

Schedules of Employer Allocations and Pension Amounts by Employer
For the Florida Retirement System Pension Plan and
The Retiree Health Insurance Subsidy Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plans
For Fiscal Year Ended June 30, 2017



Schedules of Employer Allocations and Pension Amounts by Employer
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As of and for the Fiscal Year Ended June 30, 2017

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Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on the 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, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/(income) (specified column totals) included in the accompanying schedules of pension amounts by employer of the System Pension Plans as of and for the fiscal year ended June 30, 2017, 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 net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/(income) for the total of all participating entities for the System Pension Plans as of and for the fiscal year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System Pension Plans as of and for the fiscal year ended June 30, 2017, and our report thereon, dated December 15, 2017, 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, 2017, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

The schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2017, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other management records. Such information has been subjected to the auditing procedures applied in the audit of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other management records used to prepare the schedules of employer allocations and specified column totals included in the schedules of pension

amounts by employer, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of deferred outflows for contributions subsequent to the measurement date and through September 30, 2017, as listed in the table of contents, are fairly stated, in all material respects, in relation to the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer as a whole.

Emphasis of Matter

As discussed in Note 1 to the Notes to the Schedule of FRS Pension Plan Deferred Outflows for Contributions Subsequent to the Measurement Date by Employer, the June 30, 2017, schedule has been restated to correct a misstatement. Our auditor's report on the previously issued schedule (included in Audit Report No. 2018-085, dated January 10, 2018) is not to be relied upon because that schedule has been restated, and our report on the previously issued schedule is replaced by this report. Our opinion is not modified with respect to this matter.

Restriction on Use

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2018, and January 29, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the System Pension Plans' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System Pension Plans' internal control over financial reporting and compliance.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida

January 10, 2018, except for the
June 30, 2017, Schedule of FRS Pension
Plan Deferred Outflows for Contributions
Subsequent to the Measurement Date, as to
which the date is January 29, 2018
Audit Report No. 2018-085

**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, 2016, and June 30, 2017

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for Pension Plan Funding June 30, 2017	Proportion at June 30, 2017
1000	STATE OF FLORIDA	\$ 442,631,028	18.150587866%	\$ 457,949,958	17.591496280%
4910	UNIVERSITY OF FLORIDA	38,017,855	1.558965306%	39,948,341	1.534558699%
4915	FLORIDA POLYTECHNIC UNIVERSITY	556,816	0.022832875%	741,775	0.028494244%
4920	FLORIDA STATE UNIVERSITY	17,510,994	0.718058174%	18,696,925	0.718215788%
4930	FLORIDA A & M UNIVERSITY	5,177,640	0.212314988%	5,486,577	0.210759036%
4940	UNIVERSITY OF CENTRAL FLORIDA	13,653,222	0.559865856%	15,533,963	0.596715076%
4950	UNIVERSITY OF SOUTH FLORIDA	18,624,357	0.763712910%	20,177,626	0.775094790%
4955	NEW COLLEGE	704,864	0.028903737%	765,793	0.029416862%
4960	FLORIDA ATLANTIC UNIVERSITY	6,932,989	0.284295076%	7,952,381	0.305479393%
4970	UNIVERSITY OF WEST FLORIDA	3,507,844	0.143843124%	3,798,732	0.145922896%
4980	FLORIDA INTERNATIONAL UNIVERSITY	14,085,792	0.577603890%	15,160,433	0.582366480%
4990	UNIVERSITY OF NORTH FLORIDA	4,379,790	0.179598277%	4,546,590	0.174650787%
4995	FLORIDA GULF COAST UNIVERSITY	3,371,268	0.138242676%	3,737,809	0.143582601%
11001	ALACHUA CO CLERK OF CIRCUIT COURT	441,769	0.018115243%	446,480	0.017150887%
11003	ALACHUA CO BD OF CO COMMISSIONERS	4,336,774	0.177834345%	4,658,304	0.178942119%
11004	ALACHUA CO PROPERTY APPRAISER	269,313	0.011043500%	293,996	0.011293457%
11005	ALACHUA CO TAX COLLECTOR	300,212	0.012310525%	325,981	0.012522112%
11006	ALACHUA CO SHERIFF'S OFFICE	5,717,147	0.234438110%	5,792,778	0.222521311%
11007	ALACHUA CO SCHOOL BOARD	8,228,743	0.337428960%	8,693,674	0.333955110%
11100	CITY OF ALACHUA	459,220	0.018830837%	521,167	0.020019883%
11101	CITY OF HIGH SPRINGS	234,968	0.009635121%	270,235	0.010380699%
11102	CITY OF NEWBERRY	257,100	0.010542663%	309,688	0.011896231%
11103	CITY OF GAINESVILLE	82,441	0.003380574%	70,158	0.002695024%
11104	ALACHUA COUNTY LIBRARY DISTRICT	244,304	0.010017948%	275,804	0.010594604%
11116	CITY OF ARCHER	0	0.000000000%	21,524	0.000826829%
11300	CARING & SHARING LEARNING SCHOOL	39,979	0.001639395%	42,835	0.001645459%
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	8,760	0.000359233%	9,786	0.000375924%
11302	SIATECH GAINESVILLE	26,605	0.001090948%	22,128	0.000850023%
11305	MICANOPY MIDDLE SCHOOL INC	11,132	0.000456467%	16,259	0.000624582%
11307	ALACHUA MYCROSCHOOL OF INTEGRATED ACADEMICS & TECH	38,582	0.001582103%	37,599	0.001444298%

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, 2016, and June 30, 2017

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for Pension Plan Funding June 30, 2017	Proportion at June 30, 2017
11700	SANTA FE COLLEGE	2,197,379	0.090106028%	2,335,740	0.089724126%
12001	BAKER CO CLERK OF CIRCUIT COURT	61,193	0.002509293%	62,677	0.002407628%
12003	BAKER CO BD OF CO COMMISSIONERS	282,734	0.011593837%	299,052	0.011487674%
12004	BAKER CO PROPERTY APPRAISER	58,461	0.002397250%	60,211	0.002312927%
12005	BAKER CO TAX COLLECTOR	67,685	0.002775509%	69,200	0.002658232%
12006	BAKER CO SHERIFF'S DEPT	872,049	0.035759357%	910,643	0.034981068%
12007	BAKER CO SCHOOL BOARD	1,460,215	0.059877767%	1,491,438	0.057291468%
12011	BAKER CO SUPERVISOR OF ELECTIONS	23,009	0.000943500%	27,344	0.001050397%
12100	CITY OF MACCLENNY	175,584	0.007200003%	189,862	0.007293279%
12102	NEW RIVER SOLID WASTE ASSOCIATION	55,562	0.002278396%	59,274	0.002276908%
12104	TOWN OF GLEN ST MARY	7,145	0.000292982%	6,104	0.000234488%
13001	BAY CO CLERK OF CIRCUIT COURT	346,803	0.014221051%	333,355	0.012805372%
13003	BAY CO BD OF CO COMMISSIONERS	2,359,168	0.096740376%	2,621,952	0.100718539%
13004	BAY CO PROPERTY APPRAISER	203,468	0.008343425%	195,973	0.007528038%
13005	BAY CO TAX COLLECTOR	115,091	0.004719453%	179,631	0.006900278%
13006	BAY CO SHERIFF'S DEPT	3,127,331	0.128239745%	3,177,648	0.122064841%
13007	BAY CO SCHOOL BOARD	7,025,227	0.288077399%	7,231,656	0.277793791%
13009	BEACH MOSQUITO CONTROL DIST	39,743	0.001629698%	43,871	0.001685233%
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	68,571	0.002811843%	75,684	0.002907293%
13100	CITY OF PANAMA CITY	130,249	0.005341020%	134,543	0.005168281%
13101	PANAMA CITY PORT AUTH	17,620	0.000722519%	16,638	0.000639137%
13102	CITY OF SPRINGFIELD	268,202	0.010997936%	307,265	0.011803151%
13103	CITY OF PARKER	128,506	0.005269538%	134,942	0.005183594%
13105	CITY OF MEXICO BEACH	122,656	0.005029665%	137,954	0.005299310%
13107	CITY OF CALLAWAY	247,397	0.010144815%	247,407	0.009503802%
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	13,412	0.000549966%	13,319	0.000511616%
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	190,980	0.007831345%	196,156	0.007535068%
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	63,131	0.002588759%	68,001	0.002612171%
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	146,219	0.005995861%	158,672	0.006095170%
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	63,079	0.002586617%	76,523	0.002939519%

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, 2016, and June 30, 2017

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for Pension Plan Funding June 30, 2017	Proportion at June 30, 2017
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	80,764	0.003311817%	89,625	0.003442803%
13308	UNIVERSITY ACADEMY INC.	65,805	0.002698411%	96,543	0.003708553%
13309	RISING LEADER ACADEMY, INC.	18,085	0.000741598%	20,022	0.000769101%
13310	PALM BAY PREPARATORY ACADEMY	0	0.000000000%	43,798	0.001682441%
13311	CENTRAL HIGH SCHOOL	0	0.000000000%	8,495	0.000326322%
13700	GULF COAST STATE COLLEGE	925,099	0.037934738%	952,985	0.036607557%
14001	BRADFORD CO CLERK OF CIRCUIT COURT	80,352	0.003294944%	72,605	0.002789017%
14003	BRADFORD CO BD OF CO COMMISSIONERS	521,741	0.021394582%	563,837	0.021659003%
14004	BRADFORD CO PROPERTY APPRAISER	54,330	0.002227859%	56,505	0.002170543%
14005	BRADFORD CO TAX COLLECTOR	66,670	0.002733876%	71,089	0.002730779%
14006	BRADFORD CO SHERIFF'S DEPT	428,318	0.017563650%	455,667	0.017503793%
14007	BRADFORD CO SCHOOL BOARD	981,663	0.040254207%	1,058,277	0.040652209%
15001	BREVARD CO CLERK OF CIRCUIT CT	737,067	0.030224255%	761,466	0.029250631%
15003	BREVARD CO BD OF CO COMMISSIONERS	9,203,233	0.377389028%	9,873,076	0.379260191%
15004	BREVARD CO PROPERTY APPRAISER	414,712	0.017005723%	425,208	0.016333761%
15005	BREVARD CO TAX COLLECTOR	467,212	0.019158559%	491,920	0.018896413%
15006	BREVARD CO SHERIFF'S OFFICE	9,138,892	0.374750657%	9,632,777	0.370029413%
15007	BREVARD CO SCHOOL BOARD	20,705,154	0.849038350%	21,632,798	0.830993172%
15033	CANAVERAL PORT AUTH	31,623	0.001296727%	29,018	0.001114703%
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	66,097	0.002710379%	63,165	0.002426376%
15100	CITY OF MELBOURNE	1,932,847	0.079258566%	2,065,787	0.079354279%
15101	CITY OF INDIAN HARBOUR BEACH	117,941	0.004836289%	130,225	0.005002402%
15102	TITUSVILLE-COCOA AIRPORT AUTH	79,538	0.003261541%	84,379	0.003241287%
15103	TOWN OF MALABAR	55,644	0.002281738%	68,153	0.002617995%
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	1,077	0.000044163%	1,065	0.000040927%
15105	SEBASTIAN INLET TAX DISTRICT	37,623	0.001542782%	37,621	0.001445170%
15110	TOWN OF MELBOURNE BEACH	13,772	0.000564726%	13,691	0.000525938%
15111	CITY OF WEST MELBOURNE	185,834	0.007620320%	200,390	0.007697678%
15112	CITY OF PALM BAY	7,671	0.000314544%	16,158	0.000620674%
15113	CITY OF COCOA	706,784	0.028982470%	855,724	0.032871416%

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, 2016, and June 30, 2017

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for Pension Plan Funding June 30, 2017	Proportion at June 30, 2017
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	31,481	0.001290912%	32,458	0.001246815%
15115	INDIAN RIVER LAGOON COUNCIL	5,495	0.000225310%	13,139	0.000504697%
15700	EASTERN FLORIDA STATE COLLEGE	2,471,957	0.101365406%	2,694,000	0.103486159%
16003	BROWARD CO BD OF CO COMMISSIONERS	18,627,352	0.763835708%	20,265,905	0.778485910%
16004	BROWARD CO PROPERTY APPRAISER	871,518	0.035737604%	977,841	0.037562357%
16006	BROWARD CO SHERIFF'S DEPT	56,550,592	2.318921218%	64,186,038	2.465615354%
16007	BROWARD CO SCHOOL BOARD	67,042,165	2.749140080%	75,742,599	2.909544195%
16011	BROWARD CO SUPERVISOR OF ELECTIONS	252,661	0.010360638%	284,802	0.010940269%
16018	HILLSBORO INLET DISTRICT	28,070	0.001151050%	28,390	0.001090562%
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	65,431	0.002683090%	69,710	0.002677796%
16054	OLD PLANTATION WATER CONTROL DIST	36,718	0.001505659%	29,396	0.001129202%
16080	BROWARD CO CLERK OF CIRCUIT COURT	1,628,092	0.066761779%	1,705,718	0.065522749%
16100	TOWN OF HILLSBORO BEACH	272,445	0.011171903%	292,253	0.011226482%
16101	TOWN OF LAUDERDALE BY THE SEA	180,323	0.007394367%	211,036	0.008106663%
16102	CITY OF MARGATE	4,662,264	0.191181409%	5,176,718	0.198856274%
16103	BROWARD CO HOUSING AUTH	373,727	0.015325118%	412,819	0.015857841%
16104	CITY OF LAUDERDALE LAKES	43,240	0.001773103%	45,507	0.001748101%
16107	SOUTH FL REG PLANNING COUNCIL	78,113	0.003203132%	76,269	0.002929767%
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	599,154	0.024568992%	613,774	0.023577240%
16110	S BROWARD DRAINAGE DIST	81,622	0.003347014%	84,136	0.003231974%
16112	NORTH BROWARD HOSPITAL DIST	125,013	0.005126301%	125,852	0.004834439%
16113	MEMORIAL HEALTHCARE DIST	2,692	0.000110392%	2,947	0.000113214%
16114	CITY OF DEERFIELD BEACH	51,511	0.002112272%	58,142	0.002233453%
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	276,322	0.011330912%	340,173	0.013067250%
16116	CITY OF COCONUT CREEK	2,581,997	0.105877731%	2,859,798	0.109855075%
16117	CITY OF HOLLYWOOD	66,820	0.002740042%	70,675	0.002714891%
16118	CITY OF WESTON	20,672	0.000847667%	20,018	0.000768968%
16119	CITY OF MIRAMAR	45,348	0.001859559%	115,234	0.004426533%
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	12,057	0.000494400%	13,265	0.000509551%
16121	CITY OF NORTH LAUDERDALE	562,633	0.023071422%	617,136	0.023706399%

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, 2016, and June 30, 2017

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for Pension Plan Funding June 30, 2017	Proportion at June 30, 2017
16122	CITY OF POMPANO BEACH	36,117	0.001481031%	21,202	0.000814434%
16123	CITY OF WEST PARK	57,299	0.002349608%	68,308	0.002623957%
16124	CITY OF DANIA BEACH	338,361	0.013874868%	381,668	0.014661227%
16125	CITY OF WILTON MANORS	781,617	0.032051110%	850,021	0.032652342%
16126	TOWN OF PEMBROKE PARK	207,224	0.008497470%	232,504	0.008931326%
16127	CITY OF OAKLAND PARK	292,273	0.011984992%	408,320	0.015685038%
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	128,389	0.005264737%	142,301	0.005466282%
16129	CITY OF COOPER CITY	125,504	0.005146441%	166,867	0.006409960%
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	170,455	0.006989710%	243,846	0.009366989%
16300	CENTRAL CHARTER SCHOOL	156,559	0.006419876%	228,673	0.008784135%
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	88,305	0.003621038%	95,231	0.003658153%
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	113,620	0.004659122%	130,971	0.005031075%
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	320,375	0.013137343%	353,465	0.013577866%
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	211,851	0.008687191%	238,650	0.009167388%
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	279,275	0.011451996%	312,825	0.012016723%
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	38,760	0.001589406%	38,236	0.001468793%
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	22,700	0.000930846%	23,086	0.000886833%
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	58,389	0.002394298%	62,328	0.002394256%
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	2,763	0.000113314%	2,497	0.000095906%
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	2,466	0.000101118%	2,743	0.000105368%
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	3,206	0.000131467%	3,922	0.000150663%
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	3,476	0.000142541%	2,407	0.000092450%
16700	BROWARD COLLEGE	4,597,866	0.188540696%	4,905,639	0.188443140%
17001	CALHOUN CO CLERK OF CIRCUIT COURT	73,784	0.003025597%	71,755	0.002756377%
17003	CALHOUN CO BD OF CO COMMISSIONERS	157,353	0.006452425%	168,823	0.006485099%
17004	CALHOUN CO PROPERTY APPRAISER	20,655	0.000846998%	32,658	0.001254516%
17005	CALHOUN CO TAX COLLECTOR	46,551	0.001908859%	46,411	0.001782811%
17006	CALHOUN CO SHERIFF'S DEPT	184,379	0.007560687%	187,544	0.007204230%
17007	CALHOUN CO SCHOOL BOARD	796,484	0.032660736%	804,779	0.030914431%
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	12,558	0.000514972%	28,491	0.001094433%

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17039	APALACHEE REGIONAL PLANNING COUNCIL	34,130	0.001399548%	28,473	0.001093745%
17100	CITY OF BLOUNTSTOWN	167,117	0.006852822%	172,380	0.006621743%
17101	TOWN OF ALTHA	11,823	0.000484810%	12,874	0.000494517%
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	359,609	0.014746180%	358,322	0.013764448%
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	5,283,651	0.216662123%	5,872,330	0.225577214%
18004	CHARLOTTE CO PROPERTY APPRAISER	246,349	0.010101804%	241,533	0.009278132%
18005	CHARLOTTE CO TAX COLLECTOR	271,912	0.011150040%	288,799	0.011093804%
18006	CHARLOTTE CO SHERIFF'S DEPT	4,805,749	0.197065183%	5,035,585	0.193434836%
18007	CHARLOTTE CO SCHOOL BOARD	4,611,702	0.189108069%	4,599,451	0.176681365%
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	141,018	0.005782606%	161,740	0.006213012%
18102	CITY OF PUNTA GORDA	30,929	0.001268279%	14,380	0.000552382%
19001	CITRUS CO CLERK OF CIRCUIT COURT	299,642	0.012287174%	293,600	0.011278217%
19003	CITRUS CO BD OF CO COMMISSIONERS	1,230,844	0.050472166%	1,278,652	0.049117581%
19004	CITRUS CO PROPERTY APPRAISER	150,926	0.006188911%	157,138	0.006036238%
19005	CITRUS CO TAX COLLECTOR	162,958	0.006682269%	162,657	0.006248253%
19006	CITRUS CO SHERIFF'S DEPT	3,118,801	0.127889992%	3,327,134	0.127807132%
19007	CITRUS CO SCHOOL BOARD	4,865,173	0.199501954%	5,122,914	0.196789445%
19009	CITRUS CO MOSQUITO CONTROL DIST	56,767	0.002327792%	62,188	0.002388868%
19016	CITRUS COUNTY HOSPITAL BOARD	3,655	0.000149882%	7,333	0.000281693%
19100	CITY OF INVERNESS	150,274	0.006162172%	204,365	0.007850393%
19101	HOMOSASSA SPECIAL WATER DIST	40,138	0.001645911%	39,267	0.001508397%
19102	CITY OF CRYSTAL RIVER	110,162	0.004517327%	127,214	0.004886759%
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	11,551	0.000473664%	12,732	0.000489063%
20001	CLAY CO CLERK OF CIRCUIT COURT	332,790	0.013646450%	331,065	0.012717408%
20003	CLAY CO BD OF CO COMMISSIONERS	2,763,607	0.113324826%	2,817,299	0.108222526%
20004	CLAY CO PROPERTY APPRAISER	143,686	0.005891997%	135,947	0.005222197%
20005	CLAY CO TAX COLLECTOR	145,343	0.005959965%	161,051	0.006186556%
20006	CLAY CO SHERIFF'S DEPT	3,827,550	0.156953021%	4,232,363	0.162580213%
20007	CLAY CO SCHOOL BOARD	10,097,942	0.414077561%	10,449,452	0.401400834%
20011	CLAY COUNTY SUPV OF ELECTIONS	82,702	0.003391283%	90,959	0.003494058%

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20100	CITY OF GREEN COVE SPRINGS	206,110	0.008451778%	191,220	0.007345438%
20105	CLAY CO UTILITY AUTH	3,763	0.000154293%	124	0.000004782%
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	307,838	0.012623255%	326,465	0.012540683%
21001	COLLIER CO CLERK OF CIRCUIT COURT	556,505	0.022820132%	589,731	0.022653692%
21003	COLLIER CO BD OF CO COMMISSIONERS	7,454,216	0.305668594%	7,927,123	0.304509141%
21004	COLLIER CO PROPERTY APPRAISER	320,730	0.013151915%	319,820	0.012285425%
21005	COLLIER CO TAX COLLECTOR	469,584	0.019255836%	501,767	0.019274671%
21006	COLLIER CO SHERIFF'S OFFICE	9,959,288	0.408391897%	11,314,196	0.434618730%
21007	COLLIER CO SCHOOL BOARD	14,206,272	0.582544320%	15,022,611	0.577072224%
21009	COLLIER MOSQUITO CONTROL DIST	139,810	0.005733070%	153,648	0.005902166%
21011	COLLIER CO SUPERVISOR OF ELECTIONS	89,015	0.003650171%	87,964	0.003379017%
21100	NORTH COLLIER FIRE CONTROL & RESCUE	999,458	0.040983896%	1,010,130	0.038802720%
21101	CITY OF MARCO ISLAND	111,998	0.004592598%	97,209	0.003734147%
21105	IMMOKALEE FIRE CONTROL DISTRICT	230,788	0.009463726%	299,997	0.011523968%
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	5,632	0.000230959%	5,127	0.000196935%
21107	GREATER NAPLES FIRE RESCUE DISTRICT	1,152,675	0.047266750%	1,571,664	0.060373235%
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	87,714	0.003596820%	97,985	0.003763961%
21305	MARCO ISLAND ACADEMY	54,742	0.002244742%	64,258	0.002468382%
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	122,492	0.005022914%	131,601	0.005055258%
22003	COLUMBIA CO BD OF CO COMMISSIONERS	1,061,415	0.043524529%	1,125,586	0.043237777%
22004	COLUMBIA CO PROPERTY APPRAISER	86,903	0.003563574%	110,446	0.004242643%
22005	COLUMBIA CO TAX COLLECTOR	132,066	0.005415508%	108,274	0.004159194%
22006	COLUMBIA CO SHERIFF'S OFFICE	1,062,733	0.043578572%	1,100,004	0.042255095%
22007	COLUMBIA CO SCHOOL BOARD	2,796,890	0.114689664%	2,925,493	0.112378660%
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	47,503	0.001947906%	55,128	0.002117679%
22016	LAKE SHORE HOSPITAL AUTHORITY	16,069	0.000658922%	16,423	0.000630881%
22101	CITY OF LAKE CITY	260,909	0.010698858%	274,240	0.010534545%
22700	FLORIDA GATEWAY COLLEGE	636,070	0.026082766%	668,667	0.025685877%
23003	MIAMI-DADE COUNTY	186,450,001	7.645593988%	202,228,027	7.768302020%
23007	MIAMI-DADE CO SCHOOL BOARD	99,921,856	4.097409143%	104,791,068	4.025399840%

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23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	8,816,159	0.361516606%	8,135,133	0.312499547%
23101	VILLAGE OF EL PORTAL	69,662	0.002856551%	86,295	0.003314880%
23102	CITY OF OPA LOCKA	835,734	0.034270224%	673,425	0.025868669%
23104	VILLAGE OF BISCAYNE PARK	150,286	0.006162631%	132,282	0.005081407%
23105	CITY OF WEST MIAMI	411,180	0.016860921%	433,780	0.016663024%
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	82,266	0.003373391%	85,412	0.003280984%
23108	CITY OF SUNNY ISLES BEACH	1,416,623	0.058090248%	1,508,453	0.057945094%
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	337,295	0.013831170%	373,613	0.014351807%
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	60,342	0.002474397%	61,708	0.002370433%
23117	CITY OF NORTH MIAMI	27,754	0.001138100%	355,375	0.013651237%
23118	CITY OF NORTH MIAMI BEACH	7,214	0.000295834%	6,993	0.000268619%
23119	TOWN OF MIAMI LAKES	159,892	0.006556569%	178,651	0.006862616%
23120	CITY OF MIAMI GARDENS	4,140,851	0.169800285%	4,224,157	0.162264976%
23121	THE CHILDREN'S TRUST	342,896	0.014060833%	404,401	0.015534481%
23122	CITY OF NORTH BAY VILLAGE	593,113	0.024321282%	620,671	0.023842196%
23123	TOWN OF CUTLER BAY	209,929	0.008608379%	242,615	0.009319697%
23124	CITY OF DORAL	1,556,498	0.063825958%	1,680,713	0.064562194%
23125	CITY OF FLORIDA CITY	543,446	0.022284603%	608,954	0.023392102%
23126	VILLAGE OF PINECREST	760,202	0.031172926%	834,974	0.032074326%
23127	CITY OF CORAL GABLES	51,803	0.002124245%	86,134	0.003308716%
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	62,543	0.002564629%	66,250	0.002544886%
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	90,417	0.003707668%	97,998	0.003764461%
23700	MIAMI DADE COLLEGE	9,864,402	0.404501013%	10,315,140	0.396241426%
24001	DESOTO CO CLERK OF CIRCUIT COURT	57,994	0.002378121%	65,957	0.002533639%
24003	DESOTO CO BD OF CO COMMISSIONERS	765,553	0.031392368%	770,312	0.029590421%
24004	DESOTO CO PROPERTY APPRAISER	34,082	0.001397586%	47,413	0.001821288%
24005	DESOTO CO TAX COLLECTOR	64,785	0.002656595%	66,484	0.002553870%
24006	DESOTO CO SHERIFF'S DEPT	813,911	0.033375347%	799,367	0.030706557%
24007	DESOTO CO SCHOOL BOARD	1,514,156	0.062089697%	1,471,541	0.056527164%
24011	DESOTO CO SUPERVISOR OF ELECTIONS	38,550	0.001580804%	43,898	0.001686294%

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24062	JOSHUA WATER CONTROL DIST	21,072	0.000864071%	16,692	0.000641196%
25001	DIXIE CO CLERK OF CIRCUIT COURT	69,655	0.002856272%	71,516	0.002747169%
25003	DIXIE CO BD OF CO COMMISSIONERS	381,180	0.015630707%	398,944	0.015324862%
25004	DIXIE CO PROPERTY APPRAISER	73,146	0.002999423%	73,276	0.002814780%
25005	DIXIE CO TAX COLLECTOR	50,284	0.002061948%	53,932	0.002071703%
25006	DIXIE CO SHERIFF'S DEPT	378,538	0.015522375%	388,322	0.014916838%
25007	DIXIE CO SCHOOL BOARD	671,150	0.027521254%	731,887	0.028114415%
25011	DIXIE CO SUPERVISOR OF ELECTIONS	35,985	0.001475625%	40,644	0.001561297%
25100	TOWN OF CROSS CITY	66,409	0.002723169%	68,489	0.002630915%
25103	SUWANNEE WATER AND SEWER DISTRICT	12,359	0.000506813%	12,932	0.000496769%
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	7,331	0.000300626%	8,221	0.000315807%
25363	KINDER CUB SCHOOL, INC.	17,217	0.000706003%	17,732	0.000681163%
26003	CITY OF JACKSONVILLE	695,105	0.028503567%	712,380	0.027365052%
26007	DUVAL CO SCHOOL BOARD	30,344,146	1.244296167%	31,459,681	1.208478885%
26039	NORTHEAST FL REGIONAL COUNCIL	32,605	0.001336984%	35,140	0.001349838%
26102	JACKSONVILLE PORT AUTHORITY	861,261	0.035316988%	974,326	0.037427358%
26103	JACKSONVILLE AVIATION AUTHORITY	1,364,846	0.055967064%	1,573,679	0.060450636%
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	12,215	0.000500877%	14,711	0.000565083%
26300	SIATECH JACKSONVILLE	19,945	0.000817885%	14,988	0.000575744%
26301	RIVER CITY SCIENCE ACADEMY	114,740	0.004705030%	129,285	0.004966318%
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	63,534	0.002605294%	68,441	0.002629056%
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	25,612	0.001050262%	26,237	0.001007859%
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	58,839	0.002412754%	84,079	0.003229787%
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	0	0.000000000%	33,452	0.001284993%
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	3,453,181	0.141601614%	3,810,593	0.146378500%
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	826,585	0.033895043%	883,630	0.033943374%
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	7,769,826	0.318610555%	8,618,623	0.331072139%
27004	ESCAMBIA CO PROPERTY APPRAISER	283,425	0.011622169%	290,065	0.011142425%
27005	ESCAMBIA CO TAX COLLECTOR	299,543	0.012283116%	320,968	0.012329547%
27006	ESCAMBIA CO SHERIFF'S DEPT	4,307,155	0.176619800%	4,648,427	0.178562723%

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27007	ESCAMBIA CO SCHOOL BOARD	12,017,157	0.492777162%	12,355,510	0.474619344%
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	486,112	0.019933572%	526,835	0.020237603%
27039	WEST FL REGIONAL PLANNING COUNCIL	73,093	0.002997262%	78,148	0.003001960%
27041	SANTA ROSA ISLAND AUTH	66,814	0.002739782%	47,144	0.001810958%
27059	EMERALD COAST UTILITIES AUTHORITY	1,921,702	0.078801572%	2,125,457	0.081646413%
27060	ESCAMBIA CO HOUSING FINANCE AUTH	19,049	0.000781111%	24,013	0.000922412%
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	13,075	0.000536174%	13,204	0.000507195%
27100	CITY OF PENSACOLA	1,008,027	0.041335299%	1,178,853	0.045283952%
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	21,007	0.000861426%	25,443	0.000977368%
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	25,160	0.001031710%	31,386	0.001205641%
27700	PENSACOLA STATE COLLEGE	1,539,690	0.063136719%	1,585,019	0.060886262%
28001	FLAGLER CO CLERK OF CIRCUIT COURT	254,103	0.010419797%	256,307	0.009845684%
28003	FLAGLER CO BD OF CO COMMISSIONERS	1,681,563	0.068954407%	1,858,083	0.071375609%
28004	FLAGLER CO PROPERTY APPRAISER	148,812	0.006102216%	160,281	0.006156975%
28005	FLAGLER CO TAX COLLECTOR	140,542	0.005763075%	170,883	0.006564219%
28006	FLAGLER CO SHERIFF'S DEPT	2,080,066	0.085295481%	2,265,956	0.087043471%
28007	FLAGLER CO SCHOOL BOARD	3,585,788	0.147039316%	3,886,036	0.149276535%
28009	EAST FLAGLER MOSQUITO CONTROL DIST	29,860	0.001224428%	31,501	0.001210081%
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	48,264	0.001979131%	57,010	0.002189960%
28088	FLAGLER CO HOUSING AUTH	28,724	0.001177849%	30,360	0.001166252%
28100	CITY OF PALM COAST	243,542	0.009986723%	256,279	0.009844583%
28101	CITY OF BUNNELL	149,148	0.006115975%	149,348	0.005736974%
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	66,801	0.002739265%	61,670	0.002368959%
29003	FRANKLIN CO BD OF CO COMM	206,316	0.008460205%	206,052	0.007915180%
29004	FRANKLIN CO PROPERTY APPRAISER	59,620	0.002444791%	61,384	0.002357993%
29005	FRANKLIN CO TAX COLLECTOR	56,282	0.002307923%	60,473	0.002322993%
29006	FRANKLIN CO SHERIFF'S DEPT	447,999	0.018370722%	480,740	0.018466940%
29007	FRANKLIN CO SCHOOL BOARD	355,285	0.014568885%	391,709	0.015046952%
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	33,632	0.001379134%	37,948	0.001457706%
29100	CITY OF APALACHICOLA	116,547	0.004779126%	126,189	0.004847368%

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29101	CITY OF CARRABELLE	82,648	0.003389060%	86,348	0.003316952%
29102	EASTPOINT WATER AND SEWER DIST	22,556	0.000924935%	18,557	0.000712822%
29104	APALACHICOLA HOUSING AUTHORITY	5,111	0.000209571%	5,454	0.000209494%
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	190,211	0.007799827%	186,852	0.007177668%
30003	GADSDEN CO BD OF CO COMMISSIONERS	742,619	0.030451946%	796,876	0.030610866%
30005	GADSDEN CO TAX COLLECTOR	72,991	0.002993086%	70,594	0.002711784%
30006	GADSDEN CO SHERIFF'S DEPT	528,999	0.021692210%	574,786	0.022079598%
30007	GADSDEN CO SCHOOL BOARD	1,663,150	0.068199373%	1,807,976	0.069450826%
30100	TOWN OF HAVANA	156,480	0.006416641%	162,160	0.006229155%
30101	CITY OF CHATTAHOOCHEE	128,534	0.005270693%	121,848	0.004680612%
30102	NORTHWEST FL WATER MANAGEMENT DIST	403,285	0.016537167%	378,711	0.014547660%
30103	TOWN OF GREENSBORO	12,649	0.000518677%	13,413	0.000515241%
30104	CITY OF GRETNA	80,172	0.003287528%	81,432	0.003128077%
30105	CITY OF MIDWAY	35,101	0.001439339%	47,358	0.001819172%
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	77,287	0.003169251%	76,631	0.002943674%
31003	GILCHRIST CO BD OF CO COMMISSIONERS	275,046	0.011278577%	305,545	0.011737070%
31004	GILCHRIST CO PROPERTY APPRAISER	60,626	0.002486028%	59,890	0.002300572%
31005	GILCHRIST CO TAX COLLECTOR	28,078	0.001151357%	31,427	0.001207230%
31006	GILCHRIST CO SHERIFF'S DEPT	293,269	0.012025842%	344,666	0.013239844%
31007	GILCHRIST CO SCHOOL BOARD	966,123	0.039616983%	1,007,727	0.038710383%
31011	GILCHRIST CO SUPERVISOR OF ELECTION	38,026	0.001559297%	44,036	0.001691575%
31100	CITY OF TRENTON	55,816	0.002288810%	59,541	0.002287196%
32001	GLADES CO CLERK OF THE CIRCUIT COUR	61,435	0.002519219%	64,266	0.002468693%
32003	GLADES CO BD OF CO COMMISSIONERS	283,938	0.011643195%	293,461	0.011272872%
32004	GLADES CO PROPERTY APPRAISER	59,717	0.002448747%	60,791	0.002335218%
32005	GLADES COUNTY TAX COLLECTOR	25,727	0.001054953%	23,553	0.000904760%
32006	GLADES CO SHERIFF'S DEPT	602,071	0.024688599%	738,993	0.028387367%
32007	GLADES CO SCHOOL BOARD	460,661	0.018889945%	497,834	0.019123594%
32100	CITY OF MOORE HAVEN	42,829	0.001756239%	49,594	0.001905069%
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	1,057	0.000043339%	1,074	0.000041253%

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32300	PEMAYETV EMAHAKV, INC	195,570	0.008019552%	250,892	0.009637669%
33001	GULF CO CLERK OF CIRCUIT COURT	90,493	0.003710778%	64,434	0.002475155%
33003	GULF CO BD OF CO COMMISSIONERS	510,240	0.020922958%	541,519	0.020801673%
33004	GULF CO PROPERTY APPRAISER	53,691	0.002201677%	52,308	0.002009354%
33005	GULF CO TAX COLLECTOR	41,173	0.001688359%	24,314	0.000933996%
33006	GULF COUNTY SHERIFF'S DEPT	253,054	0.010376782%	251,187	0.009648981%
33007	GULF CO SCHOOL BOARD	680,185	0.027891758%	735,918	0.028269260%
33011	GULF CO SUPERVISOR OF ELECTIONS	35,062	0.001437776%	41,074	0.001577808%
33100	CITY OF PORT ST JOE	176,293	0.007229092%	178,791	0.006868010%
34001	HAMILTON CO CLERK OF CIRCUIT COURT	76,521	0.003137840%	84,192	0.003234135%
34003	HAMILTON CO BD OF CO COMMISSIONERS	256,361	0.010512358%	273,799	0.010517618%
34004	HAMILTON CO PROPERTY APPRAISER	27,276	0.001118489%	28,013	0.001076078%
34005	HAMILTON CO TAX COLLECTOR	53,030	0.002174558%	49,233	0.001891213%
34006	HAMILTON CO SHERIFF'S DEPT	326,135	0.013373552%	329,767	0.012667529%
34007	HAMILTON CO SCHOOL BOARD	602,189	0.024693425%	602,333	0.023137764%
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	10,779	0.000442003%	22,265	0.000855265%
34100	CITY OF JASPER	128,653	0.005275575%	150,247	0.005771528%
35001	HARDEE CO CLERK OF CIRCUIT COURT	87,015	0.003568152%	90,703	0.003484238%
35003	HARDEE CO BD OF CO COMMISSIONERS	732,048	0.030018461%	765,328	0.029398993%
35004	HARDEE CO PROPERTY APPRAISER	55,121	0.002260316%	56,423	0.002167414%
35005	HARDEE CO TAX COLLECTOR	65,464	0.002684421%	67,613	0.002597267%
35006	HARDEE CO SHERIFF'S DEPT	672,278	0.027567536%	756,033	0.029041924%
35007	HARDEE CO SCHOOL BOARD	1,537,339	0.063040336%	1,547,142	0.059431251%
35011	HARDEE CO SUPERVISOR OF ELECTIONS	31,077	0.001274337%	37,817	0.001452670%
36003	HENDRY CO BD OF CO COMMISSIONERS	673,417	0.027614247%	752,937	0.028922996%
36004	HENDRY CO PROPERTY APPRAISER	84,861	0.003479837%	86,160	0.003309706%
36005	HENDRY CO TAX COLLECTOR	74,430	0.003052086%	80,140	0.003078469%
36006	HENDRY CO SHERIFF'S DEPT	911,305	0.037369097%	993,466	0.038162595%
36007	HENDRY CO SCHOOL BOARD	2,078,325	0.085224087%	2,174,644	0.083535842%
36011	HENDRY CO SUPERVISOR OF ELECTIONS	42,372	0.001737496%	49,387	0.001897112%

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36016	HENDRY REGIONAL MEDICAL CENTER	19,501	0.000799677%	21,513	0.000826402%
36100	CITY OF LABELLE	74,580	0.003058246%	81,809	0.003142573%
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	5,949	0.000243932%	6,502	0.000249758%
36102	BARRON WATER CONTROL DISTRICT	11,656	0.000477949%	23,818	0.000914934%
36103	CITY OF CLEWISTON	154,617	0.006340252%	156,614	0.006016096%
36104	CENTRAL CO WATER CONTROL DIST	21,528	0.000882782%	19,717	0.000757399%
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	0	0.000000000%	564	0.000021659%
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	298,113	0.012224470%	294,265	0.011303775%
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	4,606,983	0.188914565%	4,885,719	0.187677927%
37004	HERNANDO COUNTY PROPERTY APPRAISER	177,150	0.007264221%	190,365	0.007312609%
37005	HERNANDO CO TAX COLLECTOR	177,886	0.007294397%	203,202	0.007805718%
37006	HERNANDO CO SHERIFF'S DEPT	3,824,965	0.156847048%	3,918,334	0.150517220%
37007	HERNANDO CO SCHOOL BOARD	5,948,891	0.243941041%	6,162,870	0.236737893%
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	55,885	0.002291614%	61,199	0.002350856%
37056	SW FL WATER MANAGEMENT DIST	1,989,889	0.081597672%	2,105,364	0.080874564%
37100	CITY OF BROOKSVILLE	199,335	0.008173955%	214,433	0.008237147%
37101	HERNANDO CO HOUSING AUTH	13,904	0.000570165%	10,271	0.000394553%
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	317,367	0.013014001%	304,833	0.011709717%
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	1,317,853	0.054040074%	1,520,038	0.058390115%
38004	HIGHLANDS CO PROPERTY APPRAISER	166,223	0.006816152%	164,783	0.006329904%
38005	HIGHLANDS CO TAX COLLECTOR	166,314	0.006819889%	173,769	0.006675076%
38006	HIGHLANDS CO SHERIFF'S DEPT	2,440,445	0.100073234%	2,667,243	0.102458354%
38007	HIGHLANDS CO SCHOOL BOARD	3,387,877	0.138923724%	3,285,871	0.126222049%
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	54,568	0.002237602%	64,397	0.002473707%
38100	CITY OF AVON PARK	52,419	0.002149501%	59,770	0.002295989%
38101	TOWN OF LAKE PLACID	159,828	0.006553941%	161,462	0.006202351%
38102	CITY OF SEBRING	199,107	0.008164625%	383,272	0.014722833%
38103	SEBRING AIRPORT AUTH	42,057	0.001724597%	37,936	0.001457265%
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	3,743	0.000153484%	33	0.000001249%
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	6,092	0.000249802%	9,044	0.000347413%

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38700	SOUTH FLORIDA STATE COLLEGE	866,520	0.035532654%	811,337	0.031166361%
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	1,893,218	0.077633546%	1,969,763	0.075665661%
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	25,264,641	1.036005279%	28,166,914	1.081991933%
39004	HILLSBOROUGH CO PROPERTY APPRAISER	653,635	0.026803035%	642,811	0.024692678%
39005	HILLSBOROUGH CO TAX COLLECTOR	984,667	0.040377379%	1,007,963	0.038719461%
39006	HILLSBOROUGH CO SHERIFF'S DEPT	30,483,359	1.250004747%	32,108,917	1.233418363%
39007	HILLSBOROUGH CO SCHOOL BOARD	61,989,736	2.541959515%	64,184,115	2.465541496%
39037	HILLSBOROUGH CO AVIATION AUTH	2,898,212	0.118844480%	3,081,479	0.118370628%
39038	TAMPA PORT AUTH	814,566	0.033402224%	915,804	0.035179322%
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	194,987	0.007995643%	241,250	0.009267292%
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	2,045,437	0.083875483%	2,308,513	0.088678260%
39100	CITY OF TEMPLE TERRACE	90,801	0.003723404%	71,347	0.002740681%
39102	TAMPA SPORTS AUTH	260,376	0.010677031%	275,483	0.010582284%
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	25,253	0.001035526%	25,217	0.000968660%
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	132,075	0.005415882%	149,889	0.005757784%
39109	TAMPA BAY ESTUARY PROGRAM	28,838	0.001182535%	36,928	0.001418554%
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	61,790	0.002533774%	57,325	0.002202068%
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	298,746	0.012250402%	341,480	0.013117453%
39700	HILLSBOROUGH COMMUNITY COLLEGE	3,221,651	0.132107477%	3,339,764	0.128292281%
40001	HOLMES CO CLERK OF CIRCUIT COURT	76,749	0.003147189%	79,207	0.003042630%
40003	HOLMES CO BD OF CO COMMISSIONERS	303,220	0.012433893%	322,644	0.012393894%
40004	HOLMES CO PROPERTY APPRAISER	29,568	0.001212473%	42,581	0.001635685%
40005	HOLMES CO TAX COLLECTOR	57,291	0.002349294%	58,373	0.002242318%
40006	HOLMES CO SHERIFF'S DEPT	246,694	0.010115979%	259,434	0.009965774%
40007	HOLMES CO SCHOOL BOARD	1,187,735	0.048704436%	1,204,839	0.046282162%
40103	HOLMES COUNTY HOUSING AUTHORITY	3,518	0.000144265%	3,670	0.000140971%
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	268,196	0.010997682%	272,373	0.010462805%
41003	INDIAN RIVER CO BD OF CO COMMISSION	4,222,874	0.173163745%	4,866,951	0.186957001%
41004	INDIAN RIVER CO PROPERTY APPRAISER	166,394	0.006823167%	178,537	0.006858259%
41005	INDIAN RIVER CO TAX COLLECTOR	161,173	0.006609070%	180,562	0.006936016%

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41006	INDIAN RIVER CO SHERIFF'S DEPT	3,303,445	0.135461530%	3,500,399	0.134462850%
41007	INDIAN RIVER CO SCHOOL BOARD	4,915,555	0.201567929%	5,065,828	0.194596568%
41009	INDIAN RIVER MOSQUITO CONTROL DIST	111,650	0.004578353%	111,184	0.004270970%
41011	INDIAN RIVER CO SUPERVISOR ELECTION	61,842	0.002535888%	70,175	0.002695680%
41018	FELLSMERE WATER CONTROL DIST	19,721	0.000808675%	20,947	0.000804640%
41050	INDIAN RIVER FARMS WATER CONTROL DI	44,916	0.001841836%	49,962	0.001919217%
41065	ST JOHNS WATER CONTROL DIST	28,082	0.001151540%	29,817	0.001145390%
42001	JACKSON CO CLERK OF CIRCUIT COURT	88,406	0.003625186%	104,643	0.004019726%
42003	JACKSON CO BD OF CO COMMISSIONERS	944,071	0.038712697%	989,305	0.038002753%
42004	JACKSON CO PROPERTY APPRAISER	58,360	0.002393117%	62,896	0.002416075%
42005	JACKSON CO TAX COLLECTOR	69,059	0.002831861%	69,898	0.002685032%
42006	JACKSON CO SHERIFF'S DEPT	424,655	0.017413480%	437,826	0.016818445%
42007	JACKSON CO SCHOOL BOARD	2,150,118	0.088168032%	2,280,820	0.087614449%
42016	JACKSON HOSPITAL	230,787	0.009463672%	195,402	0.007506100%
42088	NW FL REGIONAL HOUSING AUTH	44,443	0.001822441%	46,494	0.001786010%
42100	TOWN OF SNEADS	70,435	0.002888261%	68,777	0.002641973%
42101	CITY OF GRACEVILLE	101,555	0.004164366%	107,269	0.004120591%
42102	TOWN OF GRAND RIDGE	22,324	0.000915433%	21,781	0.000836668%
42103	TOWN OF ALFORD	4,100	0.000168137%	4,926	0.000189218%
42104	CITY OF MARIANNA	164,801	0.006757851%	180,542	0.006935248%
42105	MARIANNA HEALTH & REHABILITATION CENTER	367,760	0.015080425%	374,332	0.014379415%
42700	CHIPOLA COLLEGE	565,087	0.023172027%	563,239	0.021636023%
43001	JEFFERSON CO CLERK OF CIRCUIT CT	313,573	0.012858399%	331,468	0.012732855%
43004	JEFFERSON CO PROPERTY APPRAISER	49,839	0.002043713%	53,617	0.002059638%
43005	JEFFERSON CO TAX COLLECTOR	19,674	0.000806749%	20,244	0.000777655%
43006	JEFFERSON CO SHERIFF'S DEPT	300,780	0.012333811%	323,181	0.012414534%
43007	JEFFERSON CO SCHOOL BOARD	347,003	0.014229271%	322,732	0.012397285%
43011	JEFFERSON CO SUPERVISOR OF ELECTION	34,823	0.001427953%	40,943	0.001572784%
43100	CITY OF MONTICELLO	50,997	0.002091177%	54,080	0.002077410%
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	149,758	0.006141007%	168,886	0.006487511%

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44004	LAFAYETTE CO PROPERTY APPRAISER	42,206	0.001730696%	42,668	0.001639022%
44005	LAFAYETTE CO TAX COLLECTOR	43,789	0.001795611%	40,267	0.001546817%
44006	LAFAYETTE CO SHERIFF'S DEPT	105,499	0.004326110%	105,915	0.004068591%
44007	LAFAYETTE CO SCHOOL BOARD	430,110	0.017637143%	442,649	0.017003738%
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	33,599	0.001377747%	38,889	0.001493871%
44100	TOWN OF MAYO	37,517	0.001538443%	39,197	0.001505713%
45001	LAKE CO CLERK OF COURTS	533,499	0.021876730%	528,121	0.020287003%
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	3,655,562	0.149900484%	4,024,144	0.154581763%
45004	LAKE CO PROPERTY APPRAISER	187,602	0.007692851%	203,529	0.007818259%
45005	LAKE CO TAX COLLECTOR	270,975	0.011111638%	271,803	0.010440944%
45006	LAKE CO SHERIFF'S DEPT	5,420,531	0.222275027%	5,656,420	0.217283330%
45007	LAKE CO SCHOOL BOARD	11,420,905	0.468327192%	12,357,140	0.474681957%
45011	LAKE CO SUPERVISOR OF ELECTIONS	81,838	0.003355860%	81,724	0.003139301%
45023	LAKE COUNTY WATER AUTHORITY	62,878	0.002578403%	55,701	0.002139665%
45100	CITY OF EUSTIS	50,423	0.002067661%	55,108	0.002116882%
45101	CITY OF UMATILLA	62,313	0.002555230%	67,458	0.002591300%
45103	TOWN OF ASTATULA	47,006	0.001927551%	54,809	0.002105403%
45104	CITY OF MINNEOLA	197,674	0.008105839%	205,128	0.007879691%
45105	CITY OF TAVARES	407,129	0.016694769%	463,321	0.017797814%
45106	TOWN OF MONTVERDE	9,361	0.000383849%	9,635	0.000370110%
45113	CITY OF FRUITLAND PARK	118,949	0.004877634%	144,242	0.005540833%
45700	LAKE SUMTER STATE COLLEGE	665,389	0.027285022%	727,430	0.027943189%
46001	LEE CO CLERK OF CIRCUIT COURT	939,634	0.038530774%	950,770	0.036522477%
46003	LEE CO BD OF CO COMMISSIONERS	11,530,112	0.472805345%	12,063,736	0.463411247%
46004	LEE CO PROPERTY APPRAISER	375,834	0.015411506%	365,141	0.014026359%
46005	LEE CO TAX COLLECTOR	664,135	0.027233591%	714,139	0.027432643%
46006	LEE CO SHERIFF'S DEPT	11,748,112	0.481744652%	13,070,008	0.502065782%
46007	LEE CO SCHOOL BOARD	23,040,537	0.944803387%	24,667,586	0.947570220%
46009	LEE CO MOSQUITO CONTROL DIST	376,059	0.015420706%	380,283	0.014608029%
46011	LEE CO SUPERVISOR OF ELECTIONS	156,696	0.006425488%	175,607	0.006745691%

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46046	LEE CO HYACINTH CONTROL DIST	30,753	0.001261052%	46,868	0.001800373%
46099	FT MYERS BEACH MOSQUITO CONTROL	13,414	0.000550043%	9,750	0.000374536%
46100	SANIBEL FIRE CONTROL DIST	428,770	0.017582213%	440,381	0.016916596%
46101	SW FL REGIONAL PLANNING COUNCIL	43,602	0.001787938%	36,025	0.001383839%
46102	NORTH FORT MYERS FIRE CONTROL DIST	556,455	0.022818081%	591,190	0.022709709%
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	1,112,457	0.045617571%	1,216,152	0.046716752%
46104	TICE FIRE & RESCUE DIST	343,567	0.014088373%	350,773	0.013474450%
46105	FT MYERS BEACH LIBRARY DIST	37,106	0.001521585%	37,006	0.001421517%
46106	FT MYERS BEACH FIRE CONTROL DIST	723,931	0.029685597%	783,945	0.030114121%
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	1,569,602	0.064363318%	1,519,719	0.058377848%
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	95,531	0.003917377%	101,429	0.003896250%
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	1,101,291	0.045159677%	1,241,001	0.047671277%
46110	CAPTIVA FIRE CONTROL DIST	148,524	0.006090390%	158,466	0.006087253%
46111	FT MYERS SHORES FIRE DEPT	250,874	0.010287382%	243,601	0.009357572%
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	256,645	0.010524006%	249,581	0.009587283%
46113	ALVA FIRE AND RESCUE SERVICE DIST	53,176	0.002180526%	56,199	0.002158815%
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	90,391	0.003706606%	88,388	0.003395305%
46116	CITY OF BONITA SPRINGS	228,634	0.009375394%	240,375	0.009233683%
46117	MATLACHA-PINE FIRE DISTRICT	322,856	0.013239069%	319,402	0.012269380%
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	9,187	0.000376723%	8,907	0.000342139%
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	163,151	0.006690172%	187,556	0.007204688%
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	33,867	0.001388758%	33,142	0.001273096%
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	524,780	0.021519187%	578,939	0.022239101%
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	18,229	0.000747484%	19,769	0.000759403%
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	1,766,735	0.072446979%	1,926,488	0.074003300%
47001	LEON CO CLERK OF THE CIRCUIT COURT	429,348	0.017605887%	434,549	0.016692594%
47003	LEON CO BD OF CO COMMISSIONERS	3,181,370	0.130455690%	3,281,721	0.126062635%
47004	LEON CO PROPERTY APPRAISER	306,320	0.012561013%	315,536	0.012120856%
47005	LEON CO TAX COLLECTOR	279,466	0.011459831%	245,896	0.009445731%
47006	LEON CO SHERIFF'S DEPT	6,073,823	0.249063998%	6,051,930	0.232476275%

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47007	LEON CO SCHOOL BOARD	9,651,225	0.395759454%	10,278,394	0.394829900%
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	136,480	0.005596536%	193,739	0.007442193%
47090	FLORIDA BOARD OF BAR EXAMINERS	132,290	0.005424716%	144,655	0.005556717%
47102	TALLAHASSEE HOUSING AUTH	117,257	0.004808269%	143,533	0.005513612%
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	3,883	0.000159242%	5,627	0.000216151%
47104	FL CLERKS OF COURT OPERATIONS CORP	58,353	0.002392839%	48,390	0.001858821%
47106	FLORIDA COMMISSION ON COMMUNITY SERVICE	41,961	0.001720647%	64,779	0.002488378%
47107	CITY OF TALLAHASSEE CDA	32,184	0.001319734%	33,202	0.001275398%
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	98,666	0.004045909%	132,446	0.005087740%
47302	TALLAHASSEE SCHOOL OF MATH AND SCIENCE	47,737	0.001957505%	58,907	0.002262822%
47603	THOMAS SPILIOTIS	500	0.000020523%	0	0.000000000%
47610	FAUSTINO RODRIGUEZ	189	0.000007753%	0	0.000000000%
47626	WILLIAM PERRET	2,002	0.000082091%	928	0.000035653%
47700	TALLAHASSEE COMMUNITY COLLEGE	2,281,477	0.093554556%	2,368,384	0.090978117%
48001	LEVY CO CLERK OF CIRCUIT COURT	123,792	0.005076238%	108,219	0.004157060%
48003	LEVY CO BD OF CO COMMISSIONERS	853,107	0.034982613%	889,228	0.034158447%
48004	LEVY CO PROPERTY APPRAISER	84,238	0.003454288%	87,220	0.003350424%
48005	LEVY CO TAX COLLECTOR	88,199	0.003616691%	91,972	0.003532973%
48006	LEVY CO SHERIFF'S DEPT	928,234	0.038063283%	990,735	0.038057659%
48007	LEVY CO SCHOOL BOARD	1,674,688	0.068672469%	1,730,672	0.066481308%
48011	LEVY CO SUPERVISOR OF ELECTIONS	40,692	0.001668639%	45,995	0.001766845%
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	11,276	0.000462373%	13,804	0.000530247%
48100	CITY OF CHIEFLAND	167,041	0.006849702%	171,631	0.006592978%
48101	TOWN OF YANKEETOWN	7,878	0.000323039%	6,569	0.000252338%
48102	CITY OF FANNING SPRINGS	23,993	0.000983871%	23,072	0.000886280%
48103	TOWN OF INGLIS	12,919	0.000529740%	14,000	0.000537772%
48104	CITY OF CEDAR KEY	32,162	0.001318839%	31,429	0.001207303%
48182	CITY OF WILLISTON	0	0.000000000%	31,255	0.001200605%
48300	WHISPERING WINDS CHARTER SCHOOL	21,550	0.000883702%	24,599	0.000944949%
49001	LIBERTY CO CLERK OF CIRCUIT COURT	67,453	0.002765986%	67,372	0.002588009%

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49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	157,617	0.006463278%	159,321	0.006120093%
49004	LIBERTY CO PROPERTY APPRAISER	43,624	0.001788859%	38,597	0.001482630%
49005	LIBERTY CO TAX COLLECTOR	55,101	0.002259464%	54,012	0.002074800%
49006	LIBERTY CO SHERIFF'S DEPT	153,635	0.006299980%	166,684	0.006402914%
49007	LIBERTY CO SCHOOL BOARD	508,898	0.020867956%	525,048	0.020168962%
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	39,441	0.001617325%	45,321	0.001740947%
49100	CITY OF BRISTOL	40,448	0.001658635%	41,523	0.001595034%
50001	MADISON CO CLERK OF CIRCUIT COURT	41,275	0.001692547%	57,294	0.002200859%
50003	MADISON CO BD OF CO COMMISSIONERS	245,732	0.010076539%	270,994	0.010409860%
50004	MADISON CO PROPERTY APPRAISER	70,020	0.002871246%	71,260	0.002737348%
50005	MADISON CO TAX COLLECTOR	57,701	0.002366103%	58,623	0.002251937%
50006	MADISON CO SHERIFF'S OFFICE	487,819	0.020003574%	489,123	0.018788954%
50007	MADISON CO SCHOOL BOARD	836,696	0.034309663%	809,297	0.031087980%
50011	MADISON CO SUPERVISOR OF ELECTIONS	36,394	0.001492376%	41,007	0.001575234%
50100	TOWN OF GREENVILLE	10,092	0.000413848%	12,488	0.000479698%
50103	AUCILLA AREA SOLID WASTE ADMIN	15,809	0.000648280%	17,125	0.000657845%
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	23,745	0.000973673%	34,056	0.001308220%
50301	MADISON CREATIVE ARTS ACADEMY, INC.	0	0.000000000%	40,174	0.001543219%
50700	NORTH FL COMMUNITY COLLEGE	326,824	0.013401796%	319,121	0.012258594%
51001	MANATEE CO CLERK OF CIRCUIT COURT	767,760	0.031482868%	779,287	0.029935188%
51003	MANATEE CO BD OF CO COMMISSIONERS	6,006,175	0.246290015%	6,626,654	0.254553491%
51004	MANATEE CO PROPERTY APPRAISER	238,831	0.009793521%	286,689	0.011012737%
51005	MANATEE CO TAX COLLECTOR	436,506	0.017899443%	469,381	0.018030594%
51006	MANATEE CO SHERIFF'S DEPT	10,814,268	0.443451328%	10,909,539	0.419074407%
51007	MANATEE CO SCHOOL BOARD	13,056,836	0.535410392%	13,298,480	0.510842200%
51009	MANATEE CO MOSQUITO CONTROL DIST	86,985	0.003566914%	100,123	0.003846073%
51101	CITY OF HOLMES BEACH	66,211	0.002715044%	74,082	0.002845767%
51102	CITY OF BRADENTON	876,558	0.035944255%	895,626	0.034404214%
51103	CEDAR HAMMOCK FIRE CONTROL DIST	824,055	0.033791307%	883,306	0.033930932%
51105	MANATEE CO HOUSING AUTH	55,084	0.002258771%	61,469	0.002361260%

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51107	EAST MANATEE FIRE RESCUE DISTRICT	948,671	0.038901315%	1,001,503	0.038471325%
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	4,668	0.000191399%	2,976	0.000114321%
51109	PEACE RIVER/MANASOTA REG WATER SUPP	179,228	0.007349464%	192,379	0.007389964%
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	106,168	0.004353557%	93,134	0.003577605%
51111	PARRISH FIRE DISTRICT	132,917	0.005450427%	146,145	0.005613941%
51112	CITY OF ANNA MARIA	30,688	0.001258397%	37,997	0.001459582%
51113	TOWN OF LONGBOAT KEY	430,192	0.017640516%	454,831	0.017471701%
51119	MYAKKA CITY FIRE DEPARTMENT	99,192	0.004067470%	95,529	0.003669607%
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	5,277	0.000216382%	5,572	0.000214048%
51300	PALMETTO CHARTER SCHOOL, INC.	57,405	0.002353939%	74,503	0.002861927%
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	208,486	0.008549198%	248,623	0.009550518%
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	1,142,756	0.046860018%	1,212,018	0.046557966%
52001	MARION CO CLERK OF CIRCUIT COURT	482,779	0.019796891%	494,750	0.019005128%
52003	MARION CO BD OF CO COMMISSIONERS	6,897,804	0.282852301%	7,798,809	0.299580155%
52004	MARION CO PROPERTY APPRAISER	236,101	0.009681610%	263,593	0.010125542%
52005	MARION CO TAX COLLECTOR	323,186	0.013252602%	343,940	0.013211983%
52006	MARION CO SHERIFF'S DEPT	5,388,363	0.220955929%	5,722,681	0.219828666%
52007	MARION CO SCHOOL BOARD	12,374,921	0.507447693%	13,135,342	0.504575470%
52011	MARION CO SUPERVISOR OF ELECTIONS	109,241	0.004479551%	110,460	0.004243156%
52100	CITY OF DUNNELLON	18,151	0.000744321%	13,573	0.000521370%
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	7,648	0.000313597%	9,261	0.000355736%
52300	MARION CHARTER SCHOOL	43,145	0.001769210%	47,756	0.001834465%
52700	COLLEGE OF CENTRAL FLORIDA	1,251,170	0.051305639%	1,237,316	0.047529748%
53001	MARTIN CO CLERK OF CIRCUIT COURT	346,266	0.014199020%	340,708	0.013087827%
53003	MARTIN CO BD OF CO COMMISSIONERS	6,154,324	0.252365032%	6,786,222	0.260683070%
53004	MARTIN CO PROPERTY APPRAISER	138,592	0.005683122%	106,053	0.004073871%
53005	MARTIN CO TAX COLLECTOR	254,766	0.010446960%	252,918	0.009715497%
53006	MARTIN CO SHERIFF'S OFFICE	5,328,210	0.218489306%	5,508,876	0.211615639%
53007	MARTIN CO SCHOOL BOARD	5,586,173	0.229067379%	5,914,467	0.227195853%
53100	CITY OF STUART	1,643,350	0.067387440%	1,812,224	0.069614021%

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54001	MONROE CO CLERK OF CIRCUIT COURT	282,114	0.011568387%	293,331	0.011267892%
54003	MONROE CO BD OF CO COMMISSIONERS	2,620,875	0.107471975%	2,874,405	0.110416195%
54004	MONROE CO PROPERTY APPRAISER	142,139	0.005828556%	174,356	0.006697646%
54005	MONROE CO TAX COLLECTOR	178,297	0.007311265%	199,391	0.007659320%
54006	MONROE CO SHERIFF'S DEPT	4,422,781	0.181361153%	4,913,344	0.188739135%
54007	MONROE CO SCHOOL BOARD	3,002,015	0.123101039%	3,271,866	0.125684063%
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	244,748	0.010036154%	255,074	0.009798313%
54011	MONROE CO SUPERVISOR OF ELECTIONS	69,652	0.002856164%	84,980	0.003264400%
54100	CITY OF KEY COLONY BEACH	73,647	0.003019982%	73,756	0.002833244%
54101	MONROE CO LAND AUTH	11,538	0.000473139%	15,848	0.000608763%
54102	CITY OF MARATHON	27,916	0.001144711%	15,073	0.000579004%
54103	ISLAMORADA, VILLAGE OF ISLANDS	427,847	0.017544367%	604,322	0.023214164%
54700	FLORIDA KEYS COMMUNITY COLLEGE	332,514	0.013635125%	358,530	0.013772438%
54999	FL KEYS AQUEDUCT AUTH	1,273,591	0.052225029%	1,319,480	0.050685961%
55001	NASSAU CO CLERK OF CIRCUIT COURT	238,315	0.009772377%	253,998	0.009756977%
55003	NASSAU CO BD OF CO COMMISSIONERS	2,222,550	0.091138191%	2,650,446	0.101813123%
55004	NASSAU CO PROPERTY APPRAISER	144,697	0.005933447%	146,672	0.005634177%
55005	NASSAU CO TAX COLLECTOR	167,930	0.006886143%	171,151	0.006574517%
55006	NASSAU CO SHERIFF'S DEPT	1,481,106	0.060734435%	1,635,620	0.062830012%
55007	NASSAU CO SCHOOL BOARD	3,165,764	0.129815756%	3,412,575	0.131089229%
55009	AMELIA ISLAND MOSQUITO CONTROL	24,221	0.000993209%	27,787	0.001067385%
55100	TOWN OF HILLIARD	51,265	0.002102171%	52,509	0.002017062%
55101	TOWN OF CALLAHAN	24,187	0.000991820%	25,743	0.000988880%
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	412,428	0.016912068%	431,886	0.016590274%
56003	OKALOOSA CO BD OF CO COMMISSIONERS	3,303,646	0.135469774%	3,368,739	0.129405303%
56004	OKALOOSA CO PROPERTY APPRAISER	143,256	0.005874374%	172,386	0.006621970%
56005	OKALOOSA CO TAX COLLECTOR	277,801	0.011391556%	302,101	0.011604789%
56006	OKALOOSA CO SHERIFF'S DEPT	2,777,877	0.113909984%	3,114,712	0.119647243%
56007	OKALOOSA CO SCHOOL BOARD	8,721,111	0.357619070%	9,304,154	0.357405844%
56100	OKALOOSA CO GAS DIST	87,307	0.003580137%	89,362	0.003432697%

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56101	CITY OF VALPARAISO	7,751	0.000317841%	9,178	0.000352555%
56103	CITY OF NICEVILLE	558,502	0.022901996%	624,711	0.023997376%
56104	NICEVILLE HOUSING AUTHORITY	10,483	0.000429880%	9,002	0.000345784%
56114	MID-BAY BRIDGE AUTHORITY	21,040	0.000862777%	22,189	0.000852377%
56300	LIZA JACKSON PREPARATORY SCHOOL	184,277	0.007556502%	185,314	0.007118555%
56700	NORTHWEST FLORIDA STATE COLLEGE	867,848	0.035587109%	914,524	0.035130157%
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	71,050	0.002913497%	81,619	0.003135266%
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	651,674	0.026722632%	745,929	0.028653788%
57004	OKEECHOBEE CO PROPERTY APPRAISER	26,514	0.001087235%	47,206	0.001813357%
57005	OKEECHOBEE CO TAX COLLECTOR	38,506	0.001578979%	41,304	0.001586632%
57006	OKEECHOBEE CO SHERIFF'S DEPT	1,113,914	0.045677288%	1,207,942	0.046401382%
57007	OKEECHOBEE CO SCHOOL BOARD	1,877,900	0.077005413%	1,989,172	0.076411203%
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	4,245	0.000174058%	4,250	0.000163277%
58001	ORANGE CO COMPROLLER	799,426	0.032781367%	872,921	0.033532009%
58003	ORANGE CO BD OF CO COMMISSIONERS	34,694,123	1.422671920%	38,368,820	1.473883656%
58004	ORANGE CO PROPERTY APPRAISER	492,021	0.020175860%	477,869	0.018356676%
58005	ORANGE CO TAX COLLECTOR	705,689	0.028937560%	757,516	0.029098910%
58006	ORANGE CO SHERIFF'S OFFICE	17,149,243	0.703224178%	17,967,091	0.690180261%
58007	ORANGE CO SCHOOL BOARD	53,281,522	2.184869308%	58,015,247	2.228573191%
58010	ORANGE CO CLERK OF CIRCUIT COURT	1,205,660	0.049439454%	1,251,776	0.048085204%
58011	ORANGE CO SUPERVISOR OF ELECTIONS	231,956	0.009511610%	214,222	0.008229036%
58075	REEDY CREEK IMPROVEMENT DIST	3,471,584	0.142356245%	3,605,532	0.138501371%
58087	ORANGE CO HOUSING FINANCE AUTH	52,027	0.002133429%	53,355	0.002049555%
58106	LAKE APOPKA NATURAL GAS DIST	211,132	0.008657704%	229,868	0.008830052%
58108	CITY OF EDGEWOOD	149,997	0.006150802%	161,142	0.006190058%
58109	CITY OF MAITLAND	69,029	0.002830602%	64,737	0.002486763%
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	18,327	0.000751516%	19,354	0.000743443%
58118	GREATER ORLANDO AVIATION AUTHORITY	965,403	0.039587447%	1,057,806	0.040634130%
58301	FLORIDA VIRTUAL HIGH SCHOOL	4,898,671	0.200875549%	5,736,811	0.220371423%
58304	NAP FORD COMMUNITY SCHOOL	84,463	0.003463489%	103,914	0.003991722%

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58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	84,221	0.003453574%	94,867	0.003644186%
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	68,368	0.002803495%	69,503	0.002669859%
58700	VALENCIA COLLEGE	4,634,690	0.190050708%	5,307,646	0.203885664%
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	464,792	0.019059308%	524,356	0.020142402%
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	464,730	0.019056771%	487,614	0.018730997%
59003	OSCEOLA CO BD OF CO COMMISSIONERS	8,806,264	0.361110839%	9,776,915	0.375566289%
59004	OSCEOLA CO PROPERTY APPRAISER	321,381	0.013178579%	330,425	0.012692812%
59005	OSCEOLA CO TAX COLLECTOR	438,237	0.017970424%	432,745	0.016623274%
59006	OSCEOLA CO SHERIFF'S DEPT	5,013,342	0.205577762%	5,446,582	0.209222696%
59007	OSCEOLA CO SCHOOL BOARD	14,226,735	0.583383440%	15,088,163	0.579590339%
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	104,082	0.004268019%	115,140	0.004422923%
59300	NEW DIMENSIONS HIGH SCHOOL INC	70,954	0.002909560%	76,271	0.002929841%
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	1,902,768	0.078025166%	2,017,091	0.077483668%
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	37,946,459	1.556037617%	42,160,781	1.619546439%
60004	PALM BEACH CO PROPERTY APPRAISER	955,390	0.039176836%	1,069,362	0.041078011%
60005	PALM BEACH CO TAX COLLECTOR	930,716	0.038165056%	990,795	0.038059997%
60006	PALM BEACH CO SHERIFF'S DEPT	40,257,539	1.650806099%	44,276,169	1.700806055%
60007	PALM BEACH CO SCHOOL BOARD	56,705,530	2.325274653%	60,416,943	2.320830951%
60011	PALM BEACH SUPERVISOR OF ELECTIONS	154,286	0.006326681%	183,201	0.007037412%
60018	LAKE WORTH DRAINAGE DIST	419,778	0.017213469%	423,716	0.016276440%
60019	PORT OF PALM BEACH DIST	195,232	0.008005711%	216,413	0.008313207%
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	5,658,153	0.232018986%	5,480,651	0.210531414%
60025	SOUTH FLORIDA CONSERVANCY DIST	44,615	0.001829477%	46,791	0.001797400%
60044	FLORIDA INLAND NAVIGATION DIST	48,363	0.001983169%	50,229	0.001929488%
60046	LOXAHATCHEE GROVES WATER CONTROL DI	31,486	0.001291124%	30,030	0.001153544%
60048	S INDIAN RIVER WATER CONTROL DIST	3,343	0.000137063%	1,995	0.000076642%
60049	SHAWANO DRAINAGE DIST	1,715	0.000070306%	2,622	0.000100705%
60103	TOWN OF JUNO BEACH	260,880	0.010697672%	279,981	0.010755062%
60105	TOWN OF OCEAN RIDGE	203,168	0.008331117%	208,258	0.007999939%
60108	TOWN OF JUPITER	1,034,551	0.042422942%	1,184,047	0.045483477%

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60109	CITY OF PAHOKEE	5,217	0.000213941%	5,382	0.000206741%
60111	CITY OF GREENACRES	247,444	0.010146742%	122,014	0.004686988%
60113	VILLAGE OF TEQUESTA	55,301	0.002267691%	49,382	0.001896924%
60117	PALM BEACH CO SOLID WASTE AUTH	1,580,574	0.064813248%	1,653,506	0.063517079%
60119	PALM BCH SOIL & WATER CONSERVATION	3,839	0.000157435%	4,394	0.000168784%
60120	INDIAN TRAIL IMPROVEMENT DIST	164,456	0.006743701%	171,328	0.006581335%
60121	CITY OF BOYNTON BEACH	35,183	0.001442733%	42,779	0.001643293%
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	17,418	0.000714252%	19,307	0.000741665%
60123	TOWN OF HAVERHILL	18,157	0.000744567%	20,880	0.000802068%
60124	CITY OF ATLANTIS	250,825	0.010285358%	259,280	0.009959872%
60125	TOWN OF SOUTH PALM BEACH	116,343	0.004770782%	121,302	0.004659651%
60126	CITY OF BOCA RATON	13,987	0.000573538%	45,819	0.001760086%
60127	TOWN OF HIGHLAND BEACH	361,175	0.014810371%	362,827	0.013937482%
60128	CITY OF PALM BEACH GARDENS	947,671	0.038860308%	1,238,830	0.047587909%
60129	TOWN OF PALM BEACH SHORES	169,175	0.006937197%	163,335	0.006274280%
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	283,286	0.011616479%	343,651	0.013200881%
60131	VILLAGE OF WELLINGTON	1,025,240	0.042041116%	1,256,456	0.048264985%
60132	VILLAGE OF ROYAL PALM BEACH	485,404	0.019904538%	533,772	0.020504108%
60133	VILLAGE OF PALM SPRINGS	538,425	0.022078733%	607,753	0.023345965%
60150	PALM BEACH CO HEALTH CARE DIST	16,327	0.000669514%	16,700	0.000641524%
60151	CITY OF SOUTH BAY	6,865	0.000281493%	7,208	0.000276902%
60152	CITY OF RIVIERA BEACH	370,350	0.015186641%	542,927	0.020855765%
60153	TOWN OF MANGONIA PARK	16,791	0.000688525%	37,599	0.001444320%
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	143,767	0.005895338%	157,775	0.006060720%
60303	WESTERN ACADEMY CHARTER SCHOOL	75,659	0.003102483%	89,526	0.003439015%
60304	SOUTH TECH CHARTER ACADEMY, INC	238,420	0.009776698%	296,496	0.011389477%
60305	INLET GROVE COMMUNITY HIGH SCHOOL	129,169	0.005296727%	137,245	0.005272079%
60306	GULF STREAM GOODWILL ACADEMIES INC	11,438	0.000469027%	9,848	0.000378287%
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	1,053	0.000043174%	0	0.000000000%
60309	RIVIERA BEACH MARITIME ACADEMY	32,157	0.001318640%	31,308	0.001202641%

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60700	PALM BEACH STATE COLLEGE	3,338,825	0.136912322%	3,641,250	0.139873431%
61001	PASCO CO CLERK OF CIRCUIT COURT	837,199	0.034330298%	825,303	0.031702852%
61003	PASCO CO BD OF CO COMMISSIONERS	9,198,141	0.377180197%	10,411,334	0.399936591%
61004	PASCO CO PROPERTY APPRAISER	239,730	0.009830404%	293,371	0.011269439%
61005	PASCO CO TAX COLLECTOR	405,618	0.016632824%	464,424	0.017840187%
61006	PASCO CO SHERIFF'S OFFICE	10,206,696	0.418537148%	11,108,442	0.426714995%
61007	PASCO CO SCHOOL BOARD	20,248,257	0.830302773%	21,889,801	0.840865581%
61009	PASCO CO MOSQUITO CONTROL DIST	118,965	0.004878307%	118,608	0.004556147%
61011	PASCO CO SUPERVISOR OF ELECTIONS	123,220	0.005052781%	147,434	0.005663471%
61100	CITY OF PORT RICHEY	303,444	0.012443070%	298,359	0.011461032%
61101	CITY OF DADE CITY	16,254	0.000666503%	17,212	0.000661177%
61102	CITY OF NEW PORT RICHEY	396,498	0.016258868%	405,394	0.015572645%
61103	CITY OF ZEPHYRHILLS	845,010	0.034650605%	973,104	0.037380409%
61106	PASCO CO HOUSING AUTH	1,357	0.000055630%	0	0.000000000%
61108	CITY OF SAN ANTONIO	10,590	0.000434252%	10,267	0.000394398%
61304	LEARNING LODGE ACADEMY, INC.	30,326	0.001243534%	46,215	0.001775297%
61700	PASCO HERNANDO STATE COLLEGE	1,442,099	0.059134887%	1,505,616	0.057836089%
62001	PINELLAS CO CLERK OF CIRCUIT COURT	1,463,814	0.060025371%	1,591,778	0.061145899%
62003	PINELLAS CO BD OF CO COMMISSIONERS	6,959,158	0.285368179%	7,800,338	0.299638885%
62004	PINELLAS CO PROPERTY APPRAISER	513,036	0.021037627%	605,527	0.023260439%
62005	PINELLAS CO TAX COLLECTOR	747,669	0.030659016%	854,077	0.032808165%
62006	PINELLAS CO SHERIFF'S DEPT	22,555,328	0.924906845%	24,529,942	0.942282823%
62007	PINELLAS CO SCHOOL BOARD	31,639,901	1.297430078%	32,790,927	1.259616807%
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	103,673	0.004251218%	123,222	0.004733401%
62012	PINELLAS CO JUVENILE WELFARE BOARD	195,163	0.008002863%	207,515	0.007971402%
62088	PINELLAS CO HOUSING AUTH	174,212	0.007143767%	189,588	0.007282740%
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	15,148	0.000621147%	17,521	0.000673055%
62100	CITY OF INDIAN ROCKS BEACH	23,543	0.000965426%	28,126	0.001080422%
62101	CITY OF DUNEDIN	258,866	0.010615074%	235,319	0.009039450%
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	75,167	0.003082322%	99,020	0.003803699%

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62103	CITY OF SOUTH PASADENA	71,314	0.002924305%	96,926	0.003723260%
62104	CITY OF SEMINOLE	231,836	0.009506714%	271,693	0.010436709%
62105	CITY OF SAFETY HARBOR	247,855	0.010163558%	180,596	0.006937320%
62106	CITY OF OLDSMAR	150,187	0.006158568%	157,515	0.006050705%
62107	PINELLAS SUNCOAST TRANSIT AUTH	1,548,969	0.063517223%	1,770,308	0.068003875%
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	512,965	0.021034728%	546,125	0.020978613%
62110	CITY OF BELLEAIR BEACH	2,898	0.000118834%	2,683	0.000103082%
62111	CITY OF MADEIRA BEACH	160,528	0.006582628%	163,477	0.006279726%
62112	TOWN OF REDINGTON SHORES	16,169	0.000663014%	17,671	0.000678812%
62113	TAMPA BAY WATER	571,153	0.023420792%	654,979	0.025160073%
62114	TOWN OF NORTH REDINGTON BEACH	10,697	0.000438641%	11,603	0.000445701%
62115	PINELLAS PARK WATER MANAGEMENT DIST	14,589	0.000598231%	15,170	0.000582727%
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	296,275	0.012149081%	216,512	0.008316990%
62122	PINELLAS CO PLANNING COUNCIL	102,873	0.004218434%	131,807	0.005063180%
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	893,415	0.036635506%	996,459	0.038277552%
62124	CITY OF TREASURE ISLAND	446,562	0.018311778%	460,553	0.017691499%
62125	TOWN OF INDIAN SHORES	11,473	0.000470482%	11,524	0.000442670%
62126	TOWN OF KENNETH CITY	96,515	0.003957687%	107,829	0.004142114%
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	25,028	0.001026286%	26,171	0.001005309%
62700	ST PETERSBURG COLLEGE	4,217,385	0.172938656%	4,333,582	0.166468397%
63001	POLK CO CLERK OF CIRCUIT COURT	829,035	0.033995504%	779,030	0.029925330%
63003	POLK CO BD OF CO COMMISSIONERS	8,846,559	0.362763203%	9,900,024	0.380295340%
63004	POLK CO PROPERTY APPRAISER	391,083	0.016036785%	431,262	0.016566311%
63005	POLK CO TAX COLLECTOR	540,025	0.022144331%	616,188	0.023669994%
63006	POLK CO SHERIFF'S DEPT	12,347,335	0.506316487%	13,211,079	0.507484817%
63007	POLK CO SCHOOL BOARD	25,117,106	1.029955435%	26,061,040	1.001097797%
63105	VILLAGE OF HIGHLAND PARK	603	0.000024727%	579	0.000022238%
63128	CITY OF POLK CITY	31,049	0.001273210%	33,520	0.001287606%
63129	LAKELAND AREA MASS TRANSIT DISTRICT	193,116	0.007918934%	292,302	0.011228383%
63300	MCKEEL ACADEMY OF TECHNOLOGY	592,224	0.024284798%	608,700	0.023382330%

