 101,361,036</b>



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 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**

### **Report on the Schedules**

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, 2015, and the related notes. We have also audited the total for all entities of the columns titled net pension liability at June 30, 2015; 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, 2015, and the related notes, and have issued our report thereon dated April 8, 2016, included under the heading **INDEPENDENT AUDITOR'S REPORT**.

### **Internal Control over Financial Reporting**

In planning and performing our audit, we considered the System Pension Plans' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the schedules of employer allocations and the 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 weakness may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the System Pension Plans' schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer are free from material misstatement, we performed tests of its 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 the 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,



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Tallahassee, Florida  
April 8, 2016  
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