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63301	DISCOVERY ACADEMY OF LAKE ALFRED	175,975	0.007216052%	209,003	0.008028564%
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	235,432	0.009654174%	280,553	0.010777038%
63303	BERKLEY CHARTER SCHOOL	175,178	0.007183390%	187,765	0.007212711%
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	96,379	0.003952116%	105,049	0.004035316%
63306	LAKE WALES CHARTER SCHOOLS	71,451	0.002929926%	73,429	0.002820658%
63307	LAKE WALES SENIOR HIGH SCHOOL	254,171	0.010422579%	274,501	0.010544566%
63308	POLK AVENUE ELEMENTARY SCHOOL	117,875	0.004833590%	119,482	0.004589735%
63309	HILLCREST ELEMENTARY SCHOOL	149,310	0.006122615%	163,745	0.006290022%
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	110,033	0.004512010%	105,343	0.004046584%
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	98,863	0.004053993%	84,169	0.003233240%
63312	VICTORY RIDGE ACADEMY	107,943	0.004426322%	128,709	0.004944184%
63315	EDWARD W BOK ACADEMY INC	97,946	0.004016375%	103,252	0.003966275%
63316	COMPASS CHARTER MIDDLE SCHOOL	30,809	0.001263369%	30,329	0.001165058%
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	50,725	0.002080027%	98,909	0.003799445%
63700	POLK STATE COLLEGE	1,370,689	0.056206639%	1,500,662	0.057645793%
64001	PUTNAM CO CLERK OF CIRCUIT COURT	225,367	0.009241415%	210,304	0.008078529%
64003	PUTNAM CO BD OF CO COMMISSIONERS	1,231,377	0.050494010%	1,274,608	0.048962249%
64004	PUTNAM CO PROPERTY APPRAISER	119,751	0.004910542%	106,819	0.004103286%
64005	PUTNAM CO TAX COLLECTOR	141,914	0.005819349%	146,648	0.005633276%
64006	PUTNAM CO SHERIFF'S DEPT	1,410,879	0.057854679%	1,490,647	0.057261091%
64007	PUTNAM CO SCHOOL BOARD	3,703,760	0.151876888%	3,878,266	0.148978073%
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	47,954	0.001966394%	49,748	0.001911009%
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	2,146,208	0.088007698%	2,266,969	0.087082390%
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	26,034	0.001067556%	32,011	0.001229670%
64310	PUTNAM EDGE HIGH SCHOOL	20,386	0.000835936%	19,715	0.000757305%
64700	ST JOHNS RIVER STATE COLLEGE	1,057,550	0.043366046%	1,101,465	0.042311196%
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	394,481	0.016176148%	403,782	0.015510707%
65003	ST JOHNS CO BD OF CO COMMISSIONERS	6,034,442	0.247449138%	6,691,164	0.257031540%
65004	ST JOHNS CO PROPERTY APPRAISER	285,832	0.011720867%	324,107	0.012450120%
65005	ST JOHNS CO TAX COLLECTOR	224,161	0.009191958%	235,468	0.009045157%

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65006	ST JOHNS CO SHERIFF'S DEPT	5,106,698	0.209405944%	5,729,246	0.220080822%
65007	ST JOHNS CO SCHOOL BOARD	9,830,790	0.403122705%	10,585,488	0.406626478%
65009	ANASTASIA MOSQUITO CONTROL DIST	75,738	0.003105718%	84,255	0.003236532%
65100	CITY OF ST AUGUSTINE BEACH	316,410	0.012974748%	354,472	0.013616542%
65101	TOWN OF HASTINGS	29,583	0.001213094%	30,388	0.001167326%
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	53,782	0.002205409%	53,804	0.002066793%
65300	ABLE SCHOOL INC	9,381	0.000384669%	69	0.000002665%
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	384,861	0.015781665%	391,603	0.015042885%
66003	ST LUCIE CO BD OF CO COMMISSIONERS	1,817,037	0.074509672%	2,006,655	0.077082781%
66004	ST LUCIE CO PROPERTY APPRAISER	256,732	0.010527607%	244,944	0.009409183%
66005	ST LUCIE CO TAX COLLECTOR	313,117	0.012839701%	334,364	0.012844123%
66006	ST LUCIE CO SHERIFF'S DEPT	5,035,530	0.206487639%	5,586,749	0.214606999%
66007	ST LUCIE CO SCHOOL BOARD	10,937,417	0.448501208%	11,514,562	0.442315535%
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	99,348	0.004073884%	105,552	0.004054621%
66100	NORTH ST LUCIE RIVER WATER CONTROL	5,822	0.000238753%	6,133	0.000235585%
66101	CHILDRENS SERVICES COUNCIL OF ST LU	38,581	0.001582059%	44,409	0.001705904%
66102	CITY OF PORT ST LUCIE	62,281	0.002553913%	64,243	0.002467805%
66700	INDIAN RIVER STATE COLLEGE	2,812,550	0.115331804%	2,970,213	0.114096518%
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	265,150	0.010872786%	267,819	0.010287900%
67003	SANTA ROSA CO BD OF CO COMMISSIONER	1,111,742	0.045588253%	1,155,626	0.044391734%
67004	SANTA ROSA CO PROPERTY APPRAISER	132,469	0.005432026%	132,964	0.005107621%
67005	SANTA ROSA CO TAX COLLECTOR	151,377	0.006207378%	153,375	0.005891667%
67006	SANTA ROSA CO SHERIFF'S DEPT	2,725,238	0.111751462%	2,994,828	0.115042075%
67007	SANTA ROSA CO SCHOOL BOARD	6,924,790	0.283958872%	6,898,970	0.265014118%
67100	CITY OF GULF BREEZE	67,734	0.002777516%	52,284	0.002008423%
67101	TOWN OF JAY	34,941	0.001432776%	25,720	0.000988013%
67102	AVALON FIRE RESCUE DISTRICT	30,499	0.001250633%	22,480	0.000863554%
68001	SARASOTA CO CLERK OF CIRCUIT COURT	735,390	0.030155516%	737,383	0.028325537%
68003	SARASOTA CO BD OF CO COMMISSIONERS	11,209,999	0.459678734%	12,458,268	0.478566655%
68004	SARASOTA CO PROPERTY APPRAISER	239,610	0.009825473%	248,460	0.009544251%

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68005	SARASOTA CO TAX COLLECTOR	345,101	0.014151238%	329,312	0.012650057%
68006	SARASOTA CO SHERIFF'S DEPT	8,898,171	0.364879597%	9,368,429	0.359874870%
68007	SARASOTA CO SCHOOL BOARD	12,622,611	0.517604497%	15,495,986	0.595256252%
68026	WEST COAST INLAND NAVIGATION DIST	16,509	0.000676962%	17,735	0.000681252%
68100	CITY OF VENICE	1,316,243	0.053974041%	1,454,111	0.055857609%
68105	CITY OF NORTH PORT	1,101,099	0.045151798%	1,698,848	0.065258818%
68107	ENGLEWOOD WATER DISTRICT	297,299	0.012191068%	308,911	0.011866386%
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	5,555	0.000227787%	6,418	0.000246550%
68109	SARASOTA BAY ESTUARY PROGRAM	31,630	0.001297015%	27,775	0.001066944%
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	73,052	0.002995578%	76,535	0.002939968%
68300	SARASOTA MILITARY ACADEMY	241,689	0.009910741%	235,491	0.009046043%
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	61,621	0.002526826%	64,677	0.002484486%
68303	SARASOTA MILITARY ACADEMY PREP	98,217	0.004027495%	135,309	0.005197701%
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	495,911	0.020335376%	494,986	0.019014164%
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	7,602,403	0.311745177%	7,750,458	0.297722837%
69004	SEMINOLE CO PROPERTY APPRAISER	305,419	0.012524039%	287,314	0.011036747%
69005	SEMINOLE CO TAX COLLECTOR	260,552	0.010684224%	279,613	0.010740951%
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	8,653,797	0.354858771%	9,163,334	0.351996453%
69007	SEMINOLE CO SCHOOL BOARD	18,310,800	0.750855155%	18,578,992	0.713685551%
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	125,046	0.005127636%	135,605	0.005209077%
69019	SEMINOLE CO PORT AUTH	23,851	0.000978019%	24,727	0.000949835%
69100	CITY OF ALTAMONTE SPRINGS	546,954	0.022428474%	500,572	0.019228778%
69101	CITY OF CASSELBERRY	190,422	0.007808465%	132,561	0.005092132%
69103	SANFORD AIRPORT AUTH	432,446	0.017732946%	430,288	0.016528885%
69104	CITY OF LONGWOOD	182,157	0.007469546%	178,275	0.006848183%
69105	CITY OF SANFORD	831,619	0.034101483%	857,745	0.032949043%
69110	FRED R WILSON MEMORIAL LAW LIBRARY	2,979	0.000122172%	3,150	0.000121002%
69307	SEMINOLE SCIENCE CHARTER SCHOOL	41,933	0.001719522%	57,592	0.002212321%
69700	SEMINOLE STATE COLLEGE OF FLORIDA	2,239,455	0.091831378%	2,422,971	0.093074987%
70001	SUMTER CO CLERK OF CIRCUIT COURT	175,384	0.007191834%	175,470	0.006740411%

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70003	SUMTER CO BD OF CO COMMISSIONERS	1,157,879	0.047480134%	1,351,290	0.051907902%
70004	SUMTER CO PROPERTY APPRAISER	129,634	0.005315774%	117,649	0.004519312%
70005	SUMTER CO TAX COLLECTOR	91,572	0.003755017%	95,711	0.003676617%
70006	SUMTER CO SHERIFF'S DEPT	2,137,567	0.087653347%	2,337,665	0.089798086%
70007	SUMTER CO SCHOOL BOARD	1,851,458	0.075921146%	1,900,784	0.073015895%
70011	SUMTER CO SUPERVISOR OF ELECTIONS	70,249	0.002880645%	89,910	0.003453762%
70100	CITY OF BUSHNELL	17,405	0.000713712%	17,453	0.000670424%
70101	CITY OF WILDWOOD	464,078	0.019030029%	512,475	0.019686011%
70102	CITY OF WEBSTER	21,355	0.000875695%	12,705	0.000488027%
70103	CITY OF COLEMAN	6,110	0.000250567%	7,776	0.000298716%
70104	CITY OF CENTER HILL	15,787	0.000647347%	16,281	0.000625404%
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	962,442	0.039466028%	1,046,220	0.040189038%
71004	SUWANNEE CO PROPERTY APPRAISER	61,687	0.002529538%	63,462	0.002437792%
71005	SUWANNEE CO TAX COLLECTOR	67,073	0.002750401%	70,244	0.002698321%
71006	SUWANNEE CO SHERIFF'S DEPT	580,997	0.023824441%	601,935	0.023122493%
71007	SUWANNEE CO SCHOOL BOARD	1,917,092	0.078612535%	2,024,957	0.077785859%
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	20,773	0.000851833%	19,446	0.000746981%
71100	LIVE OAK HOUSING AUTH	9,690	0.000397333%	11,294	0.000433843%
71101	CITY OF LIVE OAK	312,073	0.012796911%	325,042	0.012486026%
71102	SUWANNEE RIVER WATER MGMT DISTRICT	275,457	0.011295417%	289,912	0.011136561%
71103	SUWANNEE VALLEY TRANSIT AUTH	38,520	0.001579539%	42,048	0.001615210%
72001	TAYLOR CO CLERK OF CIRCUIT COURT	95,873	0.003931393%	99,274	0.003813461%
72003	TAYLOR CO BD OF CO COMMISSIONERS	270,862	0.011107013%	277,621	0.010664417%
72004	TAYLOR CO PROPERTY APPRAISER	67,531	0.002769189%	69,902	0.002685169%
72005	TAYLOR CO TAX COLLECTOR	76,905	0.003153589%	78,281	0.003007070%
72006	TAYLOR CO SHERIFF'S DEPT	487,225	0.019979232%	521,883	0.020047395%
72007	TAYLOR CO SCHOOL BOARD	991,526	0.040658629%	1,027,456	0.039468272%
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	36,982	0.001516472%	42,521	0.001633381%
72100	CITY OF PERRY	116,324	0.004770012%	124,674	0.004789156%
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	2,084	0.000085469%	1,932	0.000074200%

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72103	TAYLOR COASTAL WATER & SEWER DISTRICT	6,641	0.000272310%	6,903	0.000265166%
72104	BIG BEND WATER AUTHORITY	8,711	0.000357216%	10,253	0.000393842%
73001	UNION CO CLERK OF COURTS	53,287	0.002185096%	50,370	0.001934901%
73003	UNION CO BD OF CO COMMISSIONERS	229,324	0.009403697%	244,642	0.009397588%
73004	UNION CO PROPERTY APPRAISER	37,204	0.001525572%	37,133	0.001426423%
73005	UNION CO TAX COLLECTOR	44,327	0.001817673%	44,966	0.001727311%
73006	UNION CO SHERIFF'S DEPT	136,827	0.005610764%	156,643	0.006017217%
73007	UNION CO SCHOOL BOARD	657,805	0.026974059%	670,156	0.025743098%
73011	UNION CO SUPERVISOR OF ELECTIONS	35,221	0.001444283%	40,862	0.001569655%
73088	UNION CO HOUSING AUTH	6,189	0.000253797%	6,967	0.000267638%
73101	CITY OF LAKE BUTLER	26,765	0.001097540%	36,026	0.001383890%
73103	NEW RIVER LIBRARY COOPERATIVE	14,229	0.000583480%	13,402	0.000514826%
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	667,015	0.027351723%	653,994	0.025122242%
74003	VOLUSIA CO BD OF CO COMMISSIONERS	16,595,561	0.680519814%	18,297,962	0.702890180%
74007	VOLUSIA CO SCHOOL BOARD	16,784,604	0.688271757%	17,848,662	0.685630980%
74090	VOLUSIA CO LAW LIBRARY	15,090	0.000618765%	16,481	0.000633109%
74100	CITY OF LAKE HELEN	46,522	0.001907692%	48,933	0.001879676%
74101	CITY OF NEW SMYRNA BEACH	88,616	0.003633797%	88,573	0.003402399%
74102	CITY OF DAYTONA BEACH	1,585,150	0.065000888%	1,696,852	0.065182172%
74103	TOWN OF PIERSON	10,650	0.000436701%	11,637	0.000447027%
74104	CITY OF SOUTH DAYTONA	725,452	0.029747996%	755,336	0.029015145%
74105	CITY OF HOLLY HILL	169,091	0.006933778%	179,131	0.006881069%
74106	CITY OF DAYTONA BEACH SHORES	511,555	0.020976877%	527,636	0.020268398%
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	144,032	0.005906199%	159,137	0.006113019%
74109	TOWN OF PONCE INLET	318,431	0.013057636%	353,159	0.013566090%
74123	CITY OF OAK HILL	11,877	0.000487034%	12,276	0.000471549%
74124	CITY OF ORANGE CITY	758,065	0.031085301%	875,945	0.033648188%
74125	CITY OF DELTONA	554,258	0.022727959%	607,009	0.023317404%
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	9,116	0.000373827%	7,864	0.000302097%
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	4,904	0.000201082%	8,522	0.000327360%

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74700	DAYTONA STATE COLLEGE	2,511,473	0.102985790%	2,537,510	0.097474826%
75001	WAKULLA CO CLERK OF CIRCUIT COURT	99,765	0.004090995%	100,214	0.003849580%
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	494,718	0.020286464%	562,524	0.021608576%
75004	WAKULLA CO PROPERTY APPRAISER	64,426	0.002641852%	78,125	0.003001048%
75005	WAKULLA CO TAX COLLECTOR	66,469	0.002725623%	69,345	0.002663796%
75006	WAKULLA CO SHERIFF'S DEPT	802,427	0.032904432%	809,461	0.031094274%
75007	WAKULLA CO SCHOOL BOARD	1,434,891	0.058839349%	1,473,823	0.056614803%
75101	CITY OF SOPCHOPPY	31,762	0.001302436%	36,002	0.001382953%
75102	WILDERNESS COAST LIBRARIES	16,602	0.000680783%	17,439	0.000669886%
76001	WALTON CO CLERK OF CIRCUIT COURT	311,892	0.012789502%	323,926	0.012443166%
76003	WALTON CO BD OF CO COMMISSIONERS	1,805,058	0.074018439%	2,044,721	0.078545055%
76004	WALTON CO PROPERTY APPRAISER	126,113	0.005171407%	132,009	0.005070954%
76005	WALTON CO TAX COLLECTOR	154,471	0.006334246%	152,817	0.005870233%
76006	WALTON CO SHERIFF'S DEPT	2,250,653	0.092290586%	2,541,402	0.097624352%
76007	WALTON CO SCHOOL BOARD	2,528,992	0.103704208%	2,703,216	0.103840192%
76009	SO WALTON CO MOSQUITO CONTROL DIST	55,371	0.002270559%	55,594	0.002135574%
76011	WALTON CO SUPERVISOR OF ELECTIONS	45,945	0.001884016%	49,817	0.001913645%
76100	CITY OF DEFUNIAK SPRINGS	446,592	0.018313000%	476,633	0.018309187%
76101	DEFUNIAK SPRINGS HOUSING AUTH	17,095	0.000701015%	19,845	0.000762316%
76102	CITY OF FREEPORT	36,640	0.001502455%	48,630	0.001868061%
76300	WALTON ACADEMY	41,561	0.001704266%	51,224	0.001967710%
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	71,648	0.002938008%	78,205	0.003004121%
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	82,538	0.003384567%	91,753	0.003524579%
77003	WASHINGTON CO BD OF CO COMM	232,629	0.009539220%	245,198	0.009418947%
77004	WASHINGTON CO PROPERTY APPRAISER	47,651	0.001953976%	48,296	0.001855238%
77005	WASHINGTON CO TAX COLLECTOR	56,542	0.002318556%	57,587	0.002212120%
77006	WASHINGTON CO SHERIFF'S DEPT	498,961	0.020460465%	583,413	0.022410981%
77007	WASHINGTON CO SCHOOL BOARD	1,466,486	0.060134904%	1,483,046	0.056969105%
77100	CITY OF CHIPLEY	215,784	0.008848458%	218,683	0.008400415%
77101	CITY OF VERNON	5,578	0.000228712%	5,758	0.000221193%

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77102	TOWN OF WAUSAU	2,736	0.000112193%	2,557	0.000098215%
Totals		\$ 2,438,659,458	100%	\$ 2,603,246,196	100%

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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, 2017		Differences between Expected and Actual Experience		Changes in Assumptions		Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources		Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and 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	5,203,446,566	477,551,176	1,748,725,408	0	344,582,319	2,570,888,903	(28,824,422)	0	(128,954,410)	(478,501,288)	866,666,855	23,108,027	889,774,882	0	0	0	0	0	0	0	0	0	0	0	0
2135	JAC- FLORIDA CLERKS OF COURTS OPERATIONS CORP	0	0	0	0	0	0	0	0	(88,153)	(88,153)	0	(36,851)	(36,851)	0	0	0	0	0	0	0	0	0	0	0	0
4910	UNIVERSITY OF FLORIDA	453,912,167	41,658,214	152,546,534	0	23,479,175	217,683,923	(2,514,440)	0	(11,249,078)	(5,892,241)	75,601,935	8,279,929	83,881,864	0	0	0	0	0	0	0	0	0	0	0	0
4915	FLORIDA POLYTECHNIC UNIVERSITY	8,428,406	773,625	2,832,539	0	2,415,820	6,021,889	(46,889)	0	(208,877)	0	(255,866)	1,403,804	897,189	2,100,993	0	0	0	0	0	0	0	0	0	0	0
4920	FLORIDA STATE UNIVERSITY	212,443,411	19,497,193	71,395,985	0	11,318,777	102,211,954	(1,176,827)	0	(5,294,879)	(388,776)	35,383,790	4,558,621	39,942,411	0	0	0	0	0	0	0	0	0	0	0	0
4930	FLORIDA A & M UNIVERSITY	62,341,109	5,721,414	1,052,104	0	1,652,108	28,324,535	(345,338)	0	(1,544,969)	(857,371)	10,383,305	525,841	10,909,146	0	0	0	0	0	0	0	0	0	0	0	0
4940	UNIVERSITY OF CENTRAL FLORIDA	176,504,316	16,198,849	59,317,911	0	19,109,928	94,626,688	(977,743)	0	(4,374,218)	0	29,397,907	6,089,899	35,487,806	0	0	0	0	0	0	0	0	0	0	0	0
4950	UNIVERSITY OF SOUTH FLORIDA	229,267,838	21,041,270	15,316,615	0	15,316,615	113,408,066	(1,270,026)	0	(5,681,830)	(58,791)	18,186,005	5,780,986	43,966,991	0	0	0	0	0	0	0	0	0	0	0	0
4955	NEW COLLEGE	8,701,310	798,571	2,924,255	0	731,383	4,454,209	(48,201)	0	(215,640)	0	1,449,258	244,990	1,694,249	0	0	0	0	0	0	0	0	0	0	0	0
4960	FLORIDA ATLANTIC UNIVERSITY	90,358,755	8,292,759	30,366,921	0	8,253,417	46,913,207	(500,541)	0	(2,239,316)	(246,781)	15,049,821	2,646,063	17,695,884	0	0	0	0	0	0	0	0	0	0	0	0
4970	UNIVERSITY OF WEST FLORIDA	43,163,014	3,961,326	14,505,820	0	3,410,685	21,877,830	(239,101)	0	(1,069,687)	0	1,308,786	7,189,072	1,133,114	8,322,186	0	0	0	0	0	0	0	0	0	0	0
4980	FLORIDA INTERNATIONAL UNIVERSITY	172,809,332	15,809,332	57,891,554	0	14,139,356	87,940,242	(954,232)	0	(4,289,038)	0	5,223,286	29,691,006	5,340,144	34,031,150	0	0	0	0	0	0	0	0	0	0	0
4990	UNIVERSITY OF NORTH FLORIDA	51,660,531	4,741,194	17,361,586	0	3,481,000	25,583,778	(296,173)	0	(1,280,277)	(646,932)	8,604,387	1,215,321	9,819,708	0	0	0	0	0	0	0	0	0	0	0	0
4995	FLORIDA GULF COAST UNIVERSITY	42,470,770	3,897,795	14,273,177	0	4,055,157	22,226,129	(235,266)	0	(1,052,532)	0	7,073,775	1,367,756	8,441,530	0	0	0	0	0	0	0	0	0	0	0	0
11001	ALACHUA CO CLERK OF CIRCUIT COURT	5,073,117	465,590	1,704,926	0	280,295	2,450,811	(28,102)	0	(125,725)	(258,004)	844,960	65,491	910,450	0	0	0	0	0	0	0	0	0	0	0	0
11003	ALACHUA CO BD OF CO COMMISSIONERS	52,929,878	4,857,689	17,788,176	0	1,431,994	24,077,859	(293,204)	0	(1,311,735)	(608,626)	8,815,805	70,420	8,886,225	0	0	0	0	0	0	0	0	0	0	0	0
11004	ALACHUA CO PROPERTY APPRAISER	3,340,529	306,580	1,122,654	0	320,408	1,749,642	(18,505)	0	(62,787)	(268)	556,386	120,186	676,572	0	0	0	0	0	0	0	0	0	0	0	0
11005	ALACHUA CO TAX COLLECTOR	3,703,987	339,934	1,244,791	0	315,963	1,900,888	(20,518)	0	(91,793)	0	616,917	118,818	735,735	0	0	0	0	0	0	0	0	0	0	0	0
11006	ALACHUA CO SHERIFFS OFFICE	65,820,311	6,040,721	22,120,271	0	2,663,285	30,824,277	(934,611)	0	(5,001,902)	(3,006,190)	10,962,788	(284,956)	10,677,833	0	0	0	0	0	0	0	0	0	0	0	0
11007	ALACHUA CO SCHOOL BOARD	98,781,681	9,065,781	33,197,619	0	1,042,420	43,305,820	(547,200)	0	(2,448,057)	(4,051,872)	16,452,712	(633,383)	15,919,329	0	0	0	0	0	0	0	0	0	0	0	0
11100	CITY OF ALACHUA	5,921,747	543,474	1,990,125	0	317,649	2,851,248	(32,803)	0	(146,756)	0	1,179,559	986,304	86,244	1,072,548	0	0	0	0	0	0	0	0	0	0	0
11101	CITY OF HIGH SPRINGS	3,070,541	281,802	1,031,919	0	162,278	1,475,998	(17,009)	0	(76,096)	(38,182)	511,418	19,413	530,831	0	0	0	0	0	0	0	0	0	0	0	0
11102	CITY OF NEWBERRY	3,518,825	322,943	1,182,574	0	293,335	1,798,852	(19,492)	0	(87,205)	(70,127)	588,083	30,633	616,715	0	0	0	0	0	0	0	0	0	0	0	0
11103	CITY OF GAINESVILLE	797,170	73,161	267,905	0	209,184	550,250	(4,416)	0	(19,756)	(89,642)	132,774	60,715	193,489	0	0	0	0	0	0	0	0	0	0	0	0
11104	ALACHUA COUNTY LIBRARY DISTRICT	3,133,813	287,609	1,053,182	0	219,494	1,560,285	(17,380)	0	(77,664)	0	521,956	65,703	587,659	0	0	0	0	0	0	0	0	0	0	0	0
11116	CITY OF ARCHER	244,570	22,446	82,193	0	108,116	212,754	(1,355)	0	(6,061)	0	40,735	20,021	60,756	0	0	0	0	0	0	0	0	0	0	0	0
11300	CARING & SHARING LEARNING SCHOOL	485,671	44,657	153,511	0	48,371	349,087	(3,945)	0	(17,649)	(17,016)	116,615	78,162	134,777	0	0	0	0	0	0	0	0	0	0	0	0
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	111,196	10,205	37,370	0	2,183	49,757	(616)	0	(2,756)	(22,133)	18,520	(6,339)	12,182	0	0	0	0	0	0	0	0	0	0	0	0
11302	SITECH GAINESVILLE	251,431	23,075	84,499	0	4,924	112,498	(1,393)	0	(44,142)	(51,766)	41,877	(6,381)	32,196	0	0	0	0	0	0	0	0	0	0	0	0
11304	SWEETWATER BRANCH ACADEMY	0	0	0	0	0	0	0	0	(46,806)	(46,806)	0	(19,938)	(19,938)	0	0	0	0	0	0	0	0	0	0	0	0
11305	MICANOPY MIDDLE SCHOOL INC	184,747	16,955	62,088	0	27,996	107,039	(1,023)	0	(4,578)	(14,155)	30,771	(100)	30,671	0	0	0	0	0	0	0	0	0	0	0	0
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	0	0	0	0	0	0	0	0	(62,733)	(62,733)	0	(26,778)	(26,778)	0	0	0	0	0	0	0	0	0	0	0	0
11307	ALACHUA MYCROSSCHOOL OF INTEGRATED ACADEMICS & TECH	427,214	39,208	143,574	0	45,471	228,253	(2,367)	0	(10,587)	(49,062)	62,016	7,155	6,394	77,949	0	0	0	0	0	0	0	0	0	0	0
11700	SANTA FE COLLEGE	26,539,794	2,435,714	8,919,245	0	676,335	12,031,294	(147,017)	0	(657,722)	(1,841,953)	4,420,370	37,231	4,457,601	0	0	0	0	0	0	0	0	0	0	0	0
12001	BAKER CO CLERK OF CIRCUIT COURT	712,160	65,359	239,336	0	44,371	349,087	(3,945)	0	(17,649)	(23,031)	68,363	13,085	81,448	0	0	0	0	0	0	0	0	0	0	0	0
12003	BAKER CO BD OF CO COMMISSIONERS	3,397,977	311,853	1,141,960	0	40,025	4,933,837	(18,823)	0	(84,210)	(66,948)	156,954	(2,996)	156,959	0	0	0	0	0	0	0	0	0	0	0	0
12004	BAKER CO PROPERTY APPRAISER	684,148	62,788	229,922	0	87,687	380,398	(3,790)	0	(16,955)	(25,770)	113,949	26,528	143,477	0	0	0	0	0	0	0	0	0	0	0	0
12005	BAKER CO TAX COLLECTOR	786,287	72,162	264,248	0	87,237	423,647	(4,356)	0	(19,486)	(45,342)	130,961	29,659	160,620	0	0	0	0	0	0	0	0	0	0	0	0
12006	BAKER CO SHERIFFS DEPT	10,347,165	949,621	3,477,378	0	223,458	4,650,457	(57,318)	0	(256,429)	(552,656)	886,402	1,723,386	1,565,851	0	0	0	0	0	0	0	0	0	0	0	0
12007	BAKER CO SCHOOL BOARD	16,946,432	1,555,275	5,695,198	0	146,200	7,396,672	(93,875)	0	(419,975)	(1,160,518)	1,674,368	2,822,535	(201,152)	2,621,383	0	0	0	0	0	0	0	0	0	0	0
12011	BAKER CO SUPERVISOR OF ELECTIONS	310,700	28,515	104,417	0	85,175	218,107	(1,721)	0	(7,700)	(89,118)	68,539	51,749	61,660	0	0	0	0	0	0	0	0	0	0	0	0
12100	CITY OF MACLENNY	2,157,303	197,989	725,006	0	236,650	1,159,544	(11,950)	0	(53,483)	(65,414)	359,312	64,014	423,326	0	0	0	0	0	0	0	0	0	0	0	0
12102	NEW RIVER SOLID WASTE ASSOCIATION	673,404	61,811	226,342	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, 2017

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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, 2017	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Differences Between Employer Investment Earnings on Pensions Plan Investments	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Differences Between Employer Investment Earnings on Pension Plan Investments	Changes in 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 Pension Expense/(Income)
			Expected	Actual											
14007	BRADFORD CO SCHOOL BOARD	12,024,651	1,103,574	4,041,132	0	215,202	5,359,907	(68,610)	0	(288,001)	(842,827)	(1,207,438)	2,002,781	(133,556)	1,869,226
15001	BREVARD CO CLERK OF CIRCUIT CT	8,652,140	794,058	2,907,730	0	469,019	4,170,808	(47,928)	0	(214,422)	(712,494)	(974,844)	1,441,069	43,776	1,484,844
15003	BREVARD CO BO OF CO COMMISSIONERS	112,182,820	10,295,665	3,701,280	0	1,493,063	49,490,008	(62,434)	0	(2,780,166)	(3,335,543)	(6,735,143)	18,684,723	(920,787)	17,763,936
15004	BREVARD CO PROPERTY APPRAISER	4,831,417	443,408	1,623,697	0	237,241	2,309,446	(26,704)	0	(119,735)	(238,656)	(336,156)	804,703	47,892	852,595
15005	BREVARD CO TAX COLLECTOR	5,589,432	512,975	1,878,444	0	388,130	2,779,549	(30,963)	0	(138,520)	(113,012)	(282,494)	930,955	128,143	1,059,098
15006	BREVARD CO SHERIFF'S OFFICE	109,458,218	10,045,080	36,783,672	0	2,856,724	49,685,476	(606,309)	0	(2,712,499)	(4,738,114)	(8,056,922)	18,229,957	(1,246,891)	16,983,067
15007	BREVARD CO SCHOOL BOARD	245,802,205	22,558,727	82,606,894	0	33,716	105,199,337	(1,361,618)	0	(6,091,593)	(5,765,411)	(13,218,622)	40,939,908	(1,407,870)	39,532,038
15033	CANAVERAL PORT AUTH	30,261	329,722	110,810	0	8,626	149,696	(1,826)	0	(6,714)	(65,714)	(75,712)	54,917	(11,028)	43,889
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	717,706	65,868	241,200	0	16,974	324,042	(3,976)	0	(17,787)	(49,970)	(71,732)	119,538	(8,191)	111,348
15100	CITY OF MELBOURNE	23,472,463	2,154,207	7,888,405	0	160,486	10,203,099	(130,025)	0	(581,706)	(65,579)	(777,311)	3,909,487	49,826	3,959,312
15101	CITY OF INDIAN HARBOR BEACH	1,479,677	135,799	497,276	0	86,557	716,732	(8,197)	0	(36,870)	(12,659)	(57,529)	246,450	162,228	408,678
15102	TITUSVILLE-COCCA AIRPORT AUTH	958,751	87,990	322,208	0	89,212	499,414	(5,311)	0	(23,760)	(6,637)	(32,708)	155,666	32,323	192,009
15103	TOWN OF MALABAR	774,385	71,070	260,248	0	135,493	486,811	(4,200)	0	(19,191)	(25,909)	(49,480)	128,979	35,621	164,599
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	12,106	1,111	4,068	0	2,725	7,904	(67)	0	(300)	(1,784)	(2,151)	2,016	8	2,024
15105	SEBASTIAN INLET TAX DISTRICT	427,472	39,232	143,661	0	48,926	231,819	(2,388)	0	(10,594)	(19,641)	(32,603)	71,198	16,022	87,220
15110	TOWN OF MELBOURNE BEACH	155,569	14,277	52,282	0	2,006	68,566	(862)	0	(3,855)	(5,916)	(10,633)	25,911	(579)	25,332
15111	CITY OF WEST MELBOURNE	2,276,922	208,967	765,206	0	67,737	1,041,910	(12,613)	0	(56,428)	0	(69,041)	379,236	21,213	400,448
15112	CITY OF PALM BAY	183,591	16,849	61,700	0	55,784	134,333	(1,017)	0	(4,550)	(3,546)	(9,112)	30,578	12,984	43,562
15113	CITY OF COCOA	9,723,144	892,351	3,267,663	0	607,281	21,787,294	(53,861)	0	(240,861)	(180,851)	(419,720)	1,619,451	95,927	1,715,378
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	368,799	33,847	123,943	0	20,079	177,868	(2,043)	0	(9,140)	(21,022)	(32,204)	61,426	3,708	65,134
15115	INDIAN RIVER LAGOON COUNCIL	149,286	13,701	50,171	0	58,352	122,223	(827)	0	(3,700)	0	(4,527)	24,865	11,724	36,589
15700	EASTERN FLORIDA STATE COLLEGE	30,610,512	2,809,308	10,287,293	0	1,016,965	14,113,567	(169,507)	0	(758,605)	(1,001,101)	(1,929,272)	5,098,374	122,593	5,220,967
16003	BROWARD CO BO OF CO COMMISSIONERS	230,270,909	21,133,238	77,387,282	0	4,709,983	103,230,593	(1,275,583)	0	(5,706,689)	(3,911,682)	(10,893,953)	38,353,073	642,257	38,995,330
16004	BROWARD CO PROPERTY APPRAISER	1,019,694	1,019,694	3,733,977	0	817,717	5,131,388	(6,154)	0	(275,551)	(108,159)	(445,058)	1,850,556	257,747	2,108,303
16006	BROWARD CO SHERIFF'S DEPT	729,312,478	66,933,335	285,100,482	0	38,404,425	729,338,242	(4,040,017)	0	(18,074,186)	(16,484,320)	(38,598,522)	121,477,595	(777,554)	122,249,149
16007	BROWARD CO SCHOOL BOARD	860,623,651	78,984,541	249,230,306	0	20,974,388	389,189,236	(4,747,413)	0	(21,328,405)	(36,152,568)	(62,248,386)	143,344,299	(4,968,694)	138,375,605
16011	BROWARD CO SUPERVISOR OF ELECTIONS	2,323,662	292,992	1,071,544	0	194,669	1,379,205	(17,326)	0	(80,190)	(37,926)	(118,116)	538,986	4,240	543,226
16018	HILLSBORO INLET DISTRICT	322,581	29,605	108,410	0	20,523	158,538	(1,787)	0	(7,994)	(7,909)	(17,691)	53,728	57,968	111,696
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	792,074	72,693	266,193	0	48,072	386,959	(4,388)	0	(19,630)	(1,217)	(25,234)	131,925	18,528	150,453
16054	OLD PLANTATION WATER CONTROL DIST	334,010	30,654	112,251	0	46,243	189,148	(1,850)	0	(8,278)	(64,824)	(74,952)	55,632	6,188	61,820
16080	BROWARD CO CLERK OF CIRCUIT COURT	19,381,190	1,778,727	6,513,448	0	237,439	8,529,614	(107,382)	0	(480,314)	(1,188,600)	(1,774,276)	3,220,059	(163,304)	3,056,755
16100	TOWN OF HILLSBORO BEACH	3,320,718	304,762	1,115,996	0	103,609	1,524,367	(18,395)	0	(82,296)	(117,387)	(218,078)	553,067	(25,172)	527,895
16101	TOWN OF LAUDERDALE BY THE SEA	2,397,897	220,069	805,863	0	338,549	1,364,481	(13,283)	0	(59,426)	0	(72,709)	399,385	113,702	513,087
16102	CITY OF MARGATE	58,820,352	5,396,293	19,767,791	0	2,889,669	28,955,753	(325,835)	0	(1,457,715)	(2,275,543)	(4,059,930)	9,796,901	(322,076)	9,474,825
16103	BROWARD CO HOUSING AUTH	4,850,643	430,488	1,576,387	0	314,350	2,321,225	(25,884)	0	(116,340)	(28,855)	(145,195)	781,256	86,671	867,927
16104	CITY OF LAUDERDALE LAKES	517,076	47,455	173,774	0	6,112	227,341	(2,884)	0	(12,814)	(14,897)	(30,576)	86,122	(8,838)	82,284
16107	SOUTH FL REG PLANNING COUNCIL	866,605	79,534	291,241	0	34,653	405,427	(4,801)	0	(21,477)	(44,737)	(71,014)	144,339	4,697	149,036
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	6,973,989	640,044	2,343,753	0	707,685	3,961,482	(38,632)	0	(172,833)	(129,681)	(341,146)	1,161,562	217,574	1,379,136
16110	S BROWARD DRAINAGE DIST	955,996	87,737	321,282	0	41,320	450,339	(5,296)	0	(23,692)	(15,043)	(44,303)	159,227	13,531	172,758
16112	NORTH BROWARD HOSPITAL DIST	1,429,995	131,239	480,579	0	35,695	667,514	(7,921)	0	(35,439)	(79,036)	(122,396)	238,175	(3,392)	234,783
16113	MEMORIAL HEALTHCARE DIST	33,488	3,073	11,254	0	580	14,908	(186)	0	(630)	(706)	(1,722)	5,578	(125)	5,453
16114	CITY OF DEERFIELD BEACH	690,640	60,631	222,022	0	124,841	407,294	(3,660)	0	(16,372)	(19,960)	(39,992)	110,034	40,268	150,302
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	3,865,205	354,733	1,206,982	0	456,430	2,110,145	(21,411)	0	(95,789)	(4,733)	(121,534)	643,774	132,134	775,009
16116	CITY OF COCONUT CREEK	32,494,304	2,982,203	10,920,411	0	1,518,994	15,421,608	(190,002)	0	(805,292)	(633,020)	(1,618,314)	5,412,146	57,445	5,469,591
16117	CITY OF HOLLYWOOD	803,047	73,700	269,880	0	144,730	488,311	(4,448)	0	(19,901)	(13,399)	(37,749)	133,752	53,401	187,154
16118	CITY OF WESTON	227,456	20,875	76,441	0	41,025	138,341	(1,280)	0	(5,637)	(13,180)	(20,077)	37,884	13,435	51,319
16119	CITY OF MIRAMAR	1,309,339	120,166	440,030	0	420,525	980,721	(7,253)	0	(32,449)	(56,125)	(95,826)	218,079	82,656	300,735
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	150,722	13,833	50,653	0	33,864	98,350	(835)	0	(3,735)	(41,112)	(46,882)	25,104	1,942	27,046
16121	CITY OF NORTH LAUDERDALE	7,012,194	643,551	2,356,592	0	317,007	3,317,150	(38,844)	0	(173,780)	(341,691)	(554,315)	1,167,925	(75,131)	1,092,794
16122	CITY OF POMPANO BEACH	240,304	22,109	80,961	0	119,655	222,725	(1,334)	0	(5,701)	(87,144)	(94,469)	44,124	19,836	63,960
16123	CITY OF WEST PARK	776,149	71,232	260,841	0	114,847	446,920	(4,209)	0	(19,235)	(8,099)	(31,633)	129,272	36,751	166,023
16124	CITY OF DANIA BEACH	4,336,603	398,004	1,457,435	0	548,988	2,404,427	(24,023)	0	(107,474)	(54,721)	(186,218)	172,304	184,472	356,776
16125	CITY OF WILTON MANORS	9,658,344	886,044	3,245,885	0	640,985	4,773,274	(55,502)	0	(239,558)	(81,669)	(374,529)	1,608,658	117,503	1,726,161
16126	TOWN OF PEMBROKE PARK	2,641,826	242,456	887,840	0	319,041	1,479,337	(14,634)	0	(65,471)	(70,590)	(150,696)	404,013	94,888	534,901
16127	CITY OF OAKLAND PARK	4,639,529	425,797	1,559,209	0	868,061	2,853,067	(25,707)	0	(114,979)	0	(140,680)	772,743	222,163	994,906
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	146,890	14,690	543,389	0	194,784	886,565	(8,957)	0	(40,071)	0	(49,027)	269,303	66,478	335,781
16129	CITY OF COOPER CITY	1,896,023	174,009	637,198	0	369,972	1,915,179	(10,503)	0	(66,886)	0	(67,481)	315,795	101,822	417,617
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	2,776,692	254,293	931,148	0	997,744	2,173,176	(15,348)	0	(84,944)	(85,955)	(171,499)	461,404	67,811	529,215
16300	CENTRAL CHARTER SCHOOL	2,598,298	238,460	873,208	0	416,388	1,528,057	(14,303)	0	(64,302)	(299,028)	(377,814)	432,761	30,687	463,449
16302	FT LAUD - CHARTER SCHOOLS OF EXCELLENCE, INC	1,082,057	99,307	363,648	0	7,208	470,163	(5,994)	0	(26,816)	(23,985)	(66,795)	180,223	(5,795)	174,428
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	1,488,158	136,577	500,126	0	48,636	685,340	(8,244)	0	(36,880)	(92,223)	(137,347)	247,862	(20,472)	227,390
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	4,016,242	368,594	1,349,741	0	57,603	1,775,938	(22,248)	0	(99,533)	(371,772)	(493,552)	669,930	(117,748)	552,182
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	2,711,652	248,864	911,306	0	62,790	1,222,961	(15,021)	0	(67,202)	(210,721)	(292,944)	451,643	(55,558)	396,085
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	3,554,466	326,214	1,194,552	0	121,451	1,642,217	(19,890)	0	(88,089)	(116,667)	(224,445)	592,019	(3,743)	58

Florida Retirement System
Cost-Sharing Multiple Employer Defined Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

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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, 2017	Differences between Expected and Actual Experience		Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Differences between Expected and Actual Experience		Total Deferred Inflows of Resources	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Differences between Expected and Actual Experience		Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
			Changes in Assumptions	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions			Changes in Assumptions	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions							
17005 CALHOUN CO TAX COLLECTOR		527,344	48,397	177,225	0	67,285	292,908	(2,321)	0	(13,069)	(25,045)	(41,036)	87,832	21,086	108,918
17006 CALHOUN CO SHERIFFS DEPT		2,130,963	195,571	716,154	0	94,913	1,006,639	(11,804)	0	(52,811)	(130,712)	(195,327)	354,925	(22,547)	332,378
17007 CALHOUN CO SCHOOL BOARD		9,144,281	839,225	3,073,124	0	92,238	4,004,587	(50,855)	0	(226,818)	(542,697)	(819,940)	1,523,038	(76,336)	1,446,702
17011 CALHOUN CO SUPERVISOR OF ELECTIONS		323,726	23,710	108,795	0	13,904	108,499	(1,793)	0	(8,023)	(86,694)	(96,480)	53,919	13,998	67,917
17039 APALACHEE REGIONAL PLANNING COUNCIL		323,522	29,692	108,726	0	40,029	178,447	(1,792)	0	(8,018)	(108,702)	(118,511)	53,885	(6,412)	47,473
17100 CITY OF BLOUNTSTOWN		1,958,667	179,559	658,250	0	52,963	890,972	(10,850)	0	(48,541)	(110,916)	(170,307)	328,228	(25,903)	300,326
17101 TOWN OF ALTHA		146,275	13,425	49,159	0	6,148	68,731	(810)	0	(3,625)	(4,925)	(9,360)	24,363	(771)	23,592
18001 CHARLOTTE CO CLERK OF CIRCUIT COURT		4,071,431	373,659	1,368,288	0	285,354	2,027,302	(22,554)	0	(100,900)	(330,221)	(453,675)	678,123	45,043	723,166
18003 CHARLOTTE CO BD OF CO COMMISSIONERS		66,724,226	6,123,678	22,424,051	0	2,726,382	31,274,111	(369,618)	0	(1,653,593)	(522,363)	(2,545,574)	11,113,341	356,104	11,469,445
18004 CHARLOTTE CO PROPERTY APPRAISER		2,744,409	251,871	922,315	0	168,571	1,342,571	(15,203)	0	(68,013)	(107,703)	(190,919)	457,099	48,007	505,106
18006 CHARLOTTE CO TAX COLLECTOR		3,281,473	301,160	1,102,807	0	330,492	1,734,459	(18,178)	0	(81,323)	(7,353)	(110,654)	546,550	122,239	668,789
18008 CHARLOTTE CO SHERIFFS DEPT		57,216,727	5,251,119	19,229,850	0	3,083,544	27,563,522	(316,951)	0	(1,417,973)	(1,739,325)	(3,474,250)	9,529,807	98,958	9,628,765
18007 CHARLOTTE CO SCHOOL BOARD		52,261,162	4,798,317	17,563,440	0	833,896	23,193,813	(289,500)	0	(1,295,162)	(3,268,125)	(4,850,787)	8,704,426	(319,719)	8,384,707
18062 CHARLOTTE COUNTY AIRPORT AUTHORITY		1,837,767	168,663	617,620	0	309,862	1,096,144	(10,180)	0	(45,544)	0	(55,725)	306,092	100,464	406,556
18102 CITY OF PUNTA GORDA		163,391	14,995	54,911	0	109,310	179,216	(905)	0	(4,049)	(93,610)	(98,665)	27,214	13,039	40,253
19001 CITRUS CO CLERK OF CIRCUIT COURT		3,336,021	306,166	1,121,139	0	337,341	1,784,646	(18,480)	0	(82,675)	(292,032)	(393,186)	555,635	69,319	624,955
19003 CITRUS CO BD OF CO COMMISSIONERS		14,528,651	1,333,381	4,882,652	0	290,433	6,506,466	(90,481)	0	(360,056)	(354,214)	(794,751)	2,419,838	45,620	2,465,458
19004 CITRUS CO PROPERTY APPRAISER		1,785,479	163,864	600,047	0	69,063	832,973	(8,891)	0	(44,249)	(127,859)	(182,008)	297,835	(9,226)	288,157
19005 CITRUS CO TAX COLLECTOR		1,848,191	169,619	621,123	0	117,936	898,579	(10,238)	0	(46,803)	(136,011)	(192,811)	307,828	23,596	329,424
19006 CITRUS CO SHERIFFS DEPT		37,804,492	3,469,543	12,704,978	0	334,892	14,465,351	(209,417)	0	(936,890)	(1,309,045)	(2,455,353)	6,296,577	(252,270)	6,044,307
19007 CITRUS CO SCHOOL BOARD		58,208,997	5,342,185	19,562,333	0	2,404,518	24,904,518	(322,448)	0	(1,442,564)	(3,025,715)	(4,790,728)	9,695,076	(830,274)	8,864,802
19009 CITRUS CO MOSQUITO CONTROL DIST		706,611	64,850	237,471	0	47,864	350,185	(3,914)	0	(68,743)	(80,169)	(148,912)	117,691	(252)	117,439
19016 CITY OF HOSPITAL BOARD		83,323	7,647	28,002	0	27,456	63,105	(462)	0	(2,065)	(10,295)	(12,822)	13,878	2,915	16,793
19100 CITY OF INVERNESS		2,322,094	213,112	780,387	0	383,586	1,377,086	(12,863)	0	(57,547)	(70,410)	(128,967)	386,759	98,331	485,090
19101 HOMASSA SPECIAL WATER DIST		446,174	40,948	149,946	0	24,442	215,335	(2,472)	0	(11,057)	(26,422)	(39,951)	74,313	3,954	78,267
19102 CITY OF CRYSTAL RIVER		1,445,471	132,659	485,780	0	227,659	946,098	(8,007)	0	(53,622)	0	(43,830)	240,752	67,635	308,387
19300 CITRUS WYCKOSKI SCHOOL OF INTEGRATED ACADEMIC&TECHNOL		144,561	13,276	48,616	0	47,864	109,777	(801)	0	(3,385)	(4,360)	(7,945)	24,084	10,598	34,682
20001 CLAY CO CLERK OF CIRCUIT COURT		3,761,724	345,236	1,264,205	0	324,893	1,934,334	(20,938)	0	(93,225)	(121,481)	(235,544)	626,539	105,985	732,524
20003 CLAY CO BD OF CO COMMISSIONERS		32,011,497	2,937,885	10,758,123	0	949,825	14,645,833	(177,327)	0	(793,325)	(1,242,803)	(2,213,455)	5,331,717	(140,529)	5,191,188
20004 CLAY CO PROPERTY APPRAISER		1,544,691	141,765	519,125	0	108,670	769,561	(8,557)	0	(38,281)	(87,583)	(134,421)	257,278	22,991	280,269
20005 CLAY CO TAX COLLECTOR		1,829,942	167,945	614,990	0	51,705	834,639	(10,137)	0	(45,351)	(61,386)	(116,873)	304,788	750	305,538
20006 CLAY CO SHERIFFS DEPT		48,090,136	4,415,517	16,161,681	0	2,661,857	23,237,055	(266,395)	0	(1,191,794)	(527,209)	(1,985,398)	8,009,716	349,228	8,358,944
20007 CLAY CO SCHOOL BOARD		118,731,674	10,896,710	39,902,225	0	5,708,935	50,798,935	(697,712)	0	(2,942,488)	(7,101,245)	(10,701,425)	19,775,509	(1,692,994)	18,082,515
20011 CLAY COUNTY SUPV OF ELECTIONS		1,033,519	94,852	347,335	0	151,462	593,649	(5,725)	0	(25,613)	0	(31,338)	172,139	53,243	225,382
20100 CITY OF GREEN COVE SPRINGS		199,404	18,191	730,191	0	132,127	698,579	(12,036)	0	(53,840)	(144,665)	(210,546)	36,186	18,758	378,640
20105 CLAY CO UTILITY AUTH		1,414	475	1,500	0	755	1,360	(8)	0	(35)	(24,164)	(24,207)	236	(5,142)	(4,906)
20106 FIRST COAST WORKFORCE DEVELOPMENT CONSORT		3,709,450	340,438	1,246,637	0	255,326	1,842,401	(20,548)	0	(91,929)	(23,267)	(135,745)	617,832	101,416	719,248
21001 COLLIER CO CLERK OF CIRCUIT COURT		6,700,810	614,973	2,251,945	0	115,165	2,982,084	(37,119)	0	(166,063)	(248,887)	(452,069)	1,116,062	(10,447)	1,105,615
21003 COLLIER CO BD OF CO COMMISSIONERS		90,071,761	8,266,420	30,270,471	0	2,428,359	40,965,250	(498,951)	0	(2,232,203)	(301,897)	(3,033,052)	15,002,020	584,236	15,586,256
21004 COLLIER PROPERTY APPRAISER		3,633,946	333,509	1,221,263	0	594,978	2,059,749	(20,130)	0	(90,058)	(113,302)	(223,490)	605,257	153,635	758,892
21005 COLLIER CO TAX COLLECTOR		5,701,318	523,244	1,916,046	0	334,925	2,774,215	(31,582)	0	(141,293)	(65,390)	(238,265)	949,591	118,668	1,068,259
21006 COLLIER CO SHERIFFS OFFICE		126,557,304	11,798,467	43,204,330	0	7,170,754	62,713,561	(712,141)	0	(3,195,071)	(692,247)	(4,590,300)	21,412,030	1,255,453	22,667,483
21007 COLLIER CO SCHOOL BOARD		170,694,092	15,665,610	57,365,266	0	15,107,110	74,541,586	(945,558)	0	(4,230,252)	(6,522,109)	(10,697,893)	28,430,178	(686,955)	27,843,223
21009 COLLIER MOSQUITO CONTROL DIST		1,745,821	160,224	588,719	0	149,891	896,834	(9,871)	0	(43,266)	(23,796)	(67,733)	290,778	47,497	338,275
21011 COLLIER CO SUPERVISOR OF ELECTIONS		999,491	91,729	335,899	0	43,316	470,945	(5,537)	0	(24,770)	(35,456)	(65,762)	166,471	11,129	177,601
21100 NORTH COLLIER FIRE CONTROL & RESCUE		11,477,584	1,053,366	3,857,279	0	1,373,996	6,284,641	(63,580)	0	(284,443)	(707,746)	(1,055,769)	1,911,664	101,732	2,013,396
21101 CITY OF MARCO ISLAND		1,104,538	101,370	371,202	0	472,572	612,976	(6,119)	0	(27,373)	(239,894)	(273,386)	67,319	(63,772)	120,195
21102 EAST NAPLES FIRE CONTROL & RESCUE DIST		0	0	0	0	0	0	0	0	0	0	0	0	(276,252)	(276,252)
21103 GOLDEN GATE FIRE CONTROL & RESCUE D		0	0	0	0	0	0	0	0	0	0	0	0	(628,427)	(628,427)
21104 BIG CORKSCREW ISLAND FIRE & RESCUE		0	0	0	0	0	0	0	0	0	0	0	0	(445,549)	(445,549)
21105 IMMOKALEE FIRE CONTROL DISTRICT		3,408,712	312,838	1,145,568	0	612,786	2,071,191	(18,883)	0	(84,470)	0	(103,359)	567,743	131,309	699,052
21106 COLLIER SOIL AND WATER CONSERVATION DISTRICT		58,252	5,346	19,777	0	779	25,102	(323)	0	(1,444)	(10,685)	(12,451)	9,702	(2,105)	7,597
21107 GREATER NAPLES FIRE RESCUE DISTRICT		17,857,998	1,638,934	6,001,548	0	6,014,608	13,655,090	(98,924)	0	(442,566)	0	(541,490)	2,974,362	1,408,036	4,382,398
21300 MARCO ISLAND CHARTER MIDDLE SCHOOL		1,113,354	102,179	374,166	0	21,855	498,200	(6,167)	0	(27,592)	(48,387)	(82,146)	185,436	(7,692)	177,744
21305 MARCO ISLAND ACADEMY		730,131	67,008	245,375	0	132,166	444,550	(4,045)	0	(18,094)	0	(22,139)	121,608	22,112	159,720
22001 COLUMBIA CO CLERK OF CIRCUIT COURT		1,495,311	137,234	502,530	0	127,177	766,941	(8,283)	0	(37,058)	(124,192)	(169,533)	249,054	38,718	287,772
22003 COLUMBIA CO BD OF CO COMMISSIONERS		12,789,444	1,173,763	4,296,156	0	791,086	6,263,005	(70,847)	0	(310,947)	(37,496)	(425,297)	2,130,163	236,956	2,367,119
22004 COLUMBIA CO PROPERTY APPRAISER		1,254,045	115,174	421,250	0	157,361	694,276	(6,552)	0	(31,101)	0	(38,952)	209,019	45,150	254,169
22005 COLUMBIA CO TAX COLLECTOR		1,230,262	112,908	413,455	0	160,188	686,552	(6,815)	0	(30,489)	(168,226)	(205,503)	204,908	31,740	236,647
22006 COLUMBIA CO SHERIFFS OFFICE		12,498,774	1,147,087	4,200,470	0	456,709	5,804,266	(69,237)	0	(309,751)	(646,304)	(1,025,292)	2,081,750	(122,142)	1,959,608
22007 COLUMBIA CO SCHOOL BOARD		33,240,854	3,050,710	11,171,274	0	14,221,984	(184,137)	(9,837)	0	(623,791)	(1,691,583)	(2,699,511)	5,536,474	(439,086)	5,097,388
22011 COLUMBIA CO SUPERVISOR OF ELECTIONS		626,395	57,488	210,513	0	88,100	356,101	(3,470)	0	(15,524)	(10,008)	(29,002)	104,330	27,541	131,871
22016 LAKE SHORE HOSPITAL AUTHORITY		186,610	17,126	62,714	0	31,455	111,295	(1,034)	0	(4,625)	(4,540)	(10,199)	31,081	11,830	42,911
22101 CITY OF LAKE CITY		3,116,048	285,978	1,047,212	0	228,814	1,562,004	(17,261)	0	(77,223)	(90,145)	(184,030)	518,997	62,935	581,933
22106 SUNSHINE STAR ACADEMY OF THE ARTS		0	0	0	0	8	979	(6)	0	(173,380)	0	(173,380)	0	0	(173,380

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Pension Plan
Schedule of Pension Amounts by Employer**
As of and for the Fiscal Year Ended June 30, 2017

Go to Pension Plan Total Employer Pension Amounts.

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2017	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions									
			Differences between Expected and Actual Experience	Changes in Assumptions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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 Pension Expense/(Income)							
			Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Total Deferred Inflows of Resources	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and 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 Pension Expense/(Income)				
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	4,245,168			389,604			2,219,657			(23,516)	0	(105,206)	0	(128,722)	707,060	138,784	84,844
23116	DADE COUNTY INDUSTRIAL DEVEL AUTH	701,158	64,349	235,639	0	66,459	366,447	(3,884)	0	(17,376)	(17,182)	(38,443)	116,782	24,009	140,791	116,782	24,009	140,791
23117	CITY OF NORTH MIAMI	4,037,944	370,586	1,357,034	0	1,659,643	3,387,264	(22,358)	0	(100,070)	(55,955)	(178,394)	672,545	297,493	970,038	672,545	297,493	970,038
23118	CITY OF NORTH MIAMI BEACH	78,456	7,252	26,703	0	14,842	48,937	(440)	0	(1,869)	(5,204)	(7,814)	15,234	4,748	17,982	15,234	4,748	17,982
23119	TOWN OF MIAMI LAKES	2,029,916	186,207	682,195	0	71,842	804,134	(11,245)	0	(50,308)	(18,076)	(179,627)	338,005	(20,848)	308,248	338,005	(20,848)	308,248
23120	CITY OF MIAMI GARDENS	47,996,891	4,404,960	16,130,344	0	563,434	21,098,737	(265,878)	0	(1,189,483)	(2,384,702)	(3,850,153)	7,994,185	(607,986)	7,386,199	7,994,185	(607,986)	7,386,199
23121	THE CHILDREN'S TRUST	4,594,995	421,710	1,544,243	0	516,149	2,482,102	(25,454)	0	(113,875)	0	(139,329)	765,325	148,664	913,990	765,325	148,664	913,990
23122	CITY OF NORTH BAY VILLAGE	7,052,362	647,237	2,370,091	0	474,088	3,491,416	(39,086)	0	(174,775)	(149,208)	(363,409)	1,174,615	65,740	1,240,355	1,174,615	65,740	1,240,355
23123	TOWN OF CUTLER BAY	2,756,704	252,999	926,447	0	461,783	1,641,230	(16,271)	0	(68,318)	(36,923)	(120,512)	459,146	156,938	616,085	459,146	156,938	616,085
23124	CITY OF DORAL	19,097,064	1,752,651	6,417,962	0	2,102,028	10,272,641	(105,788)	0	(473,273)	(189,060)	(768,121)	3,180,736	435,286	3,616,022	3,180,736	435,286	3,616,022
23125	CITY OF FLORIDA CITY	6,919,227	635,019	2,325,349	0	403,596	3,363,963	(38,329)	0	(171,476)	(175,658)	(385,463)	1,152,441	14,755	1,167,196	1,152,441	14,755	1,167,196
23126	VILLAGE OF PINCREST	9,487,370	870,712	3,185,426	0	431,283	4,490,421	(62,555)	0	(414,548)	(702,224)	(1,158,111)	1,580,111	(82,922)	1,497,259	1,580,111	(82,922)	1,497,259
23127	CITY OF CORAL GABLES	978,696	89,821	329,911	0	291,348	1,701,080	(5,421)	0	(24,255)	0	(29,675)	163,008	73,024	236,032	163,008	73,024	236,032
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	752,760	69,085	252,981	0	79,426	401,492	(4,170)	0	(18,655)	(77,683)	(100,508)	125,377	12,232	137,609	125,377	12,232	137,609
23300	SIATECH MIAMI-DADE	0	0	0	0	0	0	0	0	0	(201,013)	(201,013)	0	(82,094)	(82,094)	0	(82,094)	(82,094)
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	1,113,502	102,193	374,215	0	17,333	493,741	(6,168)	0	(27,595)	(37,469)	(71,233)	186,461	(3,060)	182,401	186,461	(3,060)	182,401
23700	MIAMI DADE COLLEGE	117,205,555	10,756,649	39,389,341	0	2,401,639	52,547,630	(956,649)	0	(2,904,647)	(4,256,402)	(7,810,308)	19,521,325	69,295	19,590,619	19,521,325	69,295	19,590,619
24001	DESOTO CO CLERK OF CIRCUIT COURT	749,433	68,780	251,863	0	65,869	406,511	(4,151)	0	(18,573)	(14,548)	(37,272)	124,823	14,331	139,153	124,823	14,331	139,153
24003	DESOTO CO BD OF CO COMMISSIONERS	8,752,648	803,282	2,941,508	0	221,937	3,966,728	(48,485)	0	(216,912)	(270,224)	(505,822)	1,457,809	(3,148)	1,454,661	1,457,809	(3,148)	1,454,661
24004	DESOTO CO PROPERTY APPRAISER	538,725	49,442	181,050	0	71,221	301,713	(2,984)	0	(13,351)	(26,424)	(42,760)	89,728	10,986	100,714	89,728	10,986	100,714
24005	DESOTO CO TAX COLLECTOR	755,418	69,329	253,874	0	75,988	399,191	(4,185)	0	(18,721)	(13,432)	(36,338)	128,820	25,203	153,023	128,820	25,203	153,023
24006	DESOTO CO SHERIFFS DEPT	9,082,794	833,582	3,052,460	0	333,624	4,219,666	(50,314)	0	(225,094)	(665,603)	(941,011)	1,512,797	(118,133)	1,394,664	1,512,797	(118,133)	1,394,664
24007	DESOTO CO SCHOOL BOARD	16,720,356	1,534,526	5,619,220	0	418,933	7,572,679	(92,622)	0	(414,372)	(1,526,814)	(2,033,809)	2,784,881	(157,676)	2,627,205	2,784,881	(157,676)	2,627,205
24011	DESOTO CO SUPERVISOR OF ELECTIONS	498,794	45,777	167,630	0	76,446	289,854	(2,763)	0	(12,361)	(5,461)	(20,586)	87,707	25,541	108,619	87,707	25,541	108,619
24062	JOSHUA WATER CONTROL DIST	189,661	17,406	63,740	0	30,239	111,385	(1,705)	0	(7,000)	(53,956)	(60,917)	31,589	1,117	32,706	31,589	1,117	32,706
25001	DIXIE CO CLERK OF CIRCUIT COURT	812,594	74,577	273,089	0	105,428	453,093	(4,501)	0	(20,138)	(59,176)	(82,815)	135,343	28,353	163,696	135,343	28,353	163,696
25002	DIXIE CO BD OF CO COMMISSIONERS	4,532,820	418,220	1,523,425	0	221,937	2,183,248	(25,110)	0	(210,339)	(427,235)	(637,574)	462,230	89,230	551,460	462,230	89,230	551,460
25004	DIXIE CO PROPERTY APPRAISER	832,593	76,412	279,810	0	109,158	465,380	(4,612)	0	(20,634)	(47,760)	(73,005)	138,674	33,637	172,310	138,674	33,637	172,310
25005	DIXIE CO TAX COLLECTOR	612,796	56,240	205,943	0	76,899	339,082	(3,395)	0	(15,618)	(34,199)	(52,065)	27,252	2,522	29,774	27,252	2,522	29,774
25006	DIXIE CO SHERIFFS DEPT	4,412,301	404,943	1,482,845	0	103,867	1,991,655	(24,442)	0	(109,348)	(216,608)	(350,397)	734,897	(48,532)	686,365	734,897	(48,532)	686,365
25007	DIXIE CO SCHOOL BOARD	8,316,055	763,214	2,794,782	0	343,161	3,901,157	(46,067)	0	(206,093)	(241,083)	(493,242)	1,385,091	66,780	1,451,871	1,385,091	66,780	1,451,871
25011	DIXIE CO SUPERVISOR OF ELECTIONS	461,821	42,384	155,205	0	76,297	273,886	(2,558)	0	(11,445)	(6,773)	(19,776)	76,919	25,628	102,547	76,919	25,628	102,547
25100	TOWN OF CROSS CITY	778,207	71,421	251,532	0	23,588	356,542	(4,311)	0	(19,286)	(21,879)	(45,475)	129,615	4,127	133,743	129,615	4,127	133,743
25103	SUWANNEE WATER AND SEWER DISTRICT	146,941	13,486	49,383	0	10,793	73,661	(814)	0	(3,642)	(7,899)	(12,541)	24,474	2,303	26,777	24,474	2,303	26,777
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	934,113	85,713	313,984	0	1,985	41,952	(617)	0	(2,315)	(4,708)	(7,541)	15,559	(1,335)	14,223	15,559	(1,335)	14,223
25363	KINDER CUB SCHOOL, INC.	201,484	67,713	0	0	15,615	101,819	(1,116)	0	(4,903)	(3,248)	(9,357)	33,558	4,697	38,256	33,558	4,697	38,256
26003	CITY OF JACKSONVILLE	8,094,399	742,871	2,720,289	0	879,417	4,342,577	(44,839)	0	(200,599)	(444,666)	(690,104)	1,348,173	254,642	1,602,815	1,348,173	254,642	1,602,815
26007	DUVAL CO SCHOOL BOARD	357,459,946	32,806,221	120,131,778	0	1,302,941	154,240,940	(1,980,145)	0	(8,858,751)	(21,435,180)	(32,274,075)	59,537,209	(4,675,981)	54,861,228	59,537,209	(4,675,981)	54,861,228
26039	NORTHEAST FL REGIONAL COUNCIL	399,273	36,644	134,184	0	55,542	226,370	(2,212)	0	(9,895)	(157,574)	(169,681)	66,501	(19,454)	47,048	66,501	(19,454)	47,048
26102	JACKSONVILLE PORT AUTHORITY	11,070,761	1,016,029	3,720,557	0	809,508	5,546,095	(61,326)	0	(274,361)	(516,881)	(791,242)	1,843,905	260,279	2,104,184	1,843,905	260,279	2,104,184
26103	JACKSONVILLE AVIATION AUTHORITY	17,880,892	1,641,036	6,006,242	0	1,142,765	8,793,043	(98,051)	0	(443,133)	(542,184)	(985,317)	2,978,175	283,227	3,261,402	2,978,175	283,227	3,261,402
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	167,148	15,340	56,173	0	12,415	63,329	(826)	0	(4,142)	(7,627)	(11,769)	27,840	2,472	30,312	27,840	2,472	30,312
26300	SIATECH JACKSONVILLE	170,301	15,630	57,233	0	98	72,961	(943)	0	(4,220)	(50,975)	(56,130)	28,365	(12,740)	15,624	28,365	(12,740)	15,624
26301	RIVER CITY SCIENCE ACADEMY	1,469,004	134,819	493,689	0	141,487	769,995	(8,138)	0	(36,406)	(37,852)	(82,995)	244,672	35,709	280,381	244,672	35,709	280,381
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	777,657	71,370	261,348	0	46,023	198,740	(4,308)	0	(19,272)	(10,062)	(33,642)	129,524	14,023	143,546	129,524	14,023	143,546
26363	DUVAL MYROSCHOOL OF INTEGRATED ACADEMIC & TECH	298,118	27,360	100,189	0	48,439	175,988	(1,651)	0	(7,388)	(46,351)	(55,391)	49,653	8,865	58,519	49,653	8,865	58,519
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	955,349	87,678	321,065	0	293,013	701,756	(5,292)	0	(23,676)	(28,968)	(58,909)	159,119	80,433	239,552	159,119	80,433	239,552
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	380,092	34,883	127,738	0	168,025	330,646	(2,106)	0	(9,420)	(11,525)	(22,945)	63,307	31,116	94,423	63,307	31,116	94,423
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	43,297,778	3,973,694	14,551,110	0	1,398,104	19,922,909	(239,847)	0	(1,073,027)	(3,229,731)	(4,542,605)	7,211,518	(341,706)	6,869,812	7,211,518	(341,706)	6,869,812
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	10,040,222	921,451	3,374,223	0	687,617	4,983,291	(65,618)	0	(248,822)	0	(304,439)	1,672,262	235,387	1,907,649	1,672,262	235,387	1,907,649
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	97,928,917	8,987,518	32,911,030	0	12,351,858	54,250,405	(542,676)	0	(2,426,923)	(5,140,800)	(2,699,399)	16,310,679	3,952,634	20,263,313	16,310,679	3,952,634	20,263,313
27004	ESCAMBIA CO PROPERTY APPRAISER	3,295,854	302,480	1,107,640	0	272,825	1,682,945	(18,257)	0	(81,680)	(243,248)	(343,185)	546,945	51,929	600,874	546,945	51,929	600,874
27005	ESCAMBIA CO TAX COLLECTOR	3,646,997	334,707	1,225,649	0	188,271	1,748,626	(20,202)	0	(90,382)	(89,689)	(200,273)	607,430	56,776	664,206	607,430	56,776	664,206
27006	ESCAMBIA CO SHERIFFS DEPT	52,817,655	4,847,390	17,750,461	0	2,492,200	25,090,050	(292,583)	0	(1,308,953)	(9,406,288)	(11,007,825)	8,979,114	(3,207,106)	5,			

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, 2017

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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, 2017	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and 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 Pension Expense/(Income)
			Expected	Actual										Due to Changes in Employer Proportion	Employer Pension Expense/(Income)	
28101	CITY OF BUNNELL	1,696,958	155,740	570,298	0	726,038	(9,400)	0	(42,055)	(241,124)	(292,579)	282,639	(61,106)	221,533		
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	700,722	64,309	235,492	0	65,514	(3,882)	0	(17,366)	(73,832)	(95,080)	116,710	13,480	130,190		
29003	FRANKLIN CO BD OF CO COMM	2,341,257	214,871	786,828	0	198,772	(12,959)	0	(58,022)	(116,179)	(187,770)	389,951	53,296	443,247		
29004	FRANKLIN CO PROPERTY APPRAISER	697,479	64,012	234,402	0	64,012	(3,864)	0	(17,285)	(33,217)	(54,366)	116,169	25,377	142,546		
29005	FRANKLIN CO TAX COLLECTOR	687,126	63,062	230,923	0	88,386	(3,806)	0	(17,029)	(9,261)	(30,096)	114,445	30,721	145,166		
29006	FRANKLIN CO SHERIFFS DEPT	5,462,397	501,317	1,835,751	0	109,627	(30,259)	0	(135,372)	(229,553)	(395,184)	909,797	(68,614)	841,183		
29007	FRANKLIN CO SCHOOL BOARD	4,450,787	408,475	1,495,779	0	227,872	(24,655)	0	(110,302)	(223,817)	(358,773)	741,307	21,105	762,411		
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	431,180	39,572	144,907	0	95,729	(2,389)	0	(20,688)	(26,353)	(39,427)	71,816	23,966	95,782		
29100	CITY OF APALACHICOLA	1,433,819	131,590	481,864	0	20,892	(7,943)	0	(35,534)	(35,987)	(79,463)	238,812	(1,045)	227,767		
29101	CITY OF CARRABELLE	90,444	9,044	329,730	0	18,315	(6,435)	0	(24,315)	(28,753)	(58,513)	163,414	(4,364)	159,050		
29102	EASTPOINT WATER AND SEWER DIST	210,849	19,351	70,860	0	17,369	(1,168)	0	(5,225)	(27,736)	(34,129)	35,118	853	35,971		
29104	APALACHICOLA HOUSING AUTHORITY	61,967	6,687	20,825	0	10,417	(943)	0	(1,536)	(1,531)	(3,230)	13,021	4,430	14,450		
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	2,123,106	194,850	713,514	0	219,501	(11,761)	0	(52,616)	(132,847)	(197,224)	353,617	61,913	415,529		
30003	GADSDEN CO BD OF CO COMMISSIONERS	9,054,489	830,984	3,042,947	0	488,784	(50,157)	0	(224,393)	0	(274,550)	1,508,082	161,694	1,669,776		
30005	GADSDEN CO TAX COLLECTOR	802,128	73,616	269,571	0	92,778	(4,443)	0	(19,879)	(45,983)	(65,862)	133,599	27,325	160,924		
30006	GADSDEN CO SHERIFFS DEPT	6,530,997	599,388	2,194,876	0	191,846	(36,178)	0	(161,854)	(377,201)	(575,234)	1,087,779	(107,586)	980,193		
30007	GADSDEN CO SCHOOL BOARD	20,543,088	1,885,361	6,903,928	0	163,640	(9,952,929)	0	(509,109)	(1,513,706)	(2,136,613)	3,027,581	(402,799)	3,018,782		
30100	TOWN OF HAVANA	1,842,542	169,101	619,224	0	49,716	(8,207)	0	(45,663)	(39,352)	(95,221)	306,887	6,381	313,268		
30101	CITY OF CHATTAHOOCHEE	1,394,494	127,063	465,288	0	107,652	(6,669)	0	(34,311)	(125,862)	(167,962)	230,566	(37,602)	198,967		
30102	NORTHWEST FL WATER MANAGEMENT DIST	4,303,100	394,921	1,446,145	0	280,296	(23,837)	0	(106,642)	(478,138)	(608,616)	718,708	19,550	736,259		
30103	TOWN OF GREENSBORO	152,405	13,987	51,219	0	22,725	(844)	0	(3,777)	(449)	(5,070)	25,384	8,825	34,209		
30104	CITY OF GRETNA	925,264	84,917	310,954	0	17,786	(41,657)	0	(22,930)	(25,969)	(54,025)	154,109	(1,938)	152,170		
30105	CITY OF MIDWAY	538,099	49,385	180,839	0	146,290	(2,981)	0	(13,335)	(64,943)	(81,259)	89,624	25,892	115,516		
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	870,719	79,911	292,623	0	101,695	(4,823)	0	(21,579)	(33,083)	(59,485)	145,024	33,227	178,251		
31003	GILCHRIST CO BD OF CO COMMISSIONERS	3,471,746	318,623	1,166,752	0	84,382	(19,232)	0	(86,039)	(101,158)	(206,428)	578,241	(14,943)	563,298		
31004	GILCHRIST CO PROPERTY APPRAISER	680,494	62,453	228,694	0	96,620	(3,770)	0	(16,864)	(35,899)	(56,523)	113,341	26,313	139,654		
31005	GILCHRIST CO TAX COLLECTOR	357,991	32,772	120,008	0	33,832	(1,978)	0	(22,745)	(27,478)	(35,735)	59,476	8,704	68,179		
31006	GILCHRIST CO SHERIFFS DEPT	3,916,257	359,418	1,316,139	0	268,530	(21,694)	0	(97,055)	(155,455)	(274,204)	652,277	(10,454)	641,793		
31007	GILCHRIST CO SCHOOL BOARD	11,450,272	1,050,859	3,848,100	0	393,884	(63,429)	0	(283,766)	(248,979)	(596,174)	1,907,115	102,140	2,009,255		
31011	GILCHRIST CO SUPERVISOR OF ELECTION	500,356	45,921	168,155	0	91,085	(305,61)	0	(2,772)	(12,400)	(20,579)	83,338	30,653	113,991		
31100	CITY OF TRENTON	676,537	62,090	227,364	0	37,155	(3,748)	0	(16,768)	(27,912)	(48,431)	112,682	(1,179)	111,502		
32001	GLADES CO CLERK OF THE CIRCUIT COURT	730,223	67,017	245,406	0	77,557	(389,980)	0	(18,097)	(20,108)	(42,250)	121,623	24,299	145,922		
32003	GLADES CO BD OF CO COMMISSIONERS	3,334,440	306,021	1,120,607	0	87,167	(1,513,795)	0	(82,636)	(48,423)	(149,530)	555,372	17,850	573,222		
32004	GLADES CO PROPERTY APPRAISER	690,742	63,383	235,138	0	98,951	(3,826)	0	(17,118)	(22,294)	(43,209)	115,047	34,314	149,362		
32005	GLADES COUNTY TAX COLLECTOR	267,622	24,581	89,940	0	49,940	(1,482)	0	(6,852)	(23,932)	(31,608)	44,574	3,530	48,104		
32006	GLADES CO SHERIFFS DEPT	8,396,793	770,624	2,821,915	0	513,308	(46,514)	0	(208,094)	(1,134,749)	(1,589,356)	1,398,539	(422,454)	976,085		
32007	GLADES CO SCHOOL BOARD	5,656,631	519,143	1,901,027	0	156,346	(2,576,516)	0	(140,185)	(92,187)	(263,707)	942,148	28,819	971,966		
32100	CITY OF MOORE HAVEN	563,507	51,716	189,378	0	21,462	(262,556)	0	(13,965)	(30,836)	(47,922)	93,866	(6,733)	88,133		
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	12,202	1,120	4,101	0	5,221	(88)	0	(302)	(3,232)	(3,602)	2,032	(979)	1,053		
32300	PEMAYETV EMAHAVI, INC	2,850,758	261,631	958,056	0	251,242	(1,470,929)	0	(70,649)	(93,668)	(180,109)	474,812	22,088	496,900		
33001	GULF CO CLERK OF CIRCUIT COURT	732,134	67,192	246,499	0	98,823	(412,065)	0	(18,144)	(161,570)	(183,769)	121,942	1,904	129,845		
33003	GULF CO BD OF CO COMMISSIONERS	6,152,995	564,897	2,067,841	0	395,551	(3,028,098)	0	(34,084)	(155,859)	(202,303)	1,024,820	107,215	1,132,035		
33004	GULF CO PROPERTY APPRAISER	594,353	54,547	199,745	0	93,595	(37,887)	0	(14,730)	(29,596)	(47,618)	98,993	31,576	130,570		
33005	GULF CO TAX COLLECTOR	276,270	25,355	92,846	0	76,793	(1,530)	0	(6,847)	(157,013)	(165,390)	46,014	(1,808)	44,206		
33006	GULF COUNTY SHERIFFS DEPT	2,854,104	261,938	969,180	0	102,347	(1,323,465)	0	(70,732)	(206,733)	(293,275)	476,369	(41,927)	433,442		
33007	GULF CO SCHOOL BOARD	8,361,857	767,417	2,810,174	0	152,138	(3,729,730)	0	(207,228)	(163,659)	(417,207)	1,392,720	10,769	1,403,489		
33011	GULF CO SUPERVISOR OF ELECTIONS	466,705	42,832	156,845	0	86,355	(286,033)	0	(2,585)	(2,478)	(16,630)	77,733	29,102	106,835		
33100	CITY OF PORT ST JOE	2,031,511	186,444	682,731	0	637	(869,812)	0	(11,254)	(50,346)	(116,010)	(177,610)	(25,285)	313,077		
33103	PORT ST JOE PORT AUTHORITY	0	0	0	0	0	0	0	0	(6,225)	(6,225)	0	(2,706)	(2,706)		
34001	HAMILTON CO CLERK OF CIRCUIT COURT	87,796	8,666,635	321,497	0	118,468	(5,599)	0	(23,768)	(16,740)	(45,747)	159,334	36,150	195,483		
34003	HAMILTON CO BD OF CO COMMISSIONERS	3,111,041	285,519	1,045,529	0	36,475	(1,367,523)	0	(77,099)	(2,399)	(96,732)	518,163	8,684	526,847		
34004	HAMILTON CO PROPERTY APPRAISER	218,297	20,212	106,970	0	13,182	(1,763)	0	(7,888)	(16,700)	(26,351)	53,014	(4,759)	48,255		
34005	HAMILTON CO TAX COLLECTOR	559,408	51,340	188,001	0	85,885	(325,225)	0	(13,864)	(43,161)	(60,123)	93,173	25,278	118,451		
34006	HAMILTON CO SHERIFFS DEPT	3,746,970	343,882	1,259,246	0	75,455	(1,678,583)	0	(92,859)	(187,857)	(301,473)	624,081	(36,337)	587,744		
34007	HAMILTON CO SCHOOL BOARD	6,843,995	628,114	2,300,066	0	2,928,180	(37,912)	0	(169,611)	(423,187)	(630,711)	1,139,911	(97,996)	1,041,914		
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	252,982	23,218	86,020	0	63,015	(71,252)	0	(6,270)	(2,844)	(10,515)	42,136	12,972	55,108		
34101	CITY OF JASPER	1,707,179	156,678	573,733	0	150,710	(8,457)	0	(42,308)	(51,765)	(99,541)	294,341	41,992	336,333		
35001	HARDEE CO CLERK OF CIRCUIT COURT	1,030,614	94,584	345,359	0	63,199	(4,594,054)	0	(25,541)	(20,922)	(46,463)	189,657	189,657			
35003	HARDEE CO BD OF CO COMMISSIONERS	8,696,025	798,086	2,922,478	0	120,941	(3,841,905)	0	(215,509)	(197,541)	(481,222)	1,448,378	(31,860)	1,416,518		
35004	HARDEE CO PROPERTY APPRAISER	641,106	58,838	215,457	0	66,016	(340,311)	0	(15,888)	(23,995)	(43,434)	106,780	22,480	129,261		
35005	HARDEE CO TAX COLLECTOR	768,254	70,507	258,188	0	111,965	(404,660)	0	(19,039)	(11,396)	(34,691)	127,958	37,545	165,502		
35006	HARDEE CO SHERIFFS DEPT	8,590,406	788,393	2,886,983	0	475,460	(4,150,836)	0	(212,892)	(184,197)	(444,675)	1,430,786	20,653	1,451,440		
35007	HARDEE CO SCHOOL BOARD	17,579,365														

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, 2017

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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, 2017	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and 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
36104	CENTRAL CO WATER CONTROL DIST	224,034	20,561	75,291	0	1,117	96,969	(1,241)	(5,552)	(33,264)	(40,057)	37,314	(8,562)	28,752
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	6,407	588	2,153	0	2,832	5,573	(35)	(159)	0	(194)	1,067	524	1,592
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	3,343,581	306,860	1,123,679	0	140,794	1,571,323	(18,522)	(62,962)	(154,927)	(256,311)	556,894	36,737	587,632
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	55,513,872	5,094,837	18,656,580	0	2,578,474	26,330,374	(307,518)	(957,448)	(2,640,739)	(957,448)	9,246,186	201,441	9,507,627
37004	HERNANDO COUNTY PROPERTY APPRAISER	2,163,021	188,513	726,928	0	183,291	1,108,732	(11,982)	(53,605)	(74,127)	(139,714)	360,265	59,426	419,691
37005	HERNANDO CO TAX COLLECTOR	2,308,879	211,900	775,946	0	289,353	1,277,198	(12,700)	(57,220)	(34,303)	(104,403)	384,558	93,052	477,611
37006	HERNANDO CO SHERIFF'S DEPT	44,521,984	4,086,407	14,962,530	0	2,190,729	21,239,305	(246,629)	(1,103,366)	(2,327,566)	(3,677,561)	7,415,417	(291,165)	7,124,252
37007	HERNANDO CO SCHOOL BOARD	70,025,480	6,426,654	23,533,505	0	0	29,960,159	(387,905)	(1,735,460)	(4,430,837)	(6,554,149)	11,663,186	(1,037,825)	10,625,361
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	695,367	63,818	233,693	0	122,035	419,545	(3,852)	(17,233)	0	(21,085)	115,818	43,177	158,995
37056	SW FL WATER MANAGEMENT DIST	23,922,153	2,195,478	8,039,532	0	0	10,235,010	(132,516)	(592,851)	(505,401)	(1,230,768)	3,984,386	(123,100)	3,861,286
37100	CITY OF BIRCKSVILLE	2,436,493	223,611	818,834	0	90,396	1,562,941	(13,497)	(60,382)	(23,063)	(66,343)	405,813	27,720	433,533
37101	HERNANDO CO HOUSING AUTH	116,706	10,711	39,221	0	10,216	60,148	(646)	(2,892)	(29,666)	(33,205)	19,438	(1,527)	17,911
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	3,463,656	317,880	1,164,033	0	378,461	1,860,374	(19,187)	(85,538)	(240,533)	(345,558)	578,894	104,168	683,062
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	17,271,404	1,585,099	5,804,411	0	709,935	8,099,445	(65,675)	(428,029)	(113,281)	(636,984)	2,876,661	88,780	2,965,441
38004	HIGHLANDS CO PROPERTY APPRAISER	1,872,343	171,836	629,239	0	629,334	1,037,009	(10,372)	(46,401)	(108,201)	(164,974)	311,851	73,690	385,541
38005	HIGHLANDS CO TAX COLLECTOR	1,974,443	181,206	663,552	0	320,724	1,165,482	(10,937)	(48,832)	(90,808)	(150,677)	328,856	103,430	432,286
38006	HIGHLANDS CO SHERIFF'S DEPT	30,306,494	2,781,407	10,185,122	0	1,229,591	14,966,119	(167,882)	(751,071)	(1,511,058)	(2,430,011)	5,047,738	(345,878)	4,701,859
38007	HIGHLANDS CO SCHOOL BOARD	37,335,635	3,426,513	12,547,409	0	256,780	16,230,720	(206,820)	(925,270)	(3,290,869)	(4,422,599)	6,218,486	(91,862)	6,226,624
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	731,706	67,153	245,905	0	123,864	436,942	(1,453)	(7,452)	(29,889)	(18,134)	121,870	40,299	162,169
38100	CITY OF AVON PARK	679,138	62,329	260,981	0	160,961	451,528	(3,782)	(16,831)	(6,620)	(29,213)	113,115	34,768	147,883
38101	TOWN OF LAKE PLACID	1,834,614	168,373	616,560	0	124,515	909,448	(10,163)	(45,466)	(45,974)	(101,603)	305,566	30,861	336,428
38102	CITY OF SEBRING	4,354,915	399,676	1,463,559	0	918,494	2,781,730	(294,724)	(1,07,926)	(10,932)	(142,981)	725,339	179,456	904,795
38103	SEBRING AIRPORT AUTH	431,049	39,560	144,863	0	53,734	238,156	(2,388)	(10,682)	(39,198)	(52,268)	71,794	12,417	84,211
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	369	34	124	0	8,931	9,089	(2)	(9)	(29,264)	(29,276)	62	(5,225)	(5,163)
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	102,763	9,431	34,535	0	31,067	75,034	(569)	(2,547)	0	(3,116)	17,116	8,833	25,949
38700	SOUTH FLORIDA STATE COLLEGE	9,218,800	846,064	3,098,168	0	404,674	4,248,906	(91,067)	(228,465)	(840,130)	(1,119,633)	1,539,449	(6,865)	1,526,584
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	22,381,307	2,054,073	7,521,729	0	320,018	18,528,811	(123,881)	(654,387)	(1,659,331)	(2,437,609)	3,727,763	(89,361)	3,638,402
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	320,045,954	29,372,517	107,558,036	0	12,298,593	149,229,145	(1,772,890)	(7,951,539)	(11,09,221)	(10,813,650)	53,305,673	2,070,397	55,376,099
39004	HILLSBOROUGH CO PROPERTY APPRAISER	7,303,928	670,325	2,454,636	0	582,505	3,707,466	(40,460)	(181,010)	(503,400)	(724,870)	1,612,515	126,077	1,738,592
39005	HILLSBOROUGH CO TAX COLLECTOR	11,452,957	1,051,106	3,849,002	0	365,487	5,265,955	(63,443)	(283,833)	(216,789)	(564,065)	1,907,562	90,231	1,897,794
39006	HILLSBOROUGH CO SHERIFF'S DEPT	364,836,876	33,483,246	122,610,948	0	12,419,342	168,513,536	(2,021,009)	(9,041,570)	(22,193,938)	(33,256,517)	60,765,883	(5,634,704)	55,131,180
39007	HILLSBOROUGH CO SCHOOL BOARD	729,290,632	66,931,330	245,093,140	0	10,099,895	729,224,365	(4,039,896)	(18,073,644)	(31,426,282)	(53,539,822)	121,467,956	(3,273,076)	118,194,880
39007	HILLSBOROUGH CO AVIATION AUTH	35,013,237	3,213,373	11,766,920	0	882,501	15,862,793	(193,955)	(867,716)	(61,961)	(1,123,632)	5,831,676	128,649	6,003,324
39008	TAMPA PORT AUTH	10,405,807	950,003	3,491,086	0	971,969	5,424,057	(57,643)	(257,882)	(16,111)	(331,635)	1,733,153	368,918	2,092,071
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	2,741,203	251,176	921,238	0	518,983	1,889,798	(15,165)	(67,334)	0	(83,119)	456,565	163,840	620,404
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	26,230,434	2,407,323	8,815,278	0	1,047,574	12,270,175	(145,303)	(650,056)	(364,224)	(1,159,583)	4,368,844	186,683	4,555,528
39100	CITY OF TEMPLE TERRACE	810,675	74,400	272,444	0	0	346,845	(4,491)	(20,091)	(179,474)	(204,066)	135,023	(38,553)	96,471
39102	TAMPA SPORTS AUTH	3,130,169	287,274	1,051,958	0	239,912	1,579,144	(17,340)	(77,573)	(32,364)	(127,277)	521,349	90,467	611,817
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	286,523	26,296	96,292	0	7,339	129,927	(1,587)	(7,101)	(29,908)	(38,596)	47,722	(7,799)	39,923
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	1,703,114	156,305	572,367	0	49,929	778,600	(9,434)	(42,207)	(77,750)	(129,392)	283,664	(22,506)	261,159
39109	TAMPA BAY ESTUARY PROGRAM	419,599	38,509	141,015	0	53,531	233,055	(2,324)	(10,399)	(16,411)	(29,134)	69,887	11,457	81,344
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	651,357	59,779	216,902	0	14,877	339,558	(3,608)	(16,142)	(235,723)	(255,373)	109,468	(50,172)	59,296
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	3,890,055	356,096	1,303,972	0	377,750	2,637,818	(21,494)	(66,157)	(60,878)	(178,529)	646,248	114,146	760,394
39700	HILLSBOROUGH COMMUNITY COLLEGE	37,947,996	3,482,713	12,753,206	0	1,384,867	17,600,785	(210,212)	(940,446)	(998,932)	(2,149,900)	6,320,478	332,376	6,652,855
40001	HOLMES CO CLERK OF CIRCUIT COURT	899,990	82,597	302,460	0	137,817	522,875	(4,985)	(22,304)	(36,069)	(63,358)	149,899	46,397	196,296
40003	HOLMES CO BD OF CO COMMISSIONERS	3,666,031	336,453	1,232,045	0	71,265	1,639,763	(20,308)	(90,853)	(5,230)	(116,392)	610,601	21,098	631,698
40004	HOLMES CO PROPERTY APPRAISER	483,825	44,403	162,599	0	150,638	357,639	(2,680)	(11,980)	(114,132)	(128,802)	80,584	21,061	101,645
40005	HOLMES CO TAX COLLECTOR	663,263	60,872	222,903	0	91,773	375,548	(3,674)	(16,437)	(21,672)	(41,344)	110,471	30,729	141,199
40006	HOLMES CO SHERIFF'S DEPT	2,947,809	270,538	990,672	0	167,990	1,429,200	(16,329)	(73,054)	(143,077)	(232,461)	409,976	(14,700)	476,276
40007	HOLMES CO SCHOOL BOARD	13,689,953	1,262,408	4,600,791	0	340,453	6,197,652	(75,835)	(339,271)	(687,608)	(1,002,115)	2,280,148	21,318	2,301,466
40103	HOLMES COUNTY HOUSING AUTHORITY	41,698	1,827	14,014	0	0	17,840	(231)	(1,033)	(5,396)	(6,680)	5,945	(1,762)	5,183
41001	INDIAN RIVER CO CLERK OF CIRCUIT COURT	3,094,827	284,031	1,040,581	0	243,587	1,567,698	(17,144)	(76,698)	(173,211)	(267,053)	515,463	61,030	576,493
41003	INDIAN RIVER CO BD OF CO COMMISSION	55,300,626	5,075,267	18,584,915	0	3,466,914	27,127,096	(306,337)	(1,370,488)	(884,725)	(2,561,550)	9,210,668	334,499	9,545,168
41004	INDIAN RIVER CO PROPERTY APPRAISER	2,028,627	186,179	681,762	0	169,199	1,018,140	(11,238)	(60,274)	(6,480)	(67,992)	337,881	57,113	394,994
41005	INDIAN RIVER CO TAX COLLECTOR	2,051,627	188,290	689,492	0	227,032	1,104,814	(11,365)	(50,844)	(79,213)	(141,422)	341,711	60,968	402,679
41006	INDIAN RIVER CO SHERIFF'S DEPT	39,773,209	3,650,223	13,366,606	0	1,589,831	18,606,661	(220,323)	(985,880)	(1,703,204)	(2,909,207)	6,624,479	(327,534)	6,296,944
41007	INDIAN RIVER CO SCHOOL BOARD	57,560,596	5,280,296	19,344,244	0	476,405	25,103,405	(318,655)	(1,426,490)	(2,454,792)	(4,200,137)	9,587,041	(339,267)	9,247,774
41008	INDIAN RIVER SUPERVISOR CONTROL DIST	1,263,024	115,693	424,566	0	64,666	396,376	(6,998)	(31,393)	(40,538)	(81,839)	210,415	15,464	225,879
41011	INDIAN RIVER CO SUPERVISOR ELECTION	797,264	73,179	267,971	0	100,722	441,871	(4,417)	(19,761)	(16,141)	(40,318)	132,806	31,478	164,284
41018	FELLSMERE WATER CONTROL DIST	238,007	21,843	79,987	0	20,992	122,823	(1,318)	(5,898)	(2,557)	(9,744)	39,642	8,001	47,642
41050	INDIAN RIVER FARMS WATER CONTROL DI	567,691	52,100	190,784	0	68,566	311,450	(3,145)	(14,069)	(35)	(17,249)	94,553	23,575	118,127
41065	ST JOHN'S WATER CONTROL DIST	338,799	31,094	113,860	0	37,239	182,192	(1,877)	(8,396)	(64,107)	(74,380)	56,429	(1,203)	55,226
42001	JACKSON CO CLERK OF CIRCUIT COURT	1,189,008	109,122	399,591	0	122,954	631,667	(6,586)	(29,467)	(71,752)	(107,806)	190,937	23,715	221,752
42003	JACKSON CO BD OF CO COMMISSIONERS	11,240,999	1,031,650	3,777,756	0	330,022	5,139,428	(62,289)	(278,979)	(98,058)	(438,307)	1,872,253	59,245	1,931,498
42004	JACKSON CO PROPERTY APPRAISER	714,683	71,463	240,174	0	104,623	396,569	(3,969)	(17,411)	(40,589)	(58,500)	117,441	13,441	130,882
42005	JACKSON CO TAX COLLECTOR	72,890	268,912	86,570	0	68,768	488,570	(4,400)	(19,883)	(31,708)	(55,790)	132,261	20,990	15

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, 2017

Go to Pension Plan Total Employer Pension Amounts.

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Differences Between Employer Earnings on Pension Plan Investments	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Differences Between Employer Earnings on Pension Plan Investments	Changes in Proportion and 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 Pension	
			Changes in Assumptions	Employer Pension Proportion										Employer Pension Expense/(Income)	
42105	MARIANNA HEALTH & REHABILITATION CENTER	4,253,334	390,354	1,429,421	0	67,372	1,887,147	(23,561)	0	(105,408)	(186,208)	(315,178)	780,420	(29,553)	678,867
42700	CHIPOLA COLLEGE	6,399,790	587,347	2,150,781	0	205,788	2,943,916	(35,452)	0	(158,603)	(291,276)	(485,330)	1,065,925	27,623	1,093,548
43001	JEFFERSON CO CLERK OF CIRCUIT CT	3,766,293	345,655	1,265,740	0	174,843	1,786,038	(20,863)	0	(63,338)	(130,516)	(267,300)	627,300	51,379	678,679
43004	JEFFERSON CO PROPERTY APPRAISER	609,227	55,912	204,743	0	85,166	276,364	(3,375)	0	(15,086)	(2,543)	(21,916)	101,471	32,874	134,345
43005	JEFFERSON CO TAX COLLECTOR	230,025	21,111	77,305	0	53,565	151,980	(1,274)	0	(5,701)	(94,698)	(101,673)	38,312	895	39,207
43006	JEFFERSON CO SHERIFFS DEPT	3,672,136	337,014	1,234,097	0	99,210	1,670,321	(20,342)	0	(91,005)	0	(111,346)	611,617	27,438	639,055
43007	JEFFERSON CO SCHOOL BOARD	3,667,034	336,545	1,232,382	0	116,192	1,685,120	(20,313)	0	(90,878)	(654,493)	(765,685)	610,768	(101,719)	509,049
43011	JEFFERSON CO SUPERVISOR OF ELECTION	465,219	42,696	156,346	0	79,154	278,196	(2,577)	0	(11,529)	(5,387)	(19,494)	77,485	25,364	102,849
43100	CITY OF MONTICELLO	614,484	56,395	206,510	0	3,461	266,366	(3,404)	0	(15,228)	(25,562)	(44,194)	102,346	(6,645)	95,702
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	1,918,962	176,115	644,907	0	66,248	887,269	(10,630)	0	(47,557)	(15,506)	(73,692)	319,615	9,445	329,061
44004	LAFAYETTE CO PROPERTY APPRAISER	484,812	44,484	162,931	0	67,887	274,512	(2,686)	0	(12,915)	(18,797)	(33,497)	80,748	22,424	103,173
44005	LAFAYETTE CO TAX COLLECTOR	457,538	41,951	153,765	0	80,807	276,364	(2,535)	0	(11,339)	(35,546)	(48,419)	74,638	24,658	100,304
44006	LAFAYETTE CO SHERIFFS DEPT	1,203,462	110,449	404,448	0	40,531	555,428	(6,687)	0	(29,825)	(53,057)	(89,548)	200,444	(5,179)	195,265
44007	LAFAYETTE CO SCHOOL BOARD	5,029,592	461,955	1,690,298	0	74,885	2,226,578	(27,861)	0	(124,646)	(154,928)	(307,435)	837,710	38	837,748
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	441,877	40,554	148,502	0	80,237	269,293	(2,448)	0	(10,951)	(4,288)	(17,686)	73,597	27,871	101,469
44100	TOWN OF MAYO	445,380	40,875	149,679	0	61,035	251,589	(2,467)	0	(11,038)	(9,024)	(22,529)	74,181	21,598	95,779
45001	LAKE CO CLERK OF COURTS	6,000,759	550,725	2,016,679	0	202,697	2,770,101	(33,241)	0	(148,714)	(362,497)	(544,452)	999,464	3,807	1,003,271
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	45,724,248	4,196,386	15,366,576	0	1,325,844	20,888,806	(253,289)	0	(1,133,161)	(815,628)	(2,202,278)	7,615,662	(75,257)	7,539,405
45004	LAKE CO PROPERTY APPRAISER	2,312,588	212,240	777,193	0	281,370	1,270,803	(19,811)	0	(57,312)	(66,086)	(123,411)	385,176	102,940	488,117
45005	LAKE CO TAX COLLECTOR	3,088,361	283,437	1,037,907	0	275,401	1,596,745	(17,108)	0	(67,700)	(87,700)	(151,345)	514,386	82,757	597,143
45006	LAKE CO SHERIFFS DEPT	64,270,951	5,898,527	21,599,577	0	2,374,039	29,872,143	(356,028)	0	(1,592,795)	(4,376,903)	(6,325,726)	10,704,732	(1,26,232)	9,578,500
45007	LAKE CO SCHOOL BOARD	140,407,738	12,886,051	47,170,844	0	1,397,519	61,470,484	(777,877)	0	(3,479,655)	(2,234,490)	(6,491,931)	23,385,795	(122,707)	23,263,087
45011	LAKE CO SUPERVISOR OF ELECTIONS	928,584	85,222	312,070	0	130,620	527,911	(5,144)	0	(23,013)	(33,118)	(61,275)	154,662	44,793	199,455
45023	LAKE COUNTY WATER AUTHORITY	632,899	58,085	212,699	0	49,262	320,046	(3,506)	0	(15,685)	(57,369)	(76,580)	105,413	6,958	112,372
45100	CITY OF EUSTIS	57,466	20,074	201,434	0	20,074	287,975	(3,469)	0	(15,518)	(149,970)	(168,957)	104,291	(34,193)	70,098
45101	CITY OF UMATILLA	766,489	70,345	257,595	0	14,766	342,705	(4,246)	0	(18,996)	(30,498)	(53,740)	127,664	(2,258)	125,405
45103	CITY OF ASTATULA	622,745	57,155	209,263	0	40,338	314,155	(3,450)	0	(15,334)	(45,334)	(62,805)	103,725	(6,358)	97,367
45104	CITY OF MINNEOLA	2,330,790	213,908	783,300	0	72,561	1,069,769	(12,911)	0	(57,762)	(54,051)	(124,724)	388,203	863	389,066
45105	CITY OF TAVARES	5,264,474	483,152	1,769,235	0	412,534	2,664,921	(29,162)	0	(130,467)	0	(159,629)	876,831	128,048	1,004,879
45106	TOWN OF MONTVERDE	109,476	10,047	36,792	0	5,962	52,791	(606)	0	(2,713)	(2,358)	(5,677)	18,234	1,669	19,903
45113	CITY OF FRUITLAND PARK	1,638,941	150,415	550,800	0	527,106	1,228,321	(9,079)	0	(40,617)	(49,696)	(99,613)	272,976	129,234	402,210
45700	LAKE SUMTER STATE COLLEGE	8,265,408	758,566	2,777,761	0	458,815	3,995,141	(45,786)	0	(204,837)	(148,346)	(398,970)	1,376,656	139,678	1,516,334
46001	LEE CO CLERK OF CIRCUIT COURT	10,803,104	991,465	3,630,606	0	312,252	4,934,322	(99,844)	0	(267,728)	(499,627)	(824,199)	1,799,325	9,003	1,808,328
46003	LEE CO BD OF CO COMMISSIONERS	137,073,938	12,580,089	46,066,520	0	2,402,892	61,949,501	(795,319)	0	(3,397,035)	(2,543,147)	(6,899,501)	22,893,529	(228,301)	22,665,228
46004	LEE CO PROPERTY APPRAISER	4,148,003	380,789	1,394,324	0	141,520	1,916,613	(22,863)	0	(102,820)	(314,330)	(440,233)	691,268	(3,363)	687,905
46005	LEE CO TAX COLLECTOR	8,114,392	744,706	2,727,008	0	256,832	3,728,547	(44,950)	0	(230,911)	(289,136)	(569,047)	1,351,503	89,766	1,441,269
46006	LEE CO SHERIFFS DEPT	148,507,690	13,629,432	49,900,068	0	8,097,642	71,636,142	(822,566)	0	(3,680,392)	(4,027,191)	(8,530,239)	24,734,893	7,308	24,742,201
46007	LEE CO SCHOOL BOARD	280,284,913	25,723,410	94,195,519	0	1,159,891	121,078,820	(1,552,634)	0	(6,946,161)	(6,340,595)	(14,839,390)	46,683,221	(1,116,074)	45,567,147
46009	LEE CO MOSQUITO CONTROL DIST	4,320,957	396,560	1,452,147	0	226,945	2,075,652	(23,936)	0	(107,084)	(124,590)	(255,610)	716,683	63,618	780,301
46011	LEE CO SUPERVISOR OF ELECTIONS	1,995,330	183,123	670,572	0	206,625	1,060,320	(11,053)	0	(49,449)	0	(60,502)	332,335	75,462	407,797
46046	LEE CO HYACINTH CONTROL DIST	532,538	48,874	176,970	0	89,783	317,628	(2,950)	0	(13,198)	(142,723)	(158,978)	86,698	(14,597)	74,101
46099	FT MYERS BEACH MOSQUITO CONTROL	110,795	10,167	37,232	0	17,534	95,233	(614)	0	(2,746)	(26,789)	(30,149)	16,452	1,282	19,374
46100	SANIBEL FIRE CONTROL DIST	5,003,616	459,230	1,681,635	0	151,340	2,332,205	(27,119)	0	(124,007)	(240,890)	(392,616)	833,417	(39,180)	794,237
46101	SW FL REGIONAL PLANNING COUNCIL	409,330	37,567	137,564	0	70,041	245,172	(2,267)	0	(10,144)	(189,383)	(201,795)	68,177	(15,793)	52,384
46102	NORTH FORT MYERS FIRE CONTROL DIST	6,717,380	616,494	2,257,514	0	102,018	2,976,026	(37,211)	0	(166,473)	(281,092)	(484,776)	1,118,822	(94,846)	1,023,976
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	13,818,502	1,268,206	4,643,992	0	704,850	6,617,048	(76,547)	0	(342,457)	(692,096)	(1,111,101)	2,301,559	(132,050)	2,169,509
46104	TICE FIRE & RESCUE DIST	3,985,652	365,787	1,339,460	0	78,397	1,783,645	(22,078)	0	(88,774)	(514,063)	(634,916)	663,835	(174,941)	488,894
46105	FT MYERS BEACH LIBRARY DIST	420,475	38,590	141,309	0	18,255	208,153	(2,329)	0	(13,085)	(25,835)	(39,920)	7,003	9,353	79,385
46106	FT MYERS BEACH FIRE CONTROL DIST	8,907,555	817,499	2,993,567	0	534,015	4,345,082	(49,343)	0	(220,751)	(340,235)	(610,329)	1,483,609	(14,850)	1,468,759
46107	IONA MICROECON FIRE PROTECTION AND RESCUE SVC	17,287,776	1,584,766	5,803,192	0	1,088,873	8,476,815	(95,655)	0	(427,399)	(1,280,587)	(1,804,180)	2,876,057	(107,089)	2,768,968
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	1,152,485	105,770	387,316	0	50,055	643,142	(6,394)	0	(28,561)	(33,767)	(68,713)	191,954	9,614	201,568
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	14,100,844	1,294,118	4,738,879	0	599,842	6,632,839	(78,111)	0	(349,454)	(894,772)	(1,322,338)	2,348,585	(215,237)	2,133,348
46110	CAPTIVA FIRE CONTROL DIST	1,800,569	165,249	605,118	0	132,393	902,760	(9,974)	0	(44,623)	(32,212)	(86,809)	299,896	17,896	317,792
46111	FT MYERS SHORES FIRE DEPT	2,767,907	254,027	930,212	0	113,979	1,298,218	(15,333)	0	(68,598)	(256,908)	(340,836)	461,012	(54,037)	406,975
46112	SAN CARLOS FIRE PROT & RESCUE SERV	2,835,854	260,263	953,407	0	19,622	1,232,932	(15,709)	0	(70,280)	(388,836)	(474,825)	472,329	(126,230)	346,099
46113	ALVA FIRE AND RESCUE SERVICE DIST	638,563	58,605	214,602	0	10,080	283,267	(3,537)	0	(15,625)	(56,950)	(76,312)	106,357	(19,737)	86,620
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	1,006,308	82,171	335,719	0	193,594	523,294	(5,563)	0	(24,889)	(48,065)	(76,519)	167,274	4,541	208,814
46116	CITY OF BONITA SPRING	2,731,261	250,656	913,457	0	113,856	1,381,965	(15,150)	0	(67,837)	(64,299)	(132,576)	454,909	73,477	528,386
46117	MATLACHA-PINE FIRE DISTRICT	3,629,200	333,073	1,219,668	0	194,085	1,746,826	(20,104)	0	(89,941)	(463,377)	(573,781)	604,466	(106,179)	498,287
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	101,202	9,288	34,011	0	24,860	86,159	(561)	0	(2,508)	(6,090)	(9,158)	18,856	8,390	25,246
46120	DAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	2,131,099	195,584	716,200	0	232,974	1,144,757	(11,805)	0	(52,814)	(226,206)	(290,825)	354,948	(35,209)	319,739
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	376,573	34,560	126,555	0	41,791	202,906	(2,086)	0	(9,332)	(15,124)	(26,542)	62,721	13,578	76,298
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	6,578,177	603,718	2,210,732	0	112,991	2,927,442	(36,440)	0	(163,024)	(183,547)	(383,010)	1,095,637	(16,966)	1,078,670
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	224,626	20,615	76,490	0	15,069	111,174	(1,244)	0	(5,587)	(11,565)	(18,376)	37,413	1,227	38,64

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, 2017

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

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2017	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions						
			Differences between Expected and Actual Experience	Changes in Assumptions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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 Pension Expense/(Income)				
			Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Net Differences between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions								
47104 FL CLERKS OF COURT OPERATIONS CORP		549,827	50,461	184,781	0	171,563	406,805	(3,046)	0	(13,626)	(69,828)	(86,500)	91,577	49,209	140,786
47105 TALLHASSEE-LEON CO CIVIC CENTER		0	0	0	0	0	0	0	0	0	(281,556)	(281,556)	0	(117,117)	(117,117)
47106 FLORIDA COMMISSION ON COMMUNITY SERVICE		736,045	67,551	247,383	0	109,722	424,636	(4,077)	0	(18,241)	(60,065)	(62,384)	122,593	7,831	130,424
47107 CITY OF TALLHASSEE CDA		377,254	34,623	126,784	0	117,367	272,774	(2,090)	0	(116,453)	(127,892)	(127,892)	62,834	17,544	80,478
47300 C K STEELE-LEROY COLLINS CHART MID		0	0	0	0	643	643	0	0	0	(48,148)	(48,148)	0	(14,132)	(14,132)
47301 SCHOOL OF ARTS AND SCIENCES FOUNDATION INC		1,504,919	138,115	505,759	0	291,460	935,334	(8,336)	0	(37,296)	(33,774)	(79,406)	250,654	49,901	300,554
47302 TALLHASSEE SCHOOL OF MATH AND SCIENCE		669,328	61,428	224,941	0	140,172	426,541	(3,708)	0	(16,588)	(12,810)	(33,105)	111,481	24,814	136,295
47603 THOMAS SPILIOTIS		0	0	0	0	0	0	0	0	0	(3,926)	(3,926)	0	(845)	(845)
47610 FAUSTINO RODRIGUEZ		0	0	0	0	0	0	0	0	0	(3,008)	(3,008)	0	(697)	(697)
47626 WILLIAM PERRET		10,546	968	3,544	0	0	4,512	(58)	0	(261)	(7,813)	(8,133)	1,756	(1,717)	40
47641 DEBORAH L MALMBERG		0	0	0	0	0	0	0	0	0	(2,759)	(2,759)	0	(1,199)	(1,199)
47700 TALLHASSEE COMMUNITY COLLEGE		26,910,717	2,469,756	9,043,901	0	61,962	11,575,638	(140,072)	0	(666,919)	(1,615,281)	(2,491,266)	4,482,150	(385,413)	4,096,676
48001 LEVY CO CLERK OF CIRCUIT COURT		1,229,630	112,850	413,243	0	142,579	668,672	(6,812)	0	(30,473)	(141,651)	(178,936)	204,803	27,251	232,053
48003 LEVY CO BD OF CO COMMISSIONERS		10,103,839	927,289	3,396,603	0	392,956	4,715,849	(56,570)	0	(250,399)	(107,768)	(414,136)	1,682,858	80,787	1,763,646
48004 LEVY CO PROPERTY APPRAISER		991,033	90,953	333,057	0	115,525	539,535	(5,490)	0	(24,560)	(26,518)	(66,568)	39,665	204,728	244,393
48005 LEVY CO TAX COLLECTOR		1,045,030	96,909	351,204	0	118,804	565,916	(5,789)	0	(25,898)	(23,650)	(55,337)	174,056	41,218	215,274
48006 LEVY CO SHERIFFS DEPT		11,257,200	1,033,140	3,783,214	0	506,604	5,322,959	(6,359)	0	(395,345)	(736,686)	(736,686)	1,874,958	(49,557)	1,825,401
48007 LEVY CO SCHOOL BOARD		19,664,725	1,804,749	6,606,736	0	8,413,484	10,832,322	(108,932)	0	(467,241)	(996,610)	(1,592,863)	3,275,284	(234,888)	3,040,396
48011 LEVY CO SUPERVISOR OF ELECTIONS		522,821	47,964	175,638	0	85,332	308,934	(2,895)	0	(12,952)	(6,905)	(25,840)	87,046	28,100	115,146
48088 NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY		156,843	14,394	52,710	0	8,936	76,240	(869)	0	(3,887)	(14,778)	(19,554)	28,123	(2,228)	23,895
48100 CITY OF CHIEFLAND		1,950,159	178,978	655,391	0	67,261	901,630	(10,803)	0	(48,330)	(126,503)	(185,636)	324,811	(20,277)	295,534
48101 TOWN OF YANKEETOWN		74,640	6,942	25,084	0	6,942	38,877	(413)	0	(1,850)	(10,469)	(12,732)	12,432	(405)	12,027
48102 CITY OF FANNING SPRINGS		262,156	24,060	88,103	0	19,384	131,546	(1,452)	0	(6,497)	(18,450)	(26,399)	43,664	3,270	46,934
48103 TOWN OF INGLIS		159,069	14,599	53,459	0	7,036	75,093	(881)	0	(3,942)	(95,866)	(100,690)	26,494	(36,856)	(10,362)
48104 CITY OF CEDAR KEY		357,112	32,774	120,015	0	152,789	192,778	(978)	0	(8,850)	(44,245)	(55,073)	59,479	(14,168)	45,312
48182 CITY OF WILLISTON		355,131	32,592	119,349	0	156,991	308,932	(1,967)	0	(8,801)	0	(10,768)	59,149	29,072	88,221
49000 WHISPERING WINDS CHARTER SCHOOL		279,510	23,652	93,353	0	16,355	135,953	(1,548)	0	(6,227)	(20,234)	(24,925)	44,925	(4,925)	40,000
49001 LIBERTY CO CLERK OF CIRCUIT COURT		765,516	70,256	257,267	0	89,996	417,519	(4,241)	0	(19,971)	(30,893)	(54,105)	127,501	30,528	158,029
49003 LIBERTY COUNTY BOARD OF COMMISSIONERS		1,810,282	166,140	606,383	0	103,857	878,380	(10,028)	0	(44,863)	(96,239)	(151,131)	301,514	25,162	326,676
49004 LIBERTY CO PROPERTY APPRAISER		438,552	40,249	147,384	0	95,136	282,769	(2,429)	0	(10,868)	(89,142)	(102,440)	73,044	18,783	91,826
49005 LIBERTY CO TAX COLLECTOR		613,712	56,324	206,251	0	96,770	359,345	(3,400)	0	(15,209)	(29,608)	(48,217)	102,218	31,924	134,142
49006 LIBERTY CO SHERIFFS DEPT		1,893,939	173,818	636,497	0	163,577	973,892	(10,491)	0	(46,937)	(174,196)	(231,624)	315,447	(28,701)	286,746
49007 LIBERTY CO SCHOOL BOARD		5,965,844	547,521	2,004,945	0	47,332	2,999,798	(33,048)	0	(147,849)	(296,179)	(477,075)	993,649	(44,649)	949,000
49011 LIBERTY CO SUPERVISOR OF ELECTIONS		514,960	47,261	173,063	0	78,873	296,197	(2,853)	0	(12,762)	0	(15,816)	85,770	26,862	112,632
49100 CITY OF BRISTOL		471,800	43,300	158,538	0	57,838	259,696	(2,614)	0	(11,892)	(11,372)	(22,932)	78,581	20,913	99,494
50001 MADISON CO CLERK OF CIRCUIT COURT		650,999	59,746	218,782	0	66,467	344,994	(3,606)	0	(16,133)	(22,963)	(42,702)	108,428	5,744	114,172
50003 MADISON CO BD OF CO COMMISSIONERS		3,079,167	282,530	1,034,817	0	43,585	1,360,996	(17,057)	0	(76,309)	(143,472)	(236,838)	512,855	(30,730)	473,124
50004 MADISON CO PROPERTY APPRAISER		809,689	74,310	272,113	0	97,982	444,405	(4,485)	0	(20,066)	(26,082)	(50,633)	134,889	33,323	168,182
50005 MADISON CO TAX COLLECTOR		666,108	61,133	223,859	0	80,522	365,514	(3,690)	0	(16,508)	(22,158)	(42,355)	110,944	26,679	137,624
50006 MADISON CO SHERIFFS OFFICE		5,557,647	510,058	1,867,762	0	206,843	2,584,662	(30,787)	0	(301,196)	(469,705)	(570,901)	925,667	(40,029)	885,638
50007 MADISON CO SCHOOL BOARD		9,195,616	843,936	3,090,376	0	108,945	4,043,258	(50,939)	0	(227,890)	(1,023,970)	(1,302,800)	1,531,588	(187,135)	1,344,453
50011 MADISON CO SUPERVISOR OF ELECTIONS		465,944	42,762	156,990	0	73,091	272,443	(2,581)	0	(11,547)	(6,840)	(18,899)	77,036	25,019	102,054
50100 TOWN OF GREENVILLE		141,891	13,022	47,686	0	10,325	71,033	(786)	0	(3,516)	(17,311)	(12,033)	23,633	(1,319)	22,314
50103 AUCILLA AREA SOLID WASTE ADMIN		194,586	17,858	65,395	0	1,826	85,179	(1,078)	0	(4,822)	(6,291)	(12,911)	32,410	(1,788)	30,622
50300 JAMES MADISON PREPARATORY HIGH SCHOOL		386,963	35,514	130,047	0	126,136	291,697	(2,144)	0	(9,590)	0	(11,733)	64,451	31,548	95,999
50301 MADISON CREATIVE ARTS ACADEMY, INC.		456,474	41,893	153,407	0	201,791	397,092	(2,529)	0	(11,313)	0	(13,841)	76,029	37,369	113,397
50700 NORTH FL COMMUNITY COLLEGE		3,626,010	332,780	1,218,595	0	140,170	1,691,546	(20,086)	0	(89,862)	(198,049)	(307,997)	603,995	21,476	625,471
51001 MANATEE CO CLERK OF CIRCUIT COURT		8,854,628	812,642	2,975,780	0	469,838	4,258,260	(49,550)	0	(219,440)	(578,951)	(847,440)	1,474,794	67,113	1,541,907
51003 MANATEE CO BD OF CO COMMISSIONERS		75,295,215	6,910,289	25,304,508	0	2,162,365	34,397,162	(147,097)	0	(1,866,004)	(11,295)	(2,294,396)	12,540,893	(487,170)	13,028,064
51004 MANATEE CO PROPERTY APPRAISER		3,257,494	298,960	1,094,748	0	390,922	1,784,630	(18,045)	0	(80,729)	0	(98,774)	542,556	110,993	653,549
51005 MANATEE CO TAX COLLECTOR		5,333,329	489,471	1,792,375	0	373,545	2,655,932	(29,544)	0	(132,173)	0	(161,711)	888,300	146,761	1,035,061
51006 MANATEE CO SHERIFFS DEPT		123,959,308	11,376,400	41,650,109	0	7,865,310	60,900,909	(886,871)	0	(3,072,024)	(6,037,547)	(9,796,242)	20,664,220	(68,966)	20,715,186
51007 MANATEE CO SCHOOL BOARD		151,103,695	13,867,683	50,781,509	0	6,649,192	87,037,037	(837,037)	0	(3,744,727)	(6,192,037)	(10,773,801)	25,167,274	(1,480,538)	23,686,736
51009 MANATEE CO MOSQUITO CONTROL DIST		1,137,643	104,408	382,328	0	93,760	580,496	(6,302)	0	(28,194)	(122,806)	(189,482)	189,482	7,550	197,032
51101 CITY OF HOLMES BEACH		66,409	77,253	282,890	0	66,409	426,552	(4,663)	0	(20,861)	0	(25,524)	140,200	14,695	154,896
51102 CITY OF BRADENTON		10,176,536	933,961	3,420,034	0	287,609	4,641,605	(56,373)	0	(252,200)	(379,008)	(687,581)	1,694,966	34,925	1,729,891
51103 CEDAR HAMMOCK FIRE CONTROL DIST		10,036,542	921,113	3,372,987	0	269,885	4,583,985	(55,597)	0	(208,731)	(296,645)	(600,973)	1,671,649	(6,133)	1,610,466
51105 MANATEE CO HOUSING AUTH		698,445	64,470	234,727	0	69,846	338,573	(3,869)	0	(17,309)	(19,906)	(40,912)	4,692	(1,774)	3,918
51107 EAST MANATEE FIRE RESCUE DISTRICT		11,379,590	1,044,370	3,824,335	0	570,587	5,439,292	(63,037)	0	(282,014)	(414,057)	(799,107)	1,895,337	(36,062)	1,859,275
51108 BRADENTON DOWNTOWN DEV DEVELOPMENT AUTH		33,815	3,103	11,364	0	1,202	15,670	(187)	0	(838)	(28,150)	(29,176)	5,632	(6,303)	(670)
51109 PEACE RIVER/MANASOTA REG WATER SUPP		2,185,902	200,613	734,617	0	132,373	1,067,604	(12,109)	0	(54,172)	(100,681)	(166,862)	364,079	29,045	393,120
51110 WEST MANATEE FIRE AND RESCUE DISTRICT		1,058,232	97,120	355,641	0	0	452,761	(5,862)	0	(26,228)	(683,948)	(301,036)	176,255	(76,993)	99,262
51111 PARRISH FIRE DISTRICT		1,660,566	152,400	558,067	0	105,106	815,574	(9,199)	0	(41,153)	(113,670)	(174,821)	276,578	(4,292)	272,286
51112 CITY OF ANNA MARIA		431,735	39,623	145,093	0	88,393	273,109	(2,392)	0	(10,699)	0	(13,091)	71,908	24,700	96,608
51113 TOWN OF LONGSBAY		5,160,813	474,297	1,640,817	0	289,567	3,542,026	(6,591)	0	(174,259)	(20,076)	(194,335)	499,567	(89,585)	409,982
51119 MYAKKA CITY FIRE DEPARTMENT		1,085,445	98,618	364,786	0	49,126	513,530	(6,013)	0	(26,900)	(62,995)	(95,907)	180,788	(1,774)	179,014
51120 CENTRAL COMMUNITY REDEVELOPMENT AGENCY		63,314	5,811	21,278	0	5,527	32,616	(351)	0	(1,569)	(5,223)	(7,143)	10,545	1,166	11,711
51300 PALMETTO CHARTER SCHOOL, INC.		846,539	77,662	284,497</											

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, 2017

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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, 2017	Differences between Expected and Actual Experience	Changes in Assumptions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Proportion	Employer Pension Expense/(Income)			
					Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions						
52007	MARION CO SCHOOL BOARD	149,250,038	13,697,562	50,158,550	0	63,856,112	(828,769)	0	(3,698,789)	(2,734,249)	(7,259,807)	24,858,536	(775,588)	24,082,948
52011	MARION CO SUPERVISOR OF ELECTIONS	1,255,097	115,188	421,801	0	153,370	690,359	0	(6,963)	(31,104)	(31,867)	209,044	55,645	264,689
52100	CITY OF DUNNELLON	154,218	14,153	51,828	0	85,962	(854)	0	(3,622)	(64,979)	(69,555)	25,686	(16,243)	9,443
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	105,224	6,657	35,363	0	6,811	51,830	0	(2,608)	(11,791)	(14,381)	17,526	(1,404)	16,122
52300	MARION CHARTER SCHOOL	542,622	49,800	182,359	0	18,971	251,130	0	(3,006)	(13,448)	(25,687)	90,377	1,052	91,429
52301	FRANCIS MARION MILITARY ACADEMY	0	0	0	0	0	0	0	0	(62,774)	(62,774)	0	(16,761)	(16,761)
52700	COLLEGE OF CENTRAL FLORIDA	14,058,980	1,290,276	4,724,810	0	446,950	6,462,036	(77,880)	(348,417)	(853,087)	(1,279,383)	2,341,612	(11,962)	2,329,650
53001	MARTIN CO CLERK OF CIRCUIT COURT	3,871,291	355,291	1,301,027	0	213,276	1,869,595	0	(95,940)	(145,299)	(262,885)	644,788	50,952	695,740
53003	MARTIN CO BD OF CO COMMISSIONERS	77,108,303	7,076,687	25,913,834	0	1,997,555	34,988,076	(427,140)	(1,910,936)	(2,101,612)	(4,439,688)	12,842,874	(446,106)	12,396,768
53004	MARTIN CO PROPERTY APPRAISER	1,205,024	110,592	404,973	0	73,961	589,526	(6,675)	(29,863)	(250,856)	(287,394)	200,704	(17,250)	183,454
53005	MARTIN CO TAX COLLECTOR	2,873,779	263,744	965,793	0	164,286	1,393,822	(15,919)	(71,219)	(165,887)	(253,026)	476,646	35,104	511,750
53006	MARTIN CO SHERIFF'S OFFICE	62,594,466	5,744,668	21,036,167	0	1,811,834	28,592,668	(346,741)	(1,551,337)	(2,654,326)	(5,594,326)	10,425,007	(332,501)	9,493,006
53007	MARTIN CO SCHOOL BOARD	67,203,009	6,167,619	22,584,955	0	18,576	28,771,151	(372,270)	(1,665,459)	(1,793,216)	(3,830,945)	61,911,981	(437,211)	10,755,674
53100	CITY OF STUART	20,591,360	1,889,791	6,920,151	0	791,790	9,601,732	(114,066)	(510,305)	(517,951)	(1,142,322)	3,429,621	(22,778)	3,406,843
54001	MONROE CO CLERK OF CIRCUIT COURT	3,332,967	306,886	1,120,112	0	153,649	1,579,647	(18,463)	(82,599)	(223,749)	(324,811)	555,127	12,821	567,947
54003	MONROE CO BD OF CO COMMISSIONERS	32,660,370	2,997,436	10,976,190	0	802,745	14,776,371	(180,922)	(609,406)	(407,117)	(1,397,444)	5,439,791	7,893	5,447,684
54004	MONROE CO PROPERTY APPRAISER	1,981,119	181,819	666,796	0	156,687	1,004,302	(10,974)	(49,097)	(52,630)	(112,701)	329,968	22,311	352,099
54005	MONROE CO TAX COLLECTOR	2,265,575	207,925	761,393	0	176,684	1,146,003	(12,560)	(56,147)	(58,414)	(127,111)	377,346	46,546	423,892
54006	MONROE CO SHERIFF'S DEPT	55,827,710	5,123,646	18,762,072	0	2,490,328	26,376,046	(399,257)	(1,559,852)	(3,248,416)	(1,039,929)	9,194,539	(332,501)	8,862,038
54007	MONROE CO SCHOOL BOARD	37,176,502	3,411,908	12,403,929	0	1,173,233	17,079,070	(205,339)	(921,327)	(149,025)	(1,276,290)	6,191,981	333,307	6,525,288
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	2,898,275	265,992	974,025	0	22,274	1,262,291	(16,055)	(71,827)	(131,326)	(219,208)	482,726	(19,822)	462,904
54011	MONROE CO SUPERVISOR OF ELECTIONS	965,588	88,618	324,506	0	129,425	542,548	(5,349)	(23,930)	(5,806)	(35,084)	160,825	34,518	195,343
54100	CITY OF KEY COLONY BEACH	838,055	76,913	281,646	0	11,045	369,604	(4,642)	(20,769)	(88,812)	(114,224)	139,583	(27,756)	111,827
54101	MONROE CO LAND AUTH	180,068	16,526	60,516	0	19,614	96,655	(9,97)	(4,483)	(8,702)	(29,991)	22,466	3,228	25,694
54102	CITY OF MARATHON	171,266	15,718	57,557	0	74,026	147,302	(949)	(83,364)	(88,557)	(268,525)	183,255	13,102	41,627
54103	ISLAMORADA VILLAGE OF ISLANDS	6,866,594	630,188	2,307,660	0	1,284,728	4,222,576	(38,037)	(170,171)	(179,209)	(387,418)	1,145,675	192,570	1,338,245
54107	FLORIDA KEYS SUPERVISOR OF ELECTIONS	4,073,795	371,676	1,389,043	0	243,968	1,996,947	(22,567)	(100,959)	(122,526)	(314,516)	890,516	80,516	971,032
54999	FL KEYS AQUEDUCT AUTH	14,992,567	1,375,957	5,038,561	0	644,483	7,059,001	(83,051)	(371,553)	(390,859)	(845,463)	2,497,107	171,544	2,668,651
55001	NASSAU CO CLERK OF CIRCUIT COURT	2,886,048	264,870	969,916	0	213,334	1,448,120	(15,887)	(71,523)	(55,565)	(143,076)	480,690	69,568	550,258
55003	NASSAU CO BD OF CO COMMISSIONERS	30,115,639	2,763,891	10,120,981	0	1,874,484	14,759,355	(166,825)	(746,341)	(568,342)	(1,481,508)	5,015,990	136,843	5,152,793
55004	NASSAU CO PROPERTY APPRAISER	1,666,552	152,949	560,079	0	174,417	887,446	(9,232)	(47,315)	(97,848)	(27,232)	57,041	334,616	361,857
55005	NASSAU CO TAX COLLECTOR	1,944,698	174,678	653,556	0	180,117	1,012,149	(10,773)	(48,194)	(40,748)	(99,715)	323,902	60,239	384,141
55006	NASSAU CO SHERIFF'S DEPT	18,584,696	1,705,628	6,245,770	0	1,022,573	9,793,971	(102,950)	(460,575)	(437,121)	(1,000,645)	3,906,398	37,808	3,133,207
55007	NASSAU CO SCHOOL BOARD	38,775,314	3,556,641	13,031,243	0	277,494	16,867,378	(214,795)	(980,949)	(1,258,738)	(2,434,452)	6,456,273	(335,927)	6,220,346
55009	AMELIA ISLAND MOSQUITO CONTROL	315,725	28,876	106,106	0	44,686	179,768	(1,749)	(7,524)	(13,949)	(23,942)	52,586	11,160	63,746
55100	TOWN OF HILLIARD	596,633	54,757	200,511	0	34,467	289,734	(3,305)	(14,785)	(14,165)	(32,257)	99,373	11,779	111,152
55101	TOWN OF CALLAHAN	292,504	26,845	98,302	0	14,502	139,649	(1,620)	(7,249)	(4,579)	(13,449)	48,718	5,247	53,965
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	4,907,292	450,371	1,649,196	0	463,644	2,563,212	(27,184)	(121,615)	(42,078)	(190,877)	817,340	150,339	967,679
56003	OKALOOSA CO BD OF CO COMMISSIONERS	38,277,220	3,512,928	12,863,848	0	1,418,773	16,795,549	(212,036)	(948,605)	(1,089,603)	(2,250,245)	6,375,313	(166,142)	6,209,171
56004	OKALOOSA CO PROPERTY APPRAISER	1,958,734	179,765	658,273	0	233,461	1,071,499	(10,850)	(48,542)	(101,057)	(160,450)	326,240	50,719	376,959
56005	OKALOOSA CO TAX COLLECTOR	3,432,619	315,032	1,153,602	0	250,357	1,718,992	(19,015)	(85,069)	(71,353)	(175,437)	571,724	77,104	648,828
56006	OKALOOSA CO SHERIFF'S DEPT	35,390,852	3,246,029	11,893,325	0	1,693,504	16,950,358	(195,047)	(877,074)	(993,911)	(2,067,032)	5,994,570	(42,987)	5,951,583
56007	OKALOOSA CO SCHOOL BOARD	105,718,251	9,702,391	35,528,796	0	861,373	46,092,560	(595,625)	(2,739,881)	(5,945,468)	(12,739,881)	17,608,042	(261,917)	17,346,125
56100	OKALOOSA CO GAS DIST	1,015,369	93,186	341,236	0	0	434,422	(5,825)	(25,163)	(166,017)	(196,805)	169,116	(53,339)	115,777
56101	CITY OF VALPARAISO	104,284	9,571	35,047	0	6,908	51,525	(578)	(2,584)	(46,476)	(49,638)	17,369	(15,946)	1,423
56103	CITY OF NICEVILLE	7,098,263	651,450	2,385,517	0	381,167	3,418,134	(39,321)	(175,913)	(192,153)	(407,386)	1,182,260	1,497	1,183,757
56104	NICEVILLE HOUSING AUTHORITY	102,281	9,387	34,374	0	25,620	69,380	(567)	(2,535)	(43,245)	(46,346)	17,035	943	17,979
56114	MID-BAY BRIDGE AUTHORITY	252,127	23,139	84,733	0	48,466	156,338	(1,397)	(6,248)	(65,970)	(73,615)	41,993	2,681	44,675
56300	LZA JACKSON PREPARATORY SCHOOL	2,105,621	193,245	707,637	0	81,795	962,677	(11,664)	(52,183)	(83,639)	(147,485)	350,704	12,833	363,537
56700	NORTHWEST FLORIDA STATE COLLEGE	10,391,265	953,668	3,462,199	0	4,445,867	(97,562)	(57,562)	(457,234)	(472,306)	(772,306)	1,730,731	(102,625)	1,628,106
57001	KEECHOBEE CO CLERK OF CIRCUIT COURT	927,391	85,112	311,669	0	63,867	460,648	(5,137)	(22,983)	(73,982)	(102,102)	154,463	(581)	153,882
57003	KEECHOBEE CO BD OF CO COMMISSIONER	8,475,508	777,856	2,848,399	0	451,436	4,077,691	(46,950)	(210,047)	(88,557)	(345,554)	1,411,664	58,058	1,469,722
57004	KEECHOBEE CO PROPERTY APPRAISER	536,379	49,227	180,261	0	94,948	324,435	(2,971)	(13,293)	(13,358)	(29,622)	89,337	12,527	101,865
57005	KEECHOBEE CO TAX COLLECTOR	469,315	43,072	157,723	0	44,482	245,277	(2,600)	(11,631)	(71,896)	(86,127)	78,167	1,901	80,068
57006	KEECHOBEE CO SHERIFFS DEPT	13,725,218	1,259,645	4,612,642	0	618,331	6,940,618	(76,031)	(340,145)	(755,479)	(1,171,655)	2,286,022	(184,240)	2,101,781
57007	KEECHOBEE CO SCHOOL BOARD	22,601,921	2,074,312	7,595,841	0	36,656	9,706,810	(15,203)	(560,132)	(870,694)	(1,556,029)	3,764,493	(211,662)	3,552,831
57106	KEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	48,296	4,432	1,633,211	0	15,021	36,864	(58)	(1,197)	(1,410)	(2,506)	9,044	3,904	11,948
58001	ORANGE CO SUPERVISOR OF ELECTIONS	9,918,843	916,391	3,323,321	0	511,700	4,755,315	(54,844)	(245,905)	(383,955)	(667,860)	15,951,986	1,825,104	17,777,090
59003	ORANGE CO BD OF CO COMMISSIONERS	435,964,896	40,011,066	146,514,984	0	13,564,674	200,090,745	(24,122,022)	(10,804,300)	(44,643,343)	(17,683,664)	72,612,704	895,237	73,507,941
59004	ORANGE CO PROPERTY APPRAISER	5,429,782	498,323	1,824,790	0	422,391	2,745,504	(30,078)	(134,564)	(237,876)	(402,518)	904,364	113,784	1,018,149
59005	ORANGE CO TAX COLLECTOR	8,607,262	789,940	2,892,648	0	438,919	4,121,506	(47,880)	(213,309)	(120,902)	(381,891)	1,433,594	142,068	1,575,662
59006	ORANGE CO SHERIFFS OFFICE	204,150,690	18,736,121	68,600,045	0	7,932,781	95,277,946	(113,890)	(5,059,364)	(6,672,265)	(12,862,519)	34,002,585	(664,263)	33,338,322
59007	ORANGE CO SCHOOL BOARD	659,196,997	60,498,421	221,538,730	0	20,515,580	302,550,731	(3,651,813)	(16,336,549)	(16,572,797)	(36,560,959)	109,739,419	2,818,314	112,617,732
59010	ORANGE CO CLERK OF CIRCUIT COURT	14,223,281	1,305,355	4,780,028	0	325,187	6,410,568	(78,790)	(352,488)	(594,480)	(1,025,758)	2,368,977	(13,965)	2,355,012
59011	ORANGE CO SUPERVISOR OF ELECTIONS	2,433,868	219,291	816,027	0	221,700	1,307,049	(13,844)	(60,308)	(62,323)	(133,464)	493,397	56,397	550,111
59015	REED													

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, 2017

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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, 2017	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Differences Between Employer Earnings on Pension Plan Investments	Changes in Proportion and Contributions Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Differences Between Employer Earnings on Pension Plan Investments	Changes in Proportion and Contributions 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
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	1,077,926	98,928	362,259	0	41,015	502,202	(6,971)	0	(26,714)	(46,805)	179,535	4,061	183,597
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	789,726	72,478	265,404	0	152,204	490,086	(4,375)	0	(19,571)	(30,525)	131,534	46,706	178,240
58700	VALENCIA COLLEGE	60,308,011	5,534,824	20,260,190	0	3,750,190	29,552,734	(334,075)	0	(1,494,583)	(604,647)	10,044,680	949,472	10,994,152
58983	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	5,997,987	546,800	2,002,304	0	858,771	3,404,975	(33,304)	0	(147,854)	0	992,340	285,326	1,277,667
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	5,540,503	508,485	1,862,000	0	304,165	2,674,650	(30,602)	0	(137,308)	(145,867)	1,331,866	92,806	1,011,833
59003	OSCEOLA CO BD OF CO COMMISSIONERS	111,089,988	10,195,388	37,334,079	0	5,652,922	53,182,388	(615,311)	0	(2,753,088)	(2,221,176)	(5,589,645)	18,502,738	255,608
59004	OSCEOLA CO PROPERTY APPRAISER	3,754,449	344,568	1,261,760	0	324,211	1,930,530	(20,798)	0	(93,045)	(85,572)	(199,414)	625,327	737,802
59005	OSCEOLA CO TAX COLLECTOR	4,917,053	451,267	1,652,477	0	403,988	2,507,733	(27,238)	0	(121,857)	(176,153)	(325,248)	186,966	927,987
59006	OSCEOLA CO SHERIFF'S DEPT	61,866,670	5,679,707	20,798,290	0	2,631,928	29,109,925	(342,820)	0	(1,533,706)	(2,032,466)	(3,908,992)	10,307,615	(292,673)
59007	OSCEOLA CO SCHOOL BOARD	171,438,933	15,733,968	57,615,585	0	4,945	73,354,499	(949,684)	0	(4,248,685)	(4,932,351)	(10,130,720)	28,554,236	(1,116,701)
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	1,308,271	120,068	439,671	0	141,354	701,993	(7,247)	0	(32,422)	(6,469)	(46,139)	217,901	50,922
59300	NEW DIMENSIONS HIGH SCHOOL INC	865,627	79,536	291,248	0	45,076	415,859	(4,801)	0	(21,477)	(33,298)	(64,576)	144,842	(5,707)
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	22,919,149	2,103,426	7,702,452	0	689,964	10,495,943	(126,960)	0	(567,994)	(915,295)	(1,610,249)	3,817,329	87,667
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	479,050,970	43,965,351	160,994,947	0	13,788,163	218,748,461	(2,653,696)	0	(11,872,080)	(13,037,808)	(27,563,984)	79,788,961	(2,368,590)
60004	PALM BEACH CO PROPERTY APPRAISER	12,150,600	1,115,133	4,083,459	0	484,284	5,682,877	(67,308)	0	(301,122)	(79,720)	(448,151)	2,023,759	1,252,557
60005	PALM BEACH CO TAX COLLECTOR	11,257,892	1,033,204	3,783,446	0	394,319	5,210,969	(62,363)	0	(278,999)	(70,703)	(412,065)	1,875,073	2,019,374
60006	PALM BEACH CO SHERIFF'S DEPT	503,087,019	46,171,282	169,072,756	0	26,181,815	241,425,853	(2,786,844)	0	(12,467,754)	(19,984,564)	(25,239,162)	83,792,317	(1,520,681)
60007	PALM BEACH CO SCHOOL BOARD	686,486,223	63,002,915	230,707,837	0	1,380,815	295,991,597	(3,802,781)	0	(17,012,844)	(19,385,034)	(40,200,660)	114,338,612	(4,143,408)
60011	PALM BEACH SUPERVISOR OF ELECTIONS	2,081,619	191,043	699,571	0	229,142	1,121,355	(11,531)	0	(61,588)	(109,389)	346,707	58,478	405,184
60018	LAKE WORTH DRAINAGE DIST	4,814,462	441,852	1,617,999	0	185,722	2,255,573	(26,870)	0	(119,314)	(186,289)	(332,273)	801,879	37,552
60019	PORT OF PALM BEACH DIST	2,458,991	225,676	826,395	0	119,629	1,171,699	(13,822)	0	(60,940)	(23,888)	(98,449)	400,560	32,627
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	62,273,780	5,715,234	20,928,386	0	0	26,643,621	(344,965)	0	(1,543,300)	(5,737,928)	(7,626,192)	10,372,091	(1,292,003)
60025	SOUTH FLORIDA CONSERVANCY DIST	531,659	48,793	176,675	0	23,402	250,870	(2,945)	0	(13,176)	(14,950)	(31,071)	88,551	95,135
60044	FLORIDA INLAND NAVIGATION DIST	570,729	52,379	191,805	0	22,170	266,355	(3,162)	0	(14,144)	(14,892)	(32,198)	95,659	6,112
60046	LOXAHATCHEE GROVES WATER CONTROL DI	341,211	31,315	114,671	0	42,175	188,161	(1,890)	0	(8,456)	(24,082)	(34,428)	56,831	12,771
60048	S INDIAN RIVER WATER CONTROL DIST	22,670	2,081	7,619	0	0	9,999	(126)	0	(562)	(9,027)	(9,714)	3,776	(1,926)
60049	SHAWANO DRAINAGE DIST	237,788	23,788	80,000	0	4,054	105,778	(165)	0	(730)	(1,736)	(445)	31,605	1,850
60103	TOWN OF JUNO BEACH	3,181,275	291,965	1,069,133	0	181,713	1,542,911	(17,523)	0	(78,840)	(14,307)	(110,770)	529,861	38,199
60105	TOWN OF OCEAN RIDGE	2,366,328	217,172	795,253	0	127,142	1,139,568	(13,108)	0	(58,644)	(119,337)	(191,089)	394,127	(10,929)
60108	TOWN OF JUPITER	13,453,707	1,234,727	4,521,395	0	874,447	6,630,569	(74,527)	0	(333,416)	0	(407,943)	2,240,800	226,929
60109	CITY OF PAHOKEE	61,153	5,612	20,552	0	2,320	28,484	(339)	0	(1,518)	(17,549)	(19,403)	10,185	(3,967)
60111	CITY OF GREENACRES	1,386,380	127,326	465,921	0	0	593,158	(7,680)	0	(34,388)	(1,179,019)	(1,221,056)	239,010	(284,225)
60113	VILLAGE OF TEQUESTA	561,097	51,495	188,568	0	3,769	243,833	(3,108)	0	(13,905)	(170,912)	(187,526)	93,454	(54,024)
60117	PALM BEACH CO SOLID WASTE AUTH	18,787,926	1,724,279	6,314,069	0	480,263	8,518,632	(104,075)	0	(465,912)	(202,290)	(771,977)	3,129,248	123,749
60119	PALM BCH SOIL & WATER CONSERVATION	49,925	4,582	16,778	0	3,710	25,370	(277)	0	(1,237)	(6,840)	(8,215)	326	8,641
60120	INDIAN TRAIL IMPROVEMENT DIST	1,946,715	178,662	654,234	0	36,009	868,904	(10,794)	0	(48,244)	(25,088)	(84,117)	324,238	7,444
60121	CITY OF BOYNTON BEACH	486,075	44,610	163,355	0	95,533	303,498	(2,693)	0	(12,046)	(2,259)	(16,997)	80,959	33,343
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	219,380	20,134	73,727	0	3,585	97,445	(1,215)	0	(5,437)	(9,094)	(15,746)	36,539	(2,488)
60123	CITY OF HAVERHILL	237,246	21,774	79,732	0	37,606	139,111	(1,314)	0	(5,880)	(1,377)	(8,571)	39,515	13,390
60124	CITY OF ATLANTIS	2,946,063	270,378	990,085	0	136,661	1,397,124	(16,320)	0	(73,011)	(65,394)	(154,725)	490,685	17,897
60125	TOWN OF SOUTH PALM BEACH	1,378,293	126,494	463,204	0	46,479	636,177	(7,635)	0	(34,158)	(85,787)	(127,579)	228,563	(20,299)
60126	CITY OF BOCA RATON	520,622	47,781	174,966	0	189,019	411,765	(2,864)	0	(12,902)	(2,081)	(17,847)	86,713	40,889
60127	TOWN OF HIGHLAND BEACH	4,122,614	378,357	1,385,489	0	62,584	1,816,430	(22,537)	0	(102,169)	(114,139)	(239,145)	686,647	(3,885)
60128	CITY OF PALM BEACH GARDENS	14,076,184	1,291,855	4,730,592	0	1,594,359	7,616,805	(77,375)	0	(348,843)	(56,742)	(523,560)	2,344,477	351,913
60129	TOWN OF PALM BEACH SHORES	1,855,890	170,326	632,710	0	76,421	807,457	(10,281)	0	(45,994)	(164,034)	(220,308)	309,110	(32,204)
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	3,904,732	358,360	1,312,266	0	346,325	2,016,951	(21,630)	0	(96,769)	(110,993)	(229,392)	650,358	71,036
60131	VILLAGE OF WELLINGTON	14,276,459	1,310,235	4,797,898	0	974,425	7,082,558	(79,084)	0	(353,806)	(227,487)	(707,834)	165,463	2,543,297
60132	VILLAGE OF ROYAL PALM BEACH	6,064,977	556,619	2,038,261	0	421,000	3,015,880	(33,597)	0	(150,305)	0	(183,902)	1,010,160	150,186
60133	VILLAGE OF PALM SPRINGS	6,905,580	633,766	2,320,762	0	660,237	3,620,766	(38,253)	0	(171,138)	(49,481)	(258,872)	1,150,168	136,144
60150	PALM BEACH CO HEALTH CARE DIST	189,758	17,415	63,772	0	13,860	95,968	(1,851)	0	(4,703)	(84,621)	(60,976)	31,005	(9,890)
60151	CITY OF SOUTH BAY	81,506	7,517	27,526	0	20,000	55,043	(454)	0	(2,030)	(3,280)	(5,764)	13,842	6,096
60152	CITY OF RIVIERA BEACH	6,168,905	566,165	2,073,218	0	2,203,485	4,842,868	(34,173)	0	(162,883)	0	(187,056)	1,027,485	473,073
60153	TOWN OF MANGONIA PARK	427,220	39,209	143,576	0	165,505	348,290	(2,367)	0	(10,588)	0	(12,954)	71,156	33,455
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	1,792,720	164,529	602,481	0	36,557	803,566	(9,931)	0	(44,428)	(91,288)	(145,647)	298,589	(11,548)
60303	SOUTHERN ACADEMY CHARTER SCHOOL	1,017,237	93,358	341,864	0	77,425	512,647	(5,635)	0	(25,210)	(4,083)	(34,828)	169,427	19,909
60304	WEST TECH CHARTER ACADEMY, INC	3,368,931	309,187	1,132,199	0	316,527	1,757,912	(18,662)	0	(83,491)	(74,608)	(176,761)	561,117	64,668
60305	INLET GROVE COMMUNITY HIGH SCHOOL	1,599,446	143,120	524,084	0	6,256	673,499	(8,639)	0	(36,647)	(60,172)	(107,458)	259,736	(13,373)
60306	GULF STREAM GOODWILL ACADEMIES INC	111,896	10,269	37,660	0	1,026	47,874	(620)	0	(2,773)	(30,035)	(32,637)	16,637	(10,574)
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	0	0	294	0	0	294	0	0	(81,209)	(81,209)	0	(20,143)	(20,143)
60309	RIVIERA BEACH MARITIME ACADEMY	355,733	32,648	119,551	0	4,117	156,316	(1,971)	0	(8,816)	(31,955)	(42,741)	59,250	(4,837)
60310	CHARTER SCHOOLS OF BOYNTON BEACH	0	0	0	0	0	0	0	0	0	(528,739)	(528,739)	0	(172,147)
60700	PALM BEACH STATE COLLEGE	41,373,622	3,797,103	13,904,458	0	1,520,203	19,221,764	(229,189)	0	(1,025,342)	(606,837)	(1,861,387)	6,891,038	400,727
61001	PASCO CO CLERK OF CIRCUIT COURT	860,628	3,151,499	0	0	452,150	4,464,277	(51,946)	0	(232,398)	(620,488)	(904,832)	1,561,880	64,856
61003	PASCO CO BD OF CO COMMISSIONERS	118,298,560	10,856,961	39,756,668	0	6,743,313	57,397,304	(655,313)	0	(2,931,734)	(2,534,106)	(6,121,153)	19,703,372	358,317
61004	PASCO CO PROPERTY APPRAISER	3,333,345	309,269	1,129,256	0	318,581	1,796,360	(15,656)	0	(84,856)	(124,665)	(192,661)	103,546	103,546
61005	PASCO CO TAX COLLECTOR	5,277,008	484,302	1,773,447	0	558,797	2,816,547	(29,232)	0	(130,777)	(2,160)	(162,170)	878,919	1,051,258
61006	PASCO CO SHERIFFS OFFICE	126,219,432	11,583,906	42,418,640	0	6,986,792	60,989,339	(899,101)	0	(3,128,033)	(5,233,740)	(9,060,964)	21,022,643	(677,955)
61007	PASCO CO SCHOOL BOARD	248,722,397	22,828,731	83,588,285	0	6,112,172	112,527,188	(1,377,794)	0	(6,163,963)	(4,907,145)	(12,448,902)	41,428,284	1,122,495
61009	PASCO CO MOSQUITO CONTROL DIST	1,347,678	123,684	452,915	0	74,334	650,933	(7,4						

Florida Retirement System
Cost-Sharing Multiple Employer Defined Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

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

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience		Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense Excluding That Attributable to Employer-Paid Member Contributions						
			Expected	Changes in Assumptions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Assumptions	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)			
61108	CITY OF SAN ANTONIO	116,660	10,707	39,206	0	5,869	55,782	(646)	0	(2,891)	(7,240)	19,430	666	20,097	
61304	LEARNING LODGE ACADEMY, INC.	525,121	48,193	176,478	0	189,959	414,630	(2,909)	0	(13,014)	0	(15,923)	87,462	40,246	127,708
61700	PASCOC HERMANDO STATE COLLEGE	17,107,527	1,570,599	5,749,337	0	892,841	8,212,237	(94,757)	0	(423,987)	(417,675)	(936,409)	2,848,367	257,989	3,107,356
62001	PINELLAS CO CLERK OF CIRCUIT COURT	18,086,547	1,859,910	6,078,357	0	5,078,842	13,312,108	(100,190)	0	(448,230)	0	(548,320)	3,010,428	1,418,462	4,430,890
62003	PINELLAS CO BD OF CO COMMISSIONERS	88,631,172	8,134,209	29,786,331	0	3,344,340	41,284,879	(490,971)	0	(2,196,502)	(8,917,766)	(11,605,239)	14,782,081	(1,220,806)	13,541,275
62004	PINELLAS CO PROPERTY APPRAISER	6,880,282	631,444	2,312,260	0	605,763	3,549,467	(38,113)	0	(170,511)	(310,349)	(518,973)	1,145,954	107,112	1,253,067
62005	PINELLAS CO TAX COLLECTOR	9,704,435	890,634	3,261,375	0	586,640	4,738,649	(53,758)	0	(240,500)	(225,599)	(519,857)	1,616,335	114,486	1,730,821
62006	PINELLAS CO SHERIFFS DEPT	278,720,937	25,579,875	936,691,912	0	12,555,491	131,805,278	(1,543,971)	0	(6,907,401)	(8,419,912)	(16,871,285)	46,422,730	(836,662)	45,586,068
62007	PINELLAS CO SCHOOL BOARD	372,586,200	34,194,447	125,215,268	0	2,270,957	161,680,672	(2,063,936)	0	(9,233,617)	(19,832,486)	(31,130,039)	62,056,582	(3,633,685)	58,422,897
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	1,400,108	128,496	470,535	0	156,956	755,988	(7,756)	0	(34,698)	(22,056)	(56,754)	233,197	44,974	278,170
62012	PINELLAS CO JUVENILE WELFARE BOARD	2,357,887	216,387	792,417	0	86,198	1,095,012	(13,051)	0	(58,430)	(95,933)	(157,429)	392,721	14,038	406,759
62088	PINELLAS CO HOUSING AUTH	2,154,186	197,702	723,958	0	90,590	1,012,251	(11,933)	0	(53,386)	(10,283)	(63,669)	358,313	287,263	645,576
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	199,085	18,271	68,907	0	56,311	141,488	(11,103)	0	(4,934)	0	(6,037)	33,159	16,737	49,896
62100	CITY OF INDIAN ROCKS BEACH	319,582	29,330	107,402	0	47,001	188,733	(1,770)	0	(7,920)	(56,049)	(65,739)	53,228	462	53,690
62101	CITY OF DUNEDIN	2,673,809	245,391	898,588	0	116,194	1,260,174	(14,812)	0	(66,264)	(623,909)	(704,984)	445,340	(99,181)	346,159
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	1,125,109	103,258	378,116	0	147,310	628,684	(6,233)	0	(27,883)	(17,775)	(45,658)	187,394	35,306	222,700
62103	CITY OF SOUTH PASADENA	1,101,315	110,074	370,120	0	257,834	729,027	(6,101)	0	(27,293)	0	(33,394)	183,431	60,960	244,391
62104	CITY OF SEMINOLE	3,087,108	283,322	1,037,486	0	353,253	1,674,061	(17,101)	0	(76,500)	0	(93,607)	514,177	96,000	610,178
62105	CITY OF SAFETY HARBOR	2,052,013	188,325	680,621	0	877,947	3,736,330	(3,287)	0	(50,854)	(762,787)	(825,008)	341,778	(63,516)	158,261
62106	CITY OF OLDSMAR	1,789,758	164,257	601,485	0	114,315	880,057	(9,914)	0	(44,355)	(30,049)	(84,318)	298,095	17,727	315,823
62107	PINELLAS SUNCOAST TRANSIT AUTH	20,115,000	1,848,081	6,760,090	0	711,798	9,317,970	(11,427)	0	(498,502)	(514,034)	(1,123,964)	3,350,295	(7,841)	3,342,454
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	6,205,333	569,500	2,085,430	0	462,375	3,117,305	(34,374)	0	(243,751)	(432,909)	(676,660)	1,033,537	4,592	1,038,130
62110	CITY OF BELLEAIR BEACH	30,491	2,798	10,247	0	63	13,108	(169)	0	(756)	(3,101)	(4,025)	5,078	(806)	4,272
62111	CITY OF MADEIRA BEACH	1,857,501	170,474	624,251	0	137,937	932,662	(10,290)	0	(46,034)	(118,877)	(175,200)	309,378	(10,425)	298,954
62112	TOWN OF REDINGTON SHORES	200,788	18,428	67,479	0	21,738	107,644	(1,112)	0	(4,976)	(3,059)	(9,148)	33,443	7,252	40,694
62113	TAMPA BAY WATER	7,442,181	683,013	2,501,098	0	619,347	3,803,458	(41,226)	0	(184,436)	(73,055)	(258,717)	1,239,542	166,259	1,405,801
62114	TOWN OF NORTH REDINGTON BEACH	131,825	12,059	44,306	0	13,300	57,736	(6,730)	0	(3,287)	(6,413)	(9,700)	11,406	(3,348)	8,058
62115	PINELLAS PARK WATER MANAGEMENT DIST	172,367	15,819	57,927	0	1,818	75,565	(955)	0	(4,272)	(12,653)	(17,879)	28,700	(4,043)	24,656
62117	TOWN OF REDINGTON BEACH	0	0	0	0	8,309	8,309	0	0	0	(28,002)	(28,002)	0	(4,702)	(4,702)
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	2,460,110	225,779	826,771	0	0	1,052,549	(13,628)	0	(60,986)	(981,816)	(1,056,412)	409,747	(252,734)	157,013
62122	PINELLAS CO PLANNING COUNCIL	1,497,655	137,449	503,318	0	385,908	1,026,674	(8,296)	0	(37,116)	0	(45,412)	249,444	95,487	344,931
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	11,322,243	1,039,109	3,805,073	0	798,906	5,643,088	(627,919)	0	(280,593)	(639,779)	(983,092)	1,885,791	(96,178)	1,789,613
62124	CITY OF TREASURE ISLAND	5,233,027	480,266	1,758,666	0	232,334	2,471,267	(129,688)	0	(129,687)	(383,335)	(542,011)	871,594	(83,491)	788,103
62125	TOWN OF INDIAN SHORES	130,939	12,017	44,005	0	31,284	87,306	(725)	0	(3,245)	(8,438)	(8,408)	21,809	11,406	33,215
62128	TOWN OF KENNETH CITY	1,225,209	112,445	411,757	0	241,116	548,317	(6,787)	0	(30,361)	(148,100)	(188,461)	204,066	(50,334)	153,732
62309	PINELLAS MYCSCHOOL OF INTEGRATED ACADEMICS & TEC	297,364	27,291	99,935	0	42,602	198,828	(1,647)	0	(7,369)	(18,877)	(27,893)	49,528	11,724	61,252
62700	ST PETERSBURG COLLEGE	49,240,235	4,510,069	16,546,195	0	1,549,301	22,616,565	(272,766)	0	(1,220,296)	(11,679,914)	(3,172,976)	8,201,272	282,566	8,483,837
63001	POLK CO CLERK OF CIRCUIT COURT	8,851,712	812,374	2,974,800	0	297,086	4,084,260	(49,034)	0	(219,368)	(714,475)	(981,876)	1,474,308	(28,051)	1,446,258
63003	POLK CO BD OF CO COMMISSIONERS	112,488,810	10,323,766	37,804,182	0	5,896,793	54,024,741	(623,130)	0	(2,787,754)	(2,373,677)	(5,784,521)	18,736,721	222,887	18,959,608
63004	POLK CO PROPERTY APPRAISER	4,900,204	449,721	1,648,614	0	1,448,067	2,444,602	(27,145)	0	(121,439)	(1,936)	(150,520)	816,160	116,157	932,317
63005	POLK CO TAX COLLECTOR	7,001,425	642,562	2,352,973	0	655,346	3,650,882	(38,784)	0	(73,513)	0	(212,297)	1,166,132	200,265	1,370,396
63006	POLK CO SHERIFFS DEPT	150,110,604	13,776,541	50,447,761	0	5,351,688	69,575,969	(831,536)	0	(3,220,116)	(5,159,718)	(9,711,370)	25,001,868	(997,678)	24,004,192
63007	POLK CO SCHOOL BOARD	296,118,011	27,178,507	99,516,558	0	0	128,893,055	(1,640,342)	0	(7,538,544)	(11,732,705)	(20,711,591)	49,320,323	(2,724,658)	46,595,665
63105	VILLAGE OF HIGHLAND PARK	6,578	604	2,211	0	1,383	4,197	(36)	0	(163)	(326)	(525)	1,096	363	1,458
63128	CITY OF POLK CITY	380,865	34,954	127,998	0	35,777	198,729	(2,110)	0	(9,439)	(7,946)	(19,494)	63,435	10,730	74,166
63129	LAKELAND AREA MASS TRANSIT DISTRICT	3,321,280	304,814	1,116,185	0	1,199,622	2,620,620	(18,398)	0	(82,310)	0	(100,708)	553,180	254,428	807,608
63300	MCKEE ACADEMY OF TECHNOLOGY	6,916,336	634,753	2,324,377	0	1,118,433	4,077,564	(38,313)	0	(171,404)	(118,006)	(327,723)	1,151,959	296,972	1,448,932
63301	DISCOVERY ACADEMY OF LAKE ALFRED	2,374,795	219,949	798,099	0	106,244	1,122,292	(13,155)	0	(84,106)	(156,115)	(395,537)	396,730	(4,833)	390,704
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	3,187,776	292,561	1,071,318	0	190,319	1,554,197	(17,659)	0	(79,001)	(50,487)	(147,147)	530,944	31,001	561,945
63303	BERKLEY CHARTER SCHOOL	2,133,471	198,801	716,997	0	115,503	824,302	(11,818)	0	(52,973)	(57,753)	(122,444)	355,343	(14,134)	341,209
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	1,103,619	109,546	401,140	0	24,586	535,272	(6,812)	0	(29,581)	(13,356)	(40,549)	198,805	2,620	201,425
63306	LAKE WALES CHARTER SCHOOLS	834,332	76,572	280,394	0	31,853	388,818	(4,822)	0	(20,677)	(14,288)	(39,587)	138,963	6,723	145,686
63307	LAKE WALES SENIOR HIGH SCHOOL	3,119,012	286,250	1,048,208	0	33,248	1,367,707	(17,278)	0	(77,297)	(34,203)	(128,777)	519,491	(4,246)	515,245
63308	POLK AVENUE ELEMENTARY SCHOOL	1,357,613	124,596	456,254	0	27,692	608,542	(7,520)	0	(33,645)	(48,657)	(89,823)	226,119	(4,895)	221,224
63309	HILLCREST ELEMENTARY SCHOOL	1,860,546	170,853	625,275	0	56,176	852,204	(6,306)	0	(46,109)	(71,526)	(127,941)	309,886	2,276	312,161
63310	DALLE R FAIR BABSON PARK ELEMENTARY SCHOOL	1,196,953	109,851	402,261	0	24,406	536,518	(10,631)	0	(29,693)	(132,020)	(168,314)	199,360	(17,911)	181,449
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	956,371	87,772	321,408	0	33,557	442,537	(5,298)	0	(23,701)	(156,022)	(186,021)	159,200	(16,905)	142,287
63313	VICTORY RIDGE ACADEMY	1,462,456	134,211	491,489	0	89,489	810,700	(6,101)	0	(36,243)	(62,466)	(108,511)	243,581	34,472	278,054
63315	MCKEE ELEMENTARY ACADEMY, INC	0	0	20,207	0	20,207	20,207	0	0	0	(337,981)	(337,981)	0	(77,561)	(77,561)
63314	SOUTH MCKEE ELEMENTARY ACADEMY, INC	0	0	0	0	0	0	0	0	(807,841)	(807,841)	0	(212,668)	(212,668)	(212,668)
63315	EDWARD W BOK ACADEMY INC	1,173,197	107,671	394,277	0	37,254	539,203	(6,499)	0	(29,075)	(19,135)	(54,709)	195,403	6,794	202,198
63316	COMPASS CHARTER MIDDLE SCHOOL	344,616	31,627	115,815	0	3,394	150,836	(1,909)	0	(8,540)	(63,310)	(73,759)	57,398	(18,100)	39,298
63317	OUR CHILDREN'S MIDDLE ACADEMY	0	0	0	0	15,698	15,698	0	0	0	(114,553)	(114,553)	0	(27,066)	(27,066)
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	1,123,880	103,142	377,693	0	389,257	870,093	(6,226)	0	(27,852)	0	(34,077)	187,184	93,705	280,889
63700	POLK STATE COLLEGE	17,051,221	1,561,803	5,730,455	0	992,271	8,289,584	(94,757)	0	(423,987)	(423,987)	(936,409)	2,848,367	257,989	3,107,356
64001	PUTNAM CO CLERK OF CIRCUIT COURT	219,305	21,305	803,066	0	189,382	2,121,753	(13,327)							

Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
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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, 2017	Differences between Expected and Actual Experience	Changes in Assumptions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	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 Pension Expense/(Income)				
		Net Differences between Projected and Actual Differences Between Investment Earnings on Pension Plan Investments			Net Differences between Projected and Actual Differences Between Investment Earnings on Pension Plan Investments			Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion							
		Changes in Proportion and Employer Contributions and Proportionate Share of Contributions			Changes in Proportion and Employer Contributions and Proportionate Share of Contributions			Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion							
64700	ST JOHNS RIVER STATE COLLEGE	1,148,810		4,206,047	0	621,493	5,796,150	(69,329)	0	(310,162)	(348,386)	2,084,514	195,650	2,280,164	
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	4,587,963	421,065	1,541,880	0	278,378	2,241,322	(25,415)	0	(113,710)	(160,128)	764,154	81,095	845,249	
65003	ST JOHNS CO BD OF CO COMMISSIONERS	76,026,205	6,977,580	25,550,844	0	3,660,897	36,209,401	(421,157)	0	(1,884,169)	(386,065)	12,662,977	949,203	13,312,181	
65004	ST JOHNS CO PROPERTY APPRAISER	3,682,662	337,980	1,231,634	0	339,883	1,915,307	(20,400)	0	(91,266)	(14,141)	615,371	115,518	728,888	
65005	ST JOHNS CO TAX COLLECTOR	2,675,497	245,546	899,156	0	107,973	1,252,675	(14,821)	0	(66,305)	(38,973)	(120,099)	445,621	37,441	
65006	ST JOHNS CO SHERIFFS DEPT	65,098,431	5,974,469	21,877,669	0	4,673,694	32,525,832	(30,612)	0	(1,613,302)	(1,523,169)	(3,497,083)	10,842,554	383,775	11,226,330
65007	ST JOHNS CO SCHOOL BOARD	120,277,384	11,038,569	40,421,693	0	2,807,744	54,268,006	(666,275)	0	(2,980,774)	(1,861,414)	(5,508,463)	20,032,957	507,712	20,540,669
65009	ANASTASIA MOSQUITO CONTROL DIST	957,344	87,861	321,735	0	78,669	488,266	(5,303)	0	(23,725)	(12,730)	(41,759)	159,452	23,297	182,749
65100	CITY OF ST AUGUSTINE BEACH	4,027,682	369,644	1,353,585	0	344,217	2,067,446	(22,311)	0	(99,816)	0	(122,127)	670,836	92,263	763,099
65101	TOWN OF HASTINGS	345,287	31,689	116,041	0	14,960	162,290	(1,913)	0	(8,557)	(10,251)	(20,721)	57,510	7,327	60,730
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	611,344	56,107	205,455	0	61,907	323,468	(3,387)	0	(15,151)	(28,899)	(47,348)	101,823	17,837	119,660
65300	ABLE SCHOOL INC	788	72	265	0	993	1,331	(4)	0	(20)	(97,945)	(97,969)	131	(22,032)	(21,901)
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	4,449,594	408,365	1,495,374	0	120,851	2,024,950	(204,648)	0	(110,272)	(230,888)	(365,908)	741,106	2,334	743,440
66003	ST LUCIE CO BD OF CO COMMISSIONERS	22,800,569	2,092,544	7,662,601	0	893,805	10,648,949	(126,303)	0	(565,055)	(82,977)	(774,335)	3,797,579	256,665	4,054,244
66004	ST LUCIE CO PROPERTY APPRAISER	2,783,173	255,428	936,343	0	210,262	1,401,033	(15,417)	0	(68,974)	(156,511)	(240,903)	465,555	53,554	517,109
66005	ST LUCIE CO TAX COLLECTOR	3,799,205	348,676	1,276,801	0	282,659	1,908,136	(21,046)	0	(94,154)	(21,374)	(136,573)	632,782	94,136	726,917
66006	ST LUCIE CO SHERIFFS DEPT	63,479,310	5,825,873	21,333,530	0	4,353,737	31,513,140	(391,643)	0	(1,573,176)	(132,542)	(2,057,361)	10,752,880	913,193	11,486,073
66007	ST LUCIE CO SCHOOL BOARD	130,833,967	12,007,410	43,969,450	0	500,603	56,477,462	(724,753)	0	(3,242,393)	(3,249,471)	(7,216,617)	21,791,223	(502,132)	21,289,091
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	1,199,330	110,070	403,059	0	98,295	609,424	(6,344)	0	(29,722)	(49,770)	(199,756)	31,202	230,658	311,860
66100	NORTH ST LUCIE RIVER WATER CONTROL	69,685	6,395	23,419	0	6,395	2,419	(398)	0	(1,727)	(2,956)	(6,069)	11,806	(1,056)	10,550
66101	CHILDRENS SERVICES COUNCIL OF ST LU	504,595	46,310	169,580	0	35,198	251,087	(2,795)	0	(12,505)	(4,492)	(19,792)	84,043	9,968	94,012
66102	CITY OF PORT ST LUCIE	729,960	66,993	245,318	0	154,223	466,534	(4,044)	0	(18,090)	(11,260)	(33,393)	121,269	58,386	179,966
66700	INDIAN RIVER STATE COLLEGE	33,748,984	3,097,345	11,342,041	0	461,287	14,900,673	(188,952)	0	(836,384)	(1,009,389)	(2,032,725)	5,621,106	(25,435)	5,595,671
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	3,043,092	279,283	1,022,694	0	202,889	1,504,865	(16,857)	0	(75,415)	(133,157)	(225,430)	506,846	49,610	556,456
67003	SANTA ROSA CO BD OF CO COMMISSIONERS	13,190,777	1,205,089	4,412,868	0	516,409	11,344,366	(72,738)	0	(325,413)	(525,502)	(923,653)	2,187,014	89,896	2,276,909
67004	SANTA ROSA CO PROPERTY APPRAISER	1,510,800	138,655	507,735	0	77,543	723,933	(8,369)	0	(37,441)	(83,555)	(129,365)	251,633	16,176	267,810
67005	SANTA ROSA CO TAX COLLECTOR	1,742,719	159,939	585,626	0	140,208	735,823	(8,654)	0	(42,199)	(55,335)	(108,727)	5,789	29,660	30,449
67006	SANTA ROSA CO SHERIFFS DEPT	34,028,674	3,123,013	11,436,037	0	1,492,922	16,051,933	(195,501)	0	(643,316)	(1,180,577)	(2,212,304)	5,667,690	(169,871)	5,498,719
67007	SANTA ROSA CO SCHOOL BOARD	78,389,398	7,194,260	26,344,372	0	186,199	33,724,832	(434,237)	0	(1,942,685)	(4,032,544)	(6,409,467)	13,056,249	(784,669)	12,271,580
67100	CITY OF GULF BREEZE	594,078	54,522	199,652	0	18,110	272,284	(3,291)	0	(14,723)	(167,162)	(185,176)	98,947	(38,661)	60,286
67101	TOWN OF JAY	292,248	26,821	98,216	0	59,239	184,276	(1,619)	0	(7,243)	(58,157)	(67,019)	48,676	12,095	60,770
67102	AVALON FIRE RESCUE DISTRICT	255,433	23,443	85,844	0	86,514	195,800	(1,415)	0	(6,330)	(57,023)	(64,768)	42,544	7,619	50,163
68001	SARASOTA CO CLERK OF CIRCUIT COURT	8,378,504	788,945	2,815,769	0	549,695	4,134,409	(46,413)	0	(207,640)	(400,458)	(654,511)	1,399,493	135,958	1,535,451
68003	SARASOTA CO BD OF CO COMMISSIONERS	141,556,805	12,991,508	47,573,080	0	5,550,697	66,114,656	(784,152)	0	(3,508,131)	(2,248,879)	(5,541,116)	23,577,330	180,151	23,757,330
68004	SARASOTA CO PROPERTY APPRAISER	2,823,125	253,095	948,769	0	177,520	1,385,365	(15,839)	0	(69,984)	(56,581)	(140,184)	470,209	58,899	529,108
68005	SARASOTA CO TAX COLLECTOR	3,741,802	343,407	1,257,510	0	273,339	1,744,256	(20,728)	0	(92,731)	(196,204)	(309,753)	623,221	55,202	678,423
68006	SARASOTA CO SHERIFFS DEPT	106,448,572	9,769,417	35,774,235	0	4,686,802	50,230,455	(889,670)	0	(2,638,062)	(4,078,253)	(7,305,985)	17,729,681	(487,770)	17,241,911
68007	SARASOTA CO SCHOOL BOARD	176,072,805	16,159,246	57,102,893	0	10,778,470	86,110,609	(975,353)	0	(4,363,524)	(10,708,282)	(16,047,159)	29,326,037	(374,939)	28,951,097
68026	WEST COAST INLAND NAVIGATION DIST	201,510	18,494	67,721	0	18,769	104,984	(1,116)	0	(4,994)	(2,456)	(8,566)	33,563	5,652	39,214
68100	CITY OF VENICE	16,522,306	1,516,350	5,552,661	0	2,836,695	9,905,708	(91,525)	0	(409,464)	0	(500,989)	2,751,894	781,467	3,533,362
68105	CITY OF NORTH PORT	19,303,121	1,771,562	6,487,211	0	2,706,583	10,965,356	(106,529)	0	(478,380)	(195,475)	(780,784)	3,215,057	462,222	3,677,279
68107	ENGLWOOD WATER DISTRICT	3,509,997	322,133	1,176,607	0	5,146	1,596,896	(19,444)	0	(86,387)	(133,980)	(240,369)	584,612	(29,491)	555,121
68108	ENGLWOOD AREA FIRE CONTROL DISTRICT	72,828	6,693	24,509	0	12,907	43,199	(404)	0	(1,807)	(17,257)	(19,469)	12,147	(251)	11,885
68109	SARASOTA BAY ESTUARY PROGRAM	315,595	28,964	106,062	0	39,388	174,414	(1,748)	0	(7,821)	(40,249)	(49,818)	52,564	7,689	60,253
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	869,623	79,810	292,255	0	95,250	467,315	(4,817)	0	(21,551)	(31,068)	(57,437)	144,841	31,342	176,183
68300	SARASOTA MILITARY ACADEMY	2,675,759	245,570	899,244	0	138,034	1,282,849	(14,822)	0	(66,312)	(306,768)	(387,902)	445,665	(18,487)	427,177
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	734,894	67,446	246,976	0	0	314,422	(4,071)	0	(18,213)	(50,544)	(72,827)	109,139	(13,262)	109,139
68303	SARASOTA MILITARY ACADEMY PREP	1,537,445	141,100	516,690	0	510,219	1,168,010	(8,517)	0	(38,102)	0	(46,618)	256,071	122,955	379,026
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	5,624,262	516,172	1,890,149	0	167,040	2,573,321	(31,156)	0	(139,383)	(383,673)	(554,212)	938,796	(8,610)	928,147
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	88,064,418	8,082,194	29,595,862	0	3,149,514	40,823,970	(487,832)	0	(2,182,456)	(4,131,433)	(6,801,721)	14,667,684	(510,547)	14,157,037
69004	SEMINOLE CO PROPERTY APPRAISER	3,264,596	299,611	1,097,135	0	218,543	1,615,289	(18,084)	0	(80,905)	(264,783)	(363,772)	543,739	36,770	580,509
69005	SEMINOLE CO TAX COLLECTOR	3,177,101	291,581	1,067,730	0	248,475	1,607,788	(17,800)	0	(78,737)	(13,148)	(109,484)	526,166	89,781	618,947
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	104,118,189	9,555,544	34,991,062	0	3,532,321	48,078,928	(576,761)	0	(2,580,390)	(3,518,055)	(6,675,125)	17,341,541	(610,155)	16,731,386
69007	SEMINOLE CO SCHOOL BOARD	211,103,398	19,374,212	69,456,645	0	2,937,397	93,257,254	(1,169,404)	0	(5,231,670)	(11,274,696)	(17,675,770)	35,160,603	(1,210,955)	33,949,647
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	1,540,810	141,409	517,821	0	193,171	852,402	(8,535)	0	(38,185)	0	(46,720)	256,632	70,432	327,063
69019	SEMINOLE CO PORT AUTH	280,955	26,785	94,421	0	28,363	148,569	(1,556)	0	(6,963)	(8,509)	(18,028)	46,795	9,912	56,707
69101	CITY OF ALTA MONTE SPRINGS	5,687,744	521,998	1,911,483	0	23,815	2,457,297	(31,507)	0	(140,956)	(817,503)	(999,966)	947,330	(167,167)	780,163
69101	CITY OF CASSELLBERY	1,536,235	139,239	526,146	0	150,212	644,430	(8,344)	0	(37,339)	(792,209)	(837,044)	252,370	(162,227)	86,643
69103	SANFORD AIRPORT AUTH	4,889,133	448,705	1,643,094	0	93,260	2,185,059	(2,083)	0	(310,287)	(458,535)	(814,316)	814,316	(67,198)	747,118
69104	CITY OF LONGWOOD	2,025,647	185,906	680,760	0	0	866,666	(11,221)	0	(50,201)	(508,091)	(569,513)	337,384	(162,089)	175,296
69105	CITY OF SANFORD	9,746,106	894,458	3,275,380	0	323,809	4,493,647	(53,988)	0	(241,533)	(482,933)	(778,454)	1,623,275	30,473	1,653,749
69107	S SEMINOLE & N ORANGE CO WASTEWATER	0	0	0	0	0	0	0	0	0	0	(21,511)	(21,511)	(0)	(3,352)
69110	FRED R WILSON MEMORIAL LAW LIBRARY	3,792	3,285	12,029	0	121	15,434	(198)	0	(887)	(1,041)	(2,126)	5,961	(187)	5,775
69307	SEMINOLE SCIENCE CHARTER SCHOOL	654,390	60,057	219,921	0	230,959	51								

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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, 2017	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Differences between Employer Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Differences between Employer Earnings on Pension Plan Investments		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 Pension Expense/(Income)
			Changes in Assumptions	Changes in Proportion and Employer Contributions Share of Contributions	Changes in Assumptions	Changes in Proportion and Employer Contributions Share of Contributions		Changes in Assumptions	Changes in Proportion and Employer Contributions Share of Contributions						
70103	CITY OF COLEMAN	88,358	8,109	23,695	0	6,296	44,100	(489)	0	(2,190)	(37,840)	14,717	(11,797)	2,920	
70104	CITY OF CENTER HILL	184,990	16,978	62,170	0	13,529	92,677	(1,025)	0	(4,585)	(12,123)	30,811	(780)	30,032	
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	11,887,648	1,091,000	3,995,089	0	458,467	5,944,556	(65,851)	0	(204,006)	0	1,979,963	119,830	2,099,793	
71004	SUWANNEE CO PROPERTY APPRAISER	66,178	242,333	0	0	66,178	242,333	(3,904)	0	(17,870)	(22,256)	120,101	38,390	158,491	
71005	SUWANNEE CO TAX COLLECTOR	798,145	73,251	268,233	0	83,134	424,617	(4,421)	0	(19,780)	(22,304)	132,906	28,440	161,376	
71006	SUWANNEE CO SHERIFFS DEPT	6,839,478	627,700	2,298,548	0	369,820	3,296,067	(37,887)	0	(169,499)	(141,332)	(348,719)	1,139,158	49,247	
71007	SUWANNEE CO SCHOOL BOARD	23,008,535	2,111,630	7,732,492	0	75,647	9,919,769	(127,455)	0	(570,209)	(596,617)	(1,294,281)	3,832,217	(105,669)	
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	220,952	20,278	74,256	0	23,228	117,762	(1,224)	0	(5,476)	(13,710)	(20,410)	36,801	7,103	
71100	LIVE OAK HOUSING AUTH	128,328	11,777	43,127	0	6,707	61,611	(711)	0	(3,180)	(11,095)	(14,986)	21,374	18,222	
71101	CITY OF LIVE OAK	3,693,283	338,954	1,241,204	0	96,805	1,676,964	(20,459)	0	(91,529)	(40,651)	(152,639)	615,140	22,328	
71102	SUWANNEE RIVER WATER MGMT DISTRICT	11,887,648	1,091,000	3,995,089	0	458,467	5,944,556	(65,851)	0	(204,006)	0	1,979,963	119,830	2,099,793	
71103	SUWANNEE VALLEY TRANSIT AUTH	477,768	43,848	150,564	0	54,733	259,145	(2,847)	0	(17,840)	(19,371)	(197,855)	79,575	49,046	
72001	TAYLOR CO CLERK OF CIRCUIT COURT	1,127,596	103,523	379,086	0	142,080	624,689	(6,249)	0	(27,955)	(28,702)	(82,905)	187,875	50,073	
72003	TAYLOR CO BD OF CO COMMISSIONERS	3,154,463	289,504	1,060,122	0	156,516	1,506,142	(17,474)	0	(78,175)	(57,874)	(153,523)	526,396	44,743	
72004	TAYLOR CO PROPERTY APPRAISER	794,255	72,893	266,926	0	108,250	448,069	(4,400)	0	(19,684)	(23,415)	(47,499)	132,288	36,918	
72005	TAYLOR CO TAX COLLECTOR	889,471	81,632	298,925	0	144,070	524,627	(4,927)	0	(22,043)	(49,434)	(76,404)	148,147	46,685	
72006	TAYLOR CO SHERIFFS DEPT	5,929,885	544,221	1,992,860	0	294,290	2,831,371	(32,849)	0	(146,957)	(387,049)	(566,855)	987,660	(95,572)	
72007	TAYLOR CO SCHOOL BOARD	11,674,450	1,071,434	3,923,439	0	11,487	5,006,360	(64,570)	0	(289,322)	(558,496)	(912,488)	1,944,453	(121,989)	
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	483,143	44,341	162,370	0	72,707	255,418	(2,576)	0	(11,973)	(19,326)	80,471	106,407	106,407	
72100	CITY OF PERRY	1,416,600	130,010	476,078	0	35,226	641,314	(7,847)	0	(35,107)	(57,805)	(100,759)	235,944	1,352	
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	21,948	2,014	7,376	0	4,127	13,518	(122)	0	(544)	(4,464)	(5,130)	3,856	738	
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	78,434	7,198	26,360	0	5,424	38,982	(434)	0	(1,944)	(934)	(3,312)	13,064	1,605	
72104	BIG BEND WATER AUTHORITY	116,496	10,692	39,151	0	5,040	54,882	(645)	0	(2,887)	(3,543)	(7,075)	19,403	(200)	
73001	UNION CO CLERK OF COURTS	572,331	52,526	192,343	0	64,481	309,350	(3,170)	0	(14,184)	(45,829)	(63,183)	95,225	15,616	
73003	UNION CO BD OF CO COMMISSIONERS	2,779,743	255,114	934,190	0	20,589	1,209,892	(15,398)	0	(68,889)	(81,617)	(165,904)	462,984	(30,569)	
73004	UNION CO PROPERTY APPRAISER	421,926	41,797	141,797	0	83,951	264,471	(2,337)	0	(10,456)	(25,655)	(38,449)	70,275	27,569	
73005	UNION CO TAX COLLECTOR	981,986	88,186	2,497,337	0	74,113	510,927	(2,300)	0	(17,688)	(19,300)	(33,300)	36,628	25,336	
73006	UNION CO SHERIFFS DEPT	1,779,852	163,348	598,156	0	117,780	873,264	(9,859)	0	(44,109)	(6,969)	(53,969)	298,446	28,409	
73007	UNION CO SCHOOL BOARD	7,614,636	698,840	2,559,055	0	57,768	3,315,664	(42,181)	0	(188,710)	(512,359)	(743,250)	1,826,266	(90,841)	
73011	UNION CO SUPERVISOR OF ELECTIONS	464,293	42,611	156,035	0	108,222	306,868	(2,572)	0	(11,506)	(7,420)	(21,498)	77,331	35,028	
73088	UNION CO HOUSING AUTH	79,165	7,265	26,605	0	3,469	37,339	(439)	0	(1,962)	(14,525)	(16,526)	13,186	(2,412)	
73101	CITY OF LAKE BUTLER	409,345	37,568	137,569	0	45,240	220,377	(2,568)	0	(10,145)	(22,049)	(34,561)	68,179	946	
73103	NEW RIVER LIBRARY COOPERATIVE	152,282	13,976	51,177	0	19,496	84,649	(844)	0	(3,774)	(8,977)	(13,995)	25,364	4,110	
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	981,986	88,186	2,497,337	0	74,113	510,927	(2,300)	0	(17,688)	(19,300)	(33,300)	36,628	25,336	
74003	VOLUSIA CO BD OF CO COMMISSIONERS	207,910,199	19,081,153	69,872,505	0	6,047,727	67,901,365	(1,151,716)	0	(5,152,534)	(5,341,833)	(11,648,083)	34,628,735	(67,540)	
74007	VOLUSIA CO SCHOOL BOARD	202,805,044	18,612,623	68,158,813	0	2,127,719	86,982,154	(1,123,436)	0	(5,026,015)	(7,838,731)	(13,988,182)	33,778,460	(1,886,059)	
74090	VOLUSIA CO LAW LIBRARY	187,269	17,187	62,936	0	6,880	87,033	(1,037)	0	(4,641)	(7,825)	(13,503)	31,191	526	
74100	CITY OF LAKE HELEN	555,996	51,027	186,854	0	23,752	261,632	(3,080)	0	(13,779)	(32,457)	(49,316)	92,605	(4,152)	
74101	CITY OF NEW SMYRNA BEACH	1,006,407	92,364	338,224	0	122,369	552,957	(5,575)	0	(24,941)	(164,664)	(195,180)	167,623	14,202	
74102	CITY OF DAYTONA BEACH	19,280,449	1,769,481	6,479,592	0	449,178	8,698,252	(109,804)	0	(477,818)	(197,680)	(3,211,280)	3,211,280	143,270	
74103	TOWN OF PIERSON	132,227	12,135	44,438	0	2,623	59,196	(732)	0	(3,277)	(4,943)	(8,562)	22,023	(837)	
74104	CITY OF SOUTH DAYTONA	9,582,465	787,686	2,894,321	0	82,317	3,754,304	(47,543)	0	(212,895)	(169,777)	(430,015)	1,429,467	1,389,597	
74105	CITY OF HOLLY HILL	2,035,374	186,798	684,029	0	99,650	970,478	(11,275)	0	(6,802)	(6,809)	(68,009)	339,004	27,067	
74106	CITY OF DAYTONA BEACH SHORES	5,995,256	500,220	2,014,829	0	308,475	2,873,525	(33,211)	0	(148,577)	(251,896)	(433,684)	998,548	(12,028)	
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	1,808,190	165,948	607,680	0	36,583	180,211	(10,016)	0	(44,811)	(131,449)	(186,277)	301,165	(44,101)	
74109	TOWN OF PONCE INLET	4,012,758	368,275	1,348,570	0	296,684	2,013,599	(22,229)	0	(99,446)	(12,786)	(134,461)	668,350	62,293	
74123	CITY OF OAK HILL	139,881	12,801	46,876	0	12,963	72,639	(773)	0	(3,457)	(7,669)	(3,231)	23,231	4,643	
74124	CITY OF ORANGE CITY	9,952,908	913,437	3,344,880	0	758,525	5,016,842	(55,134)	0	(246,658)	0	(301,792)	1,657,720	167,203	
74125	CITY OF DELTONA	6,887,132	632,991	2,317,923	0	467,138	3,418,052	(38,207)	0	(170,528)	0	(209,135)	1,148,761	148,255	
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	89,358	8,201	30,031	0	38,232	0	(495)	0	(2,215)	(13,807)	(16,016)	14,883	(1,468)	
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	96,831	8,887	32,542	0	17,096	58,525	(536)	0	(2,400)	(1,988)	(4,524)	16,128	2,369	
74700	DAYTONA STATE COLLEGE	28,832,399	2,646,120	9,688,722	0	594,367	12,930,210	(159,717)	0	(714,539)	(2,484,956)	(3,359,211)	4,802,210	(331,591)	
75001	WAKULLA CO CLERK OF CIRCUIT COURT	1,138,680	104,503	382,677	0	125,239	612,419	(6,308)	0	(28,219)	(86,450)	(120,977)	189,654	33,525	
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	6,391,672	586,602	2,148,053	0	559,088	3,293,743	(35,407)	0	(158,402)	0	(193,088)	1,064,573	156,587	
75004	WAKULLA CO PROPERTY APPRAISER	887,690	81,469	298,326	0	121,596	501,391	(4,917)	0	(21,999)	(6,266)	(33,183)	147,850	37,299	
75005	WAKULLA CO TAX COLLECTOR	787,933	72,313	264,801	0	91,667	428,801	(4,365)	0	(19,527)	(25,812)	(49,704)	131,235	31,134	
75006	WAKULLA CO SHERIFFS DEPT	9,197,478	944,107	3,197,002	0	163,132	4,098,241	(59,949)	0	(227,536)	(518,197)	(797,083)	1,531,898	(125,407)	
75007	WAKULLA CO SCHOOL BOARD	16,746,979	1,536,909	5,627,932	0	2,843,653	7,477,983	(92,946)	0	(415,013)	(1,380,397)	(1,589,586)	4,289,585	(55,522)	
75101	CITY OF SOPCHOPPY	409,008	37,543	137,476	0	24,917	199,936	(2,266)	0	(10,138)	(1,743)	(14,147)	68,133	7,723	
75102	WILDERNESS COAST LIBRARIES	198,148	18,185	66,592	0	28,879	113,656	(1,098)	0	(4,911)	(1,425)	(7,433)	33,003	10,522	
76001	WALTON CO CLERK OF CIRCUIT COURT	3,680,605	337,791	1,236,943	0	317,560	1,892,294	(20,389)	0	(91,215)	(45,287)	(156,890)	613,028	113,666	
76003	WALTON CO BD OF CO COMMISSIONERS	23,233,100	2,132,240	7,807,962	0	997,530	12,897,732	(128,899)	0	(575,774)	(1,010,084)	(1,714,557)	3,869,619	(168,364)	
76004	WALTON CO PROPERTY APPRAISER	1,499,954	137,660	504,091	0	151,387	793,137	(8,309)	0	(37,173)	(58,976)	(104,457)	249,827	41,098	
76005	WALTON CO TAX COLLECTOR	1,736,376	159,357	583,545	0	206,533	949,436	(9,619)	0	(43,032)	(132,816)	(186,466)	289,204	53,507	
76006	WALTON CO SHERIFFS DEPT	25,876,908	2,856,195	9,794,556	0	319,413	14,989,597	(4,922)	0	(17,402)	(44,004)	(156,582)	4,289,585	(85,710)	
76007	WALTON CO SCHOOL BOARD	30,715,232	2,818,919	10,322,486	0	177,781	10,322,486	(170,147)	0	(781,200)	(851,225)	(1,782,572)	5,115,816	(213,880)	
76009	SD WALTON CO MOSQUITO CONTROL DIST	631,688	57,974	212,292	0	41,958	312,224	(3,499)	0	(15,655)	(17,651)	(36,805)	105,212	11,025	
76011	WALTON CO SUPERVISOR OF ELECTIONS	566,043	51,949	190,231	0	106,905	394,085	(3,136)	0	(14,028)	(5,938)	(23,102)	94,278	40,360	
76100	CITY OF DEFUNIAK SPRINGS	5,415,735	497,034	1,820,069	0	115,333	2,432,634	(30,000)	0	(134,215)	(67,899)	(232,115)	902,025	(2,183)	
76101	DEFUNIAK SPRINGS HOUSING AUTH	225,488	20,694	75,780	0	31,129	127,406	(1,249)	0	(5,888)	0	(8,837)	37,556	10,554	

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, 2017

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

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and 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)
77004	WASHINGTON CO PROPERTY APPRAISER	548,767	50,364	184,424	0	69,122	303,910	(3,040)	0	(13,600)	(23,583)	(40,223)	91,401	21,431	112,831
77005	WASHINGTON CO TAX COLLECTOR	654,330	60,052	219,901	0	99,382	379,335	(3,625)	0	(16,216)	(19,472)	(39,313)	108,963	35,052	144,034
77006	WASHINGTON CO SHERIFFS DEPT	6,629,018	608,384	2,227,818	0	820,811	3,657,013	(36,721)	0	(164,284)	(220,156)	(421,161)	1,104,105	98,088	1,202,193
77007	WASHINGTON CO SCHOOL BOARD	16,851,079	1,546,524	5,863,152	0	101,833	7,311,509	(93,346)	0	(417,912)	(924,842)	(1,436,901)	2,806,654	(155,269)	2,651,385
77100	CITY OF CHIPLEY	2,484,796	228,044	835,064	0	65,519	1,128,626	(13,764)	0	(81,579)	(58,586)	(133,930)	413,857	12,291	426,148
77101	CITY OF VERNON	65,427	6,005	21,988	0	0	27,993	(362)	0	(1,621)	(19,781)	(21,765)	10,897	(6,734)	4,164
77102	TOWN OF WAUSAU	29,051	2,666	9,763	0	12,422	24,852	(161)	0	(720)	(21,728)	(22,608)	4,839	(684)	4,155
Totals		\$ 29,579,329,032	\$ 2,714,670,591	\$ 9,940,742,848	\$ 0	\$ 1,116,249,902	\$ 13,771,663,341	\$ (163,854,292)	\$ 0	\$ (733,049,694)	\$ (1,116,249,902)	\$ (2,013,153,888)	\$ 4,926,623,869	\$ 0	\$ 4,926,623,869

**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, 2016, and June 30, 2017

[Go to Total HIS Employer Allocations.](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for HIS Funding June 30, 2017	Proportion at June 30, 2017
1000	STATE OF FLORIDA	\$ 76,261,055	14.878355474%	\$ 76,584,478	14.470956524%
4910	UNIVERSITY OF FLORIDA	7,538,309	1.470706605%	7,783,620	1.470747536%
4915	FLORIDA POLYTECHNIC UNIVERSITY	124,026	0.024197096%	160,421	0.030312239%
4920	FLORIDA STATE UNIVERSITY	3,373,247	0.658112744%	3,459,247	0.653639139%
4930	FLORIDA A & M UNIVERSITY	1,154,511	0.225242384%	1,165,133	0.220156699%
4940	UNIVERSITY OF CENTRAL FLORIDA	2,561,234	0.499690735%	2,803,354	0.529705387%
4950	UNIVERSITY OF SOUTH FLORIDA	3,721,332	0.726023325%	3,887,966	0.734647326%
4955	NEW COLLEGE	135,772	0.026488765%	143,019	0.027024071%
4960	FLORIDA ATLANTIC UNIVERSITY	1,138,408	0.222100831%	1,220,344	0.230589109%
4970	UNIVERSITY OF WEST FLORIDA	722,884	0.141032901%	741,056	0.140025649%
4980	FLORIDA INTERNATIONAL UNIVERSITY	2,473,222	0.482519923%	2,587,349	0.488890375%
4990	UNIVERSITY OF NORTH FLORIDA	898,825	0.175358731%	911,486	0.172229039%
4995	FLORIDA GULF COAST UNIVERSITY	674,592	0.131611257%	711,195	0.134383174%
11001	ALACHUA CO CLERK OF CIRCUIT COURT	101,619	0.019825551%	96,449	0.018224402%
11003	ALACHUA CO BD OF CO COMMISSIONERS	694,285	0.135453328%	728,802	0.137710207%
11004	ALACHUA CO PROPERTY APPRAISER	46,590	0.009089626%	45,769	0.008648235%
11005	ALACHUA CO TAX COLLECTOR	57,560	0.011229780%	60,843	0.011496475%
11006	ALACHUA CO SHERIFF'S OFFICE	696,782	0.135940618%	686,899	0.129792438%
11007	ALACHUA CO SCHOOL BOARD	2,407,426	0.469683331%	2,497,703	0.471951473%
11100	CITY OF ALACHUA	87,737	0.017117366%	93,634	0.017692579%
11101	CITY OF HIGH SPRINGS	28,537	0.005567430%	31,893	0.006026319%
11102	CITY OF NEWBERRY	44,863	0.008752638%	46,757	0.008834977%
11103	CITY OF GAINESVILLE	3,807	0.000742795%	3,358	0.000634525%
11104	ALACHUA COUNTY LIBRARY DISTRICT	77,152	0.015052153%	84,656	0.015996192%
11116	CITY OF ARCHER	0	0.000000000%	3,808	0.000719512%
11300	CARING & SHARING LEARNING SCHOOL	12,322	0.002403953%	12,333	0.002330329%
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	2,479	0.000483622%	2,674	0.000505307%
11302	SIATECH GAINESVILLE	7,724	0.001506840%	6,047	0.001142653%
11305	MICANOPY MIDDLE SCHOOL INC	3,626	0.000707416%	4,693	0.000886774%
11307	ALACHUA MYCROSCHOOL OF INTEGRATED ACADEMICS & TECH	11,714	0.002285281%	10,934	0.002065980%
11700	SANTA FE COLLEGE	555,367	0.108350909%	579,654	0.109528125%
12001	BAKER CO CLERK OF CIRCUIT COURT	7,662	0.001494876%	8,321	0.001572269%

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, 2016, and June 30, 2017

[Go to Total HIS Employer Allocations.](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for HIS Funding June 30, 2017	Proportion at June 30, 2017
12003	BAKER CO BD OF CO COMMISSIONERS	41,982	0.008190536%	41,588	0.007858167%
12004	BAKER CO PROPERTY APPRAISER	5,629	0.001098292%	5,592	0.001056701%
12005	BAKER CO TAX COLLECTOR	6,722	0.001311468%	7,079	0.001337531%
12006	BAKER CO SHERIFF'S DEPT	98,650	0.019246301%	101,028	0.019089591%
12007	BAKER CO SCHOOL BOARD	408,334	0.079665030%	414,099	0.078245795%
12011	BAKER CO SUPERVISOR OF ELECTIONS	2,792	0.000544791%	3,242	0.000612672%
12100	CITY OF MACCLENNY	27,987	0.005460162%	29,103	0.005499167%
12102	NEW RIVER SOLID WASTE ASSOCIATION	15,905	0.003103058%	16,187	0.003058610%
12104	TOWN OF GLEN ST MARY	1,215	0.000237087%	1,242	0.000234666%
13001	BAY CO CLERK OF CIRCUIT COURT	68,749	0.013412679%	65,648	0.012404449%
13003	BAY CO BD OF CO COMMISSIONERS	431,813	0.084245761%	461,287	0.087162015%
13004	BAY CO PROPERTY APPRAISER	31,510	0.006147551%	28,503	0.005385685%
13005	BAY CO TAX COLLECTOR	31,830	0.006209921%	38,964	0.007362333%
13006	BAY CO SHERIFF'S DEPT	360,993	0.070428868%	359,615	0.067950820%
13007	BAY CO SCHOOL BOARD	2,043,679	0.398717000%	2,060,574	0.389354110%
13009	BEACH MOSQUITO CONTROL DIST	8,276	0.001614719%	9,016	0.001703556%
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	9,117	0.001778691%	9,857	0.001862474%
13100	CITY OF PANAMA CITY	29,636	0.005781922%	27,973	0.005285613%
13101	PANAMA CITY PORT AUTH	4,494	0.000876684%	4,154	0.000784977%
13102	CITY OF SPRINGFIELD	40,985	0.007996103%	43,909	0.008296777%
13103	CITY OF PARKER	18,378	0.003585558%	18,808	0.003553823%
13105	CITY OF MEXICO BEACH	23,130	0.004512518%	24,979	0.004719828%
13107	CITY OF CALLAWAY	45,163	0.008811107%	44,105	0.008333730%
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	5,427	0.001058886%	5,095	0.000962677%
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	65,755	0.012828634%	64,500	0.012187519%
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	21,809	0.004254900%	22,691	0.004287513%
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	51,363	0.010020816%	52,827	0.009981849%
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	20,578	0.004014646%	23,772	0.004491814%
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	27,486	0.005362413%	28,833	0.005448032%
13308	UNIVERSITY ACADEMY INC.	22,883	0.004464326%	31,442	0.005941109%
13309	RISING LEADER ACADEMY, INC.	7,377	0.001439328%	7,614	0.001438747%
13310	PALM BAY PREPARATORY ACADEMY	0	0.000000000%	13,740	0.002596317%

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**Retiree Health Insurance Subsidy (HIS) Program
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13311	CENTRAL HIGH SCHOOL	0	0.000000000%	4,377	0.000827071%
13700	GULF COAST STATE COLLEGE	286,120	0.055821393%	290,315	0.054856322%
14001	BRADFORD CO CLERK OF CIRCUIT COURT	16,090	0.003139073%	14,104	0.002665024%
14003	BRADFORD CO BD OF CO COMMISSIONERS	67,457	0.013160791%	72,405	0.013681159%
14004	BRADFORD CO PROPERTY APPRAISER	6,196	0.001208778%	5,870	0.001109163%
14005	BRADFORD CO TAX COLLECTOR	7,274	0.001419074%	7,738	0.001462118%
14006	BRADFORD CO SHERIFF'S DEPT	58,791	0.011469954%	61,393	0.011600486%
14007	BRADFORD CO SCHOOL BOARD	273,142	0.053289282%	285,669	0.053978399%
15001	BREVARD CO CLERK OF CIRCUIT CT	179,912	0.035100356%	179,734	0.033961570%
15003	BREVARD CO BD OF CO COMMISSIONERS	1,584,116	0.309057314%	1,643,120	0.310474312%
15004	BREVARD CO PROPERTY APPRAISER	83,649	0.016319651%	83,640	0.015804135%
15005	BREVARD CO TAX COLLECTOR	100,394	0.019586565%	105,497	0.019934154%
15006	BREVARD CO SHERIFF'S OFFICE	1,009,987	0.197046144%	1,044,545	0.197371192%
15007	BREVARD CO SCHOOL BOARD	5,954,611	1.161730818%	5,977,618	1.129495875%
15033	CANAVERAL PORT AUTH	8,319	0.001623024%	7,873	0.001487606%
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	15,683	0.003059708%	14,702	0.002777916%
15100	CITY OF MELBOURNE	462,411	0.090215231%	478,788	0.090468948%
15101	CITY OF INDIAN HARBOUR BEACH	30,053	0.005863185%	31,948	0.006036615%
15102	TITUSVILLE-COCOA AIRPORT AUTH	13,039	0.002543808%	13,028	0.002461734%
15103	TOWN OF MALABAR	8,117	0.001583577%	8,793	0.001661526%
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	322	0.000062739%	305	0.000057618%
15105	SEBASTIAN INLET TAX DISTRICT	4,573	0.000892141%	5,084	0.000960681%
15110	TOWN OF MELBOURNE BEACH	6,044	0.001179170%	5,942	0.001122682%
15111	CITY OF WEST MELBOURNE	47,588	0.009284270%	49,451	0.009343966%
15112	CITY OF PALM BAY	398	0.000077720%	807	0.000152400%
15113	CITY OF COCOA	197,478	0.038527561%	226,647	0.042825808%
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	8,712	0.001699757%	8,754	0.001654116%
15115	INDIAN RIVER LAGOON COUNCIL	2,050	0.000399927%	3,985	0.000752943%
15700	EASTERN FLORIDA STATE COLLEGE	707,895	0.138108722%	744,467	0.140670174%
16003	BROWARD CO BD OF CO COMMISSIONERS	5,186,652	1.011903828%	5,479,551	1.035383987%
16004	BROWARD CO PROPERTY APPRAISER	214,552	0.041858678%	222,987	0.042134247%
16006	BROWARD CO SHERIFF'S DEPT	6,662,676	1.299872727%	7,338,149	1.386573877%

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16007	BROWARD CO SCHOOL BOARD	20,284,306	3.957421200%	21,900,020	4.138100195%
16011	BROWARD CO SUPERVISOR OF ELECTIONS	58,007	0.011317029%	64,111	0.012114096%
16018	HILLSBORO INLET DISTRICT	6,775	0.001321764%	6,423	0.001213710%
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	13,011	0.002538463%	13,529	0.002556378%
16054	OLD PLANTATION WATER CONTROL DIST	5,082	0.000991559%	5,238	0.000989682%
16080	BROWARD CO CLERK OF CIRCUIT COURT	456,900	0.089140051%	464,868	0.087838652%
16100	TOWN OF HILLSBORO BEACH	30,569	0.005964028%	31,442	0.005941005%
16101	TOWN OF LAUDERDALE BY THE SEA	31,673	0.006179339%	31,952	0.006037378%
16102	CITY OF MARGATE	586,807	0.114484765%	632,071	0.119432380%
16103	BROWARD CO HOUSING AUTH	78,349	0.015285765%	84,991	0.016059436%
16104	CITY OF LAUDERDALE LAKES	11,817	0.002305449%	11,843	0.002237755%
16107	SOUTH FL REG PLANNING COUNCIL	16,998	0.003316285%	15,906	0.003005590%
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	137,693	0.026863668%	138,611	0.026191081%
16110	S BROWARD DRAINAGE DIST	18,701	0.003648611%	18,575	0.003509756%
16112	NORTH BROWARD HOSPITAL DIST	26,909	0.005249944%	26,129	0.004937223%
16113	MEMORIAL HEALTHCARE DIST	804	0.000156820%	844	0.000159396%
16114	CITY OF DEERFIELD BEACH	2,415	0.000471153%	2,706	0.000511385%
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	71,926	0.014032569%	81,541	0.015407438%
16116	CITY OF COCONUT CREEK	352,800	0.068830391%	381,128	0.072015797%
16117	CITY OF HOLLYWOOD	3,078	0.000600593%	3,303	0.000624036%
16118	CITY OF WESTON	880	0.000171645%	852	0.000161012%
16119	CITY OF MIRAMAR	1,856	0.000362046%	5,352	0.001011205%
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	3,600	0.000702333%	3,797	0.000717399%
16121	CITY OF NORTH LAUDERDALE	47,641	0.009294624%	50,907	0.009619112%
16122	CITY OF POMPANO BEACH	1,713	0.000334151%	1,027	0.000193990%
16123	CITY OF WEST PARK	14,282	0.002786290%	16,801	0.003174655%
16124	CITY OF DANIA BEACH	87,944	0.017157629%	94,643	0.017883203%
16125	CITY OF WILTON MANORS	106,891	0.020854254%	113,788	0.021500649%
16126	TOWN OF PEMBROKE PARK	33,085	0.006454751%	36,988	0.006989103%
16127	CITY OF OAKLAND PARK	74,158	0.014467970%	91,818	0.017349410%
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	23,155	0.004517577%	25,459	0.004810531%
16129	CITY OF COOPER CITY	38,676	0.007545538%	48,754	0.009212296%

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16130	NORTH SPRINGS IMPROVEMENT DISTRICT	48,327	0.009428463%	55,162	0.010423094%
16300	CENTRAL CHARTER SCHOOL	51,562	0.010059702%	71,079	0.013430697%
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	25,376	0.004950752%	25,706	0.004857294%
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	38,566	0.007524053%	41,711	0.007881519%
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	108,786	0.021223884%	112,860	0.021325349%
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	69,896	0.013636514%	75,171	0.014203866%
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	92,643	0.018074525%	100,357	0.018962929%
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	13,411	0.002616358%	13,809	0.002609312%
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	7,161	0.001397047%	6,790	0.001282953%
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	19,685	0.003840484%	20,026	0.003783916%
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	991	0.000193424%	737	0.000139333%
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	823	0.000160654%	970	0.000183336%
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	1,008	0.000196705%	1,123	0.000212108%
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	1,038	0.000202475%	689	0.000130155%
16700	BROWARD COLLEGE	1,310,139	0.255605104%	1,356,085	0.256237917%
17001	CALHOUN CO CLERK OF CIRCUIT COURT	8,966	0.001749334%	8,662	0.001636711%
17003	CALHOUN CO BD OF CO COMMISSIONERS	27,036	0.005274615%	27,221	0.005143570%
17004	CALHOUN CO PROPERTY APPRAISER	4,137	0.000807079%	3,794	0.000716877%
17005	CALHOUN CO TAX COLLECTOR	3,746	0.000730872%	3,521	0.000665216%
17006	CALHOUN CO SHERIFF'S DEPT	19,623	0.003828433%	19,457	0.003676567%
17007	CALHOUN CO SCHOOL BOARD	199,581	0.038937761%	198,080	0.037427962%
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	2,396	0.000467533%	2,670	0.000504493%
17039	APALACHEE REGIONAL PLANNING COUNCIL	6,305	0.001230080%	6,360	0.001201826%
17100	CITY OF BLOUNTSTOWN	27,351	0.005336155%	27,550	0.005205726%
17101	TOWN OF ALTHA	1,663	0.000324373%	1,642	0.000310256%
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	77,546	0.015129085%	77,955	0.014729979%
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	973,087	0.189847060%	1,040,242	0.196558091%
18004	CHARLOTTE CO PROPERTY APPRAISER	49,676	0.009691591%	49,339	0.009322732%
18005	CHARLOTTE CO TAX COLLECTOR	53,543	0.010446107%	53,851	0.010175423%
18006	CHARLOTTE CO SHERIFF'S DEPT	552,165	0.107726201%	560,345	0.105879475%
18007	CHARLOTTE CO SCHOOL BOARD	1,471,691	0.287123520%	1,424,866	0.269234423%
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	34,256	0.006683273%	42,395	0.008010789%

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18102	CITY OF PUNTA GORDA	3,850	0.000751174%	2,147	0.000405722%
19001	CITRUS CO CLERK OF CIRCUIT COURT	62,633	0.012219496%	62,519	0.011813146%
19003	CITRUS CO BD OF CO COMMISSIONERS	321,999	0.062821209%	328,250	0.062024296%
19004	CITRUS CO PROPERTY APPRAISER	35,135	0.006854762%	35,842	0.006772537%
19005	CITRUS CO TAX COLLECTOR	36,250	0.007072194%	34,925	0.006599212%
19006	CITRUS CO SHERIFF'S DEPT	337,741	0.065892501%	348,177	0.065789585%
19007	CITRUS CO SCHOOL BOARD	1,387,695	0.270736029%	1,423,648	0.269004137%
19009	CITRUS CO MOSQUITO CONTROL DIST	14,112	0.002753177%	15,367	0.002903653%
19016	CITRUS COUNTY HOSPITAL BOARD	837	0.000163377%	2,099	0.000396599%
19100	CITY OF INVERNESS	25,395	0.004954573%	29,784	0.005627769%
19101	HOMOSASSA SPECIAL WATER DIST	8,730	0.001703166%	8,883	0.001678390%
19102	CITY OF CRYSTAL RIVER	19,338	0.003772839%	21,442	0.004051647%
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	3,656	0.000713206%	4,011	0.000757962%
20001	CLAY CO CLERK OF CIRCUIT COURT	56,408	0.011005151%	52,661	0.009950564%
20003	CLAY CO BD OF CO COMMISSIONERS	394,980	0.077059752%	392,488	0.074162151%
20004	CLAY CO PROPERTY APPRAISER	28,086	0.005479549%	28,021	0.005294711%
20005	CLAY CO TAX COLLECTOR	41,013	0.008001507%	44,187	0.008349232%
20006	CLAY CO SHERIFF'S DEPT	449,815	0.087757954%	481,060	0.090898343%
20007	CLAY CO SCHOOL BOARD	3,036,702	0.592453579%	3,074,448	0.580929845%
20011	CLAY COUNTY SUPV OF ELECTIONS	10,673	0.002082242%	10,732	0.002027850%
20100	CITY OF GREEN COVE SPRINGS	43,243	0.008436522%	38,076	0.007194699%
20105	CLAY CO UTILITY AUTH	1,123	0.000219183%	36	0.000006732%
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	68,183	0.013302341%	67,523	0.012758815%
21001	COLLIER CO CLERK OF CIRCUIT COURT	154,294	0.030102424%	151,421	0.028611722%
21003	COLLIER CO BD OF CO COMMISSIONERS	1,667,489	0.325323172%	1,760,803	0.332711135%
21004	COLLIER CO PROPERTY APPRAISER	59,260	0.011561455%	58,497	0.011053176%
21005	COLLIER CO TAX COLLECTOR	99,796	0.019469913%	104,491	0.019744022%
21006	COLLIER CO SHERIFF'S OFFICE	1,306,885	0.254970194%	1,424,180	0.269104694%
21007	COLLIER CO SCHOOL BOARD	4,428,116	0.863915180%	4,525,068	0.855030475%
21009	COLLIER MOSQUITO CONTROL DIST	26,881	0.005244361%	28,462	0.005377978%
21011	COLLIER CO SUPERVISOR OF ELECTIONS	21,493	0.004193248%	22,011	0.004159114%
21100	NORTH COLLIER FIRE CONTROL & RESCUE	110,358	0.021530659%	112,374	0.021233555%

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21101	CITY OF MARCO ISLAND	11,803	0.002302719%	9,743	0.001840978%
21105	IMMOKALEE FIRE CONTROL DISTRICT	26,491	0.005168356%	31,499	0.005951814%
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	2,182	0.000425740%	1,947	0.000367933%
21107	GREATER NAPLES FIRE RESCUE DISTRICT	125,902	0.024563256%	163,983	0.030985353%
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	32,088	0.006260374%	32,764	0.006190865%
21305	MARCO ISLAND ACADEMY	18,198	0.003550363%	20,552	0.003883370%
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	22,990	0.004485296%	22,960	0.004338367%
22003	COLUMBIA CO BD OF CO COMMISSIONERS	170,121	0.033190202%	177,322	0.033505663%
22004	COLUMBIA CO PROPERTY APPRAISER	14,638	0.002855845%	14,786	0.002793896%
22005	COLUMBIA CO TAX COLLECTOR	17,075	0.003331344%	17,862	0.003375157%
22006	COLUMBIA CO SHERIFF'S OFFICE	116,055	0.022642002%	118,636	0.022416747%
22007	COLUMBIA CO SCHOOL BOARD	794,671	0.155038523%	810,027	0.153057904%
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	4,853	0.000946827%	5,541	0.001047017%
22016	LAKE SHORE HOSPITAL AUTHORITY	3,101	0.000604983%	3,074	0.000580905%
22101	CITY OF LAKE CITY	78,414	0.015298419%	81,075	0.015319547%
22700	FLORIDA GATEWAY COLLEGE	164,250	0.032044835%	168,391	0.031818177%
23003	MIAMI-DADE COUNTY	31,332,859	6.112968201%	32,798,540	6.197420955%
23007	MIAMI-DADE CO SCHOOL BOARD	28,142,039	5.490446709%	28,582,384	5.400760690%
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	2,398,127	0.467869002%	2,153,634	0.406938052%
23101	VILLAGE OF EL PORTAL	9,612	0.001875217%	10,395	0.001964190%
23102	CITY OF OPA LOCKA	138,297	0.026981389%	103,080	0.019477383%
23104	VILLAGE OF BISCAYNE PARK	20,225	0.003945825%	17,175	0.003245270%
23105	CITY OF WEST MIAMI	55,752	0.010877155%	57,630	0.010889499%
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	28,692	0.005597802%	29,303	0.005536879%
23108	CITY OF SUNNY ISLES BEACH	213,610	0.041674824%	222,922	0.042122000%
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	75,884	0.014804874%	80,897	0.015285787%
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	7,453	0.001454090%	7,479	0.001413112%
23117	CITY OF NORTH MIAMI	1,136	0.000221569%	49,166	0.009290148%
23118	CITY OF NORTH MIAMI BEACH	359	0.000069977%	359	0.000067773%
23119	TOWN OF MIAMI LAKES	53,206	0.010380367%	55,531	0.010492759%
23120	CITY OF MIAMI GARDENS	535,884	0.104549819%	533,976	0.100897022%
23121	THE CHILDREN'S TRUST	98,136	0.019146054%	109,233	0.020640039%

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23122	CITY OF NORTH BAY VILLAGE	69,591	0.013577049%	70,631	0.013346042%
23123	TOWN OF CUTLER BAY	38,958	0.007600534%	41,891	0.007915394%
23124	CITY OF DORAL	151,630	0.029582706%	160,222	0.030274537%
23125	CITY OF FLORIDA CITY	79,503	0.015510770%	86,601	0.016363671%
23126	VILLAGE OF PINECREST	62,614	0.012215863%	67,195	0.012696780%
23127	CITY OF CORAL GABLES	2,252	0.000439362%	3,947	0.000745869%
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	11,300	0.002204626%	11,706	0.002211804%
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	31,379	0.006121921%	32,691	0.006177093%
23700	MIAMI DADE COLLEGE	2,978,482	0.581095007%	3,013,231	0.569362581%
24001	DESOTO CO CLERK OF CIRCUIT COURT	8,914	0.001739189%	8,308	0.001569872%
24003	DESOTO CO BD OF CO COMMISSIONERS	118,754	0.023168675%	119,287	0.022539690%
24004	DESOTO CO PROPERTY APPRAISER	8,309	0.001621088%	7,603	0.001436551%
24005	DESOTO CO TAX COLLECTOR	7,661	0.001494562%	7,808	0.001475440%
24006	DESOTO CO SHERIFF'S DEPT	82,225	0.016041969%	79,709	0.015061376%
24007	DESOTO CO SCHOOL BOARD	429,432	0.083781222%	409,994	0.077470118%
24011	DESOTO CO SUPERVISOR OF ELECTIONS	2,478	0.000483374%	2,720	0.000514003%
24062	JOSHUA WATER CONTROL DIST	3,463	0.000675567%	3,011	0.000568866%
25001	DIXIE CO CLERK OF CIRCUIT COURT	7,655	0.001493457%	7,755	0.001465337%
25003	DIXIE CO BD OF CO COMMISSIONERS	52,950	0.010330362%	55,257	0.010441096%
25004	DIXIE CO PROPERTY APPRAISER	7,433	0.001450082%	7,171	0.001355009%
25005	DIXIE CO TAX COLLECTOR	5,127	0.001000192%	5,612	0.001060345%
25006	DIXIE CO SHERIFF'S DEPT	41,980	0.008190283%	42,691	0.008066552%
25007	DIXIE CO SCHOOL BOARD	158,053	0.030835734%	165,436	0.031259842%
25011	DIXIE CO SUPERVISOR OF ELECTIONS	2,607	0.000508647%	2,631	0.000497056%
25100	TOWN OF CROSS CITY	9,141	0.001783402%	9,318	0.001760723%
25103	SUWANNEE WATER AND SEWER DISTRICT	3,954	0.000771322%	3,961	0.000748469%
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	2,189	0.000427041%	2,353	0.000444618%
25363	KINDER CUB SCHOOL, INC.	5,185	0.001011592%	5,224	0.000987038%
26003	CITY OF JACKSONVILLE	41,628	0.008121520%	43,353	0.008191754%
26007	DUVAL CO SCHOOL BOARD	9,208,133	1.796485537%	9,308,512	1.758882112%
26039	NORTHEAST FL REGIONAL COUNCIL	10,036	0.001957952%	10,416	0.001968129%
26102	JACKSONVILLE PORT AUTHORITY	196,222	0.038282428%	210,403	0.039756448%

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**Retiree Health Insurance Subsidy (HIS) Program
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26103	JACKSONVILLE AVIATION AUTHORITY	284,149	0.055436863%	319,135	0.060301938%
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	2,896	0.000564952%	3,456	0.000653069%
26300	SIATECH JACKSONVILLE	6,483	0.001264861%	4,735	0.000894749%
26301	RIVER CITY SCIENCE ACADEMY	47,248	0.009217936%	50,408	0.009524811%
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	23,584	0.004601238%	24,822	0.004690158%
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	8,803	0.001717435%	9,476	0.001790525%
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	21,828	0.004258575%	29,280	0.005532623%
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	0	0.000000000%	11,313	0.002137576%
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	1,049,813	0.204816018%	1,127,122	0.212974381%
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	234,684	0.045786325%	241,946	0.045716714%
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	1,105,060	0.215594653%	1,180,705	0.223099219%
27004	ESCAMBIA CO PROPERTY APPRAISER	53,594	0.010456110%	55,529	0.010492454%
27005	ESCAMBIA CO TAX COLLECTOR	67,594	0.013187402%	71,689	0.013545863%
27006	ESCAMBIA CO SHERIFF'S DEPT	506,187	0.098755858%	523,879	0.098989097%
27007	ESCAMBIA CO SCHOOL BOARD	3,471,769	0.677334098%	3,478,715	0.657317628%
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	115,466	0.022527170%	116,545	0.022021605%
27039	WEST FL REGIONAL PLANNING COUNCIL	22,720	0.004432571%	25,324	0.004785123%
27041	SANTA ROSA ISLAND AUTH	16,393	0.003198307%	10,933	0.002065870%
27059	EMERALD COAST UTILITIES AUTHORITY	474,992	0.092669862%	515,303	0.097368696%
27060	ESCAMBIA CO HOUSING FINANCE AUTH	7,480	0.001459322%	8,838	0.001670050%
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	1,935	0.000377454%	1,935	0.000365565%
27100	CITY OF PENSACOLA	213,159	0.041586882%	231,909	0.043820246%
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	8,131	0.001586295%	9,420	0.001779913%
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	8,716	0.001700463%	10,046	0.001898234%
27700	PENSACOLA STATE COLLEGE	402,000	0.078429231%	399,414	0.075470928%
28001	FLAGLER CO CLERK OF CIRCUIT COURT	38,444	0.007500404%	38,553	0.007284778%
28003	FLAGLER CO BD OF CO COMMISSIONERS	250,717	0.048914367%	275,168	0.051994228%
28004	FLAGLER CO PROPERTY APPRAISER	22,080	0.004307849%	23,669	0.004472361%
28005	FLAGLER CO TAX COLLECTOR	22,194	0.004330091%	26,964	0.005094876%
28006	FLAGLER CO SHERIFF'S DEPT	215,104	0.041966300%	225,856	0.042676521%
28007	FLAGLER CO SCHOOL BOARD	1,081,704	0.211038018%	1,118,260	0.211299915%
28009	EAST FLAGLER MOSQUITO CONTROL DIST	10,374	0.002023962%	10,653	0.002012873%

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28011	FLAGLER CO SUPERVISOR OF ELECTIONS	4,886	0.000953194%	5,522	0.001043424%
28088	FLAGLER CO HOUSING AUTH	6,948	0.001355578%	7,129	0.001347012%
28100	CITY OF PALM COAST	22,455	0.004380861%	23,060	0.004357276%
28101	CITY OF BUNNELL	30,015	0.005855760%	27,827	0.005258092%
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	11,860	0.002313912%	11,758	0.002221727%
29003	FRANKLIN CO BD OF CO COMM	34,126	0.006657975%	35,157	0.006643001%
29004	FRANKLIN CO PROPERTY APPRAISER	6,017	0.001173969%	6,254	0.001181655%
29005	FRANKLIN CO TAX COLLECTOR	5,021	0.000979604%	5,121	0.000967649%
29006	FRANKLIN CO SHERIFF'S DEPT	46,577	0.009086980%	48,381	0.009141848%
29007	FRANKLIN CO SCHOOL BOARD	94,445	0.018426040%	99,048	0.018715501%
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	2,159	0.000421259%	2,676	0.000505572%
29100	CITY OF APALACHICOLA	23,019	0.004491023%	22,301	0.004213899%
29101	CITY OF CARRABELLE	13,598	0.002653027%	13,517	0.002554142%
29102	EASTPOINT WATER AND SEWER DIST	5,222	0.001018704%	5,779	0.001091882%
29104	APALACHICOLA HOUSING AUTHORITY	1,526	0.000297720%	1,561	0.000294953%
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	24,189	0.004719262%	23,293	0.004401306%
30003	GADSDEN CO BD OF CO COMMISSIONERS	116,277	0.022685348%	118,077	0.022311117%
30005	GADSDEN CO TAX COLLECTOR	8,345	0.001628131%	8,441	0.001595050%
30006	GADSDEN CO SHERIFF'S DEPT	65,367	0.012752971%	68,596	0.012961580%
30007	GADSDEN CO SCHOOL BOARD	469,854	0.091667405%	498,766	0.094243971%
30100	TOWN OF HAVANA	19,563	0.003816724%	20,137	0.003804891%
30101	CITY OF CHATTAHOOCHEE	24,508	0.004781422%	23,692	0.004476736%
30102	NORTHWEST FL WATER MANAGEMENT DIST	89,873	0.017533971%	88,437	0.016710517%
30103	TOWN OF GREENSBORO	1,651	0.000322101%	1,733	0.000327384%
30104	CITY OF GREटना	11,596	0.002262383%	11,539	0.002180428%
30105	CITY OF MIDWAY	5,736	0.001119000%	7,672	0.001449690%
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	10,706	0.002088678%	10,232	0.001933392%
31003	GILCHRIST CO BD OF CO COMMISSIONERS	44,353	0.008653091%	46,010	0.008693727%
31004	GILCHRIST CO PROPERTY APPRAISER	5,451	0.001063524%	4,972	0.000939439%
31005	GILCHRIST CO TAX COLLECTOR	4,952	0.000966054%	5,222	0.000986808%
31006	GILCHRIST CO SHERIFF'S DEPT	35,276	0.006882333%	39,163	0.007400032%
31007	GILCHRIST CO SCHOOL BOARD	242,072	0.047227651%	248,102	0.046879931%

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31011	GILCHRIST CO SUPERVISOR OF ELECTION	2,319	0.000452425%	2,590	0.000489334%
31100	CITY OF TRENTON	9,264	0.001807369%	9,587	0.001811558%
32001	GLADES CO CLERK OF THE CIRCUIT COUR	8,618	0.001681373%	8,910	0.001683546%
32003	GLADES CO BD OF CO COMMISSIONERS	36,745	0.007168854%	37,686	0.007120880%
32004	GLADES CO PROPERTY APPRAISER	5,723	0.001116471%	5,796	0.001095223%
32005	GLADES COUNTY TAX COLLECTOR	4,088	0.000797506%	4,295	0.000811483%
32006	GLADES CO SHERIFF'S DEPT	73,124	0.014266414%	86,382	0.016322190%
32007	GLADES CO SCHOOL BOARD	122,866	0.023970787%	128,789	0.024335174%
32100	CITY OF MOORE HAVEN	13,243	0.002583764%	14,000	0.002645433%
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	339	0.000066182%	339	0.000063965%
32300	PEMAYETV EMAHAKV, INC	62,196	0.012134207%	77,416	0.014628158%
33001	GULF CO CLERK OF CIRCUIT COURT	13,075	0.002550856%	11,350	0.002144687%
33003	GULF CO BD OF CO COMMISSIONERS	76,861	0.014995319%	75,098	0.014190088%
33004	GULF CO PROPERTY APPRAISER	5,099	0.000994708%	5,450	0.001029849%
33005	GULF CO TAX COLLECTOR	5,357	0.001045220%	5,405	0.001021316%
33006	GULF COUNTY SHERIFF'S DEPT	26,853	0.005239040%	26,651	0.005035761%
33007	GULF CO SCHOOL BOARD	170,200	0.033205550%	181,191	0.034236747%
33011	GULF CO SUPERVISOR OF ELECTIONS	2,347	0.000457868%	2,732	0.000516226%
33100	CITY OF PORT ST JOE	36,060	0.007035234%	36,050	0.006811785%
34001	HAMILTON CO CLERK OF CIRCUIT COURT	8,893	0.001734970%	9,627	0.001819038%
34003	HAMILTON CO BD OF CO COMMISSIONERS	43,276	0.008442987%	45,230	0.008546309%
34004	HAMILTON CO PROPERTY APPRAISER	5,422	0.001057730%	5,533	0.001045558%
34005	HAMILTON CO TAX COLLECTOR	3,985	0.000777500%	4,055	0.000766299%
34006	HAMILTON CO SHERIFF'S DEPT	45,460	0.008869202%	44,526	0.008413340%
34007	HAMILTON CO SCHOOL BOARD	169,341	0.033038073%	164,103	0.031007919%
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	1,900	0.000370693%	1,541	0.000291215%
34100	CITY OF JASPER	20,706	0.004039739%	21,739	0.004107738%
35001	HARDEE CO CLERK OF CIRCUIT COURT	15,080	0.002942156%	14,687	0.002775123%
35003	HARDEE CO BD OF CO COMMISSIONERS	119,634	0.023340230%	123,824	0.023397106%
35004	HARDEE CO PROPERTY APPRAISER	5,812	0.001133868%	5,949	0.001124054%
35005	HARDEE CO TAX COLLECTOR	7,125	0.001390090%	7,112	0.001343883%
35006	HARDEE CO SHERIFF'S DEPT	75,744	0.014777528%	81,013	0.015307837%

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**Retiree Health Insurance Subsidy (HIS) Program
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35007	HARDEE CO SCHOOL BOARD	436,116	0.085085286%	432,086	0.081644380%
35011	HARDEE CO SUPERVISOR OF ELECTIONS	2,095	0.000408708%	2,451	0.000463062%
36003	HENDRY CO BD OF CO COMMISSIONERS	112,747	0.021996738%	121,325	0.022924917%
36004	HENDRY CO PROPERTY APPRAISER	12,211	0.002382293%	12,876	0.002432986%
36005	HENDRY CO TAX COLLECTOR	13,175	0.002570380%	13,697	0.002588030%
36006	HENDRY CO SHERIFF'S DEPT	104,262	0.020341309%	112,591	0.021274531%
36007	HENDRY CO SCHOOL BOARD	573,226	0.111834983%	579,854	0.109565891%
36011	HENDRY CO SUPERVISOR OF ELECTIONS	3,350	0.000653577%	3,758	0.000710020%
36016	HENDRY REGIONAL MEDICAL CENTER	6,553	0.001278490%	6,907	0.001305035%
36100	CITY OF LABELLE	23,197	0.004525607%	24,382	0.004607121%
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	1,776	0.000346529%	1,861	0.000351619%
36102	BARRON WATER CONTROL DISTRICT	4,379	0.000854374%	4,780	0.000903192%
36103	CITY OF CLEWISTON	13,941	0.002719782%	13,721	0.002592564%
36104	CENTRAL CO WATER CONTROL DIST	6,936	0.001353107%	6,317	0.001193711%
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	0	0.000000000%	161	0.000030494%
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	66,374	0.012949334%	65,292	0.012337258%
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	644,893	0.125817209%	666,150	0.125871749%
37004	HERNANDO COUNTY PROPERTY APPRAISER	29,214	0.005699623%	30,687	0.005798435%
37005	HERNANDO CO TAX COLLECTOR	24,470	0.004774086%	28,537	0.005392218%
37006	HERNANDO CO SHERIFF'S DEPT	429,445	0.083783795%	423,513	0.080024471%
37007	HERNANDO CO SCHOOL BOARD	1,821,291	0.355329704%	1,818,136	0.343544359%
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	6,412	0.001250907%	6,869	0.001297990%
37056	SW FL WATER MANAGEMENT DIST	560,153	0.109284595%	568,641	0.107447100%
37100	CITY OF BROOKSVILLE	43,291	0.008445996%	44,237	0.008358747%
37101	HERNANDO CO HOUSING AUTH	3,844	0.000749917%	3,795	0.000717108%
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	58,128	0.011340576%	57,813	0.010923983%
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	224,030	0.043707799%	246,855	0.046644329%
38004	HIGHLANDS CO PROPERTY APPRAISER	25,807	0.005034863%	25,247	0.004770446%
38005	HIGHLANDS CO TAX COLLECTOR	25,371	0.004949741%	26,176	0.004945977%
38006	HIGHLANDS CO SHERIFF'S DEPT	262,055	0.051126336%	285,965	0.054034359%
38007	HIGHLANDS CO SCHOOL BOARD	1,023,172	0.199618510%	950,831	0.179663558%
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	4,800	0.000936480%	5,349	0.001010640%

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38100	CITY OF AVON PARK	15,405	0.003005484%	16,976	0.003207676%
38101	TOWN OF LAKE PLACID	22,752	0.004438829%	23,124	0.004369408%
38102	CITY OF SEBRING	57,386	0.011195958%	72,578	0.013713925%
38103	SEBRING AIRPORT AUTH	5,746	0.001120965%	5,758	0.001088064%
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	1,423	0.000277719%	22	0.000004078%
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	2,622	0.000511492%	3,651	0.000689787%
38700	SOUTH FLORIDA STATE COLLEGE	210,013	0.040973071%	205,761	0.038879359%
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	507,024	0.098919275%	518,817	0.098032714%
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	4,558,599	0.889372063%	4,917,081	0.929103013%
39004	HILLSBOROUGH CO PROPERTY APPRAISER	118,707	0.023159375%	115,372	0.021800096%
39005	HILLSBOROUGH CO TAX COLLECTOR	249,322	0.048642081%	260,878	0.049293992%
39006	HILLSBOROUGH CO SHERIFF'S DEPT	3,414,650	0.666190271%	3,495,658	0.660519103%
39007	HILLSBOROUGH CO SCHOOL BOARD	19,005,773	3.707982372%	19,076,730	3.604627649%
39037	HILLSBOROUGH CO AVIATION AUTH	668,157	0.130355889%	692,459	0.130842975%
39038	TAMPA PORT AUTH	180,709	0.035255818%	188,359	0.035591274%
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	29,725	0.005799349%	36,267	0.006852751%
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	614,330	0.119854302%	659,944	0.124699170%
39100	CITY OF TEMPLE TERRACE	21,707	0.004234908%	17,237	0.003256996%
39102	TAMPA SPORTS AUTH	54,713	0.010674302%	57,869	0.010934612%
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	7,560	0.001474989%	7,949	0.001501933%
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	38,260	0.007464467%	41,804	0.007899063%
39109	TAMPA BAY ESTUARY PROGRAM	7,980	0.001556862%	8,641	0.001632807%
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	11,944	0.002330161%	10,875	0.002054797%
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	56,545	0.011031893%	62,027	0.011720220%
39700	HILLSBOROUGH COMMUNITY COLLEGE	896,986	0.174999823%	906,029	0.171197914%
40001	HOLMES CO CLERK OF CIRCUIT COURT	9,904	0.001932231%	10,461	0.001976588%
40003	HOLMES CO BD OF CO COMMISSIONERS	43,160	0.008420481%	47,794	0.009030928%
40004	HOLMES CO PROPERTY APPRAISER	4,255	0.000830161%	4,798	0.000906520%
40005	HOLMES CO TAX COLLECTOR	4,737	0.000924243%	4,788	0.000904773%
40006	HOLMES CO SHERIFF'S DEPT	27,314	0.005328985%	27,252	0.005149287%
40007	HOLMES CO SCHOOL BOARD	291,365	0.056844589%	289,937	0.054784847%
40103	HOLMES COUNTY HOUSING AUTHORITY	1,050	0.000204947%	1,050	0.000198491%

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41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	56,851	0.011091555%	56,693	0.010712296%
41003	INDIAN RIVER CO BD OF CO COMMISSION	654,885	0.127766556%	725,989	0.137178635%
41004	INDIAN RIVER CO PROPERTY APPRAISER	33,950	0.006623511%	34,731	0.006562587%
41005	INDIAN RIVER CO TAX COLLECTOR	28,059	0.005474270%	30,434	0.005750620%
41006	INDIAN RIVER CO SHERIFF'S DEPT	387,296	0.075560649%	399,668	0.075518880%
41007	INDIAN RIVER CO SCHOOL BOARD	1,485,871	0.289889947%	1,496,958	0.282856426%
41009	INDIAN RIVER MOSQUITO CONTROL DIST	26,983	0.005264261%	26,399	0.004988290%
41011	INDIAN RIVER CO SUPERVISOR ELECTION	7,872	0.001535822%	8,863	0.001674759%
41018	FELLSMERE WATER CONTROL DIST	2,840	0.000553982%	3,006	0.000567942%
41050	INDIAN RIVER FARMS WATER CONTROL DI	7,720	0.001506079%	8,721	0.001647862%
41065	ST JOHNS WATER CONTROL DIST	5,486	0.001070254%	5,699	0.001076934%
42001	JACKSON CO CLERK OF CIRCUIT COURT	18,716	0.003651371%	17,823	0.003367823%
42003	JACKSON CO BD OF CO COMMISSIONERS	129,405	0.025246579%	131,562	0.024859148%
42004	JACKSON CO PROPERTY APPRAISER	10,015	0.001953985%	9,171	0.001732958%
42005	JACKSON CO TAX COLLECTOR	12,748	0.002487151%	12,320	0.002327838%
42006	JACKSON CO SHERIFF'S DEPT	49,267	0.009611814%	49,031	0.009264615%
42007	JACKSON CO SCHOOL BOARD	602,061	0.117460621%	609,890	0.115241241%
42016	JACKSON HOSPITAL	56,380	0.010999605%	48,237	0.009114553%
42088	NW FL REGIONAL HOUSING AUTH	14,483	0.002825614%	15,083	0.002849972%
42100	TOWN OF SNEADS	13,874	0.002706862%	12,906	0.002438724%
42101	CITY OF GRACEVILLE	18,742	0.003656503%	19,630	0.003709253%
42102	TOWN OF GRAND RIDGE	3,874	0.000755851%	3,486	0.000658648%
42103	TOWN OF ALFORD	1,224	0.000238853%	1,410	0.000266402%
42104	CITY OF MARIANNA	34,349	0.006701458%	36,409	0.006879718%
42105	MARIANNA HEALTH & REHABILITATION CENTER	106,220	0.020723329%	105,614	0.019956256%
42700	CHIPOLA COLLEGE	143,429	0.027982633%	137,637	0.026007133%
43001	JEFFERSON CO CLERK OF CIRCUIT CT	48,374	0.009437700%	48,903	0.009240349%
43004	JEFFERSON CO PROPERTY APPRAISER	5,441	0.001061493%	5,300	0.001001472%
43005	JEFFERSON CO TAX COLLECTOR	4,508	0.000879574%	4,524	0.000854872%
43006	JEFFERSON CO SHERIFF'S DEPT	35,622	0.006949679%	37,985	0.007177516%
43007	JEFFERSON CO SCHOOL BOARD	90,054	0.017569385%	75,792	0.014321236%
43011	JEFFERSON CO SUPERVISOR OF ELECTION	2,027	0.000395501%	2,394	0.000452354%

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43100	CITY OF MONTICELLO	14,751	0.002877900%	15,260	0.002883354%
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	24,941	0.004866021%	24,690	0.004665336%
44004	LAFAYETTE CO PROPERTY APPRAISER	2,623	0.000511824%	2,650	0.000500647%
44005	LAFAYETTE CO TAX COLLECTOR	3,148	0.000614194%	2,847	0.000537965%
44006	LAFAYETTE CO SHERIFF'S DEPT	16,940	0.003304861%	17,070	0.003225456%
44007	LAFAYETTE CO SCHOOL BOARD	110,229	0.021505376%	111,675	0.021101415%
44011	LAFAYETTE CO SUPERVISER OF ELECTION	1,829	0.000356854%	2,001	0.000378072%
44100	TOWN OF MAYO	3,145	0.000613610%	3,263	0.000616520%
45001	LAKE CO CLERK OF COURTS	133,799	0.026103958%	129,765	0.024519723%
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	568,219	0.110858223%	613,543	0.115931510%
45004	LAKE CO PROPERTY APPRAISER	28,896	0.005637475%	30,441	0.005751992%
45005	LAKE CO TAX COLLECTOR	54,844	0.010699943%	55,467	0.010480792%
45006	LAKE CO SHERIFF'S DEPT	574,973	0.112175926%	575,553	0.108753218%
45007	LAKE CO SCHOOL BOARD	3,440,485	0.671230678%	3,587,431	0.677860054%
45011	LAKE CO SUPERVISOR OF ELECTIONS	13,251	0.002585171%	13,374	0.002527055%
45023	LAKE COUNTY WATER AUTHORITY	13,567	0.002646906%	14,275	0.002697326%
45100	CITY OF EUSTIS	11,698	0.002282323%	11,506	0.002174116%
45101	CITY OF UMATILLA	17,595	0.003432768%	17,949	0.003391498%
45103	TOWN OF ASTATULA	4,358	0.000850211%	5,024	0.000949340%
45104	CITY OF MINNEOLA	31,532	0.006151890%	32,956	0.006227144%
45105	CITY OF TAVARES	85,460	0.016673119%	95,934	0.018127147%
45106	TOWN OF MONTVERDE	3,908	0.000762506%	3,785	0.000715119%
45113	CITY OF FRUITLAND PARK	14,821	0.002891564%	17,012	0.003214440%
45700	LAKE SUMTER STATE COLLEGE	203,117	0.039627564%	200,639	0.037911615%
46001	LEE CO CLERK OF CIRCUIT COURT	255,736	0.049893411%	258,446	0.048834517%
46003	LEE CO BD OF CO COMMISSIONERS	2,465,272	0.480968915%	2,498,579	0.472117006%
46004	LEE CO PROPERTY APPRAISER	93,800	0.018300093%	89,781	0.016964529%
46005	LEE CO TAX COLLECTOR	159,363	0.031091359%	166,668	0.031492696%
46006	LEE CO SHERIFF'S DEPT	1,301,830	0.253983926%	1,399,232	0.264390644%
46007	LEE CO SCHOOL BOARD	7,224,589	1.409500592%	7,485,238	1.414366908%
46009	LEE CO MOSQUITO CONTROL DIST	96,503	0.018827600%	98,520	0.018615846%
46011	LEE CO SUPERVISOR OF ELECTIONS	33,505	0.006536823%	37,675	0.007118803%

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46046	LEE CO HYACINTH CONTROL DIST	8,454	0.001649298%	9,634	0.001820393%
46099	FT MYERS BEACH MOSQUITO CONTROL	2,166	0.000422580%	1,550	0.000292944%
46100	SANIBEL FIRE CONTROL DIST	39,258	0.007659152%	39,393	0.007443396%
46101	SW FL REGIONAL PLANNING COUNCIL	8,065	0.001573392%	6,972	0.001317335%
46102	NORTH FORT MYERS FIRE CONTROL DIST	55,250	0.010779066%	57,217	0.010811470%
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	109,032	0.021271931%	117,644	0.022229276%
46104	TICE FIRE & RESCUE DIST	28,620	0.005583781%	28,522	0.005389414%
46105	FT MYERS BEACH LIBRARY DIST	6,546	0.001277093%	6,176	0.001166974%
46106	FT MYERS BEACH FIRE CONTROL DIST	73,656	0.014370041%	74,181	0.014016737%
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	149,692	0.029204571%	139,792	0.026414226%
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	25,472	0.004969450%	26,695	0.005044145%
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	115,381	0.022510608%	124,906	0.023601549%
46110	CAPTIVA FIRE CONTROL DIST	13,592	0.002651765%	14,112	0.002666524%
46111	FT MYERS SHORES FIRE DEPT	24,414	0.004763190%	24,486	0.004626676%
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	27,366	0.005339019%	29,900	0.005649821%
46113	ALVA FIRE AND RESCUE SERVICE DIST	7,253	0.001415029%	6,805	0.001285765%
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	14,199	0.002770212%	16,394	0.003097698%
46116	CITY OF BONITA SPRINGS	53,865	0.010509030%	54,839	0.010362074%
46117	MATLACHA-PINE FIRE DISTRICT	28,752	0.005609455%	27,454	0.005187613%
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	473	0.000092321%	457	0.000086275%
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	14,000	0.002731290%	15,612	0.002949900%
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	5,406	0.001054698%	5,394	0.001019207%
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	186,836	0.036451335%	196,494	0.037128371%
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	5,797	0.001130988%	6,696	0.001265211%
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	558,292	0.108921509%	583,580	0.110269798%
47001	LEON CO CLERK OF THE CIRCUIT COURT	101,982	0.019896439%	99,214	0.018746804%
47003	LEON CO BD OF CO COMMISSIONERS	621,040	0.121163465%	632,108	0.119439488%
47004	LEON CO PROPERTY APPRAISER	46,165	0.009006768%	46,816	0.008846050%
47005	LEON CO TAX COLLECTOR	62,413	0.012176624%	59,992	0.011335705%
47006	LEON CO SHERIFF'S DEPT	617,177	0.120409868%	594,536	0.112340128%
47007	LEON CO SCHOOL BOARD	2,772,392	0.540887223%	2,910,108	0.549877103%
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	19,964	0.003894932%	24,320	0.004595380%

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47090	FLORIDA BOARD OF BAR EXAMINERS	42,122	0.008217862%	43,087	0.008141489%
47102	TALLAHASSEE HOUSING AUTH	34,152	0.006662914%	36,480	0.006893014%
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	2,835	0.000553076%	3,322	0.000627752%
47104	FL CLERKS OF COURT OPERATIONS CORP	8,640	0.001685738%	8,928	0.001686976%
47106	FLORIDA COMMISSION ON COMMUNITY SERVICE	16,935	0.003303888%	19,743	0.003730503%
47107	CITY OF TALLAHASSEE CDA	10,154	0.001981049%	10,023	0.001893857%
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	34,105	0.006653797%	44,917	0.008487329%
47302	TALLAHASSEE SCHOOL OF MATH AND SCIENCE	18,471	0.003603597%	21,115	0.003989797%
47603	THOMAS SPILLOTIS	149	0.000029154%	0	0.000000000%
47610	FAUSTINO RODRIGUEZ	56	0.000011014%	0	0.000000000%
47626	WILLIAM PERRET	598	0.000116615%	266	0.000050196%
47700	TALLAHASSEE COMMUNITY COLLEGE	583,918	0.113921024%	598,779	0.113141780%
48001	LEVY CO CLERK OF CIRCUIT COURT	19,169	0.003739870%	17,980	0.003397409%
48003	LEVY CO BD OF CO COMMISSIONERS	139,870	0.027288225%	140,361	0.026521744%
48004	LEVY CO PROPERTY APPRAISER	8,326	0.001624423%	8,795	0.001661766%
48005	LEVY CO TAX COLLECTOR	9,345	0.001823159%	10,009	0.001891335%
48006	LEVY CO SHERIFF'S DEPT	98,977	0.019310240%	105,447	0.019924714%
48007	LEVY CO SCHOOL BOARD	481,189	0.093878911%	474,095	0.089582301%
48011	LEVY CO SUPERVISOR OF ELECTIONS	3,331	0.000649902%	3,517	0.000664555%
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	3,510	0.000684864%	3,951	0.000746517%
48100	CITY OF CHIEFLAND	21,545	0.004203430%	21,944	0.004146347%
48101	TOWN OF YANKEETOWN	2,352	0.000458890%	1,893	0.000357667%
48102	CITY OF FANNING SPRINGS	3,956	0.000771794%	3,949	0.000746129%
48103	TOWN OF INGLIS	3,795	0.000740352%	4,019	0.000759402%
48104	CITY OF CEDAR KEY	3,301	0.000643953%	3,338	0.000630742%
48182	CITY OF WILLISTON	0	0.000000000%	2,489	0.000470242%
48300	WHISPERING WINDS CHARTER SCHOOL	7,056	0.001376608%	6,782	0.001281519%
49001	LIBERTY CO CLERK OF CIRCUIT COURT	6,263	0.001221862%	7,522	0.001421309%
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	23,138	0.004514252%	22,341	0.004221406%
49004	LIBERTY CO PROPERTY APPRAISER	2,802	0.000546578%	2,731	0.000515982%
49005	LIBERTY CO TAX COLLECTOR	2,998	0.000584821%	2,962	0.000559732%
49006	LIBERTY CO SHERIFF'S DEPT	14,865	0.002900150%	16,746	0.003164215%

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49007	LIBERTY CO SCHOOL BOARD	133,609	0.026066806%	136,830	0.025854653%
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	2,287	0.000446241%	2,540	0.000479852%
49100	CITY OF BRISTOL	3,490	0.000680986%	3,532	0.000667336%
50001	MADISON CO CLERK OF CIRCUIT COURT	10,349	0.002019118%	9,935	0.001877172%
50003	MADISON CO BD OF CO COMMISSIONERS	48,749	0.009510749%	49,571	0.009366664%
50004	MADISON CO PROPERTY APPRAISER	6,779	0.001322474%	6,812	0.001287136%
50005	MADISON CO TAX COLLECTOR	5,309	0.001035717%	5,337	0.001008494%
50006	MADISON CO SHERIFF'S OFFICE	53,070	0.010353842%	53,889	0.010182614%
50007	MADISON CO SCHOOL BOARD	224,973	0.043891706%	209,928	0.039666845%
50011	MADISON CO SUPERVISOR OF ELECTIONS	2,348	0.000458041%	2,453	0.000463516%
50100	TOWN OF GREENVILLE	3,257	0.000635396%	3,200	0.000604746%
50103	AUCILLA AREA SOLID WASTE ADMIN	4,946	0.000964992%	5,127	0.000968698%
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	7,581	0.001479019%	12,399	0.002342772%
50301	MADISON CREATIVE ARTS ACADEMY, INC.	0	0.000000000%	13,483	0.002547612%
50700	NORTH FL COMMUNITY COLLEGE	82,540	0.016103278%	78,816	0.014892600%
51001	MANATEE CO CLERK OF CIRCUIT COURT	177,590	0.034647451%	181,629	0.034319564%
51003	MANATEE CO BD OF CO COMMISSIONERS	1,369,362	0.267159360%	1,456,196	0.275154359%
51004	MANATEE CO PROPERTY APPRAISER	47,694	0.009304998%	53,328	0.010076488%
51005	MANATEE CO TAX COLLECTOR	86,377	0.016851855%	89,305	0.016874635%
51006	MANATEE CO SHERIFF'S DEPT	1,163,170	0.226931781%	1,138,575	0.215138573%
51007	MANATEE CO SCHOOL BOARD	3,774,082	0.736314575%	3,738,311	0.706369404%
51009	MANATEE CO MOSQUITO CONTROL DIST	24,323	0.004745387%	25,884	0.004890889%
51101	CITY OF HOLMES BEACH	21,849	0.004262634%	23,598	0.004458865%
51102	CITY OF BRADENTON	218,663	0.042660551%	221,317	0.041818714%
51103	CEDAR HAMMOCK FIRE CONTROL DIST	71,726	0.013993601%	75,535	0.014272581%
51105	MANATEE CO HOUSING AUTH	14,343	0.002798348%	12,781	0.002415106%
51107	EAST MANATEE FIRE RESCUE DISTRICT	90,291	0.017615541%	92,042	0.017391775%
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	1,394	0.000271892%	852	0.000160950%
51109	PEACE RIVER/MANASOTA REG WATER SUPP	40,949	0.007989135%	43,993	0.008312633%
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	11,192	0.002183475%	8,219	0.001553088%
51111	PARRISH FIRE DISTRICT	11,970	0.002335410%	13,020	0.002460275%
51112	CITY OF ANNA MARIA	8,759	0.001708915%	10,343	0.001954387%

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51113	TOWN OF LONGBOAT KEY	38,036	0.007420762%	39,406	0.007445968%
51119	MYAKKA CITY FIRE DEPARTMENT	9,822	0.001916159%	10,867	0.002053283%
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	1,576	0.000307376%	1,595	0.000301354%
51300	PALMETTO CHARTER SCHOOL, INC.	21,170	0.004130202%	25,112	0.004745034%
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	66,280	0.012931039%	74,643	0.014104187%
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	370,356	0.072255548%	371,220	0.070143514%
52001	MARION CO CLERK OF CIRCUIT COURT	117,662	0.022955563%	116,956	0.022099252%
52003	MARION CO BD OF CO COMMISSIONERS	979,375	0.191073727%	1,062,420	0.200748702%
52004	MARION CO PROPERTY APPRAISER	40,192	0.007841295%	42,741	0.008076073%
52005	MARION CO TAX COLLECTOR	66,755	0.013023703%	69,133	0.013062952%
52006	MARION CO SHERIFF'S DEPT	585,143	0.114160076%	603,473	0.114028671%
52007	MARION CO SCHOOL BOARD	3,717,668	0.725308478%	3,813,143	0.720509302%
52011	MARION CO SUPERVISOR OF ELECTIONS	12,104	0.002361411%	13,034	0.002462760%
52100	CITY OF DUNNELLON	4,010	0.000782316%	3,885	0.000734104%
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	2,422	0.000472575%	2,858	0.000540122%
52300	MARION CHARTER SCHOOL	14,694	0.002866779%	15,481	0.002925162%
52700	COLLEGE OF CENTRAL FLORIDA	350,718	0.068424178%	338,059	0.063877649%
53001	MARTIN CO CLERK OF CIRCUIT COURT	67,616	0.013191804%	68,698	0.012980848%
53003	MARTIN CO BD OF CO COMMISSIONERS	859,427	0.167672281%	928,769	0.175494745%
53004	MARTIN CO PROPERTY APPRAISER	32,486	0.006337966%	31,444	0.005941553%
53005	MARTIN CO TAX COLLECTOR	48,113	0.009386714%	48,745	0.009210575%
53006	MARTIN CO SHERIFF'S OFFICE	571,522	0.111502570%	571,528	0.107992655%
53007	MARTIN CO SCHOOL BOARD	1,641,378	0.320228973%	1,686,181	0.318610851%
53100	CITY OF STUART	236,244	0.046090612%	253,828	0.047961921%
54001	MONROE CO CLERK OF CIRCUIT COURT	62,551	0.012203573%	62,629	0.011833990%
54003	MONROE CO BD OF CO COMMISSIONERS	488,695	0.095343347%	523,684	0.098952229%
54004	MONROE CO PROPERTY APPRAISER	33,834	0.006601006%	33,941	0.006413341%
54005	MONROE CO TAX COLLECTOR	42,796	0.008349343%	46,076	0.008706344%
54006	MONROE CO SHERIFF'S DEPT	531,885	0.103769599%	575,587	0.108759628%
54007	MONROE CO SCHOOL BOARD	913,989	0.178317054%	968,737	0.183046944%
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	67,203	0.013111192%	67,980	0.012845170%
54011	MONROE CO SUPERVISOR OF ELECTIONS	9,100	0.001775418%	10,650	0.002012319%

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54100	CITY OF KEY COLONY BEACH	12,880	0.002512935%	12,724	0.002404191%
54101	MONROE CO LAND AUTH	3,445	0.000672123%	4,536	0.000857093%
54102	CITY OF MARATHON	1,438	0.000280525%	772	0.000145883%
54103	ISLAMORADA, VILLAGE OF ISLANDS	51,359	0.010020071%	90,842	0.017164978%
54700	FLORIDA KEYS COMMUNITY COLLEGE	88,097	0.017187491%	91,782	0.017342620%
54999	FL KEYS AQUEDUCT AUTH	336,358	0.065622570%	332,433	0.062814615%
55001	NASSAU CO CLERK OF CIRCUIT COURT	44,670	0.008715097%	45,613	0.008618733%
55003	NASSAU CO BD OF CO COMMISSIONERS	280,016	0.054630519%	315,838	0.059678813%
55004	NASSAU CO PROPERTY APPRAISER	17,812	0.003475088%	18,164	0.003432093%
55005	NASSAU CO TAX COLLECTOR	23,876	0.004658185%	24,046	0.004543498%
55006	NASSAU CO SHERIFF'S DEPT	166,856	0.032553265%	180,836	0.034169691%
55007	NASSAU CO SCHOOL BOARD	933,839	0.182189840%	977,479	0.184698727%
55009	AMELIA ISLAND MOSQUITO CONTROL	4,292	0.000837279%	4,732	0.000894065%
55100	TOWN OF HILLIARD	10,100	0.001970390%	10,278	0.001942035%
55101	TOWN OF CALLAHAN	5,876	0.001146443%	6,019	0.001137325%
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	79,477	0.015505823%	80,522	0.015214874%
56003	OKALOOSA CO BD OF CO COMMISSIONERS	550,642	0.107428882%	559,738	0.105764896%
56004	OKALOOSA CO PROPERTY APPRAISER	29,970	0.005847170%	29,638	0.005600271%
56005	OKALOOSA CO TAX COLLECTOR	55,504	0.010828643%	58,545	0.011062327%
56006	OKALOOSA CO SHERIFF'S DEPT	296,500	0.057846381%	322,900	0.061013393%
56007	OKALOOSA CO SCHOOL BOARD	2,543,532	0.496237127%	2,626,242	0.496239465%
56100	OKALOOSA CO GAS DIST	25,295	0.004934959%	24,525	0.004634046%
56101	CITY OF VALPARAISO	2,034	0.000396859%	1,914	0.000361564%
56103	CITY OF NICEVILLE	98,175	0.019153650%	105,319	0.019900400%
56104	NICEVILLE HOUSING AUTHORITY	3,162	0.000616811%	3,312	0.000625860%
56114	MID-BAY BRIDGE AUTHORITY	2,801	0.000546517%	2,885	0.000545177%
56300	LIZA JACKSON PREPARATORY SCHOOL	60,741	0.011850482%	60,406	0.011413905%
56700	NORTHWEST FLORIDA STATE COLLEGE	241,473	0.047110843%	241,232	0.045581760%
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	21,848	0.004262499%	24,481	0.004625825%
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	99,159	0.019345660%	108,388	0.020480331%
57004	OKEECHOBEE CO PROPERTY APPRAISER	8,160	0.001592024%	8,172	0.001544169%
57005	OKEECHOBEE CO TAX COLLECTOR	8,958	0.001747666%	9,604	0.001814803%

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57006	OKEECHOBEE CO SHERIFF'S DEPT	127,595	0.024893564%	136,052	0.025707598%
57007	OKEECHOBEE CO SCHOOL BOARD	541,833	0.105710349%	559,722	0.105761781%
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	1,518	0.000296066%	1,439	0.000271970%
58001	ORANGE CO COMPROLLER	192,455	0.037547562%	193,505	0.036563482%
58003	ORANGE CO BD OF CO COMMISSIONERS	5,730,474	1.118002307%	6,050,840	1.143331439%
58004	ORANGE CO PROPERTY APPRAISER	112,978	0.022041655%	110,382	0.020857216%
58005	ORANGE CO TAX COLLECTOR	172,925	0.033737248%	180,320	0.034072127%
58006	ORANGE CO SHERIFF'S OFFICE	2,073,142	0.404465211%	2,093,143	0.395508012%
58007	ORANGE CO SCHOOL BOARD	15,773,166	3.077308132%	16,635,167	3.143284254%
58010	ORANGE CO CLERK OF CIRCUIT COURT	337,825	0.065908810%	331,856	0.062705576%
58011	ORANGE CO SUPERVISOR OF ELECTIONS	40,939	0.007987189%	43,779	0.008272191%
58075	REEDY CREEK IMPROVEMENT DIST	445,002	0.086818941%	457,133	0.086377101%
58087	ORANGE CO HOUSING FINANCE AUTH	13,399	0.002614177%	13,765	0.002600868%
58106	LAKE APOPKA NATURAL GAS DIST	54,924	0.010715464%	58,272	0.011010810%
58108	CITY OF EDGEWOOD	17,939	0.003499923%	18,958	0.003582227%
58109	CITY OF MAITLAND	17,587	0.003431113%	15,380	0.002906029%
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	3,844	0.000750027%	3,566	0.000673747%
58118	GREATER ORLANDO AVIATION AUTHORITY	87,052	0.016983689%	91,243	0.017240683%
58301	FLORIDA VIRTUAL HIGH SCHOOL	1,684,118	0.328567617%	1,878,897	0.355025456%
58304	NAP FORD COMMUNITY SCHOOL	28,944	0.005646875%	33,272	0.006286860%
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	32,958	0.006430054%	36,744	0.006942910%
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	26,317	0.005134398%	26,646	0.005034926%
58700	VALENCIA COLLEGE	1,441,925	0.281316270%	1,653,833	0.312498562%
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	88,738	0.017312663%	100,009	0.018897180%
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	110,618	0.021581243%	108,651	0.020530115%
59003	OSCEOLA CO BD OF CO COMMISSIONERS	1,214,289	0.236904936%	1,326,271	0.250604376%
59004	OSCEOLA CO PROPERTY APPRAISER	53,790	0.010494350%	56,078	0.010596225%
59005	OSCEOLA CO TAX COLLECTOR	85,173	0.016616987%	86,142	0.016276836%
59006	OSCEOLA CO SHERIFF'S DEPT	554,333	0.108149041%	584,325	0.110410688%
59007	OSCEOLA CO SCHOOL BOARD	4,480,128	0.874062580%	4,565,779	0.862722955%
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	14,249	0.002779963%	15,891	0.003002578%
59300	NEW DIMENSIONS HIGH SCHOOL INC	23,596	0.004603556%	22,768	0.004302087%

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60001	CLERK & COMPTRROLLER, PALM BEACH COUNTY	517,735	0.101008970%	527,090	0.099595775%
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	5,959,836	1.162750297%	6,388,583	1.207149406%
60004	PALM BEACH CO PROPERTY APPRAISER	244,960	0.047791189%	252,134	0.047641703%
60005	PALM BEACH CO TAX COLLECTOR	239,526	0.046731058%	250,079	0.047253452%
60006	PALM BEACH CO SHERIFF'S DEPT	4,916,931	0.959281773%	5,191,448	0.980945709%
60007	PALM BEACH CO SCHOOL BOARD	16,638,194	3.246073120%	17,178,828	3.246011192%
60011	PALM BEACH SUPERVISOR OF ELECTIONS	32,275	0.006296731%	39,676	0.007496943%
60018	LAKE WORTH DRAINAGE DIST	91,375	0.017826981%	88,861	0.016790650%
60019	PORT OF PALM BEACH DIST	48,392	0.009441180%	52,822	0.009980882%
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	1,656,096	0.323100479%	1,546,008	0.292124626%
60025	SOUTH FLORIDA CONSERVANCY DIST	10,643	0.002076433%	10,721	0.002025775%
60044	FLORIDA INLAND NAVIGATION DIST	8,845	0.001725627%	8,956	0.001692186%
60046	LOXAHATCHEE GROVES WATER CONTROL DI	7,346	0.001433233%	7,296	0.001378629%
60048	S INDIAN RIVER WATER CONTROL DIST	998	0.000194704%	571	0.000107911%
60049	SHAWANO DRAINAGE DIST	512	0.000099874%	750	0.000141790%
60103	TOWN OF JUNO BEACH	28,030	0.005468672%	27,651	0.005224773%
60105	TOWN OF OCEAN RIDGE	26,521	0.005174263%	26,119	0.004935255%
60108	TOWN OF JUPITER	250,895	0.048949110%	277,056	0.052350980%
60109	CITY OF PAHOKEE	1,558	0.000303930%	1,541	0.000291086%
60111	CITY OF GREENACRES	29,308	0.005717888%	16,134	0.003048622%
60113	VILLAGE OF TEQUESTA	8,184	0.001596684%	6,407	0.001210575%
60117	PALM BEACH CO SOLID WASTE AUTH	407,503	0.079502834%	411,054	0.077670284%
60119	PALM BCH SOIL & WATER CONSERVATION	2,291	0.000446879%	2,373	0.000448379%
60120	INDIAN TRAIL IMPROVEMENT DIST	55,189	0.010767204%	53,236	0.010059072%
60121	CITY OF BOYNTON BEACH	2,729	0.000532514%	3,023	0.000571158%
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	4,143	0.000808229%	4,484	0.000847238%
60123	TOWN OF HAVERHILL	3,961	0.000772702%	4,159	0.000785943%
60124	CITY OF ATLANTIS	29,087	0.005674747%	29,342	0.005544312%
60125	TOWN OF SOUTH PALM BEACH	11,787	0.002299546%	11,613	0.002194324%
60126	CITY OF BOCA RATON	628	0.000122446%	2,025	0.000382574%
60127	TOWN OF HIGHLAND BEACH	46,221	0.009017520%	45,682	0.008631749%
60128	CITY OF PALM BEACH GARDENS	243,970	0.047598032%	282,679	0.053413415%

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60129	TOWN OF PALM BEACH SHORES	23,898	0.004662369%	23,403	0.004422016%
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	90,069	0.017572177%	103,450	0.019547386%
60131	VILLAGE OF WELLINGTON	289,640	0.056508104%	313,766	0.059287383%
60132	VILLAGE OF ROYAL PALM BEACH	96,960	0.018916681%	105,476	0.019930053%
60133	VILLAGE OF PALM SPRINGS	91,408	0.017833547%	100,679	0.019023794%
60150	PALM BEACH CO HEALTH CARE DIST	4,449	0.000867979%	3,687	0.000696593%
60151	CITY OF SOUTH BAY	382	0.000074512%	399	0.000075302%
60152	CITY OF RIVIERA BEACH	77,536	0.015127036%	100,329	0.018957618%
60153	TOWN OF MANGONIA PARK	3,490	0.000680934%	8,015	0.001514490%
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	60,936	0.011888417%	61,774	0.011672505%
60303	WESTERN ACADEMY CHARTER SCHOOL	31,490	0.006143669%	33,964	0.006417641%
60304	SOUTH TECH CHARTER ACADEMY, INC	93,422	0.018226498%	106,340	0.020093469%
60305	INLET GROVE COMMUNITY HIGH SCHOOL	44,643	0.008709768%	44,343	0.008378849%
60306	GULF STREAM GOODWILL ACADEMIES INC	3,415	0.000666273%	2,819	0.000532594%
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	454	0.000088621%	0	0.000000000%
60309	RIVIERA BEACH MARITIME ACADEMY	13,467	0.002627335%	12,315	0.002326910%
60700	PALM BEACH STATE COLLEGE	973,403	0.189908652%	1,023,200	0.193337985%
61001	PASCO CO CLERK OF CIRCUIT COURT	199,419	0.038906221%	193,465	0.036555945%
61003	PASCO CO BD OF CO COMMISSIONERS	1,605,933	0.313313781%	1,782,705	0.336849547%
61004	PASCO CO PROPERTY APPRAISER	46,675	0.009106277%	49,852	0.009419659%
61005	PASCO CO TAX COLLECTOR	116,777	0.022782828%	126,860	0.023970645%
61006	PASCO CO SHERIFF'S OFFICE	1,053,655	0.205565679%	1,118,087	0.211267228%
61007	PASCO CO SCHOOL BOARD	5,923,321	1.155626276%	6,156,250	1.163249100%
61009	PASCO CO MOSQUITO CONTROL DIST	29,133	0.005683790%	28,492	0.005383668%
61011	PASCO CO SUPERVISOR OF ELECTIONS	19,646	0.003832964%	22,480	0.004247640%
61100	CITY OF PORT RICHEY	42,167	0.008226723%	40,968	0.007741125%
61101	CITY OF DADE CITY	4,172	0.000814007%	4,310	0.000814424%
61102	CITY OF NEW PORT RICHEY	101,121	0.019728422%	100,304	0.018952904%
61103	CITY OF ZEPHYRHILLS	113,689	0.022180378%	126,098	0.023826659%
61106	PASCO CO HOUSING AUTH	405	0.000079026%	0	0.000000000%
61108	CITY OF SAN ANTONIO	2,485	0.000484746%	2,296	0.000433755%
61304	LEARNING LODGE ACADEMY, INC.	10,604	0.002068783%	13,705	0.002589691%

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61700	PASCO HERNANDO STATE COLLEGE	406,057	0.079220723%	409,100	0.077301096%
62001	PINELLAS CO CLERK OF CIRCUIT COURT	378,087	0.073763980%	395,812	0.074790298%
62003	PINELLAS CO BD OF CO COMMISSIONERS	1,935,788	0.377667848%	2,116,882	0.399993623%
62004	PINELLAS CO PROPERTY APPRAISER	117,834	0.022989069%	126,735	0.023947029%
62005	PINELLAS CO TAX COLLECTOR	186,647	0.036414373%	203,835	0.038515550%
62006	PINELLAS CO SHERIFF'S DEPT	2,644,065	0.515851051%	2,802,866	0.529613310%
62007	PINELLAS CO SCHOOL BOARD	9,276,041	1.809734201%	9,456,526	1.786850031%
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	30,002	0.005853417%	34,145	0.006451796%
62012	PINELLAS CO JUVENILE WELFARE BOARD	64,532	0.012590023%	63,617	0.012020609%
62088	PINELLAS CO HOUSING AUTH	61,886	0.012073881%	64,557	0.012198265%
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	4,523	0.000882380%	5,016	0.000947701%
62100	CITY OF INDIAN ROCKS BEACH	4,175	0.000814569%	4,669	0.000882142%
62101	CITY OF DUNEDIN	54,840	0.010699153%	51,276	0.009688879%
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	14,511	0.002831053%	13,767	0.002601380%
62103	CITY OF SOUTH PASADENA	15,187	0.002962991%	16,191	0.003059396%
62104	CITY OF SEMINOLE	48,576	0.009477035%	50,607	0.009562343%
62105	CITY OF SAFETY HARBOR	38,020	0.007417542%	28,301	0.005347533%
62106	CITY OF OLDSMAR	20,584	0.004015891%	20,300	0.003835848%
62107	PINELLAS SUNCOAST TRANSIT AUTH	465,353	0.090789279%	511,225	0.096598126%
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	46,402	0.009052922%	46,078	0.008706575%
62110	CITY OF BELLEAIR BEACH	865	0.000168805%	768	0.000145122%
62111	CITY OF MADEIRA BEACH	16,824	0.003282247%	17,395	0.003286902%
62112	TOWN OF REDINGTON SHORES	2,641	0.000515307%	2,771	0.000523644%
62113	TAMPA BAY WATER	162,145	0.031634089%	174,685	0.033007422%
62114	TOWN OF NORTH REDINGTON BEACH	3,194	0.000623092%	3,321	0.000627512%
62115	PINELLAS PARK WATER MANAGEMENT DIST	4,758	0.000928333%	4,620	0.000872883%
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	32,950	0.006428462%	26,373	0.004983282%
62122	PINELLAS CO PLANNING COUNCIL	23,261	0.004538227%	23,459	0.004432593%
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	76,373	0.014900116%	82,587	0.015605106%
62124	CITY OF TREASURE ISLAND	38,526	0.007516288%	37,963	0.007173178%
62125	TOWN OF INDIAN SHORES	591	0.000115310%	590	0.000111543%
62126	TOWN OF KENNETH CITY	8,462	0.001650964%	9,211	0.001740391%

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62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	8,871	0.001730653%	9,204	0.001739166%
62700	ST PETERSBURG COLLEGE	1,232,980	0.240551631%	1,216,523	0.229867134%
63001	POLK CO CLERK OF CIRCUIT COURT	209,228	0.040819892%	192,518	0.036377086%
63003	POLK CO BD OF CO COMMISSIONERS	1,447,011	0.282308554%	1,530,489	0.289192200%
63004	POLK CO PROPERTY APPRAISER	83,654	0.016320773%	88,474	0.016717467%
63005	POLK CO TAX COLLECTOR	138,479	0.027016870%	158,395	0.029929318%
63006	POLK CO SHERIFF'S DEPT	1,406,141	0.274334777%	1,458,581	0.275604934%
63007	POLK CO SCHOOL BOARD	7,621,130	1.486864795%	7,706,959	1.456262136%
63105	VILLAGE OF HIGHLAND PARK	324	0.000063256%	304	0.000057435%
63128	CITY OF POLK CITY	6,652	0.001297807%	7,180	0.001356602%
63129	LAKELAND AREA MASS TRANSIT DISTRICT	75,661	0.014761374%	110,175	0.020817974%
63300	MCKEEL ACADEMY OF TECHNOLOGY	191,775	0.037414865%	192,016	0.036282147%
63301	DISCOVERY ACADEMY OF LAKE ALFRED	65,307	0.012741245%	73,908	0.013965280%
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	75,464	0.014722770%	86,578	0.016359242%
63303	BERKLEY CHARTER SCHOOL	55,326	0.010794063%	56,797	0.010732067%
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	31,618	0.006168528%	32,387	0.006119649%
63306	LAKE WALES CHARTER SCHOOLS	25,927	0.005058309%	24,963	0.004716914%
63307	LAKE WALES SENIOR HIGH SCHOOL	83,266	0.016245045%	85,999	0.016249782%
63308	POLK AVENUE ELEMENTARY SCHOOL	35,447	0.006915686%	34,857	0.006586317%
63309	HILLCREST ELEMENTARY SCHOOL	45,359	0.008849388%	47,887	0.009048432%
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	33,417	0.006519654%	32,985	0.006232572%
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	32,233	0.006288611%	29,554	0.005584337%
63312	VICTORY RIDGE ACADEMY	35,698	0.006964533%	39,907	0.007540517%
63315	EDWARD W BOK ACADEMY INC	33,709	0.006576520%	34,611	0.006539840%
63316	COMPASS CHARTER MIDDLE SCHOOL	10,043	0.001959271%	9,439	0.001783464%
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	16,157	0.003152176%	29,276	0.005531803%
63700	POLK STATE COLLEGE	418,564	0.081660814%	428,812	0.081025883%
64001	PUTNAM CO CLERK OF CIRCUIT COURT	42,504	0.008292450%	42,203	0.007974340%
64003	PUTNAM CO BD OF CO COMMISSIONERS	187,661	0.036612299%	185,755	0.035099111%
64004	PUTNAM CO PROPERTY APPRAISER	14,562	0.002841011%	15,110	0.002855109%
64005	PUTNAM CO TAX COLLECTOR	20,629	0.004024731%	21,248	0.004014835%
64006	PUTNAM CO SHERIFF'S DEPT	153,340	0.029916333%	153,632	0.029029490%

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

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Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for HIS Funding June 30, 2017	Proportion at June 30, 2017
64007	PUTNAM CO SCHOOL BOARD	1,064,097	0.207602932%	1,060,677	0.200419398%
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	5,049	0.000984959%	4,899	0.000925600%
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	599,027	0.116868817%	592,320	0.111921289%
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	8,984	0.001752851%	10,079	0.001904393%
64310	PUTNAM EDGE HIGH SCHOOL	6,990	0.001363639%	6,484	0.001225265%
64700	ST JOHNS RIVER STATE COLLEGE	302,933	0.059101534%	301,765	0.057019833%
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	77,023	0.015027082%	73,887	0.013961192%
65003	ST JOHNS CO BD OF CO COMMISSIONERS	987,027	0.192566601%	1,054,664	0.199283173%
65004	ST JOHNS CO PROPERTY APPRAISER	49,838	0.009723197%	53,246	0.010061020%
65005	ST JOHNS CO TAX COLLECTOR	52,937	0.010327872%	52,830	0.009982426%
65006	ST JOHNS CO SHERIFF'S DEPT	590,194	0.115145571%	644,337	0.121750203%
65007	ST JOHNS CO SCHOOL BOARD	2,994,307	0.584182280%	3,125,536	0.590583056%
65009	ANASTASIA MOSQUITO CONTROL DIST	18,177	0.003546284%	19,569	0.003697671%
65100	CITY OF ST AUGUSTINE BEACH	41,401	0.008077334%	45,384	0.008575529%
65101	TOWN OF HASTINGS	6,541	0.001276056%	6,635	0.001253780%
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	11,570	0.002257259%	10,483	0.001980780%
65300	ABLE SCHOOL INC	3,513	0.000685412%	46	0.000008705%
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	101,575	0.019816982%	101,132	0.019109235%
66003	ST LUCIE CO BD OF CO COMMISSIONERS	507,458	0.099003818%	542,319	0.102473500%
66004	ST LUCIE CO PROPERTY APPRAISER	53,056	0.010351180%	48,751	0.009211728%
66005	ST LUCIE CO TAX COLLECTOR	64,375	0.012559488%	69,747	0.013178982%
66006	ST LUCIE CO SHERIFF'S DEPT	630,968	0.123100377%	664,784	0.125613744%
66007	ST LUCIE CO SCHOOL BOARD	3,338,085	0.651252749%	3,361,516	0.635172458%
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	15,858	0.003093914%	15,941	0.003012093%
66100	NORTH ST LUCIE RIVER WATER CONTROL	1,738	0.000339151%	1,761	0.000332710%
66101	CHILDRENS SERVICES COUNCIL OF ST LU	10,010	0.001952892%	11,398	0.002153689%
66102	CITY OF PORT ST LUCIE	3,062	0.000597318%	3,002	0.000567263%
66700	INDIAN RIVER STATE COLLEGE	852,017	0.166226524%	864,573	0.163364659%
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	57,313	0.011181709%	55,252	0.010440124%
67003	SANTA ROSA CO BD OF CO COMMISSIONER	255,014	0.049752571%	259,063	0.048951127%
67004	SANTA ROSA CO PROPERTY APPRAISER	26,412	0.005152827%	26,837	0.005070993%
67005	SANTA ROSA CO TAX COLLECTOR	32,629	0.006365802%	32,235	0.006090960%

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

As of and for the Fiscal Years Ended June 30, 2016, and June 30, 2017

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Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for HIS Funding June 30, 2017	Proportion at June 30, 2017
67006	SANTA ROSA CO SHERIFF'S DEPT	280,754	0.054774481%	299,050	0.056506747%
67007	SANTA ROSA CO SCHOOL BOARD	2,039,187	0.397840722%	2,003,926	0.378650229%
67100	CITY OF GULF BREEZE	9,659	0.001884406%	7,242	0.001368461%
67101	TOWN OF JAY	4,650	0.000907217%	4,384	0.000828458%
67102	AVALON FIRE RESCUE DISTRICT	2,883	0.000562497%	2,085	0.000393936%
68001	SARASOTA CO CLERK OF CIRCUIT COURT	172,136	0.033583254%	175,076	0.033081309%
68003	SARASOTA CO BD OF CO COMMISSIONERS	1,959,098	0.382215389%	2,120,160	0.400613150%
68004	SARASOTA CO PROPERTY APPRAISER	57,834	0.011283311%	58,779	0.011106510%
68005	SARASOTA CO TAX COLLECTOR	80,805	0.015764813%	79,788	0.015076274%
68006	SARASOTA CO SHERIFF'S DEPT	972,388	0.189710636%	1,005,199	0.189936628%
68007	SARASOTA CO SCHOOL BOARD	3,623,814	0.706997805%	4,420,365	0.835246364%
68026	WEST COAST INLAND NAVIGATION DIST	3,933	0.000767302%	3,478	0.000657214%
68100	CITY OF VENICE	226,581	0.044205481%	247,269	0.046722493%
68105	CITY OF NORTH PORT	287,015	0.055995879%	348,863	0.065919137%
68107	ENGLEWOOD WATER DISTRICT	80,123	0.015631880%	86,307	0.016308075%
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	1,965	0.000383318%	2,165	0.000408999%
68109	SARASOTA BAY ESTUARY PROGRAM	4,945	0.000964768%	5,433	0.001026513%
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	9,476	0.001848680%	9,658	0.001824827%
68300	SARASOTA MILITARY ACADEMY	81,471	0.015894760%	76,542	0.014462872%
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	22,622	0.004413572%	20,860	0.003941559%
68303	SARASOTA MILITARY ACADEMY PREP	30,507	0.005951906%	40,509	0.007654283%
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	120,132	0.023437392%	114,118	0.021562980%
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	1,182,704	0.230742832%	1,168,140	0.220725011%
69004	SEMINOLE CO PROPERTY APPRAISER	55,907	0.010907324%	56,407	0.010658411%
69005	SEMINOLE CO TAX COLLECTOR	52,591	0.010260438%	59,321	0.011208867%
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	1,044,188	0.203718737%	1,091,655	0.206272698%
69007	SEMINOLE CO SCHOOL BOARD	5,346,889	1.043165731%	5,282,054	0.998066166%
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	14,423	0.002813984%	15,762	0.002978298%
69019	SEMINOLE CO PORT AUTH	2,572	0.000501774%	2,623	0.000495682%
69100	CITY OF ALTAMONTE SPRINGS	91,047	0.017763018%	79,813	0.015081042%
69101	CITY OF CASSELBERRY	29,602	0.005775312%	22,104	0.004176609%
69103	SANFORD AIRPORT AUTH	68,183	0.013302314%	67,937	0.012836939%

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**Retiree Health Insurance Subsidy (HIS) Program
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Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for HIS Funding June 30, 2017	Proportion at June 30, 2017
69104	CITY OF LONGWOOD	22,145	0.004320510%	19,957	0.003770921%
69105	CITY OF SANFORD	211,098	0.041184797%	213,690	0.040377652%
69110	FRED R WILSON MEMORIAL LAW LIBRARY	1,208	0.000235730%	1,202	0.000227209%
69307	SEMINOLE SCIENCE CHARTER SCHOOL	17,384	0.003391517%	24,248	0.004581735%
69700	SEMINOLE STATE COLLEGE OF FLORIDA	615,243	0.120032456%	644,858	0.121848555%
70001	SUMTER CO CLERK OF CIRCUIT COURT	41,188	0.008035693%	39,348	0.007435050%
70003	SUMTER CO BD OF CO COMMISSIONERS	152,502	0.029752882%	168,561	0.031850268%
70004	SUMTER CO PROPERTY APPRAISER	16,588	0.003236340%	15,875	0.002999733%
70005	SUMTER CO TAX COLLECTOR	18,547	0.003618548%	20,276	0.003831289%
70006	SUMTER CO SHERIFF'S DEPT	236,729	0.046185237%	246,661	0.046607548%
70007	SUMTER CO SCHOOL BOARD	538,169	0.104995569%	542,747	0.102554389%
70011	SUMTER CO SUPERVISOR OF ELECTIONS	12,555	0.002449526%	13,484	0.002547784%
70100	CITY OF BUSHNELL	3,919	0.000764564%	3,827	0.000723104%
70101	CITY OF WILDWOOD	72,352	0.014115612%	81,246	0.015351716%
70102	CITY OF WEBSTER	3,158	0.000616171%	2,865	0.000541261%
70103	CITY OF COLEMAN	2,218	0.000432659%	2,182	0.000412214%
70104	CITY OF CENTER HILL	3,977	0.000775859%	4,040	0.000763360%
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	156,694	0.030570725%	163,473	0.030888878%
71004	SUWANNEE CO PROPERTY APPRAISER	7,967	0.001554335%	7,740	0.001462536%
71005	SUWANNEE CO TAX COLLECTOR	10,360	0.002021134%	10,829	0.002046202%
71006	SUWANNEE CO SHERIFF'S DEPT	72,023	0.014051423%	73,719	0.013929560%
71007	SUWANNEE CO SCHOOL BOARD	556,024	0.108478940%	568,740	0.107465810%
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	2,765	0.000539535%	3,144	0.000594047%
71100	LIVE OAK HOUSING AUTH	3,276	0.000639121%	3,594	0.000679071%
71101	CITY OF LIVE OAK	37,647	0.007344847%	37,929	0.007166783%
71102	SUWANNEE RIVER WATER MGMT DISTRICT	57,523	0.011222589%	59,996	0.011336563%
71103	SUWANNEE VALLEY TRANSIT AUTH	12,987	0.002533692%	13,655	0.002580100%
72001	TAYLOR CO CLERK OF CIRCUIT COURT	13,766	0.002685674%	14,284	0.002698953%
72003	TAYLOR CO BD OF CO COMMISSIONERS	50,101	0.009774664%	50,789	0.009596870%
72004	TAYLOR CO PROPERTY APPRAISER	6,230	0.001215382%	6,385	0.001206472%
72005	TAYLOR CO TAX COLLECTOR	8,423	0.001643219%	8,645	0.001633480%
72006	TAYLOR CO SHERIFF'S DEPT	52,396	0.010222335%	56,653	0.010704840%

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Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2016	Proportion at June 30, 2016	Employer Contribution for HIS Funding June 30, 2017	Proportion at June 30, 2017
72007	TAYLOR CO SCHOOL BOARD	285,938	0.055785842%	274,477	0.051863604%
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	2,922	0.000570120%	3,004	0.000567601%
72100	CITY OF PERRY	29,712	0.005796838%	31,404	0.005934001%
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	1,531	0.000298696%	1,283	0.000242349%
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	2,169	0.000423084%	2,185	0.000412866%
72104	BIG BEND WATER AUTHORITY	2,601	0.000507456%	2,935	0.000554498%
73001	UNION CO CLERK OF COURTS	8,112	0.001582630%	7,354	0.001389488%
73003	UNION CO BD OF CO COMMISSIONERS	34,527	0.006736203%	35,299	0.006669827%
73004	UNION CO PROPERTY APPRAISER	3,331	0.000649830%	3,311	0.000625715%
73005	UNION CO TAX COLLECTOR	3,013	0.000587864%	3,067	0.000579474%
73006	UNION CO SHERIFF'S DEPT	15,409	0.003006167%	17,284	0.003265939%
73007	UNION CO SCHOOL BOARD	188,195	0.036716473%	188,251	0.035570815%
73011	UNION CO SUPERVISOR OF ELECTIONS	2,435	0.000475118%	2,691	0.000508518%
73088	UNION CO HOUSING AUTH	1,807	0.000352465%	1,994	0.000376815%
73101	CITY OF LAKE BUTLER	8,305	0.001620261%	8,404	0.001588008%
73103	NEW RIVER LIBRARY COOPERATIVE	1,964	0.000383158%	1,623	0.000306633%
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	173,062	0.033763916%	162,973	0.030794403%
74003	VOLUSIA CO BD OF CO COMMISSIONERS	2,385,965	0.465496215%	2,548,929	0.481630832%
74007	VOLUSIA CO SCHOOL BOARD	4,962,697	0.968210641%	5,168,103	0.976534604%
74090	VOLUSIA CO LAW LIBRARY	4,481	0.000874184%	4,696	0.000887375%
74100	CITY OF LAKE HELEN	8,906	0.001737530%	9,460	0.001787584%
74101	CITY OF NEW SMYRNA BEACH	11,904	0.002322375%	11,216	0.002119277%
74102	CITY OF DAYTONA BEACH	395,346	0.077131159%	420,188	0.079396302%
74103	TOWN OF PIERSON	2,660	0.000519020%	2,840	0.000536603%
74104	CITY OF SOUTH DAYTONA	84,148	0.016416986%	85,566	0.016168139%
74105	CITY OF HOLLY HILL	45,828	0.008940840%	47,636	0.009001025%
74106	CITY OF DAYTONA BEACH SHORES	47,137	0.009196412%	46,965	0.008874264%
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	37,471	0.007310465%	37,871	0.007155887%
74109	TOWN OF PONCE INLET	41,437	0.008084316%	44,259	0.008362877%
74123	CITY OF OAK HILL	2,312	0.000450977%	2,364	0.000446731%
74124	CITY OF ORANGE CITY	89,282	0.017418735%	99,201	0.018744408%
74125	CITY OF DELTONA	138,022	0.026927808%	145,738	0.027537891%

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74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	3,077	0.000600356%	2,684	0.000507082%
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	1,464	0.000285649%	2,439	0.000460900%
74700	DAYTONA STATE COLLEGE	699,098	0.136392329%	690,496	0.130472045%
75001	WAKULLA CO CLERK OF CIRCUIT COURT	14,063	0.002743658%	14,048	0.002654455%
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	54,554	0.010643350%	61,576	0.011635075%
75004	WAKULLA CO PROPERTY APPRAISER	8,850	0.001726528%	9,134	0.001725821%
75005	WAKULLA CO TAX COLLECTOR	6,785	0.001323686%	7,514	0.001419871%
75006	WAKULLA CO SHERIFF'S DEPT	87,934	0.017155638%	87,319	0.016499365%
75007	WAKULLA CO SCHOOL BOARD	399,350	0.077912301%	401,177	0.075803986%
75101	CITY OF SOPCHOPPY	6,034	0.001177187%	5,982	0.001130329%
75102	WILDERNESS COAST LIBRARIES	3,025	0.000590080%	3,044	0.000575244%
76001	WALTON CO CLERK OF CIRCUIT COURT	51,787	0.010103610%	52,444	0.009909418%
76003	WALTON CO BD OF CO COMMISSIONERS	317,341	0.061912478%	351,879	0.066488918%
76004	WALTON CO PROPERTY APPRAISER	18,869	0.003681327%	20,024	0.003783550%
76005	WALTON CO TAX COLLECTOR	24,452	0.004770474%	25,261	0.004773239%
76006	WALTON CO SHERIFF'S DEPT	255,547	0.049856711%	278,577	0.052638309%
76007	WALTON CO SCHOOL BOARD	758,466	0.147974974%	785,128	0.148353171%
76009	SO WALTON CO MOSQUITO CONTROL DIST	10,730	0.002093310%	10,655	0.002013377%
76011	WALTON CO SUPERVISOR OF ELECTIONS	4,784	0.000933270%	4,903	0.000926455%
76100	CITY OF DEFUNIAK SPRINGS	64,150	0.012515515%	68,583	0.012959049%
76101	DEFUNIAK SPRINGS HOUSING AUTH	1,953	0.000381049%	2,107	0.000398132%
76102	CITY OF FREEPORT	12,509	0.002440516%	15,731	0.002972526%
76300	WALTON ACADEMY	14,167	0.002763909%	16,711	0.003157559%
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	25,270	0.004930079%	26,010	0.004914738%
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	11,737	0.002289793%	12,422	0.002347114%
77003	WASHINGTON CO BD OF CO COMM	43,044	0.008397743%	43,284	0.008178777%
77004	WASHINGTON CO PROPERTY APPRAISER	4,659	0.000909048%	4,624	0.000873781%
77005	WASHINGTON CO TAX COLLECTOR	6,663	0.001299910%	6,871	0.001298237%
77006	WASHINGTON CO SHERIFF'S DEPT	56,707	0.011063492%	59,831	0.011305389%
77007	WASHINGTON CO SCHOOL BOARD	400,875	0.078209719%	392,549	0.074173774%
77100	CITY OF CHIPLEY	29,676	0.005789776%	29,218	0.005520903%
77101	CITY OF VERNON	1,665	0.000324901%	1,859	0.000351241%

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77102	TOWN OF WAUSAU	390	0.000076175%	401	0.000075703%
Totals		\$ 512,563,741	100%	\$ 529,228,859	100%

**Retiree Health Insurance Subsidy (HIS) Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer**
As of and for the Fiscal Year Ended June 30, 2017

Go to the HIS Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on HIS	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings on HIS	Changes in Proportion and Differences Between Employer Contributions	Employer Share of Collective Pension Expense(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in	Employer Proportion	Employer Total Expense(Income)		
				Changes in Assumptions	Program Investments	Proportionate Share of Contributions																Changes in Assumptions	Program Investments
1000 STATE OF FLORIDA		\$ 1,547,301,437	\$ 0	\$ 217,497,380	\$ 858,093	\$ 92,394,098	\$ 310,749,571	\$ (3,221,731)	\$ (133,796,795)	\$ 0	\$ (161,466,492)	\$ (298,485,018)	\$ 117,889,822	\$ (13,638,539)	\$	\$ 104,051,283							
2135 JAC-FLORIDA CLERKS OF COURTS OPERATIONS CORP		0	0	0	0	0	0	0	0	0	(68,240)	0	(20,609)	0	0	0	0	0	0				
4910 UNIVERSITY OF FLORIDA		157,259,112	0	22,105,224	87,212	4,547,443	26,739,879	(327,439)	(13,988,362)	0	0	(13,925,801)	11,961,339	1,140,209	13,101,548								
4915 FLORIDA POLYTECHNIC UNIVERSITY		5,241,124	0	456,591	1,797	1,708,737	2,186,125	(6,749)	(280,263)	0	0	(287,012)	246,524	374,053	620,577								
4920 FLORIDA STATE UNIVERSITY		69,890,112	0	9,524,147	38,759	1,617,871	11,490,777	(145,522)	(6,043,472)	0	0	(6,588,302)	5,315,936	359,205	5,674,140								
4930 FLORIDA A & M UNIVERSITY		23,540,170	0	3,308,938	13,055	188,479	3,510,472	(49,014)	(2,035,543)	0	0	(431,205)	1,790,497	(17,192)	1,773,305								
4940 UNIVERSITY OF CENTRAL FLORIDA		56,638,544	0	7,961,432	31,410	7,222,794	15,215,636	(117,931)	(4,907,595)	0	0	(6,015,525)	4,308,004	1,475,343	5,783,346								
4950 UNIVERSITY OF SOUTH FLORIDA		78,551,882	0	11,041,694	43,563	4,289,736	15,354,993	(163,558)	(6,792,484)	0	0	(6,956,022)	5,974,761	918,701	6,893,463								
4955 NEW COLLEGE		2,889,538	0	406,170	1,602	345,465	753,237	(6,016)	(259,878)	0	0	0	219,782	78,816	298,599								
4960 FLORIDA ATLANTIC UNIVERSITY		24,655,651	0	3,465,737	13,673	533,303	4,312,713	(51,337)	(2,132,000)	0	0	(421,456)	2,874,342	29,430	1,904,772								
4970 UNIVERSITY OF WEST FLORIDA		14,972,188	0	2,104,575	8,303	1,861,242	3,874,220	(31,175)	(1,294,661)	0	0	(1,411,238)	1,136,805	334,761	1,473,566								
4980 FLORIDA INTERNATIONAL UNIVERSITY		52,274,414	0	7,347,985	28,900	3,656,434	11,033,409	(108,844)	(4,520,224)	0	0	(4,628,068)	3,976,062	888,529	4,864,591								
4990 UNIVERSITY OF NORTH FLORIDA		18,415,523	0	2,588,589	10,213	1,307,791	3,906,593	(38,344)	(1,992,410)	0	0	(265,360)	(1,896,114)	1,400,709	257,494	1,658,204							
4995 FLORIDA GULF COAST UNIVERSITY		14,368,869	0	2,019,769	7,969	1,366,794	3,394,531	(29,918)	(1,272,410)	0	0	0	1,092,915	309,404	1,402,319								
11001 ALACHUA CO CLERK OF CIRCUIT COURT		1,948,637	0	273,911	1,081	22,501	297,493	(4,057)	(168,501)	0	0	(172,352)	(344,910)	148,216	(22,663)	125,553							
11003 ALACHUA CO BD OF CO COMMISSIONERS		14,724,611	0	2,069,774	8,166	509,977	2,887,917	(30,659)	(1,273,253)	0	0	(59,919)	(1,363,830)	1,119,974	77,926	1,197,899							
11004 ALACHUA CO PROPERTY APPRAISER		924,709	0	129,982	513	17,689	145,194	(1,925)	(79,961)	0	0	(40,732)	70,335	(3,490)	66,835								
11005 ALACHUA CO TAX COLLECTOR		1,229,256	0	172,791	682	77,883	251,355	(2,560)	(106,295)	0	0	(8,766)	(117,621)	93,499	17,393	110,892							
11006 ALACHUA CO SHERIFF'S OFFICE		13,878,006	0	1,950,770	7,696	344,606	2,303,072	(28,896)	(1,750,234)	0	0	(521,291)	(1,750,234)	1,055,580	(1,697)	1,053,883							
11007 ALACHUA CO SCHOOL BOARD		50,463,229	0	7,093,395	27,986	641,818	7,763,199	(105,073)	(4,683,609)	0	0	(731,544)	(5,200,225)	3,838,301	7,341	3,845,642							
11100 CITY OF ALACHUA		1,891,772	0	285,916	1,049	62,755	329,722	(3,939)	(163,584)	0	0	0	(67,523)	143,891	11,803	155,493							
11101 CITY OF HIGH SPRINGS		544,375	0	39,575	357	30,222	147,552	(5,719)	(65,992)	0	0	(8,391)	(65,992)	49,611	7,611	57,222							
11102 CITY OF NEWBERRY		944,676	0	132,789	524	62,123	195,436	(1,967)	(81,687)	0	0	(17,336)	(100,990)	71,853	6,316	78,169							
11103 CITY OF GAINESVILLE		67,846	0	9,537	38	367	9,941	(141)	(5,867)	0	0	(18,479)	5,160	(2,095)	3,065								
11104 ALACHUA COUNTY LIBRARY DISTRICT		1,710,387	0	240,422	949	220,561	461,931	(3,561)	(147,899)	0	0	(151,460)	130,094	48,629	178,723								
11116 CITY OF ARCHER		76,934	0	10,814	43	61,008	71,863	(160)	(6,833)	0	0	0	(6,833)	9,840	15,691								
11300 CARING & SHARING LEARNING SCHOOL		349,170	0	35,025	138	4,487	39,850	(519)	(21,546)	0	0	(10,799)	(32,864)	18,992	(1,180)	17,772							
11301 GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC		54,433	0	7,995	30	639	7,463	(142)	(4,672)	0	0	(22,157)	(4,777)	4,110	(3,333)	777							
11302 STATECH GAINESVILLE		122,178	0	17,174	68	11,443	28,685	(254)	(10,565)	0	0	(54,628)	(65,447)	9,293	(7,652)	(462)							
11304 SWEETWATER BRANCH ACADEMY		0	0	0	0	0	0	0	0	0	0	(36,646)	(36,646)	0	(11,252)	(11,252)							
11305 MICANOPY MIDDLE SCHOOL INC		94,818	0	13,328	53	25,178	38,558	(197)	(8,199)	0	0	(6,319)	(14,715)	7,212	2,560	9,772							
11306 SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL		0	0	0	0	0	0	0	0	0	0	(52,571)	0	(16,070)	(16,070)								
11307 ALACHUA MYGROSCCHOOL OF INTEGRATED ACADEMICS & TECH		220,904	0	31,052	123	46,132	77,306	(460)	(19,102)	0	0	(36,054)	(55,616)	16,802	6,595	23,397							
11700 SANTA FE COLLEGE		11,711,252	0	1,645,199	6,495	626,036	1,785,730	(24,295)	(1,012,694)	0	0	(198,577)	(1,233,646)	890,774	(17,227)	873,547							
12001 BAKER CO CLERK OF CIRCUIT COURT		168,114	0	23,631	93	6,749	30,474	(300)	(14,537)	0	0	(18,585)	(33,472)	12,787	(4,263)	8,524							
12003 BAKER CO BD OF CO COMMISSIONERS		840,231	0	118,108	466	3,866	122,439	(1,749)	(72,656)	0	0	(212,383)	(63,909)	(31,917)	31,992								
12004 BAKER CO PROPERTY APPRAISER		112,987	0	15,882	63	889	16,834	(235)	(9,770)	0	0	(8,908)	(18,913)	8,594	(1,486)	7,108							
12005 BAKER CO TAX COLLECTOR		143,015	0	20,103	79	2,902	23,084	(298)	(12,387)	0	0	(3,194)	(10,878)	(309)	10,569								
12006 BAKER CO SHERIFF'S DEPT		2,041,147	0	286,915	1,132	31,236	319,284	(4,250)	(176,500)	0	0	(119,626)	(300,376)	155,252	(20,312)	134,940							
12007 BAKER CO SCHOOL BOARD		4,366,401	0	1,176,028	4,640	20,976	1,201,544	(17,420)	(723,452)	0	0	(311,583)	(1,052,455)	636,360	(64,347)	571,993							
12011 BAKER CO SUPERVISOR OF ELECTIONS		65,510	0	9,208	36	9,094	18,338	(136)	(5,655)	0	0	(4,997)	(10,798)	4,983	520	5,902							
12100 CITY OF MACLENNY		587,996	0	82,652	326	41,773	124,751	(1,224)	(50,845)	0	0	(37,718)	(89,787)	44,724	(2,723)	42,001							
12102 NEW RIVER SOLID WASTE ASSOCIATION		327,041	0	45,971	181	46,289	117	(681)	(28,280)	0	0	(10,343)	(39,304)	24,875	(1,855)	23,020							
12103 MACLENNY HOUSING AUTHORITY		0	0	0	0	0	0	0	0	0	0	(12,507)	(12,507)	0	(3,613)	(3,613)							
12104 TOWN OF GLEN ST MARY		25,092	0	3,527	14	696	4,237	(52)	(2,170)	0	0	(1,040)	(3,262)	1,909	(147)	1,762							
13001 BAY CO CLERK OF CIRCUIT COURT		1,328,341	0	186,438	736	14,241	201,514	(214,000)	(1,012,694)	0	0	(66,367)	(210,818)	100,880	(12,223)	88,657							
13003 BAY CO BD OF CO COMMISSIONERS		9,319,765	0	1,310,038	5,169	759,605	2,074,812	(19,405)	(605,890)	0	0	(825,295)	708,874	180,024	888,897								
13004 BAY CO PROPERTY APPRAISER		575,862	0	80,946	319	18,750	100,016	(1,199)	(49,795)	0	0	(66,980)	(117,974)	43,801	(7,130)	36,670							
13005 BAY CO TAX COLLECTOR		787,215	0	110,655	437	120,28	231,219	(1,639)	(68,071)	0	0	(1,299)	(71,010)	59,877	19,909	79,785							
13006 BAY CO SHERIFF'S DEPT		7,265,615	0	1,021,296	4,029	103,424	1,128,749	(15,128)	(628,265)	0	0	(323,976)	(967,369)	562,632	(38,835)	515,797							
13007 BAY CO SCHOOL BOARD		41,631,538	0	5,851,963	23,088	295,794	6,170,845	(86,884)	(3,996,922)	0	0	(1,153,938)	(4,840,545)	3,166,551	(110,944)	3,055,607							
13009 BENCHMOSQUITO CONTROL DIST		182,152	0	25,604	101	13,083	38,789	(379)	(15,751)	0	0	(5,829)	(21,959)	13,855	500	14,355							
13011 BAY COUNTY SUPERVISOR OF ELECTIONS		199,144	0	27,993	110	10,259	38,363	(415)	(15,220)	0	0	(866)	(18,501)	15,147	1,706	16,853							
13100 CITY OF PANAMA CITY		565,162	0	79,442	313	0	79,756	(1,177)	(48,870)	0	0	(264,882)	(314,929)	42,987	(56,907)	(13,920)							
13101 PANAMA CITY PORT AUTH		83,933	0	11,798	47	11,845	(175)	(7,258)	(33,902)	0	0	(26,470)	6,384	(5,528)	858								
13102 CITY OF SPRINGFIELD		887,130	0	124,700	492	86,913	212,105																

**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, 2017

Go to the HIS Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense	
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on Program Investments		Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on 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)	Employer Proportion	Net Amortization of Employer-Specific Amounts Due to Changes in	Employer Total Expense(Income)	
				Changes in Assumptions	Program Investments				Changes in Assumptions	Program Investments							
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	6,161	0	866	3	2,816	3,686	(13)	(633)	0	(1,357)	(1,902)	469	212	681		
15105	SEBASTIAN INLET TAX DISTRICT	102,720	0	14,439	57	8,892	21,388	(214)	(8,892)	0	(8,096)	7,813	1,224	9,037	9,037		
15110	TOWN OF MELBOURNE BEACH	120,042	0	18,873	67	35,813	18,873	(250)	(15,864)	0	(5,233)	9,131	3,145	12,276	12,276		
15111	CITY OF WEST MELBOURNE	999,100	0	140,439	554	71,981	212,975	(2,080)	(86,353)	0	(86,474)	75,993	15,126	91,119	91,119		
15112	CITY OF PALM BAY	16,295	0	2,291	9	6,332	8,632	(34)	(1,400)	0	(253)	(1,656)	1,239	960	2,200		
15113	CITY OF COCOA	4,579,133	0	643,669	2,539	474,439	1,120,647	(8,534)	(395,962)	0	(405,497)	348,295	89,811	438,106	438,106		
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	176,866	0	24,851	98	11,451	36,410	(368)	(15,294)	0	(19,532)	13,453	2,298	15,751	15,751		
15115	INDIAN RIVER LAGOON COUNCIL	80,508	0	11,317	45	57,055	68,416	(168)	(6,962)	0	(7,129)	6,124	10,044	16,167	16,167		
15700	EASTERN FLORIDA STATE COLLEGE	15,041,104	0	2,114,262	8,341	217,180	2,339,784	(31,318)	(1,300,620)	0	(399,471)	(1,691,409)	1,144,047	(51,272)	1,092,774		
16003	BROWARD CO BD OF CO COMMISSIONERS	110,706,033	0	15,561,743	61,396	3,116,603	18,739,741	(230,512)	(9,573,041)	0	(847,244)	(10,450,797)	8,420,601	351,564	8,772,165		
16004	BROWARD CO PROPERTY APPRAISER	4,505,188	0	633,275	2,498	108,979	744,452	(6,361)	(399,569)	0	(406,535)	342,871	18,310	360,980	360,980		
16006	BROWARD CO SHERIFF'S DEPT	20,840,100	0	2,840,100	82,221	8,729,372	29,651,693	(308,699)	(11,820,002)	0	(573,953)	(13,702,754)	11,276,769	1,441,289	11,276,058		
16007	BROWARD CO SCHOOL BOARD	442,464,765	0	62,195,352	245,380	15,976,955	78,417,667	(921,283)	(38,260,397)	0	(7,218,218)	(46,399,898)	33,654,463	1,226,348	34,880,812		
16011	BROWARD CO SUPERVISOR OF ELECTIONS	1,295,295	0	182,074	718	97,232	280,024	(2,697)	(112,006)	0	(156,486)	96,522	4,483	103,005	103,005		
16018	HILLSBORO INLET DISTRICT	129,775	0	18,242	72	7,758	26,072	(270)	(11,222)	0	(10,790)	(22,282)	9,871	(318)	9,553		
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	273,340	0	38,422	152	20,422	45,365	(599)	(23,636)	0	0	(24,205)	20,791	1,830	22,420		
16054	OLD PLANTATION WATER CONTROL DIST	105,821	0	14,875	59	14,934	14,934	(220)	(9,150)	0	(5,596)	(14,956)	8,949	(1,334)	7,615		
16080	BROWARD CO CLERK OF CIRCUIT COURT	9,392,114	0	1,320,208	5,209	0	1,325,417	(19,556)	(812,146)	0	(934,336)	(1,766,038)	714,377	(196,649)	517,728		
16100	TOWN OF HILLSBORO BEACH	635,240	0	89,293	352	3,683	93,328	(1,323)	(54,630)	0	(21,976)	(78,228)	48,317	(4,201)	44,116		
16101	TOWN OF LAUDERDALE BY THE SEA	645,544	0	10,741	358	17,170	108,269	(11,090)	(69,255)	0	(89,255)	45,021	1,858	50,899	50,899		
16102	CITY OF WESTON	12,770,261	0	9,950,060	7,062	640,348	2,442,489	(26,590)	(1,104,258)	0	(453,109)	(1,589,957)	971,323	(21,801)	949,522		
16103	BROWARD CO HOUSING AUTH	1,717,149	0	241,372	952	95,598	307,149	(9,175)	(148,494)	0	(99,158)	(251,217)	130,609	(130,609)	0		
16104	CITY OF LAUDERDALE LAKES	239,271	0	33,633	133	13,065	46,831	(496)	(20,600)	0	(8,651)	(30,869)	18,199	578	18,778		
16107	SOUTH FL REG PLANNING COUNCIL	321,372	0	45,174	178	4,791	50,143	(669)	(27,789)	0	(44,843)	(73,302)	24,444	(8,909)	15,535		
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	2,800,471	0	393,650	1,553	306,628	701,831	(6,831)	(242,160)	0	(57,027)	(305,018)	213,008	58,613	271,620		
16110	S BROWARD DRAINAGE DIST	375,279	0	52,751	208	14,273	67,233	(781)	(32,451)	0	(45,005)	(45,005)	28,544	1,233	29,778		
16112	NORTH BROWARD HOSPITAL DIST	527,911	0	74,206	293	0	74,499	(1,099)	(45,649)	0	(61,294)	(108,043)	40,154	(13,321)	26,833		
16113	MEMORIAL HEALTHCARE DIST	17,343	0	2,396	9	1,686	1,691	(65)	(1,474)	0	(1,986)	1,296	268	1,564	1,564		
16114	CITY OF DEERFIELD BEACH	54,680	0	7,686	30	4,075	11,792	(114)	(4,728)	0	(2,533)	(7,375)	4,159	170	4,329		
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	1,647,434	0	231,573	914	240,820	473,306	(4,330)	(142,455)	0	(145,886)	125,306	46,656	171,962	171,962		
16116	CITY OF COCONUT CREEK	7,700,261	0	1,082,392	4,270	659,111	1,745,773	(16,033)	(665,850)	0	(681,883)	585,692	127,213	712,905	712,905		
16117	CITY OF HOLLYWOOD	66,725	0	9,379	37	1,988	11,404	(139)	(5,770)	0	(1,941)	(7,850)	5,075	(150)	4,925		
16118	CITY OF WESTON	17,216	0	2,420	10	2,430	2,430	(36)	(1,489)	0	(1,714)	(3,238)	1,309	(360)	950		
16119	CITY OF MIRAMONTE	109,123	0	15,198	60	55,041	70,299	(225)	(6,349)	0	(13,740)	(23,315)	8,234	5,612	13,836		
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	76,708	0	10,782	43	23,916	34,741	(160)	(6,533)	0	(23,208)	(30,001)	5,834	1,616	7,450		
16121	CITY OF NORTH LAUDERDALE	1,028,520	0	144,575	570	31,862	177,007	(2,142)	(88,937)	0	(2,840)	(93,918)	78,231	5,072	83,303		
16122	CITY OF POMPANO BEACH	20,742	0	2,916	12	13,525	16,453	(43)	(1,794)	0	(11,892)	(13,729)	1,578	985	2,563		
16123	CITY OF WEST PARK	339,449	0	47,715	188	51,184	99,087	(707)	(29,352)	0	(190)	(30,250)	25,819	10,332	36,151		
16124	CITY OF DANIA BEACH	1,912,155	0	269,783	1,060	242,588	512,432	(3,981)	(165,346)	0	(169,327)	145,441	52,851	198,292	198,292		
16125	CITY OF WILTON MANORS	2,298,949	0	323,153	1,275	224,869	549,297	(4,787)	(196,793)	0	(41,123)	(244,702)	174,861	(30,860)	205,941		
16126	TOWN OF PEMBROKE PARK	747,307	0	105,046	414	61,910	167,370	(1,556)	(64,620)	0	(940)	(67,126)	56,841	10,938	67,779		
16127	CITY OF OAKLAND PARK	1,855,079	0	260,760	1,029	500,726	762,516	(3,863)	(160,411)	0	0	(164,273)	141,100	101,670	242,769		
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	514,364	0	72,302	285	68,393	140,980	(1,071)	(44,478)	0	(45,549)	39,123	13,725	52,849	52,849		
16129	CITY OF COOPER CITY	985,021	0	138,460	546	305,012	444,018	(2,051)	(85,176)	0	(87,227)	74,922	62,547	137,469	137,469		
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	1,114,485	0	156,658	618	733,778	881,054	(2,321)	(96,371)	0	(98,691)	84,769	136,572	221,341	221,341		
16300	CENTRAL CHARTER SCHOOL	1,438,072	0	201,862	798	438,027	437,699	(206)	(134,179)	0	(244,879)	(199,230)	44,256	153,468	153,468		
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	519,364	0	73,005	288	12,628	85,920	(1,081)	(44,910)	0	(31,800)	(77,591)	39,504	(2,091)	37,412		
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	842,728	0	118,459	467	30,309	149,235	(1,755)	(72,872)	0	(115,698)	64,099	(5,569)	58,530	58,530		
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	2,280,205	0	320,518	1,265	14,040	335,823	(4,748)	(197,172)	0	(209,789)	(411,708)	173,435	(58,826)	117,609		
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	1,519,743	0	213,483	842	48,105	262,430	(3,162)	(131,327)	0	(85,254)	(219,743)	115,518	(13,015)	102,503		
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	2,027,604	0	285,011	1,124	111,638	397,774	(4,222)	(175,329)	0	(1,846)	(191,397)	154,222	20,760	174,962		
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	270,000	0	39,216	155	86,017	107,390	(581)	(24,125)	0	(597)	(25,304)	21,221	15,778	36,999		
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	137,179	0	19,283	76	48,082	67,441	(296)	(54,586)	0	(42,538)	10,434	(386)	10,048	10,048		
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	404,594	0	56,872	224	117,142	174,238	(842)	(34,986)	0	(4,796)	(40,624)	30,774	28,331	59,105		
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	14,898	0	2,094	8	21,859	23,962	(31)	(1,289)	0	(116,259)	(117,578)	1,133	(19,717)	(18,584)		
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	19,603	0	2,756	11	6,227	8,994	(41)	(1,695)	0	(62,111)	(63,847)	1,491	(12,686)	(11,195)		
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	22,880	0	3,188	13	2,010	5,211	(47)	(1,961)	0	(1,408)	(3,416)	1,725	152	1,877		
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	13,917	0	1,956	8	12,429	14,393	(29)	(1,203)	0	(70,630)	(70,630)	1,059	(13,460)	(12,401)		
17000	BROWARD COLLEGE	27,398,140	0	3,851,236	15,104	1,359,262	5,225,693	(57,047)	(2,369,146)	0	(878,205)	(3,304,398)	2,083,939	168,717	2,252,656		
17001	CALHOUN CO CLERK OF CIRCUIT COURT	175,005	0	24,600	97	8,058	32,755	(364)	(15,133)	0	(29,443)	(13,945)	13,311	(1,115)	12,196		
17003	CALHOUN CO BD OF CO COMMISSIONERS	549,974	0	77,307	305	10,403	88,015	(1,145)	(47,557)	0	(42,088)	(90,790)	41,832	(9,307)	32,525		
17004	CALHOUN CO PROPERTY APPRAISER	76,652	0	10,775	43	3,315	14,132	(160)	(6,629)	0	(12,086)	(18,874)	5,830	(1,192)	4,638		
17005	CALHOUN CO TAX COLLECTOR	71,128	0	9,998	39	1,33	10,371	(148)	(6,151)	0	(8,226)	(15,534)	5,410	(1,862)	3,748		
17106	CALHOUN CO SHERIFF'S DEPT	353,445	0	53,259	218	4,737	60,994	(819)	(31,903)	0	(23,919)	(93,801)	29,901	(3,902)	25,999		
17007	CALHOUN CO SCHOOL BOARD	4,001,970	0	562,539	2,219	97,000	653,539	(8,333)	(346,055)	0	(277,221)	(631,609)	304,995	(55,613)	250,782		
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	53,943	0	7,582	30	5,063	12,675	(112)	(4,664)	0	(1,084)	(5,861)	4,103	586	4,689		
17039	APALACHEE REGIONAL PLANNING COUNCIL	128,505	0	18,063	71	18,135	(268)	(11,112)	(58,796)	0	(58,796)	(70,175)	9,774	(14,245)	(4,471)		
17100	CITY OF BLOUNTSTOWN	556,620	0	78,242	309	1,801	80,351	(1,159)	(48,132)	0	(19,439)	(68,729)	42,337	(3,848)	38,489		
17101	TOWN OF ALTHA	33,174	0	4,653	18	249	4,931	(499)	(2,459)	0	(2,519)	(5,437)	2,523	(362)	2,141		
18001																	

**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, 2017

Go to the HIS Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2017	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense				
			Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS	Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS	Changes in Proportion 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	
			Changes in Assumptions	Program Investments			Changes in Assumptions	Program Investments		Employer Proportion	Employer Expense(Income)		
19300 CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNO		81,045	11,392	45	52,165	63,602	(169)	(7,008)	0	(7,177)	6,164	9,914	16,078
20001 CLAY CO CLERK OF CIRCUIT COURT		1,063,960	149,556	590	29,721	179,867	(2,215)	(92,002)	(97,866)	(192,083)	80,928	(10,401)	70,525
20003 CLAY CO BD OF CO COMMISSIONERS		7,929,759	1,114,652	4,398	79,696	1,198,745	(16,511)	(685,695)	(312,729)	(1,014,934)	603,148	(42,718)	560,430
20004 CLAY CO PROPERTY APPRAISER		565,135	79,579	314	18,023	97,916	(1,179)	(48,954)	(9,562)	(49,562)	43,061	115	43,176
20005 CLAY CO TAX COLLECTOR		892,738	125,488	405	45,136	171,119	(1,859)	(77,196)	(6,362)	(85,437)	67,903	6,053	73,956
20006 CLAY CO SHERIFFS DEPT		9,719,270	1,366,195	5,390	446,305	1,817,890	(20,237)	(640,436)	0	(860,673)	739,261	82,283	821,544
20007 CLAY CO SCHOOL BOARD		62,115,699	8,731,332	34,448	0	8,765,779	(129,335)	(8,571,210)	(3,401,003)	(8,901,549)	4,724,603	(690,049)	4,034,555
20011 CLAY COUNTY SUPV OF ELECTIONS		216,827	30,478	120	20,078	50,677	(451)	(18,749)	(12,992)	(32,192)	16,492	786	17,278
20100 CITY OF GREEN COVE SPRINGS		769,290	108,136	427	55,021	163,583	(1,602)	(66,521)	(128,508)	(196,631)	58,513	(13,572)	44,941
20108 CLAY CO UTILITY AUTH		101	0	0	1,711	1,813	(11)	(62)	(27,890)	(27,954)	95	(5,349)	(5,254)
20109 FIRST COAST WORKFORCE DEVELOPMENT CONSORT		1,364,231	191,764	757	0	192,521	(2,841)	(117,907)	(174,726)	(285,533)	103,765	(35,845)	67,920
21001 COLLIER CO CLERK OF CIRCUIT COURT		3,059,297	430,722	1,697	56,252	487,981	(6,370)	(264,541)	(452,458)	(452,458)	232,694	(16,794)	215,900
21003 COLLIER CO BD OF CO COMMISSIONERS		35,575,010	5,000,623	19,729	2,276,623	7,296,975	(74,073)	(3,076,209)	0	(3,150,282)	2,705,883	455,501	3,161,384
21004 COLLIER CO PROPERTY APPRAISER		1,181,857	166,128	655	108,792	275,575	(2,461)	(102,196)	(43,098)	(147,753)	89,894	20,124	110,018
21005 COLLIER CO TAX COLLECTOR		2,111,122	296,751	1,171	64,265	362,186	(4,396)	(182,551)	(199,884)	(199,884)	160,575	10,046	170,621
21006 COLLIER CO SHERIFFS OFFICE		28,773,916	4,044,623	15,957	1,636,822	5,697,403	(59,912)	(2,486,111)	(750,950)	(3,298,972)	2,186,538	158,254	2,346,836
21007 COLLIER CO SCHOOL BOARD		91,423,803	12,851,943	50,701	448,551	13,350,295	(190,359)	(7,905,513)	(1,442,008)	(9,537,890)	6,853,817	(121,858)	6,853,949
21009 COLLIER MOSQUITO CONTROL DIST		575,038	80,831	319	11,329	92,479	(1,197)	(49,724)	(73,681)	(73,681)	43,738	(3,472)	40,266
21011 COLLIER CO SUPERVISOR OF ELECTIONS		444,712	130,724	247	13,372	76,130	(926)	(38,455)	(4,857)	(44,237)	33,825	1,857	35,682
21100 NORTH COLLIER FIRE CONTROL & RESCUE		2,270,390	319,139	1,259	440,467	760,865	(4,727)	(196,323)	(57,342)	(258,392)	172,689	78,559	251,248
21101 CITY OF MARCO ISLAND		196,846	27,670	109	0	27,779	(410)	(17,021)	(92,531)	(109,963)	14,972	(18,849)	(3,877)
21102 EAST NAPLES FIRE CONTROL & RESCUE DIST		0	0	0	0	0	0	0	(334,396)	(334,396)	0	(71,313)	0
21103 GOLDEN GATE FIRE CONTROL & RESCUE D		0	0	0	4,360	4,360	0	0	(875,601)	(875,601)	0	(182,888)	(182,888)
21104 BIG CORKSCREW ISLAND FIRE & RESCUE		0	0	0	8,092	8,092	0	0	(414,219)	(414,219)	0	(85,108)	(85,108)
21105 IMMOKALEE FIRE CONTROL DISTRICT		636,395	89,455	353	156,803	246,611	(1,325)	(55,030)	(0)	(56,355)	48,405	30,386	78,792
21106 COLLIER SOIL AND WATER CONSERVATION DISTRICT		39,341	5,530	22	565	6,117	(82)	(3,402)	(17,167)	(17,167)	2,992	(2,598)	395
21107 GREATER NAPLES FIRE RESCUE DISTRICT		3,313,097	465,708	1,837	2,049,308	2,516,853	(6,898)	(286,487)	0	(293,385)	251,999	402,649	654,647
21500 MARCO ISLAND CHARTER MIDDLE SCHOOL		16,500	93,842	387	104,242	164,258	(1,378)	(57,240)	(30,443)	(89,082)	50,348	(2,533)	47,416
21905 MARCO ISLAND ACADEMY		415,228	58,367	230	120,470	179,067	(865)	(36,770)	(36,770)	(36,770)	31,983	26,996	58,569
22001 COLUMBIA CO CLERK OF CIRCUIT COURT		463,878	65,205	257	0	65,463	(966)	(40,112)	(28,200)	(69,278)	35,283	(5,802)	29,482
22003 COLUMBIA CO BD OF CO COMMISSIONERS		3,582,580	503,588	1,987	163,839	669,414	(7,460)	(309,789)	(317,249)	(317,249)	272,496	37,420	309,916
22004 COLUMBIA CO PROPERTY APPRAISER		298,736	41,992	166	3,824	45,981	(622)	(32,982)	(6,528)	(32,982)	22,722	(437)	22,285
22005 COLUMBIA CO TAX COLLECTOR		360,887	50,728	200	10,468	61,397	(751)	(31,206)	(0)	(31,958)	27,450	2,239	29,689
22006 COLUMBIA CO SHERIFFS OFFICE		2,396,902	336,922	1,329	66,174	404,429	(6,911)	(207,263)	(86,744)	(298,997)	182,312	(5,420)	176,892
22007 COLUMBIA CO SCHOOL BOARD		16,365,657	2,300,449	9,076	0	2,309,525	(34,078)	(14,415,156)	(612,996)	(2,062,227)	1,244,794	(152,482)	1,092,312
22011 COLUMBIA CO SUPERVISOR OF ELECTIONS		111,952	15,737	62	11,953	27,752	(233)	(9,681)	(5,455)	(15,369)	8,515	1,246	9,761
22016 LAKE SHORE HOSPITAL AUTHORITY		62,113	8,731	34	4,030	12,796	(129)	(5,371)	(6,064)	(11,564)	4,724	(451)	4,273
22101 CITY OF LAKE CITY		1,638,037	230,252	908	184,017	415,177	(3,411)	(141,643)	(145,053)	(145,053)	124,591	48,200	172,791
22211 SHINING STAR ACADEMY OF THE ARTS		0	0	0	7,152	7,152	0	0	(168,495)	(168,495)	0	(36,486)	(36,486)
22700 FLORIDA GATEWAY COLLEGE		3,402,146	479,225	1,887	43,215	523,227	(7,084)	(294,187)	(40,238)	(350,599)	258,772	157	258,929
23003 MIAMI-DADE CO		662,656,842	93,146,767	387,492	8,584,740	102,099,000	(1,379,759)	(57,300,639)	(5,583,131)	(64,263,529)	50,402,568	65,713	50,468,281
23007 MIAMI-DADE CO SCHOOL BOARD		577,474,251	81,173,024	320,252	0	81,949,278	(1,202,395)	(4,964,810)	(28,747,389)	(79,884,594)	43,923,466	(6,143,099)	37,780,377
23016 PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL		43,511,694	6,140,248	24,130	0	6,140,379	(90,598)	(37,820,504)	(17,216,094)	(33,309,558)	3,309,558	(2,830,493)	479,064
23101 VILLAGE OF EL PORTAL		21,022	29,522	116	17,332	46,970	(437)	(18,161)	(6,097)	(24,695)	15,974	2,109	18,083
23102 CITY OF OPA LOCKA		2,082,610	292,744	1,155	190,604	484,502	(4,336)	(180,086)	(901,808)	(1,086,230)	198,406	(102,360)	96,047
23104 VILLAGE OF BISCAYNE PARK		346,999	48,776	192	2,922	51,991	(72)	(30,005)	(76,177)	(105,905)	26,393	(12,108)	14,285
23105 CITY OF WEST MIAMI		1,164,356	163,668	646	51,581	215,895	(2,424)	(100,683)	(0)	(103,107)	88,562	11,216	99,779
23106 HOUSING AUTH OF THE CITY OF MIAMI BEACH		592,029	328	2,973	86,520	1,233	(51,193)	(39,690)	(92,116)	(92,116)	45,030	(9,331)	35,700
23108 CITY OF SUNNY ISLES BEACH		4,503,879	633,090	2,498	343,109	978,997	(9,378)	(389,455)	(389,833)	(389,833)	342,571	82,515	425,086
23111 MIAMI-DADE COUNTY EXPRESSWAY AUTH		1,634,427	229,744	906	316,009	316,009	(3,403)	(141,331)	(36,849)	(181,583)	124,317	4,062	128,379
23116 DADE COUNTY INDUSTRIAL DEVEL AUTH		151,097	21,239	84	0	21,232	(315)	(13,065)	(6,689)	(20,068)	11,493	(1,410)	10,083
23117 CITY OF NORTH MIAMI		993,345	139,630	551	768,906	908,087	(2,088)	(85,996)	(23,633)	(111,597)	75,555	117,570	183,126
23118 CITY OF NORTH MIAMI BEACH		1,247	1,019	4	1,023	1,023	(15)	(627)	(432)	(1,074)	551	(85)	466
23119 TOWN OF MIAMI LAKES		1,121,934	157,405	622	72,883	231,010	(2,336)	(97,015)	(40,259)	(139,610)	85,336	1,429	86,765
23120 CITY OF MIAMI GARDENS		10,788,375	1,516,775	5,983	23,036	1,545,494	(22,463)	(932,882)	(837,852)	(1,793,197)	820,578	(155,761)	664,817
23121 THE CHILDREN'S TRUST		2,206,928	310,218	1,224	180,157	491,500	(4,595)	(190,835)	(51,537)	(246,968)	167,862	18,052	183,914
23122 CITY OF NORTH BAY VILLAGE		1,427,020	200,590	791	129,106	338,487	(2,971)	(123,396)	(19,587)	(145,994)	106,541	24,700	133,241
23123 TOWN OF CUTLER BAY		946,300	118,968	469	74,769	196,200	(1,762)	(73,165)	(0)	(74,947)	54,375	17,637	82,012
23124 CITY OF DORAL		3,237,093	455,024	1,795	570,561	1,027,380	(6,740)	(279,915)	(0)	(286,655)	246,218	123,916	370,133
23125 CITY OF FLORIDA CITY		1,749,679	245,945	970	79,359	326,274	(3,643)	(151,297)	(9,449)	(164,389)	133,083	10,081	143,164
23126 VILLAGE OF PINECREST		1,357,598	190,832	753	55,791	247,375	(2,827)	(117,393)	(120,220)	(120,220)	103,281	10,691	113,952
23127 CITY OF CORAL GABLES		79,752	11,210	44	35,023	46,277	(166)	(6,896)	(0)	(7,062)	6,066	6,102	12,168
23133 MIAMI-DADE HOUSING FINANCE AUTHORITY		236,496	33,243	131	10,243	43,617	(492)	(20,450)	(36,681)	(97,624)	17,988	(5,031)	12,958
23301 SAATCHI TECH MIAMI-DADE		0	0	0	0	0	0	0	(161,996)	(161,996)	0	(48,406)	(48,406)
23301 CORAL REEF MONTESSORI CHARTER SCHOOL		660,483	92,841	367	16,462	109,669	(1,175)	(57,115)	(79,856)	(79,856)	50,237	(2,367)	50,000
23700 MIAMI DADE COLLEGE		60,878,874	8,557,476	33,762	1,623,553	10,214,791	(126,760)	(5,264,261)	(994,768)	(6,385,768)	4,630,529	281,090	4,891,618
24001 DESOTO CO CLERK OF CIRCUIT COURT		167,858	23,595	93	4,463	28,152	(350)	(14,515)	(20,308)	(35,172)	12,768	(2,232)	10,536
24003 DESOTO CO BD OF CO COMMISSIONERS		2,410,408	338,770	1,337	0	340,106	(5,018)	(208,399)	(141,700)	(355,117)	183,311	(28,851)	154,660
24504 DESOTO CO PROPERTY APPRAISER		151,000	21,501	85	7,150	28,652	(326)	(13,262)	(5,291)	(40,327)	16,603	(2,533)	9,050
24605 DESOTO CO TAX COLLECTOR		157,781	22,176	87	2,832	24,895	(329)	(13,642)	(1,621)	(15,592)	12,000	353	12,352
24606 DESOTO CO SHERIFFS DEPT		1,610,432	226,371	893	27,285	254,550	(3,353)	(139,296)	(105,396)	(248,005)	122,492	(12,392)	110,100
24607 DESOTO CO SCHOOL BOARD		8,283,462	1,164,370	4,594	147,459	1,316,423	(17,248)	(716,280)	(789,606)	(1,523,133)	630,051	(93,877)	536,174
24611 DESOTO CO SUPERVISOR OF ELECTIONS		54,960	7,525	30	2,857	10,813	(114)	(4,835)	(0)	(4,835)	4,780	282	4,462
24662 JOSHUA WATER CONTROL DIST		80,826	8,750	34	665	9,249	(127)	(5,260)	(11,052)	(16,439)	4,626	(1,864)	2,963
25001 DIXIE CO CLERK OF CIRCUIT COURT		158,003	22,474	87	22,511	22,511	(22						

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, 2017

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Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS	Changes in Assumptions	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)	Employer Proportion	Employer Total Expense(Income)
26102	JACKSONVILLE PORT AUTHORITY	4,250,943	0	997,536	2,357	222,598	822,492	(8,851)	(367,584)	0	(376,435)	323,332	42,112	365,444	
26103	JACKSONVILLE AVIATION AUTHORITY	6,447,761	0	906,334	3,576	724,146	1,634,055	(13,425)	(507,545)	0	(570,970)	490,425	134,617	625,042	
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	69,829	0	9,816	39	9,514	19,368	(145)	(6,038)	0	(1,069)	5,311	1,458	6,770	
26300	SIATECH JACKSONVILLE	95,671	0	13,445	53	3,803	17,304	(199)	(8,273)	0	(53,900)	(62,372)	7,277	(9,501)	
26301	RIVER CITY SCIENCE ACADEMY	1,018,437	0	143,157	565	102,384	246,106	(2,121)	(86,065)	0	0	(90,146)	77,464	23,545	
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	501,493	0	70,493	278	58,457	129,228	(1,044)	(43,365)	0	0	(44,409)	38,144	14,983	
26363	DUVAL MYCROSSCHOOL OF INTEGRATED ACADEMIC & TECH	191,451	0	26,911	106	49,080	76,097	(399)	(16,555)	0	(31,247)	(48,201)	14,562	7,481	
26384	RIVER CITY SCIENCE ACADEMY INNOVATION	591,574	0	83,155	328	336,959	420,442	(1,232)	(51,154)	0	(52,386)	44,998	70,999	115,994	
26385	RIVER CITY SCIENCE ACADEMY AT MANDARIN	228,559	0	32,128	127	181,241	213,495	(476)	(19,764)	0	(20,240)	17,385	29,232	46,617	
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	22,772,203	0	3,200,989	12,829	691,731	3,905,348	(47,415)	(1,968,137)	0	(1,689,755)	(3,706,307)	1,732,094	(259,545)	1,472,539
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	4,886,242	0	697,119	2,711	601,298	1,296,915	(10,178)	(422,691)	0	(438,772)	371,908	132,772	604,578	
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	23,854,798	0	4,159,696	13,229	4,159,696	7,526,090	(49,670)	(2,620,750)	0	0	2,112,419	1,065,158	2,979,586	
27004	ESCAMBIA CO PROPERTY APPRAISER	1,121,902	0	157,701	622	11,834	170,157	(2,336)	(97,012)	0	(35,671)	(135,019)	85,333	(6,412)	
27005	ESCAMBIA CO TAX COLLECTOR	1,448,386	0	203,593	803	35,066	239,463	(3,016)	(125,243)	0	(157,671)	110,186	(3,288)	106,880	
27006	ESCAMBIA CO SHERIFF'S DEPT	10,584,371	0	1,487,799	5,870	298,882	1,792,550	(22,038)	(9,585,742)	0	(2,648,096)	(3,885,376)	805,061	(709,680)	95,382
27007	ESCAMBIA CO SCHOOL BOARD	70,263,433	0	9,879,434	38,977	965,886	10,884,297	(146,341)	(6,077,483)	0	(1,697,165)	(7,920,979)	5,345,852	(24,399)	5,321,453
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	2,354,652	0	330,953	1,306	0	332,289	(4,003)	(203,809)	0	(179,969)	(388,481)	179,968	(47,586)	131,512
27039	WEST FL REGIONAL PLANNING COUNCIL	511,647	0	71,920	284	88,567	160,770	(1,065)	(44,243)	0	(23,774)	(69,082)	39,817	9,862	48,779
27041	SANTA ROSA ISLAND AUTH	220,892	0	31,500	123	1,354	32,526	(460)	(19,101)	0	(255,216)	(274,777)	16,801	(46,214)	(29,413)
27059	EMERALD COAST UTILITIES AUTHORITY	10,411,110	0	1,463,444	5,774	925,066	2,394,284	(21,678)	(900,280)	0	(921,937)	791,883	192,021	983,904	
27060	ESCAMBIA CO HOUSING FINANCE AUTH	176,569	0	25,101	99	38,297	63,497	(372)	(18,611)	0	(5,436)	(21,249)	13,582	6,236	19,818
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	39,098	0	5,054	22	0	5,054	(91)	(3,380)	0	(2,811)	(6,273)	2,973	2,395	0
27100	CITY OF PENSACOLA	4,686,463	0	658,815	2,598	646,038	1,307,252	(9,756)	(405,157)	0	(414,913)	356,383	152,519	508,902	
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	190,317	0	26,752	106	25,500	52,357	(396)	(16,457)	0	(701)	(17,554)	14,476	5,026	19,501
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	202,968	0	28,530	113	26,821	55,464	(423)	(17,551)	0	(473)	(18,446)	15,438	5,649	21,087
27700	PENSACOLA STATE COLLEGE	8,069,700	0	1,134,322	4,475	0	1,138,798	(16,802)	(697,795)	0	(1,011,084)	(1,725,682)	613,792	(213,342)	400,450
28001	FLAGLER CO CLERK OF CIRCUIT COURT	778,922	0	109,490	432	31,085	141,006	(1,622)	(87,354)	0	(18,891)	(87,667)	99,246	5,504	64,750
28003	FLAGLER CO BD OF CO COMMISSIONERS	5,569,463	0	781,469	3,083	513,008	1,297,466	(11,576)	(460,733)	0	(7,356)	(499,704)	422,860	(90,249)	513,109
28004	FLAGLER CO PROPERTY APPRAISER	478,206	0	67,219	285	83,946	81,433	(996)	(41,351)	0	(17,000)	(59,346)	36,733	(2,331)	34,402
28005	FLAGLER CO TAX COLLECTOR	544,768	0	76,576	302	72,717	149,594	(1,134)	(47,107)	0	(7,886)	(56,127)	41,436	11,183	52,619
28006	FLAGLER CO SHERIFF'S DEPT	4,563,171	0	641,425	2,531	181,174	825,129	(9,501)	(394,582)	0	(92,776)	(496,859)	347,081	4,750	351,831
28007	FLAGLER CO SCHOOL BOARD	22,593,162	0	3,175,922	12,530	43,839	3,232,190	(47,043)	(1,953,655)	0	(731,992)	(2,732,690)	1,718,466	(143,454)	1,575,012
28009	EAST FLAGLER MOSQUITO CONTROL DIST	219,226	0	30,253	119	24,334	54,707	(448)	(18,611)	0	(6,942)	(22,001)	16,370	2,868	19,238
28111	FLAGLER CO SUPERVISOR OF ELECTIONS	15,923	0	1,505	62	11,211	27,455	(222)	(9,647)	0	(840)	(9,274)	6,496	2,016	8,512
28088	FLAGLER CO HOUSING AUTH	144,029	0	20,245	80	9,244	29,569	(300)	(12,454)	0	(6,990)	(19,754)	10,955	524	11,479
28100	CITY OF PALM COAST	465,900	0	65,490	258	7,630	73,378	(970)	(40,287)	0	(43,692)	35,437	1,455	36,892	36,892
28101	CITY OF BUNNELL	562,219	0	79,029	312	27,141	106,482	(1,171)	(48,616)	0	(183,947)	(233,733)	42,763	(27,972)	14,792
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	237,557	0	33,392	132	3,512	37,036	(495)	(20,542)	0	(14,996)	(18,069)	11,599	16,470	16,470
29003	FRANKLIN CO BD OF CO COMM	710,300	0	99,844	394	16,104	116,341	(1,479)	(81,420)	0	(16,450)	(79,349)	54,028	(1,430)	52,598
29004	FRANKLIN CO PROPERTY APPRAISER	126,348	0	17,760	70	652	18,452	(263)	(8,347)	0	(11,812)	(23,001)	9,610	(2,863)	6,747
29005	FRANKLIN CO TAX COLLECTOR	103,466	0	14,544	57	344	14,945	(215)	(8,947)	0	(6,697)	(17,859)	7,870	(1,653)	6,216
29006	FRANKLIN CO SHERIFF'S DEPT	977,489	0	137,401	542	4,652	142,595	(2,035)	(84,524)	0	(39,287)	(125,847)	74,349	(7,408)	66,941
29007	FRANKLIN CO SCHOOL BOARD	2,001,148	0	281,293	1,110	127,893	410,296	(4,167)	(173,041)	0	(77,024)	(254,232)	152,210	7,336	159,546
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	54,058	0	7,599	30	8,373	16,002	(113)	(4,674)	0	(7,740)	(12,527)	4,112	(4,001)	4,001
29100	CITY OF APALACHICOLA	450,570	0	63,355	250	7,879	71,264	(938)	(38,961)	0	(23,497)	(63,396)	34,271	(2,170)	32,101
29101	CITY OF CARRABELLE	273,101	0	38,399	161	3,795	42,195	(636)	(23,815)	0	(15,663)	(39,847)	20,772	(1,855)	18,917
29102	EASTPOINT WATER AND SEWER DIST	116,749	0	16,411	65	15,261	31,737	(243)	(10,095)	0	(10,339)	8,880	3,008	11,888	11,888
29104	APALACHICOLA HOUSING AUTHORITY	31,538	0	4,433	17	8,790	13,241	(66)	(2,727)	0	(235)	2,399	2,647	5,046	5,046
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	470,608	0	66,151	261	2,051	68,463	(980)	(40,694)	0	(48,046)	(89,720)	35,795	(7,863)	27,932
30003	GADSDEN CO BD OF CO COMMISSIONERS	2,386,608	0	335,334	1,323	73,537	410,194	(4,967)	(206,286)	0	(242,983)	(429,263)	181,453	(11,942)	169,395
30005	GADSDEN CO TAX COLLECTOR	170,550	0	23,973	95	0	24,068	(355)	(14,749)	0	(8,275)	(23,378)	12,972	(2,072)	10,900
30006	GADSDEN CO SHERIFF'S DEPT	1,385,912	0	194,812	769	19,870	215,450	(2,886)	(115,941)	0	(20,799)	(143,528)	105,414	(2,724)	102,690
30007	GADSDEN CO SCHOOL BOARD	10,077,000	0	1,416,480	5,588	218,462	1,640,530	(20,982)	(871,369)	0	(898,101)	(1,790,452)	766,470	(167,443)	599,027
30100	TOWN OF HAVANA	406,836	0	57,187	226	1,413	58,826	(847)	(35,180)	0	(8,226)	(44,253)	30,945	(1,348)	29,597
30101	CITY OF CHATTAHOOCHEE	478,673	0	8,558	265	8,558	76,108	(997)	(41,391)	0	(45,811)	(88,199)	36,409	(8,108)	28,300
30102	NORTHWEST FL WATER MANAGEMENT DIST	1,786,766	0	251,156	991	0	252,149	(3,720)	(154,504)	0	(99,038)	(257,262)	135,904	(18,279)	117,625
30103	TOWN OF GREENSBORO	35,005	0	4,921	19	5,611	10,451	(73)	(3,027)	0	(3,100)	2,963	1,530	4,193	4,193
30104	CITY OF GRETA	233,141	0	32,772	129	12,249	45,150	(485)	(20,160)	0	(6,949)	(27,594)	17,733	1,540	19,273
30105	CITY OF MIDWAY	155,008	0	21,789	86	45,818	67,693	(323)	(13,404)	0	(41,164)	(54,891)	11,790	1,896	13,687
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	206,727	0	29,059	115	7,363	36,536	(430)	(17,876)	0	(20,101)	(38,407)	15,724	(2,019)	13,705
31003	GILCHRIST CO BD OF CO COMMISSIONERS	929,573	0	130,666	516	3,445	134,627	(1,936)	(80,381)	0	(63,576)	(145,892)	70,705	(13,256)	57,449
31004	GILCHRIST CO PROPERTY APPRAISER	100,449	0	14,120	56	0	14,175	(209)	(6,886)	0	(14,589)	(23,484)	7,640	(2,502)	5,138
31005	GILCHRIST CO TAX COLLECTOR	105,514	0	14,832	59	1,768	16,658	(220)	(9,124)	0	(6,948)	(16,262)	9,026	(1,079)	6,948
31006	GILCHRIST CO SHERIFF'S DEPT	791,246	0	101,246	439	6,464	101,246	(0)	(68,420)	0	(70,567)	(138,987)	60,183	(72,141)	11,958
31007	GILCHRIST CO SCHOOL BOARD	5,012,619	0	704,602	2,780	142,704	850,086	(10,437)	(433,446)	0	(36,398)	(480,282)	381,266	24,165	405,432
31011	GILCHRIST CO SUPERVISOR OF ELECTION	52,322	0	7,355	29	3,968	11,351	(109)	(4,524)	0	(1,069)	(5,702)	3,980	463	4,442
31100	CITY OF TRENTON	193,700	0	27,289	107	14,850	42,185	(403)	(16,749)	0	(10,702)	(27,855)	14,733	(6)	14,727
32001	GLADES CO CLERK OF THE CIRCUIT COURT	180,012	0	25,304	100	2,071	27,474	(375)	(15,566)	0	(6,034)	(21,975)	13,692	(1,191)	12,501
32003	GLADES CO BD OF CO COMMISSIONERS	761,397	0	107,269	422	12,269	119,799	(1,595)	(69,874)	0	(21,449)	(91,324)	57,613	(2,851)	55,052
32004	GLADES CO PROPERTY APPRAISER	117,106	0	16,461	65	880	17,206	(244)	(10,126)	0	(3,520)	(8,907)	5,807	(8,322)	8,322
32005	GLADES COUNTY TAX COLLECTOR	86,768	0	12,197	48	1,185	13,430	(181)	(7,503)	0	(3,982				

**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, 2017

Go to the HIS Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2017	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense(Income)	Employer Proportion	Employer Total Expense(Income)		
34005	HAMILTON CO TAX COLLECTOR	81,936	0	11,517	45	276	11,839	(171)	(7,085)	0	(1,821)	(8,877)	6,232	(217)	6,015
34006	HAMILTON CO SHERIFFS DEPT	899,593	0	126,542	499	23,393	150,344	(1,873)	(77,789)	0	(49,779)	(129,441)	68,424	(1,707)	66,717
34007	HAMILTON CO SCHOOL BOARDS	3,315,510	0	466,047	1,839	119,615	587,500	(6,903)	(286,696)	0	(319,014)	(612,613)	252,182	(47,803)	204,379
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	31,138	0	4,377	17	445	4,839	(65)	(2,693)	0	(7,299)	(10,057)	2,368	(1,156)	1,212
34100	CITY OF JASPER	439,216	0	61,739	244	12,244	74,225	(915)	(37,980)	0	(8,951)	(47,846)	33,406	1,184	34,591
35001	HARDEE CO CLERK OF CIRCUIT COURT	296,729	0	41,710	165	9,393	51,267	(618)	(25,658)	0	(25,548)	(51,825)	22,570	(3,816)	18,754
35003	HARDEE CO BD OF CO COMMISSIONERS	2,501,727	0	351,657	1,387	34,943	387,987	(5,209)	(216,327)	0	(242,197)	(422,197)	190,285	4,882	195,167
35004	HARDEE CO PROPERTY APPRAISER	120,189	0	16,894	67	4,238	21,199	(250)	(10,393)	0	(9,017)	(19,660)	9,142	(718)	8,425
35005	HARDEE CO TAX COLLECTOR	143,694	0	20,198	80	10,622	30,900	(299)	(12,425)	0	(3,918)	(16,642)	10,930	1,672	12,601
35006	HARDEE CO SHERIFFS DEPT	1,836,785	0	230,076	908	66,561	297,544	(3,408)	(141,534)	0	0	(144,943)	124,496	12,096	136,592
35007	HARDEE CO SCHOOL BOARD	8,729,794	0	1,227,109	4,841	22,900	1,254,750	(18,177)	(754,875)	0	(451,956)	(1,225,008)	684,000	(74,975)	609,024
35011	HARDEE CO SUPERVISOR OF ELECTIONS	49,513	0	8,960	27	4,609	11,596	(103)	(6,871)	0	(2,286)	(6,671)	3,766	187	3,953
36003	HENDRY CO BD OF CO COMMISSIONERS	2,451,238	0	344,560	1,359	143,991	489,100	(5,104)	(211,961)	0	(48,219)	(265,284)	186,444	10,712	197,157
36004	HENDRY CO PROPERTY APPRAISER	260,146	0	36,568	144	11,194	47,906	(542)	(22,495)	0	(7,909)	(30,945)	19,787	280	20,067
36005	HENDRY CO TAX COLLECTOR	38,898	0	38,898	153	8,640	47,691	(576)	(23,929)	0	(8,628)	(33,133)	21,048	(22)	21,026
36006	HENDRY CO SHERIFFS DEPT	2,274,771	0	319,735	1,262	106,096	427,102	(4,736)	(196,702)	0	(32,557)	(233,995)	173,022	10,432	183,454
36007	HENDRY CO SCHOOL BOARD	11,715,291	0	1,846,787	6,407	175,328	1,775,328	(24,393)	(1,013,034)	0	(392,552)	(1,429,978)	891,081	(32,857)	858,224
36011	HENDRY CO SUPERVISOR OF ELECTIONS	75,919	0	10,672	42	7,250	17,964	(158)	(6,565)	0	(1,334)	(8,057)	5,774	1,105	6,879
36016	HENDRY REGIONAL MEDICAL CENTER	139,540	0	19,615	77	3,990	23,682	(291)	(12,066)	0	(24,555)	(36,912)	10,614	(3,960)	6,653
36100	CITY OF LABELLE	492,615	0	69,245	273	14,202	83,720	(1,026)	(42,997)	0	(13,341)	(56,964)	37,489	(1,009)	36,480
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	37,597	0	5,285	21	1,476	6,782	(78)	(3,251)	0	(1,580)	(4,909)	2,860	(217)	2,643
36102	BARRON WATER CONTROL DISTRICT	96,573	0	13,573	54	5,010	18,593	(201)	(6,351)	0	(5,904)	(14,458)	7,346	(201)	7,145
36103	CITY OF GLEWISTON	277,209	0	38,966	154	0	39,120	(577)	(23,971)	0	(27,029)	(51,576)	21,085	(5,504)	15,581
36104	CENTRAL CO WATER CONTROL DIST	127,637	0	17,941	71	1,139	19,151	(286)	(11,037)	0	(15,698)	(27,001)	9,708	(2,536)	7,172
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	3,261	0	458	2	2,586	3,046	(7)	(282)	0	0	(289)	248	417	665
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	1,319,157	0	185,428	732	20,303	206,463	(2,747)	(114,089)	0	(87,164)	(203,980)	100,337	(12,912)	87,425
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	13,458,788	0	1,891,843	7,464	750,852	2,650,159	(28,023)	(1,163,796)	0	0	(1,191,819)	1,023,993	164,605	1,188,298
37004	HERNANDO COUNTY PROPERTY APPRAISER	819,995	0	87,150	344	8,378	95,872	(1,291)	(53,612)	0	(21,710)	(76,132)	47,158	(3,502)	43,226
37005	HERNANDO CO TAX COLLECTOR	576,561	0	81,045	320	55,812	137,177	(1,200)	(49,856)	0	(9,972)	(61,029)	43,854	6,387	50,241
37006	HERNANDO CO SHERIFFS DEPT	8,556,586	0	1,202,762	4,745	497,723	1,705,230	(17,816)	(739,897)	0	(419,063)	(1,176,778)	650,825	18,325	669,150
37007	HERNANDO CO SCHOOL BOARD	36,733,348	0	5,163,446	20,371	137,990	5,321,807	(76,485)	(3,796,372)	0	(2,318,840)	(5,571,696)	2,793,988	(375,785)	2,418,202
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	138,787	0	19,929	77	28,860	48,445	(289)	(24,334)	0	(2,044)	(24,334)	10,556	2,333	12,890
37056	SW FL WATER MANAGEMENT DIST	11,488,740	0	1,614,922	6,371	6,512	1,627,806	(23,921)	(993,443)	0	(391,142)	(1,408,507)	873,849	(94,095)	779,754
38000	CITY OF BROOKSVILLE	493,531	0	524,031	469	46,620	145,747	(1,621)	(77,294)	0	(37,419)	(116,564)	67,900	(5,911)	62,070
37101	HERNANDO CO HOUSING AUTH	76,676	0	10,778	43	636	11,459	(160)	(6,830)	0	(2,782)	(9,572)	5,832	(272)	5,560
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	1,168,043	0	164,187	648	17,758	182,593	(2,432)	(101,002)	0	(70,995)	(174,429)	88,843	(7,682)	81,161
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	4,987,427	0	701,061	2,766	259,910	963,737	(10,385)	(431,268)	0	(88,011)	(529,664)	379,530	18,795	398,145
38004	HIGHLANDS CO PROPERTY APPRAISER	510,078	0	71,699	283	23,927	95,909	(1,062)	(44,107)	0	(23,409)	(68,578)	38,797	916	39,713
38005	HIGHLANDS CO TAX COLLECTOR	528,847	0	74,338	293	35,915	110,546	(1,101)	(45,730)	0	(13,886)	(60,717)	40,225	7,605	47,830
38006	HIGHLANDS CO SHERIFFS DEPT	5,777,603	0	812,132	3,204	177,583	1,071,919	(12,030)	(699,965)	0	(148,904)	(857,720)	439,452	3,385	442,337
38007	HIGHLANDS CO SCHOOL BOARD	19,210,457	0	2,700,330	10,654	213,276	2,924,259	(39,999)	(1,661,149)	0	(2,058,523)	(3,759,870)	1,461,173	(285,864)	1,175,309
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	108,062	0	15,190	60	9,821	25,070	(225)	(9,344)	0	0	(9,569)	8,219	1,862	10,081
38100	CITY OF AVON PARK	342,980	0	48,211	190	175,292	223,693	(714)	(29,658)	0	(12,728)	(43,100)	26,087	30,768	56,856
38101	TOWN OF LAKE PLACID	65,197	0	65,672	259	25,490	91,421	(973)	(40,399)	0	(8,886)	(47,258)	35,536	5,020	40,556
38102	CITY OF SEBRING	1,466,356	0	206,119	813	280,691	487,623	(3,053)	(126,797)	0	(13,671)	(143,522)	111,533	43,588	155,121
38103	SEBRING AIRPORT AUTH	116,341	0	65	65	894	17,212	(242)	(10,960)	0	(5,376)	(16,879)	8,949	(1,138)	7,711
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	436	0	61	0	7,088	7,150	(11)	(38)	0	(33,484)	(33,523)	33	(5,196)	(5,163)
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	73,755	0	10,367	41	40,602	51,010	(154)	(6,378)	0	(6,531)	(10,911)	5,610	8,801	14,411
38700	SOUTH FLORIDA STATE COLLEGE	4,157,160	0	584,354	2,305	0	588,659	(8,656)	(359,474)	0	(317,147)	(685,277)	316,199	(57,782)	258,417
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	10,482,110	0	1,473,424	5,813	111,059	1,590,296	(21,825)	(906,399)	0	(487,527)	(1,415,752)	797,283	(63,495)	733,788
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	99,343,981	0	13,964,245	55,094	6,800,331	20,818,773	(206,850)	(8,590,579)	0	(6,797,229)	(7,566,236)	7,566,236	1,306,032	8,864,269
39004	HILLSBOROUGH CO PROPERTY APPRAISER	2,330,967	0	327,554	1,253	39,672	368,619	(4,853)	(201,561)	0	(185,207)	(391,622)	177,296	(25,180)	152,117
39005	HILLSBOROUGH CO TAX COLLECTOR	5,270,741	0	647,885	2,923	337,503	1,081,311	(10,975)	(465,767)	0	(465,741)	(400,900)	400,900	67,013	467,912
39006	HILLSBOROUGH CO SHERIFFS DEPT	70,625,750	0	9,927,552	39,167	790,985	10,757,704	(147,054)	(6,107,083)	0	(2,094,640)	(8,348,778)	5,371,889	(379,505)	4,992,384
39007	HILLSBOROUGH CO SCHOOL BOARD	385,423,419	0	51,757,280	213,746	13,875,534	68,266,560	(802,514)	(33,327,971)	0	(10,884,327)	(45,014,812)	29,315,822	1,898,462	31,214,284
39037	HILLSBOROUGH CO AVIATION AUTH	13,990,335	0	1,966,560	7,759	1,120,214	3,094,532	(29,130)	(1,209,759)	0	0	1,064,124	265,752	1,339,876	
39038	TAMPA PORT AUTH	3,865,583	0	534,934	2,110	331,713	866,757	(7,924)	(329,073)	0	(12,963)	(343,989)	299,438	79,965	369,423
39039	TAMPA-HILLSBOROUGH CO EXPIWAY AUTH	732,728	0	102,996	406	135,947	239,249	(1,528)	(63,360)	0	0	(64,885)	55,732	24,673	80,405
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	13,333,411	0	1,874,219	7,304	1,029,813	2,911,427	(27,782)	(1,152,964)	0	(1,180,716)	(1,014,157)	210,964	(19,407)	1,225,121
39100	CITY OF TEMPLE TERRACE	348,253	0	48,952	193	0	49,146	(725)	(30,114)	0	(111,523)	(142,361)	26,489	7,082	33,571
39102	TAMPA SPORTS AUTH	1,169,179	0	164,346	648	76,673	241,668	(2,434)	(101,100)	0	(12,459)	(115,994)	88,929	13,943	102,872
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	160,594	0	22,574	89	2,797	25,460	(334)	(13,887)	0	(4,483)	(18,704)	12,215	(526)	11,689
39108	CHILDRENS BOARD OF HILLSBOROUGH CO	844,604	0	118,722	468	81,993	200,294	(1,759)	(73,034)	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, 2017

Go to the HIS Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion 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	
				Changes in Assumptions	Program Investments				Changes in Assumptions	Program Investments					
42005 JACKSON CO TAX COLLECTOR		248,903	0	34,987	138	3,065	38,191	(518)	(21,523)	0	(17,497)	(39,538)	18,932	(2,286)	16,646
42006 JACKSON CO SHERIFFS DEPT		990,615	0	139,246	549	5,330	145,126	(2,063)	(85,660)	0	(125,890)	75,348	(4,880)	70,467	
42007 JACKSON CO SCHOOL BOARD		12,322,125	0	1,732,067	6,834	38,138	1,777,039	(25,657)	(1,065,507)	0	(510,744)	(1,601,907)	937,237	(111,510)	825,727
42016 JACKSON HOSPITAL		974,570	0	136,991	540	0	137,532	(2,029)	(84,272)	0	(30,533)	(87,834)	74,127	(62,952)	11,175
42088 NW FL REGIONAL HOUSING AUTH		304,732	0	42,835	169	9,142	52,145	(635)	(26,351)	0	(1,805)	(28,730)	23,178	2,173	25,351
42100 TOWN OF SNEADS		250,760	0	36,654	145	12,881	49,679	(543)	(22,545)	0	(25,300)	(48,481)	19,834	(1,802)	18,032
42101 CITY OF GRACEVILLE		396,610	0	55,750	220	5,837	61,807	(826)	(34,295)	0	(43,382)	(43,382)	30,167	(1,151)	29,016
42102 TOWN OF GRAND RIDGE		70,426	0	9,899	39	681	10,819	(147)	(6,090)	0	(14,215)	(20,452)	5,357	(2,266)	3,091
42103 TOWN OF ALFORD		28,485	0	4,004	16	3,671	7,690	(59)	(2,463)	0	(4,999)	(4,999)	2,167	(42)	2,125
42104 CITY OF MARIANNA		735,811	0	103,402	408	28,190	131,989	(1,532)	(83,609)	0	(19,362)	(84,523)	85,952	(436)	85,515
42105 MARIANNA HEALTH & REHABILITATION CENTER		2,133,815	0	299,941	1,183	86,148	387,272	(6,443)	(184,513)	0	(73,748)	(262,704)	162,301	(4,729)	167,029
42700 CHIPOLA COLLEGE		2,780,803	0	390,885	1,542	33,635	428,063	(5,790)	(240,459)	0	(167,498)	(413,748)	211,512	(19,086)	192,426
43001 JEFFERSON CO CLERK OF CIRCUIT CT		988,021	0	138,882	548	11,560	150,990	(2,057)	(85,435)	0	(60,524)	(148,017)	75,150	(13,288)	61,862
43004 JEFFERSON CO PROPERTY APPRAISER		107,082	0	15,052	59	7,614	22,725	(223)	(9,259)	0	(14,572)	(18,017)	8,145	984	9,129
43005 JEFFERSON CO TAX COLLECTOR		91,407	0	12,849	51	6,308	19,208	(190)	(7,904)	0	(2,094)	(10,189)	6,953	1,244	8,197
43006 JEFFERSON CO SHERIFFS DEPT		767,463	0	107,878	426	45,402	153,705	(1,598)	(86,362)	0	(26,857)	(94,818)	56,374	(4,675)	63,049
43007 JEFFERSON CO SCHOOL BOARD		1,531,293	0	215,247	849	0	215,096	(8,188)	(132,412)	0	(670,693)	(870,693)	116,472	(102,656)	13,816
43011 JEFFERSON CO SUPERVISOR OF ELECTION		48,368	0	6,799	27	6,173	12,999	(101)	(4,182)	0	(1,062)	(5,345)	3,679	864	4,543
43100 CITY OF MONTICELLO		308,301	0	43,337	171	9,391	52,898	(642)	(26,659)	0	(3,979)	(31,281)	23,450	1,028	24,478
44003 LAFAYETTE CO BO OF CO COMMISSIONERS		498,839	0	70,120	277	10,167	80,563	(1,039)	(43,135)	0	(38,858)	(81,031)	37,942	(6,462)	31,480
44004 LAFAYETTE CO PROPERTY APPRAISER		53,531	0	7,525	30	80	7,635	(111)	(4,629)	0	(3,778)	(6,518)	4,072	(750)	3,322
44005 LAFAYETTE CO TAX COLLECTOR		3,924	0	522	32	3,104	4,024	(120)	(4,074)	0	(11,557)	(11,557)	4,075	(302)	4,075
44006 LAFAYETTE CO SHERIFFS DEPT		344,881	0	48,478	191	14,096	62,765	(718)	(29,822)	0	(8,700)	(39,240)	26,232	1,623	27,855
44007 LAFAYETTE CO SCHOOL BOARD		2,256,261	0	317,153	1,251	48,613	367,017	(4,698)	(195,101)	0	(42,341)	(242,140)	171,614	(1,333)	172,947
44011 LAFAYETTE CO SUPERVISOR OF ELECTION		40,425	0	5,822	22	3,454	9,159	(84)	(3,496)	0	(1,271)	(4,850)	3,075	306	3,381
44100 TOWN OF MAYO		65,921	0	9,266	37	307	9,610	(137)	(5,700)	0	(932)	(6,770)	5,014	(207)	4,807
45001 LAKE CO CLERK OF COURTS		2,621,762	0	368,530	1,454	6,629	376,513	(6,549)	(226,770)	0	(250,569)	(482,734)	199,415	(42,944)	156,471
45003 LAKE COUNTY BOARD OF COUNTY COMMISSIONERS		1,742,442	0	6,874	493	443	2,242,459	(2,510)	(1,071,889)	0	(213,209)	(1,316,988)	942,851	(8,341)	961,192
45004 LAKE CO PROPERTY APPRAISER		86,452	0	341	44	4,356	131,149	(1,281)	(53,182)	0	(11,026)	(65,489)	46,780	9,278	56,058
45005 LAKE CO TAX COLLECTOR		1,120,655	0	167,526	621	114,574	272,721	(2,333)	(96,904)	0	(18,581)	(117,819)	85,238	24,027	109,266
45006 LAKE CO SHERIFFS DEPT		11,628,396	0	1,528,553	6,449	182,455	18,234,456	(24,212)	(1,005,520)	0	(588,039)	(1,617,771)	884,471	(103,260)	781,211
45007 LAKE CO SCHOOL BOARD		72,479,924	0	10,188,185	40,195	2,205,041	12,433,422	(150,915)	(6,287,416)	0	(16,725)	(6,355,055)	5,512,920	(419,815)	5,932,735
45011 LAKE CO SUPERVISOR OF ELECTIONS		270,204	0	37,981	150	18,002	56,194	(563)	(23,365)	0	(16,724)	(40,652)	20,552	(547)	20,005
45023 LAKE COUNTY WATER AUTHORITY		286,411	0	40,541	193	22,811	63,512	(601)	(24,939)	0	(1,703)	(26,243)	21,937	(703)	21,234
45100 CITY OF EUSTIS		322,466	0	32,677	129	0	32,806	(494)	(20,102)	0	(92,731)	(113,316)	17,882	(22,008)	(4,327)
45101 CITY OF UMATILLA		262,635	0	20,210	201	20,140	71,315	(755)	(31,397)	0	(43,559)	(43,559)	27,582	1,152	28,734
45103 TOWN OF ASTATULA		101,508	0	14,269	56	8,405	22,730	(211)	(8,777)	0	(11,474)	(20,463)	7,721	(1,343)	6,378
45104 CITY OF MINNEOLA		665,835	0	369	31,859	125,822	125,822	(1,386)	(57,575)	0	(58,962)	0	50,644	6,248	56,892
45105 CITY OF FORT LAUDERDALE		1,938,238	0	272,450	1,075	202,783	476,307	(4,036)	(167,602)	0	(2,628)	(193,265)	147,425	(29,333)	176,758
45106 TOWN OF MONTVERDE		70,464	0	10,748	42	1,838	12,628	(159)	(6,512)	0	(4,018)	(10,789)	5,816	(220)	5,596
45113 CITY OF FRUITLAND PARK		343,703	0	48,313	191	205,256	253,759	(716)	(30,436)	0	(2,142)	(30,436)	26,142	41,502	67,644
45700 LAKE SUMNER STATE COLLEGE		4,053,685	0	569,890	2,248	310,604	882,661	(8,440)	(350,526)	0	(145,492)	(504,459)	308,329	(47,030)	355,358
46001 LEE CO CLERK OF CIRCUIT COURT		5,221,612	0	733,979	2,896	23,739	760,614	(10,872)	(451,518)	0	(112,093)	(574,483)	397,163	(11,690)	385,473
46003 LEE CO BO OF CO COMMISSIONERS		50,480,929	0	7,095,883	27,995	1,743,657	8,867,535	(105,109)	(4,365,139)	0	(1,098,114)	(5,568,363)	3,839,647	(108,670)	3,948,317
46004 LEE CO PROPERTY APPRAISER		1,819,926	0	254,976	1,006	0	255,982	(3,777)	(16,852)	0	(233,016)	(393,645)	137,970	(46,855)	91,114
46005 LEE CO TAX COLLECTOR		3,367,344	0	473,600	1,987	11,610	585,261	(9,011)	(291,178)	0	(22,320)	(320,509)	256,126	(16,037)	240,089
46006 LEE CO SHERIFFS DEPT		28,269,867	0	3,973,771	15,878	1,410,721	5,400,170	(58,862)	(2,444,525)	0	(2,503,388)	(2,503,388)	2,150,244	(264,566)	2,414,811
46007 LEE CO SCHOOL BOARD		151,230,635	0	21,257,827	83,869	1,801,053	23,142,749	(314,887)	(13,077,073)	0	(47,901)	(13,439,861)	11,502,805	(355,489)	11,858,294
46009 LEE CO MOSQUITO CONTROL DIST		1,990,492	0	279,755	1,104	112,439	393,337	(4,145)	(172,120)	0	(17,954)	(194,219)	151,399	21,787	173,187
46011 LEE CO SUPERVISOR OF ELECTIONS		761,175	0	106,955	422	108,157	215,575	(1,585)	(65,820)	0	(73,849)	(73,849)	57,896	20,681	78,577
46046 LEE CO HYACINTH CONTROL DIST		194,485	0	27,360	108	17,149	44,617	(405)	(16,831)	0	(66,672)	(103,908)	14,805	(14,810)	(5)
46099 FT MYERS BEACH MOSQUITO CONTROL		31,323	0	4,403	17	1,243	5,664	(65)	(2,709)	0	(11,019)	(13,793)	2,382	(1,533)	849
46100 SANIBEL FIRE CONTROL DIST		795,882	0	111,874	441	10,907	123,222	(1,857)	(88,871)	0	(18,294)	(88,771)	60,536	(2,161)	60,320
46101 SW FL REGIONAL PLANNING COUNCIL		140,856	0	19,799	78	2,933	22,811	(293)	(12,180)	0	(126,682)	(139,155)	10,714	(24,905)	(14,192)
46102 NORTH FORT MYERS FIRE CONTROL DIST		1,156,012	0	162,496	641	9,014	172,150	(2,407)	(99,962)	0	(71,913)	(174,282)	87,928	(13,888)	74,040
46103 SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT		2,376,857	0	334,104	1,318	130,508	465,930	(4,949)	(205,529)	0	(60,898)	(271,376)	180,787	(5,013)	185,800
46104 TICE FIRE & RESCUE DIST		976,261	0	81,002	320	0	81,322	(1,200)	(16,830)	0	(95,397)	(146,426)	43,831	(22,794)	21,037
46105 FT MYERS BEACH LIBRARY DIST		124,778	0	17,540	69	3,364	20,972	(260)	(10,760)	0	(20,588)	(20,588)	9,491	(1,400)	8,091
46106 FT MYERS BEACH FIRE CONTROL DIST		1,498,734	0	210,670	831	50,851	262,353	(3,121)	(129,597)	0	(29,956)	(162,674)	113,996	(6,204)	120,199
46107 IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC		2,824,331	0	397,004	1,566	137,791	536,361	(5,881)	(244,223)	0	(259,644)	(509,748)	214,822	(16,994)	197,828
46108 LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI		539,343	0	75,813	299	21,490	97,602	(1,123)	(46,638)	0	(16,783)	(64,544)	41,023	930	41,953
46109 LEHIGH ACRES FIRE CONTROL & RESCUE		2,523,586	0	354,729	1,400	92,499	448,628	(5,255)	(218,217)	0	(196,107)	(419,579)	191,947	(31,421)	160,526
46110 CAPTIVA FIRE CONTROL DIST		285,117	0	40,076	158	25,107	65,362	(594)	(24,854)	0	(25,248)	(25,248)	21,696	(5,220)	26,916
46111 FT MYERS SHORES FIRE DEPT															

**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, 2017

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

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense(Income)	Employer Proportion	Net Amortization of Employer-Specific Amounts Due to Changes in HIS	Employer (Expense/Income)
				Changes in Assumptions	Program Investments				Changes in Assumptions	Program Investments						
47107	CITY OF TALLAHASSEE CDA	202,500	0	28,465	112	99,395	127,972	(422)	(17,510)	0	(102,982)	(120,914)	15,402	9,127	24,529	
47300	C.K.STEELE-LEROY COLLINS CHART MID	0	0	0	0	726	726	0	(41,729)	0	(9,608)	(41,729)	0	(9,608)	(9,608)	
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	907,504	0	127,564	503	344,936	473,003	(1,890)	(78,473)	0	(20,990)	(101,352)	69,026	57,234	126,260	
47302	TALLAHASSEE SCHOOL OF MATH AND SCIENCE	426,608	0	59,966	237	157,857	216,000	(888)	(8,263)	0	(8,263)	(45,041)	32,448	26,845	59,293	
47603	THOMAS SPILOTTIS	0	0	0	0	0	0	0	(3,257)	0	(3,257)	0	0	(556)	(556)	
47610	FAUSTINO RODRIGUEZ	0	0	0	0	0	0	0	0	0	(2,535)	(2,535)	0	(464)	(464)	
47626	WILLIAM PERRET	5,367	0	754	3	0	757	(11)	(464)	0	(6,009)	(6,484)	408	(1,000)	(591)	
47641	DEBORAH L MALMBERG	0	0	0	0	0	0	0	0	0	(1,998)	(1,998)	0	(624)	(624)	
47700	TALLAHASSEE COMMUNITY COLLEGE	12,097,641	0	1,700,512	6,709	0	1,707,221	(25,189)	(1,046,096)	0	(1,529,108)	(2,600,393)	920,163	(384,758)	535,405	
48001	LEVY CO CLERK OF CIRCUIT COURT	363,267	0	51,063	201	12,859	64,123	(756)	(31,412)	0	(33,252)	(65,421)	27,631	(2,398)	25,233	
48002	LEVY CO BD OF CO COMMISSIONERS	2,835,927	0	398,520	1,573	201,899	601,884	(5,905)	(245,217)	0	(64,988)	(315,110)	215,897	37,901	253,598	
48004	LEVY CO PROPERTY APPRAISER	177,684	0	24,976	99	4,850	29,925	(370)	(15,364)	0	(5,347)	(21,082)	13,515	(66)	13,449	
48005	LEVY CO TAX COLLECTOR	202,230	0	28,427	112	8,872	37,410	(421)	(17,487)	0	(3,983)	(21,891)	15,382	1,039	16,421	
48006	LEVY CO SHERIFFS DEPT	2,130,442	0	299,467	1,181	113,015	413,664	(4,436)	(184,222)	0	(18,819)	(205,476)	162,044	15,733	177,777	
48007	LEVY CO SCHOOL BOARD	9,578,553	0	1,346,415	5,312	0	1,351,727	(19,944)	(828,268)	0	(633,441)	(1,481,653)	728,558	(118,624)	609,934	
48011	LEVY CO SUPERVISOR OF ELECTIONS	71,057	0	9,868	39	3,231	13,258	(148)	(6,144)	0	(2,451)	(8,743)	5,405	142	5,547	
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	79,821	0	11,223	44	9,768	21,033	(166)	(6,902)	0	(17,421)	(10,353)	6,071	62	6,134	
48100	CITY OF CHERLAND	443,347	0	62,319	246	13,617	76,182	(923)	(38,337)	0	(37,106)	(76,365)	33,722	(7,510)	26,211	
48102	TOWN OF YANKEETOWN	38,243	0	5,376	21	4,059	9,456	(80)	(3,307)	0	(9,335)	(12,322)	2,909	(582)	2,326	
48102	CITY OF FANNING SPRINGS	79,780	0	11,214	44	6,591	17,849	(166)	(6,899)	0	(9,241)	(6,088)	1,264	7,332	7,332	
48103	TOWN OF INGLIS	81,199	0	11,144	45	6,625	18,084	(169)	(7,021)	0	(40,077)	(47,267)	6,176	(10,217)	(4,040)	
48104	CITY OF CEDAR KEY	9,490	0	9,442	37	0	9,547	(5,832)	(6,490)	0	(6,490)	(12,463)	5,130	(1,255)	3,875	
48182	CITY OF WILLISTON	50,280	0	7,088	28	39,871	46,966	(105)	(4,348)	0	0	(4,452)	3,824	6,431	10,255	
48300	WHISPERING WINDS CHARTER SCHOOL	137,026	0	19,261	76	10,909	30,246	(285)	(11,849)	0	(22,520)	(34,654)	10,422	(3,383)	7,040	
49001	LIBERTY CO CLERK OF CIRCUIT COURT	151,973	0	21,362	84	16,911	38,357	(316)	(13,141)	0	(13,665)	(27,122)	11,559	(115)	11,444	
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	451,372	0	63,447	250	10,649	74,346	(940)	(39,031)	0	(85,564)	(85,564)	34,332	(5,286)	29,046	
49004	LIBERTY CO PROPERTY APPRAISER	56,171	0	7,755	31	151	7,937	(115)	(4,771)	0	(5,606)	(10,492)	4,196	(960)	3,236	
49005	LIBERTY CO TAX COLLECTOR	59,849	0	8,413	33	282	9,728	(125)	(5,175)	0	(2,877)	(15,977)	4,552	(419)	4,133	
49006	LIBERTY CO SHERIFFS DEPT	338,333	0	47,588	188	13,389	101,135	(704)	(29,256)	0	(70,584)	(70,584)	25,734	(411)	25,323	
49007	LIBERTY CO SCHOOL BOARD	2,764,499	0	388,953	1,533	28,617	418,743	(5,756)	(239,049)	0	(99,667)	(344,473)	210,271	(12,024)	198,247	
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	51,308	0	7,212	28	8,479	15,720	(107)	(4,437)	0	(9,322)	(9,322)	3,903	190	4,093	
49100	CITY OF BRISTOL	71,355	0	10,030	40	10,070	10,070	(149)	(8,778)	0	(6,170)	(2,458)	5,009	4,919	4,919	
50001	MADISON CO CLERK OF CIRCUIT COURT	200,716	0	28,214	111	322	28,647	(418)	(17,356)	0	(17,553)	(35,327)	15,267	(3,010)	12,256	
50003	MADISON CO BD OF CO COMMISSIONERS	1,001,527	0	140,760	565	0	141,336	(60)	(145,336)	0	(65,452)	(145,336)	75,177	(12,967)	62,210	
50004	MADISON CO PROPERTY APPRAISER	137,626	0	19,346	76	0	19,422	(287)	(11,901)	0	(11,036)	(23,223)	10,468	(2,407)	8,061	
50005	MADISON CO TAX COLLECTOR	107,833	0	15,158	60	0	15,217	(225)	(9,324)	0	(4,034)	(13,583)	8,202	(882)	7,320	
50006	MADISON CO SHERIFFS OFFICE	1,088,772	0	153,044	604	18,881	172,529	(2,267)	(94,147)	0	(33,752)	(130,167)	82,813	(3,320)	79,493	
50007	MADISON CO SCHOOL BOARD	4,241,362	0	550,190	2,352	0	598,542	(8,831)	(386,755)	0	(564,954)	(940,541)	322,604	(104,703)	217,901	
50011	MADISON CO SUPERVISOR OF ELECTIONS	49,581	0	6,967	27	2,230	9,224	(103)	(4,286)	0	(268)	(4,655)	3,770	567	4,337	
50100	TOWN OF GREENVILLE	64,962	0	9,059	36	4,490	13,615	(155)	(5,591)	0	(4,203)	(9,929)	4,918	(38)	4,880	
50103	AUCILLA AREA SOLID WASTE ADMIN	103,578	0	14,557	57	3,381	17,908	(216)	(8,956)	0	(9,172)	(8,956)	7,878	727	8,605	
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	250,500	0	35,212	139	157,847	193,198	(522)	(21,661)	0	0	(22,183)	19,053	30,578	49,631	
50301	MADISON CREATIVE ARTS ACADEMY, INC.	272,402	0	38,290	151	216,007	254,448	(567)	(23,555)	0	0	(24,122)	20,719	34,840	55,559	
50700	NORTH FL COMMUNITY COLLEGE	1,592,385	0	223,835	883	37,801	262,518	(3,316)	(137,695)	0	(105,718)	(246,729)	121,119	(8,063)	113,056	
51001	MANATEE CO CLERK OF CIRCUIT COURT	3,669,606	0	515,620	2,035	0	517,896	(7,641)	(317,315)	0	(165,351)	(490,306)	279,115	(32,443)	246,672	
51003	MANATEE CO BD OF CO COMMISSIONERS	29,423,774	0	4,135,549	16,316	1,834,663	9,986,523	(61,049)	(2,844,043)	0	(2,605,304)	(6,420,000)	2,237,783	(382,264)	2,620,047	
51004	MANATEE CO PROPERTY APPRAISER	1,077,425	0	151,449	598	113,633	265,679	(2,243)	(93,166)	0	0	(95,409)	81,950	22,528	104,479	
51005	MANATEE CO TAX COLLECTOR	1,804,314	0	253,624	1,001	95,905	350,530	(3,757)	(156,021)	0	(159,778)	(159,778)	137,239	21,238	158,477	
51006	MANATEE CO SHERIFFS DEPT	23,003,609	0	3,233,516	12,757	1,761,088	5,007,362	(47,897)	(1,889,146)	0	(999,921)	(3,036,965)	1,749,685	(219,216)	1,530,469	
51007	MANATEE CO SCHOOL BOARD	75,528,276	0	10,166,679	41,886	2,135,241	12,793,806	(157,262)	(6,531,010)	0	(4,397,139)	(11,085,411)	5,744,782	(548,181)	5,196,602	
51008	MANATEE CO MOSQUITO CONTROL DIST	522,956	0	73,510	290	22,527	96,327	(1,089)	(65,221)	0	(2,135)	(44,445)	39,777	4,014	43,790	
51101	CITY OF HOLMES BEACH	476,762	0	67,016	264	93,070	169,351	(953)	(41,226)	0	(2,190)	(44,409)	36,263	18,205	54,468	
51102	CITY OF BRADENTON	4,471,450	0	628,532	2,480	72,653	703,665	(6,310)	(386,551)	0	(105,220)	(501,182)	340,104	(6,794)	333,321	
51103	CEDAR HAMMOCK FIRE CONTROL DIST	1,526,090	0	214,516	846	51,112	266,474	(3,178)	(131,963)	0	(44,715)	(179,855)	116,076	284	116,361	
51105	MANATEE CO HOUSING AUTH	258,234	0	36,299	143	9,816	46,258	(538)	(22,330)	0	(55,362)	(32,494)	19,642	(3,182)	16,460	
51107	EAST MANATEE FIRE RESCUE DISTRICT	1,859,609	0	261,397	1,031	90,143	352,572	(3,872)	(160,802)	0	(183,647)	(183,647)	141,444	15,942	157,386	
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	17,209	0	2,419	10	851	5,280	(36)	(1,488)	0	(27,054)	(28,527)	1,309	(5,323)	(4,014)	
51109	PEACE RIVER/MAKASOTA REG WATER SUPP	886,825	0	124,938	493	27,429	152,860	(1,651)	(76,950)	0	(85,079)	(85,079)	67,606	2,831	70,436	
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	166,063	0	23,343	92	0	23,435	(346)	(14,360)	0	(116,732)	(131,437)	12,631	(23,228)	(10,597)	
51111	PARRISH FIRE DISTRICT	263,064	0	36,978	146	26,028	63,152	(548)	(22,747)	0	(23,295)	(23,295)	20,009	4,890	24,899	
51112	CITY OF ANNA MARIA	208,972	0	29,374	116	48,532	78,022	(435)	(18,070)	0	0	(18,505)	15,895	9,458	25,353	
51113	TOWN OF LONGBOAT KEY	796,157	0	113,172	442	340,762	453,116	(1,658)	(88,845)	0	0	(70,502)	60,657	91,703	152,280	
51119	MYAKKA CITY FIRE DEPARTMENT	215,867	0	30,861	122	32,181	63,163	(457)	(16,994)	0	0	(19,442)	16,699	7,046	23,745	
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	177,674	0	43,252	18	4,547	43,547	(529)	(21,782)	0	(25,164)	(25,164)	6,581	(3,733)	2,848	
51300	PALMETTO CHARTER SCHOOL, INC.	507,361	0	71,318	281	66,540	138,139	(1,056)	(43,872)	0	(29,195)	(74,124)	38,591	(7,042)	45,633	
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	1,508,085	0	211,985	836	820,193	1,033,015	(3,140)	(130,406)	0	0	(133,546)	114,707	179,321	294,028	
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	7,500,068	0	1,054,252	4,159	189,190	1,247,601	(15,616)	(648,539)	0	(334,642)	(998,797)	570,465	(35,088)	535,380	
52001	MARION CO CLERK OF CIRCUIT COURT	2,362,954	0	332,150	1,310	0	333,461	(4,520)	(204,327)	0	(151,544)	(360,791)	179,729	(29,123)	150,606	
52003	MARION CO BD OF CO COMMISSIONERS	17,454,777	0	2,017,296	11,904	882,923	3,914,977	(44,924)	(1,856,099)	0	(14,770)	(2,211,563)	1,632,656	(67,843)	1,700,500	
52004	MARION CO PROPERTY APPRAISER	863,531	0	121,583	479	19,906	141,768	(1,798)	(64,760)	0	(101,612)	(101,612)	65,881	(3,531)	62,350	
52005	MARION CO TAX COLLECTOR	1,396,751	0	196,335	775	13,600	210,710	(2,908)	(120,779)	0	(56,868)	(180,555)	106,239	(8,837)	97,402	

**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, 2017

Go to the HIS Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense(Income)	Employer Proportion	Net Amortization of Employer-Specific Amounts Due to Changes in	Employer Total Expense(Income)
				Changes in Assumptions	Program Investments				Changes in Assumptions	Program Investments						
54004	MONROE CO PROPERTY APPRAISER	685,744	0	96,392	380	0	96,772	(1,428)	(59,297)	0	(61,223)	(121,948)	52,159	(13,920)	38,238	
54005	MONROE CO TAX COLLECTOR	930,923	0	100,856	516	52,841	184,213	(1,938)	(94,647)	0	(121,111)	(70,807)	6,038	76,845	0	
54006	MONROE CO SHERIFFS DEPT	11,629,081	0	1,423,994	6,449	4,234,094	2,064,649	(24,214)	(1,052,874)	0	(187,081)	(1,216,874)	884,524	25,616	910,139	
54007	MONROE CO SCHOOL BOARD	19,572,224	0	2,751,182	10,864	1,620,468	4,582,504	(4,753)	(1,005,479)	0	0	(1,733,183)	1,488,690	387,061	1,875,750	
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	11,373,465	0	193,022	762	8,500	202,324	(2,860)	(115,765)	0	(19,562)	(185,562)	104,468	(16,700)	87,707	
54011	MONROE CO SUPERVISOR OF ELECTIONS	215,166	0	30,245	119	20,086	50,451	(448)	(18,606)	0	(30,532)	(49,586)	16,366	(5,341)	11,025	
54100	CITY OF KEY COLONY BEACH	257,067	0	36,135	143	18,506	54,783	(535)	(22,229)	0	(15,034)	(37,798)	19,553	425	19,978	
54101	MONROE CO LAND AUTH	91,644	0	12,882	51	20,933	33,866	(191)	(7,925)	0	(354)	(8,469)	6,971	3,504	10,474	
54102	CITY OF MARATHON	15,599	0	2,193	9	304	2,505	(32)	(1,349)	0	(12,961)	(13,942)	1,186	(1,968)	(781)	
54103	ISLAMORADA, VILLAGE OF ISLANDS	1,835,389	0	257,988	1,018	1,164,349	1,164,349	(3,822)	(158,705)	0	0	(182,527)	139,600	157,877	297,477	
54700	FLORIDA KEYS COMMUNITY COLLEGE	1,854,353	0	260,858	1,028	105,174	366,861	(3,861)	(160,348)	0	(63,731)	(227,940)	141,045	(54)	140,990	
54999	FL KEYS AQUEDUCT AUTH	6,716,428	0	944,099	3,725	315,345	1,263,169	(13,985)	(180,777)	0	(238,081)	(832,842)	510,861	40,498	551,359	
55001	NESSAU CO CLERK OF CIRCUIT COURT	921,555	0	129,539	511	8,804	138,854	(1,919)	(79,686)	0	(35,396)	(117,003)	70,095	(6,257)	63,837	
55003	NESSAU CO BD OF CO COMMISSIONERS	6,381,134	0	896,968	3,539	429,365	1,329,872	(13,287)	(551,783)	0	(92,394)	(657,464)	485,358	46,632	531,990	
55004	NESSAU CO PROPERTY APPRAISER	366,975	0	51,584	204	5,475	57,263	(764)	(31,733)	0	(13,683)	(46,180)	27,913	(1,910)	26,003	
55005	NESSAU CO TAX COLLECTOR	486,812	0	68,286	269	14,286	85,394	(1,012)	(42,006)	0	(17,873)	(60,894)	36,951	(965)	35,986	
55006	NESSAU CO SHERIFFS DEPT	3,653,581	0	513,568	2,026	282,213	787,807	(7,607)	(315,029)	0	0	(323,536)	277,988	51,540	329,436	
55007	NESSAU CO SCHOOL BOARD	19,748,840	0	2,776,008	10,952	283,386	3,070,346	(41,120)	(1,707,703)	0	(173,690)	(1,922,513)	1,502,123	13,955	1,516,079	
55009	AMELIA ISLAND MOSQUITO CONTROL	95,598	0	13,438	53	19,616	33,107	(199)	(8,266)	0	(10,126)	(18,591)	7,271	2,362	9,633	
55100	TOWN OF HILLIARD	207,651	0	29,189	115	7,362	36,665	(432)	(17,956)	0	(11,879)	(30,267)	15,794	(233)	15,562	
55101	TOWN OF CALLAHAN	121,608	0	17,094	67	4,486	21,548	(203)	(10,516)	0	(2,735)	(13,504)	9,250	(656)	9,595	
55102	OKALOOSA CO CLERK OF CIRCUIT COURT	1,526,944	0	228,674	902	318,944	318,944	(8,412)	(421,444)	0	(24,969)	(165,734)	139,600	157,877	297,477	
55103	OKALOOSA CO CLERK OF CIRCUIT COURT	11,308,871	0	1,589,638	6,272	71,600	1,687,510	(23,547)	(977,800)	0	(184,594)	(1,196,021)	860,168	(23,330)	837,828	
55104	OKALOOSA CO PROPERTY APPRAISER	598,807	0	84,172	332	6,383	90,887	(1,247)	(51,779)	0	(42,760)	(95,787)	45,546	(6,081)	39,465	
55105	OKALOOSA CO TAX COLLECTOR	1,182,835	0	166,266	656	39,007	205,929	(2,463)	(102,281)	0	(5,333)	(110,077)	89,068	7,141	97,109	
55106	OKALOOSA CO SHERIFFS DEPT	6,523,834	0	917,027	3,618	349,407	1,270,051	(13,584)	(664,123)	0	(18,104)	(995,810)	496,212	59,257	555,469	
55107	OKALOOSA CO SCHOOL BOARD	53,060,213	0	7,488,442	29,426	912,676	8,400,543	(110,480)	(4,588,173)	0	(104,999)	(4,803,652)	4,035,831	236,646	4,272,477	
55108	OKALOOSA CO GAS DIST	496,494	0	69,649	275	0	69,649	(1,032)	(42,940)	0	(106,105)	(149,983)	37,688	(24,609)	13,079	
55101	CITY OF VALPARAISO	38,660	0	5,434	21	573	6,029	(80)	(3,343)	0	(32,013)	(35,436)	2,941	(8,799)	(5,849)	
55103	CITY OF NICEVILLE	2,127,843	0	299,101	1,180	129,549	429,830	(4,431)	(183,997)	0	(15,990)	(204,417)	161,847	18,820	180,666	
55104	NICEVILLE HOUSING AUTHORITY	66,920	0	9,407	37	2,463	11,907	(139)	(5,787)	0	(402)	(6,328)	5,090	418	5,508	
55114	MID-BAY REGIONAL AUTHORITY	58,293	0	8,194	32	8,363	16,589	(121)	(5,041)	0	(34,140)	(28,978)	4,434	(3,896)	548	
55300	LIZA JACKSON PREPARATORY SCHOOL	1,220,427	0	171,500	677	43,517	215,744	(2,541)	(105,532)	0	(37,016)	(145,089)	92,827	4,824	97,651	
55700	NORTHWEST FLORIDA STATE COLLEGE	4,873,212	0	695,090	2,703	0	695,793	(10,148)	(421,444)	0	(384,971)	(816,462)	370,709	(85,267)	385,942	
57001	OKEECHOBEE CO CLERK OF CIRCUIT COURT	494,615	0	69,526	274	30,806	100,606	(1,030)	(42,770)	0	(6,090)	(49,890)	37,621	3,520	41,141	
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	2,189,851	0	307,818	1,214	168,879	477,912	(4,560)	(189,359)	0	(282,704)	(68,786)	166,563	4,245	170,808	
57004	OKEECHOBEE CO PROPERTY APPRAISER	165,110	0	23,209	92	1,456	24,756	(344)	(14,277)	0	(7,977)	(22,598)	12,558	(1,413)	11,145	
57005	OKEECHOBEE CO TAX COLLECTOR	194,047	0	27,276	108	32,908	60,292	(404)	(16,779)	0	(6,442)	(23,625)	14,759	4,365	19,124	
57006	OKEECHOBEE CO SHERIFFS DEPT	2,748,775	0	386,383	1,524	115,143	503,051	(5,723)	(237,689)	0	(104,815)	(348,227)	209,076	(11,999)	197,077	
57007	OKEECHOBEE CO SCHOOL BOARD	11,308,538	0	1,589,592	6,271	171,836	1,767,699	(22,546)	(977,801)	0	(292,653)	(1,294,091)	880,143	(45,551)	834,591	
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	29,080	0	4,088	16	16,804	20,908	(61)	(2,415)	0	(4,618)	(4,618)	2,212	3,419	5,631	
58001	ORANGE CO COMPTROLLER	3,909,536	0	549,546	2,168	89,209	640,923	(8,140)	(338,062)	0	(83,438)	(429,640)	297,365	10,046	307,410	
58003	ORANGE CO BD OF CO COMMISSIONERS	122,250,273	0	17,184,185	67,797	3,751,585	21,003,567	(254,545)	(10,571,111)	0	(10,825,655)	9,288,520	750,996	10,049,516	0	
58004	ORANGE CO PROPERTY APPRAISER	2,230,150	0	313,482	1,237	143,320	458,039	(6,644)	(192,843)	0	(129,092)	(326,579)	189,628	5,309	174,307	
58005	ORANGE CO TAX COLLECTOR	3,643,149	0	512,101	2,020	176,193	690,315	(7,586)	(315,027)	0	(322,613)	(148,227)	277,103	44,583	321,686	
58006	ORANGE CO SHERIFFS OFFICE	42,289,541	0	5,944,455	23,453	678,280	6,248,280	(92,544)	(3,656,821)	0	(940,523)	(4,685,398)	3,216,598	(20,208)	3,196,390	
58007	ORANGE CO SCHOOL BOARD	336,904,455	0	47,243,324	186,389	15,260,251	62,688,965	(699,803)	(29,062,444)	0	(2,288,898)	(32,051,133)	25,563,795	3,050,916	28,514,711	
58010	ORANGE CO CLERK OF CIRCUIT COURT	6,704,769	0	842,460	3,718	145,766	1,091,944	(13,960)	(979,640)	0	(385,911)	(492,834)	469,874	(47,140)	422,734	
58011	ORANGE CO SUPERVISOR OF ELECTIONS	884,501	0	124,330	491	93,957	218,778	(1,842)	(76,484)	0	(37,347)	(115,673)	67,276	7,215	74,491	
58075	REEDY CREEK IMPROVEMENT DIST	9,236,838	0	1,298,241	5,122	434,530	1,737,893	(19,231)	(798,633)	0	(37,463)	(856,326)	702,490	82,495	784,985	
58087	ORANGE CO HOUSING FINANCE AUTH	278,097	0	39,091	154	17,603	56,848	(579)	(24,047)	0	(1,129)	(25,755)	21,152	4,096	25,248	
58106	LAKE APOPKA NATURAL GAS DIST	11,177,327	0	165,492	663	56,415	221,559	(2,451)	(101,805)	0	0	(104,256)	89,549	11,319	100,868	
58108	CITY OF EDGEWOOD	383,028	0	53,841	212	26,319	80,372	(798)	(34,593)	0	(675)	(34,126)	29,134	4,876	34,110	
58109	CITY OF MAITLAND	310,726	0	43,677	172	0	43,850	(647)	(26,869)	0	(99,816)	(127,331)	23,634	(20,710)	2,924	
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	72,040	0	10,166	40	150	10,166	(150)	(6,229)	0	(35,136)	(4,279)	5,479	(5,839)	(360)	
58118	GREATER ORLANDO AVIATION AUTHORITY	1,843,453	0	259,126	1,022	57,418	317,567	(8,338)	(159,405)	0	0	(163,244)	140,216	11,845	152,060	
58300	RIO GRANDE CHARTER SCHOOL OF EXCELLENCE	0	0	0	0	0	0	0	0	0	(22,332)	(22,332)	0	(9,979)	(9,979)	
58301	FLORIDA VIRTUAL HIGH SCHOOL	37,960,960	0	5,396,006	21,052	3,693,277	9,050,335	(70,411)	(3,282,524)	0	(4,575,086)	2,887,361	287,366	3,174,728	0	
58304	NAP FORD COMMUNITY SCHOOL	672,220	0	94,491	373	268,529	363,393	(1,400)	(68,128)	0	(59,527)	(61,130)	51,130	50,663	101,793	
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	742,368	0	104,351	412	122,286	227,049	(1,546)	(64,193)	0	(65,739)	(66,499)	56,466	23,441	79,907	
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	538,358	0	75,675	299	150,423	226,396	(1,121)	(46,552)	0	(8,434)	(56,107)	40,948	38,930	77,878	
58700	VALENCIA COLLEGE	33,413,788	0	4,696,830	18,530	4,739,508	9,454,869	(69,573)	(2,889,326)	0	(2,958,999)	2,541,498	921,605	3,463,103	0	
58903	CENTRAL FLORIDA ELEMNTARY AUTHORITY	2,020,574	0	284,023	1,121	271,261	556,405	(4,207)	(174,711)	0	(10,039)	(186,967)	153,688	46,162	200,850	
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	1,185,115	0	126,195	517	32,439	348,214	(4,621)	(180,819)	0	(85,123)	(145,942)	66,698	(5,402)	61,296	
59003	OSCEOLA CO BD OF CO COMMISSIONERS	26,795,776	0	3,766,555	14,860	1,825,651	5,607,076	(55,793)	(2,121,059)	0	(204,852)	(2,277,804)	2,038,123	263,142	2,301,265	
59004	OSCEOLA CO PROPERTY APPRAISER	1,132,997	0	159,260	628	31,693	191,582	(2,359)	(97,971)	0	(7,550)	(107,880)	86,177	6,966	93,144	
59005	OSCEOLA CO TAX COLLECTOR	1,740,394	0	244,640	965	104,854	350,459	(3,624)	(150,494)	0	(28,841)	(182,958)	132,377	16,488	148,865	
59006	OSCEOLA CO SHERIFFS DEPT	11,805,620	0	1,659,646	6,547	538,496	2,204,507	(24,581)</								

**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, 2017

Go to the HIS Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		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	
				Changes in Assumptions	Program Investments				Changes in Assumptions	Program Investments					Employer Proportion
60108	TOWN OF JUPITER	5,597,608	0	786,831	3,104	618,844	1,408,780	(11,655)	(484,031)	0	(129,572)	(625,259)	425,762	72,878	498,639
60109	CITY OF PAHOKEE	31,124	0	4,375	17	1,810	6,202	(65)	(2,691)	0	(19,584)	(2,367)	0	(3,368)	(1,001)
60111	CITY OF GREENACRES	325,973	0	45,621	181	0	46,001	(679)	(28,187)	0	(368,894)	(397,759)	24,794	(67,895)	(42,901)
60113	VILLAGE OF TEQUESTA	129,440	0	18,195	72	0	18,267	(270)	(11,193)	0	(75,165)	(95,627)	9,845	(16,075)	(6,229)
60117	PALM BEACH CO SOLID WASTE AUTH	8,304,855	0	1,167,378	4,606	1,583,472	11,221	(17,292)	(716,130)	0	(187,966)	(923,358)	631,979	50,552	682,231
60119	PALM BCH SOIL & WATER CONSERVATION	47,943	0	6,739	27	127	8,893	(100)	(4,145)	0	(2,528)	(6,774)	3,647	(539)	3,008
60120	INDIAN TRAIL IMPROVEMENT DIST	1,075,562	0	151,187	596	65,021	216,804	(2,239)	(93,005)	0	(77,568)	(172,813)	81,809	398	82,207
60121	CITY OF BOYNTON BEACH	61,071	0	8,584	34	7,063	15,881	(127)	(5,281)	0	(3,468)	(8,876)	4,645	772	5,418
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	90,591	0	12,734	50	4,828	17,610	(189)	(7,833)	0	(12,237)	(20,259)	6,890	(1,725)	5,166
60123	TOWN OF HAVERTHILL	84,037	0	11,813	47	3,961	15,520	(175)	(7,267)	0	(1,819)	(9,060)	6,392	276	6,668
60124	CITY OF ATLANTIS	582,823	0	83,331	329	28,802	112,261	(1,234)	(51,262)	0	(14,157)	(68,664)	45,991	4,450	49,540
60125	TOWN OF SOUTH PALM BEACH	234,627	0	32,981	130	4,192	37,302	(489)	(20,288)	0	(23,120)	(43,897)	17,846	(4,845)	13,001
60126	CITY OF BOCA RATON	40,907	0	5,750	23	23,016	28,789	(85)	(3,537)	0	(1,46)	(3,768)	3,111	3,769	6,880
60127	TOWN OF HIGHLAND BEACH	922,946	0	129,735	512	0	130,246	(1,922)	(79,808)	0	(59,488)	(141,216)	70,201	(10,938)	59,264
60128	CITY OF PALM BEACH GARDENS	5,711,209	0	802,800	3,167	807,112	1,613,079	(11,892)	(493,854)	0	(505,746)	(1,120,592)	434,402	152,816	587,218
60129	TOWN OF PALM BEACH SHORES	472,522	0	96,463	262	9,952	76,877	(864)	(40,965)	0	(32,163)	(74,053)	35,963	(4,850)	31,104
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	2,060,097	0	293,798	1,159	167,474	462,429	(4,352)	(180,733)	0	(265,163)	(450,248)	158,976	(44,200)	114,776
60131	VILLAGE OF WELLINGTON	6,339,281	0	891,085	3,516	343,686	1,238,286	(13,199)	(548,164)	0	(33,090)	(594,454)	482,174	64,047	546,221
60132	VILLAGE OF ROLLING PALM BEACH	2,131,013	0	299,547	1,182	183,158	483,887	(4,437)	(184,271)	0	(188,708)	(367,479)	162,088	35,749	197,837
60133	VILLAGE OF PALM SPRINGS	2,034,112	0	285,926	1,128	368,881	655,936	(4,235)	(175,892)	0	(180,127)	(375,892)	154,717	78,768	233,485
60150	PALM BEACH CO HEALTH CARE DIST	74,483	0	10,470	41	4,342	14,853	(155)	(6,441)	0	(46,317)	(52,913)	5,665	(7,550)	(1,884)
60151	CITY OF SOUTH BAY	2,052	0	1,132	4	1,227	1,132	(264)	(696)	0	(740)	(1,461)	612	111	724
60152	CITY OF RIVIERA BEACH	2,027,036	0	284,932	1,124	1,349,057	1,635,112	(4,221)	(175,280)	0	(179,501)	(349,781)	154,179	249,621	403,801
60153	TOWN OF MANGONIA PARK	161,936	0	22,763	90	139,709	139,709	(337)	(14,003)	0	(14,340)	(20)	12,317	20,280	32,597
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUP	1,248,078	0	174,377	692	18,804	194,933	(2,599)	(107,923)	0	(83,854)	(194,375)	94,930	(13,179)	81,752
60303	WESTERN ACADEMY CHARTER SCHOOL	886,204	0	96,457	381	90,655	190,655	(1,429)	(99,337)	0	(60,766)	(60,766)	52,194	20,949	73,143
60304	SOUTH TECH CHARTER ACADEMY, INC	2,148,486	0	302,003	1,191	312,488	615,883	(4,473)	(185,726)	0	(49,965)	(239,820)	183,417	50,985	214,402
60305	INLET GROVE COMMUNITY HIGH SCHOOL	896,905	0	129,833	497	23,335	149,768	(1,885)	(71,470)	0	(57,403)	(136,438)	86,144	(7,277)	80,866
60306	GULF STREAM GOODWILL ACADEMIES INC	58,947	0	8,005	32	8,036	8,036	(119)	(4,924)	0	(27,621)	(32,064)	4,331	(5,440)	(1,108)
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	248,804	0	0	0	0	0	0	0	0	(88,117)	(88,117)	0	(18,030)	(18,030)
60309	RIVIERA BEACH MARITIME ACADEMY	248,804	0	34,973	138	19,581	54,692	(518)	(21,514)	0	(25,472)	(47,505)	18,924	887	19,812
60310	CHARTER SCHOOLS OF BOYNTON BEACH	0	0	0	0	0	0	0	0	0	(474,730)	(474,730)	0	(117,156)	(117,156)
60700	PALM BEACH STATE COLLEGE	20,672,589	0	2,905,855	11,464	700,185	3,617,506	(43,044)	(1,787,581)	0	(1,830,624)	(1,972,385)	141,746	1,714,131	3,686,267
61001	PASCO CO CLERK OF CIRCUIT COURT	3,986,730	0	549,433	2,168	39,957	6,196	(619)	(837,992)	0	(315,651)	(661,739)	297,203	(64,555)	232,718
61003	PASCO CO BD OF CO COMMISSIONERS	36,017,508	0	5,062,823	19,974	3,960,511	9,043,300	(74,994)	(3,114,472)	0	(3,189,466)	(2,739,540)	745,496	3,485,036	6,224,532
61004	PASCO CO PROPERTY APPRAISER	1,007,193	0	141,577	559	53,715	195,851	(2,097)	(87,093)	0	(89,190)	(67,093)	76,808	10,351	86,959
61005	PASCO CO TAX COLLECTOR	2,563,502	0	300,277	1,421	447,732	809,430	(5,337)	(221,630)	0	(226,967)	(453,597)	194,949	101,805	296,754
61006	PASCO CO SHERIFF'S OFFICE	22,589,667	0	3,175,339	12,528	1,255,393	4,443,251	(47,035)	(1,533,352)	0	(2,530,570)	(1,718,200)	66,819	1,785,020	3,503,240
61007	PASCO CO SCHOOL BOARD	124,379,961	0	17,483,546	68,878	5,520,836	23,073,359	(258,799)	(10,755,287)	0	(1,454,142)	(12,468,388)	9,460,507	1,101,936	10,562,442
61009	PASCO CO MOSQUITO CONTROL DIST	307,567	0	80,916	319	66,569	147,804	(1,199)	(49,777)	0	(27,261)	(78,236)	43,784	8,915	52,699
61011	PASCO CO SUPERVISOR OF ELECTIONS	454,177	0	63,842	252	65,108	129,202	(946)	(39,273)	0	(34,830)	(75,049)	34,545	4,285	38,830
61100	CITY OF PORT RICHEY	827,717	0	116,349	459	12,587	129,394	(1,723)	(71,574)	0	(54,694)	(127,991)	62,957	(6,109)	56,848
61101	CITY OF DADE CITY	87,082	0	12,241	48	35	12,324	(181)	(7,630)	0	(37,894)	(45,605)	6,624	(8,165)	(1,542)
61102	CITY OF NEW PORT RICHEY	2,026,532	0	284,861	1,124	242,759	528,743	(4,220)	(175,236)	0	(65,755)	(245,210)	154,141	43,630	197,771
61103	CITY OF ZEPHYRHILLS	2,547,656	0	388,113	1,413	216,478	576,004	(5,305)	(220,299)	0	(225,663)	(453,963)	193,778	39,824	233,602
61106	PASCO CO HOUSING AUTH	0	0	0	0	0	0	0	0	0	(24,987)	0	0	(5,141)	(5,141)
61108	CITY OF SAN ANTONIO	46,379	0	6,519	26	2,291	8,836	(97)	(4,010)	0	(5,754)	(9,861)	3,528	(462)	3,066
61304	LEARNING LODGE ACADEMY, INC.	276,902	0	38,923	154	184,473	223,549	(577)	(23,944)	0	(24,521)	(21,062)	34,106	55,167	89,273
61700	PASCO HERNANDO STATE COLLEGE	8,265,390	0	1,161,830	4,584	574,684	1,741,097	(17,210)	(714,717)	0	(178,215)	(910,142)	628,677	128,189	756,865
62001	PINELLAS CO CLERK OF CIRCUIT COURT	7,996,924	0	1,124,093	4,435	4,640,164	5,768,892	(16,661)	(891,502)	0	(708,153)	(1,600,257)	960,835	1,668,891	3,269,746
62003	PINELLAS CO BD OF CO COMMISSIONERS	42,769,164	0	6,011,874	23,719	2,022,700	8,058,293	(89,052)	(3,698,295)	0	(4,841,049)	(6,628,395)	3,253,080	(642,892)	2,610,388
62004	PINELLAS CO PROPERTY APPRAISER	2,560,527	0	359,922	1,420	107,758	469,100	(6,331)	(221,411)	0	(1,075)	(227,818)	194,757	191,128	213,885
62005	PINELLAS CO TAX COLLECTOR	4,118,260	0	578,886	2,284	192,940	774,109	(8,575)	(315,517)	0	(10,832)	(375,517)	313,240	28,421	341,661
62006	PINELLAS CO SHERIFF'S DEPT	56,628,699	0	7,860,043	31,405	2,640,904	10,632,356	(117,910)	(4,896,744)	0	(298,639)	(5,313,293)	4,307,255	421,821	4,729,076
62007	PINELLAS CO SCHOOL BOARD	191,058,249	0	26,956,221	105,956	573,101	27,535,277	(397,814)	(16,521,009)	0	(4,904,343)	(21,823,166)	14,532,147	(763,416)	13,768,730
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	689,856	0	96,970	383	86,235	193,587	(1,436)	(11,643)	0	(765)	(61,854)	52,471	16,074	68,546
62012	PINELLAS CO JUVENILE WELFARE BOARD	1,285,299	0	180,669	713	13,710	194,552	(2,676)	(11,511)	0	(61,559)	(174,875)	97,762	(8,977)	88,885
62088	PINELLAS CO HOUSING AUTH	1,304,295	0	183,339	723	69,965	254,047	(2,716)	(112,764)	0	(140,353)	(248,853)	99,206	5,908	105,114
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	101,333	0	14,244	56	51,401	65,701	(211)	(8,762)	0	(8,973)	(9,737)	7,707	11,832	19,540
62100	CITY OF INDIAN ROCKS BEACH	94,323	0	13,259	52	6,337	19,648	(196)	(8,156)	0	(23,205)	(31,558)	7,174	(4,187)	2,988
62101	CITY OF DUNEDIN	1,035,980	0	145,623	575	0	146,198	(2,157)	(89,582)	0	(335,675)	(427,414)	78,798	(71,405)	7,393
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	278,152	0	39,099	154	0	39,253	(579)	(24,052)	0	(46,383)	(71,014)	21,157	(8,996)	11,260
62103	CITY OF SOUTH PASADENA	327,125	0	45,962	181	137,033	183,327	(681)	(28,287)	0	(8,321)	(37,288)	24,862	24,654	49,536
62104	CITY OF SEMINOLE	1,022,450	0	143,721	567	71,470	215,759	(6,653)	(221,411)	0	(11,223)	(60,544)	37,769	(14,150)	51,919
62105	CITY OF SAFETY HARBOR	571,783	0	80,733	0	80,690	(1,191)	(49,443)	(4,961)	0	(314,248)	(364,882)	43,491	(61,963)	(18,473)
62106	CITY OF OLDSMAR	410,147	0	57,652	227	24,225	82,105	(854)	(35,466)	0	(47,871)	(84,191)	31,196	(7,916)	23,280
62107	PINELLAS SUNCOAST TRANSIT AUTH	10,328,717	0	1,451,863	5,728	628,203	2,085,794	(21,506)	(893,135)	0	(914,641)	(1,808,776)	785,616	112,747	898,363
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	930,947	0	130,947	516	76,656	208,032	(1,938)	(80,500)	0	(31,645)	(114,084)	70,809	9,796	80,605
62113	CITY OF BELLEAIR BEACH	15,517	0	2,919	7	739	2,929	(19)	(1,342)	0	(2,01				

**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, 2017**

Go to the HIS Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense(Income)	Employer Proportion	
				Changes in Assumptions	Program Investments				Changes in Assumptions	Program Investments					
63007	POLK CO SCHOOL BOARD	155,710,266	0	21,887,510	86,353	1,760,358	23,724,221	(324,214)	(13,464,432)	0	(3,233,957)	(17,022,603)	11,843,532	(259,594)	11,843,938
63105	VILLAGE OF HIGHLAND PARK	6,141	0	863	3	1,039	1,906	(13)	(517)	0	581	114	467	114	581
63128	CITY OF POLK CITY	145,054	0	20,390	80	19,794	40,294	(302)	(12,543)	0	(3,263)	(16,108)	19,794	3,812	14,845
63129	LAKELAND AREA MASS TRANSIT DISTRICT	2,225,954	0	212,893	1,234	1,514,653	1,628,780	(4,635)	(192,481)	0	(197,115)	169,309	275,351	444,660	557,328
63300	MCKEEL ACADEMY OF TECHNOLOGY	3,870,455	0	545,318	2,161	1,312,349	1,859,818	(8,078)	(335,461)	0	(96,041)	(439,579)	255,077	262,851	255,077
63301	DISCOVERY ACADEMY OF LAKE ALFRED	1,453,232	0	209,897	828	137,166	347,892	(3,109)	(129,121)	0	(40,412)	(172,643)	113,577	12,474	126,052
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	1,749,206	0	245,878	970	232,623	478,471	(3,642)	(151,256)	0	(154,898)	133,047	44,317	177,364	177,364
63303	BERKLEY CHARTER SCHOOL	1,147,522	0	161,302	636	23,523	185,462	(2,389)	(99,227)	0	(5,256)	(106,873)	87,282	5,228	92,509
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	654,341	0	91,978	363	40,276	132,617	(1,362)	(66,582)	0	(4,144)	(62,088)	49,770	9,079	58,850
63306	LAKE WALES CHARTER SCHOOLS	904,354	0	70,895	280	54,451	125,626	(1,050)	(43,612)	0	(28,949)	(73,608)	38,362	7,599	45,961
63307	LAKE WALES ACADEMY HIGH SCHOOL	1,737,502	0	244,233	964	106,779	381,796	(6,618)	(150,244)	0	(26,713)	(180,575)	132,157	17,574	149,731
63308	POLK AVENUE ELEMENTARY SCHOOL	704,239	0	98,992	391	16,507	115,890	(1,466)	(60,896)	0	(30,094)	(92,457)	53,565	(1,405)	52,160
63309	HILLCREST ELEMENTARY SCHOOL	967,500	0	135,997	537	44,091	180,624	(2,014)	(83,661)	0	(10,938)	(96,613)	73,589	8,929	82,519
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	666,415	0	93,675	370	13,898	107,943	(1,388)	(57,626)	0	(38,280)	(50,688)	50,688	(2,489)	48,200
63311	JAMIE HOWARD WILSON ELEMENTARY SCHOOL	597,103	0	83,932	331	16,437	100,701	(1,243)	(51,632)	0	(62,418)	(135,293)	45,416	(8,930)	35,587
63312	VICTORY RIDGE ACADEMY	806,267	0	113,533	447	176,810	290,591	(1,679)	(89,719)	0	(38,187)	(109,585)	61,326	33,196	94,512
63313	MCKEEL ELEMENTARY ACADEMY, INC	0	0	0	0	32,564	32,564	0	0	0	(314,291)	(314,291)	0	(55,194)	(55,194)
63314	SOUTH MCKEEL ELEMENTARY ACADEMY, INC	0	0	0	0	0	0	0	0	0	(772,600)	(772,600)	0	(163,261)	(163,261)
63315	EDWARD W BOK ACADEMY INC	699,270	0	98,293	388	49,022	147,703	(1,456)	(60,467)	0	(3,110)	(65,033)	53,187	10,384	63,572
63316	COMPASS CHARTER MIDDLE SCHOOL	190,686	0	26,805	106	2,026	28,938	(397)	(16,490)	0	(51,217)	(34,330)	14,505	(6,418)	8,087
63317	OUR CHILDREN'S MIDDLE ACADEMY	0	0	0	0	16,855	16,855	0	0	0	(105,040)	(105,040)	0	(19,259)	(19,259)
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	591,496	0	83,143	358	365,598	449,459	(1,232)	(51,146)	0	(52,378)	(52,378)	44,989	0	44,989
63700	POLK STATE COLLEGE	8,663,661	0	1,217,813	4,805	314,367	1,536,985	(18,039)	(749,156)	0	(53,835)	(821,030)	658,970	80,464	739,433
64001	PUTNAM CO CLERK OF CIRCUIT COURT	852,653	0	119,854	473	2,284	122,610	(1,775)	(73,730)	0	(126,939)	(126,939)	64,854	(8,596)	56,258
64003	PUTNAM CO BD OF CO COMMISSIONERS	3,752,959	0	527,537	2,081	178,539	708,157	(7,814)	(324,522)	0	(214,286)	(546,623)	285,455	4,425	289,880
64004	PUTNAM CO PROPERTY APPRAISER	305,281	0	42,912	169	5,232	48,313	(636)	(39,639)	0	(12,605)	(23,220)	18,615	(1,812)	21,408
64005	PUTNAM CO TAX COLLECTOR	428,285	0	80,343	238	19	60,599	(894)	(37,121)	0	(7,463)	(46,478)	32,852	(1,630)	31,222
64006	PUTNAM CO SHERIFFS DEPT	3,103,967	0	436,311	1,721	0	436,311	(6,463)	(688,403)	0	(225,765)	(609,651)	236,092	(60,265)	185,867
64007	PUTNAM CO SCHOOL BOARD	3,142,928	0	3,012,288	11,884	225,251	3,249,424	(44,620)	(1,853,055)	0	(910,152)	(2,807,826)	1,829,977	(93,461)	1,836,516
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	98,969	0	13,912	55	3,489	17,455	(206)	(8,558)	0	(6,039)	(14,803)	7,528	(315)	7,213
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	11,967,141	0	1,682,168	6,637	0	1,688,805	(24,918)	(1,034,811)	0	(1,035,451)	(2,095,180)	910,237	(202,697)	707,540
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	203,626	0	28,623	113	77,256	105,991	(424)	(17,608)	0	(12,095)	(30,127)	15,488	19,548	35,036
64910	PUNIAN EDGE HIGH SCHOOL	131,011	0	18,416	73	77,418	95,907	(273)	(11,329)	0	(11,732)	(23,334)	9,965	15,375	25,340
64920	ST JOHNS RIVER STATE COLLEGE	6,986,324	0	857,004	3,361	857,004	857,004	(12,965)	(627,169)	0	(791,498)	(269,905)	463,733	(14,819)	448,913
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	1,492,795	0	209,836	828	11,454	222,118	(3,108)	(129,804)	0	(131,776)	(263,968)	113,544	(18,144)	94,400
65003	ST JOHNS CO BD OF CO COMMISSIONERS	21,308,276	0	2,995,211	11,817	1,444,887	4,451,915	(44,367)	(1,826,549)	0	(1,886,916)	1,620,736	288,841	1,909,577	1,909,577
65004	ST JOHNS CO PROPERTY APPRAISER	1,075,771	0	151,216	597	50,015	201,828	(2,240)	(93,023)	0	(95,263)	81,825	10,155	91,879	91,879
65005	ST JOHNS CO TAX COLLECTOR	1,067,367	0	150,035	592	37,501	188,128	(2,222)	(92,296)	0	(29,290)	(123,808)	81,185	4,166	85,351
65006	ST JOHNS CO SHERIFFS DEPT	13,019,093	0	1,829,896	7,219	1,237,549	3,074,686	(27,106)	(1,125,688)	0	(1,152,794)	990,174	235,076	1,226,250	1,226,250
65007	ST JOHNS CO SCHOOL BOARD	63,147,865	0	8,476,149	35,020	3,486,724	12,378,163	(131,484)	(6,460,463)	0	(5,591,947)	(10,982,411)	4,803,111	843,505	5,646,617
65008	ANASTASIA MOSQUITO CONTROL DIST	306,372	0	55,676	219	31,385	87,180	(823)	(41,168)	0	(6,852)	(40,060)	30,073	3,908	33,981
65100	CITY OF ST AUGUSTINE BEACH	916,935	0	128,890	509	113,291	242,689	(1,909)	(79,288)	0	(81,198)	69,743	22,354	92,097	92,097
65101	TOWN OF HASTINGS	134,060	0	18,844	74	0	18,919	(279)	(11,592)	0	(4,718)	(16,590)	10,197	(1,020)	9,176
65103	ST AUGUSTINE- ST JOHNS COUNTY AIRPORT AUTHORITY	211,794	0	117	117	17,881	47,770	(441)	(24,194)	0	(23,442)	(42,197)	18,139	848	16,867
65300	ABLE SCHOOL INC	931	0	131	1	131	131	(2)	(80)	0	(95,451)	(95,533)	71	(17,264)	(17,193)
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	2,043,248	0	287,210	1,133	21,430	309,712	(425)	(176,982)	0	(122,168)	(303,104)	155,412	(16,077)	139,335
66003	ST LUCIE CO BD OF CO COMMISSIONERS	10,956,939	0	1,540,169	6,076	828,718	2,374,963	(22,814)	(947,458)	0	(970,272)	833,400	161,670	995,069	995,069
66004	ST LUCIE CO PROPERTY APPRAISER	984,660	0	138,452	546	47,877	186,875	(2,051)	(85,171)	0	(96,612)	(183,833)	74,917	(4,236)	70,681
66005	ST LUCIE CO TAX COLLECTOR	1,409,158	0	189,079	781	133,372	332,322	(2,934)	(121,851)	0	(21,298)	(146,083)	107,182	24,987	132,170
66006	ST LUCIE CO SHERIFFS DEPT	13,431,201	0	1,887,965	7,449	408,907	2,304,321	(27,966)	(1,161,410)	0	(1,189,376)	2,021,595	77,727	1,099,322	1,099,322
66007	ST LUCIE CO SCHOOL BOARD	67,915,570	0	9,546,594	37,664	1,295,395	10,876,653	(141,411)	(5,872,731)	0	(1,363,414)	(7,377,557)	5,165,749	57,973	5,223,722
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	322,067	0	45,272	179	11,162	58,633	(671)	(27,949)	0	(18,547)	(47,067)	24,497	(1,671)	24,310
66100	NORTH ST LUCIE RIVER WATER CONTROL	35,575	0	5,001	20	1,152	6,172	(74)	(3,871)	0	(3,871)	2,706	103	2,809	2,809
66101	CHILDREN SERVICES COUNCIL OF ST LU	230,282	0	32,370	128	26,321	58,818	(479)	(19,913)	0	(4,656)	(25,048)	17,516	3,321	20,837
66102	CITY OF PORT ST LUCIE	60,654	0	8,526	34	1,653	10,213	(126)	(5,245)	0	(3,456)	(8,827)	4,613	(266)	4,348
66700	INDIAN RIVER STATE COLLEGE	17,467,703	0	2,456,358	9,687	276,183	2,741,228	(36,371)	(1,510,451)	0	(1,789,473)	(2,462,652)	1,328,617	34,864	1,363,481
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	1,116,306	0	116,306	619	857,004	162,239	(2,324)	(86,528)	0	(108,716)	(207,568)	84,908	(11,447)	73,411
67003	SANTA ROSA CO BD OF CO COMMISSIONER	9,234,080	0	735,732	2,903	63,744	802,379	(10,899)	(462,596)	0	(817,933)	(817,933)	398,111	(15,374)	382,737
67004	SANTA ROSA CO PROPERTY APPRAISER	542,214	0	76,217	301	24,109	100,626	(1,129)	(46,886)	0	(19,483)	(67,498)	41,242	2,850	44,092
67005	SANTA ROSA CO TAX COLLECTOR	651,274	0	91,547	361	18,350	110,257	(1,356)	(56,316)	0	(39,325)	(96,997)	49,537	(4,207)	45,330
67006	SANTA ROSA CO SHERIFFS DEPT	6,041,962	0	849,292	3,351	283,833	1,136,476	(12,580)	(522,455)	0	(106,915)	(641,950)	459,560	34,417	494,978
67007	SANTA ROSA CO SCHOOL BOARD	40,487,030	0	5,691,084	22,453	1,356,653	7,070,190	(84,301)	(3,500,959)	0	(1,924,722)	(5,509,979)	3,079,498	(74,540)	3,004,958
67100	CITY OF GULF BREEZE	146,322	0	20,568	81	0	20,568	(385)	(12,655)	0	(62,528)	(95,485)	11,129	(17,360)	(6,231)
67101	TOWN OF JAY	1,610,262	0	12,452	49	85,583	19,192	(184)	(7,520)	0	(7,520)	(15,368)	6,738	(46)	6,738
67102	AVALON FIRE RESCUE DISTRICT	42,121	0	5,921	23	27,636	33,580	(88)	(3,642)	0	(18,153)	(14,423)	3,204	2,978	6,182
68001	SARASOTA CO CLERK OF CIRCUIT COURT	3,537,206	0	497,210	1,962	47,554	546,725	(7,365)	(305,866)	0	(51,887)	(365,118)	269,045	3,500	272,544
68003	SARASOTA CO BD OF CO COMMISSIONERS	42,835,406	0	6,021,185	23,755	2,758,905	8,803,845	(89,190)	(3,704,023)	0	(3,793,213)	3,258,118	494,053	3,752,172	3,752,172
68004	SARASOTA CO PROPERTY APPRAISER	1,187,559	0	166,930	669	74,211	241,799	(2,473)	(102,690)	0	(14,991)	(120,153)	90,327	13,843	104,170
68005	SARASOTA CO TAX COLLECTOR														

**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, 2017

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

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS		Changes in Proportion 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		
				Changes in Assumptions	Program Investments				Changes in Assumptions	Program Investments				Employer Proportion	Employer Expense(Income)	
69019	SEMINOLE CO PORT AUTH	53,001	0	7,450	29	0	7,479	(110)	(4,583)	0	(4,813)	4,031	(1,165)	2,867		
69100	CITY OF ALTA MONTA SPRINGS	1,612,535	0	226,677	894	0	227,561	(3,358)	(139,438)	0	(469,779)	122,652	(91,779)	30,872		
69101	CITY OF CASSELBERRY	446,582	0	62,774	248	0	63,022	(930)	(373,876)	0	(313,423)	33,968	(49,459)	(15,492)		
69103	SANFORD AIRPORT AUTH	1,372,585	0	192,938	761	10,230	203,269	(2,858)	(118,989)	0	(53,598)	104,401	(6,508)	97,893		
69104	CITY OF LONGWOOD	403,204	0	56,577	224	0	57,000	(440)	(34,866)	0	(114,950)	210,655	(28,841)	(5,173)		
69105	CITY OF SANFORD	4,317,355	0	606,873	2,304	1,833	611,100	(8,989)	(373,327)	0	(143,256)	(525,573)	328,385	(26,502)	301,882	
69107	S SEMINOLE & N ORANGE CO WASTEWATER	0	0	0	0	0	0	0	0	0	(14,535)	0	(4,542)	(4,542)		
69110	FRED R WILSON MEMORIAL LAW LIBRARY	24,294	0	3,415	13	439	3,867	(51)	(2,101)	0	(1,183)	1,848	(157)	1,691		
69307	SEMINOLE SCIENCE CHARTER SCHOOL	489,900	0	68,863	272	330,931	400,066	(1,020)	(42,362)	0	(43,382)	37,262	60,510	97,773		
69700	SEMINOLE STATE COLLEGE OF FLORIDA	13,028,610	0	1,831,375	7,225	305,199	2,143,799	(27,128)	(1,126,598)	0	(514,132)	(1,897,857)	990,974	(72,449)	918,524	
70001	SUMTER CO CLERK OF CIRCUIT COURT	794,990	0	111,748	441	27,554	139,754	(1,655)	(68,744)	0	(121,326)	60,468	(1,500)	58,968		
70003	SUMTER CO BD OF COMMISSIONERS	3,405,578	0	483,707	1,889	330,839	811,435	(7,091)	(299,484)	0	(90,914)	(392,489)	259,033	30,248	289,281	
70004	SUMTER CO PROPERTY APPRAISER	320,745	0	45,086	178	7,763	53,027	(668)	(27,735)	0	(37,842)	(66,245)	24,396	(5,597)	18,799	
70005	SUMTER CO TAX COLLECTOR	409,659	0	57,584	227	32,886	90,897	(853)	(35,424)	0	(63,835)	31,159	2,171	33,330		
70006	SUMTER CO SHERIFFS DEPT	4,983,494	0	700,508	2,764	201,352	904,624	(10,376)	(430,928)	0	(441,304)	379,051	47,281	426,332		
70007	SUMTER CO SHERIFFS DEPT	10,965,588	0	1,541,385	6,081	21,596	1,666,062	(22,832)	(948,206)	0	(396,233)	(1,367,271)	834,057	(66,909)	767,148	
70011	SUMMITER CO SUPERVISOR OF ELECTIONS	272,421	0	38,293	151	21,693	60,137	(567)	(23,557)	0	(3,651)	(27,785)	20,721	3,174	23,955	
70100	CITY OF BUSHNELL	77,318	0	10,868	43	3,020	13,931	(161)	(6,686)	0	(30,070)	36,916	5,881	(1,174)	(1,294)	
70101	CITY OF WILDWOOD	1,641,476	0	230,735	910	208,790	440,435	(3,418)	(141,940)	0	(145,358)	124,653	38,505	163,358	163,358	
70102	CITY OF WEBSTER	57,874	0	8,135	32	1,667	9,834	(121)	(5,004)	0	(10,560)	(15,685)	4,402	(1,437)	2,965	
70103	CITY OF COLEMAN	44,076	0	6,196	24	1,393	7,513	(92)	(3,811)	0	(8,686)	(12,589)	3,352	(1,832)	1,521	
70104	CITY OF CENTER HILL	11,473	0	1,143	45	6,322	6,793	(178)	(7,058)	0	(4,104)	(11,332)	4,519	5,917	6,227	
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	3,302,781	0	464,257	1,832	98,478	564,568	(6,877)	(285,505)	0	(18,372)	(310,844)	251,214	12,843	264,057	
71004	SUWANNEE CO PROPERTY APPRAISER	156,381	0	21,982	87	5,240	27,309	(328)	(13,522)	0	(8,695)	(22,543)	11,895	(4,101)	11,485	
71005	SUWANNEE CO TAX COLLECTOR	218,789	0	30,754	121	3,925	34,801	(456)	(18,919)	0	(2,028)	(21,402)	16,841	300	16,841	
71006	SUWANNEE CO SHERIFFS DEPT	1,489,413	0	209,360	826	11,836	222,022	(3,101)	(128,791)	0	(18,605)	(148,498)	113,287	506	113,792	
71007	SUWANNEE CO SCHOOL BOARD	11,490,740	0	1,615,203	6,372	117,497	1,739,073	(23,926)	(993,616)	0	(115,212)	(1,132,754)	874,001	1,192	875,193	
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	63,011	0	8,928	35	6,477	15,441	(132)	(5,492)	0	(7,955)	(6,379)	4,831	979	5,810	
71100	LIVE OAK HOUSING AUTH	72,609	0	10,206	40	12,848	23,056	(151)	(6,279)	0	(6,106)	(12,538)	5,923	641	6,164	
71101	CITY OF LIVE OAK	766,305	0	107,716	425	5,151	113,292	(1,596)	(66,263)	0	(71,627)	(139,486)	58,286	(13,779)	44,507	
71102	SUWANNEE RIVER WATER MGMT DISTRICT	1,212,158	0	170,388	672	9,664	180,724	(2,524)	(104,817)	0	(75,153)	(182,493)	92,198	(14,771)	77,427	
71103	SUWANNEE VALLEY TRANSIT AUTH	275,876	0	38,779	153	79,143	109,137	(674)	(23,855)	0	(123,793)	20,884	(16,384)	4,600	4,600	
72001	TAYLOR CO CLERK OF CIRCUIT COURT	288,585	0	40,565	160	8,906	49,631	(501)	(24,954)	0	(4,726)	(30,281)	21,950	1,229	23,179	
72003	TAYLOR CO BD OF COMMISSIONERS	11,024,203	0	1,444,249	569	36,293	1,510,122	(10,175)	(86,732)	0	(153,075)	(105,943)	75,050	5,412	83,462	
72004	TAYLOR CO PROPERTY APPRAISER	129,002	0	18,133	72	3,495	21,700	(269)	(11,155)	0	(838)	(12,261)	9,812	638	10,450	
72005	TAYLOR CO TAX COLLECTOR	174,659	0	17,459	97	1,358	26,006	(364)	(15,103)	0	(5,379)	(20,845)	13,285	(766)	12,518	
72006	TAYLOR CO SHERIFFS DEPT	1,144,611	0	160,893	635	81,485	243,013	(2,383)	(89,976)	0	(20,411)	(121,770)	87,061	8,074	95,134	
72007	TAYLOR CO SCHOOL BOARD	5,545,496	0	779,506	3,075	75,494	858,075	(11,547)	(497,525)	0	(895,546)	421,798	(49,888)	371,910	371,910	
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	60,891	0	8,531	34	1,693	10,257	(126)	(5,248)	0	(1,630)	(7,005)	4,616	(53)	4,563	
72100	CITY OF PERRY	1,034,491	0	144,249	569	36,293	151,022	(10,175)	(86,732)	0	(124,477)	(68,664)	46,260	(112)	46,148	
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	25,913	0	3,842	14	59	3,715	(54)	(2,241)	0	(7,710)	(10,004)	1,971	(1,356)	815	
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	44,145	0	6,205	24	4,120	10,350	(92)	(3,817)	0	(1,435)	(5,344)	3,358	533	3,891	
72104	BIG BEND WATER AUTHORITY	59,290	0	8,334	33	8,566	16,933	(123)	(5,127)	0	(8,022)	(2,772)	4,510	1,105	5,614	
73001	UNION CO CLERK OF COURTS	148,571	0	20,884	82	20,966	40,418	(309)	(12,847)	0	(27,261)	(40,418)	11,300	(5,117)	6,183	
73003	UNION CO BD OF COMMISSIONERS	713,169	0	100,247	396	8,855	109,498	(1,485)	(61,688)	0	(25,983)	(89,136)	54,245	(5,532)	48,712	
73004	UNION CO PROPERTY APPRAISER	94,904	0	9,404	37	0	9,404	(138)	(5,765)	0	(8,164)	(15,088)	5,069	(1,800)	3,269	
73005	UNION CO TAX COLLECTOR	61,960	0	8,709	34	1,33	8,776	(129)	(5,358)	0	(4,983)	(10,470)	4,713	(1,341)	3,372	
73006	UNION CO SHERIFFS DEPT	349,209	0	49,087	194	25,758	75,038	(727)	(30,196)	0	(8,281)	(39,205)	26,561	3,022	29,584	
73007	UNION CO SCHOOL BOARD	3,803,396	0	534,627	2,109	31,610	568,346	(7,919)	(328,884)	0	(231,025)	(567,828)	289,291	(34,684)	254,607	
73011	UNION CO SUPERVISOR OF ELECTIONS	54,373	0	7,643	30	4,031	11,705	(113)	(4,702)	0	(6,590)	(7,775)	301	(4,36)	4,436	
73088	UNION CO HOUSING AUTH	40,291	0	5,664	22	2,065	7,750	(84)	(3,484)	0	(6,789)	(10,357)	3,065	(1,144)	1,951	
73101	CITY OF LAKE BUTLER	169,797	0	23,965	94	0	23,965	(354)	(14,883)	0	(11,836)	(26,872)	12,915	(3,059)	9,822	
73103	NEW RIVER LIBRARY COOPERATIVE	32,787	0	4,609	18	484	5,111	(68)	(2,835)	0	(11,167)	(8,263)	2,494	(1,342)	1,151	
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	3,292,680	0	462,838	1,826	69,387	534,505	(6,856)	(284,721)	0	(271,937)	(563,514)	250,446	(27,532)	222,914	
74003	VOLUSIA CO BD OF COMMISSIONERS	51,498,191	0	7,238,875	28,560	1,840,197	9,107,632	(107,228)	(4,453,103)	0	(608,538)	(5,168,869)	3,917,021	122,253	4,039,275	
74007	VOLUSIA CO SCHOOL BOARD	10,415,585	0	14,677,241	57,906	1,551,451	16,286,598	(217,410)	(9,028,928)	0	(2,313,516)	(11,559,853)	7,941,989	(175,356)	7,766,633	
74090	VOLUSIA CO LAW LIBRARY	94,882	0	10,335	53	1,724	17,724	(198)	(6,205)	0	(1,463)	(8,985)	7,217	620	7,837	
74100	CITY OF LAKE HELEN	191,137	0	26,897	106	9,865	36,658	(398)	(16,520)	0	(28,976)	(45,802)	14,538	(5,265)	9,274	
74101	CITY OF NEW SMYRNA BEACH	226,603	0	31,853	126	1,317	33,295	(472)	(19,595)	0	(88,224)	(106,291)	17,236	(16,287)	949	
74102	CITY OF DAYTONA BEACH	8,489,419	0	1,193,320	4,708	361,393	1,559,421	(17,676)	(734,089)	0	(43,878)	(795,643)	645,717	(93,678)	696,653	
74103	TOWN OF PIERSON	57,376	0	8,065	32	3,668	11,965	(119)	(4,961)	0	(8,738)	(4,364)	(231)	4,133	4,133	
74104	CITY OF SOUTH DAYTONA	1,728,772	0	243,006	959	0	243,006	(3,600)	(149,489)	0	(128,409)	(281,497)	131,493	(31,861)	99,832	
74105	CITY OF HOLLY HILL	962,431	0	135,265	504	47,788	183,607	(2,004)	(83,222)	0	(85,226)	(95,226)	73,204	9,949	82,850	
74106	CITY OF DAYTONA BEACH SHORES	345,516	0	53,389	235	8,877	62,112	(1,071)	(82,950)	0	(11,836)	(26,872)	72,173	1,257	73,430	
74107	NEW SMYRNA BEACH UTILITIES COMMISS	765,140	0	107,552	424	15,807	123,854	(1,593)	(66,163)	0	(114,143)	(181,898)	58,198	(26,954)	31,243	
74109	TOWN OF PONCE INLET	894,197	0	125,693	496	77,616	203,805	(1,862)	(77,322)	0	0	(79,184)	68,014	15,264	83,278	
74123	CITY OF OAK HILL	47,767	0	6,714	26	2,607	9,348	(99)	(4,590)	0	(3,60)	(4,590)	632	(4,265)	632	
74124	CITY OF ORANGE CITY	2,004,239	0	281,727	1,111	228,170	511,008	(4,173)	(173,309)	0	(177,452)	(77,452)	152,445	47,387	199,833	
74125	CITY OF DELTONA	2,344,476	0	413,962	1,633	78,471	2,344,476	(6,131)	(295,612)	0	(115,863)	(260,743)	223,961	(62,816)	286,977	
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	54,220	0	7,621	30	6,333	13,984	(113)	(4,688)	0	(8,376)	(13,177)	4,124	(1,157)	3,967	
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	49,282	0	6,927	27	16,728	23,681	(103)	(4,261)	0	(379)	(4,743)	3,748	2,666	6,415	
74700	DAYTONA STATE COLLEGE	13,950,673	0	1,960,985	7,737	0	1,96									

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, 2017

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

Employer / Agency Number	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability at June 30, 2017	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS Program		Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Differences between Projected and Actual Investment Earnings on HIS Program		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
				Changes in Assumptions	Investments				Changes in Assumptions	Investments					
76100	CITY OF DEFUNIAK SPRINGS	1,385,641	0	194,774	768	64,693	260,235	(2,885)	(119,818)	0	(7,628)	(130,331)	105,394	10,318	115,712
76101	DEFUNIAK SPRINGS HOUSING AUTH	42,570	0	5,984	24	2,523	8,531	(89)	(3,681)	0	0	(3,770)	3,238	485	3,723
76102	CITY OF FREEPORT	317,836	0	44,677	176	45,800	90,653	(662)	(27,484)	0	(78,816)	(104,961)	24,175	(8,348)	15,827
76300	WALTON ACADEMY	337,621	0	47,458	187	68,794	116,439	(703)	(29,194)	0	(39,492)	(39,492)	25,680	9,213	34,893
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	525,506	0	73,865	291	105,899	180,059	(1,094)	(45,441)	0	(1,301)	(47,336)	39,371	28,233	68,203
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	250964.2165	0	35,277	139	6,695	42,111	(523)	(21,701)	0	(3,536)	(25,760)	19,089	448	19,536
77003	WASHINGTON CO BD OF CO COMM	874512.6132	0	122,926	485	22,125	145,536	(1,821)	(75,620)	0	(150,716)	(228,157)	66,517	(27,041)	39,475
77004	WASHINGTON CO PROPERTY APPRAISER	93428.65332	0	13,133	52	588	13,773	(195)	(8,079)	0	(13,522)	(21,795)	7,106	(2,971)	4,135
77005	WASHINGTON CO TAX COLLECTOR	138813.4986	0	19,512	77	10,139	29,729	(289)	(12,003)	0	(12,434)	(12,434)	10,558	2,424	12,983
77006	WASHINGTON CO SHERIFFS DEPT	1208824.34	0	169,919	670	178,519	348,208	(2,517)	(104,528)	0	(14,625)	(121,671)	91,945	33,735	125,679
77007	WASHINGTON CO SCHOOL BOARD	7931002.165	0	1,114,826	4,398	59,709	1,177,934	(16,514)	(895,902)	0	(472,324)	(1,174,640)	603,243	(84,102)	539,141
77100	CITY OF CHIPLEY	590320.4554	0	82,979	327	8,624	91,930	(1,229)	(51,046)	0	(33,341)	(85,616)	44,901	(3,259)	41,641
77101	CITY OF VERNON	37556.28329	0	5,279	21	2,233	7,533	(78)	(3,248)	0	(10,648)	(13,973)	2,857	(2,638)	219
77102	TOWN OF WAUSAU	8094.498671	0	1,138	4	0	1,142	(17)	(700)	0	(9,428)	(10,145)	616	(2,093)	(1,477)
Totals		\$ 10,692,461,377	\$ 0	1,502,992,420	\$ 5,929,763	\$ 400,447,998	\$ 1,909,370,181	\$ (22,263,431)	\$ (924,588,463)	\$ 0	\$ (400,447,998)	\$ (1,347,299,892)	\$ 813,282,949	\$ 0	\$ 813,282,949

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, 2017

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, 2017, 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, 2017, 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 in the period for which the contributions are due pursuant to statutory and contractual requirements. Employee contributions required pursuant to section 121.71(3), Florida Statutes, are accounted for by the FRS as employer-paid employee contributions and are treated as employer contributions under 26 U.S.C. s. 414(h)(2) allowing these contributions to be deducted on a pre-tax basis. Pension expense reported in the pension allocation schedules is reduced by these amounts.

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

C. Use of Estimates

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

NOTE 3 – NET PENSION LIABILITY OF EMPLOYERS

A. Net Pension Liability

The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of June 30, 2017, are shown below (in thousands):

	<u>FRS</u>	<u>HIS</u>
Total Pension Liability	\$ 183,632,592	\$ 10,870,772
Plan Fiduciary Net Position	<u>(154,053,263)</u>	<u>(178,311)</u>
Net Pension Liability	<u>\$ 29,579,329</u>	<u>\$ 10,692,461</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.89%	1.64%

The total pension liability for the FRS was determined by the plan's actuary and reported in the plan's GASB 67 valuation as of June 30, 2017. 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, 2016, and update procedures were used to determine liabilities as of June 30, 2017. The fiduciary net position used by the actuary to determine the net pension liability

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

B. Basis for Allocation

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the system's fiscal years ended June 30, 2013, through June 30, 2017, for employers that were members of the FRS and HIS during those fiscal years. For fiscal years ended June 30, 2015, through June 30, 2017, 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

The Florida Retirement System (FRS) Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The division determines the assumptions in the valuations for GASB 67 reporting purposes. The FRS Pension Plan's GASB 67 valuation is performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 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 7.10%. 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 3.58% 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 2017:

- FRS: The long-term expected rate of return was decreased from 7.60% to 7.10%, and the active member mortality assumption was updated.
- HIS: The municipal rate used to determine total pension liability was increased from 2.85% to 3.58%.

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, 2017.

FRS Net Pension Liability			HIS Net Pension Liability		
1% Decrease	Current Discount Rate	1% Increase	1% Decrease	Current Discount Rate	1% Increase
6.10%	7.10%	8.10%	2.58%	3.58%	4.58%
\$ 53,536,799,032	\$ 29,579,329,032	\$9,689,140,032	\$ 12,201,514,391	\$10,692,461,377	\$9,435,503,574

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, 2017, was 6.4 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, 2017, are presented below for each plan.

Florida Retirement System (FRS)

	Recognized in Expense Reporting Period Ending 2017	Deferred Outflows of Resources	Deferred Inflows of Resources
Service cost	\$ 2,073,753,788	\$ -	\$ -
Interest cost	12,484,167,203	-	-
Effect of plan changes	92,185,000	-	-
Effect of economic/demographic gains or losses (difference between expected and actual experience)	559,891,083	2,714,670,591	(163,854,292)
Effect of assumptions changes or inputs	1,985,155,323	9,940,742,848	-
Member contributions	(744,839,410)	-	-
Projected investment earnings	(10,531,769,432)	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	1,116,249,902	(1,116,249,902)
Net difference between projected and actual investment earnings	(1,010,259,943)	-	(733,049.694)
Administrative expenses	18,340,257	-	-
<i>Total</i>	\$ 4,926,623,869	\$ 13,771,663,341	\$ (2,013,153,888)

Health Insurance Subsidy (HIS)

	Recognized in Expense Reporting Period Ending 2017	Deferred Outflows of Resources	Deferred Inflows of Resources
Service cost	\$ 304,536,707	\$ -	\$ -
Interest cost	337,486,406	-	-
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses (difference between expected and actual experience)	(4,281,429)	-	(22,263,431)
Effect of assumptions changes or inputs	176,781,207	1,502,992,420	(924,588,463)
Member contributions	-	-	-
Projected investment earnings	(4,137,440)	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	400,447,998	(400,447,998)
Net difference between projected and actual investment earnings	2,720,362	5,929,763	-
Administrative expenses	177,136	-	-
<i>Total</i>	\$ 813,282,949	\$ 1,909,370,181	\$ (1,347,299,892)

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

Reporting Period Ending	FRS Expense	HIS Expense
2018	\$ 1,534,786,464	\$ 175,220,142
2019	\$ 4,079,352,882	\$ 174,098,048
2020	\$ 2,852,287,692	\$ 173,559,444
2021	\$ 582,789,795	\$ 130,119,785
2022	\$ 1,971,117,215	\$ 51,313,452
Thereafter	\$ 738,175,405	\$ (142,240,582)

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, 2017. The system's CAFR and the actuarial valuation reports referenced herein are available online at:

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

Supplementary Information

Florida Retirement System
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Employer / Agency Number	Employer / Agency Name	Restated ¹	
		June 30, 2016 Measurement Date	June 30, 2017 Measurement Date
1000	STATE OF FLORIDA	\$ 129,802,929	\$ 126,576,531
4910	UNIVERSITY OF FLORIDA	11,248,186	11,881,774
4915	FLORIDA POLYTECHNIC UNIVERSITY	209,836	192,604
4920	FLORIDA STATE UNIVERSITY	5,048,428	5,353,217
4930	FLORIDA A & M UNIVERSITY	1,454,232	1,535,539
4940	UNIVERSITY OF CENTRAL FLORIDA	4,320,474	4,664,618
4950	UNIVERSITY OF SOUTH FLORIDA	5,664,892	6,036,511
4955	NEW COLLEGE	208,997	216,155
4960	FLORIDA ATLANTIC UNIVERSITY	2,120,632	2,461,283
4970	UNIVERSITY OF WEST FLORIDA	1,051,790	1,112,066
4980	FLORIDA INTERNATIONAL UNIVERSITY	4,135,425	4,510,679
4990	UNIVERSITY OF NORTH FLORIDA	1,272,728	1,292,100
4995	FLORIDA GULF COAST UNIVERSITY	1,027,317	1,077,278
11001	ALACHUA CO CLERK OF CIRCUIT COURT	114,555	119,006
11003	ALACHUA CO BD OF CO COMMISSIONERS	1,234,706	1,143,062
11004	ALACHUA CO PROPERTY APPRAISER	80,362	79,509
11005	ALACHUA CO TAX COLLECTOR	91,033	90,905
11006	ALACHUA CO SHERIFF'S OFFICE	1,494,492	1,427,145
11007	ALACHUA CO SCHOOL BOARD	1,573,152	1,570,986
11100	CITY OF ALACHUA	151,360	158,798
11101	CITY OF HIGH SPRINGS	58,196	69,021
11102	CITY OF NEWBERRY	64,495	79,890
11103	CITY OF GAINESVILLE	17,958	21,642
11104	ALACHUA COUNTY LIBRARY DISTRICT	77,568	68,647
11116	CITY OF ARCHER	0	8,489
11300	CARING & SHARING LEARNING SCHOOL	7,600	15,002
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	1,600	1,850
11302	SIATECH GAINESVILLE	4,460	5,775
11305	MICANOPY MIDDLE SCHOOL INC	2,524	1,999
11307	ALACHUA MYCROSCHOOL OF INTEGRATED ACADEMICS & TECH	8,413	6,966
11700	SANTA FE COLLEGE	543,172	545,129
12001	BAKER CO CLERK OF CIRCUIT COURT	17,170	19,443
12003	BAKER CO BD OF CO COMMISSIONERS	78,469	85,641
12004	BAKER CO PROPERTY APPRAISER	15,254	16,457
12005	BAKER CO TAX COLLECTOR	18,029	18,049
12006	BAKER CO SHERIFF'S DEPT	263,888	276,481

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		June 30, 2016 Measurement Date	June 30, 2017 Measurement Date
12007	BAKER CO SCHOOL BOARD	284,536	286,426
12011	BAKER CO SUPERVISOR OF ELECTIONS	6,999	7,085
12100	CITY OF MACCLENNY	54,977	50,138
12102	NEW RIVER SOLID WASTE ASSOCIATION	18,687	18,426
12104	TOWN OF GLEN ST MARY	1,736	1,472
13001	BAY CO CLERK OF CIRCUIT COURT	89,941	96,835
13003	BAY CO BD OF CO COMMISSIONERS	721,328	782,602
13004	BAY CO PROPERTY APPRAISER	45,585	57,093
13005	BAY CO TAX COLLECTOR	38,905	56,072
13006	BAY CO SHERIFF'S DEPT	803,056	829,482
13007	BAY CO SCHOOL BOARD	1,340,178	1,386,297
13009	BEACH MOSQUITO CONTROL DIST	12,132	12,126
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	18,070	22,711
13100	CITY OF PANAMA CITY	32,869	31,169
13101	PANAMA CITY PORT AUTH	3,661	4,550
13102	CITY OF SPRINGFIELD	89,376	89,597
13103	CITY OF PARKER	33,138	35,389
13105	CITY OF MEXICO BEACH	38,734	36,934
13107	CITY OF CALLAWAY	58,142	63,324
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	3,484	3,671
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	48,570	52,379
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	18,070	18,503
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	42,311	41,839
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	18,303	19,745
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	23,857	23,345
13308	UNIVERSITY ACADEMY INC.	22,525	26,340
13309	RISING LEADER ACADEMY, INC.	5,436	6,512
13310	PALM BAY PREPARATORY ACADEMY	7,794	13,166
13311	CENTRAL HIGH SCHOOL	2,691	3,995
13312	PALM BAY ELEMENTARY SCHOOL	0	11,406
13700	GULF COAST STATE COLLEGE	278,014	253,939
14001	BRADFORD CO CLERK OF CIRCUIT COURT	21,423	31,864
14003	BRADFORD CO BD OF CO COMMISSIONERS	165,837	170,635
14004	BRADFORD CO PROPERTY APPRAISER	14,955	13,996
14005	BRADFORD CO TAX COLLECTOR	18,736	17,652
14006	BRADFORD CO SHERIFF'S DEPT	128,437	111,820

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			June 30, 2017 Measurement Date
14007	BRADFORD CO SCHOOL BOARD	215,047	225,138
15001	BREVARD CO CLERK OF CIRCUIT CT	211,347	219,485
15003	BREVARD CO BD OF CO COMMISSIONERS	2,940,295	3,089,225
15004	BREVARD CO PROPERTY APPRAISER	125,118	115,743
15005	BREVARD CO TAX COLLECTOR	139,243	143,278
15006	BREVARD CO SHERIFF'S OFFICE	2,653,075	2,784,106
15007	BREVARD CO SCHOOL BOARD	4,353,314	4,324,641
15033	CANAVERAL PORT AUTH	8,123	7,910
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	19,090	17,210
15100	CITY OF MELBOURNE	666,789	635,109
15101	CITY OF INDIAN HARBOUR BEACH	36,910	31,449
15102	TITUSVILLE-COCOA AIRPORT AUTH	22,192	23,737
15103	TOWN OF MALABAR	16,195	17,326
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	267	266
15105	SEBASTIAN INLET TAX DISTRICT	10,524	7,167
15110	TOWN OF MELBOURNE BEACH	4,854	3,952
15111	CITY OF WEST MELBOURNE	54,745	59,656
15112	CITY OF PALM BAY	2,096	5,916
15113	CITY OF COCOA	217,124	245,354
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	8,940	8,846
15115	INDIAN RIVER LAGOON COUNCIL	3,748	6,745
15700	EASTERN FLORIDA STATE COLLEGE	713,674	621,028
16003	BROWARD CO BD OF CO COMMISSIONERS	5,689,316	6,095,020
16004	BROWARD CO PROPERTY APPRAISER	265,220	298,044
16006	BROWARD CO SHERIFF'S DEPT	17,542,790	14,765,816
16007	BROWARD CO SCHOOL BOARD	12,523,648	12,729,158
16011	BROWARD CO SUPERVISOR OF ELECTIONS	84,118	75,361
16018	HILLSBORO INLET DISTRICT	6,848	7,425
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	17,922	17,536
16054	OLD PLANTATION WATER CONTROL DIST	7,411	7,542
16080	BROWARD CO CLERK OF CIRCUIT COURT	506,909	402,165
16100	TOWN OF HILLSBORO BEACH	68,051	75,547
16101	TOWN OF LAUDERDALE BY THE SEA	58,378	60,000
16102	CITY OF MARGATE	1,389,507	1,264,459
16103	BROWARD CO HOUSING AUTH	116,001	93,187
16104	CITY OF LAUDERDALE LAKES	9,686	12,529

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		June 30, 2016 Measurement Date	June 30, 2017 Measurement Date
16107	SOUTH FL REG PLANNING COUNCIL	22,160	16,006
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	193,681	170,287
16110	S BROWARD DRAINAGE DIST	19,670	20,577
16112	NORTH BROWARD HOSPITAL DIST	34,719	21,286
16113	MEMORIAL HEALTHCARE DIST	675	813
16114	CITY OF DEERFIELD BEACH	15,315	15,034
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	95,701	96,929
16116	CITY OF COCONUT CREEK	715,723	691,199
16117	CITY OF HOLLYWOOD	20,344	21,141
16118	CITY OF WESTON	5,400	5,593
16119	CITY OF MIRAMAR	60,769	18,274
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	3,420	3,978
16121	CITY OF NORTH LAUDERDALE	171,556	171,186
16122	CITY OF POMPANO BEACH	9,410	2,810
16123	CITY OF WEST PARK	19,537	17,857
16124	CITY OF DANIA BEACH	120,547	116,095
16125	CITY OF WILTON MANORS	233,915	259,583
16126	TOWN OF PEMBROKE PARK	59,115	71,424
16127	CITY OF OAKLAND PARK	91,622	119,138
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	39,542	43,782
16129	CITY OF COOPER CITY	48,567	60,754
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	52,064	65,414
16300	CENTRAL CHARTER SCHOOL	45,086	72,861
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	26,306	25,669
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	24,946	23,706
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	68,564	60,764
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	43,552	39,533
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	61,540	51,831
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	12,008	11,835
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	6,417	2,618
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	17,483	7,388
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	749	326
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	710	392
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	1,056	525
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	955	310
16700	BROWARD COLLEGE	1,264,919	1,246,237

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			June 30, 2017 Measurement Date
17001	CALHOUN CO CLERK OF CIRCUIT COURT	16,849	17,538
17003	CALHOUN CO BD OF CO COMMISSIONERS	39,357	42,119
17004	CALHOUN CO PROPERTY APPRAISER	4,733	12,516
17005	CALHOUN CO TAX COLLECTOR	8,250	13,163
17006	CALHOUN CO SHERIFF'S DEPT	44,278	48,137
17007	CALHOUN CO SCHOOL BOARD	116,067	121,901
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	3,337	11,068
17039	APALACHEE REGIONAL PLANNING COUNCIL	9,563	10,682
17100	CITY OF BLOUNTSTOWN	45,480	49,326
17101	TOWN OF ALTHA	3,220	3,571
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	121,598	85,968
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	1,716,053	1,759,312
18004	CHARLOTTE CO PROPERTY APPRAISER	63,325	57,840
18005	CHARLOTTE CO TAX COLLECTOR	78,330	80,138
18006	CHARLOTTE CO SHERIFF'S DEPT	1,554,102	1,503,401
18007	CHARLOTTE CO SCHOOL BOARD	957,312	852,213
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	64,173	36,411
18102	CITY OF PUNTA GORDA	8,597	0
19001	CITRUS CO CLERK OF CIRCUIT COURT	85,087	86,518
19003	CITRUS CO BD OF CO COMMISSIONERS	382,544	383,831
19004	CITRUS CO PROPERTY APPRAISER	47,401	46,563
19005	CITRUS CO TAX COLLECTOR	46,349	40,866
19006	CITRUS CO SHERIFF'S DEPT	883,800	958,430
19007	CITRUS CO SCHOOL BOARD	980,802	1,005,058
19009	CITRUS CO MOSQUITO CONTROL DIST	18,009	19,317
19016	CITRUS COUNTY HOSPITAL BOARD	703	1,723
19100	CITY OF INVERNESS	47,544	47,093
19101	HOMOSASSA SPECIAL WATER DIST	9,140	10,932
19102	CITY OF CRYSTAL RIVER	29,580	32,667
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	2,971	2,104
20001	CLAY CO CLERK OF CIRCUIT COURT	76,184	81,740
20003	CLAY CO BD OF CO COMMISSIONERS	785,664	843,520
20004	CLAY CO PROPERTY APPRAISER	39,487	39,493
20005	CLAY CO TAX COLLECTOR	41,845	43,828
20006	CLAY CO SHERIFF'S DEPT	1,268,503	1,079,398
20007	CLAY CO SCHOOL BOARD	1,751,752	1,706,628

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			June 30, 2017 Measurement Date
20011	CLAY COUNTY SUPV OF ELECTIONS	21,402	22,745
20100	CITY OF GREEN COVE SPRINGS	49,136	50,571
20105	CLAY CO UTILITY AUTH	124	0
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	94,433	77,015
21001	COLLIER CO CLERK OF CIRCUIT COURT	142,248	146,185
21003	COLLIER CO BD OF CO COMMISSIONERS	2,324,467	2,362,382
21004	COLLIER CO PROPERTY APPRAISER	94,074	91,465
21005	COLLIER CO TAX COLLECTOR	127,408	135,788
21006	COLLIER CO SHERIFF'S OFFICE	3,214,225	2,723,778
21007	COLLIER CO SCHOOL BOARD	3,062,082	2,395,570
21009	COLLIER MOSQUITO CONTROL DIST	42,210	47,812
21011	COLLIER CO SUPERVISOR OF ELECTIONS	19,849	21,162
21100	NORTH COLLIER FIRE CONTROL & RESCUE	275,427	274,763
21101	CITY OF MARCO ISLAND	29,066	25,206
21105	IMMOKALEE FIRE CONTROL DISTRICT	97,738	65,841
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	2,048	1,286
21107	GREATER NAPLES FIRE RESCUE DISTRICT	396,699	530,455
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	21,152	19,759
21305	MARCO ISLAND ACADEMY	13,668	13,527
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	37,144	38,151
22003	COLUMBIA CO BD OF CO COMMISSIONERS	306,606	322,565
22004	COLUMBIA CO PROPERTY APPRAISER	23,706	34,924
22005	COLUMBIA CO TAX COLLECTOR	24,236	28,078
22006	COLUMBIA CO SHERIFF'S OFFICE	321,654	310,751
22007	COLUMBIA CO SCHOOL BOARD	477,684	509,741
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	13,761	13,757
22016	LAKE SHORE HOSPITAL AUTHORITY	5,942	4,408
22101	CITY OF LAKE CITY	79,578	80,472
22700	FLORIDA GATEWAY COLLEGE	180,410	169,033
23003	MIAMI-DADE COUNTY	55,961,557	59,572,072
23007	MIAMI-DADE CO SCHOOL BOARD	17,011,567	17,009,649
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	2,359,715	2,198,094
23101	VILLAGE OF EL PORTAL	24,360	24,700
23102	CITY OF OPA LOCKA	174,841	179,012
23104	VILLAGE OF BISCAYNE PARK	40,722	32,516
23105	CITY OF WEST MIAMI	115,752	134,272

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			June 30, 2017 Measurement Date
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	27,634	25,469
23108	CITY OF SUNNY ISLES BEACH	414,962	442,277
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	108,942	101,974
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	16,614	17,462
23117	CITY OF NORTH MIAMI	23,173	78,977
23118	CITY OF NORTH MIAMI BEACH	1,939	1,676
23119	TOWN OF MIAMI LAKES	44,396	47,469
23120	CITY OF MIAMI GARDENS	1,206,592	1,206,867
23121	THE CHILDREN'S TRUST	134,092	110,066
23122	CITY OF NORTH BAY VILLAGE	151,889	150,527
23123	TOWN OF CUTLER BAY	71,164	74,630
23124	CITY OF DORAL	424,652	486,393
23125	CITY OF FLORIDA CITY	168,231	157,142
23126	VILLAGE OF PINECREST	216,114	236,405
23127	CITY OF CORAL GABLES	11,492	16,168
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	18,383	16,406
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	26,322	27,944
23700	MIAMI DADE COLLEGE	3,127,722	2,800,536
24001	DESOTO CO CLERK OF CIRCUIT COURT	17,432	17,435
24003	DESOTO CO BD OF CO COMMISSIONERS	229,877	206,536
24004	DESOTO CO PROPERTY APPRAISER	8,818	16,759
24005	DESOTO CO TAX COLLECTOR	17,403	17,645
24006	DESOTO CO SHERIFF'S DEPT	261,030	219,806
24007	DESOTO CO SCHOOL BOARD	289,452	268,487
24011	DESOTO CO SUPERVISOR OF ELECTIONS	9,717	12,182
24062	JOSHUA WATER CONTROL DIST	4,270	4,186
25001	DIXIE CO CLERK OF CIRCUIT COURT	19,359	20,171
25003	DIXIE CO BD OF CO COMMISSIONERS	121,756	113,983
25004	DIXIE CO PROPERTY APPRAISER	19,869	21,245
25005	DIXIE CO TAX COLLECTOR	14,255	15,815
25006	DIXIE CO SHERIFF'S DEPT	109,089	114,605
25007	DIXIE CO SCHOOL BOARD	142,211	160,518
25011	DIXIE CO SUPERVISOR OF ELECTIONS	9,249	11,304
25100	TOWN OF CROSS CITY	17,911	20,236
25103	SUWANNEE WATER AND SEWER DISTRICT	3,751	2,785
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	2,179	2,380

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			June 30, 2017 Measurement Date
25363	KINDER CUB SCHOOL, INC.	3,309	3,940
26003	CITY OF JACKSONVILLE	189,918	168,320
26007	DUVAL CO SCHOOL BOARD	6,125,798	5,819,297
26039	NORTHEAST FL REGIONAL COUNCIL	11,442	8,386
26102	JACKSONVILLE PORT AUTHORITY	266,659	218,040
26103	JACKSONVILLE AVIATION AUTHORITY	458,279	404,804
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	3,144	3,669
26300	SIATECH JACKSONVILLE	4,884	559
26301	RIVER CITY SCIENCE ACADEMY	42,020	36,099
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	19,889	20,150
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	7,016	5,469
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	23,168	25,766
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	0	21,776
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	1,087,361	827,580
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	229,342	220,368
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	2,330,184	2,106,088
27004	ESCAMBIA CO PROPERTY APPRAISER	75,087	67,211
27005	ESCAMBIA CO TAX COLLECTOR	94,703	82,725
27006	ESCAMBIA CO SHERIFF'S DEPT	1,237,931	1,074,110
27007	ESCAMBIA CO SCHOOL BOARD	2,512,320	2,411,022
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	144,872	119,611
27039	WEST FL REGIONAL PLANNING COUNCIL	23,971	20,642
27041	SANTA ROSA ISLAND AUTH	13,299	11,149
27059	EMERALD COAST UTILITIES AUTHORITY	553,466	512,296
27060	ESCAMBIA CO HOUSING FINANCE AUTH	6,890	6,719
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	3,301	3,380
27100	CITY OF PENSACOLA	322,418	368,700
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	7,313	6,492
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	6,848	6,554
27700	PENSACOLA STATE COLLEGE	440,822	419,155
28001	FLAGLER CO CLERK OF CIRCUIT COURT	73,362	67,951
28003	FLAGLER CO BD OF CO COMMISSIONERS	483,353	502,066
28004	FLAGLER CO PROPERTY APPRAISER	43,913	46,251
28005	FLAGLER CO TAX COLLECTOR	41,120	51,403
28006	FLAGLER CO SHERIFF'S DEPT	604,477	655,395
28007	FLAGLER CO SCHOOL BOARD	852,581	815,986

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28009	EAST FLAGLER MOSQUITO CONTROL DIST	11,487	9,041
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	14,464	15,191
28088	FLAGLER CO HOUSING AUTH	7,352	7,835
28100	CITY OF PALM COAST	73,847	76,703
28101	CITY OF BUNNELL	36,903	39,063
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	17,476	18,769
29003	FRANKLIN CO BD OF CO COMM	55,674	53,479
29004	FRANKLIN CO PROPERTY APPRAISER	15,516	16,467
29005	FRANKLIN CO TAX COLLECTOR	16,442	17,411
29006	FRANKLIN CO SHERIFF'S DEPT	120,467	119,407
29007	FRANKLIN CO SCHOOL BOARD	78,087	83,775
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	8,883	10,281
29100	CITY OF APALACHICOLA	30,429	38,029
29101	CITY OF CARRABELLE	20,960	23,036
29102	EASTPOINT WATER AND SEWER DIST	5,093	5,112
29104	APALACHICOLA HOUSING AUTHORITY	1,350	1,499
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	51,060	53,324
30003	GADSDEN CO BD OF CO COMMISSIONERS	213,161	236,797
30005	GADSDEN CO TAX COLLECTOR	18,363	18,834
30006	GADSDEN CO SHERIFF'S DEPT	160,344	135,414
30007	GADSDEN CO SCHOOL BOARD	275,969	292,407
30100	TOWN OF HAVANA	43,688	45,319
30101	CITY OF CHATTAHOOCHEE	28,871	29,844
30102	NORTHWEST FL WATER MANAGEMENT DIST	115,506	107,545
30103	TOWN OF GREENSBORO	3,424	3,966
30104	CITY OF GRETNA	20,165	18,773
30105	CITY OF MIDWAY	11,656	10,919
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	21,774	23,528
31003	GILCHRIST CO BD OF CO COMMISSIONERS	85,638	94,478
31004	GILCHRIST CO PROPERTY APPRAISER	15,014	15,981
31005	GILCHRIST CO TAX COLLECTOR	7,664	8,221
31006	GILCHRIST CO SHERIFF'S DEPT	93,581	86,412
31007	GILCHRIST CO SCHOOL BOARD	210,993	216,690
31011	GILCHRIST CO SUPERVISOR OF ELECTION	10,414	12,185
31100	CITY OF TRENTON	16,352	12,420
32001	GLADES CO CLERK OF THE CIRCUIT COUR	18,204	18,520

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32003	GLADES CO BD OF CO COMMISSIONERS	82,575	83,844
32004	GLADES CO PROPERTY APPRAISER	15,740	16,206
32005	GLADES COUNTY TAX COLLECTOR	5,689	6,319
32006	GLADES CO SHERIFF'S DEPT	197,127	214,014
32007	GLADES CO SCHOOL BOARD	98,074	103,858
32100	CITY OF MOORE HAVEN	13,106	14,345
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	326	414
32300	PEMAYETV EMAHAKV, INC	62,310	76,319
33001	GULF CO CLERK OF CIRCUIT COURT	15,427	16,002
33003	GULF CO BD OF CO COMMISSIONERS	121,680	128,123
33004	GULF CO PROPERTY APPRAISER	13,154	14,093
33005	GULF CO TAX COLLECTOR	5,947	6,354
33006	GULF COUNTY SHERIFF'S DEPT	67,570	80,562
33007	GULF CO SCHOOL BOARD	126,834	141,495
33011	GULF CO SUPERVISOR OF ELECTIONS	9,142	11,443
33100	CITY OF PORT ST JOE	51,132	49,674
34001	HAMILTON CO CLERK OF CIRCUIT COURT	20,122	18,527
34003	HAMILTON CO BD OF CO COMMISSIONERS	75,899	80,981
34004	HAMILTON CO PROPERTY APPRAISER	6,991	5,668
34005	HAMILTON CO TAX COLLECTOR	13,671	6,630
34006	HAMILTON CO SHERIFF'S DEPT	79,771	85,528
34007	HAMILTON CO SCHOOL BOARD	131,481	118,934
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	657	11,032
34100	CITY OF JASPER	40,214	39,386
35001	HARDEE CO CLERK OF CIRCUIT COURT	22,829	23,348
35003	HARDEE CO BD OF CO COMMISSIONERS	209,154	223,730
35004	HARDEE CO PROPERTY APPRAISER	14,020	15,389
35005	HARDEE CO TAX COLLECTOR	16,628	18,291
35006	HARDEE CO SHERIFF'S DEPT	228,246	224,230
35007	HARDEE CO SCHOOL BOARD	289,278	314,781
35011	HARDEE CO SUPERVISOR OF ELECTIONS	9,263	11,489
36003	HENDRY CO BD OF CO COMMISSIONERS	197,743	211,035
36004	HENDRY CO PROPERTY APPRAISER	28,841	22,667
36005	HENDRY CO TAX COLLECTOR	19,761	21,820
36006	HENDRY CO SHERIFF'S DEPT	271,431	266,842
36007	HENDRY CO SCHOOL BOARD	409,543	394,852

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36011	HENDRY CO SUPERVISOR OF ELECTIONS	12,082	14,645
36016	HENDRY REGIONAL MEDICAL CENTER	6,272	6,198
36100	CITY OF LABELLE	25,257	24,203
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	1,720	1,967
36102	BARRON WATER CONTROL DISTRICT	3,456	5,251
36103	CITY OF CLEWISTON	47,875	42,019
36104	CENTRAL CO WATER CONTROL DIST	5,897	6,360
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	0	149
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	73,913	70,711
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	1,154,942	1,182,764
37004	HERNANDO COUNTY PROPERTY APPRAISER	47,593	51,174
37005	HERNANDO CO TAX COLLECTOR	31,629	48,804
37006	HERNANDO CO SHERIFF'S DEPT	988,172	1,025,725
37007	HERNANDO CO SCHOOL BOARD	1,067,573	910,602
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	13,948	15,743
37056	SW FL WATER MANAGEMENT DIST	587,259	508,676
37100	CITY OF BROOKSVILLE	61,733	59,361
37101	HERNANDO CO HOUSING AUTH	2,837	2,077
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	96,884	87,934
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	390,997	389,087
38004	HIGHLANDS CO PROPERTY APPRAISER	41,015	50,752
38005	HIGHLANDS CO TAX COLLECTOR	53,374	51,267
38006	HIGHLANDS CO SHERIFF'S DEPT	761,519	770,799
38007	HIGHLANDS CO SCHOOL BOARD	624,706	1,163,738
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	15,381	15,616
38100	CITY OF AVON PARK	17,125	18,762
38101	TOWN OF LAKE PLACID	39,521	44,021
38102	CITY OF SEBRING	54,053	119,705
38103	SEBRING AIRPORT AUTH	12,621	13,140
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	75	0
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	2,069	3,346
38700	SOUTH FLORIDA STATE COLLEGE	199,543	200,703
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	563,340	545,483
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	7,492,626	6,752,200
39004	HILLSBOROUGH CO PROPERTY APPRAISER	179,135	181,782
39005	HILLSBOROUGH CO TAX COLLECTOR	287,682	286,708

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39006	HILLSBOROUGH CO SHERIFF'S DEPT	9,078,691	9,259,167
39007	HILLSBOROUGH CO SCHOOL BOARD	13,061,292	12,584,198
39037	HILLSBOROUGH CO AVIATION AUTH	861,449	901,890
39038	TAMPA PORT AUTH	254,061	263,919
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	69,321	65,450
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	605,486	640,536
39100	CITY OF TEMPLE TERRACE	18,916	15,903
39102	TAMPA SPORTS AUTH	85,903	84,213
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	8,345	2,340
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	42,847	35,716
39109	TAMPA BAY ESTUARY PROGRAM	8,168	11,923
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	17,616	11,145
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	87,574	77,687
39700	HILLSBOROUGH COMMUNITY COLLEGE	715,559	698,286
40001	HOLMES CO CLERK OF CIRCUIT COURT	22,336	23,625
40003	HOLMES CO BD OF CO COMMISSIONERS	88,203	89,034
40004	HOLMES CO PROPERTY APPRAISER	6,023	17,265
40005	HOLMES CO TAX COLLECTOR	15,703	16,920
40006	HOLMES CO SHERIFF'S DEPT	59,300	63,646
40007	HOLMES CO SCHOOL BOARD	244,635	233,506
40103	HOLMES COUNTY HOUSING AUTHORITY	706	1,056
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	83,711	85,424
41003	INDIAN RIVER CO BD OF CO COMMISSION	1,258,099	1,185,930
41004	INDIAN RIVER CO PROPERTY APPRAISER	49,600	50,211
41005	INDIAN RIVER CO TAX COLLECTOR	45,923	52,653
41006	INDIAN RIVER CO SHERIFF'S DEPT	990,901	1,082,365
41007	INDIAN RIVER CO SCHOOL BOARD	1,052,981	1,038,606
41009	INDIAN RIVER MOSQUITO CONTROL DIST	27,664	26,233
41011	INDIAN RIVER CO SUPERVISOR ELECTION	15,479	17,621
41018	FELLSMERE WATER CONTROL DIST	5,357	5,388
41050	INDIAN RIVER FARMS WATER CONTROL DI	13,425	14,137
41065	ST JOHNS WATER CONTROL DIST	7,387	7,726
42001	JACKSON CO CLERK OF CIRCUIT COURT	21,308	34,004
42003	JACKSON CO BD OF CO COMMISSIONERS	274,035	280,235
42004	JACKSON CO PROPERTY APPRAISER	13,005	18,956
42005	JACKSON CO TAX COLLECTOR	17,696	20,875

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42006	JACKSON CO SHERIFF'S DEPT	131,206	125,690
42007	JACKSON CO SCHOOL BOARD	416,789	422,523
42016	JACKSON HOSPITAL	47,162	49,410
42088	NW FL REGIONAL HOUSING AUTH	11,985	12,377
42100	TOWN OF SNEADS	17,689	16,646
42101	CITY OF GRACEVILLE	29,622	30,844
42102	TOWN OF GRAND RIDGE	5,777	5,677
42103	TOWN OF ALFORD	1,304	1,059
42104	CITY OF MARIANNA	46,184	43,690
42105	MARIANNA HEALTH & REHABILITATION CENTER	87,151	93,124
42700	CHIPOLA COLLEGE	146,080	134,597
43001	JEFFERSON CO CLERK OF CIRCUIT CT	94,640	90,804
43004	JEFFERSON CO PROPERTY APPRAISER	12,841	16,032
43005	JEFFERSON CO TAX COLLECTOR	5,329	5,248
43006	JEFFERSON CO SHERIFF'S DEPT	87,530	91,008
43007	JEFFERSON CO SCHOOL BOARD	73,384	40,040
43011	JEFFERSON CO SUPERVISOR OF ELECTION	8,883	11,421
43100	CITY OF MONTICELLO	14,731	14,937
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	44,021	50,473
44004	LAFAYETTE CO PROPERTY APPRAISER	10,659	11,458
44005	LAFAYETTE CO TAX COLLECTOR	11,737	11,624
44006	LAFAYETTE CO SHERIFF'S DEPT	29,335	34,353
44007	LAFAYETTE CO SCHOOL BOARD	93,276	95,625
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	8,381	10,923
44100	TOWN OF MAYO	9,761	10,369
45001	LAKE CO CLERK OF COURTS	155,831	146,822
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	1,110,738	955,482
45004	LAKE CO PROPERTY APPRAISER	53,895	54,856
45005	LAKE CO TAX COLLECTOR	75,174	81,187
45006	LAKE CO SHERIFF'S DEPT	1,583,093	1,572,234
45007	LAKE CO SCHOOL BOARD	1,990,385	2,008,956
45011	LAKE CO SUPERVISOR OF ELECTIONS	24,471	20,497
45023	LAKE COUNTY WATER AUTHORITY	15,452	12,290
45100	CITY OF EUSTIS	13,622	16,084
45101	CITY OF UMATILLA	19,350	17,720
45103	TOWN OF ASTATULA	14,914	16,436

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45104	CITY OF MINNEOLA	60,151	60,360
45105	CITY OF TAVARES	121,705	111,538
45106	TOWN OF MONTVERDE	3,007	2,508
45113	CITY OF FRUITLAND PARK	34,916	38,076
45700	LAKE SUMTER STATE COLLEGE	216,650	200,804
46001	LEE CO CLERK OF CIRCUIT COURT	281,615	274,885
46003	LEE CO BD OF CO COMMISSIONERS	3,099,396	3,085,050
46004	LEE CO PROPERTY APPRAISER	110,945	85,346
46005	LEE CO TAX COLLECTOR	203,264	207,139
46006	LEE CO SHERIFF'S DEPT	3,584,721	4,111,164
46007	LEE CO SCHOOL BOARD	4,047,867	4,232,763
46009	LEE CO MOSQUITO CONTROL DIST	106,229	93,584
46011	LEE CO SUPERVISOR OF ELECTIONS	55,153	48,707
46046	LEE CO HYACINTH CONTROL DIST	9,588	12,383
46099	FT MYERS BEACH MOSQUITO CONTROL	2,831	2,718
46100	SANIBEL FIRE CONTROL DIST	120,189	100,791
46101	SW FL REGIONAL PLANNING COUNCIL	10,575	9,383
46102	NORTH FORT MYERS FIRE CONTROL DIST	142,698	148,512
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	326,436	370,437
46104	TICE FIRE & RESCUE DIST	91,899	102,399
46105	FT MYERS BEACH LIBRARY DIST	8,351	8,758
46106	FT MYERS BEACH FIRE CONTROL DIST	200,003	201,729
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	388,102	384,332
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	29,091	32,421
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	384,776	387,071
46110	CAPTIVA FIRE CONTROL DIST	43,069	46,692
46111	FT MYERS SHORES FIRE DEPT	54,113	62,838
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	66,245	60,385
46113	ALVA FIRE AND RESCUE SERVICE DIST	14,900	18,808
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	22,594	23,212
46116	CITY OF BONITA SPRINGS	73,749	70,351
46117	MATLACHA-PINE FIRE DISTRICT	72,701	85,960
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	2,445	2,658
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	48,657	53,229
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	8,032	7,611
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	114,806	102,602

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46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	4,206	94
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	557,559	507,963
47001	LEON CO CLERK OF THE CIRCUIT COURT	123,228	126,424
47003	LEON CO BD OF CO COMMISSIONERS	869,880	865,347
47004	LEON CO PROPERTY APPRAISER	89,529	81,443
47005	LEON CO TAX COLLECTOR	68,099	62,108
47006	LEON CO SHERIFF'S DEPT	1,410,639	1,450,772
47007	LEON CO SCHOOL BOARD	2,655,850	2,533,519
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	42,792	46,341
47090	FLORIDA BOARD OF BAR EXAMINERS	37,782	41,216
47102	TALLAHASSEE HOUSING AUTH	36,475	42,416
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	2,928	1,591
47104	FL CLERKS OF COURT OPERATIONS CORP	14,230	12,061
47106	FLORIDA COMMISSION ON COMMUNITY SERVICE	16,586	34,414
47107	CITY OF TALLAHASSEE CDA	8,732	8,680
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	36,559	37,997
47302	TALLAHASSEE SCHOOL OF MATH AND SCIENCE	17,905	17,353
47626	WILLIAM PERRET	696	0
47700	TALLAHASSEE COMMUNITY COLLEGE	630,703	629,409
48001	LEVY CO CLERK OF CIRCUIT COURT	27,288	24,415
48003	LEVY CO BD OF CO COMMISSIONERS	207,148	218,909
48004	LEVY CO PROPERTY APPRAISER	21,672	23,130
48005	LEVY CO TAX COLLECTOR	22,878	24,853
48006	LEVY CO SHERIFF'S DEPT	276,902	299,825
48007	LEVY CO SCHOOL BOARD	298,292	310,435
48011	LEVY CO SUPERVISOR OF ELECTIONS	10,795	12,684
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	3,500	4,012
48100	CITY OF CHIEFLAND	44,587	53,278
48101	TOWN OF YANKEETOWN	1,784	3,045
48102	CITY OF FANNING SPRINGS	6,468	6,123
48103	TOWN OF INGLIS	3,407	3,792
48104	CITY OF CEDAR KEY	9,545	8,242
48182	CITY OF WILLISTON	0	16,642
48300	WHISPERING WINDS CHARTER SCHOOL	3,707	6,446
49001	LIBERTY CO CLERK OF CIRCUIT COURT	17,546	18,384
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	42,996	47,618

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49004	LIBERTY CO PROPERTY APPRAISER	5,054	14,515
49005	LIBERTY CO TAX COLLECTOR	13,836	13,770
49006	LIBERTY CO SHERIFF'S DEPT	41,548	39,797
49007	LIBERTY CO SCHOOL BOARD	86,981	95,587
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	9,690	12,327
49100	CITY OF BRISTOL	10,267	11,047
50001	MADISON CO CLERK OF CIRCUIT COURT	10,736	16,234
50003	MADISON CO BD OF CO COMMISSIONERS	74,330	75,661
50004	MADISON CO PROPERTY APPRAISER	18,088	19,014
50005	MADISON CO TAX COLLECTOR	15,142	15,702
50006	MADISON CO SHERIFF'S OFFICE	143,907	128,025
50007	MADISON CO SCHOOL BOARD	164,504	164,896
50011	MADISON CO SUPERVISOR OF ELECTIONS	9,197	10,223
50100	TOWN OF GREENVILLE	2,607	2,454
50103	AUCILLA AREA SOLID WASTE ADMIN	4,905	5,060
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	11,332	8,965
50301	MADISON CREATIVE ARTS ACADEMY, INC.	0	16,361
50700	NORTH FL COMMUNITY COLLEGE	78,872	89,205
51001	MANATEE CO CLERK OF CIRCUIT COURT	210,590	185,981
51003	MANATEE CO BD OF CO COMMISSIONERS	1,847,010	1,970,471
51004	MANATEE CO PROPERTY APPRAISER	76,141	69,538
51005	MANATEE CO TAX COLLECTOR	126,824	136,277
51006	MANATEE CO SHERIFF'S DEPT	2,609,412	2,855,551
51007	MANATEE CO SCHOOL BOARD	2,317,020	2,330,972
51009	MANATEE CO MOSQUITO CONTROL DIST	27,409	29,871
51101	CITY OF HOLMES BEACH	20,632	18,504
51102	CITY OF BRADENTON	242,395	263,640
51103	CEDAR HAMMOCK FIRE CONTROL DIST	194,410	257,179
51105	MANATEE CO HOUSING AUTH	15,701	17,251
51107	EAST MANATEE FIRE RESCUE DISTRICT	215,332	263,909
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	541	0
51109	PEACE RIVER/MANASOTA REG WATER SUPP	51,381	55,025
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	22,471	24,262
51111	PARRISH FIRE DISTRICT	39,450	41,288
51112	CITY OF ANNA MARIA	12,947	10,190
51113	TOWN OF LONGBOAT KEY	103,246	105,466

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51119	MYAKKA CITY FIRE DEPARTMENT	23,003	22,770
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	1,071	0
51300	PALMETTO CHARTER SCHOOL, INC.	19,359	10,946
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	62,186	63,676
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	336,568	329,051
52001	MARION CO CLERK OF CIRCUIT COURT	131,604	117,921
52003	MARION CO BD OF CO COMMISSIONERS	2,069,114	1,864,412
52004	MARION CO PROPERTY APPRAISER	71,773	60,102
52005	MARION CO TAX COLLECTOR	93,067	101,951
52006	MARION CO SHERIFF'S DEPT	1,752,872	1,562,452
52007	MARION CO SCHOOL BOARD	2,541,913	2,579,111
52011	MARION CO SUPERVISOR OF ELECTIONS	25,490	29,076
52100	CITY OF DUNNELLON	3,382	3,971
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	2,174	2,470
52300	MARION CHARTER SCHOOL	9,746	9,695
52700	COLLEGE OF CENTRAL FLORIDA	298,277	306,186
53001	MARTIN CO CLERK OF CIRCUIT COURT	101,886	68,799
53003	MARTIN CO BD OF CO COMMISSIONERS	1,748,270	1,558,318
53004	MARTIN CO PROPERTY APPRAISER	28,145	25,437
53005	MARTIN CO TAX COLLECTOR	70,787	67,296
53006	MARTIN CO SHERIFF'S OFFICE	1,443,338	1,477,711
53007	MARTIN CO SCHOOL BOARD	985,956	985,780
53100	CITY OF STUART	498,693	521,477
54001	MONROE CO CLERK OF CIRCUIT COURT	80,436	72,214
54003	MONROE CO BD OF CO COMMISSIONERS	807,802	821,777
54004	MONROE CO PROPERTY APPRAISER	44,230	55,760
54005	MONROE CO TAX COLLECTOR	58,060	48,418
54006	MONROE CO SHERIFF'S DEPT	1,422,221	1,204,232
54007	MONROE CO SCHOOL BOARD	670,626	666,579
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	76,707	70,179
54011	MONROE CO SUPERVISOR OF ELECTIONS	22,217	19,918
54100	CITY OF KEY COLONY BEACH	16,793	23,149
54101	MONROE CO LAND AUTH	4,177	4,653
54102	CITY OF MARATHON	7,336	1,595
54103	ISLAMORADA, VILLAGE OF ISLANDS	161,569	200,672
54700	FLORIDA KEYS COMMUNITY COLLEGE	101,700	98,386

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54999	FL KEYS AQUEDUCT AUTH	318,842	314,566
55001	NASSAU CO CLERK OF CIRCUIT COURT	73,820	74,159
55003	NASSAU CO BD OF CO COMMISSIONERS	645,935	615,497
55004	NASSAU CO PROPERTY APPRAISER	37,362	39,254
55005	NASSAU CO TAX COLLECTOR	42,415	45,831
55006	NASSAU CO SHERIFF'S DEPT	419,394	426,174
55007	NASSAU CO SCHOOL BOARD	647,664	703,507
55009	AMELIA ISLAND MOSQUITO CONTROL	7,276	7,470
55100	TOWN OF HILLIARD	12,385	14,004
55101	TOWN OF CALLAHAN	7,200	6,971
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	122,448	119,976
56003	OKALOOSA CO BD OF CO COMMISSIONERS	965,435	974,267
56004	OKALOOSA CO PROPERTY APPRAISER	43,926	53,917
56005	OKALOOSA CO TAX COLLECTOR	86,260	75,929
56006	OKALOOSA CO SHERIFF'S DEPT	831,198	921,562
56007	OKALOOSA CO SCHOOL BOARD	1,819,347	1,752,650
56100	OKALOOSA CO GAS DIST	23,017	24,021
56101	CITY OF VALPARAISO	998	2,542
56103	CITY OF NICEVILLE	161,766	167,514
56104	NICEVILLE HOUSING AUTHORITY	3,017	2,706
56114	MID-BAY BRIDGE AUTHORITY	6,869	5,935
56300	LIZA JACKSON PREPARATORY SCHOOL	37,973	36,263
56700	NORTHWEST FLORIDA STATE COLLEGE	238,357	198,459
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	23,769	26,283
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	197,271	217,005
57004	OKEECHOBEE CO PROPERTY APPRAISER	7,788	18,026
57005	OKEECHOBEE CO TAX COLLECTOR	9,944	11,760
57006	OKEECHOBEE CO SHERIFF'S DEPT	306,207	336,454
57007	OKEECHOBEE CO SCHOOL BOARD	377,704	378,973
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	1,391	912
58001	ORANGE CO COMPTROLLER	238,625	264,035
58003	ORANGE CO BD OF CO COMMISSIONERS	10,496,672	11,033,625
58004	ORANGE CO PROPERTY APPRAISER	144,426	149,457
58005	ORANGE CO TAX COLLECTOR	212,124	188,786
58006	ORANGE CO SHERIFF'S OFFICE	5,421,878	5,112,622
58007	ORANGE CO SCHOOL BOARD	11,101,842	10,691,143

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58010	ORANGE CO CLERK OF CIRCUIT COURT	355,501	375,142
58011	ORANGE CO SUPERVISOR OF ELECTIONS	59,654	61,143
58075	REEDY CREEK IMPROVEMENT DIST	935,677	1,007,956
58087	ORANGE CO HOUSING FINANCE AUTH	17,025	14,627
58106	LAKE APOPKA NATURAL GAS DIST	62,227	57,259
58108	CITY OF EDGEWOOD	43,623	39,014
58109	CITY OF MAITLAND	16,754	15,752
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	4,415	4,633
58118	GREATER ORLANDO AVIATION AUTHORITY	273,821	307,645
58301	FLORIDA VIRTUAL HIGH SCHOOL	1,705,587	1,409,477
58304	NAP FORD COMMUNITY SCHOOL	22,070	20,994
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	30,335	31,888
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	24,437	23,970
58700	VALENCIA COLLEGE	1,604,816	1,309,632
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	144,828	139,985
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	149,483	108,696
59003	OSCEOLA CO BD OF CO COMMISSIONERS	2,639,726	2,491,105
59004	OSCEOLA CO PROPERTY APPRAISER	92,281	93,602
59005	OSCEOLA CO TAX COLLECTOR	99,796	100,116
59006	OSCEOLA CO SHERIFF'S DEPT	1,426,246	1,459,346
59007	OSCEOLA CO SCHOOL BOARD	3,251,995	3,157,618
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	28,073	28,356
59300	NEW DIMENSIONS HIGH SCHOOL INC	15,216	9,719
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	564,985	494,084
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	11,247,215	10,265,323
60004	PALM BEACH CO PROPERTY APPRAISER	276,952	236,021
60005	PALM BEACH CO TAX COLLECTOR	276,425	244,565
60006	PALM BEACH CO SHERIFF'S DEPT	11,713,990	11,346,172
60007	PALM BEACH CO SCHOOL BOARD	10,600,693	9,571,083
60011	PALM BEACH SUPERVISOR OF ELECTIONS	51,477	44,404
60018	LAKE WORTH DRAINAGE DIST	99,563	100,832
60019	PORT OF PALM BEACH DIST	57,357	55,499
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	1,433,803	1,346,786
60025	SOUTH FLORIDA CONSERVANCY DIST	14,725	13,930
60044	FLORIDA INLAND NAVIGATION DIST	11,543	12,459
60046	LOXAHATCHEE GROVES WATER CONTROL DI	11,153	7,220

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60048	S INDIAN RIVER WATER CONTROL DIST	774	93
60049	SHAWANO DRAINAGE DIST	655	701
60103	TOWN OF JUNO BEACH	67,608	73,248
60105	TOWN OF OCEAN RIDGE	62,972	67,640
60108	TOWN OF JUPITER	315,494	291,788
60109	CITY OF PAHOKEE	1,227	1,311
60111	CITY OF GREENACRES	29,961	26,947
60113	VILLAGE OF TEQUESTA	11,723	10,250
60117	PALM BEACH CO SOLID WASTE AUTH	387,015	407,440
60119	PALM BCH SOIL & WATER CONSERVATION	2,039	1,331
60120	INDIAN TRAIL IMPROVEMENT DIST	49,116	43,212
60121	CITY OF BOYNTON BEACH	11,015	11,211
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	4,533	5,106
60123	TOWN OF HAVERHILL	6,878	6,040
60124	CITY OF ATLANTIS	67,869	68,407
60125	TOWN OF SOUTH PALM BEACH	35,023	40,054
60126	CITY OF BOCA RATON	3,852	15,628
60127	TOWN OF HIGHLAND BEACH	88,213	89,354
60128	CITY OF PALM BEACH GARDENS	291,954	326,489
60129	TOWN OF PALM BEACH SHORES	50,855	55,098
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	103,706	86,957
60131	VILLAGE OF WELLINGTON	345,348	421,271
60132	VILLAGE OF ROYAL PALM BEACH	137,044	125,398
60133	VILLAGE OF PALM SPRINGS	154,515	164,608
60150	PALM BEACH CO HEALTH CARE DIST	3,310	4,134
60151	CITY OF SOUTH BAY	1,863	2,835
60152	CITY OF RIVIERA BEACH	111,346	164,449
60153	TOWN OF MANGONIA PARK	10,732	11,901
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	54,179	44,846
60303	WESTERN ACADEMY CHARTER SCHOOL	25,253	25,198
60304	SOUTH TECH CHARTER ACADEMY, INC	81,966	76,746
60305	INLET GROVE COMMUNITY HIGH SCHOOL	37,947	37,544
60306	GULF STREAM GOODWILL ACADEMIES INC	2,428	2,351
60309	RIVIERA BEACH MARITIME ACADEMY	10,871	2,569
60700	PALM BEACH STATE COLLEGE	932,774	1,015,279
61001	PASCO CO CLERK OF CIRCUIT COURT	244,749	237,148

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61003	PASCO CO BD OF CO COMMISSIONERS	2,675,449	2,646,569
61004	PASCO CO PROPERTY APPRAISER	69,792	84,233
61005	PASCO CO TAX COLLECTOR	135,060	113,914
61006	PASCO CO SHERIFF'S OFFICE	2,972,918	3,291,156
61007	PASCO CO SCHOOL BOARD	3,782,108	3,619,615
61009	PASCO CO MOSQUITO CONTROL DIST	30,026	27,779
61011	PASCO CO SUPERVISOR OF ELECTIONS	36,004	33,332
61100	CITY OF PORT RICHEY	85,016	96,868
61101	CITY OF DADE CITY	4,579	4,614
61102	CITY OF NEW PORT RICHEY	98,690	100,494
61103	CITY OF ZEPHYRHILLS	263,460	292,619
61108	CITY OF SAN ANTONIO	2,350	2,918
61304	LEARNING LODGE ACADEMY, INC.	7,018	7,256
61700	PASCO HERNANDO STATE COLLEGE	448,397	422,426
62001	PINELLAS CO CLERK OF CIRCUIT COURT	430,032	369,024
62003	PINELLAS CO BD OF CO COMMISSIONERS	2,173,516	1,925,425
62004	PINELLAS CO PROPERTY APPRAISER	155,547	157,175
62005	PINELLAS CO TAX COLLECTOR	231,700	210,341
62006	PINELLAS CO SHERIFF'S DEPT	6,647,661	5,969,039
62007	PINELLAS CO SCHOOL BOARD	6,355,245	6,114,140
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	35,364	30,094
62012	PINELLAS CO JUVENILE WELFARE BOARD	66,214	64,396
62088	PINELLAS CO HOUSING AUTH	63,474	47,087
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	4,151	5,067
62100	CITY OF INDIAN ROCKS BEACH	7,262	7,061
62101	CITY OF DUNEDIN	68,926	62,099
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	20,579	26,183
62103	CITY OF SOUTH PASADENA	20,168	29,902
62104	CITY OF SEMINOLE	65,200	71,975
62105	CITY OF SAFETY HARBOR	55,150	44,784
62106	CITY OF OLDSMAR	38,650	42,622
62107	PINELLAS SUNCOAST TRANSIT AUTH	464,305	427,191
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	142,213	165,107
62110	CITY OF BELLEAIR BEACH	677	0
62111	CITY OF MADEIRA BEACH	43,392	46,832
62112	TOWN OF REDINGTON SHORES	4,638	5,302

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62113	TAMPA BAY WATER	193,295	197,571
62114	TOWN OF NORTH REDINGTON BEACH	3,017	2,818
62115	PINELLAS PARK WATER MANAGEMENT DIST	3,737	3,754
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	59,674	49,835
62122	PINELLAS CO PLANNING COUNCIL	41,350	29,701
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	282,277	305,658
62124	CITY OF TREASURE ISLAND	122,533	126,856
62125	TOWN OF INDIAN SHORES	3,654	3,225
62126	TOWN OF KENNETH CITY	28,430	25,479
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	7,071	5,717
62700	ST PETERSBURG COLLEGE	1,317,691	1,202,415
63001	POLK CO CLERK OF CIRCUIT COURT	199,160	188,274
63003	POLK CO BD OF CO COMMISSIONERS	2,677,316	2,978,253
63004	POLK CO PROPERTY APPRAISER	121,240	114,442
63005	POLK CO TAX COLLECTOR	165,888	143,385
63006	POLK CO SHERIFF'S DEPT	3,589,814	3,941,976
63007	POLK CO SCHOOL BOARD	5,260,143	5,235,680
63105	VILLAGE OF HIGHLAND PARK	319	106
63128	CITY OF POLK CITY	8,926	12,407
63129	LAKELAND AREA MASS TRANSIT DISTRICT	86,656	77,138
63300	MCKEEL ACADEMY OF TECHNOLOGY	166,446	168,118
63301	DISCOVERY ACADEMY OF LAKE ALFRED	47,175	50,426
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	54,251	61,759
63303	BERKLEY CHARTER SCHOOL	48,618	49,680
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	20,295	20,757
63306	LAKE WALES CHARTER SCHOOLS	18,707	16,814
63307	LAKE WALES SENIOR HIGH SCHOOL	55,989	52,585
63308	POLK AVENUE ELEMENTARY SCHOOL	21,702	20,790
63309	HILLCREST ELEMENTARY SCHOOL	29,572	28,581
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	19,949	20,115
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	17,695	13,992
63312	VICTORY RIDGE ACADEMY	32,511	34,572
63315	EDWARD W BOK ACADEMY INC	21,002	19,467
63316	COMPASS CHARTER MIDDLE SCHOOL	6,495	6,245
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	27,245	30,798
63700	POLK STATE COLLEGE	378,405	350,226

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64001	PUTNAM CO CLERK OF CIRCUIT COURT	58,482	63,939
64003	PUTNAM CO BD OF CO COMMISSIONERS	342,598	371,019
64004	PUTNAM CO PROPERTY APPRAISER	32,530	24,799
64005	PUTNAM CO TAX COLLECTOR	39,570	41,401
64006	PUTNAM CO SHERIFF'S DEPT	390,312	439,733
64007	PUTNAM CO SCHOOL BOARD	731,941	736,413
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	13,055	14,873
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	656,073	534,978
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	8,646	9,088
64310	PUTNAM EDGE HIGH SCHOOL	5,080	4,326
64700	ST JOHNS RIVER STATE COLLEGE	322,850	310,813
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	116,439	97,261
65003	ST JOHNS CO BD OF CO COMMISSIONERS	1,842,663	1,996,269
65004	ST JOHNS CO PROPERTY APPRAISER	80,269	87,233
65005	ST JOHNS CO TAX COLLECTOR	69,563	69,398
65006	ST JOHNS CO SHERIFF'S DEPT	1,525,296	1,449,313
65007	ST JOHNS CO SCHOOL BOARD	2,173,097	2,122,329
65009	ANASTASIA MOSQUITO CONTROL DIST	23,838	19,614
65100	CITY OF ST AUGUSTINE BEACH	93,402	102,633
65101	TOWN OF HASTINGS	8,146	8,156
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	16,034	15,076
65300	ABLE SCHOOL INC	161	0
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	118,998	93,401
66003	ST LUCIE CO BD OF CO COMMISSIONERS	556,055	500,205
66004	ST LUCIE CO PROPERTY APPRAISER	62,910	61,982
66005	ST LUCIE CO TAX COLLECTOR	79,990	80,443
66006	ST LUCIE CO SHERIFF'S DEPT	1,722,492	1,570,768
66007	ST LUCIE CO SCHOOL BOARD	2,377,716	2,369,112
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	23,047	27,267
66100	NORTH ST LUCIE RIVER WATER CONTROL	1,478	1,626
66101	CHILDRENS SERVICES COUNCIL OF ST LU	13,416	10,233
66102	CITY OF PORT ST LUCIE	16,719	16,784
66700	INDIAN RIVER STATE COLLEGE	735,417	727,055
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	76,134	77,837
67003	SANTA ROSA CO BD OF CO COMMISSIONER	324,112	348,954
67004	SANTA ROSA CO PROPERTY APPRAISER	35,153	40,208

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67005	SANTA ROSA CO TAX COLLECTOR	36,328	37,565
67006	SANTA ROSA CO SHERIFF'S DEPT	789,087	775,479
67007	SANTA ROSA CO SCHOOL BOARD	928,881	939,839
67100	CITY OF GULF BREEZE	13,709	14,168
67101	TOWN OF JAY	10,437	5,678
67102	AVALON FIRE RESCUE DISTRICT	6,024	6,523
68001	SARASOTA CO CLERK OF CIRCUIT COURT	205,546	204,182
68003	SARASOTA CO BD OF CO COMMISSIONERS	3,367,757	2,917,462
68004	SARASOTA CO PROPERTY APPRAISER	78,886	78,656
68005	SARASOTA CO TAX COLLECTOR	73,591	74,953
68006	SARASOTA CO SHERIFF'S DEPT	2,580,041	2,685,211
68007	SARASOTA CO SCHOOL BOARD	3,647,062	2,485,151
68026	WEST COAST INLAND NAVIGATION DIST	6,372	4,735
68100	CITY OF VENICE	377,524	394,011
68105	CITY OF NORTH PORT	353,053	444,090
68107	ENGLEWOOD WATER DISTRICT	82,768	89,451
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	1,885	1,863
68109	SARASOTA BAY ESTUARY PROGRAM	9,516	6,460
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	20,630	22,727
68300	SARASOTA MILITARY ACADEMY	53,794	50,961
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	18,348	20,448
68303	SARASOTA MILITARY ACADEMY PREP	25,691	28,635
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	120,094	138,232
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	1,853,419	1,965,575
69004	SEMINOLE CO PROPERTY APPRAISER	69,779	68,293
69005	SEMINOLE CO TAX COLLECTOR	72,797	86,865
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	2,565,912	2,707,064
69007	SEMINOLE CO SCHOOL BOARD	3,393,108	3,273,498
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	39,580	38,265
69019	SEMINOLE CO PORT AUTH	6,245	6,842
69100	CITY OF ALTAMONTE SPRINGS	144,791	128,406
69101	CITY OF CASSELBERRY	38,313	32,933
69103	SANFORD AIRPORT AUTH	103,727	110,727
69104	CITY OF LONGWOOD	45,770	50,591
69105	CITY OF SANFORD	250,165	261,866
69110	FRED R WILSON MEMORIAL LAW LIBRARY	1,119	1,137

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69307	SEMINOLE SCIENCE CHARTER SCHOOL	19,571	19,217
69700	SEMINOLE STATE COLLEGE OF FLORIDA	642,866	650,444
70001	SUMTER CO CLERK OF CIRCUIT COURT	50,894	51,570
70003	SUMTER CO BD OF CO COMMISSIONERS	353,413	413,586
70004	SUMTER CO PROPERTY APPRAISER	26,486	29,777
70005	SUMTER CO TAX COLLECTOR	28,472	27,948
70006	SUMTER CO SHERIFF'S DEPT	675,094	753,760
70007	SUMTER CO SCHOOL BOARD	387,050	385,239
70011	SUMTER CO SUPERVISOR OF ELECTIONS	20,597	25,141
70100	CITY OF BUSHNELL	4,043	2,500
70101	CITY OF WILDWOOD	118,134	146,009
70102	CITY OF WEBSTER	6,867	1,220
70103	CITY OF COLEMAN	1,601	2,806
70104	CITY OF CENTER HILL	4,991	4,472
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	292,803	323,867
71004	SUWANNEE CO PROPERTY APPRAISER	16,175	19,507
71005	SUWANNEE CO TAX COLLECTOR	19,168	20,749
71006	SUWANNEE CO SHERIFF'S DEPT	196,912	168,113
71007	SUWANNEE CO SCHOOL BOARD	418,629	424,908
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	4,954	4,865
71100	LIVE OAK HOUSING AUTH	2,761	2,572
71101	CITY OF LIVE OAK	95,752	94,134
71102	SUWANNEE RIVER WATER MGMT DISTRICT	81,357	77,022
71103	SUWANNEE VALLEY TRANSIT AUTH	12,291	10,891
72001	TAYLOR CO CLERK OF CIRCUIT COURT	27,677	24,764
72003	TAYLOR CO BD OF CO COMMISSIONERS	86,569	84,849
72004	TAYLOR CO PROPERTY APPRAISER	18,301	19,047
72005	TAYLOR CO TAX COLLECTOR	22,005	21,115
72006	TAYLOR CO SHERIFF'S DEPT	158,488	133,781
72007	TAYLOR CO SCHOOL BOARD	146,681	157,074
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	9,683	11,781
72100	CITY OF PERRY	35,020	34,402
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	1,120	373
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	1,923	1,898
72104	BIG BEND WATER AUTHORITY	2,557	3,338
73001	UNION CO CLERK OF COURTS	13,637	12,773

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			June 30, 2017 Measurement Date
73003	UNION CO BD OF CO COMMISSIONERS	53,779	59,981
73004	UNION CO PROPERTY APPRAISER	12,335	9,096
73005	UNION CO TAX COLLECTOR	11,224	12,077
73006	UNION CO SHERIFF'S DEPT	44,533	47,091
73007	UNION CO SCHOOL BOARD	143,935	146,252
73011	UNION CO SUPERVISOR OF ELECTIONS	10,279	10,812
73088	UNION CO HOUSING AUTH	1,431	1,896
73101	CITY OF LAKE BUTLER	8,246	8,809
73103	NEW RIVER LIBRARY COOPERATIVE	3,939	1,948
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	164,089	163,214
74003	VOLUSIA CO BD OF CO COMMISSIONERS	4,993,932	4,205,411
74007	VOLUSIA CO SCHOOL BOARD	2,871,877	2,906,494
74090	VOLUSIA CO LAW LIBRARY	4,460	4,131
74100	CITY OF LAKE HELEN	13,770	13,633
74101	CITY OF NEW SMYRNA BEACH	24,086	22,817
74102	CITY OF DAYTONA BEACH	453,883	454,179
74103	TOWN OF PIERSON	3,004	2,766
74104	CITY OF SOUTH DAYTONA	198,642	204,570
74105	CITY OF HOLLY HILL	51,243	50,957
74106	CITY OF DAYTONA BEACH SHORES	125,259	127,585
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	35,799	37,475
74109	TOWN OF PONCE INLET	80,746	88,843
74123	CITY OF OAK HILL	3,758	3,504
74124	CITY OF ORANGE CITY	237,784	255,984
74125	CITY OF DELTONA	140,649	150,956
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	2,308	2,719
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	2,011	2,436
74700	DAYTONA STATE COLLEGE	628,082	583,340
75001	WAKULLA CO CLERK OF CIRCUIT COURT	31,242	28,886
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	147,134	143,787
75004	WAKULLA CO PROPERTY APPRAISER	17,052	23,333
75005	WAKULLA CO TAX COLLECTOR	17,673	18,599
75006	WAKULLA CO SHERIFF'S DEPT	230,000	234,970
75007	WAKULLA CO SCHOOL BOARD	281,968	287,781
75101	CITY OF SOPCHOPPY	8,480	10,413
75102	WILDERNESS COAST LIBRARIES	5,017	3,817

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		June 30, 2016 Measurement Date	June 30, 2017 Measurement Date
76001	WALTON CO CLERK OF CIRCUIT COURT	88,703	91,341
76003	WALTON CO BD OF CO COMMISSIONERS	547,086	540,135
76004	WALTON CO PROPERTY APPRAISER	35,634	37,847
76005	WALTON CO TAX COLLECTOR	40,180	48,922
76006	WALTON CO SHERIFF'S DEPT	646,367	670,356
76007	WALTON CO SCHOOL BOARD	526,587	591,659
76009	SO WALTON CO MOSQUITO CONTROL DIST	12,609	13,398
76011	WALTON CO SUPERVISOR OF ELECTIONS	14,934	15,953
76100	CITY OF DEFUNIAK SPRINGS	132,734	124,657
76101	DEFUNIAK SPRINGS HOUSING AUTH	4,565	3,216
76102	CITY OF FREEPORT	12,435	12,157
76300	WALTON ACADEMY	12,234	11,151
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	21,883	20,222
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	23,214	26,731
77003	WASHINGTON CO BD OF CO COMM	59,597	63,869
77004	WASHINGTON CO PROPERTY APPRAISER	12,804	13,031
77005	WASHINGTON CO TAX COLLECTOR	14,412	15,486
77006	WASHINGTON CO SHERIFF'S DEPT	147,505	140,324
77007	WASHINGTON CO SCHOOL BOARD	299,236	297,874
77100	CITY OF CHIPLEY	59,760	61,432
77101	CITY OF VERNON	1,234	1,615
77102	TOWN OF WAUSAU	588	1,416
Totals		\$ 643,615,437	\$ 635,639,430

¹: See Note 1 under Notes to the Schedule of FRS Pension Plan Deferred Outflows for Contributions Subsequent to the Measurement Date.

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1000	STATE OF FLORIDA	\$ 19,820,104	\$ 20,014,441
4910	UNIVERSITY OF FLORIDA	1,986,229	2,051,658
4915	FLORIDA POLYTECHNIC UNIVERSITY	38,750	37,624
4920	FLORIDA STATE UNIVERSITY	872,935	889,207
4930	FLORIDA A & M UNIVERSITY	291,402	295,383
4940	UNIVERSITY OF CENTRAL FLORIDA	692,876	747,542
4950	UNIVERSITY OF SOUTH FLORIDA	970,135	1,028,727
4955	NEW COLLEGE	34,288	36,719
4960	FLORIDA ATLANTIC UNIVERSITY	298,522	325,614
4970	UNIVERSITY OF WEST FLORIDA	189,220	198,603
4980	FLORIDA INTERNATIONAL UNIVERSITY	645,128	687,429
4990	UNIVERSITY OF NORTH FLORIDA	224,371	230,628
4995	FLORIDA GULF COAST UNIVERSITY	177,427	183,298
11001	ALACHUA CO CLERK OF CIRCUIT COURT	23,572	23,178
11003	ALACHUA CO BD OF CO COMMISSIONERS	183,671	171,389
11004	ALACHUA CO PROPERTY APPRAISER	11,511	12,148
11005	ALACHUA CO TAX COLLECTOR	16,379	16,120
11006	ALACHUA CO SHERIFF'S OFFICE	159,085	160,668
11007	ALACHUA CO SCHOOL BOARD	413,489	419,860
11100	CITY OF ALACHUA	24,311	26,858
11101	CITY OF HIGH SPRINGS	6,634	8,024
11102	CITY OF NEWBERRY	10,384	11,337
11103	CITY OF GAINESVILLE	732	1,064
11104	ALACHUA COUNTY LIBRARY DISTRICT	20,341	19,444
11116	CITY OF ARCHER	0	1,505
11300	CARING & SHARING LEARNING SCHOOL	1,979	4,200
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	435	474
11302	SIATECH GAINESVILLE	1,037	1,459
11305	MICANOPY MIDDLE SCHOOL INC	722	576
11307	ALACHUA MYCROSCHOOL OF INTEGRATED ACADEMICS & TECH	2,408	1,885
11700	SANTA FE COLLEGE	119,694	127,488
12001	BAKER CO CLERK OF CIRCUIT COURT	2,346	2,396
12003	BAKER CO BD OF CO COMMISSIONERS	10,700	11,605
12004	BAKER CO PROPERTY APPRAISER	1,355	1,516
12005	BAKER CO TAX COLLECTOR	1,827	1,730
12006	BAKER CO SHERIFF'S DEPT	26,567	29,323
12007	BAKER CO SCHOOL BOARD	72,896	72,289
12011	BAKER CO SUPERVISOR OF ELECTIONS	783	833
12100	CITY OF MACCLENNY	8,034	7,422
12102	NEW RIVER SOLID WASTE ASSOCIATION	4,246	4,660
12104	TOWN OF GLEN ST MARY	325	278
13001	BAY CO CLERK OF CIRCUIT COURT	17,680	17,596
13003	BAY CO BD OF CO COMMISSIONERS	119,923	127,341
13004	BAY CO PROPERTY APPRAISER	6,931	7,963
13005	BAY CO TAX COLLECTOR	9,847	10,049

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13006	BAY CO SHERIFF'S DEPT	85,839	88,831
13007	BAY CO SCHOOL BOARD	353,113	364,086
13009	BEACH MOSQUITO CONTROL DIST	2,257	2,255
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	2,479	2,644
13100	CITY OF PANAMA CITY	6,924	6,310
13101	PANAMA CITY PORT AUTH	1,048	1,030
13102	CITY OF SPRINGFIELD	11,284	12,190
13103	CITY OF PARKER	4,543	4,881
13105	CITY OF MEXICO BEACH	6,434	6,412
13107	CITY OF CALLAWAY	9,866	10,623
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	1,112	1,287
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	14,259	15,626
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	5,335	5,430
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	12,243	12,804
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	5,239	5,847
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	6,958	7,066
13308	UNIVERSITY ACADEMY INC.	6,566	7,863
13309	RISING LEADER ACADEMY, INC.	1,556	2,162
13310	PALM BAY PREPARATORY ACADEMY	2,414	3,855
13311	CENTRAL HIGH SCHOOL	770	1,570
13312	PALM BAY ELEMENTARY SCHOOL	0	2,832
13700	GULF COAST STATE COLLEGE	72,451	70,480
14001	BRADFORD CO CLERK OF CIRCUIT COURT	3,914	6,277
14003	BRADFORD CO BD OF CO COMMISSIONERS	19,432	21,893
14004	BRADFORD CO PROPERTY APPRAISER	1,592	1,210
14005	BRADFORD CO TAX COLLECTOR	2,008	1,924
14006	BRADFORD CO SHERIFF'S DEPT	15,380	13,922
14007	BRADFORD CO SCHOOL BOARD	53,393	55,150
15001	BREVARD CO CLERK OF CIRCUIT CT	48,029	48,721
15003	BREVARD CO BD OF CO COMMISSIONERS	443,516	481,125
15004	BREVARD CO PROPERTY APPRAISER	23,654	22,245
15005	BREVARD CO TAX COLLECTOR	27,260	29,371
15006	BREVARD CO SHERIFF'S OFFICE	272,879	291,409
15007	BREVARD CO SCHOOL BOARD	1,085,503	1,082,195
15033	CANAVERAL PORT AUTH	2,057	2,118
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	4,083	3,904
15100	CITY OF MELBOURNE	138,805	138,814
15101	CITY OF INDIAN HARBOUR BEACH	8,311	7,291
15102	TITUSVILLE-COCOA AIRPORT AUTH	3,476	3,492
15103	TOWN OF MALABAR	2,002	2,117
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	76	71
15105	SEBASTIAN INLET TAX DISTRICT	1,156	1,195
15110	TOWN OF MELBOURNE BEACH	1,389	1,402
15111	CITY OF WEST MELBOURNE	12,937	14,055
15112	CITY OF PALM BAY	100	272

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15113	CITY OF COCOA	52,640	61,601
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	2,112	2,458
15115	INDIAN RIVER LAGOON COUNCIL	1,073	1,073
15700	EASTERN FLORIDA STATE COLLEGE	173,189	160,142
16003	BROWARD CO BD OF CO COMMISSIONERS	1,396,139	1,539,738
16004	BROWARD CO PROPERTY APPRAISER	57,691	61,293
16006	BROWARD CO SHERIFF'S DEPT	1,863,989	1,615,636
16007	BROWARD CO SCHOOL BOARD	3,315,134	3,416,691
16011	BROWARD CO SUPERVISOR OF ELECTIONS	17,847	15,349
16018	HILLSBORO INLET DISTRICT	1,548	1,601
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	3,257	3,223
16054	OLD PLANTATION WATER CONTROL DIST	1,275	1,268
16080	BROWARD CO CLERK OF CIRCUIT COURT	122,677	99,842
16100	TOWN OF HILLSBORO BEACH	7,066	7,541
16101	TOWN OF LAUDERDALE BY THE SEA	8,736	9,056
16102	CITY OF MARGATE	156,071	148,079
16103	BROWARD CO HOUSING AUTH	21,518	18,647
16104	CITY OF LAUDERDALE LAKES	2,563	2,973
16107	SOUTH FL REG PLANNING COUNCIL	4,193	3,556
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	37,881	37,214
16110	S BROWARD DRAINAGE DIST	4,142	4,101
16112	NORTH BROWARD HOSPITAL DIST	6,926	4,732
16113	MEMORIAL HEALTHCARE DIST	193	218
16114	CITY OF DEERFIELD BEACH	650	641
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	18,950	21,219
16116	CITY OF COCONUT CREEK	92,042	89,326
16117	CITY OF HOLLYWOOD	829	921
16118	CITY OF WESTON	220	220
16119	CITY OF MIRAMAR	2,954	748
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	979	1,065
16121	CITY OF NORTH LAUDERDALE	13,660	13,642
16122	CITY OF POMPANO BEACH	383	132
16123	CITY OF WEST PARK	3,874	4,240
16124	CITY OF DANIA BEACH	25,096	26,656
16125	CITY OF WILTON MANORS	29,092	33,155
16126	TOWN OF PEMBROKE PARK	9,289	10,018
16127	CITY OF OAKLAND PARK	19,050	24,711
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	6,450	7,614
16129	CITY OF COOPER CITY	11,856	17,069
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	11,673	13,313
16300	CENTRAL CHARTER SCHOOL	13,227	20,832
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	6,626	6,593
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	7,168	7,099
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	19,699	17,988
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	12,461	11,615

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16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	17,357	15,728
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	3,508	3,879
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	1,837	710
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	5,004	2,191
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	214	87
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	203	130
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	302	141
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	273	83
16700	BROWARD COLLEGE	311,612	322,493
17001	CALHOUN CO CLERK OF CIRCUIT COURT	1,990	1,950
17003	CALHOUN CO BD OF CO COMMISSIONERS	6,076	6,484
17004	CALHOUN CO PROPERTY APPRAISER	969	946
17005	CALHOUN CO TAX COLLECTOR	742	1,069
17006	CALHOUN CO SHERIFF'S DEPT	4,554	4,860
17007	CALHOUN CO SCHOOL BOARD	25,091	25,531
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	638	559
17039	APALACHEE REGIONAL PLANNING COUNCIL	1,859	2,608
17100	CITY OF BLOUNTSTOWN	7,166	7,567
17101	TOWN OF ALTHA	405	463
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	23,903	17,385
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	269,882	294,450
18004	CHARLOTTE CO PROPERTY APPRAISER	11,316	11,003
18005	CHARLOTTE CO TAX COLLECTOR	13,794	14,723
18006	CHARLOTTE CO SHERIFF'S DEPT	148,904	161,060
18007	CHARLOTTE CO SCHOOL BOARD	252,920	240,662
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	11,552	9,367
18102	CITY OF PUNTA GORDA	1,051	0
19001	CITRUS CO CLERK OF CIRCUIT COURT	16,659	17,235
19003	CITRUS CO BD OF CO COMMISSIONERS	89,037	91,519
19004	CITRUS CO PROPERTY APPRAISER	10,248	9,610
19005	CITRUS CO TAX COLLECTOR	9,259	9,396
19006	CITRUS CO SHERIFF'S DEPT	89,398	95,976
19007	CITRUS CO SCHOOL BOARD	252,550	257,021
19009	CITRUS CO MOSQUITO CONTROL DIST	4,199	4,617
19016	CITRUS COUNTY HOSPITAL BOARD	201	461
19100	CITY OF INVERNESS	7,105	6,172
19101	HOMOSASSA SPECIAL WATER DIST	2,115	2,249
19102	CITY OF CRYSTAL RIVER	4,228	5,015
19300	CITRUS MYCROSCHOOL OF INTEGRATED ACADEMICS&TECHNOL	850	608
20001	CLAY CO CLERK OF CIRCUIT COURT	11,977	12,405
20003	CLAY CO BD OF CO COMMISSIONERS	103,626	111,457
20004	CLAY CO PROPERTY APPRAISER	7,454	7,485
20005	CLAY CO TAX COLLECTOR	10,452	10,762
20006	CLAY CO SHERIFF'S DEPT	125,154	117,294
20007	CLAY CO SCHOOL BOARD	464,115	461,420

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20011	CLAY COUNTY SUPV OF ELECTIONS	2,670	2,280
20100	CITY OF GREEN COVE SPRINGS	9,015	9,621
20105	CLAY CO UTILITY AUTH	36	0
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	17,626	14,779
21001	COLLIER CO CLERK OF CIRCUIT COURT	35,043	35,264
21003	COLLIER CO BD OF CO COMMISSIONERS	455,267	508,695
21004	COLLIER CO PROPERTY APPRAISER	15,584	15,968
21005	COLLIER CO TAX COLLECTOR	24,987	26,195
21006	COLLIER CO SHERIFF'S OFFICE	313,596	330,095
21007	COLLIER CO SCHOOL BOARD	806,304	662,374
21009	COLLIER MOSQUITO CONTROL DIST	7,574	8,753
21011	COLLIER CO SUPERVISOR OF ELECTIONS	4,691	4,901
21100	NORTH COLLIER FIRE CONTROL & RESCUE	28,743	31,485
21101	CITY OF MARCO ISLAND	2,745	3,047
21105	IMMOKALEE FIRE CONTROL DISTRICT	7,791	6,497
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	586	520
21107	GREATER NAPLES FIRE RESCUE DISTRICT	36,004	51,562
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	6,054	5,889
21305	MARCO ISLAND ACADEMY	3,774	4,187
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	6,196	6,297
22003	COLUMBIA CO BD OF CO COMMISSIONERS	46,411	49,517
22004	COLUMBIA CO PROPERTY APPRAISER	3,829	3,873
22005	COLUMBIA CO TAX COLLECTOR	3,890	4,331
22006	COLUMBIA CO SHERIFF'S OFFICE	30,995	32,184
22007	COLUMBIA CO SCHOOL BOARD	125,002	129,599
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	1,440	1,256
22016	LAKE SHORE HOSPITAL AUTHORITY	767	765
22101	CITY OF LAKE CITY	21,085	22,092
22700	FLORIDA GATEWAY COLLEGE	38,535	38,604
23003	MIAMI-DADE COUNTY	8,439,620	9,100,784
23007	MIAMI-DADE CO SCHOOL BOARD	4,293,785	4,250,281
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	581,704	543,025
23101	VILLAGE OF EL PORTAL	2,465	2,907
23102	CITY OF OPA LOCKA	23,007	26,448
23104	VILLAGE OF BISCAYNE PARK	4,824	3,937
23105	CITY OF WEST MIAMI	14,789	16,867
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	7,910	7,989
23108	CITY OF SUNNY ISLES BEACH	58,599	62,859
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	19,646	19,353
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	2,014	2,014
23117	CITY OF NORTH MIAMI	944	14,795
23118	CITY OF NORTH MIAMI BEACH	90	90
23119	TOWN OF MIAMI LAKES	11,706	14,120
23120	CITY OF MIAMI GARDENS	141,183	145,042
23121	THE CHILDREN'S TRUST	26,688	25,238

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Employer / Agency Number	Employer / Agency Name	June 30, 2016 Measurement Date	June 30, 2017 Measurement Date
23122	CITY OF NORTH BAY VILLAGE	15,970	16,232
23123	TOWN OF CUTLER BAY	10,845	11,510
23124	CITY OF DORAL	35,597	44,086
23125	CITY OF FLORIDA CITY	21,539	20,737
23126	VILLAGE OF PINECREST	17,208	18,621
23127	CITY OF CORAL GABLES	468	640
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	3,066	2,930
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	7,558	8,521
23700	MIAMI DADE COLLEGE	823,174	765,268
24001	DESOTO CO CLERK OF CIRCUIT COURT	2,239	2,139
24003	DESOTO CO BD OF CO COMMISSIONERS	31,760	31,097
24004	DESOTO CO PROPERTY APPRAISER	2,112	1,865
24005	DESOTO CO TAX COLLECTOR	2,032	1,926
24006	DESOTO CO SHERIFF'S DEPT	24,576	21,209
24007	DESOTO CO SCHOOL BOARD	71,119	68,338
24011	DESOTO CO SUPERVISOR OF ELECTIONS	620	686
24062	JOSHUA WATER CONTROL DIST	769	730
25001	DIXIE CO CLERK OF CIRCUIT COURT	2,080	1,920
25003	DIXIE CO BD OF CO COMMISSIONERS	14,930	15,160
25004	DIXIE CO PROPERTY APPRAISER	1,977	1,962
25005	DIXIE CO TAX COLLECTOR	1,476	1,556
25006	DIXIE CO SHERIFF'S DEPT	11,338	11,538
25007	DIXIE CO SCHOOL BOARD	29,844	31,745
25011	DIXIE CO SUPERVISOR OF ELECTIONS	633	609
25100	TOWN OF CROSS CITY	2,447	2,223
25103	SUWANNEE WATER AND SEWER DISTRICT	1,074	746
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	624	637
25363	KINDER CUB SCHOOL, INC.	957	1,098
26003	CITY OF JACKSONVILLE	11,233	9,574
26007	DUVAL CO SCHOOL BOARD	1,644,305	1,599,015
26039	NORTHEAST FL REGIONAL COUNCIL	2,729	2,334
26102	JACKSONVILLE PORT AUTHORITY	52,440	44,351
26103	JACKSONVILLE AVIATION AUTHORITY	81,228	74,353
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	724	982
26300	SIATECH JACKSONVILLE	1,398	150
26301	RIVER CITY SCIENCE ACADEMY	12,115	12,447
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	5,888	6,664
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	2,027	1,771
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	6,631	8,107
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	0	6,773
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	273,747	230,048
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	53,030	57,126
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	300,203	269,663
27004	ESCAMBIA CO PROPERTY APPRAISER	13,634	12,776
27005	ESCAMBIA CO TAX COLLECTOR	18,718	16,942

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27006	ESCAMBIA CO SHERIFF'S DEPT	128,639	117,574
27007	ESCAMBIA CO SCHOOL BOARD	656,655	630,699
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	30,494	25,621
27039	WEST FL REGIONAL PLANNING COUNCIL	5,671	6,208
27041	SANTA ROSA ISLAND AUTH	2,747	2,443
27059	EMERALD COAST UTILITIES AUTHORITY	128,942	117,248
27060	ESCAMBIA CO HOUSING FINANCE AUTH	1,972	2,285
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	484	484
27100	CITY OF PENSACOLA	57,665	66,929
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	2,093	2,169
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	1,960	1,942
27700	PENSACOLA STATE COLLEGE	100,302	95,711
28001	FLAGLER CO CLERK OF CIRCUIT COURT	10,307	9,904
28003	FLAGLER CO BD OF CO COMMISSIONERS	67,735	71,344
28004	FLAGLER CO PROPERTY APPRAISER	6,219	6,427
28005	FLAGLER CO TAX COLLECTOR	6,420	7,642
28006	FLAGLER CO SHERIFF'S DEPT	57,756	62,622
28007	FLAGLER CO SCHOOL BOARD	221,921	215,117
28009	EAST FLAGLER MOSQUITO CONTROL DIST	2,928	2,836
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	1,464	1,331
28088	FLAGLER CO HOUSING AUTH	1,730	1,756
28100	CITY OF PALM COAST	6,322	6,606
28101	CITY OF BUNNELL	6,276	6,551
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	3,070	3,307
29003	FRANKLIN CO BD OF CO COMM	9,106	8,623
29004	FRANKLIN CO PROPERTY APPRAISER	1,546	1,572
29005	FRANKLIN CO TAX COLLECTOR	1,265	2,129
29006	FRANKLIN CO SHERIFF'S DEPT	12,007	11,426
29007	FRANKLIN CO SCHOOL BOARD	18,950	18,597
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	612	658
29100	CITY OF APALACHICOLA	5,495	6,633
29101	CITY OF CARRABELLE	3,330	3,412
29102	EASTPOINT WATER AND SEWER DIST	1,458	1,493
29104	APALACHICOLA HOUSING AUTHORITY	387	401
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	6,357	6,304
30003	GADSDEN CO BD OF CO COMMISSIONERS	31,403	32,476
30005	GADSDEN CO TAX COLLECTOR	1,972	2,294
30006	GADSDEN CO SHERIFF'S DEPT	18,286	15,596
30007	GADSDEN CO SCHOOL BOARD	72,317	72,983
30100	TOWN OF HAVANA	5,190	5,451
30101	CITY OF CHATTAHOOCHEE	5,305	5,439
30102	NORTHWEST FL WATER MANAGEMENT DIST	23,906	23,122
30103	TOWN OF GREENSBORO	464	437
30104	CITY OF GRETNA	2,585	2,618
30105	CITY OF MIDWAY	1,738	1,571

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31001	GILCHRIST CO CLERK OF CIRCUIT COURT	2,729	2,827
31003	GILCHRIST CO BD OF CO COMMISSIONERS	12,066	13,087
31004	GILCHRIST CO PROPERTY APPRAISER	1,266	1,235
31005	GILCHRIST CO TAX COLLECTOR	1,296	1,311
31006	GILCHRIST CO SHERIFF'S DEPT	9,725	9,215
31007	GILCHRIST CO SCHOOL BOARD	46,055	48,245
31011	GILCHRIST CO SUPERVISOR OF ELECTION	607	646
31100	CITY OF TRENTON	2,572	2,261
32001	GLADES CO CLERK OF THE CIRCUIT COUR	2,436	2,435
32003	GLADES CO BD OF CO COMMISSIONERS	9,699	10,701
32004	GLADES CO PROPERTY APPRAISER	1,518	1,475
32005	GLADES COUNTY TAX COLLECTOR	1,028	1,102
32006	GLADES CO SHERIFF'S DEPT	20,027	23,274
32007	GLADES CO SCHOOL BOARD	22,565	23,602
32100	CITY OF MOORE HAVEN	3,650	3,795
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	93	119
32300	PEMAYETV EMAHAKV, INC	17,835	22,166
33001	GULF CO CLERK OF CIRCUIT COURT	2,694	2,650
33003	GULF CO BD OF CO COMMISSIONERS	16,584	17,025
33004	GULF CO PROPERTY APPRAISER	1,311	1,380
33005	GULF CO TAX COLLECTOR	1,314	1,346
33006	GULF COUNTY SHERIFF'S DEPT	6,972	7,888
33007	GULF CO SCHOOL BOARD	28,626	31,408
33011	GULF CO SUPERVISOR OF ELECTIONS	642	665
33100	CITY OF PORT ST JOE	9,582	9,515
34001	HAMILTON CO CLERK OF CIRCUIT COURT	2,344	2,068
34003	HAMILTON CO BD OF CO COMMISSIONERS	11,684	12,779
34004	HAMILTON CO PROPERTY APPRAISER	1,362	1,165
34005	HAMILTON CO TAX COLLECTOR	1,001	1,018
34006	HAMILTON CO SHERIFF'S DEPT	9,974	10,722
34007	HAMILTON CO SCHOOL BOARD	31,645	28,305
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	188	548
34100	CITY OF JASPER	5,433	5,597
35001	HARDEE CO CLERK OF CIRCUIT COURT	3,733	3,461
35003	HARDEE CO BD OF CO COMMISSIONERS	31,952	34,816
35004	HARDEE CO PROPERTY APPRAISER	1,465	1,555
35005	HARDEE CO TAX COLLECTOR	1,717	1,794
35006	HARDEE CO SHERIFF'S DEPT	21,847	22,938
35007	HARDEE CO SCHOOL BOARD	76,723	79,689
35011	HARDEE CO SUPERVISOR OF ELECTIONS	593	615
36003	HENDRY CO BD OF CO COMMISSIONERS	30,360	33,289
36004	HENDRY CO PROPERTY APPRAISER	3,617	3,252
36005	HENDRY CO TAX COLLECTOR	3,068	3,295
36006	HENDRY CO SHERIFF'S DEPT	27,250	29,041
36007	HENDRY CO SCHOOL BOARD	94,508	93,508

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36011	HENDRY CO SUPERVISOR OF ELECTIONS	1,002	983
36016	HENDRY REGIONAL MEDICAL CENTER	1,795	1,875
36100	CITY OF LABELLE	6,311	6,600
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	492	527
36102	BARRON WATER CONTROL DISTRICT	1,160	1,126
36103	CITY OF CLEWISTON	3,812	3,588
36104	CENTRAL CO WATER CONTROL DIST	1,688	1,897
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	0	40
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	15,058	15,212
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	150,266	155,252
37004	HERNANDO COUNTY PROPERTY APPRAISER	7,576	7,790
37005	HERNANDO CO TAX COLLECTOR	4,525	6,387
37006	HERNANDO CO SHERIFF'S DEPT	100,162	105,023
37007	HERNANDO CO SCHOOL BOARD	288,221	246,931
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	1,536	1,607
37056	SW FL WATER MANAGEMENT DIST	144,709	128,026
37100	CITY OF BROOKSVILLE	11,728	11,769
37101	HERNANDO CO HOUSING AUTH	812	714
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	15,795	16,230
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	61,169	59,209
38004	HIGHLANDS CO PROPERTY APPRAISER	6,034	7,241
38005	HIGHLANDS CO TAX COLLECTOR	7,109	7,324
38006	HIGHLANDS CO SHERIFF'S DEPT	78,373	78,214
38007	HIGHLANDS CO SCHOOL BOARD	162,596	316,882
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	1,337	1,158
38100	CITY OF AVON PARK	4,645	5,200
38101	TOWN OF LAKE PLACID	5,456	6,125
38102	CITY OF SEBRING	13,198	19,216
38103	SEBRING AIRPORT AUTH	1,416	2,290
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	22	0
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	665	1,334
38700	SOUTH FLORIDA STATE COLLEGE	45,658	46,896
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	136,520	131,083
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	1,247,122	1,117,058
39004	HILLSBOROUGH CO PROPERTY APPRAISER	31,704	30,497
39005	HILLSBOROUGH CO TAX COLLECTOR	68,633	70,059
39006	HILLSBOROUGH CO SHERIFF'S DEPT	919,272	961,836
39007	HILLSBOROUGH CO SCHOOL BOARD	3,572,587	3,458,090
39037	HILLSBOROUGH CO AVIATION AUTH	176,806	191,235
39038	TAMPA PORT AUTH	48,166	51,466
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	9,217	9,023
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	162,030	171,098
39100	CITY OF TEMPLE TERRACE	4,576	3,655
39102	TAMPA SPORTS AUTH	15,388	16,518
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	2,167	1,084

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39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	10,732	9,379
39109	TAMPA BAY ESTUARY PROGRAM	1,922	2,358
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	2,944	2,196
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	15,475	13,540
39700	HILLSBOROUGH COMMUNITY COLLEGE	169,546	176,429
40001	HOLMES CO CLERK OF CIRCUIT COURT	2,687	3,167
40003	HOLMES CO BD OF CO COMMISSIONERS	12,146	12,794
40004	HOLMES CO PROPERTY APPRAISER	1,088	1,469
40005	HOLMES CO TAX COLLECTOR	1,290	1,300
40006	HOLMES CO SHERIFF'S DEPT	6,220	6,182
40007	HOLMES CO SCHOOL BOARD	53,223	51,881
40103	HOLMES COUNTY HOUSING AUTHORITY	202	283
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	15,914	15,651
41003	INDIAN RIVER CO BD OF CO COMMISSION	178,840	169,126
41004	INDIAN RIVER CO PROPERTY APPRAISER	8,369	9,310
41005	INDIAN RIVER CO TAX COLLECTOR	7,488	8,538
41006	INDIAN RIVER CO SHERIFF'S DEPT	103,713	117,889
41007	INDIAN RIVER CO SCHOOL BOARD	279,625	283,077
41009	INDIAN RIVER MOSQUITO CONTROL DIST	6,169	5,894
41011	INDIAN RIVER CO SUPERVISOR ELECTION	1,998	1,912
41018	FELLSMERE WATER CONTROL DIST	786	717
41050	INDIAN RIVER FARMS WATER CONTROL DI	2,199	2,375
41065	ST JOHNS WATER CONTROL DIST	1,311	1,401
42001	JACKSON CO CLERK OF CIRCUIT COURT	4,480	4,566
42003	JACKSON CO BD OF CO COMMISSIONERS	34,960	36,541
42004	JACKSON CO PROPERTY APPRAISER	2,329	2,248
42005	JACKSON CO TAX COLLECTOR	3,118	3,402
42006	JACKSON CO SHERIFF'S DEPT	13,487	13,429
42007	JACKSON CO SCHOOL BOARD	105,544	101,649
42016	JACKSON HOSPITAL	11,715	10,958
42088	NW FL REGIONAL HOUSING AUTH	3,507	3,724
42100	TOWN OF SNEADS	3,051	2,887
42101	CITY OF GRACEVILLE	5,063	5,265
42102	TOWN OF GRAND RIDGE	976	842
42103	TOWN OF ALFORD	373	294
42104	CITY OF MARIANNA	9,132	8,382
42105	MARIANNA HEALTH & REHABILITATION CENTER	23,556	24,908
42700	CHIPOLA COLLEGE	32,562	31,238
43001	JEFFERSON CO CLERK OF CIRCUIT CT	12,147	12,856
43004	JEFFERSON CO PROPERTY APPRAISER	1,238	1,455
43005	JEFFERSON CO TAX COLLECTOR	1,140	1,117
43006	JEFFERSON CO SHERIFF'S DEPT	9,349	9,846
43007	JEFFERSON CO SCHOOL BOARD	16,567	5,289
43011	JEFFERSON CO SUPERVISOR OF ELECTION	539	603
43100	CITY OF MONTICELLO	3,866	3,886

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44003	LAFAYETTE CO BD OF CO COMMISSIONERS	6,289	6,419
44004	LAFAYETTE CO PROPERTY APPRAISER	662	663
44005	LAFAYETTE CO TAX COLLECTOR	787	757
44006	LAFAYETTE CO SHERIFF'S DEPT	3,828	4,783
44007	LAFAYETTE CO SCHOOL BOARD	21,075	21,235
44011	LAFAYETTE CO SUPERVISER OF ELECTION	443	519
44100	TOWN OF MAYO	789	812
45001	LAKE CO CLERK OF COURTS	34,479	34,717
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	155,419	140,754
45004	LAKE CO PROPERTY APPRAISER	7,372	7,641
45005	LAKE CO TAX COLLECTOR	14,705	15,917
45006	LAKE CO SHERIFF'S DEPT	156,573	154,340
45007	LAKE CO SCHOOL BOARD	517,148	523,345
45011	LAKE CO SUPERVISOR OF ELECTIONS	3,491	2,863
45023	LAKE COUNTY WATER AUTHORITY	3,640	3,122
45100	CITY OF EUSTIS	3,025	3,091
45101	CITY OF UMATILLA	4,910	4,368
45103	TOWN OF ASTATULA	1,308	1,569
45104	CITY OF MINNEOLA	8,601	9,649
45105	CITY OF TAVARES	23,785	21,980
45106	TOWN OF MONTVERDE	861	841
45113	CITY OF FRUITLAND PARK	3,983	4,263
45700	LAKE SUMTER STATE COLLEGE	53,556	52,372
46001	LEE CO CLERK OF CIRCUIT COURT	69,261	70,758
46003	LEE CO BD OF CO COMMISSIONERS	578,389	594,329
46004	LEE CO PROPERTY APPRAISER	24,354	19,676
46005	LEE CO TAX COLLECTOR	44,585	45,649
46006	LEE CO SHERIFF'S DEPT	356,351	418,456
46007	LEE CO SCHOOL BOARD	1,092,139	1,178,366
46009	LEE CO MOSQUITO CONTROL DIST	25,946	22,436
46011	LEE CO SUPERVISOR OF ELECTIONS	10,091	9,886
46046	LEE CO HYACINTH CONTROL DIST	2,519	2,197
46099	FT MYERS BEACH MOSQUITO CONTROL	448	422
46100	SANIBEL FIRE CONTROL DIST	10,063	8,681
46101	SW FL REGIONAL PLANNING COUNCIL	1,695	1,707
46102	NORTH FORT MYERS FIRE CONTROL DIST	12,957	13,770
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	29,505	34,558
46104	TICE FIRE & RESCUE DIST	7,471	8,040
46105	FT MYERS BEACH LIBRARY DIST	1,344	1,358
46106	FT MYERS BEACH FIRE CONTROL DIST	17,631	18,052
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	33,346	34,067
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	6,641	8,063
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	33,206	37,208
46110	CAPTIVA FIRE CONTROL DIST	3,764	4,091
46111	FT MYERS SHORES FIRE DEPT	5,336	6,226

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46112	SAN CARLOS FIRE PROT & RESCUE SERVI	7,585	7,027
46113	ALVA FIRE AND RESCUE SERVICE DIST	1,765	1,973
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	4,172	4,085
46116	CITY OF BONITA SPRINGS	14,657	15,153
46117	MATLACHA-PINE FIRE DISTRICT	6,002	6,944
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	100	125
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	4,019	4,276
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	1,279	1,129
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	33,445	31,670
46301	GOODWILL ACADEMIES OF SOUTHWEST FL, INC	1,204	25
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	142,785	141,776
47001	LEON CO CLERK OF THE CIRCUIT COURT	28,218	26,247
47003	LEON CO BD OF CO COMMISSIONERS	146,680	155,064
47004	LEON CO PROPERTY APPRAISER	11,843	11,688
47005	LEON CO TAX COLLECTOR	15,269	14,824
47006	LEON CO SHERIFF'S DEPT	131,721	138,661
47007	LEON CO SCHOOL BOARD	688,088	673,247
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	6,077	4,827
47090	FLORIDA BOARD OF BAR EXAMINERS	10,439	11,299
47102	TALLAHASSEE HOUSING AUTH	9,605	9,914
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	840	834
47104	FL CLERKS OF COURT OPERATIONS CORP	2,305	2,340
47106	FLORIDA COMMISSION ON COMMUNITY SERVICE	4,747	5,850
47107	CITY OF TALLAHASSEE CDA	2,500	2,434
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	10,425	11,823
47302	TALLAHASSEE SCHOOL OF MATH AND SCIENCE	5,125	5,652
47626	WILLIAM PERRET	199	0
47700	TALLAHASSEE COMMUNITY COLLEGE	144,501	152,661
48001	LEVY CO CLERK OF CIRCUIT COURT	4,167	3,824
48003	LEVY CO BD OF CO COMMISSIONERS	31,825	33,011
48004	LEVY CO PROPERTY APPRAISER	2,156	2,192
48005	LEVY CO TAX COLLECTOR	2,466	2,553
48006	LEVY CO SHERIFF'S DEPT	27,060	29,973
48007	LEVY CO SCHOOL BOARD	75,954	75,347
48011	LEVY CO SUPERVISOR OF ELECTIONS	880	817
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	1,002	1,074
48100	CITY OF CHIEFLAND	5,613	6,161
48101	TOWN OF YANKEETOWN	511	367
48102	CITY OF FANNING SPRINGS	987	958
48103	TOWN OF INGLIS	975	1,015
48104	CITY OF CEDAR KEY	946	917
48182	CITY OF WILLISTON	0	1,282
48300	WHISPERING WINDS CHARTER SCHOOL	1,061	1,536
49001	LIBERTY CO CLERK OF CIRCUIT COURT	2,375	1,751
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	5,978	6,204

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49004	LIBERTY CO PROPERTY APPRAISER	587	726
49005	LIBERTY CO TAX COLLECTOR	745	737
49006	LIBERTY CO SHERIFF'S DEPT	3,993	3,958
49007	LIBERTY CO SCHOOL BOARD	20,589	21,411
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	561	637
49100	CITY OF BRISTOL	874	887
50001	MADISON CO CLERK OF CIRCUIT COURT	2,411	2,377
50003	MADISON CO BD OF CO COMMISSIONERS	12,699	12,795
50004	MADISON CO PROPERTY APPRAISER	1,710	1,704
50005	MADISON CO TAX COLLECTOR	1,334	1,335
50006	MADISON CO SHERIFF'S OFFICE	13,567	13,269
50007	MADISON CO SCHOOL BOARD	41,377	38,750
50011	MADISON CO SUPERVISOR OF ELECTIONS	592	595
50100	TOWN OF GREENVILLE	746	817
50103	AUCILLA AREA SOLID WASTE ADMIN	1,404	1,414
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	3,266	2,982
50301	MADISON CREATIVE ARTS ACADEMY, INC.	0	5,194
50700	NORTH FL COMMUNITY COLLEGE	17,974	20,648
51001	MANATEE CO CLERK OF CIRCUIT COURT	45,539	40,225
51003	MANATEE CO BD OF CO COMMISSIONERS	376,838	406,281
51004	MANATEE CO PROPERTY APPRAISER	13,306	12,087
51005	MANATEE CO TAX COLLECTOR	22,675	25,083
51006	MANATEE CO SHERIFF'S DEPT	260,479	282,978
51007	MANATEE CO SCHOOL BOARD	585,370	597,711
51009	MANATEE CO MOSQUITO CONTROL DIST	6,904	6,999
51101	CITY OF HOLMES BEACH	5,771	5,492
51102	CITY OF BRADENTON	55,413	59,827
51103	CEDAR HAMMOCK FIRE CONTROL DIST	16,703	20,850
51105	MANATEE CO HOUSING AUTH	3,288	3,272
51107	EAST MANATEE FIRE RESCUE DISTRICT	18,871	22,816
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	155	0
51109	PEACE RIVER/MANASOTA REG WATER SUPP	11,083	12,084
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	1,974	2,074
51111	PARRISH FIRE DISTRICT	3,353	3,538
51112	CITY OF ANNA MARIA	2,735	2,571
51113	TOWN OF LONGBOAT KEY	8,296	8,761
51119	MYAKKA CITY FIRE DEPARTMENT	2,308	2,552
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	306	0
51300	PALMETTO CHARTER SCHOOL, INC.	5,688	3,347
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	16,972	18,153
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	87,277	92,788
52001	MARION CO CLERK OF CIRCUIT COURT	29,839	26,296
52003	MARION CO BD OF CO COMMISSIONERS	267,922	247,859
52004	MARION CO PROPERTY APPRAISER	11,006	9,276
52005	MARION CO TAX COLLECTOR	17,794	19,207

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52006	MARION CO SHERIFF'S DEPT	171,469	159,209
52007	MARION CO SCHOOL BOARD	683,649	697,883
52011	MARION CO SUPERVISOR OF ELECTIONS	2,909	3,485
52100	CITY OF DUNNELLON	968	1,063
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	675	711
52300	MARION CHARTER SCHOOL	2,702	2,849
52700	COLLEGE OF CENTRAL FLORIDA	72,931	77,087
53001	MARTIN CO CLERK OF CIRCUIT COURT	19,376	13,247
53003	MARTIN CO BD OF CO COMMISSIONERS	225,185	209,904
53004	MARTIN CO PROPERTY APPRAISER	7,311	7,116
53005	MARTIN CO TAX COLLECTOR	12,568	12,271
53006	MARTIN CO SHERIFF'S OFFICE	140,797	147,311
53007	MARTIN CO SCHOOL BOARD	245,121	253,316
53100	CITY OF STUART	65,084	69,485
54001	MONROE CO CLERK OF CIRCUIT COURT	16,089	14,417
54003	MONROE CO BD OF CO COMMISSIONERS	134,840	144,673
54004	MONROE CO PROPERTY APPRAISER	8,808	9,311
54005	MONROE CO TAX COLLECTOR	11,817	10,600
54006	MONROE CO SHERIFF'S DEPT	151,563	135,112
54007	MONROE CO SCHOOL BOARD	178,808	183,635
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	18,358	17,673
54011	MONROE CO SUPERVISOR OF ELECTIONS	2,855	2,197
54100	CITY OF KEY COLONY BEACH	2,757	3,639
54101	MONROE CO LAND AUTH	1,196	1,246
54102	CITY OF MARATHON	299	75
54103	ISLAMORADA, VILLAGE OF ISLANDS	24,640	26,632
54700	FLORIDA KEYS COMMUNITY COLLEGE	20,766	23,714
54999	FL KEYS AQUEDUCT AUTH	75,533	75,203
55001	NASSAU CO CLERK OF CIRCUIT COURT	12,853	11,928
55003	NASSAU CO BD OF CO COMMISSIONERS	76,363	72,218
55004	NASSAU CO PROPERTY APPRAISER	4,304	4,752
55005	NASSAU CO TAX COLLECTOR	5,747	6,212
55006	NASSAU CO SHERIFF'S DEPT	42,756	45,049
55007	NASSAU CO SCHOOL BOARD	170,746	185,861
55009	AMELIA ISLAND MOSQUITO CONTROL	1,303	1,161
55100	TOWN OF HILLIARD	2,275	2,515
55101	TOWN OF CALLAHAN	1,440	1,494
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	21,214	21,216
56003	OKALOOSA CO BD OF CO COMMISSIONERS	146,474	154,360
56004	OKALOOSA CO PROPERTY APPRAISER	8,329	7,468
56005	OKALOOSA CO TAX COLLECTOR	15,887	13,673
56006	OKALOOSA CO SHERIFF'S DEPT	81,148	90,697
56007	OKALOOSA CO SCHOOL BOARD	478,098	461,331
56100	OKALOOSA CO GAS DIST	6,385	6,027
56101	CITY OF VALPARAISO	286	499

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56103	CITY OF NICEVILLE	26,784	26,961
56104	NICEVILLE HOUSING AUTHORITY	864	916
56114	MID-BAY BRIDGE AUTHORITY	705	727
56300	LIZA JACKSON PREPARATORY SCHOOL	10,587	10,937
56700	NORTHWEST FLORIDA STATE COLLEGE	57,271	51,293
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	6,326	7,676
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	26,431	29,172
57004	OKEECHOBEE CO PROPERTY APPRAISER	2,055	2,187
57005	OKEECHOBEE CO TAX COLLECTOR	2,255	2,617
57006	OKEECHOBEE CO SHERIFF'S DEPT	32,824	36,201
57007	OKEECHOBEE CO SCHOOL BOARD	99,133	98,166
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	398	304
58001	ORANGE CO COMPTROLLER	51,603	52,828
58003	ORANGE CO BD OF CO COMMISSIONERS	1,537,188	1,667,825
58004	ORANGE CO PROPERTY APPRAISER	29,671	30,746
58005	ORANGE CO TAX COLLECTOR	45,984	41,806
58006	ORANGE CO SHERIFF'S OFFICE	544,871	568,537
58007	ORANGE CO SCHOOL BOARD	2,800,064	2,747,370
58010	ORANGE CO CLERK OF CIRCUIT COURT	85,553	90,965
58011	ORANGE CO SUPERVISOR OF ELECTIONS	11,476	11,694
58075	REEDY CREEK IMPROVEMENT DIST	110,531	124,357
58087	ORANGE CO HOUSING FINANCE AUTH	3,297	3,503
58106	LAKE APOPKA NATURAL GAS DIST	14,938	13,555
58108	CITY OF EDGEWOOD	4,738	4,334
58109	CITY OF MAITLAND	4,146	3,394
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	811	824
58118	GREATER ORLANDO AVIATION AUTHORITY	23,106	25,110
58301	FLORIDA VIRTUAL HIGH SCHOOL	467,680	421,349
58304	NAP FORD COMMUNITY SCHOOL	6,442	6,100
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	8,766	11,031
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	6,893	7,599
58700	VALENCIA COLLEGE	416,176	382,103
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	23,966	26,009
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	30,078	22,295
59003	OSCEOLA CO BD OF CO COMMISSIONERS	330,503	318,794
59004	OSCEOLA CO PROPERTY APPRAISER	14,521	14,967
59005	OSCEOLA CO TAX COLLECTOR	19,186	19,354
59006	OSCEOLA CO SHERIFF'S DEPT	147,050	147,600
59007	OSCEOLA CO SCHOOL BOARD	877,191	879,519
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	3,826	3,682
59300	NEW DIMENSIONS HIGH SCHOOL INC	4,341	2,736
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	134,119	118,967
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	1,624,844	1,457,661
60004	PALM BEACH CO PROPERTY APPRAISER	63,459	53,611
60005	PALM BEACH CO TAX COLLECTOR	63,340	57,572

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60006	PALM BEACH CO SHERIFF'S DEPT	1,207,566	1,273,203
60007	PALM BEACH CO SCHOOL BOARD	2,715,988	2,519,941
60011	PALM BEACH SUPERVISOR OF ELECTIONS	9,809	8,669
60018	LAKE WORTH DRAINAGE DIST	20,116	20,270
60019	PORT OF PALM BEACH DIST	13,501	12,705
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	361,511	357,669
60025	SOUTH FLORIDA CONSERVANCY DIST	2,897	3,010
60044	FLORIDA INLAND NAVIGATION DIST	1,962	2,007
60046	LOXAHATCHEE GROVES WATER CONTROL DI	2,124	1,550
60048	S INDIAN RIVER WATER CONTROL DIST	222	25
60049	SHAWANO DRAINAGE DIST	188	188
60103	TOWN OF JUNO BEACH	6,267	6,991
60105	TOWN OF OCEAN RIDGE	7,154	7,924
60108	TOWN OF JUPITER	69,145	63,878
60109	CITY OF PAHOKEE	351	351
60111	CITY OF GREENACRES	4,160	3,302
60113	VILLAGE OF TEQUESTA	1,541	1,395
60117	PALM BEACH CO SOLID WASTE AUTH	90,777	95,603
60119	PALM BCH SOIL & WATER CONSERVATION	584	638
60120	INDIAN TRAIL IMPROVEMENT DIST	12,424	12,305
60121	CITY OF BOYNTON BEACH	720	711
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	1,060	1,126
60123	TOWN OF HAVERHILL	1,046	1,116
60124	CITY OF ATLANTIS	6,955	7,401
60125	TOWN OF SOUTH PALM BEACH	2,978	3,294
60126	CITY OF BOCA RATON	157	623
60127	TOWN OF HIGHLAND BEACH	10,235	10,528
60128	CITY OF PALM BEACH GARDENS	64,759	69,445
60129	TOWN OF PALM BEACH SHORES	6,214	6,940
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	24,075	25,803
60131	VILLAGE OF WELLINGTON	85,004	94,600
60132	VILLAGE OF ROYAL PALM BEACH	25,887	23,841
60133	VILLAGE OF PALM SPRINGS	25,084	25,451
60150	PALM BEACH CO HEALTH CARE DIST	777	863
60151	CITY OF SOUTH BAY	95	145
60152	CITY OF RIVIERA BEACH	20,827	28,362
60153	TOWN OF MANGONIA PARK	2,092	2,433
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	15,534	15,617
60303	WESTERN ACADEMY CHARTER SCHOOL	7,228	8,382
60304	SOUTH TECH CHARTER ACADEMY, INC	23,904	25,215
60305	INLET GROVE COMMUNITY HIGH SCHOOL	10,895	11,441
60306	GULF STREAM GOODWILL ACADEMIES INC	695	630
60309	RIVIERA BEACH MARITIME ACADEMY	3,212	908
60700	PALM BEACH STATE COLLEGE	228,128	264,999
61001	PASCO CO CLERK OF CIRCUIT COURT	51,941	51,864

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61003	PASCO CO BD OF CO COMMISSIONERS	439,102	432,061
61004	PASCO CO PROPERTY APPRAISER	12,097	14,056
61005	PASCO CO TAX COLLECTOR	32,209	28,776
61006	PASCO CO SHERIFF'S OFFICE	283,341	317,081
61007	PASCO CO SCHOOL BOARD	939,086	921,497
61009	PASCO CO MOSQUITO CONTROL DIST	6,914	7,228
61011	PASCO CO SUPERVISOR OF ELECTIONS	5,714	4,342
61100	CITY OF PORT RICHEY	10,866	12,686
61101	CITY OF DADE CITY	1,137	1,131
61102	CITY OF NEW PORT RICHEY	22,737	22,993
61103	CITY OF ZEPHYRHILLS	32,855	35,433
61108	CITY OF SAN ANTONIO	524	624
61304	LEARNING LODGE ACADEMY, INC.	1,909	2,066
61700	PASCO HERNANDO STATE COLLEGE	107,748	106,186
62001	PINELLAS CO CLERK OF CIRCUIT COURT	101,543	86,548
62003	PINELLAS CO BD OF CO COMMISSIONERS	535,084	494,243
62004	PINELLAS CO PROPERTY APPRAISER	32,292	28,530
62005	PINELLAS CO TAX COLLECTOR	52,232	46,010
62006	PINELLAS CO SHERIFF'S DEPT	705,165	646,308
62007	PINELLAS CO SCHOOL BOARD	1,675,145	1,629,721
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	8,477	7,750
62012	PINELLAS CO JUVENILE WELFARE BOARD	16,640	17,959
62088	PINELLAS CO HOUSING AUTH	16,855	14,500
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	1,189	1,357
62100	CITY OF INDIAN ROCKS BEACH	1,198	1,126
62101	CITY OF DUNEDIN	14,220	13,170
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	2,624	3,649
62103	CITY OF SOUTH PASADENA	4,302	4,578
62104	CITY OF SEMINOLE	12,105	11,844
62105	CITY OF SAFETY HARBOR	8,619	6,666
62106	CITY OF OLDSMAR	5,202	4,847
62107	PINELLAS SUNCOAST TRANSIT AUTH	125,822	116,219
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	11,855	13,561
62110	CITY OF BELLEAIR BEACH	194	0
62111	CITY OF MADEIRA BEACH	4,490	4,695
62112	TOWN OF REDINGTON SHORES	697	735
62113	TAMPA BAY WATER	45,654	48,689
62114	TOWN OF NORTH REDINGTON BEACH	864	755
62115	PINELLAS PARK WATER MANAGEMENT DIST	1,070	1,066
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	6,991	6,011
62122	PINELLAS CO PLANNING COUNCIL	6,536	5,083
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	22,810	24,561
62124	CITY OF TREASURE ISLAND	9,948	10,030
62125	TOWN OF INDIAN SHORES	149	151
62126	TOWN OF KENNETH CITY	2,431	2,107

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62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	2,024	1,829
62700	ST PETERSBURG COLLEGE	320,189	307,874
63001	POLK CO CLERK OF CIRCUIT COURT	46,115	44,183
63003	POLK CO BD OF CO COMMISSIONERS	399,140	436,141
63004	POLK CO PROPERTY APPRAISER	23,522	21,237
63005	POLK CO TAX COLLECTOR	40,419	34,821
63006	POLK CO SHERIFF'S DEPT	378,367	415,071
63007	POLK CO SCHOOL BOARD	1,433,278	1,437,281
63105	VILLAGE OF HIGHLAND PARK	91	61
63128	CITY OF POLK CITY	1,828	2,534
63129	LAKELAND AREA MASS TRANSIT DISTRICT	25,442	26,327
63300	MCKEEL ACADEMY OF TECHNOLOGY	47,444	49,339
63301	DISCOVERY ACADEMY OF LAKE ALFRED	13,521	15,571
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	15,548	17,537
63303	BERKLEY CHARTER SCHOOL	13,916	14,045
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	5,623	5,932
63306	LAKE WALES CHARTER SCHOOLS	5,357	5,622
63307	LAKE WALES SENIOR HIGH SCHOOL	15,036	15,310
63308	POLK AVENUE ELEMENTARY SCHOOL	5,613	5,719
63309	HILLCREST ELEMENTARY SCHOOL	8,067	7,492
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	5,626	5,800
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	5,423	4,449
63312	VICTORY RIDGE ACADEMY	9,376	10,114
63315	EDWARD W BOK ACADEMY INC	5,922	6,091
63316	COMPASS CHARTER MIDDLE SCHOOL	1,859	1,765
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	8,007	8,454
63700	POLK STATE COLLEGE	88,455	89,354
64001	PUTNAM CO CLERK OF CIRCUIT COURT	11,436	11,291
64003	PUTNAM CO BD OF CO COMMISSIONERS	48,206	50,450
64004	PUTNAM CO PROPERTY APPRAISER	3,967	4,050
64005	PUTNAM CO TAX COLLECTOR	5,807	5,534
64006	PUTNAM CO SHERIFF'S DEPT	38,514	42,756
64007	PUTNAM CO SCHOOL BOARD	184,857	183,539
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	1,265	1,347
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	155,981	129,336
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	2,406	2,604
64310	PUTNAM EDGE HIGH SCHOOL	1,454	1,336
64700	ST JOHNS RIVER STATE COLLEGE	75,179	76,743
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	19,728	16,719
65003	ST JOHNS CO BD OF CO COMMISSIONERS	271,398	298,150
65004	ST JOHNS CO PROPERTY APPRAISER	13,473	12,755
65005	ST JOHNS CO TAX COLLECTOR	14,755	14,399
65006	ST JOHNS CO SHERIFF'S DEPT	159,537	156,562
65007	ST JOHNS CO SCHOOL BOARD	580,648	577,728
65009	ANASTASIA MOSQUITO CONTROL DIST	4,644	4,732

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65100	CITY OF ST AUGUSTINE BEACH	11,683	12,719
65101	TOWN OF HASTINGS	1,612	1,803
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	2,963	2,700
65300	ABLE SCHOOL INC	46	0
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	27,015	22,221
66003	ST LUCIE CO BD OF CO COMMISSIONERS	137,470	127,537
66004	ST LUCIE CO PROPERTY APPRAISER	11,375	12,135
66005	ST LUCIE CO TAX COLLECTOR	15,491	16,354
66006	ST LUCIE CO SHERIFF'S DEPT	157,072	176,966
66007	ST LUCIE CO SCHOOL BOARD	624,062	632,473
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	3,566	3,943
66100	NORTH ST LUCIE RIVER WATER CONTROL	428	444
66101	CHILDRENS SERVICES COUNCIL OF ST LU	2,802	2,265
66102	CITY OF PORT ST LUCIE	681	695
66700	INDIAN RIVER STATE COLLEGE	187,036	194,455
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	14,748	15,007
67003	SANTA ROSA CO BD OF CO COMMISSIONER	68,208	72,536
67004	SANTA ROSA CO PROPERTY APPRAISER	6,807	7,559
67005	SANTA ROSA CO TAX COLLECTOR	7,235	7,525
67006	SANTA ROSA CO SHERIFF'S DEPT	75,993	74,352
67007	SANTA ROSA CO SCHOOL BOARD	246,202	250,693
67100	CITY OF GULF BREEZE	1,895	1,928
67101	TOWN OF JAY	1,258	1,001
67102	AVALON FIRE RESCUE DISTRICT	480	574
68001	SARASOTA CO CLERK OF CIRCUIT COURT	43,725	45,842
68003	SARASOTA CO BD OF CO COMMISSIONERS	534,809	476,653
68004	SARASOTA CO PROPERTY APPRAISER	17,254	18,676
68005	SARASOTA CO TAX COLLECTOR	16,631	17,577
68006	SARASOTA CO SHERIFF'S DEPT	262,361	278,330
68007	SARASOTA CO SCHOOL BOARD	960,143	655,266
68026	WEST COAST INLAND NAVIGATION DIST	855	834
68100	CITY OF VENICE	61,237	62,038
68105	CITY OF NORTH PORT	79,283	85,028
68107	ENGLEWOOD WATER DISTRICT	21,818	23,674
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	540	576
68109	SARASOTA BAY ESTUARY PROGRAM	1,432	1,407
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	2,614	2,799
68300	SARASOTA MILITARY ACADEMY	15,544	15,033
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	5,252	5,723
68303	SARASOTA MILITARY ACADEMY PREP	7,235	8,145
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	25,498	30,936
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	265,108	285,058
69004	SEMINOLE CO PROPERTY APPRAISER	13,431	13,025
69005	SEMINOLE CO TAX COLLECTOR	12,963	17,600
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	281,076	309,359

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69007	SEMINOLE CO SCHOOL BOARD	849,682	839,093
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	4,381	4,043
69019	SEMINOLE CO PORT AUTH	658	685
69100	CITY OF ALTAMONTE SPRINGS	21,848	19,778
69101	CITY OF CASSELBERRY	6,239	5,666
69103	SANFORD AIRPORT AUTH	15,005	16,905
69104	CITY OF LONGWOOD	5,241	5,749
69105	CITY OF SANFORD	56,735	61,060
69110	FRED R WILSON MEMORIAL LAW LIBRARY	320	269
69307	SEMINOLE SCIENCE CHARTER SCHOOL	5,699	6,750
69700	SEMINOLE STATE COLLEGE OF FLORIDA	151,075	163,606
70001	SUMTER CO CLERK OF CIRCUIT COURT	10,527	10,893
70003	SUMTER CO BD OF CO COMMISSIONERS	40,831	50,275
70004	SUMTER CO PROPERTY APPRAISER	3,450	3,905
70005	SUMTER CO TAX COLLECTOR	5,072	5,534
70006	SUMTER CO SHERIFF'S DEPT	64,546	75,831
70007	SUMTER CO SCHOOL BOARD	99,206	99,990
70011	SUMTER CO SUPERVISOR OF ELECTIONS	3,595	2,765
70100	CITY OF BUSHNELL	890	637
70101	CITY OF WILDWOOD	16,937	20,733
70102	CITY OF WEBSTER	838	483
70103	CITY OF COLEMAN	458	953
70104	CITY OF CENTER HILL	950	994
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	42,810	47,886
71004	SUWANNEE CO PROPERTY APPRAISER	1,810	2,093
71005	SUWANNEE CO TAX COLLECTOR	2,832	2,996
71006	SUWANNEE CO SHERIFF'S DEPT	19,575	20,099
71007	SUWANNEE CO SCHOOL BOARD	109,609	108,844
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	778	768
71100	LIVE OAK HOUSING AUTH	790	759
71101	CITY OF LIVE OAK	9,397	10,197
71102	SUWANNEE RIVER WATER MGMT DISTRICT	15,461	15,750
71103	SUWANNEE VALLEY TRANSIT AUTH	3,400	3,167
72001	TAYLOR CO CLERK OF CIRCUIT COURT	3,467	3,484
72003	TAYLOR CO BD OF CO COMMISSIONERS	13,605	14,661
72004	TAYLOR CO PROPERTY APPRAISER	1,622	1,603
72005	TAYLOR CO TAX COLLECTOR	2,153	2,170
72006	TAYLOR CO SHERIFF'S DEPT	15,235	13,902
72007	TAYLOR CO SCHOOL BOARD	37,759	35,363
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	758	699
72100	CITY OF PERRY	8,498	8,202
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	321	214
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	550	560
72104	BIG BEND WATER AUTHORITY	732	1,062
73001	UNION CO CLERK OF COURTS	1,648	1,706

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2016 Measurement Date	June 30, 2017 Measurement Date
73003	UNION CO BD OF CO COMMISSIONERS	7,609	8,175
73004	UNION CO PROPERTY APPRAISER	900	664
73005	UNION CO TAX COLLECTOR	766	767
73006	UNION CO SHERIFF'S DEPT	4,384	4,970
73007	UNION CO SCHOOL BOARD	37,039	37,185
73011	UNION CO SUPERVISOR OF ELECTIONS	611	679
73088	UNION CO HOUSING AUTH	410	508
73101	CITY OF LAKE BUTLER	1,828	1,891
73103	NEW RIVER LIBRARY COOPERATIVE	508	223
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	37,281	36,713
74003	VOLUSIA CO BD OF CO COMMISSIONERS	644,010	562,665
74007	VOLUSIA CO SCHOOL BOARD	759,479	778,155
74090	VOLUSIA CO LAW LIBRARY	1,072	1,133
74100	CITY OF LAKE HELEN	2,351	2,626
74101	CITY OF NEW SMYRNA BEACH	3,071	2,639
74102	CITY OF DAYTONA BEACH	103,867	106,783
74103	TOWN OF PIERSON	723	741
74104	CITY OF SOUTH DAYTONA	21,622	22,559
74105	CITY OF HOLLY HILL	12,759	12,675
74106	CITY OF DAYTONA BEACH SHORES	10,681	11,173
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	8,274	8,656
74109	TOWN OF PONCE INLET	9,273	10,634
74123	CITY OF OAK HILL	609	638
74124	CITY OF ORANGE CITY	25,101	28,165
74125	CITY OF DELTONA	32,267	34,474
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	661	946
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	576	652
74700	DAYTONA STATE COLLEGE	151,234	149,482
75001	WAKULLA CO CLERK OF CIRCUIT COURT	3,948	3,839
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	14,993	14,747
75004	WAKULLA CO PROPERTY APPRAISER	2,221	2,286
75005	WAKULLA CO TAX COLLECTOR	1,774	1,877
75006	WAKULLA CO SHERIFF'S DEPT	23,419	23,873
75007	WAKULLA CO SCHOOL BOARD	70,364	72,469
75101	CITY OF SOPCHOPPY	1,426	1,587
75102	WILDERNESS COAST LIBRARIES	800	476
76001	WALTON CO CLERK OF CIRCUIT COURT	13,846	13,880
76003	WALTON CO BD OF CO COMMISSIONERS	88,591	85,297
76004	WALTON CO PROPERTY APPRAISER	5,102	5,762
76005	WALTON CO TAX COLLECTOR	6,715	7,160
76006	WALTON CO SHERIFF'S DEPT	65,920	70,532
76007	WALTON CO SCHOOL BOARD	141,314	154,575
76009	SO WALTON CO MOSQUITO CONTROL DIST	2,346	2,517
76011	WALTON CO SUPERVISOR OF ELECTIONS	1,337	1,245
76100	CITY OF DEFUNIAK SPRINGS	17,437	16,459

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2016 Measurement Date	June 30, 2017 Measurement Date
76101	DEFUNIAK SPRINGS HOUSING AUTH	509	366
76102	CITY OF FREEPORT	3,616	3,626
76300	WALTON ACADEMY	3,502	3,539
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	6,264	6,313
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	3,261	3,368
77003	WASHINGTON CO BD OF CO COMM	10,090	10,648
77004	WASHINGTON CO PROPERTY APPRAISER	1,140	1,161
77005	WASHINGTON CO TAX COLLECTOR	1,682	1,736
77006	WASHINGTON CO SHERIFF'S DEPT	15,279	13,385
77007	WASHINGTON CO SCHOOL BOARD	76,078	73,163
77100	CITY OF CHIPLEY	7,918	7,845
77101	CITY OF VERNON	353	516
77102	TOWN OF WAUSAU	40	201
Totals		\$ 114,045,277	\$ 114,595,731

**Florida Retirement System
Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Notes to the Schedule of FRS Pension Plan
Deferred Outflows for Contributions Subsequent to the
Measurement Date by Employer
July through September 2017**

NOTE 1 – RESTATEMENT

The June 30, 2017, Schedule of FRS Pension Plan Deferred Outflows for Contributions Subsequent to the Measurement Date by Employer (July through September 2017) has been restated to correct a calculation error. Due to the calculation error, pension funding contribution amounts were incorrectly presented on the schedule issued January 10, 2018. The magnitude of the error varied by employer.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations of the Florida Retirement System Pension Plan defined benefit plan and the Retiree Health Insurance Subsidy Program defined benefit plan, collectively referred to as the System Pension Plans, as of and for the fiscal year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/(income) (specified column totals) included in the schedules of pension amounts by employer of the System Pension Plans as of and for the fiscal year ended June 30, 2017, and the related notes, and have issued our report thereon dated January 10, 2018, and January 29, 2018, 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 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 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 specified column totals included in the schedules of pension amounts by employer. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 10, 2018, except for the
June 30, 2017, Schedule of FRS Pension
Plan Deferred Outflows for Contributions
Subsequent to the Measurement Date, as to
which the date is January 29, 2018
Audit Report No. 2018-085

